
THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF MAKIN ISLAND COUNCIL
FINANCIAL STATEMENT FOR THE YEARS ENDED
2023



APRIL 13, 2026
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

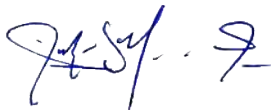
It is my honor to submit the report on the accounts of Makin Island Council for the financial years ended 31st December 2023 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit 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 2023 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 2023 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 2023.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. Unverified cash cat bank of \$21,491.79

- The audit could not verified the council's reported cash balance of \$21,491.79 at year end because no confirmation was received from ANZ Bank of Kiribati. ([Refer to Section 2.1](#))

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

- **Accounts Receivable - \$39,074.53:** 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 2.2](#))

2.2 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE, EXPENSE & BTL 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 \$2,275.00 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 \$16,017.69 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) and council school truck (code 2806).**

Fuel expense invoices totaling \$27,995.91, specifically those related to council services that general profit (code 2702) and council school truck (code 2806), were often paid without being certified upon receipt. This reflects weak controls over verification of costs of fuels. ([Refer to Section 1.1 bullet 3](#))

4. **Unpaid KPF Contributions.**

The audit found that a total of \$1,507.82 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](#))

5. **Uncertainty and potential misstatement of BTL balances due to poor reconciliation.**

The audit raises concerns regarding the validity of the account receivable balances reported in the financial statements for Makin Island Council. Specifically, for the BTL accounts totaling \$6,085.00 recorded as accounts receivable. It is unclear whether

these amounts represent genuine amounts owed to the council or if they are potentially unrecoverable due to poor record keeping and reconciliation.

Similarly, the audit identified balances totaling \$5,215.53 recorded as accounts payable. There is uncertainty as to whether these amounts reflect legitimate obligations that the council is required to settle or if they have arisen due to deficiencies in reconciliation. The lack of clarity around these balances indicates weaknesses in the council's reconciliation, increasing the risk of misstated financial statements. [\(Refer to Section 2.4\)](#)

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 \$24,415.30 that was reported as council expense under code 2801, an amount of \$12,207.65 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 \$11,039.27 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. [\(Refer to Section 1.2.2\)](#)

2.4 NON COMPLIANCE WITH SECTION 61 OF THE LOCAL GOVERNMENT ACT

The audit found that in 2023, the council create new BTL accounts, including advances, deposits, and imprest, without formal written approval through a council resolution. The total balances in these new BTL accounts amount to \$6,087.50, which is 2.13% of the total accounts receivable balance, and \$6,175.58, which is 4.19% of the total accounts payable. (Refer to Section 3.3)

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 2023**, 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 2023**. 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 \$2,275.00.** 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
20/02/2023	pv 11/2	2201	butan aia allowance kauntira ni bowi, Tebabura/others	505.00	505.00	no covering letter and minutes to support their claim for sitting allowance
24/10/2023	pv 22/10	2201	butan aia allowance mayor ao kauntira n karaoan aia second reading kataumwane I Kiebu	355.00	355.00	no covering letter and minutes to support their claim for sitting allowance
31/05/2023	pv 24/5	2201	butan aia allowance kauntira n aia FC meeting, Mayor/others	405.00	405.00	no covering letter and minutes to support their claim for sitting allowance
29/06/2023	pv 32/6	2201	butan aia allowance kauntira n aia tetewe nte bong aeio ibukin te kainaomata, Betero/others	455.00	455.00	no covering letter and minutes to support their claim for sitting allowance
19/12/2023	pv 21/12	2201	butan aia sitting allowance kauntira n aia bowi nte bong aeio, mayor/others	555.00	555.00	no covering letter and minutes to support their claim for sitting allowance
				2,275.00		

- **Payment for Loan (tangomwane man mwanen te Kauntira) of \$16,017.69.** The audit found that most loan payments were granted without the Island Clerk approved on their loan request letter.

Dates	PV#	Codes	Details	Pv Amount	Audit findings
10/03/2023	Pv 6/3	2709	butan aia loan kauntira iroun te kauntira nte maiti ae oti ibukin buokaia imwain te TOA (Bwakate), Betero Taake	1,800.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
23/08/2023	26/08	2709	butan ana loan Betero Taake nte kauntira	1,600.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
06/07/2023	Pv 3/07	2709	butan ana loan leita Kautunteuea nte kauntira	1,500.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
07/07/2023	Pv 5/07	2709	butan aia loan staff ibukin buokan aia kainaomata, Kaintintaai/others	1,470.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
10/03/2023	Pv 6/3	2709	butan aia loan kauntira iroun te kauntira nte maiti ae oti ibukin buokaia imwain te TOA (Bwakate), leita Kaututeuea	1,200.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
05/06/2023	Pv 7/6	2709	butan ana loan Betero Taake nte kauntira (loan for July & Aug written on application letter)	1,070.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
11/08/2023	16/08	2709	butana ana loan Takibo Tetuai nte kauntira	900.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
02/06/2023	Pv 6/6	2709	butana ana loan Takibo Tetuai nte kauntira	800.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
06/07/2023	Pv 3/07	2709	butan ana loan Bwebwetaake Raurenti nte kauntira	700.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
29/05/2023	Pv 24/5	2709	butan ana loan leita Kautunteuea nte kauntira	600.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
30/01/2023	Pv 23/1	2709	butan ana loan loana Kaobunang nte kauntira	500.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
02/03/2023	Pv 1/3	2709	butan ana loan Takibo nte kauntira	400.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
23/01/2023	Pv 15/1	2709	butan ana loan Baraniko Taeuea nte kauntira	360.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
23/05/2023	Pv 16/5	2709	butan ana loan Katikua Makei nte kauntira	350.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
23/01/2023	Pv 15/1	2709	butan ana loan Teretia Kaitie nte kauntira	300.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
26/04/2023	Pv 23/4	2709	butan ana loan Naom Binata nte kauntira	270.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
28/02/2023	Pv 20/2	2709	butan ana loan Baiteke Ibeatu nte kauntira	265.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
15/08/2023	20/08	2709	butan ana loan Berenateta Tetaake nte kauntira	260.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
18/08/2023	20/08	2709	butan ana loan Toka Takentarawa nte kauntira	250.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
14/07/2023	Pv 11/07	2709	butan ana loan Takibo Tetuai nte kauntira	220.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
04/01/2023	Pv 1/1	2709	butan aia loan Karaiti/others nte kauntira	200.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
11/08/2023	16/08	2709	butan ana loan Tonana Aree nte kauntira	170.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
28/08/2023	32/08	2709	butan ana loan Baiteke Ibeatu nte kauntira	160.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
11/09/2023	12/09	2709	butan ana loan Bwebwetaake Raurenti nte kauntira	130.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
24/03/2023	Pv 19/3	2709	butan ana loan Butina Rabaere nte kauntira	120.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
12/05/2023	Pv 09/5	2709	butan ana loan Takibo Teutai nte kauntira	100.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
09/07/2023	Pv 6/07	2709	butan ana loan Tamaroa Kiratanteata nte kauntira	70.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
06/02/2023	Pv 5/2	2709	butan ana loan Tatai Tabeaitu nte kauntira	60.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
08/08/2023	10/08	2709	butan ana loan Bwebwetaake Raurenti	50.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
04/01/2023	Pv 2/1	2709	butan ana loan Butina Rabaere nte kauntira	40.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
19/05/2023	Pv 13/5	2709	butan nikiran ana loan Karaiti B	37.69	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
09/01/2023	Pv 4/1	2709	butan ana loan Takibo nte kauntira	30.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
22/03/2023	Pv 15/3	2709	butan ana loan Baraniko Taeuea nte kauntira	20.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
15/03/2023	Pv 15/5	2709	kaokan nikiran ana loan Katikua Makei	15.00	Aia loan aki certified iroun Clerk ao a bon nako naba maneia
				16,017.69	

