
THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF NONOUTI ISLAND
COUNCIL FINANCIAL STATEMENT FOR THE YEARS
ENDED 2020-2022



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

I am honored to submit the report on the accounts of Nonouti Island Council for the financial years ended 31st December 2020 to 31st December 2022 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit Act, 2017.

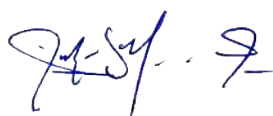
The primary function of my office is to audit the annual financial statements and accounts of the Government, its Ministries, State-Owned Enterprises (SOEs), Government-funded projects, and local Councils. The audits were conducted based on financial statements prepared and submitted by the Ministry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

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

The financial statements for the years ended 2020 to 2021, which form the basis of this audit, were generated directly from the council's accounting system, specifically a Microsoft Access database used by the council to record all financial transactions and data.

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 Nonouti Island Council for their support and cooperation during the course of the audit.



.....
Mr. Eriati Tauma Manaima
Auditor General.

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1. ACRONYMS

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

2. INDEPENDENT AUDITOR'S REPORT

Introduction

I have audited the Financial Statements of Nonouti Island Council for the year ended 31st December 2020 to 31st December 2022 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Nonouti Island Council for the year ended 31st December 2020 to 31st December 2022 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Nonouti 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 Nonouti Island Council for the year ending 31st December 2020 to 31st December 2022.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. Overstating of the council KPF expense (code 2801) by 662.38

- The audit found that the reported KPF expense of \$14,972.38 does not match supporting documents. Records shows that MCIA paid \$14,310.00 in KPF contributions on behalf of Nonouti Island Council, resulting in an overstatement of \$3,184.98. ([Refer to section 1.3.3](#))

2. Unverified of council revenue totalling \$135,759.58.

- The audit could not verify council revenue totalling \$135,759.58 because of the missing receipts or documents to confirm the recorded amount. ([Refer to section 2.1](#))

3. Unverified of council expenditure totalling \$40,731.17

- The audit could not verify council expenditure totalling \$40,731.17 because of the missing PVs to confirm the recorded amount. ([Refer to section 1.1](#))

4. Unverified cash at bank of \$324,617.59

- The audit could not verify the council's reported cash balance of \$329,617.59 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 - \$33,894.25:** Several balances including deposits, imprest, advances, loss and loan accounts, have been inactive and unresolved for several years. Supporting documents were not available, so the accuracy and completeness of this amount could not be confirmed. ([Refer to Section 3.2](#))
- **Accounts Payable - \$30,710.09:** Similar inactive and unresolved balances were found in deposit, imprest, and loan accounts for several years, without supporting documentation to verify them. ([Refer to Section 3.2](#))

2.2 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE, EXPENSE & BTL MANAGEMENT.

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

1. Possible Existence of Ghost Employees and Unauthorized KPF contributions.

The audit identified KPF contributions totaling \$56.77 deposited for an individual whose name does not appear on the Nonouti Island Council's payroll. This discrepancy raises the risk of ghost employees receiving benefits, which could result in inflating salary expenses and increased overall council expenditures. ([Refer to Section 1.3.5](#))

2. Unpaid KPF Contributions

The audit found that a total of \$1,741.88 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. [\(Refer to section 1.3.4\).](#)

3. Uncertified invoices.

The audit identified payments totaling \$4,846.50 where the invoices were not certified upon receipt. Without certification, there is no confirmation that the goods or services were received or approved, increasing the risk of incorrect or fraudulent payments. [\(Refer to section 2.1\)](#)

4. Salaries paid to non-registered staff.

The audit found that \$4,846.50 was paid in salaries to staff members whose names were not included on the council's approved establishment register. Additionally, the audit was unable to obtain documentation for the first appointment of these members. [\(Refer to Section 2.1\)](#)

2.3 NON COMPLIANCE WITH ACCOUNTING STANDARDS AND LOCAL GOVERNMENT ACT

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

- Of the total \$44,158.54 that was reported as council expense under code 2801, an amount of \$22,079.27 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. [\(Refer to Section 1.3.1\)](#)
- Staff KPF contributions totalling \$34,073.37 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. [\(Refer to Section 1.3.2\)](#)

I have conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAI). My responsibilities under those standards are described in the Auditor's Responsibilities paragraph of my report. I am independent of Nonouti 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 Nonouti Island Council had contradicted important provisions of the Public Finance Control and Audit Ordinance, Local Government Act and Local Government Financial Instructions (LGFI).

Lack for proper maintenance of the following: The council fail to properly maintain the following key records:

- a) Vote book
- b) Logbook
- c) Receipts register.
- d) Statement of loans
- e) Statement of arrears of revenue
- f) Statement of loss and arrears of revenue abandoned.
- g) Handing over statement
- h) Meeting minutes.

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

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

4. ISLAND COUNCILORS, ISLAND CLERK, AND MINISTER OF INTERNAL AFFAIRS RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in Kiribati, and for such internal control as management determines necessary to enable the

preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

5. AUDITOR GENERAL'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS OF NONOUTI ISLAND COUNCIL.

My responsibility is to conduct an audit of Nonouti 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 **Nonouti Island Council for the year ended 31st December 2020 to 31st December 2022**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

We have not engaged in any other businesses than the audit for the Nonouti Island Council during the year ended **31st December 2020 to 31st December 2022**. Furthermore, we have no relationship with, or interest in, **Nonouti Island Council**.

1. AUDIT FINDINGS: NONOUTI ISLAND COUNCIL EXPENDITURES

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

1.1 MISSING PVS TOTALLING \$40,731.17

Audit Findings and Analysis

The audit could not verify the council expenditures worth \$40,731.17 due to their PVs are missing during the audit.

Year	Month	Pv#	Allocation	GL
2021	January	01/24	2203	480.00
2021	January	01/24	2203	3,600.00
2021	January	01/25	2203	3,000.00
2021	January	PV01/26	2203	3,300.00
2021	January	PV01/27	2203	2,700.00
2021	January	PV01/28	2203	600.00
2021	January	PV01/30	2203	1,800.00
2021	January	PV01/31	2203	1,500.00
2021	January	Pv01/29	2203	900.00
2021	January	PV01/13	2709	200.00
2021	January	PV1/06	2709	200.00
2021	September	16/09	2102	1,243.25
2021	September	17/09	2109	126.14
2021	November	48/11	2711	20,863.08
2022	May	PV 20/05	2803	218.70

Recommendations

Management are encouraged to do the followings,

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

Management response:

According to our finding and we found out that PVS in the year 2020 are not missing, and we have supporting of this. In addition, for the year 2021, all PVS have been found except for the month January in 2021 that are missing. Moreover, in the year 2022 in the month of May the set of account have been to the audit and no PVS missing.

1.2 CONTROL WEAKNESSES IN THE PAYMENT PROCESS.

Audit Findings and Analysis.

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

- **Salaries collected without employee consent of \$1,526.70.** The audit found that the council allowed individuals to collect employees salaries on their behalf without written consent from the employees. This practice is not in line with the requirement of the Local Government Act.

Date	PV #	Allocation	Names	Amount	Comment
17/01/2020	PV 31/01	2130	Willie Tioti	48.10	bwakabwai aika anaki n akea ana kariaia te Payee ngke authority letter
		2130	Karaiti Tiaon	49.95	
		2130	Tebounaba Tenou	49.95	
		2130	Nakiaro Timirau	48.10	
03/01/2020	PV 6/01	2130	Willie Tioati	48.10	
		2130	Tebounaba Tenou	49.95	
		2130	Kautabuki Baraniko	48.10	
		2130	Nakiaro Timirau	48.10	
31/01/2020	PV 57/01	2130	Betero Kokoria	48.10	
		2130	Wiili Tioti	42.10	
		2130	Tebounaba Tenou	49.95	
		2130	Kautabuki Baraniko	48.10	
		2130	Nakiaro Timirau	48.10	
		2130	Mwea Teiniku	33.40	
26/03/2021	PV 03/16	2102	Taranitera Ieremia	100.00	Bwakabwai aika oti ake anaki n akea te kariaia mairou te Payee ngke te reta ni kariaia mairoun te Payee.
	"	2102	Tairo Koraubara	100.00	
	"	2102	Boua Nakibae	100.00	
	"	2102	Mateti Komeri	63.50	
23/04/2021	PV 43/04	2102	Eribati Moantau	50.00	
	"	2102	Taranitera Ieremia	100.00	
	"	2102	Boua Nakibae	63.30	
	"	2102	Mateti Komeri	89.80	
11/03/2021	PV 16/03	2102	Boua Nakibae	100.00	
	"	2102	Tiim Koraubara	100.00	
			Total	1,526.70	

- **Payment for fuel and other council expenses of \$4,846.50.** The audit found that most invoices for diesel, benzine and oil used by Council for operational purposes were not certified. In addition, supplier claim letters were not attached to payment vouchers, making it difficult to verify the accuracy and validity of these expenses.

Date	PV #	Allocation Detail	Amount	Amount
14/07/2020	PV 30/07	2329 Boon 1 drum dissel	216.00	Aikai payment aika aki certified aia supporting document iron clerk
19/12/2020	PV 21/12	2329 Boon te benzine bwaan boat and others	216.00	
11/12/2020	PV 22/12	2329 Boon benzine 3 x 200L X1.80	648.00	
27/03/2020	PV 37/03	2702 3 Drum dissel ibukin baioa ataein JSS	895.50	
26/05/2020	PV 54/05	2702 Boon bwaan te Jss truck aika 5 dissel 200 L	1,492.50	
29/10/2021	52/10	2329 Boon 5 te draum benzine ibukin bwaan te Lance nako Abamwakoro	1,080.00	
07/12/2021	12/12	2806 Boon 1 drum dissel ibukin Jss truck	298.50	
			4,846.50	

Recommendation

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

- The council should ensure that salaries are only paid directly to employees or to authorized people with written consent. In addition, the council should also consider direct deposits to employee's bank accounts.
- Appointment letters should be maintained electronically or in a safe place.
- All invoices should be verified upon receipt and payments without complete documentation should not be processed.

Management Response

Nonouti Councilor's will provide supporting's and respond for this.

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 \$44,158.54 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$22,079.27 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 Nonouti Island Council expenses and liabilities, as no proper offset was recorded.

Year	Pv#	Codes	Detail	GL Amount	Audit Comments
31-Dec-21	TV/01/21	2801	KPF for staff and councilors contribution	\$17,352.74	Akea ana breakdown te ware aei
31-Dec-20	TV01/20	2801	Birimwane nakon Kaintabwi	\$11,833.42	Akea ana breakdown te ware aei
31-Dec-22	TV01/22	2801	Birimwane nakon Kaintabwi	\$14,972.38	Te supporting document ae TV1/22 ao e makoro te maiti ae \$14,310.00, while Database e makoro te maiti ae \$14,972.38 are nanona bwa 2801 is overstated by \$662.38

Recommendation

The audit recommends management to perform the following.

- Employee deductions should be recorded as a liability under KPF Payable, while only the employer (Nonouti 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

1.3.2 KPF EMPLOYEE CONTRIBUTIONS OF \$13,456.05 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$13,456.05 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 Nonouti 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. We acknowledge that the KPF employee contributions of \$44,158.54 were misclassified as council revenue under code 1701 rather than being appropriately recorded under code 2801. An amendments have been made for 2026.

1.3.3 VARIANCES OF \$662.38 EXIST BETWEEN TVS RECORD AGAISNT LISITNG OR SUPPORTING DOCUMENTS.

Finding and Analysis

The audit found that the council's KPF payments recorded in the General ledger using transfer voucher (TV) forms were not matched with the supporting documents or the KPF payment listings. The review identified a total variance of \$3,184.98. As a result, the council's KPF expense was overstated by \$662.38.

Year	Pv#	GL Amount	Amount MCIA Payment to KPF	Variances
Dec-22	TV01/22	\$14,972.38	\$ 14,310.00	\$662.38\

Recommendation

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

Management Response.

We acknowledge that all of the 2023 have been recorded in the database the same amounts. However, we also acknowledge that the amount MCIA paid to KPF in the year 2022 is \$14,310. 00.

1.3.4 A TOTAL OF \$1,741.88 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF

Audit Findings and Analysis.

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

Date	PV #/RR#	Names	1701 (KPF Staff ae tauaki man aia bwakabwai)	Comment
30/02/2022	PV45/08	Iotebwa Tibiriano	8.1	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Kunei Maaka Etekiera	8.1	
		Tiim Koraubara	8.1	
31/05/2022	PV 22/05	Iotebwa Tibiriano	8.1	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Kunei Maaka Etekiera	8.1	
		Tiim Koraubara	8.1	
31/03/2022	PV18/03	Iotebwa Tibiriano	8.1	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Kunei Maaka Etekiera	8.1	
		Tiim Koraubara	8.1	
28/02/2022	PV 39/02	Iotebwa Tibiriano		Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Kunei Maaka Etekiera		
		Tiim Koraubara		
30/04/2022	PV23/04	Iotebwa Tibiriano	8.1	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Kunei Maaka Etekiera	8.1	
		Tiim Koraubara	810	
31/10/2022	PV 32/10	Iotebwa Tibiriano	8.1	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Kunei Maaka Etekiera	8.1	
		Tiim Koraubara	8.1	
30/08/2022	PV 38/09	Iotebwa Tibiriano	8.1	
		Kunei Maaka Etekiera	8.1	
		Tiim	8.1	

		Koraubara		
30/11/2022	PV 11/11	Iotebwa Tibiriano	8.1	
		Kunei Maaka Etekiera	8.1	
		Tiim Koraubara	8.1	
31/07/2022	PV 04/07	Iotebwa Tibiriano	8.1	
		Kunei Maaka Etekiera	8.1	
		Tiim Koraubara	8.1	
30/06/2022	PV06/06	Iotebwa Tibiriano	8.1	
		Kunei Maaka Etekiera	8.1	
		Tiim Koraubara	8.1	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
31/01/2022	PV 31/01	Iotebwa Tibiriano	8.1	
		Kunei Maaka Etekiera	8.1	
		Tiim Koraubara	8.1	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
6. Araia council staff ake akea araia n ana break-down te TV				
Date	PV #/RR#	Names	KPF on PV	Audit Comment
January				
31/01/2022	PV 35/01	Moiwa Rotan	5.07	
		Taakea Tirieke	5.07	
	PV 34/01	Taraora Taa	5.07	
		Riua luta	5.07	
	PV 33/01	Tebauea Toantarawa	5.07	
	PV 32/01	Toara Nooa	9.97	
		Tiima Kieni	8.85	
		Kateata	4.69	

		Ioteba		
		Mateta Mateti	7.07	
		Tauke Tikai	11.25	
February				
29/02/2022	PV 40/02	Iotebwa Tanini	9.19	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Tiima Kieni	7.96	
		Kateata Ioteba	5.07	
		Meteta Mateti	7.07	
		Tauke Tiikai	11.25	
	PV 41/02	Moiwa Rotan	5.07	
		Taakea Tirieke	5.07	
		Bouriki Maari	5.07	
	PV 42/02	Tebauea Toantarawa	5.07	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Euneke Beiatau	5.46	
	PV 43/02	Taraoara Taau	5.07	
Aprial				
30/04/2022	PV 24/04	Iotebwa Tanini	9.19	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Tiima Kieni	10.95	
		Kateata Ioteba	5.07	
		Meteta Mateti	6.31	
		Beretita Uateti	6.97	
		Tauke Tiikai	11.25	
	PV 25/04	Moiwa Rotan	5.07	
		Taakea Tirieke	5.07	
		Bouriki Maari	10.14	
				Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
	PV 26/04	Tebauea Toantarawa	5.07	
	PV 27/04	Taraora Taaua	5.07	

May				
31/05/2022	PV 23/05	Iotebwa Tanini	9.19	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Tiima Kieni	9.95	
		Kateata Ioteba	5.07	
		Meteta Mateti	5.95	
		Tauke Tiikai	11.25	
	PV 24/05	Moiwa Rotan	5.07	
		Taakea Tirieke	5.07	
		Bouriki Maari	5.07	
	PV 25/05	Tebauea Toantarawa	5.07	
		Angineti Ioakim	2.03	
	PV 26/05	Ioane Totene	5.07	
		Taraora Taa	5.07	
July				
31/07/2022	PV 05/07	Iotebwa Tanini	9.19	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Tiima Kieni	9.95	
		Kateata Ioteba	5.07	
		Tauke Tiikai	11.25	
	PV 06/07	Moiwa Rotan	5.07	
		Bouriki Maari	5.07	
	PV 007/07	Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
	PV 08/07	Taraora Taa	5.07	
		Riua Iuta	5.07	
August				
30/08/2022	PV 46/08	Iotebwa Tanini	9.19	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.

