
THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF MAKIN ISLAND COUNCIL
FINANCIAL STATEMENT FOR THE YEARS ENDED
2024



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

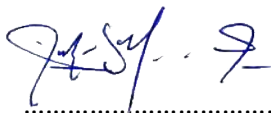
It is my honor to submit the report on the accounts of Makin Island Council for the financial years ended 31st December 2024 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit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

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

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

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

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



Mr. Eriati Tauma Manaima

Auditor General.

CONTENTS

Part I: Preamble	5
1. Acronyms	6
2. Independent Auditor's Report.....	7
2.1 Basis for Disclaimer of Opinion.	7
2.2 INTERNAL CONTROL DEFICIENCIES in council's revenue, expense & Balance sheet management.	9
2.3 Non compliance with accounting standards on recognition of kpf contributions.	9
2.4 Non Compliance with section 61 of the Local Government Act	10
3. Report on other Legal and Regulatory Requirements.	10
4. Island Councilors, Island Clerk, and Minister of Internal Affairs responsibilities for the Financial Statements.	11
5. Auditor General's Responsibilities for the Audit of the Financial Statements of Makin Island Council.	11
6. Communication with those Charged with Governance.....	12
7 Statement of Auditor independence	12
7.1 Independence.....	12
Part II: Details of Audit Findings, Recommendations & Management Responses.	13
1. Audit Findings: Makin Island council Expenditures	14
1.1 A total of \$3,878.51 for PV30/02 for salaries that missing	14
1.2 Land rent agreement were not provided to substantiate council payment of \$3,585.95	14
1.3 NON-COMPLIANCE issue's (KPF)	15
1.3.1 incorrect accounting treatment of KPF contributions for 2801 (birimwane nakon kaintabwi)	15
1.3.2 KPF employee contributions of \$10,192.63 incorrectly recorded as council revenue.....	16
1.3.3 A total of \$1,977.32 of staff kpf contributions that had not been remitted to kpf.....	17
2 Audit Findings: Makin Island Council Revenues	17
2.1 Departmental Warrant (DW) not provided to verify council referral maneaba revenue	17
3 Audit Findings: makin island council balance sheet	18
3.1 no thrid party confirmation for cash at bank	18
3.2 long outstanding and unresolved accounts balances in the balance sheet totalling \$38,888.42 for Accounts receivable and \$85,441.57 for accounts payable.	18
3.3 Non Compliance with section 61 of the Local Government Act.	20
3.4 Uncertainty and potential misstatements of btl accounts due to poor reconciliation.	21

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 2024 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Makin Island Council for the year ended 31st December 2024 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 2024.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. Unverified council salary expense of \$3,878.51

- The audit could not verify the council salary expense of \$3,878.51 because the supporting document, PV30/02, was missing. ([Refer to Section 1.1](#))

2. Unverified land rent of \$3,585.95

- The audit could not verify the council's land rent expense of \$3,585.95 because the land rent agreement between Makin Island Council (Lessee) and the landowners (Lessors) was not provided. As a result, the audit was unable to confirm the existence of the lessors and the agreed rental rates. ([Refer to Section 1.2](#))

3. Unverified Referral Maneaba Income of \$12,150.00

- The council's reported income of \$12,150.00 from referral Maneaba could not be confirmed as the departmental warrant for this amount was not provided. ([Refer to Section 2.1](#))

4. Unverified cash at bank of \$2,335.04

- The audit could not verify the council's reported cash balance of \$2,335.04 at year end because no confirmation was received from ANZ Bank of Kiribati. ([Refer to Section 3.1](#))

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

- **Accounts Receivable - \$38,888.42:** Several balances including deposits, imprest, advances, loss and loan accounts, have been inactive and unresolved since 2020. Supporting documents were not available, so the accuracy and completeness of this amount could not be confirmed. ([Refer to Section 3.2](#))
- **Accounts Payable - \$85,441.57:** Similar inactive and unresolved balances were found in deposit, imprest, and loan accounts since 2020, without supporting documentation to verify them. ([Refer to Section 3.2](#))

6. Unverified salary advance of \$7,089.69.

- The audit could not verify the salary advance amount of \$7,089.69 reported as accounts receivable due to insufficient information provided by the council. It was found that officers requesting salary advances did not specify the pay period for which the advance was requested. Despite this missing information, the Clerk approved the requests, and the Council Finance Clerk (CFC) processed the payments. As a result, the audit could not determine the correct pay period to apply the salary deductions for recovering these advances. This lack of documentation increases the risk of incorrect salary payments, delayed recovery of advances, and potential overpayments. ([Refer to Section 3.5](#))

2.2 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE, EXPENSE & BALANCE SHEET 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. Unpaid KPF Contributions.

The audit found that a total of \$1,977.32 in KPF contributions deducted from staff salaries has not been remitted to KPF. As a result, the balance of staff KPF contributions has not been updated to reflect these unpaid amounts. This delay in remittance indicates a control deficiency in the council's process for managing and tracking employee deductions and timely payments to KPF. ([Refer to Section 1.2.4](#))

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

The audit raises concerns regarding the validity of the BTL accounts Adv-Election \$1,000.00 reported as the account receivable in the financial statements for Makin Island Council. It is unclear whether this amount represents 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 \$952.70 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 \$25,288.52 that was reported as council expense under code 2801, an amount of \$12,644.26 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 \$10,192.63 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 2024, 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 \$30,782.77, which is 8.85% of the total accounts receivable balance, and \$957.70, which is 0.6% 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).

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

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

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

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 2024**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

We have not engaged in any other businesses than the audit for the Makin Island Council during the year ended **31st December 2024**. 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 A TOTAL OF \$3,878.51 FOR PV30/02 FOR SALARIES THAT MISSING

Findings and Analysis.

The audit found that PV30/02 for a council salary is missing. Therefore, the audit cannot verify the accuracy and completeness of the recorded salaries of \$3,878.51.

Recommendations

Management are encouraged to do the followings,

- Makin Island Council should maintain an electronic copies of all their PVs for audit verification.
- MCIA, tother with Makin Island Council should consider implementing an electronic document management system to strengthen their filing and record keeping processes.

Management response:

We acknowledge that we received Makin account together with all supporting payments and receipts records. We confirm that no supporting documents are missing before its remitted the complete set of accounts to the audit teams for review. We found that all payment vouchers listed above were provided except for PV 30/02 which is currently missing; however, this transaction was properly recorded in the cashbook.

1.2 LAND RENT AGREEMENT WERE NOT PROVIDED TO SUBSTANTIATE COUNCIL PAYMENT OF \$3,585.95

Findings and Analysis.

Land rent agreement between Makin Island Council as (Lessee) and the respective landowners (lessors) were not provided for audit review. As a result, the audit was unable to verify the existence of the lessors and the agreed rental rates. The table below summarizes PVs for expenditure code Riitin Aaba (2302).

Dates	PV#	Codes	Details	Pv Amount
06-Feb-24	3/02	2302	butan te rent ibukin te copra shed ibukin 12months * \$100	\$1,200.00
29-Feb-24	3/02	2302	butan te rent ibukin te ice plant ibukin 12months * \$100	\$1,200.00
20-Feb-24	24/02	2302	butan ritin aia tabo Bwebwetaake, Maria, Taeni are nte mare n butibooro are kakabwakaki man te kauntira	\$985.95
20-Feb-24	24/02	2302	butan ritin aia tabo Maria, are e tei iaan te panel irarikin te kamwaitoro	\$200.00
				\$3,585.95

Recommendation

Management are encouraged to safely file and archive all original agreements for audit purposes.

Management Response

We acknowledge that Makin Island Council would provide the agreed rental rates recorded under the code Riitin Aaba 2302.

1.3 NON-COMPLIANCE ISSUE'S (KPF)

The following issues relate to accounting treatment for KPF.

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

Findings and Analysis.

The audit found that the council incorrectly reported \$25,288.52 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$12,644.26 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
04-Jan-24	2/01	2801	butan aia kpf contribution kauntira ao staffs for Dec 2023 ao te commission ibukin te telmo, pt# 855374-A5CQR	\$2,391.81	\$2,391.81	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.
31-Dec-24	TV#24-01/25	2801	KPF Payments	\$22,896.71	\$22,896.71	Same comments as above
				\$25,288.52		

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 \$12,644.26 were misclassified as council revenue under code 1701 rather than being appropriately recorded under code 2801. An amendments have been made for 2026.

1.3.2 KPF EMPLOYEE CONTRIBUTIONS OF \$10,192.63 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$10,192.63 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

1.3.3 A TOTAL OF \$1,977.32 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.

Tran Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
29-Feb-24	Pv 30/02	1701	\$290.89	Te kantaninga bwa ana riai n kabwakaaki inanon 2025
30-Nov-24	V 11/1	1701	\$271.61	
30-Nov-24	V 11/2	1701	\$137.86	
30-Nov-24	V 11/14	1701	\$259.43	
30-Nov-24	V 11/15	1701	\$137.86	
30-Nov-24	V 11/20	1701	\$271.61	
30-Nov-24	V 11/21	1701	\$24.32	
31-Dec-24	V 12/10	1701	\$259.43	
31-Dec-24	V 12/11	1701	\$32.44	
31-Dec-24	V 12/17	1701	\$259.43	
31-Dec-24	V 12/18	1701	\$32.44	
			\$1,977.32	

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 REVENUES

2.1 DEPARTMENTAL WARRANT (DW) NOT PROVIDED TO VERIFY COUNCIL REFERRAL MANEABA REVENUE

Audit Findings and Analysis

The departmental warrants (DW) from MOH were not provided during the audit. As a result, the audit team cannot verify whether the reported government grants of \$12,150.00 recorded as revenue for Makin Island Council are complete and accurate.

Date	Code	Detail	RR#	GL Amt	Audit Comment
31-Oct-24	1525	Referral Maneaba	165036	\$12,150.00	DW was not provided to confirm the accuracy of these government support grants

Recommendation

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

Management response.

Under code 1525, we acknowledge that Makin Council would provide the supporting documents.

3 AUDIT FINDINGS: MAKIN ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	FS Amount	Bank Confirmation
2024	Cash at bank	\$ 2,335.04	Not provided

The audit could not perform further testing on the year-end cash-at-bank balances because no third-party confirmation was received from ANZ Bank of Kiribati to verify Makin Island Council's reported bank balances. Despite several requests and reminders, the Clerk did not follow up on our request or seek clarification if they did not understand the template or how to complete it.

