
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.

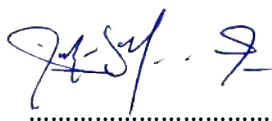
The primary function of my office is to audit the annual financial statements and accounts of the Government, its Ministries, State-Owned Enterprises (SOEs), Government-funded projects, and local Councils. The audits were conducted based on financial statements prepared and submitted by the Ministry 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.


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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	
		Rua luta	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 loakim	5.07	
		Angaria Naaua	5.07	
		Nei Tio Kamoki	5.46	
	PV 36/10	Taraora	5.07	
		Riaua luta	5.07	
		loane Totene	5.07	
November				
30/11/2022	PV 12/11	lotebwa 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 loakim	5.07	
		Angaria Naaua	5.07	
	PV 15/11	Taraora Taa	5.07	
		Riaua luta	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 31/12/21



Surplus 01/01/19	123,520.82
Add: Total Current Revenues 2019	554,653.53
Total	678,174.35
Less: Total Current Expenditures 2019	526,475.31
Surplus End 31/12/21	151,699.04

Statement of Ledger balances 31/12/21

Details	Debit	Credit
Surplus Account for 31/12/21		151,699.04
Below the Line		
Adv-AMAK	92	0
Adv-Amweri	0	155
Adv-ATL	100	0
Adv-Autukia & others	0	0
Adv-Aviation	75	0
Adv-Beiatu	0	68.7
Adv-Benuarua	0	150
Adv-Betero	8.5	0
Adv-Birikee	20	0
Adv-Bitamoana	0	1
Adv-Buroo	60	0
Adv-Bwaubwau	0	18.7
Adv-C/supervisor	1530.3	0
Adv-Canteen	650	0
Adv-Causeway	0	1231.8
Adv-Census	40	0
Adv-Civil Aviation	411.2	0
Adv-Clerk	80	0
Adv-Coral Sun	250	0
Adv-Councillors	0	226
Adv-Education	1104.5	0

Adv-Election	949.2	0
Adv-Eritebwa	0	35.55
Adv-Fish pond	0	294.89
Adv-FTC	215.7	0
Adv-GEHS	8.5	0
Adv-Iekerua Tooma	120	0
Adv-Kaabeia	0	37.4
Adv-Kaateti	135	0
Adv-Kaiboboki	0	15.8
Adv-Kaiti	0	100
Adv-Kannaoia	5	0
Adv-KAP	875.6	0
Adv-Karuaki	8.5	0
Adv-Katiabwebwe	8.5	0
Adv-Katimeri	0	18.7
Adv-Kauntira	330.8	0
Adv-Kiri-EU	1137	0
Adv-KIT	255	0
Adv-KNAO	0	425
Adv-Koraubara	8.5	0
Adv-KPF	195	0
Adv-Labour	190	0
Adv-LDCF	0	2650
Adv-Maintenance	914.05	0
Adv-Maneaba project	40.56	0
Adv-Marebu	53.85	0
Adv-Marii	135	0
Adv-Matangare	8.5	0
Adv-Mateta	8.5	0
Adv-Mauneta	20	0
Adv-Mautari	1715.3	0
Adv-Mawanei	91	0
Adv-Mechanic	1342	0

Adv-Medical	663.75	0
Adv-MHARD	2460	0
Adv-Mimitong Kirata	100	0
Adv-MISA	207.75	0
Adv-Moataake	135	0
Adv-MOEL	218.35	0
Adv-MOH	0	222.95
Adv-Motorbike	12	0
Adv-MOU	0	205
Adv-MWYSA	2190	0
Adv-Natua	20	0
Adv-Neemia	51	0
Adv-Neways	1220	0
Adv-Postal Workers	1006.62	0
Adv-Pre-School	500	0
Adv-Raimon T	139	0
Adv-Ranibiti	15	0
Adv-Rarube	1506	0
Adv-Raubane	45	0
Adv-Red Cross	0	94
Adv-Ritang	36	0
Adv-Riving	8.5	0
Adv-Roboam	0	94
Adv-Shipyard	7000	0
Adv-Solar	0	3
Adv-Staff quarters	816.65	0
Adv-Statistic	40	0
Adv-Taam	10	0
Adv-Taateri Boutu	0	175.65
Adv-Tairoa	8.5	0
Adv-Takabanei	8.5	0
Adv-Taouea	135	0
Adv-Tatireta	5	0

Adv-Tauanei	25	0
Adv-Tauroro	8.5	0
Adv-Teannako	31.5	0
Adv-Teaorerei	5	0
Adv-Tebobora	500	0
Adv-Tebotu	40.75	0
Adv-Tebuae	0	35.75
Adv-Teea	0	20
Adv-Teiotiona	0	55
Adv-Teitai Rekau	12.4	0
Adv-Teitei	8.5	0
Adv-Tekabuta	55	0
Adv-Tekautu	0	18.7
Adv-Terewea	0	18.7
Adv-Teueke	5	0
Adv-Teunaia	0	18.7
Adv-Tewareka	37.95	0
Adv-Tiaon	0	56.1
Adv-Tiikai	65	0
Adv-Timoara & Others	0	0
Adv-Toabwa	8.5	0
Adv-Tokiauea	0	18.7
Adv-Tokoia	595	0
Adv-Toome	0	72.4
Adv-Tourism	10876.16	0
Adv-Urian	8.5	0
Adv-Works	190	0
Dep-A/c 261027-30	0	5030.48
Dep-Agnes	0	3
Dep-Agricola	0	400
Dep-Agriculture	54	0
Dep-Airport	0	1080.7
Dep-Airport Authority Kir	846.06	0

Dep-Akineti	280	0
Dep-Akura	0	0
Dep-Amweri	167	0
Dep-Anterea	149	0
Dep-Aoniba	0	0
Dep-ASW	526.1	0
Dep-Atanuea	0	0
Dep-Atatera/VB	0	90
Dep-ATHKL	0	415.1
Dep-Aunete	0	1.88
Dep-Aurakeia	0	15
Dep-Auri Bwere	150	0
Dep-Ausaid	0	7249.9
Dep-AWS	0	626.25
Dep-Bakaine	40	0
Dep-Bakauee	0	27
Dep-Bauro	0	0
Dep-Beiata	0	1.5
Dep-Beiatau	22.62	0
Dep-Berenita Iao	0	1.86
Dep-Beretika	0	0
Dep-Beruneti	0	0
Dep-Bingko	0	5880.07
Dep-Boatman	0	645.35
Dep-Bobera	0	0
Dep-Bonnano Ununiki	0	1612.8
Dep-Bruecha	0	0
Dep-Buroo	0	2000
Dep-Butibooro	0	333
Dep-Bwaraniko	0	855
Dep-Bwaubwau	0	1.88
Dep-Cargo	0	686.7
Dep-Carpenter O/Time	0	2

Dep-Causeway	0	7461.9
Dep-CFO	219.5	0
Dep-CM Abamakoro	0	50
Dep-CM Autukia	0	0
Dep-CM Tabiang	0	0
Dep-Contruction	0	3020.68
Dep-Council s/car	0	100
Dep-Councillors	2996.37	0
Dep-Councillors Recreation	0	21
Dep-CRF	103.88	0
Dep-D/ Overtime	0	0
Dep-Dancing	25	0
Dep-DBK	0	2888.89
Dep-Deposit te Buroo	1500	0
Dep-Disaster fund	5695.35	0
Dep-Domestic Violence	19	0
Dep-Driver	0	16
Dep-EBA (KPC matang)	0	1770
Dep-Ebeta	0	0
Dep-ECD/M bike	0	20
Dep-Education fund	0	4601.07
Dep-Eera	0	0
Dep-EFSP	0	528.2
Dep-Election	0	2312.4
Dep-En Aurakeia	0	0
Dep-Eritebwa	0	1.88
Dep-Eriuta	0	0
Dep-Euneke	0	1.88
Dep-F/A	0	359.13
Dep-Fishing Guide	0	9855
Dep-Fly Shop Anglers	0	6030
Dep-Fr Teabi	56.1	0
Dep-GEHS	0	0

Dep-Group	0	50
Dep-Handicraft	54.5	0
Dep-Hardware	0	1000
Dep-Health day	0	560
Dep-Iaira	0	19.5
Dep-Iakobo	0	0
Dep-Ieremia	300	0
Dep-Independence	0	6449
Dep-Interest on AGC	0	6201.27
Dep-Internet	0	1121.75
Dep-loane	0	39.88
Dep-loanna	0	0
Dep-louera	0	0
Dep-IYA	0	1971.7
Dep-Kaako	0	176.39
Dep-Kaareti	0	55
Dep-Kabeia	0	1.88
Dep-Kabomwii nte Tile	0	0
Dep-Kabuua	0	1.88
Dep-Kaetieti	30	0
Dep-Kaiboboki	22.12	0
Dep-Kaiti	0	33.26
Dep-Kamaie	0	40
Dep-Kannaoia	12	0
Dep-Karatin	662	0
Dep-Karatin Truck	0	924
Dep-Karetita	0	1.86
Dep-Karu Marine	99.05	0
Dep-Katakua	0	0
Dep-Katarake	175.8	0
Dep-Katikoa	0	0
Dep-Katimeri	0	2.82
Dep-Kauaata	0	1.88

Dep-Kerebok	2000	0
Dep-Kirata	0	13.5
Dep-Kiri EU	0	880
Dep-Kiriwatsan	0	239.4
Dep-KOLFAWP	0	3722.62
Dep-KPC	0	1037
Dep-KPC - Temanoku	0	3262
Dep-KPC - Temotu	71	0
Dep-KPC Matang	1407.6	0
Dep-KPC Rotima CS	693.5	0
Dep-KPF repayment loan	150.83	0
Dep-KUC Autukia	0	0
Dep-KUC Matang	0	0
Dep-KUC RAK	0	0
Dep-KUC Rotimwa	0	0
Dep-KUC Temotu CS	0	0
Dep-Land lease	0	11752.6
Dep-Lavalava	0	25
Dep-LDCF	2650	0
Dep-Lud	234	0
Dep-M.V Moomi	0	15106.85
Dep-M/M	19.5	0
Dep-Maarak	0	0
Dep-Maata	0	1.88
Dep-Maateti	30.6	0
Dep-Maintenance	0	17242
Dep-Makoro	0	0
Dep-Mangarita	0	1.86
Dep-Mantaake	0	1.88
Dep-Mareko	0	0
Dep-Marewea	0	840
Dep-Marewen Buota	0	200
Dep-Marewen Non	290.4	0

Dep-Marewen Routs CS	0	1.4
Dep-Mataburo	0	166.95
Dep-Matang Benina	0	40
Dep-Maurintenano	0	5589.1
Dep-Mautari	1312.4	0
Dep-Mauteka	0	280
Dep-Mawanei	0	50
Dep-Mawete Rotie	0	0
Dep-Meal allowance	0	40
Dep-Medical	805	0
Dep-MFMRD	0	0
Dep-MIA	0	80.01
Dep-Mikaere	0	31.16
Dep-Mimitong Kirata	0	40
Dep-Minfin	120	0
Dep-Ministry of Education	0	2100
Dep-Ministry of Health	0	7167.71
Dep-MISA	0	252.8
Dep-Mixer	0	75
Dep-Moata	0	4
Dep-MOE	0	5536.8
Dep-Motika K	0	20
Dep-Motikia Kaabaia	20	0
Dep-Motorbike	210	0
Dep-Motorman	22	0
Dep-Mwaaia	0	0
Dep-Mwaie	25	0
Dep-Mweretaka	0	0
Dep-Naama	0	1.88
Dep-Nakiaro	0	0
Dep-Naomi	0	0
Dep-Narua K	0	200
Dep-Naruai	200	0

Dep-Nei Temwanuu Community	0	100
Dep-Neways	85	0
Dep-NICA	36.7	0
Dep-Nikiara	0	0
Dep-NISA	300	0
Dep-O/Extension	7378	0
Dep-O/time Anterea	127.5	0
Dep-O/time Atarake	0	50
Dep-O/time Baketi	0	6
Dep-O/time Benuaroa	0	6
Dep-O/time Katarake	57.9	0
Dep-O/time Kirata	0	59
Dep-O/time Riitang	0	169.3
Dep-O/time Rotie	299.5	0
Dep-O/time Taaia	0	79.9
Dep-O/time Taam	0	10
Dep-O/time Tebotu	0	1279.2
Dep-O/time Tetaake	24.36	0
Dep-O/time Tewareka	15	0
Dep-O/time Tiimon	0	97.5
Dep-O/time Tokitebwa	0	4
Dep-O/time Toone	0	130
Dep-O/time Toromon	0	8
Dep-OB	0	1962
Dep-OCS	0	0
Dep-Overstated O/Cash	0	0.04
Dep-Overtime	0	1506.16
Dep-Overtime Deposit July	0	168
Dep-Parich truck	0	35
Dep-Pauline	0	40
Dep-Phone	16.45	0
Dep-Policing Area	4	0
Dep-Pre-School	0	453.5

