
THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF MAKIN ISLAND COUNCIL
FINANCIAL STATEMENT FOR THE YEARS ENDED
2022



APRIL 13, 2025

6TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026
LOCAL GOVERNMENT AUDIT DIVISION

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Audit for an impact for the public

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

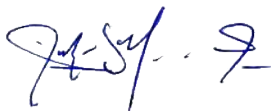
It is my honor to submit the report on the accounts of Makin Island Council for the financial years ended 31st December 2022 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit 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 Makin Island Council for their support and cooperation during the course of the audit.



.....
Mr. Eriati Tauma Manaima

Auditor General.

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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 Tautaeka Inanoa.
MOH	Ministry of Health	Botaki ni Makuri ibukin te Mauri ao Katoki Aoraki
OIC	Outer island councils	Te Tautaeka inanoa n Abamakoron Kiribati
PV	Payment Voucher	Beeba n Bwakamwane

2. INDEPENDENT AUDITOR'S REPORT

Introduction

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

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Makin Island Council. Because of the significance of the matters described in the Basis of Disclaimer of Opinion section of our report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an Opinion of the financial statements of Makin Island Council for the year ending 31st December 2022.

2.1 BASIS FOR DISCLAIMER OF OPINION.

The basis for our disclaimer opinion includes the following significant issues:

1. Overstatement of the Council KPF Expense (Code 2801) by \$3,184.98

- The audit found that the reported KPF expense of \$14,081.62 does not match supporting documents. Records show that MCIA paid \$10,896.64 in KPF contributions on behalf of Makin Island Council, resulting in an overstatement of \$3,184.98. ([Refer Section 1.2.3](#))

2. Unverified Referral Maneaba Income of \$15,200.00.

- The council's reported income of \$15,200.00 from referral Maneaba could not be confirmed as the departmental warrant for this amount was not provided. ([Refer to Section 2.1](#))

3. Unverified cash cat bank of \$30,722.12.

- The audit could not verify the council's reported cash balance of \$30,722.12 at year end because no confirmation was received from ANZ Bank of Kiribati. [\(Refer to Section 3.1\)](#)

4. Missing documents and long outstanding balances in the balance sheet.

- **Accounts Receivable - \$38,888.42:** Several balances including deposits, imprest, advances, loss and loan accounts, have been inactive and unresolved since 2020. Supporting documents were not available, so the accuracy and completeness of this amount could not be confirmed. (Refer to Section 3.2)
- **Accounts Payable - \$85,445.22:** Similar inactive and unresolved balances were found in deposit, imprest, and loan accounts since 2020, without supporting documentation to verify them. [\(Refer to Section 3.2\)](#)

2.2 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE AND EXPENSE MANAGEMENT.

I want to draw attention to significant internal control weaknesses in the council's management of revenues and expenses. These deficiencies increase the risk of errors and mismanagement.

1. Inadequate documentation for sitting allowance payments:

Most sitting allowance payments totalling \$5,030.00 lack proper supporting documents such as meeting minutes or letters outlining the meeting's purpose and schedule. This weakens control over allowance disbursements. [\(Refer to Section 1.1 bullet 1\)](#)

2. Unauthorized loan payments

Loan payments amounting to \$7,196.00 were frequently made without approval from the Island Clerk on the loan request letters, indicating poor authorization controls. [\(Refer to Section 1.1 bullet 2\)](#)

3. Uncertified invoices for fuel expenses related to profit-oriented council services (code 2702).

Fuel expense invoices totaling \$5,952.98, specifically those related to council services that general profit, were often paid without being certified upon receipt. This reflects weak controls over verification of costs for the council's profit-driven activities. [\(Refer to Section 1.1 bullet 3\)](#)

4. Unpaid KPF Contributions.

The audit found that a total of \$517.15 in KPF contributions deducted from staff salaries has not been remitted to KPF. As a result, the balance of staff KPF contributions has not been updated to reflect these unpaid amounts. This delay in remittance indicates a control deficiency in the council's process for managing and tracking employee deductions and timely payments to KPF. [\(Refer to Section 1.2.4\)](#)

2.3 NON COMPLIANCE WITH ACCOUNTING STANDARDS ON RECOGNITION OF KPF CONTRIBUTIONS.

The audit identified non-compliance with accounting standards in the treatment of employee and employer contributions.

- Of the total \$18,458.16 that was reported as council expense under code 2801, an amount of \$9,229.08 represent employees' KPF contributions that was incorrectly recorded as council expense under code 2801, because employee contribution 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. [\(Refer to Section 1.2.1\)](#)
- Staff KPF contributions totalling \$6,613.04 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. [\(Refer to Section 1.2.2\)](#)

I have conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAI). My responsibilities under those standards are described in the Auditor's Responsibilities paragraph of my report. I am independent of Makin Island Council in accordance with the Ethical Requirements that are relevant to my audit of the financial statements of the Island Council, and I have fulfilled my other responsibilities in accordance with these requirements.

3. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS.

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

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*

4. ISLAND COUNCILORS, ISLAND CLERK, 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 MAKIN ISLAND COUNCIL.

My responsibility is to conduct an audit of Makin Island Council's financial statements in accordance with International Standards on Auditing and to express an independent opinion on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under 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 **Makin Island Council for the year ended 31st December 2022**, 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 Makin Island Council during the year ended **31st December 2022**. Furthermore, we have no relationship with, or interest in, **Makin Island Council**.

1. AUDIT FINDINGS: MAKIN ISLAND COUNCIL EXPENDITURES

The following significant matters are raised for your attention and comment:

1.1 CONTROL WEAKNESSES IN THE PAYMENTS PROCESS.

Findings and Analysis.

The audit identified several control weaknesses in the payment process for sitting allowances, loans, office equipment and overhead cost (council operational expenses). The control weaknesses are identified below.

- **Payment for sitting allowances of \$5,030.00.** The audit found that most of the allowance paid did not have a meeting minute attached to the payment vouchers or letter covering the purpose of the meeting, as well as when the meeting is convened and adjourned. The absence of this supporting document indicates a significant weakness in the controls over allowance payments.

Dates	PV#	Codes	Details	Pv Amount	GL Amount	Audit findings
16/09/2022	Pv 9/16	2201	sitting allowance for full council meeting mayor/kauntira	505.00	505.00	no covering letter and minutes to support their claim for sitting allowance
20/04/2022	Pv 12/04	2201	sitting allowance mayor/kauntira n aia tetewe ibukin rinanoan MOU ibukin karaoan te kawai	405.00	405.00	no covering letter and minutes to support their claim for sitting allowance
22/04/2022	pv 18/04	2201	sitting allowance Mayor/Kauntira ibukin butia n kaongora ibukin te mwakuri nte kawai	305.00	305.00	no covering letter and minutes to support their claim for sitting allowance
16/05/2022	pv 15/05	2201	sitting allowance mayor/councilors for full council (MOU karaoan te kawai) ao allowance kauntira Kiebu & unaine nte bowi nte buti n tetewe.	655.00	655.00	no covering letter and minutes to support their claim for sitting allowance
09/07/2022	pv 11/07	2201	butan aia allowance mayor, kauntira n aia tetewe	555.00	555.00	no covering letter and minutes to support their claim for sitting allowance
18/11/2022	pv 11/17	2201	sitting allowance ibukin aia bowi n kataumwane mayor/others	635.00	635.00	no covering letter and minutes to support their claim for sitting allowance
10/11/2022	pv 11/08	2201	sitting allowance for full council meeting mayor/kauntira	505.00	505.00	no covering letter and minutes to support their claim for sitting allowance
16/11/2022	pv 11/11	2201	sitting allowance ibukin aia bowi n kataumwane mayor/others	455.00	455.00	no covering letter and minutes to support their claim for sitting allowance
14/01/2022	pv 7/01	2201	sitting allowance for full council meeting mayor/kauntira	505.00	505.00	no covering letter and minutes to support their claim for sitting allowance
15/02/2022	pv 7/02	2201	sitting allowance for full council meeting mayor/kauntira	505.00	505.00	no covering letter and minutes to support their claim for sitting allowance
				5,030.00	5,030.00	

- **Payment for Loan (tangomwane man mwanen te Kauntira) of \$7,196.00.** The audit found that most loan payments were granted without the Island Clerk approved on their loan request letter.

Dates	PV#	Codes	Details	GL Amount	Audit findings
11/07/2022	11/07	2709	butan aia mwane loan Roota/others nte kauntira ibukin aia kainaomata	1,120.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
23/02/2022	11/02	2709	butan ana loan Betero Taake nte kauntira	800.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
25/01/2022	10/01	2709	butan ana loan Kavete Karaiti nte kauntira	500.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
24/03/2022	12/03	2709	butan ana loan Teuea Mwakata nte kauntira	450.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
22/04/2022	18/04	2709	butan ana loan Bwebwetaake Raurenti nte kauntira	400.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
04/08/2022	2/08	2709	butan ana loan Bwebwetaake Raurenti nte kauntira	380.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
30/08/2022	27/08	2709	butan ana loan loana Kaobunang nte kauntira	350.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
06/06/2022	5/06	2709	butan ana loan Kabiriera nte kauntira	330.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
01/07/2022	3/07	2709	butan ana loan Marina Tim nte kauntira	300.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
11/04/2022	8/04	2709	butan ana loan Kauete Karaiti nte kauntira	270.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
15/02/2022	7/02	2709	butan ana loan Reo loane nte kauntira	260.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
04/05/2022	1/05	2709	butan ana loan Matauea Rakobu nte kauntira	250.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
18/08/2022	16/08	2709	butan ana loan Raieta Biketaake nte kauntira	220.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
22/11/2022	V 11/18	2709	butan ana loan Berenateta Tetaake nte kauntira	190.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
18/02/2022	10/02	2709	butan ana loan Maritiera Raeri nte kauntira	180.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
17/06/2022	16/06	2709	butan ana loan Temoti nte kauntira	170.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
11/07/2022	11/07	2709	butan ana loan Batio Tioon nte kauntira ibukin buokan ana kainaomata	150.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
14/02/2022	6/02	2709	butan ana loan Atauea laonnatu nte kauntira	140.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
01/06/2022	1/06	2709	butan ana loan Tooto Taewaia nte kauntira	126.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
09/05/2022	12/05	2709	butan ana loan Baraniko Tueuea nte kauntira	120.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
12/04/2022	10/04	2709	butan ana loan Antin Nanotaake nte kauntira	100.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
16/06/2022	18/03 (18/	2709	butan ana loan Taatai Tabweaitu nte kauntira	90.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
14/02/2022	7/02	2709	butan ana loan Tenangibo Tekia nte kauntira	80.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
11/07/2022	12/07	2709	butan ana loan Teina Rerebu nte kauntira	70.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
27/07/2022	28/07	2709	butan ana loan Kavete Karaiti nte kauntira	50.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
17/01/2022	8/01	2709	butan ana loan Bwebwetaake Raurenti nte kauntira	40.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
28/07/2022	31/07	2709	butan ana loan Kabiriera Tobeia nte kauntira	30.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
17/03/2022	9/03	2709	butan ana loan Kabiriera Tobeia nte kauntira	20.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
14/03/2022	2/03	2709	butan ana loan top up Berenateta Tetaake nte kauntira	10.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia

- **Payment for fuel to support council operation and services of \$5,952.98.** The audit found that most invoices for diesel, benzine and oil used by Council for operational purposes were not certified.

Dates	PV#	Codes	Details	Pv Amount	GL Amount	Audit findings
18/11/2022	V 11/13	2702	butan boon 4 te drum benzine ibukin ana bwaa te kauntira inv # 164175	1,568.00	1,568.00	no cetify note on the inv
11/10/2022	V -10/06	2702	butan boon 2 drum benzine ao l 1 drum diesel ibukin bwaan bwaai n mwakuri nte kauntira inv#164090	730.50	730.50	no cetify note on the inv
18/02/2022	9/02	2702	boon 3 drum benzine ibukin bwaa n mwakuri inv#149459	648.00	648.00	no cetify note on the inv
09/08/2022	5/08	2702	butan boon 2 drum benzine are a kaboaki l Tarawa ibukin te independence n taten te bwaa, debit note # 0050 plus oil 50size 20ltrs	632.00	632.00	no cetify note on the inv
02/12/2022	V12/04	2702	boon te diesel 1 te drum inv # 168315	448.50	448.50	no cetify note on the inv
14/01/2022	3/01	2702	boon 2 drum benzine ibukin bwaan bwai ni mwakuri inv#149404	432.00	432.00	no cetify note on the inv
11/04/2022	8/04	2702	butan boon 1 drum diesel ibukin bwaan kaan te kauntira inv# 149531	298.50	298.50	no cetify note on the inv
11/11/2022	V 11/10	2702	butan boon bwaan heavy machiney ibukin kaitiakan ana tabo te kauntira inv # 164122	298.50	298.00	no cetify note on the inv
18/05/2022	18/05	2702	boon 1 drum benzine ibukin bwaan bwai n mwakuri nte kauntira inv#149587	216.00	216.00	no cetify note on the inv
05/04/2022	3/04	2702	boon aeran bwain mwakur nte kauntira (30) ibukin te truck ao saw mill inv#149514	149.88	149.90	no cetify note on the inv
31/05/2022	32/05	2702	boon te oera te 50 n size ao 30 n size ibukin te saw mill inv# 149623	132.00	132.00	no cetify note on the inv
21/07/2022	23/07	2702	butan boon aeran te new JSS truck bwa ena service ngkaie moan roko inv # 156755	128.70	128.70	no cetify note on the inv
23/06/2022	21/06	2702	butan boon bwaa te oera te 50 (10ltrs) ibukin bwai ni mwakuri inv # 156683	71.50	71.50	no cetify note on the inv
18/11/2022	V 11/13	2702	butan boon te oera ibukin bwaan te booti inv # 164177	58.00	58.00	no cetify note on the inv
07/04/2022	5/04	2702	boon 2ltr te oil (50) ibukin bwaan te boat nte kauntira	50.00	50.00	no certify note on the letter
18/05/2022	18/05	2702	boon ana fuel te mayor n biriakin bwain te kauntira receipt # 32593 and Marina	40.00	40.00	no certify note on the letter
31/03/2022	12/03	2702	butan boon te oera 30 & 50, 2ltrs (30) ao boon bwaan te boat ao te saw mill machine	26.90	26.90	letter was not certify
28/02/2022	1/02	2702	boon aeran te brake fluid 2ltr nte KOIL ibukin karaoan te truck inv#149420	24.00	24.00	letter was not certify
				5,952.98		

Recommendation

Management are encouraged to implement the following measures to improve internal controls over expenditure management.

- A covering letter should be mandatory for all allowance payments. The letter should clearly state the purpose of the meeting, include a signed list of participants, and specify the date and time of the meeting.
- Loan register should be maintained. Management should introduce standardized loan forms outlining clear requirements for loan applications. In addition, a loan committee should be established to review and approve loan applications before any payment is made.
- The Clerk should ensure that all invoices are properly reviewed and certified by authorized personnel before payment are processed.

Management Response

1.2 NON-COMPLIANCE ISSUE'S (KPF)

The following issues relate to accounting treatment for KPF.

1.2.1 INCORRECT ACCOUNTING TREATMENT OF KPF CONTRIBUTIONS FOR 2801 (BIRIMWANE NAKON KAINTABWI)

Findings and Analysis.

The audit found that the council incorrectly reported \$18,458.16 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$9,229.08 should have been recorded as the council's actual expense.

This is because only the employer's portion of the KPF contribution is an expense to the council. The other half represents employees' contributions, which are deducted from their salaries and should be recorded as a liability under **KPF Payable** until the amount is paid to the Kiribati Provident Fund.

According to proper accounting standards such as IPSAS and IFRS, only the employer's contribution should be treated as an expense because it represents an additional cost to the council.

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

Dates	PV#	Codes	Details	Pv Amount	GL Amount	Audit findings
29-Dec-22	V12/32	2801	butan aia contributions staff ao elected members 2019 ao 2020, pt # 735865-TBxB5 nakon CEO KPF	\$ 4,376.54	\$4,376.54	No KPF listing attached, Akea araia taan makuri, KPF ID number, employer and employee contribution to evident the amount given on the telmo
31-Dec-22	TV 22-/01/2023	2801	KPF Payments	\$ 14,081.62	\$14,081.62	Same comments as above

Recommendation

The audit recommends management to perform the following.

- Employee deductions should be recorded as a liability under KPF Payable, while only the employer (Makin Island Council) contribution should be recorded as an expense.
- 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

LGFSI was recognized the KPF contribution as the council revenue. We acknowledge that the KPF employee contributions of \$9,229.08 were misclassified as council revenue under code 1701 rather than being appropriately recorded under code 2801. An amendments have been made for 2026.

1.2.2 KPF EMPLOYEE CONTRIBUTIONS OF \$6,613.04 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$6,613.04 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 Makin Island Council revenue and liabilities being understated.

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

LGFSI was recognized the KPF contribution as the council revenue

1.2.3 VARIANCES OF \$3,184.98 EXISTS BETWEEN TVS RECORDS AGAINST LISTING OR SUPPORTING DOCUMENTS.

Findings and Analysis

The audit found that the council's KPF payments recorded in the General Ledger using transfer voucher (TV) forms were not matched with the supporting documents or the KPF payments listings. The review identified a total variance of \$3,184.98. As a result, the council's expenses were overstated by this amount.

Dates	PV#	TV Amount	MCIA Payment to KPF	Variances
31-Dec-22	TV 22-/01/2023	\$ 14,081.62	\$10,896.64	-\$ 3,184.98

Recommendation

The MCIA should investigate the variances and correct promptly to prevent overstatement of expenses. Additionally, TVs should be attached with their breakdown or listing.

Management response.

We acknowledge that TV#22-01/2023 totaling \$14,081.62, was recorded in the database the same amount. We further confirm that MCIA disburse and paid the council staff the total amount \$14,081.62, which agrees with the same amount recorded in the system.

1.2.4 A TOTAL OF \$517.15 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

Finding and Analysis.

