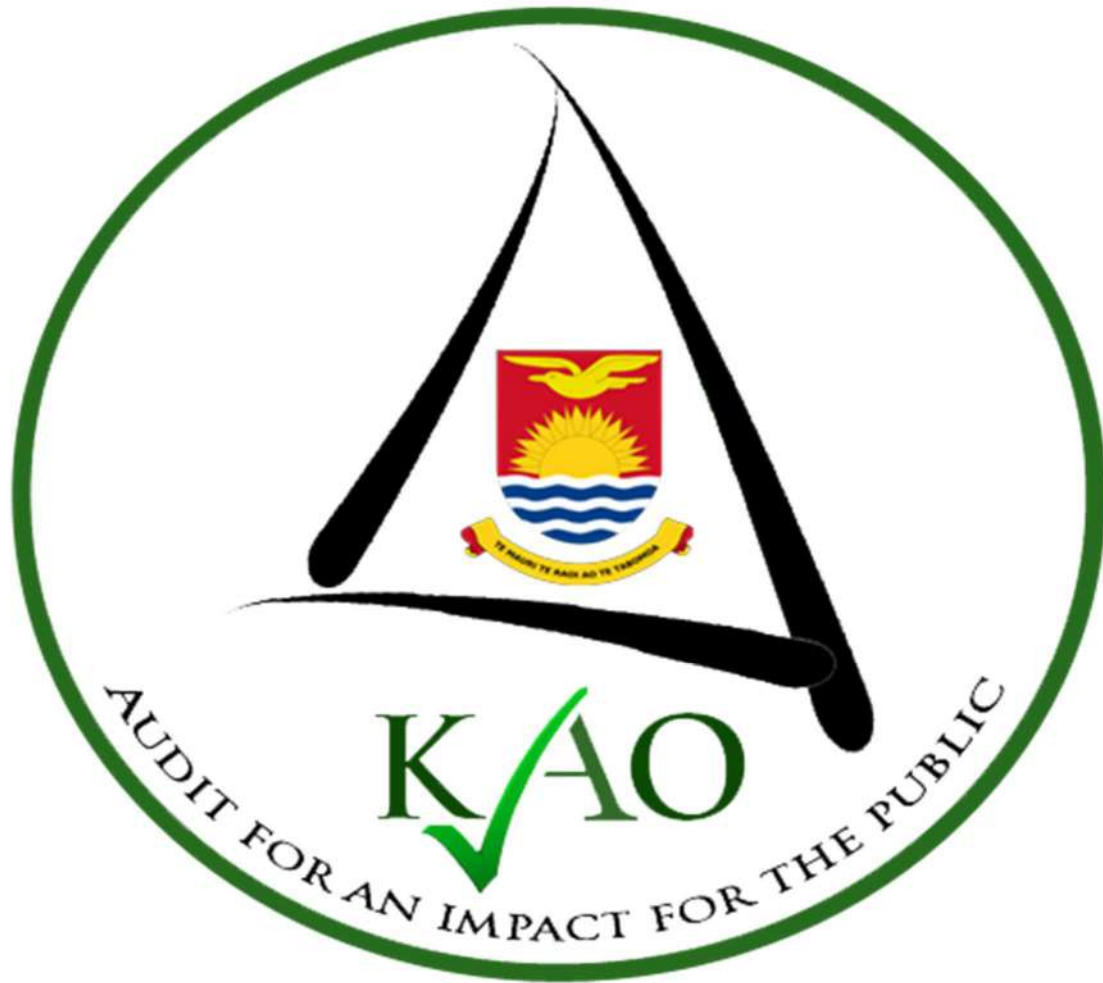


THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF BUTARITARI ISLAND COUNCIL
FINANCIAL STATEMENT FOR THE YEAR ENDED 2022-2023



REPORT NO: 20-21/26

AUGUST 17TH 2026

7TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026
LOCAL GOVERNMENT AUDIT DIVISION

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ON THE ACCOUNTS OF BUTARITARI ISLAND
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ENDED 2022-2023



AUGUST 17, 2026
7TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026
LOCAL GOVERNMENT AUDIT DIVISION

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Audit for an impact for the public

VISION	To become an independent and professional national audit institution making positive impacts for the benefits of Kiribati and its people.
MISSION	To provide quality and professional auditing and assurance services to all public entities and Parliament for enhanced transparency, accountability, governance, and economic use of public resources.
CORE VALUES	Accountability Transparency Independence Professionalism Collaboration Excellence Continuous Development

PREFACE

It is my honor to submit the report on the accounts of Butaritari Island Council for the financial years ended 31st December 2022 to 31st December 2023 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit Act, 2017.

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

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

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

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



.....
Mr. Eriati Tauma Manaima

Auditor General.

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1. ACRONYMS

ANZ	Australia and New Zealand Bank	Ana Bangke Aotiteria ao Nutiran I aon Kiribati
BTL	Below the line	Atuu n Mwane ake aki Kataumwaneaki.
CFC	Council Finance Clerk	Ana Tia Mwane te Kauntira
FS	Financial Statement	Beeban te Riiboti ibukin Marurungin ma Korakoran ana Mwane te Kauntira
LGFI	Local Government Financial Instruction	Tua ni kaetieti ke kai ni baire ibukin kabonganaan ma tararuaan ana mwane te Kauntira
KAO	Kiribati Audit Office	Ana Aobiti te Oteta 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 Butaritari Island Council for the year ended 31st December 2022 to 31st December 2023 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Butaritari Island Council for the year ended 31st December 2022 to 31st December 2023 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Butaritari 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 Butaritari Island Council for the year ending 31st December 2022. to 31st December 2023.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. Missing PVs and incomplete supporting documents that worth \$35,550.00

- The audit found that some payment vouchers (PVs) are missing. It also found that some PVs do not have supporting documents attached or the documents are missing particularly for payments relating to council loans. council loan. The total value of these issues is \$35,550.00 from the council's expenditures. ([Refer to section 1.1](#))

2. \$115,111.31 in government grants recorded as council revenue without supporting departmental warrants.

- The audit found that government grants totalling \$115,111.31 recorded as council revenue could not be verified because the departmental warrant for the Butaritari Island Council were not available during the course of the audit. As a result, the audit was unable to confirm the validity and accuracy of the recorded council revenue amounting to \$115,111.31. ([Refer to Section 2.1](#))

3. Unverified cash at bank of \$31,512.66

- The audit could not verify the council's reported cash balance of \$31,512.66) at year end because no confirmation was received from ANZ Bank of Kiribati. ([Refer to section 3.1](#))

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

- **Accounts Receivable - \$298,084.68:** Several balances including deposits, imprest, advances, loss and loan accounts, have been inactive and unresolved since 2019. Supporting documents were not available, so the accuracy and completeness of this amount could not be confirmed. ([Refer to section 3.2](#))
- **Accounts Payable - \$114,674.31:** Similar inactive and unresolved balances were found in deposit, imprest, and loan accounts since 2019, without supporting documentation to verify them. ([Refer to section 3.2](#))

5. Unverified imprest recoveries of \$14,237.60 for Tebobora

- The audit also found that imprest recoveries (retirements) totaling \$14,237.60 were not supported by actual receipts or other relevant documents to prove that goods or services were actually purchased. Therefore, the audit could not verify whether these recovery amounts were valid, accurate, and properly accounted for. ([Refer to section 3.3](#))

Date	rr # / pv #	Allocation	DR	CR	Findings/Results
31-Jul-22	846366	Imp - Tebobora (Clerk)		\$ 6,004.80	The audit cannot verify these retirement due with absence of actual receipts, proving that goods and services were actually purchased
31-Mar-23	844915	Imp - Tebobora (Clerk)		\$2,265.05	
31-Jul-23	844997	Imp - Tebobora (Clerk)		\$640.00	
30-Sept-23	71828	Imp - Tebobora (Clerk)		\$4,797.75	
30-Sept-23	71830	Imp - Tebobora (Clerk)		\$530.00	
				\$ 14,237.60	

2.2. EMPHASIS OF THE MATTER.

The audit wants to draw attention to the following matters identified during the audit of the Butaritari Island Council's financial statements.

1. Overstatement of the Council Expenditure by \$440.00

- The audit found that the council's expenses were overstated by \$440. This happened because the amounts recorded in the database or general ledger were higher than the amounts shown on the supporting documents and invoices. As a result, the net profit was reported to be lower than it should be. [\(Refer to section 1.2\)](#)

2. Unclaimed salaries of \$466.40 were not receipted back to council's fund.

- The audit found that a total of 466.40 in salaries was not collected by the intended recipients. However, there was no evidence that these unclaimed salaries were receipted back into the Council's funds or properly recorded as outstanding liabilities. As a result, the Council liabilities may not have been accurately reported during the years in which the unclaimed salaries occurred. [\(Refer to Section 1.3\)](#)

3. Council's revenue misstated by \$16,000.00

- The audit found that council revenue totaling \$16,000.00 was misstated for the reasons outlined in the table below. [\(Refer to section 2.2\)](#)

Date	RR#	Details	DW#	Allocation	Amount	Misstatement	Comments
26/10/2023	71845	Maintenance Fund 13th Share		1303	10,000.00	10,000.00	RR71845 was not recorded in the councils database, therefore the council revenue was understated by 10,000.00
31/10/2023	71847	pay in subRR72039-72056	099/23	1303	6,000.00	6,000.00	Receipt No. RR71847 shows total revenue collected of \$1,197.00, made up of the following revenue codes Code 1212- \$528.00 Code 1601- \$25.00 Code 1202- \$10.00 Code 1522 - \$520.00 Code 1104 - \$69.00 Code 1505- \$45.00 The receipt 71847 does not include any revenue code 1303. However, the council recorded an additional \$6,000.00 under code 1303 as part of receipt no RR71847, even though there is no supporting evidence that this amount was received under that receipt.
						16,000.00	

4. Staff KPF Contributions of \$1,298.74 deducted from salaries but not remitted to KPF.

- The audit found that a total of \$1,298.74 of staff KPF contributions that had been deducted from their 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 KPF contributions from 2022 and 2023 were still not deposited to KPF in the following years. [\(Refer to section 1.5.3\)](#)

2.3 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE, EXPENSE AND BALANCE SHEET MANAGEMENT.

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

1. **Inadequate documentation for sitting allowance payments:**

Most sitting allowance payments totalling \$26,827.70 lack proper supporting documents such as meeting minutes or letters outlining the meeting's purpose and schedule. This weakens control over allowance disbursements. [\(Refer to Section 1.4, 1st bullet point\)](#)

2. **Unauthorized loan payments**

Loan payments amounting to \$43,585.00 were frequently made without approval from the Island Clerk on the loan request letters, indicating poor authorization controls.

In addition, loan payments totaling \$35,550.00 out of \$43,585.00 lacked supporting documents or loan application letters from borrowers were not attached to the PV as evidence that the loans were requested and approved. [\(Refer to section 1.4, 2nd bullet point\)](#)

3. **\$4,579.60 in payments disbursed without Clerk signed payment vouchers.**

The audit found that some PVs were processed and funds were paid to suppliers without the Clerk's approval. This is a breach of LGFI Part II, Section 35. [\(Refer to section 1.2, 3rd bullet point\)](#)

4. **Revenue misallocation**

In 2022, \$13,000.00 out of total of \$33,898.00 should have been recorded under revenue code 1306 (support for school truck). However, it was incorrectly recorded under Revenue Code 1301 (Government Support Grant). [\(Refer to Section 2.3\)](#)

5. **Inconsistency between general ledger and financial statements.**

The audit found that in 2022, no transactions were recorded under Council Revenue Code 1306 (Support for School Truck). However, the financial statements reported \$26,000.00 under the council revenue code (1306). This inconsistency between the council database and the financial statements indicates that the revenue reported is

not supported by underlying records and therefore cannot be verified. ([Refer to section 2.4](#))

6. \$55,760.00 in imprest advances disbursed without prior full council approval.

During the review of the supporting documents, the audit found that no Council minutes were attached to show that these imprest advances had been approved by the Full Council. This practice contradicts section 61 of the Local Government Act. As a result, the audit could not confirm whether the advances were properly authorised before they were issued. ([Refer to Section 3.3](#))

Date	rr # / pv #	Allocation	DR	CR	Findings/Results
28-Feb-22	V - 2/07	Imp - Tebobora (Clerk)	\$ 2,000.00		No Council Minutes attached with PV for proper approval in compliance with Local Government Act 1984 section 61
30-Apr-22	V - 4/14	Imp - Tebobora (Clerk)	\$ 2,000.00		
31-May-22	V -5/14	Imp - Tebobora (Clerk)	\$ 1,000.00		
30-Jun-22	V 6-18	Imp - Tebobora (Clerk)	\$ 1,000.00		
31-Aug-22	V - 8/19	Imp - Tebobora (Clerk)	\$ 1,000.00		
30-Sept-22	V-9/10	Imp - Tebobora (Clerk)	\$12,000.00		
31-Dec-22	V-12/22	Imp - Tebobora (Clerk)	\$ 2,000.00		
31-Jan-23	V1/12	Imp - Tebobora (Clerk)	\$4,500.00		
31-Mar-23	V3/02	Imp - Tebobora (Clerk)	\$6,060.00		
31-Mar-23	V3/18	Imp - Tebobora (Clerk)	\$4,500.00		
31-May-23	V 5/14	Imp - Tebobora (Clerk)	\$1,700.00		
31-May-23	V 5/14	Imp - Tebobora (Clerk)	\$5,500.00		
31-Jul-23	V 7/26	Imp - Tebobora (Clerk)	\$2,000.00		
31-Aug-23	V 8/20	Imp - Tebobora (Clerk)	\$2,500.00		
31-Aug-23	V 8/22	Imp - Tebobora (Clerk)	\$5,000.00		
31-Dec-23	V12/24	Imp - Tebobora (Clerk)	\$3,000.00		
			\$55,760.00		

7. Unverified \$875.70 disbursement to offset Timwata deposit, resulting in misstatement.

The audit found that the Council paid \$875.70 to Timwata (PV No.25/12/2023) for overtime. However, the audit noted that there were no timesheets attached to verify the overtime hours worked and no receipts or other supporting documents to confirm that the overtime payment had previously been deposited to the Council. As a result, the accuracy and completeness of the Council's financial records could not be verified.

In addition, the Council's database records only \$316.35, while the payment voucher Timwata received \$875.70. This resulted in the BTL account being understated by \$559.35. ([Refer to section 3.3](#))

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

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

- Of the total \$34,782.64 that was reported as council expense under code 2801, an amount of \$17,391.32 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 1.5.1](#))
- Staff KPF contributions totalling \$11,103.23 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 1.5.2](#))

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 Butaritari 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 Butaritari 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 BUTARITARI ISLAND COUNCIL.

My responsibility is to conduct an audit of Butaritari 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 **Butaritari Island Council for the year ended 31st December 2022 to 31st December 2023**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

We have not engaged in any other businesses than the audit for the Butaritari Island Council during the year ended **31st December 2022 to 31st December 2023**. Furthermore, we have no relationship with, or interest in, **Butaritari Island Council**.

1. AUDIT FINDINGS: BUTARITARI ISLAND COUNCIL EXPENDITURES

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

1.1 MISSING PVS AND INCOMPLETE SUPPORTING DOCUMENTS ATTACHED TO THE PV THAT WORTH \$35,550.00.

Findings and Analysis:

The audit found that some payment vouchers (PVs) are missing. It also found that some PVs do not have supporting documents attached or the documents are missing particularly for payments relating to council loans. council loan. The total value of these issues is \$35,550.00 from the council's expenditures.

Code	Date	pv #	Details	GL Amount	PV Amount	Audit Findings	Audit Comments
2709	01/01-31/01/23	V1/14	Aia loan kauntira	4,280.00	4280	no supporting doc attached with the pv	no supporting doc
2709	27/04/2023	V4/12	Aia loan kauntira	4,185.00	4185	no supporting doc attached with the pv	no supporting doc
2709	31/10/2023	V 10/19	Aia loan taan mwakuri	3,945.00	3945	no supporting doc attached with the pv	no supporting doc
2709	30/06/2023	V 6/19	Aia loan taan mwakuri	3,550.00	3550	no supporting doc attached with the pv	no supporting doc
2709	25/08/2023	V 8/18	Aia loan repayment taan mwakuri	3,540.00	3540	no supporting doc attached with the pv	no supporting doc
2709	10/02/2023	V2/05	Aia loan kauntira	3,200.00	3200	no supporting doc attached with the pv	no supporting doc
2709	01/08/2023	V 8/01	Aia loan repayment taan mwakuri	2,540.00	2540	no supporting doc attached with the pv	no supporting doc
2709	31/07/2023	V 7/25	Aia loan taan mwakuri	2,250.00	2,250.00	no supporting doc attached with the pv	no supporting doc
2709	31/03/2023	V3/16	Aia loan taan mwakuri	1,840.00	1,840.00	no supporting doc attached with the pv	no supporting doc
2709	31/10/2023	V 10/24	Aia loan taan mwakuri	1,210.00	1,210.00	no supporting doc attached with the pv	no supporting doc
2709	24/02/2023	V2/14	Aia loan kauntira	1,150.00	1,150.00	no supporting doc attached with the pv	no supporting doc
2709	29/09/2023	V 9/21	Aia loan repayment, Toarerei ao Tarike	1,000.00	1,000.00	no supporting doc attached with the pv	no supporting doc
2709	09/03/2023	V3/02	Ana loan Toarerei	500.00	500.00	no supporting doc attached with the pv	no supporting doc
2709	31/10/2023	V 10/19	akea ni mwakoro iaon te pv 19/10	420.00	420.00	no supporting doc attached with the pv	no supporting doc
2709	07/07/2023	V 7/10	Ana loan Materiki	400.00	400.00	no supporting doc attached with the pv	no supporting doc
2709	10/03/2023	V3/06	Ana loan Karakaua	350.00	350.00	no supporting doc attached with the pv	no supporting doc
2709	04/07/2023	V 7/02	Ana loan Kianako	310.00	310.00	no supporting doc attached with the pv	no supporting doc
2709	07/07/2023	V 7/10	Ana loan Korere	300.00	300.00	no supporting doc attached with the pv	no supporting doc
2709	29/12/2023	V12/24	Ana loan Beiateuea	250.00	250.00	no supporting doc attached with the pv	no supporting doc
2709	10/03/2023	V3/06	Ana loan Ereameang	230.00	230.00	no supporting doc attached with the pv	no supporting doc
2709	30/11/2023	PV 11/17	Ana loan Titaa Uakeake	100.00	100.00	no supporting doc attached with the pv	no supporting doc
					35,550.00		

Recommendations

Management are encouraged to do the followings,

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

Management response:

1.2 COUNCIL EXPENDITURES HAD BEEN OVERSTATED BY \$440.

Findings and Analysis.

The audit found that the council's expenses were overstated by \$440. This happened because the amounts recorded in the database or general ledger were higher than the amounts shown on the supporting documents and invoices. As a result, the net profit was reported to be lower than it should be.

Code	Date	pv #	Details	GL Amount	PV Amount	Supporting Amount	Audit Findings	Audit Comments
2806	27/06/2022	V 6-15	te truck hire ibukin baonakiia ataein JSS, Butaritari Parish, rr#0049	2,470.00	2,230.00	2,230.00	variance of \$240 due with different amount written on the gl and pv	A variance of \$240 was identified due to inconsistent amounts recorded between the gl and pv. This indicates a recording discrepancy and reflects a weakness in controls over accuracy and consistency of financial records.
2201	29/09/2023	V 9/20	Aia arauenti ni boowi kauntira	1,327.00	1,327.00	1,527.00	No covering letter and variance of \$200 due with different amount in the gl and pv (refer next sheet)	Ikotan ae bane nte allowance bon \$1,527.00, ao ae e reported nte PV ao te GL bon \$1,327.00, te kaokoro bon \$200.00. The audit also found that Ag Clerk, Ass Clerk, CFC & ABAB were received same allowance of \$80.00

440

Recommendation

Management should encourage the finance team (CFC's and its team) to strengthen their review and reconciliation process. They should also implement segregation of duties as part of their internal control system to improve accuracy and reduce errors.

Management Response

1.3 UNCLAIMED SALARIES OF \$466.40 NOT RECEIPTED TO COUNCIL FUND.

Audit Findings and Analysis.

The audit found that a total of \$466.40 in salaries was not collected by the intended recipients. However, there was no evidence that these unclaimed salaries were receipted back into the Council's funds or properly recorded as outstanding liabilities. As a result, the

Council liabilities may not have been accurately reported during the years in which the unclaimed salaries occurred.

Code	Date	pv #	Details	Unclaimed Salaries	Audit Findings
2100	20/05/2022	V - 5/08	salary for elected councilor's and mayor's pp 20/5/22	26.00	Beiateuea Bureimoa was not taken his salary
2100	15/07/2022	10/07	salary for council staff, nurse aid and village warden pp 15/7/22	31.27	Bosalin Akarawa was not taken his salary
2100	25/08/2022	V - 8/12	salary for elected councilor's and mayor's pp 25/8/22	10.00	Biita Ueantabo was not taken his salary
2100	12/08/2022	V - 8/04	salary for council staff, nurse aid and village warden pp 12/8/22	152.66	3 village warden, 1 nurse aid and 1 revenue collector wer not taken their salaries total amount \$152.66
2100	25/08/2022	V - 8/13	salary for council staff, nurse aid and village warden pp 25/8/22	246.47	4 village warden, 3 nurse aid and 1 revenue collector wer not taken their salaries total amount \$246.47
				466.40	

Recommendation

- The Council should establish procedures for managing unclaimed salaries.
- Any salary payments that are not collected by recipients should be promptly receipted back into the Council's Fund and recorded as a liability until claimed by the rightful recipient.
- The Council should also maintain a register of unclaimed salaries and perform regular reviews to ensure that all outstanding amounts are properly accounted for and supported by relevant documentation.

Management response.

1.4 CONTROL WEAKNESSES IN THE PAYMENTS PROCESS.

Findings and Analysis.

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

- **Payment for sitting allowances of \$26,827.70¹.** The audit found that most of the allowance paid did not have a meeting minute attached to the payment vouchers or letter covering the purpose of the meeting, as well as when the meeting is convened and adjourned. The absence of this supporting document indicates a significant weakness in the controls over allowance payments.

¹ Refer to Table 1 in Appendices for breakdown.

- **Payment for Loan (tangomwane man mwanen te Kauntira) of \$43,585.00².** The audit found that most loan payments were approved without the Island Clerk's authorization on the loan request letter. In addition, loan payments totaling \$35,550.00 out of \$43,585.00 lacked supporting documents or loan application letters from borrowers were not attached to the PV as evidence that the loans were requested and approved.

The audit also noted that the Council does not have a formal loan policy or a standardized loan application form. As a result, important information such as outstanding loan balances, repayment terms, and approval details are not properly documented and monitored.

- **A total of \$4,579.60 of PVs not signed by clerk.** The audit found that some PVs were processed and funds were paid to suppliers without the Clerk's approval. This is a breach of LGFI Part II, Section 35.

Code	Date	pv #	Details	GL Amount	PV Amount	Audit Findings
2100	22/04/2022	V - 4/09	salary for elected councilor's and mayor's pp 08/4/22	1,550.00	1,550.00	the clerk was not sign or authorize a pv
2100	01/07/2022	pv 3/7	salary for pre school teachers pp 01/7/22	3,029.60	3,029.60	the clerk was not sign or authorize a pv
				4,579.60	4,579.60	

Recommendation

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

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

Management Response

1.5 NON-COMPLIANCE ISSUE'S (KPF)

² Refer to Table 2 in Appendices for breakdown.

The following issues relate to accounting treatment for KPF.

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

Findings and Analysis.

The audit found that the council incorrectly reported \$34,749.22 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$17,391.32 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 Butaritari Island Council expenses and liabilities, as no proper offset was recorded.

Year	Code	Detail	FS Amount	Audit Comment
2022	2801	Birimwane nakon Kaintabwi	14,033.22	The amount of \$14033.32 represent both employee and employer KPF contributions. However, only the employers contribution, which is half of the total amount should be recognized as an expense
2023	2801	Birimwane nakon Kaintabwi	20,749.42	
			34,782.64	17,391.32

Recommendation

The audit recommends management to perform the following.

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

1.5.2 KPF EMPLOYEE CONTRIBUTIONS OF \$11,103.23 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$11,103.23 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 Butaritari Island Council revenue and liabilities being understated.

Year	Code	Detail	FS Amount	Audit Comment
2022	1701	Kaintabwi taan makuri	5,490.65	These amounts should be recognized and recorded as a liability under KPF Payable in the councils accounts until they are fully settled with the Kiribati Provident Fund
2023	1701	Kaintabwi taan makuri	5,612.58	
			11,103.23	same comments as above

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

1.5.3 A TOTAL OF \$1,298.74 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

Finding and Analysis.

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

Tran_Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
31-Dec-22	V-12/03	1701	\$218.20	Aki rin bwa kanoan 2023 KPF Payment
31-Dec-22	V-12/12	1701	\$218.15	
31-Dec-22	V-12/18	1701	\$218.15	
31-Dec-23	PV 12/02	1701	\$129.59	Aki rin bwa kanoan 2024 KPF Payment

31-Dec-23	PV 12/03	1701	\$40.85
31-Dec-23	PV 12/04	1701	\$41.22
31-Dec-23	PV 12/09	1701	\$129.59
31-Dec-23	PV 12/10	1701	\$40.85
31-Dec-23	PV 12/11	1701	\$41.22
31-Dec-23	PV 12/15	1701	\$138.85
31-Dec-23	PV 12/16	1701	\$40.85
31-Dec-23	PV 12/17	1701	\$41.22
			\$1,298.74

Recommendation.

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

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

Management response

2. AUDIT FINDINGS: BUTARITARI COUNCIL REVENUES

2.1 A TOTAL OF \$115,111.31 OF GOVERNMENT GRANTS THAT DO NOT HAVE DEPARTMENTAL WARRANT.

Findings and Analysis

The audit found that government grants totaling \$115,111.31 recorded as council revenue could not be verified because the departmental warrant for the Butaritari Island Council were not available during the course of the audit. As a result, the audit was unable to confirm the validity of the and accuracy of the recorded council revenue amounting to \$115,111.31

Date	RR#	Details	DW#	Allocation	Amount		Comments
30/04/2022	846317	Salary for 2nd quarter iro Mayor, Vice Mayor and Councillors		1301	9,300.31		DW not provided
31/12/2022	844861	Mayor and Councillors' salary for the 4th quarter		1301	10,850.00		DW not provided
28/12/2022	844865	Support grant for Council staff salary		1301	15,519.00		DW not provided
31/08/2022	844801	Maintenance fund 11th share		1303	10,000.00		DW not provided
31/08/2023	RR# 71803	Support grant second half		1301	8,000.00		DW not provided
31/08/2023	RR# 71806	Support grant 2nd share		1301	47,442.00		DW not provided
30/11/2023	71852	maintenance fund		1303	4,000.00		DW not provided
30/11/2023	71854	maintenance fund 15th Share		1303	10,000.00		DW not provided
					115,111.31		

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 departmental warrant should be filed and properly for ease of access.
- **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.

Management response

2.2 REVENUE MISSTATEMENT OF \$16,000.00

Audit Findings and Analysis.

The audit found that council revenue totaling \$16,000.00 was misstated for the reasons outlined in the table below.

Date	RR#	Details	DW#	Allocation	Amount	Misstatement	Comments
26/10/2023	71845	Maintenance Fund 13th Share		1303	10,000.00	10,000.00	RR71845 was not recorded in the councils database, therefore the council revenue was understated by 10,000.00
31/10/2023	71847	pay in subRR72039-72056	099/23	1303	6,000.00	6,000.00	Receipt No. RR71847 shows total revenue collected of \$1,197.00, made up of the following revenue codes Code 1212- \$528.00 Code 1601- \$25.00 Code 1202- \$10.00 Code 1522 - \$520.00 Code 1104 - \$69.00 Code 1505- \$45.00 The receipt 71847 does not include any revenue code 1303. However, the council recorded an additional \$6,000.00 under code 1303 as part of receipt no RR71847, even though there is no supporting evidence that this amount was received under that receipt.
						16,000.00	

Recommendation

- The Council should review and correct the misstated revenue records identified by the audit.
- Regular reviews and reconciliations should also be performed to detect and correct any recording errors in a timely manner.

Management Response

2.3. REVENUE MISALLOCATION.

Audit Finding and Analysis.

The audit found that Butaritari Island Council misclassified some of its revenue in 2022.

- In 2022, \$13,000.00 out of total of \$33,898.00 should have been recorded under revenue code 1306 (support for school truck). However, it was incorrectly recorded under Revenue Code 1301 (Government Support Grant).

This misclassification indicate weaknesses in the councils revenue recording and classification processes, which could affect the accuracy and reliability of the financial statements.

Date	RR#	Details	DW#	Current Allocation	Collect Allocation	Misallocated Amount	Comments
31/08/2022	844802	2nd disbursement 2022 for support grant as breakdown attached	#090	1301	1306	13,000.00	\$13,000.00 from \$33,898.00 should be allocated to 1306 as this for the government grant for school truck

Recommendation

The council should strengthen its revenue recording and classification procedures to ensure all grants are accurately recorded under the correct account codes. This can be achieved by providing training to finance staff on the proper use of the chart of accounts and implementing a review process to verify the accuracy of revenue classifications before finalizing financial statements.

Management Response

2.4 INCONSISTENCY BETWEEN GENERAL LEDGER AND FINANCIAL STATEMENTS.

Findings and Analysis.

The audit found that in 2022, no transactions were recorded under Council Revenue Code 1306 (Support for School Truck). However, the financial statements reported \$26,000.00 under this code. This inconsistency between the council database and the financial statements indicates that the revenue reporting is not supported by underlying records and therefore cannot be verified.

Recommendation

- The Council should ensure that all revenue reported in the financial statements is fully supported by underlying accounting records.
- Management should reconcile the council database with the financial statements to identify and correct any differences. In addition, revenue should only be recorded when there is proper documentation and evidence to support its accuracy and classification.

Management Response

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Name of Account	Financial Statements	Bank Audit Certificate
2022	Cash at bank	18,447.53	Not provided
2023	Cash at bank	13,065.13	Not provided
		31,512.66	

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 Butaritari 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

3.2 LONG OUTSTANDING AND STATIC ACCOUNTS BALANCES IN THE BALANCE SHEET TALLING \$298,084.68 FOR ACCOUNTS RECEIVABLE AND \$114,674.31 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 PAYABLE	2022	2023	2024	Status
DEP MATERIKI	560.00	560.00	560.00	STABLE 2022 - 2024
DEP PIPA	5,283.25	5,283.25	5,283.25	STABLE 2022 - 2024

DEP SOAK	35.00	35.00	35.00	STABLE 2022 - 2024
DEP TEBWABWATINIKAUE	20.00	20.00	20.00	STABLE 2022 - 2024
DEP AGVS	201.00	201.00	201.00	STABLE 2022 - 2024
DEP AKA	496.85	496.85	496.85	STABLE 2022 - 2024
DEP ANNIVERSARY BIC	200.00	200.00	200.00	STABLE 2022 - 2024
DEP ATINIBWAN IESU	524.80	524.80	524.80	STABLE 2022 - 2024
DEP BATI	0.04	0.04	0.04	STABLE 2022 - 2024
DEP BEIATEUEA	280.00	280.00	280.00	STABLE 2022 - 2024
DEP BIFA	64.00	64.00	64.00	STABLE 2022 - 2024
DEP BINGO	3,665.00	3,665.00	3,665.00	STABLE 2022 - 2024
DEP BORAEI	108.20	108.20	108.20	STABLE 2022 - 2024
DEP BOSCO	1,868.70	1,868.70	1,868.70	STABLE 2022 - 2024
DEP BUTARITARI RUNGA 2019	5,540.00	5,540.00	5,540.00	STABLE 2022 - 2024

DEP BWABERA	185.65	185.65	185.65	STABLE 2022 - 2024
DEP BWANIAN	114.04	114.04	114.04	STABLE 2022 - 2024
DEP BWEBWENIMAN	24.05	24.05	24.05	STABLE 2022 - 2024
DEP BWEBWETAAKE	300.00	300.00	300.00	STABLE 2022 - 2024
DEP CASUAL LABOUR	23.44	23.44	23.44	STABLE 2022 - 2024
DEP CHAINSAW	260.20	260.20	260.20	STABLE 2022 - 2024
DEP CHRISTOPHER	43.10	43.10	43.10	STABLE 2022 - 2024
DEP CLINIC	190.90	190.90	190.90	STABLE 2022 - 2024
DEP COUNCILLOR'S ALLOWANCE	260.00	260.00	260.00	STABLE 2022 - 2024
DEP DEPOSIT KA 49	17,645.64	17,645.64	17,645.64	STABLE 2022 - 2024
DEP DEPOSIT KPF LOAN	510.54	510.54	510.54	STABLE 2022 - 2024
DEP DISASTER FUND	863.65	863.65	863.65	STABLE 2022 - 2024
DEP DISCOVERER	700.18	700.18	700.18	STABLE 2022 - 2024

DEP ELECTRICIAN	20.00	20.00	20.00	STABLE 2022 - 2024
DEP FRANK/OTHERS	180.00	45.00	45.00	STABLE 2022 - 2024
DEP FURNITURE	180.00	180.00	180.00	STABLE 2022 - 2024
DEP HEALTH	6,110.15	6,110.15	6,110.15	STABLE 2022 - 2024
DEP HOTEL	140.00	140.00	140.00	STABLE 2022 - 2024
DEP IEC	100.00	100.00	100.00	STABLE 2022 - 2024
DEP INDEPENDENCE 2012	576.20	576.20	576.20	STABLE 2022 - 2024
DEP IUTINII	1.70	1.70	1.70	STABLE 2022 - 2024
DEP IYA	146.35	146.35	146.35	STABLE 2022 - 2024
DEP K/MWANE	136.50	136.50	136.50	STABLE 2022 - 2024
DEP KAIBWABWA	10.00	10.00	10.00	STABLE 2022 - 2024
DEP KAKIATA	83.95	83.95	83.95	STABLE 2022 - 2024
DEP KAMKAMKA	25.00	25.00	25.00	STABLE 2022 - 2024

DEP KANOA/ KANOUA	72.00	72.00	72.00	STABLE 2022 - 2024
DEP KAUAE	100.00	100.00	100.00	STABLE 2022 - 2024
DEP KIANIBWARO	250.00	250.00	250.00	STABLE 2022 - 2024
DEP KINAREREI	2.85	2.85	2.85	STABLE 2022 - 2024
DEP KIRDA	2.00	2.00	2.00	STABLE 2022 - 2024
DEP KIRITA	7.20	7.20	7.20	STABLE 2022 - 2024
DEP KONTARIO	200.00	200.00	200.00	STABLE 2022 - 2024
DEP KUMA	200.00	200.00	200.00	STABLE 2022 - 2024
DEP LATE STAFF 2017	159.82	159.82	159.82	STABLE 2022 - 2024
DEP LOAN REPAY	54.00	54.00	54.00	STABLE 2022 - 2024
DEP MAEATA	20.00	20.00	20.00	STABLE 2022 - 2024
DEP MANUTAAKE	50.00	50.00	50.00	STABLE 2022 - 2024
DEP MARIETA	50.00	50.00	50.00	STABLE 2022 - 2024

DEP MAUNANA	30.00	30.00	30.00	STABLE 2022 - 2024
DEP MISA	1,515.15	1,515.15	1,515.15	STABLE 2022 - 2024
DEP MISE	54.00	54.00	54.00	STABLE 2022 - 2024
DEP MOUSILE	57.02	57.02	57.02	STABLE 2022 - 2024
DEP MS BRESMAN	540.00	540.00	540.00	STABLE 2022 - 2024
DEP NAKAUTI	65.00	65.00	65.00	STABLE 2022 - 2024
DEP NGAREIMOA	0.85	0.85	0.85	STABLE 2022 - 2024
DEP OCEAN LINK	5,651.60	5,651.60	5,651.60	STABLE 2022 - 2024
DEP PARISH	100.00	100.00	100.00	STABLE 2022 - 2024
DEP PHONECARD	1,855.50	1,855.50	1,855.50	STABLE 2022 - 2024
DEP PUNJAS	60.00	60.00	60.00	STABLE 2022 - 2024
DEP RADIO OPERATOR	35.00	35.00	35.00	STABLE 2022 - 2024
DEP ROAD REHABILITATION	17.89	17.89	17.89	STABLE 2022 - 2024

DEP ROMERI	77.95	77.95	77.95	STABLE 2022 - 2024
DEP ROSARY	50.00	50.00	50.00	STABLE 2022 - 2024
DEP S.WICK	45.00	45.00	45.00	STABLE 2022 - 2024
DEP SAWMILL	80.00	80.00	80.00	STABLE 2022 - 2024
DEP SOCIAL AFFAIRS	102.00	102.00	102.00	STABLE 2022 - 2024
DEP STAFF LATE HOURS	45.69	45.69	45.69	STABLE 2022 - 2024
DEP SURPLUS CASH	6,149.19	6,149.19	6,149.21	STABLE 2022 - 2024
DEP TEACHERS DAY	6.70	6.70	6.70	STABLE 2022 - 2024
DEP TEIKE	50.00	50.00	50.00	STABLE 2022 - 2024
DEP TEMWANOKUNUEA	26.10	26.10	26.10	STABLE 2022 - 2024
DEP TETIKA	210.00	210.00	210.00	STABLE 2022 - 2024
DEP TIKONNA CS	526.00	526.00	526.00	STABLE 2022 - 2024
DEP TOILET	495.38	495.38	495.38	STABLE 2022 - 2024