Dep-Raffle ticket	0	0
Dep-Raffle ticket	0	160
Dep-Rainanoanga	629.05	0
Dep-Rairanoanga	0	2088.7
Dep-Rauteti	0	0
Dep-Rere	130	0
Dep-Ribwatia	0	1.86
Dep-Riitang	167.3	0
Dep-Riketa	0	1.88
Dep-Riki	0	13075.25
Dep-Riki n Immakurata	13075.25	0
Dep-Riteta	0	100
Dep-Robwati	0	881.88
Dep-Rooti	0	1.86
Dep-Rotie	0	583
Dep-Rotima	0	0
Dep-Routaake	0	0
Dep-Runga	0	3463.49
Dep-Runway Maintenance	0	1625.8
Dep-Salary Arrears	368.05	0
Dep-Salary changes	0	108.15
Dep-Sea-Cucumber	0	9021.4
Dep-Silky Teng	0	12
Dep-SIP	0	0
Dep-Solar	0	1587.75
Dep-Sub Allowance	0	0
Dep-Surplus Akineti	0	0.07
Dep-Surplus Cash	0	0.09
Dep-Surplus changes	108.15	0
Dep-Surplus Kaiti	0	38.03
Dep-Sword	0	130
Dep-Taaia	89.5	0
Dep-Taam Cs	0	1167.6

Dep-Taanga	0	1.86
Dep-Taara	80	0
Dep-Taateraka	0	7
Dep-Taato	60	0
Dep-Table Tennis	0	41.2
Dep-Taborenga	0	0
Dep-Taeribwa	0	3.76
Dep-Taku	0	144
Dep-Tamaroa	0	108
Dep-Tangira	0	1.88
Dep-Tania	0	1.88
Dep-Taoatu	0	0
Dep-Taranteta	0	0
Dep-Tauanei	380	0
Dep-Taubo	0	0
Dep-Taumeruru	0	196.88
Dep-Taunga	0	10
Dep-Tauno	0	0
Dep-Tawaia	0	10
Dep-Te Runga	6580.35	0
Dep-Te Uekera	0	70.45
Dep-Teabi	0	56.1
Dep-Teaoti	0	120
Dep-Teauete	0	0
Dep-Tebiria	65.12	0
Dep-Teborou	0	0.94
Dep-Tebotu	1114	0
Dep-Tebuange	0	0
Dep-Teburoo	250	0
Dep-Tebwao	0	0.94
Dep-Teekea	0	0
Dep-Teewaa	20	0
Dep-Teimwarane	0	4

Dep-Teinai	0	1.88
Dep-Teitirua	0	1.86
Dep-Teitoi	120	0
Dep-Tekabuta	0	30
Dep-Tekarawa	0	2
Dep-Tekautu	0	1.88
Dep-Tekima	0	0
Dep-Tekitaake	0	140
Dep-Tekoko	217	0
Dep-Temarewe	0	1.86
Dep-Tematau	0	0
Dep-Temera	0	427.5
Dep-Temotu	0	71
Dep-Ten Tau	150	0
Dep-Tenanonaki	19	0
Dep-Tennis Court	0	1372.5
Dep-Tenoaa	0	0
Dep-Tentaam CS	0	445
Dep-Tentoa	9	0
Dep-Tereirooti	660.04	0
Dep-Teretia	0	759.26
Dep-Teribwata	0	0
Dep-Terikaaki	0	0
Dep-Teririeren Atanikarawa	0	0
Dep-Teroaa	0	0
Dep-Terunga	0	3716.5
Dep-Tetaake	273	0
Dep-Tetoa	110.26	0
Dep-Tetoki	0	1.88
Dep-Tetongo Club	0	0
Dep-Teuabu North	0	0
Dep-Teuabu South	0	0
Dep-Teuta	0	0

Dep-Teweia	0	3
Dep-Tiaon	0	1.88
Dep-Tiikai	56.24	0
Dep-Tiina	0	0
Dep-Timoara	0	10
Dep-Timon	39	0
Dep-Toakai	80	0
Dep-Toanrenga	0	1.86
Dep-Toara	0	56.4
Dep-Tokiauea	0	1.88
Dep-Tokitebwa	0	0
Dep-Tokobea	0	70
Dep-Tokoia	95.35	0
Dep-Tongatu	0	11.88
Dep-Tonia	0	20
Dep-Toom	0	40
Dep-Toom Ueanna	240	0
Dep-Toone	290.7	0
Dep-Toorue	0	220
Dep-Toota	0	60
Dep-Touia	20	0
Dep-Toumau	40	0
Dep-Tourism	0	76.6
Dep-Truck	0	42
Dep-Truck hire Rotima	45.8	0
Dep-Truck hire Tabiang	20.3	0
Dep-TTM	0	12
Dep-Ueavea	0	0
Dep-Umantewenei	0	0
Dep-Understated O/218950	100	0
Dep-Understated O/305384-30	0.3	0
Dep-Understated O/cash	85.5	0
Dep-Uniktongo	0	540

Dep-Ununiki Bonnano Boboti	26.6	0
Dep-Uomanbwebwe Cs	0	0
Dep-Vodafone	0	270.5
Dep-Waa n o	0	2500
Dep-Wanikaie	173	0
Dep-Wash priority	0	1500
Dep-White Ribbon Day	8	0
Dep-Wiinaba Str	764.5	0
Dep-Winnaba Str	0	542
Dep-Works	0	1150.45
Dep-World Teachers day	0	550.1
Dep-Yagona	0	12
Dep-Youth	13.55	0
Imp-Akineti	820	0
Imp-Amina	93.3	0
Imp-Angiriin Hardware	4624.6	0
Imp-Aruititi	7189.25	0
Imp-Ataake	5044.4	0
Imp-Auataake	224.3	0
Imp-Bakarere	580.34	0
Imp-Bonteman	4806	0
Imp-Bwauro	0.1	0
Imp-Denise Kumkee	0	10000
Imp-Drake (IEC)	0	0
Imp-Eimi Amon	39.25	0
Imp-Eliza	2559.25	0
Imp-Ereata	3518.95	0
Imp-Iaira	200	0
Imp-Ieremia	3957.6	0
Imp-Ioota Taniera	25000	0
Imp-Kabaran	0	50
Imp-Kaiti	320.9	0
Imp-Kaito Tuneke	0	403.45

Imp-Kaitu	422	0
Imp-Kamaki	0	345.2
Imp-Kannaoia	3000	0
Imp-Kanta	1849.1	0
Imp-Kaotan	740	0
Imp-Kaotitaake	0	685.35
Imp-Karuaki	350	0
Imp-Kataua	6581.9	0
Imp-Katuroroa	1080	0
Imp-Katutu	3186.3	0
Imp-Keeke	500	0
Imp-Matang	200	0
Imp-Mawanei	175	0
Imp-Mayor Rotie	0	2900
Imp-Mele Teemaia	2869.6	0
Imp-Meleang	100	0
Imp-Mimitong Kirata	1162.5	0
Imp-Mwaaia	16.75	0
Imp-Mwarion Metai	1366.5	0
Imp-Neways	1830.3	0
Imp-Reemi	21.2	0
Imp-Retie	3000	0
Imp-Riannaua	0	941.8
Imp-Rine	1172	0
Imp-Riteem	0	304
Imp-Rotie	2120.23	0
Imp-Ruuta	170	0
Imp-Secretary	199.5	0
Imp-Taku	263.1	0
Imp-Tata	1339.05	0
Imp-Tauanei	117.25	0
Imp-Tearawa	3619.1	0
Imp-Tebobora	449.1	0

Imp-Tebotu	300	0
Imp-Teeremwa	1243.85	0
Imp-Teitai	0	1600
Imp-Teitiaki	229.9	0
Imp-Tekabuta	30	0
Imp-Tekinene	625.2	0
Imp-Tenanonaki	0	62.4
Imp-Teribata	267.3	0
Imp-Tetoa	78.35	0
Imp-Tewareka	33.4	0
Imp-Tiikai	0	863.08
Imp-Toara	100	0
Imp-Toka	3	0
Imp-Tokoia	110	0
Imp-Toome	1194.55	0
Imp-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	201.42	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	521.68	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-Auataake	2749.68	0

Loss-CFC Akineti B	18212.85	0
Loss-Iekerua Tooma	864.57	0
Loss-Kaiti	3966.07	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	78.31	0
Loss-Tiikai	284.26	0
Closing Cash	18,185.11	
Closing Bank	117,390.23	
Total	393,360.26	393,360.26



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		117,390.23		
Cash on Hand		18,185.11		
Account Receivable	1	257,784.92	393,360.26	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				393,360.26
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	241,661.22	241,661.22	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				241,661.22
Net Asset				151,699.04
Equity				
Current Year Earning			28,178.22	
Historical Balancing			123,520.82	
Total Equity				151,699.04

Prepared by : LGD Internal Audit



Nonouti Island Council
Profit and Loss Statement
For the Period 1/1/21 to 31/12/21



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwai n rabwata	315.00		
		1104	Roon te Kiba	4,949.00		
		1105	Roon te Kaibuke	100.00		
					5,364.00	
	1200	Raitlenti				
		1201	Motoka/rebwerebwe	5,950.00		
		1202	Beba ni kabubuti	3,079.00		
		1203	Bwatika	160.00		
		1204	Kamea	130.00		
		1205	Titoo (retail and wholesale/Manufatur	8,226.00		
		1206	Kaoti tamnei/Kabonakoan birim	150.00		
		1208	Kaokioki	300.00		
		1211	Karikirake aika a nakonako(Hawker)	670.00		
		1212	Tabo ni bwa(retail & wholesale)	1,980.00		
		1213	Botaki aika tauaki mwia	920.00		
		1214	Karikirake man te burawa(Bakery)	310.00		
		1215	Karikirake aika uarereke	1,765.00		
		1219	Tangoan kaa/rebwerebwe	2,480.00		
		1220	Waa -Uowa/Booti aika tatangoaki	275.00		
		1221	Internet	518.32		
		1223	Bingko	25.00		
		1224	Te itabon(Agency)	594.60		
		1225	Boboti n Takataka	1,250.00		
		1227	Kabonakoan te ika	70.00		
		1237	Bobai n te kaibuke	400.00		
		1241	Nangkona	4,250.00		
		1256	Karikirake Aaro / Kaawa	775.00		
		1259	Botaki ni Mwaiee	50.00		
		1260	Bwai ni Kiribati	25.00		
		1262	Tuutaara	700.00		
					35,052.92	
	1300	Mane Buoka				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1301	Buoka man Tautaeka	203,616.52		
		1303	Onobwaian autin Tautaeka	20,000.00		
		1306	Te buoka ibukin baia ataein te reirei	40.80		
		1307	Mwane n tania	15,033.67		
		1310	Te buoka ibukin Council Lease	23,573.20		
					262,264.19	
	1400	Rakan karinimwane				
		1402	Rakan Katangomwane	40.00		
					40.00	
	1500	Waaki ni lokinibwai				
		1501	Kabonakoan bwai	6,482.40		
		1504	Roon auti ni maeka	1,196.50		
		1505	Roon tikum n te auti ni irua	13,302.50		
		1506	Tangoan te kara	15,454.46		
		1507	Kabonakoan te bwa	4,716.20		
		1508	Tangoan bwai ni makuri	280.00		
		1510	Tangoan ana tabo te Kauntira	650.00		
		1511	Internet	2,043.50		
		1512	Photocopier/Printer	1,864.50		
		1518	Bwain akawa/Hardware	56,494.17		
		1520	Workshop charges	240.50		
		1521	Kaotinakoia kamea / beeki	750.00		
		1522	Katangomwane	80,610.73		
		1524	Kabonakoan ika/ice plant	38,975.03		
		1525	Tangoan mwaneaban te Kauntira	400.00		
		1529	Karaobwai man te kai (Joinery)	40.00		
		1532	Number plate	900.50		
		1537	Karaobwai man te timanti	4,470.00		
		1546	Tangoan te booti	7,747.20		
					236,618.19	
	1600	Mane tabeua				
		1601	Mwane n raka	4,457.17		
		1602	Tuaa n te bowi	70.00		
					4,527.17	
	1700	Karaii mwane				
		1701	Kaintabwi	10,787.06		
					10,787.06	
						554,653.53