The audit found that KPF contributions deducted from staff salaries were not remitted to KPF. As a result, the staff KPF contribution balance was not increasing as it should. The audit is particularly concerned that these KPF contributions from 2022 were still not remitted in the following years (2023 and 2024).

Tran_Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
31-Dec-22	PV 12/18	1701	\$255.67	Aki rin bwa kanoan
31-Dec-22	PV 12/29	1701	\$261.48	bwakamwane n 2023

Recommendation.

The council and MCIA are strongly advised to perform the following task,

1. The Council encourages the MCIA to remit all outstanding KPF contributions.
2. The MCIA should remit all KPF contributions on a fortnightly basis to avoid arrears.

Management response

2 AUDIT FINDINGS: MAKIN COUNCIL REVENUES

2.1 DEPARTMENTAL WARRANT (DW) NOT PROVIDED TO CONFIRM THE ACCURACY AND EXISTENCE OF REPORTED GOVERNMENT GRANTS OF \$15,200.00

Findings and Analysis.

The departmental warrants (DW) from MOH were not provided during the audit. As a result, the audit team cannot verify whether the reported government grants of \$15,200.00 recorded as revenue for Makin Island Council are complete and accurate.

Date	Code	Detail	RR#	GL Amt	Audit Comment
31-Dec-22	1542	Referral Maneaba rent for Jan - Oct 2022, MOH DW# 480/4/22	994477	\$15,200.00	DW was not provided to confirm the accuracy of these government support grants

Recommendation

The Clerk should maintain separate hard copies of all DWs and also maintain electronic copies of each DW. In addition, the CFC should write the DW number on the main receipts to make references easier and faster.

Management response.

Under code 1542, we acknowledge that Makin Council would provide the supporting documents.

3 AUDIT FINDINGS: MAKIN ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	FS Amount	Bank Confirmation
2022	Cash at bank	\$ 30,722.12	Not provided

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 Makin Island Council's reported bank balances. Despite several requests and reminders, the Clerk did not follow up on our request or seek clarification if they did not understand the template or how to complete it.

Recommendation

Management at MCIA should encourage the Clerk to respond promptly to audit request and treat them as a priority.

Management response

We acknowledge that Makin Council would provide the bank confirmation and no third party confirmation received from the ANZ bank.

3.2 LONG OUTSTANDING AND UNRESOLVED ACCOUNTS BALANCES IN THE BALANCE SHEET TOTALLING \$38,888.42 FOR ACCOUNTS RECEIVABLE AND \$85,445.22 FOR ACCOUNTS PAYABLE.

Audit Finding and Analysis.

The audit found that several balances reported in the balance sheet including deposits accounts, imprest accounts, advance accounts, loss accounts, and loan accounts under accounts receivable and accounts payable have been idle and remained unresolved for several years. Supporting documents for these balances were not available during the audit. As a result, the audit was unable to verify the accuracy and completeness of the reported loss balances.

Accounts Receivable	FS Amount for the last 4 years			
Loss	2022	2021	2020	2019
Ag CFC Bwaranita	\$ 0.26	\$ 215.26	\$ 215.26	\$ 215.26
Ag CFC Temakiata	\$ 112.62	\$ 112.62	\$ 112.62	\$ 112.62
Aroua	\$ 9,176.13	\$ 9,176.13	\$ 9,176.13	\$ 9,176.13
Beniamina	\$ 6,744.35	\$ 6,744.35	\$ 6,744.35	\$ 6,744.35
Bwebwetaake	\$ 1,033.77	\$ 1,033.77	\$ 1,033.77	\$ 1,033.77
Clerk Beteri	\$ 1,805.00	\$ 1,805.00	\$ 1,805.00	\$ -
Clerk Teiaro	\$ 12,591.70	\$ 12,591.70	\$ 12,591.70	\$ 12,591.70
Itinteang K	\$ 6,360.04	\$ 6,353.07	\$ 6,353.07	\$ 10,453.07
Karibwa	\$ 287.50	\$ 287.50	\$ 287.50	\$ 287.50
CFC Ioana	\$ 133.75	\$ 133.75	\$ 133.75	\$ -
Mabubu	\$ 252.50	\$ 252.50	\$ 252.50	\$ 252.50
Mariina	\$ 8.99	\$ 8.99	\$ 8.99	\$ 8.99
Rabwena	\$ 263.31	\$ 263.31	\$ 263.31	\$ 263.31
Tebeata	\$ 64.70	\$ 64.70	\$ 64.70	\$ 64.70
Tekemau	\$ 53.80	\$ 53.80	\$ 53.80	\$ 53.80
	\$ 38,888.42	\$ 39,096.45	\$ 39,096.45	\$ 41,257.70
Accounts Payable	2022	2021	2020	2019
Deposits				
Areieta	\$ 242.52	\$ 236.01	\$ 236.01	\$ 236.01
Hotel	\$ 1,725.00	\$ 1,725.00	\$ 1,725.00	\$ 1,725.00
Maeretake	\$ 2,806.28	\$ 2,806.28	\$ 2,806.28	\$ 2,806.28
Magistrate	\$ 1,060.00	\$ 1,060.00	\$ 1,060.00	\$ 1,060.00
State fund	\$ 1,766.00	\$ 1,766.00	\$ 1,766.00	\$ 1,766.00
Tekemau	\$ 7,722.49	\$ 7,712.49	\$ 7,712.49	\$ 7,712.49
Air Field	\$ 2,019.26	\$ 2,019.26	\$ 2,019.26	\$ 20,193.26
Baraki	\$ 3,407.65	\$ 3,407.65	\$ 3,407.65	\$ 3,407.65
business lease	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
copra	\$ 11,867.29	\$ 11,867.29	\$ 11,867.29	\$ 11,867.29
kaba	\$ 3,005.10	\$ 2,964.60	\$ 2,964.60	\$ 2,964.60
Takaria	\$ 15,317.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Tobobora	\$ 9,946.50	\$ 9,943.50	\$ 9,943.50	\$ 9,943.50
Waa n oo	\$ 6,744.70	\$ 6,744.70	\$ 6,744.70	\$ 6,744.70
Makin Loan Scheme	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Ice Plant	\$ 4,669.03	\$ 4,669.03	\$ 4,669.03	\$ 5,869.03
Imprest				
Biribo	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
kobebe	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
retire	\$ 912.25	\$ 912.25	\$ 912.25	\$ 912.25
Taratobwa	\$ 1,151.55	\$ 1,151.55	\$ 1,151.55	\$ 1,151.55
Loans				
others	\$ 250.00	\$ 250.00	\$ 2,550.00	\$ 250.00
Temone	\$ 149.00	\$ 149.00	\$ 149.00	\$ 149.00
Tokabwebwere	\$ 119.15	\$ 119.15	\$ 119.15	\$ 119.15
Tonganibeia	\$ 365.00	\$ 365.00	\$ 365.00	\$ 365.00
Loan repayment	\$ 1,347.45	\$ 1,347.45	\$ 1,347.45	\$ 1,347.45
Romiti	\$ 675.00	\$ 675.00	\$ 675.00	\$ 675.00
Amitong	\$ 565.00	\$ 565.00	\$ 565.00	\$ 565.00
Atanimango	\$ 517.50	\$ 517.50	\$ 517.50	\$ 517.50
Biata	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00
Minee	\$ 252.50	\$ 252.50	\$ 252.50	\$ 252.50
Tibaua	\$ 235.00	\$ 235.00	\$ 235.00	\$ 235.00
Kariamakin	\$ 227.00	\$ 227.00	\$ 227.00	\$ 227.00
	\$ 85,445.22	\$ 85,068.21	\$ 87,368.21	\$ 104,442.21

Recommendation.

- Management should investigate the nature of the balances and determine the appropriate accounting treatment, including writing off or adjusting the balances where necessary.

Management Response

There was no account write-off prior to 2025 for accounts that had been inactive for 6 to 7 years, so these accounts remained as long-outstanding and unresolved balances in the balance sheet. In 2025, The full Council commenced the write-off of all BTL accounts.

Makin Island Council

The following certify that the attached statements (revealing a surplus account balance (\$144,289.84) for the Year ended 31st December 2022 are correct.

Signed by:

Clerk to Island Council 

Mayor to Island Council 

Secretary 



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



Surplus 01/01/22	116,375.05
Add: Total Current Revenues 2022	433,307.38
Total	549,682.43
Less: Total Current Expenditures 2022	405,392.59
Surplus End 12/31/22	<u>144,289.84</u>

Statement of Ledger balances 12/31/22

Details	Debit	Credit
Surplus Account for 12/31/22		144,289.84
Below the Line		
Adv- Anniversary KILGA	4000	0
Adv-Air Kiribati	82.8	0
Adv-Amitong	354	0
Adv-Antin	28.79	0
Adv-Areito	102.8	0
Adv-Aretema	0	0
Adv-Atanimango	374.2	0
Adv-Aviation	139.75	0
Adv-BDM	100	0
Adv-Been	220	0
Adv-Beniamina	5.28	0
Adv-Berenateta	15.2	0
Adv-Betero	118	0
Adv-Betero /others	55	0
Adv-Bingko	466.8	0
Adv-Biribi	172	0
Adv-Biribo	10	0
Adv-Biromina	20	0
Adv-BKL	1808.8	0
Adv-Board of Survey	155	0
Adv-Boardroom	60	0
Adv-Boat hire	250	0
Adv-Boatman	170	0
Adv-Bonto	192.2	0
Adv-Bridge	2241.8	0

Adv-Building Rent	2400	0
Adv-Butina	20	0
Adv-Bwaraki	9341.4	0
Adv-Bwaraniko	17.37	0
Adv-Bwebwetaake	207.89	0
Adv-C/Truck	17000	0
Adv-Cargo scheme	6250.15	0
Adv-Clerk Beteri	120	0
Adv-Computer	5965.9	0
Adv-Copra	123.2	0
Adv-Council Office	2533.75	0
Adv-Fisheries (MFMRD) ke FMRD	355.5	0
Adv-Football team	61.55	0
Adv-Fuel	1684.4	0
Adv-Garage	1366.4	0
Adv-Generator	2330	0
Adv-High Court	1210	0
Adv-Iareta	0	0
Adv-Ice plant	424.6	0
Adv-InAdvendence	4584.95	0
Adv-Iokinibwai	1376	0
Adv-Ionatan	0	0
Adv-Island Fund committee	50	0
Adv-Itoningaina	392	0
Adv-JSS	84	0
Adv-Ka-50 ririki	312.4	0
Adv-Ka-54 Yrs	1921.4	0
Adv-Kabutaa	0	0
Adv-Kaierua	48.6	0
Adv-Kainaomata	3232.5	0
Adv-Kainaomata 2018	206	0
Adv-Kamwarake	89.75	0
Adv-Kaubure	0	0
Adv-Kauntira	643.8	0
Adv-Kautuntebuka	0	0
Adv-Kekeia	206	0
Adv-Kobebe	77.56	0
Adv-Kouramaere	450	0
Adv-Land Committee	7163	0

Adv-Land Lease	5325	0
Adv-Library	145.6	0
Adv-Maintanance	3488.35	0
Adv-Makin Nuuka	4.4	0
Adv-Makin Supply	2030.6	0
Adv-Maneaba	1217.85	0
Adv-Manibwa	50	0
Adv-Maotara	71	0
Adv-Marina	180	0
Adv-Marion	150	0
Adv-MCTT	11	0
Adv-Melad	12220	0
Adv-MFMRD	407.6	0
Adv-MIA	527.6	0
Adv-Miine	172.5	0
Adv-Misa	71.1	0
Adv-MOE (Pre shcl Teachers Salary)	54.13	0
Adv-MOJ	0	0
Adv-Motorman	185	0
Adv-Motorman allowance	55	0
Adv-MSA	755	0
Adv-MTC	2693.29	0
Adv-Nakaa JSS	32.4	0
Adv-Naom	4.2	0
Adv-Naom Binata	30.24	0
Adv-Nikabubuti	1114.1	0
Adv-Nikien	45.5	0
Adv-Ocean Link	1266.05	0
Adv-Onne	326	0
Adv-Oo ni Beeki	2042.4	0
Adv-Overtime	52	0
Adv-Pigs	680	0
Adv-Pinto	1999	0
Adv-Police	28	0
Adv-Pre-school	850	0
Adv-PSO	103	0
Adv-Rabwaro	122	0
Adv-Raieta	10.01	0
Adv-Rakera	0	0

Adv-Riannaua	1100	0
Adv-Ribauea	73.75	0
Adv-Rinerine	61	0
Adv-Round House	236	0
Adv-Ruuta	34.8	0
Adv-Saw Mill	3726.25	0
Adv-Slim Price	76.4	0
Adv-Staff	40.8	0
Adv-Takirua	317	0
Adv-Tax	0	0
Adv-Teachers	5	0
Adv-Teangibo	29.91	0
Adv-Teangiraoi	63.45	0
Adv-Teareieta	300	0
Adv-Tebabura	1000	0
Adv-Tebau	76.7	0
Adv-Tebenaiti	16.2	0
Adv-Tebwebwe	12	0
Adv-Teekia	43.4	0
Adv-Teiaroo	10	0
Adv-Teikao Classroom Project	415.65	0
Adv-Teikao.	240.15	0
Adv-Teikauea	1981.22	0
Adv-Teina	225.19	0
Adv-Teiti	0	0
Adv-Tekaure	0	0
Adv-Tekautu	4	0
Adv-Tekeangnimakin	14571.4	0
Adv-Teneti	22.85	0
Adv-Tereti	50	0
Adv-Tetaake/Others	300	0
Adv-Tieteruta	99.56	0
Adv-Tin	0	0
Adv-Tinan te raoi	85	0
Adv-Tio	30	0
Adv-Tonana	60	0
Adv-Toom	300	0
Adv-TSKL	4394.05	0
Adv-Ueaua	96.49	0

Adv-Uerem	57.29	0
Adv-Unclaimed allowance	150	0
Adv-Uniforms	160	0
Adv-Uritita	9169.85	0
Adv-Vice President team (ministourial tour)	140	0
Adv-Yagona	314	0
Dep-Air fare Clerk	0	132
Dep-Air Field	0	2019.26
Dep-Akaka	0	6
Dep-Allowance	0	55
Dep-Anterea	0	20
Dep-Antin	0	75
Dep-Areieta	0	242.52
Dep-Baraki	0	3407.65
Dep-Baraniko	0	7.86
Dep-Bauro	0	50
Dep-Bebeia	0	10
Dep-Beia	0	40
Dep-Benetito	0	10
Dep-Betero	0	3
Dep-Binaua	0	13.1
Dep-Bingko	0	1558
Dep-Biribo contracts	0	50
Dep-Bokai	0	364.6
Dep-Buariki	0	62.15
Dep-Buariki Teitibwebwe	0	330
Dep-Business Lease	0	800
Dep-Bwabwai	0	281.5
Dep-Bwaraki	0	95.1
Dep-Bwaraniko	0	13.35
Dep-Bwebwetaake	0	133.3
Dep-CCK	0	33.6
Dep-Chain saw	0	105
Dep-Chicken	0	1970.5
Dep-Copra	0	11867.29
Dep-Council lease	0	315
Dep-Councilors	0	25
Dep-Covid 19	0	9620.05
Dep-DBK	0	118.24

Dep-Disaster Fund	0	517.75
Dep-Driver Overtime	0	24
Dep-Education	0	80
Dep-Euneke	0	10
Dep-Fish	0	131.45
Dep-FMRD	0	140
Dep-Football Team	0	21.95
Dep-Hotel	0	1725
Dep-Ice Cube	0	315
Dep-Ice plant	0	4669.03
Dep-Ieita	0	25
Dep-Incentive	0	1800
Dep-Ioane	0	10
Dep-Iokinibwai	0	460.34
Dep-Itaia	0	220
Dep-Itintarawa	0	90
Dep-Iutino	0	68.7
Dep-James.T	0	20
Dep-Ka55 ririki	0	10
Dep-Kaba	0	3005.1
Dep-Kabiriera	0	12.16
Dep-Kainaomata	0	196.1
Dep-Kaitintaa	0	80.01
Dep-Kakiaba	0	59
Dep-Kamakiata	0	33
Dep-Karaiti	0	30
Dep-Kariteti	0	250
Dep-Kauntira	0	90
Dep-Kauntuntebuka	0	27
Dep-Keanginimakin	0	13621.35
Dep-Kiatamoa	0	75
Dep-Kikira	0	48
Dep-KiLGA	0	1350
Dep-Kireua	0	48.6
Dep-Kiriata	0	127.15
Dep-Korere	0	18
Dep-KPF	0	477
Dep-KSEC	0	1854.41
Dep-Labour charge	0	121.2

Dep-Land Committee	0	876
Dep-Land Lease	0	950.6
Dep-Maeretake	0	2806.28
Dep-Magistrate	0	1060
Dep-Maintenance	0	2142.9
Dep-Maintenance Outstanding	0	678.2
Dep-Makin Loan Scheme	0	5000
Dep-Makin Supply	0	254.15
Dep-Manibwebwe	0	58
Dep-Maotara	0	31.45
Dep-Matauea	0	125
Dep-Mayor (courtesy allowance)	0	50
Dep-MELAD	0	619
Dep-Mere Temaia (MIA)	0	1.7
Dep-Meriata	0	160
Dep-MFRD	0	0.05
Dep-MIA	0	250
Dep-Miriata	0	45
Dep-Motorbike	0	100
Dep-motorbike fuel	0	20
Dep-Motorcycle	0	40
Dep-MPWU/MISE	0	95
Dep-MSA	0	106.8
Dep-MWYSA	0	150
Dep-New Passbook Number 77098	0	2814.51
Dep-Ocean Link	0	1540
Dep-OP	0	12.1
Dep-Overtime	0	5
Dep-Overtime Biribi	0	123
Dep-Overtime Taiti	0	2
Dep-overtime Tooto	0	6
Dep-Rabwena	0	151.72
Dep-Raorii	0	21.5
Dep-Reei	0	19.08
Dep-Repayment loan	0	664.28
Dep-Ribauea	0	10
Dep-Salary	0	198.3
Dep-Smokefish	0	75.4
Dep-Social Welfare	0	187.6