Recommendation

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

Management response

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

3.2 LONG OUTSTANDING AND UNRESOLVED ACCOUNTS BALANCES IN THE BALANCE SHEET TOTALLING \$38,888.42 FOR ACCOUNTS RECEIVABLE AND \$85,441.57 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	Financial Statement for the last six years					
Loss	2024	2023	2022	2021	2020	2019
Ag CFC Bwaranita	\$ 0.26	\$ 0.27	\$ 0.26	\$ 215.26	\$ 215.26	\$ 215.26
Ag CFC Temakiata	\$ 112.62	\$ 112.62	\$ 112.62	\$ 112.62	\$ 112.62	\$ 112.62
Aroua	\$ 9,176.13	\$ 9,176.13	\$ 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	\$ 6,744.35	\$ 6,744.35
Bwebwetaake	\$ 1,033.77	\$ 1,033.77	\$ 1,033.77	\$ 1,033.77	\$ 1,033.77	\$ 1,033.77
Clerk Beteri	\$ 1,805.00	\$ 1,805.00	\$ 1,805.00	\$ 1,805.00	\$ 1,805.00	\$ -
Clerk Teiario	\$ 12,591.70	\$ 12,591.70	\$ 12,591.70	\$ 12,591.70	\$ 12,591.70	\$ 12,591.70
Itinteang K	\$ 6,360.04	\$ 6,360.04	\$ 6,360.04	\$ 6,353.07	\$ 6,353.07	\$ 10,453.07
Karibwa	\$ 287.50	\$ 287.50	\$ 287.50	\$ 287.50	\$ 287.50	\$ 287.50
CFC Ioana	\$ 133.75	\$ 319.85	\$ 133.75	\$ 133.75	\$ 133.75	\$ -
Mabubu	\$ 252.50	\$ 252.50	\$ 252.50	\$ 252.50	\$ 252.50	\$ 252.50
Mariina	\$ 8.99	\$ 8.99	\$ 8.99	\$ 8.99	\$ 8.99	\$ 8.99
Rabwena	\$ 263.31	\$ 263.31	\$ 263.31	\$ 263.31	\$ 263.31	\$ 263.31
Tebeata	\$ 64.70	\$ 64.70	\$ 64.70	\$ 64.70	\$ 64.70	\$ 64.70
Tekemau	\$ 53.80	\$ 53.80	\$ 53.80	\$ 53.80	\$ 53.80	\$ 53.80
	\$ 38,888.42	\$ 39,074.53	\$ 38,888.42	\$ 39,096.45	\$ 39,096.45	\$ 41,257.70
Accounts Payable	2024	2023	2022	2021	2020	2019
Deposits						
Areieta	\$ 242.52	\$ 242.52	\$ 242.52	\$ 236.01	\$ 236.01	\$ 236.01
Hotel	\$ 1,725.00	\$ 1,725.00	\$ 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	\$ 2,806.28	\$ 2,806.28
Magistrate	\$ 1,060.00	\$ 1,060.00	\$ 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	\$ 1,766.00	\$ 1,766.00
Tekemau	\$ 7,722.49	\$ 7,722.49	\$ 7,722.49	\$ 7,712.49	\$ 7,712.49	\$ 7,712.49
Air Field	\$ 2,019.26	\$ 2,019.26	\$ 2,019.26	\$ 2,019.26	\$ 2,019.26	\$ 20,193.26
Baraki	\$ 3,407.00	\$ 3,407.65	\$ 3,407.65	\$ 3,407.65	\$ 3,407.65	\$ 3,407.65
business lease	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00
copra	\$ 11,867.29	\$ 11,867.29	\$ 11,867.29	\$ 11,867.29	\$ 11,867.29	\$ 11,867.29
kaba	\$ 3,005.10	\$ 3,005.10	\$ 3,005.10	\$ 2,964.60	\$ 2,964.60	\$ 2,964.60
Takaria	\$ 15,317.00	\$ 15,317.00	\$ 15,317.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Tobobora	\$ 9,943.50	\$ 9,943.50	\$ 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	\$ 6,744.70	\$ 6,744.70
Makin Loan Scheme	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Ice Plant	\$ 4,669.03	\$ 4,669.03	\$ 4,669.03	\$ 4,669.03	\$ 4,669.03	\$ 5,869.03
Imprest						
Biribo	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
kobebe	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
retire	\$ 912.25	\$ 912.25	\$ 912.25	\$ 912.25	\$ 912.25	\$ 912.25
Taratobwa	\$ 1,151.55	\$ 1,151.55	\$ 1,151.55	\$ 1,151.55	\$ 1,151.55	\$ 1,151.55
Loans						
others	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 2,550.00	\$ 250.00
Temone	\$ 149.00	\$ 149.00	\$ 149.00	\$ 149.00	\$ 149.00	\$ 149.00
Tokabwebwere	\$ 119.15	\$ 119.15	\$ 119.15	\$ 119.15	\$ 119.15	\$ 119.15
Tonganibeia	\$ 365.00	\$ 365.00	\$ 365.00	\$ 365.00	\$ 365.00	\$ 365.00
Loan repayment	\$ 1,347.45	\$ 1,347.45	\$ 1,347.45	\$ 1,347.45	\$ 1,347.45	\$ 1,347.45
Romiti	\$ 675.00	\$ 675.00	\$ 675.00	\$ 675.00	\$ 675.00	\$ 675.00
Amitong	\$ 565.00	\$ 565.00	\$ 565.00	\$ 565.00	\$ 565.00	\$ 565.00
Atanimango	\$ 517.50	\$ 517.50	\$ 517.50	\$ 517.50	\$ 517.50	\$ 517.50
Biata	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00	\$ 330.00
Minee	\$ 252.50	\$ 252.50	\$ 252.50	\$ 252.50	\$ 252.50	\$ 252.50
Tibaua	\$ 235.00	\$ 235.00	\$ 235.00	\$ 235.00	\$ 235.00	\$ 235.00
Kariamakin	\$ 227.00	\$ 227.00	\$ 227.00	\$ 227.00	\$ 227.00	\$ 227.00
	\$ 85,441.57	\$ 85,442.22	\$ 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.

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

Audit Findings and Analysis.

The audit found that in 2024, 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
2024	Account Receivable	Adv-Atauea	\$ 128.80
2024	Account Receivable	Adv-Baiteke	\$ 512.44
2024	Account Receivable	Adv-Baraniko	\$ 615.62
2024	Account Receivable	Adv-Butina	\$ 219.72
2024	Account Receivable	Adv-Election	\$ 1,000.00
2024	Account Receivable	Adv-Fishing Gear	\$ 714.85
2024	Account Receivable	Adv-Francis	\$ 257.58
2024	Account Receivable	Adv-Kantera	\$ 128.80
2024	Account Receivable	Adv-Karaiti	\$ 259.79
2024	Account Receivable	Adv-Maritiera	\$ 215.07
2024	Account Receivable	Adv-Minee	\$ 150.78
2024	Account Receivable	Adv-Rannabiri	\$ 409.62
2024	Account Receivable	Adv-Taakea	\$ 150.78
2024	Account Receivable	Adv-Taatai	\$ 324.60

2024	Account Receivable	Adv-Takenteang	\$ 128.80
2024	Account Receivable	Adv-Takibo	\$ 200.00
2024	Account Receivable	Adv-Teinamatang	\$ 242.42
2024	Account Receivable	Adv-Tekinano	\$ 346.36
2024	Account Receivable	Adv-Teretia	\$ 108.20
2024	Account Receivable	Adv-Teuea	\$ 1,200.00
2024	Account Receivable	Adv-Tieteruta	\$ 147.08
2024	Account Receivable	Adv-Toakau	\$ 400.00
2024	Account Receivable	Adv-Toka	\$ 343.23
2024	Account Receivable	Adv-Uria	\$ 600.00
2024	Account Receivable	Dep-Maintenance(Gv't Qrts)2024	\$ 19,572.21
2024	Account Receivable	Loss-Ag CFC Rannabiri	\$ 2,341.63
2024	Account Receivable	Unsigned Salary(Atauea)	\$ 64.39
			\$ 30,782.77
2024	Account Payable	Dep-Francis	\$ 5.00
2024	Account Payable	Dep-Fuel	\$ 635.80
2024	Account Payable	Dep-Labour Day	\$ 316.90
			\$ 957.70

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.

Management Response

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

Audit Findings and Analysis.

Year	Account Type	Account Code	FS Amounts	Audit Comments
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2024	Account Receivable	Adv-Election	\$ 1,000.00	E na kanga aron kabwaraan te tarau aei? lai te mwane ae e teimatoa n tuai n roko ibukin kaitaraan te taarau aei?
2024	Account Payable	Dep-Fuel	\$ 635.80	E aera e tei bwa ana acc.payable te Kauntira, Ena settle te mwane aei nakon antai, te kauntira? Ke e reke man aki kaboware raoi
2024	Account Payable	Dep-Labour Day	\$ 316.90	E aera e tei bwa ana acc.payable te Kauntira, Ena settle te mwane aei nakon antai, te kauntira? Ke e reke man aki kaboware raoi

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

- 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.

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 tikua 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	Aera aikai a tei bwa ana accounts payable te Kauntira?.is Makin Island Council acting on behalf of KPS, and therefore obligated to settle these funds with KPS?
2023	Accounts Payable	Dep-Wash	\$ 44.00	Aera aikai a tei bwa ana accounts payable te Kauntira?. is Makin Island Council acting on behalf of Wash, and therefore obligated to settle these funds with Wash?
2023	Accounts Payable	Dep-Water System	\$ 200.00	Aera aikai a tei bwa ana accounts payable te Kauntira? is Makin Island Council acting on behalf of Water System, and therefore obligated to settle these funds with Water System?
2023	Accounts Payable	Imp-Baiteke	\$ 3,351.49	Tina noora iaa te PV ae ena reke iai mwiin te naan invoices ibukin retirement, ao e ngaa ana imprest teuai ae ena kaitara te retirement aei.
2023	Accounts Payable	Imp-Clerk Rianna	\$ 1,500.04	The audit is more concern on retirement, because we can't trace PVs that will be used to verify the amount for imprest retirement
			\$ 5,215.53	

3.5 CONTROL WEAKNESSES OVER SALARY ADVANCES.

Audit Finding and Analysis

The audit found that salary advance requests do not specify the pay period in which they request for advance. Despite this, the clerk approved the requests, and the Council Finance Clerk (CFC) processed the payment without this key information.

As a result, the audit was unable to determine the specific pay period in which salaries should be reduced to recover the advances. This increases the risk of incorrect salary payments, delayed recovery of advances, and potential overpayments.

Due to this issue, the audit could not verify the completeness and accuracy of the reported salary advances of \$7,089.69

Year	Account Type	Account Code	FS Amounts
2024	Account Receivable	Adv-Atauea	\$ 128.80
2024	Account Receivable	Adv-Baiteke	\$ 512.44
2024	Account Receivable	Adv-Baraniko	\$ 615.62
2024	Account Receivable	Adv-Butina	\$ 219.72
2024	Account Receivable	Adv-Francis	\$ 257.58
2024	Account Receivable	Adv-Kantera	\$ 128.80
2024	Account Receivable	Adv-Karaiti	\$ 259.79
2024	Account Receivable	Adv-Maritiera	\$ 215.07
2024	Account Receivable	Adv-Minee	\$ 150.78
2024	Account Receivable	Adv-Rannabiri	\$ 409.62
2024	Account Receivable	Adv-Taakea	\$ 150.78
2024	Account Receivable	Adv-Taatai	\$ 324.60
2024	Account Receivable	Adv-Takenteang	\$ 128.80
2024	Account Receivable	Adv-Takibo	\$ 200.00
2024	Account Receivable	Adv-Teinamatang	\$ 242.42
2024	Account Receivable	Adv-Tekinano	\$ 346.36
2024	Account Receivable	Adv-Teretia	\$ 108.20
2024	Account Receivable	Adv-Teuea	\$ 1,200.00
2024	Account Receivable	Adv-Tieteruta	\$ 147.08
2024	Account Receivable	Adv-Toakau	\$ 400.00
2024	Account Receivable	Adv-Toka	\$ 343.23
2024	Account Receivable	Adv-Uria	\$ 600.00
			\$ 7,089.69

Recommendation

The Council should require that all salary advance requests clearly specify the pay periods in which advance will be recovered before approval is granted. The clerk and CFC should verify that all required information is complete prior to processing payments.

A formal policy and procedure for salary advance should be established, including approval requirements, repayment terms, and a salary system will be introduced that will be

regularly reconciled to payroll records to ensure timely and accurate recovery of advances and to prevent overpayments.

Management responses.

Makin Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$ 192,215.84) for the year ended 31st December 2024 are correct.