DEP TOUAKAI	1.55	1.55	1.55	STABLE 2022 - 2024
DEP TOUR GUIDE	20.00	20.00	20.00	STABLE 2022 - 2024
DEP TOURNAMENT	914.00	914.00	914.00	STABLE 2022 - 2024
DEP TRADE PROJECT	274.90	274.90	274.90	STABLE 2022 - 2024
DEP UARAOIA	60.00	60.00	60.00	STABLE 2022 - 2024
DEP UNIMWANE	5,210.25	5,210.25	5,210.25	STABLE 2022 - 2024
DEP UNSIGNED NET WGS BWATETEB A	19.60	19.60	19.60	STABLE 2022 - 2024
DEP UNSIGNED NET WGS KIANIBWARO	23.34	23.34	23.34	STABLE 2022 - 2024
DEP UNSIGNED NET WGS TIMON	30.74	30.74	30.74	STABLE 2022 - 2024
DEP WAA N OO	15,256.00	15,256.00	15,256.00	STABLE 2022 - 2024
DEP WIW	11.70	11.70	11.70	STABLE 2022 - 2024
DEP AONIBA	60.99	60.99	60.99	STABLE 2022 - 2024
DEP BENIAMINA	245.00	245.00	245.00	STABLE 2022 - 2024

DEP BIRIMWANE(PRE SCH TEACHERS)	860.20	860.20	860.20	STABLE 2022 - 2024
DEP BORAU	50.00	50.00	50.00	STABLE 2022 - 2024
DEP BUANGA	150.00	150.00	150.00	STABLE 2022 - 2024
DEP BUARIKI	175.00	175.00	175.00	STABLE 2022 - 2024
DEP BUTAMI	184.00	184.00	184.00	STABLE 2022 - 2024
DEP BUTARITARI AIRFIELD	273.25	273.25	273.25	STABLE 2022 - 2024
DEP BWATETEBWA	50.00	50.00	50.00	STABLE 2022 - 2024
DEP ETUETE	5.00	5.00	5.00	STABLE 2022 - 2024
DEP IEC LIVING QUARTERS	7,159.35	7,159.35	7,159.35	STABLE 2022 - 2024
DEP IMARATI	50.00	50.00	50.00	STABLE 2022 - 2024
DEP INATIO	16.00	16.00	16.00	STABLE 2022 - 2024
DEP IPO	480.00	480.00	480.00	STABLE 2022 - 2024
DEP KABOKA	50.00	50.00	50.00	STABLE 2022 - 2024

DEP KAEKE	50.00	50.00	50.00	STABLE 2022 - 2024
DEP KANUETE	120.00	120.00	120.00	STABLE 2022 - 2024
DEP KAREKEATA	50.00	50.00	50.00	STABLE 2022 - 2024
DEP KAUTU	30.00	30.00	30.00	STABLE 2022 - 2024
DEP KIRATA	16.00	16.00	16.00	STABLE 2022 - 2024
DEP KIRERA NABAURA	50.00	50.00	50.00	STABLE 2022 - 2024
DEP KORERE	200.00	200.00	200.00	STABLE 2022 - 2024
DEP MERII	27.00	27.00	27.00	STABLE 2022 - 2024
DEP MOSILE	95.00	95.00	95.00	STABLE 2022 - 2024
DEP NAWAKA	10.00	10.00	10.00	STABLE 2022 - 2024
DEP NGAREIMOA	130.00	130.00	130.00	STABLE 2022 - 2024
DEP NIMTAAKE	50.00	50.00	50.00	STABLE 2022 - 2024
DEP PAKI	110.00	110.00	110.00	STABLE 2022 - 2024

DEP ROOTA	60.00	60.00	60.00	STABLE 2022 - 2024
DEP ROSARY	60.00	60.00	60.00	STABLE 2022 - 2024
DEP ROTATI	260.00	260.00	260.00	STABLE 2022 - 2024
DEP ROUTA	6.00	6.00	6.00	STABLE 2022 - 2024
DEP SMALL GRANTS	654.00	654.00	654.00	STABLE 2022 - 2024
DEP TARANGOTU	5.00	5.00	5.00	STABLE 2022 - 2024
DEP TARIKE	50.00	50.00	50.00	STABLE 2022 - 2024
DEP TEBANEA	6.00	6.00	6.00	STABLE 2022 - 2024
DEP TEBEEBE	55.00	55.00	55.00	STABLE 2022 - 2024
DEP TEBIBITARA	50.00	50.00	50.00	STABLE 2022 - 2024
DEP TEIRA	120.00	120.00	120.00	STABLE 2022 - 2024
DEP TEITU	82.07	82.07	82.07	STABLE 2022 - 2024
DEP TENITI	50.00	50.00	50.00	STABLE 2022 - 2024

DEP TEWI	150.00	150.00	150.00	STABLE 2022 - 2024
DEP TIIKAN	50.00	50.00	50.00	STABLE 2022 - 2024
DEP TOOMAU	10.00	10.00	10.00	STABLE 2022 - 2024
DEP TUU	23.34	23.34	23.34	STABLE 2022 - 2024
DEP UNAIA	200.00	200.00	200.00	STABLE 2022 - 2024
IMP BEREKA.T	1.60	1.60	1.60	STABLE 2022 - 2024
IMP BOSCO	2.00	2.00	2.00	STABLE 2022 - 2024
IMP BURANGKE	306.60	306.60	306.60	STABLE 2022 - 2024
IMP IOAKIM	350.52	350.52	350.52	STABLE 2022 - 2024
IMP KATALAINA	850.00	850.00	850.00	STABLE 2022 - 2024
IMP MATERIKI	1,500.00	1,500.00	1,500.00	STABLE 2022 - 2024
IMP RUTI	924.70	924.70	924.70	STABLE 2022 - 2024
IMP TABAA	346.50	346.50	346.50	STABLE 2022 - 2024

IMP TOAKAI	32.25	32.25	32.25	STABLE 2022 - 2024
LOSS BANK	6,500.00	6,500.00	6,500.00	STABLE 2022 - 2024
LOSS CASH	0.33	0.33	0.33	STABLE 2022 - 2024
LOSS TOOMAU	6.00	6.00	6.00	STABLE 2022 - 2024
LOSS TUTAIMA	2,836.54	2,836.54	2,836.54	STABLE 2022 - 2024
	114,809.29	114,674.29	114,674.31	

Account Receivable	2022	2023	2024	STATUS
ADV BENIUAKAI	210.00	210.00	210.00	IDLE 2022 - 2024
ADV CPPL	300.00	300.00	300.00	IDLE 2022 - 2024
ADV FOOD DAY	200.00	200.00	200.00	IDLE 2022 - 2024
ADV KPF LOAN	103.48	103.48	103.48	IDLE 2022 - 2024
ADV OIRU	1,791.00	1,791.00	1,791.00	IDLE 2022 - 2024
ADV OMIRE	124.80	124.80	124.80	IDLE 2022 - 2024
ADV PIPA	80.00	80.00	80.00	IDLE 2022 - 2024
ADV ROAD PROJECT WAGES	343.35	343.35	343.35	IDLE 2022 - 2024
ADV VCO MCIC	2,772.30	2,772.30	2,772.30	IDLE 2022 - 2024
ADV WAINTAU	210.00	210.00	210.00	IDLE 2022 - 2024
ADV ABAB				IDLE 2022 -

	1,640.00	1,640.00	1,640.00	2024
ADV AVIATION	1,304.70	1,304.70	1,304.70	IDLE 2022 - 2024
ADV BAURO	674.70	601.70	601.70	IDLE 2022 - 2024
ADV BIKAATI	1,868.70	1,868.70	1,868.70	IDLE 2022 - 2024
ADV BMB	496.30	496.30	496.30	IDLE 2022 - 2024
ADV BORAU	108.20	108.20	108.20	IDLE 2022 - 2024
ADV BREMEM	118.00	118.00	118.00	IDLE 2022 - 2024
ADV BURANTEMWANOKU	480.00	480.00	480.00	IDLE 2022 - 2024
ADV BUTARITARI CLINIC	190.90	190.90	190.90	IDLE 2022 - 2024
ADV BUTARITARI RUNGA 2018	4,241.05	4,241.05	4,241.05	IDLE 2022 - 2024
ADV C MANEABA	418.60	418.60	418.60	IDLE 2022 - 2024
ADV CORAL ACE	20,000.00	20,000.00	20,000.00	IDLE 2022 - 2024
ADV COVID 19	916.55	916.55	916.55	IDLE 2022 - 2024
ADV FISHERIES	120.00	120.00	120.00	IDLE 2022 - 2024
ADV FISHERIES	2,524.92	2,524.92	2,524.92	IDLE 2022 - 2024
ADV GRAIN	22,204.15	22,204.15	22,204.15	IDLE 2022 - 2024
ADV INADVENDENCE 2019	450.86	450.86	450.86	IDLE 2022 - 2024
ADV INCENTIVE ALLOWANCE	16,979.84	16,979.84	16,979.84	IDLE 2022 - 2024
ADV INTERNET	155.50	155.50	155.50	IDLE 2022 - 2024
ADV IPO	380.00	380.00	380.00	IDLE 2022 - 2024
ADV KABUTA	60.00	60.00	60.00	IDLE 2022 - 2024
ADV KAIEATA	18.50	18.50	18.50	IDLE 2022 - 2024
ADV KEAKEA	490.00	490.00	490.00	IDLE 2022 - 2024
ADV KEIP	1,068.60	1,068.60	1,068.60	IDLE 2022 - 2024
ADV KEUEA	63.00	63.00	63.00	IDLE 2022 - 2024
ADV KIRATA	7.20	7.20	7.20	IDLE 2022 - 2024

ADV KORERE	586.00	586.00	586.00	IDLE 2022 - 2024
ADV KUMA MAIAKI	123.50	123.50	123.50	IDLE 2022 - 2024
ADV KUMA MEANG	123.50	123.50	123.50	IDLE 2022 - 2024
ADV LGD	240.00	240.00	240.00	IDLE 2022 - 2024
ADV M/A	404.20	404.20	404.20	IDLE 2022 - 2024
ADV MAINTENANCE 2009	3,339.80	3,339.80	3,339.80	IDLE 2022 - 2024
ADV MAPUT	184.00	184.00	184.00	IDLE 2022 - 2024
ADV MARINE BRIGHT	3,000.00	3,000.00	3,000.00	IDLE 2022 - 2024
ADV MAYOR/OTHERS	50.00	50.00	50.00	IDLE 2022 - 2024
ADV MCIC VCO	490.60	490.60	490.60	IDLE 2022 - 2024
ADV MIA TOUR	670.00	670.00	670.00	IDLE 2022 - 2024
ADV MWERU	21.20	21.20	21.20	IDLE 2022 - 2024
ADV NAMONRUA	1,314.74	1,314.74	1,314.74	IDLE 2022 - 2024
ADV NAN TEIBO CAUSEWAY	1,827.00	1,827.00	1,827.00	IDLE 2022 - 2024
ADV O.B	300.00	300.00	300.00	IDLE 2022 - 2024
ADV R2R	80.00	80.00	80.00	IDLE 2022 - 2024
ADV RAIABA	5.00	5.00	5.00	IDLE 2022 - 2024
ADV RUNGA 08	3,242.30	3,242.30	3,242.30	IDLE 2022 - 2024
ADV RUNGA 2010	1,951.80	1,951.80	1,951.80	IDLE 2022 - 2024
ADV RUNGA 2017	246.00	246.00	246.00	IDLE 2022 - 2024
ADV SHREDDER	356.50	356.50	356.50	IDLE 2022 - 2024
ADV SOLAR	92.10	92.10	92.10	IDLE 2022 - 2024
ADV TAAKE	414.00	414.00	414.00	IDLE 2022 - 2024
ADV TAEBI	122.50	122.50	122.50	IDLE 2022 - 2024
ADV TAIWAN ONIBEKI	92.00	92.00	92.00	IDLE 2022 - 2024
ADV TANIMAIKI				IDLE 2022 -

	47.00	47.00	47.00	2024
ADV TAUBUKINIMEANG	23.50	23.50	23.50	IDLE 2022 - 2024
ADV TERIONIMWI	20.08	20.08	20.08	IDLE 2022 - 2024
ADV TRAINING	30.00	30.00	30.00	IDLE 2022 - 2024
ADV TSKL	150.00	150.00	150.00	IDLE 2022 - 2024
ADV UERE	315.00	315.00	315.00	IDLE 2022 - 2024
ADV UERE	3,040.00	3,040.00	3,040.00	IDLE 2022 - 2024
ADV VIANE	10.25	10.25	10.25	IDLE 2022 - 2024
ADV XTOBWA	94.20	94.20	94.20	IDLE 2022 - 2024
ADV YOUNGMOON	45.56	45.56	45.56	IDLE 2022 - 2024
ADV AONIBAI	4.51	4.51	4.51	IDLE 2022 - 2024
ADV ATHKL	56.20	56.20	56.20	IDLE 2022 - 2024
ADV ATITAAI	5.00	5.00	5.00	IDLE 2022 - 2024
ADV AVIATION	4,246.21	4,246.21	4,246.21	IDLE 2022 - 2024
ADV BENIAM I	60.00	60.00	60.00	IDLE 2022 - 2024
ADV BIARONGO	170.00	170.00	170.00	IDLE 2022 - 2024
ADV BIRITETE	1,000.00	1,000.00	1,000.00	IDLE 2022 - 2024
ADV BOSCO	100.00	100.00	100.00	IDLE 2022 - 2024
ADV BURAUN	202.00	202.00	202.00	IDLE 2022 - 2024
ADV BURIATU	1,731.65	1,751.65	1,751.65	IDLE 2022 - 2024
ADV BWANIAN	14.37	14.37	14.37	IDLE 2022 - 2024
ADV BWATOO	1,000.00	1,000.00	1,000.00	IDLE 2022 - 2024
ADV BWEBWENIMA	310.00	310.00	310.00	IDLE 2022 - 2024
ADV COMMERCE	4,407.90	4,407.90	4,407.90	IDLE 2022 - 2024
ADV COUNCIL STAFF	1,671.00	1,671.00	1,671.00	IDLE 2022 - 2024
ADV EDUCATION	12,909.61	12,909.61	12,909.61	IDLE 2022 - 2024

ADV ELECTION	3,745.40	3,745.40	3,745.40	IDLE 2022 - 2024
ADV GOLD ROCK	105.00	105.00	105.00	IDLE 2022 - 2024
ADV HEALTH	216.00	216.00	216.00	IDLE 2022 - 2024
ADV HIGH COURT	490.00	490.00	490.00	IDLE 2022 - 2024
ADV ICE PLANT	1,032.62	1,032.62	1,032.62	IDLE 2022 - 2024
ADV IOANE	350.00	350.00	350.00	IDLE 2022 - 2024
ADV JSS	136.00	136.00	136.00	IDLE 2022 - 2024
ADV KAEKA	205.00	205.00	205.00	IDLE 2022 - 2024
ADV KAMEETE	60.00	60.00	60.00	IDLE 2022 - 2024
ADV KAMORIKI	276.33	276.33	276.33	IDLE 2022 - 2024
ADV KAUBURE	520.00	520.00	520.00	IDLE 2022 - 2024
ADV KIAKIATAAKE	50.00	50.00	50.00	IDLE 2022 - 2024
ADV KIANIBWARO	185.00	185.00	185.00	IDLE 2022 - 2024
ADV KING'S WHARF	496.75	496.75	496.75	IDLE 2022 - 2024
ADV KIRI EU	1,100.00	1,100.00	1,100.00	IDLE 2022 - 2024
ADV KIRIWATSAN	302.50	302.50	302.50	IDLE 2022 - 2024
ADV KOOKIA	200.00	200.00	200.00	IDLE 2022 - 2024
ADV LIVING QUARTERS	11,413.27	11,413.27	11,413.27	IDLE 2022 - 2024
ADV MAINTENANCE	4,697.85	4,697.85	4,697.85	IDLE 2022 - 2024
ADV MALIE	300.00	300.00	300.00	IDLE 2022 - 2024
ADV MANEABA LABOUR	1,269.20	1,269.20	1,269.20	IDLE 2022 - 2024
ADV MARETA	300.00	300.00	300.00	IDLE 2022 - 2024
ADV MATERIKI	2,060.00	2,060.00	2,060.00	IDLE 2022 - 2024
ADV MCIC	200.00	200.00	200.00	IDLE 2022 - 2024
ADV MELISE FIALALA	100.00	100.00	100.00	IDLE 2022 - 2024
ADV MEYS				IDLE 2022 -

	155.00	155.00	155.00	2024
ADV MHMS	310.00	310.00	310.00	IDLE 2022 - 2024
ADV MIA	348.00	348.00	348.00	IDLE 2022 - 2024
ADV MOE	3,241.85	3,241.85	3,241.85	IDLE 2022 - 2024
ADV MOE BOBOU	11,181.50	11,181.50	11,181.50	IDLE 2022 - 2024
ADV MOTIRAKE	5.00	5.00	5.00	IDLE 2022 - 2024
ADV NAKKEE	60.00	60.00	60.00	IDLE 2022 - 2024
ADV NEITU	50.00	50.00	50.00	IDLE 2022 - 2024
ADV OB	1,214.45	1,551.65	1,551.65	IDLE 2022 - 2024
ADV OCEAN LINK	1,300.77	1,300.77	1,300.77	IDLE 2022 - 2024
ADV POLICE	94.40	94.40	94.40	IDLE 2022 - 2024
ADV POSTAL	17.60	17.60	17.60	IDLE 2022 - 2024
ADV PRE SCHOOL PRO	189.65	189.65	189.65	IDLE 2022 - 2024
ADV ROAD PROJECT	266.00	266.00	266.00	IDLE 2022 - 2024
ADV RSC MLHR	72.00	72.00	72.00	IDLE 2022 - 2024
ADV RUUTA	284.20	284.20	284.20	IDLE 2022 - 2024
ADV SOCIAL COMMITTEE	102.00	102.00	102.00	IDLE 2022 - 2024
ADV TAAN MOTI	490.00	490.00	490.00	IDLE 2022 - 2024
ADV TAIAKI	70.00	70.00	70.00	IDLE 2022 - 2024
ADV TAIONI	62.00	62.00	62.00	IDLE 2022 - 2024
ADV TAIWA ONIBEEKI	33,814.90	33,814.90	33,814.90	IDLE 2022 - 2024
ADV TAIWAN	422.00	422.00	422.00	IDLE 2022 - 2024
ADV TAKAIO	5.00	5.00	5.00	IDLE 2022 - 2024
ADV TEAOTI	54.00	54.00	54.00	IDLE 2022 - 2024
ADV TEBENEA	200.00	200.00	200.00	IDLE 2022 - 2024
ADV TEBWEBWE	50.00	50.00	50.00	IDLE 2022 - 2024

ADV TEIKE	50.00	50.00	50.00	IDLE 2022 - 2024
ADV TEKAUTU	77.00	77.00	77.00	IDLE 2022 - 2024
ADV TEKINA	50.00	50.00	50.00	IDLE 2022 - 2024
ADV TEREREI	150.00	150.00	150.00	IDLE 2022 - 2024
ADV TEROOTI	5.00	5.00	5.00	IDLE 2022 - 2024
ADV TIIBI KAUNTIRA	70.00	70.00	70.00	IDLE 2022 - 2024
ADV TIITA	44.00	44.00	44.00	IDLE 2022 - 2024
ADV TIMAU	100.00	100.00	100.00	IDLE 2022 - 2024
ADV TOKANTETAAKE	50.00	50.00	50.00	IDLE 2022 - 2024
ADV TSKL	51.37	51.37	51.37	IDLE 2022 - 2024
ADV UAKEIA	108.80	108.80	108.80	IDLE 2022 - 2024
ADV WATER DAY	1,304.30	1,304.30	1,304.30	IDLE 2022 - 2024
ADV WORKS	402.55	402.55	402.55	IDLE 2022 - 2024
IMP ALEXANDER	2,875.00	2,875.00	2,875.00	IDLE 2022 - 2024
IMP AONIBA	500.00	500.00	500.00	IDLE 2022 - 2024
IMP ARATIN	300.00	300.00	300.00	IDLE 2022 - 2024
IMP BANIAN	3,104.00	3,104.00	3,104.00	IDLE 2022 - 2024
IMP BAURO	651.90	651.90	651.90	IDLE 2022 - 2024
IMP BEIATEUEA	400.00	400.00	400.00	IDLE 2022 - 2024
IMP BOUATAAKE	1,795.00	1,795.00	1,795.00	IDLE 2022 - 2024
IMP ETITA	750.00	750.00	750.00	IDLE 2022 - 2024
IMP FRANK	2,140.00	2,140.00	2,140.00	IDLE 2022 - 2024
IMP IOANE	300.25	300.25	300.25	IDLE 2022 - 2024
IMP KAREKE BENSON	5,505.65	5,505.65	5,505.65	IDLE 2022 - 2024
IMP KATOKAUEA	205.00	205.00	205.00	IDLE 2022 - 2024
IMP KAUTU				IDLE 2022 -

	100.00	100.00	100.00	2024
IMP KEAKEA	55.00	55.00	55.00	IDLE 2022 - 2024
IMP KOURAMWAERE	90.00	90.00	90.00	IDLE 2022 - 2024
IMP MARION	474.80	474.80	474.80	IDLE 2022 - 2024
IMP MAYOR	6,700.00	6,700.00	6,700.00	IDLE 2022 - 2024
IMP MERE TEMAIA (MIA)	4,967.00	4,967.00	4,967.00	IDLE 2022 - 2024
IMP MIIRE K	1,130.80	1,130.80	1,130.80	IDLE 2022 - 2024
IMP MIKAERE	434.00	434.00	434.00	IDLE 2022 - 2024
IMP OROITI	150.00	150.00	150.00	IDLE 2022 - 2024
IMP PAULINE	200.00	200.00	200.00	IDLE 2022 - 2024
IMP ROOTI	100.00	100.00	100.00	IDLE 2022 - 2024
IMP STARROSE	1,500.00	4,500.00	4,500.00	IDLE 2022 - 2024
IMP TAAM	640.00	640.00	640.00	IDLE 2022 - 2024
IMP TABERA	1,507.20	1,507.20	1,507.20	IDLE 2022 - 2024
IMP TAKENIMAKIN	150.00	150.00	150.00	IDLE 2022 - 2024
IMP TEANG	150.00	150.00	150.00	IDLE 2022 - 2024
IMP TEARAWA	1,202.80	1,202.80	1,202.80	IDLE 2022 - 2024
IMP TEBUTONGA	67.00	67.00	67.00	IDLE 2022 - 2024
IMP TEITU	230.00	230.00	230.00	IDLE 2022 - 2024
IMP TEREREI	6,805.85	6,805.85	6,805.85	IDLE 2022 - 2024
IMP TEROOTI	892.87	892.87	892.87	IDLE 2022 - 2024
IMP TERUNGA	40.00	40.00	40.00	IDLE 2022 - 2024
IMP TIAABO	150.00	150.00	150.00	IDLE 2022 - 2024
IMP TIBAU	150.00	150.00	150.00	IDLE 2022 - 2024
IMP TOKA	200.00	200.00	200.00	IDLE 2022 - 2024
IMP TOOMA	2,000.00	2,000.00	2,000.00	IDLE 2022 - 2024

IMP UARAOIA	200.00	200.00	200.00	IDLE 2022 - 2024
IMP BURAUN	402.00	402.00	402.00	IDLE 2022 - 2024
IMP TAKAA	800.00	800.00	800.00	IDLE 2022 - 2024
IMP TERUKO	500.00	500.00	500.00	IDLE 2022 - 2024
LOAN BUANGA E	200.00	200.00	200.00	IDLE 2022 - 2024
LOAN COUNCIL HARDWARE	6,000.00	6,000.00	6,000.00	IDLE 2022 - 2024
LOAN TEWI	150.00	150.00	150.00	IDLE 2022 - 2024
LOAN UNAIA	200.00	200.00	200.00	IDLE 2022 - 2024
LOSS EKENA	0.90	0.90	0.90	IDLE 2022 - 2024
LOSS EKEUEA	1,644.64	1,644.64	1,644.64	IDLE 2022 - 2024
LOSS IENRAOI	775.50	775.50	775.50	IDLE 2022 - 2024
LOSS KAUTU ATANIMAKIN	46.50	46.50	46.50	IDLE 2022 - 2024
LOSS MEERE	990.65	990.65	990.65	IDLE 2022 - 2024
LOSS MERII BUREE	686.10	686.10	686.10	IDLE 2022 - 2024
LOSS MIRE	913.80	913.80	913.80	IDLE 2022 - 2024
LOSS NAKKEE	19.96	19.96	19.96	IDLE 2022 - 2024
LOSS TABERA	882.12	882.12	882.12	IDLE 2022 - 2024
LOSS TEANGIRAOI	2,254.37	2,254.37	2,254.37	IDLE 2022 - 2024
LOSS TEREREI	58.28	58.28	58.28	IDLE 2022 - 2024
LOSS TEROOTI	9,007.10	9,007.10	9,007.10	IDLE 2022 - 2024
LOSS TOKOIA	64.20	64.20	64.20	IDLE 2022 - 2024
	294,800.48	298,084.68	298,084.68	

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

3.3 WEAKNESSES IN THE INTERNAL CONTROLS OVER DEPOSITS, IMPREST AND ADVANCES.

Audit Findings and Analysis

The audit found significant weaknesses in Butaritari Island Council internal controls over supporting documents, reconciliations, and the management of deposits, imprest and advance accounts. These weaknesses resulted in unreconciled balances, unsupported transactions, and inaccuracies in the financial statements.

1. Imprest Tebobora.

The audit found that during the period from **2022 to 2023**, Clerk Tebobora received a total of **\$55,760.00** in imprest advances.

During the review of the supporting documents, the audit found that no Council minutes were attached to show that these imprest advances had been approved by the Full Council. As a result, the audit could not confirm whether the advances were properly authorised before they were issued.

The audit also found that imprest recoveries (retirements) totalling **\$14,237.60** were not supported by any retirement documents or other relevant evidence. Therefore, the audit could not verify whether these recovery amounts were valid, accurate, and properly accounted for.

In addition, the audit also notes that the Council needs to strengthen its controls by ensuring that all outstanding imprest are cleared before issuing another imprest.

Date	rr # / pv #	Allocation	DR	CR	Findings/Results
31-Jul-22	846366	Imp - Tebobora (Clerk)		\$ 6,004.80	The audit cannot verify these retirement due with absence of actual receipts, proving that goods and services were actually purchased
31-Mar-23	844915	Imp - Tebobora (Clerk)		\$2,265.05	
31-Jul-23	844997	Imp - Tebobora (Clerk)		\$640.00	
30-Sept-23	71828	Imp - Tebobora (Clerk)		\$4,797.75	
30-Sept-23	71830	Imp - Tebobora (Clerk)		\$530.00	
				\$ 14,237.60	
Date	rr # / pv #	Allocation	DR	CR	Findings/Results
01/01/2022		opening balance			
28-Feb-22	V - 2/07	Imp - Tebobora (Clerk)	\$ 2,000.00		No Council Minutes attached with PV for proper approval in compliance with Local Government Act 1984 section 61
30-Apr-22	V - 4/14	Imp - Tebobora (Clerk)	\$ 2,000.00		
31-May-22	V -5/14	Imp - Tebobora (Clerk)	\$ 1,000.00		
30-Jun-22	V 6-18	Imp - Tebobora (Clerk)	\$ 1,000.00		
31-Aug-22	V - 8/19	Imp - Tebobora (Clerk)	\$ 1,000.00		
30-Sept-22	V-9/10	Imp - Tebobora (Clerk)	\$12,000.00		
31-Dec-22	V-12/22	Imp - Tebobora (Clerk)	\$ 2,000.00		
31-Jan-23	V1/12	Imp - Tebobora (Clerk)	\$4,500.00		
31-Mar-23	V3/02	Imp - Tebobora (Clerk)	\$6,060.00		
31-Mar-23	V3/18	Imp - Tebobora (Clerk)	\$4,500.00		
31-May-23	V 5/14	Imp - Tebobora (Clerk)	\$1,700.00		
31-May-23	V 5/14	Imp - Tebobora (Clerk)	\$5,500.00		
31-Jul-23	V 7/26	Imp - Tebobora (Clerk)	\$2,000.00		
31-Aug-23	V 8/20	Imp - Tebobora (Clerk)	\$2,500.00		
31-Aug-23	V 8/22	Imp - Tebobora (Clerk)	\$5,000.00		
31-Dec-23	V12/24	Imp - Tebobora (Clerk)	\$3,000.00		
			\$55,760.00		

2. Deposit Timwata.

The audit found that the Council paid \$875.70 to Timwata (PV No.25/12/2023) for overtime. However, the audit noted that there were no timesheets attached to verify the overtime hours worked and no receipts or other supporting documents to confirm that the overtime payment had previously been deposited to the Council.

In addition, the Council's database records only \$316.35, while the payment voucher Timwata received \$875.70. This resulted in the BTL account being understated by \$559.35.

As a result, the accuracy and completeness of the Council's financial records could not be verified.

Recommendation

- The Council should ensure that all overtime payments are supported by approved timesheets and other relevant documentation before payment is made.

- Overtime that had been deposited back to the Council is later reimbursed, the Council should retain receipts or other evidence of the deposit to support the transaction.
- The Council should ensure that all imprest advances are approved by the Full Council before they are issued, and that the approval is supported by council minutes.
- All imprest retirements should be supported by retirement forms, receipts, invoices, and any other relevant documents to confirm that the funds were spend for their inteded purpose.

4. APPENDICES.

TABLE1. LIST OF ALLOWANCES PAYMENTS

Code	Date	pv #	Details	GL Amount	Audit Findings
2201	17/10/2022	V-10/09	Aia arauenti kauntira nte kataumwane 2nd reading & special meeting, mayor/others	3,214.00	no coveing and letter and certification note
2201	17/10/2022	V-10/09	Aia arauenti kauntira nte kataumwane 1st reading, mayor/others	1,527.00	no coveing and letter and certification note
2201	04/08/2022	V - 8/01	aia arauenti ni boowi kauntira, mayor/others	1,447.00	no coveing and letter and certification note
2201	17/06/2022	V 6-12	aia arauenti ni boowi kauntira, mayor/others	1,367.00	no coveing and letter and certification note
2201	09/05/2022	V -5/06	Aia arauenti kauntira ni boowi, mayor/others	1,362.00	no coveing and letter and certification note
2201	02/09/2022	V-9/02	aia arauenti ni boowi kauntira, mayor/others	1,287.00	no coveing and letter and certification note
2201	15/12/2022	V-12/10	aia arauenti ni boowi kauntira, mayor/others	1,285.00	no coveing and letter and certification note
2201	29/07/2022	17/07	aia araueti kauntira n kawaran Bikaati, mayor/others	1,207.00	no coveing and letter and certification note
2201	17/10/2022	V-10/09	Arauenti ni buti n kataumwane ni kaawa	480.00	no coveing and letter and certification note
2201	10-Mar-23	V3/04	salary for council's staff pp 10/3/23	2,944.70	pv was not authorized by the clerk
2201	07/07/2024	V 7/09	Aia allowance ni boowi kauntira, mayor/others	1,607.00	No covering letter
2201	07/07/2023	V 7/09	Aia allowance ni boowi kauntira, mayor/others	1,527.00	No covering letter
2201	09/02/2023	V3/02	Aia allowance ni boowi kauntira, mayor/others	1,447.00	No covering letter
2201	09/01/2023	V1/01	Aia allowance ni boowi kauntira, mayor/others	1,367.00	No covering letter

2201	14/04/2023	V4/06	Aia allowance ni bowi kauntira, v/mayor/others	1,365.00	No covering letter
2201	02/05/2023	V 5/01	Aia allowance ni bowi kauntira, mayor/others	1,287.00	No covering letter
2201	29/12/2023	V12/20	Ana arauenti no boowi kauntira ibukin November ae karaoakin ni moan December	1,202.00	No covering letter
2201	31/10/2023	V 10/23	Aia arauenti kauntira nte buti ni kataumwane	540.00	No covering letter and variance of \$20 due with different amount in gl and pv (refer next sheet)
2201	29/12/2023	V12/23	Aia arauenti mayor ao kauntira ibukin aia boowi iaon te policy nte kauntira.	325.00	no certify note
2201	31/10/2023	V 10/20	te arauenti n karaoan te kataumwane I Bikaati	40.00	No covering letter
				26,827.70	

TABLE 2 LIST OF LOAN PAYMENTS THAT HIGHLIGHT INTERNAL CONTROL DEFICIENCY

Code	Date	pv #	Details	GL Amount	PV Amount	Audit Findings
2709	31/05/2023	V 5/15	Aia loan Miita/others	8,035.00	8035	no certify note on claim letter (list of loan applicant) and pv was not
2709	01/01-31/01/23	V1/14	Aia loan kauntira	4,280.00	4280	no supporting doc attached with the pv
2709	27/04/2023	V4/12	Aia loan kauntira	4,185.00	4185	no supporting doc attached with the pv
2709	31/10/2023	V 10/19	Aia loan taan mwakuri	3,945.00	3945	no supporting doc attached with the pv
2709	30/06/2023	V 6/19	Aia loan taan mwakuri	3,550.00	3550	no supporting doc attached with the pv
2709	25/08/2023	V 8/18	Aia loan repayment taan mwakuri	3,540.00	3540	no supporting doc attached with the pv
2709	10/02/2023	V2/05	Aia loan kauntira	3,200.00	3200	no supporting doc attached with the pv
2709	01/08/2023	V 8/01	Aia loan repayment taan mwakuri	2,540.00	2540	no supporting doc attached with the pv
2709	31/07/2023	V 7/25	Aia loan taan mwakuri	2,250.00	2,250.00	no supporting doc attached with the pv
2709	31/03/2023	V3/16	Aia loan taan mwakuri	1,840.00	1,840.00	no supporting doc attached with the pv
2709	31/10/2023	V 10/24	Aia loan taan mwakuri	1,210.00	1,210.00	no supporting doc attached with the pv
2709	24/02/2023	V2/14	Aia loan kauntira	1,150.00	1,150.00	no supporting doc attached with the pv
2709	29/09/2023	V 9/21	Aia loan repayment, Toarerei ao Tarike	1,000.00	1,000.00	no supporting doc attached with the pv
2709	09/03/2023	V3/02	Ana loan Toarerei	500.00	500.00	no supporting doc attached with the pv
2709	31/10/2023	V 10/19	akea ni mwakoro iaon te pv 19/10	420.00	420.00	no supporting doc attached with the pv
2709	07/07/2023	V 7/10	Ana loan Materiki	400.00	400.00	no supporting doc attached with the pv
2709	10/03/2023	V3/06	Ana loan Karakaua	350.00	350.00	no supporting doc attached with the pv
2709	04/07/2023	V 7/02	Ana loan Kianako	310.00	310.00	no supporting doc attached with the pv
2709	07/07/2023	V 7/10	Ana loan Korere	300.00	300.00	no supporting doc attached with the pv
2709	29/12/2023	V12/24	Ana loan Beiateuea	250.00	250.00	no supporting doc attached with the pv
2709	10/03/2023	V3/06	Ana loan Ereameang	230.00	230.00	no supporting doc attached with the pv
2709	30/11/2023	PV 11/17	Ana loan Titaa Uakeake	100.00	100.00	no supporting doc attached with the pv
				43,585.00	43,585.00	

Butaritari Island Council

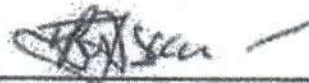
The following certify that the attached statements (revealing a surplus account balance (\$233,188.18) for the Year ended 31st December 2022 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary



Recd 19/04/24



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



Surplus 01/01/22	209,344.79
Add: Total Current Revenues 2022	509,744.74
Total	719,089.53
Less: Total Current Expenditures 2022	485,901.35
Surplus End 12/31/22	233,188.18

Statement of Ledger balances 12/31/22

Details	Debit	Credit
Surplus Account for 12/31/22		233,188.18

Below the Line

Adv - Anni	0	0
Adv - Aroiti	0	0
Adv - Atirere	0	0
Adv - Baua	0	0
Adv - Beniuakai	210	0
Adv - Bwarii	0	0
Adv - Bwattoo	0	0
Adv - CPPL	300	0
Adv - Ekeieta	0	0
Adv - Food Day	200	0
Adv - Ikauea	0	0
Adv - Kanooa	0	0
Adv - Kiranteata	0	0
Adv - KPF loan	103.48	0
Adv - Moanneita	0	0
Adv - Noere	0	0
Adv - OIRU	1791	0
Adv - Omire	124.8	0
Adv - PIPA	80	0
Adv - Rerebwan	0	0
Adv - Road Project wages	343.35	0
Adv - Staff	556.43	0
Adv - Tekemau	0	0
Adv - Timon	0	0
Adv - Tiringaua	0	0

Adv - Tonganibeia	0	0
Adv - Toromon	0	0
Adv - Uanono	0	0
Adv - VCO MCIC	2772.3	0
Adv - Waintau	210	0
Adv -ABAB	1640	0
Adv -Abora	0	0
Adv -AKMPS	0	0
Adv -Aloide	0	0
Adv -Anderson	0	0
Adv -Aonibai	0	0
Adv -Aonteaba Onomwaru	0	0
Adv -Aramatang	0	0
Adv -Atantaake	0	0
Adv -Atiim	0	0
Adv -Atinibeia	0	0
Adv -Aviation	1304.7	0
Adv -Bauro	674.7	0
Adv -Berenike	0	0
Adv -Biarongo	0	0
Adv- Biita	0	0
Adv -Bikaati	1868.7	0
Adv -BK Keuea	0	0
Adv -BK Onomwaru North	0	0
Adv -BK Onomwaru South	0	0
Adv -BK Tabonuea	0	0
Adv -BK Taubukinimeang	0	0
Adv -BK Temwanokunuea	0	0
Adv -BK Ukiangang	0	0
Adv -BMB	496.3	0
Adv -Boata	0	0
Adv -Borau	108.2	0
Adv -Bremem	118	0
Adv -Bunaua	0	0
Adv -Bura	0	0
Adv -Burantemwanoku	480	0
Adv -Butaritari Clinic	190.9	0
Adv -Butaritari Runga 2018	4241.05	0
Adv -Butaritari Shipping	0	0

