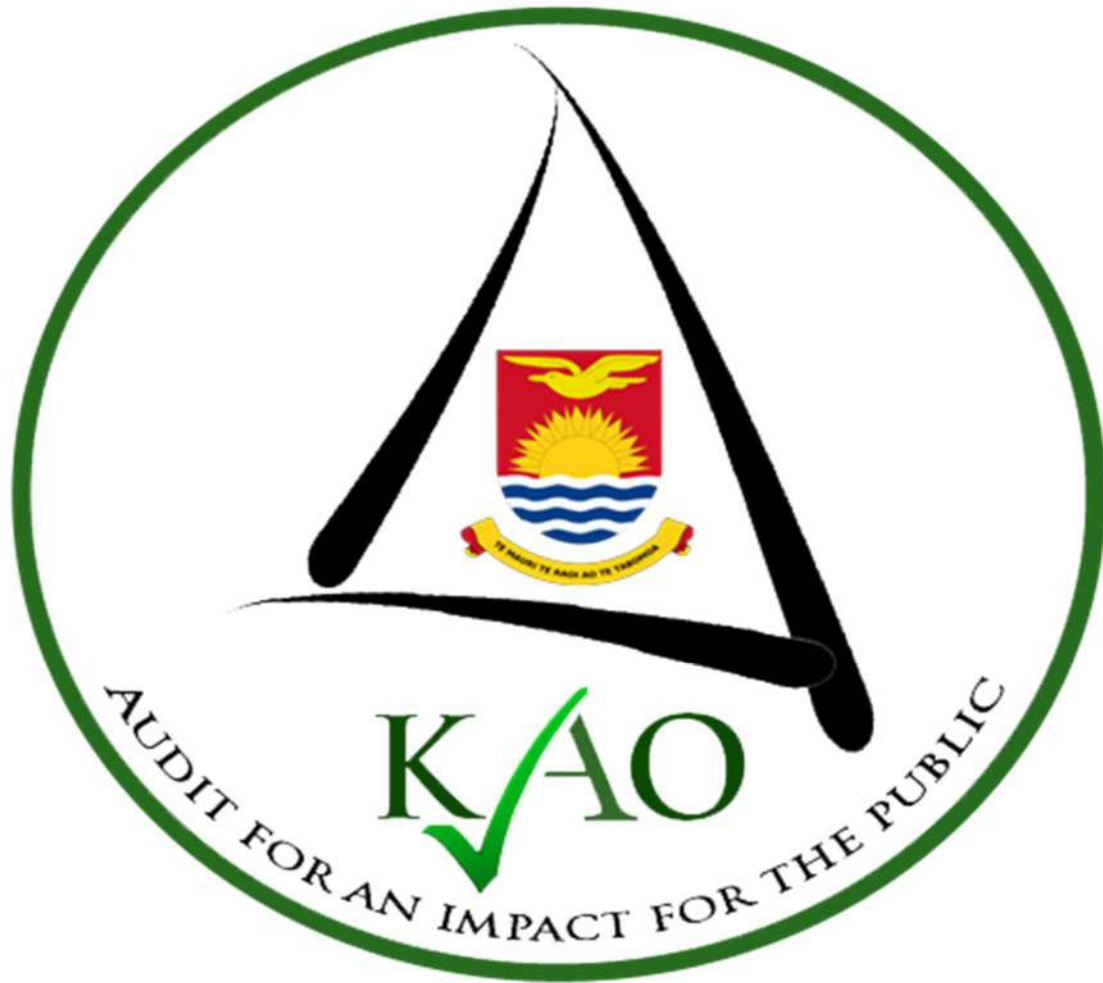


THE REPORT OF THE AUDITOR GENERAL

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



REPORT NO: 31-32/26

AUGUST 17TH 2026

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

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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 Marakei 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 Marakei 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 Marakei 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 Marakei 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 Marakei 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 Marakei 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 PV No. 18/01 in 2022 that worth \$1,000.00

- The audit could not verify the council expenditure of \$1,000.00 relating to a loan from the council's funds because Payment Voucher (PV) No. 18/01 was missing. ([Refer to section 1.1](#))

2. Missing receipts and incomplete supporting documents that worth \$2,012.96.

- The audit could not verify the council revenue of \$2,012.96 recorded in the council database because the relevant receipts and supporting documents were missing during the audit. ([Refer to Section 2.1](#))

3. Unverified cash at bank of \$162,761.13

- The audit could not verify the council's reported cash balance of \$162,761.13 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 - \$230,526.70:** 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 - \$215,770.06:** 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](#))

2.2. EMPHASIS OF THE MATTER.

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

1. Unclaimed incentive allowance of \$290.00 not receipted back to council funds.

- The audit found that Atata Kiboboua did not signed the incentive allowance payment list to acknowledge receipt of \$290.00 payment. The council did not provide evidence that the unclaimed amount was returned to council funds or appropriately recorded as an unclaimed allowance payable. As a result, the \$290.00 remains unaccounted for. ([Refer to Section 1.3](#))

2. \$950.82 of salaries disbursed to unverified council staff.

- The audit could not verify the council's salary payments totaling \$950.82 because the staff who received the payments were not listed on the approved Establishment Register (ER). The council also did not provide their appointment letters or other supporting documents to confirm that they were properly appointed as council staff. ([Refer to section 1.2](#))

3. Council's revenue misstated by \$9,407.00

- The audit found that council revenue totaling \$9,407.00 was misstated due to the reasons identified in section 2.2. ([Refer to section 2.2](#))

4. Staff KPF Contributions of \$3,482.61 deducted from salaries but not remitted to KPF.

- The audit found that a total of \$3,482.61 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 & 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. Unsupported Housing Maintenance payments.

The audit found that council paid a total of \$8,433.49 to contractors for housing maintenance without obtaining a detailed breakdown of the materials required for the work. As a result, the audit could not determine whether the materials charged were reasonable, whether quantities and rates were appropriate, or whether the materials were actually used for the maintenance work. ([refer to section 1.4](#))

2. Revenue misallocation and discrepancy between database and receipt.

- The audit found that Receipt No. 978893 was recorded in the council revenue database under revenue code 1506 for \$242.00. However, the physical receipt showed that only \$100.00 was collected and allocated to revenue codes 1522 and 1402. There was no supporting information or evidence on the physical receipt to confirm the \$242.00 recorded under revenue code 1506. As a result, the audit cannot verify the council revenue of \$242.00 allocated to revenue code 1506. ([Refer to section 2.2](#))
- The same issue was found with receipt No. 41902. The physical receipt showed that \$206.00 was collected and allocated to different revenue codes except revenue code 1522. As a result, the audit could not verify the \$64.50 recorded under revenue code 1522 in the council's database ([Refer to section 2.2](#))

3. Revenue misallocation

The audit found that council misclassified revenue totalling \$776.80 by recording it under incorrect revenue codes in the council database. ([Refer to Section 2.5](#)).

4. Data Entry issue.

- The audit found that the council revenue transactions totaling \$9,785.00 were recorded in the council database using incorrect receipt numbers. This indicates that the council has weaknesses in the recording of revenue transactions in its database. ([Refer to section 2.3](#))

5. Lack of clear approval limits and misstatement of REROTANA money lender advances.

- The audit found \$25,100.00 (Pv No. 02/01/2023) had been withdrawn from council fund to operate an activity known as the “REROTANA Money Lender”. Although, there’s a council resolution approving the loan activities, the council minutes did not specify an approved threshold or maximum amount for the loan advances. ([Refer to Section 3.3, 2nd issue](#))
- The audit also found an understatement of \$930.55 in the loan advance account. The council’s records showed an amount of \$3,475.40, while the physical Payment Voucher (PV No. 18/04/2023) showed \$4,405.95. ([Refer to Section 3.3, 2nd issue](#))

6. \$4,450.30 in imprest advances disbursed to Ataake Kamoriki 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, 1st issue](#))
- In addition, the audit found that the concerned officer did not retire any imprest during the year. This indicates that the council has weak controls over imprest retirements and recoveries, as new imprest advances were issued without ensuring that previous advances had been properly retired. ([refer to section 3.3, 1st issue](#))
- Imprest balance of \$10,218.95 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remained unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount. ([refer to section 3.3, 1st issue](#))

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 \$49,749.70 that was reported as council expense under code 2801, an amount of \$24,874.85 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 \$22,463.27 were incorrectly recorded as council revenue under code 1701. These contributions represent employee deduction that should have been recorded as liability (KPF Payable) until the council or MCIA remitted to the KPF. ([Refer to section 1.5.2](#))

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 Marakei 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 Marakei 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 MARAKEI ISLAND COUNCIL.

My responsibility is to conduct an audit of Marakei 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 **Marakei 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 Marakei Island Council during the year ended **31st December 2022 to 31st December 2023**. Furthermore, we have no relationship with, or interest in, **Marakei Island Council**.

1. AUDIT FINDINGS: MARAKEI ISLAND COUNCIL EXPENDITURES

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

1.1 MISSING PV NO. 18/01 IN 2022 THAT WORTH \$1,000.00

Findings and Analysis:

The audit found that Payment Voucher (PV) No. 18/01, relating to a \$1,000.00 loan from council funds, was missing. As a result, the audit could not verify the \$1,000.00 expenditure recorded for the loan due to the missing payment voucher.

Recommendations

Management are encouraged to do the followings,

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

Management response:

1.2. A TOTAL OF \$950.82 OF SALARY PAYMENTS TO UNVERIFIED COUNCIL STAFF.

Audit Findings and Analysis

The audit found that a total of \$950.82 in salaries was paid to staff whose names were not included on the approved Establishment Register (ER). The council did not provide council minutes or first appointments letters to confirm that these individuals were legitimately appointed as Council staff.

Date	PV# RR# TV#	Details	Allocation	GL Amount	Audit Findings
07-Jul-23	PV# 07/07	Kabakaan aia bakabwai turaiwa aika 2 mwaitia ibukin te pp 14/7/23 n aron bebana ae attached.	2109	\$ 161.90	nte ER ao akea aran Moanteuea bwa tii Uriano
08-Sept-23	PV# 07/9	Kabakaan aia bakabwai neeti ni kaawa mwaitia 9 ibukin te pp 8/9/23 n aron bebana ae attached.	2113	\$ 135.20	e aki update te ER bwa akea araia 2 MCH Aides n aron Rosemary \$67.60 ao Tebetinako Tabe \$67.60 nte ER ma iai araia ibuakoia neeti ni kawa ae a kaboaki. Pls refer to sheet named neeti Sal
11-Aug-23	PV# 10/8	Kabakaan aia bakabwai kaubure aika 15 mwaitia ibukin te pp 11/8/23 n aron bebana ae attached.	2112	\$ 202.82	Ramwaia Ante \$67.62, Rosemary \$67.60 ao Tebetinako Tabe \$67.60, akea arana nte ER ao e kaboaki n paydays aikai. Pls, refer to sheet named Kaubure Sal
25-Aug-23	PV# 20/8	Kabakaan aia bakabwai kaubure aika 15 mwaitia ibukin te pp 25/8/23 n aron bebana ae attached.	2112	\$ 202.82	Ramwaia Ante \$67.62, Rosemary \$67.60 ao Tebetinako Tabe \$67.60, akea arana nte ER ao e kaboaki n paydays aikai. Pls, refer to sheet named Kaubure Sal
16-Jun-23	PV# 17/06	Kabakaan aia bakabwai makaeneke aika 2 mwaitia ibukin te pp 16/6/23 n aron bebana ae attached.	2119	\$ 248.08	nte ER ao bon tii temanna te makaeneke ao ikai ai uoman are nanona bwa e aki iira te ER. (Moannari 125.54, & Ereman \$122.54)
				\$ 950.82	

Recommendation

The council should maintain supporting evidence, such as approved council minutes and appointment letters for all staff.

Management response

1.3. UNCLAIMED INCENTIVE ALLOWANCE NOT RECEIPTS BACK TO COUNCIL FUNDS.

Audit Findings and Analysis

The audit found that Atata Kiboboua was listed to receive an incentive allowance of \$290.00; however, he did not sign the incentive allowance payment list to acknowledge receipt of payment. The council did not provide evidence that the unclaimed \$290.00 was returned to council funds or appropriately recorded as an unclaimed allowance payable. As a result, the \$290.00 remains unaccounted for. (refer to PV37/01 in 2022)

Recommendation

The council should ensure that all unclaimed allowance or salaries are returned to council funds and properly recorded as unclaimed allowances or salaries payable until they are claimed by the rightful recipient.

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.

- **Unsupported Housing Maintenance Payments.** The audit found that the council paid contractors for housing maintenance without obtaining a detailed breakdown of the materials required for the work. As a result, the audit could not determine whether the materials charged were reasonable, necessary, and actually used for the maintenance work.

Date	PV# RR# TV#	Details	Allocation	GL Amount	Audit Findings
16/08/2022	PV# 18/8	Kabwakaan mwanen aia onobwai kain Rawea Ward n aron bebaa ae attached.	2803	\$ 1,854.90	akea te breakdown ngkai tiaki te bobou, n aron are kabwarabwaraaki ao te bobou e aki kainanoaki te breakdown ma nte maintenance ao e kainanoaki te breakdown iaon mwaitin te baa, te rau etc
07/07/2022	PV# 11/07	Kabwakaan mwanen aia onobwai ao bobou kain te kaawa aio n aron bebana ae attached.	2803	\$ 1,965.96	same as above
12/10/2022	PV# 11/10	Kabwakaan mwanen aia onobwai kain te ward aei n aron bebana ae attached	2803	\$ 2,058.38	same as above
22/07/2022	PV# 28/07	Kabwakaan mwanen aia onobwai Raweai Ward n aron bebana ae attached	2803	\$ 2,554.25	same as above
				\$ 8,433.49	

Recommendation

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

- The Clerk should ensure that all invoices are properly reviewed and certified by authorized personnel before payment are processed.
- A detailed breakdown of all materials required for housing maintenance before approving payment.

Management Response

1.5 NON-COMPLIANCE ISSUE'S (KPF)

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 \$49,749.70 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$24,874.85 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 Marakei Island Council expenses and liabilities, as no proper offset was recorded.

Year	Code	Detail	FS Amount	Audit Comment
2022	2801	Birimwane nakon Kaintabwi	22,938.70	This amount should be recorded as KPF Payable until they are remitted to KPF
2023	2801	Birimwane nakon Kaintabwi	26,811.00	same as above
			49,749.70	24,874.85

Recommendation

The audit recommends management to perform the following.

- Employee deductions should be recorded as a liability under KPF Payable, while only the employer (Marakei 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 \$22,463.27 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$22,463.27 collected from council staff as KPF contributions was wrongly recorded as council revenue under code 1701. These amounts represent employee deductions that should have been recorded as liabilities payable to KPF, not as revenue earned by the council. This misclassification results in overstating Marakei Island Council revenue and liabilities being understated.

Year	Code	Detail	FS Amount	Audit Comment
2022	1701	Kaintabwi	9,567.32	This amount should be recorded as KPF Payable until they are remitted to KPF
2023	1701	Kaintabwi	12,895.95	same as above
			22,463.27	

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 \$3,482.61 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	PV 3/12	1701	\$231.61	E kunea te oteta bwa KPF contributions aikai a tuai bwaka nakon KPF inanon 2023
31-Dec-22	PV 3/12	1701	\$133.84	
31-Dec-22	PV 11/12	1701	\$231.61	
31-Dec-22	PV 12/12	1701	\$133.81	
31-Dec-22	PV 18/12	1701	\$133.81	
31-Dec-22	PV 18/12	1701	\$228.82	
31-Dec-23	V 12/01	1701	\$267.57	E kunea te oteta bwa KPF contributions aikai a tuai bwaka nakon KPF inanon 2024
31-Dec-23	V 12/02	1701	\$129.04	
31-Dec-23	V 12/03	1701	\$45.64	
31-Dec-23	V 12/17	1701	\$267.61	
31-Dec-23	V 12/18	1701	\$202.29	
31-Dec-23	V 12/30	1701	\$267.57	
31-Dec-23	V 12/31	1701	\$246.52	
30-Nov-23	V 11/06	1701	\$246.67	
30-Nov-23	V 11/08	1701	\$267.57	
30-Nov-23	V 11/25	1701	\$267.57	
30-Nov-23	V 11/26	1701	\$135.42	
30-Nov-23	V 11/28	1701	\$45.64	
			\$3,482.61	

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: MARAKEI COUNCIL REVENUES

2.1 MISSING RECEIPTS AND INCOMPLETE SUPPORTING DOCUMENTS WORTH \$2,012.96.

Findings and Analysis

The audit found that receipts and the relevant supporting documents were missing. The total value of the affected revenue transactions was \$2,012.96.

Date	TV or Rr #	Code	Details	GL Amount	Audit Findings
08/12/2022	41871	1506	rev collector, subrr# 42497-42504 rec'd frm Tariraoi K	164.00	Missing subrr
30/09/2022	978996	1506	pay on subrr# 977045-048 rec'd frm Tariraoi Kararua	153.00	Missing subrr
22/12/2022	41914	1506	Subrr# 42557-42560 rec'd frm Tab'aua T	209.00	Missing subrr
29/07/2022	Pv#41/07	1522	Aia loan repayment Bwaaro ao Rineieta	83.48	no supporting documents attached with the pv
14/01/2022	PV 25/01	1522	Aia loan repayment taan mwakuri nte kauntira ibukin pp 14/01/22	369.60	no supporting doc for this amount \$369.60
28/01/2022	PV 34/01	1522	Aia loan repayment taan mwakuri nte kauntira ibukin pp 28/1/22	506.88	no supporting doc for this amount \$506.88
30/04/2023	59787	1103	pay in subrr# 59681-880 rec'd frm Tariraoi Kararua	150.00	cannot testify the accuracy of an amount due with missing subrr# 59681-880
30/04/2023	59787	1104	pay in subrr# 59681-880 rec'd frm Tariraoi Kararua	150.00	cannot testify the accuracy of an amount due with missing subrr# 59681-880
30/06/2023	61109	1506	Pay in subrr# 60661-664 rec'd frm Timoa I	78.00	missing subrr# 60661-664 cannot verify the accuracy of the amount written on the main rr and gl
30/04/2023	59787	1506	rev collector, pay in subrr# 59681-59880 rec'd frm Tariraoi K	149.00	cannot testify the accuracy of an amount due with missing subrr# 59681-880
				2,012.96	

Recommendations

Management are encouraged to do the followings,

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

Management response

2.2 UNVERIFIED COUNCIL REVENUE OF \$306.50

Audit Findings and Analysis.

The audit could not verify council revenue totaling \$306.50 due to inconsistencies between the physical receipts and the corresponding revenue transactions recorded in the council's database. The transactions shown on the physical receipts did not match the transactions recorded in the database. As a result, the audit could not confirm whether the revenue collected was accurately recorded in the council's database.

Date	TV or Rr	Code	Details	GL Amount	MRR Amounts	Unverified Amounts	Audit Findings
18/08/2022	978893	1506	loan repayment rec'd frm Tabwaua T	242.00	100.00	242.00	RR No. 978893 contains money received from Tabwaua for being loan repayments of \$100.00 (\$88.00 allocated to 1522, & \$12.00 allocated to 1402). RR No. 978893 contains no information about llocation for 1506 amount to 242.00.
19/12/2022	41902	1522	rev collector, subrr# 42533-541 rec'd frm Tariraol K	64.50	206.00	64.50	code 1522-katangomwane was not reflected on the main rr 41902
						306.50	

Recommendation

The council should ensure that all revenue transactions are accurately recorded in the council database and agree with the physical receipts issued.

Management Response

2.3 DATA ENTRY ISSUES.

Audit Findings and Analysis.

The audit found that the council revenue transactions totaling \$9,785.00 were recorded in the council database using incorrect receipt numbers. This indicates that the council has weaknesses in the recording of revenue transactions in its database. The errors appear to have resulted from data entry or typing mistakes made by staff responsible for entering revenue transactions into the database.

Date	MRR#	Code	Details	GL Amount	Correct MRR#	Audit Findings
12/01/2022	928393	1104	1st support grant for 2022 rec'd frm MIA	278.00	928394	Data Entry issue: The amount of \$278.00 for code 1104 was incorrectly reference to rr# 928393. the correct receipt number for code 1104, amount \$278.00 is RR No. 928394.00
31/01/2022	928392	1301	Pay in Sub RR#965441-965444	9,296.00	928393	Data Entry Issue: The amount of \$9,296.00 for code 1301 was incorrectly reference to RR No. 928392, the correct RR No. 928393.
21/01/2022	965627	1205	1cupboard 1/2 half rec'd frm Taake Abauta	40.00	965268	Data Entry issue: The amount of \$40.00 for code 1205 was incorrectly reference to RR No. 965627, the correct RR No for code 1205, amount \$40.00 should be RR No. 965628
14/01/2022	965608	1103	4 liter benzine rec'd frm Teatata	171.00	965609	Data Entry Issue: The amount of \$171.00 for code 1103 was incorrectly reference to RR No. 965608, the correct RR No. 965609.
				9,785.00		

Recommendation

The council should ensure that all revenue transactions are accurately recorded in the council database and agree with the physical receipts issued.

Management response

2.4. REVENUE MISSTATEMENT

Audit Findings and Analysis

The audit found that the council had misstated its revenue by \$9,407.00. This resulted from some revenue transactions being overstated, while other revenue transactions were understated in the council database, when compared with the amounts shown on the physical supporting documents and receipts.

Date	RR#	Code	Details	GL Amount	SubRR Amount	Amount Misstated	Audit Findings
31/01/2022	928393	1301	1st support grant for 2022 rec'd from MIA	70,000.00	79,296.00	9,296.00	The council understate its revenue by \$9,296.00
18/01/2022	965619	1506	pay in subrr# 965461-468 rec'd from Tariraoi Kararua	186.00	150.00	36	variance amount of \$36 due with different amount reported on the gl and main receipt
28/03/2023	59645	1103	Basic rate subrr# 60553-568 rec'd from Tiueannang T	100.00	60.00	40.00	Total of Sub RR was \$60.00, GL record it \$100.00, an overstate of \$40.00
31/03/2023	59681	1103	Tax collector subrr# 60569-594 rec'd from Timoa I	70.00	60.00	10.00	Total of Sub RR was \$60.00, GL record it \$70.00, an overstate of \$10.00
18/01/2023	42224	1103	pay in subrr# 42165-180 rec'd from Timoa laokiri	161.00	148.00	13.00	Total Sub RR \$148.00, GL record it as \$161.00, an overstate of \$13.00
04/09/2023	60035	1103	pay in subrr# 60921-932 rec'd from Tariraoi Kararua	131.00	119.00	12.00	Total Sub RR \$119.00, GL record it as \$131.00, an overstate of \$12.00
						9,407.00	

Recommendation

- The council should ensure that all revenue transactions are recorded accurately and agree with amounts shown on physical receipts and other relevant supporting documents.
- A regular reconciliation to identify and correct errors promptly.

Management response.

2.5. REVENUE MISALLOCATION.

Audit Finding and Analysis.

The audit found that Marakei Island Council incorrectly allocated some of its revenue transactions by recording them to their incorrect allocation.

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

Date	TV or Rr #	Code	Details	GL Amount	Current Allocation Code	Correct Allocation code	Audit Findings
07-Jun-22	979151	1523	number plates & angabwai rebwewebwe rec'd frm Berna K	10.00	1523	1523	wrong posting it should be entered under the code 1532-Number plates in the gl and main rr not 1523-Bingko which is leads now to a misallocation.
12-Aug-22	978858	1523	loan repayment rec'd frm Tiita Tebane	17.60	1523	1522	wrong posting it should be entered under the code 1522-katangomwane in the gl and main rr not 1523-Bingko which is leads now to a misallocation.
12-Jan-22	928396	1701	loan fee rec'd frm Beer Tebau	22.20	1701	1601	gl and main receipt has different allocated codes which leads to a variance amount of \$19.20 and misallocation the correct code according to the main rr was 1601
20/09/2022	978971	1104	Pay in subrr# 24369-376 rec'd frm Tariraoi Kararua	110.00	1104	1509	subrr# 24372 was misallocation it should be charged to 1509-Tangoan te rebwewebwe
10/10/2022	24619	1205	pay in subrr# 24501-508 rec'd frm Tariraoi Kararua (subrr# 24507)	30.00	1205	1505	misallocation it should be charge to code 1505 Rest house accomodation
18/10/2022	24630	1205	pay in subrr# 24521-528 rec'd frm Tariraoi Kararua (subrr# 24522)	2.00	1205	1203	gl and main rr allocation code to 1205 but according to subrr 24522 charge to code 1203 which is correct therefore the correct code was 1203-Bwatika license instead of 1205-license business (retail,wholesale or manufacture)
07/02/2023	42287	1212	rev collector, subrr# 60222-237 rec'd frm Timoa I	25.00	1212	1219	subrr# 60229 was allocated to 1219-kaa/rebwe2 aika a tatangoaki but it was written on the gl coded to 1212-Tabo ni bwaa (retail and wholsale)
17/11/2023	60189	1212	birth certificate rec'd frm Rannatu	13.00	1212	1601	there is no allocation codes for birth certificate therefore it should be charged to code 1601-Mwane n raka
14/03/2023	42389	1529	pay in on subrr# 59457-464 rec'd frm Tariraoi Kararua	25.00	1529	1219	subrr# 59464 was allocated to 1219-kaa/rebwe2 aika a tatangoaki but it was written on the gl coded to 1529-Carpentry shop/karao bwai
24/10/2023	60134	1542	bwain akawa te ao rec'd frm Mamara	18.00	1542	1547	misallocation it should be charged to code 1547-Bwain akawa
18/08/2022	978893	1506	tan repayment rec'd frm Tabwaua T	242.00	1506	1522	The GL and the main receipt's allocation code were different, resulting in a misallocation. The correct allocation code was 1522 -Kangomwane and 1402-Rakan katangomwane, as indicated on the main receipt
04/09/2023	60035	1103	pay in subrr# 60921-932 rec'd frm Tariraoi Kararua	131.00	1103	1104	match gl and receipt but for recalculation a subrr there is a variance amount of \$12 (refer working out)
04/09/2023	60035	1104	pay in subrr# 60921-932 rec'd frm Tariraoi Kararua	131.00	1104	1104	match gl and receipt but for recalculation a subrr there is a variance amount of \$12 (refer working out)
				776.80			

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

3 AUDIT FINDINGS: MARAKEI ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	FS Amount	Bank Confirmation
2022	Cash at bank	73,253.32	Not yet Provided
2023	Cash at bank	89,507.81	Not yet Provided
		162,761.13	

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 Marakei Island

Council's reported bank balances. Marakei Clerk sent bank confirmation to ANZ bank, however there is no response received from ANZ bank.

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 TOTALLING \$230,526.70 FOR ACCOUNTS RECEIVABLE AND \$215,770.06 FOR ACCOUNTS PAYABLE.

Audit Finding and Analysis.

The audit found that several balances reported in the balance sheet including deposits accounts, imprest accounts, advance accounts, loss accounts, and loan accounts under accounts receivable and accounts payable have been idle and remained unresolved for several years. Supporting documents for these balances were not available during the audit. As a result, the audit was unable to verify the accuracy and completeness of the reported loss balances.