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Expenditure						
	2100	Bwakabwai				
		2102	Te Mayor ao Kauntira	33,467.75		
		2103	Kauoman ni Kiraka	4,653.05		
		2108	Kabenta	3,464.28		
		2109	Turaiwa	6,373.06		
		2112	Kaubure	18,604.82		
		2113	Neeti ni kawa	21,461.03		
		2119	Mwakaeneke	1,868.32		
		2123	WIW	3,431.69		
		2127	Tia tararua te auti ni irua	3,050.09		
		2128	Tia tararua te marae	3,308.31		
		2130	Taan makuri n te kawai	15,565.73		
		2133	Tia ueretia	3,240.14		
		2135	Taan reirei ataei	5,017.98		
		2145	Tia kaitiaki	1,451.71		
		2159	Manatia n te hardware	3,380.41		
		2160	Manatia Mautari	3,931.89		
		2164	Boatman	372.65		
					132,642.91	
	2200	Arauenti				
		2201	Kauntira	8,407.50		
		2202	Kaniwangan te Mayor	910.00		
		2203	Incentive Allowance	18,121.15		
		2204	Wages	2,713.38		
		2206	Aotaim	3,310.48		
		2207	Primary Sch & JSS Committee	4,187.00		
		2208	Kometen Karikirake	90.00		
		2209	Bareka ao Mwaimwai	2,483.00		
		2210	Bonomwi	960.75		
		2211	Mwengabuaka	1,023.30		
		2216	Kometen Te Ukeuke	100.00		
		2221	Unimwaane	100.00		
		2224	Kometen Liquor Board	260.00		
		2229	Kometen Board of Survey	140.00		
		2235	CIP Komete	1,063.20		
		2238	In house training	500.00		
					44,369.76	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	2300	Kabutan te waaki				
		2301	Mwamwananga	1,458.20		
		2302	Riitin Aaba	16,878.50		
		2303	Bwai ni Mwakuri	644.00		
		2306	Uaereti & Tareboon	805.00		
		2308	Buraeki ao Kaboraoi	37.50		
		2312	Rinerine	290.00		
		2313	Kainaomata	4,615.40		
		2315	Buoka nakon Botaki	122.70		
		2318	Boon te Bowi	10.00		
		2320	Dog/Pig Control	1,540.00		
		2322	Kairuaa	2,107.65		
		2326	Bwain te Aobiti	5,495.03		
		2329	Bao nako Atimakoro	15,203.50		
		2332	Support to Elderly Fund distribution	220.00		
		2334	Buoka ana waaki te reiei	2,438.20		
		2335	Buoka ana waaki te ran	1,092.91		
		2336	Buoka ana waaki te tabo n akawa	80.00		
		2337	Buoka ana waki te ununiki	706.68		
		2338	Buoka ana waaki te youth/Aine	805.00		
		2339	Buoka ana waaki te onaoraki	1,160.00		
		2340	Open day Kauntira	1,195.15		
		2341	Buoka ana waaki te police & court	801.50		
		2342	Butiraoi Kanuringa	1,355.60		
					59,062.52	
	2400	Onobwai				
		2403	Auti ni maeka	7,881.27		
		2406	Autin te Marae	84.00		
		2408	Rebwerebwe/ Kaa	1,251.30		
		2408a	School trucks	427.00		
		2410	Kawai/Kotiweei	8,708.38		
					18,351.95	
	2700	Iokinibwai				
		2701	Bwain auti ni iruaa	4,827.10		
		2702	Bwaan bao ni mwamwananga	3,915.90		
		2703	Internet	1,460.00		
		2706	Mautari	37,591.00		
		2709	Katangomwane	71,254.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2710	Atin Roo Mwaneaba Tarawa	4,050.00		
		2711	Hardware/bwain akawa	78,424.69		
		2714	Number plate	229.60		
		2720	Te Tabo ni Bwaa	10.00		
					201,762.29	
	2800		Karaii mwane			
		2801	Kaintabwi	17,352.74		
		2803	Onobwain autin Tautaeka	37,042.44		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin te school trucks	14,890.70		
					70,285.88	
						526,475.31
Net Profit/Loss						28,178.22

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Incomes as at 31/12/21

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Angabwai n rabwata	315.00		
		1104	Roon te Kiba	4,949.00		
		1105	Roon te Kaibuke	100.00		
					5,364.00	
1200	Raitienti	1201	Motoka/rebwerebwe	5,950.00		
		1202	Beba ni kabubuti	3,079.00		
		1203	Bwatika	160.00		
		1204	Kamea	130.00		
		1205	Titoe (retail and wholesale/Manufaturer)	8,226.00		
		1206	Kaoti tamnei/Kabonakoan birim	150.00		
		1208	Kaokioki	300.00		
		1211	Karikirake aika a nakonako(Ha)	670.00		
		1212	Tabo ni bwa(retail & wholesale)	1,980.00		
		1213	Botaki aika tauaki mwila	920.00		
		1214	Karikirake man te burawa(Baker)	310.00		
		1215	Karikirake aika uarekeke	1,765.00		
		1219	Tangoan kaa/rebwerebwe	2,480.00		
		1220	Waa -Uowa/Booti aika tatango	275.00		
		1221	Internet	518.32		
		1223	Bingko	25.00		
		1224	Te itabon(Agency)	594.60		
		1225	Boboti n Takataka	1,250.00		
		1227	Kabonakoan te ika	70.00		
		1237	Bobai n te kaibuke	400.00		
		1241	Nangkona	4,250.00		
		1256	Karikirake Aaro / Kaawa	775.00		
		1259	Botaki ni Mwaiee	50.00		
		1260	Bwai ni Kiribati	25.00		
		1262	Tuutaara	700.00		
					35,052.92	
1300	Mane Buoka	1301	Buoka man Tautaeka	203,616.52		
		1303	Onobwaiian autin Tautaeka	20,000.00		
		1306	Te buoka ibukin baolia ataein te	40.80		
		1307	Mwane n tania	15,033.67		
		1310	Te buoka ibukin Council Lease	23,573.20		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
					262,264.19	
1400	Rakan karinimwane	1402	Rakan Katangomwane	40.00		
					40.00	
1500	Waaki ni lokinibwai	1501	Kabonakoan bwai	6,482.40		
		1504	Roon auti ni maeka	1,196.50		
		1505	Roon tikum n te auti ni irua	13,302.50		
		1506	Tangoan te kaa	15,454.46		
		1507	Kabonakoan te bwa	4,716.20		
		1508	Tangoan bwai ni makuri	280.00		
		1510	Tangoan ana tabo te Kauntira	650.00		
		1511	Internet	2,043.50		
		1512	Photocopier/Printer	1,864.50		
		1518	Bwain akawa/Hardware	56,494.17		
		1520	Workshop charges	240.50		
		1521	Kaotinakoaia kamea / beeki	750.00		
		1522	Katangomwane	80,610.73		
		1524	Kabonakoan ika/ice plant	38,975.03		
		1525	Tangoan mwaneaban te Kaunti	400.00		
		1529	Karaobwai man te kai (Joinery)	40.00		
		1532	Number plate	900.50		
		1537	Karaobwai man te timanti	4,470.00		
		1546	Tangoan te booti	7,747.20		
					236,618.19	
1600	Mane tabeua	1601	Mwane n raka	4,457.17		
		1602	Tuaa n te bowi	70.00		
					4,527.17	
1700	Karaii mwane	1701	Kaintabwi	10,787.06		
					10,787.06	
Total Income						554,653.53

Expenditures as at 31/12/21

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Te Mayor ao Kauntira	33,467.75		
		2103	Kauoman ni Kiraka	4,653.05		
		2108	Kabenta	3,464.28		
		2109	Turaiwa	6,373.06		
		2112	Kaubure	18,604.82		
		2113	Neeti ni kawa	21,461.03		
		2119	Mwakaeneke	1,868.32		
		2123	WIW	3,431.69		
		2127	Tia tararua te auti ni irua	3,050.09		
		2128	Tia tararua te marae	3,308.31		
		2130	Taan makuri n te kawai	15,565.73		
		2133	Tia uareti	3,240.14		
		2135	Taan reirei ataei	5,017.98		
		2145	Tia kaitiaki	1,451.71		
		2159	Manatia n te hardware	3,380.41		
		2160	Manatia Mautari	3,931.89		
		2164	Boatman	372.65		
					132,642.91	
2200	Arauenti	2201	Kauntira	8,407.50		
		2202	Kaniwangan te Mayor	910.00		
		2203	Incentive Allowance	18,121.15		
		2204	Wages	2,713.38		
		2206	Aoataim	3,310.48		
		2207	Primary Sch & JSS Committee	4,187.00		
		2208	Kometen Karikirake	90.00		
		2209	Bareka ao Mwaimwai	2,483.00		
		2210	Bonomwi	960.75		
		2211	Mwengabuaka	1,023.30		
		2216	Kometen Te Ukeuke	100.00		
		2221	Unimwaane	100.00		
		2224	Kometen Liquor Board	260.00		
		2229	Kometen Board of Survey	140.00		
		2235	CIP Komete	1,063.20		
		2238	In house training	500.00		
					44,369.76	

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te waaki	2301	Mwamwananga	1,458.20		
		2302	Riitin Aaba	16,878.50		
		2303	Bwai ni Mwakuri	644.00		
		2306	Uaereti & Tareboon	805.00		
		2308	Buraeki ao Kaboraoi	37.50		
		2312	Rinerine	290.00		
		2313	Kainaomata	4,615.40		
		2315	Buoka nakon Botaki	122.70		
		2318	Boon te Bowi	10.00		
		2320	Dog/Pig Control	1,540.00		
		2322	Kairuaa	2,107.65		
		2326	Bwain te Aobiti	5,495.03		
		2329	Bao nako Atimakoro	15,203.50		
		2332	Support to Elderly Fund distribut	220.00		
		2334	Buoka ana waaki te reiei	2,438.20		
		2335	Buoka ana waaki te ran	1,092.91		
		2336	Buoka ana waaki te tabo n ak	80.00		
		2337	Buoka ana waki te ununiki	706.68		
		2338	Buoka ana waaki te youth/Ain	805.00		
		2339	Buoka ana waaki te onaoraki	1,160.00		
		2340	Open day Kauntira	1,195.15		
		2341	Buoka ana waaki te police & c	801.50		
		2342	Butiraoi Kanuringa	1,355.60		
					59,062.52	
2400	Onobwai	2403	Auti ni maeka	7,881.27		
		2406	Autin te Marae	84.00		
		2408	Rebwerebwe/ Kaa	1,251.30		
		2408a	School trucks	427.00		
		2410	Kawai/Kotiweei	8,708.38		
					18,351.95	
2700	Iokinibwai	2701	Bwain auti ni iruaa	4,827.10		
		2702	Bwaan bao ni mwamwananga	3,915.90		
		2703	Internet	1,460.00		
		2706	Mautari	37,591.00		
		2709	Katangomwane	71,254.00		
		2710	Atin Roo Mwaneaba Tarawa	4,050.00		
		2711	Hardware/bwain akawa	78,424.69		
		2714	Number plate	229.60		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2700	Iokinibwai	2720	Te Tabo ni Bwaa	10.00		
					201,762.29	
2800	Karaii mwane	2801	Kaintabwi	17,352.74		
		2803	Onobwain autin Tautaeka	37,042.44		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Te buoka ibukin te school truck	14,890.70		
					70,285.88	
Total Expenditure						526,475.31



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



				Debit	Credit
Surplus brought forward 01-Jan-2020					123,520.82
Codes	Details	Estimate	Amount	Debit	Credit
1100	Angabwai				
1103	Angabwai n rabwata	645.00	315	0	315
1104	Roon te Kiba	4,500.00	4949	0	4949
1105	Roon te Kaibuke	100.00	100	0	100
1108	Roon kanakobwai ika/mautari	100.00	0	0	0
1109	Mwane n tania	0.00	0	0	0
1200	Raitienti				
1201	Motoka/rebwerebwe	2,230.00	5950	0	5950
1202	Beba ni kabubuti	1,000.00	3079	0	3079
1203	Bwatika	240.00	160	0	160
1204	Kamea	270.00	130	0	130
1205	Titoe (retail and wholesale/Manufacturer)	8,340.00	8226	0	8226
1206	Kaoti tamnei/Kabonakoan birim	150.00	150	0	150
1208	Kaokioki	50.00	300	0	300
1209	Kamanging(Liquor)	150.00	0	0	0
1210	Auti ni irua/Auti aika tatangoaki	100.00	0	0	0
1211	Karikirake aika a nakonako(Hawker)	500.00	670	0	670
1212	Tabo ni bwa(retail & wholesale)	2,180.00	1980	0	1980
1213	Botaki aika tauaki mwia	350.00	920	0	920
1214	Karikirake man te burawa(Bakery)	1,080.00	310	0	310
1215	Karikirake aika uarereke	2,500.00	1765	0	1765
1216	Taan Kateitei	100.00	0	0	0
1219	Tangoan kaa/rebwerebwe	1,750.00	2480	0	2480
1220	Waa -Uowa/Booti aika tatangoaki	240.00	275	0	275
1221	Internet	50.00	518.32	0	518.32
1223	Bingko	50.00	25	0	25
1224	Te itabon(Agency)	600.00	594.6	0	594.6
1225	Boboti n Takataka	1,400.00	1250	0	1250
1226	Katangomwane	50.00	0	0	0
1227	Kabonakoan te ika	250.00	70	0	70
1237	Bobai n te kaibuke	500.00	400	0	400
1241	Nangkona	1,200.00	4250	0	4250
1244	Tour Guide	30.00	0	0	0
1256	Karikirake Aaro / Kaawa	0.00	775	0	775