Adv -Bwatetebwa	0	0
Adv -Bwebwentekai	0	0
Adv -C Maneaba	418.6	0
Adv -Commerce	0	0
Adv -Coral Ace	20000	0
Adv -Courtesy	0	0
Adv -Covid 19	916.55	0
Adv -DBK loan	1812.62	0
Adv -Ekeru	0	0
Adv -Election	292	0
Adv -Emimere	0	0
Adv -Ereameang	0	0
Adv -FA Tamuera	0	0
Adv- Fisheries	120	0
Adv -Fisheries	2524.92	0
Adv -Grain	22204.15	0
Adv -Imaraiti	0	0
Adv -InAdvendence 2019	450.86	0
Adv -Incentive allowance	16979.84	0
Adv -Internet	155.5	0
Adv -loane	0	0
Adv -loanna	0	0
Adv -IPO	380	0
Adv -Kaboka	0	0
Adv -Kabuta	60	0
Adv -Kaeke	0	0
Adv -Kaieata	18.5	0
Adv -Karake	0	0
Adv -Kareke	0	0
Adv- Kareke Benson (Mayor)	0	0
Adv -Karekeata	0	0
Adv -Kauki Nangananga 74	0	0
Adv -Kauntira	0	0
Adv -Kautia	0	0
Adv -KCDL	0	0
Adv -Keakea	490	0
Adv -KEIP	1068.6	0
Adv -Keuea	63	0
Adv -Kiantongo	0	0

Adv -Kiataake /Kiakiantaake	1240.8	0
Adv -Kirata	7.2	0
Adv -KKU	0	0
Adv -Kookia	0	0
Adv -Korere	586	0
Adv -KPA,M/bike	0	0
Adv -KUC Bikaati	0	0
Adv -Kuma Maiaki	123.5	0
Adv -Kuma Meang	123.5	0
Adv -LC Crews	0	0
Adv -LDS Women	0	0
Adv -LGD	240	0
Adv -M/A	404.2	0
Adv -Maint Unit 10	0	0
Adv -Maintenance 2009	3339.8	0
Adv -MAPUT	184	0
Adv -Marine Bright	3000	0
Adv -Mayor/Others	50	0
Adv -MCIC VCO	490.6	0
Adv -MIA Tour	670	0
Adv -Miriam	0	0
Adv -Motirake	0	0
Adv -Motorbike	0	0
Adv -Mweru	21.2	0
Adv -Nakee	0	0
Adv -Namonrua	1314.74	0
Adv -Nan Teibo Causeway	1827	0
Adv -Ngaua	0	0
Adv -Nimtaake	0	0
Adv -O.B	300	0
Adv -Overtime	80.95	0
Adv -Pre Workshop	0	0
Adv -PS Kie	0	0
Adv -R2R	80	0
Adv -Raiaba	5	0
Adv -Raimon	0	0
Adv -Rakera	0	0
Adv -Red Cross	0	0
Adv -Reea	0	0

Adv -Rerebwan	0	0
Adv -Roota	0	0
Adv -Ruka	0	0
Adv -Runga 08	3242.3	0
Adv -Runga 2010	1951.8	0
Adv -Runga 2017	246	0
Adv -Ruuta	0	0
Adv -Shredder	356.5	0
Adv -SM Team	0	0
Adv -Solar	92.1	0
Adv -Sr Amelia	0	0
Adv -Taake	414	0
Adv -Tabwakea	0	0
Adv -Taebi	122.5	0
Adv -Taira	0	0
Adv -Taiwan onibeki	92	0
Adv -Takabo	0	0
Adv- Takaniko	0	0
Adv -Tanimaiaki	47	0
Adv -Taraua	0	0
Adv -Tarike	0	0
Adv -Tarooro	0	0
Adv -Taubukinimeang	23.5	0
Adv -Taukoriri	0	0
Adv -Teabo	0	0
Adv -Teaioro	0	0
Adv -Teanginaba	0	0
Adv -Teangko	0	0
Adv -Tearawa	0	0
Adv -Tearei	0	0
Adv -Tebibitara	0	0
Adv -Tebobora	0	0
Adv -Tebon	0	0
Adv -Teeta	0	0
Adv -Teetere	0	0
Adv -Teingira	670	0
Adv -Tekiera	0	0
Adv -Tekimwa	0	0
Adv -Tekina	0	0

Adv -Tekinati truck	0	0
Adv -Teniti	0	0
Adv -Teretia	0	0
Adv -Teribwa	0	0
Adv -Terionimwi	20.08	0
Adv -Terooti	0	0
Adv -Tetewea	0	0
Adv -Teueannaba	0	0
Adv -Tiannere	0	0
Adv -Iibau	0	0
Adv -Tibwaa	0	0
Adv -Tikan	0	0
Adv -Tikarerei	0	0
Adv -Tikinee Pry sch	0	0
Adv -Tikuntaake	0	0
Adv -Tinana	0	0
Adv -Tinia	0	0
Adv -Tiringaua	20	0
Adv -Titaa	0	0
Adv -Tokamaitarawa	0	0
Adv -Tokamarewe	0	0
Adv -Tokanimata	0	0
Adv -Tokantetaake	0	0
Adv -Touaata	0	0
Adv -Training	30	0
Adv -TSKL	150	0
Adv -Tutaai	0	0
Adv -Uanono	0	0
Adv -Uearaoi	0	0
Adv -Ueran	0	0
Adv- Uere	315	0
Adv -Uere	3040	0
Adv -Viane	10.25	0
Adv -Xtobwa	94.2	0
Adv -Youngmoon	45.56	0
Adv-Alex	250	0
Adv-Antekana	0	0
Adv-Aonibai	4.51	0
Adv-Arikitau	0	0

Adv-ATHKL	56.2	0
Adv-Atitaa	5	0
Adv-Aviation	4246.21	0
Adv-Beniami	60	0
Adv-Biarongo	170	0
Adv-Biritete	1000	0
Adv-Boat Hire	0	0
Adv-Bosco	100	0
Adv-Buraun	202	0
Adv-Buriatu	1731.65	0
Adv-Butaritari Shipping	208	0
Adv-Bwanian	14.37	0
Adv-Bwatoo	1000	0
Adv-Bwebwenima	310	0
Adv-Commerce	4407.9	0
Adv-Council Staff	1671	0
Adv-Councilors	160	0
Adv-Disaster	2863.15	0
Adv-ECD	0	0
Adv-Education	12909.61	0
Adv-Election	3745.4	0
Adv-Fish Center	892.92	0
Adv-Gold Rock	105	0
Adv-Health	216	0
Adv-High Court	490	0
Adv-Ice Plant	1032.62	0
Adv-loane	350	0
Adv-JSS	136	0
Adv-Kabuati	0	0
Adv-Kaeka	205	0
Adv-Kameete	60	0
Adv-Kamoriki	276.33	0
Adv-Kaubure	520	0
Adv-KHFA	878.3	0
Adv-Kiakataake	50	0
Adv-Kianibwaro	185	0
Adv-King`s wharf	496.75	0
Adv-KIRI-EU	1100	0
Adv-KIRIWATSAN	302.5	0

Adv-Kookia	200	0
Adv-Living Quarters	11413.27	0
Adv-Maintenance	4697.85	0
Adv-Malie	300	0
Adv-Maneaba Labour	1269.2	0
Adv-Mareta	300	0
Adv-Materiki	2060	0
Adv-MCIC	200	0
Adv-Melise Fialala	100	0
Adv-MEYS	155	0
Adv-MHMS	310	0
Adv-MIA	348	0
Adv-Ministrial Tour	3080	0
Adv-MISE	67.6	0
Adv-MOE	3241.85	0
Adv-MOE Bobou	11181.5	0
Adv-MOH	0	0
Adv-Motirake	5	0
Adv-Nakee	60	0
Adv-Neitu	50	0
Adv-OB	1214.45	0
Adv-Ocean Link	1300.77	0
Adv-Police	94.4	0
Adv-Postal	17.6	0
Adv-Pre- School Pro	189.65	0
Adv-Raiaba	145	0
Adv-Road project	266	0
Adv-RSC-MLHR	72	0
Adv-Ruuta	284.2	0
Adv-Social Committee	102	0
Adv-St Aukitino	0	0
Adv-St Leo	0	0
Adv-Staff	943.74	0
Adv-Taan Moti	490	0
Adv-Taiaki	70	0
Adv-Taioni	62	0
Adv-Taiwa Onibeeeki	33814.9	0
Adv-Taiwan	422	0
Adv-Takaio	5	0

Adv-Teaoti	54	0
Adv-Tebenea	200	0
Adv-Tebwebwe	50	0
Adv-Teike	50	0
Adv-Tekautu	77	0
Adv-Tekina	50	0
Adv-Tematang	0	0
Adv-Tererei	150	0
Adv-Teribwa	130	0
Adv-Terooti	5	0
Adv-Teueannaba	0	0
Adv-Tiibi Kauntira	70	0
Adv-Tiita	44	0
Adv-Timau	100	0
Adv-Timon	461	0
Adv-Tioromwa	0	0
Adv-Tokantetaake	50	0
Adv-TSKL	51.37	0
Adv-Uakeia	108.8	0
Adv-Ukenio	0	0
Adv-Water day	1304.3	0
Adv-Works	402.55	0
Dep - Materiki	0	560
Dep - PIPA	0	5283.25
Dep - SOAK	0	35
Dep - Tebwabwatinikaue	0	20
Dep -AGVs	0	201
Dep -AKA	0	496.85
Dep -Anniverssary BIC	0	200
Dep -Atinibwan Iesu	0	524.8
Dep -Bati	0	0.04
Dep -Beiateuea	0	280
Dep -BiFA	0	64
Dep -Bingo	0	3665
Dep -Boraei	0	108.2
Dep -Bosco	0	1868.7
Dep -Botiaria ke Bosalind	0	407.23
Dep -Buranibeia	0	148
Dep -Buriatu	0	220

Dep -Butaritari Runga 2019	0	5540
Dep -Bwabera	0	185.65
Dep -Bwanian	0	114.04
Dep -Bwebweniman	0	24.05
Dep -Bwebwetaake	0	300
Dep -Casual labour	0	23.44
Dep -Chainsaw	0	260.2
Dep -Christopher	0	43.1
Dep -Clinic	0	190.9
Dep -Council Staff	0	17113
Dep -Councillor's Allowance	0	260
Dep -Deposit Ka-49	0	17645.64
Dep -Deposit KPF loan	0	510.54
Dep -Disaster Fund	0	863.65
Dep -Discoverer	0	700.18
Dep -Electrician	0	20
Dep -Frank	0	4
Dep -Frank/Others	0	180
Dep -Furniture	0	180
Dep -Hardware	0	8356.47
Dep -Health	0	6110.15
Dep -Hotel	0	140
Dep -Ice Plant	0	6585.01
Dep -IEC	0	100
Dep -Independence	0	245.42
Dep -Independence 2012	0	576.2
Dep -Iutunii	0	1.7
Dep -IYA	0	146.35
Dep -K/Mwane	0	136.5
Dep -Kaibwabwa	0	10
Dep -Kaki	0	112
Dep -Kakiata	0	83.95
Dep -Kamkamka	0	25
Dep -Kanoa/ kanoua	0	72
Dep -Karakaua	0	69
Dep -Kataraiti	0	148
Dep -Kauae	0	100
Dep -KFHA	0	555.85
Dep -Kiaieta	0	83.1

Dep -Kianibwaro	0	250
Dep -Kinarerei	0	2.85
Dep -Kirda	0	2
Dep -Kirita	0	7.2
Dep -Kontario	0	200
Dep -Kuma	0	200
Dep -Late staff 2017	0	159.82
Dep -Loan Repay	0	54
Dep -Maeata	0	20
Dep -Manutaake	0	50
Dep -Marieta	0	50
Dep -Maunana	0	30
Dep -Mayor	0	150
Dep -MISA	0	1515.15
Dep -MISE	0	54
Dep -MOE	0	8471.9
Dep -Motorman	0	20
Dep -Mousile	0	57.02
Dep -Ms Bresman	0	540
Dep -Nakauti	0	65
Dep -Ngareimoa	0	0.85
Dep -Ocean Link	0	5651.6
Dep -Parish	0	100
Dep -Phonecard	0	1855.5
Dep -Police	0	48.2
Dep -Pre- school Teachers Salary	0	5941.63
Dep -Punjas	0	60
Dep -Radio Operator	0	35
Dep -Road Rehabilitation	0	17.89
Dep -Romeri	0	77.95
Dep -Rosary	0	50
Dep -S.Wick	0	45
Dep -Sawmill	0	80
Dep -Social Affairs	0	102
Dep -Social Committee	0	219.93
Dep -Staff Late hours	0	45.69
Dep -Surplus cash	0	6149.19
Dep -Teachers day	0	6.7
Dep -Teike	0	50

Dep -Tekinati Ship	0	28519.4
Dep -Temwanokunuea	0	26.1
Dep -Tetika	0	210
Dep -Tikonna CS	0	526
Dep -Timwata	0	316.35
Dep -Toarerei	0	47.2
Dep -Toilet	0	495.38
Dep -Touakai	0	1.55
Dep -Tour Guide	0	20
Dep -Tournament	0	914
Dep -Trade Project	0	274.9
Dep -TTM	0	3991.4
Dep -Uaraoia	0	60
Dep -Unimwane	0	5210.25
Dep -Unsigned claimed	0	461.55
Dep -Unsigned net wgs Bwateteba	0	19.6
Dep -Unsigned net wgs Kianibwaro	0	23.34
Dep -Unsigned net wgs Timon	0	30.74
Dep -Waa-n-Oo	0	15256
Dep -WIW	0	11.7
Dep -Youth	0	250
Dep-Aoniba	0	60.99
Dep-Beniamina	0	245
Dep-Birimwane(Pre Sch Teachers)	0	860.2
Dep-Borau	0	50
Dep-Buanga	0	150
Dep-Buariki	0	175
Dep-Butami	0	184
Dep-Butaritari Airfield	0	273.25
Dep-Bwatetebwa	0	50
Dep-Etuate	0	5
Dep-IEC Living quarters	0	7159.35
Dep-Imarati	0	50
Dep-Inatio	0	16
Dep-IPO	0	480
Dep-Kaboka	0	50
Dep-Kaeke	0	50
Dep-Kanuete	0	120
Dep-Karekeata	0	50

Dep-Kautu	0	30
Dep-Kirata	0	16
Dep-Kirera Nabaura	0	50
Dep-Korere	0	200
Dep-Merii	0	27
Dep-Mosile	0	95
Dep-Nawaka	0	10
Dep-Ngareimoa	0	130
Dep-Nimtaake	0	50
Dep-Paki	0	110
Dep-Roota	0	60
Dep-Rosary	0	60
Dep-Rotati	0	260
Dep-Routa	0	6
Dep-Small Grants	0	654
Dep-Tarangotu	0	5
Dep-Tarike	0	50
Dep-Tebanea	0	6
Dep-Tebeebe	0	55
Dep-Tebibitara	0	50
Dep-Teira	0	120
Dep-Teitu	0	82.07
Dep-Tekinati	0	126
Dep-Teniti	0	50
Dep-Tewi	0	150
Dep-Tiikan	0	50
Dep-Toomau	0	10
Dep-Touarerei	0	50
Dep-Tuu	0	23.34
Dep-Unaia	0	200
Imp - Alexander	2875	0
Imp - Aoniba	500	0
Imp - Aratin	300	0
Imp - ASWO	0	0
Imp - Ataake	13630	0
Imp - Banian	3104	0
Imp - Bauro	651.9	0
Imp - Beiateuea	400	0
Imp - Bereka.T	0	1.6

Imp - Bosco	0	2
Imp - Bouataake	1795	0
Imp - Burangke	0	306.6
Imp - Etita	750	0
Imp - Frank	2140	0
Imp - Ioakim	0	350.52
Imp - Ioane	300.25	0
Imp - Itinteang Korere	3000	0
Imp - Kamoriki	4609.8	0
Imp - Kareke Benson	5505.65	0
Imp - Katalaina	0	850
Imp - Katokauea	205	0
Imp - Kautu	100	0
Imp - Keakea	55	0
Imp - Kouramwaere	90	0
Imp - Marion	474.8	0
Imp - Materiki	0	1500
Imp - Mayor	6700	0
Imp - Mere Temaia (MIA)	4967	0
Imp - Miire K	1130.8	0
Imp - Mikaere	434	0
Imp - Oroiti	150	0
Imp - Pauline	200	0
Imp - Rereieta	0	0
Imp - Rooti	100	0
Imp - Ruti	0	924.7
Imp - Starrose	1500	0
Imp - Taam	640	0
Imp - Tabaa	0	346.5
Imp - Tabera	1507.2	0
Imp - Takenimakin	150	0
Imp - Tanana	0	0
Imp - Teang	150	0
Imp - Tearawa	1202.8	0
Imp - Tebobora (Clerk)	14420.1	0
Imp - Tebutonga	67	0
Imp - Teitu	230	0
Imp - Tererei	6805.85	0
Imp - Terooti	892.87	0

Imp - Terunga	40	0
Imp - Tiaabo	150	0
Imp - Tibau	150	0
Imp - Tio	0	0
Imp - Toakai	0	32.25
Imp - Toka	200	0
Imp - Tooma	2000	0
Imp - Uaraoia	200	0
Imp -Buraun	402	0
Imp -Takaa	800	0
Imp -Teewaa	0	0
Imp -Terionimwi	0	0
Imp -Teruko	500	0
Loan-Buanga E	200	0
Loan-Council Hardware	6000	0
Loan-Tewi	150	0
Loan-Unaia	200	0
Loss-Bank	0	6500
Loss-Cash	0	0.33
Loss-Clerk Tebobora T	1858.44	0
Loss-Ekena	0.9	0
Loss-Ekeuea	1644.64	0
Loss-Ienraoi	775.5	0
Loss-Itinteang Korere	5731.35	0
Loss-Kautu Atanimakin	46.5	0
Loss-Meere	990.65	0
Loss-Merii Buree	686.1	0
Loss-Mire	913.8	0
Loss-Nakee	19.96	0
Loss-Tabera	882.12	0
Loss-Teangiraoi	2254.37	0
Loss-Tebon	20261.85	0
Loss-Tererei	58.28	0
Loss-Terooti	9007.1	0
Loss-Tokoia	64.2	0
Loss-Toomau	0	6
Loss-Tutaima	0	2836.54

Closing Cash	:	39146.05	0.00
Closing Bank	:	18447.53	0.00
Total		430,658.11	430,658.11



Butaritari Island Council

Balance Sheet

as at 12/31/22



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	18,447.53		
Cash on Hand		39,146.05		
Account Receivable	2	373,064.53	430,658.11	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				430,658.11
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	197,469.93	197,469.93	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				197,469.93
Net Asset				233,188.18
Equity				
Current Year Earning			23,843.39	
Historical Balancing			209,344.79	
Total Equity				233,188.18

Prepared by : LGD Internal Audit



Butaritari Island Council Profit and Loss Statement For the Period 01/01/22 to 12/31/22



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwain rabwata	2,182.00		
		1104	Roon te kiba	4,566.50		
		1105	Roon te nako n te Kaibuke	4,690.75		
					11,439.25	
	1200	Ralitenti				
		1201	Motokaa/Rebwerebwe	4,689.00		
		1202	Beebwa ni kabubuti	834.00		
		1203	Bwatika	74.00		
		1204	Kamea	94.00		
		1205	Titooa (retail/wholesale/manufacture	5,340.00		
		1209	Matoatoa/beer/kamwarake ao kab	295.00		
		1210	Auti ni irua	100.00		
		1211	Hawker	458.00		
		1212	Taabo ni bwaa	19,367.50		
		1213	Botaki aika tauaki mwiiia	2,145.00		
		1214	Kariki/tonati (bakery)	144.00		
		1215	Karikirake aika uarereke	62.00		
		1217	Taibora ni kamwarake	126.00		
		1219	Kaa ao rebwerebwe aika tatangoaki	5,440.00		
		1220	Waa/booti aika tatangoaki/ferry serv	730.00		
		1224	Itabon/karaobwai	1,237.50		
		1225	Kabonakoan te uanikai	550.00		
		1227	Taani Kabo ika	525.00		
		1237	Bobwai man te Kaibuke	50.00		
		1238	Tutara	517.50		
		1239	Boboti n takataka	125.00		
		1241	Yagona	662.00		
					43,565.50	
	1300	Mwane ni Buoka				
		1301	Buoka man te Tautaeaka	201,845.98		
		1302	Buoka man te Postal	1,000.00		
		1303	Onobwaiian autin te tautaeaka	200,000.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1306	Buokan school trucks	26,000.00		
					428,845.98	
	1500		Waaki ni Karikirake			
		1501	Kabonakoan Bwaai	450.00		
		1502	Tangoan te Booti	3,474.00		
		1504	Roon auti ni maeka	43.00		
		1505	Roon tikum te uteero	1,710.00		
		1506	Tangoan ao kantoka n te kaa	7,980.70		
		1507	Kabonakoan te bwaa	120.60		
		1508	Bwaai ni Mwakuri	200.00		
		1509	Tangoan te rebwerebwe	350.00		
		1510	Tangoan ana tabo te Kauntira	1,220.00		
		1512	Computer/Photocopy	802.00		
		1513	Saw Mill	740.00		
		1520	Karaoan Bwaai/workshop charges	495.00		
		1525	Tangoan te mwaneaba	500.00		
		1532	Number plates	2,250.00		
					20,335.30	
	1600		Mwaane tabeua			
		1601	Mwanen raka	68.06		
					68.06	
	1700		Karaii mwane			
		1701	Kaintabwi	5,490.65		
					5,490.65	
						509,744.74

Expenditure

2100		Bwakabwai	
	2102	Mayor & Kauntira	40,300.00
	2103	Kauoman n Kiraka	2,725.26
	2108	Kabenta	4,120.50
	2109	Drivers	6,372.08
	2112	Kaubure	13,799.02
	2113	Neeti n Kaawa	13,925.10
	2119	Mwakaeneke	4,628.00
	2122	Tia Rikoriko	3,614.00
	2123	wiiv	3,310.00
	2127	Tia tararua n te auti n iruwa	3,410.94
	2133	Tia uareti	3,714.88

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2139	Kauoman Mwakaeneke	3,614.00		
		2148	Security	3,310.06		
		2159	Hardware Storekeeper	3,355.06		
		2160	Ti a Kabo ikaa ao bwain Akawa	3,310.06		
					113,509.02	
	2200	Arauenti				
		2201	Kauntira	23,952.00		
		2202	Kaniwangan te Mayor/Vice	2,325.00		
		2203	Mwane n motirawa/ Incentive Allow	16,680.00		
		2204	Booia Reibwa	2,436.70		
		2206	Aoataim	2,658.55		
		2207	Kometen te Reirei (primary and JSS)	80.00		
		2208	IDC	640.00		
		2209	Boneti (Bareka/Boira)	110.00		
		2211	Mwengabuaka	2,401.35		
		2228	Board of Survey Committee	20.00		
		2230	Urgency Committee	2,080.00		
					53,383.60	
	2300	Kabutan te Waaki				
		2301	Bao ao mwamwananga	10,530.40		
		2302	Riitin Aaba	120.00		
		2303	Bwaai ni mwakuri	1,704.00		
		2304	Ana tiati te Bangke	30.00		
		2306	Uaereti/Tareboon	1,504.00		
		2313	Kainaomata	874.00		
		2315	Buokaia Botaki	390.00		
		2322	Kairuaa	5,858.00		
		2326	Bwain te Office	12,698.60		
		2329	Te bao nako Atimwakoro	2,670.00		
		2332	Support to Elderly Fund distribution	1,052.80		
					37,431.80	
	2400	Onobwai				
		2402	Office	4,824.55		
		2403	Auti ni maeka	29,552.40		
		2404	Auti ni irua	3,090.88		
		2408	Rebwerebwe/Kaa	2,926.05		
		2408a	School trucks	74.80		
		2409	Te booti	159.50		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2410	Kawai/Kotiwei	3,850.50		
					44,478.68	
	2700		Kabanemwane n te Karikir			
		2701	Amwarake/mooi ibukiia Irua	1,916.95		
		2702	Bwaan te kaa	6,665.00		
					8,581.95	
	2800		Karaii mwane			
		2801	Kaintabwi	14,033.32		
		2803	Onobwaian autin te Tautaeka	197,234.48		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Buoka ibukin school trucks	16,248.50		
					228,516.30	
						485,901.35
Net Profit/Loss						23,843.39

Prepared by : LGD Internal Audit



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



Surplus brought forward 01-Jan-2022

Debit
Credit
209,344.79

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Angabwain rabwata	3,350.00	\$3,350.00	\$2,182.00	\$0.00	\$2,182.00
1106	Commission man MV Tekinati I &	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1104	Roon te kiba	2,500.00	\$2,500.00	\$4,566.50	\$0.00	\$4,566.50
1105	Roon te nako n te Kaibuke	2,200.00	\$2,200.00	\$4,690.75	\$0.00	\$4,690.75
1200	Raitienti					
1233	Agencies	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1210	Auti ni irua	200.00	\$200.00	\$100.00	\$0.00	\$100.00
1202	Beebwa ni kabubuti	500.00	\$500.00	\$834.00	\$0.00	\$834.00
1218	Boat registration	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1239	Boboti n takataka	250.00	\$250.00	\$125.00	\$0.00	\$125.00
1237	Bobwai man te Kaibuke	200.00	\$200.00	\$50.00	\$0.00	\$50.00
1213	Botaki aika tauaki mwia	520.00	\$520.00	\$2,145.00	\$0.00	\$2,145.00
1203	Bwatika	200.00	\$200.00	\$74.00	\$0.00	\$74.00
1211	Hawker	200.00	\$200.00	\$458.00	\$0.00	\$458.00
1255	Internet Service	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1224	Itabon/karaobwai	400.00	\$400.00	\$1,237.50	\$0.00	\$1,237.50
1219	Kaa ao rebwerebwe aika tatang	4,400.00	\$4,400.00	\$5,440.00	\$0.00	\$5,440.00
1225	Kabonakoan te uanikai	1,750.00	\$1,750.00	\$550.00	\$0.00	\$550.00
1207	Kakukurei	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1204	Kamea	100.00	\$100.00	\$94.00	\$0.00	\$94.00
1208	Kaokioki (Pure sour toddy)	30.00	\$30.00	\$0.00	\$0.00	\$0.00
1214	Kariki/tonati (bakery)	200.00	\$200.00	\$144.00	\$0.00	\$144.00
1215	Karikirake aika uarereke	150.00	\$150.00	\$62.00	\$0.00	\$62.00
1254	Kereboki/bai ni bakoa/tiwiita	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1209	Matoatoa/beer/kamwarake ao	360.00	\$360.00	\$295.00	\$0.00	\$295.00
1201	Motokaa/Rebwerebwe	2,500.00	\$2,500.00	\$4,689.00	\$0.00	\$4,689.00
1212	Taabo ni bwaa	6,500.00	\$6,500.00	\$19,367.50	\$0.00	\$19,367.50
1216	Taan kateitei	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1227	Taani Kaba ika	50.00	\$50.00	\$525.00	\$0.00	\$525.00
1217	Taibora ni kamwarake	100.00	\$100.00	\$126.00	\$0.00	\$126.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1205	Titooa (retail/wholesale/manufa	5,100.00	\$5,100.00	\$5,340.00	\$0.00	\$5,340.00
1238	Tutara	500.00	\$500.00	\$517.50	\$0.00	\$517.50
1220	Waa/booti aika tatangoaki/ferry	1,000.00	\$1,000.00	\$730.00	\$0.00	\$730.00
1241	Yagona	1,050.00	\$1,050.00	\$662.00	\$0.00	\$662.00
1300	Mwane ni Buoka					
1305	Buoka man ana karikirake te Kau	6,000.00	\$6,000.00	\$0.00	\$0.00	\$0.00
1302	Buoka man te Postal	1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
1301	Buoka man te Tautaeka	183,059.11	\$183,059.11	\$201,845.98	\$0.00	\$201,845.98
1306	Buokan school trucks	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1303	Onobwaian autin te tautaeka	37,971.00	\$37,971.00	\$200,000.00	\$0.00	\$200,000.00
1307	Wages subsidy for Council staff 3	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Bakao (Interest)					
1401	Boki ni mwane ao IBD	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1403	Rakan te katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1500	Waaki ni Karikirake					
1524	Ana ice plant te Kauntira/ Sales	17,000.00	\$17,000.00	\$0.00	\$0.00	\$0.00
1543	Ana Karikirake te WIW	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1529	Ana store te kauntira/Hardware	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1508	Bwaai ni Mwakuri	10.00	\$10.00	\$200.00	\$0.00	\$200.00
1531	Commission kabonakoan te rech	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1512	Computer/Photocopy	1,000.00	\$1,000.00	\$802.00	\$0.00	\$802.00
1511	Internet cafe	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1501	Kabonakoan Bwaai	500.00	\$500.00	\$450.00	\$0.00	\$450.00
1507	Kabonakoan te bwaa	300.00	\$300.00	\$120.60	\$0.00	\$120.60
1503	Kantoka n te meeri	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1520	Karaoan Bwaai/workshop charg	1,000.00	\$1,000.00	\$495.00	\$0.00	\$495.00
1522	Katangomwane	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1532	Number plates	100.00	\$100.00	\$2,250.00	\$0.00	\$2,250.00
1521	Ororakeaia/kaotinakoia kamea	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1504	Roon auti ni maeka	1,140.00	\$1,140.00	\$43.00	\$0.00	\$43.00
1505	Roon tikum te uteero	10,000.00	\$10,000.00	\$1,710.00	\$0.00	\$1,710.00
1513	Saw Mill	500.00	\$500.00	\$740.00	\$0.00	\$740.00
1506a	School trucks	5,500.00	\$5,500.00	\$0.00	\$0.00	\$0.00
1535	Solar ao te iti	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1510	Tangoan ana tabo te Kauntira	400.00	\$400.00	\$1,220.00	\$0.00	\$1,220.00
1506	Tangoan ao kantoka n te kaa	6,000.00	\$6,000.00	\$7,980.70	\$0.00	\$7,980.70