- **Payment for fuel to support council operation and services of \$27,995.91.** 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
21/03/2023	Pv 13/3	2702	butan boon ana bwaa te kauntira 3benzine@ \$216 ao 1dru	946.50	946.50	no certify note on the invoice
03/01/2023	Pv 1/1	2702	butan boon te bwaa te benzine 2drums inv# 168476	784.00	784.00	no certify note on the invoice
06/06/2023	Pv 8/6	2702	butan boon te 3drum benzine inv#179204	659.25	659.25	no certify note on the invoice
28/06/2023	Pv 30/6	2702	butan boon te benzine 3drums ibukin bwaan te kauntira in	648.00	648.00	no certify note on the invoice
47/8/23	20/08	2702	butan boon 2drum diesel ibukin bwaa te truck & generator	597.00	597.00	no certify note on the invoice
09/01/2023	Pv 4/1	2702	butan boon bwaa taian truck inv# 168491	448.50	448.50	no certify note on the invoice
17/02/2023	Pv 10/2	2702	boon boon 2drum benzine nte koil ibukin ana bwaa te kau	432.00	432.00	no certify note on the invoice
06/02/2023	Pv 5/2	2702	butan boon bwaa te kaa nte koil diesel 1drum @ \$298.50	298.50	298.50	no certify note on the invoice
08/08/2023	9/08	2702	butan boon te benzine ao oera ibukin ana operation te ka	274.00	274.00	no certify note on the invoice
31/01/2023	Pv 24/1	2702	butan boon 1drum benzine @ \$216 iroun te koil inv # 1685	216.00	216.00	no certify note on the invoice
25/05/2023	Pv 20/5	2702	boon tangoan baon te bonomwi ni kiraaka te rebwe2 ma	198.40	198.40	
24/03/2023	Pv 15/3	2702	butan boon te oera (boat) inv# 174845	171.45	171.45	no certify note on the invoice
08/09/2023	11/09	2402	butan boon bwain te kauntira are kabooi te Mayor Tebubura I China n aron aikai oti nte support doc, ana retire mayor	7,751.81	7,751.81	Invoices were not certified
25-Jul-23	Pv 19/07	2806	butan boon 1drum diesel ibukin JSS truck, inv# 179388	\$298.00	\$298.50	-\$0.50
08-Aug-23	9/08	2806	butan boon baoia ataein JSS mai Kiebu (islet) ibukin te booti inv# 179436, 2drum benzine	\$432.00	\$432.00	no certify note on the invoice
29-Sept-23	26/09	2806	butan boon te diesel 1drum ibukin school truck inv# 180769	\$298.50	\$298.50	no certify note on the invoice
25-Oct-23	25/10	2806	butan boon te bwaa te drum benzine ibukin baoia ataein JSS, inv# 180848	\$648.00	\$648.00	no certify note on the invoice
03-Nov-23	2/11	2806	butan boon 1 drum diesel ibukin JSS truck inv# 186566	\$298.50	\$298.50	no certify note on the invoice
07-Nov-23	9/11	2806	butan boon 1 diesel ibukin JSS truck inv# 186586	\$298.50	\$298.50	no certify note on the invoice
21-Dec-23	22/12	2806	butan boon te drum te diesel ibukin bwaan te truck inv# 186614	\$298.50	\$298.50	no certify note on the invoice
27-Dec-23	26/12	2806	butan boon te diesel ibukin te school truck Nan Toka Taktararawa inv# 186627	\$298.50	\$298.50	no certify note on the invoice
29-Dec-23	35/12	2806	boat hire for JSS student ibukin karokoia n aia tabo n reirei ao kaokakiia nakon te atimakoro, rr# 111369 from Makin Is Council	\$11,700.00	\$11,700.00	E claim Clerk ao manga deposit nakon 1502 te mwane are e reke ibukin hire ana booti te kauntira, ma aki certified invoices
				27,995.91		

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

We acknowledge that the Makin Council would provide the payment process and the Island Council minutes are held on record at MCIA.

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 \$24,415.30 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$12,207.65 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
26-Jan-23	Pv 22/1	2801	butan aia KPF contributions council staffs and elected members pt# 597429-6USD3 ibukin Dec 2022	\$2,019.56	\$2,019.56	These amounts include both employee and employer KPF contributions. However, only the employer's contribution, which is half of the total amount, should be recognized as an expense.
29-Dec-23	32/12	2801	butan aia KPF contributions staffs and councilors rr# 111364	\$2,381.81	\$2,381.81	Same comments as above
31-Dec-23	TV# 23-01/24	2801	KPF Payments	\$20,013.93	\$20,013.93	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 \$12,207.65 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 \$11,039.27 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$11,039.27 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 A TOTAL OF \$1,507.82 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 2023 were still not remitted in the following years (2024).

Tran_Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
31-Oct-23	Pv 2/10	1701	\$282.23	Aki rin bwa kanoan bwakamwane n 2024
31-Oct-23	Pv 17/10	1701	\$282.23	
31-Dec-23	Pv 1/12	1701	\$272.40	
31-Dec-23	Pv 2/12	1701	\$137.86	
31-Dec-23	Pv 18/12	1701	\$137.86	
31-Dec-23	Pv 28/12	1701	\$257.38	
31-Dec-23	Pv 29/12	1701	\$137.86	
			\$1,507.82	

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 ISLAND COUNCIL BALANCE SHEET

2.1 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.

2.2 LONG OUTSTANDING AND UNRESOLVED ACCOUNTS BALANCES IN THE BALANCE SHEET TALLING \$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.

2.3 NON COMPLIANCE WITH SECTION 61 OF THE LOCAL GOVERNMENT ACT.

Audit Findings and Analysis.

The audit found that in 2023, the council established new BTL accounts, comprising advances, deposits and imprest without obtaining formal written approval by resolution of the council. This is not in compliance with section 61 of the Local Government Act, which provides that a council may, by resolution, make advances and operate deposit and suspense accounts. The table below provides list of newly established BTL accounts.

Year	Account Type	Account Code	FS Amounts
2023	Account Receivable	Adv-Ka 10th Anniversary	\$ 500.00
2023	Account Receivable	Adv-MWYSA	\$ 560.00
2023	Account Receivable	Adv-Road Maintenance	\$ 3,040.00
2023	Account Receivable	Adv-Runga	\$ 1,685.00
2023	Accounts Receivable	Imp-Auria Kitina	\$ 300.00
2023	Accounts Receivable	Imp-Ioana K	\$ 2.50
			\$ 6,087.50
2023	Accounts Payable	Dep-Helmet	\$ 120.00
2023	Accounts Payable	Dep-Kaubure	\$ 5.00
2023	Accounts Payable	Dep-Staff	\$ 350.27
2023	Accounts Payable	Dep-Staff Canteen	\$ 302.88
2023	Accounts Payable	Dep-Staff Uniform	\$ 229.80
2023	Accounts Payable	Dep-Tatai	\$ 57.10
2023	Accounts Payable	Dep-Teareieta	\$ 11.00
2023	Accounts Payable	Dep-Toka Takentarawa	\$ 4.00
2023	Accounts Payable	Dep-Wash	\$ 44.00
2023	Accounts Payable	Dep-Water System	\$ 200.00
2023	Accounts Payable	Imp-Baiteke	\$ 3,351.49
2023	Accounts Payable	Imp-Clerk Rianna	\$ 1,500.04
			\$ 6,175.58

Recommendation

Management should ensure that all Below the Line (BTL) accounts are established only after obtaining formal written approval through a council resolution, in compliance with Section 61 of the Local Government Act.