Codes	Details	Estimate	Amount	Debit	Credit
1259	Botaki ni Mwaiee	50.00	50	0	50
1260	Bwai ni Kiribati	60.00	25	0	25
1262	Tuutaara	150.00	700	0	700
1263	Roon te Learn	100.00	0	0	0
1300	Mane Buoka				
1301	Buoka man Tautaeaka	171,631.00	203616.52	0	203616.52
1302	Buoka man Postal	1,000.00	0	0	0
1303	Onobwaiian autin Tautaeaka	44,500.00	20000	0	20000
1304	Loan DBK	0.00	0	0	0
1306	Te buoka ibukin baoia ataein te reirei	34,000.00	40.8	0	40.8
1307	Mwane n tania	10,000.00	15033.67	0	15033.67
1310	Te buoka ibukin Council Lease	9,365.00	23573.2	0	23573.2
1400	Rakan karinimwane				
1401	Boki ni mwane/IBD	100.00	0	0	0
1402	Rakan Katangomwane	3,000.00	40	0	40
1500	Waaki ni lokinibwai				
1501	Kabonakoan bwai	500.00	6482.4	0	6482.4
1504	Roon auti ni maeka	2,236.00	1196.5	0	1196.5
1505	Roon tikum n te auti ni irua	6,000.00	13302.5	0	13302.5
1506	Tangoan te kaa	4,000.00	15454.46	0	15454.46
1506a	School trucks	0.00	0	0	0
1507	Kabonakoan te bwa	0.00	4716.2	0	4716.2
1508	Tangoan bwai ni makuri	200.00	280	0	280
1509	Tangoan te rebwerekwe	100.00	0	0	0
1510	Tangoan ana tabo te Kauntira	500.00	650	0	650
1511	Internet	6,000.00	2043.5	0	2043.5
1512	Photocopier/Printer	830.00	1864.5	0	1864.5
1513	Atin Roo Mwaneaba Tarawa	6,000.00	0	0	0
1518	Bwain akawa/Hardware	7,000.00	56494.17	0	56494.17
1520	Workshop charges	350.00	240.5	0	240.5
1521	Kaotinakoaia kamea / beeki	500.00	750	0	750
1522	Katangomwane	30,000.00	80610.73	0	80610.73
1523	Bingko	6,000.00	0	0	0
1524	Kabonakoan ika/ice plant	22,000.00	38975.03	0	38975.03
1525	Tangoan mwaneaban te Kauntira	500.00	400	0	400
1526	Kabonakoan te kereboki	0.00	0	0	0
1527	Kabonakoan bwai ni Kiribati	0.00	0	0	0
1529	Karaobwai man te kai (Joinery)	3,500.00	40	0	40
1532	Number plate	550.00	900.5	0	900.5

Codes	Details	Estimate	Amount	Debit	Credit
1534	Komitin tarebon	50.00	0	0	0
1537	Karaobwai man te timanti	100.00	4470	0	4470
1544	Milkfish	0.00	0	0	0
1545	Kabonakoan Uanikai	100.00	0	0	0
1546	Tangoan te booti	3,500.00	7747.2	0	7747.2
1600	Mane tabeua				
1601	Mwane n raka	100.00	4457.17	0	4457.17
1602	Tuaa n te bowi	150.00	70	0	70
1700	Karaii mwane				
1701	Kaintabwi	10,496.00	10787.06	0	10787.06
2100	Bwakabwai				
2102	Te Mayor ao Kauntira	34,590.00	33467.75	33467.75	0
2103	Kauoman ni Kiraka	4,403.00	4653.05	4653.05	0
2104	Kauoman n Tia Mane	0.00	0	0	0
2106	Tia Taibi	0.00	0	0	0
2108	Kabenta	3,457.00	3464.28	3464.28	0
2109	Turaiwa	6,440.00	6373.06	6373.06	0
2112	Kaubure	19,878.00	18604.82	18604.82	0
2113	Neeti ni kawa	21,904.00	21461.03	21461.03	0
2114	Sanitarian (karao boo)	0.00	0	0	0
2115	ICW	0.00	0	0	0
2119	Mwakaeneke	3,457.00	1868.32	1868.32	0
2123	WIW	3,457.00	3431.69	3431.69	0
2127	Tia tararua te auti ni irua	3,186.00	3050.09	3050.09	0
2128	Tia tararua te marae	3,186.00	3308.31	3308.31	0
2130	Taan makuri n te kawai	16,091.00	15565.73	15565.73	0
2131	Metintia	0.00	0	0	0
2133	Tia uaereti	3,186.00	3240.14	3240.14	0
2135	Taan reirei ataei	5,679.00	5017.98	5017.98	0
2139	Tia rikoriko	0.00	0	0	0
2145	Tia kaitiaki	1,758.00	1451.71	1451.71	0
2148	Uatiman	0.00	0	0	0
2159	Manatia n te hardware	3,592.00	3380.414	3380.414	0
2160	Manatia Mautari	3,930.00	3931.89	3931.89	0
2161	Kauoman Manatia Mautari	0.00	0	0	0
2164	Boatman	1,758.00	372.65	372.65	0
2200	Arauenti				
2201	Kauntira	8,720.00	8407.5	8407.5	0
2202	Kaniwangan te Mayor	840.00	910	910	0

Codes	Details	Estimate	Amount	Debit	Credit
2203	Incentive Allowance	18,180.00	18121.15	18121.15	0
2204	Wages	500.00	2713.38	2713.38	0
2206	Aoataim	600.00	3310.48	3310.48	0
2207	Primary Sch & JSS Committee	4,500.00	4187	4187	0
2208	Kometen Karikirake	390.00	90	90	0
2209	Bareka ao Mwaimwai	500.00	2483	2483	0
2210	Bonomwi	1,750.00	960.75	960.75	0
2211	Mwengabuaka	1,000.00	1023.3	1023.3	0
2216	Kometen Te Ukeuke	240.00	100	100	0
2220	Kometen Te Mwane	320.00	0	0	0
2221	Unimwaane	1,200.00	100	100	0
2224	Kometen Liquor Board	180.00	260	260	0
2229	Kometen Board of Survey	120.00	140	140	0
2230	Disaster Committee	480.00	0	0	0
2234	Mwane ni Kakerikaki	0.00	0	0	0
2235	CIP Komete	1,040.00	1063.2	1063.2	0
2236	Kometen te kaa	0.00	0	0	0
2237	Kometen te Onobwai	240.00	0	0	0
2238	In house training	500.00	500	500	0

2300 Kabutan te waaki

2301	Mwamwananga	2,000.00	1458.2	1458.2	0
2302	Riitin Aaba	9,365.00	16878.5	16878.5	0
2303	Bwai ni Mwakuri	1,500.00	644	644	0
2306	Uaereti & Tareboon	500.00	805	805	0
2307	Katanoata	600.00	0	0	0
2308	Buraeki ao Kaboraoi	500.00	37.5	37.5	0
2311	Kabomwi ni kain amwarake	100.00	0	0	0
2312	Rinerine	160.00	290	290	0
2313	Kainaomata	1,000.00	4615.4	4615.4	0
2315	Buoka nakon Botaki	300.00	122.7	122.7	0
2316	Nikiran Tarau	2,000.00	0	0	0
2318	Boon te Bowi	100.00	10	10	0
2320	Dog/Pig Control	1,000.00	1540	1540	0
2322	Kairuaa	300.00	2107.65	2107.65	0
2326	Bwain te Aobiti	1,526.00	5495.03	5495.03	0
2329	Bao nako Atimakoro	4,322.00	15203.5	15203.5	0
2330	Bwain Te Runga	500.00	0	0	0
2332	Support to Elderly Fund distribution	1,200.00	220	220	0
2333	Support to Copra Monitoring transport	0.00	0	0	0
2334	Buoka ana waaki te reiei	3,000.00	2438.2	2438.2	0

Codes	Details	Estimate	Amount	Debit	Credit
2335	Buoka ana waaki te ran	1,250.00	1092.91	1092.91	0
2336	Buoka ana waaki te tabo n akawa	1,000.00	80	80	0
2337	Buoka ana waki te ununiki	1,000.00	706.68	706.68	0
2338	Buoka ana waaki te youth/Aine	1,000.00	805	805	0
2339	Buoka ana waaki te onaoraki	1,000.00	1160	1160	0
2340	Open day Kauntira	500.00	1195.15	1195.15	0
2341	Buoka ana waaki te police & court	500.00	801.5	801.5	0
2342	Butiraoi Kanuringa	2,000.00	1355.6	1355.6	0
2400	Onobwai				
2402	Aobiti	1,000.00	0	0	0
2403	Auti ni maeka	22,041.00	7881.27	7881.27	0
2404	Rest House	2,000.00	0	0	0
2406	Autin te Marae	1,000.00	84	84	0
2407	Mwaneaba	400.00	0	0	0
2408	Rebwerebwe/ Kaa	2,000.00	1251.3	1251.3	0
2408a	School trucks	10,000.00	427	427	0
2410	Kawai/Kotiweei	8,200.00	8708.38	8708.38	0
2411	Atin Roo Mwaneaba Tarawa	2,500.00	0	0	0
2700	Iokinibwai				
2701	Bwain auti ni iruaa	3,000.00	4827.1	4827.1	0
2702	Bwaan bao ni mwamwananga	2,000.00	3915.9	3915.9	0
2703	Internet	5,004.00	1460	1460	0
2704	Bingo	2,000.00	0	0	0
2706	Mautari	2,000.00	37591	37591	0
2709	Katangomwane	30,000.00	71254	71254	0
2710	Atin Roo Mwaneaba Tarawa	5,000.00	4050	4050	0
2711	Hardware/bwain akawa	6,000.00	78424.69	78424.69	0
2714	Number plate	500.00	229.6	229.6	0
2717	Kereboki	0.00	0	0	0
2718	Aia centre aine	400.00	0	0	0
2720	Te Tabo ni Bwaa	400.00	10	10	0
2721	Karaobwai man te kai	3,000.00	0	0	0
2800	Karaii mwane				
2801	Kaintabwi	20,993.00	17352.74	17352.74	0
2802	School trucks birimwane	0.00	0	0	0
2803	Onobwain autin Tautaeaka	44,500.00	37042.44	37042.44	0
2804	Birimwane nakon KiLGA	1,000.00	1000	1000	0
2805	Kabwara tarau DBK	0.00	0	0	0
2806	Te buoka ibukin te school trucks	24,000.00	14890.7	14890.7	0

Codes	Details	Estimate	Amount	Debit	Credit
2806a	Te bwakabwai ao te overtime	0.00	0	0	0
2806b	Bwaan taian school trucks	0.00	0	0	0