Signed by:

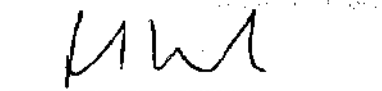
Clerk to Island Council



Mayor to Island Council



Secretary





**Makin Island Council
Surplus Account
As at 12/31/24**



Surplus 01/01/24	160,932.55
Add: Total Current Revenues 2024	307,034.95
Total	467,967.50
Less: Total Current Expenditures 2024	275,751.66
Surplus End 12/31/24	<u>192,215.84</u>

Statement of Ledger balances 12/31/24

Details	Debit	Credit
Surplus Account for 12/31/24		192,215.84
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	515.8	0
Adv-Atauea	128.8	0
Adv-Aviation	139.75	0
Adv-Baiteke	512.44	0
Adv-Baraniko	615.62	0
Adv-BDM	100	0
Adv-Been	220	0
Adv-Beniamina	445.44	0
Adv-Berenatera	15.2	0
Adv-Betero	518	0
Adv-Betero /others	55	0
Adv-Bingko	466.8	0
Adv-Bitai	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	219.72	0
Adv-Bwaraki	9341.4	0
Adv-Bwaraniko	17.37	0
Adv-Bwebwetaake	989.4899	0
Adv-C/Truck	17000	0
Adv-CAAEG	0	0
Adv-Cargo scheme	6250.15	0
Adv-CFM	0	0
Adv-China Park	9.5	0
Adv-Clerk Beteri	120	0
Adv-Computer	5965.9	0
Adv-Copra	123.2	0
Adv-Council Office	2533.75	0
Adv-Election	1000	0
Adv-Fisheries (MFMRD) ke FMRD	355.5	0
Adv-Fishing Gear	714.85	0
Adv-Football team	61.55	0
Adv-Francis	257.58	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-Ielta	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 niki	312.4	0
Adv-Ka-54 Yrs	1921.4	0
Adv-Kabirera	472.05	0
Adv-Kabutaa	0	0
Adv-Kalerua	48.6	0

Adv-Kaindumata	6957.45	0
Adv-Kaindumata 2018	206	0
Adv-Kamwarake	89.75	0
Adv-Kantera	128.8	0
Adv-Karaiti	259.79	0
Adv-Kautunzebuka	0	0
Adv-Keangnimakin	526.25	0
Adv-Kekera	206	0
Adv-Kobebe	77.56	0
Adv-Kouramaere	450	0
Adv-Land Committee	7818	0
Adv-Land Lease	5325	0
Adv-Library	145.6	0
Adv-Maintenance	3488.35	0
Adv-Maintenance Outstanding	3801.23	0
Adv-Maintenance (Govt Qrts) 2024	19572.21	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	281.51	0
Adv-Marion	150	0
Adv-Maritiera	215.07	0
Adv-MCTT	11	0
Adv-Melad	16255	0
Adv-MFMRD	407.6	0
Adv-MIA	527.6	0
Adv-Miline	172.5	0
Adv-Minee	150.78	0
Adv-Misa	71.1	0
Adv-MOE (Pre schd Teachers Salary)	3728.73	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-Nakoa JSS	32.4	0
Adv-Naom	328.4	0

Adv-Naom Binata	30.24	0
Adv-Nikabubuli	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-Rabwena	256.44	0
Adv-Raieta	313.05	0
Adv-Rakera	0	0
Adv-Rannabiri	409.62	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-SIFWAP	0	0
Adv-Slim Price	76.4	0
Adv-Staff	1106.48	0
Adv-Staff Uniform	0	0
Adv-Taakea	150.78	0
Adv-Taatai	324.6	0
Adv-Tabeara	0	0
Adv-Takenteang	128.8	0
Adv-Takibo	200	0
Adv-Takrua	317	0
Adv-Tax	0	0
Adv-Teachers	5	0
Adv-Teangibo	29.91	0
Adv-Teangiraof	63.45	0

Adv-Teareleta	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-Teinamarang	242.42	0
Adv-Teiti	0	0
Adv-Tekaure	0	0
Adv-Tekautu	4	0
Adv-Tekeangnimakin	14571.4	0
Adv-Tekinano	346.36	0
Adv-Tereti	22.85	0
Adv-Tereti	50	0
Adv-Teretia	108.2	0
Adv-Tetaake/Others	300	0
Adv-Teuea	1200	0
Adv-Tieteruta	147.08	0
Adv-Tin	0	0
Adv-Tinan te raoi	85	0
Adv-Tio	30	0
Adv-Tiotina	334.71	0
Adv-Toakau	400	0
Adv-Toka	343.23	0
Adv-Tonana	1060	0
Adv-Toom	300	0
Adv-Tooto	279.1	0
Adv-TSKL	4394.05	0
Adv-Ueava	96.49	0
Adv-Uerem	57.29	0
Adv-Unclaimed allowance	150	0
Adv-Uniforms	160	0
Adv-Urta	600	0
Adv-Uritita	9169.85	0
Adv-Vice President team (ministourial four)	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-Areleta	0	242.52
Dep-Baraki	0	3407.65
Dep-Baraniko	0	7.86
Dep-Bauro	0	50
Dep-Bebela	0	10
Dep-Beia	0	40
Dep-Benetifo	0	10
Dep-Betero	0	3
Dep-Binaua	0	13.1
Dep-Bingko	0	1558
Dep-Birbo 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-Bwebwetacke	0	132.1
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-Francis	0	5
Dep-Fuel	0	635.8
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-Ioknibwai	0	460.34
Dep-Itala	0	220
Dep-Itintarawa	0	90
Dep-Iufino	0	68.7
Dep-James.T	0	20
Dep-Ka55 ririki	0	10
Dep-Kaba	0	3005.1
Dep-Kabiriera	0	0.58
Dep-Kaitintaa	0	3.84
Dep-Kakiaba	0	59
Dep-Kamaklora	0	33
Dep-Karaiti	0	30
Dep-Kaiteti	0	250
Dep-Kaubure	0	10
Dep-Kauntra	0	1905
Dep-Kauntunibuka	0	27
Dep-Keangimakin	0	12247.6
Dep-Kiafamo	0	75
Dep-Kikira	0	48
Dep-KILGA	0	1350
Dep-Kireva	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-Labour Day	0	316.9
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-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 Temalo (MIA)	0	1.7
Dep-Meritara	0	160
Dep-MFRD	0	0.05
Dep-MiA	0	250
Dep-Minara	0	45
Dep-Motorbike	0	100
Dep-motorbike fuel	0	20
Dep-Motorcycle	0	40
Dep-MPWU/MISE	0	95
Dep-MSA	0	106.8
Dep-MWYSA	0	150
Dep-New Passbook Number 77098	0	2814.51
Dep-Ocean Link	0	1540
Dep-OP	0	12.1
Dep-Overtime	0	5
Dep-Overtime Biribi	0	123
Dep-Overtime Taiti	0	2
Dep-overtime Tooto	0	6
Dep-Rabwena	0	114.72
Dep-Raorii	0	21.5
Dep-Reel	0	19.0799
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	4352.9
Dep-Staff	0	7174.23
Dep-Staff Canteen	0	116.38
Dep-Staff Contribution	0	625.44
Dep-State Fund	0	1766
Dep-Surplus	0	2029.93
Dep-Taaboia	0	290.06

Dep-Taeantibela	0	120
Dep-Takaria	0	15317
Dep-Taratoba	0	230.26
Dep-Tatal	0	57.1
Dep-Teakamatang	0	83.2
Dep-Teako	0	26.46
Dep-Teareleta	0	11
Dep-Tebabura	0	1841.2
Dep-Tebobora	0	150
Dep-Tee waa noo	0	1318.4
Dep-Teilbo	0	214.6
Dep-Teina	0	7.8
Dep-Tekemau	0	7722.49
Dep-Tekihano	0	2.6
Dep-Temaka	0	11.95
Dep-Tenangibo	0	24.63
Dep-Terairoki	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-Tieteruta	0	900.44
Dep-Tibaua	0	26.3
Dep-Timaa	0	10
Dep-Timeon	0	15
Dep-Tiotina	0	17.5799
Dep-Toaire	0	20
Dep-Tobela	0	40
Dep-Tobobora	0	9943.5
Dep-Toka Takentarawa	0	4
Dep-Tokabwebwe	0	13.05
Dep-Tokabwebwere	0	22
Dep-Tongabibela	0	50
Dep-Tools	0	14
Dep-Toolo	0	186.5
Dep-Ujerem	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-Walena	0	70
Dep-Wash	0	44
Dep-Water System	0	370
Dep-Women Centre	0	200
Imp-Anee Uarai (IPO)	330.9	0
Imp-Arafin	505	0
Imp-Ataake Kamoriki	3749.95	0
Imp-Auria Kifina	740	0
Imp-Baiteke	0	3271.3199
Imp-Beniamina	3313	0
Imp-Binto	5986	0
Imp-Biribi	250	0
Imp-Biribo	0	150
Imp-Bokal	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-Cerpac	10	0
Imp-Clerk Beteri	0	4.89
Imp-Clerk Rienna	0	1500.04
Imp-Fishing Gear	0	0
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-Manlowebwe	0	150
Imp-Marina	723	0
Imp-Marlon	28.7	0
Imp-Mere Temala (MIA)	900	0
Imp-Mlire	586.3	0
Imp-Naom	230	0
Imp-Pinto	1657	0
Imp-Rabwara	20	0
Imp-Raletia	34.2	0
Imp-Retre	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-Talaki	225	0
Imp-Takentenano	300	0
Imp-Takoklo	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-Tetaaka	80	0
Imp-Tiaon	202	0
Imp-Tiotina	160	0
Imp-Toaire	150	0
Imp-Takabwebwere	0	363.65
Imp-Tokintekai	470	0
Imp-Tooto	30	0
Imp-Uria Maunana	19933.27	0
Imp-Uritia	524.15	0
Imp-Yamatia	3800	0

Loan-Amitong	0	565
Loan-Anginloa	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-Baunateraai	105	0
Loan-Bauro	0	150
Loan-Benefito	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-Buanki	0	10
Loan-Bubuti	177.8	0
Loan-Bureete	205	0
Loan-Bwebwetaake	0	20
Loan-Breniko	0	20
Loan-Iafinta	0	40
Loan-Ioane	295	0
Loan-Iobi	163.4	0
Loan-Iofana	50	0
Loan-Itaia	0	60
Loan-Iititaraawa	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-Karowa	40	0
Loan-Kauae	0	10
Loan-Kaure	30	0
Loan-Kianeti	160	0
Loan-Kloua	0	162.8
Loan-Kikira	10	0
Loan-Kiriata	207.15	0

Loan-Kobebe	0	147
Loan-Kouramcere	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-Merlata	213.5	0
Loan-Milre	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-Raafu	0	25
Loan-Rabwena	107.9	0
Loan-Raleto	120	0
Loan-Rameta	68.2	0
Loan-Raurenti	0	60
Loan-Reei	0	5
Loan-Reo	0	180
Loan-Ribavea	0	23.25
Loan-Rimia	0	50
Loan-Rinete	0	10
Loan-Romiti	0	675
Loan-Ruruia	715	0
Loan-Ruufa	0	10
Loan-Taakena	50	0
Loan-Taani moti	805	0
Loan-Tabeata	401.5	0
Loan-Taboia	86	0
Loan-Taeanibeia	0	145
Loan-Takenfarawa	0	50
Loan-Tameorerei	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-Teboq	0	0.9
Loan-Teekana	0	20
Loan-Teekla	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-Teniklata	3.05	0
Loan-Teraiman	0	10
Loan-Teren	0	20
Loan-Terinan	26.55	0
Loan-Teruola	0	7.8
Loan-Teuea	0	102
Loan-Tiaon	20	0
Loan-Tibaua	0	235
Loan-Tiebe	39.5	0
Loan-Tiio	20	0
Loan-Tikavea	0	30
Loan-Timeon	0	5
Loan-Timon	0	20
Loan-Tiobai	0	10.65
Loan-Tiolina	10.65	0
Loan-Toaire	55	0
Loan-Toan	0	53.25
Loan-Tobela	260	0
Loan-Tokabwebwere	0	119.15
Loan-Tonana	105	0
Loan-Tongabibela	0	365
Loan-Tongobo	60	0
Loan-Tooro	60	0
Loan-Toun	350	0
Loan-Tubeque	0	40

