
THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF BERU ISLAND COUNCIL
FINANCIAL STATEMENT FOR THE YEARS ENDED
2020-2024



NOVEMBER 24, 2025
5TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2025
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

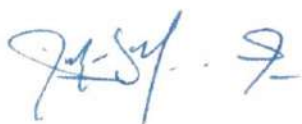
It is my honor to submit the report on the accounts of Beru Island Council for the financial years ended 31st December 2020 to 31st December 2024 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 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 Beru Island Council for their support and cooperation during the course of the audit.



.....
Mr. Eriati Tauma Manaima

Auditor General.

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

Introduction

I have audited the Financial Statements of Beru Island Council for the year ended 31st December 2020 to 31st December 2024 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 2020 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.

In my opinion, because of the significance of the matters discussed in the **basis for Disclaimer opinion** section of our report, the financial statements do not present fairly, in all material respects, the financial performance and financial position of Beru Island Council as at 31st December 2020 to 31st December 2024 in accordance with the Local Government Act 1984 and the Local Government Financial Instruction.

2.1 BASIS FOR DISCLAIMER OF OPINION.

The basis for our Disclaimer opinion includes the following significant matters:

1. Missing Documents for expenditures and revenues.

- A total of \$1,569.20 in payment vouchers and misplaced documents were not available for audit verification, limiting our ability to confirm the validity and completeness of expenditures transactions. [\(Refer to Section 1.2\)](#)
- A total of \$164,419.14 in council receipts and departmental warrant were missing during the course of the audit. Of particular concern, 89% represent missing departmental warrants that will be used to verify the accuracy and completeness of the listed receipts for council's revenue code 1301, 1302, 1303 & 1308. [\(Refer to Section 2.1\)](#)

- Land lease agreements were not available during the audit. As a result, the audit could not verify the existence of the landowners (lessors), the accuracy of the rate of \$2,800 per acre, or the completeness of the total land lease payments of \$53,149.80.

The audit also noted that the approved rate in the budget was \$250 per acre, but the rate actually applied during payment was \$2,800.00 per acre. Due to the missing land lease agreements, the audit was unable to confirm whether the land lease payments made by the council were accurate and complete.

[\(Refer to Section 1.9\)](#)

2. Missing Documents in the balance sheet items.

- Year-end cash at bank balances totalling \$206,246.50 for 2020-2024 could not verified due to the absence of bank confirmations from ANZ Bank. [\(Refer to Section 3.1\)](#)
- The table below shows deposit accounts recorded in the abstract (GL) but not included in the financial statements. Their payment vouchers and receipts are also missing, so the audit could not confirm their accuracy or validity.

Year	BTL Accounts	Abstract (Schedule of receipts and Schedule of Payments)		Balance reported on Financial Statement	
		Dr (Accounts Receivable)	Cr (Accounts Payable)	Dr (Accounts Receivable)	Cr (Accounts Payable)
2022	Deposit Disaster	\$ 13,564.45		\$ -	
2022	Deposit Independence	\$ 9,522.50		\$ -	
2023	Deposit Independence	\$ 8,359.05		\$ -	
2024	Deposit Independence	\$ 8,359.05		\$ -	
		\$ 39,805.05	\$ -	\$ -	\$ -

- The table below shows imprest balances that have been inactive in the financial statements. Their related payment vouchers and receipts are missing, so the audit could not confirm their accuracy or legitimacy.

Accounts	Sub Accounts	FS Amount	Audit comment
Account Receivable	Imprest England	\$ 4,257.00	balance as at 2021 and no evidences to support retirement
Account Receivable	imprest Teewa	\$ 7,945.55	balance as at 2021 and no evidences to support retirement
Account Receivable	imprest Mere Teemaia	\$ 6,691.79	active account but no evidences to support retirement
Account Receivable	Imprest Tiimon	\$ 1,120.00	balance as at 2020 and no evidences to support retirement
Account Receivable	imprest CEO KCDL	\$ 1,770.55	balance as at 2022 and no evidences to support retirement
Account Receivable	imprest Miika	\$ 619.52	active account but no evidences to support retirement

3. Expenditure and Payroll control weaknesses:

- Salary payments totalling \$95,865.63 were made without the Clerks approval. [\(Refer to Section 1.1\)](#)
- A total of \$3,010.99 of salaries payments made to staff whose names are not on the approved establishment register. [\(Refer to section 1.3\)](#)
- A total of \$1,136.12 unclaimed net salaries that are not returned to Beru Island Council Fund. [\(Refer to Section 1.4\)](#)
- A total of \$1,135.85 of council's expenses for recharge card (2703) was wrongly recorded under expense code 2702 (boon te bwaa). [\(Refer to Section 1.6\)](#)

4. Revenue Issues.

- The audit found that the government support reported as council revenue under code 1301 was overstated by \$4,868.00 in the 2023 financial statements. The actual amount received from MCIA through DW was \$137,234.00, but the amount reported in the financial statements was \$142,102.00, resulting in the overstatement of the council's revenue and the reported net profit. [\(Refer to Section 2.3\)](#).

- A total of \$1,838.00 of council's revenue that had been wrongly allocated under revenue code 1601 instead of allocating it to their correct revenue code. ([Refer to Section 2.2](#))

5. KPF Issues.

The following issues relate to employee and employer KPF contributions.