2.4 UNCERTAINTY AND POTENTIAL MISSTATEMENTS OF BTL ACCOUNTS DUE TO POOR RECONCILIATION.

Audit Findings and Analysis.

Year	Account Type	Account Code	FS Amounts	Audit Comments
2023	Account Receivable	Adv-Ka 10th Anniversary	\$ 500.00	Iai te mwane ae tuai roko man te rabwata are e baronga kanoan te 10th Anniversary bwa ena kaitara te taarau aei?
2023	Account Receivable	Adv-MWYSA	\$ 560.00	Bukin tera ngkai e paid Kauntira boon tikuia taan makuri MWYSA, iai te sub allowancce, ao e aera ngkai a kateia bwa aia accounts receivable, iai te mwane ae ena roko ibukin offset te tarau aei?
2023	Account Receivable	Adv-Road Maintenance	\$ 3,040.00	E missing PV33/12 ao iai te mwane ae ena roko ibukin road maintenance ae ena kaitaraa te tinetine n taraua aei?
2023	Account Receivable	Adv-Runga	\$ 1,685.00	iai te mwane ae ena roko ae ena offset taarau aikai?
2023	Accounts Receivable	Imp-Auria Kitina	\$ 300.00	e tuai reke e-pirb aio kai e tuai nako man ana imprest taarau Auria?
			\$ 6,085.00	
2023	Accounts Payable	Dep-Helmet	\$ 120.00	E aera aei ngkai e tei bwa ana account payable te Kauntira. Bon ana taarau te Kauntira ae ena riai n kaitiaki ke a reke man te aki kaboware raoi (reconciliation issue)
2023	Accounts Payable	Dep-Wash	\$ 44.00	E aera aei ngkai e tei bwa ana account payable te Kauntira. Bon ana taarau te Kauntira ae ena riai n kaitiaki ke a reke man te aki kaboware raoi (reconciliation issue)
2023	Accounts Payable	Dep-Water System	\$ 200.00	E aera aei ngkai e tei bwa ana account payable te Kauntira. Bon ana taarau te Kauntira ae ena riai n kaitiaki ke a reke man te aki kaboware raoi (reconciliation issue)

				E aera aei ngkai e tei bwa ana account payable te Kauntira. Bon ana taarau te Kauntira ae ena riai n kaitiaki ke a reke man te aki kaboware raoi (reconciliation issue)
2023	Accounts Payable	Imp-Baiteke	\$ 3,351.49	
				E aera aei ngkai e tei bwa ana account payable te Kauntira. Bon ana taarau te Kauntira ae ena riai n kaitiaki ke a reke man te aki kaboware raoi (reconciliation issue)
2023	Accounts Payable	Imp-Clerk Rianna	\$ 1,500.04	
			\$ 5,215.53	

The audit noted that the following imprest, advance and deposits accounts balances remained uncleared. It is unclear whether these balances relate to

- Imprest that have not yet been retired by officers, or goods and services that have not been received by the council and
- Funds expected from other institutions that have not yet been received to offset these advances balances.
- Deposits accounts are presented as accounts payable. It is unclear whether the council has a present obligation to settle these amounts with the respective institutions, in line with the definition of a liability.

The lack of clarity on these balances raises concerns regarding the validity, recoverability and whether the amounts represent genuine obligations of the council. This may lead to the accumulation of unsupported balances in the statement of financial position and result in potential misstatement of the financial statements.

Recommendation

The Council should conduct a thorough review and reconciliation of all BTL balances to verify their accuracy and legitimacy. This process should include:

- Identifying and confirming outstanding receivables amounts that are recoverable for collection.
- Settling genuine obligations to clear off account payable balances immediately.
- Performing reconciliation on all BTL accounts and make adjustment necessary to correct their amounts.
- Writing off any balances that are deemed uncollectible or invalid.
- Enhancing internal controls over the recording and monitoring of BTL balances to prevent future misstatements.

Management response.

Makin Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$160,932.55) for the year ended 31st December 2023 are correct.

Signed by:

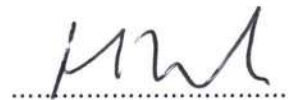
Clerk to Island Council



Mayor to Island Council



Secretary





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



Surplus 01/01/23	144,289.84
Add: Total Current Revenues 2023	469,664.88
Total	613,954.72
Less: Total Current Expenditures 2023	453,022.17
Surplus End 12/31/23	<u>160,932.55</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		160,932.55

Below the Line

Adv- Anniversary KILGA	4000	0
Adv-Air Kiribati	82.8	0
Adv-Amitong	354	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-Buariki Teitibwebwe	0	0
Adv-Building Rent	2400	0

Adv-Butina	0	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-China Park	19.5	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-Ieita	0	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 10th Anniversary	500	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	4041.05	0
Adv-Kainaomata 2018	206	0
Adv-Kamwarake	89.75	0
Adv-Kauntira	885	0
Adv-Kautuntebuka	0	0
Adv-Keanginimakin	526.25	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	14440	0
Adv-MFMRD	407.6	0
Adv-MIA	527.6	0
Adv-Miine	172.5	0
Adv-Misa	71.1	0
Adv-MOJ	0	0
Adv-Motorman	205	0
Adv-Motorman allowance	55	0
Adv-MSA	755	0
Adv-MTC	2693.29	0
Adv-MWYSA	560	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-Road Maintenance	3040	0
Adv-Round House	236	0
Adv-Runga	1685	0
Adv-Ruuta	34.8	0
Adv-Salary	0	0
Adv-Saw Mill	3768.45	0
Adv-Slim Price	76.4	0
Adv-Staff	158.6	0
Adv-Tabeara	0	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	76.21
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-Benetifo	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-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	305.05

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-Helmet	0	120
Dep-Hotel	0	1725
Dep-Ice Cube	0	315
Dep-Ice plant	0	4669.03
Dep-Incentive	0	1800
Dep-loane	0	10
Dep-lokinibwai	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-Kaitintaai	0	80.01
Dep-Kakiaba	0	59
Dep-Kamakiata	0	33
Dep-Karaiti	0	30
Dep-Kariteti	0	250
Dep-Kaubure	0	5
Dep-Kauntira	0	90
Dep-Kauntuntebuka	0	27
Dep-Keanginimakin	0	12247.6
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	1330.17
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-MOE (Pre shcl Teachers Salary)	0	54.07
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	0	350.27
Dep-Staff Canteen	0	302.88
Dep-Staff Contribution	0	625.44
Dep-Staff Uniform	0	229.8
Dep-State Fund	0	1766
Dep-Surplus	0	2029.93
Dep-Taaboia	0	290.06
Dep-Taeanibeia	0	120
Dep-Takaria	0	1531.7
Dep-Taratoba	0	230.26
Dep-Tatai	0	57.1
Dep-Teakamatang	0	83.2
Dep-Teakoi	0	26.46
Dep-Teareieta	0	11
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-Toka Takentarawa	0	4