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1502	Tangoan te Booti	5,000.00	\$5,000.00	\$3,474.00	\$0.00	\$3,474.00
1525	Tangoan te mwaneaba	500.00	\$500.00	\$500.00	\$0.00	\$500.00
1509	Tangoan te rebwerebwe	210.00	\$210.00	\$350.00	\$0.00	\$350.00
1530	Uanikai	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1600	Mwaane tabua					
1601	Mwanen raka	100.00	\$100.00	\$68.06	\$0.00	\$68.06
1602	Tuua n te bowi/boon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaii mwane					
1701	Kaintabwi	9,439.00	\$9,439.00	\$5,490.65	\$0.00	\$5,490.65
2100	Bwakabwai					
2109	Drivers	9,581.00	\$9,581.00	\$6,372.08	\$6,372.08	\$0.00
2159	Hardware Storekeeper	3,307.00	\$3,307.00	\$3,355.06	\$3,355.06	\$0.00
2108	Kabenta	4,121.00	\$4,121.00	\$4,120.50	\$4,120.50	\$0.00
2112	Kaubure	13,797.00	\$13,797.00	\$13,799.02	\$13,799.02	\$0.00
2139	Kauoman Mwakaeneke	3,614.00	\$3,614.00	\$3,614.00	\$3,614.00	\$0.00
2103	Kauoman n Kiraka	5,135.00	\$5,135.00	\$2,725.26	\$2,725.26	\$0.00
2102	Mayor & Kauntira	43,568.98	\$43,568.98	\$40,300.00	\$40,300.00	\$0.00
2119	Mwakaeneke	4,628.00	\$4,628.00	\$4,628.00	\$4,628.00	\$0.00
2113	Neeti n Kaawa	14,214.00	\$14,214.00	\$13,925.10	\$13,925.10	\$0.00
2140	Operator Remote Islet Boat	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2148	Security	3,310.00	\$3,310.00	\$3,310.06	\$3,310.06	\$0.00
2135	Taan reireinia Ataei	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2160	Ti a Kabo ikaa ao bwain Akawa	3,308.00	\$3,308.00	\$3,310.06	\$3,310.06	\$0.00
2122	Tia Rikoriko	3,614.00	\$3,614.00	\$3,614.00	\$3,614.00	\$0.00
2106	Tia Taibi	3,186.00	\$3,186.00	\$0.00	\$0.00	\$0.00
2127	Tia tararua n te auti n iruwa	3,411.00	\$3,411.00	\$3,410.94	\$3,410.94	\$0.00
2133	Tia uareti	3,735.00	\$3,735.00	\$3,714.88	\$3,714.88	\$0.00
2123	WIW	3,310.00	\$3,310.00	\$3,310.06	\$3,310.06	\$0.00
2200	Arauenti					
2206	Aoataim	2,000.00	\$2,000.00	\$2,658.55	\$2,658.55	\$0.00
2228	Board of Survey Committee	280.00	\$280.00	\$20.00	\$20.00	\$0.00
2209	Boneti (Bareka/Boira)	500.00	\$500.00	\$110.00	\$110.00	\$0.00
2210	Bonomwi	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2204	Booia Reibwa	1,500.00	\$1,500.00	\$2,436.70	\$2,436.70	\$0.00
2208	IDC	660.00	\$660.00	\$640.00	\$640.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2202	Kaniwangan te Mayor/Vice	2,700.00	\$2,700.00	\$2,325.00	\$2,325.00	\$0.00
2201	Kauntira	24,599.00	\$24,599.00	\$23,952.00	\$23,952.00	\$0.00
2216	Komete ni Kateirake	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2226	Kometen te Ice Plant	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2224	Kometen te Liquor Board	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2229	Kometen te Mwane	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2207	Kometen te Reirei (primary and J	150.00	\$150.00	\$80.00	\$80.00	\$0.00
2220	Kometen te Warebwai	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2205	Mwakuri n tangoaki	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2203	Mwane n motirawa/ Incentive Al	13,680.00	\$13,680.00	\$16,680.00	\$16,680.00	\$0.00
2211	Mwengabuaka	2,000.00	\$2,000.00	\$2,401.35	\$2,401.35	\$0.00
2225	Te Runga	150.00	\$150.00	\$0.00	\$0.00	\$0.00
2230	Urgency Committee	150.00	\$150.00	\$2,080.00	\$2,080.00	\$0.00
2300	Kabutan te Waaki					
2327	Aia kataneiai taan mwakuri	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2304	Ana tiati te Bangke	100.00	\$100.00	\$30.00	\$30.00	\$0.00
2301	Bao ao mwamwananga	5,000.00	\$5,000.00	\$10,530.40	\$10,530.40	\$0.00
2315	Buokaia Botaki	300.00	\$300.00	\$390.00	\$390.00	\$0.00
2308	Buraeki/Kaboraoi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2303	Bwaai ni mwakuri	200.00	\$200.00	\$1,704.00	\$1,704.00	\$0.00
2326	Bwain te Office	1,526.00	\$1,526.00	\$12,698.60	\$12,698.60	\$0.00
2320	Dog/Pig control	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2313	Kainaomata	1,000.00	\$1,000.00	\$874.00	\$874.00	\$0.00
2322	Kairuaa	2,000.00	\$2,000.00	\$5,858.00	\$5,858.00	\$0.00
2302	Riitin Aaba	200.00	\$200.00	\$120.00	\$120.00	\$0.00
2312	Rinerine	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2318	Roon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2333	Support to Copra monitoring tran	3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$1,052.80	\$1,052.80	\$0.00
2316	Taarau n te KPF	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2329	Te bao nako Atimwakoro	2,960.00	\$2,960.00	\$2,670.00	\$2,670.00	\$0.00
2306	Uaereti/Tareboon	700.00	\$700.00	\$1,504.00	\$1,504.00	\$0.00
2400	Onobwai					
2404	Auti ni irua	3,000.00	\$3,000.00	\$3,090.88	\$3,090.88	\$0.00
2403	Auti ni maeka	13,378.00	\$13,378.00	\$29,552.40	\$29,552.40	\$0.00
2410	Kawai/Kotiwei	4,800.00	\$4,800.00	\$3,850.50	\$3,850.50	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2407	Mwaneaba	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2402	Office	1,500.00	\$1,500.00	\$4,824.55	\$4,824.55	\$0.00
2408	Rebwerebwe/Kaa	5,000.00	\$5,000.00	\$2,926.05	\$2,926.05	\$0.00
2408a	School trucks	2,000.00	\$2,000.00	\$74.80	\$74.80	\$0.00
2409	Te booti	2,000.00	\$2,000.00	\$159.50	\$159.50	\$0.00
2700	Kabanemwane n te Karikirake					
2701	Amwarake/mooi ibukia lrua	6,000.00	\$6,000.00	\$1,916.95	\$1,916.95	\$0.00
2706	Ana Karikirake te Kauntira iaon t	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2715	Ana karikirake WIW iaon taitai ao	150.00	\$150.00	\$0.00	\$0.00	\$0.00
2704	Bingko	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2702	Bwaan te kaa	10,000.00	\$10,000.00	\$6,665.00	\$6,665.00	\$0.00
2708	Ice Plant	15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00
2703	Internet Café	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2709	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2800	Karail mwane					
2804	Birimwane nakon KILGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2806	Buoka ibukin school trucks	24,000.00	\$24,000.00	\$16,248.50	\$16,248.50	\$0.00
2801	Kaintabwi	25,284.40	\$25,284.40	\$14,033.32	\$14,033.32	\$0.00
2803	Onobwaiian autin te Tautaeka	37,971.00	\$37,971.00	\$197,234.48	\$197,234.48	\$0.00
	Below the Line					
	Adv - Anni	0.00		\$0.00	\$0.00	\$0.00
	Adv - Aroiti	0.00		\$0.00	\$0.00	\$0.00
	Adv - Atirere	0.00		\$0.00	\$0.00	\$0.00
	Adv - Baua	0.00		\$0.00	\$0.00	\$0.00
	Adv - Beniukai	0.00		\$210.00	\$210.00	\$0.00
	Adv - Bwarii	0.00		\$0.00	\$0.00	\$0.00
	Adv - Bwatoo	0.00		\$0.00	\$0.00	\$0.00
	Adv - CPPL	0.00		\$300.00	\$300.00	\$0.00
	Adv - Ekeieta	0.00		\$0.00	\$0.00	\$0.00
	Adv - Food Day	0.00		\$200.00	\$200.00	\$0.00
	Adv - Ikauea	0.00		\$0.00	\$0.00	\$0.00
	Adv - Kanooa	0.00		\$0.00	\$0.00	\$0.00
	Adv - Kiranteata	0.00		\$0.00	\$0.00	\$0.00
	Adv - KPF loan	0.00		\$103.48	\$103.48	\$0.00
	Adv - Moanneita	0.00		\$0.00	\$0.00	\$0.00
	Adv - Noere	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv - OIRU	0.00		\$1,791.00	\$1,791.00	\$0.00
	Adv - Omire	0.00		\$124.80	\$124.80	\$0.00
	Adv - PIPA	0.00		\$80.00	\$80.00	\$0.00
	Adv - Rerebwan	0.00		\$0.00	\$0.00	\$0.00
	Adv - Road Project wages	0.00		\$343.35	\$343.35	\$0.00
	Adv - Staff	0.00		\$556.43	\$556.43	\$0.00
	Adv - Tekemau	0.00		\$0.00	\$0.00	\$0.00
	Adv - Timon	0.00		\$0.00	\$0.00	\$0.00
	Adv - Tiringaua	0.00		\$0.00	\$0.00	\$0.00
	Adv - Tonganibeia	0.00		\$0.00	\$0.00	\$0.00
	Adv - Toromon	0.00		\$0.00	\$0.00	\$0.00
	Adv - Uanono	0.00		\$0.00	\$0.00	\$0.00
	Adv - VCO MCIC	0.00		\$2,772.30	\$2,772.30	\$0.00
	Adv - Waintau	0.00		\$210.00	\$210.00	\$0.00
	Adv -ABAB	0.00		\$1,640.00	\$1,640.00	\$0.00
	Adv -Aora	0.00		\$0.00	\$0.00	\$0.00
	Adv -AKMPS	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aloide	0.00		\$0.00	\$0.00	\$0.00
	Adv -Anderson	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aonibai	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aonteaba Onomwaru	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aramatang	0.00		\$0.00	\$0.00	\$0.00
	Adv -Atantake	0.00		\$0.00	\$0.00	\$0.00
	Adv -Atiim	0.00		\$0.00	\$0.00	\$0.00
	Adv -Atinibeia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aviation	0.00		\$1,304.70	\$1,304.70	\$0.00
	Adv -Bauro	0.00		\$674.70	\$674.70	\$0.00
	Adv -Berenike	0.00		\$0.00	\$0.00	\$0.00
	Adv -Biarongo	0.00		\$0.00	\$0.00	\$0.00
	Adv - Biita	0.00		\$0.00	\$0.00	\$0.00
	Adv -Bikaati	0.00		\$1,868.70	\$1,868.70	\$0.00
	Adv -BK Keuea	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Onomwaru North	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Onomwaru South	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Tabonuea	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Taubukinimeang	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -BK Temwanokunuea	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Ukiangang	0.00		\$0.00	\$0.00	\$0.00
	Adv -BMB	0.00		\$496.30	\$496.30	\$0.00
	Adv -Boata	0.00		\$0.00	\$0.00	\$0.00
	Adv -Borau	0.00		\$108.20	\$108.20	\$0.00
	Adv -Bremem	0.00		\$118.00	\$118.00	\$0.00
	Adv -Bunaua	0.00		\$0.00	\$0.00	\$0.00
	Adv -Bura	0.00		\$0.00	\$0.00	\$0.00
	Adv -Burantemwanoku	0.00		\$480.00	\$480.00	\$0.00
	Adv -Butaritari Clinic	0.00		\$190.90	\$190.90	\$0.00
	Adv -Butaritari Runga 2018	0.00		\$4,241.05	\$4,241.05	\$0.00
	Adv -Butaritari Shipping	0.00		\$0.00	\$0.00	\$0.00
	Adv -Bwatetehwa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Bwebwentekai	0.00		\$0.00	\$0.00	\$0.00
	Adv -C Maneaba	0.00		\$418.60	\$418.60	\$0.00
	Adv -Commerce	0.00		\$0.00	\$0.00	\$0.00
	Adv -Coral Ace	0.00		\$20,000.00	\$20,000.00	\$0.00
	Adv -Courtesy	0.00		\$0.00	\$0.00	\$0.00
	Adv -Covid 19	0.00		\$916.55	\$916.55	\$0.00
	Adv -DBK loan	0.00		\$1,812.62	\$1,812.62	\$0.00
	Adv -Ekeru	0.00		\$0.00	\$0.00	\$0.00
	Adv -Election	0.00		\$292.00	\$292.00	\$0.00
	Adv -Emimere	0.00		\$0.00	\$0.00	\$0.00
	Adv -Ereameang	0.00		\$0.00	\$0.00	\$0.00
	Adv -FA Tamuera	0.00		\$0.00	\$0.00	\$0.00
	Adv- Fisheries	0.00		\$120.00	\$120.00	\$0.00
	Adv -Fisheries	0.00		\$2,524.92	\$2,524.92	\$0.00
	Adv -Grain	0.00		\$22,204.15	\$22,204.15	\$0.00
	Adv -Imaraiti	0.00		\$0.00	\$0.00	\$0.00
	Adv -InAdvendence 2019	0.00		\$450.86	\$450.86	\$0.00
	Adv -Incentive allowance	0.00		\$16,979.84	\$16,979.84	\$0.00
	Adv -Internet	0.00		\$155.50	\$155.50	\$0.00
	Adv -loane	0.00		\$0.00	\$0.00	\$0.00
	Adv -loanna	0.00		\$0.00	\$0.00	\$0.00
	Adv -IPO	0.00		\$380.00	\$380.00	\$0.00
	Adv -Kaboka	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Kabuta	0.00		\$60.00	\$60.00	\$0.00
	Adv -Kaeke	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kaieata	0.00		\$18.50	\$18.50	\$0.00
	Adv -Karake	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kareke	0.00		\$0.00	\$0.00	\$0.00
	Adv- Kareke Benson (Mayor)	0.00		\$0.00	\$0.00	\$0.00
	Adv -Karekeata	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kauki Nangananga 74	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kauntira	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kautia	0.00		\$0.00	\$0.00	\$0.00
	Adv -KCDL	0.00		\$0.00	\$0.00	\$0.00
	Adv -Keakea	0.00		\$490.00	\$490.00	\$0.00
	Adv -KEIP	0.00		\$1,068.60	\$1,068.60	\$0.00
	Adv -Keuea	0.00		\$63.00	\$63.00	\$0.00
	Adv -Kiantongo	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kiataake /Kiakiantaake	0.00		\$1,240.80	\$1,240.80	\$0.00
	Adv -Kirata	0.00		\$7.20	\$7.20	\$0.00
	Adv -KKU	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kookia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Korere	0.00		\$586.00	\$586.00	\$0.00
	Adv -KPA,M/bike	0.00		\$0.00	\$0.00	\$0.00
	Adv -KUC Bikaati	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kuma Maiaki	0.00		\$123.50	\$123.50	\$0.00
	Adv -Kuma Meang	0.00		\$123.50	\$123.50	\$0.00
	Adv -LC Crews	0.00		\$0.00	\$0.00	\$0.00
	Adv -LDS Women	0.00		\$0.00	\$0.00	\$0.00
	Adv -LGD	0.00		\$240.00	\$240.00	\$0.00
	Adv -M/A	0.00		\$404.20	\$404.20	\$0.00
	Adv -Maint Unit 10	0.00		\$0.00	\$0.00	\$0.00
	Adv -Maintenance 2009	0.00		\$3,339.80	\$3,339.80	\$0.00
	Adv -MAPUT	0.00		\$184.00	\$184.00	\$0.00
	Adv -Marine Bright	0.00		\$3,000.00	\$3,000.00	\$0.00
	Adv -Mayor/Others	0.00		\$50.00	\$50.00	\$0.00
	Adv -MCIC VCO	0.00		\$490.60	\$490.60	\$0.00
	Adv -MIA Tour	0.00		\$670.00	\$670.00	\$0.00
	Adv -Miriam	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Motirake	0.00		\$0.00	\$0.00	\$0.00
	Adv -Motorbike	0.00		\$0.00	\$0.00	\$0.00
	Adv -Mweru	0.00		\$21.20	\$21.20	\$0.00
	Adv -Nakee	0.00		\$0.00	\$0.00	\$0.00
	Adv -Namonrua	0.00		\$1,314.74	\$1,314.74	\$0.00
	Adv -Nan Teibo Causeway	0.00		\$1,827.00	\$1,827.00	\$0.00
	Adv -Ngaua	0.00		\$0.00	\$0.00	\$0.00
	Adv -Nimtaake	0.00		\$0.00	\$0.00	\$0.00
	Adv -O.B	0.00		\$300.00	\$300.00	\$0.00
	Adv -Overtime	0.00		\$80.95	\$80.95	\$0.00
	Adv -Pre Workshop	0.00		\$0.00	\$0.00	\$0.00
	Adv -PS Kie	0.00		\$0.00	\$0.00	\$0.00
	Adv -R2R	0.00		\$80.00	\$80.00	\$0.00
	Adv -Raiaba	0.00		\$5.00	\$5.00	\$0.00
	Adv -Raimon	0.00		\$0.00	\$0.00	\$0.00
	Adv -Rakera	0.00		\$0.00	\$0.00	\$0.00
	Adv -Red Cross	0.00		\$0.00	\$0.00	\$0.00
	Adv -Reea	0.00		\$0.00	\$0.00	\$0.00
	Adv -Rerebwan	0.00		\$0.00	\$0.00	\$0.00
	Adv -Roota	0.00		\$0.00	\$0.00	\$0.00
	Adv -Ruka	0.00		\$0.00	\$0.00	\$0.00
	Adv -Runga 08	0.00		\$3,242.30	\$3,242.30	\$0.00
	Adv -Runga 2010	0.00		\$1,951.80	\$1,951.80	\$0.00
	Adv -Runga 2017	0.00		\$246.00	\$246.00	\$0.00
	Adv -Ruuta	0.00		\$0.00	\$0.00	\$0.00
	Adv -Shredder	0.00		\$356.50	\$356.50	\$0.00
	Adv -SM Team	0.00		\$0.00	\$0.00	\$0.00
	Adv -Solar	0.00		\$92.10	\$92.10	\$0.00
	Adv -Sr Amelia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Taake	0.00		\$414.00	\$414.00	\$0.00
	Adv -Tabwakea	0.00		\$0.00	\$0.00	\$0.00
	Adv -Taebi	0.00		\$122.50	\$122.50	\$0.00
	Adv -Taira	0.00		\$0.00	\$0.00	\$0.00
	Adv -Taiwan onibeki	0.00		\$92.00	\$92.00	\$0.00
	Adv -Takabo	0.00		\$0.00	\$0.00	\$0.00
	Adv- Takaniko	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Tanimaiaki	0.00		\$47.00	\$47.00	\$0.00
	Adv -Taraua	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tarike	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tarooro	0.00		\$0.00	\$0.00	\$0.00
	Adv -Taubukinimeang	0.00		\$23.50	\$23.50	\$0.00
	Adv -Taukoriri	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teabo	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teaioro	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teanginaba	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teangko	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tearawa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tearei	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tebibitara	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tebobora	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tebon	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teeta	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teetere	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teingira	0.00		\$670.00	\$670.00	\$0.00
	Adv -Tekiera	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tekimwa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tekina	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tekinati truck	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teniti	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teretia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teribwa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Terionimwi	0.00		\$20.08	\$20.08	\$0.00
	Adv -Terooti	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tetewea	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teueannaba	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tiannere	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tibau	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tibwaa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tikan	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tikarerei	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tikinee Pry sch	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tikuntaake	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Tinana	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tinia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tiringaua	0.00		\$20.00	\$20.00	\$0.00
	Adv -Titaa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tokamaitarawa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tokamarewe	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tokanimata	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tokantetaake	0.00		\$0.00	\$0.00	\$0.00
	Adv -Touaata	0.00		\$0.00	\$0.00	\$0.00
	Adv -Training	0.00		\$30.00	\$30.00	\$0.00
	Adv -TSKL	0.00		\$150.00	\$150.00	\$0.00
	Adv -Tutaai	0.00		\$0.00	\$0.00	\$0.00
	Adv -Uanono	0.00		\$0.00	\$0.00	\$0.00
	Adv -Uearaoi	0.00		\$0.00	\$0.00	\$0.00
	Adv -Ueran	0.00		\$0.00	\$0.00	\$0.00
	Adv- Uere	0.00		\$315.00	\$315.00	\$0.00
	Adv -Uere	0.00		\$3,040.00	\$3,040.00	\$0.00
	Adv -Viane	0.00		\$10.25	\$10.25	\$0.00
	Adv -Xtobwa	0.00		\$94.20	\$94.20	\$0.00
	Adv -Youngmoon	0.00		\$45.56	\$45.56	\$0.00
	Adv-Alex	0.00		\$250.00	\$250.00	\$0.00
	Adv-Antekana	0.00		\$0.00	\$0.00	\$0.00
	Adv-Aonibai	0.00		\$4.51	\$4.51	\$0.00
	Adv-Arikitau	0.00		\$0.00	\$0.00	\$0.00
	Adv-ATHKL	0.00		\$56.20	\$56.20	\$0.00
	Adv-Atitaai	0.00		\$5.00	\$5.00	\$0.00
	Adv-Aviation	0.00		\$4,246.21	\$4,246.21	\$0.00
	Adv-Beniami	0.00		\$60.00	\$60.00	\$0.00
	Adv-Biarongo	0.00		\$170.00	\$170.00	\$0.00
	Adv-Biritete	0.00		\$1,000.00	\$1,000.00	\$0.00
	Adv-Boat Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bosco	0.00		\$100.00	\$100.00	\$0.00
	Adv-Buraun	0.00		\$202.00	\$202.00	\$0.00
	Adv-Buriatu	0.00		\$1,731.65	\$1,731.65	\$0.00
	Adv-Butaritari Shipping	0.00		\$208.00	\$208.00	\$0.00
	Adv-Bwanian	0.00		\$14.37	\$14.37	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Bwato	0.00		\$1,000.00	\$1,000.00	\$0.00
	Adv-Bwebwenima	0.00		\$310.00	\$310.00	\$0.00
	Adv-Commerce	0.00		\$4,407.90	\$4,407.90	\$0.00
	Adv-Council Staff	0.00		\$1,671.00	\$1,671.00	\$0.00
	Adv-Councilors	0.00		\$160.00	\$160.00	\$0.00
	Adv-Disaster	0.00		\$2,863.15	\$2,863.15	\$0.00
	Adv-ECD	0.00		\$0.00	\$0.00	\$0.00
	Adv-Education	0.00		\$12,909.61	\$12,909.61	\$0.00
	Adv-Election	0.00		\$3,745.40	\$3,745.40	\$0.00
	Adv-Fish Center	0.00		\$892.92	\$892.92	\$0.00
	Adv-Gold Rock	0.00		\$105.00	\$105.00	\$0.00
	Adv-Health	0.00		\$216.00	\$216.00	\$0.00
	Adv-High Court	0.00		\$490.00	\$490.00	\$0.00
	Adv-Ice Plant	0.00		\$1,032.62	\$1,032.62	\$0.00
	Adv-Ioane	0.00		\$350.00	\$350.00	\$0.00
	Adv-JSS	0.00		\$136.00	\$136.00	\$0.00
	Adv-Kabuati	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kaeka	0.00		\$205.00	\$205.00	\$0.00
	Adv-Kameete	0.00		\$60.00	\$60.00	\$0.00
	Adv-Kamoriki	0.00		\$276.33	\$276.33	\$0.00
	Adv-Kaubure	0.00		\$520.00	\$520.00	\$0.00
	Adv-KHFA	0.00		\$878.30	\$878.30	\$0.00
	Adv-Kiakiataake	0.00		\$50.00	\$50.00	\$0.00
	Adv-Kianibwaro	0.00		\$185.00	\$185.00	\$0.00
	Adv-King's wharf	0.00		\$496.75	\$496.75	\$0.00
	Adv-KIRI-EU	0.00		\$1,100.00	\$1,100.00	\$0.00
	Adv-KIRIWATSAN	0.00		\$302.50	\$302.50	\$0.00
	Adv-Kookia	0.00		\$200.00	\$200.00	\$0.00
	Adv-Living Quarters	0.00		\$11,413.27	\$11,413.27	\$0.00
	Adv-Maintenance	0.00		\$4,697.85	\$4,697.85	\$0.00
	Adv-Malie	0.00		\$300.00	\$300.00	\$0.00
	Adv-Maneaba Labour	0.00		\$1,269.20	\$1,269.20	\$0.00
	Adv-Mareta	0.00		\$300.00	\$300.00	\$0.00
	Adv-Materiki	0.00		\$2,060.00	\$2,060.00	\$0.00
	Adv-MCIC	0.00		\$200.00	\$200.00	\$0.00
	Adv-Melise Fialala	0.00		\$100.00	\$100.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-MEYS	0.00		\$155.00	\$155.00	\$0.00
	Adv-MHMS	0.00		\$310.00	\$310.00	\$0.00
	Adv-MIA	0.00		\$348.00	\$348.00	\$0.00
	Adv-Ministrial Tour	0.00		\$3,080.00	\$3,080.00	\$0.00
	Adv-MISE	0.00		\$67.60	\$67.60	\$0.00
	Adv-MOE	0.00		\$3,241.85	\$3,241.85	\$0.00
	Adv-MOE Bobou	0.00		\$11,181.50	\$11,181.50	\$0.00
	Adv-MOH	0.00		\$0.00	\$0.00	\$0.00
	Adv-Motirake	0.00		\$5.00	\$5.00	\$0.00
	Adv-Nakee	0.00		\$60.00	\$60.00	\$0.00
	Adv-Neitu	0.00		\$50.00	\$50.00	\$0.00
	Adv-OB	0.00		\$1,214.45	\$1,214.45	\$0.00
	Adv-Ocean Link	0.00		\$1,300.77	\$1,300.77	\$0.00
	Adv-Police	0.00		\$94.40	\$94.40	\$0.00
	Adv-Postal	0.00		\$17.60	\$17.60	\$0.00
	Adv-Pre- School Pro	0.00		\$189.65	\$189.65	\$0.00
	Adv-Raiaba	0.00		\$145.00	\$145.00	\$0.00
	Adv-Road project	0.00		\$266.00	\$266.00	\$0.00
	Adv-RSC-MLHR	0.00		\$72.00	\$72.00	\$0.00
	Adv-Ruuta	0.00		\$284.20	\$284.20	\$0.00
	Adv-Social Committee	0.00		\$102.00	\$102.00	\$0.00
	Adv-St Aukitino	0.00		\$0.00	\$0.00	\$0.00
	Adv-St Leo	0.00		\$0.00	\$0.00	\$0.00
	Adv-Staff	0.00		\$943.74	\$943.74	\$0.00
	Adv-Taan Moti	0.00		\$490.00	\$490.00	\$0.00
	Adv-Taiaki	0.00		\$70.00	\$70.00	\$0.00
	Adv-Taioni	0.00		\$62.00	\$62.00	\$0.00
	Adv-Taiwa Onibeeki	0.00		\$33,814.90	\$33,814.90	\$0.00
	Adv-Taiwan	0.00		\$422.00	\$422.00	\$0.00
	Adv-Takaio	0.00		\$5.00	\$5.00	\$0.00
	Adv-Teaoti	0.00		\$54.00	\$54.00	\$0.00
	Adv-Tebenea	0.00		\$200.00	\$200.00	\$0.00
	Adv-Tebwebwe	0.00		\$50.00	\$50.00	\$0.00
	Adv-Teike	0.00		\$50.00	\$50.00	\$0.00
	Adv-Tekautu	0.00		\$77.00	\$77.00	\$0.00
	Adv-Tekina	0.00		\$50.00	\$50.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Tematang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tererei	0.00		\$150.00	\$150.00	\$0.00
	Adv-Teribwa	0.00		\$130.00	\$130.00	\$0.00
	Adv-Terooti	0.00		\$5.00	\$5.00	\$0.00
	Adv-Teueannaba	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tiibi Kauntira	0.00		\$70.00	\$70.00	\$0.00
	Adv-Tiita	0.00		\$44.00	\$44.00	\$0.00
	Adv-Timau	0.00		\$100.00	\$100.00	\$0.00
	Adv-Timon	0.00		\$461.00	\$461.00	\$0.00
	Adv-Tioromwa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tokantetaake	0.00		\$50.00	\$50.00	\$0.00
	Adv-TSKL	0.00		\$51.37	\$51.37	\$0.00
	Adv-Uakeia	0.00		\$108.80	\$108.80	\$0.00
	Adv-Ukenio	0.00		\$0.00	\$0.00	\$0.00
	Adv-Water day	0.00		\$1,304.30	\$1,304.30	\$0.00
	Adv-Works	0.00		\$402.55	\$402.55	\$0.00
	Dep - Materiki	0.00		-\$560.00	\$0.00	\$560.00
	Dep - PIPA	0.00		-\$5,283.25	\$0.00	\$5,283.25
	Dep - SOAK	0.00		-\$35.00	\$0.00	\$35.00
	Dep - Tebwabwatinikaue	0.00		-\$20.00	\$0.00	\$20.00
	Dep -AGVs	0.00		-\$201.00	\$0.00	\$201.00
	Dep -AKA	0.00		-\$496.85	\$0.00	\$496.85
	Dep -Anniverssary BIC	0.00		-\$200.00	\$0.00	\$200.00
	Dep -Atinibwan Iesu	0.00		-\$524.80	\$0.00	\$524.80
	Dep -Bati	0.00		-\$0.04	\$0.00	\$0.04
	Dep -Beiateuea	0.00		-\$280.00	\$0.00	\$280.00
	Dep -BIFA	0.00		-\$64.00	\$0.00	\$64.00
	Dep -Bingo	0.00		-\$3,665.00	\$0.00	\$3,665.00
	Dep -Boraei	0.00		-\$108.20	\$0.00	\$108.20
	Dep -Bosco	0.00		-\$1,868.70	\$0.00	\$1,868.70
	Dep -Botiaria ke Bosalind	0.00		-\$407.23	\$0.00	\$407.23
	Dep -Buranibeia	0.00		-\$148.00	\$0.00	\$148.00
	Dep -Buriatu	0.00		-\$220.00	\$0.00	\$220.00
	Dep -Butaritari Runga 2019	0.00		-\$5,540.00	\$0.00	\$5,540.00
	Dep -Bwabera	0.00		-\$185.65	\$0.00	\$185.65
	Dep -Bwanian	0.00		-\$114.04	\$0.00	\$114.04

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep -Bwebweniman	0.00		-\$24.05	\$0.00	\$24.05
	Dep -Bwebwetaake	0.00		-\$300.00	\$0.00	\$300.00
	Dep -Casual labour	0.00		-\$23.44	\$0.00	\$23.44
	Dep -Chainsaw	0.00		-\$260.20	\$0.00	\$260.20
	Dep -Christopher	0.00		-\$43.10	\$0.00	\$43.10
	Dep -Clinic	0.00		-\$190.90	\$0.00	\$190.90
	Dep -Council Staff	0.00		-\$17,113.00	\$0.00	\$17,113.00
	Dep -Councillor's Allowance	0.00		-\$260.00	\$0.00	\$260.00
	Dep -Deposit Ka-49	0.00		-\$17,645.64	\$0.00	\$17,645.64
	Dep -Deposit KPF loan	0.00		-\$510.54	\$0.00	\$510.54
	Dep -Disaster Fund	0.00		-\$863.65	\$0.00	\$863.65
	Dep -Discoverer	0.00		-\$700.18	\$0.00	\$700.18
	Dep -Electrician	0.00		-\$20.00	\$0.00	\$20.00
	Dep -Frank	0.00		-\$4.00	\$0.00	\$4.00
	Dep -Frank/Others	0.00		-\$180.00	\$0.00	\$180.00
	Dep -Furniture	0.00		-\$180.00	\$0.00	\$180.00
	Dep -Hardware	0.00		-\$8,356.47	\$0.00	\$8,356.47
	Dep -Health	0.00		-\$6,110.15	\$0.00	\$6,110.15
	Dep -Hotel	0.00		-\$140.00	\$0.00	\$140.00
	Dep -Ice Plant	0.00		-\$6,585.01	\$0.00	\$6,585.01
	Dep -IEC	0.00		-\$100.00	\$0.00	\$100.00
	Dep -Independence	0.00		-\$245.42	\$0.00	\$245.42
	Dep -Independence 2012	0.00		-\$576.20	\$0.00	\$576.20
	Dep -Iutirii	0.00		-\$1.70	\$0.00	\$1.70
	Dep -IYA	0.00		-\$146.35	\$0.00	\$146.35
	Dep -K/Mwane	0.00		-\$136.50	\$0.00	\$136.50
	Dep -Kaibwabwa	0.00		-\$10.00	\$0.00	\$10.00
	Dep -Kaki	0.00		-\$112.00	\$0.00	\$112.00
	Dep -Kakiata	0.00		-\$83.95	\$0.00	\$83.95
	Dep -Kamkamka	0.00		-\$25.00	\$0.00	\$25.00
	Dep -Kanoa/ kanoua	0.00		-\$72.00	\$0.00	\$72.00
	Dep -Karakaua	0.00		-\$69.00	\$0.00	\$69.00
	Dep -Kataraiti	0.00		-\$148.00	\$0.00	\$148.00
	Dep -Kauae	0.00		-\$100.00	\$0.00	\$100.00
	Dep -KFHA	0.00		-\$555.85	\$0.00	\$555.85
	Dep -Kiaieta	0.00		-\$83.10	\$0.00	\$83.10

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep -Kianibwaro	0.00		-\$250.00	\$0.00	\$250.00
	Dep -Kinarerei	0.00		-\$2.85	\$0.00	\$2.85
	Dep -Kirda	0.00		-\$2.00	\$0.00	\$2.00
	Dep -Kiritā	0.00		-\$7.20	\$0.00	\$7.20
	Dep -Kontario	0.00		-\$200.00	\$0.00	\$200.00
	Dep -Kuma	0.00		-\$200.00	\$0.00	\$200.00
	Dep -Late staff 2017	0.00		-\$159.82	\$0.00	\$159.82
	Dep -Loan Repay	0.00		-\$54.00	\$0.00	\$54.00
	Dep -Maeata	0.00		-\$20.00	\$0.00	\$20.00
	Dep -Manutaaake	0.00		-\$50.00	\$0.00	\$50.00
	Dep -Marieta	0.00		-\$50.00	\$0.00	\$50.00
	Dep -Maunana	0.00		-\$30.00	\$0.00	\$30.00
	Dep -Mayor	0.00		-\$150.00	\$0.00	\$150.00
	Dep -MISA	0.00		-\$1,515.15	\$0.00	\$1,515.15
	Dep -MISE	0.00		-\$54.00	\$0.00	\$54.00
	Dep -MOE	0.00		-\$8,471.90	\$0.00	\$8,471.90
	Dep -Motorman	0.00		-\$20.00	\$0.00	\$20.00
	Dep -Mousile	0.00		-\$57.02	\$0.00	\$57.02
	Dep -Ms Bresman	0.00		-\$540.00	\$0.00	\$540.00
	Dep -Nakauti	0.00		-\$65.00	\$0.00	\$65.00
	Dep -Ngareimoa	0.00		-\$0.85	\$0.00	\$0.85
	Dep -Ocean Link	0.00		-\$5,651.60	\$0.00	\$5,651.60
	Dep -Parish	0.00		-\$100.00	\$0.00	\$100.00
	Dep -Phonecard	0.00		-\$1,855.50	\$0.00	\$1,855.50
	Dep -Police	0.00		-\$48.20	\$0.00	\$48.20
	Dep -Pre- school Teachers Salary	0.00		-\$5,941.63	\$0.00	\$5,941.63
	Dep -Punjas	0.00		-\$60.00	\$0.00	\$60.00
	Dep -Radio Operator	0.00		-\$35.00	\$0.00	\$35.00
	Dep -Road Rehabilitation	0.00		-\$17.89	\$0.00	\$17.89
	Dep -Romeri	0.00		-\$77.95	\$0.00	\$77.95
	Dep -Rosary	0.00		-\$50.00	\$0.00	\$50.00
	Dep -S.Wick	0.00		-\$45.00	\$0.00	\$45.00
	Dep -Sawmill	0.00		-\$80.00	\$0.00	\$80.00
	Dep -Social Affairs	0.00		-\$102.00	\$0.00	\$102.00
	Dep -Social Committee	0.00		-\$219.93	\$0.00	\$219.93
	Dep -Staff Late hours	0.00		-\$45.69	\$0.00	\$45.69

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep -Surplus cash	0.00		-\$6,149.19	\$0.00	\$6,149.19
	Dep -Teachers day	0.00		-\$6.70	\$0.00	\$6.70
	Dep -Teike	0.00		-\$50.00	\$0.00	\$50.00
	Dep -Tekinati Ship	0.00		-\$28,519.40	\$0.00	\$28,519.40
	Dep -Temwanokunuea	0.00		-\$26.10	\$0.00	\$26.10
	Dep -Tetika	0.00		-\$210.00	\$0.00	\$210.00
	Dep -Tikonna CS	0.00		-\$526.00	\$0.00	\$526.00
	Dep -Timwata	0.00		-\$316.35	\$0.00	\$316.35
	Dep -Toarerei	0.00		-\$47.20	\$0.00	\$47.20
	Dep -Toilet	0.00		-\$495.38	\$0.00	\$495.38
	Dep -Touakai	0.00		-\$1.55	\$0.00	\$1.55
	Dep -Tour Guide	0.00		-\$20.00	\$0.00	\$20.00
	Dep -Tournament	0.00		-\$914.00	\$0.00	\$914.00
	Dep -Trade Project	0.00		-\$274.90	\$0.00	\$274.90
	Dep -TTM	0.00		-\$3,991.40	\$0.00	\$3,991.40
	Dep -Uaraoia	0.00		-\$60.00	\$0.00	\$60.00
	Dep -Unimwane	0.00		-\$5,210.25	\$0.00	\$5,210.25
	Dep -Unsigned claimed	0.00		-\$461.55	\$0.00	\$461.55
	Dep -Unsigned net wgs Bwatete	0.00		-\$19.60	\$0.00	\$19.60
	Dep -Unsigned net wgs Kianibwa	0.00		-\$23.34	\$0.00	\$23.34
	Dep -Unsigned net wgs Timon	0.00		-\$30.74	\$0.00	\$30.74
	Dep -Waa-n-Oo	0.00		-\$15,256.00	\$0.00	\$15,256.00
	Dep -WIW	0.00		-\$11.70	\$0.00	\$11.70
	Dep -Youth	0.00		-\$250.00	\$0.00	\$250.00
	Dep -Aoniba	0.00		-\$60.99	\$0.00	\$60.99
	Dep -Beniamina	0.00		-\$245.00	\$0.00	\$245.00
	Dep -Birimwane(Pre Sch Teachers	0.00		-\$860.20	\$0.00	\$860.20
	Dep -Borau	0.00		-\$50.00	\$0.00	\$50.00
	Dep -Buanga	0.00		-\$150.00	\$0.00	\$150.00
	Dep -Buariki	0.00		-\$175.00	\$0.00	\$175.00
	Dep -Butami	0.00		-\$184.00	\$0.00	\$184.00
	Dep -Butaritari Airfield	0.00		-\$273.25	\$0.00	\$273.25
	Dep -Bwatetebwa	0.00		-\$50.00	\$0.00	\$50.00
	Dep -Etuate	0.00		-\$5.00	\$0.00	\$5.00
	Dep -IEC Living quarters	0.00		-\$7,159.35	\$0.00	\$7,159.35
	Dep -Imarati	0.00		-\$50.00	\$0.00	\$50.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Inatio	0.00		-\$16.00	\$0.00	\$16.00
	Dep-IPO	0.00		-\$480.00	\$0.00	\$480.00
	Dep-Kaboka	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Kaeke	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Kanuete	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Karekeata	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Kautu	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Kirata	0.00		-\$16.00	\$0.00	\$16.00
	Dep-Kirera Nabaura	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Korere	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Merii	0.00		-\$27.00	\$0.00	\$27.00
	Dep-Mosile	0.00		-\$95.00	\$0.00	\$95.00
	Dep-Nawaka	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Ngareimoa	0.00		-\$130.00	\$0.00	\$130.00
	Dep-Nimtaake	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Paki	0.00		-\$110.00	\$0.00	\$110.00
	Dep-Roota	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Rosary	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Rotati	0.00		-\$260.00	\$0.00	\$260.00
	Dep-Routa	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Small Grants	0.00		-\$654.00	\$0.00	\$654.00
	Dep-Tarangotu	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Tarike	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Tebanea	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Tebeebe	0.00		-\$55.00	\$0.00	\$55.00
	Dep-Tebibitara	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Teira	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Teitu	0.00		-\$82.07	\$0.00	\$82.07
	Dep-Tekinati	0.00		-\$126.00	\$0.00	\$126.00
	Dep-Teniti	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Tewi	0.00		-\$150.00	\$0.00	\$150.00
	Dep-Tiikan	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Toomau	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Touarerei	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Tuu	0.00		-\$23.34	\$0.00	\$23.34
	Dep-Unaia	0.00		-\$200.00	\$0.00	\$200.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp - Alexander	0.00		\$2,875.00	\$2,875.00	\$0.00
	Imp - Aoniba	0.00		\$500.00	\$500.00	\$0.00
	Imp - Aratin	0.00		\$300.00	\$300.00	\$0.00
	Imp - ASWO	0.00		\$0.00	\$0.00	\$0.00
	Imp - Ataake	0.00		\$13,630.00	\$13,630.00	\$0.00
	Imp - Banian	0.00		\$3,104.00	\$3,104.00	\$0.00
	Imp - Bauro	0.00		\$651.90	\$651.90	\$0.00
	Imp - Beiateuea	0.00		\$400.00	\$400.00	\$0.00
	Imp - Bereka.T	0.00		-\$1.60	\$0.00	\$1.60
	Imp - Bosco	0.00		-\$2.00	\$0.00	\$2.00
	Imp - Bouataake	0.00		\$1,795.00	\$1,795.00	\$0.00
	Imp - Burangke	0.00		-\$306.60	\$0.00	\$306.60
	Imp - Etita	0.00		\$750.00	\$750.00	\$0.00
	Imp - Frank	0.00		\$2,140.00	\$2,140.00	\$0.00
	Imp - Ioakim	0.00		-\$350.52	\$0.00	\$350.52
	Imp - Ioane	0.00		\$300.25	\$300.25	\$0.00
	Imp - Itinteang Korere	0.00		\$3,000.00	\$3,000.00	\$0.00
	Imp - Kamoriki	0.00		\$4,609.80	\$4,609.80	\$0.00
	Imp - Kareke Benson	0.00		\$5,505.65	\$5,505.65	\$0.00
	Imp - Katalaina	0.00		-\$850.00	\$0.00	\$850.00
	Imp - Katokauea	0.00		\$205.00	\$205.00	\$0.00
	Imp - Kautu	0.00		\$100.00	\$100.00	\$0.00
	Imp - Keakea	0.00		\$55.00	\$55.00	\$0.00
	Imp - Kouramwaere	0.00		\$90.00	\$90.00	\$0.00
	Imp - Marion	0.00		\$474.80	\$474.80	\$0.00
	Imp - Materiki	0.00		-\$1,500.00	\$0.00	\$1,500.00
	Imp - Mayor	0.00		\$6,700.00	\$6,700.00	\$0.00
	Imp - Mere Temaia (MIA)	0.00		\$4,967.00	\$4,967.00	\$0.00
	Imp - Miire K	0.00		\$1,130.80	\$1,130.80	\$0.00
	Imp - Mikaere	0.00		\$434.00	\$434.00	\$0.00
	Imp - Oroiti	0.00		\$150.00	\$150.00	\$0.00
	Imp - Pauline	0.00		\$200.00	\$200.00	\$0.00
	Imp - Rereieta	0.00		\$0.00	\$0.00	\$0.00
	Imp - Rooti	0.00		\$100.00	\$100.00	\$0.00
	Imp - Ruti	0.00		-\$924.70	\$0.00	\$924.70
	Imp - Starrose	0.00		\$1,500.00	\$1,500.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp - Taam	0.00		\$640.00	\$640.00	\$0.00
	Imp - Tabaa	0.00		-\$346.50	\$0.00	\$346.50
	Imp - Tabera	0.00		\$1,507.20	\$1,507.20	\$0.00
	Imp - Takenimakin	0.00		\$150.00	\$150.00	\$0.00
	Imp - Tanana	0.00		\$0.00	\$0.00	\$0.00
	Imp - Teang	0.00		\$150.00	\$150.00	\$0.00
	Imp - Tearawa	0.00		\$1,202.80	\$1,202.80	\$0.00
	Imp - Tebobora (Clerk)	0.00		\$14,420.10	\$14,420.10	\$0.00
	Imp - Tebutonga	0.00		\$67.00	\$67.00	\$0.00
	Imp - Teitu	0.00		\$230.00	\$230.00	\$0.00
	Imp - Tererei	0.00		\$6,805.85	\$6,805.85	\$0.00
	Imp - Terooti	0.00		\$892.87	\$892.87	\$0.00
	Imp - Terunga	0.00		\$40.00	\$40.00	\$0.00
	Imp - Tiaabo	0.00		\$150.00	\$150.00	\$0.00
	Imp - Tibau	0.00		\$150.00	\$150.00	\$0.00
	Imp - Tio	0.00		\$0.00	\$0.00	\$0.00
	Imp - Toakai	0.00		-\$32.25	\$0.00	\$32.25
	Imp - Toka	0.00		\$200.00	\$200.00	\$0.00
	Imp - Tooma	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp - Uaraoia	0.00		\$200.00	\$200.00	\$0.00
	Imp - Buraun	0.00		\$402.00	\$402.00	\$0.00
	Imp - Takaa	0.00		\$800.00	\$800.00	\$0.00
	Imp - Teewaa	0.00		\$0.00	\$0.00	\$0.00
	Imp - Terionimwi	0.00		\$0.00	\$0.00	\$0.00
	Imp - Teruko	0.00		\$500.00	\$500.00	\$0.00
	Loan-Buanga E	0.00		\$200.00	\$200.00	\$0.00
	Loan-Council Hardware	0.00		\$6,000.00	\$6,000.00	\$0.00
	Loan-Tewi	0.00		\$150.00	\$150.00	\$0.00
	Loan-Unaia	0.00		\$200.00	\$200.00	\$0.00
	Loss-Bank	0.00		-\$6,500.00	\$0.00	\$6,500.00
	Loss-Cash	0.00		-\$0.33	\$0.00	\$0.33
	Loss-Clerk Tebobora T	0.00		\$1,858.44	\$1,858.44	\$0.00
	Loss-Ekena	0.00		\$0.90	\$0.90	\$0.00
	Loss-Ekeuea	0.00		\$1,644.64	\$1,644.64	\$0.00
	Loss-Ilenraoi	0.00		\$775.50	\$775.50	\$0.00
	Loss-Itinteang Korere	0.00		\$5,731.35	\$5,731.35	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loss-Kautu Atanimakin	0.00		\$46.50	\$46.50	\$0.00
	Loss-Meere	0.00		\$990.65	\$990.65	\$0.00
	Loss-Merii Buree	0.00		\$686.10	\$686.10	\$0.00
	Loss-Mire	0.00		\$913.80	\$913.80	\$0.00
	Loss-Nakee	0.00		\$19.96	\$19.96	\$0.00
	Loss-Tabera	0.00		\$882.12	\$882.12	\$0.00
	Loss-Teangiraoi	0.00		\$2,254.37	\$2,254.37	\$0.00
	Loss-Tebon	0.00		\$20,261.85	\$20,261.85	\$0.00
	Loss-Tererei	0.00		\$58.28	\$58.28	\$0.00
	Loss-Terooti	0.00		\$9,007.10	\$9,007.10	\$0.00
	Loss-Tokoia	0.00		\$64.20	\$64.20	\$0.00
	Loss-Toomau	0.00		-\$6.00	\$0.00	\$6.00
	Loss-Tutaima	0.00		-\$2,836.54	\$0.00	\$2,836.54
	Closing Cash				39146.05	0.00
	Closing Bank				18447.53	0.00
	Grand Total				916,559.46	916,559.46