Account Receivable	YR2022	YR2023	YR2024	
ADVANCE MIA TEAM	98.00	98.00	98.00	Static
ADVANCE STAFF	100.00	100.00	100.00	Static
ADVANCE UNIMWANE	3,025.30	3,025.30	3,025.30	Static
ADVANCE ATABU	292.89	292.89	292.89	Static
ADVANCE ATANATI	7.20	7.20	7.20	Static
ADVANCE ATARAOTI	50.00	50.00	50.00	Static
ADVANCE ATATA (SAME AS TEATATA)	0.06	0.06	0.06	Static
ADVANCE AUATABU & OTHERS	13.60	13.60	13.60	Static
ADVANCE AUS AID	2.00	2.00	2.00	Static
ADVANCE BRIDGE	922.69	922.69	922.69	Static
ADVANCE CAUSEWAY	1,551.50	1,551.50	1,551.50	Static
ADVANCE COFFEE	8.50	8.50	8.50	Static

ADVANCE CONTRACT	1,447.20	1,447.20	1,447.20	Static
ADVANCE CORAL SUN	300.00	300.00	300.00	Static
ADVANCE COUNCIL	135.00	135.00	135.00	Static
ADVANCE COUNCIL STAFF	48.00	48.00	48.00	Static
ADVANCE COUNCILORS	114.00	114.00	114.00	Static
ADVANCE DNY	200.00	200.00	200.00	Static
ADVANCE DRIVER EREATEITI	38.20	38.20	38.20	Static
ADVANCE DSAP	535.90	535.90	535.90	Static
ADVANCE EDUCATION	723.50	723.50	723.50	Static
ADVANCE ERIA	50.00	50.00	50.00	Static
ADVANCE ERROR KPF DEDUCTION	7.48	7.48	7.48	Static
ADVANCE FISHERIES	122.15	122.15	122.15	Static
ADVANCE FSP	2,000.00	2,000.00	2,000.00	Static
ADVANCE G.ELECTION	180.00	180.00	180.00	Static
ADVANCE IARETA	94.25	94.25	94.25	Static
ADVANCE IEC	275.70	275.70	275.70	Static
ADVANCE INCENTIVE ALLOWANCE	14,760.00	14,760.00	14,760.00	Static
ADVANCE KA54 ANIVERSARY	240.00	240.00	240.00	Static
ADVANCE KAIBURE	40.00	40.00	40.00	Static
ADVANCE KAREBAU	94.26	94.26	94.26	Static
ADVANCE KFHA	1,415.00	1,415.00	1,415.00	Static
ADVANCE KHFA	695.00	695.00	695.00	Static
ADVANCE M/BOOU MAINTENANCE	2,039.00	2,039.00	2,039.00	Static
ADVANCE MAINTENANCE	678.12	678.12	678.12	Static
ADVANCE MANEABA	1,941.75	1,941.75	1,941.75	Static
ADVANCE MANEABA PROJECT	2,972.50	2,972.50	2,972.50	Static
ADVANCE MFED				Static

	25.00	25.00	25.00	
ADVANCE MIA/ (MISA)	159.00	159.00	159.00	Static
ADVANCE MISA	4,735.48	4,735.48	4,735.48	Static
ADVANCE MOAITI	216.00	216.00	216.00	Static
ADVANCE MOE	3,379.00	3,379.00	3,379.00	Static
ADVANCE MOH	9,000.05	9,000.05	9,000.05	Static
ADVANCE MTC	40.00	40.00	40.00	Static
ADVANCE MWARII	38.45	38.45	38.45	Static
ADVANCE NAMAN NEI RAOI	1,990.00	1,990.00	1,990.00	Static
ADVANCE NIITI	15.00	15.00	15.00	Static
ADVANCE NORMA	250.00	250.00	250.00	Static
ADVANCE OFFICE KAUNTIRA	425.25	425.25	425.25	Static
ADVANCE OP	126.00	126.00	126.00	Static
ADVANCE PATRICK	35.00	35.00	35.00	Static
ADVANCE POILCE	19.80	19.80	19.80	Static
ADVANCE RAERA	313.60	313.60	313.60	Static
ADVANCE RECHARGE CARD	787.20	787.20	787.20	Static
ADVANCE RIANNAUA	50.00	50.00	50.00	Static
ADVANCE STAFF	26.00	26.00	26.00	Static
ADVANCE TABIRIA ACCOUNT	2,000.00	2,000.00	2,000.00	Static
ADVANCE TAIWAN BEEKI	1,060.40	1,060.40	1,060.40	Static
ADVANCE TEANG	400.00	400.00	400.00	Static
ADVANCE TEARAWA	37.20	37.20	37.20	Static
ADVANCE TEARIRAOI	20.20	20.20	20.20	Static
ADVANCE TEITAO	100.00	100.00	100.00	Static
ADVANCE TEKAAI	3.60	3.60	3.60	Static
ADVANCE TEKAAI O/TIME	245.72	245.72	245.72	Static

ADVANCE TEKUANGA	992.85	992.85	992.85	Static
ADVANCE TENARIMO	60.00	60.00	60.00	Static
ADVANCE TEREKE	3,352.20	3,352.20	3,352.20	Static
ADVANCE TEREREI	206.50	206.50	206.50	Static
ADVANCE TEREREI O/TIME	10.00	10.00	10.00	Static
ADVANCE TETIKOO	58.00	58.00	58.00	Static
ADVANCE Tiantaake	105.00	105.00	105.00	Static
ADVANCE TIERA	10.40	10.40	10.40	Static
ADVANCE TIRIN	96.95	96.95	96.95	Static
ADVANCE TONIKIA O/TIME	130.88	130.88	130.88	Static
ADVANCE TREASURER	150.00	150.00	150.00	Static
ADVANCE TUTAIMA	12.80	12.80	12.80	Static
ADVANCE WORKS	2,143.81	2,143.81	2,143.81	Static
IMPREST ANGIRIIN HARDWARE	2,223.00	2,223.00	2,223.00	Static
IMPREST DAVID YEETING	2.00	2.00	2.00	Static
IMPREST TEMOAI KABIRIERA	32.50	32.50	32.50	Static
IMPREST TIBOU BWAREE	366.90	366.90	366.90	Static
IMPREST BWEREATEITI	45.55	45.55	45.55	Static
IMPREST URIANO	46.00	46.00	46.00	Static
IMPREST ANN	80.00	80.00	80.00	Static
IMPREST ATA	152.00	152.00	152.00	Static
IMPREST ATARAOTI	131.50	131.50	131.50	Static
IMPREST BMR	70.00	70.00	70.00	Static
IMPREST CLERK ALICE	557.67	557.67	557.67	Static
IMPREST CLERK RAARUBE	18,860.03	18,860.03	18,860.03	Static
IMPREST IAKOBWA	861.00	861.00	861.00	Static
IMPREST KAIRAKU				Static

	1,129.30	1,129.30	1,129.30	
IMPREST KOPULE BOBU	115.50	115.50	115.50	Static
IMPREST LIKE IT TRADING	2.00	2.00	2.00	Static
IMPREST MARION	645.60	645.60	645.60	Static
IMPREST MATANG TARAN	20.00	20.00	20.00	Static
IMPREST MAYOR/CLERK	500.00	500.00	500.00	Static
IMPREST MERE KAMARIE	2,031.45	2,031.45	2,031.45	Static
IMPREST OIC LGD TAKIAKIA	750.00	750.00	750.00	Static
IMPREST POLICE	337.50	337.50	337.50	Static
IMPREST SECRETARY MFMRD	4,625.50	4,625.50	4,625.50	Static
IMPREST SOLAR	1,885.15	1,885.15	1,885.15	Static
IMPREST TAKIAKIA MAATIA (MIA)	116.00	116.00	116.00	Static
IMPREST TARA	102.00	102.00	102.00	Static
IMPREST TARANGOTU	286.30	286.30	286.30	Static
IMPREST TAREKAUA	894.00	894.00	894.00	Static
IMPREST TAUANEI	1,454.30	1,454.30	1,454.30	Static
IMPREST TAWATAWA	700.00	700.00	700.00	Static
IMPREST TEARAWA (MIA)	640.00	640.00	640.00	Static
IMPREST TEATA T	900.00	900.00	900.00	Static
IMPREST TEBAU	200.00	200.00	200.00	Static
IMPREST TEETA	125.90	125.90	125.90	Static
IMPREST TEEWA T	250.00	250.00	250.00	Static
IMPREST TIUEANNANG	662.60	662.60	662.60	Static
IMPREST TOAREREI	120.00	120.00	120.00	Static
IMPREST TOATITE	191.40	191.40	191.40	Static
IMPREST TOKA	150.00	150.00	150.00	Static
LOAN ABERAAM	135.00	135.00	135.00	Static

LOAN ANGITEITI	160.00	160.00	160.00	Static
LOAN ATABA	160.00	160.00	160.00	Static
LOAN AUKITINO	160.00	160.00	160.00	Static
LOAN BONTEKAI	160.00	160.00	160.00	Static
LOAN KAATA	200.00	200.00	200.00	Static
LOAN KAIBURE	160.00	160.00	160.00	Static
LOAN KAKOROA	160.00	160.00	160.00	Static
LOAN KAOTIN	160.00	160.00	160.00	Static
LOAN KATARINA	200.00	200.00	200.00	Static
LOAN KEETIA	160.00	160.00	160.00	Static
LOAN KIMAREBU	200.00	200.00	200.00	Static
LOAN MAIAKI	120.00	120.00	120.00	Static
LOAN MWAAKE	160.00	160.00	160.00	Static
LOAN MWATIERA	200.00	200.00	200.00	Static
LOAN TAREA	200.00	200.00	200.00	Static
LOAN TAREKAUA	160.00	160.00	160.00	Static
LOAN TAWAUA	500.00	500.00	500.00	Static
LOAN TEANG	200.00	200.00	200.00	Static
LOAN TEBANTAAKE	50.00	50.00	50.00	Static
LOAN TEKAAI	292.10	292.10	292.10	Static
LOAN TEKABWAIA	160.00	160.00	160.00	Static
LOAN TENTEN	160.00	160.00	160.00	Static
LOAN TIANTAAKE	180.00	180.00	180.00	Static
LOAN TIERA	180.00	180.00	180.00	Static
LOAN TOAURIRI	200.00	200.00	200.00	Static
LOAN TONIKIA	50.50	50.50	50.50	Static
LOSS ANN (CFC)				Static

	19,362.59	19,362.59	19,362.59	
LOSS BOBOUA	1.22	1.22	1.22	Static
LOSS CFC RITETA	11.51	11.51	11.51	Static
LOSS CLAYDEN	21.17	21.17	21.17	Static
LOSS CLERK ALICE	685.05	685.05	685.05	Static
LOSS CLERK RARUBE	14,765.16	14,765.16	14,765.16	Static
LOSS MATAWA	425.58	425.58	425.58	Static
LOSS NEI TARA	50,208.60	50,208.60	50,208.60	Static
LOSS RIBWATITA	1,610.43	1,610.43	1,610.43	Static
LOSS RURUNTEANG.A	530.22	530.22	530.22	Static
LOSS TARIRAOI	2,502.91	2,502.91	2,502.91	Static
LOSS TAUANEI	1,320.88	1,320.88	1,320.88	Static
LOSS TENARIMO	741.79	741.79	741.79	Static
LOSS TEUBO.B	4,158.45	4,158.45	4,158.45	Static
LOSS TiantAAKE	2,489.43	2,489.43	2,489.43	Static
LOSS TIUEANNANG	12,176.08	12,176.08	12,176.08	Static
LOSS TUNETI	159.05	159.05	159.05	Static
LOSS TUTAIMA	2,220.24	2,220.24	2,220.24	Static
	230,526.70	230,526.70	230,526.70	

Account Payable				
	Year 2022	Year 2023	Year 2024	Status
Dep Egg FSPKC Project	68.00	68.00	68.00	stable 22-24
Dep MIA LGD Officer	1,161.10	1,161.10	1,161.10	stable 22-24
Dep Unclaim Incentives alws	300.00	300.00	300.00	stable 22-24
Dep Unclaim land lease	2,615.56	2,615.56	2,615.56	stable 22-24
Dep Arikatau	254.45	254.45	254.45	stable 22-24

Dep Baikia	18.00	18.00	18.00	stable 22-24
Dep OB	868.20	868.20	868.20	stable 22-24
Dep Temoai Kabiriera	29.10	29.10	29.10	stable 22-24
Dep Ataba	143.20	143.20	143.20	stable 22-24
Dep Atantaai	40.00	40.00	40.00	stable 22-24
Dep Baretita	1,000.00	1,000.00	1,000.00	stable 22-24
Dep Bibitoi	7.90	7.90	7.90	stable 22-24
Dep Biita	60.00	60.00	60.00	stable 22-24
Dep Bingko	445.25	445.25	445.25	stable 22-24
Dep Boboua	579.00	579.00	579.00	stable 22-24
Dep Burenimakin	26.40	26.40	26.40	stable 22-24
Dep Bwain Akawa	717.20	717.20	717.20	stable 22-24
Dep Catholic	30.00	30.00	30.00	stable 22-24
Dep Contribution Tokamai	0.10	0.10	0.10	stable 22-24
Dep Council Maneaba project	2,583.30	2,583.30	2,583.30	stable 22-24
Dep David NormaYeeting (DNY)	27,593.40	27,593.40	27,593.40	stable 22-24
Dep Donation	100.00	100.00	100.00	stable 22-24
Dep Driver Arikatau	152.40	152.40	152.40	stable 22-24
Dep Drivers	81.85	81.85	81.85	stable 22-24
Dep Election	202.80	202.80	202.80	stable 22-24
Dep Ereata	120.00	120.00	120.00	stable 22-24
Dep Eria	50.00	50.00	50.00	stable 22-24
Dep Error KPF deduction	85.10	85.10	85.10	stable 22-24
Dep FSP	2,000.00	2,000.00	2,000.00	stable 22-24
Dep Hire Tewiko	40.00	40.00	40.00	stable 22-24
Dep Hire Uenterenga	40.00	40.00	40.00	stable 22-24
Dep Iakobwa				stable 22-

	87.65	87.65	87.65	24
Dep Ice Plant	946.00	946.00	946.00	stable 22-24
Dep Internet	852.80	852.80	852.80	stable 22-24
Dep Itinibeia	11.75	11.75	11.75	stable 22-24
Dep Kaibuke	572.94	572.94	572.94	stable 22-24
Dep KEF	148.00	148.00	148.00	stable 22-24
Dep King	10.00	10.00	10.00	stable 22-24
Dep Kiribati Nationa Statictics (KNS)	50.00	50.00	50.00	stable 22-24
Dep Kiri-EU	50.90	50.90	50.90	stable 22-24
Dep Kiriwatsan	716.20	716.20	716.20	stable 22-24
Dep KOIL	20.00	20.00	20.00	stable 22-24
Dep KPF	455.00	455.00	455.00	stable 22-24
Dep Labour Cost	3,577.00	3,577.00	3,577.00	stable 22-24
Dep Land Lease	54,278.26	54,278.26	54,278.26	stable 22-24
Dep Lost passbook tranfer bal to new #	9,575.21	9,575.21	9,575.21	stable 22-24
Dep Maintenance	18,550.19	18,550.19	18,550.19	stable 22-24
Dep Marakei Fish	500.00	500.00	500.00	stable 22-24
Dep Maurin Marakei	120.00	120.00	120.00	stable 22-24
Dep MEHR	67.00	67.00	67.00	stable 22-24
Dep MFRD	611.40	611.40	611.40	stable 22-24
Dep MHMS	210.00	210.00	210.00	stable 22-24
Dep MIA	14,280.00	14,280.00	14,280.00	stable 22-24
Dep MISE	667.90	667.90	667.90	stable 22-24
Dep Moakai	48.10	48.10	48.10	stable 22-24
Dep MOE	3,279.20	3,279.20	3,279.20	stable 22-24
Dep MPS	5,000.00	5,000.00	5,000.00	stable 22-24
Dep MWYSA	200.00	200.00	200.00	stable 22-24

Dep Naman Nei Raoi	572.00	572.00	572.00	stable 22-24
Dep Nuuka	1,214.47	1,214.47	1,214.47	stable 22-24
Dep Overtime Karebaua	10.60	10.60	10.60	stable 22-24
Dep Overtime Bouataake	13.50	13.50	13.50	stable 22-24
Dep Patrick	35.00	35.00	35.00	stable 22-24
Dep Raw Clinic	216.00	216.00	216.00	stable 22-24
Dep Renteuana	10.00	10.00	10.00	stable 22-24
Dep Ribwatita	452.52	452.52	452.52	stable 22-24
Dep Rourou	51.00	51.00	51.00	stable 22-24
Dep Salary KPF Agent	138.75	138.75	138.75	stable 22-24
Dep Seawall	10,515.87	10,515.87	10,515.87	stable 22-24
Dep Solar	58.10	58.10	58.10	stable 22-24
Dep Tara O/time	8.10	8.10	8.10	stable 22-24
Dep Taranibeia	10.00	10.00	10.00	stable 22-24
Dep Tarantekai/Taran	29.80	29.80	29.80	stable 22-24
Dep Tariraoi	5.00	5.00	5.00	stable 22-24
Dep Teatau	927.10	927.10	927.10	stable 22-24
Dep Tebiria	1,000.00	1,000.00	1,000.00	stable 22-24
Dep Tebunganga	40.00	40.00	40.00	stable 22-24
Dep Tebwebwe	84.70	84.70	84.70	stable 22-24
Dep Telephone	6.00	6.00	6.00	stable 22-24
Dep Tenarimo	40.00	40.00	40.00	stable 22-24
Dep Teweru	107.15	107.15	107.15	stable 22-24
Dep Tiaeki	48.10	48.10	48.10	stable 22-24
Dep Timoa	125.00	125.00	125.00	stable 22-24
Dep Tinaniko	3,333.10	3,333.10	3,333.10	stable 22-24
Dep Tioti				stable 22-

	55.00	55.00	55.00	24
Dep Tirintebwebwe	90.20	90.20	90.20	stable 22-24
Dep Tokintekai	485.00	485.00	485.00	stable 22-24
Dep Tonganibeia	7.50	7.50	7.50	stable 22-24
Dep Tourism	44.80	44.80	44.80	stable 22-24
Dep Unclaim salary	680.05	680.05	680.05	stable 22-24
Dep Unclaim Teang (Sitt alws)	50.00	50.00	50.00	stable 22-24
Dep Unclaimed salary Viane I	100.00	100.00	100.00	stable 22-24
Dep Unsigned loan Tiera	200.00	200.00	200.00	stable 22-24
Dep Uritita	211.20	211.20	211.20	stable 22-24
Dep Waa n Oo	13,786.69	13,786.69	13,786.69	stable 22-24
Imp Merabwa Bakatokia	153.76	153.76	153.76	stable 22-24
Imp Ataba	1,307.63	1,307.63	1,307.63	stable 22-24
Imp Boboua	1,305.60	1,305.60	1,305.60	stable 22-24
Imp Kaibure	150.00	150.00	150.00	stable 22-24
Imp Maata	110.40	110.40	110.40	stable 22-24
Imp Mayor	100.00	100.00	100.00	stable 22-24
Imp MTC	40.00	40.00	40.00	stable 22-24
Imp Mwarii	125.90	125.90	125.90	stable 22-24
Imp Neways	140.00	140.00	140.00	stable 22-24
Imp Raarube	14,122.45	14,122.45	14,122.45	stable 22-24
Imp Raerae	0.45	0.45	0.45	stable 22-24
Imp Retiremen	700.00	700.00	700.00	stable 22-24
Imp Riannaua	472.33	472.33	472.33	stable 22-24
Imp Tererei	801.00	801.00	801.00	stable 22-24
Imp Tirintebwebwe	83.40	83.40	83.40	stable 22-24
Imp Tutaima	82.80	82.80	82.80	stable 22-24

Imp Uera	2,160.00	2,160.00	2,160.00	stable 22-24
Imp Uritita	151.40	151.40	151.40	stable 22-24
Loa Erea	40.00	40.00	40.00	stable 22-24
Loa Others	1,900.00	1,900.00	1,900.00	stable 22-24
Loa Ribwatia	45.00	45.00	45.00	stable 22-24
Loa Rurunteang.A	20.00	20.00	20.00	stable 22-24
Loa Takiri	9.00	9.00	9.00	stable 22-24
Loa Taumannang	25.00	25.00	25.00	stable 22-24
Loa Teabo	30.00	30.00	30.00	stable 22-24
Loa Teaitao	500.00	500.00	500.00	stable 22-24
Loa Teariraoi	10.00	10.00	10.00	stable 22-24
Loa Tebwana	40.00	40.00	40.00	stable 22-24
Loa Tererei	40.00	40.00	40.00	stable 22-24
Loa Tirintebwebwe	43.60	43.60	43.60	stable 22-24
Los Cash on hand (Surplus)	0.23	0.23	0.23	stable 22-24
	215,770.06	215,770.06	215,770.06	

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 WEAK INTERNAL CONTROLS OVER DEPOSITS, IMPREST AND ADVANCES.

Audit Findings and Analysis.

The audit found significant weaknesses in Marakei Island Council's 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 account for Ataake Kamoriki.

- The audit found that there were no council meeting minutes attached to the Payment Voucher (PV) to confirm that the imprest advance given to Ataake Kamoriki was properly authorized by the full council. This is inconsistent with Section 61 of the Local Government Act 1984, which states that “A council may by resolution make advances and operate deposit and suspense accounts”. The absence of council minutes means there is no evidence that the advance was approved through a formal council resolution.
- The audit noted that Ataake Kamoriki imprest account balanced increased continuously without any retirement or acquittal of expenditures being recorded. Does goods and services intended to be purchased were not actually received by the council that result in the advances remained outstanding?

Date	Allocation	MRR#/PV#	Details	Cash Payments	Cash Receipts	Audit Comments
01/01/2023	Imp-Ataake Kamoriki		opening balance	4,950.05		
31-Jan-23	Imp-Ataake Kamoriki	V1/07	Ana imprest Ataake ibukin bwain te aobiti nte pt# 314897-KJ2Y4 \$1226.30	1,226.30		No council minutes for proper approval on imprest advance given to Ataake
31-Jan-23	Imp-Ataake Kamoriki	V1/09	Kabakaan ana mwane Ataake ibukin kantokan te Mayor ao Assistant clerk Tiantaake	304.00		
28-Feb-23	Imp-Ataake Kamoriki	V 2-12	Kabakaan ana mwane Ataake ibukin bwain te aobiti (refer pt#711378-5uPFC	1,000.00		
30-Jun-23	Imp-Ataake Kamoriki	V- 6/30	Teremoan boon bwain te Kauntira nakon Ataake n aron bebana ae attached.	1,920.00		
			Total imprest withdrawn in 2023	4,450.30		
31-Dec-23			Closing balance as per 2023 FS	9,400.35		E tuai man retire te imprest aei, a bon tuai bane n reke bwaai ake ana kabooaki?

2. Advance RORETANA Money Lender

- The audit found \$25,100.00 (Pv No. 02/01/2023) had been withdrawn from council fund to operate an activity known as the “RORETANA Money Lender”. Even though, there’s a council resolution approving the loan activities. However, the minutes did not specify the approved threshold or maximum amount for the loan advances.
- The audit also found an understatement to this advance account of \$930.55 that arise from difference amount recorded in the council database of \$3,475.40 and the physical payment voucher amount to \$4,405.95. (Refer to PV18/04/2023)

Recommendations

- The council should ensure that all advances for loan activities are supported by a formal council resolution that clearly specifies the approved purpose, maximum amount or threshold and terms and conditions of the advances.
- The council management should not withdraw funds beyond the approved limits.

- The council should review legal status of the lending activity in light of the Local Government Amendment Act 2023 and seek appropriate legal advice or guidance from the responsible authority before continuing any such activity.
- The council should strengthen their controls over loan activities where they should conduct a monthly review of all existing advances and loans under the “RORETANA Money Lender” activity and maintain a complete loan register showing each borrower, amount advanced, repayment made, outstanding balance, and repayment period. This will help ensure that Council Funds are properly accounted for and that outstanding advances can be monitored and recovered.
- The council should avoid maintaining two accounts for the same purpose and instead focus on one account to record all transactions.

