

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



**Beru Island Council
Financial Statements for the year ended 31st
December 2019**

**Kiribati Audit Office
December 2024**

KIRIBATI NATIONAL AUDIT OFFICE



P.O BOX 63
Bairiki, Tarawa
Kiribati

Tel: (686)75021118
Fax: (686)75021250
Email: infor@knao.gov.ki

Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

**REPORT ON THE AUDIT OF BERU ISLAND COUNCIL' FINANCIAL
STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019**

I have audited the Financial Statements of Beru Island Council for the year ended 31st December 2019 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 Beru Island Council for the year ended 31st December 2019 comprised of the following:

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Beru Island Council. Because of the significance of the matters described in the *Basis for 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 on the financial statement of Beru Island Council for the year ending 31st December 2019.

Basis for Disclaimer of Opinion

Account Receivables

- In the Balance sheet under the Current Assets, an Account Receivables balance of **\$158,899.58** for 2019 shown on the Financial Statements of Beru Island Council consist of Deposit account balance of **\$36,552.63**. This contradicted the nature of the Deposit account which should always be a liability.
- Audit also noted a total of **\$100,146.11** (63%) from the Account Receivables balance above were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.

Account Payables

- In the Balance sheet under the Current Liabilities, an Account Payables balance of **\$128,080.13** for 2019 shown for Beru Island Council consist of Advance account balance of **\$1,324.50** and Loss balance of **\$103.40**. This contradicted the nature of the advance and loss accounts which should always be assets.
- Audit also noted a total of **\$46,340.68** (36% of Account Payables) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.

Expenses

- Audit noted a total expense of **\$6,547.46** for Maintenance (2803) made with incomplete signatures on the Maintenance Forms.
- Audit also noted a total of **\$4,070.06** payments made without the authority of the Clerk. This contradicted LGFI Chapter II Section 35.

Budget Credibility

- Beru Island Council spent **\$40,434.90¹** as at 31st December 2019 beyond the approved estimates without Virement warrant or Special Warrant approved by the Minister of Internal Affairs. **Section 157-165 of XIV Estimates (LGFI)**.
- Beru Island Council did not reach its revenue budget target on a few revenue heads, not being able to collect the approved estimates target. The total under-collection of revenue was **\$24,924.91²** for 2019.

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 Beru 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.

¹ See Appendix 1

² See Appendix 2

Report on Other Legal and Regulatory Requirements.

My office confirmed that the following practices by Beru Island Council had contradicted important provisions of the Public Finance Control and Audit Ordinance and Local Government Financial Instructions (LGFI):

1. Lack for proper maintenance of the following: Vote book, Logbook, and Council Meetings Minutes. These represented departure from the following sections of LGFI and Local Government Act respectively:
 - o Part III: Control of Expenditure section 49: Vote book
 - o Part VIII: Miscellaneous section 52: Logbook
 - o Local Government Act Section 27 and Section 71(1)

Island Councilors, Island Council Clerks, 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.

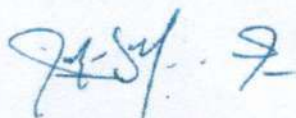
Auditor General's Responsibilities for the Audit of the Financial Statements of Beru Island Council

My responsibility is to conduct an audit of Beru Island Council' 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.

Communication with Those Charged with Governance.

I communicate with the Island Councilors and Ministry of 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.