- A total of \$85,758.60 of payments vouchers for MCIA remittance to KPF were not provided during the audit. As a result, the audit could not verify the accuracy and completeness of the reported transfer vouchers for KPF contributions recorded under council expense code 2801. ([Refer to Section 1.5.3](#))

Year	Code	Accounts	Pv#	GL (Abstracts)	Audit comments
2020	2801	Birimwane nakon Kaintabwi		\$ -	
2021	2801	Birimwane nakon Kaintabwi	Tv1/22	\$ 18,645.42	Akea miin ana remittance (payments) MCIA nakon KPF n kakoauai te naan amounts aika a oti nte naan TVs aikai.
2022	2801	Birimwane nakon Kaintabwi	TV2/22	\$ 17,473.44	
2023	2801	Birimwane nakon Kaintabwi	TV1/23	\$ 22,765.92	
2024	2801	Birimwane nakon Kaintabwi	TV1/24	\$ 26,873.82	

- Of the total \$85,758.60 that was reported as council expense under code 2801, an amount of \$42,879.30 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 councils financial records. ([Refer to Section 1.5.3](#))
- Staff KPF contributions totalling \$43,720.86 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](#))

- A total of \$3,293.34 of employers KPF contribution that was not reported in the financial statements under expense code 2801 (birimwane nakon kaintabwi) for year-end 2020. As a result, the council reported expenses were understated and the reported profit for 2020 was overstated. ([Refer to Section 1.5.1](#))

6. Balance sheet issues

The audit identified the following issues relate to BTL accounts in the balance sheet.

- The write off for BTL accounts totalling \$31,541.07¹ was disclosed in the 2023 Financial Statement. However, the Council loss that is caused from writing off BTL balances were not accounted nor reported in the 2023 profit and loss statements. As a result, the council's expenses were understated, which led to an overstatement of both its reported profit and equity. ([Refer to Section 3.2](#))
- MCIA creates Deposit account for government maintenance without the approval of the full council. This action contradicts section 61 of the Local Government Act. In addition, the balance for this deposit accounts of \$81,846.42 recorded in the GL (abstract) was not reported in the 2024 financial statements, as a result financial statements for 2024 was not accurate or reliable. ([Refer to Section 3.3.1](#)).
- The table below identified incorrect opening balance for deposit and imprest accounts. ([Refer to Section 3.3.2](#))

Nature of accounts	Accounts	GL Closing balance 2021	GL Opening Balance 2022	Variance
Accounts receivable	Imprest Arima	\$ 2,219.51	\$ 2,719.51	\$ 500.00
Accounts receivable	Imprest Tekoba	\$ 35,842.40	\$ 17,921.20	-\$17,921.20
Nature of accounts	Accounts	GL Closing balance 2020	GL Opening Balance 2021	Variance
Accounts Payable	Deposit Land Lease	\$ 12,304.60	\$ 13,074.60	\$ 770.00

¹ Refer to Beru Financial Statement for 2023 for breakdown of BTL write off balances.

7. Control Weaknesses in disbursements of Salaries and sitting allowance.

- A total of \$61,558.80 in payment vouchers for sitting allowances were processed and approved without signed attendance lists or meeting minutes to support the payments. ([Refer to section 1.8](#))
- A total of \$13,299.25 of salaries paycheck were collected by individuals other than the rightful recipients and in most cases without the consent of the employees. This practice violates Part II, Section 46 of the LGFI. ([Refer to Section 1.7](#))

8. Budget Credibility:

- Beru Island Council overspent its budget on several expenditures item without warrant or special warrant approved by the Minister of Culture & Internal -Affairs. Section 157-165 of XIV Estimates (LGFI). The overspending amounts were: ([Refer to Table 2 in appendices](#))
 - \$116,714.02 in 2020
 - \$121,835.63 in 2021
 - \$128,564.86 in 2022
 - \$11,178.36 in 2023
 - \$41,079.42 in 2024
- The council also did not meet its revenue target in a few revenue categories. The shortfall in revenue collection were: ([Refer to Table 3 in appendices](#))
 - \$45,659.13 in 2020
 - \$51,830.62 in 2021
 - \$39,734.50 in 2022
 - \$93,254.97 in 2023.
 - \$111,381.29 in 2024

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.

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

1. **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*

2. Internal control weaknesses.

The audit of Beru Island Council's Financial Statement revealed significant weaknesses in internal controls, which affect the reliability of financial reporting, the safeguarding of assets, and compliance with applicable laws and regulations. The key control deficiencies are outlined below:

- a) Revenue collectors did not comply with the Local Government Financial Instruction (LGFI) Part II, Section 25. Instead of depositing collections promptly, they kept large amounts of cash on hand, sometimes in the hundreds or thousands of dollars. This practice poses a major risk of theft or loss of public funds.
- b) Poor record keeping: Weak documentation practices have resulted in missing or incomplete financial records. These include:
 - Missing payment vouchers,
 - Payments made but are not supported with relevant documentation.
 - Missing revenue receipts.
 - Absence of departmental warrants
 - Missing council meeting minutes.
- c) Inadequate staff records and filing: There was a failure to regularly update the establishment register with newly recruited employees. In addition, there was no evidence of first appointment letters on file, indicating weak controls over human resource management.
- d) Poor reconciliation: There are no regular bank reconciliations performed. Additionally, the failure to reconcile Below the line items (BTL codes) has resulted in both overstatement and understatement within the BTL item.
- e) Non-compliance with LGFI & loan policy: Management and council members consistently failed to adhere to the LGFI and established loan policies. Repeated control weaknesses include:
 - Absence of written confirmation for officers acting in the roles of Clerk and Clerk Financial Clerk (CFC).
 - Cases where the CFC both raised and authorized the same payment vouchers, violating the segregation of duties principle.
 - Invoices, especially for housing maintenance materials (which represents 40-50% of total expenditure), were not verified upon receipt.
 - Conflict of interest noted where a loan was approved by both the chairman of the loan committee and the clerk, both of whom were involved in the approval of their own loan applications.