Dep-Tokabwebwe	0	13.05
Dep-Tokabwebwere	0	22
Dep-Tongabibeia	0	50
Dep-Tools	0	14
Dep-Tooto	0	196
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-Wash	0	44
Dep-Water System	0	200
Dep-Women Centre	0	200
Imp-Anee Uarai (IPO)	330.9	0
Imp-Aratin	505	0
Imp-Ataake Kamoriki	3749.95	0
Imp-Auria Kitina	300	0
Imp-Baiteke	0	3351.4899
Imp-Beniamina	3313	0
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-Clerk Rianna	0	1500.04
Imp-Freddy	525	0
Imp-Ioana K	2.5	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	569	0
Imp-Marion	28.7	0
Imp-Mere Temaia (MIA)	900	0
Imp-Miire	586.3	0
Imp-Naom	230	0
Imp-Pinto	1174	0
Imp-Rabwaro	20	0
Imp-Raieta	34.2	0
Imp-Retire	0	912.25
Imp-Riannaua	2001.6	0
Imp-Romiti	0	70
Imp-Secretary	90	0
Imp-Slim Price	0	51.6
Imp-Tabwanou	802.5	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)	5902.89	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	8129.8	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-Kianeti	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-Taeanibeia	0	145
Loan-Takentarawa	0	50
Loan-Tamoarerei	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-Uati	180	0
Loan-Uerem	10	0
Loan-Uritita	0	17
Loss-Ag CFC Bwaranita	0.27	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 Teiaro	12591.7	0
Loss-Itinteang. K	6360.04	0
Loss-Karibwa	287.5	0
Loss-Loss CFC Ioana	319.85	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	∴ 622.88	0.00
Closing Bank	∴ 21491.79	0.00
Total	308,429.65	308,429.65



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	21,491.79		
Cash on Hand		622.88		
Account Receivable	2	286,314.98	308,429.65	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				308,429.65
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	147,497.10	147,497.10	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				147,497.10
Net Asset				160,932.55
Equity				
Current Year Earning			16,642.71	
Historical Balancing			144,289.84	
Total Equity				160,932.55

Prepared by : LGD Internal Audit



Makin Island Council Profit and Loss Statement or the Period 01/01/23 to 12/31/23



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1104	Roon te kiba	4,445.00		
		1105	Roon te toka n te kaibuke	36.00		
		1107	Agency n te takataka	8,868.00		
					13,349.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	5,035.00		
		1202	Beba ni kabubuti	1,117.00		
		1203	Bwatika	76.00		
		1204	Kamea	140.00		
		1205	Bitineti(retail/wholesale/Manufacture	4,210.00		
		1210	Outero/Auti ni irua/Auti aika tatango	610.00		
		1211	Bobwai n nakonako	2,040.00		
		1212	Tabo ni bwa(Retail/Wholesale)	10,726.00		
		1213	Botaki aika a tauaki mwiia	125.00		
		1214	Karikirake n te burawa/Bakery	280.00		
		1216	Roon kateitei/Bitinetin te kateitei	120.00		
		1217	Taibora ni kamwarake	528.00		
		1219	Kaa ao rebwerebwe aika tatangoaki	593.00		
		1220	Angabain Waa/Booti	1,116.00		
		1227	Kabonakoan te ika	10.00		
		1238	Second hand	70.00		
		1241	Kabonakoan te Yaqona	1,945.00		
					28,741.00	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	141,369.81		
		1302	Buoka man te Postal	800.00		
		1303	Onobwaiian autin Tautaeka	81,405.56		
		1306	Buoka ibukin baoia ataein te reirei	18,000.00		
					241,575.37	
	1400	Bakao (Interest)				
		1402	Rakan Katangomwane	7,931.09		
					7,931.09	
	1500	Waki ni Karikirake				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1501	Kabonakoan bain te kauntira	336.00		
		1502	Kaotinakoan te booti	17,054.00		
		1505	Roon maekaia irua	190.00		
		1506a	School truck	4,000.00		
		1507	Te bwaa	990.20		
		1508	Tangoan bwain te Kauntira	1,820.60		
		1510	Tangoan te auti	780.00		
		1511	Internet	942.00		
		1512	Computer & Photocopying	390.20		
		1518	Kabobwai/Hardware/Baraki	2,578.00		
		1520	Workshop charges	570.80		
		1521	Kaotinakoan te beeki/kamea	50.00		
		1522	Katangomwane	60,892.55		
		1524	Ice plant(Kabonakoan ika/tangoan bwain kamuraitara)	36,696.79		
		1529	Karaobwai man te Kai(Carpentry sal sal)	3,649.20		
		1541	Karikirake aika uarereke	9.00		
		1542	Referral Maneaba	24,350.00		
		1544	China Park Rent	1,290.50		
		1546	Riitin Aaba	150.00		
					156,739.84	
	1600	Mwane Tabeua				
		1601	Mwane n raka	289.31		
		1604	Buoka man Keanginimakin Shipping	10,000.00		
					10,289.31	
	1700	Karaii Mwane				
		1701	Kaintabwi	11,039.27		
					11,039.27	
						469,664.88
Expenditure						
	2100	Bwakabwai				
		2102	Kauntira	52,603.34		
		2103	Kaouman ni Kiraka	4,272.27		
		2104	Ice plant caretaker	4,113.12		
		2105	Revenue Collector	3,842.85		
		2106	Tia Taibi	3,995.25		
		2107	Assistant Rev Collector	2,181.38		
		2108	Kabenta	3,616.50		
		2109	Turaiwa	8,143.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2112	Kaubure	7,898.37		
		2113	Neeti ni Kaawa	10,233.70		
		2115	Tia Mwakuri ma Botaki	4,259.06		
		2119	Mechanic	3,836.12		
		2121	Metientia	1,259.00		
		2122	Tia rikomwane	4,124.12		
		2130	Tia Kaitiaki n te kawai	5,222.46		
		2133	Tia Uaereti	4,020.81		
		2148	Security(nte Kauntira)	3,183.87		
		2149	Saw mill workers	4,722.54		
		2150	China Park Security	2,995.84		
		2151	Airport Security	1,872.40		
		2153	Motorman	1,471.62		
		2160	Fish Marketing Collector	3,208.48		
		2161	Fish Ass. Marketing Collector	3,405.04		
		2163	Watchman Maneaba I Tarawa	4,666.50		
					149,147.64	
	2200	Arauenti				
		2201	Arauenti Kauntira	9,860.00		
		2202	Kaniwangan te Mayor/ Kauoman Ma	2,920.00		
		2204	Reibwa	50.00		
		2206	Aoataim	508.15		
		2207	Primary/ JSS ao Pre-School	30.00		
		2208	IDC Allowance	330.00		
		2209	Bareka/Mwaimwai	163.00		
		2210	Bonomwi	489.00		
		2211	Mwengabuaka	3,830.00		
		2215	Komete ni Kamwengaraoi	320.00		
		2216	Komete ni Kateirake	95.00		
		2229	Board of servey	240.00		
		2230	Komete ae Katawe	40.00		
					18,875.15	
	2300	Kabutan te waaki				
		2301	Mwamwananga	2,410.90		
		2302	Ritin Aba	3,585.95		
		2303	Bwaai-ni-mwakuri	2,323.25		
		2308	Buraeki ao kaboraoi	155.00		
		2309	Mweaka	300.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2311	Kabomwi	230.00		
		2313	Kauringan Inaomata	3,802.00		
		2314	Kaokan Mwane	100.00		
		2315	Botaki iaan te Kauntira	600.00		
		2319	Tareboon/Uaerefi/Reeta	978.40		
		2322	Kakukurei ao kairuua	3,311.10		
		2326	Bwaain te aobiti	2,016.86		
		2329	Bao nako atimakoro	1,065.45		
		2331	Mwakurian takataka	2,647.51		
		2332	Support to Elderly Fund distribution	2,000.00		
					25,526.42	
	2400	Onobwai				
		2402	Aobiti	9,570.69		
		2403	Auti ni maeka	12,161.94		
		2408	Kaa/rebwerebwe	70.00		
		2409	Wa uowa/Meeri	473.91		
		2410	Kawai/kotiweei	1,575.00		
		2412	China Park	574.75		
					24,426.29	
	2600	Karikirake aika aki mwane				
		2607	Reibwa	224.80		
					224.80	
	2700	Kabanemwane n te Karikir				
		2701	Auti ni irua	106.70		
		2702	Bwan te kaa/waa2/booti/rebwereb wa / tahua aiki	8,952.35		
		2703	Internet (Bandwidth)	6,090.75		
		2706	Auti ni kamwaitoro/Ice plant	30,737.85		
		2707	Hardware	5,166.97		
		2709	Katangomane	59,902.69		
		2712	Workshop	6,985.10		
		2721	Referral Maneaba	1,125.50		
					119,067.91	
	2800	Karaii Mwane				
		2801	Kaintabwi	24,415.30		
		2803	Onobwaian autin Tautaeka	74,397.46		
		2804	KiLGA Contribution	1,000.00		
		2806	Buoka ibukin school trucks	15,941.20		
					115,753.96	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
						453,022.17
Net Profit/Loss						16,642.71