Eriati Manaima
Auditor General
Kiribati Audit Office
26/11/2024

Appendices

Appendix 1

Taibora 1: Kabanemane ake a riaon te Kataumwane ao n aki kariaiakaki ibukin 2019

Code	Items	Estimate	Actual	Overspent
2110	Taan anai kantoka n te causeway	\$ 5,058.00	\$ 5,347.81	\$ 289.81
2113	Neeti ni kaawa	\$ 10,010.00	\$ 10,067.85	\$ 57.85
2148	Livestock caretaker	\$ -	\$ 680.89	\$ 680.89
2203	Incentive Allowance	\$ 13,380.00	\$ 13,980.00	\$ 600.00
2206	Aoataim	\$ 500.00	\$ 877.95	\$ 377.95
2213	Komete ni Kamwakuri	\$ 960.00	\$ 1,000.00	\$ 40.00
2301	Bao ni mwamwananga	\$ 1,000.00	\$ 1,666.70	\$ 666.70
2301	Bao ni mwamwananga		\$ 227.00	\$ 227.00
2302	Riitin Aaba	\$ 1,350.00	\$ 11,324.60	\$ 9,974.60
2303	Bwain te Aobiti	\$ -	\$ 294.00	\$ 294.00
2308	Buraeki/ Kaboraoi	\$ 250.00	\$ 490.00	\$ 240.00
2315	Buokan bootaki	\$ 300.00	\$ 2,275.00	\$ 1,975.00
2322	Kairuaa	\$ 600.00	\$ 660.00	\$ 60.00
2326	Bwai ni mwakuri n te Aobiti	\$ 1,571.00	\$ 1,590.45	\$ 19.45
2702	Boon te bwa	\$ 3,000.00	\$ 12,738.25	\$ 9,738.25
2703	Internet	\$ 7,200.00	\$ 7,473.40	\$ 273.40
2709	Katangomwane	\$ 40,000.00	\$ 54,920.00	\$ 14,920.00
	Total			\$ 40,434.90

Appendix 2

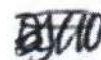
Code	Description	Estimate	Actual	Undercollection
1103	Angabwai n Rabwata	\$ 8,000.00	\$ 4,630.20	\$ 3,369.80
1105	Roon te nako n te kaibuke	\$ 205.00	\$ 32.50	\$ 172.50
1201	Motoka/ Rebwerebwe	\$ 1,740.00	\$ 1,005.00	\$ 735.00
1202	Beeba ni Kabubuti	\$ 628.00	\$ 492.50	\$ 135.50
1203	Bwatika	\$ 700.00	\$ 160.00	\$ 540.00
1204	Kamea	\$ 240.00	\$ -	\$ 240.00
1206	Kaoti tamnei / Kabo birim	\$ 240.00	\$ -	\$ 240.00
1207	Kakukurei (DJ)	\$ 50.00	\$ -	\$ 50.00
1213	Botaki aika tauaki mwiza	\$ 200.00	\$ 36.00	\$ 164.00
1215	Karikirake aika uarereke	\$ 1,530.00	\$ 980.00	\$ 550.00
1215	Karikirake aika uarereke	\$ 560.00	\$ 255.00	\$ 305.00
1217	Taibora ni kamwarake (staff)	\$ 1,300.00	\$ 160.00	\$ 1,140.00
1223	Bingko	\$ 100.00	\$ -	\$ 100.00
1227	Kabonakoan aika	\$ 100.00	\$ -	\$ 100.00
1237	Bobwai man te Kaibuke	\$ 2,140.00	\$ 1,230.00	\$ 910.00
1238	Tutaraa	\$ 160.00	\$ 80.00	\$ 80.00
1401	Boki ni mwane/ IBDs	\$ 20.00	\$ -	\$ 20.00
1504	Roon auti ni maeka	\$ 1,188.00	\$ 909.00	\$ 279.00
1505	Roon te auti ni irua	\$ 4,000.00	\$ 2,875.00	\$ 1,125.00
1506	Kantoka n te Truck/ Tangoan te Kaa	\$ 5,000.00	\$ 4,565.00	\$ 435.00
1508	Tangoan bwain te Kauntira/ te tao te iti/ cement mixer etc	\$ 350.00	\$ 280.00	\$ 70.00
1509	Tangoan te rebwerebwe	\$ 2,000.00	\$ 744.00	\$ 1,256.00
1510	Tangoan te Mwaneaba/ autin te Kauntira	\$ 400.00	\$ 300.00	\$ 100.00
1513	Bingo	\$ 6,000.00	\$ -	\$ 6,000.00
1518	Hardware	\$ 1,000.00	\$ 549.00	\$ 451.00
1520	Karekemwane man te shop	\$ 2,000.00	\$ 300.00	\$ 1,700.00
1521	Ororakeaia kamea/ beeki	\$ 80.00	\$ -	\$ 80.00
1527	Bwai ni Kiribati / Handv craft	\$ 500.00	\$ -	\$ 500.00
1534	Komitin man te tareboon	\$ 200.00	\$ 1.40	\$ 198.60
1536	Toll fare	\$ 2,000.00	\$ 1,799.80	\$ 200.20
1537	Karaoan te boo	\$ 600.00	\$ 455.00	\$ 145.00
1538	Komitin man te Solar	\$ 100.00	\$ -	\$ 100.00
1539	Women centre	\$ 500.00	\$ 306.00	\$ 194.00
1541	Karikirake aika uarereke	\$ 700.00	\$ 192.50	\$ 507.50
1544	Nei ni baneawa	\$ 3,500.00	\$ 3,226.00	\$ 274.00
1601	Mwane n raka	\$ 1,000.00	\$ 380.00	\$ 620.00
1602	Tuaa n te bowi	\$ 450.00	\$ 110.00	\$ 340.00
1701	Kaintabwi	\$ 8,483.00	\$ 6,985.19	\$ 1,497.81
	Total	\$ 57,964.00	\$ 33,039.09	\$ 24,924.91