Below the Line

Adv-AMAK	0.00	92	92	0
Adv-Amweri	0.00	-155	0	155
Adv-ATL	0.00	100	100	0
Adv-Autukia & others	0.00	0	0	0
Adv-Aviation	0.00	75	75	0
Adv-Beiatau	0.00	-68.7	0	68.7
Adv-Benuarua	0.00	-150	0	150
Adv-Betero	0.00	8.5	8.5	0
Adv-Birikee	0.00	20	20	0
Adv-Bitamoana	0.00	-1	0	1
Adv-Buroo	0.00	60	60	0
Adv-Bwaubwau	0.00	-18.7	0	18.7
Adv-C/supervisor	0.00	1530.3	1530.3	0
Adv-Canteen	0.00	650	650	0
Adv-Causeway	0.00	-1231.8	0	1231.8
Adv-Census	0.00	40	40	0
Adv-Civil Aviation	0.00	411.2	411.2	0
Adv-Clerk	0.00	80	80	0
Adv-Coral Sun	0.00	250	250	0
Adv-Councillors	0.00	-226	0	226
Adv-Education	0.00	1104.5	1104.5	0
Adv-Election	0.00	949.2	949.2	0
Adv-Eritebwa	0.00	-35.55	0	35.55
Adv-Fish pond	0.00	-294.89	0	294.89
Adv-FTC	0.00	215.7	215.7	0
Adv-GEHS	0.00	8.5	8.5	0
Adv-Iekerua Tooma	0.00	120	120	0
Adv-Kaabeia	0.00	-37.4	0	37.4
Adv-Kaateti	0.00	135	135	0
Adv-Kaiboboki	0.00	-15.8	0	15.8
Adv-Kaiti	0.00	-100	0	100
Adv-Kannaolia	0.00	5	5	0
Adv-KAP	0.00	875.6	875.6	0
Adv-Karuaki	0.00	8.5	8.5	0
Adv-Katiabwebwe	0.00	8.5	8.5	0
Adv-Katimeri	0.00	-18.7	0	18.7
Adv-Kauntira	0.00	330.8	330.8	0

Codes	Details	Estimate	Amount	Debit	Credit
	Adv-Kiri-EU	0.00	1137	1137	0
	Adv-KIT	0.00	255	255	0
	Adv-KNAO	0.00	-425	0	425
	Adv-Koraubara	0.00	8.5	8.5	0
	Adv-KPF	0.00	195	195	0
	Adv-Labour	0.00	190	190	0
	Adv-LDCF	0.00	-2650	0	2650
	Adv-Maintenance	0.00	914.05	914.05	0
	Adv-Maneaba project	0.00	40.56	40.56	0
	Adv-Marebu	0.00	53.85	53.85	0
	Adv-Marii	0.00	135	135	0
	Adv-Matangare	0.00	8.5	8.5	0
	Adv-Mateta	0.00	8.5	8.5	0
	Adv-Mauneta	0.00	20	20	0
	Adv-Mautari	0.00	1715.3	1715.3	0
	Adv-Mawanei	0.00	91	91	0
	Adv-Mechanic	0.00	1342	1342	0
	Adv-Medical	0.00	663.75	663.75	0
	Adv-MHARD	0.00	2460	2460	0
	Adv-Mimitong Kirata	0.00	100	100	0
	Adv-MISA	0.00	207.75	207.75	0
	Adv-Moataake	0.00	135	135	0
	Adv-MOEL	0.00	218.35	218.35	0
	Adv-MOH	0.00	-222.95	0	222.95
	Adv-Motorbike	0.00	12	12	0
	Adv-MOU	0.00	-205	0	205
	Adv-MWYSA	0.00	2190	2190	0
	Adv-Natua	0.00	20	20	0
	Adv-Neemia	0.00	51	51	0
	Adv-Neways	0.00	1220	1220	0
	Adv-Postal Workers	0.00	1006.62	1006.62	0
	Adv-Pre-School	0.00	500	500	0
	Adv-Raimon T	0.00	139	139	0
	Adv-Ranibiti	0.00	15	15	0
	Adv-Rarube	0.00	1506	1506	0
	Adv-Raubane	0.00	45	45	0
	Adv-Red Cross	0.00	-94	0	94
	Adv-Ritang	0.00	36	36	0
	Adv-Riving	0.00	8.5	8.5	0
	Adv-Roboam	0.00	-94	0	94

Codes	Details	Estimate	Amount	Debit	Credit
	Adv-Shipyard	0.00	7000	7000	0
	Adv-Solar	0.00	-3	0	3
	Adv-Staff quarters	0.00	816.65	816.65	0
	Adv-Statistic	0.00	40	40	0
	Adv-Taam	0.00	10	10	0
	Adv-Taateri Boutu	0.00	-175.65	0	175.65
	Adv-Tairoa	0.00	8.5	8.5	0
	Adv-Takabanei	0.00	8.5	8.5	0
	Adv-Taouea	0.00	135	135	0
	Adv-Tatireta	0.00	5	5	0
	Adv-Tauanei	0.00	25	25	0
	Adv-Tauroro	0.00	8.5	8.5	0
	Adv-Teannako	0.00	31.5	31.5	0
	Adv-Teaorerei	0.00	5	5	0
	Adv-Tebobora	0.00	500	500	0
	Adv-Tebotu	0.00	40.75	40.75	0
	Adv-Tebuae	0.00	-35.75	0	35.75
	Adv-Teea	0.00	-20	0	20
	Adv-Teiotiona	0.00	-55	0	55
	Adv-Teitai Rekau	0.00	12.4	12.4	0
	Adv-Teitei	0.00	8.5	8.5	0
	Adv-Tekabuta	0.00	55	55	0
	Adv-Tekautu	0.00	-18.7	0	18.7
	Adv-Terewea	0.00	-18.7	0	18.7
	Adv-Teueke	0.00	5	5	0
	Adv-Teunaia	0.00	-18.7	0	18.7
	Adv-Tewareka	0.00	37.95	37.95	0
	Adv-Tiaon	0.00	-56.1	0	56.1
	Adv-Tiikai	0.00	65	65	0
	Adv-Timoara & Others	0.00	0	0	0
	Adv-Toabwa	0.00	8.5	8.5	0
	Adv-Tokiauea	0.00	-18.7	0	18.7
	Adv-Tokoia	0.00	595	595	0
	Adv-Toome	0.00	-72.4	0	72.4
	Adv-Tourism	0.00	10876.16	10876.16	0
	Adv-Urian	0.00	8.5	8.5	0
	Adv-Works	0.00	190	190	0
	Dep-A/c 261027-30	0.00	-5030.48	0	5030.48
	Dep-Agnes	0.00	-3	0	3
	Dep-Agricola	0.00	-400	0	400

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Agriculture	0.00	54	54	0
	Dep-Airport	0.00	-1080.7	0	1080.7
	Dep-Airport Authority Kir	0.00	846.06	846.06	0
	Dep-Akineti	0.00	280	280	0
	Dep-Akura	0.00	0	0	0
	Dep-Amweri	0.00	167	167	0
	Dep-Anterea	0.00	149	149	0
	Dep-Aoniba	0.00	0	0	0
	Dep-ASW	0.00	526.1	526.1	0
	Dep-Atanuea	0.00	0	0	0
	Dep-Atatera/VB	0.00	-90	0	90
	Dep-ATHKL	0.00	-415.1	0	415.1
	Dep-Aunete	0.00	-1.88	0	1.88
	Dep-Aurakeia	0.00	-15	0	15
	Dep-Auri Bwere	0.00	150	150	0
	Dep-Ausaid	0.00	-7249.9	0	7249.9
	Dep-AWS	0.00	-626.25	0	626.25
	Dep-Bakaine	0.00	40	40	0
	Dep-Bakauee	0.00	-27	0	27
	Dep-Bauro	0.00	0	0	0
	Dep-Beiata	0.00	-1.5	0	1.5
	Dep-Beiatau	0.00	22.62	22.62	0
	Dep-Berenita Iao	0.00	-1.86	0	1.86
	Dep-Beretika	0.00	0	0	0
	Dep-Beruneti	0.00	0	0	0
	Dep-Bingko	0.00	-5880.07	0	5880.07
	Dep-Boatman	0.00	-645.35	0	645.35
	Dep-Bobera	0.00	0	0	0
	Dep-Bonnano Ununiki	0.00	-1612.8	0	1612.8
	Dep-Bruecha	0.00	0	0	0
	Dep-Buroo	0.00	-2000	0	2000
	Dep-Butibooro	0.00	-333	0	333
	Dep-Bwaraniko	0.00	-855	0	855
	Dep-Bwaubwau	0.00	-1.88	0	1.88
	Dep-Cargo	0.00	-686.7	0	686.7
	Dep-Carpenter O/Time	0.00	-2	0	2
	Dep-Causeway	0.00	-7461.9	0	7461.9
	Dep-CFO	0.00	219.5	219.5	0
	Dep-CM Abamakoro	0.00	-50	0	50
	Dep-CM Autukia	0.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-CM Tabiang	0.00	0	0	0
	Dep-Contruction	0.00	-3020.68	0	3020.68
	Dep-Council s/car	0.00	-100	0	100
	Dep-Councillors	0.00	2996.37	2996.37	0
	Dep-Councillors Recreation	0.00	-21	0	21
	Dep-CRF	0.00	103.88	103.88	0
	Dep-D/ Overtime	0.00	0	0	0
	Dep-Dancing	0.00	25	25	0
	Dep-DBK	0.00	-2888.89	0	2888.89
	Dep-Deposit te Buroo	0.00	1500	1500	0
	Dep-Disaster fund	0.00	5695.35	5695.35	0
	Dep-Domestic Violence	0.00	19	19	0
	Dep-Driver	0.00	-16	0	16
	Dep-EBA (KPC matang)	0.00	-1770	0	1770
	Dep-Ebeta	0.00	0	0	0
	Dep-ECD/M bike	0.00	-20	0	20
	Dep-Education fund	0.00	-4601.07	0	4601.07
	Dep-Eera	0.00	0	0	0
	Dep-EFSP	0.00	-528.2	0	528.2
	Dep-Election	0.00	-2312.4	0	2312.4
	Dep-En Aurakeia	0.00	0	0	0
	Dep-Eritebwa	0.00	-1.88	0	1.88
	Dep-Eriuta	0.00	0	0	0
	Dep-Euneke	0.00	-1.88	0	1.88
	Dep-F/A	0.00	-359.13	0	359.13
	Dep-Fishing Guide	0.00	-9855	0	9855
	Dep-Fly Shop Anglers	0.00	-6030	0	6030
	Dep-Fr Teabi	0.00	56.1	56.1	0
	Dep-GEHS	0.00	0	0	0
	Dep-Group	0.00	-50	0	50
	Dep-Handicraft	0.00	54.5	54.5	0
	Dep-Hardware	0.00	-1000	0	1000
	Dep-Health day	0.00	-560	0	560
	Dep-laira	0.00	-19.5	0	19.5
	Dep-lakobo	0.00	0	0	0
	Dep-Ieremia	0.00	300	300	0
	Dep-Independence	0.00	-6449	0	6449
	Dep-Interest on AGC	0.00	-6201.27	0	6201.27
	Dep-Internet	0.00	-1121.75	0	1121.75
	Dep-loane	0.00	-39.88	0	39.88

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Ioanna	0.00	0	0	0
	Dep-Iouera	0.00	0	0	0
	Dep-IYA	0.00	-1971.7	0	1971.7
	Dep-Kaako	0.00	-176.39	0	176.39
	Dep-Kaareti	0.00	-55	0	55
	Dep-Kabeia	0.00	-1.88	0	1.88
	Dep-Kabomwii nte Tile	0.00	0	0	0
	Dep-Kabuaa	0.00	-1.88	0	1.88
	Dep-Kaetieti	0.00	30	30	0
	Dep-Kaiboboki	0.00	22.12	22.12	0
	Dep-Kaiti	0.00	-33.26	0	33.26
	Dep-Kamaie	0.00	-40	0	40
	Dep-Kannaoia	0.00	12	12	0
	Dep-Karatin	0.00	662	662	0
	Dep-Karatin Truck	0.00	-924	0	924
	Dep-Karetita	0.00	-1.86	0	1.86
	Dep-Karu Marine	0.00	99.05	99.05	0
	Dep-Katakua	0.00	0	0	0
	Dep-Katarake	0.00	175.8	175.8	0
	Dep-Katikoa	0.00	0	0	0
	Dep-Katimeri	0.00	-2.82	0	2.82
	Dep-Kauaata	0.00	-1.88	0	1.88
	Dep-Kerebok	0.00	2000	2000	0
	Dep-Kirata	0.00	-13.5	0	13.5
	Dep-Kiri EU	0.00	-880	0	880
	Dep-Kiriwatsan	0.00	-239.4	0	239.4
	Dep-KOLFAWP	0.00	-3722.62	0	3722.62
	Dep-KPC	0.00	-1037	0	1037
	Dep-KPC - Temanoku	0.00	-3262	0	3262
	Dep-KPC - Temotu	0.00	71	71	0
	Dep-KPC Matang	0.00	1407.6	1407.6	0
	Dep-KPC Rotima CS	0.00	693.5	693.5	0
	Dep-KPF repayment loan	0.00	150.83	150.83	0
	Dep-KUC Autukia	0.00	0	0	0
	Dep-KUC Matang	0.00	0	0	0
	Dep-KUC RAK	0.00	0	0	0
	Dep-KUC Rotimwa	0.00	0	0	0
	Dep-KUC Temotu CS	0.00	0	0	0
	Dep-Land lease	0.00	-11752.6	0	11752.6
	Dep-Lavalava	0.00	-25	0	25