		Tiima Kieni	9.95	
		Rosary Teiniku	5.07	
		Kaitiro Nataua	4.59	
		Taukee Tiikai	11.25	
	PV 47/08	Moiwa Rotan	10.14	
		Taakea Tirieke	10.14	
		Bouriki Maari	5.07	
	PV 48/08	Tebauea Toantarawa	5.07	
		Angineti loakim	5.07	
	PV 49/08	Taraora Taau	5.07	
		Riua luta	10.14	
September				
31/09/2022	PV 39/09	Iotebwa Tanini	9.19	Akea araia nte TV ibukin noran mwaiti aia KPF bwa iraua ae ebwaka
		Tiima Kieni	9.95	
		Rosary Teiniku	5.07	
		Tauke Tiikai	11.25	
	PV 40/09	Moiwa Rotan	5.07	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Takea Tirieke	5.07	
		Bouriki Maari	5.07	
	PV 41/09	Tebauea Toantarawa	5.07	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Angineti loakim	5.07	
	PV 42/09	Taraora Taau	5.07	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Riua luta	5.07	
October				
30/10/2022	PV 33/10	Iotebwa Tanini	9.19	Akea araia ibuakon te list ibukin bwakamwane nakon KPF.
		Kauaang	9.19	

		Tebwabwa		
		Tiima Kioni	9.95	
		Ribakoi Mitiraim	5.07	
		Tuake Tiikai	11.25	
	PV 34/10	Moiwa Rotan	5.07	
		Taake Tirieke	5.07	
	PV 35/10	Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
		Angaria Naaua	5.07	
		Nei Tio Kamoki	5.46	
	PV 36/10	Taraora	5.07	
		Riaua Iuta	5.07	
		Ioane Totene	5.07	
November				
30/11/2022	PV 12/11	Iotebwa Tanini	9.19	
		Kauaang Tebwabwa	9.19	
		Ribakoim Mitiram	5.07	
		Tauke Tiikai	11.25	
	PV 13/11	Moiwa Rotan	5.07	
		Taakea Tirieke	5.07	
		Bouriki Maari	5.07	
	PV 14/11	Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
		Angaria Naaua	5.07	
	PV 15/11	Taraora Taa	5.07	
		Riaua Iuta	5.07	

Akea araia ibuakon te list ibukin
bwakamwane nakon KPF.

Akea araia ibuakon te list ibukin
bwakamwane nakon KPF.

	PV 16/11	Tekautu Baaro	10.92	
			\$ 1,741.88	

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

We acknowledge that the MCIA is unable to pay the \$1,741.88 in unpaid KPF contributions since some employees do not have a KPF number. Nonouti council members will respond in more detail.

1.3.5 A TOTAL OF \$56.77 OF KPF CONTRIBUTIONS PAID TO UNLISTED EMPLOYEES.

Findings and Analysis.

The audit found that KPF contributions totaling \$56.77 were deposited for a particular staff whose names do not appear on the Nonouti Island Council paysheet. This raises a risk that ghost employees may exist and are receiving KPF contributions. It also increases the council's salary expenses and may lead to higher overall expenditure.

Recommendation

- The council should verify all employees receiving KPF contributions against paysheet and personnel records to ensure they are valid employees.
- Controls should be strengthened by regularly reconciling the pay sheet with KPF contributions records.

Management Response

We acknowledge that the mentioned staff have no name in the pay period in 2022.

2.1 MISSING RECEIPTS

Audit Findings and Analysis.

The audit found a total of \$135,759.58 receipts for Nonouti Island Council were missing. Because of this, the audit could not confirm the legitimacy and accuracy of the recorded revenue of \$135,759.58. The table below shows the total amount of missing receipts for each year.

Date	PV#/RR#	Allocations	Amount	Comments
30-Sept-21	925283	1501	\$ 250.00	missing receipt
30-Sept-21	925254	1501	\$ 250.00	missing receipt
30-Sept-21	925257	1518	\$ 1,050.00	missing receipt
30-Sept-21	925251	1518	\$ 1,000.00	missing receipt
30-Sept-21	925203	1522	\$ 2,040.50	missing receipt
31/05/2021	925882	1524	\$ 1,153.58	Sub rr 904537 - 572 was missing
31/07/2022	935725	1301	\$ 8,050.30	missing
31/07/2022	935781	1301	\$ 2,000.00	missing
31/07/2022	935799	1301	\$ 39,135.00	missing
30/06/2022	935620	1303	\$ 10,000.00	no receipt
30/06/2022	935652	1303	\$ 10,000.00	no receipt
31/08/2022	990031	1303	\$ 10,000.00	no receipt
31/08/2022	990101	1303	\$ 10,000.00	no receipt
31/08/2022	990151	1303	\$ 10,000.00	no receipt
30/09/2022	990622	1303	\$ 10,000.00	no receipt
30/09/2022	990675	1303	\$ 10,000.00	no receipt
31/08/2022	990191	1506	\$ 202.00	missing receipts
30/11/2022	990371	1506	\$ 144.00	missing receipts
30/11/2022	991605	1506	\$ 134.00	missing receipts
30/11/2022	991606	1506	\$ 134.00	missing receipts
30/11/2022	991607	1506	\$ 134.00	missing receipts

30/11/2022	991608	1506	\$ 148.00	missing receipts
30/06/2022	935605	1522	\$ 437.00	missing receipts
31/07/2022	935710	1522	\$ 727.70	missing receipts
31/07/2022	935762	1522	\$ 755.00	missing receipts
31/08/2022	990010	1522	\$ 671.55	missing receipts
31/08/2022	990084	1522	\$ 540.00	missing receipts
30/09/2022	990664	1522	\$ 720.00	missing receipts
30/11/2022	991647	1522	\$ 1,448.75	missing receipts
30/06/2022	935363	1524	\$ 135.00	missing receipts
31/07/2022	935717	1524	\$ 506.05	missing receipts
31/07/2022	935773	1524	\$ 588.40	missing receipts
31/08/2022	990094	1524	\$ 2,004.60	missing receipts
31/08/2022	990099	1524	\$ 472.45	missing receipts
31/08/2022	990124	1524	\$ 398.00	missing receipts
30/09/2022	990655	1524	\$ 184.60	missing receipts
30/11/2022	991642	1524	\$ 141.90	missing receipts
30/11/2022	990717	1524	\$ 203.20	missing receipts
			\$ 135,759.58	

Recommendations

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

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

Management response

We acknowledge that the total of \$135,759.58 receipts are not missing or misplaced. All receipts are recorded well in the schedule and database. All relevant supporting documentation has been remitted to the audit team to facilitate the verification assertions regarding completeness and valuation

3 AUDIT FINDINGS: NONOUTI ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	FS Amount	Bank Confirmation
2020	Cash at bank	\$ 96,237.03	Not provided
2021	Cash at bank	\$117,390.23	Not provided
2022	Cash at bank	\$110,990.33	Not provided
		\$324,617.59	

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 Nonouti 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 Nonouti 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 \$33,894.25 FOR ACCOUNTS RECEIVABLE AND \$30,710.09 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.

Account Receivable 2020-2023		Account Payable 2020-2023	
Description (B)	Amount FS	Description (B)	Amount FS
Adv-Education	1,104.50	Dep-Agnes	-3.00

Adv-Kannaoia	5.00	Dep-AWS	-626.25
Adv-Kauntira	330.80	Dep-Buroo	-2,000.00
Adv-Kiri-EU	1,137.00	Dep-Butibooro	-333.00
Adv-KIT	255.00	Dep-Fly Shop Anglers	-6,030.00
Adv-Maintenance	914.05	Dep-laira	-19.50
Adv-Maneaba project	40.56	Dep-loane	-39.88
Adv-Mautari	1,715.30	Dep-Kamaie	-40.00
Adv-Motorbike	12.00	Dep-Marewen Routa CS	-1.40
Adv-MWYSA	2,190.00	Dep-Mauteka	-280.00
Adv-Pre-School	500.00	Dep-Meal allowance	-40.00
Adv-Ritang	36.00	Dep-Ministry of Education	-2,100.00
Adv-Taam	10.00	Dep-MOE	-5,536.80
Adv-Tiikai	65.00	Dep-Motorman	-48.00
Imp-Akineti	820.00	Dep-Nei Temwanuu Community	-100.00
Imp-Bakarere	580.34	Dep-O/time Kirata	-59.00
Imp-Bonteman	4,806.00	Dep-O/time Riitang	-169.30
Imp-Eliza	2,559.25	Dep-O/time Tokitebwa	-4.00
Imp-Ereata	3,518.95	Dep-O/time Toone	-130.00
Imp-laira	200.00	Dep-Parich truck	-35.00
Imp-Matang	200.00	Dep-Raflfle ticket	-160.00
Imp-Meleang	100.00	Dep-Rairanoanga	-2,088.70
Imp-Mimitong Kirata	1,162.50	Dep-Solar	-1,587.75
Imp-Mwaaia	16.75	Dep-Surplus Akineti	-0.07
Imp-Mwarion Metai	1,366.50	Dep-Taateraka	-7.00
Imp-Neways	1,830.30	Dep-Taunga	-10.00
Imp-Reemi	21.20	Dep-Tekabuta	-30.00
Imp-Retie	3,000.00	Dep-Terunga	-3,716.50
Imp-Taku	263.10	Dep-Tiaon	-1.88
Imp-Tearawa	3,619.10	Dep-Toota	-60.00
Imp-Teeremwa	1,243.85	Dep-Truck	-42.00
Loan-Kaiti	271.20	Dep-Waa n o	-2,500.00
	33,894.25	Imp-Mayor Rotie	-2,900.00
		Loss-Taabita Tekiraa	-11.06
			-
			30,710.09

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.



Nonouti Island Council Surplus Account As at 31/12/20



Surplus 01/01/20	89,449.14
Add: Total Current Revenues 2020	457,967.99
Total	547,417.13
Less: Total Current Expenditures 2020	423,896.31
Surplus End 31/12/20	123,520.82

Statement of Ledger balances 31/12/20

Details	Debit	Credit
Surplus Account for 31/12/20		123,520.82
Below the Line		
Advance-AMAK	92	0
Advance-Amweri	0	155
Advance-ATL	100	0
Advance-Autukia & others	0	0
Advance-Aviation	75	0
Advance-Beiatau	0	68.7
Advance-Benuarua	0	150
Advance-Betero	8.5	0
Advance-Birikee	20	0
Advance-Bitamoana	0	1
Advance-Buroo	60	0
Advance-Bwaubwau	0	18.7
Advance-C/supervisor	1530.3	0
Advance-Canteen	650	0
Advance-Causeway	0	1231.8
Advance-Census	40	0
Advance-Civil Aviation	411.2	0
Advance-Clerk	80	0
Advance-Coral Sun	250	0
Advance-Councillors	0	226
Advance-Education	1104.5	0

Advance-Election	949.2	0
Advance-Eritebwa	0	35.55
Advance-Fish pond	0	294.89
Advance-FTC	215.7	0
Advance-GEHS	8.5	0
Advance-Iekerua Tooma	120	0
Advance-Kaabeia	0	37.4
Advance-Kaateti	135	0
Advance-Kaiboboki	0	15.8
Advance-Kaiti	0	100
Advance-Kannaoia	5	0
Advance-KAP	875.6	0
Advance-Karuaki	8.5	0
Advance-Katiabwebwe	8.5	0
Advance-Katimeri	0	18.7
Advance-Kauntira	330.8	0
Advance-Kiri-EU	1137	0
Advance-KIT	255	0
Advance-KNAO	0	425
Advance-Koraubara	8.5	0
Advance-KPF	195	0
Advance-Labour	190	0
Advance-Maintenance	914.05	0
Advance-Maneaba project	40.56	0
Advance-Marebu	53.85	0
Advance-Marii	135	0
Advance-Matangare	8.5	0
Advance-Mateta	8.5	0
Advance-Mauneta	20	0
Advance-Mautari	1715.3	0
Advance-Mawanei	91	0
Advance-Mechanic	1342	0
Advance-Medical	663.75	0

Advance-MHARD	2460	0
Advance-Mimitong Kirata	100	0
Advance-MISA	207.75	0
Advance-Moataake	135	0
Advance-MOEL	218.35	0
Advance-MOH	0	222.95
Advance-Motorbike	12	0
Advance-MOU	0	205
Advance-MWYSA	2190	0
Advance-Natua	20	0
Advance-Neemia	51	0
Advance-Neways	1220	0
Advance-Postal Workers	1006.62	0
Advance-Pre-School	500	0
Advance-Raimon T	139	0
Advance-Ranibiti	15	0
Advance-Rarube	1506	0
Advance-Raubane	45	0
Advance-Red Cross	0	94
Advance-Ritang	36	0
Advance-Riving	8.5	0
Advance-Roboam	0	94
Advance-Shipyard	7000	0
Advance-Solar	0	3
Advance-Staff quarters	816.65	0
Advance-Statistic	40	0
Advance-Taam	10	0
Advance-Taateri Boutu	0	175.65
Advance-Tairoa	8.5	0
Advance-Takabanei	8.5	0
Advance-Taouea	135	0
Advance-Tatireta	5	0
Advance-Tauanei	25	0

Advance-Tauroro	8.5	0
Advance-Teannako	31.5	0
Advance-Teaorerei	5	0
Advance-Tebobora	500	0
Advance-Tebotu	40.75	0
Advance-Tebuue	0	35.75
Advance-Teea	0	20
Advance-Teiotiona	0	55
Advance-Teitai Rekau	12.4	0
Advance-Teitei	8.5	0
Advance-Tekabuta	55	0
Advance-Tekautu	0	18.7
Advance-Terewea	0	18.7
Advance-Teueke	5	0
Advance-Teunaia	0	18.7
Advance-Tewareka	37.95	0
Advance-Tiaon	0	56.1
Advance-Tiikai	65	0
Advance-Timoara & Others	0	0
Advance-Toabwa	8.5	0
Advance-Tokiauea	0	18.7
Advance-Tokoia	595	0
Advance-Toome	0	72.4
Advance-Tourism	10876.16	0
Advance-Urian	8.5	0
Advance-Works	190	0
Adv-CPPL	0	0
Adv-taanmoti	0	0
Deposit-A/c 261027-30	0	5030.4799
Deposit-Agnes	0	3
Deposit-Agricola	0	400
Deposit-Agriculture	54	0
Deposit-Airport	0	234.64

Deposit-Akineti	280	0
Deposit-Amweri	167	0
Deposit-Anterea	149	0
Deposit-Aoniba	0	0
Deposit-ASW	526.1	0
Deposit-Atatera	0	800
Deposit-ATHKL	0	415.1
Deposit-Aunete	0	1.88
Deposit-Aurakeia	0	15
Deposit-Auri Bwere	150	0
Deposit-Ausaid	0	7249.9
Deposit-AWS	0	626.25
Deposit-Bakaine	40	0
Deposit-Bakauue	0	27
Deposit-Bauro	0	0
Deposit-Beiata	0	1.5
Deposit-Beiatau	22.62	0
Deposit-Berenita Iao	0	1.86
Deposit-Beruneti	0	0
Deposit-Bingko	0	5880.07
Deposit-Boatman	0	735.35
Deposit-Bonnano Ununiki	0	1612.8
Deposit-Bruceha	0	0
Deposit-Buroo	0	2000
Deposit-Butibooro	0	333
Deposit-Bwaraniko	0	855
Deposit-Bwaubwau	0	1.88
Deposit-Cargo	0	686.7
Deposit-Carpenter O/Time	0	2
Deposit-Causeway	0	7461.9
Deposit-CFO	219.5	0
Deposit-CM Autukia	0	0
Deposit-CM Tabiang	0	0

Deposit-Contruction	0	3020.68
Deposit-Councillors	2996.37	0
Deposit-Councillors Recreation	0	21
Deposit-CRF	103.88	0
Deposit-Dancing	25	0
Deposit-DBK	0	3060.62
Deposit-Deposit te Buroo	1500	0
Deposit-Domestic Violence	19	0
Deposit-Driver	0	16
Deposit-EBA (KPC matang)	0	380
Deposit-Education fund	0	4540.54
Deposit-Eera	0	0
Deposit-EFSP	0	706.2
Deposit-Election	0	2312.4
Deposit-En Aurakeia	0	500
Deposit-Eritebwa	0	1.88
Deposit-Euneke	0	1.88
Deposit-F/A	0	359.13
Deposit-Fishing Guide	0	9855
Deposit-Fly Shop Anglers	0	6030
Deposit-Fr Teabi	56.1	0
Deposit-GEHS	0	0
Deposit-Group	0	50
Deposit-Handicraft	54.5	0
Deposit-health day	0	480
Deposit-laira	0	19.5
Deposit-lakobo	0	0
Deposit-Ieremia	0	0
Deposit-Independence	0	3759
Deposit-Interest on AGC	0	6201.27
Deposit-Internet	0	1121.75
Deposit-loane	0	39.88
Deposit-loanna	0	0