Dep-Solar	0	4122.9
Dep-Staff Contribution	0	625.44
Dep-State Fund	0	1766
Dep-Surplus	0	2029.93
Dep-Taaboia	0	290.06
Dep-Taeanibeia	0	120
Dep-Takaria	0	15317
Dep-Taratoba	0	230.26
Dep-Teakamatang	0	83.2
Dep-Teakoi	0	26.46
Dep-Tebabura	0	629.35
Dep-Tebobora	0	150
Dep-Tee waa noo	0	1318.4
Dep-Teibo	0	214.6
Dep-Teina	0	7.8
Dep-Tekemau	0	7722.49
Dep-Tekinano	0	2.6
Dep-Temaka	0	11.95
Dep-Tenangibo	0	98.17
Dep-Terairaki	0	21.51
Dep-Teretia	0	3.4
Dep-Teriao	0	10
Dep-Tetiruta	0	100
Dep-Teuea	0	17
Dep-Teuna	0	10
Dep-Tiaon	0	180.2
Dep-Tibwan	0	30
Dep-Tiibaua	0	26.3
Dep-Timaa	0	10
Dep-Timeon	0	15
Dep-Tiotina	0	41.18
Dep-Toaire	0	20
Dep-Tobeia	0	40
Dep-Tobobora	0	9943.5
Dep-Tokabwebwe	0	13.05
Dep-Tokabwebwere	0	22
Dep-Tongabibeia	0	50
Dep-Tools	0	14
Dep-Tooto	0	191

Dep-Uerem	0	26.77
Dep-Unimwaane	0	31.95
Dep-Unimwane	0	673
Dep-Ununiki	0	199
Dep-Vat	0	1892.1
Dep-Waa n oo	0	6744.7
Dep-Waiena	0	70
Dep-Women Centre	0	200
Imp-Anee Uarai (IPO)	500	0
Imp-Aratin	505	0
Imp-Ataake Kamoriki	3449.95	0
Imp-Beniamina	0	35
Imp-Binto	5986	0
Imp-Biribi	250	0
Imp-Biribo	0	150
Imp-Bokai	560	0
Imp-Bonteman	2200	0
Imp-Bonto	226	0
Imp-Booti(Secretary MIA)	38	0
Imp-Bouataake	200	0
Imp-Buariki Teitibwebwe	190	0
Imp-Bwaraniko (Driver)	1500	0
Imp-Bwebwetaake	180	0
Imp-Cenpac	10	0
Imp-Clerk Beteri	0	4.89
Imp-Freddy	525	0
Imp-James	438.65	0
Imp-Kaburere	0	88.8
Imp-Kaierua	364	0
Imp-Keanginimakin	103	0
Imp-Kiaua	150	0
Imp-Kikira	0	20
Imp-Kirera	0	264
Imp-Kirion	40	0
Imp-Kobebe	0	100
Imp-Kouramaere	0	92
Imp-Mabubu	100	0
Imp-Manibwebwe	0	150
Imp-Marina	305	0

Imp-Marion	28.7	0
Imp-Mere Temaia (MIA)	600	0
Imp-Miire	586.3	0
Imp-Naom	230	0
Imp-Pinto	704	0
Imp-Rabwaro	20	0
Imp-Raieta	34.2	0
Imp-Retire	0	912.25
Imp-Riannaua	501.6	0
Imp-Romiti	0	70
Imp-Secretary	90	0
Imp-Slim Price	0	51.6
Imp-Tabwanou	552.5	0
Imp-Taiaki	225	0
Imp-Takentenano	300	0
Imp-Takiakia	1200	0
Imp-Taratobwa	0	1151.55
Imp-Tearawa	13554.7	0
Imp-Tebabura (Mayor)	4121.05	0
Imp-Tebobora	156	0
Imp-Teiaroo Clerk	100	0
Imp-Teina	30	0
Imp-Teitiaki	0	1
Imp-Tekoba Teata	1400	0
Imp-Temakiata	1000	0
Imp-Temomo	1130	0
Imp-Tetaake	80	0
Imp-Tiaon	202	0
Imp-Tiotina	160	0
Imp-Toaire	150	0
Imp-Tokabwebwere	0	363.65
Imp-Tokintekai	470	0
Imp-Tooto	30	0
Imp-Uria Maunana	2841.4	0
Imp-Uritia	524.15	0
Imp-Yamaha	3800	0
Loan-Amitong	0	565
Loan-Angintooa	34.5	0
Loan-Anterea	0	195.54

Loan-Aren	0	80
Loan-Aroua	187.35	0
Loan-Atanimango	0	517.5
Loan-Baraniko	130	0
Loan-Baunateraoi	105	0
Loan-Bauro	0	150
Loan-Benetito	0	156.55
Loan-Beniamina	53.6	0
Loan-Berenato	230	0
Loan-Betero	2.2	0
Loan-Biata	0	330
Loan-Biita	330	0
Loan-Biribo	120	0
Loan-Bonto	116	0
Loan-Buariki	0	10
Loan-Bubuti	177.8	0
Loan-Bureete	205	0
Loan-Bwebwetaake	0	20
Loan-Ereniko	0	20
Loan-Iatinta	0	40
Loan-Ioane	295	0
Loan-Iobi	163.4	0
Loan-Iotana	50	0
Loan-Itaia	0	60
Loan-Itintarawa	261.3	0
Loan-Iutuno	230	0
Loan-James	89.8	0
Loan-Karabu	35	0
Loan-Kareiti	0	60
Loan-Kariamakin	0	227
Loan-Karibwa	40	0
Loan-Kauae	0	10
Loan-Kaure	30	0
Loan-Klaneti	160	0
Loan-Kiaua	0	162.8
Loan-Kikira	10	0
Loan-Kiriata	207.15	0
Loan-Kobebe	0	147
Loan-Kouramaere	177.5	0

Loan-Loan repayment	0	1347.45
Loan-Mabubu	260	0
Loan-Mamao	14.9	0
Loan-Manibwebwe	60	0
Loan-Maria	17.75	0
Loan-Marina	183.4	0
Loan-Matauea	250	0
Loan-Meniti	140	0
Loan-Meriata	213.5	0
Loan-Miire	190	0
Loan-Mikaere	0	20
Loan-Minee	0	252.5
Loan-Miriata	0	161.9
Loan-Naom	0	2.2
Loan-Neboata	40	0
Loan-Obeta	81	0
Loan-Others	0	250
Loan-Overtime	25	0
Loan-Raatu	0	25
Loan-Rabwena	107.9	0
Loan-Raieta	120	0
Loan-Rameta	68.2	0
Loan-Raurenti	0	60
Loan-Reei	0	5
Loan-Reo	0	180
Loan-Ribauea	0	23.25
Loan-Rimia	0	50
Loan-Rinete	0	10
Loan-Romiti	0	675
Loan-Ruruia	715	0
Loan-Ruuta	0	10
Loan-Taakena	50	0
Loan-Taan moti	805	0
Loan-Tabeata	401.5	0
Loan-Taboia	86	0
Loan-Taeenibeia	0	145
Loan-Takentarawa	0	50
Loan-Tamparerei	210	0
Loan-Taonate	50	0

Loan-Taratobwa	0	130
Loan-Taubuki	135	0
Loan-Tebabura	10	0
Loan-Tebau	13	0
Loan-Tebobora	83.15	0
Loan-Tebotai	0	6.2
Loan-Teeba	0	0.9
Loan-Teekana	0	20
Loan-Teekia	80	0
Loan-Teikauea	77.6	0
Loan-Teina	10	0
Loan-Tekemau	164.06	0
Loan-Temomo	15.95	0
Loan-Temone	0	149
Loan-Tenikiata	3.05	0
Loan-Teraiman	0	10
Loan-Teren	0	20
Loan-Terinan	26.55	0
Loan-Teruoia	0	7.8
Loan-Teuea	0	102
Loan-Tiaon	20	0
Loan-Tibaua	0	235
Loan-Tiebe	39.5	0
Loan-Tiiro	20	0
Loan-Tikauea	0	30
Loan-Timeon	0	5
Loan-Timon	0	20
Loan-Tiobai	0	10.65
Loan-Tiotina	10.65	0
Loan-Toaire	55	0
Loan-Toan	0	53.25
Loan-Tobeia	260	0
Loan-Tokabwebwere	0	119.15
Loan-Tonana	105	0
Loan-Tongabibeia	0	365
Loan-Tongobo	60	0
Loan-Tooto	60	0
Loan-Toun	350	0
Loan-Tubeaue	0	40

Loan-Tunna	0	22
Loan-Uali	180	0
Loan-Uerem	10	0
Loan-Uritita	0	17
Loss-Ag CFC Bwaranita	0.26	0
Loss-Ag CFC Temakiata	112.62	0
Loss-Aroua	9176.13	0
Loss-Beniamina	6744.35	0
Loss-Bwebwetaake	1033.77	0
Loss-Clerk Beteri	1805	0
Loss-Clerk Teiara	12591.7	0
Loss-Itinteang. K	6360.04	0
Loss-Karibwa	287.5	0
Loss-Loss CFC Ioana	133.75	0
Loss-Mabubu	252.5	0
Loss-Mariina	8.99	0
Loss-Rabwena	263.31	0
Loss-Tabeata	64.7	0
Loss-Tekemau	53.8	0
Surp-Cash	0	4.18
Closing Cash	4065.89	0.00
Closing Bank	30722.12	0.00
Total	297,638.66	297,638.66



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	30,722.12		
Cash on Hand		4,065.89		
Account Receivable	2	262,850.65	297,638.66	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				297,638.66
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	153,348.82	153,348.82	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				153,348.82
Net Asset				144,289.84
Equity				
Current Year Earning			27,914.79	
Historical Balancing			116,375.05	
Total Equity				144,289.84

Prepared by : LGD Internal Audit



Makin Island Council
Profit and Loss Statement
or the Period 01/01/22 to 12/31/22



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwain Rabwata	10,000.00		
		1104	Roon te kiba	4,890.00		
		1105	Roon te toka n te kaibuke	729.00		
		1107	Agency n te takataka	10,358.00		
					25,977.00	
	1200	Rallientii				
		1201	Motoka/Rebwerebwe	2,763.00		
		1202	Beba ni kabubuti	543.50		
		1203	Bwatika	103.00		
		1204	Kamea	230.00		
		1205	Bitineti(etail/wholesale/Manufacture	3,670.00		
		1207	Kakukurei(Entertainment/Island Nite)	20.00		
		1210	Outero/Auti ni irua/Auti aika tatango	400.00		
		1211	Bobwai n nakonako	1,610.00		
		1212	Tabo ni bwa(Retail/Wholesale)	7,180.00		
		1213	Botaki aika a tauaki mwia	315.00		
		1214	Karikirake n te burawa/Bakery	90.00		
		1216	Roon kateitei/Bitinetin te kateitei	180.00		
		1217	Taibora ni kamwarake	324.00		
		1219	Kaa ao rebwerebwe aika tatangoaki	1,271.00		
		1220	Angabain Waa/Boofi	676.00		
		1227	Kabonakoan te ika	10.00		
		1238	Second hand	280.00		
		1241	Kabonakoan te Yaqona	2,035.00		
					21,700.50	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	119,080.14		
		1302	Buoka man te Postal	800.00		
		1303	Onobwaiian autin Tautaeka	100,000.00		
		1306	Buoka ibukin baia ataein te reirei	18,000.00		
					237,880.14	
	1400	Bakao (Interesi)				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1402	Rakan Katangomwane	6,933.76		
					6,933.76	
	1500		Waki ni Karikirake			
		1501	Kabonakoan bain te kauntira	20.00		
		1502	Kaotinakoan te booti	4,940.00		
		1505	Roon maekaia irua	600.00		
		1506a	School truck	11,015.00		
		1507	Te bwaa	324.90		
		1508	Tangoan bwain te Kauntira	110.00		
		1510	Tangoan te auti	460.00		
		1511	Internet	1,006.00		
		1512	Computer & Photocopying	130.50		
		1518	Kabobwai/Hardware/Baraki	1,083.20		
		1520	Workshop charges	231.50		
		1521	Kaotinakoan te beeki/kamea	30.00		
		1522	Katangomwane	49,206.64		
		1524	Ice plant(Kabonakoan ika/tangoan bwain kamaitara)	44,298.38		
		1529	Karaobwai man te Kai(Carpentry sal sal)	4,438.00		
		1542	Referral Maneaba	15,200.00		
		1544	China Park Rent	735.00		
		1546	Riifin Aaba	350.00		
					134,179.12	
	1600		Mwane Tabeua			
		1601	Mwane n raka	23.82		
					23.82	
	1700		Karali Mwane			
		1701	Kaintabwi	6,613.04		
					6,613.04	
						433,307.38
Expenditure						
	2100		Bwakabwai			
		2102	Kauntira	25,579.09		
		2103	Kaouman ni Kiraka	4,349.52		
		2104	Ice plant caretaker	4,124.12		
		2105	Revenue Collector	3,640.50		
		2106	Tia Taibi	3,954.37		
		2108	Kabenta	3,564.85		
		2109	Turaiwa	8,352.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2112	Kaubure	8,316.88		
		2113	Neeti ni Kaawa	10,017.73		
		2115	Tia Mwakuri ma Botaki	4,259.06		
		2119	Mechanic	3,786.12		
		2121	Metientia	1,209.00		
		2122	Tia rikomwane	1,066.58		
		2130	Tia Kaitiaki n te kawai	6,795.81		
		2133	Tia Uaereti	4,221.88		
		2148	Pig feeder/Security	3,163.94		
		2149	Saw mill workers	3,446.58		
		2150	China Park Security	1,872.40		
		2153	Motorman	1,137.08		
		2154	Librarian	1,081.28		
		2160	Fish Marketing Collector	3,401.54		
		2161	Assistant Ice plant	3,226.00		
		2164	Copra Weigher	3,064.73		
					113,631.06	
	2200	Arauenti				
		2201	Arauenti Kauntira	9,525.00		
		2202	Kaniwangan te Mayor/ Kauoman Ma	600.00		
		2203	Incentive Allowane	9,780.00		
		2204	Reibwa	84.90		
		2206	Aoataim	664.95		
		2207	Primary/ JSS ao Pre-School	55.00		
		2208	IDC Allowance	205.00		
		2209	Bareka/Mwaimwai	480.00		
		2210	Bonomwi	158.00		
		2211	Mwengabuaka	560.00		
		2229	Board of servey	240.00		
		2230	Komete ae Katawe	310.00		
					22,662.85	
	2300	Kabutan te waaki				
		2301	Mwamwananga	2,062.80		
		2302	Ritin Apa	3,785.95		
		2303	Bwaai-ni-mwakuri	2,514.20		
		2308	Buraeki ao kaboraoi	244.50		
		2309	Mweaka	250.00		
		2311	Kabomwi	960.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2313	Kaurigan Inaomata	1,000.00		
		2314	Kaakon Mwane	44.00		
		2315	Botaki iaan te Kauntira	1,100.00		
		2319	Tareboon/Uaereti/Reeta	619.00		
		2320	Dog/Pig control	90.00		
		2322	Kakukurei ao kairuua	1,975.20		
		2326	Bwaain te aobiti	302.00		
		2329	Bao nako atimakoro	796.80		
		2331	Mwakurian takataka	4,223.15		
		2333	Support to Copra monitoring transpor	493.00		
					20,460.60	
	2400		Onobwai			
		2402	Aobiti	159.50		
		2403	Auti ni maeka	20,367.65		
		2408	Kaa/rebwerebwe	660.30		
		2409	Wa uowa/Meeri	73.20		
		2412	China Park	696.02		
					21,956.67	
	2600		Karikirake aika aki mwane			
		2605	Materials	742.85		
		2607	Reibwa	605.00		
					1,347.85	
	2700		Kabanemwane n te Karikir			
		2702	Bwan te kaa/waa2/booti/rebwereb wa/tahaua siki	10,977.95		
		2703	Internet (Bandwidth)	1,772.00		
		2706	Auti ni kamwaitoro/Ice plant	41,215.30		
		2707	Hardware	2,930.70		
		2709	Katangomane	46,121.00		
		2711	Bwai ni Kiribati/Handicraft	125.60		
		2721	Referral Maneaba	7,244.15		
					110,386.70	
	2800		Karaii Mwane			
		2801	Kaintabwi	18,458.16		
		2803	Onobwaiian autin Tautaeka	94,833.70		
		2804	KILGA Contribution	1,000.00		
		2806	Buoka ibukin school trucks	655.00		
					114,946.86	
						405,392.59

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Net Profit/Loss						27,914.79