Prepared by : LGD Internal Audit

<i>Actual Revenue Collected</i>				Year:	2022
HD & SUB-HD	Details	Approved Estimate	Actual Receipts	Increase	Decrease
HD/SH	DETAILS				
1100	Angabwai				
1103	Angabwain rabwata	3,350.00	2,182.00		1,168.00
1104	Roon te kiba	2,500.00	4,566.50	2,066.50	
1105	Roon te nako n te Kaibuke	2,200.00	4,690.75	2,490.75	
1106	Commission man MV Tekinati I & II	200.00	0.00		200.00
1200	Raitienti				
1201	Motokaa/Rebwerebwe	2,500.00	4,689.00	2,189.00	
1202	Beebwa ni kabubuti	500.00	834.00	334.00	
1203	Bwatika	200.00	74.00		126.00
1204	Kamea	100.00	94.00		6.00
1205	Titooa (retail/wholesale/manufacturer)	5,100.00	5,340.00	240.00	
1207	Kakukurei	20.00	0.00		20.00
1208	Kaokioki (Pure sour toddy)	30.00	0.00		30.00
1209	Matoatoa/beer/kamwarake	360.00	295.00		65.00
1210	Auti ni irua	200.00	100.00		100.00
1211	Hawker	200.00	458.00	258.00	
1212	Taabo ni bwaa	6,500.00	19,367.50	12,867.50	
1213	Botaki aika tauaki mwiia	520.00	2,145.00	1,625.00	
1214	Kariki/tonati (bakery)	200.00	144.00		56.00
1215	Karikirake aika uarereke	150.00	62.00		88.00
1216	Taan kateitei	100.00	0.00		100.00
1217	Taibora ni kamwarake	100.00	126.00	26.00	
1218	Boat registration	200.00	0.00		200.00
1219	Kaa ao rebwerebwe aika tatangoaki	4,400.00	5,440.00	1,040.00	
1220	Waa/booti aika tatangoaki/ferry service	1,000.00	730.00		270.00
1224	Itabon/karaobwai	400.00	1,237.50	837.50	
1225	Kabonakoan te uanikai	1,750.00	550.00		1,200.00
1227	Taani Kabo ika	50.00	525.00	475.00	
1233	Agencies	100.00	0.00		100.00
1237	Bobwai man te Kaibuke	200.00	50.00		150.00
1238	Tutara	500.00	517.50	17.50	
1239	Boboti n takataka	250.00	125.00		125.00
1241	Yagona	1,050.00	662.00		388.00
1254	Kereboki/bai ni bakoa/tiwiita	0.00	0.00		
1255	Internet Service	0.00	0.00		
1300	Mwane ni Buoka				
1301	Buoka man te Tautaeka	183,059.11	227,845.98	44,786.87	
1302	Buoka man te Postal	1,000.00	1,000.00	0.00	
1303	Onobwaian autin te tautaeka	37,971.00	200,000.00	162,029.00	

1305	Buoka man ana karikirake te Kauntira	6,000.00	0.00		6,000.00
1306	Buokan school trucks	26,000.00	0.00		26,000.00
1307	Wages subsidy for Council staff 30%	0.00	0.00		
1400	Bakao (Interest)				
1401	Boki ni mwane ao IBD	10.00	0.00		10.00
1403	Rakan te katangomwane	0.00	0.00		
1500	Waaki ni Karikirake				
1501	Kabonakoan Bwaai	500.00	450.00		50.00
1502	Tangoan te Booti	5,000.00	3,474.00		1,526.00
1503	Kantoka n te meeri	100.00	0.00		100.00
1504	Roon auti ni maeka	1,140.00	43.00		1,097.00
1505	Roon tikum te uteero	10,000.00	1,710.00		8,290.00
1506	Tangoan ao kantoka n te kaa	6,000.00	7,980.70	1,980.70	
1506a	School trucks	5,500.00	0.00		5,500.00
1507	Kabonakoan te bwaa	300.00	120.60		179.40
1508	Bwaai ni Mwakuri	10.00	200.00	190.00	
1509	Tangoan te rebwerebwe	210.00	350.00	140.00	
1510	Tangoan ana tabo te Kauntira	400.00	1,220.00	820.00	
1511	Internet cafe	50.00	0.00		50.00
1512	Computer/Photocopy	1,000.00	802.00		198.00
1513	Saw Mill	500.00	740.00	240.00	
1520	Karaoan Bwaai/workshop charges	1,000.00	495.00		505.00
1521	Ororakeaia/kaotinakoia kamea/beeki	100.00	0.00		100.00
1522	Katangomwane	10.00	0.00		10.00
1524	Ana ice plant te Kauntira/ Sales of fish	17,000.00	0.00		17,000.00
1525	Tangoan te mwaneaba	500.00	500.00		
1529	Ana store te kauntira/Hardware	0.00	0.00		
1530	Uanikai	10.00	0.00		10.00
1531	Commission kabonakoan te recharge card	0.00	0.00		
1532	Number plates	100.00	2,250.00	2,150.00	
1535	Solar ao te iti	10.00	0.00		10.00
1543	Ana Karikirake te WIW	200.00	0.00		200.00
1600	Mwaane tabeua				
1601	Mwanen raka	100.00	68.06		31.94
1602	Tuua n te bowi/boon te bowi	100.00	0.00		100.00
1700	Karaii mwane				
1701	Kaintabwi	9,439.00	5,490.65		3,948.35
	Total Receipts		509,744.74		

<i>Actual Expenditure incurred</i>				Year:	2022
HD/SH	DETAILS	App Est	Actual Exp	Increase	Decrease
2100	Bwakabwai				
2102	Mayor & Kauntira	43,569.00	40,300.00		3,269.00
2103	Kauoman n Kiraka	5,135.00	2,725.26		2,409.74
2106	Tia Taibi	3,186.00	0.00		3,186.00
2108	Kabenta	4,121.00	4,120.50		0.50
2109	Drivers	9,581.00	6,372.08		3,208.92
2112	Kaubure	13,797.00	13,799.02	2.02	
2113	Neeti n Kaawa	14,214.00	13,925.10		288.90
2119	Mwakaeneke	4,628.00	4,628.00		
2122	Tia Rikoriko	3,614.00	3,614.00		
2123	WIW	3,310.00	3,310.06	0.06	
2127	Tia tararua n te auti n iruwa	3,411.00	3,410.94		0.06
2133	Tia uareti	3,735.00	3,714.88		20.12
2135	Taan reireinia Ataei	0.00	0.00		
2139	Kauoman Mwakaeneke	3,614.00	3,614.00		
2140	Operator Remote Islet Boat	0.00	0.00		
2148	Security	3,310.00	3,310.06	0.06	
2159	Hardware Storekeeper	3,307.00	3,355.06	48.06	
2160	Ti a Kabo ikaa ao bwain Akawa	3,308.00	3,310.06	2.06	
2200	Arauenti				
2201	Kauntira	24,599.00	23,952.00		647.00
2202	Kaniwangan te Mayor/Vice	2,700.00	2,325.00		375.00
2203	Mwane n motirawa/ Incentive Allowance	13,680.00	16,680.00	3,000.00	
2204	Booia Reibwa	1,500.00	2,436.70	936.70	
2205	Mwakuri n tangoaki	200.00	0.00		200.00
2206	Aoataim	2,000.00	2,658.55	658.55	
2207	Kometen te Reirei (primary and JSS)	150.00	80.00		70.00
2208	IDC	660.00	640.00		20.00
2209	Boneti (Bareka/Boira)	500.00	110.00		390.00
2210	Bonomwi	600.00	0.00		600.00
2211	Mwengabuaka	2,000.00	2,401.35	401.35	
2216	Komete ni Kateirake	500.00	0.00		500.00
2220	Kometen te Warebwai	200.00	0.00		200.00
2224	Kometen te Liqour Board	200.00	0.00		200.00
2225	Te Runga	150.00	0.00		150.00
2226	Kometen te Ice Plant	0.00	0.00		
2228	Board of Survey Committee	280.00	20.00		260.00
2229	Kometen te Mwane	600.00	0.00		600.00
2230	Urgency Committee	150.00	2,080.00	1,930.00	
2300	Kabutan te Waaki				

2301	Bao ao mwamwananga	5,000.00	10,530.40	5,530.40	
2302	Riitin Aaba	200.00	120.00		80.00
2303	Bwaai ni mwakuri	200.00	1,704.00	1,504.00	
2304	Ana tiati te Bangke	100.00	30.00		70.00
2306	Uaereti/Tareboon	700.00	1,504.00	804.00	
2308	Buraeki/Kaboraoi	100.00	0.00		100.00
2312	Rinerine	500.00	0.00		500.00
2313	Kainaomata	1,000.00	874.00		126.00
2315	Buokaia Botaki	300.00	390.00	90.00	
2316	Taarau n te KPF	0.00	0.00		
2318	Roon te bowi	100.00	0.00	100.00	
2320	Dog/Pig control	500.00	0.00	500.00	
2322	Kairuaa	2,000.00	5,858.00	3,858.00	
2326	Bwain te Office	1,526.00	12,698.60	11,172.60	
2327	Aia kataneiai taan mwakuri	500.00	0.00		500.00
2329	Te bao nako Atimwakoro	2,960.00	2,670.00		290.00
2332	Support to Elderly Fund distribution	1,200.00	1,052.80		147.20
2333	Support to Copra monitoring transport	3,500.00	0.00		3,500.00
2400	Onobwai				
2402	Office	1,500.00	4,824.55	3,324.55	
2403	Auti ni maeka	13,378.00	29,552.40	16,174.40	
2404	Auti ni irua	3,000.00	3,090.88	90.88	
2407	Mwaneaba	100.00	0.00		100.00
2408	Rebwerebwe/Kaa	5,000.00	2,926.05		2,073.95
2408a	School trucks	2,000.00	74.80		1,925.20
2409	Te booti	2,000.00	159.50		1,840.50
2410	Kawai/Kotiwei	4,800.00	3,850.50		949.50
2700	Kabanemwane n te Karikirake				
2701	Amwarake/mooi ibukiia Irua	6,000.00	1,916.95		4,083.05
2702	Bwaan te kaa	10,000.00	6,665.00		3,335.00
2703	Internet Café	0.00	0.00		
2704	Bingko	0.00	0.00		
2706	Ana Karikirake te Kauntira- Recharge card	0.00	0.00		
2708	Ice Plant	15,000.00	0.00		15,000.00
2709	Katangomwane	0.00	0.00		
2715	Ana karikirake WIW	150.00	0.00		150.00
2800	Karaii mwane				
2801	Kaintabwi	25,284.40	14,033.32		11,251.08
2803	Onobwaian autin te Tautaeka	37,971.00	197,234.48	159,263.48	
2804	Birimwane nakon KiLGA	1,000.00	1,000.00		0.00
2806	Buoka ibukin school trucks	24,000.00	16,248.50		7,751.50
	Total Payments		485,901.35		



Butaritari Island Council
Statement of Notes

For the Period 01/01/22 to 12/31/22



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		Pbook 67209 - 35	1,732.94	
		Pbook 284277 - 30	52.41	
		Pbook 265662 - 31	0.24	
		Pbook 265762 - 30	0.19	
		Pbook IBD 28646 - 32	7,092.07	
		Bank 286454	9,569.68	
				18,447.53

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv - Anni	\$0.00	
		Adv - Aroiti	\$0.00	
		Adv - Atirere	\$0.00	
		Adv - Baua	\$0.00	
		Adv - Beniukakai	\$210.00	
		Adv - Bwarii	\$0.00	
		Adv - Bwato	\$0.00	
		Adv - CPPL	\$300.00	
		Adv - Ekeieta	\$0.00	
		Adv - Food Day	\$200.00	
		Adv - Ikauea	\$0.00	
		Adv - Kanooa	\$0.00	
		Adv - Kiranteata	\$0.00	
		Adv - KPF loan	\$103.48	
		Adv - Moanneita	\$0.00	
		Adv - Noere	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv - OIRU	\$1,791.00	
		Adv - Omire	\$124.80	
		Adv - PIPA	\$80.00	
		Adv - Rerebwan	\$0.00	
		Adv - Road Project wages	\$343.35	
		Adv - Staff	\$556.43	
		Adv - Tekemau	\$0.00	
		Adv - Timon	\$0.00	
		Adv - Tiringaua	\$0.00	
		Adv - Tonganibeia	\$0.00	
		Adv - Toromon	\$0.00	
		Adv - Uanono	\$0.00	
		Adv - VCO MCIC	\$2,772.30	
		Adv - Waintau	\$210.00	
		Adv -ABAB	\$1,640.00	
		Adv -Abora	\$0.00	
		Adv -AKMPS	\$0.00	
		Adv -Aloide	\$0.00	
		Adv -Anderson	\$0.00	
		Adv -Aonibai	\$0.00	
		Adv -Aonteaba Onomwaru	\$0.00	
		Adv -Aramatang	\$0.00	
		Adv -Atantaake	\$0.00	
		Adv -Atiim	\$0.00	
		Adv -Atinibeia	\$0.00	
		Adv -Aviation	\$1,304.70	
		Adv -Bauro	\$674.70	
		Adv -Berenike	\$0.00	
		Adv -Biarongo	\$0.00	
		Adv- Biita	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -Bikaati	\$1,868.70	
		Adv -BK Keuea	\$0.00	
		Adv -BK Onomwaru North	\$0.00	
		Adv -BK Onomwaru South	\$0.00	
		Adv -BK Tabonuea	\$0.00	
		Adv -BK Taubukinameang	\$0.00	
		Adv -BK Temwanokunuea	\$0.00	
		Adv -BK Ukiangang	\$0.00	
		Adv -BMB	\$496.30	
		Adv -Boata	\$0.00	
		Adv -Borau	\$108.20	
		Adv -Bremem	\$118.00	
		Adv -Bunaua	\$0.00	
		Adv -Bura	\$0.00	
		Adv -Burantemwanoku	\$480.00	
		Adv -Butaritari Clinic	\$190.90	
		Adv -Butaritari Runga 2018	\$4,241.05	
		Adv -Butaritari Shipping	\$0.00	
		Adv -Bwatetebwa	\$0.00	
		Adv -Bwebwentekai	\$0.00	
		Adv -C Maneaba	\$418.60	
		Adv -Commerce	\$0.00	
		Adv -Coral Ace	\$20,000.00	
		Adv -Courtesy	\$0.00	
		Adv -Covid 19	\$916.55	
		Adv -DBK loan	\$1,812.62	
		Adv -Ekera	\$0.00	
		Adv -Election	\$292.00	
		Adv -Emimere	\$0.00	
		Adv -Ereameang	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -FA Tamuera	\$0.00	
		Adv- Fisheries	\$120.00	
		Adv -Fisheries	\$2,524.92	
		Adv -Grain	\$22,204.15	
		Adv -Imaraiti	\$0.00	
		Adv -InAdvendence 2019	\$450.86	
		Adv -Incentive allowance	\$16,979.84	
		Adv -Internet	\$155.50	
		Adv -loane	\$0.00	
		Adv -loanna	\$0.00	
		Adv -IPO	\$380.00	
		Adv -Kaboka	\$0.00	
		Adv -Kabuta	\$60.00	
		Adv -Kaeke	\$0.00	
		Adv -Kaieata	\$18.50	
		Adv -Karake	\$0.00	
		Adv -Kareke	\$0.00	
		Adv- Kareke Benson (Mayor)	\$0.00	
		Adv -Karekeata	\$0.00	
		Adv -Kauki Nangananga 74	\$0.00	
		Adv -Kauntira	\$0.00	
		Adv -Kautia	\$0.00	
		Adv -KCDL	\$0.00	
		Adv -Keakea	\$490.00	
		Adv -KEIP	\$1,068.60	
		Adv -Keuea	\$63.00	
		Adv -Kiantongo	\$0.00	
		Adv -Kiataake /Kiakiantaake	\$1,240.80	
		Adv -Kirata	\$7.20	
		Adv -KKU	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -Kookia	\$0.00	
		Adv -Korere	\$586.00	
		Adv -KPA,M/bike	\$0.00	
		Adv -KUC Bikaati	\$0.00	
		Adv -Kuma Maiaki	\$123.50	
		Adv -Kuma Meang	\$123.50	
		Adv -LC Crews	\$0.00	
		Adv -LDS Women	\$0.00	
		Adv -LGD	\$240.00	
		Adv -M/A	\$404.20	
		Adv -Maint Unit 10	\$0.00	
		Adv -Maintenance 2009	\$3,339.80	
		Adv -MAPUT	\$184.00	
		Adv -Marine Bright	\$3,000.00	
		Adv -Mayor/Others	\$50.00	
		Adv -MCIC VCO	\$490.60	
		Adv -MIA Tour	\$670.00	
		Adv -Miriam	\$0.00	
		Adv -Motirake	\$0.00	
		Adv -Motorbike	\$0.00	
		Adv -Mweru	\$21.20	
		Adv -Nakee	\$0.00	
		Adv -Namonrua	\$1,314.74	
		Adv -Nan Teibo Causeway	\$1,827.00	
		Adv -Ngaua	\$0.00	
		Adv -Nimtaake	\$0.00	
		Adv -O.B	\$300.00	
		Adv -Overtime	\$80.95	
		Adv -Pre Workshop	\$0.00	
		Adv -PS Kie	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -R2R	\$80.00	
		Adv -Raiaba	\$5.00	
		Adv -Raimon	\$0.00	
		Adv -Rakera	\$0.00	
		Adv -Red Cross	\$0.00	
		Adv -Reea	\$0.00	
		Adv -Rerebwan	\$0.00	
		Adv -Roota	\$0.00	
		Adv -Ruka	\$0.00	
		Adv -Runga 08	\$3,242.30	
		Adv -Runga 2010	\$1,951.80	
		Adv -Runga 2017	\$246.00	
		Adv -Ruuta	\$0.00	
		Adv -Shredder	\$356.50	
		Adv -SM Team	\$0.00	
		Adv -Solar	\$92.10	
		Adv -Sr Amelia	\$0.00	
		Adv -Taake	\$414.00	
		Adv -Tabwakea	\$0.00	
		Adv -Taebi	\$122.50	
		Adv -Taira	\$0.00	
		Adv -Taiwan onibeki	\$92.00	
		Adv -Takabo	\$0.00	
		Adv- Takaniko	\$0.00	
		Adv -Tanimaiaki	\$47.00	
		Adv -Taraua	\$0.00	
		Adv -Tarike	\$0.00	
		Adv -Tarooro	\$0.00	
		Adv -Taubukinimeang	\$23.50	
		Adv -Taukoriri	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -Teabo	\$0.00	
		Adv -Teaioro	\$0.00	
		Adv -Teanginaba	\$0.00	
		Adv -Teangko	\$0.00	
		Adv -Tearawa	\$0.00	
		Adv -Tearei	\$0.00	
		Adv -Tebibitara	\$0.00	
		Adv -Tebobora	\$0.00	
		Adv -Tebon	\$0.00	
		Adv -Teeta	\$0.00	
		Adv -Teetere	\$0.00	
		Adv -Teingira	\$670.00	
		Adv -Tekiera	\$0.00	
		Adv -Tekimwa	\$0.00	
		Adv -Tekina	\$0.00	
		Adv -Tekinati truck	\$0.00	
		Adv -Teniti	\$0.00	
		Adv -Teretia	\$0.00	
		Adv -Teribwa	\$0.00	
		Adv -Terionimwi	\$20.08	
		Adv -Terooti	\$0.00	
		Adv -Tetewea	\$0.00	
		Adv -Teueannaba	\$0.00	
		Adv -Tiannere	\$0.00	
		Adv -Tibau	\$0.00	
		Adv -Tibwaa	\$0.00	
		Adv -Tikan	\$0.00	
		Adv -Tikarerei	\$0.00	
		Adv -Tikinee Pry sch	\$0.00	
		Adv -Tikuntaake	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -Tinana	\$0.00	
		Adv -Tinia	\$0.00	
		Adv -Tiringaua	\$20.00	
		Adv -Titaa	\$0.00	
		Adv -Tokamaitarawa	\$0.00	
		Adv -Tokamarewe	\$0.00	
		Adv -Tokanimata	\$0.00	
		Adv -Tokantetaake	\$0.00	
		Adv -Touaata	\$0.00	
		Adv -Training	\$30.00	
		Adv -TSKL	\$150.00	
		Adv -Tutaai	\$0.00	
		Adv -Uanono	\$0.00	
		Adv -Uearaoi	\$0.00	
		Adv -Ueran	\$0.00	
		Adv- Uere	\$315.00	
		Adv -Uere	\$3,040.00	
		Adv -Viane	\$10.25	
		Adv -Xtobwa	\$94.20	
		Adv -Youngmoon	\$45.56	
		Adv-Alex	\$250.00	
		Adv-Antekana	\$0.00	
		Adv-Aonibai	\$4.51	
		Adv-Arikitau	\$0.00	
		Adv-ATHKL	\$56.20	
		Adv-Atitaai	\$5.00	
		Adv-Aviation	\$4,246.21	
		Adv-Beniami	\$60.00	
		Adv-Biarongo	\$170.00	
		Adv-Biritete	\$1,000.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Boat Hire	\$0.00	
		Adv-Bosco	\$100.00	
		Adv-Buraun	\$202.00	
		Adv-Buriatu	\$1,731.65	
		Adv-Butaritari Shipping	\$208.00	
		Adv-Bwanian	\$14.37	
		Adv-Bwatoo	\$1,000.00	
		Adv-Bwebwenima	\$310.00	
		Adv-Commerce	\$4,407.90	
		Adv-Council Staff	\$1,671.00	
		Adv-Councilors	\$160.00	
		Adv-Disaster	\$2,863.15	
		Adv-ECD	\$0.00	
		Adv-Education	\$12,909.61	
		Adv-Election	\$3,745.40	
		Adv-Fish Center	\$892.92	
		Adv-Gold Rock	\$105.00	
		Adv-Health	\$216.00	
		Adv-High Court	\$490.00	
		Adv-Ice Plant	\$1,032.62	
		Adv-Ioane	\$350.00	
		Adv-JSS	\$136.00	
		Adv-Kabuati	\$0.00	
		Adv-Kaeka	\$205.00	
		Adv-Kameete	\$60.00	
		Adv-Kamoriki	\$276.33	
		Adv-Kaubure	\$520.00	
		Adv-KHFA	\$878.30	
		Adv-Kiakiataake	\$50.00	
		Adv-Kianibworo	\$185.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-King`s wharf	\$496.75	
		Adv-KIRI-EU	\$1,100.00	
		Adv-KIRIWATSAN	\$302.50	
		Adv-Kookia	\$200.00	
		Adv-Living Quarters	\$11,413.27	
		Adv-Maintenance	\$4,697.85	
		Adv-Malie	\$300.00	
		Adv-Maneaba Labour	\$1,269.20	
		Adv-Mareta	\$300.00	
		Adv-Materiki	\$2,060.00	
		Adv-MCIC	\$200.00	
		Adv-Melise Fialala	\$100.00	
		Adv-MEYS	\$155.00	
		Adv-MHMS	\$310.00	
		Adv-MIA	\$348.00	
		Adv-Ministrial Tour	\$3,080.00	
		Adv-MISE	\$67.60	
		Adv-MOE	\$3,241.85	
		Adv-MOE Bobou	\$11,181.50	
		Adv-MOH	\$0.00	
		Adv-Motirake	\$5.00	
		Adv-Nakee	\$60.00	
		Adv-Neitu	\$50.00	
		Adv-OB	\$1,214.45	
		Adv-Ocean Link	\$1,300.77	
		Adv-Police	\$94.40	
		Adv-Postal	\$17.60	
		Adv-Pre- School Pro	\$189.65	
		Adv-Raiaba	\$145.00	
		Adv-Road project	\$266.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-RSC-MLHR	\$72.00	
		Adv-Ruuta	\$284.20	
		Adv-Social Committee	\$102.00	
		Adv-St Aukitino	\$0.00	
		Adv-St Leo	\$0.00	
		Adv-Staff	\$943.74	
		Adv-Taan Moti	\$490.00	
		Adv-Taiaki	\$70.00	
		Adv-Taioni	\$62.00	
		Adv-Taiwa Onibeeki	\$33,814.90	
		Adv-Taiwan	\$422.00	
		Adv-Takaio	\$5.00	
		Adv-Teaoti	\$54.00	
		Adv-Tebenea	\$200.00	
		Adv-Tebwebwe	\$50.00	
		Adv-Teike	\$50.00	
		Adv-Tekautu	\$77.00	
		Adv-Tekina	\$50.00	
		Adv-Tematang	\$0.00	
		Adv-Tererei	\$150.00	
		Adv-Teribwa	\$130.00	
		Adv-Terooti	\$5.00	
		Adv-Teueannaba	\$0.00	
		Adv-Tiibi Kauntira	\$70.00	
		Adv-Tiita	\$44.00	
		Adv-Timau	\$100.00	
		Adv-Timon	\$461.00	
		Adv-Tioromwa	\$0.00	
		Adv-Tokantetaake	\$50.00	
		Adv-TSKL	\$51.37	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Uakeia	\$108.80	
		Adv-Ukenio	\$0.00	
		Adv-Water day	\$1,304.30	
		Adv-Works	\$402.55	
		Imp - Alexander	\$2,875.00	
		Imp - Aoniba	\$500.00	
		Imp - Aratin	\$300.00	
		Imp - ASWO	\$0.00	
		Imp - Ataake	\$13,630.00	
		Imp - Banian	\$3,104.00	
		Imp - Bauro	\$651.90	
		Imp - Beiateuea	\$400.00	
		Imp - Bouataake	\$1,795.00	
		Imp - Etita	\$750.00	
		Imp - Frank	\$2,140.00	
		Imp - Ioane	\$300.25	
		Imp - Itinteang Korere	\$3,000.00	
		Imp - Kamoriki	\$4,609.80	
		Imp - Kareke Benson	\$5,505.65	
		Imp - Katokauea	\$205.00	
		Imp - Kaulu	\$100.00	
		Imp - Keakea	\$55.00	
		Imp - Kouramwaere	\$90.00	
		Imp - Marion	\$474.80	
		Imp - Mayor	\$6,700.00	
		Imp - Mere Temaia (MIA)	\$4,967.00	
		Imp - Miire K	\$1,130.80	
		Imp - Mikaere	\$434.00	
		Imp - Oroiti	\$150.00	
		Imp - Pauline	\$200.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp - Rereieta	\$0.00	
		Imp - Rooti	\$100.00	
		Imp - Starrose	\$1,500.00	
		Imp - Taam	\$640.00	
		Imp - Tabera	\$1,507.20	
		Imp - Takenimakin	\$150.00	
		Imp - Tanana	\$0.00	
		Imp - Teang	\$150.00	
		Imp - Tearawa	\$1,202.80	
		Imp - Tebobora (Clerk)	\$14,420.10	
		Imp - Tebutonga	\$67.00	
		Imp - Teitu	\$230.00	
		Imp - Tererei	\$6,805.85	
		Imp - Terooti	\$892.87	
		Imp - Terunga	\$40.00	
		Imp - Tiaabo	\$150.00	
		Imp - Tibau	\$150.00	
		Imp - Tio	\$0.00	
		Imp - Toka	\$200.00	
		Imp - Tooma	\$2,000.00	
		Imp - Uaraoia	\$200.00	
		Imp - Buraun	\$402.00	
		Imp - Takaa	\$800.00	
		Imp - Teewaa	\$0.00	
		Imp - Terionimwi	\$0.00	
		Imp - Teruko	\$500.00	
		Loan-Buanga E	\$200.00	
		Loan-Council Hardware	\$6,000.00	
		Loan-Tewi	\$150.00	
		Loan-Unaia	\$200.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loss-Clerk Tebobora T	\$1,858.44	
		Loss-Ekena	\$0.90	
		Loss-Ekeuea	\$1,644.64	
		Loss-Ienraoi	\$775.50	
		Loss-Itinteang Korere	\$5,731.35	
		Loss-Kautu Atanimakin	\$46.50	
		Loss-Meere	\$990.65	
		Loss-Merii Buree	\$686.10	
		Loss-Mire	\$913.80	
		Loss-Nakee	\$19.96	
		Loss-Tabera	\$882.12	
		Loss-Teangiraoi	\$2,254.37	
		Loss-Tebon	\$20,261.85	
		Loss-Tererei	\$58.28	
		Loss-Terooti	\$9,007.10	
		Loss-Tokoia	\$64.20	
				373,064.53

3 Account Payable

Dep - Materiki	\$560.00
Dep - PIPA	\$5,283.25
Dep - SOAK	\$35.00
Dep - Tebwabwatinikaue	\$20.00
Dep -AGVs	\$201.00
Dep -AKA	\$496.85
Dep -Anniverssary BIC	\$200.00
Dep -Atinibwan Iesu	\$524.80
Dep -Bati	\$0.04
Dep -Beiateuea	\$280.00
Dep -BIFA	\$64.00
Dep -Bingo	\$3,665.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep -Boraei	\$108.20	
		Dep -Bosco	\$1,868.70	
		Dep -Botiaria ke Bosalind	\$407.23	
		Dep -Buranibeia	\$148.00	
		Dep -Buriatu	\$220.00	
		Dep -Butaritari Runga 2019	\$5,540.00	
		Dep -Bwabera	\$185.65	
		Dep -Bwanian	\$114.04	
		Dep -Bwebweniman	\$24.05	
		Dep -Bwebwetaake	\$300.00	
		Dep -Casual labour	\$23.44	
		Dep -Chainsaw	\$260.20	
		Dep -Christopher	\$43.10	
		Dep -Clinic	\$190.90	
		Dep -Council Staff	\$17,113.00	
		Dep -Councillor's Allowance	\$260.00	
		Dep -Deposit Ka-49	\$17,645.64	
		Dep -Deposit KPF loan	\$510.54	
		Dep -Disaster Fund	\$863.65	
		Dep -Discoverer	\$700.18	
		Dep -Electrician	\$20.00	
		Dep -Frank	\$4.00	
		Dep -Frank/Others	\$180.00	
		Dep -Furniture	\$180.00	
		Dep -Hardware	\$8,356.47	
		Dep -Health	\$6,110.15	
		Dep -Hotel	\$140.00	
		Dep -Ice Plant	\$6,585.01	
		Dep -IEC	\$100.00	
		Dep -Independence	\$245.42	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep -Independence 2012	\$576.20	
		Dep -Iutirii	\$1.70	
		Dep -IYA	\$146.35	
		Dep -K/Mwane	\$136.50	
		Dep -Kaibwabwa	\$10.00	
		Dep -Kaki	\$112.00	
		Dep -Kakiata	\$83.95	
		Dep -Kamkamka	\$25.00	
		Dep -Kanoa/ kanoua	\$72.00	
		Dep -Karakaua	\$69.00	
		Dep -Kataraiti	\$148.00	
		Dep -Kauae	\$100.00	
		Dep -KFHA	\$555.85	
		Dep -Kiaieta	\$83.10	
		Dep -Kianibwaro	\$250.00	
		Dep -Kinarerei	\$2.85	
		Dep -Kirda	\$2.00	
		Dep -Kirita	\$7.20	
		Dep -Kontario	\$200.00	
		Dep -Kuma	\$200.00	
		Dep -Late staff 2017	\$159.82	
		Dep -Loan Repay	\$54.00	
		Dep -Maeata	\$20.00	
		Dep -Manutaake	\$50.00	
		Dep -Marieta	\$50.00	
		Dep -Maunana	\$30.00	
		Dep -Mayor	\$150.00	
		Dep -MISA	\$1,515.15	
		Dep -MISE	\$54.00	
		Dep -MOE	\$8,471.90	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep -Motorman	\$20.00	
		Dep -Mousile	\$57.02	
		Dep -Ms Bresman	\$540.00	
		Dep -Nakauti	\$65.00	
		Dep -Ngareimoa	\$0.85	
		Dep -Ocean Link	\$5,651.60	
		Dep -Parish	\$100.00	
		Dep -Phonecard	\$1,855.50	
		Dep -Police	\$48.20	
		Dep -Pre- school Teachers Salary	\$5,941.63	
		Dep -Punjias	\$60.00	
		Dep -Radio Operator	\$35.00	
		Dep -Road Rehabilitation	\$17.89	
		Dep -Romeri	\$77.95	
		Dep -Rosary	\$50.00	
		Dep -S.Wick	\$45.00	
		Dep -Sawmill	\$80.00	
		Dep -Social Affairs	\$102.00	
		Dep -Social Committee	\$219.93	
		Dep -Staff Late hours	\$45.69	
		Dep -Surplus cash	\$6,149.19	
		Dep -Teachers day	\$6.70	
		Dep -Teike	\$50.00	
		Dep -Tekinati Ship	\$28,519.40	
		Dep -Temwanokunuea	\$26.10	
		Dep -Tetika	\$210.00	
		Dep -Tikonna CS	\$526.00	
		Dep -Timwata	\$316.35	
		Dep -Toarerei	\$47.20	
		Dep -Toilet	\$495.38	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep -Touakai	\$1.55	
		Dep -Tour Guide	\$20.00	
		Dep -Tournament	\$914.00	
		Dep -Trade Project	\$274.90	
		Dep -TTM	\$3,991.40	
		Dep -Uaraoia	\$60.00	
		Dep -Unimwane	\$5,210.25	
		Dep -Unsigned claimed	\$461.55	
		Dep -Unsigned net wgs Bwateteba	\$19.60	
		Dep -Unsigned net wgs Kianibwaro	\$23.34	
		Dep -Unsigned net wgs Timon	\$30.74	
		Dep -Waa-n-Oo	\$15,256.00	
		Dep -WIW	\$11.70	
		Dep -Youth	\$250.00	
		Dep-Aoniba	\$60.99	
		Dep-Beniamina	\$245.00	
		Dep-Birimwane(Pre Sch Teachers)	\$860.20	
		Dep-Borau	\$50.00	
		Dep-Buanga	\$150.00	
		Dep-Buariki	\$175.00	
		Dep-Butami	\$184.00	
		Dep-Butaritari Airfield	\$273.25	
		Dep-Bwatetebwa	\$50.00	
		Dep-Etuete	\$5.00	
		Dep-IEC Living quarters	\$7,159.35	
		Dep-Imarati	\$50.00	
		Dep-Inatio	\$16.00	
		Dep-IPO	\$480.00	
		Dep-Kaboka	\$50.00	
		Dep-Kaeke	\$50.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Kanuete	\$120.00	
		Dep-Karekeata	\$50.00	
		Dep-Kautu	\$30.00	
		Dep-Kirata	\$16.00	
		Dep-Kirera Nabaura	\$50.00	
		Dep-Korere	\$200.00	
		Dep-Merii	\$27.00	
		Dep-Mosile	\$95.00	
		Dep-Nawaka	\$10.00	
		Dep-Ngareimoa	\$130.00	
		Dep-Nimtaake	\$50.00	
		Dep-Paki	\$110.00	
		Dep-Roota	\$60.00	
		Dep-Rosary	\$60.00	
		Dep-Rotati	\$260.00	
		Dep-Routa	\$6.00	
		Dep-Small Grants	\$654.00	
		Dep-Tarangotu	\$5.00	
		Dep-Tarike	\$50.00	
		Dep-Tebanea	\$6.00	
		Dep-Tebeebe	\$55.00	
		Dep-Tebibitara	\$50.00	
		Dep-Teira	\$120.00	
		Dep-Teitu	\$82.07	
		Dep-Tekinati	\$126.00	
		Dep-Teniti	\$50.00	
		Dep-Tewi	\$150.00	
		Dep-Tiikan	\$50.00	
		Dep-Toomau	\$10.00	
		Dep-Touarerei	\$50.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Tuu	\$23.34	
		Dep-Unaia	\$200.00	
		Imp - Bereka.T	\$1.60	
		Imp - Bosco	\$2.00	
		Imp - Burangke	\$306.60	
		Imp - loakim	\$350.52	
		Imp - Katalaina	\$850.00	
		Imp - Materiki	\$1,500.00	
		Imp - Ruti	\$924.70	
		Imp - Tabaa	\$346.50	
		Imp - Toakai	\$32.25	
		Loss-Bank	\$6,500.00	
		Loss-Cash	\$0.33	
		Loss-Toomau	\$6.00	
		Loss-Tutaima	\$2,836.54	
				197,469.93

Prepared by : LGD Internal Audit

Butaritari Island Council

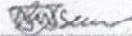
The following certify that the attached statements (revealing a surplus Account
Balance \$289,887.70) for the year ended 31st December 2023 are correct.