Management response

Marakei Island Council

The following certify that the attached statements (revealing a surplus account balance (\$102,590.17) for the Year ended 31st December 2022 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary



Rec'd 19/04/24



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



Surplus 01/01/22	52,794.58
Add: Total Current Revenues 2022	470,145.65
Total	522,940.23
Less: Total Current Expenditures 2022	420,350.06
Surplus End 12/31/22	<u>102,590.17</u>

Statement of Ledger balances 12/31/22

Details	Debit	Credit
Surplus Account for 12/31/22		102,590.17

Below the Line

Adv - Tateti	0	0
Adv -KPF loan	0	0
Adv -MIA Team	98	0
Adv -Staff	100	0
Adv -U.report	0	0
Adv -Unimwane	3025.3	0
Adv-Atabu	292.89	0
Adv-Atanati	7.2	0
Adv-Ataraoti	50	0
Adv-Atata (Same as Teatata)	0.06	0
Adv-Auatabu & Others	13.6	0
Adv-Aus Aid	2	0
Adv-Bikia	12.8	0
Adv-Bridge	922.69	0
Adv-Causeway	1551.5	0
Adv-Coffee	8.5	0
Adv-Contract	1447.2	0
Adv-Contribution Teera Nagona	0	0
Adv-Coral Sun	300	0
Adv-Council	135	0
Adv-Council Staff	48	0
Adv-Councillors	114	0
Adv-Disaster	0	0
Adv-DNY	200	0
Adv-Driver Ereateiti	38.2	0

Adv-DSAP	535.9	0
Adv-Education	723.5	0
Adv-Eria	50	0
Adv-Error KPF deduction	7.48	0
Adv-Fisheries	122.15	0
Adv-FSP	2000	0
Adv-G.Election	180	0
Adv-Iareta	94.25	0
Adv-IEC	275.7	0
Adv-InAdvendence	6725.5	0
Adv-Incentive Allowance	14760	0
Adv-Ka54 Aniversary	240	0
Adv-Kaibure	40	0
Adv-Karebau	94.26	0
Adv-KFHA	1415	0
Adv-KHFA	695	0
Adv-KILGA	0	0
Adv-Kometen License	0	0
Adv-Kopule	0	0
Adv-M/Boou-Maintenance	2039	0
Adv-Maintenance	678.12	0
Adv-Maneaba	1941.75	0
Adv-Maneaba Project	2972.5	0
Adv-Mayor	0	0
Adv-MFED	25	0
Adv-MHMS	0	0
Adv-MIA/ (MISA)	159	0
Adv-MISA	4735.4799	0
Adv-Moaiti	216	0
Adv-MOE	3379	0
Adv-MOH	9000.05	0
Adv-MTC	40	0
Adv-Mwarii	38.45	0
Adv-Naman Nei Raoi	1990	0
Adv-NCD (MIA)	0	0
Adv-Niiti	15	0
Adv-Norma	250	0
Adv-Office Kauntira	425.25	0
Adv-OP	126	0

Adv-Overtime	153.4	0
Adv-Patrick	35	0
Adv-Poilce	19.8	0
Adv-Raera	313.6	0
Adv-Raweia	0	0
Adv-Recharge card	787.2	0
Adv-Riannaua	50	0
Adv-Secretary - MEHR	0	0
Adv-Solar company	5360	0
Adv-Staff	26	0
Adv-Stationaries	400	0
Adv-Taafi	0	0
Adv-Tabiria account	2000	0
Adv-Taiwan Beeki	1060.4	0
Adv-Taran	15	0
Adv-Teang	400	0
Adv-Tearawa	37.2	0
Adv-Teariraoi	20.2	0
Adv-Teitao	100	0
Adv-Tekaai	3.6	0
Adv-Tekaai o/time	245.72	0
Adv-Tekuanga	992.85	0
Adv-Tenarimo	60	0
Adv-Tereke	3352.2	0
Adv-Tererei	206.5	0
Adv-Tererei o/time	10	0
Adv-Teitikoo	58	0
Adv-Tiantaake	105	0
Adv-Tiera	10.4	0
Adv-Tirin	96.95	0
Adv-Tonikia o/time	130.88	0
Adv-Treasurer	150	0
Adv-Tutaima	12.8	0
Adv-Unaccounted Council revenues	0	0
Adv-Works	2143.81	0
Adv-Youth Day	195	0
Dep - Egg FSPKC Project	0	68
Dep - MIA LGD Officer	0	1161.1
Dep - Unclaim Incentives alws	0	300

Dep - Unclaim land lease	0	2615.56
Dep- Arikatau	0	254.45
Dep -Baikia	0	18
Dep -DBK loan	0	120
Dep -OB	0	868.2
Dep -Temoai Kabiriera	0	29.1
Dep-Ataba	0	143.2
Dep-Atantaai	0	40
Dep-Baretita	0	1000
Dep-Bibitai	0	7.9
Dep-Biita	0	60
Dep-Bingko	0	445.25
Dep-Boboua	0	579
Dep-Burenimakin	0	26.4
Dep-Bwain Akawa	0	717.2
Dep-Catholic	0	30
Dep-Contribution Tokamai	0	0.1
Dep-Council Maneaba project	0	2583.3
Dep-Covid 19	0	383.2
Dep-David NormaYeeting (DNY)	0	27593.4
Dep-Donation	0	100
Dep-Driver Arikatau	0	152.4
Dep-Drivers	0	81.85
Dep-Election	0	202.8
Dep-Ereata	0	120
Dep-Ereateiti	0	533.3
Dep-Ereman	0	15
Dep-Eria	0	50
Dep-Error KPF deduction	0	85.1
Dep-FSP	0	2000
Dep-Fuel	0	663
Dep-Hire Tewiko	0	40
Dep-Hire Uenterenga	0	40
Dep-lakobwa	0	87.65
Dep-Ice Plant	0	946
Dep-Internet	0	852.8
Dep-Itinibeia	0	11.75
Dep-Kaibuke	0	572.94
Dep-KEF	0	148

Dep-King	0	10
Dep-Kiribati National Statistics (KNS)	0	50
Dep-Kiri-EU	0	50.9
Dep-Kiriwatsan	0	716.2
Dep-KOIL	0	20
Dep-KPF	0	455
Dep-Labour Cost	0	3577
Dep-Land Lease	0	54278.26
Dep-Lost passbook transfer bal to new #	0	9575.2099
Dep-Maintenance Airfield	0	1166.56
Dep-Maintanane	0	13550.19
Dep-Marakei Fish	0	500
Dep-Maurin Marakei	0	120
Dep-MEHR	0	67
Dep-MFRD	0	611.4
Dep-MHMS	0	210
Dep-MIA	0	14280
Dep-MISE	0	667.9
Dep-Moakai	0	48.1
Dep-Moannari	0	109.95
Dep-MOE	0	3279.2
Dep-MPS	0	5000
Dep-MWYSA	0	200
Dep-Naman Nei Raoi	0	572
Dep-Nuuka	0	1214.47
Dep-OB	0	173.19
Dep-Overtime Karebauda	0	10.6
Dep-Overtime Bouataake	0	13.5
Dep-Patrick	0	35
Dep-Pre-school Teachers	0	2503.83
Dep-Raw Clinic	0	216
Dep-Renteuana	0	10
Dep-Ribwatita	0	452.52
Dep-Rourou	0	51
Dep-Salary KPF Agent	0	138.75
Dep-Seawall	0	10515.87
Dep-Social Committee	0	298.8
Dep-Solar	0	58.1
Dep-Surplus	0	19794.62

Dep-Tara O/tine	0	8.1
Dep-Taranibeia	0	10
Dep-Tarantekai/Taran	0	29.8
Dep-Tariraoi	0	5
Dep-Teatau	0	927.1
Dep-Tebiria	0	1000
Dep-Tebunganga	0	40
Dep-Tebwebwe	0	84.7
Dep-Telephone	0	6
Dep-Tenarimo	0	40
Dep-Teweru	0	107.15
Dep-Tiaeki	0	48.1
Dep-Timoa	0	125
Dep-Tinanika	0	3333.1
Dep-Tioti	0	55
Dep-Tirintebwebwe	0	90.2
Dep-Tokintekai	0	485
Dep-Tonganibeia	0	7.5
Dep-Tourism	0	44.8
Dep-Unclaim salary	0	680.05
Dep-Unclaim Teang (Silt alws)	0	50
Dep-Unclaimed salary Viane I	0	100
Dep-Unsigned loan Tiera	0	200
Dep-Uriano	0	113.4
Dep-Uritita	0	211.2
Dep-Waa n Oo	0	13786.69
Imp - Angiriin Hardware	2223	0
Imp - David Yeeting	2	0
Imp - Temoai Kabiriera	32.5	0
Imp - Tibou Bwaree	366.9	0
Imp -Bwereateiti	45.55	0
Imp -Merabwa Bakatokia	0	153.76
Imp -Mwaiteiti B	0	0
Imp -Uriano	46	0
Imp-Abiete B	0	0
Imp-Ann	80	0
Imp-Ata	152	0
Imp-Ataake Kamoriki	4950.05	0
Imp-Ataba	0	1307.63

Imp-Ataraoti	131.5	0
Imp-BMR	70	0
Imp-Boboua	0	1305.6
Imp-CFC Riteta	0	311.79
Imp-Clerk Alice	557.67	0
Imp-Clerk Raarube	18860.03	0
Imp-Clerk Tabwaua	174.75	0
Imp-Iakobwa	861	0
Imp-Kaibure	0	150
Imp-Kairaku	1129.3	0
Imp-King Holding Ltd	8	0
Imp-Kopule Bobu	115.5	0
Imp-Like it Trading	2	0
Imp-Maata	0	110.4
Imp-Marion	645.6	0
Imp-Matang Taran	20	0
Imp-Mawanei	843	0
Imp-Mayor	0	100
Imp-Mayor/Clerk	500	0
Imp-Mere Kamarie	2031.45	0
Imp-Moannari	102	0
Imp-MTC	0	40
Imp-Mwarii	0	125.9
Imp-Neways	0	140
Imp-OIC LGD Takiakia	750	0
Imp-Police	337.5	0
Imp-Raarube	0	14122.45
Imp-Rabangaki	127.5	0
Imp-Raerae	0	0.45
Imp-Retiremen	0	700
Imp-Riannaua	0	472.33
Imp-Secretary MFMRD	4625.5	0
Imp-Solar	1885.15	0
Imp-Takiakia Maatia (MIA)	116	0
Imp-Tara	102	0
Imp-Tarangotu	286.3	0
Imp-Tarekaua	894	0
Imp-Tauanei	1454.3	0
Imp-Tawatawa	700	0

Imp-Teang	0	0
Imp-Tearawa (MIA)	640	0
Imp-Teata T	900	0
Imp-Tebau	200	0
Imp-Teeta	125.9	0
Imp-Teewa T	250	0
Imp-Tekoba LGD(MIA)	0	0
Imp-Tererei	0	801
Imp-Tiantaake lookiri	390.73	0
Imp-Tiera Benetito	0	0
Imp-Tiiti Tebwebwe	170	0
Imp-Tirintebwebwe	0	83.4
Imp-Tiueannang	662.6	0
Imp-Toarerei	120	0
Imp-Toaitile	191.4	0
Imp-Toka	150	0
Imp-Tutaima	0	82.8
Imp-Uera	0	2160
Imp-Uritita	0	151.4
Imp-Viane	0	0
Loa-Aberoam	135	0
Loa-Angiteiti	160	0
Loa-Ataba	160	0
Loa-Aukitino	160	0
Loa-Bontekai	160	0
Loa-Erea	0	40
Loa-Kaata	200	0
Loa-Kaibure	160	0
Loa-Kakoroa	160	0
Loa-Kaotin	160	0
Loa-Katarina	200	0
Loa-Keetia	160	0
Loa-Kimarebu	200	0
Loa-Maiaki	120	0
Loa-Mwaake	160	0
Loa-Mwatiera	200	0
Loa-Others	0	1900
Loa-Ribwatia	0	45
Loa-Rurunteang.A	0	20

Loa-Takiri	0	9
Loa-Tarea	200	0
Loa-Tarekaua	160	0
Loa-Taumannang	0	25
Loa-Tawaua	500	0
Loa-Teabo	0	30
Loa-Teaitao	0	500
Loa-Teang	200	0
Loa-Teariraoi	0	10
Loa-Tebantaake	50	0
Loa-Tebwana	0	40
Loa-Tekaai	292.1	0
Loa-Tekabwaia	160	0
Loa-Tenten	160	0
Loa-Tererei	0	40
Loa-Tiantaake	180	0
Loa-Tiera	180	0
Loa-Tirintebwebwe	0	43.6
Loa-Toauriri	200	0
Loa-Tonikia	50.5	0
Los-Ag Clerk Taake Tamuera	0	0
Los-Ann (CFC)	19362.59	0
Los-Boboua	1.22	0
Los-Cash on Hand (Surplus)	0	0.23
Los-CFC Riteta	11.51	0
Los-Clayden	21.17	0
Los-Clerk Alice	685.05	0
Los-Clerk Rarube	14765.16	0
Los-Matawa	425.58	0
Los-Nei Tara	50208.6	0
Los-Nei Tiantaake	6385.84	0
Los-Ribwatita	1610.43	0
Los-Rurunteang.A	530.22	0
loss-Taraniiti	0.49	0
Loss-Terenganimatang	0	34.78
Los-Tariraoi	2502.91	0
Los-Tauanei	1320.88	0
Los-Teeiri	959.37	0
Los-Tenarimo	741.79	0

Los-Teubo.B	4158.45	0
Los-Tiantaake	2489.43	0
Los-Tiera	0	0
Los-Tiveannang	12176.08	0
Los-Tuneti	159.05	0
Los-Tutaima	2220.2399	0
Closing Cash	13828.20	0.00
Closing Bank	73253.32	0.00
Total	344,581.65	344,581.65



Marakei Island Council Balance Sheet as at 12/31/22



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	73,253.32		
Cash on Hand		13,828.20		
Account Receivable	2	257,500.13	344,581.65	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				344,581.65
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	241,991.48	241,991.48	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				241,991.48
Net Asset				102,590.17
Equity				
Current Year Earning			49,795.59	
Historical Balancing			52,794.58	
Total Equity				102,590.17

Prepared by : LGD Internal Audit



Marakei Island Council Profit and Loss Statement or the Period 01/01/22 to 12/31/22



Count Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwai n Rabwata	6,225.00		
		1104	Roon te kiba	4,805.90		
		1105	Roon te toka n te kaibuke	1,386.10		
					12,417.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	1,958.50		
		1202	Beba ni kabubuti	431.00		
		1203	Bwatika	147.00		
		1204	Kamea	134.00		
		1205	Bitineti (Retail/Wholesale/Manufactur	5,507.50		
		1207	Kakukurei [DJ hire]	70.00		
		1210	Auti n irua/ Auti aika tatangoaki	200.00		
		1211	Hawker/karikirake aika nakonako	825.00		
		1212	Tabo ni bwa (retail and wholesale)	3,580.00		
		1213	Botaki aika tauaki mwia	675.00		
		1214	Karikirake nte Burawa (Bakery)	350.00		
		1217	Bitineti aika aki tei maan (Stalls)	40.00		
		1219	Kaa/Rebwerebwe aika a tatangoaki	997.50		
		1227	Kabonakoan te lka	40.00		
		1237	Bobai man te Kaibuke/float	20.00		
		1238	Tutara (Second Hand)	75.00		
		1239	Roon Boboti	100.00		
		1241	Yagona/Nangkona	787.50		
		1257	Auti ni Kamwaitoro operational licens	100.00		
					16,038.00	
	1300	Mane Buoka				
		1301	Buoka man te Tautaeka	190,850.74		
		1302	Buoka man te Postal	900.00		
		1303	Onobwaiian autin Tautaeka	121,550.00		
					313,300.74	
	1400	Rakan karinimwane				
		1402	Rakan katangomwane	8,898.75		
					8,898.75	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1500	Waaki ni lokinibwai				
		1501	Kabonakoan bwaai	2,198.50		
		1504	Roon Auti ni maeka	253.90		
		1505	Roon tikum n te auti ni lrua	2,615.00		
		1506	Kantoka ao tangoan taian kaa	16,847.50		
		1507	Kabonakoan te bwaa	5,396.30		
		1508	Tangoan bwain te kauntira	292.00		
		1509	Tangoan te rebwerebwe	25.00		
		1510	Tangoan ana tabo te Kauntira	1,400.00		
		1512	Photocopying & printing	309.80		
		1520	Workshop charges	240.00		
		1521	Ororakean kamea/beeki	2,890.00		
		1522	Katangomwane	65,243.19		
		1523	Bingko	5,587.90		
		1529	Carpentry shop	1,390.00		
		1532	Number plates	540.00		
		1536	Kantoka n te buriiti	6.00		
		1542	Hardware	2,568.50		
		1546	Boon te beeki n lmatang	991.00		
		1547	Bwain akawa	591.00		
					109,385.59	
	1600	Mwane tabeua				
		1601	Mwane n Raka	523.25		
		1602	Tuuaa ao boon te bowi	15.00		
					538.25	
	1700	Karaai mwane				
		1701	Kaintabwi	9,567.32		
					9,567.32	
						470,145.65
Expenditure						
	2100	Bwakabwai				
		2102	Aia bwakabwai Kauntira	46,379.76		
		2103	Kauoman ni Kiraka	3,576.04		
		2108	Kabenta	3,181.83		
		2109	Turaiwa	6,387.74		
		2111	Chief Village Warden	3,193.74		
		2112	Kaubure	26,240.81		
		2113	Neeti ni Kaawa	16,036.68		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2119	Mwakaeneke	3,196.33		
		2122	Revenue Collector	6,399.36		
		2123	WIW	3,150.97		
		2127	Tia tararua te auti ni Irua	3,212.04		
		2133	Tia Uaereti	1,729.56		
		2140	Assistant Carpenter	3,078.16		
		2141	Handyman	1,784.12		
					127,547.14	
	2200	Arauenti				
		2201	Aia Arauenti Kauntira	13,895.00		
		2202	Kaniwangan te Mayor	1,740.00		
		2203	Incentive allowance	11,580.00		
		2204	Booia reibwa	114.00		
		2207	Kometen reirei	4,620.00		
		2208	Kometen te Karikirake (IDC)	760.00		
		2209	Boneti (bareka/boira)	480.00		
		2210	Bonomwi	340.00		
		2211	Mwengabuaka	1,111.70		
		2216	Komete ni kamwakuri	200.00		
		2218	Kometen kainaomata	780.00		
		2223	Finance Committee	1,060.00		
		2224	Board of survey	120.00		
					36,800.70	
	2300	Kabutan te waaki				
		2301	Mwamwananga	1,301.15		
		2306	Uaereti & Tareboon	555.00		
		2308	Buraeki ao kaboraoi	59.50		
		2311	Kabomwi ni kain amwarake	290.00		
		2313	Kainaomata	597.00		
		2318	Boon te kabowi	120.00		
		2320	Dog/Pig control	425.00		
		2322	Kairua	200.00		
		2326	Bwain te Aobiti	2,252.45		
		2332	Support to Elderly Fund distribution	694.80		
		2333	Support to Copra monitoring transpor	648.00		
					7,142.90	
	2400	Onobwai				
		2402	Ana Aobiti te Kauntira	1,422.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2403	Ana Auti n Maeka te Kauntira	8,217.30		
		2404	Auti ni irua	2,972.70		
		2406	Autin te terminal	20.00		
		2407	Maneaba	485.70		
		2408	Rebwerebwe/Kaa	2,036.46		
		2408a	School trucks	428.00		
		2410	Kawai/Kotiwei	7,450.00		
					23,032.16	
	2600		Karikirake (unfunded)			
		2601	Hardware	3,436.50		
					3,436.50	
	2700		Iokinibwai			
		2702	Bwaan te kaa	5,621.90		
		2703	Garage workshop	3,369.29		
		2704	Bingko	390.00		
		2707	Carpentry Shop	4,792.76		
		2708	Boon kanan te beeki	809.20		
		2709	Katangomwane	67,478.00		
		2720	Saw mill	121.80		
		2721	Boon bwain akawa	308.00		
					82,890.95	
	2800		Karali mwane			
		2801	Kaintabwi	22,938.70		
		2803	Onobwaiian autin Tautaeka	100,950.76		
		2804	Birimwane nakon te KILGA	1,000.00		
		2806	Buoka ibukin school trucks	14,610.25		
					139,499.71	
						420,350.06
Net Profit/Loss						49,795.59

Prepared by : LGD Internal Audit



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



					Debit	Credit
Surplus brought forward 01-Jan-2022						52,794.58
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Angabwai n Rabwata	5,815.00	\$5,815.00	\$6,225.00	\$0.00	\$6,225.00
1104	Roon te kiba	4,500.00	\$4,500.00	\$4,805.90	\$0.00	\$4,805.90
1105	Roon te toka n te kaibuke	800.00	\$800.00	\$1,386.10	\$0.00	\$1,386.10
1107	Roon ukeuke	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Raitlenti					
1220	Hire/wa-uowa/Booti	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1224	Agency Fee/ te itabon	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1210	Auti n irua/ Auti aika tatangoaki	200.00	\$200.00	\$200.00	\$0.00	\$200.00
1257	Auti ni Kamwaitoro operational li	100.00	\$100.00	\$100.00	\$0.00	\$100.00
1202	Beba ni kabubuti	600.00	\$600.00	\$431.00	\$0.00	\$431.00
1205	Bitineti (Retail/Wholesale/Manuf	6,500.00	\$6,500.00	\$5,507.50	\$0.00	\$5,507.50
1217	Bitineti aika aki tei maan (Stalls)	200.00	\$200.00	\$40.00	\$0.00	\$40.00
1237	Bobai man te Kaibuke/float	20.00	\$20.00	\$20.00	\$0.00	\$20.00
1213	Botaki aika tauaki mwia	50.00	\$50.00	\$675.00	\$0.00	\$675.00
1203	Bwatika	332.00	\$332.00	\$147.00	\$0.00	\$147.00
1211	Hawker/karikirake aika nakonak	410.00	\$410.00	\$825.00	\$0.00	\$825.00
1219	Kaa/Rebwerebwe aika a tatang	540.00	\$540.00	\$997.50	\$0.00	\$997.50
1227	Kabonakoan te lka	40.00	\$40.00	\$40.00	\$0.00	\$40.00
1207	Kakukurei [DJ hire]	20.00	\$20.00	\$70.00	\$0.00	\$70.00
1204	Kamea	436.00	\$436.00	\$134.00	\$0.00	\$134.00
1206	Kaoti Tamnei (Cinema)	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1214	Karikirake nte Burawa (Bakery)	700.00	\$700.00	\$350.00	\$0.00	\$350.00
1201	Motoka/Rebwerebwe	3,792.00	\$3,792.00	\$1,958.50	\$0.00	\$1,958.50
1239	Roon Boboti	250.00	\$250.00	\$100.00	\$0.00	\$100.00
1212	Tabo ni bwa (retail and wholesal	1,025.00	\$1,025.00	\$3,580.00	\$0.00	\$3,580.00
1216	Tianaraita aika tatangoaki	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1238	Tutara (Second Hand)	700.00	\$700.00	\$75.00	\$0.00	\$75.00
1241	Yagona/Nangkona	700.00	\$700.00	\$787.50	\$0.00	\$787.50
1300	Mane Buoka					

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1302	Buoka man te Postal	900.00	\$900.00	\$900.00	\$0.00	\$900.00
1301	Buoka man te Tautaeka	172,923.84	\$172,923.84	\$190,850.74	\$0.00	\$190,850.74
1303	Onobwaian autin Tautaeka	34,158.00	\$34,158.00	\$121,550.00	\$0.00	\$121,550.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00
1400	Rakan karinimwane					
1401	Boki n mwane/IBD	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1402	Rakan katangomwane	6,600.00	\$6,600.00	\$8,898.75	\$0.00	\$8,898.75
1500	Waaki ni lokinibwai					
1523	Bingko	3,300.00	\$3,300.00	\$5,587.90	\$0.00	\$5,587.90
1546	Boon te beeki n Imatang	900.00	\$900.00	\$991.00	\$0.00	\$991.00
1547	Bwain akawa	2,500.00	\$2,500.00	\$591.00	\$0.00	\$591.00
1529	Carpentry shop	4,060.00	\$4,060.00	\$1,390.00	\$0.00	\$1,390.00
1543	Driving school	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1542	Hardware	7,000.00	\$7,000.00	\$2,568.50	\$0.00	\$2,568.50
1501	Kabonakoan bwaai	250.00	\$250.00	\$2,198.50	\$0.00	\$2,198.50
1507	Kabonakoan te bwaa	240.00	\$240.00	\$5,396.30	\$0.00	\$5,396.30
1506	Kantoka ao tangoan taian kaa	9,400.00	\$9,400.00	\$16,847.50	\$0.00	\$16,847.50
1536	Kantoka n te buriiti	100.00	\$100.00	\$6.00	\$0.00	\$6.00
1522	Katangomwane	55,000.00	\$55,000.00	\$65,243.19	\$0.00	\$65,243.19
1532	Number plates	100.00	\$100.00	\$540.00	\$0.00	\$540.00
1521	Ororakean kamea/beeki	2,000.00	\$2,000.00	\$2,890.00	\$0.00	\$2,890.00
1512	Photocopying & printing	100.00	\$100.00	\$309.80	\$0.00	\$309.80
1504	Roon Auti ni maeka	660.00	\$660.00	\$253.90	\$0.00	\$253.90
1505	Roon tikum n te auti ni lrua	5,000.00	\$5,000.00	\$2,615.00	\$0.00	\$2,615.00
1545	Saw mill	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1510	Tangoan ana tabo te Kauntira	1,200.00	\$1,200.00	\$1,400.00	\$0.00	\$1,400.00
1508	Tangoan bwain te kauntira	200.00	\$200.00	\$292.00	\$0.00	\$292.00
1509	Tangoan te rebwerebwe	60.00	\$60.00	\$25.00	\$0.00	\$25.00
1544	Te Nei ni baneawa	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1534	Telephone commission(ATHKL)	25.00	\$25.00	\$0.00	\$0.00	\$0.00
1520	Workshop charges	330.00	\$330.00	\$240.00	\$0.00	\$240.00
1600	Mwane tabeua					
1601	Mwane n Raka	50.00	\$50.00	\$523.25	\$0.00	\$523.25
1603	Pre-school fees	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1602	Tuuua ao boon te bowi	50.00	\$50.00	\$15.00	\$0.00	\$15.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1700	Karaai mwane					
1701	Kaintabwi	9,746.93	\$9,746.93	\$9,567.32	\$0.00	\$9,567.32
2100	Bwakabwai					
2102	Aia bwakabwai Kauntira	46,380.00	\$46,380.00	\$46,379.76	\$46,379.76	\$0.00
2140	Assistant Carpenter	3,212.00	\$3,212.00	\$3,078.16	\$3,078.16	\$0.00
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2111	Chief Village Warden	3,231.00	\$3,231.00	\$3,193.74	\$3,193.74	\$0.00
2141	Handyman	1,784.00	\$1,784.00	\$1,784.12	\$1,784.12	\$0.00
2108	Kabenta	3,238.00	\$3,238.00	\$3,181.83	\$3,181.83	\$0.00
2112	Kaubure	26,760.00	\$26,760.00	\$26,240.81	\$26,240.81	\$0.00
2103	Kauoman ni Kiraka	3,576.00	\$3,576.00	\$3,576.04	\$3,576.04	\$0.00
2104	Kauoman Tia Mane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2119	Mwakaeneke	3,212.00	\$3,212.00	\$3,196.33	\$3,196.33	\$0.00
2113	Neeti ni Kaawa	16,056.00	\$16,056.00	\$16,036.68	\$16,036.68	\$0.00
2122	Revenue Collector	6,424.00	\$6,424.00	\$6,399.36	\$6,399.36	\$0.00
2135	Taan Reireinia Ataei	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2127	Tia tararua te auti ni Irua	3,212.00	\$3,212.00	\$3,212.04	\$3,212.04	\$0.00
2133	Tia Uaereti	3,212.00	\$3,212.00	\$1,729.56	\$1,729.56	\$0.00
2109	Turaiwa	6,424.00	\$6,424.00	\$6,387.74	\$6,387.74	\$0.00
2123	WIW	3,238.00	\$3,238.00	\$3,150.97	\$3,150.97	\$0.00
2200	Arauenti					
2201	Aia Arauenti Kauntira	15,385.00	\$15,385.00	\$13,895.00	\$13,895.00	\$0.00
2206	Aoataim	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2224	Board of survey	200.00	\$200.00	\$120.00	\$120.00	\$0.00
2209	Boneti (bareka/boira)	500.00	\$500.00	\$480.00	\$480.00	\$0.00
2210	Bonomwi	600.00	\$600.00	\$340.00	\$340.00	\$0.00
2204	Booia reibwa	300.00	\$300.00	\$114.00	\$114.00	\$0.00
2222	Duty allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2223	Finance Committee	1,200.00	\$1,200.00	\$1,060.00	\$1,060.00	\$0.00
2203	Incentive allowance	11,580.00	\$11,580.00	\$11,580.00	\$11,580.00	\$0.00
2202	Kaniwangan te Mayor	960.00	\$960.00	\$1,740.00	\$1,740.00	\$0.00
2230	Komete ae tawe	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2216	Komete ni kamwakuri	300.00	\$300.00	\$200.00	\$200.00	\$0.00
2218	Kometen kainaomata	980.00	\$980.00	\$780.00	\$780.00	\$0.00
2207	Kometen reirei	5,400.00	\$5,400.00	\$4,620.00	\$4,620.00	\$0.00
2208	Kometen te Karikirake (IDC)	720.00	\$720.00	\$760.00	\$760.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2211	Mwengabuaka	1,800.00	\$1,800.00	\$1,111.70	\$1,111.70	\$0.00
2300	Kabutan te waaki					
2304	Bank charge	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2318	Boon te kabowi	200.00	\$200.00	\$120.00	\$120.00	\$0.00
2315	Buoka nakon Botaki	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2308	Buraeki ao kaboraoi	50.00	\$50.00	\$59.50	\$59.50	\$0.00
2326	Bwain te Aobiti	1,526.00	\$1,526.00	\$2,252.45	\$2,252.45	\$0.00
2320	Dog/Pig control	510.00	\$510.00	\$425.00	\$425.00	\$0.00
2311	Kabomwi ni kain amwarake	200.00	\$200.00	\$290.00	\$290.00	\$0.00
2313	Kainaomata	1,000.00	\$1,000.00	\$597.00	\$597.00	\$0.00
2322	Kairua	500.00	\$500.00	\$200.00	\$200.00	\$0.00
2301	Mwamwananga	1,368.00	\$368.00	\$1,301.15	\$1,301.15	\$0.00
2314	Refund of revenue	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2302	Riitin aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2312	Rinerine	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2333	Support to Copra monitoring tran	2,100.00	\$2,100.00	\$648.00	\$648.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$694.80	\$694.80	\$0.00
2330	Support to Youths day and Presc	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2316	Taarau n te KPF	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2306	Uaereti & Tareboon	800.00	\$1,800.00	\$555.00	\$555.00	\$0.00
2400	Onobwai					
2402	Ana Aobiti te Kauntira	1,000.00	\$1,000.00	\$1,422.00	\$1,422.00	\$0.00
2403	Ana Auti n Maeka te Kauntira	18,491.00	\$18,491.00	\$8,217.30	\$8,217.30	\$0.00
2404	Auti ni irua	2,000.00	\$2,000.00	\$2,972.70	\$2,972.70	\$0.00
2406	Autin te terminal	200.00	\$200.00	\$20.00	\$20.00	\$0.00
2414	Computer ao photocopy	800.00	\$800.00	\$0.00	\$0.00	\$0.00
2410	Kawai/Kotiwei	7,400.00	\$7,400.00	\$7,450.00	\$7,450.00	\$0.00
2407	Maneaba	200.00	\$200.00	\$485.70	\$485.70	\$0.00
2408	Rebwerebwe/Kaa	500.00	\$500.00	\$2,036.46	\$2,036.46	\$0.00
2408a	School trucks	2,000.00	\$2,000.00	\$428.00	\$428.00	\$0.00
2600	Karikirake (unfunded)					
2601	Hardware	6,000.00	\$6,000.00	\$3,436.50	\$3,436.50	\$0.00
2605	Photocopying machine			\$0.00	\$0.00	\$0.00
2700	Iokinlbwai					
2701	Amwarake mooi ibukia Irua	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2704	Bingko	1,600.00	\$1,600.00	\$390.00	\$390.00	\$0.00
2721	Boon bwain akawa	2,000.00	\$2,000.00	\$308.00	\$308.00	\$0.00
2708	Boon kanan te beeki	900.00	\$900.00	\$809.20	\$809.20	\$0.00
2702	Bwaan te kaa	3,500.00	\$3,500.00	\$5,621.90	\$5,621.90	\$0.00
2707	Carpentry Shop	2,000.00	\$2,000.00	\$4,792.76	\$4,792.76	\$0.00
2703	Garage workshop	3,000.00	\$3,000.00	\$3,369.29	\$3,369.29	\$0.00
2709	Katangomwane	55,000.00	\$55,000.00	\$67,478.00	\$67,478.00	\$0.00
2720	Saw mill	200.00	\$200.00	\$121.80	\$121.80	\$0.00
2800	Karali mwane					
2804	Birimwane nakon te 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	\$14,610.25	\$14,610.25	\$0.00
2801	Kaintabwi	23,841.05	\$23,841.05	\$22,938.70	\$22,938.70	\$0.00
2803	Onobwaian autin Tautaeka	34,158.00	\$34,158.00	\$100,950.76	\$100,950.76	\$0.00
2802	School trucks Contribution	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2805	Taarau nte kaintabui	0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Below the Line					
	Adv - Tateti	0.00		\$0.00	\$0.00	\$0.00
	Adv -KPF loan	0.00		\$0.00	\$0.00	\$0.00
	Adv -MIA Team	0.00		\$98.00	\$98.00	\$0.00
	Adv -Staff	0.00		\$100.00	\$100.00	\$0.00
	Adv -U.report	0.00		\$0.00	\$0.00	\$0.00
	Adv -Unimwane	0.00		\$3,025.30	\$3,025.30	\$0.00
	Adv-Atabu	0.00		\$292.89	\$292.89	\$0.00
	Adv-Atanati	0.00		\$7.20	\$7.20	\$0.00
	Adv-Ataraoti	0.00		\$50.00	\$50.00	\$0.00
	Adv-Atata (Same as Teatata)	0.00		\$0.06	\$0.06	\$0.00
	Adv-Auatabu & Others	0.00		\$13.60	\$13.60	\$0.00
	Adv-Aus Aid	0.00		\$2.00	\$2.00	\$0.00
	Adv-Bikia	0.00		\$12.80	\$12.80	\$0.00
	Adv-Bridge	0.00		\$922.69	\$922.69	\$0.00
	Adv-Causeway	0.00		\$1,551.50	\$1,551.50	\$0.00
	Adv-Coffee	0.00		\$8.50	\$8.50	\$0.00
	Adv-Contract	0.00		\$1,447.20	\$1,447.20	\$0.00
	Adv-Contribution Teera Nagona	0.00		\$0.00	\$0.00	\$0.00
	Adv-Coral Sun	0.00		\$300.00	\$300.00	\$0.00
	Adv-Council	0.00		\$135.00	\$135.00	\$0.00