Deposit-Iouera	0	0
Deposit-IYA	0	1971.7
Deposit-Kaako	0	176.39
Deposit-Kaareti	0	55
Deposit-Kaatarake	26	0
Deposit-Kabeia	0	1.88
Deposit-Kabomwii nte Tile	0	0
Deposit-Kabuaa	0	1.88
Deposit-Kaetieti	30	0
Deposit-Kaiboboki	22.12	0
Deposit-Kaiti	0	33.26
Deposit-Kamaie	0	40
Deposit-Kannaoia	12	0
Deposit-Karatin	0	78
Deposit-Karatin Truck	0	184
Deposit-Karetita	0	1.86
Deposit-Karu Marine	99.05	0
Deposit-Katakua	0	0
Deposit-Katarake	0	42
Deposit-Katikoa	0	0
Deposit-Katimeri	0	2.82
Deposit-Kauaata	0	1.88
Deposit-Kerebok	2000	0
Deposit-Kirata	0	13.5
Deposit-Kiri EU	0	880
Deposit-Kiriwatsan	0	239.4
Deposit-KOLFAWP	0	3591.5
Deposit-KPC	0	1037
Deposit-KPC - Temanoku	0	62
Deposit-KPC - Temotu	71	0
Deposit-KPC Matang	80	0
Deposit-KPC Rotima CS	693.5	0
Deposit-KPF repayment loan	150.83	0

Deposit-KUC Matang	0	0
Deposit-KUC RAK	0	0
Deposit-KUC Rotimwa	0	0
Deposit-KUC Temotu CS	0	0
Deposit-Land lease	0	11809.65
Deposit-Lavalava	0	25
Deposit-LDCF	0	0
Deposit-Lud	234	0
Deposit-M.V Moomi	0	15106.85
Deposit-M/M	19.5	0
Deposit-Maarak	0	0
Deposit-Maata	0	1.88
Deposit-Maateti	30.6	0
Deposit-Maintenance	0	17242
Deposit-Mangarita	0	1.86
Deposit-Mantaake	0	1.88
Deposit-Mareko	0	0
Deposit-Marewea	0	840
Deposit-Marewen Buota	0	200
Deposit-Marewen Non	0	64.6
Deposit-Marewen Routa CS	0	1.4
Deposit-Mataburo	0	166.95
Deposit-Matang	0	40
Deposit-Maurin te nano CS	637	0
Deposit-Maurintenano	0	5346.3
Deposit-Mautari	1312.4	0
Deposit-Mauteka	0	280
Deposit-Mawanei	0	50
Deposit-Mawete	0	0
Deposit-Meal allowance	0	40
Deposit-Medical	805	0
Deposit-MIA	0	80.01
Deposit-Mikaere	0	31.16

Deposit-Mimitong Kirata	0	40
Deposit-Minfin	120	0
Deposit-Ministry of Education	0	2100
Deposit-Ministry of Health	0	7167.71
Deposit-MISA	0	252.8
Deposit-Mixer	0	75
Deposit-Moata	0	4
Deposit-MOE	0	5536.8
Deposit-Motika K	0	20
Deposit-Motikia Kabaia	20	0
Deposit-Motorbike	190	0
Deposit-Motorman	0	48
Deposit-Mwaaia	0	0
Deposit-Mwaie	25	0
Deposit-Mweretaka	0	0
Deposit-Naama	0	1.88
Deposit-Nakiaro	0	0
Deposit-Naomi	0	0
Deposit-Narua K	0	200
Deposit-Naruai	200	0
Deposit-Nei Temwanuu Community	0	100
Deposit-Neways	85	0
Deposit-NICA	0	226.62
Deposit-Nikiara	0	0
Deposit-NISA	300	0
Deposit-O/Extension	7378	0
Deposit-O/time Anterea	127.5	0
Deposit-O/time Atarake	0	50
Deposit-O/time Baketi	0	6
Deposit-O/time Benuaroa	0	6
Deposit-O/time Katarake	67	0
Deposit-O/time Kirata	0	59
Deposit-O/time Riitang	0	169.3

Deposit-O/time Rotie	299.5	0
Deposit-O/time Taaia	0	79.9
Deposit-O/time Taam	0	10
Deposit-O/time Tebotu	0	1279.2
Deposit-O/time Tetaake	105	0
Deposit-O/time Tewareka	15	0
Deposit-O/time Tiimon	0	97.5
Deposit-O/time Tokitebwa	0	4
Deposit-O/time Toone	0	130
Deposit-O/time Toromon	0	8
Deposit-OB	0	1962
Deposit-OCS	0	0
Deposit-Overstated O/Cash	0	0.04
Deposit-Overtime	0	1078.4
Deposit-Overtime Deposit July	0	168
Deposit-Parich truck	0	35
Deposit-Pauline	0	40
Deposit-Phone	16.45	0
Deposit-Policing Area	4	0
Deposit-Pre-School	0	2880.2
Deposit-Raffle ticket	0	0
Deposit-Raffle ticket	0	160
Deposit-Rainanoanga	629.05	0
Deposit-Rairanoanga	0	2088.7
Deposit-Rauteti	0	0
Deposit-Rere	130	0
Deposit-Ribwatia	0	1.86
Deposit-Riitang	167.3	0
Deposit-Riketa	0	1.88
Deposit-Riki	0	13075.25
Deposit-Riki n Immakurata	13075.25	0
Deposit-Robwati	0	81.88
Deposit-Rooti	0	1.86

Deposit-Rotie	0	493
Deposit-Rotima	0	0
Deposit-Runga	0	3463.49
Deposit-Runway Maintenance	0	1625.8
Deposit-Salary Arrears	259.9	0
Deposit-Sea-Cucumber	0	9021.4
Deposit-Silky Teng	0	12
Deposit-SIP	0	0
Deposit-Solar	0	1587.75
Deposit-Surplus Akineti	0	0.07
Deposit-Surplus Cash	108.06	0
Deposit-Surplus Kaiti	0	38.03
Deposit-Sword	0	130
Deposit-Taiaia	89.5	0
Deposit-Taam Cs	439	0
Deposit-Taanga	0	1.86
Deposit-Taara	80	0
Deposit-Taateraka	0	7
Deposit-Taato	60	0
Deposit-Table Tennis	0	41.2
Deposit-Taeribwa	0	3.76
Deposit-Taku	0	24
Deposit-Tamaroa	0	108
Deposit-Tangira	0	1.88
Deposit-Tania	0	1.88
Deposit-Taoatu	0	0
Deposit-Taraniteta	0	0
Deposit-Tauanei	380	0
Deposit-Taubo	0	0
Deposit-Taumeruru	0	196.88
Deposit-Taunga	0	10
Deposit-Tauno	0	0
Deposit-Tawaia	0	10

Deposit-Te Runga	6580.35	0
Deposit-Te Uekera	0	70.45
Deposit-Teabi	0	56.1
Deposit-Teachers day	0	0
Deposit-Tebiria	65.12	0
Deposit-Teborou	0	0.94
Deposit-Tebotu	1114	0
Deposit-Tebuange	0	0
Deposit-Teburoo	250	0
Deposit-Tebwao	0	0.94
Deposit-Teewaa	20	0
Deposit-Teimwarane	0	4
Deposit-Teinai	0	1.88
Deposit-Teitirua	0	1.86
Deposit-Tekabuta	0	30
Deposit-Tekarawa	0	2
Deposit-Tekautu	0	1.88
Deposit-Tekima	0	0
Deposit-Tekitaake	0	140
Deposit-Tekoko	497	0
Deposit-Temarewe	0	1.86
Deposit-Temera	0	427.5
Deposit-Temotu	0	71
Deposit-Tenanonaki	19	0
Deposit-Tennis Court	0	1372.5
Deposit-Tenoaa	0	0
Deposit-Tentaam CS	0	765
Deposit-Tentoa	0	0
Deposit-Tereirooti	660.04	0
Deposit-Teretia	0	759.26
Deposit-Teribwata	0	0
Deposit-Terikaaki	0	0
Deposit-Teririeren Atanikarawa	0	600.3

Deposit-Teroaa	0	0
Deposit-Terunga	0	3716.5
Deposit-Tetaake	273	0
Deposit-Tetoa	110.26	0
Deposit-Tetoki	0	1.88
Deposit-Tetongo Club	0	0
Deposit-Teuabu North	0	250
Deposit-Teuabu South	0	1000
Deposit-Teweia	0	3
Deposit-Tiaon	0	1.88
Deposit-Tiikai	136.24	0
Deposit-Tiina	0	0
Deposit-Timoara	0	10
Deposit-Timon	39	0
Deposit-Toanrenga	0	1.86
Deposit-Tokiauea	0	1.88
Deposit-Tokitebwa	0	0
Deposit-Tokobea	0	70
Deposit-Tokoia	95.35	0
Deposit-Tongatu	0	11.88
Deposit-Tonia	0	20
Deposit-Toom	0	20
Deposit-Toom Ueanna	20	0
Deposit-Toone	290.7	0
Deposit-Toota	0	60
Deposit-Touia	20	0
Deposit-Tourism	0	76.6
Deposit-Truck	0	42
Deposit-Truck hire Rotima	45.8	0
Deposit-Truck hire Tabiang	20.3	0
Deposit-TTM	0	12
Deposit-Umantewenei	0	0
Deposit-Understated O/218950	100	0

Deposit-Understated O/305384-30	0.3	0
Deposit-Understated O/cash	85.5	0
Deposit-Ununiki	26.6	0
Deposit-Uomanbwebwe Cs	0	0
Deposit-Vodefone	0	670.5
Deposit-Waa n o	0	2500
Deposit-Wanikaie	125	0
Deposit-White Ribbon Day	8	0
Deposit-Wiinaba Str	764.5	0
Deposit-Winnaba Str	0	542
Deposit-Works	0	1150.45
Deposit-World Teachers day	0	249.1
Deposit-Yagona	0	12
Deposit-Youth	33.55	0
Imp-Mele Teemaia	0	0
Imprest-Akineti	820	0
Imprest-Amina	93.3	0
Imprest-Aruititi	7189.25	0
Imprest-Ataake	2294.4	0
Imprest-Auataake	224.3	0
Imprest-Bakarere	580.34	0
Imprest-Bonteman	4806	0
Imprest-Bwauro	0.1	0
Imprest-Denise Kumkee	0	10000
Imprest-Drake (IEC)	0	0
Imprest-Eimi Amon	39.25	0
Imprest-Eliza	2559.25	0
Imprest-Ereata	3518.95	0
Imprest-Iaira	200	0
Imprest-Ieremia	4259.35	0
Imprest-Ioota Taniera	25000	0
Imprest-Kabaran	0	50
Imprest-Kaiti	320.9	0

Imprest-Kaito Tuneke	0	408.45
Imprest-Kaitu	422	0
Imprest-Kamaki	0	345.2
Imprest-Kannaia	3000	0
Imprest-Kanta	1849.1	0
Imprest-Kaotitake	0	685.35
Imprest-Karuaki	350	0
Imprest-Kataua	13664	0
Imprest-Katuroroa	1080	0
Imprest-Katutu	3186.3	0
Imprest-Keeke	500	0
Imprest-Matang	200	0
Imprest-Mawanei	175	0
Imprest-Mayor Rotie	0	2900
Imprest-Mele Teemaia	2649.6	0
Imprest-Meleang	100	0
Imprest-Mimitong Kirata	1162.5	0
Imprest-Mwaaia	16.75	0
Imprest-Mwarion Metai	1366.5	0
Imprest-Neways	1830.3	0
Imprest-Reemi	21.2	0
Imprest-Retie	3000	0
Imprest-Riannaua	0	941.8
Imprest-Rine	1172	0
Imprest-Riteem	0	304
Imprest-Rotie	0	7879.77
Imprest-Ruuta	170	0
Imprest-Secretary	199.5	0
Imprest-Taku	263.1	0
Imprest-Tata	1339.05	0
Imprest-Tauanei	117.25	0
Imprest-Tearawa	3619.1	0
Imprest-Tebobora	449.1	0

Imprest-Tebotu	300	0
Imprest-Teeremwa	1243.85	0
Imprest-Teitai	0	1600
Imprest-Teitiaki	229.9	0
Imprest-Tekabuta	30	0
Imprest-Tekinene	625.2	0
Imprest-Tenanonaki	0	62.4
Imprest-Teribata	267.3	0
Imprest-Tetoo	78.35	0
Imprest-Tewareka	33.4	0
Imprest-Tiikai	8000	0
Imprest-Toara	100	0
Imprest-Toka	3	0
Imprest-Tokoia	110	0
Imprest-Toome	1194.55	0
Imprest-Toota	25	0
Loan-Anna	150	0
Loan-Anterea	0	75
Loan-Batio	357	0
Loan-Bauro	415.57	0
Loan-Beiatau	122.8	0
Loan-Benuaroa	150	0
Loan-Binoka	132.68	0
Loan-Etitoka	102.95	0
Loan-Euneke	409.1	0
Loan-Ioane	62	0
Loan-Kaatua	75.08	0
Loan-Kaiti	271.2	0
Loan-Kaitiroo	21	0
Loan-Kaito Tuneke	0	32.74
Loan-Kannaoia	256.95	0
Loan-Karaiti	0	2.36
Loan-Kateata	100	0

Loan-Kauaang.T	201.4199	0
Loan-Kauata	100	0
Loan-Kirata	211.8	0
Loan-Kobetaio	288	0
Loan-Koorati	0	114
Loan-Mangarita	107	0
Loan-Marewenteang	0	28.2
Loan-Mateti	4.8	0
Loan-Mawanei	7.2	0
Loan-Mikaere	0	75
Loan-Mwarei	0	7.2
Loan-Mwea	178.83	0
Loan-Ribwatia	499.5	0
Loan-Riketa	271.5	0
Loan-Ritie	521.6799	0
Loan-Robati	220	0
Loan-Rooti	445.55	0
Loan-Ruute	0	32.7
Loan-Taaia	226.7	0
Loan-Taam	28.48	0
Loan-Taara	358.27	0
Loan-Taarua	286.37	0
Loan-Taawa	40.5	0
Loan-Taburuea	24.6	0
Loan-Taeribwa	803.6	0
Loan-Takaria	80.53	0
Loan-Taku	644.89	0
Loan-Tanga	232.6	0
Loan-Tangimate	0	11.22
Loan-Tangira	0	75
Loan-Tarante	544.76	0
Loan-Teatao	200	0
Loan-Tebania	200	0

Loan-Tebiria	600.01	0
Loan-Tebotu	0	82
Loan-Tebounaba	1.11	0
Loan-Tebubuna	82.4	0
Loan-Teeteu	30.2	0
Loan-Teitai	648.91	0
Loan-Tekaria	0	20.53
Loan-Tekautu	178.5	0
Loan-Tenanonaki	1026.4	0
Loan-Tengarea	356	0
Loan-Teretia	150	0
Loan-Tereuea	2.05	0
Loan-Terewea	27.34	0
Loan-Teriata	29.1	0
Loan-Tetaake	125.25	0
Loan-Tetoki	172.8	0
Loan-Teunaia	206.8	0
Loan-Tevita	219.1	0
Loan-Tewareka	545.16	0
Loan-Tiikai	266	0
Loan-Tiimon	0	11
Loan-Tio	171	0
Loan-Tireuea	63.42	0
Loan-Tirikai	50	0
Loan-Tirouea	150	0
Loan-Toatoa	806.35	0
Loan-Tongatu	55.2	0
Loan-Toota	935.13	0
Loan-Tootene	151.71	0
Loan-Tuuti	400	0
Loan-Wineta	337.7	0
Loss-Ag Clerk Eimi .M	163	0
Loss-Akineti	0	0

Loss-Auataake	2749.68	0
Loss-CFC Akineti B	18212.85	0
Loss-Iekerua Tooma	864.57	0
Loss-Kaiti	3895.27	0
Loss-Kataua	57.16	0
Loss-Kiriira	7054.53	0
Loss-Overstated bank	2	0
Loss-Taabita Tekiraa	0	11.06
Loss-Taateri Boutu	1032.5	0
Loss-Teitai Rekau	190.7	0
Loss-Tenang	182.25	0
Loss-Tewareka	0	75.8
Loss-Tiaon	876.68	0
Loss-Tiema	0	181.24
Loss-Tiikai	284.26	0
Closing Cash	13,199.01	
Closing Bank	96,237.03	
Total	360,771.46	360,771.46