Beru Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$109,110.04) for the year ended 31st December 2019 are correct.

Signed by:

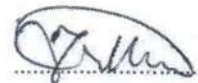
Clerk to Island Council



Mayor to Island Council



Secretary



Beru Island Council

Balance Sheet

as at 12/31/19

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		70,249.30		
Cash on Hand		8041.29		
Account Receivable	1	158,899.58	237,190.17	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				237,190.17
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	128,080.13	128,080.13	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				128,080.13
Net Asset				109,110.04
Equity				
Current Year Earning			35,226.90	
Historical Balancing			73,883.14	
Total Equity				109,110.04

Beru Island Council
Profit and Loss Statement
For the Period 01/01/19 to 12/31/19

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwai n Rabwata	4,630.20		
	1104	Roon te Kiba	7,052.50		
	1105	Roon te nako n te kaibuke	32.50		
				11,715.20	
	1200	Raitienti			
	1201	Motoka/ Rebwerebwe	1,005.00		
	1202	Beeba ni Kabubuti	492.50		
	1203	Bwatika	160.00		
	1204	Kamea	0.00		
	1205	Titoo (Retail, Wholesale, Manufa	10,320.00		
	1206	Kaoti tamnei / Kabo birim	0.00		
	1207	Kakukurei (DJ)	0.00		
	1210	Auti ni irua/ Auti aika tatangoaki	800.00		
	1211	Karikirake aika nakonako (Hawk	0.00		
	1212	Tabo ni Bwa (Retail, Wholesale	860.00		
	1213	Botaki aika tauaki mwiiia	36.00		
	1214	Karikirake man e burawa (Baker	570.00		
	1215	Karikirake aika uarereke	1,235.00		
	1217	Taibora ni kamwarake (staff)	160.00		
	1219	Kaa/ Rebwerebwe aika tatang	1,625.00		
	1220	Booti hire	80.00		
	1223	Bingko	0.00		
	1227	Kabonakoan iika	0.00		
	1233	Aia kambwana aomata (Copra	300.00		
	1237	Bobwai man te Kaibuke	1,230.00		
	1238	Tutaraa	80.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1241	Nangkona	1,140.00		
				20,093.50	
	1300	Mane Buoka			
	1301	Bouka man Tautaeka	159,876.37		
	1302	Buoka man te Postal	0.00		
	1303	Buoka ibukin onobwaian autin T	12,915.38		
	1306	Te buoka ibukin baoia ataein te	0.00		
				172,791.75	
	1400	Rakan karinimwane			
	1401	Boki ni mwane/ IBDs	0.00		
	1402	Rakan katangomwane	7,290.65		
				7,290.65	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan bwain te Kauntira	1,386.20		
	1504	Roon auti ni maeka	909.00		
	1505	Roon te auti ni irua	2,875.00		
	1506	Kantoka n te Truck/ Tangoan te	4,565.00		
	1507	Boon te bwaa	3,830.40		
	1508	Tangoan bwain te Kauntira/ te t	280.00		
	1509	Tangoan te rebwerebwe	744.00		
	1510	Tangoan te Mwaneaba/ autin t	300.00		
	1511	Internet	26,195.00		
	1512	Kabonganaan te photocopy m	611.50		
	1513	Bingo	0.00		
	1518	Hardware	549.00		
	1520	Karekemwane man te shop	300.00		
	1521	Ororakeaia kamea/ beeki	0.00		
	1522	Katangomwane	58,817.67		
	1524	Ice Plant / Tabo ni Kamaitoro	4,529.76		
	1527	Bwai ni Kiribati / Handy craft	0.00		
	1534	Komitin man te tareboon	1.40		
	1535	Boon te taura te iti/solar	60.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1536	Toll fare	1,799.80		
	1537	Karaoan te boo	455.00		
	1538	Komitin man te Solar	0.00		
	1539	Women centre	306.00		
	1541	Karikirake aika uarereke	192.50		
	1544	Nei ni baneawa	3,226.00		
				111,933.23	
	1600	Mane tabeua			
	1601	Mwane n raka	380.00		
	1602	Tuaa n te bowi	110.00		
				490.00	
	1700	Karaii mwane			
	1701	Kaintabwi	6,985.19		
				6,985.19	
					331,299.52