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



					Debit	Credit
Surplus brought forward 01-Jan-2023						144,289.84
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1107	Agency n te takataka	10,000.00	\$10,000.00	\$8,868.00	\$0.00	\$8,868.00
1103	Angabwain Rabwata	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1104	Roon te kiba	2,890.00	\$2,890.00	\$4,445.00	\$0.00	\$4,445.00
1105	Roon te toka n te kaibuke	500.00	\$500.00	\$36.00	\$0.00	\$36.00
1200	Raitienti					
1220	Angabain Waa/Booti	300.00	\$300.00	\$1,116.00	\$0.00	\$1,116.00
1202	Beba ni kabubuti	500.00	\$500.00	\$1,117.00	\$0.00	\$1,117.00
1205	Bitineti(etail/wholesale/Manufac	3,600.00	\$3,600.00	\$4,210.00	\$0.00	\$4,210.00
1237	Bobwai man te kaibuke	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1211	Bobwai n nakonako	1,000.00	\$1,000.00	\$2,040.00	\$0.00	\$2,040.00
1213	Botaki aika a tauaki mwia	200.00	\$200.00	\$125.00	\$0.00	\$125.00
1203	Bwatika	198.00	\$198.00	\$76.00	\$0.00	\$76.00
1219	Kaa ao rebwerebwe aika tatang	700.00	\$700.00	\$593.00	\$0.00	\$593.00
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	2,500.00	\$2,500.00	\$1,945.00	\$0.00	\$1,945.00
1207	Kakukurei(Entertainment/Island N	80.00	\$80.00	\$0.00	\$0.00	\$0.00
1204	Kamea	140.00	\$140.00	\$140.00	\$0.00	\$140.00
1214	Karikirake n te burawa/Bakery	300.00	\$300.00	\$280.00	\$0.00	\$280.00
1201	Motoka/Rebwerebwe	4,820.00	\$4,820.00	\$5,035.00	\$0.00	\$5,035.00
1210	Outero/Auti ni irua/Auti aika tata	800.00	\$800.00	\$610.00	\$0.00	\$610.00
1239	Roon Booti	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1216	Roon kateitei/Bitinetin te kateitei	105.00	\$105.00	\$120.00	\$0.00	\$120.00
1238	Second hand	300.00	\$300.00	\$70.00	\$0.00	\$70.00
1209	Taabo ni kamanging	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1212	Tabo ni bwa(Retail/Wholesale)	8,200.00	\$8,200.00	\$10,726.00	\$0.00	\$10,726.00
1217	Taibora ni kamwarake	300.00	\$300.00	\$528.00	\$0.00	\$528.00
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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1302	Buoka man te Postal	800.00	\$800.00	\$800.00	\$0.00	\$800.00
1301	Buoka man te Tautaeka	138,988.00	\$138,988.00	\$141,369.81	\$0.00	\$141,369.81
1303	Onobwaiian autin Tautaeka	19,593.00	\$19,593.00	\$81,405.56	\$0.00	\$81,405.56
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	\$7,931.09	\$0.00	\$7,931.09
1500	Waki ni Karikirake					
1523	Bingo	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1544	China Park Rent	1,000.00	\$1,000.00	\$1,290.50	\$0.00	\$1,290.50
1512	Computer & Photocopying	200.00	\$200.00	\$390.20	\$0.00	\$390.20
1524	Ice plant(Kabonakoan ika/tango	60,000.00	\$60,000.00	\$36,696.79	\$0.00	\$36,696.79
1511	Internet	1,000.00	\$1,000.00	\$942.00	\$0.00	\$942.00
1518	Kabobwai/Hardware/Baraki	5,000.00	\$5,000.00	\$2,578.00	\$0.00	\$2,578.00
1501	Kabonakoan bain te kauntira	20.00	\$20.00	\$336.00	\$0.00	\$336.00
1521	Kaotinakoan te beeki/kamea	50.00	\$50.00	\$50.00	\$0.00	\$50.00
1502	Kaotinakoan te booti	5,500.00	\$5,500.00	\$17,054.00	\$0.00	\$17,054.00
1529	Karaobwai man te Kai(Carpentry	6,000.00	\$6,000.00	\$3,649.20	\$0.00	\$3,649.20
1547	Karekemwane man Boboto	720.00	\$720.00	\$0.00	\$0.00	\$0.00
1541	Karikirake aika uarereke	20.00	\$20.00	\$9.00	\$0.00	\$9.00
1522	Katangomwane	60,000.00	\$60,000.00	\$60,892.55	\$0.00	\$60,892.55
1527	Local Produce	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1545	Office rental	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1534	Phone Card	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1542	Referral Maneaba	18,000.00	\$18,000.00	\$24,350.00	\$0.00	\$24,350.00
1546	Riitin Aaba	600.00	\$600.00	\$150.00	\$0.00	\$150.00
1504	Roon ana auti ni maeka te Kaunt	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
1505	Roon maekaia irua	500.00	\$500.00	\$190.00	\$0.00	\$190.00
1506a	School truck	9,000.00	\$9,000.00	\$4,000.00	\$0.00	\$4,000.00
1508	Tangoan bwain te Kauntira	500.00	\$500.00	\$1,820.60	\$0.00	\$1,820.60
1510	Tangoan te auti	200.00	\$200.00	\$780.00	\$0.00	\$780.00
1507	Te bwaa	100.00	\$100.00	\$990.20	\$0.00	\$990.20
1520	Workshop charges	500.00	\$500.00	\$570.80	\$0.00	\$570.80
1600	Mwane Tabeua					
1604	Buoka man Keanginimakin Shippi	10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
1601	Mwane n raka	100.00	\$100.00	\$289.31	\$0.00	\$289.31
1602	Tuaa n te bowi/Boon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1700	Karaii Mwane					
1701	Kaintabwi	11,343.00	\$11,343.00	\$11,039.27	\$0.00	\$11,039.27
2100	Bwakabwai					
2151	Airport Security	2,434.00	\$2,434.00	\$1,872.40	\$1,872.40	\$0.00
2107	Assistant Rev Collector	2,015.00	\$2,015.00	\$2,181.38	\$2,181.38	\$0.00
2150	China Park Security	2,434.00	\$2,434.00	\$2,995.84	\$2,995.84	\$0.00
2161	Fish Ass. Marketing Collector	3,407.00	\$3,407.00	\$3,405.04	\$3,405.04	\$0.00
2160	Fish Marketing Collector	3,407.00	\$3,407.00	\$3,208.48	\$3,208.48	\$0.00
2104	Ice plant caretaker	4,124.00	\$4,124.00	\$4,113.12	\$4,113.12	\$0.00
2108	Kabenta	3,601.00	\$3,601.00	\$3,616.50	\$3,616.50	\$0.00
2103	Kaouman ni Kiraka	4,394.00	\$4,394.00	\$4,272.27	\$4,272.27	\$0.00
2112	Kaubure	8,115.00	\$8,115.00	\$7,898.37	\$7,898.37	\$0.00
2102	Kauntira	53,404.00	\$53,404.00	\$52,603.34	\$52,603.34	\$0.00
2119	Mechanic	3,838.00	\$3,838.00	\$3,836.12	\$3,836.12	\$0.00
2121	Metientia	1,261.00	\$1,261.00	\$1,259.00	\$1,259.00	\$0.00
2153	Motorman	1,544.00	\$1,544.00	\$1,471.62	\$1,471.62	\$0.00
2113	Neeti ni Kaawa	10,234.00	\$10,234.00	\$10,233.70	\$10,233.70	\$0.00
2105	Revenue Collector	3,838.00	\$3,838.00	\$3,842.85	\$3,842.85	\$0.00
2149	Saw mill workers	4,868.00	\$4,868.00	\$4,722.54	\$4,722.54	\$0.00
2148	Security(nte Kauntira)	3,216.00	\$3,216.00	\$3,183.87	\$3,183.87	\$0.00
2130	Tia Kaitiaki n te kawai	5,429.00	\$5,429.00	\$5,222.46	\$5,222.46	\$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	\$4,124.12	\$4,124.12	\$0.00
2106	Tia Taibi	4,013.00	\$4,013.00	\$3,995.25	\$3,995.25	\$0.00
2133	Tia Uaereti	4,222.00	\$4,222.00	\$4,020.81	\$4,020.81	\$0.00
2109	Turaiwa	8,382.00	\$8,382.00	\$8,143.00	\$8,143.00	\$0.00
2163	Watchman Maneaba I Tarawa	4,680.00	\$4,680.00	\$4,666.50	\$4,666.50	\$0.00
2200	Arauenti					
2206	Aoataim	300.00	\$300.00	\$508.15	\$508.15	\$0.00
2201	Arauenti Kauntira	10,480.00	\$10,480.00	\$9,860.00	\$9,860.00	\$0.00
2209	Bareka/Mwaimwai	510.00	\$510.00	\$163.00	\$163.00	\$0.00
2229	Board of servey	80.00	\$80.00	\$240.00	\$240.00	\$0.00
2210	Bonomwi	650.00	\$650.00	\$489.00	\$489.00	\$0.00
2208	IDC Allowance	660.00	\$660.00	\$330.00	\$330.00	\$0.00
2202	Kaniwangan te Mayor/ Kauoma	1,800.00	\$1,800.00	\$2,920.00	\$2,920.00	\$0.00
2230	Komete ae Katawe	480.00	\$480.00	\$40.00	\$40.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2215	Komete ni Kamwengaraoi	320.00	\$320.00	\$320.00	\$320.00	\$0.00
2216	Komete ni Kateirake	320.00	\$320.00	\$95.00	\$95.00	\$0.00
2211	Mwengabuaka	3,080.00	\$3,080.00	\$3,830.00	\$3,830.00	\$0.00
2207	Primary/ JSS ao Pre-School	320.00	\$320.00	\$30.00	\$30.00	\$0.00
2204	Reibwa	100.00	\$100.00	\$50.00	\$50.00	\$0.00
2300	Kabutan te waaki					
2329	Bao nako atimakoro	3,023.00	\$3,023.00	\$1,065.45	\$1,065.45	\$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	\$600.00	\$600.00	\$0.00
2308	Buraeki ao kaboraoi	300.00	\$300.00	\$155.00	\$155.00	\$0.00
2326	Bwaain te aobiti	2,990.00	\$2,990.00	\$2,016.86	\$2,016.86	\$0.00
2303	Bwaai-ni-mwakuri	1,000.00	\$1,000.00	\$2,323.25	\$2,323.25	\$0.00
2320	Dog/Pig control	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2311	Kabomwi	1,000.00	\$1,000.00	\$230.00	\$230.00	\$0.00
2322	Kakukurei ao kairuua	900.00	\$900.00	\$3,311.10	\$3,311.10	\$0.00
2314	Kaokan Mwane	100.00	\$100.00	\$100.00	\$100.00	\$0.00
2313	Kauringan Inaomata	1,000.00	\$1,000.00	\$3,802.00	\$3,802.00	\$0.00
2331	Mwakurian takataka	1,500.00	\$1,500.00	\$2,647.51	\$2,647.51	\$0.00
2301	Mwamwananga	3,000.00	\$3,000.00	\$2,410.90	\$2,410.90	\$0.00
2309	Mweaka	250.00	\$250.00	\$300.00	\$300.00	\$0.00