Nonouti Island Council Balance Sheet as at 31/12/20



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		96,237.03		
Cash on Hand		13,199.01		
Account Receivable	1	251,335.42	360,771.46	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				360,771.46
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	237,250.64	237,250.64	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				237,250.64
Net Asset				123,520.82
Equity				
Current Year Earning			34,071.68	
Historical Balancing			89,449.14	
Total Equity				123,520.82

Prepared by : LGD Internal Audit

Incomes as at 31/12/20

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1104	Roon te Kiba	6,583.00		
		1105	Roon te Kaibuke	410.00		
		1109	Mwane n tania	13,208.97		
					20,201.97	
1200	Raitienti	1201	Motoka/rebwerebwe	3,463.00		
		1202	Beba ni kabubuti	1,679.00		
		1203	Bwatika	172.00		
		1204	Kamea	110.00		
		1205	Titoe (retail and wholesale/Manufactory)	6,930.00		
		1206	Kaoti tamnei/Kabonakoan birim	250.00		
		1209	Kamanging(Liquor)	225.00		
		1211	Karikirake aika a nakonako(Ha)	658.00		
		1212	Tabo ni bwa(retail & wholesale)	1,840.00		
		1213	Botaki aika tauaki mwila	430.00		
		1214	Karikirake man te burawa(Baker)	415.00		
		1215	Karikirake aika uarereke	2,095.00		
		1219	Tangoan kaa/rebwerebwe	2,020.00		
		1220	Waa -Uowa/Booti aika tatango	210.00		
		1223	Bingko	50.00		
		1224	Te itabon(Agency)	630.00		
		1225	Boboti n Takataka	1,500.00		
		1226	Katangomwane	50.00		
		1227	Kabonakoan te ika	326.00		
		1237	Bobai n te kaibuke	350.00		
		1241	Nangkona	1,670.00		
		1256	Karikirake Aaro / Kaawa	960.00		
		1262	Tuutaara	75.00		
					26,108.00	
1300	Mane ni buoka	1301	Buoka man Tautaeka	217,073.08		
		1302	Buoka man Postal	500.00		
		1303	Onobwaian autin Tautaeka	35,735.05		
		1306	Te buoka ibukin baola ataein te	24,000.00		
		1309	Te buoka ibukin Council Lease	11,786.60		
					289,094.73	
1400	Rakan karinimwane	1402	Rakan Katangomwane	3,089.23		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
					3,089.23	
1500	Waaki ni lokinibwai	1501	Kabonakoan bwai	1,365.00		
		1504	Roon auti ni maeka	1,941.75		
		1505	Roon tikum n te auti ni irua	6,190.00		
		1506	Tangoan te kaa	4,046.90		
		1507	Kabonakoan te bwa	2,726.80		
		1508	Tangoan bwai ni makuri	60.00		
		1510	Tangoan ana tabo te Kauntira	426.00		
		1511	Internet	792.18		
		1512	Photocopier/Printer	1,155.00		
		1518	Bwain akawa/Hardware	1,470.51		
		1520	Workshop charges	318.00		
		1521	Kaotinakoaia kamea / beeki	1,301.30		
		1522	Katangomwane	66,833.57		
		1524	Kabonakoan ika/ice plant	15,811.96		
		1525	Tangoan mwaneaban te Kaunti	160.00		
		1526	Kabonakoan te kereboki	620.00		
		1532	Number plate	1,140.00		
		1537	Karaobwai man te timanti	395.00		
		1546	Tangoan te booti	1,949.50		
					108,703.47	
1600	Mane tabeua	1601	Mwane n raka	790.33		
		1602	Tuaa n te bowi	150.00		
					940.33	
1700	Karaii mwane	1701	Kaintabwi	9,830.26		
					9,830.26	
Total Income						457,967.99

Expenditures as at 31/12/20

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bakabai	2102	Te Mayor ao Kauntira	29,696.22		
		2103	Kauoman ni Kiraka	4,381.38		
		2104	Kauoman n Tia Mane	3,612.43		
		2108	Kabenta	3,267.86		
		2109	Turaiwa	6,157.37		
		2112	Kaubure	17,343.18		
		2113	Neeti ni kawa	21,325.32		
		2119	Mwakaeneke	2,839.08		
		2123	WIW	3,339.03		
		2127	Tia tararua te auti ni irua	2,616.12		
		2128	Tia tararua te marae	2,940.57		
		2130	Taan makuri n te kawai	14,983.14		
		2133	Tia uaereti	3,047.35		
		2135	Taan reirei ataei	24,530.90		
		2145	Tia kaitiaki	1,480.10		
		2159	Manatia n te hardware	3,370.21		
		2164	Boatman	1,746.99		
					146,677.25	
2200	Arauenti	2201	Kauntira	7,734.00		
		2202	Kaniwangan te Mayor	630.00		
		2203	Incentive Allowance	18,180.00		
		2206	Aoataim	703.00		
		2207	Primary Sch & JSS Committee	4,125.00		
		2208	Kometen Karikirake	70.00		
		2209	Bareka ao Mwaimwai	1,917.00		
		2210	Bonomwi	312.18		
		2211	Mwengabuaka	1,870.00		
		2216	Kometen Te Ukeuke	100.00		
		2221	Unimwaane	70.00		
		2224	Kometen Liquor Board	60.00		
		2229	Kometen Board of Survey	160.00		
		2235	CIP Komete	1,030.00		
					36,961.18	
2300	Kabutan te waki	2301	Mwamwananga	4,548.70		
		2302	Riitin Aaba	9,378.35		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te waki	2303	Bwai ni Mwakuri	587.00		
		2306	Uaereti & Tareboon	380.00		
		2307	Katanoata	390.30		
		2311	Kabomwi ni kain amwarake	120.00		
		2312	Rinerine	10,654.60		
		2313	Kainaomata	7,746.00		
		2316	Nikiran Tarau	3,140.40		
		2318	Boon te Bowi	111.90		
		2320	Dog/Pig Control	949.10		
		2322	Kairuaa	60.00		
		2326	Bwain te Aobiti	6,403.47		
		2329	Bao nako Atimakoro	6,472.50		
		2332	Support to Elderly Fund distribut ion	420.00		
		2333	Support to Copra Monitoring tr ansaction	120.00		
		2334	Buoka ana waaki te reiei	3,635.84		
		2336	Buoka ana waaki te tabo n ak aua	11,973.33		
		2337	Buoka ana waki te ununiki	658.30		
		2338	Buoka ana waaki te youth/Ain a	170.00		
		2339	Buoka ana waaki te onaoraki	357.00		
		2341	Buoka ana waaki te police & c ourt	870.30		
		2342	Butiraoi Kanuringa	880.20		
					70,027.29	
2400	Onobai	2403	Auti ni maeka	18,451.86		
		2404	Rest House	85.60		
		2408	Rebwerebwe/ Kaa	2,884.45		
		2408a	School trucks	4,793.75		
					26,215.66	
2700	Iokinibwai	2701	Bwain auti ni iruaa	2,757.75		
		2702	Bwaan bao ni mwamwananga	10,161.00		
		2703	Internet	2,100.00		
		2709	Katangomwane	63,665.00		
		2710	Atin Roo Mwaneaba Tarawa	6,660.00		
		2711	Hardware/bwain akawa	3,282.50		
		2714	Number plate	25.50		
		2720	Te Tabo ni Bwaa	6.00		
					88,657.75	
2800	Karaii mwane	2801	Kaintabwi	11,833.42		
		2803	Onobwain autin Tautaeka	39,707.86		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2800	Karaii mwane	2804	Birimwane nakon KilGA	1,000.00		
		2806	Te buoka ibukin te school truck	2,815.90		
					55,357.18	
Total Expenditure						423,896.31



Nonouti Island Council
Statement of Notes
For the Period 1/1/20 to 31/12/20



Note#	Account	Bot_Code	Amount \$	Total \$
1	Account Receivable			
	Advance-AMAK		92.00	
	Advance-ATL		100.00	
	Advance-Autukia & others		0.00	
	Advance-Aviation		75.00	
	Advance-Betero		8.50	
	Advance-Birikee		20.00	
	Advance-Buroo		60.00	
	Advance-C/supervisor		1,530.30	
	Advance-Canteen		650.00	
	Advance-Census		40.00	
	Advance-Civil Aviation		411.20	
	Advance-Clerk		80.00	
	Advance-Coral Sun		250.00	
	Advance-Education		1,104.50	
	Advance-Election		949.20	
	Advance-FTC		215.70	
	Advance-GEHS		8.50	
	Advance-Ilekerua Tooma		120.00	
	Advance-Kaateti		135.00	
	Advance-Kannaoia		5.00	
	Advance-KAP		875.60	
	Advance-Karuaki		8.50	
	Advance-Katiabwebwe		8.50	
	Advance-Kauntira		330.80	
	Advance-Kiri-EU		1,137.00	
	Advance-KIT		255.00	
	Advance-Koraubara		8.50	
	Advance-KPF		195.00	
	Advance-Labour		190.00	
	Advance-Maintenance		914.05	
	Advance-Maneaba project		40.56	
	Advance-Marebu		53.85	

Note#	Account	Bot_Code	Amount \$	Total \$
		Advance-Marii	135.00	
		Advance-Matangare	8.50	
		Advance-Mateta	8.50	
		Advance-Mauneta	20.00	
		Advance-Mautari	1,715.30	
		Advance-Mawanei	91.00	
		Advance-Mechanic	1,342.00	
		Advance-Medical	663.75	
		Advance-MHARD	2,460.00	
		Advance-Mimitong Kirata	100.00	
		Advance-MISA	207.75	
		Advance-Moataake	135.00	
		Advance-MOEL	218.35	
		Advance-Motorbike	12.00	
		Advance-MWYSA	2,190.00	
		Advance-Natua	20.00	
		Advance-Neemia	51.00	
		Advance-Neways	1,220.00	
		Advance-Postal Workers	1,006.62	
		Advance-Pre-School	500.00	
		Advance-Raimon T	139.00	
		Advance-Ranibiti	15.00	
		Advance-Rarube	1,506.00	
		Advance-Raubane	45.00	
		Advance-Ritang	36.00	
		Advance-Riving	8.50	
		Advance-Shipyard	7,000.00	
		Advance-Staff quarters	816.65	
		Advance-Statistic	40.00	
		Advance-Taam	10.00	
		Advance-Tairoa	8.50	
		Advance-Takabanei	8.50	
		Advance-Taouea	135.00	
		Advance-Tatireta	5.00	
		Advance-Tauanei	25.00	
		Advance-Tauroro	8.50	

Note#	Account	Bot_Code	Amount \$	Total \$
		Advance-Teannako	31.50	
		Advance-Teaorerei	5.00	
		Advance-Tebobora	500.00	
		Advance-Tebotu	40.75	
		Advance-Teitai Rekau	12.40	
		Advance-Teitei	8.50	
		Advance-Tekabuta	55.00	
		Advance-Teueke	5.00	
		Advance-Tewareka	37.95	
		Advance-Tiikai	65.00	
		Advance-Timoara & Others	0.00	
		Advance-Toabwa	8.50	
		Advance-Tokoia	595.00	
		Advance-Tourism	10,876.16	
		Advance-Urian	8.50	
		Advance-Works	190.00	
		Deposit-Agriculture	54.00	
		Deposit-Akineti	280.00	
		Deposit-Amweri	167.00	
		Deposit-Anterea	149.00	
		Deposit-ASW	526.10	
		Deposit-Auri Bwere	150.00	
		Deposit-Bakaine	40.00	
		Deposit-Beiatau	22.62	
		Deposit-CFO	219.50	
		Deposit-Councillors	2,996.37	
		Deposit-CRF	103.88	
		Deposit-Dancing	25.00	
		Deposit-Deposit te Buroo	1,500.00	
		Deposit-Domestic Violence	19.00	
		Deposit-Handicraft	54.50	
		Deposit-Kaetieti	30.00	
		Deposit-Kaiboboki	22.12	
		Deposit-Kannaoia	12.00	
		Deposit-Karu Marine	99.05	
		Deposit-Kerebok	2,000.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Deposit-KPC - Temotu	71.00	
		Deposit-KPC Matang	80.00	
		Deposit-KPC Rotima CS	693.50	
		Deposit-KPF repayment loan	150.83	
		Deposit-Lud	234.00	
		Deposit-Maateti	30.60	
		Deposit-Maurin te nano CS	637.00	
		Deposit-Mautari	1,312.40	
		Deposit-Medical	805.00	
		Deposit-Minfin	120.00	
		Deposit-Motorbike	190.00	
		Deposit-Mwaie	25.00	
		Deposit-Neways	85.00	
		Deposit-NISA	300.00	
		Deposit-O/Extension	7,378.00	
		Deposit-O/time Anterea	127.50	
		Deposit-O/time Katarake	67.00	
		Deposit-O/time Rotie	299.50	
		Deposit-O/time Tetaake	105.00	
		Deposit-O/time Tewareka	15.00	
		Deposit-Phone	16.45	
		Deposit-Policing Area	4.00	
		Deposit-Rainanoanga	629.05	
		Deposit-Rere	130.00	
		Deposit-Riitang	167.30	
		Deposit-Riki n Immakurata	13,075.25	
		Deposit-Salary Arrears	259.90	
		Deposit-Taaia	89.50	
		Deposit-Taam Cs	439.00	
		Deposit-Taara	80.00	
		Deposit-Taato	60.00	
		Deposit-Tauanei	380.00	
		Deposit-Te Runga	6,580.35	
		Deposit-Tebiria	65.12	
		Deposit-Tebotu	1,114.00	
		Deposit-Teburoo	250.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Deposit-Teewaa	20.00	
		Deposit-Tekoko	497.00	
		Deposit-Tenanonaki	19.00	
		Deposit-Tereirooti	660.04	
		Deposit-Tetaake	273.00	
		Deposit-Tetoa	110.26	
		Deposit-Tiikai	136.24	
		Deposit-Timon	39.00	
		Deposit-Tokoia	95.35	
		Deposit-Toom Ueanna	20.00	
		Deposit-Toone	290.70	
		Deposit-Touia	20.00	
		Deposit-Truck hire Rotima	45.80	
		Deposit-Truck hire Tabiang	20.30	
		Deposit-Understated O/218950	100.00	
		Deposit-Understated O/305384-30	0.30	
		Deposit-Understated O/cash	85.50	
		Deposit-Wanikaie	125.00	
		Deposit-Wiinaba Str	764.50	
		Deposit-Youth	33.55	
		Imprest-Akineti	820.00	
		Imprest-Amina	93.30	
		Imprest-Aruititi	7,189.25	
		Imprest-Ataake	2,294.40	
		Imprest-Auataake	224.30	
		Imprest-Bakarere	580.34	
		Imprest-Bonteman	4,806.00	
		Imprest-Bwauro	0.10	
		Imprest-Eimi Amon	39.25	
		Imprest-Eliza	2,559.25	
		Imprest-Ereata	3,518.95	
		Imprest-Iaira	200.00	
		Imprest-Ieremia	4,259.35	
		Imprest-Kaiti	320.90	
		Imprest-Kaitu	422.00	
		Imprest-Kannaoia	3,000.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imprest-Kanta	1,849.10	
		Imprest-Karuaki	350.00	
		Imprest-Kataua	13,664.00	
		Imprest-Katuroroa	1,080.00	
		Imprest-Katutu	3,186.30	
		Imprest-Keeke	500.00	
		Imprest-Matang	200.00	
		Imprest-Mawanei	175.00	
		Imprest-Mele Teemaia	2,649.60	
		Imprest-Meleang	100.00	
		Imprest-Mimitong Kirata	1,162.50	
		Imprest-Mwaaia	16.75	
		Imprest-Mwarion Metai	1,366.50	
		Imprest-Neways	1,830.30	
		Imprest-Reemi	21.20	
		Imprest-Retie	3,000.00	
		Imprest-Rine	1,172.00	
		Imprest-Secretary	199.50	
		Imprest-Taku	263.10	
		Imprest-Tata	1,339.05	
		Imprest-Tauanei	117.25	
		Imprest-Tearawa	3,619.10	
		Imprest-Tebobora	449.10	
		Imprest-Tebotu	300.00	
		Imprest-Teeremwa	1,243.85	
		Imprest-Teitiaki	229.90	
		Imprest-Tekabuta	30.00	
		Imprest-Tekinene	625.20	
		Imprest-Teribata	267.30	
		Imprest-Tetoea	78.35	
		Imprest-Tewareka	33.40	
		Imprest-Tiikai	8,000.00	
		Imprest-Toka	3.00	
		Imprest-Tokoia	110.00	
		Imprest-Toome	1,194.55	
		Imprest-Toota	25.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Loan-Anna	150.00	
		Loan-Batio	357.00	
		Loan-Bauro	415.57	
		Loan-Beiatau	122.80	
		Loan-Benuaroa	150.00	
		Loan-Binoka	132.68	
		Loan-Etitoka	102.95	
		Loan-Euneke	409.10	
		Loan-Ioane	62.00	
		Loan-Kaatua	75.08	
		Loan-Kaiti	271.20	
		Loan-Kaitiroo	21.00	
		Loan-Kannaoia	256.95	
		Loan-Kateata	100.00	
		Loan-Kauaang.T	201.42	
		Loan-Kauata	100.00	
		Loan-Kirata	211.80	
		Loan-Kobetaio	288.00	
		Loan-Mangarita	107.00	
		Loan-Mateti	4.80	
		Loan-Mawanei	7.20	
		Loan-Mwea	178.83	
		Loan-Ribwatia	499.50	
		Loan-Riketa	271.50	
		Loan-Ritie	521.68	
		Loan-Robati	220.00	
		Loan-Rooti	445.55	
		Loan-Taaia	226.70	
		Loan-Taam	28.48	
		Loan-Taara	358.27	
		Loan-Taarua	286.37	
		Loan-Taawa	40.50	
		Loan-Taburuea	24.60	
		Loan-Taeribwa	803.60	
		Loan-Takaria	80.53	
		Loan-Taku	644.89	