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 - o Invoices, especially for housing maintenance materials (which represents 40-50% of total expenditure), were not verified upon receipt.
 - o Conflict of Interest noted where a loan was approved by both the chairman of the loan committee and the clerk, both of whom were involved in the approval of their own loan applications.

- Salaries were disbursed to family members without the proper consent of the intended recipients.
- Revenue collectors failed to deposit cash collection when amount exceeded the \$50.00 threshold.
- Failure to report expendable and non-expendable stores (Fixed Assets) in the financial statements.
- Failure to take timely disciplinary action against staff members who repeatedly made the same errors.
- Failure to recover outstanding loan.
- Failure to returned unclaimed salaries to the island fun or record them as liabilities.
- Delays in implementing audit recommendations, including outstanding issues such as
 - ✚ Lack of ANZ bank confirmations
 - ✚ Missing PV's
 - ✚ Unperformed reconciliations.
 - ✚ Writing off balance sheet items.

3. Variance between Financial Statements and Financial Data (Database) submitted to the Kiribati Audit Office.

The Kiribati Audit Office has frequently received incorrect financial data from MCIA. During pre-test, the audit consistently found significant variances between the financial data in the database and the figures reported in the financial statements.

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 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.

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 **Beru Island Council for the year ended 31st December 2020 to 31st December 2024**, 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 Beru Island Council during the year ended **31st December 2020 to 31st December 2024**. Furthermore, we have no relationship with, or interest in, **Beru Island Council**.

1. AUDIT FINDINGS: BERU ISLAND COUNCIL EXPENDITURES

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

1.1 A TOTAL OF \$24,009.11 PV'S NOT SIGNED BY THE CLERK.

Findings and Analysis:

The audit found that a total of \$24,009.11 of Payment vouchers relate to various expenditures code were paid to recipient without the approval of the clerk, which is a deviation from LFGI Part II section 35 which stated that "The clerk being the authorized officer must sign the payment voucher before payment is made". The table below provides summary of payments made to various expenditures codes without the approval of the Clerk or authorizing officer.

Year	Code	Description	Amounts	Audit Findings
2021	2403	payments for housing maintenance	\$ 6,697.65	PV not signed by the Clerk
2022	2203	payments of incentive allowance	\$ 13,380.00	PV not signed by the Clerk & most of councilors collect salary paychecks without written consent from rightful recipients
2023	2100	payment for salaries	\$ 1,012.50	PV not signed by Clerk
2024	2100	payment for salaries	\$ 2,918.96	PV not signed by Clerk

Recommendations:

- It is recommended that management should conduct a thorough check on PVs to ensure documents are attached properly, amount invoices match amount on PVs and no disbursement shall be made without the Clerk or authorizing officer to signed off PVs.
- Disciplinary actions should be considered for staff involved in bypassing established controls.

Management response:

1.2 A TOTAL OF \$1,569.20 PV'S AND SUPPORTING DOCUMENTS THAT ARE MISSING OR MISPLACED.

Findings and Analysis:

The audit found that payment vouchers and supporting document totalling \$1,569.20 were either missing or misplaced across various expenditures codes. As a results, the audit was

unable to verify the accuracy, completeness, and existence of these expenditure payments. The table below provides summary of PV's and supporting documents that are missing during the audits period.

Year	PV#	Code	Amount
2021	01/09	2403	56.00
2021	13/10	2403	1,513.20

Recommendations

Management are encouraged to do the followings,

- MCIA should strengthen its record-keeping to ensure that all PVs and supporting documents are properly filed, safeguarded, and made available for audit verification.
- MCIA, together with Beru Island Council should consider implementing an electronic document management system to strengthen their filing and record keeping processes.

Management response:

1.3 A TOTAL OF \$3,010.99 OF SALARIES PAYMENT TO STAFF NAMES NOT ON THE ESTABLISHMENT REGISTER

Findings and Analysis:

A total of \$3,010.99 for salary payments was made to officers whose names do not appear on the approved establishment register.

Year	code	Names	Gross pay
2024	2113	Aoroe Bioia	\$ 85.00
	2106	Ambia Rakennang	\$ 137.27
	2102	Iekimwa Manate	\$ 324.27
	2103	Katarina Tetoaiti	\$ 93.00
	2146	Maeri Tautika	\$ 132.27
	2112	Nakisulu Iete	\$ 216.22
	2114	Nikaera Terokouea	\$ 132.27
	2102	Nikarao Bonrawa	\$ 216.22
	2102	Nikutabu Amereki	\$ 324.32
	2102	Taweti Teriano	\$ 216.22
	2109	Teborau Timwemwe	\$ 137.27
	2102	Teebwaki Teriano	\$ 216.22
	2102	Teviti Teikarawa	\$ 216.22
2023	2113	Betii Tentaku	\$ 85.00
	2112	Nakisulu Iete	\$ 93.00
	2113	Tareau Tenoaa	\$ 85.00
	2102	Teiviti Teikarawa	\$ 216.22
	2113	Tekura Kiaman	\$ 85.00

Recommendations:

The audit recommends that management.

- Reconcile all payroll records with the approved establishment register.
- Kept a filing documentation for all new employees before they are added to the payroll records.

Management Response:

1.4 A TOTAL OF \$1,136.12 UNCLAIMED NET SALARIES THAT ARE NOT RETURNED TO BERU ISLAND FUND

Findings and Analysis

The audit found that \$1,136.12 in net salaries had not been collected by officers. There was no evidence of receipts to confirm that these unclaimed net salaries were returned to island fund to meet future obligations. As a result, the liabilities of Beru Island Council were understated, while owners' equity was overstated.