Prepared by : LGD Internal Audit



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



					Debit	Credit
Surplus brought forward 01-Jan-2022						116,375.05
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1107	Agency n te takataka	10,000.00	\$10,000.00	\$10,358.00	\$0.00	\$10,358.00
1103	Angabwain Rabwata	100.00	\$100.00	\$10,000.00	\$0.00	\$10,000.00
1104	Roon te kiba	2,500.00	\$2,500.00	\$4,890.00	\$0.00	\$4,890.00
1105	Roon te toka n te kaibuke	500.00	\$500.00	\$729.00	\$0.00	\$729.00
1200	Raitienti					
1220	Angabain Waa/Booti	100.00	\$100.00	\$676.00	\$0.00	\$676.00
1202	Beba ni kabubuti	500.00	\$500.00	\$543.50	\$0.00	\$543.50
1205	Bitineti(etail/wholesale/Manufac	2,499.80	\$2,499.80	\$3,670.00	\$0.00	\$3,670.00
1237	Bobwai man te kaibuke	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1211	Bobwai n nakonako	880.00	\$880.00	\$1,610.00	\$0.00	\$1,610.00
1213	Botaki aika a tauaki mwila	200.00	\$200.00	\$315.00	\$0.00	\$315.00
1203	Bwatika	150.00	\$150.00	\$103.00	\$0.00	\$103.00
1219	Kaa ao rebwerebwe aika tatang	400.00	\$400.00	\$1,271.00	\$0.00	\$1,271.00
1242	Kabonakoan Phone Cards	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1227	Kabonakoan te ika	50.00	\$50.00	\$10.00	\$0.00	\$10.00
1241	Kabonakoan te Yaqona	1,200.00	\$1,200.00	\$2,035.00	\$0.00	\$2,035.00
1207	Kakukurei(Entertainment/Island N	80.00	\$80.00	\$20.00	\$0.00	\$20.00
1204	Kamea	140.00	\$140.00	\$230.00	\$0.00	\$230.00
1206	Kaoti tamnei	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1214	Karikirake n te burawa/Bakery	300.00	\$300.00	\$90.00	\$0.00	\$90.00
1226	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1201	Motoka/Rebwerebwe	2,500.00	\$2,500.00	\$2,763.00	\$0.00	\$2,763.00
1210	Outero/Auti ni irua/Auti aika tata	600.00	\$600.00	\$400.00	\$0.00	\$400.00
1200	Raitienti			\$0.00	\$0.00	\$0.00
1233	Roon Boboti	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1216	Roon kateitei/Bitinetin te kateitei	105.00	\$105.00	\$180.00	\$0.00	\$180.00
1238	Second hand	299.60	\$299.60	\$280.00	\$0.00	\$280.00
1209	Taabo ni kamanging	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1212	Tabo ni bwa(Retail/Wholesale)	3,000.00	\$3,000.00	\$7,180.00	\$0.00	\$7,180.00
1217	Taibora ni kamwarake	300.00	\$300.00	\$324.00	\$0.00	\$324.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1300	Mwane ni buoka					
1306	Buoka ibukin baoia ataein te reir	18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00
1305	Buoka man ana Karikirake te Kau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1302	Buoka man te Postal	800.00	\$800.00	\$800.00	\$0.00	\$800.00
1301	Buoka man te Tautaeka	117,163.58	\$117,163.58	\$119,080.14	\$0.00	\$119,080.14
1303	Onobwaiian autin Tautaeka	19,593.00	\$19,593.00	\$100,000.00	\$0.00	\$100,000.00
1304	Te buoka ibukin te taarau n te KP	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Bakao (Interest)					
1401	Rakan boki ni mwane/IBD	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	8,000.00	\$8,000.00	\$6,933.76	\$0.00	\$6,933.76
1500	Waki ni Karikirake					
1523	Bingo	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1519	Boon te mwakuri(Service Charge	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1540	Buoka man botaki	3,400.00	\$3,400.00	\$0.00	\$0.00	\$0.00
1544	China Park Rent	500.00	\$500.00	\$735.00	\$0.00	\$735.00
1512	Computer & Photocopying	200.00	\$200.00	\$130.50	\$0.00	\$130.50
1503	Ferry Service (Meeri)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1543	Hardware Sales	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1524	Ice plant(Kabonakoan ika/tang	60,000.00	\$60,000.00	\$44,298.38	\$0.00	\$44,298.38
1511	Internet	1,500.00	\$1,500.00	\$1,006.00	\$0.00	\$1,006.00
1518	Kabobwai/Hardware/Baraki	4,000.00	\$4,000.00	\$1,083.20	\$0.00	\$1,083.20
1501	Kabonakoan bain te kauntira	50.00	\$50.00	\$20.00	\$0.00	\$20.00
1506	Kantoka/tangoan taian kaa	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1521	Kaotinakoan te beeki/kamea	50.00	\$50.00	\$30.00	\$0.00	\$30.00
1502	Kaotinakoan te booti	4,000.00	\$4,000.00	\$4,940.00	\$0.00	\$4,940.00
1529	Karaobwai man te Kai(Carpentr	6,100.00	\$6,100.00	\$4,438.00	\$0.00	\$4,438.00
1541	Karikirake aika uarekeke	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1522	Katangomwane	60,000.00	\$60,000.00	\$49,206.64	\$0.00	\$49,206.64
1527	Local Produce	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1545	Office rental	1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00
1534	Phone Card	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1542	Referral Maneaba	18,000.00	\$18,000.00	\$15,200.00	\$0.00	\$15,200.00
1546	Riitin Aaba	600.00	\$600.00	\$350.00	\$0.00	\$350.00
1504	Roon ana auti ni maeka te Kaunt	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
1505	Roon maekaia irua	50.00	\$50.00	\$600.00	\$0.00	\$600.00
1506a	School truck	3,000.00	\$3,000.00	\$11,015.00	\$0.00	\$11,015.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1508	Tangoan bwain te Kauntira	200.00	\$200.00	\$110.00	\$0.00	\$110.00
1510	Tangoan te auti	200.00	\$200.00	\$460.00	\$0.00	\$460.00
1507	Te bwaa	100.00	\$100.00	\$324.90	\$0.00	\$324.90
1520	Workshop charges	500.00	\$500.00	\$231.50	\$0.00	\$231.50
1600	Mwane Tabeua					
1604	Buoka man Keanginimakin Shippi	13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00
1601	Mwane n raka	100.00	\$100.00	\$23.82	\$0.00	\$23.82
1602	Tuaa n te bowi/Boon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaii Mwane					
1701	Kaintabwi	9,189.45	\$9,189.45	\$6,613.04	\$0.00	\$6,613.04
2100	Bwakabwai					
2161	Assistant Ice plant	3,355.00	\$3,355.00	\$3,226.00	\$3,226.00	\$0.00
2152	Assistant IT	2,600.00	\$2,600.00	\$0.00	\$0.00	\$0.00
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2150	China Park Security	1,209.00	\$1,209.00	\$1,872.40	\$1,872.40	\$0.00
2164	Copra Weigher	3,164.20	\$3,164.20	\$3,064.73	\$3,064.73	\$0.00
2160	Fish Marketing Collector	3,355.00	\$3,355.00	\$3,401.54	\$3,401.54	\$0.00
2104	Ice plant caretaker	4,124.00	\$4,124.00	\$4,124.12	\$4,124.12	\$0.00
2108	Kabenta	3,549.00	\$3,549.00	\$3,564.85	\$3,564.85	\$0.00
2103	Kaouman ni Kiraka	4,349.00	\$4,349.00	\$4,349.52	\$4,349.52	\$0.00
2112	Kaubure	8,268.00	\$8,268.00	\$8,316.88	\$8,316.88	\$0.00
2102	Kauntira	26,703.82	\$26,703.82	\$25,579.09	\$25,579.09	\$0.00
2154	Librarian	1,757.00	\$1,757.00	\$1,081.28	\$1,081.28	\$0.00
2119	Mechanic	3,786.00	\$3,786.00	\$3,786.12	\$3,786.12	\$0.00
2121	Metientia	1,209.00	\$1,209.00	\$1,209.00	\$1,209.00	\$0.00
2153	Motorman	1,209.00	\$1,209.00	\$1,137.08	\$1,137.08	\$0.00
2113	Neeti ni Kaawa	10,234.00	\$10,234.00	\$10,017.73	\$10,017.73	\$0.00
2148	Pig feeder/Security	3,164.00	\$3,164.00	\$3,163.94	\$3,163.94	\$0.00
2105	Revenue Collector	3,786.00	\$3,786.00	\$3,640.50	\$3,640.50	\$0.00
2149	Saw mill workers	3,514.00	\$3,514.00	\$3,446.58	\$3,446.58	\$0.00
2135	Taan angareirei n te Kinder	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2130	Tia Kaitiaki n te kawai	7,032.00	\$7,032.00	\$6,795.81	\$6,795.81	\$0.00
2115	Tia Mwakuri ma Botaki	4,259.00	\$4,259.00	\$4,259.06	\$4,259.06	\$0.00
2122	Tia rikomwane	4,124.00	\$4,124.00	\$1,066.58	\$1,066.58	\$0.00
2106	Tia Taibi	3,961.00	\$3,961.00	\$3,954.37	\$3,954.37	\$0.00
2127	Tia tararua te auti ni irua	1,210.00	\$1,210.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2128	Tia tararua te marae ni kiba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2133	Tia Uaereti	4,222.00	\$4,222.00	\$4,221.88	\$4,221.88	\$0.00
2109	Turaiwa	8,382.00	\$8,382.00	\$8,352.00	\$8,352.00	\$0.00
2123	WIW	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2200	Arauenti					
2206	Aoataim	300.00	\$300.00	\$664.95	\$664.95	\$0.00
2200	Arauenti			\$0.00	\$0.00	\$0.00
2201	Arauenti Kauntira	10,480.00	\$10,480.00	\$9,525.00	\$9,525.00	\$0.00
2209	Bareka/Mwaimwai	510.00	\$510.00	\$480.00	\$480.00	\$0.00
2229	Board of servey	80.00	\$80.00	\$240.00	\$240.00	\$0.00
2210	Bonomwi	650.00	\$650.00	\$158.00	\$158.00	\$0.00
2208	IDC Allowance	660.00	\$660.00	\$205.00	\$205.00	\$0.00
2203	Incentive Allowane	12,180.00	\$12,180.00	\$9,780.00	\$9,780.00	\$0.00
2202	Kaniwangan te Mayor/ Kauoma	1,800.00	\$1,800.00	\$600.00	\$600.00	\$0.00
2230	Komete ae Katawe	480.00	\$480.00	\$310.00	\$310.00	\$0.00
2215	Komete ni Kamwengaraoi	320.00	\$320.00	\$0.00	\$0.00	\$0.00
2216	Komete ni Kateirake	320.00	\$320.00	\$0.00	\$0.00	\$0.00
2205	Mwakuri n tangoaki	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2211	Mwengabuaka	3,080.00	\$3,080.00	\$560.00	\$560.00	\$0.00
2207	Primary/ JSS ao Pre-School	320.00	\$320.00	\$55.00	\$55.00	\$0.00
2204	Reibwa	100.00	\$100.00	\$84.90	\$84.90	\$0.00
2223	Te baba n tararua ibukin te aba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2300	Kabutan te waaki					
2306	Ana tiati TSKL	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2329	Bao nako atimakoro	3,023.00	\$3,023.00	\$796.80	\$796.80	\$0.00
2318	Boon te kabowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2315	Botaki iaan te Kauntira	1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00
2308	Buraeki ao kaboraoi	420.00	\$420.00	\$244.50	\$244.50	\$0.00
2326	Bwaain te aobiti	990.00	\$990.00	\$302.00	\$302.00	\$0.00
2303	Bwaai-ni-mwakuri	400.00	\$400.00	\$2,514.20	\$2,514.20	\$0.00
2320	Dog/Pig control	100.00	\$100.00	\$90.00	\$90.00	\$0.00
2311	Kabomwi	1,000.00	\$1,000.00	\$960.00	\$960.00	\$0.00
2322	Kakukurei ao kairuua	500.00	\$500.00	\$1,975.20	\$1,975.20	\$0.00
2314	Kaokan Mwane	100.00	\$100.00	\$44.00	\$44.00	\$0.00
2313	Kauringan Inaomata	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2331	Mwakurian takataka	1,500.00	\$1,500.00	\$4,223.15	\$4,223.15	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2301	Mwamwananga	3,000.00	\$3,000.00	\$2,062.80	\$2,062.80	\$0.00
2309	Mweaka	300.00	\$300.00	\$250.00	\$250.00	\$0.00
2312	Rinerine	450.00	\$450.00	\$0.00	\$0.00	\$0.00
2302	Ritin Aba	3,400.00	\$3,400.00	\$3,785.95	\$3,785.95	\$0.00
2330	Runga	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2343	STARKI	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2333	Support to Copra monitoring tran	1,400.00	\$1,400.00	\$493.00	\$493.00	\$0.00
2332	Support to Elderly Fund distributio	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2316	Taarau n te Solar	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2319	Tareboon/Uaeretii/Reeta	500.00	\$500.00	\$619.00	\$619.00	\$0.00
2400	Onobwai					
2402	Aobiti	4,023.00	\$4,023.00	\$159.50	\$159.50	\$0.00
2404	Auti ni irua	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2403	Auti ni maeka	9,504.00	\$9,504.00	\$20,367.65	\$20,367.65	\$0.00
2412	China Park	1,000.00	\$1,000.00	\$696.02	\$696.02	\$0.00
2411	Internet	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2408	Kaa/rebwerebwe	1,000.00	\$1,000.00	\$660.30	\$660.30	\$0.00
2410	Kawai/kotiweei	2,800.00	\$2,800.00	\$0.00	\$0.00	\$0.00
2408a	School trucks	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2409	Wa uowa/Meeri	700.00	\$700.00	\$73.20	\$73.20	\$0.00
2600	Karikirake aika aki mwanenaki					
2605	Materials	500.00	\$500.00	\$742.85	\$742.85	\$0.00
2607	Reibwa	500.00	\$500.00	\$605.00	\$605.00	\$0.00
2700	Kabanemwane n te Karikirake					
2701	Auti ni irua	350.00	\$350.00	\$0.00	\$0.00	\$0.00
2706	Auti ni kamwaitoro/Ice plant	46,000.00	\$46,000.00	\$41,215.30	\$41,215.30	\$0.00
2704	Bingo	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2711	Bwai ni Kiribati/Handicraft	500.00	\$500.00	\$125.60	\$125.60	\$0.00
2702	Bwan te kaa/waa2/booti/rebwe	4,000.00	\$4,000.00	\$10,977.95	\$10,977.95	\$0.00
2707	Hardware	5,000.00	\$5,000.00	\$2,930.70	\$2,930.70	\$0.00
2703	Internet (Bandwidth)	3,000.00	\$3,000.00	\$1,772.00	\$1,772.00	\$0.00
2719	Karikirake n auti n Irua	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2709	Katangomane	60,000.00	\$60,000.00	\$46,121.00	\$46,121.00	\$0.00
2716	Phone Cards	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2721	Referral Maneaba	5,401.00	\$5,401.00	\$7,244.15	\$7,244.15	\$0.00
2712	Workshop	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2800	Karaii Mwane					
2806a	Booia ao te overtime	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806	Buoka ibukin school trucks	16,000.00	\$16,000.00	\$655.00	\$655.00	\$0.00
2806b	Bwaan taian school trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2801	Kaintabwi	19,294.10	\$19,294.10	\$18,458.16	\$18,458.16	\$0.00
2804	KilGA Contribution	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2803	Onobwaian autin Tautaeka	19,593.00	\$19,593.00	\$94,833.70	\$94,833.70	\$0.00
Below the Line						
	Adv- Anniversary KILGA	0.00		\$4,000.00	\$4,000.00	\$0.00
	Adv-Air Kiribati	0.00		\$82.80	\$82.80	\$0.00
	Adv-Amitong	0.00		\$354.00	\$354.00	\$0.00
	Adv-Antin	0.00		\$28.79	\$28.79	\$0.00
	Adv-Areito	0.00		\$102.80	\$102.80	\$0.00
	Adv-Aretema	0.00		\$0.00	\$0.00	\$0.00
	Adv-Atanimango	0.00		\$374.20	\$374.20	\$0.00
	Adv-Aviation	0.00		\$139.75	\$139.75	\$0.00
	Adv-BDM	0.00		\$100.00	\$100.00	\$0.00
	Adv-Been	0.00		\$220.00	\$220.00	\$0.00
	Adv-Beniamina	0.00		\$5.28	\$5.28	\$0.00
	Adv-Berenateta	0.00		\$15.20	\$15.20	\$0.00
	Adv-Betero	0.00		\$118.00	\$118.00	\$0.00
	Adv-Betero /others	0.00		\$55.00	\$55.00	\$0.00
	Adv-Bingko	0.00		\$466.80	\$466.80	\$0.00
	Adv-Biribi	0.00		\$172.00	\$172.00	\$0.00
	Adv-Biribo	0.00		\$10.00	\$10.00	\$0.00
	Adv-Biromina	0.00		\$20.00	\$20.00	\$0.00
	Adv-BKL	0.00		\$1,808.80	\$1,808.80	\$0.00
	Adv-Board of Survey	0.00		\$155.00	\$155.00	\$0.00
	Adv-Boardroom	0.00		\$60.00	\$60.00	\$0.00
	Adv-Boat hire	0.00		\$250.00	\$250.00	\$0.00
	Adv-Boatman	0.00		\$170.00	\$170.00	\$0.00
	Adv-Bonto	0.00		\$192.20	\$192.20	\$0.00
	Adv-Bridge	0.00		\$2,241.80	\$2,241.80	\$0.00
	Adv-Building Rent	0.00		\$2,400.00	\$2,400.00	\$0.00
	Adv-Butina	0.00		\$20.00	\$20.00	\$0.00
	Adv-Bwaraki	0.00		\$9,341.40	\$9,341.40	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Bwaraniko	0.00		\$17.37	\$17.37	\$0.00
	Adv-Bwebwetaake	0.00		\$207.89	\$207.89	\$0.00
	Adv-C/Truck	0.00		\$17,000.00	\$17,000.00	\$0.00
	Adv-Cargo scheme	0.00		\$6,250.15	\$6,250.15	\$0.00
	Adv-Clerk Beteri	0.00		\$120.00	\$120.00	\$0.00
	Adv-Computer	0.00		\$5,965.90	\$5,965.90	\$0.00
	Adv-Copra	0.00		\$123.20	\$123.20	\$0.00
	Adv-Council Office	0.00		\$2,533.75	\$2,533.75	\$0.00
	Adv-Fisheries (MFMRD) ke FMRD	0.00		\$355.50	\$355.50	\$0.00
	Adv-Football team	0.00		\$61.55	\$61.55	\$0.00
	Adv-Fuel	0.00		\$1,684.40	\$1,684.40	\$0.00
	Adv-Garage	0.00		\$1,366.40	\$1,366.40	\$0.00
	Adv-Generator	0.00		\$2,330.00	\$2,330.00	\$0.00
	Adv-High Court	0.00		\$1,210.00	\$1,210.00	\$0.00
	Adv-lareta	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ice plant	0.00		\$424.60	\$424.60	\$0.00
	Adv-InAdvendence	0.00		\$4,584.95	\$4,584.95	\$0.00
	Adv-Iokinibwai	0.00		\$1,376.00	\$1,376.00	\$0.00
	Adv-Ionatan	0.00		\$0.00	\$0.00	\$0.00
	Adv-Island Fund committee	0.00		\$50.00	\$50.00	\$0.00
	Adv-Itoningaina	0.00		\$392.00	\$392.00	\$0.00
	Adv-JSS	0.00		\$84.00	\$84.00	\$0.00
	Adv-Ka-50 ririki	0.00		\$312.40	\$312.40	\$0.00
	Adv-Ka-54 Yrs	0.00		\$1,921.40	\$1,921.40	\$0.00
	Adv-Kabutaa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kaierua	0.00		\$48.60	\$48.60	\$0.00
	Adv-Kainaomata	0.00		\$3,232.50	\$3,232.50	\$0.00
	Adv-Kainaomata 2018	0.00		\$206.00	\$206.00	\$0.00
	Adv-Kamwarake	0.00		\$89.75	\$89.75	\$0.00
	Adv-Kaubure	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kauntira	0.00		\$643.80	\$643.80	\$0.00
	Adv-Kautuntebuka	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kekeia	0.00		\$206.00	\$206.00	\$0.00
	Adv-Kobebe	0.00		\$77.56	\$77.56	\$0.00
	Adv-Kouramaere	0.00		\$450.00	\$450.00	\$0.00
	Adv-Land Committee	0.00		\$7,163.00	\$7,163.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Land Lease	0.00		\$5,325.00	\$5,325.00	\$0.00
	Adv-Library	0.00		\$145.60	\$145.60	\$0.00
	Adv-Maintanance	0.00		\$3,488.35	\$3,488.35	\$0.00
	Adv-Makin Nuuka	0.00		\$4.40	\$4.40	\$0.00
	Adv-Makin Supply	0.00		\$2,030.60	\$2,030.60	\$0.00
	Adv-Maneaba	0.00		\$1,217.85	\$1,217.85	\$0.00
	Adv-Manibwa	0.00		\$50.00	\$50.00	\$0.00
	Adv-Maotara	0.00		\$71.00	\$71.00	\$0.00
	Adv-Marina	0.00		\$180.00	\$180.00	\$0.00
	Adv-Marion	0.00		\$150.00	\$150.00	\$0.00
	Adv-MCTT	0.00		\$11.00	\$11.00	\$0.00
	Adv-Melad	0.00		\$12,220.00	\$12,220.00	\$0.00
	Adv-MFMRD	0.00		\$407.60	\$407.60	\$0.00
	Adv-MIA	0.00		\$527.60	\$527.60	\$0.00
	Adv-Miine	0.00		\$172.50	\$172.50	\$0.00
	Adv-Misa	0.00		\$71.10	\$71.10	\$0.00
	Adv-MOE (Pre shcl Teachers Sala	0.00		\$54.13	\$54.13	\$0.00
	Adv-MOJ	0.00		\$0.00	\$0.00	\$0.00
	Adv-Motorman	0.00		\$185.00	\$185.00	\$0.00
	Adv-Motorman allowance	0.00		\$55.00	\$55.00	\$0.00
	Adv-MSA	0.00		\$755.00	\$755.00	\$0.00
	Adv-MTC	0.00		\$2,693.29	\$2,693.29	\$0.00
	Adv-Nakaa JSS	0.00		\$32.40	\$32.40	\$0.00
	Adv-Naom	0.00		\$4.20	\$4.20	\$0.00
	Adv-Naom Binata	0.00		\$30.24	\$30.24	\$0.00
	Adv-Nikabubuti	0.00		\$1,114.10	\$1,114.10	\$0.00
	Adv-Nikien	0.00		\$45.50	\$45.50	\$0.00
	Adv-Ocean Link	0.00		\$1,266.05	\$1,266.05	\$0.00
	Adv-Onne	0.00		\$326.00	\$326.00	\$0.00
	Adv-Oo ni Beeki	0.00		\$2,042.40	\$2,042.40	\$0.00
	Adv-Overtime	0.00		\$52.00	\$52.00	\$0.00
	Adv-Pigs	0.00		\$680.00	\$680.00	\$0.00
	Adv-Pinto	0.00		\$1,999.00	\$1,999.00	\$0.00
	Adv-Police	0.00		\$28.00	\$28.00	\$0.00
	Adv-Pre-school	0.00		\$850.00	\$850.00	\$0.00
	Adv-PSO	0.00		\$103.00	\$103.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Rabwaro	0.00		\$122.00	\$122.00	\$0.00
	Adv-Raieta	0.00		\$10.01	\$10.01	\$0.00
	Adv-Rakera	0.00		\$0.00	\$0.00	\$0.00
	Adv-Riannaua	0.00		\$1,100.00	\$1,100.00	\$0.00
	Adv-Ribauea	0.00		\$73.75	\$73.75	\$0.00
	Adv-Rinerine	0.00		\$61.00	\$61.00	\$0.00
	Adv-Round House	0.00		\$236.00	\$236.00	\$0.00
	Adv-Ruuta	0.00		\$34.80	\$34.80	\$0.00
	Adv-Saw Mill	0.00		\$3,726.25	\$3,726.25	\$0.00
	Adv-Slim Price	0.00		\$76.40	\$76.40	\$0.00
	Adv-Staff	0.00		\$40.80	\$40.80	\$0.00
	Adv-Takirua	0.00		\$317.00	\$317.00	\$0.00
	Adv-Tax	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teachers	0.00		\$5.00	\$5.00	\$0.00
	Adv-Teangibo	0.00		\$29.91	\$29.91	\$0.00
	Adv-Teangiraai	0.00		\$63.45	\$63.45	\$0.00
	Adv-Teareieta	0.00		\$300.00	\$300.00	\$0.00
	Adv-Tebabura	0.00		\$1,000.00	\$1,000.00	\$0.00
	Adv-Tebau	0.00		\$76.70	\$76.70	\$0.00
	Adv-Tebenaiti	0.00		\$16.20	\$16.20	\$0.00
	Adv-Tebwebwe	0.00		\$12.00	\$12.00	\$0.00
	Adv-Teekia	0.00		\$43.40	\$43.40	\$0.00
	Adv-Teiaroo	0.00		\$10.00	\$10.00	\$0.00
	Adv-Teikao Classroom Project	0.00		\$415.65	\$415.65	\$0.00
	Adv-Teikao.	0.00		\$240.15	\$240.15	\$0.00
	Adv-Teikauea	0.00		\$1,981.22	\$1,981.22	\$0.00
	Adv-Teina	0.00		\$225.19	\$225.19	\$0.00
	Adv-Teiti	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tekaure	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tekautu	0.00		\$4.00	\$4.00	\$0.00
	Adv-Tekeangnimakin	0.00		\$14,571.40	\$14,571.40	\$0.00
	Adv-Teneti	0.00		\$22.85	\$22.85	\$0.00
	Adv-Tereti	0.00		\$50.00	\$50.00	\$0.00
	Adv-Tetaake/Others	0.00		\$300.00	\$300.00	\$0.00
	Adv-Tieteruta	0.00		\$99.56	\$99.56	\$0.00
	Adv-Tin	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Tinan te raoi	0.00		\$85.00	\$85.00	\$0.00
	Adv-Tio	0.00		\$30.00	\$30.00	\$0.00
	Adv-Tonana	0.00		\$60.00	\$60.00	\$0.00
	Adv-Toom	0.00		\$300.00	\$300.00	\$0.00
	Adv-TSKL	0.00		\$4,394.05	\$4,394.05	\$0.00
	Adv-Ueua	0.00		\$96.49	\$96.49	\$0.00
	Adv-Uerem	0.00		\$57.29	\$57.29	\$0.00
	Adv-Unclaimed allowance	0.00		\$150.00	\$150.00	\$0.00
	Adv-Uniforms	0.00		\$160.00	\$160.00	\$0.00
	Adv-Uritita	0.00		\$9,169.85	\$9,169.85	\$0.00
	Adv-Vice President team (ministo	0.00		\$140.00	\$140.00	\$0.00
	Adv-Yagona	0.00		\$314.00	\$314.00	\$0.00
	Dep-Air fare Clerk	0.00		-\$132.00	\$0.00	\$132.00
	Dep-Air Field	0.00		-\$2,019.26	\$0.00	\$2,019.26
	Dep-Akaka	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Allowance	0.00		-\$55.00	\$0.00	\$55.00
	Dep-Anterea	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Antin	0.00		-\$75.00	\$0.00	\$75.00
	Dep-Areieta	0.00		-\$242.52	\$0.00	\$242.52
	Dep-Baraki	0.00		-\$3,407.65	\$0.00	\$3,407.65
	Dep-Baraniko	0.00		-\$7.86	\$0.00	\$7.86
	Dep-Bauro	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Bebeia	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Beia	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Benetito	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Betero	0.00		-\$3.00	\$0.00	\$3.00
	Dep-Binaua	0.00		-\$13.10	\$0.00	\$13.10
	Dep-Bingko	0.00		-\$1,558.00	\$0.00	\$1,558.00
	Dep-Biribo contracts	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Bokai	0.00		-\$364.60	\$0.00	\$364.60
	Dep-Buariki	0.00		-\$62.15	\$0.00	\$62.15
	Dep-Buariki Teitibwebwe	0.00		-\$330.00	\$0.00	\$330.00
	Dep-Business Lease	0.00		-\$800.00	\$0.00	\$800.00
	Dep-Bwabwai	0.00		-\$281.50	\$0.00	\$281.50
	Dep-Bwaraki	0.00		-\$95.10	\$0.00	\$95.10
	Dep-Bwaraniko	0.00		-\$13.35	\$0.00	\$13.35