Loan-Tunna	0	22
Loan-Uati	180	0
Loan-Uerem	10	0
Loan-Uritia	0	17
Loss-Ag CFC Bwaranita	0.27	0
Loss-Ag CFC Rannabiri	2341.63	0
Loss-Ag CFC Temakiata	112.62	0
Loss-Aroua	9176.1299	0
Loss-Beniamina	6744.35	0
Loss-Bwebwetake	1033.77	0
Loss-Clerk Beteri	1805	0
Loss-Clerk Tetaro	12591.7	0
Loss-Itinteang. K	6360.04	0
Loss-Karibwa	287.5	0
Loss-Loss CFC Ioana	319.85	0
Loss-Mabubu	262.5	0
Loss-Marina	8.99	0
Loss-Rabweno	263.31	0
Loss-Tabeata	64.7	0
Loss-Tekemau	53.8	0
Surp-Cash	0	4.18
Unsigned Salary (Alaua)	0	64.39
Closing Cash	476.99	0.00
Closing Bank	2335.04	0.00
Total	350,429.95	350,429.95



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



Surplus brought forward 01-Jan-2024					Debit	Credit
						160,932.55
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1107	Agency n te takataka	10,000.00	\$10,000.00	\$11,387.00	\$0.00	\$11,387.00
1104	Airport tax	3,258.00	\$3,258.00	\$4,314.50	\$0.00	\$4,314.50
1103	Roo n rabwata	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1105	Seaport tax	500.00	\$500.00	\$115.00	\$0.00	\$115.00
1200	Railientii					
1220	Angabwain waa/booli	720.00	\$720.00	\$2,596.00	\$0.00	\$2,596.00
1214	Bakery (Kanki/Tonati/Bwan)	400.00	\$400.00	\$345.00	\$0.00	\$345.00
1202	Beebwa ni kabubuti	500.00	\$500.00	\$323.50	\$0.00	\$323.50
1223	Bingo	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1205	Bitineti (retail/wholesale)	3,600.00	\$3,600.00	\$4,920.00	\$0.00	\$4,920.00
1211	Bobwai n nakanako	1,000.00	\$1,000.00	\$1,325.00	\$0.00	\$1,325.00
1237	Business floating	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1203	Bwafika	198.00	\$198.00	\$11.00	\$0.00	\$11.00
1219	Kaa ao rebwerebwe aika a tata	700.00	\$700.00	\$737.00	\$0.00	\$737.00
1242	Kabonakoon phone cards	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1227	Kabonakoon te ika	50.00	\$50.00	\$10.00	\$0.00	\$10.00
1241	Kabonakoon te yagona	1,780.00	\$1,780.00	\$1,580.00	\$0.00	\$1,580.00
1207	Kakukurei Entertainment	80.00	\$80.00	\$20.00	\$0.00	\$20.00
1209	Kamanging	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1204	Kamea	390.00	\$390.00	\$30.00	\$0.00	\$30.00
1217	Kamwarake	300.00	\$300.00	\$372.00	\$0.00	\$372.00
1206	Kaofi tamnei	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1216	Katalakan kofetei	105.00	\$105.00	\$120.00	\$0.00	\$120.00
1226	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1243	Liquor license	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1201	Motoka/Rebwerebwe	4,820.00	\$4,820.00	\$3,186.00	\$0.00	\$3,186.00
1239	raon Boboti	100.00	\$100.00	\$20.00	\$0.00	\$20.00
1238	Second Hand	299.60	\$299.60	\$590.00	\$0.00	\$590.00
1212	Tapo ni bwaa (Retail/Wholesaler)	7,800.00	\$7,800.00	\$11,050.00	\$0.00	\$11,050.00
1213	Tauan mwilin botaki	200.00	\$200.00	\$380.00	\$0.00	\$380.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1210	Uteero/Auti ni iruwa	600.00	\$600.00	\$435.00	\$0.00	\$435.00
1300	Mwane ni buoka					
1306	Buoka ibukin baola ataein te reir	18,000.00	\$18,000.00	\$18,000.00	\$0.00	\$18,000.00
1304	Buoka ibukin tarau n te KPP	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1305	Buoka man ana karikirake te Kau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1302	Buoka man te Postal	800.00	\$800.00	\$800.00	\$0.00	\$800.00
1301	Buoka man te Tautaeaka	138,988.76	\$138,988.76	\$153,068.55	\$0.00	\$153,068.55
1303	Onopwalan autin te Tautaeaka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Bakao (Interest)					
1403	Karanimwane tabeua	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1401	Rakan bakl ni mwane (IBD)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1500	Waki ni Karikirake					
1524	Ana karikirake te Kamwaitoro	60,000.00	\$60,000.00	\$38,765.55	\$0.00	\$38,765.55
1523	Bingo	500.00	\$500.00	\$2,162.70	\$0.00	\$2,162.70
1544	China Park rent	1,500.00	\$1,500.00	\$1,084.60	\$0.00	\$1,084.60
1512	Computer & Photocopying	200.00	\$200.00	\$365.00	\$0.00	\$365.00
1540	contribution to Council Keangini	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1508	Ferry service (Meert)	0.00	\$0.00	\$42.50	\$0.00	\$42.50
1529	Hardware sales	6,000.00	\$6,000.00	\$459.00	\$0.00	\$459.00
1511	Internet	1,000.00	\$1,000.00	\$2,395.50	\$0.00	\$2,395.50
1501	Kabonakoan bwain te Kauntira	20.00	\$20.00	\$2,300.00	\$0.00	\$2,300.00
1507	Kabonakoan te bwaa	500.00	\$500.00	\$1,361.40	\$0.00	\$1,361.40
1521	Kaotinakoan te beeki/kamea	50.00	\$50.00	\$30.00	\$0.00	\$30.00
1502	Kaotinakoan te boali	5,500.00	\$5,500.00	\$2,805.00	\$0.00	\$2,805.00
1547	Karekemwane man BOOBOTI	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1541	Karikirake aika uareke	90.00	\$90.00	\$15.00	\$0.00	\$15.00
1522	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1527	Local produce	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1525	Mwaneaban te Kauntira I Taraw	18,000.00	\$18,000.00	\$12,150.00	\$0.00	\$12,150.00
1532	Number Plate	600.00	\$600.00	\$0.00	\$0.00	\$0.00
1545	Office rental	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1534	Phone Cards	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1509	Rebwerebwe	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1542	Referral Maneapa	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1546	Ritin Aba	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1504	Roon ana auti ni maeka te Kaunt	1,500.00	\$1,500.00	\$50.00	\$0.00	\$50.00
1505	Roon maekala Iruwa	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1518	Saw mill Sales	5,000.00	\$5,000.00	\$3.00	\$0.00	\$3.00
1506a	School Truck	9,000.00	\$9,000.00	\$3,030.00	\$0.00	\$3,030.00
1510	Tangoan ana tabo te Kauntira	4,640.00	\$4,640.00	\$2,060.00	\$0.00	\$2,060.00
1508	Tangoan bwain te Kauntira	500.00	\$500.00	\$90.00	\$0.00	\$90.00
1520	Workshop charges	500.00	\$500.00	\$1,261.00	\$0.00	\$1,261.00
1600	Mwane Tabewa					
1604	Buoka man Keangnimwakin ship	10,000.00	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
1601	Mwane nira	100.00	\$100.00	\$676.52	\$0.00	\$676.52
1602	Tuua n te boowi/ Boon te boowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaii Mwane					
1701	Kaintabwi	11,568.26	\$11,568.26	\$10,192.63	\$0.00	\$10,192.63
2100	Bwakabwai					
2151	Airport security	2,434.00	\$2,434.00	\$2,212.64	\$2,212.64	\$0.00
2152	Assistant II	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2107	Assistant Revenue Collector	2,015.00	\$2,015.00	\$2,015.00	\$2,015.00	\$0.00
2101	Backpay			\$0.00	\$0.00	\$0.00
2153	Boatman	1,544.00	\$1,544.00	\$1,615.54	\$1,615.54	\$0.00
2102	Bwakabwai Kauntira	53,404.00	\$53,404.00	\$40,830.10	\$40,830.10	\$0.00
2150	China Park security	2,434.00	\$2,434.00	\$2,621.36	\$2,621.36	\$0.00
2122	Copra weigher	4,124.00	\$4,124.00	\$4,340.38	\$4,340.38	\$0.00
2161	Fish Ass. Marketing Collector	3,407.00	\$3,407.00	\$3,434.62	\$3,434.62	\$0.00
2160	Fish Marketing Collector	3,407.00	\$3,407.00	\$3,669.12	\$3,669.12	\$0.00
2104	Ice plant Manager	4,124.00	\$4,124.00	\$4,134.50	\$4,134.50	\$0.00
2108	Kapentaa	3,601.00	\$3,601.00	\$3,636.00	\$3,636.00	\$0.00
2112	Kaubure	9,925.00	\$9,925.00	\$9,512.68	\$9,512.68	\$0.00
2103	Kauoman ni Kiraaka	4,394.00	\$4,394.00	\$4,615.00	\$4,615.00	\$0.00
2154	Librarian	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2119	Mechanic	3,838.00	\$3,838.00	\$3,739.00	\$3,739.00	\$0.00
2121	Melintia	1,261.00	\$1,261.00	\$1,282.12	\$1,282.12	\$0.00
2118	Neeti ni Kaawa	10,234.00	\$10,234.00	\$10,397.93	\$10,397.93	\$0.00
2164	Revenue collector	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2105	Revenue collector	3,838.00	\$3,838.00	\$1,500.66	\$1,500.66	\$0.00
2149	Saw Mill Workers	4,868.00	\$4,868.00	\$4,868.24	\$4,868.24	\$0.00
2148	Security in te Kauntira	3,216.00	\$3,216.00	\$3,185.87	\$3,185.87	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2130	Tia kaitiaki n te kawai	5,430.00	\$5,430.00	\$4,757.30	\$4,757.30	\$0.00
2115	Tia mwakuri ma bolaki	4,259.00	\$4,259.00	\$4,242.87	\$4,242.87	\$0.00
2106	Tia Taibi	4,013.00	\$4,013.00	\$3,977.14	\$3,977.14	\$0.00
2127	Tia Jararua te auri ni ruwa	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2109	Turaiwa	8,382.00	\$8,382.00	\$8,236.88	\$8,236.88	\$0.00
2163	Watchman n te moneaba i Tara	5,869.50	\$5,869.50	\$5,998.32	\$5,998.32	\$0.00
2133	Youth worker & postal mistress	4,222.00	\$4,222.00	\$3,369.17	\$3,369.17	\$0.00
2200	Arauenti					
2206	Aoataim	300.00	\$300.00	\$1,032.80	\$1,032.80	\$0.00
2201	Arauenti Kauntira	10,480.00	\$10,480.00	\$8,280.00	\$8,280.00	\$0.00
2209	Bareka / Mwaimwai	510.00	\$510.00	\$165.00	\$165.00	\$0.00
2229	Board of Survey	80.00	\$80.00	\$240.00	\$240.00	\$0.00
2210	Bonomwi	650.00	\$650.00	\$494.00	\$494.00	\$0.00
2208	IDC Allowance	660.00	\$660.00	\$750.00	\$750.00	\$0.00
2203	Incentive allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2202	Kanuwangan te Mayor & Koro	1,800.00	\$1,800.00	\$1,450.00	\$1,450.00	\$0.00
2230	Komete ae katawe	480.00	\$480.00	\$0.00	\$0.00	\$0.00
2215	Komete ni Kamwengarool	420.00	\$420.00	\$330.00	\$330.00	\$0.00
2216	Komete ni Kateirake	620.00	\$620.00	\$0.00	\$0.00	\$0.00
2205	Mwakuri n tangoaki	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2211	Mwengabuaka	3,080.00	\$3,080.00	\$1,660.00	\$1,660.00	\$0.00
2207	Primary/JSS ao Preschool	460.00	\$460.00	\$60.00	\$60.00	\$0.00
2204	Reibwa	100.00	\$100.00	\$19.70	\$19.70	\$0.00
2223	Te baba n tararua bukin te Aba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2300	Kabutan te waaki					
2306	Ana tiati TSKL	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2329	Bao nako ari mwakoro	2,023.00	\$3,023.00	\$6,222.70	\$6,222.70	\$0.00
2318	Boon te kabowi	100.00	\$100.00	\$50.00	\$50.00	\$0.00
2315	Botaki taan te Kauntira	1,100.00	\$1,100.00	\$1,100.00	\$1,100.00	\$0.00
2308	Buraeki ao Kaboraoi	300.00	\$300.00	\$110.20	\$110.20	\$0.00
2303	Bwaai ni mwakuri	2,000.00	\$2,000.00	\$3,917.00	\$3,917.00	\$0.00
2326	Bwain te aobiti	2,990.00	\$2,990.00	\$4,609.98	\$4,609.98	\$0.00
2320	Dog/Pig Control	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2311	Kabomwi	1,000.00	\$1,000.00	\$750.00	\$750.00	\$0.00
2322	Kairuaa	900.00	\$900.00	\$1,740.00	\$1,740.00	\$0.00
2314	Kaakan mwaane	100.00	\$100.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2313	Kauringa n te Inaomata	1,000.00	\$1,000.00	\$480.00	\$480.00	\$0.00
2331	Mwakuria n te fakafaka	3,000.00	\$3,000.00	\$2,673.04	\$2,673.04	\$0.00
2301	Mwamwananga	3,000.00	\$3,000.00	\$1,828.00	\$1,828.00	\$0.00
2309	Mweaka	250.00	\$250.00	\$150.00	\$150.00	\$0.00
2312	Rinerine	1,000.00	\$1,000.00	\$820.00	\$820.00	\$0.00
2302	Rifin Aaba	3,900.00	\$3,900.00	\$3,585.95	\$3,585.95	\$0.00
2343	STARKI	200.00	\$200.00	\$50.00	\$50.00	\$0.00