Codes Details

	Estimate	Revised	Amount	Debit	Credit
Adv-Council Staff	0.00				
Adv-Councilors	0.00		\$48.00	\$48.00	\$0.00
Adv-Disaster	0.00		\$114.00	\$114.00	\$0.00
Adv-DNY	0.00		\$0.00	\$0.00	\$0.00
Adv-Driver Erection	0.00		\$200.00	\$200.00	\$0.00
	0.00		\$38.20	\$38.20	\$0.00
Adv-DSAP	0.00		\$535.90	\$535.90	\$0.00
Adv-Education	0.00		\$723.50	\$723.50	\$0.00
Adv-Eria	0.00		\$50.00	\$50.00	\$0.00
Adv-Error KPF deduction	0.00		\$7.48	\$7.48	\$0.00
Adv-Fisheries	0.00		\$122.15	\$122.15	\$0.00
Adv-FSP	0.00		\$2,000.00	\$2,000.00	\$0.00
Adv-G.Election	0.00		\$180.00	\$180.00	\$0.00
Adv-Iareta	0.00		\$94.25	\$94.25	\$0.00
Adv-IEC	0.00		\$275.70	\$275.70	\$0.00
Adv-InAdvendence	0.00		\$6,725.50	\$6,725.50	\$0.00
Adv-Incentive Allowance	0.00		\$14,760.00	\$14,760.00	\$0.00
Adv-Ka54 Aniversary	0.00		\$240.00	\$240.00	\$0.00
Adv-Kaibure	0.00		\$40.00	\$40.00	\$0.00
Adv-Karebau	0.00		\$94.26	\$94.26	\$0.00
Adv-KFHA	0.00		\$1,415.00	\$1,415.00	\$0.00
Adv-KHFA	0.00		\$695.00	\$695.00	\$0.00
Adv-KILGA	0.00		\$0.00	\$0.00	\$0.00
Adv-Kometen License	0.00		\$0.00	\$0.00	\$0.00
Adv-Kopule	0.00		\$0.00	\$0.00	\$0.00
Adv-M/Boou-Maintenance	0.00		\$2,039.00	\$2,039.00	\$0.00
Adv-Maintenance	0.00		\$678.12	\$678.12	\$0.00
Adv-Maneaba	0.00		\$1,941.75	\$1,941.75	\$0.00
Adv-Maneaba Project	0.00		\$2,972.50	\$2,972.50	\$0.00
Adv-Mayor	0.00		\$0.00	\$0.00	\$0.00
Adv-MFED	0.00		\$25.00	\$25.00	\$0.00
Adv-MHMS	0.00		\$0.00	\$0.00	\$0.00
Adv-MIA/ (MISA)	0.00		\$159.00	\$159.00	\$0.00
Adv-MISA	0.00		\$4,735.48	\$4,735.48	\$0.00
Adv-Moaiti	0.00		\$216.00	\$216.00	\$0.00
Adv-MOE	0.00		\$3,379.00	\$3,379.00	\$0.00
Adv-MOH	0.00		\$9,000.05	\$9,000.05	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-MTC	0.00		\$40.00	\$40.00	\$0.00
	Adv-Mwarii	0.00		\$38.45	\$38.45	\$0.00
	Adv-Naman Nei Raoi	0.00		\$1,990.00	\$1,990.00	\$0.00
	Adv-NCD (MIA)	0.00		\$0.00	\$0.00	\$0.00
	Adv-Niiti	0.00		\$15.00	\$15.00	\$0.00
	Adv-Norma	0.00		\$250.00	\$250.00	\$0.00
	Adv-Office Kauntira	0.00		\$425.25	\$425.25	\$0.00
	Adv-OP	0.00		\$126.00	\$126.00	\$0.00
	Adv-Overtime	0.00		\$153.40	\$153.40	\$0.00
	Adv-Patrick	0.00		\$35.00	\$35.00	\$0.00
	Adv-Poilce	0.00		\$19.80	\$19.80	\$0.00
	Adv-Raera	0.00		\$313.60	\$313.60	\$0.00
	Adv-Raweia	0.00		\$0.00	\$0.00	\$0.00
	Adv-Recharge card	0.00		\$787.20	\$787.20	\$0.00
	Adv-Riannaua	0.00		\$50.00	\$50.00	\$0.00
	Adv-Secretary - MEHR	0.00		\$0.00	\$0.00	\$0.00
	Adv-Solar company	0.00		\$5,360.00	\$5,360.00	\$0.00
	Adv-Staff	0.00		\$26.00	\$26.00	\$0.00
	Adv-Stationaries	0.00		\$400.00	\$400.00	\$0.00
	Adv-Taati	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tabiria account	0.00		\$2,000.00	\$2,000.00	\$0.00
	Adv-Taiwan Beeki	0.00		\$1,060.40	\$1,060.40	\$0.00
	Adv-Taran	0.00		\$15.00	\$15.00	\$0.00
	Adv-Teang	0.00		\$400.00	\$400.00	\$0.00
	Adv-Tearawa	0.00		\$37.20	\$37.20	\$0.00
	Adv-Teariraoi	0.00		\$20.20	\$20.20	\$0.00
	Adv-Teitao	0.00		\$100.00	\$100.00	\$0.00
	Adv-Tekaai	0.00		\$3.60	\$3.60	\$0.00
	Adv-Tekaai o/time	0.00		\$245.72	\$245.72	\$0.00
	Adv-Tekuanga	0.00		\$992.85	\$992.85	\$0.00
	Adv-Tenarimo	0.00		\$60.00	\$60.00	\$0.00
	Adv-Tereke	0.00		\$3,352.20	\$3,352.20	\$0.00
	Adv-Tererei	0.00		\$206.50	\$206.50	\$0.00
	Adv-Tererei o/time	0.00		\$10.00	\$10.00	\$0.00
	Adv-Tetikoo	0.00		\$58.00	\$58.00	\$0.00
	Adv-Tiantaake	0.00		\$105.00	\$105.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Tiera	0.00		\$10.40	\$10.40	\$0.00
	Adv-Tirin	0.00		\$96.95	\$96.95	\$0.00
	Adv-Tonikia o/time	0.00		\$130.88	\$130.88	\$0.00
	Adv-Treasurer	0.00		\$150.00	\$150.00	\$0.00
	Adv-Tutaima	0.00		\$12.80	\$12.80	\$0.00
	Adv-Unaccounted Council reven	0.00		\$0.00	\$0.00	\$0.00
	Adv-Works	0.00		\$2,143.81	\$2,143.81	\$0.00
	Adv-Youth Day	0.00		\$195.00	\$195.00	\$0.00
	Dep - Egg FSPKC Project	0.00		-\$68.00	\$0.00	\$68.00
	Dep - MIA LGD Officer	0.00		-\$1,161.10	\$0.00	\$1,161.10
	Dep - Unclaim Incentives alws	0.00		-\$300.00	\$0.00	\$300.00
	Dep - Unclaim land lease	0.00		-\$2,615.56	\$0.00	\$2,615.56
	Dep- Aritau	0.00		-\$254.45	\$0.00	\$254.45
	Dep -Baikia	0.00		-\$18.00	\$0.00	\$18.00
	Dep -DBK loan	0.00		-\$120.00	\$0.00	\$120.00
	Dep -OB	0.00		-\$868.20	\$0.00	\$868.20
	Dep -Temoai Kabiriera	0.00		-\$29.10	\$0.00	\$29.10
	Dep-Ataba	0.00		-\$143.20	\$0.00	\$143.20
	Dep-Atantaci	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Baretita	0.00		-\$1,000.00	\$0.00	\$1,000.00
	Dep-Bibitai	0.00		-\$7.90	\$0.00	\$7.90
	Dep-Biita	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Bingko	0.00		-\$445.25	\$0.00	\$445.25
	Dep-Boboua	0.00		-\$579.00	\$0.00	\$579.00
	Dep-Burenimakin	0.00		-\$26.40	\$0.00	\$26.40
	Dep-Bwain Akawa	0.00		-\$717.20	\$0.00	\$717.20
	Dep-Catholic	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Contribution Tokamai	0.00		-\$0.10	\$0.00	\$0.10
	Dep-Council Maneaba project	0.00		-\$2,583.30	\$0.00	\$2,583.30
	Dep-Covid 19	0.00		-\$383.20	\$0.00	\$383.20
	Dep-David NormaYeeting (DNY)	0.00		-\$27,593.40	\$0.00	\$27,593.40
	Dep-Donation	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Driver Aritau	0.00		-\$152.40	\$0.00	\$152.40
	Dep-Drivers	0.00		-\$81.85	\$0.00	\$81.85
	Dep-Election	0.00		-\$202.80	\$0.00	\$202.80
	Dep-Ereata	0.00		-\$120.00	\$0.00	\$120.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Ereateiti	0.00		-\$533.30	\$0.00	\$533.30
	Dep-Ereman	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Eria	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Error KPF deduction	0.00		-\$85.10	\$0.00	\$85.10
	Dep-FSP	0.00		-\$2,000.00	\$0.00	\$2,000.00
	Dep-Fuel	0.00		-\$663.00	\$0.00	\$663.00
	Dep-Hire Tewiko	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Hire Uenterenga	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Iakobwa	0.00		-\$87.65	\$0.00	\$87.65
	Dep-Ice Plant	0.00		-\$946.00	\$0.00	\$946.00
	Dep-Internet	0.00		-\$852.80	\$0.00	\$852.80
	Dep-Itinibeia	0.00		-\$11.75	\$0.00	\$11.75
	Dep-Kaibuke	0.00		-\$572.94	\$0.00	\$572.94
	Dep-KEF	0.00		-\$148.00	\$0.00	\$148.00
	Dep-King	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Kiribati Nationa Statictics (K	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Kiri-EU	0.00		-\$50.90	\$0.00	\$50.90
	Dep-Kiriwatsan	0.00		-\$716.20	\$0.00	\$716.20
	Dep-KOIL	0.00		-\$20.00	\$0.00	\$20.00
	Dep-KPF	0.00		-\$455.00	\$0.00	\$455.00
	Dep-Labour Cost	0.00		-\$3,577.00	\$0.00	\$3,577.00
	Dep-Land Lease	0.00		-\$54,278.26	\$0.00	\$54,278.26
	Dep-Lost passbook tranfer bal to	0.00		-\$9,575.21	\$0.00	\$9,575.21
	Dep-Maintainance Airfield	0.00		-\$1,166.56	\$0.00	\$1,166.56
	Dep-Maitanane	0.00		-\$18,550.19	\$0.00	\$18,550.19
	Dep-Marakei Fish	0.00		-\$500.00	\$0.00	\$500.00
	Dep-Maurin Marakei	0.00		-\$120.00	\$0.00	\$120.00
	Dep-MEHR	0.00		-\$67.00	\$0.00	\$67.00
	Dep-MFRD	0.00		-\$611.40	\$0.00	\$611.40
	Dep-MHMS	0.00		-\$210.00	\$0.00	\$210.00
	Dep-MIA	0.00		-\$14,280.00	\$0.00	\$14,280.00
	Dep-MISE	0.00		-\$667.90	\$0.00	\$667.90
	Dep-Moakai	0.00		-\$48.10	\$0.00	\$48.10
	Dep-Moannari	0.00		-\$109.95	\$0.00	\$109.95
	Dep-MOE	0.00		-\$3,279.20	\$0.00	\$3,279.20
	Dep-MPS	0.00		-\$5,000.00	\$0.00	\$5,000.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-MWYSA	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Naman Nei Raoi	0.00		-\$572.00	\$0.00	\$572.00
	Dep-Nuuka	0.00		-\$1,214.47	\$0.00	\$1,214.47
	Dep-OB	0.00		-\$173.19	\$0.00	\$173.19
	Dep-Overteime Karebaui	0.00		-\$10.60	\$0.00	\$10.60
	Dep-Overtime Bouataake	0.00		-\$13.50	\$0.00	\$13.50
	Dep-Patrick	0.00		-\$35.00	\$0.00	\$35.00
	Dep-Pre- school Teachers	0.00		-\$2,503.83	\$0.00	\$2,503.83
	Dep-Raw Clinic	0.00		-\$216.00	\$0.00	\$216.00
	Dep-Renteuana	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Ribwatita	0.00		-\$452.52	\$0.00	\$452.52
	Dep-Rourou	0.00		-\$51.00	\$0.00	\$51.00
	Dep-Salary KPF Agent	0.00		-\$138.75	\$0.00	\$138.75
	Dep-Seawall	0.00		-\$10,515.87	\$0.00	\$10,515.87
	Dep-Social Committee	0.00		-\$298.80	\$0.00	\$298.80
	Dep-Solar	0.00		-\$58.10	\$0.00	\$58.10
	Dep-Surplus	0.00		-\$19,794.62	\$0.00	\$19,794.62
	Dep-Tara O/time	0.00		-\$8.10	\$0.00	\$8.10
	Dep-Taranibeia	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Tarantekai/Taran	0.00		-\$29.80	\$0.00	\$29.80
	Dep-Tariraoi	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Teataui	0.00		-\$927.10	\$0.00	\$927.10
	Dep-Tebiria	0.00		-\$1,000.00	\$0.00	\$1,000.00
	Dep-Tebunganga	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Tebwebwe	0.00		-\$84.70	\$0.00	\$84.70
	Dep-Telephone	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Tenarimo	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Teweru	0.00		-\$107.15	\$0.00	\$107.15
	Dep-Tiaeki	0.00		-\$48.10	\$0.00	\$48.10
	Dep-Timoa	0.00		-\$125.00	\$0.00	\$125.00
	Dep-Tinaniko	0.00		-\$3,333.10	\$0.00	\$3,333.10
	Dep-Tioti	0.00		-\$55.00	\$0.00	\$55.00
	Dep-Tirintebwebwe	0.00		-\$90.20	\$0.00	\$90.20
	Dep-Tokintekai	0.00		-\$485.00	\$0.00	\$485.00
	Dep-Tonganibeia	0.00		-\$7.50	\$0.00	\$7.50
	Dep-Tourism	0.00		-\$44.80	\$0.00	\$44.80

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Unclaim salary	0.00		-\$680.05	\$0.00	\$680.05
	Dep-Unclaim Teang (Sitt alws)	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Unclaimed salary Viane I	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Unsigned loan Tiera	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Uriono	0.00		-\$113.40	\$0.00	\$113.40
	Dep-Uritita	0.00		-\$211.20	\$0.00	\$211.20
	Dep-Waa n Oo	0.00		-\$13,786.69	\$0.00	\$13,786.69
	Imp - Angiriin Hardware	0.00		\$2,223.00	\$2,223.00	\$0.00
	Imp - David Yeeting	0.00		\$2.00	\$2.00	\$0.00
	Imp - Temocai Kabiriera	0.00		\$32.50	\$32.50	\$0.00
	Imp - Tibou Bwaree	0.00		\$366.90	\$366.90	\$0.00
	Imp -Bwereateiti	0.00		\$45.55	\$45.55	\$0.00
	Imp -Merabwa Bakatokia	0.00		-\$153.76	\$0.00	\$153.76
	Imp -Mwaiteiti B	0.00		\$0.00	\$0.00	\$0.00
	Imp -Uriono	0.00		\$46.00	\$46.00	\$0.00
	Imp-Abiete B	0.00		\$0.00	\$0.00	\$0.00
	Imp-Ann	0.00		\$80.00	\$80.00	\$0.00
	Imp-Ata	0.00		\$152.00	\$152.00	\$0.00
	Imp-Ataake Kamoriki	0.00		\$4,950.05	\$4,950.05	\$0.00
	Imp-Ataba	0.00		-\$1,307.63	\$0.00	\$1,307.63
	Imp-Ataraoti	0.00		\$131.50	\$131.50	\$0.00
	Imp-BMR	0.00		\$70.00	\$70.00	\$0.00
	Imp-Boboua	0.00		-\$1,305.60	\$0.00	\$1,305.60
	Imp-CFC Riteta	0.00		-\$311.79	\$0.00	\$311.79
	Imp-Clerk Alice	0.00		\$557.67	\$557.67	\$0.00
	Imp-Clerk Raarube	0.00		\$18,860.03	\$18,860.03	\$0.00
	Imp-Clerk Tabwaua	0.00		\$174.75	\$174.75	\$0.00
	Imp-Iakobwa	0.00		\$861.00	\$861.00	\$0.00
	Imp-Kaibure	0.00		-\$150.00	\$0.00	\$150.00
	Imp-Kairaku	0.00		\$1,129.30	\$1,129.30	\$0.00
	Imp-King Holding Ltd	0.00		\$8.00	\$8.00	\$0.00
	Imp-Kopule Bobu	0.00		\$115.50	\$115.50	\$0.00
	Imp-Like it Trading	0.00		\$2.00	\$2.00	\$0.00
	Imp-Maata	0.00		-\$110.40	\$0.00	\$110.40
	Imp-Marion	0.00		\$645.60	\$645.60	\$0.00
	Imp-Matang Taran	0.00		\$20.00	\$20.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Mawanei	0.00		\$843.00	\$843.00	\$0.00
	Imp-Mayor	0.00		-\$100.00	\$0.00	\$100.00
	Imp-Mayor/Clerk	0.00		\$500.00	\$500.00	\$0.00
	Imp-Mere Kamarie	0.00		\$2,031.45	\$2,031.45	\$0.00
	Imp-Moannari	0.00		\$102.00	\$102.00	\$0.00
	Imp-MTC	0.00		-\$40.00	\$0.00	\$40.00
	Imp-Mwarii	0.00		-\$125.90	\$0.00	\$125.90
	Imp-Neways	0.00		-\$140.00	\$0.00	\$140.00
	Imp-OIC LGD Takiakia	0.00		\$750.00	\$750.00	\$0.00
	Imp-Police	0.00		\$337.50	\$337.50	\$0.00
	Imp-Raarube	0.00		-\$14,122.45	\$0.00	\$14,122.45
	Imp-Rabangaki	0.00		\$127.50	\$127.50	\$0.00
	Imp-Raerae	0.00		-\$0.45	\$0.00	\$0.45
	Imp-Retiremen	0.00		-\$700.00	\$0.00	\$700.00
	Imp-Riannaua	0.00		-\$472.33	\$0.00	\$472.33
	Imp-Secretary MFMRD	0.00		\$4,625.50	\$4,625.50	\$0.00
	Imp-Solar	0.00		\$1,885.15	\$1,885.15	\$0.00
	Imp-Takiakia Maatia (MIA)	0.00		\$116.00	\$116.00	\$0.00
	Imp-Tara	0.00		\$102.00	\$102.00	\$0.00
	Imp-Tarangotu	0.00		\$286.30	\$286.30	\$0.00
	Imp-Tarekava	0.00		\$894.00	\$894.00	\$0.00
	Imp-Tauanei	0.00		\$1,454.30	\$1,454.30	\$0.00
	Imp-Tawatawa	0.00		\$700.00	\$700.00	\$0.00
	Imp-Teang	0.00		\$0.00	\$0.00	\$0.00
	Imp-Tearawa (MIA)	0.00		\$640.00	\$640.00	\$0.00
	Imp-Teata T	0.00		\$900.00	\$900.00	\$0.00
	Imp-Tebau	0.00		\$200.00	\$200.00	\$0.00
	Imp-Teeta	0.00		\$125.90	\$125.90	\$0.00
	Imp-Teewa T	0.00		\$250.00	\$250.00	\$0.00
	Imp-Tekoba LGD(MIA)	0.00		\$0.00	\$0.00	\$0.00
	Imp-Tererei	0.00		-\$801.00	\$0.00	\$801.00
	Imp-Tiantaake Iakiri	0.00		\$390.73	\$390.73	\$0.00
	Imp-Tiera Benetifo	0.00		\$0.00	\$0.00	\$0.00
	Imp-Tioti Tebwebwe	0.00		\$170.00	\$170.00	\$0.00
	Imp-Tirintebwebwe	0.00		-\$83.40	\$0.00	\$83.40
	Imp-Tueannang	0.00		\$662.60	\$662.60	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Toarerei	0.00		\$120.00	\$120.00	\$0.00
	Imp-Toatite	0.00		\$191.40	\$191.40	\$0.00
	Imp-Toka	0.00		\$150.00	\$150.00	\$0.00
	Imp-Tutaima	0.00		-\$82.80	\$0.00	\$82.80
	Imp-Uera	0.00		-\$2,160.00	\$0.00	\$2,160.00
	Imp-Uritita	0.00		-\$151.40	\$0.00	\$151.40
	Imp-Viane	0.00		\$0.00	\$0.00	\$0.00
	Loa-Aberaam	0.00		\$135.00	\$135.00	\$0.00
	Loa-Angiteiti	0.00		\$160.00	\$160.00	\$0.00
	Loa-Ataba	0.00		\$160.00	\$160.00	\$0.00
	Loa-Aukitino	0.00		\$160.00	\$160.00	\$0.00
	Loa-Bontekai	0.00		\$160.00	\$160.00	\$0.00
	Loa-Erea	0.00		-\$40.00	\$0.00	\$40.00
	Loa-Kaata	0.00		\$200.00	\$200.00	\$0.00
	Loa-Kaibure	0.00		\$160.00	\$160.00	\$0.00
	Loa-Kakoroa	0.00		\$160.00	\$160.00	\$0.00
	Loa-Kaotin	0.00		\$160.00	\$160.00	\$0.00
	Loa-Katarina	0.00		\$200.00	\$200.00	\$0.00
	Loa-Keetia	0.00		\$160.00	\$160.00	\$0.00
	Loa-Kimarebu	0.00		\$200.00	\$200.00	\$0.00
	Loa-Maiaki	0.00		\$120.00	\$120.00	\$0.00
	Loa-Mwaake	0.00		\$160.00	\$160.00	\$0.00
	Loa-Mwatiera	0.00		\$200.00	\$200.00	\$0.00
	Loa-Others	0.00		-\$1,900.00	\$0.00	\$1,900.00
	Loa-Ribwatia	0.00		-\$45.00	\$0.00	\$45.00
	Loa-Rurunteang.A	0.00		-\$20.00	\$0.00	\$20.00
	Loa-Takiri	0.00		-\$9.00	\$0.00	\$9.00
	Loa-Tarea	0.00		\$200.00	\$200.00	\$0.00
	Loa-Tarekaua	0.00		\$160.00	\$160.00	\$0.00
	Loa-Taumannang	0.00		-\$25.00	\$0.00	\$25.00
	Loa-Tawaua	0.00		\$500.00	\$500.00	\$0.00
	Loa-Teabo	0.00		-\$30.00	\$0.00	\$30.00
	Loa-Teaitao	0.00		-\$500.00	\$0.00	\$500.00
	Loa-Teang	0.00		\$200.00	\$200.00	\$0.00
	Loa-Teariraoi	0.00		-\$10.00	\$0.00	\$10.00
	Loa-Tebantaake	0.00		\$50.00	\$50.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loa-Tebwana	0.00		-\$40.00	\$0.00	\$40.00
	Loa-Tekaai	0.00		\$292.10	\$292.10	\$0.00
	Loa-Tekabwaia	0.00		\$160.00	\$160.00	\$0.00
	Loa-Tenten	0.00		\$160.00	\$160.00	\$0.00
	Loa-Tererei	0.00		-\$40.00	\$0.00	\$40.00
	Loa-Tiantaake	0.00		\$180.00	\$180.00	\$0.00
	Loa-Tiera	0.00		\$180.00	\$180.00	\$0.00
	Loa-Tirintebwebwe	0.00		-\$43.60	\$0.00	\$43.60
	Loa-Toauriri	0.00		\$200.00	\$200.00	\$0.00
	Loa-Tonikia	0.00		\$50.50	\$50.50	\$0.00
	Los-Ag Clerk Taake Tamuera	0.00		\$0.00	\$0.00	\$0.00
	Los-Ann (CFC)	0.00		\$19,362.59	\$19,362.59	\$0.00
	Los-Boboua	0.00		\$1.22	\$1.22	\$0.00
	Los-Cash on Hand (Surplus)	0.00		-\$0.23	\$0.00	\$0.23
	Los-CFC Riteta	0.00		\$11.51	\$11.51	\$0.00
	Los-Clayden	0.00		\$21.17	\$21.17	\$0.00
	Los-Clerk Alice	0.00		\$685.05	\$685.05	\$0.00
	Los-Clerk Rarube	0.00		\$14,765.16	\$14,765.16	\$0.00
	Los-Matawa	0.00		\$425.58	\$425.58	\$0.00
	Los-Nei Tara	0.00		\$50,208.60	\$50,208.60	\$0.00
	Los-Nei Tiantaake	0.00		\$6,385.84	\$6,385.84	\$0.00
	Los-Ribwatita	0.00		\$1,610.43	\$1,610.43	\$0.00
	Los-Rurunteang.A	0.00		\$530.22	\$530.22	\$0.00
	Loss-Taraniiti	0.00		\$0.49	\$0.49	\$0.00
	Loss-Terenganimatang	0.00		-\$34.78	\$0.00	\$34.78
	Los-Tariraoi	0.00		\$2,502.91	\$2,502.91	\$0.00
	Los-Tauanei	0.00		\$1,320.88	\$1,320.88	\$0.00
	Los-Teeiri	0.00		\$959.37	\$959.37	\$0.00
	Los-Tenarimo	0.00		\$741.79	\$741.79	\$0.00
	Los-Teubo.B	0.00		\$4,158.45	\$4,158.45	\$0.00
	Los-Tiantaake	0.00		\$2,489.43	\$2,489.43	\$0.00
	Los-Tiera	0.00		\$0.00	\$0.00	\$0.00
	Los-Tiueannang	0.00		\$12,176.08	\$12,176.08	\$0.00
	Los-Tuneti	0.00		\$159.05	\$159.05	\$0.00
	Los-Tutaima	0.00		\$2,220.24	\$2,220.24	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Closing Cash				13828.20	0.00
	Closing Bank				73253.32	0.00
	Grand Total				764,931.71	764,931.71