Unclaimed salaries		
2024	\$	279.00
2023	\$	535.12
2021	\$	90.00
2020	\$	232.00

Recommendation

It is strongly recommended that management.

- Should remind CFC that all unclaimed salaries are promptly returned to the Island fund and properly recorded in the accounts as liabilities until collected by the respective officers.
- Clear procedures should be established for monitoring, recording, and reconciling unclaimed salaries to prevent misstatement of liabilities and owners' equity in future financial statements.

Management Response

4.5 KPF ISSUES

The audit found the following issues related to KPF contributions.

1.5.1 THE COUNCILS EXPENSE FOR EMPLOYER KPF CONTRIBUTIONS IS NOT REPORTED IN THE 2020 FINANCIAL STATEMENTS.

Findings and Analysis.

The audit found that \$3,293.34 of employers KPF contribution was not recorded in the financial statements under code 2801 (birimwane nakon kaintabwi) for year-end 2020. As a results, the council reported expenses were understated and the reported profit for 2021 was overstated.

1.5.2 KPF STAFF CONTRIBUTIONS OF \$43,720.86 INCORRECTLY RECORDED UNDER COUNCIL REVENUE

Finding and Analysis

The audit found that KPF employee contributions of \$43,720.86 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 Beru Island Council revenue and liabilities being understated.

Year	Code	Accounts	FS Amounts
2020	1701	Kaintabwi taan mwakuri	\$ 6,689.97
2021	1701	Kaintabwi taan mwakuri	\$ 6,714.18
2022	1701	Kaintabwi taan mwakuri	\$ 7,019.54
2023	1701	Kaintabwi taan mwakuri	\$ 11,141.78
2024	1701	Kaintabwi taan mwakuri	\$ 12,155.39

1.5.3 MISSING DOCUMENTS AND INCORRECT ACCOUNTING TREATMENT OF KPF CONTRIBUTIONS FOR 2801 (BIRIMWANE NAKON KAINTABWI)

Findings and Analysis

The audit found that payments record for staff KPF contributions were not available during the audit. Because of this, the audit could not verify the accuracy and completeness of the council's reported expenses for staff KPF contributions totaling \$85,758.60.

Year	Code	Accounts	Pv#	GL (Abstracts)	Audit comments
2021	2801	Birimwane nakon Kaintabwi	Tv1/22	\$ 18,645.42	Akea te naan payment records nakon KPF ae tauraoi inanon tain te audit
2022	2801	Birimwane nakon Kaintabwi	TV2/22	\$ 17,473.44	
2023	2801	Birimwane nakon Kaintabwi	TV1/23	\$ 22,765.92	
2024	2801	Birimwane nakon Kaintabwi	TV1/24	\$ 26,873.82	

In addition, the audit noted that the employee deduction for KPF contributions totaling \$42,879.30 were incorrectly recorded as council expenses. Employee contributions should instead be recorded as liability under KPF payable, as they are deducted from the employees' own salaries until it is remitted to the Kiribati Provident Fund (KPF).

According to proper accounting standards such as IPSAS and IFRS only the employer's KPF contribution should be recorded as an expense, as it represents an additional cost to Beru Island Council.

This incorrect accounting treatment has resulted in overstating Beru Island Council expenses while reported profit is being understated.

Recommendations

The audit recommends management to perform the following.

- record all KPF staff contributions correctly under liabilities and ensure they are promptly remitted to KPF.
- Only the Employer's (Beru Island Council) KPF contribution should only be recorded and reported as the council's expense because it represents an additional cost to the council.
- Maintain copies of their payment vouchers for KPF remittance as evidence of KPF contributions.
- 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.

1.6 A TOTAL OF \$1,135.85 FOR COUNCIL EXPENDITURES THAT ARE MISALLOCATED

Findings and Analysis

The audit found that a total of \$1,135.85 of council's expenses for recharge card (2703) was wrongly recorded under 2702 (boon te bwaa). This error caused the reported 2702 (boon te bwaa) expense to be overstated, while recharge expenses were understated.

Recommendation

The council should ensure that all expenses are recorded under the correct account codes and proper review and checking of expense classifications should be done before finalizing financial reports to avoid misstatements.

Management Response.

1.7 CONTROL WEAKNESSESS IN THE DISBURSEMENT OF \$13,299.25 FOR SALARIES.

Findings and Analysis

The audit found that a total of \$13,299.25 of salaries paychecks were collected by individuals other than the rightful recipients and in most cases without the consent of the employees. This practice violates Part II, section 46 of the LGFI.

Recommendation

The audit recommend management to

- Adhere on compliance with LGFI.
- Enforce strict payroll collection procedures to ensure only the rightful employee collects their paycheck, supported with valid identification and a signed acknowledgement.
- Introducing the online banking system by transferring all salary paycheck to individuals bank accounts.

Management response

1.8 CONTROL WEAKNESSESSIN THE DISBURSEMENT OF \$61,558.80 FOR SITTING ALLOWANCES.

Finding and Analysis.

The audit found that most of the allowances paid did not have meeting minutes attached to the payment vouchers or covering letters. These documents should specify the purpose of the meeting, as well as when is the meeting convened and adjourned. The absence of this supporting documentation indicates a significant weakness in the controls over allowance payments.

Recommendations

The audit recommends that management should do the following to strengthen controls over allowance payments.

- Management should ensure that all allowance payments are supported by official minutes or covering letter. These documents must clearly state the purpose of the meeting, the dates it was held and the list of attendees.
- Assigning an officer who will perform a pre-review to ensure that all documents are attached before the disbursement of the allowance.