Note#	Account	Bot_Code	Amount \$	Total \$
		Loan-Tanga	232.60	
		Loan-Tarante	544.76	
		Loan-Teatao	200.00	
		Loan-Tebania	200.00	
		Loan-Tebiria	600.01	
		Loan-Tebounaba	1.11	
		Loan-Tebubuna	82.40	
		Loan-Teeteu	30.20	
		Loan-Teitai	648.91	
		Loan-Tekautu	178.50	
		Loan-Tenanonaki	1,026.40	
		Loan-Tengarea	356.00	
		Loan-Teretia	150.00	
		Loan-Tereuea	2.05	
		Loan-Terewea	27.34	
		Loan-Teriata	29.10	
		Loan-Tetaake	125.25	
		Loan-Tetoki	172.80	
		Loan-Teunaia	206.80	
		Loan-Tevita	219.10	
		Loan-Tewareka	545.16	
		Loan-Tiikai	266.00	
		Loan-Tio	171.00	
		Loan-Tireuea	63.42	
		Loan-Tirikai	50.00	
		Loan-Tirouea	150.00	
		Loan-Toatoa	806.35	
		Loan-Tongatu	55.20	
		Loan-Toota	935.13	
		Loan-Tootene	151.71	
		Loan-Tuuti	400.00	
		Loan-Wineta	337.70	
		Loss-Ag Clerk Eimi .M	163.00	
		Loss-Auataake	2,749.68	
		Loss-CFC Akineti B	18,212.85	
		Loss-lekerua Tooma	864.57	

Note#	Account	Bot_Code	Amount \$	Total \$
		Loss-Kaiti	3,895.27	
		Loss-Kataua	57.16	
		Loss-Kiriira	7,054.53	
		Loss-Overstated bank	2.00	
		Loss-Taateri Boutu	1,032.50	
		Loss-Teitai Rekau	190.70	
		Loss-Tenang	182.25	
		Loss-Tiaon	876.68	
		Loss-Tiikai	284.26	
		Deposit-Aoniba	0.00	
		Deposit-Bauro	0.00	
		Deposit-Beruneti	0.00	
		Deposit-Bruceha	0.00	
		Deposit-CM Autukia	0.00	
		Deposit-CM Tabiang	0.00	
		Deposit-Eera	0.00	
		Deposit-Fr Teabi	56.10	
		Deposit-GEHS	0.00	
		Deposit-Iakobo	0.00	
		Deposit-Ieremia	0.00	
		Deposit-Ioanna	0.00	
		Deposit-Iouera	0.00	
		Deposit-Kaatarake	26.00	
		Deposit-Kabomwii nte Tile	0.00	
		Deposit-Katakua	0.00	
		Deposit-Katikoa	0.00	
		Deposit-KUC Matang	0.00	
		Deposit-KUC RAK	0.00	
		Deposit-KUC Rotimwa	0.00	
		Deposit-KUC Temotu CS	0.00	
		Deposit-LDCF	0.00	
		Deposit-M/M	19.50	
		Deposit-Maaraki	0.00	
		Deposit-Mareko	0.00	
		Deposit-Mawete	0.00	
		Deposit-Motikia Kabaia	20.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Deposit-Mwaaia	0.00	
		Deposit-Mweretaka	0.00	
		Deposit-Nakiaro	0.00	
		Deposit-Naomi	0.00	
		Deposit-Naruai	200.00	
		Deposit-Nikiara	0.00	
		Deposit-OCS	0.00	
		Deposit-Raffle ticket	0.00	
		Deposit-Rauteti	0.00	
		Deposit-Rotima	0.00	
		Deposit-SIP	0.00	
		Deposit-Surplus Cash	108.06	
		Deposit-Taoatu	0.00	
		Deposit-Taraniteta	0.00	
		Deposit-Taubo	0.00	
		Deposit-Tauno	0.00	
		Deposit-Teachers day	0.00	
		Deposit-Tebuange	0.00	
		Deposit-Tekima	0.00	
		Deposit-Tenoaa	0.00	
		Deposit-Tentoa	0.00	
		Deposit-Teribwata	0.00	
		Deposit-Terikaaki	0.00	
		Deposit-Teroaa	0.00	
		Deposit-Tetongo Club	0.00	
		Deposit-Tiina	0.00	
		Deposit-Tokitebwa	0.00	
		Deposit-Umantewenei	0.00	
		Deposit-Ununiki	26.60	
		Deposit-Uomanbwebwe Cs	0.00	
		Deposit-White Ribbon Day	8.00	
		Imprest-Drake (IEC)	0.00	
		Imprest-loota Taniera	25,000.00	
		Imprest-Ruuta	170.00	
		Imprest-Toara	100.00	
				251,335.42

Note#	Account	Bot_Code	Amount \$	Total \$
2	Account Payable			
	Deposit-Cargo		686.70	
	Deposit-Independence		3,759.00	
	Deposit-Karatin		78.00	
	Deposit-Katarake		42.00	
	Deposit-NICA		226.62	
	Advance-Amweri		155.00	
	Advance-Beiatau		68.70	
	Advance-Benuaroa		150.00	
	Advance-Bitamoana		1.00	
	Advance-Bwaubwau		18.70	
	Advance-Causeway		1,231.80	
	Advance-Councillors		226.00	
	Advance-Eritebwa		35.55	
	Advance-Fish pond		294.89	
	Advance-Kaabeia		37.40	
	Advance-Kaiboboki		15.80	
	Advance-Kaiti		100.00	
	Advance-Katimeri		18.70	
	Advance-KNAO		425.00	
	Advance-MOH		222.95	
	Advance-MOU		205.00	
	Advance-Red Cross		94.00	
	Advance-Roboam		94.00	
	Advance-Solar		3.00	
	Advance-Taateri Boutu		175.65	
	Advance-Tebuue		35.75	
	Advance-Teea		20.00	
	Advance-Teiotiona		55.00	
	Advance-Tekautu		18.70	
	Advance-Terewea		18.70	
	Advance-Teunaia		18.70	
	Advance-Tiaon		56.10	
	Advance-Tokiauea		18.70	
	Advance-Toome		72.40	
	Deposit-A/c 261027-30		5,030.48	

Note#	Account	Bot_Code	Amount \$	Total \$
	Deposit-Agnes		3.00	
	Deposit-Agricola		400.00	
	Deposit-Airport		234.64	
	Deposit-Atatera		800.00	
	Deposit-ATHKL		415.10	
	Deposit-Aunete		1.88	
	Deposit-Aurakeia		15.00	
	Deposit-Ausaid		7,249.90	
	Deposit-AWS		626.25	
	Deposit-Bakauee		27.00	
	Deposit-Beiata		1.50	
	Deposit-Berenita Iao		1.86	
	Deposit-Bingko		5,880.07	
	Deposit-Boatman		735.35	
	Deposit-Bonnano Ununiki		1,612.80	
	Deposit-Buroo		2,000.00	
	Deposit-Butibooro		333.00	
	Deposit-Bwaraniko		855.00	
	Deposit-Bwaubwau		1.88	
	Deposit-Carpenter O/Time		2.00	
	Deposit-Causeway		7,461.90	
	Deposit-Contruction		3,020.68	
	Deposit-Councillors Recreation		21.00	
	Deposit-DBK		3,060.62	
	Deposit-Driver		16.00	
	Deposit-EBA (KPC matang)		380.00	
	Deposit-Education fund		4,540.54	
	Deposit-EFSP		706.20	
	Deposit-Election		2,312.40	
	Deposit-En Aurakeia		500.00	
	Deposit-Eritebwa		1.88	
	Deposit-Euneke		1.88	
	Deposit-F/A		359.13	
	Deposit-Fishing Guide		9,855.00	
	Deposit-Fly Shop Anglers		6,030.00	
	Deposit-Group		50.00	

Note#	Account	Bot_Code	Amount \$	Total \$
	Deposit-health day		480.00	
	Deposit-laira		19.50	
	Deposit-Interest on AGC		6,201.27	
	Deposit-Internet		1,121.75	
	Deposit-loane		39.88	
	Deposit-IYA		1,971.70	
	Deposit-Kaako		176.39	
	Deposit-Kaareti		55.00	
	Deposit-Kabeia		1.88	
	Deposit-Kabuaa		1.88	
	Deposit-Kaiti		33.26	
	Deposit-Kamaie		40.00	
	Deposit-Karatin Truck		184.00	
	Deposit-Karetita		1.86	
	Deposit-Katimeri		2.82	
	Deposit-Kauaata		1.88	
	Deposit-Kirata		13.50	
	Deposit-Kiri EU		880.00	
	Deposit-Kiriwatsan		239.40	
	Deposit-KOLFAWP		3,591.50	
	Deposit-KPC		1,037.00	
	Deposit-KPC - Temanoku		62.00	
	Deposit-Land lease		11,809.65	
	Deposit-Lavalava		25.00	
	Deposit-M.V Moomi		15,106.85	
	Deposit-Maata		1.88	
	Deposit-Maintenance		17,242.00	
	Deposit-Mangarita		1.86	
	Deposit-Mantaake		1.88	
	Deposit-Marewea		840.00	
	Deposit-Marewen Buota		200.00	
	Deposit-Marewen Non		64.60	
	Deposit-Marewen Routa CS		1.40	
	Deposit-Mataburo		166.95	
	Deposit-Matang		40.00	
	Deposit-Maurintenano		5,346.30	

Note#	Account	Bot_Code	Amount \$	Total \$
	Deposit-Mauteka		280.00	
	Deposit-Mawanei		50.00	
	Deposit-Meal allowance		40.00	
	Deposit-MIA		80.01	
	Deposit-Mikaere		31.16	
	Deposit-Mimitong Kirata		40.00	
	Deposit-Ministry of Education		2,100.00	
	Deposit-Ministry of Health		7,167.71	
	Deposit-MISA		252.80	
	Deposit-Mixer		75.00	
	Deposit-Moata		4.00	
	Deposit-MOE		5,536.80	
	Deposit-Motika K		20.00	
	Deposit-Motorman		48.00	
	Deposit-Naama		1.88	
	Deposit-Narua K		200.00	
	Deposit-Nei Temwanuu Community		100.00	
	Deposit-O/time Atarake		50.00	
	Deposit-O/time Baketi		6.00	
	Deposit-O/time Benuaroa		6.00	
	Deposit-O/time Kirata		59.00	
	Deposit-O/time Riitang		169.30	
	Deposit-O/time Taaia		79.90	
	Deposit-O/time Taam		10.00	
	Deposit-O/time Tebotu		1,279.20	
	Deposit-O/time Tiimon		97.50	
	Deposit-O/time Tokitebwa		4.00	
	Deposit-O/time Toone		130.00	
	Deposit-O/time Toromon		8.00	
	Deposit-OB		1,962.00	
	Deposit-Overstated O/Cash		0.04	
	Deposit-Overtime		1,078.40	
	Deposit-Overtime Deposit July		168.00	
	Deposit-Parich truck		35.00	
	Deposit-Pauline		40.00	
	Deposit-Pre-School		2,880.20	

Note#	Account	Bot_Code	Amount \$	Total \$
		Deposit-Raffle ticket	160.00	
		Deposit-Rairanoanga	2,088.70	
		Deposit-Ribwatia	1.86	
		Deposit-Riketa	1.88	
		Deposit-Riki	13,075.25	
		Deposit-Robwati	81.88	
		Deposit-Rooti	1.86	
		Deposit-Rotie	493.00	
		Deposit-Runga	3,463.49	
		Deposit-Runway Maintenance	1,625.80	
		Deposit-Sea-Cucumber	9,021.40	
		Deposit-Silky Teng	12.00	
		Deposit-Solar	1,587.75	
		Deposit-Surplus Akineti	0.07	
		Deposit-Surplus Kaiti	38.03	
		Deposit-Sword	130.00	
		Deposit-Taanga	1.86	
		Deposit-Taateraka	7.00	
		Deposit-Table Tennis	41.20	
		Deposit-Taeribwa	3.76	
		Deposit-Taku	24.00	
		Deposit-Tamaroa	108.00	
		Deposit-Tangira	1.88	
		Deposit-Tania	1.88	
		Deposit-Taumeruru	196.88	
		Deposit-Taunga	10.00	
		Deposit-Tawaia	10.00	
		Deposit-Te Uekera	70.45	
		Deposit-Teabi	56.10	
		Deposit-Teborou	0.94	
		Deposit-Tebwao	0.94	
		Deposit-Teimwarane	4.00	
		Deposit-Teinai	1.88	
		Deposit-Teitirua	1.86	
		Deposit-Tekabuta	30.00	
		Deposit-Tekarawa	2.00	

Note#	Account	Bot_Code	Amount \$	Total \$
	Deposit-Tekautu		1.88	
	Deposit-Tekitaake		140.00	
	Deposit-Temarewe		1.86	
	Deposit-Temera		427.50	
	Deposit-Temotu		71.00	
	Deposit-Tennis Court		1,372.50	
	Deposit-Tentaam CS		765.00	
	Deposit-Teretia		759.26	
	Deposit-Teririeren Atanikarawa		600.30	
	Deposit-Terunga		3,716.50	
	Deposit-Tetoki		1.88	
	Deposit-Teuabu North		250.00	
	Deposit-Teuabu South		1,000.00	
	Deposit-Teweia		3.00	
	Deposit-Tiaon		1.88	
	Deposit-Timoara		10.00	
	Deposit-Toanrenga		1.86	
	Deposit-Tokiauea		1.88	
	Deposit-Tokobea		70.00	
	Deposit-Tongatu		11.88	
	Deposit-Tonia		20.00	
	Deposit-Toom		20.00	
	Deposit-Toota		60.00	
	Deposit-Tourism		76.60	
	Deposit-Truck		42.00	
	Deposit-TTM		12.00	
	Deposit-Vodafone		670.50	
	Deposit-Waa n o		2,500.00	
	Deposit-Winnaba Str		542.00	
	Deposit-Works		1,150.45	
	Deposit-World Teachers day		249.10	
	Deposit-Yagona		12.00	
	Imprest-Denise Kumkee		10,000.00	
	Imprest-Kabaran		50.00	
	Imprest-Kaito Tuneke		408.45	
	Imprest-Kamaki		345.20	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imprest-Kaotitaake	685.35	
		Imprest-Mayor Rotie	2,900.00	
		Imprest-Riannaua	941.80	
		Imprest-Riteem	304.00	
		Imprest-Rotie	7,879.77	
		Imprest-Teitai	1,600.00	
		Imprest-Tenanonaki	62.40	
		Loan-Anterea	75.00	
		Loan-Kaito Tuneke	32.74	
		Loan-Karaiti	2.36	
		Loan-Koorati	114.00	
		Loan-Marewenteang	28.20	
		Loan-Mikaere	75.00	
		Loan-Mwarei	7.20	
		Loan-Ruute	32.70	
		Loan-Tangimate	11.22	
		Loan-Tangira	75.00	
		Loan-Tebotu	82.00	
		Loan-Tekaria	20.53	
		Loan-Tiimon	11.00	
		Loss-Taabita Tekiraa	11.06	
		Loss-Tewareka	75.80	
		Loss-Tiema	181.24	
				237,250.64