Prepared by : LGD Internal Audit

<i>Actual Revenue Collected</i>				Year:	2022
SUB-HD	Details	Approved Estimate	Actual Receipts	Increase	Decrease
1100	Angabwai				
1103	Angabwai n Rabwata	5,815.00	6,225.00	410.00	
1104	Roon te kiba	4,500.00	4,805.90	305.90	
1105	Roon te toka n te kaibuke	800.00	1,386.10	586.10	
1200	Raitienti				
1201	Motoka/Rebwerebwe	3,792.00	1,958.50		1,833.50
1202	Beba ni kabubuti	600.00	431.00		169.00
1203	Bwatika	332.00	147.00		185.00
1204	Kamea	436.00	134.00		302.00
1205	Bitineti (Retail/Wholesale/Manufacturer)	6,500.00	5,507.50		992.50
1206	Kaoti Tamnei (Cinema)	20.00	0.00		20.00
1207	Kakukurei [DJ hire]	20.00	70.00		50.00
1210	Auti n irua/ Auti aika tatangoaki	200.00	200.00		0.00
1211	Hawker/karikirake aika nakonako	410.00	825.00	415.00	
1212	Tabo ni bwa (retail and wholesale)	1,025.00	3,580.00	2,555.00	
1213	Botaki aika tauaki mwiia	50.00	675.00	625.00	
1214	Karikirake nte Burawa (Bakery)	700.00	350.00		350.00
1216	Tianaraita aika tatangoaki	50.00	0.00		50.00
1217	Bitineti aika aki tei maan (Stalls)	200.00	40.00		160.00
1219	Kaa/Rebwerebwe aika a tatangoaki	540.00	997.50	457.50	
1220	Hire/wa-uowa/Booti	50.00	0.00		50.00
1224	Agency Fee/ te itabon	0.00	0.00		0.00
1227	Kabonakoan te lka	40.00	40.00		0.00
1237	Bobai man te Kaibuke/float	20.00	20.00		0.00
1238	Tutara (Second Hand)	700.00	75.00		625.00
1239	Roon Booti	250.00	100.00		150.00
1241	Yagona/Nangkona	700.00	787.50	87.50	
1242	Takakaro nte Pool	0.00	0.00	0.00	
1257	Auti ni Kamwaitoro operational license	100.00	100.00		
1300	Mwane ni buoka				
1301	Buoka man te Tautaeka	172,924.00	190,850.74	17,926.74	
1302	Buoka man te Postal	900.00	900.00	0.00	
1303	Onobwaian autin Tautaeka	34,158.00	121,550.00	87,392.00	
1304	Tangomwane man DBK	0.00	0.00		
1305	Council Project Contribution	0.00	0.00		
1306	Te buoka ibukin baoia ataein te reirei	26,000.00	0.00		26,000.00
1400	Bakao (interest)				
1401	Boki n mwane/IBD	50.00	0.00		50.00
1402	Rakan katangomwane	6,600.00	8,898.75	2,298.75	
1500	Waki ni Karikirake				

1501	Kabonakoan bwaai	250.00	2,198.50	1,948.50	
1504	Roon Auti ni maeka	660.00	253.90		406.10
1505	Roon tikum n te auti ni lrua	5,000.00	2,615.00		2,385.00
1506	Kantoka ao tangoan taian kaa	9,400.00	16,847.50	7,447.50	
1506a	School trucks	0.00	0.00	0.00	
1507	Kabonakoan te bwaa	240.00	5,396.30	5,156.30	
1508	Tangoan bwain te kauntira	200.00	292.00	92.00	
1509	Tangoan te rebwerekwe	60.00	25.00		35.00
1510	Tangoan ana tabo te Kauntira	1,200.00	1,400.00	200.00	
1512	Photocopying & printing	100.00	309.80	209.80	
1520	Workshop charges	330.00	240.00		90.00
1521	Ororakean kamea/beeki	2,000.00	2,890.00	890.00	
1522	Katangornwane	55,000.00	65,243.19	10,243.19	
1523	Bingko	3,300.00	5,587.90	2,287.90	
1529	Carpentry shop	4,060.00	1,390.00		2,670.00
1532	Number plates	100.00	540.00	440.00	
1534	Telephone commission(ATHKL)	25.00	0.00		25.00
1536	Kantoka n te buriiti	100.00	6.00		94.00
1542	Hardware	7,000.00	2,568.50		4,431.50
1543	Driving school	50.00	0.00		50.00
1544	Te Nei ni baneawa	0.00	0.00		0.00
1545	Saw mill	100.00	0.00		100.00
1546	Boon te beeki n lmatang	900.00	991.00	91.00	
1547	Bwain akawa	2,500.00	591.00		1,909.00
1600	Mwane Tabeua				
1601	Mwane n Raka	50.00	523.25	473.25	
1602	Tuuuaa ao boon te bowi	50.00	15.00		35.00
1603	Pre-school fees	0.00	0.00		
1700	Karaii Mwane				
1701	Kaintabwi	9,747.00	9,567.32		179.68
	TOTAL	370,904.00	470,145.65	142,538.93	43,397.28

<i>Actual Expenditure incurred</i>				Year:	2022
HD/SH	DETAILS	App Est	Actual Expenditure	Increase	Decrease
2100	Bwakabwai				
2101	Backpay	0.00	0.00		
2102	Aia bwakabwai Kauntira	46,380.00	46,379.76		0.24
2103	Kauoman ni Kiraka	3,576.00	3,576.04	0.04	
2104	Kauoman Tia Mane	0.00	0.00		
2108	Kabenta	3,238.00	3,181.83		56.17
2109	Turaiwa	6,424.00	6,387.74		36.26
2111	Chief Village Warden	3,231.00	3,193.74		37.26
2112	Kaubure	26,760.00	26,240.81		519.19
2113	Neeti ni Kaawa	16,056.00	16,036.68		19.32
2119	Mwakaeneke	3,212.00	3,196.33		15.67
2122	Revenue Collector	6,424.00	6,399.36		24.64
2123	WIW	3,238.00	3,150.97		87.03
2127	Tia tararua te auti ni Irua	3,212.00	3,212.04	0.04	
2133	Tia Uaereti	3,212.00	1,729.56		1,482.44
2135	Taan Reireinia Ataei	0.00	0.00		0.00
2140	Assistant Carpenter	3,212.00	3,078.16		133.84
2141	Handyman	1,784.00	1,784.12	0.12	
2200	Arauenti				
2201	Aia Arauenti Kauntira	15,385.00	13,895.00		1,490.00
2202	Kaniwangan te Mayor	960.00	1,740.00	780.00	
2203	Incentive allowance	11,580.00	11,580.00		
2204	Booia reibwa	300.00	114.00		186.00
2206	Aoataim	0.00	0.00		
2207	Kometen reirei	5,400.00	4,620.00		780.00
2208	Kometen te Karikirake (IDC)	720.00	760.00	40.00	
2209	Boneti (bareka/boira)	500.00	480.00		20.00
2210	Bonomwi	600.00	340.00		260.00
2211	Mwengabuaka	1,800.00	1,111.70		688.30
2216	Komete n Kamwakuri	300.00	200.00		100.00
2218	Kometen te Kainaomata	980.00	780.00		200.00
2222	Duty allowance	0.00	0.00		0.00
2223	Finance Committee	1,200.00	1,060.00		140.00
2224	Board of Survey	200.00	120.00		80.00
2230	Komete ae tawe	0.00	0.00		0.00
2300	Kabutan te waaki				
2301	Mwamwananga	1,368.00	1,301.15		66.85
2302	Riitin aaba	0.00	0.00		0.00
2304	Bank charge	200.00	0.00		200.00
2306	Uaereti & Tareboon	800.00	555.00		245.00

2308	Buraeki ao kaboraoi	50.00	59.50	9.50	
2311	Kabomwi ni kain amwarake	200.00	290.00	90.00	
2312	Rinerine	100.00	0.00		100.00
2313	Kainaomata	1,000.00	597.00		403.00
2314	Refund of revenue	0.00	0.00		0.00
2315	Buoka nakon Botaki	400.00	0.00		400.00
2316	Taarau n te KPF	0.00	0.00		0.00
2318	Boon te kabowi	200.00	120.00		80.00
2320	Dog/Pig control	510.00	425.00		85.00
2322	Kairua	500.00	200.00		300.00
2326	Bwain te Aobiti	1,526.00	2,252.45	726.45	
2330	Support to Youths day and Preschool.	0.00	0.00		0.00
2332	Support to Elderly Fund distribution	1,200.00	694.80		505.20
2333	Support to Copra monitoring transport	2,100.00	648.00		1,452.00
2400	Onobwai				
2402	Ana Aobiti te Kauntira	1,000.00	1,422.00	422.00	
2403	Ana Auti n Maeka te Kauntira	18,491.00	8,217.30		10,273.70
2404	Auti ni irua	2,000.00	2,972.70	972.70	
2406	Autin te terminal	200.00	20.00		180.00
2407	Maneaba	200.00	485.70	285.70	
2408	Rebwerebwe/Kaa	500.00	2,036.46	1,536.46	
2408a	School trucks	2,000.00	428.00		1,572.00
2410	Kawai/Kotiwei	7,400.00	7,450.00	50.00	
2414	Bwain te kauntira tabeua	800.00	0.00		800.00
2600	Karikirake aika aki mwanenaki				
2601	Hardware	6,000.00	3,436.50		2,563.50
2605	Photocopying machine	0.00	0.00		
2700	Kabane mwane nte karikirake				
2701	Amwarake moo ibukia Irua	1,000.00	0.00		1,000.00
2702	Bwaan te kaa	3,500.00	5,621.90	2,121.90	
2703	Garage Workshop	3,000.00	3,369.29	369.29	
2704	Bingko	1,600.00	390.00		1,210.00
2707	Carpentry shop	2,000.00	4,790.76	2,790.76	
2708	Boon kanan te beeki	900.00	811.20		88.80
2709	Katangomwane	55,000.00	67,478.00	12,478.00	
2720	Saw mill	200.00	121.80		78.20
2721	Boon bwain Akawa	2,000.00	308.00		1,692.00
2800	Karaii Mwane				
2801	Kaintabwi	23,841.00	22,938.70		902.30
2802	School trucks Contribution	0.00	0.00		
2803	Onobwaiian autin Tautaeka	34,158.00	102,434.06	68,276.06	
2804	Birimwane nakon te KiLGA	1,000.00	1,000.00		
2805	Taarau nte kaintabui	0.00	0.00		
2806	Buoka ibukin school trucks	24,000.00	13,126.95		10,873.05
	TOTAL	370,828.00	420,350.06	90,949.02	41,426.96



Marakei 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)			
		PssBook#1106744	13,367.24	
		PssBook#1158932	59,886.08	
				73,253.32

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv - Tateti	\$0.00	
		Adv -KPF loan	\$0.00	
		Adv -MIA Team	\$98.00	
		Adv -Staff	\$100.00	
		Adv -U.report	\$0.00	
		Adv -Unimwane	\$3,025.30	
		Adv-Atabu	\$292.89	
		Adv-Atanati	\$7.20	
		Adv-Ataraoti	\$50.00	
		Adv-Atata (Same as Teatata)	\$0.06	
		Adv-Auatabu & Others	\$13.60	
		Adv-Aus Aid	\$2.00	
		Adv-Bikia	\$12.80	
		Adv-Bridge	\$922.69	
		Adv-Causeway	\$1,551.50	
		Adv-Coffee	\$8.50	
		Adv-Contract	\$1,447.20	
		Adv-Contribution Teera Nagona	\$0.00	
		Adv-Coral Sun	\$300.00	
		Adv-Council	\$135.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Council Staff	\$48.00	
		Adv-Councilors	\$114.00	
		Adv-Disaster	\$0.00	
		Adv-DNY	\$200.00	
		Adv-Driver Ereateiti	\$38.20	
		Adv-DSAP	\$535.90	
		Adv-Education	\$723.50	
		Adv-Eria	\$50.00	
		Adv-Error KPF deduction	\$7.48	
		Adv-Fisheries	\$122.15	
		Adv-FSP	\$2,000.00	
		Adv-G.Election	\$180.00	
		Adv-Iareta	\$94.25	
		Adv-IEC	\$275.70	
		Adv-InAdvendence	\$6,725.50	
		Adv-Incentive Allowance	\$14,760.00	
		Adv-Ka54 Aniversary	\$240.00	
		Adv-Kaibure	\$40.00	
		Adv-Karebau	\$94.26	
		Adv-KFHA	\$1,415.00	
		Adv-KHFA	\$695.00	
		Adv-KILGA	\$0.00	
		Adv-Kometen License	\$0.00	
		Adv-Kopule	\$0.00	
		Adv-M/Boou-Maintenance	\$2,039.00	
		Adv-Maintenance	\$678.12	
		Adv-Maneaba	\$1,941.75	
		Adv-Maneaba Project	\$2,972.50	
		Adv-Mayor	\$0.00	
		Adv-MFED	\$25.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-MHMS	\$0.00	
		Adv-MIA/ (MISA)	\$159.00	
		Adv-MISA	\$4,735.48	
		Adv-Moaifi	\$216.00	
		Adv-MOE	\$3,379.00	
		Adv-MOH	\$9,000.05	
		Adv-MTC	\$40.00	
		Adv-Mwarii	\$38.45	
		Adv-Naman Nei Raoi	\$1,990.00	
		Adv-NCD (MIA)	\$0.00	
		Adv-Niiti	\$15.00	
		Adv-Norma	\$250.00	
		Adv-Office Kauntira	\$425.25	
		Adv-OP	\$126.00	
		Adv-Overtime	\$153.40	
		Adv-Patrick	\$35.00	
		Adv-Poilce	\$19.80	
		Adv-Raera	\$313.60	
		Adv-Raweia	\$0.00	
		Adv-Recharge card	\$787.20	
		Adv-Riannaua	\$50.00	
		Adv-Secretary - MEHR	\$0.00	
		Adv-Solar company	\$5,360.00	
		Adv-Staff	\$26.00	
		Adv-Stationaries	\$400.00	
		Adv-Taati	\$0.00	
		Adv-Tabiria account	\$2,000.00	
		Adv-Taiwan Beeki	\$1,060.40	
		Adv-Taran	\$15.00	
		Adv-Teang	\$400.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Tearawa	\$37.20	
		Adv-Teariraoi	\$20.20	
		Adv-Teitao	\$100.00	
		Adv-Tekaai	\$3.60	
		Adv-Tekaai o/time	\$245.72	
		Adv-Tekuanga	\$992.85	
		Adv-Tenarimo	\$60.00	
		Adv-Tereke	\$3,352.20	
		Adv-Tererei	\$206.50	
		Adv-Tererei o/time	\$10.00	
		Adv-Tetikoo	\$58.00	
		Adv-Tiantaake	\$105.00	
		Adv-Tiera	\$10.40	
		Adv-Tirin	\$96.95	
		Adv-Tonikia o/time	\$130.88	
		Adv-Treasurer	\$150.00	
		Adv-Tutaima	\$12.80	
		Adv-Unaccounted Council revenue	\$0.00	
		Adv-Works	\$2,143.81	
		Adv-Youth Day	\$195.00	
		Imp - Angiriin Hardware	\$2,223.00	
		Imp - David Yeeting	\$2.00	
		Imp - Temoai Kabiriera	\$32.50	
		Imp - Tibou Bwaree	\$366.90	
		Imp -Bwereateiti	\$45.55	
		Imp -Mwaiteiti B	\$0.00	
		Imp -Uriano	\$46.00	
		Imp-Abiete B	\$0.00	
		Imp-Ann	\$80.00	
		Imp-Ata	\$152.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Ataake Kamoriki	\$4,950.05	
		Imp-Ataraoti	\$131.50	
		Imp-BMR	\$70.00	
		Imp-Clerk Alice	\$557.67	
		Imp-Clerk Raarube	\$18,860.03	
		Imp-Clerk Tabwaua	\$174.75	
		Imp-lakobwa	\$861.00	
		Imp-Kairaku	\$1,129.30	
		Imp-King Holding Ltd	\$8.00	
		Imp-Kopule Bobu	\$115.50	
		Imp-Like it Trading	\$2.00	
		Imp-Marion	\$645.60	
		Imp-Matang Taran	\$20.00	
		Imp-Mawanei	\$843.00	
		Imp-Mayor/Clerk	\$500.00	
		Imp-Mere Kamarie	\$2,031.45	
		Imp-Moannari	\$102.00	
		Imp-OIC LGD Takiakia	\$750.00	
		Imp-Police	\$337.50	
		Imp-Rabangaki	\$127.50	
		Imp-Secretary MFMRD	\$4,625.50	
		Imp-Solar	\$1,885.15	
		Imp-Takiakia Maatia (MIA)	\$116.00	
		Imp-Tara	\$102.00	
		Imp-Tarangotu	\$286.30	
		Imp-Tarekaua	\$894.00	
		Imp-Tauanei	\$1,454.30	
		Imp-Tawatawa	\$700.00	
		Imp-Teang	\$0.00	
		Imp-Tearawa (MIA)	\$640.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Teata T	\$900.00	
		Imp-Tebau	\$200.00	
		Imp-Teeta	\$125.90	
		Imp-Teewa T	\$250.00	
		Imp-Tekoba LGD(MIA)	\$0.00	
		Imp-Tiantaake laokiri	\$390.73	
		Imp-Tiera Benetito	\$0.00	
		Imp-Tioti Tebwebwe	\$170.00	
		Imp-Tiueannang	\$662.60	
		Imp-Toarerei	\$120.00	
		Imp-Toatite	\$191.40	
		Imp-Toka	\$150.00	
		Imp-Viane	\$0.00	
		Loa-Aberaam	\$135.00	
		Loa-Angiteiti	\$160.00	
		Loa-Ataba	\$160.00	
		Loa-Aukitino	\$160.00	
		Loa-Bontekai	\$160.00	
		Loa-Kaata	\$200.00	
		Loa-Kaibure	\$160.00	
		Loa-Kakoroa	\$160.00	
		Loa-Kaotin	\$160.00	
		Loa-Katarina	\$200.00	
		Loa-Keetia	\$160.00	
		Loa-Kimarebu	\$200.00	
		Loa-Maiaki	\$120.00	
		Loa-Mwaake	\$160.00	
		Loa-Mwatiera	\$200.00	
		Loa-Tarea	\$200.00	
		Loa-Tarekaua	\$160.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loa-Tawaua	\$500.00	
		Loa-Teang	\$200.00	
		Loa-Tebantaake	\$50.00	
		Loa-Tekaai	\$292.10	
		Loa-Tekabwaia	\$160.00	
		Loa-Tenten	\$160.00	
		Loa-Tiantaake	\$180.00	
		Loa-Tiera	\$180.00	
		Loa-Toauriri	\$200.00	
		Loa-Tonikia	\$50.50	
		Los-Ag Clerk Taake Tamuera	\$0.00	
		Los-Ann (CFC)	\$19,362.59	
		Los-Boboua	\$1.22	
		Los-CFC Riteta	\$11.51	
		Los-Clayden	\$21.17	
		Los-Clerk Alice	\$685.05	
		Los-Clerk Rarube	\$14,765.16	
		Los-Matawa	\$425.58	
		Los-Nei Tara	\$50,208.60	
		Los-Nei Tiantaake	\$6,385.84	
		Los-Ribwatita	\$1,610.43	
		Los-Rurunfeang.A	\$530.22	
		Loss-Taraniiti	\$0.49	
		Los-Tariraoi	\$2,502.91	
		Los-Tauanei	\$1,320.88	
		Los-Teeiri	\$959.37	
		Los-Tenarimo	\$741.79	
		Los-Teubo.B	\$4,158.45	
		Los-Tiantaake	\$2,489.43	
		Los-Tiera	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Los-Tiueannang	\$12,176.08	
		Los-Tuneti	\$159.05	
		Los-Tutaima	\$2,220.24	
				257,500.13

3 Account Payable

Dep - Egg FSPKC Project	\$68.00
Dep - MIA LGD Officer	\$1,161.10
Dep - Unclaim Incentives alws	\$300.00
Dep - Unclaim land lease	\$2,615.56
Dep- Aritau	\$254.45
Dep -Baikia	\$18.00
Dep -DBK loan	\$120.00
Dep -OB	\$868.20
Dep -Temoai Kabiriera	\$29.10
Dep-Ataba	\$143.20
Dep-Atantaai	\$40.00
Dep-Baretita	\$1,000.00
Dep-Bibitai	\$7.90
Dep-Biita	\$60.00
Dep-Bingko	\$445.25
Dep-Boboua	\$579.00
Dep-Burenimakin	\$26.40
Dep-Bwain Akawa	\$717.20
Dep-Catholic	\$30.00
Dep-Contribution Tokamai	\$0.10
Dep-Council Maneaba project	\$2,583.30
Dep-Covid 19	\$383.20
Dep-David NormaYeeting (DNY)	\$27,593.40
Dep-Donation	\$100.00
Dep-Driver Aritau	\$152.40