Expenditure

	2100	Bwakabwai			
	2101	Kaokan bwakabwai (Back pay)	0.00		
	2102	Bwakabwai Kauntira	37,047.26		
	2103	Kauoman ni Kiraaka	3,053.96		
	2104	Island Treasurer	2,741.41		
	2106	Executive Assistant	2,237.19		
	2108	Kabenta	2,568.02		
	2109	Drivers	4,666.92		
	2110	Taan anai kantoka n te causew	5,347.81		
	2112	Kaubure	17,829.61		
	2113	Neeti ni kaawa	10,067.85		
	2114	Plumber	2,529.00		
	2119	Makaeneke	2,566.44		
	2123	ICW/ WIW	2,527.00		
	2127	Te tia Kuuka n te hotel	2,529.00		
	2133	Tia Uaereti	2,433.31		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2135	Preschool Teacher	5,105.49		
	2146	Carpenter	2,527.00		
	2148	Livestock caretaker	680.89		
	2149	Iceplant Salesman	1,848.11		
				108,306.27	
	2200	Arauenti			
	2201	Arauenti Kauntira	6,486.00		
	2202	Kaniwangan te Mayor	980.00		
	2203	Incentive Allowance	13,980.00		
	2204	Booia Reibwa	-66.88		
	2206	Aoataim	877.95		
	2207	Kometen te reirei	4,100.00		
	2208	Kometen te Karikirake	360.00		
	2209	Kaniwanga/ bareka	65.00		
	2210	Bonomwi/ Tiati arauenti	200.00		
	2211	Mwengabuaka	140.00		
	2212	Kometen Kamengaraoi	0.00		
	2213	Komete ni Kamwakuri	1,000.00		
	2229	Board of Survey	0.00		
	2234	Disaster Committee	140.00		
				28,262.07	
	2300	Kabutan te waaki			
	2301	Bao ni mwamwananga	1,952.80		
	2302	Riitin Aaba	11,324.60		
	2303	Bwain te Aobiti	327.75		
	2306	Boon uaereti ao tareboon	84.40		
	2308	Buraeki/ Kaboraoi	490.00		
	2311	Kabomwi nakon nii	270.00		
	2312	Te rinerine	0.00		
	2313	Kainaomata	480.00		
	2315	Buokan bootaki	2,275.00		
	2320	Tiringaia Kamea/ beeki	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2322	Kairuaa	760.00		
	2326	Bwai ni mwakuri n te Aobiti	1,590.45		
	2328	Roon te bowi	120.00		
	2332	Support to Elderly Fund Distributi	30.00		
				19,705.00	
	2400	Onobwai			
	2402	Onobwaian Aobiti	0.00		
	2403	Onobwaian Auti ni Maeka	14,303.52		
	2404	Onobwaian te auti ni Irua	0.00		
	2407	Karaoan te Mwaneaba	0.00		
	2408	Katamaroa Kaa/ Rebwerebwe	65.00		
	2408a	School trucks	0.00		
	2410	Karaoan kawai ao kotiweei	2,332.50		
				16,701.02	
	2700	Iokinibwai			
	2701	Amwaraken te auti ni Irua	472.10		
	2702	Boon te bwa	12,738.25		
	2703	Internet	7,473.40		
	2704	Bingo	0.00		
	2706	Auti ni kamwaitoro/ Ice Plant	311.00		
	2707	Hardware	0.00		
	2709	Katangomwane	58,370.00		
	2711	Bwai ni Kiribati / Handicraft	0.00		
	2718	WIW Materials	0.00		
	2719	Tianaraita/ Bunimoa	0.00		
	2720	Bwai ni karikirake n te Carpenter	99.50		
				79,464.25	
	2800	Karaii mwane			
	2801	Birimwane nakon te Kaintabwi	16,874.54		
	2803	Onobwai autin Tautaeka	24,896.47		
	2804	Birimwane nakon te KiLGA	1,863.00		
	2806	Buoka ibukin school trucks	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
				43,634.01	296,072.62
Net Profit/Loss					35,226.90