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Bwebwetaake	0.00		-\$133.30	\$0.00	\$133.30
	Dep-CCK	0.00		-\$33.60	\$0.00	\$33.60
	Dep-Chain saw	0.00		-\$105.00	\$0.00	\$105.00
	Dep-Chicken	0.00		-\$1,970.50	\$0.00	\$1,970.50
	Dep-Copra	0.00		-\$11,867.29	\$0.00	\$11,867.29
	Dep-Council lease	0.00		-\$315.00	\$0.00	\$315.00
	Dep-Councilors	0.00		-\$25.00	\$0.00	\$25.00
	Dep-Covid 19	0.00		-\$9,620.05	\$0.00	\$9,620.05
	Dep-DBK	0.00		-\$118.24	\$0.00	\$118.24
	Dep-Disaster Fund	0.00		-\$517.75	\$0.00	\$517.75
	Dep-Driver Overtime	0.00		-\$24.00	\$0.00	\$24.00
	Dep-Education	0.00		-\$80.00	\$0.00	\$80.00
	Dep-Euneke	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Fish	0.00		-\$131.45	\$0.00	\$131.45
	Dep-FMRD	0.00		-\$140.00	\$0.00	\$140.00
	Dep-Football Team	0.00		-\$21.95	\$0.00	\$21.95
	Dep-Hotel	0.00		-\$1,725.00	\$0.00	\$1,725.00
	Dep-Ice Cube	0.00		-\$315.00	\$0.00	\$315.00
	Dep-Ice plant	0.00		-\$4,669.03	\$0.00	\$4,669.03
	Dep-Ieita	0.00		-\$25.00	\$0.00	\$25.00
	Dep-Incentive	0.00		-\$1,800.00	\$0.00	\$1,800.00
	Dep-Ioane	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Iokinibwai	0.00		-\$460.34	\$0.00	\$460.34
	Dep-Itaia	0.00		-\$220.00	\$0.00	\$220.00
	Dep-Itintarawa	0.00		-\$90.00	\$0.00	\$90.00
	Dep-Iutino	0.00		-\$68.70	\$0.00	\$68.70
	Dep-James.T	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Ka55 ririki	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Kaba	0.00		-\$3,005.10	\$0.00	\$3,005.10
	Dep-Kabiriera	0.00		-\$12.16	\$0.00	\$12.16
	Dep-Kainaomata	0.00		-\$196.10	\$0.00	\$196.10
	Dep-Kaitintai	0.00		-\$80.01	\$0.00	\$80.01
	Dep-Kakiaba	0.00		-\$59.00	\$0.00	\$59.00
	Dep-Kamakiata	0.00		-\$33.00	\$0.00	\$33.00
	Dep-Karaiti	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Kariteti	0.00		-\$250.00	\$0.00	\$250.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Kauntira	0.00		-\$90.00	\$0.00	\$90.00
	Dep-Kauntuntebuka	0.00		-\$27.00	\$0.00	\$27.00
	Dep-Keanginimakin	0.00		-\$13,621.35	\$0.00	\$13,621.35
	Dep-Kiatamoa	0.00		-\$75.00	\$0.00	\$75.00
	Dep-Kikira	0.00		-\$48.00	\$0.00	\$48.00
	Dep-KILGA	0.00		-\$1,350.00	\$0.00	\$1,350.00
	Dep-Kireua	0.00		-\$48.60	\$0.00	\$48.60
	Dep-Kiriata	0.00		-\$127.15	\$0.00	\$127.15
	Dep-Korere	0.00		-\$18.00	\$0.00	\$18.00
	Dep-KPF	0.00		-\$477.00	\$0.00	\$477.00
	Dep-KSEC	0.00		-\$1,854.41	\$0.00	\$1,854.41
	Dep-Labour charge	0.00		-\$121.20	\$0.00	\$121.20
	Dep-Land Committee	0.00		-\$876.00	\$0.00	\$876.00
	Dep-Land Lease	0.00		-\$950.60	\$0.00	\$950.60
	Dep-Maeretake	0.00		-\$2,806.28	\$0.00	\$2,806.28
	Dep-Magistrate	0.00		-\$1,060.00	\$0.00	\$1,060.00
	Dep-Maintenance	0.00		-\$2,142.90	\$0.00	\$2,142.90
	Dep-Maintenance Outstanding	0.00		-\$678.20	\$0.00	\$678.20
	Dep-Makin Loan Scheme	0.00		-\$5,000.00	\$0.00	\$5,000.00
	Dep-Makin Supply	0.00		-\$254.15	\$0.00	\$254.15
	Dep-Manibwebwe	0.00		-\$58.00	\$0.00	\$58.00
	Dep-Maotara	0.00		-\$31.45	\$0.00	\$31.45
	Dep-Matauea	0.00		-\$125.00	\$0.00	\$125.00
	Dep-Mayor (courtesy allowance)	0.00		-\$50.00	\$0.00	\$50.00
	Dep-MELAD	0.00		-\$619.00	\$0.00	\$619.00
	Dep-Mere Temaia (MIA)	0.00		-\$1.70	\$0.00	\$1.70
	Dep-Meriata	0.00		-\$160.00	\$0.00	\$160.00
	Dep-MFRD	0.00		-\$0.05	\$0.00	\$0.05
	Dep-MIA	0.00		-\$250.00	\$0.00	\$250.00
	Dep-Miriata	0.00		-\$45.00	\$0.00	\$45.00
	Dep-Motorbike	0.00		-\$100.00	\$0.00	\$100.00
	Dep-motorbike fuel	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Motorcycle	0.00		-\$40.00	\$0.00	\$40.00
	Dep-MPWU/MISE	0.00		-\$95.00	\$0.00	\$95.00
	Dep-MSA	0.00		-\$106.80	\$0.00	\$106.80
	Dep-MWYSA	0.00		-\$150.00	\$0.00	\$150.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-New Passbook Number 7709	0.00		-\$2,814.51	\$0.00	\$2,814.51
	Dep-Ocean Link	0.00		-\$1,540.00	\$0.00	\$1,540.00
	Dep-OP	0.00		-\$12.10	\$0.00	\$12.10
	Dep-Overtime	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Overtime Biribi	0.00		-\$123.00	\$0.00	\$123.00
	Dep-Overtime Taiti	0.00		-\$2.00	\$0.00	\$2.00
	Dep-overtime Tooto	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Rabwena	0.00		-\$151.72	\$0.00	\$151.72
	Dep-Raorii	0.00		-\$21.50	\$0.00	\$21.50
	Dep-Reei	0.00		-\$19.08	\$0.00	\$19.08
	Dep-Repayment loan	0.00		-\$664.28	\$0.00	\$664.28
	Dep-Ribauea	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Salary	0.00		-\$198.30	\$0.00	\$198.30
	Dep-Smokefish	0.00		-\$75.40	\$0.00	\$75.40
	Dep-Social Welfare	0.00		-\$187.60	\$0.00	\$187.60
	Dep-Solar	0.00		-\$4,122.90	\$0.00	\$4,122.90
	Dep-Staff Contribution	0.00		-\$625.44	\$0.00	\$625.44
	Dep-State Fund	0.00		-\$1,766.00	\$0.00	\$1,766.00
	Dep-Surplus	0.00		-\$2,029.93	\$0.00	\$2,029.93
	Dep-Taaboia	0.00		-\$290.06	\$0.00	\$290.06
	Dep-Taeanibeia	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Takaria	0.00		-\$15,317.00	\$0.00	\$15,317.00
	Dep-Taratoba	0.00		-\$230.26	\$0.00	\$230.26
	Dep-Teakamatang	0.00		-\$83.20	\$0.00	\$83.20
	Dep-Teakoi	0.00		-\$26.46	\$0.00	\$26.46
	Dep-Tebabura	0.00		-\$629.35	\$0.00	\$629.35
	Dep-Tebobora	0.00		-\$150.00	\$0.00	\$150.00
	Dep-Tee waa noo	0.00		-\$1,318.40	\$0.00	\$1,318.40
	Dep-Teibo	0.00		-\$214.60	\$0.00	\$214.60
	Dep-Teina	0.00		-\$7.80	\$0.00	\$7.80
	Dep-Tekemau	0.00		-\$7,722.49	\$0.00	\$7,722.49
	Dep-Tekinano	0.00		-\$2.60	\$0.00	\$2.60
	Dep-Temaka	0.00		-\$11.95	\$0.00	\$11.95
	Dep-Tenangibo	0.00		-\$98.17	\$0.00	\$98.17
	Dep-Terairaki	0.00		-\$21.51	\$0.00	\$21.51
	Dep-Teretia	0.00		-\$3.40	\$0.00	\$3.40