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Drivers	\$81.85	
		Dep-Election	\$202.80	
		Dep-Ereata	\$120.00	
		Dep-Ereateiti	\$533.30	
		Dep-Ereman	\$15.00	
		Dep-Eria	\$50.00	
		Dep-Error KPF deduction	\$85.10	
		Dep-FSP	\$2,000.00	
		Dep-Fuel	\$663.00	
		Dep-Hire Tewiko	\$40.00	
		Dep-Hire Uenterenga	\$40.00	
		Dep-lakobwa	\$87.65	
		Dep-Ice Plant	\$946.00	
		Dep-Internet	\$852.80	
		Dep-Itinibeia	\$11.75	
		Dep-Kaibuke	\$572.94	
		Dep-KEF	\$148.00	
		Dep-King	\$10.00	
		Dep-Kiribati Nationa Statitics (KNS)	\$50.00	
		Dep-Kiri-EU	\$50.90	
		Dep-Kiriwatsan	\$716.20	
		Dep-KOIL	\$20.00	
		Dep-KPF	\$455.00	
		Dep-Labour Cost	\$3,577.00	
		Dep-Land Lease	\$54,278.26	
		Dep-Lost passbook tranfer bal to ne	\$9,575.21	
		Dep-Maintainance Airfield	\$1,166.56	
		Dep-Maintanane	\$18,550.19	
		Dep-Marakei Fish	\$500.00	
		Dep-Maurin Marakei	\$120.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-MEHR	\$67.00	
		Dep-MFRD	\$611.40	
		Dep-MHMS	\$210.00	
		Dep-MIA	\$14,280.00	
		Dep-MISE	\$667.90	
		Dep-Moakai	\$48.10	
		Dep-Moannari	\$109.95	
		Dep-MOE	\$3,279.20	
		Dep-MPS	\$5,000.00	
		Dep-MWYSA	\$200.00	
		Dep-Naman Nei Raoi	\$572.00	
		Dep-Nuuka	\$1,214.47	
		Dep-OB	\$173.19	
		Dep-Overtime Karebaua	\$10.60	
		Dep-Overtime Bouataake	\$13.50	
		Dep-Patrick	\$35.00	
		Dep-Pre- school Teachers	\$2,503.83	
		Dep-Raw Clinic	\$216.00	
		Dep-Renteuana	\$10.00	
		Dep-Ribwatita	\$452.52	
		Dep-Rourou	\$51.00	
		Dep-Salary KPF Agent	\$138.75	
		Dep-Seawall	\$10,515.87	
		Dep-Social Committee	\$298.80	
		Dep-Salar	\$58.10	
		Dep-Surplus	\$19,794.62	
		Dep-Tara O/time	\$8.10	
		Dep-Taranibeia	\$10.00	
		Dep-Tarantekai/Taran	\$29.80	
		Dep-Tariraoi	\$5.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Teatau	\$927.10	
		Dep-Tebiria	\$1,000.00	
		Dep-Tebunganga	\$40.00	
		Dep-Tebwebwe	\$84.70	
		Dep-Telephone	\$6.00	
		Dep-Tenarimo	\$40.00	
		Dep-Teweru	\$107.15	
		Dep-Tiaeki	\$48.10	
		Dep-Timoa	\$125.00	
		Dep-Tinaniko	\$3,333.10	
		Dep-Tioti	\$55.00	
		Dep-Tirintebwebwe	\$90.20	
		Dep-Tokintekai	\$485.00	
		Dep-Tonganibeia	\$7.50	
		Dep-Tourism	\$44.80	
		Dep-Unclaim salary	\$680.05	
		Dep-Unclaim Teang (Sitt alws)	\$50.00	
		Dep-Unclaimed salary Viane I	\$100.00	
		Dep-Unsigned loan Tiera	\$200.00	
		Dep-Uriano	\$113.40	
		Dep-Uritita	\$211.20	
		Dep-Waa n Oo	\$13,786.69	
		Imp -Merabwa Bakatokia	\$153.76	
		Imp-Ataba	\$1,307.63	
		Imp-Boboua	\$1,305.60	
		Imp-CFC Riteta	\$311.79	
		Imp-Kaibure	\$150.00	
		Imp-Maata	\$110.40	
		Imp-Mayor	\$100.00	
		Imp-MTC	\$40.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Mwarii	\$125.90	
		Imp-Neways	\$140.00	
		Imp-Raarube	\$14,122.45	
		Imp-Raerae	\$0.45	
		Imp-Retiremen	\$700.00	
		Imp-Riannava	\$472.33	
		Imp-Tererei	\$801.00	
		Imp-Tirintebwebwe	\$83.40	
		Imp-Tutaima	\$82.80	
		Imp-Uera	\$2,160.00	
		Imp-Uritita	\$151.40	
		Loa-Erea	\$40.00	
		Loa-Others	\$1,900.00	
		Loa-Ribwatia	\$45.00	
		Loa-Rurunteang.A	\$20.00	
		Loa-Takiri	\$9.00	
		Loa-Taumannang	\$25.00	
		Loa-Teabo	\$30.00	
		Loa-Teaitao	\$500.00	
		Loa-Teariraoi	\$10.00	
		Loa-Tebwana	\$40.00	
		Loa-Tererei	\$40.00	
		Loa-Tirintebwebwe	\$43.60	
		Los-Cash on Hand (Surplus)	\$0.23	
		Loss-Terenganimatang	\$34.78	
				241,991.48

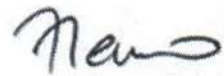
Prepared by : LGD Internal Audit

Marakei Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$114,022.64) for the year ended 31st December 2023 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary





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



Surplus 01/01/23	102,590.17
Add: Total Current Revenues 2023	344,282.74
Total	446,872.91
Less: Total Current Expenditures 2023	332,850.27
Surplus End 12/31/23	<u>114,022.64</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		114,022.64

Below the Line

Adv - Tateti	0	0
Adv -KPF loan	0	0
Adv -MIA Team	98	0
Adv -Staff	100	0
Adv -Tetoka ni Marakei	0	0
Adv -U.report	0	0
Adv -Unimwane	3025.3	0
Adv-Atabu	292.89	0
Adv-Atanati	7.2	0
Adv-Ataraoti	50	0
Adv-Atata	0	0
Adv-Atata (Same as Teatata)	0.06	0
Adv-Auatabu & Others	13.6	0
Adv-Aus Aid	2	0
Adv-Bikia	12.8	0
Adv-Bridge	922.69	0
Adv-Causeway	1551.5	0
Adv-Coffee	8.5	0
Adv-Contract	1447.2	0
Adv-Contribution Teera Nagona	0	0
Adv-Coral Sun	300	0
Adv-Council	135	0
Adv-Council Staff	48	0
Adv-Councilors	114	0
Adv-DNY	200	0
Adv-Driver Ereateiti	38.2	0

Adv-DSAP	535.9	0
Adv-Education	723.5	0
Adv-Eria	50	0
Adv-Error KPF deduction	7.48	0
Adv-Fisheries	122.15	0
Adv-FSP	2000	0
Adv-G.Election	180	0
Adv-Hotel	0	0
Adv-Iareta	94.25	0
Adv-IEC	275.7	0
Adv-InAdvendence	8840.5	0
Adv-Incentive Allowance	14760	0
Adv-Ka54 Aniversary	240	0
Adv-Kaibure	40	0
Adv-Karebau	94.26	0
Adv-KFHA	1415	0
Adv-KHFA	695	0
Adv-KILGA	0	0
Adv-Kometen License	0	0
Adv-Kopule	0	0
Adv-M/Boou-Maintenance	2039	0
Adv-Maintenance	678.12	0
Adv-Maneaba	1941.75	0
Adv-Maneaba Project	2972.5	0
Adv-Mayor	0	0
Adv-MFED	25	0
Adv-MHMS	0	0
Adv-MIA/ (MISA)	159	0
Adv-MISA	4735.4799	0
Adv-Moaiti	216	0
Adv-MOE	3379	0
Adv-MOH	9000.05	0
Adv-MTC	40	0
Adv-Mwarii	38.45	0
Adv-Naman Nei Raoi	1990	0
Adv-NCD (MIA)	240	0
Adv-Niiti	15	0
Adv-Norma	250	0
Adv-Office Kauntira	425.25	0
Adv-OP	126	0

Adv-Overtime	153.4	0
Adv-Party	780	0
Adv-Patrick	35	0
Adv-Poilce	19.8	0
Adv-Raera	313.6	0
Adv-Raweia	0	0
Adv-Recharge card	787.2	0
Adv-Riannaua	50	0
Adv-Secretary - MEHR	0	0
Adv-Solar company	5360	0
Adv-Staff	26	0
Adv-Stationaries	400	0
Adv-Taati	0	0
Adv-Tabiria account	2000	0
Adv-Taiwan Beeki	1060.4	0
Adv-Teang	400	0
Adv-Tearawa	37.2	0
Adv-Teariraoi	20.2	0
Adv-Teitao	100	0
Adv-Tekaai	3.6	0
Adv-Tekaai o/time	245.72	0
Adv-Tekuanga	992.85	0
Adv-Tenarimo	60	0
Adv-Tereke	3352.2	0
Adv-Tererei	206.5	0
Adv-Tererei o/time	10	0
Adv-Tetikoo	58	0
Adv-Tiantaake	105	0
Adv-Tiera	10.4	0
Adv-Tirin	96.95	0
Adv-Tiuea	10	0
Adv-Tonikia o/time	130.88	0
Adv-Treasurer	150	0
Adv-Tuua	260	0
Adv-Tutaima	12.8	0
Adv-Unaccounted Council revenues	0	0
Adv-UNDP	0	0
Adv-Works	2143.81	0
Dep - Egg FSPKC Project	0	68
Dep - MIA LGD Officer	0	1161.1

Dep - Unclaim Incentives alws	0	300
Dep - Unclaim land lease	0	2615.56
Dep- Arikatau	0	254.45
Dep -Baikia	0	18
Dep -DBK loan	0	120
Dep -OB	0	868.2
Dep -Temoai Kabiriera	0	29.1
Dep-Aberaam	0	10
Dep-Ataba	0	143.2
Dep-Atantaai	0	40
Dep-Baretita	0	1000
Dep-Bibitoi	0	7.9
Dep-Biita	0	60
Dep-Bingko	0	445.25
Dep-Bobou Rotobenua	0	8818.65
Dep-Boboua	0	579
Dep-Burenimakin	0	26.4
Dep-Bwain Akawa	0	717.2
Dep-Catholic	0	30
Dep-Contribution Tokamai	0	0.1
Dep-Council Maneaba project	0	2583.3
Dep-Covid 19	0	383.2
Dep-David NormaYeeting (DNY)	0	27593.4
Dep-Disaster	0	3160.05
Dep-Donation	0	100
Dep-Driver Arikatau	0	152.4
Dep-Drivers	0	81.85
Dep-Election	0	202.8
Dep-Ereata	0	120
Dep-Ereateiti	0	573.3
Dep-Ereman	0	70
Dep-Eria	0	50
Dep-Error KPF deduction	0	85.1
Dep-FSP	0	2000
Dep-Fuel	0	1013.2
Dep-Hire Tewiko	0	40
Dep-Hire Uenterenga	0	40
Dep-lakobwa	0	87.65
Dep-Ice Plant	0	946
Dep-Internet	0	852.8

Dep-Itinibeia	0	11.75
Dep-Itoningaina	0	160
Dep-Kaibuke	0	572.94
Dep-KEF	0	148
Dep-King	0	10
Dep-Kiribati Nationa Statictics (KNS)	0	50
Dep-Kiri-EU	0	50.9
Dep-Kiriwatsan	0	716.2
Dep-KOIL	0	20
Dep-KPF	0	455
Dep-Labour Cost	0	3577
Dep-Land Lease	0	54278.26
Dep-Lost passbook tranfer bal to new #	0	9575.2099
Dep-Maintainance Airfield	0	1166.56
Dep-Maintanane	0	18550.19
Dep-Marakei Fish	0	500
Dep-Maurin Marakei	0	120
Dep-MEHR	0	67
Dep-MFRD	0	611.4
Dep-MHMS	0	210
Dep-MIA	0	14280
Dep-MISE	0	667.9
Dep-Moakai	0	48.1
Dep-Moannari	0	84.95
Dep-Moanteuea	0	135
Dep-MOE	0	3279.2
Dep-MPS	0	5000
Dep-MWYSA	0	200
Dep-Naman Nei Raoi	0	572
Dep-Nuuka	0	1214.47
Dep-OB	0	173.19
Dep-Overteime Karebaua	0	10.6
Dep-Overtime Bouataake	0	13.5
Dep-Patrick	0	35
Dep-Pre- school Teachers	0	7125.62
Dep-Raw Clinic	0	216
Dep-Renteuana	0	10
Dep-Rerotana Money lender	0	11989.7
Dep-Ribwatita	0	452.52
Dep-Rourou	0	51

Dep-Salary KPF Agent	0	138.75
Dep-Seawall	0	10515.87
Dep-Social Committee	0	317.8
Dep-Solar	0	58.1
Dep-Surplus	0	19803.96
Dep-Taiti Primary	0	487.8
Dep-Tara O/time	0	8.1
Dep-Taran	0	85
Dep-Taranibeia	0	10
Dep-Tarantekai/Taran	0	29.8
Dep-Tariraoi	0	5
Dep-Te toka ni Marakei	0	698.5
Dep-Teatau	0	927.1
Dep-Tebiria	0	1000
Dep-Tebunganga	0	40
Dep-Tebwebwe	0	84.7
Dep-Telephone	0	6
Dep-Tenarimo	0	40
Dep-Teweru	0	107.15
Dep-Tiaeki	0	48.1
Dep-Timoa	0	125
Dep-Tinaniko	0	3333.1
Dep-Tioti	0	55
Dep-Tirintebwebwe	0	90.2
Dep-Tokintekai	0	485
Dep-Tonganibeia	0	7.5
Dep-Tourism	0	44.8
Dep-Unclaim salary	0	680.05
Dep-Unclaim Teang (Sitt alws)	0	50
Dep-Unclaimed salary Viane I	0	100
Dep-Unsigned loan Tiera	0	200
Dep-Uriano	0	163.4
Dep-Uritita	0	211.2
Dep-Waa n Oo	0	13786.69
Dep-Wages Biriata lobi	0	61.39
Dep-Wages Moannari Tebano	0	542.51
Dep-Youth Day	0	339.7
Imp - Angiriin Hardware	2223	0
Imp - David Yeeting	2	0
Imp - Temoai Kabiriera	32.5	0

Imp - Tibou Bwaree	366.9	0
Imp -Bwereateiti	45.55	0
Imp -Merabwa Bakatokia	0	153.76
Imp -Mwaiteiti B	0	0
Imp -Uriano	46	0
Imp-Abiete B	0	0
Imp-Ann	80	0
Imp-Ata	152	0
Imp-Ataake Kamoriki	9400.35	0
Imp-Ataba	0	1307.63
Imp-Ataraoti	131.5	0
Imp-BMR	70	0
Imp-Boboua	0	1305.6
Imp-CFC Riteta	0	311.79
Imp-Clerk Alice	557.67	0
Imp-Clerk Raarube	18860.03	0
Imp-Clerk Tabwaua	356.65	0
Imp-Ereman	90.25	0
Imp-Iakobwa	861	0
Imp-Kaibure	0	150
Imp-Kairaku	1129.3	0
Imp-King Holding Ltd	1988	0
Imp-Kopule Bobu	115.5	0
Imp-Like it Trading	2	0
Imp-Lonisa	0	642.17
Imp-Maata	0	110.4
Imp-Marion	645.6	0
Imp-Matang Taran	20	0
Imp-Mawanei	1007	0
Imp-Mayor	0	100
Imp-Mayor/Clerk	500	0
Imp-Mere Kamarie	2031.45	0
Imp-Moannari	540.06	0
Imp-MTC	0	40
Imp-Mwarii	0	125.9
Imp-Neways	0	140
Imp-OIC LGD Takiakia	750	0
Imp-Police	337.5	0
Imp-Raarube	0	14122.45
Imp-Rabangaki	127.5	0

Imp-Raerae	0	0.45
Imp-Retirement	0	700
Imp-Riannaua	0	472.33
Imp-Secretary MFMRD	4625.5	0
Imp-Solar	1885.15	0
Imp-Takiakia Maatia (MIA)	116	0
Imp-Tara	102	0
Imp-Taran	100	0
Imp-Tarangotu	286.3	0
Imp-Taraniiti CFC	810	0
Imp-Taraua	1648.4	0
Imp-Tarekaua	894	0
Imp-Tauanei	1454.3	0
Imp-Tawatawa	700	0
Imp-Teang	0	0
Imp-Tearawa (MIA)	640	0
Imp-Teata T	900	0
Imp-Tebau	200	0
Imp-Teeta	125.9	0
Imp-Teewa T	250	0
Imp-Tekoba LGD(MIA)	0	0
Imp-Tererei	0	801
Imp-Tiantaake laokiri	1890.73	0
Imp-Tiera Benetito	0	0
Imp-Tioti Tebwebwe	170	0
Imp-Tirintebwebwe	0	83.4
Imp-Tiueannang	662.6	0
Imp-Toarerei	120	0
Imp-Toatite	191.4	0
Imp-Toka	150	0
Imp-Tutaima	0	82.8
Imp-Uera	0	2160
Imp-Uritita	0	151.4
Imp-Viane	0	0
Loa-Aberaam	135	0
Loa-Angiteiti	160	0
Loa-Ataba	160	0
Loa-Aukitino	160	0
Loa-Bontekai	160	0
Loa-Erea	0	40

Loa-Kaata	200	0
Loa-Kaibure	160	0
Loa-Kakoroa	160	0
Loa-Kaotin	160	0
Loa-Katarina	200	0
Loa-Keetia	160	0
Loa-Kimarebu	200	0
Loa-Maiaki	120	0
Loa-Mwaake	160	0
Loa-Mwatiera	200	0
Loa-Others	0	1900
Loa-Ribwatia	0	45
Loa-Rurunteang.A	0	20
Loa-Takiri	0	9
Loa-Tarea	200	0
Loa-Tarekaua	160	0
Loa-Taumannang	0	25
Loa-Tawaua	500	0
Loa-Teabo	0	30
Loa-Teaitao	0	500
Loa-Teang	200	0
Loa-Teariraoi	0	10
Loa-Tebantaake	50	0
Loa-Tebwana	0	40
Loa-Tekaai	292.1	0
Loa-Tekabwaia	160	0
Loa-Tenten	160	0
Loa-Tererei	0	40
Loa-Tiantaake	180	0
Loa-Tiera	180	0
Loa-Tirintebwebwe	0	43.6
Loa-Toauriri	200	0
Loa-Tonikia	50.5	0
Los-Ag Clerk Taake Tamuera	0	0
Los-Ann (CFC)	19362.59	0
Los-Boboua	1.22	0
Los-Cash on Hand (Surplus)	0	0.23
Los-CFC Riteta	11.51	0
Los-Clayden	21.17	0
Los-Clerk Alice	685.05	0

Los-Clerk Rarube	14765.16	0
Los-Matawa	425.58	0
Los-Nei Tara	50208.6	0
Los-Nei Tiantaake	6572.32	0
Los-Ribwatita	1610.43	0
Los-Rurunteang.A	530.22	0
loss-Taraniiti	35.88	0
Loss-Terenganimatang	479.32	0
Los-Tariraoi	2502.91	0
Los-Tauanei	1320.88	0
Los-Teeiri	959.37	0
Los-Tenarimo	741.79	0
Los-Teubo.B	4158.45	0
Los-Tiantaake	2489.43	0
Los-Tiera	0	0
Los-Tiueannang	12176.08	0
Los-Tuneti	159.05	0
Los-Tutaima	2220.2399	0
Closing Cash	: 25963.10	0.00
Closing Bank	: 89507.81	0.00
Total	388,230.14	388,230.14



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	89,507.81		
Cash on Hand		25,963.10		
Account Receivable	2	272,759.23	388,230.14	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				388,230.14
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	274,207.50	274,207.50	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				274,207.50
Net Asset				114,022.64
Equity				
Current Year Earning			11,432.47	
Historical Balancing			102,590.17	
Total Equity				114,022.64

Prepared by : LGD Internal Audit



Marakei 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	Angabwai n Rabwata	5,595.00		
		1104	Roon te kiba	6,515.00		
		1105	Roon te toka n te kaibuke	1,107.00		
					13,217.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	1,495.00		
		1202	Beba ni kabubuti	471.50		
		1203	Bwatika	18.00		
		1204	Kamea	39.00		
		1205	Bitineti (Retail/Wholesale/Manufactur	4,430.00		
		1206	Kaoti Tamnei (Cinema)	75.00		
		1210	Auti n irua/ Auti aika tatangoaki	200.00		
		1211	Hawker/karikirake aika nakonako	837.50		
		1212	Tabo ni bwa (retail and wholesale)	4,918.00		
		1213	Botaki aika tauaki mwiia	500.00		
		1214	Karikirake nte Burawa (Bakery)	150.00		
		1218	Local Contractor	100.00		
		1219	Kaa/Rebwerebwe aika a tatangoaki	475.00		
		1227	Kabonakoan te lka	60.00		
		1238	Tutara (Second Hand)	5.00		
		1239	Roon Boboti	350.00		
		1241	Yagona/Nangkona	287.50		
		1257	Auti ni Kamwaitoro operational licens	100.00		
					14,511.50	
	1300	Mane Buoka				
		1301	Buoka man te Tautaeka	176,491.00		
		1302	Buoka man te Postal	900.00		
		1303	Onobwaian autin Tautaeka	40,000.00		
		1306	Te buoka ibukin baolia ataein te reirei	26,000.00		
					243,391.00	
	1400	Rakan karinimwane				
		1401	Boki n mwane/IBD	60.39		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1402	Rakan katangomwane	3,040.44		
					3,100.83	
	1500	Waaki ni lokinibwai				
		1501	Kabonakoan bwaai	423.20		
		1504	Roon Auti ni maeka	165.00		
		1505	Roon tikum n te auti ni lrua	8,598.00		
		1506	Kantoka ao tangoan taian kaa	16,158.00		
		1507	Kabonakoan te bwaa	2,129.40		
		1508	Tangoan bwain te kauntira	485.00		
		1509	Tangoan te rebwerebwe	74.00		
		1510	Tangoan ana tabo te Kauntira	1,954.00		
		1512	Photocopying & printing	138.80		
		1520	Workshop charges	80.00		
		1521	Ororakean kamea/beeki	3,130.00		
		1523	Bingko	342.20		
		1529	Carpentry shop	4,004.60		
		1532	Number Plates	220.00		
		1542	Hardware	16,677.40		
		1546	Boon te beeki n lmatang	1,088.00		
		1547	Bwain akawa	375.30		
					56,042.90	
	1600	Mwane tabeua				
		1601	Mwane n Raka	1,123.56		
					1,123.56	
	1700	Karaai mwane				
		1701	Kaintabwi	12,895.95		
					12,895.95	
						344,282.74
Expenditure						
	2100	Bwakabwai				
		2102	Aia bwakabwai Kauntira	92,925.45		
		2103	Kauoman ni Kiraka	3,637.63		
		2108	Kabenta	1,831.27		
		2109	Turaiwa	6,099.18		
		2111	Chief Village Warden	3,130.29		
		2112	Kaubure	24,412.61		
		2113	Neeti ni Kaawa	15,686.83		
		2119	Mwakaeneke	4,088.84		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2120	Ass Mechanic	1,783.19		
		2122	Revenue Collector	6,295.64		
		2123	WIW	2,837.18		
		2127	Tia tararua te auti ni Irua	3,264.72		
		2140	Assistant Carpenter	3,023.18		
		2141	Handyman	3,108.45		
		2201	Aia Arauenti Kauntira	14,585.00		
		2202	Kaniwangan te Mayor	800.00		
		2204	Booia reibwa	1,194.93		
		2207	Kometen reirei	4,401.90		
		2208	Kometen te Karikirake (IDC)	540.00		
		2209	Boneti (bareka/boira)	280.00		
		2210	Bonomwi	40.00		
		2211	Mwengabuaka	2,050.00		
		2216	Komete ni kamwakuri	100.00		
		2218	Kometen kainaomata	860.00		
		2223	Finance Committee	960.00		
		2224	Board of survey	240.00		
					198,176.29	
	2300	Kabutan te waaki				
		2301	Mwamwananga	3,483.36		
		2306	Uaereti & Tareboon	411.00		
		2311	Kabomwi ni kain amwarake	140.00		
		2313	Kainaomata	130.00		
		2318	Boon te kabowi	15.00		
		2320	Dog/Pig control	480.00		
		2322	Kairua	150.00		
		2326	Bwain te Aobiti	2,189.80		
		2332	Support to Elderly Fund distribution	390.00		
					7,389.16	
	2400	Onobwai				
		2402	Ana Aobiti te Kauntira	2,452.68		
		2403	Ana Auti n Maeka te Kauntira	6,233.35		
		2404	Auti ni Irua	889.57		
		2408	Rebwerebwe/Kaa	1,286.40		
		2408a	School trucks	636.20		
		2410	Kawai/Kotiwei	7,775.00		
					19,273.20	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	2600		Karikirake (unfunded)			
		2601	Hardware	8,342.60		
					8,342.60	
	2700		Iokinibwai			
		2701	Amwarake mooi ibukia Irua	1,520.60		
		2702	Bwaan te kaa	4,135.40		
		2703	Garage workshop	817.14		
		2707	Carpentry Shop	3,637.51		
		2708	Boon kanan te beeki	800.00		
					10,910.65	
	2800		Karail mwane			
		2801	Kaintabwi	26,811.00		
		2803	Onobwaian autin Tautaeka	39,605.77		
		2804	Birimwane nakon te KiLGA	1,000.00		
		2806	Buoka ibukin school trucks	21,341.60		
					88,758.37	
						332,850.27
Net Profit/Loss						11,432.47