Beru Island Council
Statement of Notes
For the Period 01/01/19 to 12/31/19

e#	Account	Bot_Code	Amount \$	Total \$
1	Account Receivable			
	Adv-Aare		160.00	
	Adv-Air Kiribati		10.62	
	Adv-ATHKL		10,980.46	
	Adv-Baukie		40.00	
	Adv-BDM		317.40	
	Adv-BKL		884.95	
	Adv-Civil aviation		485.31	
	Adv-Council		971.60	
	Adv-Election		1,976.10	
	Adv-Fisheries		270.00	
	Adv-Gov't Maintanance		2,214.58	
	Adv-Hardware		14,141.59	
	Adv-Iakobwa		27.20	
	Adv-Ice Plant		5,083.00	
	Adv-Iete		159.80	
	Adv-Intergrates farm		844.22	
	Adv-IPO		121.90	
	Adv-Judiciary		53.60	
	Adv-Kaiaata		20.00	
	Adv-Kaibuke		262.67	
	Adv-Kaieta		62.50	
	Adv-Kamaatara		40.40	
	Adv-Katirakei		69.12	
	Adv-KOIL		278.30	
	Adv-Koruru		144.70	
	Adv-Ministry tour		28.91	
	Adv-MISA		98.90	
	Adv-Raarube		42.00	
	Adv-Teera		1,211.02	
	Adv-Teiokaara		80.00	
	Adv-Tekaai		4,000.00	
	Adv-Tekammari		614.21	