Signed by:

Clerk to Island Council


.....

Mayor to Island Council


.....

Secretary


.....



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



Surplus 01/01/2023	233,188.18
Add: Total Current Revenues 2023	540,015.89
Total	773,204.07
Less: Total Current Expenditures 2023	483,316.37
Surplus End 12/31/23	<u>289,887.70</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		289,887.70

Below the Line

Adv - Anni	0	0
Adv - Aroiti	0	0
Adv - Atirere	0	0
Adv - Baua	0	0
Adv - Beniuakai	210	0
Adv - Bwarii	0	0
Adv - Bwato	0	0
Adv - CPPL	300	0
Adv - Ekeieta	0	0
Adv - Food Day	200	0
Adv - Ikauea	0	0
Adv - Kanooa	0	0
Adv - Kiranteata	0	0
Adv - KPF loan	103.48	0
Adv - Moanneita	0	0
Adv - Noere	0	0
Adv - OIRU	1791	0
Adv - Omire	124.8	0
Adv - PIPA	80	0
Adv - Rerebwan	0	0
Adv - Road Project wages	343.35	0
Adv - Staff	427	0
Adv - Tekemau	0	0
Adv - Timon	0	0
Adv - Tiringaua	0	0
Adv - Tonganibeia	0	0

Adv - Toromon	0	0
Adv - Uanono	0	0
Adv - VCO MCIC	2772.3	0
Adv - Waintau	210	0
Adv -ABAB	1640	0
Adv -Aora	0	0
Adv -AKMPS	0	0
Adv -Allowance	0	0
Adv -Aloide	0	0
Adv -Anderson	0	0
Adv -Aonibai	0	0
Adv -Aonteaba Onomwaru	0	0
Adv -Aramatang	0	0
Adv -Atantaake	0	0
Adv -Atiim	0	0
Adv -Atinibeia	0	0
Adv -Aviation	1304.7	0
Adv -Bauro	601.7	0
Adv -Berenike	0	0
Adv -Biarongo	0	0
Adv- Biita	0	0
Adv -Bikaati	1868.7	0
Adv -BK Keuea	0	0
Adv -BK Onomwaru North	0	0
Adv -BK Onomwaru South	0	0
Adv -BK Tabonuea	0	0
Adv -BK Taubukinimeang	0	0
Adv -BK Temwanokunuea	0	0
Adv -BK Ukiangang	0	0
Adv -BMB	496.3	0
Adv -Boata	0	0
Adv -Boatman	70	0
Adv -Borau	108.2	0
Adv -Botiaria ke Bosalind	91.72	0
Adv -Bremem	118	0
Adv -Bunaua	0	0
Adv -Bura	0	0
Adv -Buranibeia	0	0
Adv -Burantemwanoku	480	0
Adv -Butaritari Clinic	190.9	0

Adv -Butaritari Runga 2018	4241.05	0
Adv -Butaritari Shipping	0	0
Adv -Bwatelebwā	0	0
Adv -Bwebwentekai	0	0
Adv -C Maneaba	418.6	0
Adv -Commerce	0	0
Adv -Coral Ace	20000	0
Adv -Courtesy	0	0
Adv -Covid 19	916.55	0
Adv -DBK loan	1812.62	0
Adv -Ekerā	0	0
Adv -Election	292	0
Adv -Emimere	0	0
Adv -Ereameang	0	0
Adv -FA Tamuera	0	0
Adv - Fisheries	120	0
Adv -Fisheries	2524.92	0
Adv -Frank	20.2	0
Adv -Grain	22204.15	0
Adv -Imaraiti	0	0
Adv -InAdvendence	11455.68	0
Adv -InAdvendence 2019	450.86	0
Adv -Incentive allowance	16979.84	0
Adv -Internet	155.5	0
Adv -loane	0	0
Adv -loanna	0	0
Adv -IPO	380	0
Adv -JARRWC	0	0
Adv -Kaboka	0	0
Adv -Kabuta	60	0
Adv -Kaeke	0	0
Adv -Kaieata	18.5	0
Adv -Karake	0	0
Adv -Kareke	0	0
Adv - Kareke Benson (Mayor)	0	0
Adv -Karekeata	0	0
Adv -Kataraiti	0	0
Adv -Kauki Nangananga 74	0	0
Adv -Kauntira	0	0
Adv -Kautia	0	0

Adv -KCDL	0	0
Adv -Keakea	490	0
Adv -KEIP	1068.6	0
Adv -Keuea	63	0
Adv -Kiantongo	0	0
Adv -Kiataake /Kiakiantaake	1359.6	0
Adv -Kirata	7.2	0
Adv -KKU	0	0
Adv -Kookia	0	0
Adv -Korere	586	0
Adv -KPA,M/bike	0	0
Adv -KUC Bikaati	0	0
Adv -Kuma Maiaki	123.5	0
Adv -Kuma Meang	123.5	0
Adv -LDS Women	0	0
Adv -Leave Grant	0	0
Adv -LGD	240	0
Adv -M/A	404.2	0
Adv -Maint Unit 10	0	0
Adv -Maintenance 2009	3339.8	0
Adv -MAPUT	184	0
Adv -Marine Bright	3000	0
Adv -Mayor/Others	50	0
Adv -MCIC VCO	490.6	0
Adv -MIA Tour	670	0
Adv -Miriam	0	0
Adv -Motirake	0	0
Adv -Motorbike	0	0
Adv -Mweru	21.2	0
Adv -Nakee	0	0
Adv -Namonrua	1314.74	0
Adv -Nan Teibo Causeway	1827	0
Adv -Ngaua	0	0
Adv -Nimtaake	0	0
Adv -O.B	300	0
Adv -Overtime	130.95	0
Adv -Pre Workshop	0	0
Adv -PS Kie	0	0
Adv -R2R	80	0
Adv -Raiaba	5	0

Adv -Raimon	0	0
Adv -Rakera	0	0
Adv -Red Cross	0	0
Adv -Reea	0	0
Adv -Rerebwan	0	0
Adv -Roota	0	0
Adv -Ruka	0	0
Adv -Runga 08	3242.3	0
Adv -Runga 2010	1951.8	0
Adv -Runga 2017	246	0
Adv -Runga 2023	1794.2	0
Adv -Ruuta	0	0
Adv -Shredder	356.5	0
Adv -SM Team	60	0
Adv -Solar	92.1	0
Adv -Sr Amelia	0	0
Adv -Taake	414	0
Adv -Tabwakea	0	0
Adv -Taebi	122.5	0
Adv -Taira	0	0
Adv -Taiwan onibeki	92	0
Adv -Takabo	0	0
Adv -Takaniko	0	0
Adv -Tanimaiaki	47	0
Adv -Taraua	0	0
Adv -Tarike	0	0
Adv -Tarooro	0	0
Adv -Taubukinimeang	23.5	0
Adv -Taukoriri	0	0
Adv -Teabo	0	0
Adv -Teaioro	0	0
Adv -Teanginaba	0	0
Adv -Teangko	0	0
Adv -Tearawa	0	0
Adv -Tearei	0	0
Adv -Tebibitara	0	0
Adv -Tebobora	0	0
Adv -Tebouateaina	0	0
Adv -Teeta	0	0
Adv -Teetere	0	0

Adv -Teingira	499.8	0
Adv -Tekiera	0	0
Adv -Tekimwa	0	0
Adv -Tekina	0	0
Adv -Tekinati truck	0	0
Adv -Teniti	0	0
Adv -Teretia	0	0
Adv -Teribwa	0	0
Adv -Terionimwi	20.08	0
Adv -Terooti	0	0
Adv -Tetewea	0	0
Adv -Teueannaba	0	0
Adv -Tiannere	0	0
Adv -Tibau	0	0
Adv -Tibwaa	0	0
Adv -Tikan	0	0
Adv -Tikarerei	0	0
Adv -Tikinee Pry sch	0	0
Adv -Tikuntaake	0	0
Adv -Timwata	0	0
Adv -Tinana	0	0
Adv -Tinia	0	0
Adv -Tiringaua	20	0
Adv -Titaa	0	0
Adv -Tiwau	0	0
Adv -Tokamaitarawa	0	0
Adv -Tokamarewe	0	0
Adv -Tokanimata	0	0
Adv -Touaata	0	0
Adv -Tour Group	0	0
Adv -Training	30	0
Adv -TSKL	150	0
Adv -Tutaai	0	0
Adv -Uanono	0	0
Adv -Uearaoi	0	0
Adv -Ueran	0	0
Adv- Uere	315	0
Adv -Uere	3040	0
Adv -Viane	10.25	0
Adv -Xtobwa	94.2	0

Adv-Youngmoon	45.56	0
Adv-Alex	250	0
Adv-Antekana	0	0
Adv-Aonibai	4.51	0
Adv-Aritau	0	0
Adv-ATHKL	56.2	0
Adv-Atitaai	5	0
Adv-Aviation	4246.21	0
Adv-Beniami	60	0
Adv-Biarongo	170	0
Adv-Bikaati Onobwai	2000	0
Adv-Biritete	1000	0
Adv-BMB	730	0
Adv-Boat Hire	0	0
Adv-Bosco	100	0
Adv-Buraun	202	0
Adv-Buriatu	1751.65	0
Adv-Butaritari Shipping	58923.9	0
Adv-Bwanian	14.37	0
Adv-Bwato	1000	0
Adv-Bwebwenima	310	0
Adv-Commerce	4407.9	0
Adv-Council Staff	1671	0
Adv-Councilors	160	0
Adv-Disaster	3090.85	0
Adv-ECD	0	0
Adv-Education	12909.61	0
Adv-Election	3745.4	0
Adv-Fish Center	892.92	0
Adv-Gold Rock	105	0
Adv-Health	216	0
Adv-High Court	490	0
Adv-Ice Plant	1032.62	0
Adv-Incentive Allowances	0	0
Adv-Ioane	350	0
Adv-JSS	136	0
Adv-Kabuati	0	0
Adv-Kaeka	205	0
Adv-Kameete	60	0
Adv-Kamoriki	276.33	0

Adv-Kaubure	520	0
Adv-KHFA	1268.3	0
Adv-Kiakiataake	50	0
Adv-Kianibwaro	185	0
Adv-King's wharf	496.75	0
Adv-KIRI-EU	1100	0
Adv-KIRIWATSAN	302.5	0
Adv-Kookia	200	0
Adv-Living Quarters	11413.27	0
Adv-Maintenance	4697.85	0
Adv-Malie	300	0
Adv-Maneaba Labour	1269.2	0
Adv-Mareta	300	0
Adv-Materiki	2060	0
Adv-MCIC	200	0
Adv-Melise Fialala	100	0
Adv-MEYS	155	0
Adv-MHMS	310	0
Adv-MIA	348	0
Adv-Ministrial Tour	3080	0
Adv-MISE	1279.2	0
Adv-MOE	3241.85	0
Adv-MOE Bobou	11181.5	0
Adv-MOH	0	0
Adv-Motirake	5	0
Adv-Nakee	60	0
Adv-Neitu	50	0
Adv-OB	1551.65	0
Adv-Ocean Link	1300.77	0
Adv-Police	94.4	0
Adv-Postal	17.6	0
Adv-Pre- School Pro	189.65	0
Adv-Raiaba	145	0
Adv-Road project	266	0
Adv-RSC-MLHR	72	0
Adv-Ruuta	284.2	0
Adv-Social Committee	102	0
Adv-St Aukitino	0	0
Adv-St Leo	0	0
Adv-Staff	943.74	0

Adv-Taani Moti	490	0
Adv-Taiaki	70	0
Adv-Taioni	62	0
Adv-Taiwa Onibeeki	33814.9	0
Adv-Taiwan	422	0
Adv-Takaio	5	0
Adv-Teaoti	54	0
Adv-Tebenea	200	0
Adv-Tebwebwe	50	0
Adv-Teike	50	0
Adv-Tekautu	77	0
Adv-Tekina	50	0
Adv-Tekinati	2388	0
Adv-Tematang	0	0
Adv-Tererei	150	0
Adv-Teribwa	130	0
Adv-Terooti	5	0
Adv-Teueannaba	0	0
Adv-Tiibi Kauntira	70	0
Adv-Tiita	44	0
Adv-Timau	100	0
Adv-Timon	461	0
Adv-Tioromwa	0	0
Adv-Tokantetaake	50	0
Adv-TSKL	51.37	0
Adv-Uakeia	108.8	0
Adv-Ukenio	0	0
Adv-Water day	1304.3	0
Adv-Works	402.55	0
Dep - Materiki	0	560
Dep - PIPA	0	5283.25
Dep - SOAK	0	35
Dep - Tebwabwatinikaue	0	20
Dep -AGVs	0	201
Dep -AKA	0	496.85
Dep -Anniverssary BIC	0	200
Dep -Atinibwan Iesu	0	524.8
Dep -Bati	0	0.04
Dep -Beiateuea	0	280
Dep -BIFA	0	64

Dep -Bingo	0	3665
Dep -Boraei	0	108.2
Dep -Bosco	0	1868.7
Dep -Buriatu	0	240
Dep -Butaritari Runga 2019	0	5540
Dep -Bwabera	0	185.65
Dep -Bwanian	0	114.04
Dep -Bwebweniman	0	24.05
Dep -Bwebwetaake	0	300
Dep -Casual labour	0	23.44
Dep -CCF	0	268
Dep -Chainsaw	0	260.2
Dep -Christopher	0	43.1
Dep -Clinic	0	190.9
Dep -Council Staff	0	17113
Dep -Councillor's Allowance	0	260
Dep -Deposit Ka-49	0	17645.64
Dep -Deposit KPF loan	0	510.54
Dep -Disaster Fund	0	863.65
Dep -Discoverer	0	700.18
Dep -Easy Way	0	216
Dep -Electrician	0	20
Dep -Frank/Others	0	45
Dep -Furniture	0	180
Dep -Hardware	0	19922.82
Dep -Health	0	6110.15
Dep -Hotel	0	140
Dep -Ice Plant	0	14586.21
Dep -IEC	0	100
Dep -Independence 2012	0	576.2
Dep -Iutirii	0	1.7
Dep -IYA	0	146.35
Dep -K/Mwane	0	136.5
Dep -Kaibwabwa	0	10
Dep -Kaki	0	112
Dep -Kakiata	0	83.95
Dep -Kamkamka	0	25
Dep -Kanoa/ kanoua	0	72
Dep -Karakaua	0	20
Dep -Kauae	0	100

Dep -KFHA	0	555.85
Dep -Kiaietā	0	33.35
Dep -Kianibwaro	0	250
Dep -Kinarerei	0	2.85
Dep -Kirda	0	2
Dep -Kiritā	0	7.2
Dep -Kontario	0	200
Dep -Kuma	0	200
Dep -Late staff 2017	0	159.82
Dep -LC Crews	0	60
Dep -Loan Repay	0	54
Dep -Maeata	0	20
Dep -Manutaake	0	50
Dep -Marieta	0	50
Dep -Maunana	0	30
Dep -Mayor	0	200
Dep -MISA	0	1515.15
Dep -MISE	0	54
Dep -MOE	0	8501.9
Dep -Motorman	0	80
Dep -Mousile	0	57.02
Dep -Ms Bresman	0	540
Dep -MTM	0	650
Dep -MTM Transport	0	800
Dep -Nagkona	0	150
Dep -Nakauti	0	65
Dep -Ngareimoa	0	0.85
Dep -Nouo	0	256.4
Dep -Ocean Link	0	5651.6
Dep -Parish	0	100
Dep -Phonecard	0	1855.5
Dep -Police	0	48.2
Dep -Pre- school Teachers Salary	0	9349.03
Dep -Punjas	0	60
Dep -Radio Operator	0	35
Dep -Road Rehabilitation	0	17.89
Dep -Romeri	0	77.95
Dep -Rosary	0	50
Dep -S.Wick	0	45
Dep -Sawmill	0	80

Dep -Social Affairs	0	102
Dep -Social Committee	0	219.93
Dep -Staff Late hours	0	45.69
Dep -Surplus cash	0	6149.19
Dep -Teachers day	0	6.7
Dep -Tearoua	0	30.2
Dep -Tebon	0	58.8
Dep -Teike	0	50
Dep -Tekinati Ship	0	37856.4
Dep -Temwanokunuea	0	26.1
Dep -Tetika	0	210
Dep -Tikonna CS	0	526
Dep -Timon	0	42.55
Dep -Toarerei	0	90
Dep -Toilet	0	495.38
Dep -Tokantetaake	0	32.2
Dep -Touakai	0	1.55
Dep -Tour Guide	0	20
Dep -Tournament	0	914
Dep -Trade Project	0	274.9
Dep -TTM	0	3991.4
Dep -Uaraoia	0	60
Dep -Unimwane	0	5210.25
Dep -Unsigned claimed	0	461.55
Dep -Unsigned net wgs Bwateteba	0	19.6
Dep -Unsigned net wgs Kianibwaro	0	23.34
Dep -Unsigned net wgs Timon	0	30.74
Dep -Waa-n-Oo	0	15256
Dep -WIW	0	11.7
Dep -Youth	0	400
Dep -Aoniba	0	60.99
Dep -Beniamina	0	245
Dep -Birimwane(Pre Sch Teachers)	0	860.2
Dep -Borau	0	50
Dep -Buanga	0	150
Dep -Buariki	0	175
Dep -Butami	0	184
Dep -Butaritari Airfield	0	273.25
Dep -Bwatetebwa	0	50
Dep -Etuate	0	5

Dep-IEC Living quarters	0	7159.35
Dep-Imarati	0	50
Dep-Inatio	0	16
Dep-IPO	0	480
Dep-Kaboka	0	50
Dep-Kaeke	0	50
Dep-Kanute	0	120
Dep-Karekeata	0	50
Dep-Kautu	0	30
Dep-Kirata	0	16
Dep-Kirera Nabaura	0	50
Dep-Korere	0	200
Dep-Meril	0	27
Dep-Mosile	0	95
Dep-Nawaka	0	10
Dep-Ngareimoa	0	130
Dep-Nimtaake	0	50
Dep-Paki	0	110
Dep-Roota	0	60
Dep-Rosary	0	60
Dep-Rotati	0	260
Dep-Routa	0	6
Dep-Small Grants	0	654
Dep-Tarangotu	0	5
Dep-Tarike	0	50
Dep-Tebanea	0	6
Dep-Tebeebe	0	55
Dep-Tebibitara	0	50
Dep-Teira	0	120
Dep-Teitu	0	82.07
Dep-Teniti	0	50
Dep-Tewi	0	150
Dep-Tiikan	0	50
Dep-Toomau	0	10
Dep-Touarerei	0	50
Dep-Tuu	0	23.34
Dep-Unaia	0	200
Imp - Alexander	2875	0
Imp - Aoniba	500	0
Imp - Aratin	300	0

Imp - ASWO	0	0
Imp - Ataake	13630	0
Imp - Banian	3104	0
Imp - Bauro	651.9	0
Imp - Beiateuea	400	0
Imp - Bereka.T	0	1.6
Imp - Bosco	0	2
Imp - Bouataake	1795	0
Imp - Burangke	0	306.6
Imp - Etita	750	0
Imp - Frank	2140	0
Imp - Ioakim	0	350.52
Imp - Ioane	300.25	0
Imp - Itinteang Korere	13000	0
Imp - Kalihaso	1294	0
Imp - Kamoriki	4609.8	0
Imp - Kareke Benson	5505.65	0
Imp - Katalaina	0	850
Imp - Katokauea	205	0
Imp - Kautu	100	0
Imp - Keakea	55	0
Imp - Kiritione	1795	0
Imp - Kouramwaere	90	0
Imp - Marion	474.8	0
Imp - Materiki	0	1500
Imp - Mayor	6700	0
Imp - Mere Temaia (MIA)	4967	0
Imp - Miire K	1130.8	0
Imp - Mikaere	434	0
Imp - Nicare Company	3993.7	0
Imp - Oroiti	150	0
Imp - Pauline	200	0
Imp - Rereieta	0	0
Imp - Rooti	100	0
Imp - Ruti	0	924.7
Imp - Starrose	4500	0
Imp - Taam	640	0
Imp - Tabaa	0	346.5
Imp - Tabera	1507.2	0
Imp - Tabuariki	450.3	0

Imp - Takenimakin	150	0
Imp - Tanana	0	0
Imp - Teang	150	0
Imp - Tearawa	1202.8	0
Imp - Tebobora (Clerk)	40947.3	0
Imp - Tebutonga	67	0
Imp - Teitu	230	0
Imp - Tererei	6805.85	0
Imp - Terooti	892.87	0
Imp - Terunga	40	0
Imp - Tiaabo	150	0
Imp - Tibau	150	0
Imp - Tio	0	0
Imp - Toakai	0	32.25
Imp - Toarerei	260	0
Imp - Toka	200	0
Imp - Tooma	2000	0
Imp - Uaraoia	200	0
Imp - Uenteraoi	121	0
Imp - Baua	250	0
Imp - Buraun	402	0
Imp - Takaa	800	0
Imp - Teewaa	0	0
Imp - Terionimwi	0	0
Imp - Teruko	500	0
Loan-Buanga E	200	0
Loan-Council Hardware	6000	0
Loan-Tewi	150	0
Loan-Unaia	200	0
Loss-Bank	0	6500
Loss-Cash	0	0.33
Loss-Clerk Tebobora T	1858.44	0
Loss-Ekena	0.9	0
Loss-Ekeuea	1644.64	0
Loss-Ienraoi	775.5	0
Loss-Itinteang Korere	9049.4	0
Loss-Kautu Atanimakin	46.5	0
Loss-Meere	990.65	0
Loss-Merii Buree	686.1	0
Loss-Mire	913.8	0

Loss-Nakee	19.96	0
Loss-Tabera	882.12	0
Loss-Teangiraoi	2254.37	0
Loss-Tebon	20261.85	0
Loss-Tererei	58.28	0
Loss-Terooti	9007.1	0
Loss-Tokoia	64.2	0
Loss-Toomau	0	6
Loss-Tutaima	0	2836.54
Closing Cash	4510.50	0.00
Closing Bank	13065.13	0.00
Total	520,957.78	520,957.78



Butaritari Island Council

Balance Sheet

as at 31/12/23



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	13,065.13		
Cash on Hand		4,510.50		
Account Receivable	2	503,382.15	520,957.78	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				520,957.78
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	231,070.08	231,070.08	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				231,070.08
Net Asset				289,887.70
Equity				
Current Year Earning			56,699.52	
Historical Balancing			233,188.18	
Total Equity				289,887.70

Prepared by : LGD Internal Audit



Butaritari Island Council
Profit and Loss Statement
or the Period 1/12/23 to 31/12/23



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwain rabwata	3,273.00		
		1104	Roon te kiba	5,455.50		
		1105	Roon te nako n te Kaibuke	4,376.10		
		1106	Commission man MV Tekinati I & II	593.55		
					13,698.15	
	1200	Raitienti				
		1201	Motokaa/Rebwerebwe	4,251.50		
		1202	Beebwa ni kabubuti	2,013.50		
		1203	Bwatika	28.00		
		1204	Kamea	46.00		
		1205	Titooa (retail/wholesale/manufacture)	4,005.00		
		1209	Matoatoa/beer/kamwarake ao kab onakoan te mangia (night club/luau)	480.00		
		1210	Auti ni irua	440.00		
		1211	Hawker	195.00		
		1212	Taabo ni bwaa	19,346.00		
		1213	Botaki aika tauaki mwiia	590.00		
		1214	Kariki/tonati (bakery)	60.00		
		1215	Karikirake aika uarekeke	311.00		
		1217	Taibora ni kamwarake	45.00		
		1219	Kaa ao rebwerebwe aika tatangoaki	4,660.00		
		1220	Waa/booti aika tatangoaki/ferry serv ice	950.00		
		1225	Kabonakoan te uanikai	912.50		
		1227	Taani Kabo ika	5.00		
		1237	Bobwai man te Kaibuke	50.00		
		1238	Tutara	200.00		
		1239	Boboti n takataka	350.00		
		1241	Yagona	654.00		
					39,592.50	
	1300	Mwane ni Buoka				
		1301	Buoka man te Tautaeaka	216,179.00		
		1302	Buoka man te Postal	1,000.00		
		1303	Onobwaiian autin te tautaeaka	156,518.70		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1306	Buokan school trucks	26,000.00		
					399,697.70	
	1400		Bakao (Interest)			
		1403	Rakan te katangomwane	4,731.00		
					4,731.00	
	1500		Waaki ni Karikrake			
		1501	Kabonakoan Bwaai	30.00		
		1502	Tangoan te Booti	7,655.00		
		1503	Kantoka n te meeri	485.00		
		1504	Roon auti ni maeka	755.00		
		1505	Roon tikum te uteero	3,112.50		
		1506	Tangoan ao kantoka n te kaa	9,218.50		
		1506a	School trucks	1,342.50		
		1507	Kabonakoan te bwaa	1,070.10		
		1508	Bwaai ni Mwakuri	400.00		
		1509	Tangoan te rebwerekwe	1,448.10		
		1510	Tangoan ana tabo te Kauntira	720.00		
		1512	Computer/Photocopy	818.50		
		1513	Saw Mill	550.00		
		1520	Karaoan Bwaai/workshop charges	161.00		
		1522	Katangomwane	45,920.94		
		1525	Tangoan te mwaneaba	310.00		
		1532	Number plates	1,225.00		
					75,222.14	
	1600		Mwaane tabeua			
		1601	Mwanen raka	1,461.82		
					1,461.82	
	1700		Karaii mwane			
		1701	Kaintabwi	5,612.58		
					5,612.58	
						540,015.89
Expenditure						
	2100		Bwakabwai			
		2102	Mayor & Kauntira	80,600.00		
		2103	Kauoman n Kiraka	5,135.00		
		2108	Kabenta	3,460.15		
		2109	Drivers	5,927.92		
		2112	Kaubure	13,799.76		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2113	Neeti n Kaawa	14,197.00		
		2119	Mwakaeneke	4,474.00		
		2122	Tia Rikoriko	3,614.00		
		2123	WIW	3,206.75		
		2127	Tia tararua n te auti n iruwa	3,432.06		
		2133	Tia uareti	3,728.19		
		2139	Kauoman Mwakaeneke	3,502.88		
		2148	Security	3,335.06		
		2159	Hardware Storekeeper	3,335.06		
		2160	Ti a Kabo ikaa ao bwain Akawa	3,335.06		
					155,082.89	
	2200	Arauenti				
		2201	Kauntira	23,445.00		
		2202	Kaniwangan te Mayor/Vice	2,700.00		
		2204	Booia Reibwa	90.00		
		2205	Mwakuri n tangoaki	250.00		
		2206	Aoataim	1,205.90		
		2207	Kometen te Reirei (primary and JSS)	150.00		
		2208	IDC	1,020.00		
		2209	Boneti (Bareka/Boira)	1,387.10		
		2210	Bonomwi	52.20		
		2211	Mwengabuaka	920.00		
		2225	Te Runga	180.00		
		2228	Board of Survey Committee	220.00		
		2230	Urgency Committee	1,180.00		
					32,800.20	
	2300	Kabutan te Waaki				
		2301	Bao ao mwamwananga	6,949.30		
		2302	Riitin Aaba	60.00		
		2303	Bwaai ni mwakuri	1,613.05		
		2306	Uaereti/Tareboon	1,620.00		
		2313	Kainaomata	2,327.60		
		2315	Buokaia Botaki	150.00		
		2322	Kairuaa	5,437.00		
		2326	Bwain te Office	532.00		
		2329	Te bao nako Atimwakoro	2,826.00		
		2332	Support to Elderly Fund distribution	356.00		
					21,870.95	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	2400	Onobwai				
		2402	Office	3,063.60		
		2403	Auti ni maeka	19,455.85		
		2404	Auti ni irua	840.00		
		2408	Rebwerebwe/Kaa	2,923.25		
		2409	Te booti	170.00		
		2410	Kawai/Kotiwei	2,950.00		
					29,402.70	
	2700	Kabanemwane n te Karikir				
		2701	Amwarake/mooi ibukia Irua	3,987.40		
		2702	Bwaan te kaa	7,870.20		
		2709	Katangomwane	46,245.00		
					58,102.60	
	2800	Karaii mwane				
		2801	Kaintabwi	20,749.42		
		2803	Onobwaian autin te Tautaeka	158,924.51		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Buoka ibukin school trucks	5,383.10		
					186,057.03	
						483,316.37
Net Profit/Loss						56,699.52

Prepared by : LGD Internal Audit



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



				Debit	Credit
Surplus brought forward 01-Jan-2023					233,188.18
Codes	Details	Estimate	Revised	Amount	
1100 Angabwai					
1103	Angabwain rabwata	3,280.00	\$3,280.00	\$3,273.00	\$3,273.00
1106	Commission man MV Tekinati I & I	200.00	\$200.00	\$593.55	\$593.55
1104	Roon te kiba	4,000.00	\$4,000.00	\$5,455.50	\$5,455.50
1105	Roon te nako n te Kaibuke	4,000.00	\$4,000.00	\$4,376.10	\$4,376.10
1200 Raitienti					
1233	Agencies	100.00	\$100.00	\$0.00	\$0.00
1210	Auti ni irua	200.00	\$200.00	\$440.00	\$440.00
1202	Beebwa ni kabubuti	500.00	\$500.00	\$2,013.50	\$2,013.50
1218	Boat registration	200.00	\$200.00	\$0.00	\$0.00
1239	Boboti n takataka	250.00	\$250.00	\$350.00	\$350.00
1237	Bobwai man te Kaibuke	200.00	\$200.00	\$50.00	\$50.00
1213	Botaki aika tauaki mwia	520.00	\$520.00	\$590.00	\$590.00
1203	Bwatika	200.00	\$200.00	\$28.00	\$28.00
1211	Hawker	200.00	\$200.00	\$195.00	\$195.00
1224	Itabon/karaobwai	200.00	\$200.00	\$0.00	\$0.00
1219	Kaa ao rebwerebwe aika tatang	5,000.00	\$5,000.00	\$4,660.00	\$4,660.00
1225	Kabonakoan te uanikai	1,000.00	\$1,000.00	\$912.50	\$912.50
1207	Kakukurei	20.00	\$20.00	\$0.00	\$0.00
1204	Kamea	100.00	\$100.00	\$46.00	\$46.00
1208	Kaokioki (Pure sour toddy)	30.00	\$30.00	\$0.00	\$0.00
1214	Kariki/tonati (bakery)	200.00	\$200.00	\$60.00	\$60.00
1215	Karikirake aika uareke	150.00	\$150.00	\$311.00	\$311.00
1209	Matoatoa/beer/kamwarake ao	360.00	\$360.00	\$480.00	\$480.00
1201	Motokaa/Rebwerebwe	3,510.00	\$3,510.00	\$4,251.50	\$4,251.50
1212	Taabo ni bwaa	15,000.00	\$15,000.00	\$19,346.00	\$19,346.00
1216	Taan kateitei	100.00	\$100.00	\$0.00	\$0.00
1227	Taani Kabo ika	50.00	\$50.00	\$5.00	\$5.00
1217	Taibora ni kamwarake	100.00	\$100.00	\$45.00	\$45.00
1205	Titooa (retail/wholesale/manufa	5,100.00	\$5,100.00	\$4,005.00	\$4,005.00
1238	Tutara	500.00	\$500.00	\$200.00	\$200.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1220	Waa/booti aika tatangoaki/ferry	1,000.00	\$1,000.00	\$950.00	\$0.00	\$950.00
1241	Yagona	1,070.00	\$1,070.00	\$654.00	\$0.00	\$654.00
1300	Mwane ni Buoka					
1305	Buoka man ana karikirake te Kau	7,000.00	\$7,000.00	\$0.00	\$0.00	\$0.00
1302	Buoka man te Postal	1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
1301	Buoka man te Tautaeka	216,179.00	\$216,179.00	\$216,179.00	\$0.00	\$216,179.00
1306	Buokan school trucks	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1303	Onobwaian autin te tautaeka	37,971.00	\$37,971.00	\$156,518.70	\$0.00	\$156,518.70
1400	Bakao (Interest)					
1401	Boki ni mwane ao IBD	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1403	Rakan te katangomwane	2,000.00	\$2,000.00	\$4,731.00	\$0.00	\$4,731.00
1500	Waaki ni Karikirake					
1543	Ana Karikirake te WIW	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1508	Bwaai ni Mwakuri	10.00	\$10.00	\$400.00	\$0.00	\$400.00
1512	Computer/Photocopy	500.00	\$500.00	\$818.50	\$0.00	\$818.50
1501	Kabonakoan Bwaai	500.00	\$500.00	\$30.00	\$0.00	\$30.00
1507	Kabonakoan te bwaa	300.00	\$300.00	\$1,070.10	\$0.00	\$1,070.10
1503	Kantoka n te meeri	100.00	\$100.00	\$485.00	\$0.00	\$485.00
1520	Karaoan Bwaai/workshop charg	1,000.00	\$1,000.00	\$161.00	\$0.00	\$161.00
1522	Katangomwane	20,000.00	\$20,000.00	\$45,920.94	\$0.00	\$45,920.94
1532	Number plates	700.00	\$700.00	\$1,225.00	\$0.00	\$1,225.00
1521	Ororakeaia/kaotinakoia kamea	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1504	Roon auti ni maeka	1,140.00	\$1,140.00	\$755.00	\$0.00	\$755.00
1505	Roon tikum te uteero	4,600.00	\$4,600.00	\$3,112.50	\$0.00	\$3,112.50
1513	Saw Mill	800.00	\$800.00	\$550.00	\$0.00	\$550.00
1506a	School trucks	2,000.00	\$2,000.00	\$1,342.50	\$0.00	\$1,342.50
1535	Solar ao te lti	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1510	Tangoan ana tabo te Kauntira	1,200.00	\$1,200.00	\$720.00	\$0.00	\$720.00
1506	Tangoan ao kantoka n te kaa	5,000.00	\$5,000.00	\$9,218.50	\$0.00	\$9,218.50
1502	Tangoan te Booti	4,000.00	\$4,000.00	\$7,655.00	\$0.00	\$7,655.00
1525	Tangoan te mwaneaba	500.00	\$500.00	\$310.00	\$0.00	\$310.00
1509	Tangoan te rebwerebwe	30.00	\$30.00	\$1,448.10	\$0.00	\$1,448.10
1530	Uanikai	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1600	Mwaane tabeua					
1601	Mwanen raka	100.00	\$100.00	\$1,461.82	\$0.00	\$1,461.82