Management response

1.9 LAND AGREEMENT WAS NOT PROVIDED TO VERIFY LAND LEASE PAYMENTS

Findings and Analysis

The audit found that no land lease agreement was available to support the land lease payments of \$53,149.80. Without this agreement, the audit could not confirm the rightful landowner (lessor) or the rate used per acre.

In addition, the audit noted that the approved land lease rate in the 2021 and 2022 budgets was \$250.00 per acre. However, supporting documents for the land lease payments showed that a rate of \$2,800.00 per acre was applied. Based on the approved rate, the audit confirmed that an overpayment for land lease had occurred.

Recommendation

The audit recommends management to keep copies of all land lease agreements in a safe and secure place, such as Google Drive or physical file storage. Management should also ensure that the approved budget reflects the correct land lease rate.

Management response

2 AUDIT FINDINGS: BERU ISLAND COUNCIL REVENUES

2.1 A TOTAL OF \$164,419.14 OF ISLAND COUNCIL MISSING RECEIPTS AND DWS

Findings and Analysis

The audit found that some receipts and Departmental Warrants (DWs) for Beru Island Council were missing. Because of this, the audit could not confirm the legitimacy and accuracy of the reported revenue of \$164,419.14².

Recommendations

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

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

Management response

² [Refer to Table 1 in Appendices.](#)

2.2 REVENUE MISALLOCATION

Findings and Analysis.

Year	RR#	Current allocation	Must Allocate Under	Amount
2024	92862	1601	1518	\$210.00
2020	813722	1601	1511	\$ 236.00
2020	813721	1601	1511	\$ 292.00
2020	813726	1601	1511	\$ 1,100.00

The audit identified \$1,838.00 revenue misallocated under revenue code 1601 instead of allocating it to their correct revenue code. This misallocation indicates a data entry error, which can lead to the overstatement of one revenue code and understatement of another, affecting the accuracy of financial reporting.

Recommendations

The audit recommend management to do the following:

1. **Provide On-the-Job Training:** Staff responsible for revenue data entry should receive regular training on proper revenue coding and classification.
2. **Conduct Monthly Reconciliations:** Monthly reviews should be performed to identify and correct any revenue misallocations promptly.
3. **Implement an Automated Financial System:** Introduce an automated and integrated financial system to reduce the risk of data entry errors and misallocations.

Management Response

2.3 GOVERNMENT SUPPORT (1301) WAS OVERSTATED BY \$4,868.00.

Findings and Analysis.

The audit tested 100% of the revenue under code 1301 – Government Support – and found that the actual amount received was \$137,234.00, while the financial statements for 2023 reported \$142,102.00. This shows an overstatement of \$4,868.00 in the financial statements. This error reduces the accuracy and reliability of the financial statements.

Recommendation.

Management are encouraged to

- Perform a daily or monthly reconciliation to ensure all amounts are correctly reported.

- reform on accounting system.

3 AUDIT FINDINGS: BERU ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Accounts	Amounts FS	Bank Confirmation Amounts
2020	Cash at bank	\$ 59,249.30	\$ -
2021	Cash at bank	\$ 59,249.30	\$ -
2022	Cash at bank	\$ 29,249.30	\$ -
2023	Cash at bank	\$ 29,249.30	\$ -
2024	Cash at bank	\$ 29,249.30	\$ -

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 Beru Island Council's reported bank balances. Although a request letter for bank confirmation was sent to the Clerk, and the Clerk has already forwarded this request to ANZ bank, the confirmation has not yet been provided by the bank.

Recommendation

Management should follow up with ANZ Bank of Kiribati to obtain confirmation of the Council's year-end balances. Additionally, the Clerk should treat this process as a standard audit requirement to avoid future delays and ensure timely coordination with the bank.

Management response

3.2 LOSSES OF \$31,541.07 CAUSED FROM WRITING OFF BTL BALANCES IS NOT REPORTED IN THE PROFIT AND LOSS AS COUNCILS' LOSSES.

Audit Findings and Analysis.

The audit found that in the 2023 Financial Statements of Beru Island Council, MCIA wrote off BTL balances totaling \$31,541.07, based on approval from the full council. However, this amount was not recorded as a loss in the profit and loss account, as required under section 24 of Part III of the LGFI. As a result, the council's expenses were understated, which led to an overstatement of both its reported profit and equity.

Recommendations

Management are recommended to do the following.

- Adjust the financial statements to reflect the \$31,541.07 write off as an expense ensuring the profit and equity are accurately stated.

- Beru Island Council and other councils ensure full compliance with Section 24, Part III of the LGFI.
- All write-offs must be properly recorded in the profit and loss account as an expense in the financial year the write-off occurs.

3.3 ISSUES RELATE TO BELOW THE LINE ACCOUNTS REPORTED IN THE BALANCE SHEET.

3.3.1 UNAUTHORIZED CREATION OF DEPOSIT ACCOUNT: GOVERNMENT MAINTENANCE AND OMISSION OF \$81,846.42 IN THE 2024 FS

Audit Findings and Analysis.

The audit found that the council created new BTL codes as accounts receivable named **Deposit Government Maintenance** without the approval of the full council. This action contradicts section 61 of the Local Government Act, which requires council approval for creating or operating deposit accounts.

In addition, the audit noted that the reported balance of \$81,846.42 in the abstracts (GL) was not reported in the 2024 Financial Statements as accounts receivable under deposit accounts. As a result, the financial statements for 2024 are not accurate or reliable.