Note#	Account	Bot_Code	Amount \$	Total \$
		Adv-Terokouea	336.86	
		Adv-Tetoariki	992.71	
		Adv-Tiibeti	180.00	
		Adv-Toanimarawa	35.00	
		Adv-Tokabura	415.00	
		Dep-Aoniman/ Aotukia	80.00	
		Dep-BOK	500.03	
		Dep-Education	1,298.28	
		Dep-Fish Farm	18.20	
		Dep-Health	2,306.80	
		Dep-Iebeta	248.45	
		Dep-IFAD	340.00	
		Dep-Incentive allowance	12,600.00	
		Dep-Iotia	130.50	
		Dep-Iubire	537.70	
		Dep-Kanantebeeki	119.00	
		Dep-KCDL	540.00	
		Dep-Marewen Beru	2,903.90	
		Dep-Merean	20.00	
		Dep-Motorcycle hire	100.00	
		Dep-Nenem	123.92	
		Dep-R/ Tautaeka	200.00	
		Dep-Ribwaiti	20.00	
		Dep-SAOK	7,500.00	
		Dep-Tabiang	90.00	
		Dep-Tebwerei	40.20	
		Dep-Teekeuea	3,919.00	
		Dep-Teetu	120.00	
		Dep-Teiaono	60.00	
		Dep-Teiti	18.50	
		Dep-Tekatau	37.50	
		Dep-Tekieru Overtime	37.30	
		Dep-Temara hospital	357.25	
		Dep-Temwatie	2,026.10	
		Dep-Titin	260.00	
		Imp-Aare	202.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Amiita	508.00	
		Imp-Ataake	395.25	
		Imp-Baera	200.00	
		Imp-Bouataake	843.00	
		Imp-England	2,699.80	
		Imp-leebete	390.00	
		Imp-Kaatarina	290.00	
		Imp-Kaiwa	1.50	
		Imp-Kirabuke	563.00	
		Imp-Mamaia	100.00	
		Imp-Mere Teemaia	2,105.00	
		Imp-Miire	766.75	
		Imp-Mwarion	361.00	
		Imp-Orebwa	193.40	
		Imp-Raarube	543.50	
		Imp-Roobwati	300.00	
		Imp-Samaluta	10.00	
		Imp-Taarena	169.50	
		Imp-Taaria	909.31	
		Imp-Takareti	700.00	
		Imp-Takiakia	590.00	
		Imp-Tarawariki	1.80	
		Imp-Tearawa	106.30	
		Imp-Teekeuea	1,328.00	
		Imp-Teera	106.10	
		Imp-Teewa	29.75	
		Imp-Teiti	222.00	
		Imp-Terabuntaake	70.20	
		Imp-Tiima	800.05	
		Imp-Tiimon	1,120.00	
		Imp-Tikarere	1,925.00	
		Imp-Yahama	217.60	
		Loan-Council Staff	1,214.00	
		Loan-Kauntira	428.50	
		loss-Amiita	3,705.44	
		loss-Clerk Arima Teukera	67.80	

Note#	Account	Bot_Code	Amount \$	Total \$
		loss-Clerk Teiti	7,918.39	
		loss-Kaibuke	3,712.98	
		loss-Kaiwa	4,399.95	
		loss-Mareati	5,601.57	
		loss-Meeke	720.62	
		loss-Miire	2,123.71	
		loss-Raiteta	2,529.92	
		loss-Taabiti	69.19	
		loss-Takareti	2,720.55	
		loss-Taumweruru	13,627.04	
		loss-Teekeuea	4,808.88	
		loss-Teera	2,238.36	
		loss-Tiema	37.61	
		Total		158,899.58

2 Account Payable

Adv-Agriculture	180.00
Adv-Benina	15.00
Adv-MFED	40.00
Adv-Tekua	100.00
Adv-Teuarakai	917.00
Adv-Teunaia	72.50
Dep-Aaraki	15.00
Dep-Abiera	20.00
Dep-Anganano	667.00
Dep-Arinteiti	19.82
Dep-Berina	50.00
Dep-Beuu	11.00
Dep-Biritati	11.00
Dep-Boati	31.10
Dep-Bookai	740.00
Dep-BSA	50.00
Dep-Bwain akawa	2,170.60
Dep-Bwereeti	6.00
Dep-Cement	1,260.00
Dep-coffee	16.90
Dep-Copra	6,858.20