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-LDCF	0.00	2650	2650	0
	Dep-Lud	0.00	234	234	0
	Dep-M.V Moomi	0.00	-15106.85	0	15106.85
	Dep-M/M	0.00	19.5	19.5	0
	Dep-Maarak	0.00	0	0	0
	Dep-Maata	0.00	-1.88	0	1.88
	Dep-Maateti	0.00	30.6	30.6	0
	Dep-Maintenance	0.00	-17242	0	17242
	Dep-Makoro	0.00	0	0	0
	Dep-Mangarita	0.00	-1.86	0	1.86
	Dep-Mantaake	0.00	-1.88	0	1.88
	Dep-Mareko	0.00	0	0	0
	Dep-Marewea	0.00	-840	0	840
	Dep-Marewen Buota	0.00	-200	0	200
	Dep-Marewen Non	0.00	290.4	290.4	0
	Dep-Marewen Routa CS	0.00	-1.4	0	1.4
	Dep-Mataburo	0.00	-166.95	0	166.95
	Dep-Matang Benina	0.00	-40	0	40
	Dep-Maurinteno	0.00	-5589.1	0	5589.1
	Dep-Mautari	0.00	1312.4	1312.4	0
	Dep-Mauteka	0.00	-280	0	280
	Dep-Mawanei	0.00	-50	0	50
	Dep-Mawete Rotie	0.00	0	0	0
	Dep-Meal allowance	0.00	-40	0	40
	Dep-Medical	0.00	805	805	0
	Dep-MFMRD	0.00	0	0	0
	Dep-MIA	0.00	-80.01	0	80.01
	Dep-Mikaere	0.00	-31.16	0	31.16
	Dep-Mimitong Kirata	0.00	-40	0	40
	Dep-Minfin	0.00	120	120	0
	Dep-Ministry of Education	0.00	-2100	0	2100
	Dep-Ministry of Health	0.00	-7167.71	0	7167.71
	Dep-MISA	0.00	-252.8	0	252.8
	Dep-Mixer	0.00	-75	0	75
	Dep-Moata	0.00	-4	0	4
	Dep-MOE	0.00	-5536.8	0	5536.8
	Dep-Motika K	0.00	-20	0	20
	Dep-Motikia Kaabaia	0.00	20	20	0
	Dep-Motorbike	0.00	210	210	0
	Dep-Motorman	0.00	22	22	0

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Mwaaia	0.00	0	0	0
	Dep-Mwaie	0.00	25	25	0
	Dep-Mweretaka	0.00	0	0	0
	Dep-Naama	0.00	-1.88	0	1.88
	Dep-Nakiaro	0.00	0	0	0
	Dep-Naomi	0.00	0	0	0
	Dep-Narua K	0.00	-200	0	200
	Dep-Naruai	0.00	200	200	0
	Dep-Nei Temwanuu Community	0.00	-100	0	100
	Dep-Neways	0.00	85	85	0
	Dep-NICA	0.00	36.7	36.7	0
	Dep-Nikiara	0.00	0	0	0
	Dep-NISA	0.00	300	300	0
	Dep-O/Extension	0.00	7378	7378	0
	Dep-O/time Anterea	0.00	127.5	127.5	0
	Dep-O/time Atarake	0.00	-50	0	50
	Dep-O/time Baketi	0.00	-6	0	6
	Dep-O/time Benuaroa	0.00	-6	0	6
	Dep-O/time Katarake	0.00	57.9	57.9	0
	Dep-O/time Kirata	0.00	-59	0	59
	Dep-O/time Riitang	0.00	-169.3	0	169.3
	Dep-O/time Rotie	0.00	299.5	299.5	0
	Dep-O/time Taaia	0.00	-79.9	0	79.9
	Dep-O/time Taam	0.00	-10	0	10
	Dep-O/time Tebotu	0.00	-1279.2	0	1279.2
	Dep-O/time Tetaake	0.00	24.36	24.36	0
	Dep-O/time Tewareka	0.00	15	15	0
	Dep-O/time Tiimon	0.00	-97.5	0	97.5
	Dep-O/time Tokitebwa	0.00	-4	0	4
	Dep-O/time Toone	0.00	-130	0	130
	Dep-O/time Toromon	0.00	-8	0	8
	Dep-OB	0.00	-1962	0	1962
	Dep-OCS	0.00	0	0	0
	Dep-Overstated O/Cash	0.00	-0.04	0	0.04
	Dep-Overtime	0.00	-1506.16	0	1506.16
	Dep-Overtime Deposit July	0.00	-168	0	168
	Dep-Parich truck	0.00	-35	0	35
	Dep-Pauline	0.00	-40	0	40
	Dep-Phone	0.00	16.45	16.45	0
	Dep-Policing Area	0.00	4	4	0

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Pre-School	0.00	-453.5	0	453.5
	Dep-Raffle ticket	0.00	0	0	0
	Dep-Raffle ticket	0.00	-160	0	160
	Dep-Rainanoanga	0.00	629.05	629.05	0
	Dep-Rairanoanga	0.00	-2088.7	0	2088.7
	Dep-Rauteti	0.00	0	0	0
	Dep-Rere	0.00	130	130	0
	Dep-Ribwatia	0.00	-1.86	0	1.86
	Dep-Riitang	0.00	167.3	167.3	0
	Dep-Riketa	0.00	-1.88	0	1.88
	Dep-Riki	0.00	-13075.25	0	13075.25
	Dep-Riki n Immakurata	0.00	13075.25	13075.25	0
	Dep-Riteta	0.00	-100	0	100
	Dep-Robwati	0.00	-881.88	0	881.88
	Dep-Rooti	0.00	-1.86	0	1.86
	Dep-Rotie	0.00	-583	0	583
	Dep-Rotima	0.00	0	0	0
	Dep-Routaake	0.00	0	0	0
	Dep-Runga	0.00	-3463.49	0	3463.49
	Dep-Runway Maintenance	0.00	-1625.8	0	1625.8
	Dep-Salary Arrears	0.00	368.05	368.05	0
	Dep-Salary changes	0.00	-108.15	0	108.15
	Dep-Sea-Cucumber	0.00	-9021.4	0	9021.4
	Dep-Silky Teng	0.00	-12	0	12
	Dep-SIP	0.00	0	0	0
	Dep-Solar	0.00	-1587.75	0	1587.75
	Dep-Sub Allowance	0.00	0	0	0
	Dep-Surplus Akineti	0.00	-0.07	0	0.07
	Dep-Surplus Cash	0.00	-0.09	0	0.09
	Dep-Surplus changes	0.00	108.15	108.15	0
	Dep-Surplus Kaiti	0.00	-38.03	0	38.03
	Dep-Sword	0.00	-130	0	130
	Dep-Taaia	0.00	89.5	89.5	0
	Dep-Taam Cs	0.00	-1167.6	0	1167.6
	Dep-Taanga	0.00	-1.86	0	1.86
	Dep-Taara	0.00	80	80	0
	Dep-Taateraka	0.00	-7	0	7
	Dep-Taato	0.00	60	60	0
	Dep-Table Tennis	0.00	-41.2	0	41.2
	Dep-Taborenga	0.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Taeribwa	0.00	-3.76	0	3.76
	Dep-Taku	0.00	-144	0	144
	Dep-Tamaroa	0.00	-108	0	108
	Dep-Tangira	0.00	-1.88	0	1.88
	Dep-Tania	0.00	-1.88	0	1.88
	Dep-Taoatu	0.00	0	0	0
	Dep-Taranteta	0.00	0	0	0
	Dep-Tauanei	0.00	380	380	0
	Dep-Taubo	0.00	0	0	0
	Dep-Taumeruru	0.00	-196.88	0	196.88
	Dep-Taunga	0.00	-10	0	10
	Dep-Tauno	0.00	0	0	0
	Dep-Tawaia	0.00	-10	0	10
	Dep-Te Runga	0.00	6580.35	6580.35	0
	Dep-Te Uekera	0.00	-70.45	0	70.45
	Dep-Teabi	0.00	-56.1	0	56.1
	Dep-Teaoti	0.00	-120	0	120
	Dep-Teauete	0.00	0	0	0
	Dep-Tebiria	0.00	65.12	65.12	0
	Dep-Teborou	0.00	-0.94	0	0.94
	Dep-Tebotu	0.00	1114	1114	0
	Dep-Tebuange	0.00	0	0	0
	Dep-Teburoo	0.00	250	250	0
	Dep-Tebwao	0.00	-0.94	0	0.94
	Dep-Teekea	0.00	0	0	0
	Dep-Teewaa	0.00	20	20	0
	Dep-Teimwarane	0.00	-4	0	4
	Dep-Teinai	0.00	-1.88	0	1.88
	Dep-Teitirua	0.00	-1.86	0	1.86
	Dep-Teitoi	0.00	120	120	0
	Dep-Tekabuta	0.00	-30	0	30
	Dep-Tekarawa	0.00	-2	0	2
	Dep-Tekautu	0.00	-1.88	0	1.88
	Dep-Tekima	0.00	0	0	0
	Dep-Tekitaake	0.00	-140	0	140
	Dep-Tekoko	0.00	217	217	0
	Dep-Temarewe	0.00	-1.86	0	1.86
	Dep-Tematau	0.00	0	0	0
	Dep-Temera	0.00	-427.5	0	427.5
	Dep-Temotu	0.00	-71	0	71

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Ten Tau	0.00	150	150	0
	Dep-Tenanonaki	0.00	19	19	0
	Dep-Tennis Court	0.00	-1372.5	0	1372.5
	Dep-Tenoaa	0.00	0	0	0
	Dep-Tentaam CS	0.00	-445	0	445
	Dep-Tentoa	0.00	9	9	0
	Dep-Tereirooti	0.00	660.04	660.04	0
	Dep-Teretia	0.00	-759.26	0	759.26
	Dep-Teribwata	0.00	0	0	0
	Dep-Terikaaki	0.00	0	0	0
	Dep-Teririeren Atanikarawa	0.00	0	0	0
	Dep-Teroaa	0.00	0	0	0
	Dep-Terunga	0.00	-3716.5	0	3716.5
	Dep-Tetaake	0.00	273	273	0
	Dep-Tetoa	0.00	110.26	110.26	0
	Dep-Tetoki	0.00	-1.88	0	1.88
	Dep-Tetongo Club	0.00	0	0	0
	Dep-Teuabu North	0.00	0	0	0
	Dep-Teuabu South	0.00	0	0	0
	Dep-Teuta	0.00	0	0	0
	Dep-Teweia	0.00	-3	0	3
	Dep-Tiaon	0.00	-1.88	0	1.88
	Dep-Tiikai	0.00	56.24	56.24	0
	Dep-Tiina	0.00	0	0	0
	Dep-Timoara	0.00	-10	0	10
	Dep-Timon	0.00	39	39	0
	Dep-Toakai	0.00	80	80	0
	Dep-Toanrenga	0.00	-1.86	0	1.86
	Dep-Toara	0.00	-56.4	0	56.4
	Dep-Tokiauea	0.00	-1.88	0	1.88
	Dep-Tokitebwa	0.00	0	0	0
	Dep-Tokobea	0.00	-70	0	70
	Dep-Tokoia	0.00	95.35	95.35	0
	Dep-Tongatu	0.00	-11.88	0	11.88
	Dep-Tonia	0.00	-20	0	20
	Dep-Toom	0.00	-40	0	40
	Dep-Toom Ueanna	0.00	240	240	0
	Dep-Toone	0.00	290.7	290.7	0
	Dep-Toorue	0.00	-220	0	220
	Dep-Toota	0.00	-60	0	60