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Teriao	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Tetiruta	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Teuea	0.00		-\$17.00	\$0.00	\$17.00
	Dep-Teuna	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Tiaon	0.00		-\$180.20	\$0.00	\$180.20
	Dep-Tibwan	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Tiibaua	0.00		-\$26.30	\$0.00	\$26.30
	Dep-Timaa	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Timeon	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Tiotina	0.00		-\$41.18	\$0.00	\$41.18
	Dep-Toaire	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Tobeia	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Tobobora	0.00		-\$9,943.50	\$0.00	\$9,943.50
	Dep-Tokabwebwe	0.00		-\$13.05	\$0.00	\$13.05
	Dep-Tokabwebwere	0.00		-\$22.00	\$0.00	\$22.00
	Dep-Tongabibeia	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Tools	0.00		-\$14.00	\$0.00	\$14.00
	Dep-Tooto	0.00		-\$191.00	\$0.00	\$191.00
	Dep-Uerem	0.00		-\$26.77	\$0.00	\$26.77
	Dep-Unimwaane	0.00		-\$31.95	\$0.00	\$31.95
	Dep-Unimwane	0.00		-\$673.00	\$0.00	\$673.00
	Dep-Ununiki	0.00		-\$199.00	\$0.00	\$199.00
	Dep-Vat	0.00		-\$1,892.10	\$0.00	\$1,892.10
	Dep-Waa n oo	0.00		-\$6,744.70	\$0.00	\$6,744.70
	Dep-Waiena	0.00		-\$70.00	\$0.00	\$70.00
	Dep-Women Centre	0.00		-\$200.00	\$0.00	\$200.00
	Imp-Anee Uarai (IPO)	0.00		\$500.00	\$500.00	\$0.00
	Imp-Aratin	0.00		\$505.00	\$505.00	\$0.00
	Imp-Ataake Kamoriki	0.00		\$3,449.95	\$3,449.95	\$0.00
	Imp-Beniamina	0.00		-\$35.00	\$0.00	\$35.00
	Imp-Binto	0.00		\$5,986.00	\$5,986.00	\$0.00
	Imp-Biribi	0.00		\$250.00	\$250.00	\$0.00
	Imp-Biribo	0.00		-\$150.00	\$0.00	\$150.00
	Imp-Bokai	0.00		\$560.00	\$560.00	\$0.00
	Imp-Bonteman	0.00		\$2,200.00	\$2,200.00	\$0.00
	Imp-Bonto	0.00		\$226.00	\$226.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Booti(Secretary MIA)	0.00		\$38.00	\$38.00	\$0.00
	Imp-Bouataake	0.00		\$200.00	\$200.00	\$0.00
	Imp-Buariki Teitibwebwe	0.00		\$190.00	\$190.00	\$0.00
	Imp-Bwaraniko (Driver)	0.00		\$1,500.00	\$1,500.00	\$0.00
	Imp-Bwebwetaake	0.00		\$180.00	\$180.00	\$0.00
	Imp-Cenpac	0.00		\$10.00	\$10.00	\$0.00
	Imp-Clerk Beteri	0.00		-\$4.89	\$0.00	\$4.89
	Imp-Freddy	0.00		\$525.00	\$525.00	\$0.00
	Imp-James	0.00		\$438.65	\$438.65	\$0.00
	Imp-Kaburere	0.00		-\$88.80	\$0.00	\$88.80
	Imp-Kaierua	0.00		\$364.00	\$364.00	\$0.00
	Imp-Keanganimakin	0.00		\$103.00	\$103.00	\$0.00
	Imp-Kiaua	0.00		\$150.00	\$150.00	\$0.00
	Imp-Kikira	0.00		-\$20.00	\$0.00	\$20.00
	Imp-Kirera	0.00		-\$264.00	\$0.00	\$264.00
	Imp-Kirion	0.00		\$40.00	\$40.00	\$0.00
	Imp-Kobebe	0.00		-\$100.00	\$0.00	\$100.00
	Imp-Kouramaere	0.00		-\$92.00	\$0.00	\$92.00
	Imp-Mabubu	0.00		\$100.00	\$100.00	\$0.00
	Imp-Manibwebwe	0.00		-\$150.00	\$0.00	\$150.00
	Imp-Marina	0.00		\$305.00	\$305.00	\$0.00
	Imp-Marion	0.00		\$28.70	\$28.70	\$0.00
	Imp-Mere Temaia (MIA)	0.00		\$600.00	\$600.00	\$0.00
	Imp-Miire	0.00		\$586.30	\$586.30	\$0.00
	Imp-Naom	0.00		\$230.00	\$230.00	\$0.00
	Imp-Pinto	0.00		\$704.00	\$704.00	\$0.00
	Imp-Rabwaro	0.00		\$20.00	\$20.00	\$0.00
	Imp-Raieta	0.00		\$34.20	\$34.20	\$0.00
	Imp-Retire	0.00		-\$912.25	\$0.00	\$912.25
	Imp-Riannaua	0.00		\$501.60	\$501.60	\$0.00
	Imp-Romiti	0.00		-\$70.00	\$0.00	\$70.00
	Imp-Secretary	0.00		\$90.00	\$90.00	\$0.00
	Imp-Slim Price	0.00		-\$51.60	\$0.00	\$51.60
	Imp-Tabwanou	0.00		\$552.50	\$552.50	\$0.00
	Imp-Taiaki	0.00		\$225.00	\$225.00	\$0.00
	Imp-Takentenano	0.00		\$300.00	\$300.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Takiakia	0.00		\$1,200.00	\$1,200.00	\$0.00
	Imp-Taratobwa	0.00		-\$1,151.55	\$0.00	\$1,151.55
	Imp-Tearawa	0.00		\$13,554.70	\$13,554.70	\$0.00
	Imp-Tebabura (Mayor)	0.00		\$4,121.05	\$4,121.05	\$0.00
	Imp-Tebobora	0.00		\$156.00	\$156.00	\$0.00
	Imp-Teiaroo Clerk	0.00		\$100.00	\$100.00	\$0.00
	Imp-Teina	0.00		\$30.00	\$30.00	\$0.00
	Imp-Teitiaki	0.00		-\$1.00	\$0.00	\$1.00
	Imp-Tekoba Teata	0.00		\$1,400.00	\$1,400.00	\$0.00
	Imp-Temakiata	0.00		\$1,000.00	\$1,000.00	\$0.00
	Imp-Temomo	0.00		\$1,130.00	\$1,130.00	\$0.00
	Imp-Tetaake	0.00		\$80.00	\$80.00	\$0.00
	Imp-Tiaon	0.00		\$202.00	\$202.00	\$0.00
	Imp-Tiotina	0.00		\$160.00	\$160.00	\$0.00
	Imp-Toaire	0.00		\$150.00	\$150.00	\$0.00
	Imp-Tokabwebwere	0.00		-\$363.65	\$0.00	\$363.65
	Imp-Tokintekai	0.00		\$470.00	\$470.00	\$0.00
	Imp-Tooto	0.00		\$30.00	\$30.00	\$0.00
	Imp-Uria Maunana	0.00		\$2,841.40	\$2,841.40	\$0.00
	Imp-Uritia	0.00		\$524.15	\$524.15	\$0.00
	Imp-Yamaha	0.00		\$3,800.00	\$3,800.00	\$0.00
	Loan-Amitong	0.00		-\$565.00	\$0.00	\$565.00
	Loan-Angintooa	0.00		\$34.50	\$34.50	\$0.00
	Loan-Anterea	0.00		-\$195.54	\$0.00	\$195.54
	Loan-Aren	0.00		-\$80.00	\$0.00	\$80.00
	Loan-Aroua	0.00		\$187.35	\$187.35	\$0.00
	Loan-Atanimango	0.00		-\$517.50	\$0.00	\$517.50
	Loan-Baraniko	0.00		\$130.00	\$130.00	\$0.00
	Loan-Baunateraoi	0.00		\$105.00	\$105.00	\$0.00
	Loan-Bauro	0.00		-\$150.00	\$0.00	\$150.00
	Loan-Benetito	0.00		-\$156.55	\$0.00	\$156.55
	Loan-Beniamina	0.00		\$53.60	\$53.60	\$0.00
	Loan-Berenato	0.00		\$230.00	\$230.00	\$0.00
	Loan-Betero	0.00		\$2.20	\$2.20	\$0.00
	Loan-Biata	0.00		-\$330.00	\$0.00	\$330.00
	Loan-Biita	0.00		\$330.00	\$330.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Biribo	0.00		\$120.00	\$120.00	\$0.00
	Loan-Bonto	0.00		\$116.00	\$116.00	\$0.00
	Loan-Buariki	0.00		-\$10.00	\$0.00	\$10.00
	Loan-Bubuti	0.00		\$177.80	\$177.80	\$0.00
	Loan-Bureete	0.00		\$205.00	\$205.00	\$0.00
	Loan-Bwebwetaake	0.00		-\$20.00	\$0.00	\$20.00
	Loan-Ereniko	0.00		-\$20.00	\$0.00	\$20.00
	Loan-Iatinta	0.00		-\$40.00	\$0.00	\$40.00
	Loan-Ioane	0.00		\$295.00	\$295.00	\$0.00
	Loan-Iobi	0.00		\$163.40	\$163.40	\$0.00
	Loan-Iotana	0.00		\$50.00	\$50.00	\$0.00
	Loan-Itaia	0.00		-\$60.00	\$0.00	\$60.00
	Loan-Itintarawa	0.00		\$261.30	\$261.30	\$0.00
	Loan-Iutuno	0.00		\$230.00	\$230.00	\$0.00
	Loan-James	0.00		\$89.80	\$89.80	\$0.00
	Loan-Karabu	0.00		\$35.00	\$35.00	\$0.00
	Loan-Kareiti	0.00		-\$60.00	\$0.00	\$60.00
	Loan-Kariamakin	0.00		-\$227.00	\$0.00	\$227.00
	Loan-Karibwa	0.00		\$40.00	\$40.00	\$0.00
	Loan-Kauae	0.00		-\$10.00	\$0.00	\$10.00
	Loan-Kaure	0.00		\$30.00	\$30.00	\$0.00
	Loan-Kianeti	0.00		\$160.00	\$160.00	\$0.00
	Loan-Kiaua	0.00		-\$162.80	\$0.00	\$162.80
	Loan-Kikira	0.00		\$10.00	\$10.00	\$0.00
	Loan-Kiriata	0.00		\$207.15	\$207.15	\$0.00
	Loan-Kobebe	0.00		-\$147.00	\$0.00	\$147.00
	Loan-Kouramaere	0.00		\$177.50	\$177.50	\$0.00
	Loan-Loan repayment	0.00		-\$1,347.45	\$0.00	\$1,347.45
	Loan-Mabubu	0.00		\$260.00	\$260.00	\$0.00
	Loan-Mamao	0.00		\$14.90	\$14.90	\$0.00
	Loan-Manibwebwe	0.00		\$60.00	\$60.00	\$0.00
	Loan-Maria	0.00		\$17.75	\$17.75	\$0.00
	Loan-Marina	0.00		\$183.40	\$183.40	\$0.00
	Loan-Matauea	0.00		\$250.00	\$250.00	\$0.00
	Loan-Meniti	0.00		\$140.00	\$140.00	\$0.00
	Loan-Meriata	0.00		\$213.50	\$213.50	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Miire	0.00		\$190.00	\$190.00	\$0.00
	Loan-Mikaere	0.00		-\$20.00	\$0.00	\$20.00
	Loan-Minee	0.00		-\$252.50	\$0.00	\$252.50
	Loan-Miriata	0.00		-\$161.90	\$0.00	\$161.90
	Loan-Naom	0.00		-\$2.20	\$0.00	\$2.20
	Loan-Neboata	0.00		\$40.00	\$40.00	\$0.00
	Loan-Obeta	0.00		\$81.00	\$81.00	\$0.00
	Loan-Others	0.00		-\$250.00	\$0.00	\$250.00
	Loan-Overtime	0.00		\$25.00	\$25.00	\$0.00
	Loan-Raatu	0.00		-\$25.00	\$0.00	\$25.00
	Loan-Rabwena	0.00		\$107.90	\$107.90	\$0.00
	Loan-Raieta	0.00		\$120.00	\$120.00	\$0.00
	Loan-Rameta	0.00		\$68.20	\$68.20	\$0.00
	Loan-Raurenti	0.00		-\$60.00	\$0.00	\$60.00
	Loan-Reei	0.00		-\$5.00	\$0.00	\$5.00
	Loan-Reo	0.00		-\$180.00	\$0.00	\$180.00
	Loan-Ribauea	0.00		-\$23.25	\$0.00	\$23.25
	Loan-Rimia	0.00		-\$50.00	\$0.00	\$50.00
	Loan-Rinete	0.00		-\$10.00	\$0.00	\$10.00
	Loan-Romiti	0.00		-\$675.00	\$0.00	\$675.00
	Loan-Ruruia	0.00		\$715.00	\$715.00	\$0.00
	Loan-Ruuta	0.00		-\$10.00	\$0.00	\$10.00
	Loan-Taakena	0.00		\$50.00	\$50.00	\$0.00
	Loan-Taan moti	0.00		\$805.00	\$805.00	\$0.00
	Loan-Tabeata	0.00		\$401.50	\$401.50	\$0.00
	Loan-Taboia	0.00		\$86.00	\$86.00	\$0.00
	Loan-Taeanibeia	0.00		-\$145.00	\$0.00	\$145.00
	Loan-Takentarawa	0.00		-\$50.00	\$0.00	\$50.00
	Loan-Tamoarerei	0.00		\$210.00	\$210.00	\$0.00
	Loan-Taonate	0.00		\$50.00	\$50.00	\$0.00
	Loan-Taratobwa	0.00		-\$130.00	\$0.00	\$130.00
	Loan-Taubuki	0.00		\$135.00	\$135.00	\$0.00
	Loan-Tebabura	0.00		\$10.00	\$10.00	\$0.00
	Loan-Tebau	0.00		\$13.00	\$13.00	\$0.00
	Loan-Tebobora	0.00		\$83.15	\$83.15	\$0.00
	Loan-Tebotai	0.00		-\$6.20	\$0.00	\$6.20

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Teeba	0.00		-\$0.90	\$0.00	\$0.90
	Loan-Teekana	0.00		-\$20.00	\$0.00	\$20.00
	Loan-Teekia	0.00		\$80.00	\$80.00	\$0.00
	Loan-Teikauea	0.00		\$77.60	\$77.60	\$0.00
	Loan-Teina	0.00		\$10.00	\$10.00	\$0.00
	Loan-Tekemau	0.00		\$164.06	\$164.06	\$0.00
	Loan-Temomo	0.00		\$15.95	\$15.95	\$0.00
	Loan-Temone	0.00		-\$149.00	\$0.00	\$149.00
	Loan-Tenikiata	0.00		\$3.05	\$3.05	\$0.00
	Loan-Teraiman	0.00		-\$10.00	\$0.00	\$10.00
	Loan-Teren	0.00		-\$20.00	\$0.00	\$20.00
	Loan-Terinan	0.00		\$26.55	\$26.55	\$0.00
	Loan-Tervoia	0.00		-\$7.80	\$0.00	\$7.80
	Loan-Teuea	0.00		-\$102.00	\$0.00	\$102.00
	Loan-Tiaon	0.00		\$20.00	\$20.00	\$0.00
	Loan-Tibaua	0.00		-\$235.00	\$0.00	\$235.00
	Loan-Tiebe	0.00		\$39.50	\$39.50	\$0.00
	Loan-Tiio	0.00		\$20.00	\$20.00	\$0.00
	Loan-Tikauea	0.00		-\$30.00	\$0.00	\$30.00
	Loan-Timeon	0.00		-\$5.00	\$0.00	\$5.00
	Loan-Timon	0.00		-\$20.00	\$0.00	\$20.00
	Loan-Tiobai	0.00		-\$10.65	\$0.00	\$10.65
	Loan-Tiotina	0.00		\$10.65	\$10.65	\$0.00
	Loan-Toaire	0.00		\$55.00	\$55.00	\$0.00
	Loan-Toan	0.00		-\$53.25	\$0.00	\$53.25
	Loan-Tobeia	0.00		\$260.00	\$260.00	\$0.00
	Loan-Tokabwebwere	0.00		-\$119.15	\$0.00	\$119.15
	Loan-Tonana	0.00		\$105.00	\$105.00	\$0.00
	Loan-Tongabibeia	0.00		-\$365.00	\$0.00	\$365.00
	Loan-Tongobo	0.00		\$60.00	\$60.00	\$0.00
	Loan-Tooto	0.00		\$60.00	\$60.00	\$0.00
	Loan-Toun	0.00		\$350.00	\$350.00	\$0.00
	Loan-Tubeaue	0.00		-\$40.00	\$0.00	\$40.00
	Loan-Tunna	0.00		-\$22.00	\$0.00	\$22.00
	Loan-Uati	0.00		\$180.00	\$180.00	\$0.00
	Loan-Uerem	0.00		\$10.00	\$10.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Uritita	0.00		-\$17.00	\$0.00	\$17.00
	Loss-Ag CFC Bwaranita	0.00		\$0.26	\$0.26	\$0.00
	Loss-Ag CFC Temakiata	0.00		\$112.62	\$112.62	\$0.00
	Loss-Aroua	0.00		\$9,176.13	\$9,176.13	\$0.00
	Loss-Beniamina	0.00		\$6,744.35	\$6,744.35	\$0.00
	Loss-Bwebwetaake	0.00		\$1,033.77	\$1,033.77	\$0.00
	Loss-Clerk Beteri	0.00		\$1,805.00	\$1,805.00	\$0.00
	Loss-Clerk Teiara	0.00		\$12,591.70	\$12,591.70	\$0.00
	Loss-Itinteang. K	0.00		\$6,360.04	\$6,360.04	\$0.00
	Loss-Karibwa	0.00		\$287.50	\$287.50	\$0.00
	Loss-Loss CFC Ioana	0.00		\$133.75	\$133.75	\$0.00
	Loss-Mabubu	0.00		\$252.50	\$252.50	\$0.00
	Loss-Mariina	0.00		\$8.99	\$8.99	\$0.00
	Loss-Rabwena	0.00		\$263.31	\$263.31	\$0.00
	Loss-Tabeata	0.00		\$64.70	\$64.70	\$0.00
	Loss-Tekemau	0.00		\$53.80	\$53.80	\$0.00
	Surp-Cash	0.00		-\$4.18	\$0.00	\$4.18
	Closing Cash				4065.89	0.00
	Closing Bank				30722.12	0.00
Grand Total					703,031.25	703,031.25