Prepared by : LGD Internal Audit



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



Surplus brought forward 01-Jan-2023

102,590.17

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Angabwai n Rabwata	6,350.00	\$6,350.00	\$5,595.00	\$0.00	\$5,595.00
1104	Roon te kiba	4,500.00	\$4,500.00	\$6,515.00	\$0.00	\$6,515.00
1105	Roon te toka n te kaibuke	1,000.00	\$1,000.00	\$1,107.00	\$0.00	\$1,107.00
1200	Railienti					
1210	Auti n irua/ Auti aika tatangoaki	200.00	\$200.00	\$200.00	\$0.00	\$200.00
1257	Auti ni Kamwaitoro operational li	100.00	\$100.00	\$100.00	\$0.00	\$100.00
1202	Beba ni kabubuti	360.00	\$360.00	\$471.50	\$0.00	\$471.50
1205	Bitineti (Retail/Wholesale/Manufa	6,500.00	\$6,500.00	\$4,430.00	\$0.00	\$4,430.00
1217	Bitineti aika aki tei maan (Stalls)	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1237	Bobai man te Kaibuke/float	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1213	Botaki aika tauaki mwia	50.00	\$50.00	\$500.00	\$0.00	\$500.00
1203	Bwatika	306.00	\$306.00	\$18.00	\$0.00	\$18.00
1211	Hawker/karikirake aika nakonak	200.00	\$200.00	\$837.50	\$0.00	\$837.50
1220	Hire/wa-uowa/Booti	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1219	Kaa/Rebwerebwe aika a tatang	650.00	\$650.00	\$475.00	\$0.00	\$475.00
1227	Kabonakoan te lka	60.00	\$60.00	\$60.00	\$0.00	\$60.00
1207	Kakukurei [DJ hire]	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1204	Kamea	250.00	\$250.00	\$39.00	\$0.00	\$39.00
1206	Kaoti Tamnei (Cinema)	20.00	\$20.00	\$75.00	\$0.00	\$75.00
1214	Karikirake nte Burawa (Bakery)	400.00	\$400.00	\$150.00	\$0.00	\$150.00
1218	Local Contractor	50.00	\$50.00	\$100.00	\$0.00	\$100.00
1201	Motoka/Rebwerebwe	2,748.00	\$2,748.00	\$1,495.00	\$0.00	\$1,495.00
1239	Roon Boboti	250.00	\$250.00	\$350.00	\$0.00	\$350.00
1212	Tabo ni bwa (retail and wholesal	3,600.00	\$3,600.00	\$4,918.00	\$0.00	\$4,918.00
1216	Tianaraita aika tatangoaki	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1238	Tutara (Second Hand)	50.00	\$50.00	\$5.00	\$0.00	\$5.00
1241	Yagona/Nangkona	1,325.00	\$1,325.00	\$287.50	\$0.00	\$287.50
1300	Mane Buoka					
1302	Buoka man te Postal	900.00	\$900.00	\$900.00	\$0.00	\$900.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1301	Buoka man te Tautaeka	211,676.00	\$211,676.00	\$176,491.00	\$0.00	\$176,491.00
1303	Onobwaiian autin Tautaeka	34,158.00	\$34,158.00	\$40,000.00	\$0.00	\$40,000.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1400	Rakan karinimwane					
1401	Boki n mwane/IBD	50.00	\$50.00	\$60.39	\$0.00	\$60.39
1402	Rakan katangomwane	3,000.00	\$3,000.00	\$3,040.44	\$0.00	\$3,040.44
1500	Waaki ni lokinibwai					
1523	Bingko	5,000.00	\$5,000.00	\$342.20	\$0.00	\$342.20
1546	Boon te beeki n lmatang	1,250.00	\$1,250.00	\$1,088.00	\$0.00	\$1,088.00
1547	Bwain akawa	2,500.00	\$2,500.00	\$375.30	\$0.00	\$375.30
1529	Carpentry shop	3,500.00	\$3,500.00	\$4,004.60	\$0.00	\$4,004.60
1542	Hardware	6,300.00	\$6,300.00	\$16,677.40	\$0.00	\$16,677.40
1501	Kabonakoan bwaai	400.00	\$400.00	\$423.20	\$0.00	\$423.20
1507	Kabonakoan te bwaa	396.00	\$396.00	\$2,129.40	\$0.00	\$2,129.40
1506	Kantoka ao tangoan taian kaa	10,000.00	\$10,000.00	\$16,158.00	\$0.00	\$16,158.00
1536	Kantoka n te buriiti	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1522	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1532	Number Plates	100.00	\$100.00	\$220.00	\$0.00	\$220.00
1521	Ororakean kamea/beeki	2,500.00	\$2,500.00	\$3,130.00	\$0.00	\$3,130.00
1512	Photocopying & printing	100.00	\$100.00	\$138.80	\$0.00	\$138.80
1504	Roon Auti ni maeka	660.00	\$660.00	\$165.00	\$0.00	\$165.00
1505	Roon tikum n te auti ni lrua	4,150.00	\$4,150.00	\$8,598.00	\$0.00	\$8,598.00
1545	Saw mill	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1510	Tangoan ana tabo te Kauntira	1,200.00	\$1,200.00	\$1,954.00	\$0.00	\$1,954.00
1508	Tangoan bwain te kauntira	200.00	\$200.00	\$485.00	\$0.00	\$485.00
1509	Tangoan te rebwerebwe	60.00	\$60.00	\$74.00	\$0.00	\$74.00
1520	Workshop charges	1,250.00	\$1,250.00	\$80.00	\$0.00	\$80.00
1600	Mwane tabeua					
1601	Mwane n Raka	80.00	\$80.00	\$1,123.56	\$0.00	\$1,123.56
1602	Tuuaa ao boon te bowi	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1700	Karaai mwane					
1701	Kaintabwi	13,381.00	\$13,381.00	\$12,895.95	\$0.00	\$12,895.95
2100	Bwakabwai					
2102	Aia bwakabwai Kauntira	92,754.00	\$92,754.00	\$92,925.45	\$92,925.45	\$0.00
2120	Ass Mechanic	3,186.00	\$3,186.00	\$1,783.19	\$1,783.19	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2120	Ass Mechanic	3,186.00	\$3,186.00	\$1,783.19	\$1,783.19	\$0.00
2140	Assistant Carpenter	3,186.00	\$3,186.00	\$3,023.18	\$3,023.18	\$0.00
2224	Board of survey	400.00	\$400.00	\$240.00	\$240.00	\$0.00
2209	Boneti (bareka/boira)	600.00	\$600.00	\$280.00	\$280.00	\$0.00
2210	Bonomwi	300.00	\$300.00	\$40.00	\$40.00	\$0.00
2204	Booia reibwa	300.00	\$1,100.00	\$1,194.93	\$1,194.93	\$0.00
2111	Chief Village Warden	3,257.00	\$3,257.00	\$3,130.29	\$3,130.29	\$0.00
2222	Duty allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2223	Finance Committee	1,200.00	\$1,200.00	\$960.00	\$960.00	\$0.00
2141	Handyman	3,186.00	\$3,186.00	\$3,108.45	\$3,108.45	\$0.00
2203	Incentive allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2108	Kabenta	3,238.00	\$3,238.00	\$1,831.27	\$1,831.27	\$0.00
2202	Kaniwangan te Mayor	960.00	\$960.00	\$800.00	\$800.00	\$0.00
2112	Kaubure	27,098.00	\$27,098.00	\$24,412.61	\$24,412.61	\$0.00
2103	Kauoman ni Kiraka	3,602.00	\$3,602.00	\$3,637.63	\$3,637.63	\$0.00
2216	Komete ni kamwakuri	300.00	\$300.00	\$100.00	\$100.00	\$0.00
2218	Kometen kainaomata	980.00	\$980.00	\$860.00	\$860.00	\$0.00
2207	Kometen reirei	5,400.00	\$5,400.00	\$4,401.90	\$4,401.90	\$0.00
2208	Kometen te Karikirake (IDC)	720.00	\$720.00	\$540.00	\$540.00	\$0.00
2119	Mwakaeneke	3,238.00	\$3,238.00	\$4,088.84	\$4,088.84	\$0.00
2211	Mwengabuaka	1,400.00	\$1,400.00	\$2,050.00	\$2,050.00	\$0.00
2113	Neeti ni Kaawa	16,290.00	\$16,290.00	\$15,686.83	\$15,686.83	\$0.00
2122	Revenue Collector	6,476.00	\$6,476.00	\$6,295.64	\$6,295.64	\$0.00
2127	Tia tararua te auti ni Irua	3,186.00	\$3,186.00	\$3,264.72	\$3,264.72	\$0.00
2109	Turaiwa	6,476.00	\$6,476.00	\$6,099.18	\$6,099.18	\$0.00
2123	WIW	3,238.00	\$3,238.00	\$2,837.18	\$2,837.18	\$0.00
2300	Kabutan te waaki					
2304	Bank charge	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2318	Boon te kabowi	200.00	\$200.00	\$15.00	\$15.00	\$0.00
2315	Buoka nakon Botaki	200.00	\$100.00	\$0.00	\$0.00	\$0.00
2308	Buraeki ao kaboraoi	50.00	\$50.00	\$0.00	\$0.00	\$0.00
2326	Bwain te Aobiti	1,526.00	\$1,526.00	\$2,189.80	\$2,189.80	\$0.00
2320	Dog/Pig control	500.00	\$500.00	\$480.00	\$480.00	\$0.00
2311	Kabomwi ni kain amwarake	150.00	\$150.00	\$140.00	\$140.00	\$0.00
2313	Kainaomata	1,000.00	\$1,000.00	\$130.00	\$130.00	\$0.00
2322	Kairua	300.00	\$300.00	\$150.00	\$150.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2301	Mwamwananga	1,550.00	\$1,550.00	\$3,483.36	\$3,483.36	\$0.00
2312	Rinerine	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2333	Support to Copra monitoring tra	2,100.00	\$2,100.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$390.00	\$390.00	\$0.00
2306	Uaereti & Tareboon	680.00	\$480.00	\$411.00	\$411.00	\$0.00
2400	Onobwai					
2402	Ana Aobiti te Kauntira	1,500.00	\$1,500.00	\$2,452.68	\$2,452.68	\$0.00
2403	Ana Auti n Maeka te Kauntira	18,491.00	\$18,491.00	\$6,233.35	\$6,233.35	\$0.00
2404	Auti ni irua	2,500.00	\$2,500.00	\$889.57	\$889.57	\$0.00
2406	Autin te terminal	1,900.00	\$1,700.00	\$0.00	\$0.00	\$0.00
2414	Computer ao photocopy	800.00	\$300.00	\$0.00	\$0.00	\$0.00
2410	Kawai/Kotiwei	7,400.00	\$7,400.00	\$7,775.00	\$7,775.00	\$0.00
2407	Maneaba	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwe/Kaa	500.00	\$700.00	\$1,286.40	\$1,286.40	\$0.00
2408a	School trucks	2,000.00	\$2,000.00	\$636.20	\$636.20	\$0.00
2600	Karikirake (unfunded)					
2601	Hardware	4,000.00	\$4,000.00	\$8,342.60	\$8,342.60	\$0.00
2700	Iokinibwai					
2701	Amwarake mooi ibukia Irua	1,000.00	\$1,000.00	\$1,520.60	\$1,520.60	\$0.00
2704	Bingko	2,000.00	\$1,700.00	\$0.00	\$0.00	\$0.00
2721	Boon bwain akawa	2,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2708	Boon kanan te beeki	1,000.00	\$1,000.00	\$800.00	\$800.00	\$0.00
2702	Bwaan te kaa	2,500.00	\$4,900.00	\$4,135.40	\$4,135.40	\$0.00
2707	Carpentry Shop	2,500.00	\$2,500.00	\$3,637.51	\$3,637.51	\$0.00
2703	Garage workshop	1,500.00	\$400.00	\$817.14	\$817.14	\$0.00
2720	Saw mill	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2800	Karall mwane					
2804	Birimwane nakon te 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	\$21,341.60	\$21,341.60	\$0.00
2801	Kaintabwi	30,995.00	\$30,995.00	\$26,811.00	\$26,811.00	\$0.00
2803	Onobwaiian autin Tautaeka	34,158.00	\$34,158.00	\$39,605.77	\$39,605.77	\$0.00
	Below the Line					
	Adv - Tateti	0.00		\$0.00	\$0.00	\$0.00
	Adv -KPF loan	0.00		\$0.00	\$0.00	\$0.00
	Adv -MIA Team	0.00		\$98.00	\$98.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv -Staff	0.00		\$100.00	\$100.00	\$0.00
	Adv -Tetoka ni Marakei	0.00		\$0.00	\$0.00	\$0.00
	Adv -U.report	0.00		\$0.00	\$0.00	\$0.00
	Adv -Unimwane	0.00		\$3,025.30	\$3,025.30	\$0.00
	Adv-Atabu	0.00		\$292.89	\$292.89	\$0.00
	Adv-Atanati	0.00		\$7.20	\$7.20	\$0.00
	Adv-Ataraoti	0.00		\$50.00	\$50.00	\$0.00
	Adv-Atata	0.00		\$0.00	\$0.00	\$0.00
	Adv-Atata (Same as Teatata)	0.00		\$0.06	\$0.06	\$0.00
	Adv-Auatabu & Others	0.00		\$13.60	\$13.60	\$0.00
	Adv-Aus Aid	0.00		\$2.00	\$2.00	\$0.00
	Adv-Bikia	0.00		\$12.80	\$12.80	\$0.00
	Adv-Bridge	0.00		\$922.69	\$922.69	\$0.00
	Adv-Causeway	0.00		\$1,551.50	\$1,551.50	\$0.00
	Adv-Coffee	0.00		\$8.50	\$8.50	\$0.00
	Adv-Contract	0.00		\$1,447.20	\$1,447.20	\$0.00
	Adv-Contribution Teera Nagona	0.00		\$0.00	\$0.00	\$0.00
	Adv-Coral Sun	0.00		\$300.00	\$300.00	\$0.00
	Adv-Council	0.00		\$135.00	\$135.00	\$0.00
	Adv-Council Staff	0.00		\$48.00	\$48.00	\$0.00
	Adv-Councilors	0.00		\$114.00	\$114.00	\$0.00
	Adv-DNY	0.00		\$200.00	\$200.00	\$0.00
	Adv-Driver Ereateiti	0.00		\$38.20	\$38.20	\$0.00
	Adv-DSAP	0.00		\$535.90	\$535.90	\$0.00
	Adv-Education	0.00		\$723.50	\$723.50	\$0.00
	Adv-Eria	0.00		\$50.00	\$50.00	\$0.00
	Adv-Error KPF deduction	0.00		\$7.48	\$7.48	\$0.00
	Adv-Fisheries	0.00		\$122.15	\$122.15	\$0.00
	Adv-FSP	0.00		\$2,000.00	\$2,000.00	\$0.00
	Adv-G.Election	0.00		\$180.00	\$180.00	\$0.00
	Adv-Hotel	0.00		\$0.00	\$0.00	\$0.00
	Adv-Iareta	0.00		\$94.25	\$94.25	\$0.00
	Adv-IEC	0.00		\$275.70	\$275.70	\$0.00
	Adv-InAdvendence	0.00		\$8,840.50	\$8,840.50	\$0.00
	Adv-Incentive Allowance	0.00		\$14,760.00	\$14,760.00	\$0.00
	Adv-Ka54 Aniversary	0.00		\$240.00	\$240.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Kaibure	0.00		\$40.00	\$40.00	\$0.00
	Adv-Karebau	0.00		\$94.26	\$94.26	\$0.00
	Adv-KFHA	0.00		\$1,415.00	\$1,415.00	\$0.00
	Adv-KHFA	0.00		\$695.00	\$695.00	\$0.00
	Adv-KILGA	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kometen License	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kopule	0.00		\$0.00	\$0.00	\$0.00
	Adv-M/Boou-Maintenance	0.00		\$2,039.00	\$2,039.00	\$0.00
	Adv-Maintenance	0.00		\$678.12	\$678.12	\$0.00
	Adv-Maneaba	0.00		\$1,941.75	\$1,941.75	\$0.00
	Adv-Maneaba Project	0.00		\$2,972.50	\$2,972.50	\$0.00
	Adv-Mayor	0.00		\$0.00	\$0.00	\$0.00
	Adv-MFED	0.00		\$25.00	\$25.00	\$0.00
	Adv-MHMS	0.00		\$0.00	\$0.00	\$0.00
	Adv-MIA/ (MISA)	0.00		\$159.00	\$159.00	\$0.00
	Adv-MISA	0.00		\$4,735.48	\$4,735.48	\$0.00
	Adv-Moaiti	0.00		\$216.00	\$216.00	\$0.00
	Adv-MOE	0.00		\$3,379.00	\$3,379.00	\$0.00
	Adv-MOH	0.00		\$9,000.05	\$9,000.05	\$0.00
	Adv-MTC	0.00		\$40.00	\$40.00	\$0.00
	Adv-Mwarii	0.00		\$38.45	\$38.45	\$0.00
	Adv-Naman Nei Raoi	0.00		\$1,990.00	\$1,990.00	\$0.00
	Adv-NCD (MIA)	0.00		\$240.00	\$240.00	\$0.00
	Adv-Niiti	0.00		\$15.00	\$15.00	\$0.00
	Adv-Norma	0.00		\$250.00	\$250.00	\$0.00
	Adv-Office Kauntira	0.00		\$425.25	\$425.25	\$0.00
	Adv-OP	0.00		\$126.00	\$126.00	\$0.00
	Adv-Overtime	0.00		\$153.40	\$153.40	\$0.00
	Adv-Party	0.00		\$780.00	\$780.00	\$0.00
	Adv-Patrick	0.00		\$35.00	\$35.00	\$0.00
	Adv-Poilce	0.00		\$19.80	\$19.80	\$0.00
	Adv-Raera	0.00		\$313.60	\$313.60	\$0.00
	Adv-Raweia	0.00		\$0.00	\$0.00	\$0.00
	Adv-Recharge card	0.00		\$787.20	\$787.20	\$0.00
	Adv-Riannaua	0.00		\$50.00	\$50.00	\$0.00
	Adv-Secretary - MEHR	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Solar company	0.00		\$5,360.00	\$5,360.00	\$0.00
	Adv-Staff	0.00		\$26.00	\$26.00	\$0.00
	Adv-Stationaries	0.00		\$400.00	\$400.00	\$0.00
	Adv-Taati	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tabiria account	0.00		\$2,000.00	\$2,000.00	\$0.00
	Adv-Taiwan Beeki	0.00		\$1,060.40	\$1,060.40	\$0.00
	Adv-Teang	0.00		\$400.00	\$400.00	\$0.00
	Adv-Tearawa	0.00		\$37.20	\$37.20	\$0.00
	Adv-Teariraoi	0.00		\$20.20	\$20.20	\$0.00
	Adv-Teitao	0.00		\$100.00	\$100.00	\$0.00
	Adv-Tekaai	0.00		\$3.60	\$3.60	\$0.00
	Adv-Tekaai o/time	0.00		\$245.72	\$245.72	\$0.00
	Adv-Tekuanga	0.00		\$992.85	\$992.85	\$0.00
	Adv-Tenarimo	0.00		\$60.00	\$60.00	\$0.00
	Adv-Tereke	0.00		\$3,352.20	\$3,352.20	\$0.00
	Adv-Tererei	0.00		\$206.50	\$206.50	\$0.00
	Adv-Tererei o/time	0.00		\$10.00	\$10.00	\$0.00
	Adv-Tetikoo	0.00		\$58.00	\$58.00	\$0.00
	Adv-Tiantaake	0.00		\$105.00	\$105.00	\$0.00
	Adv-Tiera	0.00		\$10.40	\$10.40	\$0.00
	Adv-Tirin	0.00		\$96.95	\$96.95	\$0.00
	Adv-Tiuea	0.00		\$10.00	\$10.00	\$0.00
	Adv-Tonikia o/time	0.00		\$130.88	\$130.88	\$0.00
	Adv-Treasurer	0.00		\$150.00	\$150.00	\$0.00
	Adv-Tuaa	0.00		\$260.00	\$260.00	\$0.00
	Adv-Tutaima	0.00		\$12.80	\$12.80	\$0.00
	Adv-Unaccounted Council reve	0.00		\$0.00	\$0.00	\$0.00
	Adv-UNDP	0.00		\$0.00	\$0.00	\$0.00
	Adv-Works	0.00		\$2,143.81	\$2,143.81	\$0.00
	Dep - Egg FSPKC Project	0.00		-\$68.00	\$0.00	\$68.00
	Dep - MIA LGD Officer	0.00		-\$1,161.10	\$0.00	\$1,161.10
	Dep - Unclaim Incentives alws	0.00		-\$300.00	\$0.00	\$300.00
	Dep - Unclaim land lease	0.00		-\$2,615.56	\$0.00	\$2,615.56
	Dep- Ariktau	0.00		-\$254.45	\$0.00	\$254.45
	Dep -Baikia	0.00		-\$18.00	\$0.00	\$18.00
	Dep -DBK loan	0.00		-\$120.00	\$0.00	\$120.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep -OB	0.00		-\$868.20	\$0.00	\$868.20
	Dep -Temoai Kabiriera	0.00		-\$29.10	\$0.00	\$29.10
	Dep-Aberaam	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Ataba	0.00		-\$143.20	\$0.00	\$143.20
	Dep-Atantaa	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Baretita	0.00		-\$1,000.00	\$0.00	\$1,000.00
	Dep-Bibitoi	0.00		-\$7.90	\$0.00	\$7.90
	Dep-Biita	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Bingko	0.00		-\$445.25	\$0.00	\$445.25
	Dep-Bobou Rotobenua	0.00		-\$8,818.65	\$0.00	\$8,818.65
	Dep-Boboua	0.00		-\$579.00	\$0.00	\$579.00
	Dep-Burenimakin	0.00		-\$26.40	\$0.00	\$26.40
	Dep-Bwain Akawa	0.00		-\$717.20	\$0.00	\$717.20
	Dep-Catholic	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Contribution Takamai	0.00		-\$0.10	\$0.00	\$0.10
	Dep-Council Maneaba project	0.00		-\$2,583.30	\$0.00	\$2,583.30
	Dep-Covid 19	0.00		-\$383.20	\$0.00	\$383.20
	Dep-David NormaYeeting (DNY)	0.00		-\$27,593.40	\$0.00	\$27,593.40
	Dep-Disaster	0.00		-\$3,160.05	\$0.00	\$3,160.05
	Dep-Donation	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Driver Arikita	0.00		-\$152.40	\$0.00	\$152.40
	Dep-Drivers	0.00		-\$81.85	\$0.00	\$81.85
	Dep-Election	0.00		-\$202.80	\$0.00	\$202.80
	Dep-Ereata	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Ereateiti	0.00		-\$573.30	\$0.00	\$573.30
	Dep-Ereman	0.00		-\$70.00	\$0.00	\$70.00
	Dep-Eria	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Error KPF deduction	0.00		-\$85.10	\$0.00	\$85.10
	Dep-FSP	0.00		-\$2,000.00	\$0.00	\$2,000.00
	Dep-Fuel	0.00		-\$1,013.20	\$0.00	\$1,013.20
	Dep-Hire Tewiko	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Hire Uenterenga	0.00		-\$40.00	\$0.00	\$40.00
	Dep-lakobwa	0.00		-\$87.65	\$0.00	\$87.65
	Dep-Ice Plant	0.00		-\$946.00	\$0.00	\$946.00
	Dep-Internet	0.00		-\$852.80	\$0.00	\$852.80
	Dep-Itinibeia	0.00		-\$11.75	\$0.00	\$11.75

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Itoningaina	0.00		-\$160.00	\$0.00	\$160.00
	Dep-Kaibuke	0.00		-\$572.94	\$0.00	\$572.94
	Dep-KEF	0.00		-\$148.00	\$0.00	\$148.00
	Dep-King	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Kiribati Nationa Statistics (K	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Kiri-EU	0.00		-\$50.90	\$0.00	\$50.90
	Dep-Kiriwatsan	0.00		-\$716.20	\$0.00	\$716.20
	Dep-KOIL	0.00		-\$20.00	\$0.00	\$20.00
	Dep-KPF	0.00		-\$455.00	\$0.00	\$455.00
	Dep-Labour Cost	0.00		-\$3,577.00	\$0.00	\$3,577.00
	Dep-Land Lease	0.00		-\$54,278.26	\$0.00	\$54,278.26
	Dep-Lost passbook tranfer bal to	0.00		-\$9,575.21	\$0.00	\$9,575.21
	Dep-Maintainance Airfield	0.00		-\$1,166.56	\$0.00	\$1,166.56
	Dep-Maintanane	0.00		-\$18,550.19	\$0.00	\$18,550.19
	Dep-Marakei Fish	0.00		-\$500.00	\$0.00	\$500.00
	Dep-Maurin Marakei	0.00		-\$120.00	\$0.00	\$120.00
	Dep-MEHR	0.00		-\$67.00	\$0.00	\$67.00
	Dep-MFRD	0.00		-\$611.40	\$0.00	\$611.40
	Dep-MHMS	0.00		-\$210.00	\$0.00	\$210.00
	Dep-MIA	0.00		-\$14,280.00	\$0.00	\$14,280.00
	Dep-MISE	0.00		-\$667.90	\$0.00	\$667.90
	Dep-Moakai	0.00		-\$48.10	\$0.00	\$48.10
	Dep-Moannari	0.00		-\$84.95	\$0.00	\$84.95
	Dep-Moanteuea	0.00		-\$135.00	\$0.00	\$135.00
	Dep-MOE	0.00		-\$3,279.20	\$0.00	\$3,279.20
	Dep-MPS	0.00		-\$5,000.00	\$0.00	\$5,000.00
	Dep-MWYSA	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Naman Nei Raoi	0.00		-\$572.00	\$0.00	\$572.00
	Dep-Nuuka	0.00		-\$1,214.47	\$0.00	\$1,214.47
	Dep-OB	0.00		-\$173.19	\$0.00	\$173.19
	Dep-Overtime Karebaua	0.00		-\$10.60	\$0.00	\$10.60
	Dep-Overtime Bouataake	0.00		-\$13.50	\$0.00	\$13.50
	Dep-Patrick	0.00		-\$35.00	\$0.00	\$35.00
	Dep-Pre- school Teachers	0.00		-\$7,125.62	\$0.00	\$7,125.62
	Dep-Raw Clinic	0.00		-\$216.00	\$0.00	\$216.00
	Dep-Renteuana	0.00		-\$10.00	\$0.00	\$10.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Rerotana Money lender	0.00		-\$11,989.70	\$0.00	\$11,989.70
	Dep-Ribwatita	0.00		-\$452.52	\$0.00	\$452.52
	Dep-Rourou	0.00		-\$51.00	\$0.00	\$51.00
	Dep-Salary KPF Agent	0.00		-\$138.75	\$0.00	\$138.75
	Dep-Seawall	0.00		-\$10,515.87	\$0.00	\$10,515.87
	Dep-Social Committee	0.00		-\$317.80	\$0.00	\$317.80
	Dep-Solar	0.00		-\$58.10	\$0.00	\$58.10
	Dep-Surplus	0.00		-\$19,803.96	\$0.00	\$19,803.96
	Dep-Taiti Primary	0.00		-\$487.80	\$0.00	\$487.80
	Dep-Tara O/time	0.00		-\$8.10	\$0.00	\$8.10
	Dep-Taran	0.00		-\$85.00	\$0.00	\$85.00
	Dep-Taranibeia	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Tarantekai/Taran	0.00		-\$29.80	\$0.00	\$29.80
	Dep-Tariraoi	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Te toka ni Marakei	0.00		-\$698.50	\$0.00	\$698.50
	Dep-Teatau	0.00		-\$927.10	\$0.00	\$927.10
	Dep-Tebiria	0.00		-\$1,000.00	\$0.00	\$1,000.00
	Dep-Tebunganga	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Tebwebwe	0.00		-\$84.70	\$0.00	\$84.70
	Dep-Telephone	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Tenarimo	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Teweru	0.00		-\$107.15	\$0.00	\$107.15
	Dep-Tiaeki	0.00		-\$48.10	\$0.00	\$48.10
	Dep-Timoa	0.00		-\$125.00	\$0.00	\$125.00
	Dep-Tinaniko	0.00		-\$3,333.10	\$0.00	\$3,333.10
	Dep-Tioti	0.00		-\$55.00	\$0.00	\$55.00
	Dep-Tirintebwebwe	0.00		-\$90.20	\$0.00	\$90.20
	Dep-Tokintekai	0.00		-\$485.00	\$0.00	\$485.00
	Dep-Tonganibeia	0.00		-\$7.50	\$0.00	\$7.50
	Dep-Tourism	0.00		-\$44.80	\$0.00	\$44.80
	Dep-Unclaim salary	0.00		-\$680.05	\$0.00	\$680.05
	Dep-Unclaim Teang (Sitt alws)	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Unclaimed salary Viane I	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Usigned loan Tiera	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Uriono	0.00		-\$163.40	\$0.00	\$163.40
	Dep-Uritita	0.00		-\$211.20	\$0.00	\$211.20