2312	Rinerine	450.00	\$450.00	\$0.00	\$0.00	\$0.00
2302	Rifin Aba	3,900.00	\$3,900.00	\$3,585.95	\$3,585.95	\$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	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	600.00	\$600.00	\$2,000.00	\$2,000.00	\$0.00
2319	Tareboon/Uaereti/Reeta	500.00	\$500.00	\$978.40	\$978.40	\$0.00
2400	Onobwai					
2402	Aobiti	4,023.00	\$4,023.00	\$9,570.69	\$9,570.69	\$0.00
2403	Auti ni maeka	9,504.00	\$9,504.00	\$12,161.94	\$12,161.94	\$0.00
2412	China Park	1,000.00	\$1,000.00	\$574.75	\$574.75	\$0.00
2411	Internet	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2408	Kaa/rebwerebwe	1,000.00	\$1,000.00	\$70.00	\$70.00	\$0.00
2410	Kawai/kotiweei	2,800.00	\$2,800.00	\$1,575.00	\$1,575.00	\$0.00
2413	Onobwaiian Booboti	5,334.00	\$5,334.00	\$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	\$473.91	\$473.91	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2600	Karikirake aika aki mwanenaki					
2605	Materials	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2607	Reibwa	500.00	\$500.00	\$224.80	\$224.80	\$0.00
2700	Kabanemwane n te Karikirake					
2701	Auti ni irua	350.00	\$350.00	\$106.70	\$106.70	\$0.00
2706	Auti ni kamwaitoro/Ice plant	48,000.00	\$48,000.00	\$30,737.85	\$30,737.85	\$0.00
2704	Bingo	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2711	Bwai ni Kiribati/Handicraft	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2702	Bwan te kaa/waa2/booti/rebwer	10,000.00	\$10,000.00	\$8,952.35	\$8,952.35	\$0.00
2707	Hardware	5,000.00	\$5,000.00	\$5,166.97	\$5,166.97	\$0.00
2703	Internet (Bandwidth)	3,000.00	\$3,000.00	\$6,090.75	\$6,090.75	\$0.00
2719	Karikirake n auti n Irua	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2709	Katangomane	60,000.00	\$60,000.00	\$59,902.69	\$59,902.69	\$0.00
2716	Phone Cards	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2721	Referral Maneaba	1,000.00	\$1,000.00	\$1,125.50	\$1,125.50	\$0.00
2712	Workshop	2,000.00	\$2,000.00	\$6,985.10	\$6,985.10	\$0.00
2800	Karaii Mwane					
2806	Buoka ibukin school trucks	16,000.00	\$16,000.00	\$15,941.20	\$15,941.20	\$0.00
2801	Kaintabwi	24,516.00	\$24,516.00	\$24,415.30	\$24,415.30	\$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	\$74,397.46	\$74,397.46	\$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-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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Buariki Teitibwebwe	0.00		\$0.00	\$0.00	\$0.00
	Adv-Building Rent	0.00		\$2,400.00	\$2,400.00	\$0.00
	Adv-Butina	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bwaraki	0.00		\$9,341.40	\$9,341.40	\$0.00
	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-China Park	0.00		\$19.50	\$19.50	\$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-Iareta	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ice plant	0.00		\$424.60	\$424.60	\$0.00
	Adv-Ieita	0.00		\$0.00	\$0.00	\$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Island Fund committee	0.00		\$50.00	\$50.00	\$0.00
	Adv-Ifoningaina	0.00		\$392.00	\$392.00	\$0.00
	Adv-JSS	0.00		\$84.00	\$84.00	\$0.00
	Adv-Ka 10th Anniversary	0.00		\$500.00	\$500.00	\$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		\$4,041.05	\$4,041.05	\$0.00
	Adv-Kainaomata 2018	0.00		\$206.00	\$206.00	\$0.00
	Adv-Kamwarake	0.00		\$89.75	\$89.75	\$0.00
	Adv-Kauntira	0.00		\$885.00	\$885.00	\$0.00
	Adv-Kautuntebuka	0.00		\$0.00	\$0.00	\$0.00
	Adv-Keanginimakin	0.00		\$526.25	\$526.25	\$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
	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		\$14,440.00	\$14,440.00	\$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-MOJ	0.00		\$0.00	\$0.00	\$0.00
	Adv-Motorman	0.00		\$205.00	\$205.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-MWYSA	0.00		\$560.00	\$560.00	\$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
	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-Road Maintenance	0.00		\$3,040.00	\$3,040.00	\$0.00
	Adv-Round House	0.00		\$236.00	\$236.00	\$0.00
	Adv-Runga	0.00		\$1,685.00	\$1,685.00	\$0.00
	Adv-Ruuta	0.00		\$34.80	\$34.80	\$0.00
	Adv-Salary	0.00		\$0.00	\$0.00	\$0.00
	Adv-Saw Mill	0.00		\$3,768.45	\$3,768.45	\$0.00
	Adv-Slim Price	0.00		\$76.40	\$76.40	\$0.00
	Adv-Staff	0.00		\$158.60	\$158.60	\$0.00
	Adv-Tabeara	0.00		\$0.00	\$0.00	\$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Teangibo	0.00		\$29.91	\$29.91	\$0.00
	Adv-Teangiraoi	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
	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-Ueaua	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		-\$76.21	\$0.00	\$76.21
	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-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
	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		-\$305.05	\$0.00	\$305.05
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Football Team	0.00		-\$21.95	\$0.00	\$21.95
	Dep-Helmet	0.00		-\$120.00	\$0.00	\$120.00
	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-Incentive	0.00		-\$1,800.00	\$0.00	\$1,800.00
	Dep-loane	0.00		-\$10.00	\$0.00	\$10.00
	Dep-lokinibwai	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-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
	Dep-Kaubure	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Kauntira	0.00		-\$90.00	\$0.00	\$90.00
	Dep-Kauntunetuka	0.00		-\$27.00	\$0.00	\$27.00
	Dep-Keanginimakin	0.00		-\$12,247.60	\$0.00	\$12,247.60
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Magistrate	0.00		-\$1,060.00	\$0.00	\$1,060.00
	Dep-Maintenance	0.00		-\$1,330.17	\$0.00	\$1,330.17
	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-Merjata	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-MOE (Pre shcl Teachers Sala	0.00		-\$54.07	\$0.00	\$54.07
	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
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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	0.00		-\$350.27	\$0.00	\$350.27
	Dep-Staff Canteen	0.00		-\$302.88	\$0.00	\$302.88
	Dep-Staff Contribution	0.00		-\$625.44	\$0.00	\$625.44
	Dep-Staff Uniform	0.00		-\$229.80	\$0.00	\$229.80
	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-Tatai	0.00		-\$57.10	\$0.00	\$57.10
	Dep-Teakamatang	0.00		-\$83.20	\$0.00	\$83.20
	Dep-Teakoi	0.00		-\$26.46	\$0.00	\$26.46
	Dep-Teareieta	0.00		-\$11.00	\$0.00	\$11.00
	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
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Toka Takentarawa	0.00		-\$4.00	\$0.00	\$4.00
	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		-\$196.00	\$0.00	\$196.00
	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-Wash	0.00		-\$44.00	\$0.00	\$44.00
	Dep-Water System	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Women Centre	0.00		-\$200.00	\$0.00	\$200.00
	Imp-Anee Uarai (IPO)	0.00		\$330.90	\$330.90	\$0.00
	Imp-Aratin	0.00		\$505.00	\$505.00	\$0.00
	Imp-Ataake Kamoriki	0.00		\$3,749.95	\$3,749.95	\$0.00
	Imp-Auria Kitina	0.00		\$300.00	\$300.00	\$0.00
	Imp-Baiteke	0.00		-\$3,351.49	\$0.00	\$3,351.49
	Imp-Beniamina	0.00		\$3,313.00	\$3,313.00	\$0.00
	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
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Clerk Rianna	0.00		-\$1,500.04	\$0.00	\$1,500.04
	Imp-Freddy	0.00		\$525.00	\$525.00	\$0.00
	Imp-Ioana K	0.00		\$2.50	\$2.50	\$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-Keanginimakin	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		\$569.00	\$569.00	\$0.00
	Imp-Marion	0.00		\$28.70	\$28.70	\$0.00
	Imp-Mere Temaia (MIA)	0.00		\$900.00	\$900.00	\$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		\$1,174.00	\$1,174.00	\$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		\$2,001.60	\$2,001.60	\$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		\$802.50	\$802.50	\$0.00
	Imp-Taiaki	0.00		\$225.00	\$225.00	\$0.00
	Imp-Takentenano	0.00		\$300.00	\$300.00	\$0.00
	Imp-Takiakia	0.00		\$1,200.00	\$1,200.00	\$0.00
	Imp-Taratobwa	0.00		-\$1,151.55	\$0.00	\$1,151.55