2333	Support to copra monitoring tran	1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00
2316	Taarau n te solar	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2319	Tarepoon/Uareti/Reeta	800.00	\$800.00	\$722.20	\$722.20	\$0.00
2332	Te bao lbukin aia mwane kaara	600.00	\$600.00	\$50.00	\$50.00	\$0.00
2330	Te Runga	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2400	Onobwai					
2407	Ana maneaba te Kauntira	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2405	Auti n renei te Kauntira	2,000.00	\$2,000.00	\$105.00	\$105.00	\$0.00
2406	Auti n tataninga (Marae /Tabont	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2412	onobwai China Park	2,000.00	\$2,000.00	\$468.50	\$468.50	\$0.00
2411	Onobwai Internet	500.00	\$500.00	\$830.00	\$830.00	\$0.00
2403	Onobwai n auti ni maeka	9,504.00	\$9,504.00	\$11,541.32	\$11,541.32	\$0.00
2402	Onobwai n te aobiti	4,023.00	\$4,023.00	\$3,833.90	\$3,833.90	\$0.00
2404	Onobwai n te auti ni iruwa	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2408a	Onobwai nako school trucks	2,000.00	\$2,000.00	\$481.00	\$481.00	\$0.00
2408	Onobwai nakon kaa/rebwerebw	1,000.00	\$1,000.00	\$66.20	\$66.20	\$0.00
2410	Onobwai nakon kawai & kofiwe	2,800.00	\$2,800.00	\$2,345.55	\$2,345.55	\$0.00
2409	Onobwai nakon te booti & motor	700.00	\$700.00	\$820.25	\$820.25	\$0.00
2413	Onobwai n Booboti	2,334.00	\$2,334.00	\$40.00	\$40.00	\$0.00
2600	Karikirake aika aki mwanenaki					
2605	Materials	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2607	Reibwa	500.00	\$500.00	\$1,278.75	\$1,278.75	\$0.00
2700	Kabanemwane n te Karikirake					
2701	Auti ni iruwa	350.00	\$350.00	\$0.00	\$0.00	\$0.00
2706	Auti ni Kamwafaro	40,000.00	\$40,000.00	\$37,718.85	\$37,718.85	\$0.00
2704	Bingo	600.00	\$600.00	\$660.00	\$660.00	\$0.00
2702	Bwaan te kaa/booti/rebwerebw	10,000.00	\$10,000.00	\$4,881.31	\$4,881.31	\$0.00
2711	Bwai ni Kiribati/Handicraft	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2707	Hardware	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2703	Internet Bandwidth	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
2714	Karaoan numbowan boo ni mam	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2719	Karikirake n auti ni iruwa	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2709	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2710	Maneaban te Kauntira I Tarawa	1,500.00	\$1,500.00	\$485.00	\$485.00	\$0.00
2716	Phone Cards	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2721	Referral Maneaba	0.00	\$0.00	\$292.00	\$292.00	\$0.00
2712	Workshop	3,500.00	\$3,500.00	\$99.00	\$99.00	\$0.00
2800	Karali Mwane					
2806	Buoka ibukin school trucks	16,000.00	\$16,000.00	\$1,983.50	\$1,983.50	\$0.00
2801	Kainlabwi	31,122.21	\$31,122.21	\$25,288.52	\$25,288.52	\$0.00
2804	KILGA Contribution	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2803	Onobwalan aulin te Tauraka	0.00	\$0.00	\$0.00	\$0.00	\$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-Arella	0.00		\$102.80	\$102.80	\$0.00
	Adv-Arefema	0.00		\$0.00	\$0.00	\$0.00
	Adv-Arimango	0.00		\$515.80	\$515.80	\$0.00
	Adv-Alauea	0.00		\$128.80	\$128.80	\$0.00
	Adv-Aviation	0.00		\$139.75	\$139.75	\$0.00
	Adv-Baiteke	0.00		\$512.44	\$512.44	\$0.00
	Adv-Baraniko	0.00		\$615.62	\$615.62	\$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		\$445.44	\$445.44	\$0.00
	Adv-Berenatefa	0.00		\$15.20	\$15.20	\$0.00
	Adv-Betero	0.00		\$518.00	\$518.00	\$0.00
	Adv-Betero /others	0.00		\$55.00	\$55.00	\$0.00
	Adv-Bingko	0.00		\$466.80	\$466.80	\$0.00
	Adv-Birib	0.00		\$172.00	\$172.00	\$0.00
	Adv-Biribo	0.00		\$10.00	\$10.00	\$0.00
	Adv-Bromina	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Bonfo	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		\$219.72	\$219.72	\$0.00
	Adv-Bwaraki	0.00		\$9,341.40	\$9,341.40	\$0.00
	Adv-Bwaronika	0.00		\$17.37	\$17.37	\$0.00
	Adv-Bwebwetake	0.00		\$989.49	\$989.49	\$0.00
	Adv-C/Truck	0.00		\$17,000.00	\$17,000.00	\$0.00
	Adv-CAAEQ	0.00		\$0.00	\$0.00	\$0.00
	Adv-Cargo scheme	0.00		\$6,250.15	\$6,250.15	\$0.00
	Adv-CFM	0.00		\$0.00	\$0.00	\$0.00
	Adv-China Park	0.00		\$9.50	\$9.50	\$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-Copro	0.00		\$123.20	\$123.20	\$0.00
	Adv-Council Office	0.00		\$2,533.75	\$2,533.75	\$0.00
	Adv-Election	0.00		\$1,000.00	\$1,000.00	\$0.00
	Adv-Fisheries (MFMRD) ke FMRD	0.00		\$355.50	\$355.50	\$0.00
	Adv-Fishing Gear	0.00		\$714.85	\$714.85	\$0.00
	Adv-Football team	0.00		\$61.55	\$61.55	\$0.00
	Adv-Francis	0.00		\$257.58	\$257.58	\$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-Ieta	0.00		\$0.00	\$0.00	\$0.00
	Adv-InAdvenience	0.00		\$4,384.95	\$4,384.95	\$0.00
	Adv-Ioknibwal	0.00		\$1,376.00	\$1,376.00	\$0.00
	Adv-Ionatan	0.00		\$0.00	\$0.00	\$0.00
	Adv-Island Fund committee	0.00		\$50.00	\$50.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Itoningaina	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 riki	0.00		\$312.40	\$312.40	\$0.00
	Adv-Ka-54 Yrs	0.00		\$1,921.40	\$1,921.40	\$0.00
	Adv-Kabirera	0.00		\$472.05	\$472.05	\$0.00
	Adv-Kabutaa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kalerua	0.00		\$48.60	\$48.60	\$0.00
	Adv-Kainaomata	0.00		\$6,957.45	\$6,957.45	\$0.00
	Adv-Kainaomata 2018	0.00		\$206.00	\$206.00	\$0.00
	Adv-Kamwarake	0.00		\$89.75	\$89.75	\$0.00
	Adv-Kamera	0.00		\$128.80	\$128.80	\$0.00
	Adv-Karaiti	0.00		\$259.79	\$259.79	\$0.00
	Adv-Kautunabuka	0.00		\$0.00	\$0.00	\$0.00
	Adv-Keanginimakin	0.00		\$526.25	\$526.25	\$0.00
	Adv-Kekela	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		\$7,818.00	\$7,818.00	\$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-Maintenance	0.00		\$3,488.35	\$3,488.35	\$0.00
	Adv-Maintenance Outstanding	0.00		\$3,801.23	\$3,801.23	\$0.00
	Adv-Maintenance (Gv) Qtr 2024	0.00		\$19,572.21	\$19,572.21	\$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-Maribwa	0.00		\$50.00	\$50.00	\$0.00
	Adv-Maotara	0.00		\$71.00	\$71.00	\$0.00
	Adv-Marino	0.00		\$281.51	\$281.51	\$0.00
	Adv-Marion	0.00		\$150.00	\$150.00	\$0.00
	Adv-Maritiera	0.00		\$215.07	\$215.07	\$0.00
	Adv-MCTI	0.00		\$11.00	\$11.00	\$0.00
	Adv-Melad	0.00		\$16,255.00	\$16,255.00	\$0.00
	Adv-MFMRD	0.00		\$407.60	\$407.60	\$0.00
	Adv-MIA	0.00		\$527.60	\$527.60	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Milne	0.00		\$172.50	\$172.50	\$0.00
	Adv-Minee	0.00		\$150.78	\$150.78	\$0.00
	Adv-Misa	0.00		\$71.10	\$71.10	\$0.00
	Adv-MOE (Preschool Teachers Salo	0.00		\$3,728.73	\$3,728.73	\$0.00
	Adv-MOJ	0.00		\$0.00	\$0.00	\$0.00
	Adv-Motorman	0.00		\$205.00	\$205.00	\$0.00
	Adv-Motorman allowance	0.00		\$55.00	\$55.00	\$0.00
	Adv-MSA	0.00		\$755.00	\$755.00	\$0.00
	Adv-MTC	0.00		\$2,693.29	\$2,693.29	\$0.00
	Adv-MWYSA	0.00		\$560.00	\$560.00	\$0.00
	Adv-Nakaa JSS	0.00		\$32.40	\$32.40	\$0.00
	Adv-Naom	0.00		\$328.40	\$328.40	\$0.00
	Adv-Naom Binata	0.00		\$30.24	\$30.24	\$0.00
	Adv-Nkabubull	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 Beek	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-Plato	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-Rabworo	0.00		\$122.00	\$122.00	\$0.00
	Adv-Rabwena	0.00		\$256.44	\$256.44	\$0.00
	Adv-Rajeta	0.00		\$313.05	\$313.05	\$0.00
	Adv-Rakera	0.00		\$0.00	\$0.00	\$0.00
	Adv-Rannabin	0.00		\$409.62	\$409.62	\$0.00
	Adv-Riannua	0.00		\$1,100.00	\$1,100.00	\$0.00
	Adv-Ribaueo	0.00		\$73.75	\$73.75	\$0.00
	Adv-Rihene	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Salary	0.00		\$0.00	\$0.00	\$0.00
	Adv-Saw Mill	0.00		\$3,768.45	\$3,768.45	\$0.00
	Adv-SIFWAP	0.00		\$0.00	\$0.00	\$0.00
	Adv-Sim Price	0.00		\$76.40	\$76.40	\$0.00
	Adv-Staff	0.00		\$1,106.48	\$1,106.48	\$0.00
	Adv-Staff Uniform	0.00		\$0.00	\$0.00	\$0.00
	Adv-Taaked	0.00		\$150.78	\$150.78	\$0.00
	Adv-Taatoi	0.00		\$324.60	\$324.60	\$0.00
	Adv-Tabegara	0.00		\$0.00	\$0.00	\$0.00
	Adv-Takenteang	0.00		\$128.80	\$128.80	\$0.00
	Adv-Takibo	0.00		\$200.00	\$200.00	\$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
	Adv-Teangibo	0.00		\$29.91	\$29.91	\$0.00
	Adv-Teangirao	0.00		\$63.45	\$63.45	\$0.00
	Adv-Teareiefa	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-Teberaili	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-Telaroo	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-Teinamatang	0.00		\$242.42	\$242.42	\$0.00
	Adv-Teifi	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-Tekiangnimakin	0.00		\$14,571.40	\$14,571.40	\$0.00
	Adv-Tekinano	0.00		\$346.36	\$346.36	\$0.00
	Adv-Teneli	0.00		\$22.85	\$22.85	\$0.00
	Adv-Tereli	0.00		\$50.00	\$50.00	\$0.00
	Adv-Teretia	0.00		\$108.20	\$108.20	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Tetooke/Others	0.00		\$300.00	\$300.00	\$0.00
	Adv-Tewed	0.00		\$1,200.00	\$1,200.00	\$0.00
	Adv-Tietenuta	0.00		\$147.08	\$147.08	\$0.00
	Adv-Tin	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tinan teradi	0.00		\$85.00	\$85.00	\$0.00
	Adv-Tio	0.00		\$30.00	\$30.00	\$0.00
	Adv-Tiofina	0.00		\$334.71	\$334.71	\$0.00
	Adv-Toakau	0.00		\$400.00	\$400.00	\$0.00
	Adv-Toka	0.00		\$343.23	\$343.23	\$0.00
	Adv-Tonana	0.00		\$1,060.00	\$1,060.00	\$0.00
	Adv-Toom	0.00		\$300.00	\$300.00	\$0.00
	Adv-Tooto	0.00		\$279.10	\$279.10	\$0.00
	Adv-TSKL	0.00		\$4,394.65	\$4,394.65	\$0.00
	Adv-Ueoua	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-Uria	0.00		\$600.00	\$600.00	\$0.00
	Adv-Urifa	0.00		\$9,169.85	\$9,169.85	\$0.00
	Adv-Vice President team (ministo	0.00		\$140.00	\$140.00	\$0.00
	Adv-Yagena	0.00		\$314.00	\$314.00	\$0.00
	Dep-Air fare Clerk	0.00		-\$132.00	\$0.00	\$132.00
	Dep-Air Field	0.00		-\$2,019.26	\$0.00	\$2,019.26
	Dep-Akaka	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Allowance	0.00		-\$55.00	\$0.00	\$55.00
	Dep-Antereo	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Antin	0.00		-\$76.21	\$0.00	\$76.21
	Dep-Areleta	0.00		-\$242.52	\$0.00	\$242.52
	Dep-Baraki	0.00		-\$3,407.65	\$0.00	\$3,407.65
	Dep-Baranika	0.00		-\$7.86	\$0.00	\$7.86
	Dep-Baura	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Bebela	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Belo	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		-\$132.10	\$0.00	\$132.10
	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
	Dep-Football Team	0.00		-\$21.95	\$0.00	\$21.95
	Dep-Francis	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Fuel	0.00		-\$635.80	\$0.00	\$635.80
	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-Ioane	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Iokinibwai	0.00		-\$460.34	\$0.00	\$460.34
	Dep-Ilaia	0.00		-\$220.00	\$0.00	\$220.00
	Dep-Itintarawa	0.00		-\$90.00	\$0.00	\$90.00
	Dep-Iulino	0.00		-\$68.70	\$0.00	\$68.70