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Waa n Oo	0.00		-\$13,786.69	\$0.00	\$13,786.69
	Dep-Wages Biriata lobi	0.00		-\$61.39	\$0.00	\$61.39
	Dep-Wages Moannari Tebano	0.00		-\$542.51	\$0.00	\$542.51
	Dep-Youth Day	0.00		-\$339.70	\$0.00	\$339.70
	Imp - Angiriin Hardware	0.00		\$2,223.00	\$2,223.00	\$0.00
	Imp - David Yeeting	0.00		\$2.00	\$2.00	\$0.00
	Imp - Temoai Kabiriera	0.00		\$32.50	\$32.50	\$0.00
	Imp - Tibou Bwaree	0.00		\$366.90	\$366.90	\$0.00
	Imp -Bwereateiti	0.00		\$45.55	\$45.55	\$0.00
	Imp -Merabwa Bakatokia	0.00		-\$153.76	\$0.00	\$153.76
	Imp -Mwaiteiti B	0.00		\$0.00	\$0.00	\$0.00
	Imp -Uriano	0.00		\$46.00	\$46.00	\$0.00
	Imp-Abiete B	0.00		\$0.00	\$0.00	\$0.00
	Imp-Ann	0.00		\$80.00	\$80.00	\$0.00
	Imp-Ata	0.00		\$152.00	\$152.00	\$0.00
	Imp-Ataake Kamoriki	0.00		\$9,400.35	\$9,400.35	\$0.00
	Imp-Ataba	0.00		-\$1,307.63	\$0.00	\$1,307.63
	Imp-Ataraoti	0.00		\$131.50	\$131.50	\$0.00
	Imp-BMR	0.00		\$70.00	\$70.00	\$0.00
	Imp-Boboua	0.00		-\$1,305.60	\$0.00	\$1,305.60
	Imp-CFC Riteta	0.00		-\$311.79	\$0.00	\$311.79
	Imp-Clerk Alice	0.00		\$557.67	\$557.67	\$0.00
	Imp-Clerk Raarube	0.00		\$18,860.03	\$18,860.03	\$0.00
	Imp-Clerk Tabwaua	0.00		\$356.65	\$356.65	\$0.00
	Imp-Ereman	0.00		\$90.25	\$90.25	\$0.00
	Imp-Iakobwa	0.00		\$861.00	\$861.00	\$0.00
	Imp-Kaibure	0.00		-\$150.00	\$0.00	\$150.00
	Imp-Kairaku	0.00		\$1,129.30	\$1,129.30	\$0.00
	Imp-King Holding Ltd	0.00		\$1,988.00	\$1,988.00	\$0.00
	Imp-Kopule Bobu	0.00		\$115.50	\$115.50	\$0.00
	Imp-Like it Trading	0.00		\$2.00	\$2.00	\$0.00
	Imp-Lonisa	0.00		-\$642.17	\$0.00	\$642.17
	Imp-Maata	0.00		-\$110.40	\$0.00	\$110.40
	Imp-Marion	0.00		\$645.60	\$645.60	\$0.00
	Imp-Matang Taran	0.00		\$20.00	\$20.00	\$0.00
	Imp-Mawanei	0.00		\$1,007.00	\$1,007.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Mayor	0.00		-\$100.00	\$0.00	\$100.00
	Imp-Mayor/Clerk	0.00		\$500.00	\$500.00	\$0.00
	Imp-Mere Kamarie	0.00		\$2,031.45	\$2,031.45	\$0.00
	Imp-Moannari	0.00		\$540.06	\$540.06	\$0.00
	Imp-MTC	0.00		-\$40.00	\$0.00	\$40.00
	Imp-Mwarri	0.00		-\$125.90	\$0.00	\$125.90
	Imp-Neways	0.00		-\$140.00	\$0.00	\$140.00
	Imp-OIC LGD Takiakia	0.00		\$750.00	\$750.00	\$0.00
	Imp-Police	0.00		\$337.50	\$337.50	\$0.00
	Imp-Raarube	0.00		-\$14,122.45	\$0.00	\$14,122.45
	Imp-Rabangaki	0.00		\$127.50	\$127.50	\$0.00
	Imp-Raerae	0.00		-\$0.45	\$0.00	\$0.45
	Imp-Retiremen	0.00		-\$700.00	\$0.00	\$700.00
	Imp-Riannaua	0.00		-\$472.33	\$0.00	\$472.33
	Imp-Secretary MFMRD	0.00		\$4,625.50	\$4,625.50	\$0.00
	Imp-Solar	0.00		\$1,885.15	\$1,885.15	\$0.00
	Imp-Takiakia Maatia (MIA)	0.00		\$116.00	\$116.00	\$0.00
	Imp-Tara	0.00		\$102.00	\$102.00	\$0.00
	Imp-Taran	0.00		\$100.00	\$100.00	\$0.00
	Imp-Tarangotu	0.00		\$286.30	\$286.30	\$0.00
	Imp-Taraniiti CFC	0.00		\$810.00	\$810.00	\$0.00
	Imp-Tarauea	0.00		\$1,648.40	\$1,648.40	\$0.00
	Imp-Tarekaua	0.00		\$894.00	\$894.00	\$0.00
	Imp-Tauanei	0.00		\$1,454.30	\$1,454.30	\$0.00
	Imp-Tawatawa	0.00		\$700.00	\$700.00	\$0.00
	Imp-Teang	0.00		\$0.00	\$0.00	\$0.00
	Imp-Tearawa (MIA)	0.00		\$640.00	\$640.00	\$0.00
	Imp-Teata T	0.00		\$900.00	\$900.00	\$0.00
	Imp-Tebau	0.00		\$200.00	\$200.00	\$0.00
	Imp-Teeta	0.00		\$125.90	\$125.90	\$0.00
	Imp-Teewa T	0.00		\$250.00	\$250.00	\$0.00
	Imp-Tekoba LGD(MIA)	0.00		\$0.00	\$0.00	\$0.00
	Imp-Tererei	0.00		-\$801.00	\$0.00	\$801.00
	Imp-Tiantaake Iakiri	0.00		\$1,890.73	\$1,890.73	\$0.00
	Imp-Tiera Benetito	0.00		\$0.00	\$0.00	\$0.00
	Imp-Tioti Tebwebwe	0.00		\$170.00	\$170.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Tirintebwebwe	0.00		-\$83.40	\$0.00	\$83.40
	Imp-Tiueannang	0.00		\$662.60	\$662.60	\$0.00
	Imp-Toarerei	0.00		\$120.00	\$120.00	\$0.00
	Imp-Toatite	0.00		\$191.40	\$191.40	\$0.00
	Imp-Toka	0.00		\$150.00	\$150.00	\$0.00
	Imp-Tutaima	0.00		-\$82.80	\$0.00	\$82.80
	Imp-Uera	0.00		-\$2,160.00	\$0.00	\$2,160.00
	Imp-Uritita	0.00		-\$151.40	\$0.00	\$151.40
	Imp-Viane	0.00		\$0.00	\$0.00	\$0.00
	Loa-Aberaam	0.00		\$135.00	\$135.00	\$0.00
	Loa-Angiteiti	0.00		\$160.00	\$160.00	\$0.00
	Loa-Ataba	0.00		\$160.00	\$160.00	\$0.00
	Loa-Aukitino	0.00		\$160.00	\$160.00	\$0.00
	Loa-Bontekai	0.00		\$160.00	\$160.00	\$0.00
	Loa-Erea	0.00		-\$40.00	\$0.00	\$40.00
	Loa-Kaata	0.00		\$200.00	\$200.00	\$0.00
	Loa-Kaibure	0.00		\$160.00	\$160.00	\$0.00
	Loa-Kakoroa	0.00		\$160.00	\$160.00	\$0.00
	Loa-Kaotin	0.00		\$160.00	\$160.00	\$0.00
	Loa-Katarina	0.00		\$200.00	\$200.00	\$0.00
	Loa-Keetia	0.00		\$160.00	\$160.00	\$0.00
	Loa-Kimarebu	0.00		\$200.00	\$200.00	\$0.00
	Loa-Maiaki	0.00		\$120.00	\$120.00	\$0.00
	Loa-Mwaake	0.00		\$160.00	\$160.00	\$0.00
	Loa-Mwatiera	0.00		\$200.00	\$200.00	\$0.00
	Loa-Others	0.00		-\$1,900.00	\$0.00	\$1,900.00
	Loa-Ribwatia	0.00		-\$45.00	\$0.00	\$45.00
	Loa-Rurunteang.A	0.00		-\$20.00	\$0.00	\$20.00
	Loa-Takiri	0.00		-\$9.00	\$0.00	\$9.00
	Loa-Tarea	0.00		\$200.00	\$200.00	\$0.00
	Loa-Tarekaua	0.00		\$160.00	\$160.00	\$0.00
	Loa-Taumannang	0.00		-\$25.00	\$0.00	\$25.00
	Loa-Tawaua	0.00		\$500.00	\$500.00	\$0.00
	Loa-Teabo	0.00		-\$30.00	\$0.00	\$30.00
	Loa-Teaitao	0.00		-\$500.00	\$0.00	\$500.00
	Loa-Teang	0.00		\$200.00	\$200.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loa-Teariraoi	0.00		-\$10.00	\$0.00	\$10.00
	Loa-Tebantaake	0.00		\$50.00	\$50.00	\$0.00
	Loa-Tebwana	0.00		-\$40.00	\$0.00	\$40.00
	Loa-Tekaa	0.00		\$292.10	\$292.10	\$0.00
	Loa-Tekabwaia	0.00		\$160.00	\$160.00	\$0.00
	Loa-Tenten	0.00		\$160.00	\$160.00	\$0.00
	Loa-Tererei	0.00		-\$40.00	\$0.00	\$40.00
	Loa-Tiantaake	0.00		\$180.00	\$180.00	\$0.00
	Loa-Tiera	0.00		\$180.00	\$180.00	\$0.00
	Loa-Tirintebwebwe	0.00		-\$43.60	\$0.00	\$43.60
	Loa-Toauriri	0.00		\$200.00	\$200.00	\$0.00
	Loa-Tonikia	0.00		\$50.50	\$50.50	\$0.00
	Los-Ag Clerk Taake Tamuera	0.00		\$0.00	\$0.00	\$0.00
	Los-Ann (CFC)	0.00		\$19,362.59	\$19,362.59	\$0.00
	Los-Boboua	0.00		\$1.22	\$1.22	\$0.00
	Los-Cash on Hand (Surplus)	0.00		-\$0.23	\$0.00	\$0.23
	Los-CFC Riteta	0.00		\$11.51	\$11.51	\$0.00
	Los-Clayden	0.00		\$21.17	\$21.17	\$0.00
	Los-Clerk Alice	0.00		\$685.05	\$685.05	\$0.00
	Los-Clerk Rarube	0.00		\$14,765.16	\$14,765.16	\$0.00
	Los-Matawa	0.00		\$425.58	\$425.58	\$0.00
	Los-Nei Tara	0.00		\$50,208.60	\$50,208.60	\$0.00
	Los-Nei Tiantaake	0.00		\$6,572.32	\$6,572.32	\$0.00
	Los-Ribwatita	0.00		\$1,610.43	\$1,610.43	\$0.00
	Los-Rurunteang.A	0.00		\$530.22	\$530.22	\$0.00
	Loss-Taraniiti	0.00		\$35.88	\$35.88	\$0.00
	Loss-Terenganimatang	0.00		\$479.32	\$479.32	\$0.00
	Los-Tariraoi	0.00		\$2,502.91	\$2,502.91	\$0.00
	Los-Tauanei	0.00		\$1,320.88	\$1,320.88	\$0.00
	Los-Teeiri	0.00		\$959.37	\$959.37	\$0.00
	Los-Tenarimo	0.00		\$741.79	\$741.79	\$0.00
	Los-Teubo.B	0.00		\$4,158.45	\$4,158.45	\$0.00
	Los-Tiantaake	0.00		\$2,489.43	\$2,489.43	\$0.00
	Los-Tiera	0.00		\$0.00	\$0.00	\$0.00
	Los-Tiueannang	0.00		\$12,176.08	\$12,176.08	\$0.00
	Los-Tuneti	0.00		\$159.05	\$159.05	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Los-Tutaima	0.00		\$2,220.24	\$2,220.24	\$0.00
	Closing Cash			:	25963.10	0.00
	Closing Bank			:	89507.81	0.00
Grand Total					721,080.41	721,080.41

Prepared by : LGD Internal Audit



Marakei Island Council
Statement of Notes
for the Period 1/01/23 to 31/12/23



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		PssBook#1106744	37,907.09	
		PssBook#1158932	51,600.72	
				89,507.81

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv - Tateti	\$0.00	
		Adv -KPF loan	\$0.00	
		Adv -MIA Team	\$98.00	
		Adv -Staff	\$100.00	
		Adv -Tetoka ni Marakei	\$0.00	
		Adv -U.report	\$0.00	
		Adv -Unimwane	\$3,025.30	
		Adv-Atabu	\$292.89	
		Adv-Atanati	\$7.20	
		Adv-Ataraoti	\$50.00	
		Adv-Atata	\$0.00	
		Adv-Atata (Same as Teatata)	\$0.06	
		Adv-Auatabu & Others	\$13.60	
		Adv-Aus Aid	\$2.00	
		Adv-Bikia	\$12.80	
		Adv-Bridge	\$922.69	
		Adv-Causeway	\$1,551.50	
		Adv-Coffee	\$8.50	
		Adv-Contract	\$1,447.20	
		Adv-Contribution Teera Nagona	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Coral Sun	\$300.00	
		Adv-Council	\$135.00	
		Adv-Council Staff	\$48.00	
		Adv-Councilors	\$114.00	
		Adv-DNY	\$200.00	
		Adv-Driver Ereateiti	\$38.20	
		Adv-DSAP	\$535.90	
		Adv-Education	\$723.50	
		Adv-Eria	\$50.00	
		Adv-Error KPF deduction	\$7.48	
		Adv-Fisheries	\$122.15	
		Adv-FSP	\$2,000.00	
		Adv-G.Election	\$180.00	
		Adv-Hotel	\$0.00	
		Adv-Iareta	\$94.25	
		Adv-IEC	\$275.70	
		Adv-InAdvendence	\$8,840.50	
		Adv-Incentive Allowance	\$14,760.00	
		Adv-Ka54 Aniversary	\$240.00	
		Adv-Kaibure	\$40.00	
		Adv-Karebau	\$94.26	
		Adv-KFHA	\$1,415.00	
		Adv-KHFA	\$695.00	
		Adv-KILGA	\$0.00	
		Adv-Kometen License	\$0.00	
		Adv-Kopule	\$0.00	
		Adv-M/Boou-Maintenance	\$2,039.00	
		Adv-Maintenance	\$678.12	
		Adv-Maneaba	\$1,941.75	
		Adv-Maneaba Project	\$2,972.50	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Mayor	\$0.00	
		Adv-MFED	\$25.00	
		Adv-MHMS	\$0.00	
		Adv-MIA/ (MISA)	\$159.00	
		Adv-MISA	\$4,735.48	
		Adv-Moaiti	\$216.00	
		Adv-MOE	\$3,379.00	
		Adv-MOH	\$9,000.05	
		Adv-MTC	\$40.00	
		Adv-Mwarii	\$38.45	
		Adv-Naman Nei Raoi	\$1,990.00	
		Adv-NCD (MIA)	\$240.00	
		Adv-Niiti	\$15.00	
		Adv-Norma	\$250.00	
		Adv-Office Kauntira	\$425.25	
		Adv-OP	\$126.00	
		Adv-Overtime	\$153.40	
		Adv-Party	\$780.00	
		Adv-Patrick	\$35.00	
		Adv-Poilce	\$19.80	
		Adv-Raera	\$313.60	
		Adv-Raweia	\$0.00	
		Adv-Recharge card	\$787.20	
		Adv-Riannaua	\$50.00	
		Adv-Secretary - MEHR	\$0.00	
		Adv-Solar company	\$5,360.00	
		Adv-Staff	\$26.00	
		Adv-Stationaries	\$400.00	
		Adv-Taati	\$0.00	
		Adv-Tabiria account	\$2,000.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Taiwan Beeki	\$1,060.40	
		Adv-Teang	\$400.00	
		Adv-Tearawa	\$37.20	
		Adv-Teariraoi	\$20.20	
		Adv-Teitao	\$100.00	
		Adv-Tekaai	\$3.60	
		Adv-Tekaai o/time	\$245.72	
		Adv-Tekuanga	\$992.85	
		Adv-Tenarimo	\$60.00	
		Adv-Tereke	\$3,352.20	
		Adv-Tererei	\$206.50	
		Adv-Tererei o/time	\$10.00	
		Adv-Tetikoo	\$58.00	
		Adv-Tiantaake	\$105.00	
		Adv-Tiera	\$10.40	
		Adv-Tirin	\$96.95	
		Adv-Tiuea	\$10.00	
		Adv-Tonikia o/time	\$130.88	
		Adv-Treasurer	\$150.00	
		Adv-Tuaa	\$260.00	
		Adv-Tutaima	\$12.80	
		Adv-Unaccounted Council revenue	\$0.00	
		Adv-UNDP	\$0.00	
		Adv-Works	\$2,143.81	
		Imp - Angiriin Hardware	\$2,223.00	
		Imp - David Yeeting	\$2.00	
		Imp - Temoai Kabiriera	\$32.50	
		Imp - Tibou Bwaree	\$366.90	
		Imp -Bwereateiti	\$45.55	
		Imp -Mwaiteiti B	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp -Uriano	\$46.00	
		Imp-Abiete B	\$0.00	
		Imp-Ann	\$80.00	
		Imp-Ata	\$152.00	
		Imp-Ataake Kamoriki	\$9,400.35	
		Imp-Ataraoti	\$131.50	
		Imp-BMR	\$70.00	
		Imp-Clerk Alice	\$557.67	
		Imp-Clerk Raarube	\$18,860.03	
		Imp-Clerk Tabwaua	\$356.65	
		Imp-Ereman	\$90.25	
		Imp-Iakobwa	\$861.00	
		Imp-Kairaku	\$1,129.30	
		Imp-King Holding Ltd	\$1,988.00	
		Imp-Kopule Bobu	\$115.50	
		Imp-Like it Trading	\$2.00	
		Imp-Marion	\$645.60	
		Imp-Matang Taran	\$20.00	
		Imp-Mawanei	\$1,007.00	
		Imp-Mayor/Clerk	\$500.00	
		Imp-Mere Kamarie	\$2,031.45	
		Imp-Moannari	\$540.06	
		Imp-OIC LGD Takiakia	\$750.00	
		Imp-Police	\$337.50	
		Imp-Rabangaki	\$127.50	
		Imp-Secretary MFMRD	\$4,625.50	
		Imp-Solar	\$1,885.15	
		Imp-Takiakia Maatia (MIA)	\$116.00	
		Imp-Tara	\$102.00	
		Imp-Taran	\$100.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Tarangotu	\$286.30	
		Imp-Taraniiti CFC	\$810.00	
		Imp-Tarauea	\$1,648.40	
		Imp-Tarekaua	\$894.00	
		Imp-Tauanei	\$1,454.30	
		Imp-Tawatawa	\$700.00	
		Imp-Teang	\$0.00	
		Imp-Tearawa (MIA)	\$640.00	
		Imp-Teata T	\$900.00	
		Imp-Tebau	\$200.00	
		Imp-Teeta	\$125.90	
		Imp-Teewa T	\$250.00	
		Imp-Tekoba LGD(MIA)	\$0.00	
		Imp-Tiantaake laokiri	\$1,890.73	
		Imp-Tiera Benetito	\$0.00	
		Imp-Tioti Tebwebwe	\$170.00	
		Imp-Tiueannang	\$662.60	
		Imp-Toarerei	\$120.00	
		Imp-Toatite	\$191.40	
		Imp-Toka	\$150.00	
		Imp-Viane	\$0.00	
		Loa-Aberaam	\$135.00	
		Loa-Angiteiti	\$160.00	
		Loa-Ataba	\$160.00	
		Loa-Aukitino	\$160.00	
		Loa-Bontekai	\$160.00	
		Loa-Kaata	\$200.00	
		Loa-Kaibure	\$160.00	
		Loa-Kakoroo	\$160.00	
		Loa-Kaotin	\$160.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loa-Katarina	\$200.00	
		Loa-Keetia	\$160.00	
		Loa-Kimarebu	\$200.00	
		Loa-Maiaki	\$120.00	
		Loa-Mwaake	\$160.00	
		Loa-Mwatiera	\$200.00	
		Loa-Tarea	\$200.00	
		Loa-Tarekaua	\$160.00	
		Loa-Tawaua	\$500.00	
		Loa-Teang	\$200.00	
		Loa-Tebantaake	\$50.00	
		Loa-Tekaai	\$292.10	
		Loa-Tekabwaia	\$160.00	
		Loa-Tenten	\$160.00	
		Loa-Tiantaake	\$180.00	
		Loa-Tiera	\$180.00	
		Loa-Toauriri	\$200.00	
		Loa-Tonikia	\$50.50	
		Los-Ag Clerk Taake Tamuera	\$0.00	
		Los-Ann (CFC)	\$19,362.59	
		Los-Boboua	\$1.22	
		Los-CFC Riteta	\$11.51	
		Los-Clayden	\$21.17	
		Los-Clerk Alice	\$685.05	
		Los-Clerk Rarube	\$14,765.16	
		Los-Matawa	\$425.58	
		Los-Nei Tara	\$50,208.60	
		Los-Nei Tiantaake	\$6,572.32	
		Los-Ribwatita	\$1,610.43	
		Los-Rurunteang.A	\$530.22	

Note#	Account	BTL Accounts	Amount \$	Total \$
		loss-Taraniiti	\$35.88	
		Loss-Terenganimatang	\$479.32	
		Los-Tariraoi	\$2,502.91	
		Los-Tauanei	\$1,320.88	
		Los-Teeiri	\$959.37	
		Los-Tenarimo	\$741.79	
		Los-Teubo.B	\$4,158.45	
		Los-Tiantaake	\$2,489.43	
		Los-Tiera	\$0.00	
		Los-Tiueannang	\$12,176.08	
		Los-Tuneti	\$159.05	
		Los-Tutaima	\$2,220.24	
				272,759.23
3	Account Payable			
		Dep - Egg FSPKC Project	\$68.00	
		Dep - MIA LGD Officer	\$1,161.10	
		Dep - Unclaim Incentives alws	\$300.00	
		Dep - Unclaim land lease	\$2,615.56	
		Dep- Arikatau	\$254.45	
		Dep -Baikia	\$18.00	
		Dep -DBK loan	\$120.00	
		Dep -OB	\$868.20	
		Dep -Temoai Kabiriera	\$29.10	
		Dep-Aberaam	\$10.00	
		Dep-Ataba	\$143.20	
		Dep-Atantaai	\$40.00	
		Dep-Baretita	\$1,000.00	
		Dep-Bibitoi	\$7.90	
		Dep-Biita	\$60.00	
		Dep-Bingko	\$445.25	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Bobou Rotobenua	\$8,818.65	
		Dep-Boboua	\$579.00	
		Dep-Burenimakin	\$26.40	
		Dep-Bwain Akawa	\$717.20	
		Dep-Catholic	\$30.00	
		Dep-Contribution Tokamai	\$0.10	
		Dep-Council Maneaba project	\$2,583.30	
		Dep-Covid 19	\$383.20	
		Dep-David NormaYeeting (DNY)	\$27,593.40	
		Dep-Disaster	\$3,160.05	
		Dep-Donation	\$100.00	
		Dep-Driver Aritau	\$152.40	
		Dep-Drivers	\$81.85	
		Dep-Election	\$202.80	
		Dep-Ereata	\$120.00	
		Dep-Ereateiti	\$573.30	
		Dep-Ereman	\$70.00	
		Dep-Eria	\$50.00	
		Dep-Error KPF deduction	\$85.10	
		Dep-FSP	\$2,000.00	
		Dep-Fuel	\$1,013.20	
		Dep-Hire Tewiko	\$40.00	
		Dep-Hire Uenterenga	\$40.00	
		Dep-lakobwa	\$87.65	
		Dep-Ice Plant	\$946.00	
		Dep-Internet	\$852.80	
		Dep-Itinibeia	\$11.75	
		Dep-Itoningaina	\$160.00	
		Dep-Kaibuke	\$572.94	
		Dep-KEF	\$148.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-King	\$10.00	
		Dep-Kiribati Nationa Statitics (KNS)	\$50.00	
		Dep-Kiri-EU	\$50.90	
		Dep-Kiriwatsan	\$716.20	
		Dep-KOIL	\$20.00	
		Dep-KPF	\$455.00	
		Dep-Labour Cost	\$3,577.00	
		Dep-Land Lease	\$54,278.26	
		Dep-Lost passbook tranfer bal to ne	\$9,575.21	
		Dep-Maintainance Airfield	\$1,166.56	
		Dep-Maintanane	\$18,550.19	
		Dep-Marakei Fish	\$500.00	
		Dep-Maurin Marakei	\$120.00	
		Dep-MEHR	\$67.00	
		Dep-MFRD	\$611.40	
		Dep-MHMS	\$210.00	
		Dep-MIA	\$14,280.00	
		Dep-MISE	\$667.90	
		Dep-Moakai	\$48.10	
		Dep-Moannari	\$84.95	
		Dep-Moanteuea	\$135.00	
		Dep-MOE	\$3,279.20	
		Dep-MPS	\$5,000.00	
		Dep-MWYSA	\$200.00	
		Dep-Naman Nei Raoi	\$572.00	
		Dep-Nuuka	\$1,214.47	
		Dep-OB	\$173.19	
		Dep-Overteime Karebaua	\$10.60	
		Dep-Overtime Bouataake	\$13.50	
		Dep-Patrick	\$35.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Pre- school Teachers	\$7,125.62	
		Dep-Raw Clinic	\$216.00	
		Dep-Renteuana	\$10.00	
		Dep-Rerotana Money lender	\$11,989.70	
		Dep-Ribwatita	\$452.52	
		Dep-Rourou	\$51.00	
		Dep-Salary KPF Agent	\$138.75	
		Dep-Seawall	\$10,515.87	
		Dep-Social Committee	\$317.80	
		Dep-Solar	\$58.10	
		Dep-Surplus	\$19,803.96	
		Dep-Taiti Primary	\$487.80	
		Dep-Tara O/time	\$8.10	
		Dep-Taran	\$85.00	
		Dep-Taranibeia	\$10.00	
		Dep-Tarantekai/Taran	\$29.80	
		Dep-Tariraoi	\$5.00	
		Dep-Te toka ni Marakei	\$698.50	
		Dep-Teatau	\$927.10	
		Dep-Tebiria	\$1,000.00	
		Dep-Tebunganga	\$40.00	
		Dep-Tebwebwe	\$84.70	
		Dep-Telephone	\$6.00	
		Dep-Tenarimo	\$40.00	
		Dep-Teweru	\$107.15	
		Dep-Tiaeki	\$48.10	
		Dep-Timoa	\$125.00	
		Dep-Tinaniko	\$3,333.10	
		Dep-Tioti	\$55.00	
		Dep-Tirintebwebwe	\$90.20	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Tokintekai	\$485.00	
		Dep-Tonganibeia	\$7.50	
		Dep-Tourism	\$44.80	
		Dep-Unclaim salary	\$680.05	
		Dep-Unclaim Teang (Sitt alws)	\$50.00	
		Dep-Unclaimed salary Viane I	\$100.00	
		Dep-Unsigned loan Tiera	\$200.00	
		Dep-Uriano	\$163.40	
		Dep-Uritita	\$211.20	
		Dep-Waa n Oo	\$13,786.69	
		Dep-Wages Biriata Iobi	\$61.39	
		Dep-Wages Moannari Tebano	\$542.51	
		Dep-Youth Day	\$339.70	
		Imp -Merabwa Bakatokia	\$153.76	
		Imp-Ataba	\$1,307.63	
		Imp-Boboua	\$1,305.60	
		Imp-CFC Riteta	\$311.79	
		Imp-Kaibure	\$150.00	
		Imp-Lonisa	\$642.17	
		Imp-Maata	\$110.40	
		Imp-Mayor	\$100.00	
		Imp-MTC	\$40.00	
		Imp-Mwarii	\$125.90	
		Imp-Neways	\$140.00	
		Imp-Raarube	\$14,122.45	
		Imp-Raerae	\$0.45	
		Imp-Retiremen	\$700.00	
		Imp-Riannaua	\$472.33	
		Imp-Tererei	\$801.00	
		Imp-Tirintebwebwe	\$83.40	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Tutaima	\$82.80	
		Imp-Uera	\$2,160.00	
		Imp-Uritita	\$151.40	
		Loa-Erea	\$40.00	
		Loa-Others	\$1,900.00	
		Loa-Ribwatia	\$45.00	
		Loa-Rurunteang.A	\$20.00	
		Loa-Takiri	\$9.00	
		Loa-Taumannang	\$25.00	
		Loa-Teabo	\$30.00	
		Loa-Teaitao	\$500.00	
		Loa-Teariraoi	\$10.00	
		Loa-Tebwana	\$40.00	
		Loa-Tererei	\$40.00	
		Loa-Tirintebwebwe	\$43.60	
		Los-Cash on Hand (Surplus)	\$0.23	
				274,207.50

Prepared by : LGD Internal Audit