Prepared by : LGD Internal Audit



Nonouti Island Council Accumulative Trial Balance As at 31/12/20



				Debit	Credit
Surplus brought forward 01-Jan-2020					89,449.14
Codes	Details	Estimate	Amount	Debit	Credit
1100	Angabwai				
1103	Angabwai n rabwata	645.00	0	0	0
1104	Roon te Kiba	6,000.00	6583	0	6583
1105	Roon te Kaibuke	100.00	410	0	410
1108	Roon kanakobwai ika/mautari	100.00	0	0	0
1109	Mwane n tania	7,000.00	13208.9692	0	13208.9692
1200	Raitienti				
1201	Motoka/rebwerebwe	2,230.00	3463	0	3463
1202	Beba ni kabubuti	1,000.00	1679	0	1679
1203	Bwatika	240.00	172	0	172
1204	Kamea	270.00	110	0	110
1205	Titoa (retail and wholesale/Manufaturer)	8,340.00	6930	0	6930
1206	Kaoti tamnei/Kabonakoan birim	150.00	250	0	250
1208	Kaokioki	50.00	0	0	0
1209	Kamanging(Liqour)	150.00	225	0	225
1210	Auti ni irua/Auti aika tatangoaki	100.00	0	0	0
1211	Karikirake aika a nakonako(Hawker)	500.00	658	0	658
1212	Tabo ni bwa(retail & wholesale)	2,180.00	1840	0	1840
1213	Botaki aika tauaki mwii	350.00	430	0	430
1214	Karikirake man te burawa(Bakery)	1,080.00	415	0	415
1215	Karikirake aika uarereke	2,500.40	2095	0	2095
1216	Taan Kateitei	100.00	0	0	0
1219	Tangoan kaa/rebwerebwe	1,749.90	2020	0	2020
1220	Waa -Uowa/Booti aika tatangoaki	240.00	210	0	210
1221	Internet	50.00	0	0	0
1223	Bingko	100.00	50	0	50
1224	Te itabon(Agency)	600.00	630	0	630
1225	Boboti n Takataka	350.00	1500	0	1500
1226	Katangomwane	50.00	50	0	50
1227	Kabonakoan te ika	250.00	326	0	326
1237	Bobai n te kaibuke	500.00	350	0	350
1241	Nangkona	1,200.00	1670	0	1670
1244	Tour Guide	30.00	0	0	0
1256	Karikirake Aaro / Kaawa	450.00	960	0	960

Codes	Details	Estimate	Amount	Debit	Credit
1259	Botaki ni Mwaiee	50.00	0	0	0
1260	Bwai ni Kiribati	60.00	0	0	0
1262	Tuutaara	150.00	75	0	75
1263	Roon te Learn	100.00	0	0	0
1300	Mane ni buoka				
1301	Buoka man Tautaeka	143,219.08	217073.08	0	217073.08
1302	Buoka man Postal	1,000.00	500	0	500
1303	Onobwaian autin Tautaeka	44,500.00	35735.05	0	35735.05
1304	Loan DBK	24,000.00	0	0	0
1306	Te buoka ibukin baolia ataein te reirei	24,000.00	24000	0	24000
1307	Te buoka ibukin te taarau n te KPF	0.00	0	0	0
1308	Te buoka ibukin te incentive allowance	0.00	0	0	0
1309	Te buoka ibukin Council Lease	9,365.00	11786.6	0	11786.6
1400	Rakan karinimwane				
1401	Boki ni mwane/IBD	100.00	0	0	0
1402	Rakan Katangomwane	3,000.00	3089.23	0	3089.23
1500	Waaki ni lokinibwai				
1501	Kabonakoan bwai	500.00	1365	0	1365
1504	Roon auti ni maeka	2,080.00	1941.75	0	1941.75
1505	Roon tikum n te auti ni irua	19,000.00	6190	0	6190
1505c	Karinbwai Icebox	500.00	0	0	0
1506	Tangoan te kaa	5,000.00	4046.9	0	4046.9
1506a	School trucks	0.00	0	0	0
1507	Kabonakoan te bwa	2,200.00	2726.8	0	2726.8
1508	Tangoan bwai ni makuri	200.00	60	0	60
1509	Tangoan te rebwerebwe	100.00	0	0	0
1510	Tangoan ana tabo te Kauntira	500.00	426	0	426
1511	Internet	6,000.00	792.18	0	792.18
1512	Photocopier/Printer	830.00	1155	0	1155
1513	Atin Roo Mwaneaba Tarawa	6,000.00	0	0	0
1518	Bwain akawa/Hardware	7,000.00	1470.51	0	1470.51
1520	Workshop charges	350.00	318	0	318
1521	Kaotinakoaia kamea / beeki	500.00	1301.3	0	1301.3
1522	Katangomwane	30,000.00	66833.5695	0	66833.5695
1523	Bingko	2,500.00	0	0	0
1524	Kabonakoan ika/ice plant	22,000.00	15811.9599	0	15811.9599
1525	Tangoan mwaneaban te Kauntira	150.00	160	0	160
1526	Kabonakoan te kereboki	0.00	620	0	620
1527	Kabonakoan bwai ni Kiribati	0.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
1529	Karaobwai man te kai (Joinery)	1,500.00	0	0	0
1532	Number plate	550.00	1140	0	1140
1534	Komitin tarebon	50.00	0	0	0
1537	Karaobwai man te timanti	100.00	395	0	395
1544	Milkfish	0.00	0	0	0
1545	Kabonakoan Uanikai	100.00	0	0	0
1546	Tangoan te booti	3,500.00	1949.5	0	1949.5
1600	Mane tabeua				
1601	Mwane n raka	100.00	790.33	0	790.33
1602	Tuaa n te bowi	150.00	150	0	150
1700	Karaii mwane				
1701	Kaintabwi	8,736.53	9830.2596	0	9830.2596
2100	Bakabai				
2102	Te Mayor ao Kauntira	32,326.00	29696.22	29696.22	0
2103	Kauoman ni Kiraka	3,387.00	4381.3797	4381.3797	0
2104	Kauoman n Tia Mane	0.00	3612.43	3612.43	0
2106	Tia Taibi	0.00	0	0	0
2108	Kabenta	2,659.00	3267.8599	3267.8599	0
2109	Turaiwa	4,954.00	6157.3699	6157.3699	0
2112	Kaubure	15,340.00	17343.1799	17343.1799	0
2113	Neeti ni kawa	16,900.00	21325.32	21325.32	0
2114	Sanitarian (karao boo)	0.00	0	0	0
2115	ICW	0.00	0	0	0
2119	Mwakaeneke	2,763.00	2839.0799	2839.0799	0
2123	WIW	2,659.00	3339.03	3339.03	0
2127	Tia tararua te auti ni irua	2,451.00	2616.1199	2616.1199	0
2128	Tia tararua te marae	2,451.00	2940.57	2940.57	0
2130	Taan makuri n te kawai	12,168.00	14983.14	14983.14	0
2131	Metintia	0.00	0	0	0
2133	Tia uaereti	2,451.00	3047.3497	3047.3497	0
2135	Taan reirei ataei	7,488.00	24530.9	24530.9	0
2139	Tia rikoriko	0.00	0	0	0
2145	Tia kaitiaki	1,352.00	1480.1	1480.1	0
2148	Uatiman	0.00	0	0	0
2159	Manatia n te hardware	2,763.00	3370.2099	3370.2099	0
2160	Manatia Mautari	3,023.00	0	0	0
2161	Kauoman Manatia Mautari	0.00	0	0	0
2164	Boatman	1,352.00	1746.99	1746.99	0
2200	Arauenti				

Codes	Details	Estimate	Amount	Debit	Credit
2201	Kauntira	8,720.00	7734	7734	0
2202	Kaniwangan te Mayor	840.00	630	630	0
2203	Incentive Allowance	18,180.00	18180	18180	0
2204	Wages	500.00	0	0	0
2206	Aoataim	660.00	703	703	0
2207	Primary Sch & JSS Committee	3,500.00	4125	4125	0
2208	Kometen Karikirake	390.00	70	70	0
2209	Bareka ao Mwaimwai	500.00	1917	1917	0
2210	Bonomwi	1,750.00	312.18	312.18	0
2211	Mwengabuaka	490.00	1870	1870	0
2216	Kometen Te Ukeuke	240.00	100	100	0
2220	Kometen Te Mwane	400.00	0	0	0
2221	Unimwaane	1,200.00	70	70	0
2224	Kometen Liquor Board	120.00	60	60	0
2229	Kometen Board of Survey	120.00	160	160	0
2230	Disaster Committee	480.00	0	0	0
2234	Mwane ni Kakerikaki	0.00	0	0	0
2235	CIP Komete	1,040.00	1030	1030	0
2236	Kometen te kaa	0.00	0	0	0
2237	Kometen te Onobwai	240.00	0	0	0
2238	In house training	1,000.00	0	0	0

2300 Kabutan te waki

2301	Mwamwananga	2,000.00	4548.7	4548.7	0
2302	Riitin Aaba	9,365.00	9378.35	9378.35	0
2303	Bwai ni Mwakuri	5,000.00	587	587	0
2306	Uaereti & Tareboon	500.00	380	380	0
2307	Katanoata	600.00	390.3	390.3	0
2308	Buraeki ao Kaboraoi	500.00	0	0	0
2311	Kabomwi ni kain amwarake	100.00	120	120	0
2312	Rinerine	4,000.00	10654.6	10654.6	0
2313	Kainaomata	1,000.00	7746	7746	0
2315	Buoka nakon Botaki	300.00	0	0	0
2316	Nikiran Tarau	2,000.00	3140.4	3140.4	0
2318	Boon te Bowi	100.00	111.9	111.9	0
2320	Dog/Pig Control	499.80	949.1	949.1	0
2322	Kairuaa	300.00	60	60	0
2326	Bwain te Aobiti	1,526.00	6403.47	6403.47	0
2329	Bao nako Atimakoro	4,322.00	6472.5	6472.5	0
2330	Bwain Te Runga	1,000.00	0	0	0
2332	Support to Elderly Fund distribution	1,200.00	420	420	0

Codes	Details	Estimate	Amount	Debit	Credit
2333	Support to Copra Monitoring transport	0.00	120	120	0
2334	Buoka ana waaki te reiei	3,000.00	3635.84	3635.84	0
2335	Buoka ana waaki te ran	1,250.00	0	0	0
2336	Buoka ana waaki te tabo n akawa	1,000.00	11973.3299	11973.3299	0
2337	Buoka ana waki te ununiki	1,000.00	658.3	658.3	0
2338	Buoka ana waaki te youth/Aine	1,000.00	170	170	0
2339	Buoka ana waaki te onaoraki	1,000.00	357	357	0
2340	Open day Kauntira	0.00	0	0	0
2341	Buoka ana waaki te police & court	500.00	870.3	870.3	0
2342	Butiraoi Kanuringa	2,000.00	880.2	880.2	0
2400	Onobai				
2402	Aobiti	1,000.00	0	0	0
2403	Auti ni maeka	22,041.08	18451.86	18451.86	0
2404	Rest House	2,000.00	85.6	85.6	0
2406	Autin te Marae	1,000.00	0	0	0
2407	Mwaneaba	400.00	0	0	0
2408	Rebwerebwe/ Kaa	2,000.00	2884.45	2884.45	0
2408a	School trucks	10,000.00	4793.75	4793.75	0
2410	Kawai/Kotiweei	4,100.00	0	0	0
2700	Iokinibwai				
2701	Bwain auti ni iruaa	4,000.00	2757.75	2757.75	0
2702	Bwaan bao ni mwamwananga	2,000.00	10161	10161	0
2703	Internet	5,004.00	2100	2100	0
2704	Bingo	2,000.00	0	0	0
2706	Mautari	6,000.00	0	0	0
2709	Katangomwane	30,000.00	63665	63665	0
2710	Atin Roo Mwaneaba Tarawa	5,000.00	6660	6660	0
2711	Hardware/bwain akawa	6,000.00	3282.5	3282.5	0
2714	Number plate	500.00	25.5	25.5	0
2717	Kereboki	0.00	0	0	0
2718	Aia centre aine	400.00	0	0	0
2720	Te Tabo ni Bwaa	400.00	6	6	0
2721	Karaobwai man te kai	1,000.00	0	0	0
2800	Karaii mwane				
2801	Kaintabwi	17,473.05	11833.42	11833.42	0
2802	School trucks birimwane	0.00	0	0	0
2803	Onobwain autin Tautaeka	44,500.00	39707.86	39707.86	0
2804	Birimwane nakon KiLGA	1,000.00	1000	1000	0
2805	Kabwara tarau DBK	24,000.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
2806	Te buoka ibukin te school trucks	14,000.00	2815.9	2815.9	0
2806a	Te bwakabwai ao te overtime	0.00	0	0	0
2806b	Bwaan taian school trucks	0.00	0	0	0
Below the Line					
	Advance-AMAK	0.00	92	92	0
	Advance-Amweri	0.00	-155	0	155
	Advance-ATL	0.00	100	100	0
	Advance-Autukia & others	0.00	0	0	0
	Advance-Aviation	0.00	75	75	0
	Advance-Beiatou	0.00	-68.7	0	68.7
	Advance-Benuarua	0.00	-150	0	150
	Advance-Betero	0.00	8.5	8.5	0
	Advance-Birikee	0.00	20	20	0
	Advance-Bitamoana	0.00	-1	0	1
	Advance-Buroo	0.00	60	60	0
	Advance-Bwaubwau	0.00	-18.7	0	18.7
	Advance-C/supervisor	0.00	1530.3	1530.3	0
	Advance-Canteen	0.00	650	650	0
	Advance-Causeway	0.00	-1231.8	0	1231.8
	Advance-Census	0.00	40	40	0
	Advance-Civil Aviation	0.00	411.2	411.2	0
	Advance-Clerk	0.00	80	80	0
	Advance-Coral Sun	0.00	250	250	0
	Advance-Councillors	0.00	-226	0	226
	Advance-Education	0.00	1104.5	1104.5	0
	Advance-Election	0.00	949.2	949.2	0
	Advance-Eritebwa	0.00	-35.55	0	35.55
	Advance-Fish pond	0.00	-294.89	0	294.89
	Advance-FTC	0.00	215.7	215.7	0
	Advance-GEHS	0.00	8.5	8.5	0
	Advance-Iekerua Tooma	0.00	120	120	0
	Advance-Kaabeia	0.00	-37.4	0	37.4
	Advance-Kaateti	0.00	135	135	0
	Advance-Kaiboboki	0.00	-15.8	0	15.8
	Advance-Kaiti	0.00	-100	0	100
	Advance-Kannaoia	0.00	5	5	0
	Advance-KAP	0.00	875.6	875.6	0
	Advance-Karuaki	0.00	8.5	8.5	0
	Advance-Katiabwebwe	0.00	8.5	8.5	0
	Advance-Katimeri	0.00	-18.7	0	18.7

Codes	Details	Estimate	Amount	Debit	Credit
	Advance-Kauntira	0.00	330.8	330.8	0
	Advance-Kiri-EU	0.00	1137	1137	0
	Advance-KIT	0.00	255	255	0
	Advance-KNAO	0.00	-425	0	425
	Advance-Koraubara	0.00	8.5	8.5	0
	Advance-KPF	0.00	195	195	0
	Advance-Labour	0.00	190	190	0
	Advance-Maintenance	0.00	914.05	914.05	0
	Advance-Maneaba project	0.00	40.56	40.56	0
	Advance-Marebu	0.00	53.85	53.85	0
	Advance-Marii	0.00	135	135	0
	Advance-Matangare	0.00	8.5	8.5	0
	Advance-Mateta	0.00	8.5	8.5	0
	Advance-Mauneta	0.00	20	20	0
	Advance-Mautari	0.00	1715.3	1715.3	0
	Advance-Mawanei	0.00	91	91	0
	Advance-Mechanic	0.00	1342	1342	0
	Advance-Medical	0.00	663.75	663.75	0
	Advance-MHARD	0.00	2460	2460	0
	Advance-Mimitong Kirata	0.00	100	100	0
	Advance-MISA	0.00	207.75	207.75	0
	Advance-Mootaaake	0.00	135	135	0
	Advance-MOEL	0.00	218.35	218.35	0
	Advance-MOH	0.00	-222.95	0	222.95
	Advance-Motorbike	0.00	12	12	0
	Advance-MOU	0.00	-205	0	205
	Advance-MWYSA	0.00	2190	2190	0
	Advance-Natua	0.00	20	20	0
	Advance-Neemia	0.00	51	51	0
	Advance-Neways	0.00	1220	1220	0
	Advance-Postal Workers	0.00	1006.62	1006.62	0
	Advance-Pre-School	0.00	500	500	0
	Advance-Raimon T	0.00	139	139	0
	Advance-Ranibiti	0.00	15	15	0
	Advance-Rarube	0.00	1506	1506	0
	Advance-Raubane	0.00	45	45	0
	Advance-Red Cross	0.00	-94	0	94
	Advance-Ritang	0.00	36	36	0
	Advance-Riving	0.00	8.5	8.5	0
	Advance-Roboam	0.00	-94	0	94