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-James T	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Ka55 (nik)	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Kaba	0.00		-\$3,005.10	\$0.00	\$3,005.10
	Dep-Kabirera	0.00		-\$0.58	\$0.00	\$0.58
	Dep-Kalintaa	0.00		-\$3.84	\$0.00	\$3.84
	Dep-Kakiaba	0.00		-\$59.00	\$0.00	\$59.00
	Dep-Kamakata	0.00		-\$33.00	\$0.00	\$33.00
	Dep-Karaffi	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Kartfeti	0.00		-\$250.00	\$0.00	\$250.00
	Dep-Kaubure	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Kaunira	0.00		-\$1,905.00	\$0.00	\$1,905.00
	Dep-Kauntunepuka	0.00		\$27.00	\$0.00	\$27.00
	Dep-Keanginimakin	0.00		-\$12,247.60	\$0.00	\$12,247.60
	Dep-Katamaa	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-Labour Day	0.00		-\$316.90	\$0.00	\$316.90
	Dep-Land Committee	0.00		\$876.00	\$0.00	\$876.00
	Dep-Land Lease	0.00		-\$950.60	\$0.00	\$950.60
	Dep-Maerefake	0.00		-\$2,806.28	\$0.00	\$2,806.28
	Dep-Magistrate	0.00		-\$1,060.00	\$0.00	\$1,060.00
	Dep-Maintenance	0.00		-\$1,330.17	\$0.00	\$1,330.17
	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-Maofara	0.00		-\$31.45	\$0.00	\$31.45
	Dep-Matouea	0.00		-\$125.00	\$0.00	\$125.00
	Dep-Mayer (courtesy allowance)	0.00		-\$50.00	\$0.00	\$50.00
	Dep-MELAD	0.00		-\$619.00	\$0.00	\$619.00
	Dep-Mere Temala (MIA)	0.00		-\$1.70	\$0.00	\$1.70

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Mirata	0.00		-\$45.00	\$0.00	\$45.00
	Dep-Motorbike	0.00		-\$100.00	\$0.00	\$100.00
	Dep-motorbike fuel	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Motorcycle	0.00		-\$40.00	\$0.00	\$40.00
	Dep-MPWU/MISE	0.00		-\$95.00	\$0.00	\$95.00
	Dep-MSA	0.00		-\$106.80	\$0.00	\$106.80
	Dep-MWYSA	0.00		-\$150.00	\$0.00	\$150.00
	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 Tani	0.00		-\$2.00	\$0.00	\$2.00
	Dep-overtime Tooto	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Rabwena	0.00		-\$114.72	\$0.00	\$114.72
	Dep-Raoni	0.00		-\$21.50	\$0.00	\$21.50
	Dep-Ree	0.00		-\$19.08	\$0.00	\$19.08
	Dep-Repayment loan	0.00		-\$664.28	\$0.00	\$664.28
	Dep-Rioquea	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Salary	0.00		-\$198.30	\$0.00	\$198.30
	Dep-Smokefish	0.00		-\$75.40	\$0.00	\$75.40
	Dep-Social Welfare	0.00		-\$187.60	\$0.00	\$187.60
	Dep-Solar	0.00		-\$4,352.90	\$0.00	\$4,352.90
	Dep-Staff	0.00		-\$7,174.23	\$0.00	\$7,174.23
	Dep-Staff Canteen	0.00		-\$116.38	\$0.00	\$116.38
	Dep-Staff Contribution	0.00		-\$625.44	\$0.00	\$625.44
	Dep-State Fund	0.00		-\$1,766.00	\$0.00	\$1,766.00
	Dep-Surplus	0.00		-\$2,029.93	\$0.00	\$2,029.93
	Dep-Taabola	0.00		-\$290.06	\$0.00	\$290.06
	Dep-Taeanibeia	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Takaria	0.00		-\$5,317.00	\$0.00	\$5,317.00
	Dep-Taratoba	0.00		-\$230.26	\$0.00	\$230.26
	Dep-Total	0.00		-\$57.10	\$0.00	\$57.10

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Teakamatang	0.00		-\$83.20	\$0.00	\$83.20
	Dep-Teakol	0.00		-\$26.46	\$0.00	\$26.46
	Dep-Teareleta	0.00		-\$11.00	\$0.00	\$11.00
	Dep-Tababura	0.00		-\$1,841.20	\$0.00	\$1,841.20
	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-Teilbo	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-Tekihano	0.00		-\$2.60	\$0.00	\$2.60
	Dep-Temako	0.00		-\$11.95	\$0.00	\$11.95
	Dep-Tenanglo	0.00		-\$24.63	\$0.00	\$24.63
	Dep-Teratraki	0.00		-\$21.51	\$0.00	\$21.51
	Dep-Terelia	0.00		-\$3.40	\$0.00	\$3.40
	Dep-Tendo	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Tetruta	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Teuea	0.00		-\$7.00	\$0.00	\$17.00
	Dep-Teuna	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Tiaon	0.00		-\$80.20	\$0.00	\$180.20
	Dep-Tiowan	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Tieteruta	0.00		-\$900.44	\$0.00	\$900.44
	Dep-Tiaqua	0.00		-\$26.30	\$0.00	\$26.30
	Dep-Timaa	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Timeon	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Totina	0.00		-\$17.58	\$0.00	\$17.58
	Dep-Toaire	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Tobela	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Tobobora	0.00		-\$9,743.50	\$0.00	\$9,743.50
	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-Tangabibela	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Tools	0.00		-\$14.00	\$0.00	\$14.00
	Dep-Tooto	0.00		-\$186.50	\$0.00	\$186.50
	Dep-Uerem	0.00		-\$26.77	\$0.00	\$26.77
	Dep-Unimwane	0.00		-\$31.95	\$0.00	\$31.95