Prepared by : LGD Internal Audit

<i>Actual Revenue Collected</i>				Year:	2022
HD & SUB-HD	Details	Approved Estimate	Actual Receipts	Increase	Decrease
1100	Angabwai				
1103	Angabwain Rabwata	100.00	10,000.00	9,900.00	
1104	Roon te kiba	2,500.00	4,890.00	2,390.00	
1105	Roon te toka n te kaibuke	500.00	729.00	229.00	
1107	Agency n te takataka	10,000.00	10,358.00	358.00	
1200	Raitienti				
1201	Motoka/Rebwerebwe	2,500.00	2,763.00	263.00	
1202	Beba ni kabubuti	500.00	543.50	43.50	
1203	Bwatika	150.00	103.00		47.00
1204	Kamea	140.00	230.00	90.00	
1205	Bitineti(etail/wholesale/Manufacturer)	2,500.00	3,670.00	1,170.00	
1206	Kaoti tamnei	0.00	0.00	0.00	
1207	Kakukurei(Entertainment/Island Nite)	80.00	20.00		60.00
1209	Taabo ni kamanging	200.00	0.00		200.00
1210	Outero/Auti ni irua/Auti aika tatangoaki	600.00	400.00		200.00
1211	Bobwai n nakonako	880.00	1,610.00	730.00	
1212	Tabo ni bwa(Retail/Wholesale)	3,000.00	7,180.00	4,180.00	
1213	Botaki aika a tauaki mwia	200.00	315.00	115.00	
1214	Karikirake n te burawa/Bakery	300.00	90.00		210.00
1216	Roon kateitei/Bitinetin te kateitei	105.00	180.00	75.00	
1217	Bitineti aika aki teimaan	300.00	324.00	24.00	
1219	Kaa ao rebwerebwe aika tatangoaki	400.00	1,271.00	871.00	
1220	Angabain Waa/Booti	100.00	676.00	576.00	
1226	Katangomwane	0.00	0.00		0.00
1227	Kabonakoan te ika	50.00	10.00		40.00
1237	Bobwai man te kaibuke (Floating)	200.00	0.00		200.00
1238	Second hand	300.00	280.00		20.00
1233	Roon Boboti	100.00	0.00		100.00
1241	Kabonakoan te Yaqona	1,200.00	2,035.00	835.00	
1242	Kabonakoan Phone Cards	50.00	0.00		50.00
1300	Mwane ni buoka				
1301	Buoka man te Tautaeka	117,164.00	137,080.14	19,916.14	
1302	Buoka man te Postal	800.00	800.00		
1303	Onobwaian autin Tautaeka	19,593.00	100,000.00	80,407.00	
1305	Buoka man ana Karikirake te Kauntira	0.00	0.00		
1306	Buoka ibukin baoia ataein te reirei	18,000.00	0.00		18,000.00
1304	Te buoka ibukin te taarau n te KPF	0.00	0.00		
1400	Bakao (Interest)				
1401	Rakan boki ni mwane/IBD	0.00	0.00		
1402	Rakan Katangomwane	8,000.00	6,933.76		1,066.24
1500	Waki ni Karikirake				
1501	Kabonakoan bain te kauntira	50.00	20.00		30.00

1502	Kaotinakoan te booti	4,000.00	4,940.00	940.00	
1503	Ferry Service (Meeri)	0.00	0.00		
1504	Roon ana auti ni maeka te Kauntira	1,500.00	0.00		1,500.00
1505	Roon maekaia irua	50.00	600.00	550.00	
1506	Kantoka/tangoan taian kaa	0.00	0.00		
1506a	School truck	3,000.00	11,015.00	8,015.00	
1507	Te bwaa	100.00	324.90	224.90	
1508	Tangoan bwain te Kauntira	200.00	110.00		90.00
1510	Tangoan te auti	200.00	460.00	260.00	
1511	Internet	1,500.00	1,006.00		494.00
1512	Computer & Photocopying	200.00	130.50		69.50
1518	Kabobwai/Hardware/Baraki	4,000.00	1,083.20		2,916.80
1519	Boon te mwakuri(Service Charge)	0.00	0.00		
1520	Workshop charges	500.00	231.50		268.50
1521	Kaotinakoan te beeki/kamea	50.00	30.00		20.00
1522	Katangomwane	60,000.00	49,206.64		10,793.36
1523	Bingo	1,000.00	0.00		1,000.00
1524	Ice plant	60,000.00	44,298.38		15,701.62
1527	Local Produce	1,000.00	0.00		1,000.00
1529	Karaobwai man te Kai(Carpentry sales)	6,100.00	4,438.00		1,662.00
1534	Phone Card	1,000.00	0.00		1,000.00
1540	Buoka man botaki	3,400.00	0.00		3,400.00
1541	Karikirake aika uarereke	20.00	0.00		20.00
1542	Referral Mwaneaba	18,000.00	15,200.00		2,800.00
1544	China Park Rent	500.00	735.00	235.00	
1545	Office Rent	1,200.00	0.00		1,200.00
1546	Riitin Aaba,	600.00	350.00		250.00
1600	Mwane Tabeua				
1601	Mwane n raka	100.00	23.82		76.18
1602	Tuaa n te bowi/Boon te bowi	100.00	0.00		100.00
1604	Buoka man Keangnimakin Shipping	13,000.00	0.00		13,000.00
1700	Karaii Mwane				
1701	Kaintabwi	9,189.00	6,613.04		2,575.96
	TOTAL	381,071.00	433,307.38	132,397.54	80,161.16

<i>Actual Expenditure incurred</i>				Year:	2022
HD/SH	DETAILS	App Est	Actual Expenditure	Increase	Decrease
2100	Bwakabwai				
2102	Kauntira	26,704.00	25,579.09		1,124.91
2103	Kaouman ni Kiraka	4,349.00	4,349.52	0.52	
2104	Kauoman Tia Mwane	4,124.00	4,124.12	0.12	
2105	Senior Revenue Collector	3,786.00	3,640.50		145.50
2106	Tia Taibi	3,961.00	3,954.37		6.63
2108	Kabenta	3,549.00	3,564.85	15.85	
2109	Turaiwa	8,382.00	8,352.00		30.00
2112	Kaubure	8,268.00	8,316.88	48.88	
2113	Neeti ni Kaawa	10,234.00	10,017.73		216.27
2115	WIW/ICW	4,259.00	4,259.06	0.06	
2119	Mechanic	3,786.00	3,786.12	0.12	
2121	Metientia	1,209.00	1,209.00	0.00	
2122	Tia rikomwane	4,124.00	1,066.58		3,057.42
2127	Tia tararua te auti ni irua(Vacant)	1,210.00	0.00		1,210.00
2128	Tia tararua te marae ni kiba	0.00	0.00		
2130	Tia Kaitiaki n te kawai	7,032.00	6,795.81		236.19
2133	Tia Uaereti	4,222.00	4,221.88		0.12
2135	Taan angareirei n te Kinder	0.00	0.00		0.00
2148	Pig feeder/Security	3,164.00	3,163.94		0.06
2149	Saw Mill Workers	3,514.00	3,446.58		67.42
2150	Security-China Park(Vacant)	1,209.00	1,872.40	663.40	
2152	Assistant IT(Vacant)	2,600.00	0.00		2,600.00
2153	Motorman	1,209.00	1,137.08		71.92
2154	Librarian	1,757.00	1,081.28		675.72
2160	Fish Marketing collections	3,355.00	3,401.54	46.54	
2161	Assitant Ice Plant	3,355.00	3,226.00		129.00
2164	Copra Weigher	3,164.00	3,064.73		99.27
2200	Arauenti				
2201	Arauenti Kauntira	10,480.00	9,525.00		955.00
2202	Kaniwangan te Mayor/ Kauoman Mayor	1,800.00	600.00		1,200.00
2203	Incentive Allowane	12,180.00	9,780.00		2,400.00
2204	Reibwa	100.00	84.90		15.10
2206	Aoataim	300.00	664.95	364.95	
2207	Prim /JSS Allws,	320.00	55.00		265.00
2208	IDC Allowance,	660.00	205.00		455.00
2209	Bareka/Mwaimwai	510.00	480.00		30.00
2210	Bonomwi	650.00	158.00		492.00
2211	Mwengabuaka	3,080.00	560.00		2,520.00
2215	Komete ni Kamwengaraoi	320.00	0.00		320.00

2216	Komete ni Kateirake	320.00	0.00		320.00
2229	Board of Servey	80.00	240.00	160.00	
2230	Komete ae Katawe	480.00	310.00		170.00
2300	Kabutan te waaki				
2301	Mwamwananga,	3,000.00	2,062.80		937.20
2302	Riitin Aaba,	3,400.00	3,785.95	385.95	
2303	Bwaai-ni-mwakuri	400.00	2,514.20	2,114.20	
2306	Ana tiati TSKL	200.00	0.00		200.00
2308	Buraeki ao kaboraoi	420.00	244.50		175.50
2309	Mweaka	300.00	250.00		50.00
2311	Kabomwi	1,000.00	960.00		40.00
2312	Rinerine	450.00	0.00		450.00
2313	Kauringan Inaomata	1,000.00	1,000.00		0.00
2314	Kaokan Mwane	100.00	44.00		56.00
2315	Botaki iaan te Kauntira	1,100.00	1,100.00		0.00
2316	Taarau n te Solar	0.00	0.00		0.00
2318	Boon te kabowi	100.00	0.00		100.00
2319	Tareboon/Uaereti/Reeta	500.00	619.00	119.00	
2320	Dog/Pig control	100.00	90.00		10.00
2322	Kakukurei ao kairuua	500.00	1,635.20	1,135.20	
2326	Bwaain te aobiti	990.00	302.00		688.00
2328	Boon te bowii		0.00		
2329	Bao nako atimakoro	3,023.00	1,136.80		1,886.20
2330	Runga	500.00	0.00		50.00
2331	Mwakurian takataka	1,500.00	4,223.15	2,723.15	
2332	Support to Elderly Fund distribution	600.00	0.00		600.00
2333	Support to Copra monitoring transport	1,400.00	493.00		907.00
2343	STARKI	200.00	0.00		200.00
2400	Onobwai				
2402	Aobiti	4,023.00	159.50		3,863.50
2403	Auti ni maeka	9,504.00	20,367.65	10,863.65	
2404	Auti ni irua	200.00	0.00		200.00
2408	Kaa/rebwerebwe	1,000.00	660.30		339.70
2408a	School trucks	2,000.00	0.00		2,000.00
2409	Wa uowa/Meeri	700.00	73.20		626.80
2410	Kawai/kotiweei	2,800.00	0.00		2,800.00
2411	Internet	500.00	0.00		500.00
2412	China Park	1,000.00	696.02		303.98
2600	Karikirake aika aki mwanenaki				
2605	Materials	500.00	742.85	242.85	
2607	Reibwa	500.00	605.00	105.00	
2700	Kabanemwane n te Karikirake				
2701	Auti ni irua	350.00	0.00		350.00
2702	Bwan te kaa/waa2/booti/rebwerebwe	4,000.00	10,977.95	6,977.95	
2703	Internet (Bandwidth)	3,000.00	1,772.00		1,228.00
2704	Bingo	600.00	0.00		600.00

2706	Auti ni kamwaitoro/Ice plant	46,000.00	41,215.30		4,784.70
2707	Hardware	5,000.00	2,930.70		2,069.30
2709	Katangomane	60,000.00	42,125.00		17,875.00
2711	Bwai ni Kiribati/Handicraft	500.00	4,121.60	3,621.60	
2712	Workshop	2,000.00	0.00		2,000.00
2716	Phone Card	400.00	0.00		400.00
2719	Karikirake n auti n Irua	500.00	0.00		500.00
2721	Referral Maneaba	5,401.00	7,244.15	1,843.15	
2800	Karaii Mwane				
2801	Kaintabwi	19,294.00	18,458.16		835.84
2803	Onobwaian autin Tautaeka	19,593.00	94,833.70	75,240.70	
2804	KiLGA Contribution	1,000.00	1,000.00		
2806	Buoka ibukin school trucks	16,000.00	655.00		15,345.00
	TOTAL	380,954.00	405,392.59	106,672.84	81,784.25



Makin Island Council
Statement of Notes
for the Period 01/01/22 to 12/31/22



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		PssBook #777098	30,722.12	
		PssBook #777087	0.00	
				<u>30,722.12</u>