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Cp/ Atuere	11.45	
		Dep-Cp/ Bareaka	11.45	
		Dep-Cp/ Tematiu	90.00	
		Dep-Cp/ Terieta Store	250.00	
		Dep-Cp/ Tiim Ioteba	10.00	
		Dep-Dep Council Maint	10,206.45	
		Dep-Dep Council Salary.	12,150.00	
		Dep-Disaster	225.00	
		Dep-Driver	272.30	
		Dep-Euta	6.00	
		Dep-Fallan	12.40	
		Dep-Fuel	491.98	
		Dep-Giles	20.00	
		Dep-HBHS Seawall	25.00	
		Dep-ICW	488.00	
		Dep-Ieru	185.74	
		Dep-Independence	3,272.10	
		Dep-Internet	312.40	
		Dep-JSS Truck	4,265.97	
		Dep-Kabanenang	31.40	
		Dep-Kaeka	45.00	
		Dep-Kaiwa	60.00	
		Dep-Kakeateman	93.50	
		Dep-Kakiaman	11.61	
		Dep-Kakiatara	11.00	
		Dep-Karekeata	56.45	
		Dep-Katimiri	120.00	
		Dep-Kiamatoa	3.00	
		Dep-Kiri - EU	0.07	
		Dep-KOIAFWAP	447.20	
		Dep-KPC	4.00	
		Dep-KPF	30.00	
		Dep-Landlease	11,184.60	
		Dep-M/ Bem	625.00	
		Dep-Maneaba Project	2,676.70	
		Dep-Mannaba	80.00	

Note#	Account	Bot_Code	Amount \$	Total \$
	Dep-Meeke		10.40	
	Dep-MET		80.00	
	Dep-Mitemwa		83.40	
	Dep-Moa		2,204.00	
	Dep-Momouea		31.60	
	Dep-Mordi		330.00	
	Dep-Namai		9.00	
	Dep-Natan		3.00	
	Dep-NLAF Workshop		150.00	
	Dep-Nuka		1,458.80	
	Dep-OB		113.13	
	Dep-Overstated Bank		195.93	
	Dep-Overtime		1,464.15	
	Dep-PB 136859/286534/286534/567478		10,418.30	
	Dep-PCV		803.00	
	Dep-Petrol		28.00	
	Dep-Preschool Salary		76.92	
	Dep-Primary		20.00	
	Dep-Reetom		10.00	
	Dep-Rotamould		1,003.00	
	Dep-Solar		7,208.80	
	Dep-Surplus cash		9,943.96	
	Dep-Taaun		100.00	
	Dep-Taberiki		19.30	
	Dep-Tanintoa		15.00	
	Dep-Tauro		50.10	
	Dep-Teai		5.50	
	Dep-Tebubutei		620.00	
	Dep-Tebuka		40.00	
	Dep-Tebwaiti		142.50	
	Dep-Teeua		18.50	
	Dep-Teimoone		146.70	
	Dep-Tekaie		6.90	
	Dep-Tekeke		80.00	
	Dep-Temarewe		0.50	
	Dep-Temwakei		7.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Teotia	467.75	
		Dep-Teraimoo	40.00	
		Dep-Terebu	11.95	
		Dep-Teroko	47.80	
		Dep-Teroutaki	60.00	
		Dep-Terube	60.00	
		Dep-Tetika	175.60	
		Dep-Tewa/ others	60.00	
		Dep-Tiamatang	20.00	
		Dep-Tiibau	6.00	
		Dep-Tiikoa	18.50	
		Dep-Tiima	93.85	
		Dep-Tuarere	10.00	
		Dep-Uen/ Marewen Beru	2,026.36	
		Dep-Waa n oo	12,402.00	
		Imp-Aricola	300.00	
		Imp-Asst Treasurer	1,437.50	
		Imp-Biribo	3,555.70	
		Imp-Micheal	5.00	
		Imp-Raubane	800.00	
		Imp-Retired	1,091.95	
		Imp-Taabiti	293.00	
		Imp-Tebwaa	303.80	
		Imp-Teitiaki	86.75	
		Imp-Tekaieti	155.00	
		Imp-Tetabo	2,033.15	
		Imp-Tiibeti	132.55	
		Loan-DBK	3,362.80	
		Loan-leete	60.00	
		Loan-Kabuta	80.00	
		Loan-Kaibuke	71.44	
		Loan-Katarina	2.00	
		Loan-Mareati	12.00	
		Loan-Teera	760.00	
		loss-Repayment	57.20	
		loss-Rine Rawatia	46.20	

Note# Account

Bot_Code

Amount
\$

Total
\$

Total

128,080.13