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Touia	0.00	20	20	0
	Dep-Toumau	0.00	40	40	0
	Dep-Tourism	0.00	-76.6	0	76.6
	Dep-Truck	0.00	-42	0	42
	Dep-Truck hire Rotima	0.00	45.8	45.8	0
	Dep-Truck hire Tabiang	0.00	20.3	20.3	0
	Dep-TTM	0.00	-12	0	12
	Dep-Ueaeua	0.00	0	0	0
	Dep-Umantewenei	0.00	0	0	0
	Dep-Understated O/218950	0.00	100	100	0
	Dep-Understated O/305384-30	0.00	0.3	0.3	0
	Dep-Understated O/cash	0.00	85.5	85.5	0
	Dep-Uniktongo	0.00	-540	0	540
	Dep-Ununiki Bonnano Boboti	0.00	26.6	26.6	0
	Dep-Uomanbwebwe Cs	0.00	0	0	0
	Dep-Vodafone	0.00	-270.5	0	270.5
	Dep-Waa n o	0.00	-2500	0	2500
	Dep-Wanikaie	0.00	173	173	0
	Dep-Wash priority	0.00	-1500	0	1500
	Dep-White Ribbon Day	0.00	8	8	0
	Dep-Wiinaba Str	0.00	764.5	764.5	0
	Dep-Winnaba Str	0.00	-542	0	542
	Dep-Works	0.00	-1150.45	0	1150.45
	Dep-World Teachers day	0.00	-550.1	0	550.1
	Dep-Yagona	0.00	-12	0	12
	Dep-Youth	0.00	13.55	13.55	0
	Imp-Akineti	0.00	820	820	0
	Imp-Amina	0.00	93.3	93.3	0
	Imp-Angiriin Hardware	0.00	4624.6	4624.6	0
	Imp-Aruititi	0.00	7189.25	7189.25	0
	Imp-Ataake	0.00	5044.4	5044.4	0
	Imp-Auataake	0.00	224.3	224.3	0
	Imp-Bakarere	0.00	580.34	580.34	0
	Imp-Bonteman	0.00	4806	4806	0
	Imp-Bwauro	0.00	0.1	0.1	0
	Imp-Denise Kumkee	0.00	-10000	0	10000
	Imp-Drake (IEC)	0.00	0	0	0
	Imp-Eimi Amon	0.00	39.25	39.25	0
	Imp-Eliza	0.00	2559.25	2559.25	0
	Imp-Ereata	0.00	3518.95	3518.95	0

Codes	Details	Estimate	Amount	Debit	Credit
	Imp-Iaira	0.00	200	200	0
	Imp-Ieremia	0.00	3957.6	3957.6	0
	Imp-Ioota Taniera	0.00	25000	25000	0
	Imp-Kabaran	0.00	-50	0	50
	Imp-Kaiti	0.00	320.9	320.9	0
	Imp-Kaito Tuneke	0.00	-408.45	0	408.45
	Imp-Kaitu	0.00	422	422	0
	Imp-Kamaki	0.00	-345.2	0	345.2
	Imp-Kannaola	0.00	3000	3000	0
	Imp-Kanta	0.00	1849.1	1849.1	0
	Imp-Kaotan	0.00	740	740	0
	Imp-Kaotitaaake	0.00	-685.35	0	685.35
	Imp-Karuaki	0.00	350	350	0
	Imp-Kataua	0.00	6581.9	6581.9	0
	Imp-Katuroroa	0.00	1080	1080	0
	Imp-Katutu	0.00	3186.3	3186.3	0
	Imp-Keeke	0.00	500	500	0
	Imp-Matang	0.00	200	200	0
	Imp-Mawanei	0.00	175	175	0
	Imp-Mayor Rotie	0.00	-2900	0	2900
	Imp-Mele Teemaia	0.00	2869.6	2869.6	0
	Imp-Meleang	0.00	100	100	0
	Imp-Mimitong Kirata	0.00	1162.5	1162.5	0
	Imp-Mwaaia	0.00	16.75	16.75	0
	Imp-Mwarion Metai	0.00	1366.5	1366.5	0
	Imp-Neways	0.00	1830.3	1830.3	0
	Imp-Reemi	0.00	21.2	21.2	0
	Imp-Retie	0.00	3000	3000	0
	Imp-Riannaua	0.00	-941.8	0	941.8
	Imp-Rine	0.00	1172	1172	0
	Imp-Riteem	0.00	-304	0	304
	Imp-Rotie	0.00	2120.23	2120.23	0
	Imp-Ruuta	0.00	170	170	0
	Imp-Secretary	0.00	199.5	199.5	0
	Imp-Taku	0.00	263.1	263.1	0
	Imp-Tata	0.00	1339.05	1339.05	0
	Imp-Tauanei	0.00	117.25	117.25	0
	Imp-Tearawa	0.00	3619.1	3619.1	0
	Imp-Tebobora	0.00	449.1	449.1	0
	Imp-Tebotu	0.00	300	300	0

Codes	Details	Estimate	Amount	Debit	Credit
	Imp-Teeremwa	0.00	1243.85	1243.85	0
	Imp-Teitai	0.00	-1600	0	1600
	Imp-Teitiaki	0.00	229.9	229.9	0
	Imp-Tekabuta	0.00	30	30	0
	Imp-Tekinene	0.00	625.2	625.2	0
	Imp-Tenanonaki	0.00	-62.4	0	62.4
	Imp-Teribata	0.00	267.3	267.3	0
	Imp-Tetoa	0.00	78.35	78.35	0
	Imp-Tewareka	0.00	33.4	33.4	0
	Imp-Tiikai	0.00	-863.08	0	863.08
	Imp-Toara	0.00	100	100	0
	Imp-Toka	0.00	3	3	0
	Imp-Tokoia	0.00	110	110	0
	Imp-Toome	0.00	1194.55	1194.55	0
	Imp-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-Benuaroa	0.00	150	150	0
	Loan-Binoka	0.00	132.68	132.68	0
	Loan-Efitoka	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-Kannaoia	0.00	256.95	256.95	0
	Loan-Karaiti	0.00	-2.36	0	2.36
	Loan-Kateata	0.00	100	100	0
	Loan-Kauaang.T	0.00	201.42	201.42	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

Codes	Details	Estimate	Amount	Debit	Credit
	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	521.68	521.68	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-Taiaia	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
	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-Teriatia	0.00	29.1	29.1	0
	Loan-Tetaake	0.00	125.25	125.25	0

Codes	Details	Estimate	Amount	Debit	Credit
	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-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	3966.07	3966.07	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	78.31	78.31	0
	Loss-Tiikai	0.00	284.26	284.26	0
	Closing Cash			18,185.11	
	Closing Bank			117,390.23	
Grand Total				919,835.57	919,835.57

Prepared by : LGD Internal Audit



Nonouti Island Council
Statement of Notes For the Period
01/01/21 to 31/12/21



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

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

Note#	Account	Bot_Code	Amount \$	Total \$
		Adv-Teannako	31.50	
		Adv-Teaorerei	5.00	
		Adv-Tebobora	500.00	
		Adv-Tebotu	40.75	
		Adv-Teitai Rekau	12.40	
		Adv-Teitei	8.50	
		Adv-Tekabuta	55.00	
		Adv-Teueke	5.00	
		Adv-Tewareka	37.95	
		Adv-Tiikai	65.00	
		Adv-Toabwa	8.50	
		Adv-Tokoia	595.00	
		Adv-Tourism	10,876.16	
		Adv-Urian	8.50	
		Adv-Works	190.00	
		Dep-Agriculture	54.00	
		Dep-Airport Authority Kir	846.06	
		Dep-Akineti	280.00	
		Dep-Amweri	167.00	
		Dep-Anterea	149.00	
		Dep-ASW	526.10	
		Dep-Auri Bwere	150.00	
		Dep-Bakaine	40.00	
		Dep-Beiatu	22.62	
		Dep-CFO	219.50	
		Dep-Councillors	2,996.37	
		Dep-CRF	103.88	
		Dep-Dancing	25.00	
		Dep-Deposit te Buroo	1,500.00	
		Dep-Domestic Violence	19.00	
		Dep-Fr Teabi	56.10	
		Dep-Handicraft	54.50	
		Dep-Kaetieti	30.00	
		Dep-Kaiboboki	22.12	
		Dep-Kannaoia	12.00	
		Dep-Karatin	662.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Karu Marine	99.05	
		Dep-Kerebok	2,000.00	
		Dep-KPC - Temotu	71.00	
		Dep-KPC Matang	1,407.60	
		Dep-KPC Rotima CS	693.50	
		Dep-KPF repayment loan	150.83	
		Dep-Lud	234.00	
		Dep-M/M	19.50	
		Dep-Maateti	30.60	
		Dep-Mautari	1,312.40	
		Dep-Medical	805.00	
		Dep-Minfin	120.00	
		Dep-Motikia Kaabaia	20.00	
		Dep-Motorbike	210.00	
		Dep-Mwaie	25.00	
		Dep-Naruai	200.00	
		Dep-Neways	85.00	
		Dep-NICA	36.70	
		Dep-NISA	300.00	
		Dep-O/Extension	7,378.00	
		Dep-O/time Anterea	127.50	
		Dep-O/time Katarake	57.90	
		Dep-O/time Rotie	299.50	
		Dep-O/time Tetaake	24.36	
		Dep-O/time Tewareka	15.00	
		Dep-Phone	16.45	
		Dep-Policing Area	4.00	
		Dep-Rainanoanga	629.05	
		Dep-Rere	130.00	
		Dep-Riitang	167.30	
		Dep-Riki n Immakurata	13,075.25	
		Dep-Salary Arrears	368.05	
		Dep-Surplus changes	108.15	
		Dep-Taaia	89.50	
		Dep-Taara	80.00	
		Dep-Taato	60.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Tauanei	380.00	
		Dep-Te Runga	6,580.35	
		Dep-Tebiria	65.12	
		Dep-Tebotu	1,114.00	
		Dep-Teburoo	250.00	
		Dep-Teewaa	20.00	
		Dep-Tekoko	217.00	
		Dep-Tenanonaki	19.00	
		Dep-Tereirooti	660.04	
		Dep-Tetaake	273.00	
		Dep-Tettoa	110.26	
		Dep-Tiikai	56.24	
		Dep-Timon	39.00	
		Dep-Tokoia	95.35	
		Dep-Toom Ueanna	240.00	
		Dep-Toone	290.70	
		Dep-Touia	20.00	
		Dep-Truck hire Rotima	45.80	
		Dep-Truck hire Tabiang	20.30	
		Dep-Understated O/218950	100.00	
		Dep-Understated O/305384-30	0.30	
		Dep-Understated O/cash	85.50	
		Dep-Ununiki Bonnano Boboti	26.60	
		Dep-Wanikaie	173.00	
		Dep-White Ribbon Day	8.00	
		Dep-Wiinaba Str	764.50	
		Dep-Youth	13.55	
		Imp-Akineti	820.00	
		Imp-Amina	93.30	
		Imp-Aruititi	7,189.25	
		Imp-Ataake	5,044.40	
		Imp-Auataake	224.30	
		Imp-Bakarere	580.34	
		Imp-Bonteman	4,806.00	
		Imp-Bwauro	0.10	
		Imp-Eimi Amon	39.25	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Eliza	2,559.25	
		Imp-Ereata	3,518.95	
		Imp-Iaira	200.00	
		Imp-Ieremia	3,957.60	
		Imp-Ioota Taniera	25,000.00	
		Imp-Kaiti	320.90	
		Imp-Kaitu	422.00	
		Imp-Kannaoia	3,000.00	
		Imp-Kanta	1,849.10	
		Imp-Karuaki	350.00	
		Imp-Kataua	6,581.90	
		Imp-Katuroroa	1,080.00	
		Imp-Katutu	3,186.30	
		Imp-Keeke	500.00	
		Imp-Matang	200.00	
		Imp-Mawanei	175.00	
		Imp-Mele Teemaia	2,869.60	
		Imp-Meleang	100.00	
		Imp-Mimitong Kirata	1,162.50	
		Imp-Mwaaia	16.75	
		Imp-Mwarion Metai	1,366.50	
		Imp-Neways	1,830.30	
		Imp-Reemi	21.20	
		Imp-Retie	3,000.00	
		Imp-Rine	1,172.00	
		Imp-Ruuta	170.00	
		Imp-Secretary	199.50	
		Imp-Taku	263.10	
		Imp-Tata	1,339.05	
		Imp-Tauanei	117.25	
		Imp-Tearawa	3,619.10	
		Imp-Tebobora	449.10	
		Imp-Tebotu	300.00	
		Imp-Teeremwa	1,243.85	
		Imp-Teitiaki	229.90	
		Imp-Tekabuta	30.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Tekinene	625.20	
		Imp-Teribata	267.30	
		Imp-Tetoea	78.35	
		Imp-Tewareka	33.40	
		Imp-Toara	100.00	
		Imp-Toka	3.00	
		Imp-Tokoia	110.00	
		Imp-Toome	1,194.55	
		Imp-Toota	25.00	
		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	

Note#	Account	Bot_Code	Amount \$	Total \$
	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	
	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	