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv- Anniversary KILGA	\$4,000.00	
		Adv-Air Kiribati	\$82.80	
		Adv-Amitong	\$354.00	
		Adv-Antin	\$28.79	
		Adv-Areito	\$102.80	
		Adv-Aretema	\$0.00	
		Adv-Atanimango	\$374.20	
		Adv-Aviation	\$139.75	
		Adv-BDM	\$100.00	
		Adv-Been	\$220.00	
		Adv-Beniamina	\$5.28	
		Adv-Berenateta	\$15.20	
		Adv-Betero	\$118.00	
		Adv-Betero /others	\$55.00	
		Adv-Bingko	\$466.80	
		Adv-Biribi	\$172.00	
		Adv-Biribo	\$10.00	
		Adv-Biromina	\$20.00	
		Adv-BKL	\$1,808.80	
		Adv-Board of Survey	\$155.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Boardroom	\$60.00	
		Adv-Boat hire	\$250.00	
		Adv-Boatman	\$170.00	
		Adv-Bonto	\$192.20	
		Adv-Bridge	\$2,241.80	
		Adv-Building Rent	\$2,400.00	
		Adv-Butina	\$20.00	
		Adv-Bwaraki	\$9,341.40	
		Adv-Bwaraniko	\$17.37	
		Adv-Bwebwetaake	\$207.89	
		Adv-C/Truck	\$17,000.00	
		Adv-Cargo scheme	\$6,250.15	
		Adv-Clerk Beteri	\$120.00	
		Adv-Computer	\$5,965.90	
		Adv-Copra	\$123.20	
		Adv-Council Office	\$2,533.75	
		Adv-Fisheries (MFMRD) ke FMRD	\$355.50	
		Adv-Football team	\$61.55	
		Adv-Fuel	\$1,684.40	
		Adv-Garage	\$1,366.40	
		Adv-Generator	\$2,330.00	
		Adv-High Court	\$1,210.00	
		Adv-Iareta	\$0.00	
		Adv-Ice plant	\$424.60	
		Adv-InAdvendence	\$4,584.95	
		Adv-Iokinibwai	\$1,376.00	
		Adv-Ionatan	\$0.00	
		Adv-Island Fund committee	\$50.00	
		Adv-Itoningaina	\$392.00	
		Adv-JSS	\$84.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Ka-50 ririki	\$312.40	
		Adv-Ka-54 Yrs	\$1,921.40	
		Adv-Kabutaa	\$0.00	
		Adv-Kaierua	\$48.60	
		Adv-Kainaomata	\$3,232.50	
		Adv-Kainaomata 2018	\$206.00	
		Adv-Kamwarake	\$89.75	
		Adv-Kaubure	\$0.00	
		Adv-Kauntira	\$643.80	
		Adv-Kautuntebuka	\$0.00	
		Adv-Kekeia	\$206.00	
		Adv-Kobebe	\$77.56	
		Adv-Kouramaere	\$450.00	
		Adv-Land Committee	\$7,163.00	
		Adv-Land Lease	\$5,325.00	
		Adv-Library	\$145.60	
		Adv-Maintanance	\$3,488.35	
		Adv-Makin Nuuka	\$4.40	
		Adv-Makin Supply	\$2,030.60	
		Adv-Maneaba	\$1,217.85	
		Adv-Manibwa	\$50.00	
		Adv-Maotara	\$71.00	
		Adv-Marina	\$180.00	
		Adv-Marion	\$150.00	
		Adv-MCTT	\$11.00	
		Adv-Melad	\$12,220.00	
		Adv-MFMRD	\$407.60	
		Adv-MIA	\$527.60	
		Adv-Miine	\$172.50	
		Adv-Misa	\$71.10	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-MOE (Pre shcl Teachers Salary)	\$54.13	
		Adv-MOJ	\$0.00	
		Adv-Motorman	\$185.00	
		Adv-Motorman allowance	\$55.00	
		Adv-MSA	\$755.00	
		Adv-MTC	\$2,693.29	
		Adv-Nakaa JSS	\$32.40	
		Adv-Naom	\$4.20	
		Adv-Naom Binata	\$30.24	
		Adv-Nikabubuti	\$1,114.10	
		Adv-Nikien	\$45.50	
		Adv-Ocean Link	\$1,266.05	
		Adv-Onne	\$326.00	
		Adv-Oo ni Beeki	\$2,042.40	
		Adv-Overtime	\$52.00	
		Adv-Pigs	\$680.00	
		Adv-Pinto	\$1,999.00	
		Adv-Police	\$28.00	
		Adv-Pre-school	\$850.00	
		Adv-PSO	\$103.00	
		Adv-Rabwaro	\$122.00	
		Adv-Raieta	\$10.01	
		Adv-Rakera	\$0.00	
		Adv-Riannaua	\$1,100.00	
		Adv-Ribauea	\$73.75	
		Adv-Rinerine	\$61.00	
		Adv-Round House	\$236.00	
		Adv-Ruuta	\$34.80	
		Adv-Saw Mill	\$3,726.25	
		Adv-Slim Price	\$76.40	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Staff	\$40.80	
		Adv-Takirua	\$317.00	
		Adv-Tax	\$0.00	
		Adv-Teachers	\$5.00	
		Adv-Teangibo	\$29.91	
		Adv-Teangiraoi	\$63.45	
		Adv-Teareieta	\$300.00	
		Adv-Tebabura	\$1,000.00	
		Adv-Tebau	\$76.70	
		Adv-Tebenaiti	\$16.20	
		Adv-Tebwebwe	\$12.00	
		Adv-Teekia	\$43.40	
		Adv-Teiaroo	\$10.00	
		Adv-Teikao Classroom Project	\$415.65	
		Adv-Teikao.	\$240.15	
		Adv-Teikauea	\$1,981.22	
		Adv-Teina	\$225.19	
		Adv-Teiti	\$0.00	
		Adv-Tekaure	\$0.00	
		Adv-Tekautu	\$4.00	
		Adv-Tekeangnimakin	\$14,571.40	
		Adv-Teneti	\$22.85	
		Adv-Tereti	\$50.00	
		Adv-Tetaake/Others	\$300.00	
		Adv-Tieteruta	\$99.56	
		Adv-Tin	\$0.00	
		Adv-Tinan te raoi	\$85.00	
		Adv-Tio	\$30.00	
		Adv-Tonana	\$60.00	
		Adv-Toom	\$300.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-TSKL	\$4,394.05	
		Adv-Ueaua	\$96.49	
		Adv-Uerem	\$57.29	
		Adv-Unclaimed allowance	\$150.00	
		Adv-Uniforms	\$160.00	
		Adv-Uritita	\$9,169.85	
		Adv-Vice President team (ministouri	\$140.00	
		Adv-Yagona	\$314.00	
		Imp-Anee Uarai (IPO)	\$500.00	
		Imp-Aratin	\$505.00	
		Imp-Ataake Kamoriki	\$3,449.95	
		Imp-Binto	\$5,986.00	
		Imp-Biribi	\$250.00	
		Imp-Bokai	\$560.00	
		Imp-Bonteman	\$2,200.00	
		Imp-Bonto	\$226.00	
		Imp-Booti(Secretary MIA)	\$38.00	
		Imp-Bouataake	\$200.00	
		Imp-Buariki Teitibwebwe	\$190.00	
		Imp-Bwaraniko (Driver)	\$1,500.00	
		Imp-Bwebwetaake	\$180.00	
		Imp-Cenpac	\$10.00	
		Imp-Freddy	\$525.00	
		Imp-James	\$438.65	
		Imp-Kaierua	\$364.00	
		Imp-Keanginimakin	\$103.00	
		Imp-Kiaua	\$150.00	
		Imp-Kirion	\$40.00	
		Imp-Mabubu	\$100.00	
		Imp-Marina	\$305.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Marion	\$28.70	
		Imp-Mere Temaia (MIA)	\$600.00	
		Imp-Miire	\$586.30	
		Imp-Naom	\$230.00	
		Imp-Pinto	\$704.00	
		Imp-Rabwaro	\$20.00	
		Imp-Raieta	\$34.20	
		Imp-Riannaua	\$501.60	
		Imp-Secretary	\$90.00	
		Imp-Tabwanou	\$552.50	
		Imp-Taiaki	\$225.00	
		Imp-Takentenano	\$300.00	
		Imp-Takiakia	\$1,200.00	
		Imp-Tearawa	\$13,554.70	
		Imp-Tebabura (Mayor)	\$4,121.05	
		Imp-Tebobora	\$156.00	
		Imp-Teiaroo Clerk	\$100.00	
		Imp-Teina	\$30.00	
		Imp-Tekoba Teata	\$1,400.00	
		Imp-Temakiata	\$1,000.00	
		Imp-Temomo	\$1,130.00	
		Imp-Tetaake	\$80.00	
		Imp-Tiaon	\$202.00	
		Imp-Tiotina	\$160.00	
		Imp-Toaire	\$150.00	
		Imp-Tokintekai	\$470.00	
		Imp-Tooto	\$30.00	
		Imp-Uria Maunana	\$2,841.40	
		Imp-Uritia	\$524.15	
		Imp-Yamaha	\$3,800.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Angintooa	\$34.50	
		Loan-Aroua	\$187.35	
		Loan-Baraniko	\$130.00	
		Loan-Baunateraoi	\$105.00	
		Loan-Beniamina	\$53.60	
		Loan-Berenato	\$230.00	
		Loan-Betero	\$2.20	
		Loan-Biita	\$330.00	
		Loan-Biribo	\$120.00	
		Loan-Bonto	\$116.00	
		Loan-Bubuti	\$177.80	
		Loan-Bureete	\$205.00	
		Loan-loane	\$295.00	
		Loan-lobi	\$163.40	
		Loan-lotana	\$50.00	
		Loan-Itintarawa	\$261.30	
		Loan-lutuno	\$230.00	
		Loan-James	\$89.80	
		Loan-Karabu	\$35.00	
		Loan-Karibwa	\$40.00	
		Loan-Kaure	\$30.00	
		Loan-Kianeti	\$160.00	
		Loan-Kikira	\$10.00	
		Loan-Kiriata	\$207.15	
		Loan-Kouramaere	\$177.50	
		Loan-Mabubu	\$260.00	
		Loan-Mamao	\$14.90	
		Loan-Manibwebwe	\$60.00	
		Loan-Maria	\$17.75	
		Loan-Marina	\$183.40	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Matauea	\$250.00	
		Loan-Meniti	\$140.00	
		Loan-Meriata	\$213.50	
		Loan-Miire	\$190.00	
		Loan-Neboata	\$40.00	
		Loan-Obeta	\$81.00	
		Loan-Overtime	\$25.00	
		Loan-Rabwena	\$107.90	
		Loan-Raieta	\$120.00	
		Loan-Rameta	\$68.20	
		Loan-Ruruia	\$715.00	
		Loan-Taakena	\$50.00	
		Loan-Taan moti	\$805.00	
		Loan-Tabeata	\$401.50	
		Loan-Taboia	\$86.00	
		Loan-Tamoarerei	\$210.00	
		Loan-Taonate	\$50.00	
		Loan-Taubuki	\$135.00	
		Loan-Tebabura	\$10.00	
		Loan-Tebau	\$13.00	
		Loan-Tebobora	\$83.15	
		Loan-Teekia	\$80.00	
		Loan-Teikauea	\$77.60	
		Loan-Teina	\$10.00	
		Loan-Tekemau	\$164.06	
		Loan-Temomo	\$15.95	
		Loan-Tenikiata	\$3.05	
		Loan-Terinan	\$26.55	
		Loan-Tiaon	\$20.00	
		Loan-Tiebe	\$39.50	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Tiio	\$20.00	
		Loan-Tiofina	\$10.65	
		Loan-Toaire	\$55.00	
		Loan-Tobeia	\$260.00	
		Loan-Tonana	\$105.00	
		Loan-Tongobo	\$60.00	
		Loan-Tooto	\$60.00	
		Loan-Toun	\$350.00	
		Loan-Uati	\$180.00	
		Loan-Uerem	\$10.00	
		Loss-Ag CFC Bwaranita	\$0.26	
		Loss-Ag CFC Temakiata	\$112.62	
		Loss-Aroua	\$9,176.13	
		Loss-Beniamina	\$6,744.35	
		Loss-Bwebwetaake	\$1,033.77	
		Loss-Clerk Beteri	\$1,805.00	
		Loss-Clerk Teiara	\$12,591.70	
		Loss-Itinteang. K	\$6,360.04	
		Loss-Karibwa	\$287.50	
		Loss-Loss CFC Ioana	\$133.75	
		Loss-Mabubu	\$252.50	
		Loss-Mariina	\$8.99	
		Loss-Rabwena	\$263.31	
		Loss-Tabeata	\$64.70	
		Loss-Tekemau	\$53.80	
				262,850.65
3	Account Payable			
		Dep-Air fare Clerk	\$132.00	
		Dep-Air Field	\$2,019.26	
		Dep-Akaka	\$6.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Allowance	\$55.00	
		Dep-Anterea	\$20.00	
		Dep-Antin	\$75.00	
		Dep-Areieta	\$242.52	
		Dep-Baraki	\$3,407.65	
		Dep-Baraniko	\$7.86	
		Dep-Bauro	\$50.00	
		Dep-Bebeia	\$10.00	
		Dep-Beia	\$40.00	
		Dep-Benetito	\$10.00	
		Dep-Betero	\$3.00	
		Dep-Binaua	\$13.10	
		Dep-Bingko	\$1,558.00	
		Dep-Biribo contracts	\$50.00	
		Dep-Bokai	\$364.60	
		Dep-Buariki	\$62.15	
		Dep-Buariki Teitibwebwe	\$330.00	
		Dep-Business Lease	\$800.00	
		Dep-Bwabwai	\$281.50	
		Dep-Bwaraki	\$95.10	
		Dep-Bwaraniko	\$13.35	
		Dep-Bwebwetaake	\$133.30	
		Dep-CCK	\$33.60	
		Dep-Chain saw	\$105.00	
		Dep-Chicken	\$1,970.50	
		Dep-Copra	\$11,867.29	
		Dep-Council lease	\$315.00	
		Dep-Councilors	\$25.00	
		Dep-Covid 19	\$9,620.05	
		Dep-DBK	\$118.24	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Disaster Fund	\$517.75	
		Dep-Driver Overtime	\$24.00	
		Dep-Education	\$80.00	
		Dep-Euneke	\$10.00	
		Dep-Fish	\$131.45	
		Dep-FMRD	\$140.00	
		Dep-Football Team	\$21.95	
		Dep-Hotel	\$1,725.00	
		Dep-Ice Cube	\$315.00	
		Dep-Ice plant	\$4,669.03	
		Dep-Ieita	\$25.00	
		Dep-Incentive	\$1,800.00	
		Dep-loane	\$10.00	
		Dep-lokinibwai	\$460.34	
		Dep-Itaia	\$220.00	
		Dep-Itintarawa	\$90.00	
		Dep-Iutino	\$68.70	
		Dep-James.T	\$20.00	
		Dep-Ka55 ririki	\$10.00	
		Dep-Kaba	\$3,005.10	
		Dep-Kabiriera	\$12.16	
		Dep-Kainaomata	\$196.10	
		Dep-Kaitintai	\$80.01	
		Dep-Kakiaba	\$59.00	
		Dep-Kamakiata	\$33.00	
		Dep-Karaiti	\$30.00	
		Dep-Kariteti	\$250.00	
		Dep-Kauntira	\$90.00	
		Dep-Kauntuntebuka	\$27.00	
		Dep-Keanginimakin	\$13,621.35	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Kiatamoa	\$75.00	
		Dep-Kikira	\$48.00	
		Dep-KILGA	\$1,350.00	
		Dep-Kireua	\$48.60	
		Dep-Kiriata	\$127.15	
		Dep-Korere	\$18.00	
		Dep-KPF	\$477.00	
		Dep-KSEC	\$1,854.41	
		Dep-Labour charge	\$121.20	
		Dep-Land Committee	\$876.00	
		Dep-Land Lease	\$950.60	
		Dep-Maeretake	\$2,806.28	
		Dep-Magistrate	\$1,060.00	
		Dep-Maintenance	\$2,142.90	
		Dep-Maintenance Outstanding	\$678.20	
		Dep-Makin Loan Scheme	\$5,000.00	
		Dep-Makin Supply	\$254.15	
		Dep-Manibwebwe	\$58.00	
		Dep-Maotara	\$31.45	
		Dep-Matauea	\$125.00	
		Dep-Mayor (courtesy allowance)	\$50.00	
		Dep-MELAD	\$619.00	
		Dep-Mere Temcia (MIA)	\$1.70	
		Dep-Meriata	\$160.00	
		Dep-MFRD	\$0.05	
		Dep-MIA	\$250.00	
		Dep-Miriata	\$45.00	
		Dep-Motorbike	\$100.00	
		Dep-motorbike fuel	\$20.00	
		Dep-Motorcycle	\$40.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-MPWU/MISE	\$95.00	
		Dep-MSA	\$106.80	
		Dep-MWYSA	\$150.00	
		Dep-New Passbook Number 77098	\$2,814.51	
		Dep-Ocean Link	\$1,540.00	
		Dep-OP	\$12.10	
		Dep-Overtime	\$5.00	
		Dep-Overtime Biribi	\$123.00	
		Dep-Overtime Taiti	\$2.00	
		Dep-overtime Tooto	\$6.00	
		Dep-Rabwena	\$151.72	
		Dep-Raorii	\$21.50	
		Dep-Reei	\$19.08	
		Dep-Repayment loan	\$664.28	
		Dep-Ribauea	\$10.00	
		Dep-Salary	\$198.30	
		Dep-Smokefish	\$75.40	
		Dep-Social Welfare	\$187.60	
		Dep-Solar	\$4,122.90	
		Dep-Staff Contribution	\$625.44	
		Dep-State Fund	\$1,766.00	
		Dep-Surplus	\$2,029.93	
		Dep-Taaboia	\$290.06	
		Dep-Taeanibeia	\$120.00	
		Dep-Takaria	\$15,317.00	
		Dep-Taratoba	\$230.26	
		Dep-Teakamatang	\$83.20	
		Dep-Teakoi	\$26.46	
		Dep-Tebabura	\$629.35	
		Dep-Tebobora	\$150.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Tee waa noo	\$1,318.40	
		Dep-Teibo	\$214.60	
		Dep-Teina	\$7.80	
		Dep-Tekemau	\$7,722.49	
		Dep-Tekinano	\$2.60	
		Dep-Temaka	\$11.95	
		Dep-Tenangibo	\$98.17	
		Dep-Terairaki	\$21.51	
		Dep-Teretia	\$3.40	
		Dep-Teriao	\$10.00	
		Dep-Tetiruta	\$100.00	
		Dep-Teuea	\$17.00	
		Dep-Teuna	\$10.00	
		Dep-Tiaon	\$180.20	
		Dep-Tibwan	\$30.00	
		Dep-Tiibaua	\$26.30	
		Dep-Timaa	\$10.00	
		Dep-Timeon	\$15.00	
		Dep-Tiotina	\$41.18	
		Dep-Toaire	\$20.00	
		Dep-Tobeia	\$40.00	
		Dep-Tobobora	\$9,943.50	
		Dep-Tokabwebwe	\$13.05	
		Dep-Tokabwebwere	\$22.00	
		Dep-Tongabibeia	\$50.00	
		Dep-Tools	\$14.00	
		Dep-Tooto	\$191.00	
		Dep-Uerem	\$26.77	
		Dep-Unimwaane	\$31.95	
		Dep-Unimwane	\$673.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Ununiki	\$199.00	
		Dep-Vat	\$1,892.10	
		Dep-Waa n oo	\$6,744.70	
		Dep-Waiena	\$70.00	
		Dep-Women Centre	\$200.00	
		Imp-Beniamina	\$35.00	
		Imp-Biribo	\$150.00	
		Imp-Clerk Beteri	\$4.89	
		Imp-Kaburere	\$88.80	
		Imp-Kikira	\$20.00	
		Imp-Kirera	\$264.00	
		Imp-Kobebe	\$100.00	
		Imp-Kouramaere	\$92.00	
		Imp-Manibwebwe	\$150.00	
		Imp-Retire	\$912.25	
		Imp-Romiti	\$70.00	
		Imp-Slim Price	\$51.60	
		Imp-Taratobwa	\$1,151.55	
		Imp-Teitiaki	\$1.00	
		Imp-Tokabwebwere	\$363.65	
		Loan-Amitong	\$565.00	
		Loan-Anterea	\$195.54	
		Loan-Aren	\$80.00	
		Loan-Atanimango	\$517.50	
		Loan-Bauro	\$150.00	
		Loan-Benetito	\$156.55	
		Loan-Biata	\$330.00	
		Loan-Buariki	\$10.00	
		Loan-Bwebwetaake	\$20.00	
		Loan-Ereniko	\$20.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Iatinta	\$40.00	
		Loan-Itaia	\$60.00	
		Loan-Kareiti	\$60.00	
		Loan-Kariamakin	\$227.00	
		Loan-Kauae	\$10.00	
		Loan-Kiaua	\$162.80	
		Loan-Kobebe	\$147.00	
		Loan-Loan repayment	\$1,347.45	
		Loan-Mikaere	\$20.00	
		Loan-Minee	\$252.50	
		Loan-Miriata	\$161.90	
		Loan-Naom	\$2.20	
		Loan-Others	\$250.00	
		Loan-Raatu	\$25.00	
		Loan-Raurenti	\$60.00	
		Loan-Reei	\$5.00	
		Loan-Reo	\$180.00	
		Loan-Ribauea	\$23.25	
		Loan-Rimia	\$50.00	
		Loan-Rinete	\$10.00	
		Loan-Romiti	\$675.00	
		Loan-Ruuta	\$10.00	
		Loan-Taeianibeia	\$145.00	
		Loan-Takentarawa	\$50.00	
		Loan-Taratobwa	\$130.00	
		Loan-Tebotai	\$6.20	
		Loan-Teeba	\$0.90	
		Loan-Teekana	\$20.00	
		Loan-Temone	\$149.00	
		Loan-Teraiman	\$10.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Teren	\$20.00	
		Loan-Teruoia	\$7.80	
		Loan-Teuea	\$102.00	
		Loan-Tibaua	\$235.00	
		Loan-Tikauea	\$30.00	
		Loan-Timeon	\$5.00	
		Loan-Timon	\$20.00	
		Loan-Tiobai	\$10.65	
		Loan-Toan	\$53.25	
		Loan-Tokabwebwere	\$119.15	
		Loan-Tongabibeia	\$365.00	
		Loan-Tubeaue	\$40.00	
		Loan-Tunna	\$22.00	
		Loan-Uritita	\$17.00	
		Surp-Cash	\$4.18	
				153,348.82

Prepared by : LGD Internal Audit