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Wad 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		-\$370.00	\$0.00	\$370.00
	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 Kamariki	0.00		\$3,749.95	\$3,749.95	\$0.00
	Imp-Auria Kitina	0.00		\$740.00	\$740.00	\$0.00
	Imp-Baiteke	0.00		-\$3,271.32	\$0.00	\$3,271.32
	Imp-Benlamina	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-Boudaake	0.00		\$200.00	\$200.00	\$0.00
	Imp-Buariki Teitibwebwe	0.00		\$190.00	\$190.00	\$0.00
	Imp-Bwaranika (Driver)	0.00		\$1,500.00	\$1,500.00	\$0.00
	Imp-Bwebwetaake	0.00		\$180.00	\$180.00	\$0.00
	Imp-Cempac	0.00		\$10.00	\$10.00	\$0.00
	Imp-Clerk Beteri	0.00		-\$4.89	\$0.00	\$4.89
	Imp-Clerk Rianza	0.00		-\$1,500.04	\$0.00	\$1,500.04
	Imp-Fishing Gear	0.00		\$0.00	\$0.00	\$0.00
	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-Kaleraa	0.00		\$364.00	\$364.00	\$0.00
	Imp-Keanginimakin	0.00		\$103.00	\$103.00	\$0.00
	Imp-Klawa	0.00		\$150.00	\$150.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Manibwabwa	0.00		-\$150.00	\$0.00	\$150.00
	Imp-Marina	0.00		\$723.00	\$723.00	\$0.00
	Imp-Marian	0.00		\$28.70	\$28.70	\$0.00
	Imp-Mere Temga (MIA)	0.00		\$900.00	\$900.00	\$0.00
	Imp-Miire	0.00		\$586.30	\$586.30	\$0.00
	Imp-Naam	0.00		\$230.00	\$230.00	\$0.00
	Imp-Pifio	0.00		\$1,657.00	\$1,657.00	\$0.00
	Imp-Rabwara	0.00		\$20.00	\$20.00	\$0.00
	Imp-Ralefo	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-Tabwangu	0.00		\$802.50	\$802.50	\$0.00
	Imp-Tatiki	0.00		\$225.00	\$225.00	\$0.00
	Imp-Takentehano	0.00		\$300.00	\$300.00	\$0.00
	Imp-Taklakia	0.00		\$1,200.00	\$1,200.00	\$0.00
	Imp-Tarabowa	0.00		-\$1,151.55	\$0.00	\$1,151.55
	Imp-Tedrewo	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-Tefaroo Clerk	0.00		\$100.00	\$100.00	\$0.00
	Imp-Tetna	0.00		\$30.00	\$30.00	\$0.00
	Imp-Tetifiaki	0.00		-\$1.00	\$0.00	\$1.00
	Imp-Tekoba Teata	0.00		\$1,400.00	\$1,400.00	\$0.00
	Imp-Temakata	0.00		\$1,000.00	\$1,000.00	\$0.00
	Imp-Temama	0.00		\$1,130.00	\$1,130.00	\$0.00
	Imp-Tetake	0.00		\$80.00	\$80.00	\$0.00
	Imp-Tigon	0.00		\$202.00	\$202.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Tiotina	0.00		\$160.00	\$160.00	\$0.00
	Imp-Totire	0.00		\$150.00	\$150.00	\$0.00
	Imp-Tokabwebwere	0.00		-\$363.65	\$0.00	\$363.65
	Imp-Tointekai	0.00		\$470.00	\$470.00	\$0.00
	Imp-Toto	0.00		\$30.00	\$30.00	\$0.00
	Imp-Uia Mauhana	0.00		\$19,933.27	\$19,933.27	\$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-Anginfoa	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-Atonimango	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-Baura	0.00		-\$150.00	\$0.00	\$150.00
	Loan-Benefito	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-Bilita	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
	Loan-Buarki	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-Iatana	0.00		\$50.00	\$50.00	\$0.00
	Loan-Itala	0.00		-\$60.00	\$0.00	\$60.00
	Loan-Iltarawa	0.00		\$261.30	\$261.30	\$0.00

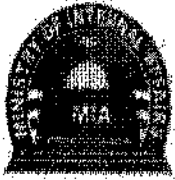
Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Iutuno	0.00		\$230.00	\$230.00	\$0.00
	Loan-James	0.00		\$89.80	\$89.80	\$0.00
	Loan-Karabu	0.00		\$35.00	\$35.00	\$0.00
	Loan-Kareitli	0.00		\$60.00	\$0.00	\$60.00
	Loan-Karimakin	0.00		\$227.00	\$0.00	\$227.00
	Loan-Karibwa	0.00		\$40.00	\$40.00	\$0.00
	Loan-Kauas	0.00		\$10.00	\$0.00	\$10.00
	Loan-Kaure	0.00		\$30.00	\$30.00	\$0.00
	Loan-Kianeri	0.00		\$160.00	\$160.00	\$0.00
	Loan-Kiava	0.00		\$162.80	\$0.00	\$162.80
	Loan-Kikira	0.00		\$10.00	\$10.00	\$0.00
	Loan-Kilata	0.00		\$207.15	\$207.15	\$0.00
	Loan-Konebe	0.00		\$147.00	\$0.00	\$147.00
	Loan-Kouramdere	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		\$240.00	\$240.00	\$0.00
	Loan-Mamoo	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-Mataued	0.00		\$250.00	\$250.00	\$0.00
	Loan-Menili	0.00		\$140.00	\$140.00	\$0.00
	Loan-Merata	0.00		\$213.50	\$213.50	\$0.00
	Loan-Mlire	0.00		\$190.00	\$190.00	\$0.00
	Loan-Mikaere	0.00		\$20.00	\$0.00	\$20.00
	Loan-Minee	0.00		\$252.50	\$0.00	\$252.50
	Loan-Miriata	0.00		\$161.90	\$0.00	\$161.90
	Loan-Naom	0.00		\$2.20	\$0.00	\$2.20
	Loan-Neboata	0.00		\$40.00	\$40.00	\$0.00
	Loan-Obeta	0.00		\$81.00	\$81.00	\$0.00
	Loan-Others	0.00		\$250.00	\$0.00	\$250.00
	Loan-Overfime	0.00		\$25.00	\$25.00	\$0.00
	Loan-Pagou	0.00		\$25.00	\$0.00	\$25.00
	Loan-Rabwena	0.00		\$107.90	\$107.90	\$0.00
	Loan-Rafeta	0.00		\$120.00	\$120.00	\$0.00
	Loan-Rameta	0.00		\$68.20	\$68.20	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Raurenti	0.00		-\$60.00	\$0.00	\$60.00
	Loan-Real	0.00		-\$5.00	\$0.00	\$5.00
	Loan-Reo	0.00		-\$180.00	\$0.00	\$180.00
	Loan-Ribauca	0.00		-\$23.25	\$0.00	\$23.25
	Loan-Rimia	0.00		-\$50.00	\$0.00	\$50.00
	Loan-Rineta	0.00		-\$10.00	\$0.00	\$10.00
	Loan-Romiti	0.00		-\$675.00	\$0.00	\$675.00
	Loan-Rurula	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-Tamagere	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-Tebosora	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
	Loan-Teekia	0.00		\$80.00	\$80.00	\$0.00
	Loan-Teikauea	0.00		\$77.60	\$77.60	\$0.00
	Loan-Telna	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-Tenikata	0.00		\$3.08	\$3.08	\$0.00
	Loan-Terailman	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-Taruola	0.00		\$7.80	\$0.00	\$7.80

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Teyea	0.00		-\$102.00	\$0.00	\$102.00
	Loan-Tigon	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-Tiro	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-Tipad	0.00		-\$10.65	\$0.00	\$10.65
	Loan-Tiptina	0.00		-\$10.65	\$10.65	\$0.00
	Loan-Teaire	0.00		-\$55.00	\$55.00	\$0.00
	Loan-Toan	0.00		-\$53.25	\$0.00	\$53.25
	Loan-Tabela	0.00		-\$260.00	\$260.00	\$0.00
	Loan-Tokabwebwere	0.00		-\$119.15	\$0.00	\$119.15
	Loan-Tonona	0.00		-\$105.00	\$105.00	\$0.00
	Loan-Tengabibela	0.00		-\$365.00	\$0.00	\$365.00
	Loan-Tongobo	0.00		-\$60.00	\$60.00	\$0.00
	Loan-Toota	0.00		-\$60.00	\$60.00	\$0.00
	Loan-Toun	0.00		-\$350.00	\$350.00	\$0.00
	Loan-Tubequa	0.00		-\$40.00	\$0.00	\$40.00
	Loan-Tuma	0.00		-\$22.00	\$0.00	\$22.00
	Loan-Uafi	0.00		-\$180.00	\$180.00	\$0.00
	Loan-Uerem	0.00		-\$10.00	\$10.00	\$0.00
	Loan-Uritia	0.00		-\$17.00	\$0.00	\$17.00
	Loss-Ag CFC Bwaranto	0.00		-\$9.27	\$0.27	\$0.00
	Loss-Ag CFC Rannam	0.00		\$2,341.63	\$2,541.63	\$0.00
	Loss-Ag CFC Temaklafa	0.00		-\$112.62	\$112.62	\$0.00
	Loss-Aroua	0.00		\$9,176.13	\$9,176.13	\$0.00
	Loss-Benamina	0.00		\$6,744.35	\$6,744.35	\$0.00
	Loss-Bwebwelacke	0.00		\$1,033.77	\$1,033.77	\$0.00
	Loss-Clerk Eeten	0.00		\$1,805.00	\$1,805.00	\$0.00
	Loss-Clerk Telaro	0.00		\$12,591.70	\$12,591.70	\$0.00
	Loss-Ilimeang 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-Mabucu	0.00		\$252.50	\$252.50	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loss-Mariina	0.00		\$8.99	\$8.99	\$0.00
	Loss-Rabwana	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
	Unsigned Salary (Ataved)	0.00		-\$64.39	\$0.00	\$64.39
	Closing Cash				476.99	0.00
	Closing Bank				2335.04	0.00
	Grand Total				626,181.61	626,181.61

Prepared by : LGD Internal Audit



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	2,335.04		
Cash on Hand		476.99		
Account Receivable	2	347,617.92	350,429.95	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				350,429.95
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	158,214.11	158,214.11	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				158,214.11
Net Asset				192,215.84
Equity				
Current Year Earning			31,283.29	
Historical Balancing			160,932.55	
Total Equity				192,215.84

Prepared by : LGD Internal Audit



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



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1104	Airport tax	4,314.50		
		1105	Seaport tax	115.00		
		1107	Agency ni te fakafaka	11,387.00		
					15,816.50	
	1200	Raifienii				
		1201	Motoka/Rebwerebwe	3,186.00		
		1202	Beebwa ni kabupuli	323.50		
		1203	Bwatika	11.00		
		1204	Kamea	30.00		
		1205	Bilineti (retail/wholesale)	4,920.00		
		1207	Kakukura Entertainment	20.00		
		1210	Uteero/Auti ni iruwa	435.00		
		1211	Babwai ni nakonoko	1,325.00		
		1212	Tabo ni bwaa (Retail/Wholesaler)	11,050.00		
		1213	Tauan niwini botak	380.00		
		1214	Bakery (Kariki/Tonati/Bwan)	345.00		
		1216	Karirakan kotaitai	120.00		
		1217	Kamwarake	372.00		
		1219	Kaa ao rebwerebwe alika a tafango	737.00		
		1220	Angabwai ni waa/booti	2,596.00		
		1227	Kabonakoan te ika	10.00		
		1238	Second Hand	590.00		
		1239	roan Baboti	20.00		
		1241	Kabonakoan te yagona	1,580.00		
					28,060.50	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	153,068.55		
		1302	Buoka man te Postal	800.00		
		1306	Buoka ibukin baia ataein te reirei	18,000.00		
					171,868.55	
	1500	Waki ni Karikrake				
		1501	Kabonakoan bwain te Kauntira	2,300.00		