Note#	Account	Bot_Code	Amount \$	Total \$
	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-Ilekerua Tooma		864.57	
	Loss-Kaiti		3,966.07	
	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	
	Adv-Autukia & others		0.00	
	Adv-Timoara & Others		0.00	
	Dep-Akura		0.00	
	Dep-Aoniba		0.00	
	Dep-Atanuea		0.00	
	Dep-Bauro		0.00	
	Dep-Beretika		0.00	
	Dep-Beruneti		0.00	
	Dep-Bobera		0.00	
	Dep-Bruecha		0.00	
	Dep-CM Autukia		0.00	
	Dep-CM Tabiang		0.00	
	Dep-D/ Overtime		0.00	
	Dep-Disaster fund		5,695.35	
	Dep-Ebeta		0.00	
	Dep-Eera		0.00	
	Dep-En Aurakeia		0.00	
	Dep-Eriuta		0.00	

Note#	Account	Bot_Code	Amount \$	Total \$
	Dep-GEHS		0.00	
	Dep-Iakobo		0.00	
	Dep-Ieremia		300.00	
	Dep-Ioanna		0.00	
	Dep-Iouera		0.00	
	Dep-Kabomwii nte Tile		0.00	
	Dep-Katakua		0.00	
	Dep-Katarake		175.80	
	Dep-Katikoa		0.00	
	Dep-KUC Autukia		0.00	
	Dep-KUC Matang		0.00	
	Dep-KUC RAK		0.00	
	Dep-KUC Rotimwa		0.00	
	Dep-KUC Temotu CS		0.00	
	Dep-LDCF		2,650.00	
	Dep-Maarak		0.00	
	Dep-Makoro		0.00	
	Dep-Mareko		0.00	
	Dep-Marewen Non		290.40	
	Dep-Mawete Rotie		0.00	
	Dep-MFMRD		0.00	
	Dep-Motorman		22.00	
	Dep-Mwaaia		0.00	
	Dep-Mweretaka		0.00	
	Dep-Nakiaro		0.00	
	Dep-Naomi		0.00	
	Dep-Nikiara		0.00	
	Dep-OCS		0.00	
	Dep-Raffle ticket		0.00	
	Dep-Rauteti		0.00	
	Dep-Rotima		0.00	
	Dep-Routaake		0.00	
	Dep-SIP		0.00	
	Dep-Sub Allowance		0.00	
	Dep-Taborenga		0.00	
	Dep-Taoatu		0.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Taranteta	0.00	
		Dep-Taubo	0.00	
		Dep-Tauno	0.00	
		Dep-Teauete	0.00	
		Dep-Tebuange	0.00	
		Dep-Teekea	0.00	
		Dep-Teitoi	120.00	
		Dep-Tekima	0.00	
		Dep-Tematau	0.00	
		Dep-Ten Tau	150.00	
		Dep-Tenoaa	0.00	
		Dep-Tentoa	9.00	
		Dep-Teribwata	0.00	
		Dep-Terikaaki	0.00	
		Dep-Teririeren Atanikarawa	0.00	
		Dep-Teroaa	0.00	
		Dep-Tetongo Club	0.00	
		Dep-Teuabu North	0.00	
		Dep-Teuabu South	0.00	
		Dep-Teuta	0.00	
		Dep-Tiina	0.00	
		Dep-Toakai	80.00	
		Dep-Tokitebwa	0.00	
		Dep-Toumau	40.00	
		Dep-Ueaeua	0.00	
		Dep-Umantewenei	0.00	
		Dep-Uomanbwebwe Cs	0.00	
		Imp-Angiriin Hardware	4,624.60	
		Imp-Drake (IEC)	0.00	
		Imp-Kaotan	740.00	
		Imp-Rotie	2,120.23	
		Loss-Tiema	78.31	
				257,784.92
2	Account Payable			
		Dep-Taam Cs	1,167.60	
		Imp-Tiikai	863.08	

Note#	Account	Bot_Code	Amount \$	Total \$
		Adv-Amweri	155.00	
		Adv-Beiatau	68.70	
		Adv-Benuaroa	150.00	
		Adv-Bitamoana	1.00	
		Adv-Bwaubwau	18.70	
		Adv-Causeway	1,231.80	
		Adv-Councillors	226.00	
		Adv-Eritebwa	35.55	
		Adv-Fish pond	294.89	
		Adv-Kaabeia	37.40	
		Adv-Kaiboboki	15.80	
		Adv-Kaiti	100.00	
		Adv-Katimeri	18.70	
		Adv-KNAO	425.00	
		Adv-LDCF	2,650.00	
		Adv-MOH	222.95	
		Adv-MOU	205.00	
		Adv-Red Cross	94.00	
		Adv-Roboam	94.00	
		Adv-Solar	3.00	
		Adv-Taateri Boutu	175.65	
		Adv-Tebuae	35.75	
		Adv-Teea	20.00	
		Adv-Teiotiona	55.00	
		Adv-Tekautu	18.70	
		Adv-Terewea	18.70	
		Adv-Teunaia	18.70	
		Adv-Tiaon	56.10	
		Adv-Tokiauea	18.70	
		Adv-Toome	72.40	
		Dep-A/c 261027-30	5,030.48	
		Dep-Agnes	3.00	
		Dep-Agricola	400.00	
		Dep-Airport	1,080.70	
		Dep-Atatera/VB	90.00	
		Dep-ATHKL	415.10	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Aunete	1.88	
		Dep-Aurakeia	15.00	
		Dep-Ausaid	7,249.90	
		Dep-AWS	626.25	
		Dep-Bakauee	27.00	
		Dep-Beiata	1.50	
		Dep-Berenita lao	1.86	
		Dep-Bingko	5,880.07	
		Dep-Boatman	645.35	
		Dep-Bonnano Ununiki	1,612.80	
		Dep-Buroo	2,000.00	
		Dep-Butibooro	333.00	
		Dep-Bwaraniko	855.00	
		Dep-Bwaubwau	1.88	
		Dep-Cargo	686.70	
		Dep-Carpenter O/Time	2.00	
		Dep-Causeway	7,461.90	
		Dep-CM Abamakoro	50.00	
		Dep-Contruction	3,020.68	
		Dep-Council s/car	100.00	
		Dep-Councillors Recreation	21.00	
		Dep-DBK	2,888.89	
		Dep-Driver	16.00	
		Dep-EBA (KPC matang)	1,770.00	
		Dep-ECD/M bike	20.00	
		Dep-Education fund	4,601.07	
		Dep-EFSP	528.20	
		Dep-Election	2,312.40	
		Dep-Eritebwa	1.88	
		Dep-Euneke	1.88	
		Dep-F/A	359.13	
		Dep-Fishing Guide	9,855.00	
		Dep-Fly Shop Anglers	6,030.00	
		Dep-Group	50.00	
		Dep-Hardware	1,000.00	
		Dep-Health day	560.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Iaira	19.50	
		Dep-Independence	6,449.00	
		Dep-Interest on AGC	6,201.27	
		Dep-Internet	1,121.75	
		Dep-loane	39.88	
		Dep-IYA	1,971.70	
		Dep-Kaako	176.39	
		Dep-Kaareti	55.00	
		Dep-Kabeia	1.88	
		Dep-Kabuua	1.88	
		Dep-Kaiti	33.26	
		Dep-Kamaie	40.00	
		Dep-Karatin Truck	924.00	
		Dep-Karetita	1.86	
		Dep-Katimeri	2.82	
		Dep-Kauaata	1.88	
		Dep-Kirata	13.50	
		Dep-Kiri EU	880.00	
		Dep-Kiriwatsan	239.40	
		Dep-KOLFAWP	3,722.62	
		Dep-KPC	1,037.00	
		Dep-KPC - Temanoku	3,262.00	
		Dep-Land lease	11,752.60	
		Dep-Lavalava	25.00	
		Dep-M.V Moomi	15,106.85	
		Dep-Maata	1.88	
		Dep-Maintenance	17,242.00	
		Dep-Mangarita	1.86	
		Dep-Mantaake	1.88	
		Dep-Marewea	840.00	
		Dep-Marewen Buota	200.00	
		Dep-Marewen Routa CS	1.40	
		Dep-Mataburo	166.95	
		Dep-Matang Benina	40.00	
		Dep-Maurintenano	5,589.10	
		Dep-Mauteka	280.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Mawanei	50.00	
		Dep-Meal allowance	40.00	
		Dep-MIA	80.01	
		Dep-Mikaere	31.16	
		Dep-Mimitong Kirata	40.00	
		Dep-Ministry of Education	2,100.00	
		Dep-Ministry of Health	7,167.71	
		Dep-MISA	252.80	
		Dep-Mixer	75.00	
		Dep-Moata	4.00	
		Dep-MOE	5,536.80	
		Dep-Motika K	20.00	
		Dep-Naama	1.88	
		Dep-Narua K	200.00	
		Dep-Nei Temwanuu Community	100.00	
		Dep-O/time Atarake	50.00	
		Dep-O/time Baketi	6.00	
		Dep-O/time Benuaroa	6.00	
		Dep-O/time Kirata	59.00	
		Dep-O/time Riitang	169.30	
		Dep-O/time Taaia	79.90	
		Dep-O/time Taam	10.00	
		Dep-O/time Tebotu	1,279.20	
		Dep-O/time Tiimon	97.50	
		Dep-O/time Tokitebwa	4.00	
		Dep-O/time Toone	130.00	
		Dep-O/time Toromon	8.00	
		Dep-OB	1,962.00	
		Dep-Overstated O/Cash	0.04	
		Dep-Overtime	1,506.16	
		Dep-Overtime Deposit July	168.00	
		Dep-Parich truck	35.00	
		Dep-Pauline	40.00	
		Dep-Pre-School	453.50	
		Dep-Raflfle ticket	160.00	
		Dep-Rairanoanga	2,088.70	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Ribwatia	1.86	
		Dep-Riketa	1.88	
		Dep-Riki	13,075.25	
		Dep-Riteta	100.00	
		Dep-Robwati	881.88	
		Dep-Rooti	1.86	
		Dep-Rotie	583.00	
		Dep-Runga	3,463.49	
		Dep-Runway Maintenance	1,625.80	
		Dep-Salary changes	108.15	
		Dep-Sea-Cucumber	9,021.40	
		Dep-Silky Teng	12.00	
		Dep-Solar	1,587.75	
		Dep-Surplus Akineti	0.07	
		Dep-Surplus Cash	0.09	
		Dep-Surplus Kaiti	38.03	
		Dep-Sword	130.00	
		Dep-Taanga	1.86	
		Dep-Taateraka	7.00	
		Dep-Table Tennis	41.20	
		Dep-Taeribwa	3.76	
		Dep-Taku	144.00	
		Dep-Tamaroa	108.00	
		Dep-Tangira	1.88	
		Dep-Tania	1.88	
		Dep-Taumeruru	196.88	
		Dep-Taunga	10.00	
		Dep-Tawaia	10.00	
		Dep-Te Uekera	70.45	
		Dep-Teabi	56.10	
		Dep-Teaoti	120.00	
		Dep-Teborou	0.94	
		Dep-Tebwao	0.94	
		Dep-Teimwarane	4.00	
		Dep-Teinai	1.88	
		Dep-Teitirua	1.86	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Tekabuta	30.00	
		Dep-Tekarawa	2.00	
		Dep-Tekautu	1.88	
		Dep-Tekitaake	140.00	
		Dep-Temarewe	1.86	
		Dep-Temera	427.50	
		Dep-Temotu	71.00	
		Dep-Tennis Court	1,372.50	
		Dep-Tentaam CS	445.00	
		Dep-Teretia	759.26	
		Dep-Terunga	3,716.50	
		Dep-Tetoki	1.88	
		Dep-Teweia	3.00	
		Dep-Tiaon	1.88	
		Dep-Timoara	10.00	
		Dep-Toanrenga	1.86	
		Dep-Toara	56.40	
		Dep-Tokiauea	1.88	
		Dep-Tokobea	70.00	
		Dep-Tongatu	11.88	
		Dep-Tonia	20.00	
		Dep-Toom	40.00	
		Dep-Toorue	220.00	
		Dep-Toota	60.00	
		Dep-Tourism	76.60	
		Dep-Truck	42.00	
		Dep-TTM	12.00	
		Dep-Uniktongo	540.00	
		Dep-Vodafone	270.50	
		Dep-Waa n o	2,500.00	
		Dep-Wash priority	1,500.00	
		Dep-Winnaba Str	542.00	
		Dep-Works	1,150.45	
		Dep-World Teachers day	550.10	
		Dep-Yagona	12.00	
		Imp-Denise Kumkee	10,000.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Kabaran	50.00	
		Imp-Kaito Tuneke	408.45	
		Imp-Kamaki	345.20	
		Imp-Kaotitaake	685.35	
		Imp-Mayor Rotie	2,900.00	
		Imp-Riannaua	941.80	
		Imp-Riteem	304.00	
		Imp-Teitai	1,600.00	
		Imp-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	
				241,661.22

Prepared by : LGD Internal Audit