Codes	Details	Estimate	Amount	Debit	Credit
	Advance-Shipyard	0.00	7000	7000	0
	Advance-Solar	0.00	-3	0	3
	Advance-Staff quarters	0.00	816.65	816.65	0
	Advance-Statistic	0.00	40	40	0
	Advance-Taam	0.00	10	10	0
	Advance-Taateri Boutu	0.00	-175.65	0	175.65
	Advance-Tairoa	0.00	8.5	8.5	0
	Advance-Takabanei	0.00	8.5	8.5	0
	Advance-Taouea	0.00	135	135	0
	Advance-Tatireta	0.00	5	5	0
	Advance-Tauanei	0.00	25	25	0
	Advance-Tauroro	0.00	8.5	8.5	0
	Advance-Teannako	0.00	31.5	31.5	0
	Advance-Teaorerei	0.00	5	5	0
	Advance-Tebobora	0.00	500	500	0
	Advance-Tebotu	0.00	40.75	40.75	0
	Advance-Tebuae	0.00	-35.75	0	35.75
	Advance-Teea	0.00	-20	0	20
	Advance-Teiotiona	0.00	-55	0	55
	Advance-Teitai Rekau	0.00	12.4	12.4	0
	Advance-Teitei	0.00	8.5	8.5	0
	Advance-Tekabuta	0.00	55	55	0
	Advance-Tekautu	0.00	-18.7	0	18.7
	Advance-Terewea	0.00	-18.7	0	18.7
	Advance-Teueke	0.00	5	5	0
	Advance-Teunaia	0.00	-18.7	0	18.7
	Advance-Tewareka	0.00	37.95	37.95	0
	Advance-Tiaon	0.00	-56.1	0	56.1
	Advance-Tiikai	0.00	65	65	0
	Advance-Timoara & Others	0.00	0	0	0
	Advance-Toabwa	0.00	8.5	8.5	0
	Advance-Tokiauea	0.00	-18.7	0	18.7
	Advance-Tokoia	0.00	595	595	0
	Advance-Toome	0.00	-72.4	0	72.4
	Advance-Tourism	0.00	10876.16	10876.16	0
	Advance-Urian	0.00	8.5	8.5	0
	Advance-Works	0.00	190	190	0
	Adv-CPPL	0.00	0	0	0
	Adv-taanmoti	0.00	0	0	0
	Deposit-A/c 261027-30	0.00	-5030.4799	0	5030.4799

Codes	Details	Estimate	Amount	Debit	Credit
	Deposit-Agnes	0.00	-3	0	3
	Deposit-Agricola	0.00	-400	0	400
	Deposit-Agriculture	0.00	54	54	0
	Deposit-Airport	0.00	-234.64	0	234.64
	Deposit-Akineti	0.00	280	280	0
	Deposit-Amweri	0.00	167	167	0
	Deposit-Anterea	0.00	149	149	0
	Deposit-Aoniba	0.00	0	0	0
	Deposit-ASW	0.00	526.1	526.1	0
	Deposit-Atatera	0.00	-800	0	800
	Deposit-ATHKL	0.00	-415.1	0	415.1
	Deposit-Aunete	0.00	-1.88	0	1.88
	Deposit-Aurakeia	0.00	-15	0	15
	Deposit-Auri Bwere	0.00	150	150	0
	Deposit-Ausaid	0.00	-7249.9	0	7249.9
	Deposit-AWS	0.00	-626.25	0	626.25
	Deposit-Bakaine	0.00	40	40	0
	Deposit-Bakauee	0.00	-27	0	27
	Deposit-Bauro	0.00	0	0	0
	Deposit-Beiata	0.00	-1.5	0	1.5
	Deposit-Beiatau	0.00	22.62	22.62	0
	Deposit-Berenita lao	0.00	-1.86	0	1.86
	Deposit-Beruneti	0.00	0	0	0
	Deposit-Bingko	0.00	-5880.07	0	5880.07
	Deposit-Boatman	0.00	-735.35	0	735.35
	Deposit-Bonnano Ununiki	0.00	-1612.8	0	1612.8
	Deposit-Bruceha	0.00	0	0	0
	Deposit-Buroo	0.00	-2000	0	2000
	Deposit-Butibooro	0.00	-333	0	333
	Deposit-Bwaraniko	0.00	-855	0	855
	Deposit-Bwaubwau	0.00	-1.88	0	1.88
	Deposit-Cargo	0.00	-686.7	0	686.7
	Deposit-Carpenter O/Time	0.00	-2	0	2
	Deposit-Causeway	0.00	-7461.9	0	7461.9
	Deposit-CFO	0.00	219.5	219.5	0
	Deposit-CM Autukia	0.00	0	0	0
	Deposit-CM Tabiang	0.00	0	0	0
	Deposit-Contruction	0.00	-3020.68	0	3020.68
	Deposit-Councillors	0.00	2996.37	2996.37	0
	Deposit-Councillors Recreation	0.00	-21	0	21

Codes	Details	Estimate	Amount	Debit	Credit
	Deposit-CRF	0.00	103.88	103.88	0
	Deposit-Dancing	0.00	25	25	0
	Deposit-DBK	0.00	-3060.62	0	3060.62
	Deposit-Deposit te Buroo	0.00	1500	1500	0
	Deposit-Domestic Violence	0.00	19	19	0
	Deposit-Driver	0.00	-16	0	16
	Deposit-EBA (KPC matang)	0.00	-380	0	380
	Deposit-Education fund	0.00	-4540.54	0	4540.54
	Deposit-Eera	0.00	0	0	0
	Deposit-EFSP	0.00	-706.2	0	706.2
	Deposit-Election	0.00	-2312.4	0	2312.4
	Deposit-En Aurakeia	0.00	-500	0	500
	Deposit-Eritebwa	0.00	-1.88	0	1.88
	Deposit-Euneke	0.00	-1.88	0	1.88
	Deposit-F/A	0.00	-359.13	0	359.13
	Deposit-Fishing Guide	0.00	-9855	0	9855
	Deposit-Fly Shop Anglers	0.00	-6030	0	6030
	Deposit-Fr Teabi	0.00	56.1	56.1	0
	Deposit-GEHS	0.00	0	0	0
	Deposit-Group	0.00	-50	0	50
	Deposit-Handicraft	0.00	54.5	54.5	0
	Deposit-health day	0.00	-480	0	480
	Deposit-laira	0.00	-19.5	0	19.5
	Deposit-lakobo	0.00	0	0	0
	Deposit-Ileremia	0.00	0	0	0
	Deposit-Independence	0.00	-3759	0	3759
	Deposit-Interest on AGC	0.00	-6201.27	0	6201.27
	Deposit-Internet	0.00	-1121.75	0	1121.75
	Deposit-loane	0.00	-39.88	0	39.88
	Deposit-loanna	0.00	0	0	0
	Deposit-louera	0.00	0	0	0
	Deposit-IYA	0.00	-1971.7	0	1971.7
	Deposit-Kaako	0.00	-176.39	0	176.39
	Deposit-Kaareti	0.00	-55	0	55
	Deposit-Kaatarake	0.00	26	26	0
	Deposit-Kabeia	0.00	-1.88	0	1.88
	Deposit-Kabomwii nte Tile	0.00	0	0	0
	Deposit-Kabuua	0.00	-1.88	0	1.88
	Deposit-Kaetieti	0.00	30	30	0
	Deposit-Kaiboboki	0.00	22.12	22.12	0

Codes	Details	Estimate	Amount	Debit	Credit
	Deposit-Kaiti	0.00	-33.26	0	33.26
	Deposit-Kamaie	0.00	-40	0	40
	Deposit-Kannaoia	0.00	12	12	0
	Deposit-Karatin	0.00	-78	0	78
	Deposit-Karatin Truck	0.00	-184	0	184
	Deposit-Karetita	0.00	-1.86	0	1.86
	Deposit-Karu Marine	0.00	99.05	99.05	0
	Deposit-Katakua	0.00	0	0	0
	Deposit-Katarake	0.00	-42	0	42
	Deposit-Katikoia	0.00	0	0	0
	Deposit-Katimeri	0.00	-2.82	0	2.82
	Deposit-Kauaata	0.00	-1.88	0	1.88
	Deposit-Kerebok	0.00	2000	2000	0
	Deposit-Kirata	0.00	-13.5	0	13.5
	Deposit-Kiri EU	0.00	-880	0	880
	Deposit-Kiriwatsan	0.00	-239.4	0	239.4
	Deposit-KOLFAWP	0.00	-3591.5	0	3591.5
	Deposit-KPC	0.00	-1037	0	1037
	Deposit-KPC - Temanoku	0.00	-62	0	62
	Deposit-KPC - Temotu	0.00	71	71	0
	Deposit-KPC Matang	0.00	80	80	0
	Deposit-KPC Rotima CS	0.00	693.5	693.5	0
	Deposit-KPF repayment loan	0.00	150.83	150.83	0
	Deposit-KUC Matang	0.00	0	0	0
	Deposit-KUC RAK	0.00	0	0	0
	Deposit-KUC Rotimwa	0.00	0	0	0
	Deposit-KUC Temotu CS	0.00	0	0	0
	Deposit-Land lease	0.00	-11809.65	0	11809.65
	Deposit-Lavalava	0.00	-25	0	25
	Deposit-LDCF	0.00	0	0	0
	Deposit-Lud	0.00	234	234	0
	Deposit-M.V Moomi	0.00	-15106.85	0	15106.85
	Deposit-M/M	0.00	19.5	19.5	0
	Deposit-Maaraki	0.00	0	0	0
	Deposit-Maata	0.00	-1.88	0	1.88
	Deposit-Maateti	0.00	30.6	30.6	0
	Deposit-Maintenance	0.00	-17242	0	17242
	Deposit-Mangarita	0.00	-1.86	0	1.86
	Deposit-Mantaake	0.00	-1.88	0	1.88
	Deposit-Mareko	0.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
	Deposit-Marewea	0.00	-840	0	840
	Deposit-Marewen Buota	0.00	-200	0	200
	Deposit-Marewen Non	0.00	-64.6	0	64.6
	Deposit-Marewen Routa CS	0.00	-1.4	0	1.4
	Deposit-Mataburo	0.00	-166.95	0	166.95
	Deposit-Matang	0.00	-40	0	40
	Deposit-Maurin te nano CS	0.00	637	637	0
	Deposit-Maurintenano	0.00	-5346.3	0	5346.3
	Deposit-Mautari	0.00	1312.4	1312.4	0
	Deposit-Mauteka	0.00	-280	0	280
	Deposit-Mawanei	0.00	-50	0	50
	Deposit-Mawete	0.00	0	0	0
	Deposit-Meal allowance	0.00	-40	0	40
	Deposit-Medical	0.00	805	805	0
	Deposit-MIA	0.00	-80.01	0	80.01
	Deposit-Mikaere	0.00	-31.16	0	31.16
	Deposit-Mimitong Kirata	0.00	-40	0	40
	Deposit-Minfin	0.00	120	120	0
	Deposit-Ministry of Education	0.00	-2100	0	2100
	Deposit-Ministry of Health	0.00	-7167.71	0	7167.71
	Deposit-MISA	0.00	-252.8	0	252.8
	Deposit-Mixer	0.00	-75	0	75
	Deposit-Moata	0.00	-4	0	4
	Deposit-MOE	0.00	-5536.8	0	5536.8
	Deposit-Motika K	0.00	-20	0	20
	Deposit-Motikia Kabaia	0.00	20	20	0
	Deposit-Motorbike	0.00	190	190	0
	Deposit-Motorman	0.00	-48	0	48
	Deposit-Mwaaia	0.00	0	0	0
	Deposit-Mwaie	0.00	25	25	0
	Deposit-Mweretaka	0.00	0	0	0
	Deposit-Naama	0.00	-1.88	0	1.88
	Deposit-Nakiaro	0.00	0	0	0
	Deposit-Naomi	0.00	0	0	0
	Deposit-Narua K	0.00	-200	0	200
	Deposit-Naruai	0.00	200	200	0
	Deposit-Nei Temwanuu Community	0.00	-100	0	100
	Deposit-Neways	0.00	85	85	0
	Deposit-NICA	0.00	-226.62	0	226.62
	Deposit-Nikiara	0.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
	Deposit-NISA	0.00	300	300	0
	Deposit-O/Extension	0.00	7378	7378	0
	Deposit-O/time Anterea	0.00	127.5	127.5	0
	Deposit-O/time Atarake	0.00	-50	0	50
	Deposit-O/time Baketi	0.00	-6	0	6
	Deposit-O/time Benuaroa	0.00	-6	0	6
	Deposit-O/time Katarake	0.00	67	67	0
	Deposit-O/time Kirata	0.00	-59	0	59
	Deposit-O/time Riitang	0.00	-169.3	0	169.3
	Deposit-O/time Rotie	0.00	299.5	299.5	0
	Deposit-O/time Taaia	0.00	-79.9	0	79.9
	Deposit-O/time Taam	0.00	-10	0	10
	Deposit-O/time Tebotu	0.00	-1279.2	0	1279.2
	Deposit-O/time Tetaake	0.00	105	105	0
	Deposit-O/time Tewareka	0.00	15	15	0
	Deposit-O/time Tiimon	0.00	-97.5	0	97.5
	Deposit-O/time Tokitebwa	0.00	-4	0	4
	Deposit-O/time Toone	0.00	-130	0	130
	Deposit-O/time Toromon	0.00	-8	0	8
	Deposit-OB	0.00	-1962	0	1962
	Deposit-OCS	0.00	0	0	0
	Deposit-Overstated O/Cash	0.00	-0.04	0	0.04
	Deposit-Overtime	0.00	-1078.4	0	1078.4
	Deposit-Overtime Deposit July	0.00	-168	0	168
	Deposit-Parich truck	0.00	-35	0	35
	Deposit-Pauline	0.00	-40	0	40
	Deposit-Phone	0.00	16.45	16.45	0
	Deposit-Policing Area	0.00	4	4	0
	Deposit-Pre-School	0.00	-2880.2	0	2880.2
	Deposit-Raffle ticket	0.00	0	0	0
	Deposit-Raffle ticket	0.00	-160	0	160
	Deposit-Rainanoanga	0.00	629.05	629.05	0
	Deposit-Rairanoanga	0.00	-2088.7	0	2088.7
	Deposit-Rauteti	0.00	0	0	0
	Deposit-Rere	0.00	130	130	0
	Deposit-Ribwatia	0.00	-1.86	0	1.86
	Deposit-Riitang	0.00	167.3	167.3	0
	Deposit-Riketa	0.00	-1.88	0	1.88
	Deposit-Riki	0.00	-13075.25	0	13075.25
	Deposit-Riki n Immakurata	0.00	13075.25	13075.25	0