Recommendations

The audit recommends management to do the followings:

- Maintain proper documentation for all PV's and receipts, especially those related to imprest retirement.
- Obtain full council approval before creating any deposit, imprest, or advances accounts to comply with the Local Government Act.
- Create a separate sub ledger account for all BTL accounts, as the cash book should only record cash transactions.
- Management should establish and maintain proper sub ledger accounts for all BTL codes. The sub-ledger accounts will enable tracking of individual debit and credit transactions and ensure the integrity of balances reported for each BTL codes.
- Regular reconciliation should be performed on these sub-ledgers accounts to ensure that all payments and receipts by imprest, deposit and advance holders are accurately recorded promptly identified for any discrepancies.

3.3.2 INCORRECT OPENING BALANCE FOR LAND LEASE DEPOSIT AND IMPREST ACCOUNTS.

Audit Findings and Analysis.

The audit found the following accounts receivable, and accounts payable opening balances was incorrectly recorded. As a result, imprest for Arima reported under accounts receivable in 2022 Financial Statement was overstated by \$500.00, imprest Tekoba was understated by \$17,921.20 and consequently for deposit for land lease reported under accounts payable was understated by \$770.00 in the 2021 financial statements.

Nature of accounts	Accounts	GL Closing balance 2021	GL Opening Balance 2022	Variance
Accounts receivable	Imprest Arima	\$ 2,219.51	\$ 2,719.51	\$ 500.00
Accounts receivable	Imprest Tekoba	\$ 35,842.40	\$ 17,921.20	-\$17,921.20
Nature of accounts	Accounts	GL Closing balance 2020	GL Opening Balance 2021	Variance
Accounts Payable	Deposit Land Lease	\$ 12,304.60	\$ 13,074.60	\$ 770.00

Recommendation.

Management are recommended to reform on their accounting package from a Microsoft Access to a more advanced technology accounting system to reduce the level of risk and undetected errors.

Management Response.

3.3.3 DEPOSIT ACCOUNTS THAT ARE NOT REPORTED IN THE FINANCIAL STATEMENTS.

Findings and Analysis

The audit found the following accounts receivable, consisting of deposits from individuals and organizations to Beru Island Fund, were omitted from the financial statements for those years.

Year	BTL Accounts	Abstract (Schedule of receipts and Schedule of Payments)		Balance reported on Financial Statement	
		Dr (Accounts Receivable)	Cr (Accounts Payable)	Dr (Accounts Receivable)	Cr (Accounts Payable)
2022	Deposit Disaster	\$ 13,564.45		\$ -	
2022	Deposit Independence	\$ 9,522.50		\$ -	
2023	Deposit Independence	\$ 8,359.05		\$ -	
2024	Deposit Independence	\$ 8,359.05		\$ -	
		\$ 39,805.05	\$ -	\$ -	\$ -

However, due to missing PVs and receipts for these deposits' accounts, the audit was unable to verify the accuracy to confirm the existence of these amounts reported in the schedule of receipts and payments in the Beru Island Council records.

Recommendation

Management are recommended to do the following.

- Implementing a standardized filing system for all PVs and receipts.
- Perform a daily or monthly reconciliation to ensure all transactions are captured in the abstracts (schedule of receipts and payments) and reported in the financial statements.

3.3.4 IMPREST ACCOUNT UNDER ACCOUNT RECEIVABLE THAT NO MOVEMENT AND HAVE NO SUPPORTING DOCUMENTS.

Findings and Analysis.

Accounts	Sub Accounts	FS Amount	Audit comment
Account Receivable	Imprest England	\$ 4,257.00	balance as at 2021 and no evidences to support retirement
Account Receivable	imprest Teewa	\$ 7,945.55	balance as at 2021 and no evidences to support retirement
Account Receivable	imprest Mere Teemaia	\$ 6,691.79	active account but no evidences to support retirement
Account Receivable	Imprest Tiimon	\$ 1,120.00	balance as at 2020 and no evidences to support retirement
Account Receivable	imprest CEO KCDL	\$ 1,770.55	balance as at 2022 and no evidences to support retirement
Account Receivable	imprest Miika	\$ 619.52	active account but no evidences to support retirement

The table above shows outstanding imprest balances from imprest holders. Due to missing PVs and receipts, the audit could not confirm the accuracy and completeness of the reported imprest balances shown in the balance sheet.

In addition, several control weaknesses were identified in the preparation and accounting of BTL codes, as detailed below.

- Imprest Retirement: Supporting documents such as receipts or invoices proving that imprest holders used the funds to purchase goods and services for councils operations were missing or not attached to PVs or receipts.
- Lack of sub ledgers account: There are no sub-ledger accounts maintained for each BTL code to record and monitor detailed transactions.

- Lack of reconciliation on BTL accounts: Reconciliation of BTL account balances is rarely done or not performed at all. This weakness is mainly due to the absence of sub-ledger accounts to record and reconcile payments made or received by imprest, deposit, or advance holders. As a result, errors or irregularities in these accounts may go undetected and affect the accuracy of the financial records.

Recommendation

Management are strongly advised to,

- Maintain proper documentation for all PV's and receipts, especially documents related to imprest retirement.
- Create a separate sub ledger account for all BTL accounts, as the cash book should only records cash transactions.
- Regular reconciliation should be performed on these sub-ledgers accounts to ensure that all payments and receipts by imprest, deposit and advance holders are accurately recorded promptly to identified any discrepancies.

Management Response.