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1602	Tuua n te bowi/boon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaii mwane					
1701	Kaintabwi	12,546.00	\$12,546.00	\$5,612.58	\$0.00	\$5,612.58
2100	Bwakabwai					
2109	Drivers	9,659.00	\$9,659.00	\$5,927.92	\$5,927.92	\$0.00
2159	Hardware Storekeeper	3,333.00	\$3,333.00	\$3,335.06	\$3,335.06	\$0.00
2108	Kabenta	4,147.00	\$4,147.00	\$3,460.15	\$3,460.15	\$0.00
2112	Kaubure	14,161.00	\$14,161.00	\$13,799.76	\$13,799.76	\$0.00
2139	Kauoman Mwakaeneke	3,640.00	\$3,640.00	\$3,502.88	\$3,502.88	\$0.00
2103	Kauoman n Kiraka	5,135.00	\$5,135.00	\$5,135.00	\$5,135.00	\$0.00
2102	Mayor & Kauntira	87,133.00	\$87,133.00	\$80,600.00	\$80,600.00	\$0.00
2119	Mwakaeneke	4,654.00	\$4,654.00	\$4,474.00	\$4,474.00	\$0.00
2113	Neeti n Kaawa	14,578.00	\$14,578.00	\$14,197.00	\$14,197.00	\$0.00
2148	Security	3,336.00	\$3,336.00	\$3,335.06	\$3,335.06	\$0.00
2160	Ti a Kabo ikaa ao bwain Akawa	3,334.00	\$3,334.00	\$3,335.06	\$3,335.06	\$0.00
2122	Tia Rikoriko	3,640.00	\$3,640.00	\$3,614.00	\$3,614.00	\$0.00
2127	Tia tararua n te auti n iruwa	3,437.00	\$3,437.00	\$3,432.06	\$3,432.06	\$0.00
2133	Tia uareti	3,761.00	\$3,761.00	\$3,728.19	\$3,728.19	\$0.00
2123	WIW	3,336.00	\$3,336.00	\$3,206.75	\$3,206.75	\$0.00
2200	Arauenti					
2206	Aoataim	2,000.00	\$2,000.00	\$1,205.90	\$1,205.90	\$0.00
2228	Board of Survey Committee	280.00	\$280.00	\$220.00	\$220.00	\$0.00
2209	Boneti (Bareka/Boira)	500.00	\$500.00	\$1,387.10	\$1,387.10	\$0.00
2210	Bonomwi	600.00	\$600.00	\$52.20	\$52.20	\$0.00
2204	Booia Reibwa	1,500.00	\$1,500.00	\$90.00	\$90.00	\$0.00
2208	IDC	1,320.00	\$1,320.00	\$1,020.00	\$1,020.00	\$0.00
2202	Kaniwangan te Mayor/Vice	2,700.00	\$2,700.00	\$2,700.00	\$2,700.00	\$0.00
2201	Kauntira	24,599.00	\$24,599.00	\$23,445.00	\$23,445.00	\$0.00
2216	Komete ni Kateirake	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2224	Kometen te Liqour Board	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2229	Kometen te Mwane	1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00
2207	Kometen te Reirei (primary and J	150.00	\$150.00	\$150.00	\$150.00	\$0.00
2220	Kometen te Warebwai	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2205	Mwakuri n tangoaki	1,000.00	\$1,000.00	\$250.00	\$250.00	\$0.00
2203	Mwane n motirawa/ Incentive All	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2211	Mwengabuaka	2,000.00	\$2,000.00	\$920.00	\$920.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2225	Te Runga	300.00	\$300.00	\$180.00	\$180.00	\$0.00
2230	Urgency Committee	300.00	\$300.00	\$1,180.00	\$1,180.00	\$0.00
2300	Kabutan te Waaki					
2327	Aia kataneiai taan mwakuri	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2304	Ana tiati te Bangke	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2301	Bao ao mwamwananga	8,000.00	\$8,000.00	\$6,949.30	\$6,949.30	\$0.00
2315	Buokaia Botaki	300.00	\$300.00	\$150.00	\$150.00	\$0.00
2308	Buraeki/Kaboraoi	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2303	Bwaai ni mwakuri	500.00	\$500.00	\$1,613.05	\$1,613.05	\$0.00
2326	Bwain te Office	1,526.00	\$1,526.00	\$532.00	\$532.00	\$0.00
2320	Dog/Pig control	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2313	Kainaomata	2,000.00	\$2,000.00	\$2,327.60	\$2,327.60	\$0.00
2322	Kairuaa	2,000.00	\$2,000.00	\$5,437.00	\$5,437.00	\$0.00
2302	Riitin Aaba	200.00	\$200.00	\$60.00	\$60.00	\$0.00
2312	Rinerine	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2318	Roon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2333	Support to Copra monitoring tran	3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$356.00	\$356.00	\$0.00
2329	Te bao nako Atimwakoro	4,321.00	\$4,321.00	\$2,826.00	\$2,826.00	\$0.00
2306	Uaereti/Tareboon	2,000.00	\$2,000.00	\$1,620.00	\$1,620.00	\$0.00
2400	Onobwai					
2404	Auti ni irua	5,000.00	\$5,000.00	\$840.00	\$840.00	\$0.00
2403	Auti ni maeka	13,378.00	\$13,378.00	\$19,455.85	\$19,455.85	\$0.00
2410	Kawai/Kotiwei	4,800.00	\$4,800.00	\$2,950.00	\$2,950.00	\$0.00
2407	Mwaneaba	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2402	Office	2,000.00	\$2,000.00	\$3,063.60	\$3,063.60	\$0.00
2408	Rebwerebwe/Kaa	5,000.00	\$5,000.00	\$2,923.25	\$2,923.25	\$0.00
2408a	School trucks	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2409	Te booti	1,500.00	\$1,500.00	\$170.00	\$170.00	\$0.00
2700	Kabanemwane n te Karikirake					
2701	Amwarake/mooi ibukiia Irua	3,000.00	\$3,000.00	\$3,987.40	\$3,987.40	\$0.00
2715	Ana karikirake WIW iaon taitai ao	150.00	\$150.00	\$0.00	\$0.00	\$0.00
2702	Bwaan te kaa	10,000.00	\$10,000.00	\$7,870.20	\$7,870.20	\$0.00
2709	Katangomwane	20,000.00	\$20,000.00	\$46,245.00	\$46,245.00	\$0.00
2800	Karaii mwane					

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2804	Birimwane nakon KiLGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2806	Buoka ibukin school trucks	24,000.00	\$24,000.00	\$5,383.10	\$5,383.10	\$0.00
2801	Kaintabwi	25,093.00	\$25,093.00	\$20,749.42	\$20,749.42	\$0.00
2803	Onobwaian autin te Tautaeka	37,971.00	\$37,971.00	\$158,924.51	\$158,924.51	\$0.00
Below the Line						
	Adv - Anni	0.00		\$0.00	\$0.00	\$0.00
	Adv - Aroiti	0.00		\$0.00	\$0.00	\$0.00
	Adv - Atirere	0.00		\$0.00	\$0.00	\$0.00
	Adv - Baua	0.00		\$0.00	\$0.00	\$0.00
	Adv - Beniuakai	0.00		\$210.00	\$210.00	\$0.00
	Adv - Bwarii	0.00		\$0.00	\$0.00	\$0.00
	Adv - Bwato	0.00		\$0.00	\$0.00	\$0.00
	Adv - CPPL	0.00		\$300.00	\$300.00	\$0.00
	Adv - Ekeleta	0.00		\$0.00	\$0.00	\$0.00
	Adv - Food Day	0.00		\$200.00	\$200.00	\$0.00
	Adv - Ikauea	0.00		\$0.00	\$0.00	\$0.00
	Adv - Kanooa	0.00		\$0.00	\$0.00	\$0.00
	Adv - Kiranteata	0.00		\$0.00	\$0.00	\$0.00
	Adv - KPF loan	0.00		\$103.48	\$103.48	\$0.00
	Adv - Moanneita	0.00		\$0.00	\$0.00	\$0.00
	Adv - Noere	0.00		\$0.00	\$0.00	\$0.00
	Adv - OIRU	0.00		\$1,791.00	\$1,791.00	\$0.00
	Adv - Omire	0.00		\$124.80	\$124.80	\$0.00
	Adv - PIPA	0.00		\$80.00	\$80.00	\$0.00
	Adv - Rerebwan	0.00		\$0.00	\$0.00	\$0.00
	Adv - Road Project wages	0.00		\$343.35	\$343.35	\$0.00
	Adv - Staff	0.00		\$427.00	\$427.00	\$0.00
	Adv - Tekemau	0.00		\$0.00	\$0.00	\$0.00
	Adv - Timon	0.00		\$0.00	\$0.00	\$0.00
	Adv - Tiringava	0.00		\$0.00	\$0.00	\$0.00
	Adv - Tonganibeia	0.00		\$0.00	\$0.00	\$0.00
	Adv - Toromon	0.00		\$0.00	\$0.00	\$0.00
	Adv - Uanono	0.00		\$0.00	\$0.00	\$0.00
	Adv - VCO MCIC	0.00		\$2,772.30	\$2,772.30	\$0.00
	Adv - Waintau	0.00		\$210.00	\$210.00	\$0.00
	Adv -ABAB	0.00		\$1,640.00	\$1,640.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Abora	0.00		\$0.00	\$0.00	\$0.00
	Adv -AKMPS	0.00		\$0.00	\$0.00	\$0.00
	Adv -Allowance	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aloide	0.00		\$0.00	\$0.00	\$0.00
	Adv -Anderson	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aonibai	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aonteaba Onomwaru	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aramatang	0.00		\$0.00	\$0.00	\$0.00
	Adv -Atantaake	0.00		\$0.00	\$0.00	\$0.00
	Adv -Atiim	0.00		\$0.00	\$0.00	\$0.00
	Adv -Atinibeia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Aviation	0.00		\$1,304.70	\$1,304.70	\$0.00
	Adv -Bauro	0.00		\$601.70	\$601.70	\$0.00
	Adv -Berenike	0.00		\$0.00	\$0.00	\$0.00
	Adv -Biarongo	0.00		\$0.00	\$0.00	\$0.00
	Adv -Biita	0.00		\$0.00	\$0.00	\$0.00
	Adv -Bikaati	0.00		\$1,868.70	\$1,868.70	\$0.00
	Adv -BK Keuea	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Onomwaru North	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Onomwaru South	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Tabonuea	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Taubukinimeang	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Temwanokunuea	0.00		\$0.00	\$0.00	\$0.00
	Adv -BK Ukiangang	0.00		\$0.00	\$0.00	\$0.00
	Adv -BMB	0.00		\$496.30	\$496.30	\$0.00
	Adv -Boata	0.00		\$0.00	\$0.00	\$0.00
	Adv -Boatman	0.00		\$70.00	\$70.00	\$0.00
	Adv -Borau	0.00		\$108.20	\$108.20	\$0.00
	Adv -Botiaria ke Bosalind	0.00		\$91.72	\$91.72	\$0.00
	Adv -Bremem	0.00		\$118.00	\$118.00	\$0.00
	Adv -Bunaua	0.00		\$0.00	\$0.00	\$0.00
	Adv -Bura	0.00		\$0.00	\$0.00	\$0.00
	Adv -Buranibeia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Burantemwanoku	0.00		\$480.00	\$480.00	\$0.00
	Adv -Butaritari Clinic	0.00		\$190.90	\$190.90	\$0.00
	Adv -Butaritari Runga 2018	0.00		\$4,241.05	\$4,241.05	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Butaritari Shipping	0.00		\$0.00	\$0.00	\$0.00
	Adv -Bwatetebwa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Bwebwentekai	0.00		\$0.00	\$0.00	\$0.00
	Adv -C Maneaba	0.00		\$418.60	\$418.60	\$0.00
	Adv -Commerce	0.00		\$0.00	\$0.00	\$0.00
	Adv -Coral Ace	0.00		\$20,000.00	\$20,000.00	\$0.00
	Adv -Courtesy	0.00		\$0.00	\$0.00	\$0.00
	Adv -Covid 19	0.00		\$916.55	\$916.55	\$0.00
	Adv -DBK loan	0.00		\$1,812.62	\$1,812.62	\$0.00
	Adv -Ekeru	0.00		\$0.00	\$0.00	\$0.00
	Adv -Election	0.00		\$292.00	\$292.00	\$0.00
	Adv -Emimere	0.00		\$0.00	\$0.00	\$0.00
	Adv -Ereameang	0.00		\$0.00	\$0.00	\$0.00
	Adv -FA Tamuera	0.00		\$0.00	\$0.00	\$0.00
	Adv- Fisheries	0.00		\$120.00	\$120.00	\$0.00
	Adv -Fisheries	0.00		\$2,524.92	\$2,524.92	\$0.00
	Adv -Frank	0.00		\$20.20	\$20.20	\$0.00
	Adv -Grain	0.00		\$22,204.15	\$22,204.15	\$0.00
	Adv -Imaraiti	0.00		\$0.00	\$0.00	\$0.00
	Adv -InAdvendence	0.00		\$11,455.68	\$11,455.68	\$0.00
	Adv -InAdvendence 2019	0.00		\$450.86	\$450.86	\$0.00
	Adv -Incentive allowance	0.00		\$16,979.84	\$16,979.84	\$0.00
	Adv -Internet	0.00		\$155.50	\$155.50	\$0.00
	Adv -Ioane	0.00		\$0.00	\$0.00	\$0.00
	Adv -Ioanna	0.00		\$0.00	\$0.00	\$0.00
	Adv -IPO	0.00		\$380.00	\$380.00	\$0.00
	Adv -JARRWC	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kaboka	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kabuta	0.00		\$60.00	\$60.00	\$0.00
	Adv -Kaeke	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kaieata	0.00		\$18.50	\$18.50	\$0.00
	Adv -Karake	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kareke	0.00		\$0.00	\$0.00	\$0.00
	Adv- Kareke Benson (Mayor)	0.00		\$0.00	\$0.00	\$0.00
	Adv -Karekeata	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kataraiti	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Kauki Nangananga 74	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kauntira	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kautia	0.00		\$0.00	\$0.00	\$0.00
	Adv -KCDL	0.00		\$0.00	\$0.00	\$0.00
	Adv -Keakea	0.00		\$490.00	\$490.00	\$0.00
	Adv -KEIP	0.00		\$1,068.60	\$1,068.60	\$0.00
	Adv -Keuea	0.00		\$63.00	\$63.00	\$0.00
	Adv -Kiantongo	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kiataake /Kiakiantaake	0.00		\$1,359.60	\$1,359.60	\$0.00
	Adv -Kirata	0.00		\$7.20	\$7.20	\$0.00
	Adv -KKU	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kookia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Korere	0.00		\$586.00	\$586.00	\$0.00
	Adv -KPA,M/bike	0.00		\$0.00	\$0.00	\$0.00
	Adv -KUC Bikaati	0.00		\$0.00	\$0.00	\$0.00
	Adv -Kuma Maiaki	0.00		\$123.50	\$123.50	\$0.00
	Adv -Kuma Meang	0.00		\$123.50	\$123.50	\$0.00
	Adv -LDS Women	0.00		\$0.00	\$0.00	\$0.00
	Adv -Leave Grant	0.00		\$0.00	\$0.00	\$0.00
	Adv -LGD	0.00		\$240.00	\$240.00	\$0.00
	Adv -M/A	0.00		\$404.20	\$404.20	\$0.00
	Adv -Maint Unit 10	0.00		\$0.00	\$0.00	\$0.00
	Adv -Maintenance 2009	0.00		\$3,339.80	\$3,339.80	\$0.00
	Adv -MAPUT	0.00		\$184.00	\$184.00	\$0.00
	Adv -Marine Bright	0.00		\$3,000.00	\$3,000.00	\$0.00
	Adv -Mayor/Others	0.00		\$50.00	\$50.00	\$0.00
	Adv -MCIC VCO	0.00		\$490.60	\$490.60	\$0.00
	Adv -MIA Tour	0.00		\$670.00	\$670.00	\$0.00
	Adv -Miriam	0.00		\$0.00	\$0.00	\$0.00
	Adv -Motirake	0.00		\$0.00	\$0.00	\$0.00
	Adv -Motorbike	0.00		\$0.00	\$0.00	\$0.00
	Adv -Mweru	0.00		\$21.20	\$21.20	\$0.00
	Adv -Nakee	0.00		\$0.00	\$0.00	\$0.00
	Adv -Namonrua	0.00		\$1,314.74	\$1,314.74	\$0.00
	Adv -Nan Teibo Causeway	0.00		\$1,827.00	\$1,827.00	\$0.00
	Adv -Ngaua	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Nimtaake	0.00		\$0.00	\$0.00	\$0.00
	Adv -O.B	0.00		\$300.00	\$300.00	\$0.00
	Adv -Overtime	0.00		\$130.95	\$130.95	\$0.00
	Adv -Pre Workshop	0.00		\$0.00	\$0.00	\$0.00
	Adv -PS Kie	0.00		\$0.00	\$0.00	\$0.00
	Adv -R2R	0.00		\$80.00	\$80.00	\$0.00
	Adv -Raiaba	0.00		\$5.00	\$5.00	\$0.00
	Adv -Raimon	0.00		\$0.00	\$0.00	\$0.00
	Adv -Rakera	0.00		\$0.00	\$0.00	\$0.00
	Adv -Red Cross	0.00		\$0.00	\$0.00	\$0.00
	Adv -Reea	0.00		\$0.00	\$0.00	\$0.00
	Adv -Rerebwan	0.00		\$0.00	\$0.00	\$0.00
	Adv -Roota	0.00		\$0.00	\$0.00	\$0.00
	Adv -Ruka	0.00		\$0.00	\$0.00	\$0.00
	Adv -Runga 08	0.00		\$3,242.30	\$3,242.30	\$0.00
	Adv -Runga 2010	0.00		\$1,951.80	\$1,951.80	\$0.00
	Adv -Runga 2017	0.00		\$246.00	\$246.00	\$0.00
	Adv -Runga 2023	0.00		\$1,794.20	\$1,794.20	\$0.00
	Adv -Ruuta	0.00		\$0.00	\$0.00	\$0.00
	Adv -Shredder	0.00		\$356.50	\$356.50	\$0.00
	Adv -SM Team	0.00		\$60.00	\$60.00	\$0.00
	Adv -Solar	0.00		\$92.10	\$92.10	\$0.00
	Adv -Sr Amelia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Taake	0.00		\$414.00	\$414.00	\$0.00
	Adv -Tabwakea	0.00		\$0.00	\$0.00	\$0.00
	Adv -Taebi	0.00		\$122.50	\$122.50	\$0.00
	Adv -Taira	0.00		\$0.00	\$0.00	\$0.00
	Adv -Taiwan onibeki	0.00		\$92.00	\$92.00	\$0.00
	Adv -Takabo	0.00		\$0.00	\$0.00	\$0.00
	Adv- Takaniko	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tanimaiaki	0.00		\$47.00	\$47.00	\$0.00
	Adv -Taraua	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tarike	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tarooro	0.00		\$0.00	\$0.00	\$0.00
	Adv -Taubukinimeang	0.00		\$23.50	\$23.50	\$0.00
	Adv -Taukoriri	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Teabo	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teaioro	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teanginaba	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teangko	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tearawa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tearei	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tebibitara	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tebobora	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tebouateaina	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teeta	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teetere	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teingira	0.00		\$499.80	\$499.80	\$0.00
	Adv -Tekiera	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tekimwa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tekina	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tekinati truck	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teniti	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teretia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teribwa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Terionimwi	0.00		\$20.08	\$20.08	\$0.00
	Adv -Terooti	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tetewea	0.00		\$0.00	\$0.00	\$0.00
	Adv -Teueannaba	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tiannere	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tibau	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tibwaa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tikan	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tikarerei	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tikinee Pry sch	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tikuntaake	0.00		\$0.00	\$0.00	\$0.00
	Adv -Timwata	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tinana	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tinia	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tiringaua	0.00		\$20.00	\$20.00	\$0.00
	Adv -Titaa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tiwau	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Tokamaitarawa	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tokamarewe	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tokanimata	0.00		\$0.00	\$0.00	\$0.00
	Adv -Touaata	0.00		\$0.00	\$0.00	\$0.00
	Adv -Tour Group	0.00		\$0.00	\$0.00	\$0.00
	Adv -Training	0.00		\$30.00	\$30.00	\$0.00
	Adv -ISKL	0.00		\$150.00	\$150.00	\$0.00
	Adv -Tutaai	0.00		\$0.00	\$0.00	\$0.00
	Adv -Uanono	0.00		\$0.00	\$0.00	\$0.00
	Adv -Uearaoi	0.00		\$0.00	\$0.00	\$0.00
	Adv -Ueran	0.00		\$0.00	\$0.00	\$0.00
	Adv- Uere	0.00		\$315.00	\$315.00	\$0.00
	Adv -Uere	0.00		\$3,040.00	\$3,040.00	\$0.00
	Adv -Viane	0.00		\$10.25	\$10.25	\$0.00
	Adv -Xtobwa	0.00		\$94.20	\$94.20	\$0.00
	Adv -Youngmoon	0.00		\$45.56	\$45.56	\$0.00
	Adv-Alex	0.00		\$250.00	\$250.00	\$0.00
	Adv-Antekana	0.00		\$0.00	\$0.00	\$0.00
	Adv-Aonibai	0.00		\$4.51	\$4.51	\$0.00
	Adv-Arikitau	0.00		\$0.00	\$0.00	\$0.00
	Adv-ATHKL	0.00		\$56.20	\$56.20	\$0.00
	Adv-Atitai	0.00		\$5.00	\$5.00	\$0.00
	Adv-Aviation	0.00		\$4,246.21	\$4,246.21	\$0.00
	Adv-Beniami	0.00		\$60.00	\$60.00	\$0.00
	Adv-Biarongo	0.00		\$170.00	\$170.00	\$0.00
	Adv-Bikaati Onobwai	0.00		\$2,000.00	\$2,000.00	\$0.00
	Adv-Biritete	0.00		\$1,000.00	\$1,000.00	\$0.00
	Adv-BMB	0.00		\$730.00	\$730.00	\$0.00
	Adv-Boat Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bosco	0.00		\$100.00	\$100.00	\$0.00
	Adv-Buraun	0.00		\$202.00	\$202.00	\$0.00
	Adv-Buriatu	0.00		\$1,751.65	\$1,751.65	\$0.00
	Adv-Butaritari Shipping	0.00		\$58,923.90	\$58,923.90	\$0.00
	Adv-Bwanian	0.00		\$14.37	\$14.37	\$0.00
	Adv-Bwafoo	0.00		\$1,000.00	\$1,000.00	\$0.00
	Adv-Bwebwenima	0.00		\$310.00	\$310.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Commerce	0.00		\$4,407.90	\$4,407.90	\$0.00
	Adv-Council Staff	0.00		\$1,671.00	\$1,671.00	\$0.00
	Adv-Councilors	0.00		\$160.00	\$160.00	\$0.00
	Adv-Disaster	0.00		\$3,090.85	\$3,090.85	\$0.00
	Adv-ECD	0.00		\$0.00	\$0.00	\$0.00
	Adv-Education	0.00		\$12,909.61	\$12,909.61	\$0.00
	Adv-Election	0.00		\$3,745.40	\$3,745.40	\$0.00
	Adv-Fish Center	0.00		\$892.92	\$892.92	\$0.00
	Adv-Gold Rock	0.00		\$105.00	\$105.00	\$0.00
	Adv-Health	0.00		\$216.00	\$216.00	\$0.00
	Adv-High Court	0.00		\$490.00	\$490.00	\$0.00
	Adv-Ice Plant	0.00		\$1,032.62	\$1,032.62	\$0.00
	Adv-Incentive Allowances	0.00		\$0.00	\$0.00	\$0.00
	Adv-loane	0.00		\$350.00	\$350.00	\$0.00
	Adv-ISS	0.00		\$136.00	\$136.00	\$0.00
	Adv-Kabuali	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kaeka	0.00		\$205.00	\$205.00	\$0.00
	Adv-Kameete	0.00		\$60.00	\$60.00	\$0.00
	Adv-Kamoriki	0.00		\$276.33	\$276.33	\$0.00
	Adv-Kaubure	0.00		\$520.00	\$520.00	\$0.00
	Adv-KHFA	0.00		\$1,268.30	\$1,268.30	\$0.00
	Adv-Kiakiaataake	0.00		\$50.00	\$50.00	\$0.00
	Adv-Kianibwaro	0.00		\$185.00	\$185.00	\$0.00
	Adv-King's wharf	0.00		\$496.75	\$496.75	\$0.00
	Adv-KIRI-EU	0.00		\$1,100.00	\$1,100.00	\$0.00
	Adv-KIRIWATSAN	0.00		\$302.50	\$302.50	\$0.00
	Adv-Kookia	0.00		\$200.00	\$200.00	\$0.00
	Adv-Living Quarters	0.00		\$11,413.27	\$11,413.27	\$0.00
	Adv-Maintenance	0.00		\$4,697.85	\$4,697.85	\$0.00
	Adv-Malie	0.00		\$300.00	\$300.00	\$0.00
	Adv-Maneaba Labour	0.00		\$1,269.20	\$1,269.20	\$0.00
	Adv-Mareta	0.00		\$300.00	\$300.00	\$0.00
	Adv-Materiki	0.00		\$2,060.00	\$2,060.00	\$0.00
	Adv-MCIC	0.00		\$200.00	\$200.00	\$0.00
	Adv-Melise Fialala	0.00		\$100.00	\$100.00	\$0.00
	Adv-MEYS	0.00		\$155.00	\$155.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-MHMS	0.00		\$310.00	\$310.00	\$0.00
	Adv-MIA	0.00		\$348.00	\$348.00	\$0.00
	Adv-Ministrial Tour	0.00		\$3,080.00	\$3,080.00	\$0.00
	Adv-MISE	0.00		\$1,279.20	\$1,279.20	\$0.00
	Adv-MOE	0.00		\$3,241.85	\$3,241.85	\$0.00
	Adv-MOE Bobou	0.00		\$11,181.50	\$11,181.50	\$0.00
	Adv-MOH	0.00		\$0.00	\$0.00	\$0.00
	Adv-Motirake	0.00		\$5.00	\$5.00	\$0.00
	Adv-Nakee	0.00		\$60.00	\$60.00	\$0.00
	Adv-Neitu	0.00		\$50.00	\$50.00	\$0.00
	Adv-OB	0.00		\$1,551.65	\$1,551.65	\$0.00
	Adv-Ocean Link	0.00		\$1,300.77	\$1,300.77	\$0.00
	Adv-Police	0.00		\$94.40	\$94.40	\$0.00
	Adv-Postal	0.00		\$17.60	\$17.60	\$0.00
	Adv-Pre- School Pro	0.00		\$189.65	\$189.65	\$0.00
	Adv-Raiaba	0.00		\$145.00	\$145.00	\$0.00
	Adv-Road project	0.00		\$266.00	\$266.00	\$0.00
	Adv-RSC-MLHR	0.00		\$72.00	\$72.00	\$0.00
	Adv-Ruuta	0.00		\$284.20	\$284.20	\$0.00
	Adv-Social Committee	0.00		\$102.00	\$102.00	\$0.00
	Adv-St Aukitino	0.00		\$0.00	\$0.00	\$0.00
	Adv-St Leo	0.00		\$0.00	\$0.00	\$0.00
	Adv-Staff	0.00		\$943.74	\$943.74	\$0.00
	Adv-Taan Moti	0.00		\$490.00	\$490.00	\$0.00
	Adv-Taiaki	0.00		\$70.00	\$70.00	\$0.00
	Adv-Taioni	0.00		\$62.00	\$62.00	\$0.00
	Adv-Taiwa Onibeeki	0.00		\$33,814.90	\$33,814.90	\$0.00
	Adv-Taiwan	0.00		\$422.00	\$422.00	\$0.00
	Adv-Takaio	0.00		\$5.00	\$5.00	\$0.00
	Adv-Teaoti	0.00		\$54.00	\$54.00	\$0.00
	Adv-Tebenea	0.00		\$200.00	\$200.00	\$0.00
	Adv-Tebwebwe	0.00		\$50.00	\$50.00	\$0.00
	Adv-Teike	0.00		\$50.00	\$50.00	\$0.00
	Adv-Tekautu	0.00		\$77.00	\$77.00	\$0.00
	Adv-Tekina	0.00		\$50.00	\$50.00	\$0.00
	Adv-Tekinati	0.00		\$2,388.00	\$2,388.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Tematang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tererei	0.00		\$150.00	\$150.00	\$0.00
	Adv-Teribwa	0.00		\$130.00	\$130.00	\$0.00
	Adv-Terooti	0.00		\$5.00	\$5.00	\$0.00
	Adv-Teueannaba	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tiibi Kauntira	0.00		\$70.00	\$70.00	\$0.00
	Adv-Tiita	0.00		\$44.00	\$44.00	\$0.00
	Adv-Timau	0.00		\$100.00	\$100.00	\$0.00
	Adv-Timon	0.00		\$461.00	\$461.00	\$0.00
	Adv-Tioromwa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tokantetaake	0.00		\$50.00	\$50.00	\$0.00
	Adv-TSKL	0.00		\$51.37	\$51.37	\$0.00
	Adv-Uakeia	0.00		\$108.80	\$108.80	\$0.00
	Adv-Ukenio	0.00		\$0.00	\$0.00	\$0.00
	Adv-Water day	0.00		\$1,304.30	\$1,304.30	\$0.00
	Adv-Works	0.00		\$402.55	\$402.55	\$0.00
	Dep - Materiki	0.00		-\$560.00	\$0.00	\$560.00
	Dep - PIPA	0.00		-\$5,283.25	\$0.00	\$5,283.25
	Dep - SOAK	0.00		-\$35.00	\$0.00	\$35.00
	Dep - Tebwabwatinikaue	0.00		-\$20.00	\$0.00	\$20.00
	Dep -AGVs	0.00		-\$201.00	\$0.00	\$201.00
	Dep -AKA	0.00		-\$496.85	\$0.00	\$496.85
	Dep -Anniverssary BIC	0.00		-\$200.00	\$0.00	\$200.00
	Dep -Atinibwan Iesu	0.00		-\$524.80	\$0.00	\$524.80
	Dep -Bati	0.00		-\$0.04	\$0.00	\$0.04
	Dep -Beiateuea	0.00		-\$280.00	\$0.00	\$280.00
	Dep -BIFA	0.00		-\$64.00	\$0.00	\$64.00
	Dep -Bingo	0.00		-\$3,665.00	\$0.00	\$3,665.00
	Dep -Boraei	0.00		-\$108.20	\$0.00	\$108.20
	Dep -Bosco	0.00		-\$1,868.70	\$0.00	\$1,868.70
	Dep -Buriatu	0.00		-\$240.00	\$0.00	\$240.00
	Dep -Butaritari Runga 2019	0.00		-\$5,540.00	\$0.00	\$5,540.00
	Dep -Bwabera	0.00		-\$185.65	\$0.00	\$185.65
	Dep -Bwanian	0.00		-\$114.04	\$0.00	\$114.04
	Dep -Bwebweniman	0.00		-\$24.05	\$0.00	\$24.05
	Dep -Bwebwetaake	0.00		-\$300.00	\$0.00	\$300.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep -Casual labour	0.00		-\$23.44	\$0.00	\$23.44
	Dep -CCF	0.00		-\$268.00	\$0.00	\$268.00
	Dep -Chainsaw	0.00		-\$260.20	\$0.00	\$260.20
	Dep -Christopher	0.00		-\$43.10	\$0.00	\$43.10
	Dep -Clinic	0.00		-\$190.90	\$0.00	\$190.90
	Dep -Council Staff	0.00		-\$17,113.00	\$0.00	\$17,113.00
	Dep -Councillor's Allowance	0.00		-\$260.00	\$0.00	\$260.00
	Dep -Deposit Ka-49	0.00		-\$17,645.64	\$0.00	\$17,645.64
	Dep -Deposit KPF loan	0.00		-\$510.54	\$0.00	\$510.54
	Dep -Disaster Fund	0.00		-\$863.65	\$0.00	\$863.65
	Dep -Discoverer	0.00		-\$700.18	\$0.00	\$700.18
	Dep -Easy Way	0.00		-\$216.00	\$0.00	\$216.00
	Dep -Electrician	0.00		-\$20.00	\$0.00	\$20.00
	Dep -Frank/Others	0.00		-\$45.00	\$0.00	\$45.00
	Dep -Furniture	0.00		-\$180.00	\$0.00	\$180.00
	Dep -Hardware	0.00		-\$19,922.82	\$0.00	\$19,922.82
	Dep -Health	0.00		-\$6,110.15	\$0.00	\$6,110.15
	Dep -Hotel	0.00		-\$140.00	\$0.00	\$140.00
	Dep -Ice Plant	0.00		-\$14,586.21	\$0.00	\$14,586.21
	Dep -IEC	0.00		-\$100.00	\$0.00	\$100.00
	Dep -Independence 2012	0.00		-\$576.20	\$0.00	\$576.20
	Dep -Iutirii	0.00		-\$1.70	\$0.00	\$1.70
	Dep -IYA	0.00		-\$146.35	\$0.00	\$146.35
	Dep -K/Mwane	0.00		-\$136.50	\$0.00	\$136.50
	Dep -Kaibwabwa	0.00		-\$10.00	\$0.00	\$10.00
	Dep -Kaki	0.00		-\$112.00	\$0.00	\$112.00
	Dep -Kakiata	0.00		-\$83.95	\$0.00	\$83.95
	Dep -Kamkamka	0.00		-\$25.00	\$0.00	\$25.00
	Dep -Kanod/ kanoua	0.00		-\$72.00	\$0.00	\$72.00
	Dep -Karakaua	0.00		-\$20.00	\$0.00	\$20.00
	Dep -Kauae	0.00		-\$100.00	\$0.00	\$100.00
	Dep -KFHA	0.00		-\$555.85	\$0.00	\$555.85
	Dep -Kiaieta	0.00		-\$33.35	\$0.00	\$33.35
	Dep -Kianibwaro	0.00		-\$250.00	\$0.00	\$250.00
	Dep -Kinarerei	0.00		-\$2.85	\$0.00	\$2.85
	Dep -Kirda	0.00		-\$2.00	\$0.00	\$2.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep -Kiritā	0.00		-\$7.20	\$0.00	\$7.20
	Dep -Kontario	0.00		-\$200.00	\$0.00	\$200.00
	Dep -Kuma	0.00		-\$200.00	\$0.00	\$200.00
	Dep -Late staff 2017	0.00		-\$159.82	\$0.00	\$159.82
	Dep -LC Crews	0.00		-\$60.00	\$0.00	\$60.00
	Dep -Loan Repay	0.00		-\$54.00	\$0.00	\$54.00
	Dep -Maeata	0.00		-\$20.00	\$0.00	\$20.00
	Dep -Manutake	0.00		-\$50.00	\$0.00	\$50.00
	Dep -Marieta	0.00		-\$50.00	\$0.00	\$50.00
	Dep -Maunana	0.00		-\$30.00	\$0.00	\$30.00
	Dep -Mayor	0.00		-\$200.00	\$0.00	\$200.00
	Dep -MISA	0.00		-\$1,515.15	\$0.00	\$1,515.15
	Dep -MISE	0.00		-\$54.00	\$0.00	\$54.00
	Dep -MOE	0.00		-\$8,501.90	\$0.00	\$8,501.90
	Dep -Motorman	0.00		-\$80.00	\$0.00	\$80.00
	Dep -Mousile	0.00		-\$57.02	\$0.00	\$57.02
	Dep -Ms Bresman	0.00		-\$540.00	\$0.00	\$540.00
	Dep -MTM	0.00		-\$650.00	\$0.00	\$650.00
	Dep -MTM Transport	0.00		-\$800.00	\$0.00	\$800.00
	Dep -Nagkona	0.00		-\$150.00	\$0.00	\$150.00
	Dep -Nakauti	0.00		-\$65.00	\$0.00	\$65.00
	Dep -Ngareimoa	0.00		-\$0.85	\$0.00	\$0.85
	Dep -Nouo	0.00		-\$256.40	\$0.00	\$256.40
	Dep -Ocean Link	0.00		-\$5,651.60	\$0.00	\$5,651.60
	Dep -Parish	0.00		-\$100.00	\$0.00	\$100.00
	Dep -Phonecard	0.00		-\$1,855.50	\$0.00	\$1,855.50
	Dep -Police	0.00		-\$48.20	\$0.00	\$48.20
	Dep -Pre- school Teachers Salary	0.00		-\$9,349.03	\$0.00	\$9,349.03
	Dep -Punjas	0.00		-\$60.00	\$0.00	\$60.00
	Dep -Radio Operator	0.00		-\$35.00	\$0.00	\$35.00
	Dep -Road Rehabilitation	0.00		-\$17.89	\$0.00	\$17.89
	Dep -Romeri	0.00		-\$77.95	\$0.00	\$77.95
	Dep -Rosary	0.00		-\$50.00	\$0.00	\$50.00
	Dep -S.Wick	0.00		-\$45.00	\$0.00	\$45.00
	Dep -Sawmill	0.00		-\$80.00	\$0.00	\$80.00
	Dep -Social Affairs	0.00		-\$102.00	\$0.00	\$102.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep -Social Committee	0.00		-\$219.93	\$0.00	\$219.93
	Dep -Staff Late hours	0.00		-\$45.69	\$0.00	\$45.69
	Dep -Surplus cash	0.00		-\$6,149.19	\$0.00	\$6,149.19
	Dep -Teachers day	0.00		-\$6.70	\$0.00	\$6.70
	Dep -Tearoua	0.00		-\$30.20	\$0.00	\$30.20
	Dep -Tebon	0.00		-\$58.80	\$0.00	\$58.80
	Dep -Teike	0.00		-\$50.00	\$0.00	\$50.00
	Dep -Tekinati Ship	0.00		-\$37,856.40	\$0.00	\$37,856.40
	Dep -Temwanokunuea	0.00		-\$26.10	\$0.00	\$26.10
	Dep -Tetika	0.00		-\$210.00	\$0.00	\$210.00
	Dep -Tikonna CS	0.00		-\$526.00	\$0.00	\$526.00
	Dep -Timon	0.00		-\$42.55	\$0.00	\$42.55
	Dep -Toarerei	0.00		-\$90.00	\$0.00	\$90.00
	Dep -Toilet	0.00		-\$495.38	\$0.00	\$495.38
	Dep -Tokantetaake	0.00		-\$32.20	\$0.00	\$32.20
	Dep -Touakal	0.00		-\$1.55	\$0.00	\$1.55
	Dep -Tour Guide	0.00		-\$20.00	\$0.00	\$20.00
	Dep -Tournament	0.00		-\$914.00	\$0.00	\$914.00
	Dep -Trade Project	0.00		-\$274.90	\$0.00	\$274.90
	Dep -TTM	0.00		-\$3,991.40	\$0.00	\$3,991.40
	Dep -Uaraoia	0.00		-\$60.00	\$0.00	\$60.00
	Dep -Unimwane	0.00		-\$5,210.25	\$0.00	\$5,210.25
	Dep -Unsigned claimed	0.00		-\$461.55	\$0.00	\$461.55
	Dep -Unsigned net wgs Bwatete	0.00		-\$19.60	\$0.00	\$19.60
	Dep -Unsigned net wgs Kianibwa	0.00		-\$23.34	\$0.00	\$23.34
	Dep -Unsigned net wgs Timon	0.00		-\$30.74	\$0.00	\$30.74
	Dep -Waa-n-Oo	0.00		-\$15,256.00	\$0.00	\$15,256.00
	Dep -WIW	0.00		-\$11.70	\$0.00	\$11.70
	Dep -Youth	0.00		-\$400.00	\$0.00	\$400.00
	Dep -Aoniba	0.00		-\$60.99	\$0.00	\$60.99
	Dep -Beniamina	0.00		-\$245.00	\$0.00	\$245.00
	Dep -Birimwane(Pre Sch Teachers	0.00		-\$860.20	\$0.00	\$860.20
	Dep -Borau	0.00		-\$50.00	\$0.00	\$50.00
	Dep -Buanga	0.00		-\$150.00	\$0.00	\$150.00
	Dep -Buariki	0.00		-\$175.00	\$0.00	\$175.00
	Dep -Butami	0.00		-\$184.00	\$0.00	\$184.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Butaritari Airfield	0.00		-\$273.25	\$0.00	\$273.25
	Dep-Bwatetebwa	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Etuefe	0.00		-\$5.00	\$0.00	\$5.00
	Dep-IEC Living quarters	0.00		-\$7,159.35	\$0.00	\$7,159.35
	Dep-Imarati	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Inatio	0.00		-\$16.00	\$0.00	\$16.00
	Dep-IPO	0.00		-\$480.00	\$0.00	\$480.00
	Dep-Kaboka	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Kaeke	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Kanuete	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Karekeata	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Kautu	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Kirata	0.00		-\$16.00	\$0.00	\$16.00
	Dep-Kirera Nabaura	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Korere	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Merii	0.00		-\$27.00	\$0.00	\$27.00
	Dep-Mosile	0.00		-\$95.00	\$0.00	\$95.00
	Dep-Nawaka	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Ngareimoa	0.00		-\$130.00	\$0.00	\$130.00
	Dep-Nimtaake	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Paki	0.00		-\$110.00	\$0.00	\$110.00
	Dep-Roota	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Rosary	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Rotati	0.00		-\$260.00	\$0.00	\$260.00
	Dep-Routa	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Small Grants	0.00		-\$654.00	\$0.00	\$654.00
	Dep-Tarangotu	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Tarika	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Tebanea	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Tebeebe	0.00		-\$55.00	\$0.00	\$55.00
	Dep-Tebibitara	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Teira	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Teitu	0.00		-\$82.07	\$0.00	\$82.07
	Dep-Teniti	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Tewi	0.00		-\$150.00	\$0.00	\$150.00
	Dep-Tiikan	0.00		-\$50.00	\$0.00	\$50.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Toomau	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Touarerei	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Tuu	0.00		-\$23.34	\$0.00	\$23.34
	Dep-Unaia	0.00		-\$200.00	\$0.00	\$200.00
	Imp - Alexander	0.00		\$2,875.00	\$2,875.00	\$0.00
	Imp - Aoniba	0.00		\$500.00	\$500.00	\$0.00
	Imp - Aratin	0.00		\$300.00	\$300.00	\$0.00
	Imp - ASWO	0.00		\$0.00	\$0.00	\$0.00
	Imp - Ataake	0.00		\$13,630.00	\$13,630.00	\$0.00
	Imp - Banian	0.00		\$3,104.00	\$3,104.00	\$0.00
	Imp - Bauro	0.00		\$651.90	\$651.90	\$0.00
	Imp - Beiateuea	0.00		\$400.00	\$400.00	\$0.00
	Imp - Bereka.T	0.00		-\$1.60	\$0.00	\$1.60
	Imp - Bosco	0.00		-\$2.00	\$0.00	\$2.00
	Imp - Bouataake	0.00		\$1,795.00	\$1,795.00	\$0.00
	Imp - Burangke	0.00		-\$306.60	\$0.00	\$306.60
	Imp - Etita	0.00		\$750.00	\$750.00	\$0.00
	Imp - Frank	0.00		\$2,140.00	\$2,140.00	\$0.00
	Imp - Ioakim	0.00		-\$350.52	\$0.00	\$350.52
	Imp - Ioane	0.00		\$300.25	\$300.25	\$0.00
	Imp - Itinteang Korere	0.00		\$13,000.00	\$13,000.00	\$0.00
	Imp - Kalihaso	0.00		\$1,294.00	\$1,294.00	\$0.00
	Imp - Kamoriki	0.00		\$4,609.80	\$4,609.80	\$0.00
	Imp - Kareke Benson	0.00		\$5,505.65	\$5,505.65	\$0.00
	Imp - Katalaina	0.00		-\$850.00	\$0.00	\$850.00
	Imp - Katokauea	0.00		\$205.00	\$205.00	\$0.00
	Imp - Kautu	0.00		\$100.00	\$100.00	\$0.00
	Imp - Keakea	0.00		\$55.00	\$55.00	\$0.00
	Imp - Kiritione	0.00		\$1,795.00	\$1,795.00	\$0.00
	Imp - Kouramwaere	0.00		\$90.00	\$90.00	\$0.00
	Imp - Marion	0.00		\$474.80	\$474.80	\$0.00
	Imp - Materiki	0.00		-\$1,500.00	\$0.00	\$1,500.00
	Imp - Mayor	0.00		\$6,700.00	\$6,700.00	\$0.00
	Imp - Mere Temaia (MIA)	0.00		\$4,967.00	\$4,967.00	\$0.00
	Imp - Miire K	0.00		\$1,130.80	\$1,130.80	\$0.00
	Imp - Mikaere	0.00		\$434.00	\$434.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp - Nicare Company	0.00		\$3,993.70	\$3,993.70	\$0.00
	Imp - Oroiti	0.00		\$150.00	\$150.00	\$0.00
	Imp - Pauline	0.00		\$200.00	\$200.00	\$0.00
	Imp - Rereieta	0.00		\$0.00	\$0.00	\$0.00
	Imp - Rooti	0.00		\$100.00	\$100.00	\$0.00
	Imp - Ruti	0.00		-\$924.70	\$0.00	\$924.70
	Imp - Starrose	0.00		\$4,500.00	\$4,500.00	\$0.00
	Imp - Taam	0.00		\$640.00	\$640.00	\$0.00
	Imp - Tabaa	0.00		-\$346.50	\$0.00	\$346.50
	Imp - Tabera	0.00		\$1,507.20	\$1,507.20	\$0.00
	Imp - Tabuariki	0.00		\$450.30	\$450.30	\$0.00
	Imp - Takenimakin	0.00		\$150.00	\$150.00	\$0.00
	Imp - Tanana	0.00		\$0.00	\$0.00	\$0.00
	Imp - Teang	0.00		\$150.00	\$150.00	\$0.00
	Imp - Tearawa	0.00		\$1,202.80	\$1,202.80	\$0.00
	Imp - Tebobora (Clerk)	0.00		\$40,947.30	\$40,947.30	\$0.00
	Imp - Tebutonga	0.00		\$67.00	\$67.00	\$0.00
	Imp - Teitu	0.00		\$230.00	\$230.00	\$0.00
	Imp - Tererei	0.00		\$6,805.85	\$6,805.85	\$0.00
	Imp - Terooti	0.00		\$892.87	\$892.87	\$0.00
	Imp - Terunga	0.00		\$40.00	\$40.00	\$0.00
	Imp - Tiaabo	0.00		\$150.00	\$150.00	\$0.00
	Imp - Tibau	0.00		\$150.00	\$150.00	\$0.00
	Imp - Tio	0.00		\$0.00	\$0.00	\$0.00
	Imp - Toakai	0.00		-\$32.25	\$0.00	\$32.25
	Imp - Toarerei	0.00		\$260.00	\$260.00	\$0.00
	Imp - Toka	0.00		\$200.00	\$200.00	\$0.00
	Imp - Tooma	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp - Uaraoia	0.00		\$200.00	\$200.00	\$0.00
	Imp - Uenteraoi	0.00		\$121.00	\$121.00	\$0.00
	Imp - Baua	0.00		\$250.00	\$250.00	\$0.00
	Imp - Buraun	0.00		\$402.00	\$402.00	\$0.00
	Imp - Takaa	0.00		\$800.00	\$800.00	\$0.00
	Imp - Teewaa	0.00		\$0.00	\$0.00	\$0.00
	Imp - Terionimwi	0.00		\$0.00	\$0.00	\$0.00
	Imp - Teruko	0.00		\$500.00	\$500.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Buanga E	0.00		\$200.00	\$200.00	\$0.00
	Loan-Council Hardware	0.00		\$6,000.00	\$6,000.00	\$0.00
	Loan-Tewi	0.00		\$150.00	\$150.00	\$0.00
	Loan-Unaia	0.00		\$200.00	\$200.00	\$0.00
	Loss-Bank	0.00		-\$6,500.00	\$0.00	\$6,500.00
	Loss-Cash	0.00		-\$0.33	\$0.00	\$0.33
	Loss-Clerk Tebobora T	0.00		\$1,858.44	\$1,858.44	\$0.00
	Loss-Ekena	0.00		\$0.90	\$0.90	\$0.00
	Loss-Ekeuea	0.00		\$1,644.64	\$1,644.64	\$0.00
	Loss-Ienraoi	0.00		\$775.50	\$775.50	\$0.00
	Loss-Itinteang Korere	0.00		\$9,049.40	\$9,049.40	\$0.00
	Loss-Kautu Atanimakin	0.00		\$46.50	\$46.50	\$0.00
	Loss-Meere	0.00		\$990.65	\$990.65	\$0.00
	Loss-Merii Buree	0.00		\$686.10	\$686.10	\$0.00
	Loss-Mire	0.00		\$913.80	\$913.80	\$0.00
	Loss-Nakee	0.00		\$19.96	\$19.96	\$0.00
	Loss-Tabera	0.00		\$882.12	\$882.12	\$0.00
	Loss-Teangiraoi	0.00		\$2,254.37	\$2,254.37	\$0.00
	Loss-Tebon	0.00		\$20,261.85	\$20,261.85	\$0.00
	Loss-Tererei	0.00		\$58.28	\$58.28	\$0.00
	Loss-Terooti	0.00		\$9,007.10	\$9,007.10	\$0.00
	Loss-Tokoia	0.00		\$64.20	\$64.20	\$0.00
	Loss-Toomau	0.00		-\$6.00	\$0.00	\$6.00
	Loss-Tutaima	0.00		-\$2,836.54	\$0.00	\$2,836.54
	Closing Cash				4510.50	0.00
	Closing Bank				13065.13	0.00
Grand Total					1,004,274.15	1,004,274.15