Codes	Details	Estimate	Amount	Debit	Credit
	Deposit-Robwati	0.00	-81.88	0	81.88
	Deposit-Rooti	0.00	-1.86	0	1.86
	Deposit-Rotie	0.00	-493	0	493
	Deposit-Rotima	0.00	0	0	0
	Deposit-Runga	0.00	-3463.49	0	3463.49
	Deposit-Runway Maintenance	0.00	-1625.8	0	1625.8
	Deposit-Salary Arrears	0.00	259.9	259.9	0
	Deposit-Sea-Cucumber	0.00	-9021.4	0	9021.4
	Deposit-Silky Teng	0.00	-12	0	12
	Deposit-SIP	0.00	0	0	0
	Deposit-Solar	0.00	-1587.75	0	1587.75
	Deposit-Surplus Akineti	0.00	-0.07	0	0.07
	Deposit-Surplus Cash	0.00	108.06	108.06	0
	Deposit-Surplus Kaiti	0.00	-38.03	0	38.03
	Deposit-Sword	0.00	-130	0	130
	Deposit-Taaia	0.00	89.5	89.5	0
	Deposit-Taam Cs	0.00	439	439	0
	Deposit-Taanga	0.00	-1.86	0	1.86
	Deposit-Taara	0.00	80	80	0
	Deposit-Taateraka	0.00	-7	0	7
	Deposit-Taato	0.00	60	60	0
	Deposit-Table Tennis	0.00	-41.2	0	41.2
	Deposit-Taeribwa	0.00	-3.76	0	3.76
	Deposit-Taku	0.00	-24	0	24
	Deposit-Tamaroa	0.00	-108	0	108
	Deposit-Tangira	0.00	-1.88	0	1.88
	Deposit-Tania	0.00	-1.88	0	1.88
	Deposit-Taoatu	0.00	0	0	0
	Deposit-Taraniteta	0.00	0	0	0
	Deposit-Tauanei	0.00	380	380	0
	Deposit-Taubo	0.00	0	0	0
	Deposit-Taumeruru	0.00	-196.88	0	196.88
	Deposit-Taunga	0.00	-10	0	10
	Deposit-Tauno	0.00	0	0	0
	Deposit-Tawaia	0.00	-10	0	10
	Deposit-Te Runga	0.00	6580.35	6580.35	0
	Deposit-Te Uekera	0.00	-70.45	0	70.45
	Deposit-Teabi	0.00	-56.1	0	56.1
	Deposit-Teachers day	0.00	0	0	0
	Deposit-Tebiria	0.00	65.12	65.12	0

Codes	Details	Estimate	Amount	Debit	Credit
	Deposit-Teborou	0.00	-0.94	0	0.94
	Deposit-Tebotu	0.00	1114	1114	0
	Deposit-Tebuange	0.00	0	0	0
	Deposit-Teburoo	0.00	250	250	0
	Deposit-Tebwao	0.00	-0.94	0	0.94
	Deposit-Teewaa	0.00	20	20	0
	Deposit-Teimwarane	0.00	-4	0	4
	Deposit-Teinai	0.00	-1.88	0	1.88
	Deposit-Teitirua	0.00	-1.86	0	1.86
	Deposit-Tekabuta	0.00	-30	0	30
	Deposit-Tekarawa	0.00	-2	0	2
	Deposit-Tekautu	0.00	-1.88	0	1.88
	Deposit-Tekima	0.00	0	0	0
	Deposit-Tekitaake	0.00	-140	0	140
	Deposit-Tekoko	0.00	497	497	0
	Deposit-Temarewe	0.00	-1.86	0	1.86
	Deposit-Temera	0.00	-427.5	0	427.5
	Deposit-Temotu	0.00	-71	0	71
	Deposit-Tenanonaki	0.00	19	19	0
	Deposit-Tennis Court	0.00	-1372.5	0	1372.5
	Deposit-Tenoaa	0.00	0	0	0
	Deposit-Tentaam CS	0.00	-765	0	765
	Deposit-Tentoa	0.00	0	0	0
	Deposit-Tereirooti	0.00	660.04	660.04	0
	Deposit-Teretia	0.00	-759.26	0	759.26
	Deposit-Teribwata	0.00	0	0	0
	Deposit-Terikaaki	0.00	0	0	0
	Deposit-Teririeren Atanikarawa	0.00	-600.3	0	600.3
	Deposit-Teroaa	0.00	0	0	0
	Deposit-Terunga	0.00	-3716.5	0	3716.5
	Deposit-Tetaake	0.00	273	273	0
	Deposit-Tetoa	0.00	110.26	110.26	0
	Deposit-Tetoki	0.00	-1.88	0	1.88
	Deposit-Tetongo Club	0.00	0	0	0
	Deposit-Teuabu North	0.00	-250	0	250
	Deposit-Teuabu South	0.00	-1000	0	1000
	Deposit-Teweia	0.00	-3	0	3
	Deposit-Tiaon	0.00	-1.88	0	1.88
	Deposit-Tiikai	0.00	136.24	136.24	0
	Deposit-Tiina	0.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
	Deposit-Timoara	0.00	-10	0	10
	Deposit-Timon	0.00	39	39	0
	Deposit-Toanrenga	0.00	-1.86	0	1.86
	Deposit-Tokiauea	0.00	-1.88	0	1.88
	Deposit-Tokitebwa	0.00	0	0	0
	Deposit-Tokobea	0.00	-70	0	70
	Deposit-Tokoia	0.00	95.35	95.35	0
	Deposit-Tongatu	0.00	-11.88	0	11.88
	Deposit-Tonia	0.00	-20	0	20
	Deposit-Toom	0.00	-20	0	20
	Deposit-Toom Ueanna	0.00	20	20	0
	Deposit-Toone	0.00	290.7	290.7	0
	Deposit-Toota	0.00	-60	0	60
	Deposit-Touia	0.00	20	20	0
	Deposit-Tourism	0.00	-76.6	0	76.6
	Deposit-Truck	0.00	-42	0	42
	Deposit-Truck hire Rotima	0.00	45.8	45.8	0
	Deposit-Truck hire Tabiang	0.00	20.3	20.3	0
	Deposit-TTM	0.00	-12	0	12
	Deposit-Umantewenei	0.00	0	0	0
	Deposit-Understated O/218950	0.00	100	100	0
	Deposit-Understated O/305384-30	0.00	0.3	0.3	0
	Deposit-Understated O/cash	0.00	85.5	85.5	0
	Deposit-Ununiki	0.00	26.6	26.6	0
	Deposit-Uomanbwebwe Cs	0.00	0	0	0
	Deposit-Vodafone	0.00	-670.5	0	670.5
	Deposit-Waa n o	0.00	-2500	0	2500
	Deposit-Wanikaie	0.00	125	125	0
	Deposit-White Ribbon Day	0.00	8	8	0
	Deposit-Wiinaba Str	0.00	764.5	764.5	0
	Deposit-Winnaba Str	0.00	-542	0	542
	Deposit-Works	0.00	-1150.45	0	1150.45
	Deposit-World Teachers day	0.00	-249.1	0	249.1
	Deposit-Yagona	0.00	-12	0	12
	Deposit-Youth	0.00	33.55	33.55	0
	Imp-Mele Teemaia	0.00	0	0	0
	Imprest-Akineti	0.00	820	820	0
	Imprest-Amina	0.00	93.3	93.3	0
	Imprest-Aruititi	0.00	7189.25	7189.25	0
	Imprest-Ataake	0.00	2294.4	2294.4	0

Codes	Details	Estimate	Amount	Debit	Credit
	Imprest-Auataake	0.00	224.3	224.3	0
	Imprest-Bakarere	0.00	580.34	580.34	0
	Imprest-Bonteman	0.00	4806	4806	0
	Imprest-Bwauro	0.00	0.1	0.1	0
	Imprest-Denise Kumkee	0.00	-10000	0	10000
	Imprest-Drake (IEC)	0.00	0	0	0
	Imprest-Eimi Amon	0.00	39.25	39.25	0
	Imprest-Eliza	0.00	2559.25	2559.25	0
	Imprest-Ereata	0.00	3518.95	3518.95	0
	Imprest-Iaira	0.00	200	200	0
	Imprest-Ileremia	0.00	4259.35	4259.35	0
	Imprest-Ioota Taniera	0.00	25000	25000	0
	Imprest-Kabaran	0.00	-50	0	50
	Imprest-Kaiti	0.00	320.9	320.9	0
	Imprest-Kaito Tuneke	0.00	-408.45	0	408.45
	Imprest-Kaitu	0.00	422	422	0
	Imprest-Kamaki	0.00	-345.2	0	345.2
	Imprest-Kannaoia	0.00	3000	3000	0
	Imprest-Kanta	0.00	1849.1	1849.1	0
	Imprest-Kaotitaake	0.00	-685.35	0	685.35
	Imprest-Karuaki	0.00	350	350	0
	Imprest-Kataua	0.00	13664	13664	0
	Imprest-Katuroroa	0.00	1080	1080	0
	Imprest-Katutu	0.00	3186.3	3186.3	0
	Imprest-Keeke	0.00	500	500	0
	Imprest-Matang	0.00	200	200	0
	Imprest-Mawanei	0.00	175	175	0
	Imprest-Mayor Rotie	0.00	-2900	0	2900
	Imprest-Mele Teemaia	0.00	2649.6	2649.6	0
	Imprest-Meleang	0.00	100	100	0
	Imprest-Mimitong Kirata	0.00	1162.5	1162.5	0
	Imprest-Mwaaia	0.00	16.75	16.75	0
	Imprest-Mwarion Metai	0.00	1366.5	1366.5	0
	Imprest-Neways	0.00	1830.3	1830.3	0
	Imprest-Reemi	0.00	21.2	21.2	0
	Imprest-Retie	0.00	3000	3000	0
	Imprest-Riannaua	0.00	-941.8	0	941.8
	Imprest-Rine	0.00	1172	1172	0
	Imprest-Riteem	0.00	-304	0	304
	Imprest-Rotie	0.00	-7879.77	0	7879.77

Codes	Details	Estimate	Amount	Debit	Credit
	Imprest-Ruuta	0.00	170	170	0
	Imprest-Secretary	0.00	199.5	199.5	0
	Imprest-Taku	0.00	263.1	263.1	0
	Imprest-Tata	0.00	1339.05	1339.05	0
	Imprest-Tauanei	0.00	117.25	117.25	0
	Imprest-Tearawa	0.00	3619.1	3619.1	0
	Imprest-Tebobora	0.00	449.1	449.1	0
	Imprest-Tebotu	0.00	300	300	0
	Imprest-Teeremwa	0.00	1243.85	1243.85	0
	Imprest-Teitai	0.00	-1600	0	1600
	Imprest-Teitiaki	0.00	229.9	229.9	0
	Imprest-Tekabuta	0.00	30	30	0
	Imprest-Tekinene	0.00	625.2	625.2	0
	Imprest-Tenanonaki	0.00	-62.4	0	62.4
	Imprest-Teribata	0.00	267.3	267.3	0
	Imprest-Tetoea	0.00	78.35	78.35	0
	Imprest-Tewareka	0.00	33.4	33.4	0
	Imprest-Tiikai	0.00	8000	8000	0
	Imprest-Toara	0.00	100	100	0
	Imprest-Toka	0.00	3	3	0
	Imprest-Tokoia	0.00	110	110	0
	Imprest-Toome	0.00	1194.55	1194.55	0
	Imprest-Toota	0.00	25	25	0
	Loan-Anna	0.00	150	150	0
	Loan-Anterea	0.00	-75	0	75
	Loan-Batio	0.00	357	357	0
	Loan-Bauro	0.00	415.57	415.57	0
	Loan-Beiatau	0.00	122.8	122.8	0
	Loan-Benuarua	0.00	150	150	0
	Loan-Binoka	0.00	132.68	132.68	0
	Loan-Etitoka	0.00	102.95	102.95	0
	Loan-Euneke	0.00	409.1	409.1	0
	Loan-loane	0.00	62	62	0
	Loan-Kaatua	0.00	75.08	75.08	0
	Loan-Kaiti	0.00	271.2	271.2	0
	Loan-Kaitiroo	0.00	21	21	0
	Loan-Kaito Tuneke	0.00	-32.74	0	32.74
	Loan-Kannaolia	0.00	256.95	256.95	0
	Loan-Karaiti	0.00	-2.36	0	2.36
	Loan-Kateata	0.00	100	100	0

Codes	Details	Estimate	Amount	Debit	Credit
	Loan-Kauaang.T	0.00	201.4199	201.4199	0
	Loan-Kauata	0.00	100	100	0
	Loan-Kirata	0.00	211.8	211.8	0
	Loan-Kobetaio	0.00	288	288	0
	Loan-Koorati	0.00	-114	0	114
	Loan-Mangarita	0.00	107	107	0
	Loan-Marewenteang	0.00	-28.2	0	28.2
	Loan-Mateti	0.00	4.8	4.8	0
	Loan-Mawanei	0.00	7.2	7.2	0
	Loan-Mikaere	0.00	-75	0	75
	Loan-Mwarei	0.00	-7.2	0	7.2
	Loan-Mwea	0.00	178.83	178.83	0
	Loan-Ribwatia	0.00	499.5	499.5	0
	Loan-Riketa	0.00	271.5	271.5	0
	Loan-Ritie	0.00	521.6799	521.6799	0
	Loan-Robati	0.00	220	220	0
	Loan-Rooti	0.00	445.55	445.55	0
	Loan-Ruute	0.00	-32.7	0	32.7
	Loan-Taaia	0.00	226.7	226.7	0
	Loan-Taam	0.00	28.48	28.48	0
	Loan-Taara	0.00	358.27	358.27	0
	Loan-Taarua	0.00	286.37	286.37	0
	Loan-Taawa	0.00	40.5	40.5	0
	Loan-Taburuea	0.00	24.6	24.6	0
	Loan-Taeribwa	0.00	803.6	803.6	0
	Loan-Takaria	0.00	80.53	80.53	0
	Loan-Taku	0.00	644.89	644.89	0
	Loan-Tanga	0.00	232.6	232.6	0
	Loan-Tangimate	0.00	-11.22	0	11.22
	Loan-Tangira	0.00	-75	0	75
	Loan-Tarante	0.00	544.76	544.76	0
	Loan-Teatao	0.00	200	200	0
	Loan-Tebania	0.00	200	200	0
	Loan-Tebiria	0.00	600.01	600.01	0
	Loan-Tebotu	0.00	-82	0	82
	Loan-Tebounaba	0.00	1.11	1.11	0
	Loan-Tebubuna	0.00	82.4	82.4	0
	Loan-Teeteu	0.00	30.2	30.2	0
	Loan-Teitai	0.00	648.91	648.91	0
	Loan-Tekaria	0.00	-20.53	0	20.53

Codes	Details	Estimate	Amount	Debit	Credit
	Loan-Tekautu	0.00	178.5	178.5	0
	Loan-Tenanonaki	0.00	1026.4	1026.4	0
	Loan-Tengarea	0.00	356	356	0
	Loan-Teretia	0.00	150	150	0
	Loan-Tereuea	0.00	2.05	2.05	0
	Loan-Terewea	0.00	27.34	27.34	0
	Loan-Teriata	0.00	29.1	29.1	0
	Loan-Tetaake	0.00	125.25	125.25	0
	Loan-Tetoki	0.00	172.8	172.8	0
	Loan-Teunaia	0.00	206.8	206.8	0
	Loan-Tevita	0.00	219.1	219.1	0
	Loan-Tewareka	0.00	545.16	545.16	0
	Loan-Tiikai	0.00	266	266	0
	Loan-Tiimon	0.00	-11	0	11
	Loan-Tio	0.00	171	171	0
	Loan-Tireuea	0.00	63.42	63.42	0
	Loan-Tirikai	0.00	50	50	0
	Loan-Tirouea	0.00	150	150	0
	Loan-Toatoa	0.00	806.35	806.35	0
	Loan-Tongatu	0.00	55.2	55.2	0
	Loan-Toota	0.00	935.13	935.13	0
	Loan-Tootene	0.00	151.71	151.71	0
	Loan-Tuuti	0.00	400	400	0
	Loan-Wineta	0.00	337.7	337.7	0
	Loss-Ag Clerk Eimi .M	0.00	163	163	0
	Loss-Akineti	0.00	0	0	0
	Loss-Auataake	0.00	2749.68	2749.68	0
	Loss-CFC Akineti B	0.00	18212.85	18212.85	0
	Loss-lekerua Tooma	0.00	864.57	864.57	0
	Loss-Kaiti	0.00	3895.27	3895.27	0
	Loss-Kataua	0.00	57.16	57.16	0
	Loss-Kiriira	0.00	7054.53	7054.53	0
	Loss-Overstated bank	0.00	2	2	0
	Loss-Taabita Tekiraa	0.00	-11.06	0	11.06
	Loss-Taateri Boutu	0.00	1032.5	1032.5	0
	Loss-Teitai Rekau	0.00	190.7	190.7	0
	Loss-Tenang	0.00	182.25	182.25	0
	Loss-Tewareka	0.00	-75.8	0	75.8
	Loss-Tiaon	0.00	876.68	876.68	0
	Loss-Tiema	0.00	-181.24	0	181.24

Codes	Details	Estimate	Amount	Debit	Credit
	Loss-Tiikai	0.00	284.26	284.26	0
	Closing Cash			13,199.01	
	Closing Bank			96,237.03	
	Grand Total			784,667.77	784,667.77

Prepared by : LGD Internal Audit