4. APPENDICES

4.1 TABLE 1: LIST OF MISSING RECEIPTS AND DEPARTMENTAL WARRANT (DW)

code	RR #	Date	Details	Receipts	GL	Audit comments
1212	9446737	30-Nov-21			\$ 120.00	missing receipt
1511	9446737	30-Nov-21			\$ 210.00	missing receipt
1301	861642	31-May-21	pay in sub RR 861725-861754	\$ 4,328.00	\$ 4,328.00	no DW
1301	944603	30-Sep-21	Administration share for 2021 DW #136/21	\$10,667.00	\$ 10,667.00	no DW
1301	944760	31-Dec-21	State fund (MIA) DW #201/21	\$ 1,895.00	\$ 1,895.00	no DW
1303	816567	30-Apr-21	state fund (OB) charge for Cooking house	\$ 4,137.45	\$ 4,137.45	no DW
1303	944758	31-Dec-21	Maintenance Fund for Beru 2nd Share 2021	\$10,000.00	\$ 10,000.00	no DW
1308	816472	31-Jan-21	Buoka ibukin lease 2021	\$21,949.20	\$ 21,949.20	no DW
1308	816477	31-Jan-21	Buoka ibukin lease 2021	\$ 1,064.00	\$ 1,064.00	no DW
1308	816478	31-Jan-21	Lease 2021	\$ 588.00	\$ 588.00	no DW
1308	816478	31-Jan-21	Lease 2021	\$ 588.00	\$ 588.00	no DW
1402	Pv 1/5	31-Jan-21			\$ 290.00	missing receipt
1402	Pv 1/11	31-Jan-21			\$ 663.00	missing receipt
1402	944627	31-Oct-21			190	missing receipt
1402	944621	31-Oct-21			150	missing receipt
1601	946045	30-Jun-21	Dep kainaomata	13782.5	\$13,782.60	Main RR records DEP kainaomata not 1601. Misallocation
1301	983444	31-Jul-22	3rd quarter for salaries elected councillor's DW # 086/22	\$ 9,450.33	\$ 9,450.33	no DW
1303	984774	31-Dec-22	Maintenance 2nd share DW # 088/22	\$10,000.00	\$ 10,000.00	no DW
1103	984765	30/11/2022	pay in sub RR 982665-952740	\$ 1,020.00	\$ 1,020.00	
1301	174103	31-Oct-24	Councillors' salary subsidy 6/9-18/9	\$18,744.00	\$ 18,744.00	no Dw
1302	174104	31-Oct-24	postal grant second half	\$ 500.00	\$ 500.00	no DW
1303	174144	31-Oct-24	7th share of maintenance fund	\$10,000.00	\$ 10,000.00	no DW
1301	812801	02-Oct-20	disaster fund	\$15,159.26	\$ 15,159.26	No DW provided
1301	16/05/4125	28-Feb-20	pre school teachers salary Feb-April	\$ 5,842.80	\$ 5,842.80	No DW provided
1303	813697	08-Sep-20	Maintenance for 5th share (225/15/20)	\$10,000.00	\$ 10,000.00	No DW provided
1308	790854	28-Jan-20	land lease for council leases	\$10,974.60	\$ 10,974.60	No DW provided
1402	18/3	31-Mar-20	missing PV		\$ 190.00	
1402	Pv 25/7	31-Jul-20	missing PV		\$ 74.00	
1402	18/5	31-May-20	missing PV		\$ 100.00	
1402	23/5	31-May-20	missing PV		\$ 135.00	
1402	11/6	30-Jun-20	missing PV		\$ 138.00	
1402	4/6	30-Jun-20	missing PV		\$ 410.00	
1402	813798	30-Nov-20	missing receipt		\$ 120.00	
1402	3/11	30-Nov-20	missing PV		\$ 150.00	
1402	5/12	31-Dec-20	missing pv		\$ 47.00	
1601	813692	31-Aug-20	missing Receipt		\$342.00	
1601	813680	31-Aug-20	missing Receipt		\$410.00	
			Total Missing Receipt & DW		\$164,419.14	
			Total Missing DW		\$145,887.64	
					89%	

4.2 TABLE 2: OVERSPEND EXPENDITURES

Codes	Description (B)	Beru FS 2024	Approved Budget 2024	Variance
-2108	Kabenta	\$ 3,483.52	\$ 3,480.00	\$ 3.52
2109	Drivers	\$ 6,879.62	\$ 6,878.00	\$ 1.62
-2112	Kaubure	\$ 29,111.07	\$ 29,016.00	\$ 95.07
-2114	Plumber	\$ 3,571.29	\$ 3,439.00	\$ 132.29
-2127	Ttia kuuka nte hotel	\$ 3,439.02	\$ 3,439.00	\$ 0.02
-2133	Tia uareti	\$ 3,439.02	\$ 3,439.00	\$ 0.02
-2204	Booia Reibwa	\$ 644.47	\$ 600.00	\$ 44.47
-2211	Mwngabuaka	\$ 2,400.00	\$ 1,000.00	\$ 1,400.00
-2213	Komete ni Kamwakuri	\$ 1,220.00	\$ 960.00	\$ 260.00
-2303	Bwain te Aobiti	\$ 1,316.00	\$ 500.00	\$ 816.00
-2312	Te rinerine	\$ 502.60	\$ 500.00	\$ 2.60
-2402	Onobwain Aobiti	\$ 6,115.76	\$ 6,000.00	\$ 115.76
-2403	Onobwaiian Auti ni Maeka	\$ 33,400.40	\$ 18,297.00	\$ 15,103.40
		\$ 40,176.16	\$ 33,697.00	\$ 6,479.16
-2701	Amwaraken te auti ni irua	\$ 3,024.65	\$ 1,000.00	\$ 2,024.65
-2703	Internet & Tareboon	\$ 15,516.55	\$ 6,040.00	\$ 9,476.55
-2707	Hardware	\$ 21,415.29	\$ 20,000.00	\$ 1,415.29
-2803	Onobwai autin tautaeka	\$ 3,709.00	\$ -	\$ 3,709.00
Code	Details	App Est 2023	FS 2023	Variance
2106	Executive Assistant	\$ 3,569.00	3569.02	\$ 0.02
2108	Kabenta	\$ 3,480.00	3480.1	\$ 0.10
2109	Drivers	\$	6878.04	\$