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Tearawa	0.00		\$13,554.70	\$13,554.70	\$0.00
	Imp-Tebabura (Mayor)	0.00		\$5,902.89	\$5,902.89	\$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		\$8,129.80	\$8,129.80	\$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-Baunaterai	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
	Loan-Biribo	0.00		\$120.00	\$120.00	\$0.00
	Loan-Bonto	0.00		\$116.00	\$116.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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
	Loan-Miire	0.00		\$190.00	\$190.00	\$0.00
	Loan-Mikaere	0.00		-\$20.00	\$0.00	\$20.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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
	Loan-Teeba	0.00		-\$0.90	\$0.00	\$0.90
	Loan-Teekana	0.00		-\$20.00	\$0.00	\$20.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Teruoia	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-Tubeave	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
	Loan-Uritita	0.00		-\$17.00	\$0.00	\$17.00
	Loss-Ag CFC Bwaranita	0.00		\$0.27	\$0.27	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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 Teiaro	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		\$319.85	\$319.85	\$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				622.88	0.00
	Closing Bank				21491.79	0.00
Grand Total					761,451.82	761,451.82

Prepared by : LGD Internal Audit



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



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		IBD Bank	1,329.00	
		PssBook #777098	546.22	
		PssBook #777087	19,616.57	
				21,491.79