Account Typ	Mld_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1502	Kaotinakoan te boofi	2,806.00		
		1503	Ferry service (Meeri)	42.50		
		1504	Roan and auli ni maeka te Kauntira	50.00		
		1506a	School Truck	3,030.00		
		1507	Kaotinakoan te bwaa	1,361.40		
		1508	Tangoan bwain te Kauntira	90.00		
		1510	Tangoan and labo te Kauntira	2,080.00		
		1511	Internet	2,395.50		
		1512	Computer & Photocopying	985.00		
		1518	Saw mill Sales	3.00		
		1520	Workshop charges	1,251.00		
		1521	Kaotinakoan te beeki/kamea	30.00		
		1523	Bingo	2,162.70		
		1524	Ana karikirake te Kamwaitora	38,765.55		
		1525	Mwaneaban te Kauntira i Tarawa	12,150.00		
		1529	Hardware sales	459.00		
		1543	Karikirake aika uatereke	15.00		
		1544	China Park rent	1,084.60		
					70,430.25	
	1600		Mwane Tabeua			
		1601	Mwane n raka	676.52		
		1604	Buoka men Keanghinwakin shipping	10,000.00		
					10,676.52	
	1700		Karall Mwane			
		1701	Kaintabwi	10,192.63		
					10,192.63	
						307,034.95

Expenditure

	2100		Bwakabwai			
		2102	Bwakabwai Kauntira	40,830.10		
		2103	Kauomen ni Kiraaka	4,618.00		
		2104	Ice plant Manager	4,134.50		
		2105	Revenue collector	1,800.88		
		2106	Tia Taibi	3,977.14		
		2107	Assistant Revenue Collector	2,013.00		
		2108	Kabentaa	3,636.00		
		2109	Turawa	8,298.88		
		2112	Kaubure	9,512.68		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2113	Neeti ni Kaowa	10,397.93		
		2115	Tia mwakuri ma botaki	4,242.87		
		2119	Mechanic	3,799.00		
		2121	Metinfia	1,282.12		
		2122	Copra weigher	4,340.38		
		2130	Tia kaitiaki n te kawai	4,757.30		
		2133	Youth worker & postal mistress	3,369.17		
		2148	Security (n te Kauntira)	3,185.87		
		2149	Saw Mill Workers	4,868.24		
		2150	China Park security	2,621.36		
		2151	Airport security	2,212.64		
		2153	Boatman	1,615.54		
		2160	Fish Marketing Collector	3,669.12		
		2161	Fish Ass. Marketing Collector	3,434.62		
		2163	Watchman n te maneaba i Tarawa	5,998.32		
					138,192.44	
	2200	Arauenti				
		2201	Arauenti Kauntira	8,280.00		
		2202	Kanuwangan te Mayor & Kauoman	1,430.00		
		2204	Reibwa	19.70		
		2206	Aofaim	1,032.80		
		2207	Primary/JSS ao Preschool	60.00		
		2208	IDC Allowance	780.00		
		2209	Bareka / Mwaimwai	165.00		
		2210	Banomwi	494.00		
		2211	Mwengabuaka	1,660.00		
		2215	Kamele ni Komwengaraai	330.00		
		2229	Board of Survey	240.00		
					14,491.50	
	2300	Kabutan te waaki				
		2301	Mwamwananga	1,828.00		
		2302	Riti Aaba	3,655.65		
		2303	Bwaai ni mwakuri	3,917.00		
		2308	Suraeki ao Kaborai	110.20		
		2309	Mweaka	150.00		
		2311	Kabomwi	760.00		
		2312	Rinerine	820.00		
		2313	Kaunigaan te inamata	480.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2315	Botaki laan te Kauntira	1,100.00		
		2318	Boon te kabaw	80.00		
		2319	Tareboon/Uaerefi/Reeta	722.20		
		2322	Karuda	1,740.00		
		2326	Bwain te aobili	4,609.98		
		2329	Bao nako alimwakoro	6,222.70		
		2331	Mwakurian te takataka	2,573.04		
		2332	Te bao ibukin ala mwane kaara	50.00		
		2343	STARKI	50.00		
					28,859.07	
	2400	Onobwai				
		2402	Onobwai n te aobili	3,833.90		
		2403	Onobwai n auti ni maeka	11,541.32		
		2405	Auti n reirei te Kauntira	105.00		
		2408	Onobwai nakon kaa/rebwerebwe	88.20		
		2408a	Onobwai nako school trucks	481.00		
		2409	Onobwai nakon te booti & motor	820.25		
		2410	Onobwai nakon kawai & kotiweei	2,345.55		
		2411	Onobwai Internet	830.00		
		2412	onobwai China Park	468.50		
		2413	Onobwai on Baoboli	40.00		
					20,631.72	
	2600	Karikirake alka aki mwane				
		2607	Reibwa	1,278.75		
					1,278.75	
	2700	Kabanemwane n te Karikir				
		2702	Bwaan te kaa/booti/rebwerebwe/ka	4,881.31		
		2704	Bingo	650.00		
		2706	Auti ni Kamwaitara	37,718.85		
		2710	Maneaba te Kauntira i Tarawa	485.00		
		2712	Workshop	99.00		
		2721	Referral Maneaba	292.00		
					44,136.16	
	2800	Karali Mwane				
		2801	Kaintabwi	25,288.52		
		2804	KLGA Contribution	1,000.00		
		2806	Buoka ibukin school trucks	1,983.50		
					28,272.02	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
						275,751.66
Net Profit/Loss						31,283.29

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Incomes as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1104	Airport tax	4,314.50		
		1105	Seaport tax	115.00		
		1107	Agency n te fakataka	11,387.00		
					15,816.50	
1200	Raitienti	1201	Motoka/Rebwerebwe	3,186.00		
		1202	Beebwa ni kabubuli	323.50		
		1203	Bwatika	11.00		
		1204	Kamea	30.00		
		1205	Bitineti(etail/wholesale)	4,920.00		
		1207	Kakukurei Entertainment	20.00		
		1210	Uteero/Auti ni iruwa	435.00		
		1211	Babwai n nakonako	1,325.00		
		1212	Tabo ni bwaa (Retail/Wholesale	11,050.00		
		1213	Taun mwili batak	880.00		
		1214	Bakery (Kariki/Tonati/Bwan)	345.00		
		1216	Karikaan katei	120.00		
		1217	Kamwarake	372.00		
		1219	Kad do rebwerebwe alka a fat	737.00		
		1220	Angabwai waa/booti	2,596.00		
		1227	Kabonakoan te ika	10.00		
		1238	Second Hand	590.00		
		1239	Roan Boboti	20.00		
		1241	Kabonakoan te yagona	1,580.00		
					28,050.50	
1300	Mwane ni buoka	1301	Buoka man te Tautaka	153,068.55		
		1302	Buoka man te Postal	800.00		
		1306	Buoka ibukin baola ataein te rel	18,000.00		
					171,868.55	
1500	Waki ni Karikake	1501	Kabonakoan bwain te Kauntira	2,300.00		
		1502	Kabonakoan te boati	2,805.00		
		1503	Ferry service (Meeri)	42.50		
		1504	Roan and auli ni maeka te Kau	50.00		
		1506a	School Truck	3,030.00		
		1507	Kabonakoan te bwaa	1,341.40		
		1508	Tangoan bwain te Kauntira	90.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waki ni Karikirake	1510	Tangoan ana labo te Kauntra	2,060.00		
		1511	Internet	2,395.50		
		1512	Computer & Photocopying	365.00		
		1518	Saw mill Sales	3.00		
		1520	Workshop charges	1,261.00		
		1521	Kaotinakoan te beeki/kamea	30.00		
		1523	Bingo	2,162.70		
		1524	Ana karikirake te Kamwaitora	38,765.55		
		1525	Mwane aban te Kauntra i Tara	12,150.00		
		1529	Hardware sales	459.00		
		1541	Karikirake alka ware eka	15.00		
		1544	China Park rent	1,084.60		
					70,430.25	
1600	Mwane Tabeua	1601	Mwane n raka	676.52		
		1604	Booka mai Keangimwaka shi	10,000.00		
					10,676.52	
1700	Karali Mwane	1701	Kaintabwi	10,192.63		
					10,192.63	
			Total Income			307,034.95

Expenditures as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Bwakabwai Kauntira	40,830.10		
		2103	Kauoman ni Kiroaka	4,615.00		
		2104	Ice plant Manager	4,134.50		
		2105	Revenue collector	1,500.66		
		2106	Tia Taibi	3,977.14		
		2107	Assistant Revenue Collector	2,015.00		
		2108	Kabentaa	3,636.00		
		2109	Turaiwa	8,236.88		
		2112	Kaubure	9,512.68		
		2113	Neeti ni Kadwa	10,397.93		
		2115	Tia mwakuri ma botaki	4,242.87		
		2119	Mechanic	8,739.00		
		2121	Mefintia	1,282.12		
		2122	Coopra weigner	4,340.38		
		2130	Tia kaitiaki n te kawai	4,757.30		
		2133	Youth worker & postal mistress	3,369.17		
		2148	Security (n te Kauntira)	3,185.87		
		2149	Saw Mill Workers	4,848.24		
		2150	China Park security	2,621.36		
		2151	Airport security	2,212.64		
		2153	Boatman	1,615.54		
		2160	Fish Marketing Collector	3,669.12		
		2161	Fish Ass. Marketing Collector	3,434.62		
		2163	Watchman n te maneaba i Tor	5,998.32		
					138,192.44	
2200	Arauenti	2201	Arauenti Kauntira	8,280.00		
		2202	Kanuwangan te Mayor & Kau	1,450.00		
		2204	Reibwa	19.70		
		2206	Aofaim	1,032.80		
		2207	Primary/JSS ao Preschool	60.00		
		2208	IDC Allowance	750.00		
		2209	Bareka / Mwaimwai	165.00		
		2210	Banomwi	494.00		
		2211	Mwengabuaka	1,660.00		
		2215	Komele ni Kamwengaraai	380.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2200	Arauenti	2229	Board of Survey	240.00		
					14,481.50	
2300	Kabutan te waaki	2301	Mwamwananga	1,828.00		
		2302	Rilin Aaba	3,385.95		
		2303	Bwaai ni mwakuri	3,917.00		
		2308	Burdeki da Kabonadi	110.20		
		2309	Mweaka	150.00		
		2311	Kabomwi	750.00		
		2312	Rinerine	820.00		
		2313	Kaurigaan te Ihaamata	480.00		
		2315	Botaki laan te Kauntira	1,100.00		
		2318	Boon te kabowi	50.00		
		2319	Tareboon/Uaereti/Reeta	722.20		
		2322	Kairuaa	1,740.00		
		2326	Bwain te aobiti	4,609.98		
		2329	Baa nako alimwakoro	8,222.70		
		2331	Mwakurian te takataka	2,673.04		
		2332	Te baa Ibukin da mwane kaar	50.00		
		2343	STARKI	50.00		
					28,859.07	
2400	Onobwai	2402	Onobwai n te aobiti	3,833.90		
		2403	Onobwai n auti ni maeka	11,541.32		
		2405	Auti n reirei te Kauntira	105.00		
		2408	Onobwai nakon kaa/rebwere	46.20		
		2408a	Onobwai nako school trucks	481.00		
		2409	Onobwai nakon te booti & mai	820.25		
		2410	Onobwai nakon kawai & koliw	2,345.55		
		2411	Onobwai Internet	830.00		
		2412	onobwai China Park	468.50		
		2413	Onobwai n Boobiti	40.00		
					20,531.72	
2600	Karikirake aika aki mwanena	2607	Reibwa	1,278.75		
					1,278.75	
2700	Kabanemwane n te Karikirak	2702	Bwaan te kaa/booti/rebwereb	4,881.31		
		2704	Bingo	660.00		
		2706	Auti ni Kamwaitoro	37,718.85		
		2710	Maneaban te Kauntira / Taraw	485.00		
		2712	Workshop	99.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2700	Kabanamwane n te Kankrak	2721	Referral Manaba	292.00		
					44,136.16	
2800	Karali Mwane	2801	Kaintabwi	25,288.52		
		2804	KILGA Contribution	1,000.00		
		2806	Buoka ibukin school trucks	1,983.50		
					28,272.02	
			Total Expenditure			275,751.66