Prepared by : LGD Internal Audit



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



Note#	Account	Bot_Code	Amount \$	Total \$
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1 Bank of Kiribati (ANZ)

Pbook 67209 - 35	1,732.94
Pbook 284277 - 30	52.41
Pbook 265662 - 31	0.24
Pbook 265762 - 30	0.19
Pbook IBD 28646 - 32	7,092.07
Bank 286454	4,187.28

13,065.13

Note#	Account	BTL Accounts	Amount \$	Total \$
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2 Account Receivable

Adv - Anni	\$0.00
Adv - Aroiti	\$0.00
Adv - Atirere	\$0.00
Adv - Baua	\$0.00
Adv - Beniuakai	\$210.00
Adv - Bwarii	\$0.00
Adv - Bwato	\$0.00
Adv - CPPL	\$300.00
Adv - Ekeieta	\$0.00
Adv - Food Day	\$200.00
Adv - Ikauea	\$0.00
Adv - Kanood	\$0.00
Adv - Kiranteata	\$0.00
Adv - KPF loan	\$103.48
Adv - Moanneita	\$0.00
Adv - Noere	\$0.00
Adv - OIRU	\$1,791.00
Adv - Omire	\$124.80
Adv - PIPA	\$80.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv - Rerebwan	\$0.00	
		Adv - Road Project wages	\$343.35	
		Adv - Staff	\$427.00	
		Adv - Tekemau	\$0.00	
		Adv - Timon	\$0.00	
		Adv - Tiringaua	\$0.00	
		Adv - Tonganibeia	\$0.00	
		Adv - Toromon	\$0.00	
		Adv - Uanono	\$0.00	
		Adv - VCO MCIC	\$2,772.30	
		Adv - Waintau	\$210.00	
		Adv -ABAB	\$1,640.00	
		Adv -Abora	\$0.00	
		Adv -AKMPS	\$0.00	
		Adv -Allowance	\$0.00	
		Adv -Aloide	\$0.00	
		Adv -Anderson	\$0.00	
		Adv -Aonibai	\$0.00	
		Adv -Aonteaba Onomwaru	\$0.00	
		Adv -Aramatang	\$0.00	
		Adv -Atantaake	\$0.00	
		Adv -Atiim	\$0.00	
		Adv -Atinibeia	\$0.00	
		Adv -Aviation	\$1,304.70	
		Adv -Bauro	\$601.70	
		Adv -Berenike	\$0.00	
		Adv -Biarongo	\$0.00	
		Adv- Biita	\$0.00	
		Adv -Bikaati	\$1,868.70	
		Adv -BK Keuea	\$0.00	
		Adv -BK Onomwaru North	\$0.00	
		Adv -BK Onomwaru South	\$0.00	
		Adv -BK Tabonuea	\$0.00	
		Adv -BK Taubukinimeang	\$0.00	
		Adv -BK Temwanokunuea	\$0.00	
		Adv -BK Ukiangang	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -BMB	\$496.30	
		Adv -Boata	\$0.00	
		Adv -Boatman	\$70.00	
		Adv -Borau	\$108.20	
		Adv -Botiaria ke Bosalind	\$91.72	
		Adv -Bremem	\$118.00	
		Adv -Bunaua	\$0.00	
		Adv -Bura	\$0.00	
		Adv -Buranibeia	\$0.00	
		Adv -Burantemwanoku	\$480.00	
		Adv -Butaritari Clinic	\$190.90	
		Adv -Butaritari Runga 2018	\$4,241.05	
		Adv -Butaritari Shipping	\$0.00	
		Adv -Bwatetebwa	\$0.00	
		Adv -Bwebwentekai	\$0.00	
		Adv -C Maneaba	\$418.60	
		Adv -Commerce	\$0.00	
		Adv -Coral Ace	\$20,000.00	
		Adv -Courtesy	\$0.00	
		Adv -Covid 19	\$916.55	
		Adv -DBK loan	\$1,812.62	
		Adv -Ekeru	\$0.00	
		Adv -Election	\$292.00	
		Adv -Emimere	\$0.00	
		Adv -Ereameang	\$0.00	
		Adv -FA Tamuera	\$0.00	
		Adv- Fisheries	\$120.00	
		Adv -Fisheries	\$2,524.92	
		Adv -Frank	\$20.20	
		Adv -Grain	\$22,204.15	
		Adv -Imaraiti	\$0.00	
		Adv -InAdvendence	\$11,455.68	
		Adv -InAdvendence 2019	\$450.86	
		Adv -Incentive allowance	\$16,979.84	
		Adv -Internet	\$155.50	
		Adv -loane	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -Ioanna	\$0.00	
		Adv -IPO	\$380.00	
		Adv -JARRWC	\$0.00	
		Adv -Kaboka	\$0.00	
		Adv -Kabuta	\$60.00	
		Adv -Kaeke	\$0.00	
		Adv -Kaieata	\$18.50	
		Adv -Karake	\$0.00	
		Adv -Kareke	\$0.00	
		Adv- Kareke Benson (Mayor)	\$0.00	
		Adv -Karekeata	\$0.00	
		Adv -Kataraiti	\$0.00	
		Adv -Kauki Nangananga 74	\$0.00	
		Adv -Kauntira	\$0.00	
		Adv -Kautia	\$0.00	
		Adv -KCDL	\$0.00	
		Adv -Keakea	\$490.00	
		Adv -KEIP	\$1,068.60	
		Adv -Keuea	\$63.00	
		Adv -Kiantongo	\$0.00	
		Adv -Kiataake /Kiakiantaake	\$1,359.60	
		Adv -Kirata	\$7.20	
		Adv -KKU	\$0.00	
		Adv -Kookia	\$0.00	
		Adv -Korere	\$586.00	
		Adv -KPA,M/bike	\$0.00	
		Adv -KUC Bikaati	\$0.00	
		Adv -Kuma Maiaki	\$123.50	
		Adv -Kuma Meang	\$123.50	
		Adv -LDS Women	\$0.00	
		Adv -Leave Grant	\$0.00	
		Adv -LGD	\$240.00	
		Adv -M/A	\$404.20	
		Adv -Maint Unit 10	\$0.00	
		Adv -Maintenance 2009	\$3,339.80	
		Adv -MAPUT	\$184.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -Marine Bright	\$3,000.00	
		Adv -Mayor/Others	\$50.00	
		Adv -MCIC VCO	\$490.60	
		Adv -MIA Tour	\$670.00	
		Adv -Miriam	\$0.00	
		Adv -Motirake	\$0.00	
		Adv -Motorbike	\$0.00	
		Adv -Mweru	\$21.20	
		Adv -Nakee	\$0.00	
		Adv -Namonrua	\$1,314.74	
		Adv -Nan Teibo Causeway	\$1,827.00	
		Adv -Ngaua	\$0.00	
		Adv -Nimtaake	\$0.00	
		Adv -O.B	\$300.00	
		Adv -Overtime	\$130.95	
		Adv -Pre Workshop	\$0.00	
		Adv -PS Kie	\$0.00	
		Adv -R2R	\$80.00	
		Adv -Raiaba	\$5.00	
		Adv -Raimon	\$0.00	
		Adv -Rakera	\$0.00	
		Adv -Red Cross	\$0.00	
		Adv -Reea	\$0.00	
		Adv -Rerebwan	\$0.00	
		Adv -Roota	\$0.00	
		Adv -Ruka	\$0.00	
		Adv -Runga 08	\$3,242.30	
		Adv -Runga 2010	\$1,951.80	
		Adv -Runga 2017	\$246.00	
		Adv -Runga 2023	\$1,794.20	
		Adv -Ruuta	\$0.00	
		Adv -Shredder	\$356.50	
		Adv -SM Team	\$60.00	
		Adv -Solar	\$92.10	
		Adv -Sr Amelia	\$0.00	
		Adv -Taake	\$414.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -Tabwakea	\$0.00	
		Adv -Taebi	\$122.50	
		Adv -Taira	\$0.00	
		Adv -Taiwan onibeki	\$92.00	
		Adv -Takabo	\$0.00	
		Adv- Takaniko	\$0.00	
		Adv -Tanimaiaki	\$47.00	
		Adv -Taraua	\$0.00	
		Adv -Tarike	\$0.00	
		Adv -Taroro	\$0.00	
		Adv -Taubukinimeang	\$23.50	
		Adv -Taukoriri	\$0.00	
		Adv -Teabo	\$0.00	
		Adv -Teaioro	\$0.00	
		Adv -Teanginaba	\$0.00	
		Adv -Teangko	\$0.00	
		Adv -Tearawa	\$0.00	
		Adv -Tearei	\$0.00	
		Adv -Tebibitara	\$0.00	
		Adv -Tebobora	\$0.00	
		Adv -Tebouateaina	\$0.00	
		Adv -Teeta	\$0.00	
		Adv -Teetere	\$0.00	
		Adv -Teingira	\$499.80	
		Adv -Tekiera	\$0.00	
		Adv -Tekimwa	\$0.00	
		Adv -Tekina	\$0.00	
		Adv -Tekinati truck	\$0.00	
		Adv -Teniti	\$0.00	
		Adv -Teretia	\$0.00	
		Adv -Teribwa	\$0.00	
		Adv -Terionimwi	\$20.08	
		Adv -Terooti	\$0.00	
		Adv -Tetewea	\$0.00	
		Adv -Teueannaba	\$0.00	
		Adv -Tiannere	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv -Tibau	\$0.00	
		Adv -Tibwaa	\$0.00	
		Adv -Tikan	\$0.00	
		Adv -Tikarerei	\$0.00	
		Adv -Tikinee Pry sch	\$0.00	
		Adv -Tikuntaake	\$0.00	
		Adv -Timwata	\$0.00	
		Adv -Tinana	\$0.00	
		Adv -Tinia	\$0.00	
		Adv -Tiringaua	\$20.00	
		Adv -Titaa	\$0.00	
		Adv -Tiwau	\$0.00	
		Adv -Tokamaitarawa	\$0.00	
		Adv -Tokamarewe	\$0.00	
		Adv -Tokanimata	\$0.00	
		Adv -Touaata	\$0.00	
		Adv -Tour Group	\$0.00	
		Adv -Training	\$30.00	
		Adv -TSKL	\$150.00	
		Adv -Tutaai	\$0.00	
		Adv -Uanono	\$0.00	
		Adv -Uearaoi	\$0.00	
		Adv -Ueran	\$0.00	
		Adv- Uere	\$315.00	
		Adv -Uere	\$3,040.00	
		Adv -Viane	\$10.25	
		Adv -Xtobwa	\$94.20	
		Adv -Youngmoon	\$45.56	
		Adv-Alex	\$250.00	
		Adv-Antekana	\$0.00	
		Adv-Aonibai	\$4.51	
		Adv-Arikitau	\$0.00	
		Adv-ATHKL	\$56.20	
		Adv-Atitaai	\$5.00	
		Adv-Aviation	\$4,246.21	
		Adv-Beniarni	\$60.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Biarongo	\$170.00	
		Adv-Bikaati Onobwai	\$2,000.00	
		Adv-Biritete	\$1,000.00	
		Adv-BMB	\$730.00	
		Adv-Boat Hire	\$0.00	
		Adv-Bosco	\$100.00	
		Adv-Buraun	\$202.00	
		Adv-Buriatu	\$1,751.65	
		Adv-Butaritari Shipping	\$58,923.90	
		Adv-Bwanian	\$14.37	
		Adv-Bwato	\$1,000.00	
		Adv-Bwebwenima	\$310.00	
		Adv-Commerce	\$4,407.90	
		Adv-Council Staff	\$1,671.00	
		Adv-Councillors	\$160.00	
		Adv-Disaster	\$3,090.85	
		Adv-ECD	\$0.00	
		Adv-Education	\$12,909.61	
		Adv-Election	\$3,745.40	
		Adv-Fish Center	\$892.92	
		Adv-Gold Rock	\$105.00	
		Adv-Health	\$216.00	
		Adv-High Court	\$490.00	
		Adv-Ice Plant	\$1,032.62	
		Adv-Incentive Allowances	\$0.00	
		Adv-loane	\$350.00	
		Adv-JSS	\$136.00	
		Adv-Kabuati	\$0.00	
		Adv-Kaeka	\$205.00	
		Adv-Kameete	\$60.00	
		Adv-Kamoriki	\$276.33	
		Adv-Kaubure	\$520.00	
		Adv-KHFA	\$1,268.30	
		Adv-Kiakiataake	\$50.00	
		Adv-Kianibwaro	\$185.00	
		Adv-King`s wharf	\$496.75	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-KIRI-EU	\$1,100.00	
		Adv-KIRIWATSAN	\$302.50	
		Adv-Kookia	\$200.00	
		Adv-Living Quarters	\$11,413.27	
		Adv-Maintenance	\$4,697.85	
		Adv-Malie	\$300.00	
		Adv-Maneaba Labour	\$1,269.20	
		Adv-Mareta	\$300.00	
		Adv-Materiki	\$2,060.00	
		Adv-MCIC	\$200.00	
		Adv-Melise Fialala	\$100.00	
		Adv-MEYS	\$155.00	
		Adv-MHMS	\$310.00	
		Adv-MIA	\$348.00	
		Adv-Ministrial Tour	\$3,080.00	
		Adv-MISE	\$1,279.20	
		Adv-MOE	\$3,241.85	
		Adv-MOE Bobou	\$11,181.50	
		Adv-MOH	\$0.00	
		Adv-Motirake	\$5.00	
		Adv-Nakee	\$60.00	
		Adv-Neitu	\$50.00	
		Adv-OB	\$1,551.65	
		Adv-Ocean Link	\$1,300.77	
		Adv-Police	\$94.40	
		Adv-Postal	\$17.60	
		Adv-Pre- School Pro	\$189.65	
		Adv-Raiaba	\$145.00	
		Adv-Road project	\$266.00	
		Adv-RSC-MLHR	\$72.00	
		Adv-Ruuta	\$284.20	
		Adv-Social Committee	\$102.00	
		Adv-St Aukitino	\$0.00	
		Adv-St Leo	\$0.00	
		Adv-Staff	\$943.74	
		Adv-Taana Moti	\$490.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Taiaki	\$70.00	
		Adv-Taioni	\$62.00	
		Adv-Taiwa Onibeeki	\$33,814.90	
		Adv-Taiwan	\$422.00	
		Adv-Takaio	\$5.00	
		Adv-Teaoti	\$54.00	
		Adv-Tebenea	\$200.00	
		Adv-Tebwebwe	\$50.00	
		Adv-Teike	\$50.00	
		Adv-Tekautu	\$77.00	
		Adv-Tekina	\$50.00	
		Adv-Tekinati	\$2,388.00	
		Adv-Tematang	\$0.00	
		Adv-Tererei	\$150.00	
		Adv-Teribwa	\$130.00	
		Adv-Terooti	\$5.00	
		Adv-Teueannaba	\$0.00	
		Adv-Tiibi Kauntira	\$70.00	
		Adv-Tiita	\$44.00	
		Adv-Timau	\$100.00	
		Adv-Timon	\$461.00	
		Adv-Tioromwa	\$0.00	
		Adv-Tokantetaake	\$50.00	
		Adv-TSKL	\$51.37	
		Adv-Uakeia	\$108.80	
		Adv-Ukenio	\$0.00	
		Adv-Water day	\$1,304.30	
		Adv-Works	\$402.55	
		Imp - Alexander	\$2,875.00	
		Imp - Aoniba	\$500.00	
		Imp - Aratin	\$300.00	
		Imp - ASWO	\$0.00	
		Imp - Ataake	\$13,630.00	
		Imp - Banian	\$3,104.00	
		Imp - Bauro	\$651.90	
		Imp - Beiateuea	\$400.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp - Bouataake	\$1,795.00	
		Imp - Etita	\$750.00	
		Imp - Frank	\$2,140.00	
		Imp - Ioane	\$300.25	
		Imp - Itinteang Korere	\$13,000.00	
		Imp - Kalihaso	\$1,294.00	
		Imp - Kamoriki	\$4,609.80	
		Imp - Kareke Benson	\$5,505.65	
		Imp - Katokauea	\$205.00	
		Imp - Kautu	\$100.00	
		Imp - Keakea	\$55.00	
		Imp - Kiritione	\$1,795.00	
		Imp - Kouramwaere	\$90.00	
		Imp - Marion	\$474.80	
		Imp - Mayor	\$6,700.00	
		Imp - Mere Temaia (MIA)	\$4,967.00	
		Imp - Miire K	\$1,130.80	
		Imp - Mikaere	\$434.00	
		Imp - Nicare Company	\$3,993.70	
		Imp - Oroiti	\$150.00	
		Imp - Pauline	\$200.00	
		Imp - Rereieta	\$0.00	
		Imp - Rooti	\$100.00	
		Imp - Starrose	\$4,500.00	
		Imp - Taam	\$640.00	
		Imp - Tabera	\$1,507.20	
		Imp - Tabuariki	\$450.30	
		Imp - Takenimakin	\$150.00	
		Imp - Tanana	\$0.00	
		Imp - Teang	\$150.00	
		Imp - Tearawa	\$1,202.80	
		Imp - Tebobora (Clerk)	\$40,947.30	
		Imp - Tebutonga	\$67.00	
		Imp - Teitu	\$230.00	
		Imp - Tererei	\$6,805.85	
		Imp - Terooti	\$892.87	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp - Terunga	\$40.00	
		Imp - Tiaabo	\$150.00	
		Imp - Tibau	\$150.00	
		Imp - Tio	\$0.00	
		Imp - Toarerei	\$260.00	
		Imp - Toka	\$200.00	
		Imp - Tooma	\$2,000.00	
		Imp - Uaraoia	\$200.00	
		Imp - Uenteraoi	\$121.00	
		Imp - Baua	\$250.00	
		Imp - Buraun	\$402.00	
		Imp - Takaa	\$800.00	
		Imp - Teewaa	\$0.00	
		Imp - Terionimwi	\$0.00	
		Imp - Teruko	\$500.00	
		Loan-Buanga E	\$200.00	
		Loan-Council Hardware	\$6,000.00	
		Loan-Tewi	\$150.00	
		Loan-Unaia	\$200.00	
		Loss-Clerk Tebobora T	\$1,858.44	
		Loss-Ekena	\$0.90	
		Loss-Ekeuea	\$1,644.64	
		Loss-Ienraoi	\$775.50	
		Loss-Itinteang Korere	\$9,049.40	
		Loss-Kautu Atanimakin	\$46.50	
		Loss-Meere	\$990.65	
		Loss-Merii Buree	\$686.10	
		Loss-Mire	\$913.80	
		Loss-Nakee	\$19.96	
		Loss-Tabera	\$882.12	
		Loss-Teangiraoi	\$2,254.37	
		Loss-Tebon	\$20,261.85	
		Loss-Tererei	\$58.28	
		Loss-Terooti	\$9,007.10	
		Loss-Tokoia	\$64.20	
				503,382.15

Note#	Account	BTL Accounts	Amount \$	Total \$
3	Account Payable			
		Dep - Materiki	\$560.00	
		Dep - PIPA	\$5,283.25	
		Dep - SOAK	\$35.00	
		Dep - Tebwabwatinikaue	\$20.00	
		Dep -AGVs	\$201.00	
		Dep -AKA	\$496.85	
		Dep -Anniverssary BIC	\$200.00	
		Dep -Atinibwan Iesu	\$524.80	
		Dep -Bati	\$0.04	
		Dep -Beiateuea	\$280.00	
		Dep -BIFA	\$64.00	
		Dep -Bingo	\$3,665.00	
		Dep -Boraei	\$108.20	
		Dep -Bosco	\$1,868.70	
		Dep -Buriatu	\$240.00	
		Dep -Butaritari Runga 2019	\$5,540.00	
		Dep -Bwabera	\$185.65	
		Dep -Bwanian	\$114.04	
		Dep -Bwebweniman	\$24.05	
		Dep -Bwebwetaake	\$300.00	
		Dep -Casual labour	\$23.44	
		Dep -CCF	\$268.00	
		Dep -Chainsaw	\$260.20	
		Dep -Christopher	\$43.10	
		Dep -Clinic	\$190.90	
		Dep -Council Staff	\$17,113.00	
		Dep -Councillor's Allowance	\$260.00	
		Dep -Deposit Ka-49	\$17,645.64	
		Dep -Deposit KPF loan	\$510.54	
		Dep -Disaster Fund	\$863.65	
		Dep -Discoverer	\$700.18	
		Dep -Easy Way	\$216.00	
		Dep -Electrician	\$20.00	
		Dep -Frank/Others	\$45.00	
		Dep -Furniture	\$180.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep -Hardware	\$19,922.82	
		Dep -Health	\$6,110.15	
		Dep -Hotel	\$140.00	
		Dep -Ice Plant	\$14,586.21	
		Dep -IEC	\$100.00	
		Dep -Independence 2012	\$576.20	
		Dep -Iutinii	\$1.70	
		Dep -IYA	\$146.35	
		Dep -K/Mwane	\$136.50	
		Dep -Kaibwabwa	\$10.00	
		Dep -Kaki	\$112.00	
		Dep -Kakiata	\$83.95	
		Dep -Kamkamka	\$25.00	
		Dep -Kanoa/ kanoua	\$72.00	
		Dep -Karakaua	\$20.00	
		Dep -Kauae	\$100.00	
		Dep -KFHA	\$555.85	
		Dep -Kiaieta	\$33.35	
		Dep -Kianibwaro	\$250.00	
		Dep -Kinarerei	\$2.85	
		Dep -Kirda	\$2.00	
		Dep -Kiritā	\$7.20	
		Dep -Kontario	\$200.00	
		Dep -Kuma	\$200.00	
		Dep -Late staff 2017	\$159.82	
		Dep -LC Crews	\$60.00	
		Dep -Loan Repay	\$54.00	
		Dep -Maeata	\$20.00	
		Dep -Manutaake	\$50.00	
		Dep -Marieta	\$50.00	
		Dep -Maunana	\$30.00	
		Dep -Mayor	\$200.00	
		Dep -MISA	\$1,515.15	
		Dep -MISE	\$54.00	
		Dep -MOE	\$8,501.90	
		Dep -Motorman	\$80.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep -Mousile	\$57.02	
		Dep -Ms Bresman	\$540.00	
		Dep -MTM	\$650.00	
		Dep -MTM Transport	\$800.00	
		Dep -Nagkona	\$150.00	
		Dep -Nakauti	\$65.00	
		Dep -Ngareimoa	\$0.85	
		Dep -Nouo	\$256.40	
		Dep -Ocean Link	\$5,651.60	
		Dep -Parish	\$100.00	
		Dep -Phonecard	\$1,855.50	
		Dep -Police	\$48.20	
		Dep -Pre- school Teachers Salary	\$9,349.03	
		Dep -Punjas	\$60.00	
		Dep -Radio Operator	\$35.00	
		Dep -Road Rehabilitation	\$17.89	
		Dep -Romeri	\$77.95	
		Dep -Rosary	\$50.00	
		Dep -S.Wick	\$45.00	
		Dep -Sawmill	\$80.00	
		Dep -Social Affairs	\$102.00	
		Dep -Social Committee	\$219.93	
		Dep -Staff Late hours	\$45.69	
		Dep -Surplus cash	\$6,149.19	
		Dep -Teachers day	\$6.70	
		Dep -Tearoua	\$30.20	
		Dep -Tebon	\$58.80	
		Dep -Teike	\$50.00	
		Dep -Tekinati Ship	\$37,856.40	
		Dep -Temwanokunuea	\$26.10	
		Dep -Tetika	\$210.00	
		Dep -Tikonna CS	\$526.00	
		Dep -Timon	\$42.55	
		Dep -Toarerei	\$90.00	
		Dep -Toilet	\$495.38	
		Dep -Tokantetaake	\$32.20	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep -Touakai	\$1.55	
		Dep -Tour Guide	\$20.00	
		Dep -Tournament	\$914.00	
		Dep -Trade Project	\$274.90	
		Dep -TTM	\$3,991.40	
		Dep -Uaraoia	\$60.00	
		Dep -Unimwane	\$5,210.25	
		Dep -Unsigned claimed	\$461.55	
		Dep -Unsigned net wgs Bwateteba	\$19.60	
		Dep -Unsigned net wgs Kianibwaro	\$23.34	
		Dep -Unsigned net wgs Timon	\$30.74	
		Dep -Waa-n-Oo	\$15,256.00	
		Dep -WIW	\$11.70	
		Dep -Youth	\$400.00	
		Dep-Aoniba	\$60.99	
		Dep-Beniamina	\$245.00	
		Dep-Birimwane(Pre Sch Teachers)	\$860.20	
		Dep-Borau	\$50.00	
		Dep-Buanga	\$150.00	
		Dep-Buariki	\$175.00	
		Dep-Butami	\$184.00	
		Dep-Butaritari Airfield	\$273.25	
		Dep-Bwatetebwa	\$50.00	
		Dep-Etute	\$5.00	
		Dep-IEC Living quarters	\$7,159.35	
		Dep-Imarati	\$50.00	
		Dep-Inatio	\$16.00	
		Dep-IPO	\$480.00	
		Dep-Kaboka	\$50.00	
		Dep-Kaeke	\$50.00	
		Dep-Kanuete	\$120.00	
		Dep-Karekeata	\$50.00	
		Dep-Kautu	\$30.00	
		Dep-Kirata	\$16.00	
		Dep-Kirera Nabaura	\$50.00	
		Dep-Korere	\$200.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Merii	\$27.00	
		Dep-Mosile	\$95.00	
		Dep-Nawaka	\$10.00	
		Dep-Ngareimoa	\$130.00	
		Dep-Nimtaake	\$50.00	
		Dep-Paki	\$110.00	
		Dep-Roota	\$60.00	
		Dep-Rosary	\$60.00	
		Dep-Rotati	\$260.00	
		Dep-Routa	\$6.00	
		Dep-Small Grants	\$654.00	
		Dep-Tarangotu	\$5.00	
		Dep-Tarike	\$50.00	
		Dep-Tebanea	\$6.00	
		Dep-Tebeebe	\$55.00	
		Dep-Tebibitara	\$50.00	
		Dep-Teira	\$120.00	
		Dep-Teitu	\$82.07	
		Dep-Teniti	\$50.00	
		Dep-Tewi	\$150.00	
		Dep-Tiikan	\$50.00	
		Dep-Toomau	\$10.00	
		Dep-Touarerei	\$50.00	
		Dep-Tuu	\$23.34	
		Dep-Unaia	\$200.00	
		Imp - Bereka.T	\$1.60	
		Imp - Bosco	\$2.00	
		Imp - Burangke	\$306.60	
		Imp - Ioakim	\$350.52	
		Imp - Katalaina	\$850.00	
		Imp - Materiki	\$1,500.00	
		Imp - Ruti	\$924.70	
		Imp - Tabaa	\$346.50	
		Imp - Toakai	\$32.25	
		Loss-Bank	\$6,500.00	
		Loss-Cash	\$0.33	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loss-Toomau	\$6.00	
		Loss-Tutaima	\$2,836.54	
				<u>231,070.08</u>

Prepared by : LGD Internal Audit