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-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	
		Adv-Boardroom	\$60.00	
		Adv-Boat hire	\$250.00	
		Adv-Boatman	\$170.00	
		Adv-Bonto	\$192.20	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Bridge	\$2,241.80	
		Adv-Buariki Teitibwebwe	\$0.00	
		Adv-Building Rent	\$2,400.00	
		Adv-Butina	\$0.00	
		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-China Park	\$19.50	
		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-Ieita	\$0.00	
		Adv-InAdvendence	\$4,584.95	
		Adv-Iokinibwai	\$1,376.00	
		Adv-Ionatan	\$0.00	
		Adv-Island Fund committee	\$50.00	
		Adv-Itongaina	\$392.00	
		Adv-JSS	\$84.00	
		Adv-Ka 10th Anniversary	\$500.00	
		Adv-Ka-50 ririki	\$312.40	
		Adv-Ka-54 Yrs	\$1,921.40	
		Adv-Kabutaa	\$0.00	
		Adv-Kaierua	\$48.60	
		Adv-Kainaomata	\$4,041.05	
		Adv-Kainaomata 2018	\$206.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Kamwarake	\$89.75	
		Adv-Kauntira	\$885.00	
		Adv-Kautuntebuka	\$0.00	
		Adv-Keanginimakin	\$526.25	
		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	\$14,440.00	
		Adv-MFMRD	\$407.60	
		Adv-MIA	\$527.60	
		Adv-Miine	\$172.50	
		Adv-Misa	\$71.10	
		Adv-MOJ	\$0.00	
		Adv-Motorman	\$205.00	
		Adv-Motorman allowance	\$55.00	
		Adv-MSA	\$755.00	
		Adv-MTC	\$2,693.29	
		Adv-MWYSA	\$560.00	
		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	

Note#	Account	BTL Accounts	Amount \$	Total \$
		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-Road Maintenance	\$3,040.00	
		Adv-Round House	\$236.00	
		Adv-Runga	\$1,685.00	
		Adv-Ruuta	\$34.80	
		Adv-Salary	\$0.00	
		Adv-Saw Mill	\$3,768.45	
		Adv-Slim Price	\$76.40	
		Adv-Staff	\$158.60	
		Adv-Tabeara	\$0.00	
		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	

Note#	Account	BTL Accounts	Amount \$	Total \$
		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	
		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)	\$330.90	
		Imp-Aratin	\$505.00	
		Imp-Ataake Kamoriki	\$3,749.95	
		Imp-Auria Kitina	\$300.00	
		Imp-Beniamina	\$3,313.00	
		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	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Buariki Teitibwebwe	\$190.00	
		Imp-Bwaraniko (Driver)	\$1,500.00	
		Imp-Bwebwetaake	\$180.00	
		Imp-Cenpac	\$10.00	
		Imp-Freddy	\$525.00	
		Imp-Ioana K	\$2.50	
		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	\$569.00	
		Imp-Marion	\$28.70	
		Imp-Mere Temaia (MIA)	\$900.00	
		Imp-Miire	\$586.30	
		Imp-Naom	\$230.00	
		Imp-Pinto	\$1,174.00	
		Imp-Rabwaro	\$20.00	
		Imp-Raieta	\$34.20	
		Imp-Riannaua	\$2,001.60	
		Imp-Secretary	\$90.00	
		Imp-Tabwanou	\$802.50	
		Imp-Taiaki	\$225.00	
		Imp-Takentenano	\$300.00	
		Imp-Takiakia	\$1,200.00	
		Imp-Tearawa	\$13,554.70	
		Imp-Tebabura (Mayor)	\$5,902.89	
		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	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Tiotina	\$160.00	
		Imp-Toaire	\$150.00	
		Imp-Tokintekai	\$470.00	
		Imp-Tooto	\$30.00	
		Imp-Uria Maunana	\$8,129.80	
		Imp-Uritia	\$524.15	
		Imp-Yamaha	\$3,800.00	
		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	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Marina	\$183.40	
		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	
		Loan-Tiiro	\$20.00	
		Loan-Tiotina	\$10.65	
		Loan-Toaire	\$55.00	
		Loan-Tobeia	\$260.00	
		Loan-Tonana	\$105.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Tongobo	\$60.00	
		Loan-Tooto	\$60.00	
		Loan-Toun	\$350.00	
		Loan-Uati	\$180.00	
		Loan-Uerem	\$10.00	
		Loss-Ag CFC Bwaranita	\$0.27	
		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 Teiaro	\$12,591.70	
		Loss-Itinteang, K	\$6,360.04	
		Loss-Karibwa	\$287.50	
		Loss-Loss CFC Ioana	\$319.85	
		Loss-Mabubu	\$252.50	
		Loss-Mariina	\$8.99	
		Loss-Rabwena	\$263.31	
		Loss-Tabeata	\$64.70	
		Loss-Tekemau	\$53.80	
				286,314.98

3 Account Payable

Dep-Air fare Clerk	\$132.00
Dep-Air Field	\$2,019.26
Dep-Akaka	\$6.00
Dep-Allowance	\$55.00
Dep-Anterea	\$20.00
Dep-Antin	\$76.21
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

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Binaua	\$13.10	
		Dep-Bingko	\$1,558.00	
		Dep-Biribo contracts	\$50.00	
		Dep-Bokai	\$364.60	
		Dep-Buariki	\$62.15	
		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	\$305.05	
		Dep-DBK	\$118.24	
		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-Helmet	\$120.00	
		Dep-Hotel	\$1,725.00	
		Dep-Ice Cube	\$315.00	
		Dep-Ice plant	\$4,669.03	
		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	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Ka55 ririki	\$10.00	
		Dep-Kaba	\$3,005.10	
		Dep-Kabiriera	\$12.16	
		Dep-Kaitintai	\$80.01	
		Dep-Kakiaba	\$59.00	
		Dep-Kamakiata	\$33.00	
		Dep-Karaiti	\$30.00	
		Dep-Kariteti	\$250.00	
		Dep-Kaubure	\$5.00	
		Dep-Kauntira	\$90.00	
		Dep-Kauntuntebuka	\$27.00	
		Dep-Keanginimakin	\$12,247.60	
		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	\$1,330.17	
		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 Temaia (MIA)	\$1.70	
		Dep-Meriata	\$160.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-MFRD	\$0.05	
		Dep-MIA	\$250.00	
		Dep-Miriata	\$45.00	
		Dep-MOE (Pre shcl Teachers Salary)	\$54.07	
		Dep-Motorbike	\$100.00	
		Dep-motorbike fuel	\$20.00	
		Dep-Motorcycle	\$40.00	
		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	\$350.27	
		Dep-Staff Canteen	\$302.88	
		Dep-Staff Contribution	\$625.44	
		Dep-Staff Uniform	\$229.80	
		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	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Tatai	\$57.10	
		Dep-Teakamatang	\$83.20	
		Dep-Teakoi	\$26.46	
		Dep-Teareieta	\$11.00	
		Dep-Tebabura	\$629.35	
		Dep-Tebobora	\$150.00	
		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-Toka Takentarawa	\$4.00	
		Dep-Tokabwebwe	\$13.05	
		Dep-Tokabwebwere	\$22.00	
		Dep-Tongabibeia	\$50.00	
		Dep-Tools	\$14.00	
		Dep-Tooto	\$196.00	
		Dep-Uerem	\$26.77	
		Dep-Unimwaane	\$31.95	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Unimwane	\$673.00	
		Dep-Ununiki	\$199.00	
		Dep-Vat	\$1,892.10	
		Dep-Waa n oo	\$6,744.70	
		Dep-Waiena	\$70.00	
		Dep-Wash	\$44.00	
		Dep-Water System	\$200.00	
		Dep-Women Centre	\$200.00	
		Imp-Baiteke	\$3,351.49	
		Imp-Biribo	\$150.00	
		Imp-Clerk Beteri	\$4.89	
		Imp-Clerk Rianna	\$1,500.04	
		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	
		Loan-Iatinta	\$40.00	
		Loan-Itaia	\$60.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		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-Taeanibeia	\$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	
		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	

Note#	Account	BTL Accounts	Amount \$	Total \$
		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	
				147,497.10

Prepared by : LGD Internal Audit