		6,878.00		0.04
2119	Makaeneke	\$ 3,610.00	3742.37	\$ 132.37
2123	ICW/WIW	\$ 3,439.00	3439.02	\$ 0.02
2127	Te tia Kuuka n te hotel	\$ 3,439.00	3439.02	\$ 0.02
2133	Tia Uaereti	\$ 3,439.00	3439.02	\$ 0.02
2149	Iceplant Salesman	\$ 3,439.00	3439.02	\$ 0.02
2206	Aoataim	\$ 500.00	590.45	\$ 90.45
2210	Bonomwi/Tiati arauenti	\$ 500.00	555	\$ 55.00
2303	Bwain te Aobiti	\$ 500.00	630	\$ 130.00
2306	Boon uaereti ao tareboon	\$ 500.00	679.2	\$ 179.20
2322	Kairuaa	\$ 490.00	500	\$ 10.00
2701	Amwaraken te auti ni Irua	\$ 1,000.00	1001.1	\$ 1.10
2709	Katangomwane	\$ 100,000.00	110520	\$ 10,520.00
2718	WIW materials	\$ 200.00	260	\$ 60.00
Bot_Code	Description (B)	App_Est 2022	FS 2022	Variance
2109	Drivers	\$ 6,618.04	6620.94	\$ 2.90
2110	Taan anai kantoka n te kotiweei	\$ 6,575.40	6618.04	\$ 42.64
2127	Te tia Kuuka n te hotel	\$ 3,309.02	3436.29	\$ 127.27
2135	Preschool Teacher	\$ -	2164	\$ 2,164.00
2148	Livestock caretaker	\$ -	1145.43	\$ 1,145.43
2202	Kaniwangan te Mayor & Deputy Mayor	\$ 1,080.00	1555	\$ 475.00
2204	Booia reibwa	\$ 1,000.00	1446.47	\$ 446.47
2206	Aoataim	\$ 500.00	1355.42	\$ 855.42
2210	Bonomwi/Tiati arauenti	\$ 500.00	600	\$ 100.00

2212	Kometen Kamwengaraoi	\$ 1,400.00	1462.8	\$ 62.80
2234	Disaster Committee	\$ -	580	\$ 580.00
2301	Bao ni mwamwananga	\$ 1,000.00	1077	\$ 77.00
2302	Riitin Aaba	\$ -	19177.2	\$ 19,177.20
2303	Bwain te Aobiti	\$ 500.00	677.55	\$ 177.55
2306	Boon uaereti ao tareboon	\$ -	335	\$ 335.00
2313	Kainaomata	\$ 500.00	655	\$ 155.00
2315	Buokan bootaki	\$ 300.00	660	\$ 360.00
2322	Kairuaa	\$ 490.00	520	\$ 30.00
2326	Bwai ni mwakuri n te aobiti	\$ 1,571.00	1918.55	\$ 347.55
2402	Onobwaian Aobiti	\$ 1,200.00	2133.4	\$ 933.40
2403	Onobwaian Auti ni Maeka	\$ 18,297.00	18411.4	\$ 114.40
2410	Karaoan kawai ao kotiweei	\$ 2,700.00	3368.33	\$ 668.33
2702	Boon te bwa	\$ 4,000.00	8200.2	\$ 4,200.20
2703	Internet	\$ 10,000.00	14943.2	\$ 4,943.20
2707	Hardware	\$ 750.00	4300.8	\$ 3,550.80
2709	Katangomwane	\$ 50,000.00	121995	\$ 71,995.00
2719	Tianaraita/Bunimoa	\$ 200.00	280	\$ 80.00
2803	Onobwai autin Tautaeka	\$ 24,333.00	39751.3	\$ 15,418.30
Code	Description (B)	App_Est 2021	Actual 2021	Bal
2103	Kauoman ni Kiraaka	\$ 3,174.00	\$ 4,049.66	-\$ 875.66
2104	Island Treasurer	\$ 2,862.00	\$ 3,511.96	-\$ 649.96
2106	Executive Assistant	\$ 2,649.00	\$ 3,054.48	-\$ 405.48
2108	Kabenta	\$ 2,649.00	\$ 3,350.10	-\$ 701.10
2109	Drivers	\$ 5,220.00	\$ 6,619.62	-\$ 1,399.62

2110	Taan anai kantoka n te kотиweei	\$ 6,575.40	\$ 6,618.04	-\$ 42.64
2112	Kaubure	\$ 19,536.00	\$ \$27,022.60	-\$ 7,486.60
2113	Neeti ni kaawa	\$ 15,140.00	\$ \$15,724.60	-\$ 584.60
2114	Plumber	\$ 2,649.00	\$ 3,309.02	-\$ 660.02
2119	Makaeneke	\$ 2,690.00	\$ 3,348.52	-\$ 658.52
2123	ICW/WIW	\$ 2,649.00	\$ 3,181.75	-\$ 532.75
2127	Te tia Kuuka n te hotel	\$ 2,649.00	\$ 3,309.02	-\$ 660.02
2133	Tia Uaereti	\$ 2,649.00	\$ 3,309.02	-\$ 660.02
2135	Preschool Teacher	\$ 2,320.00	\$ 2,596.80	-\$ 276.80
2146	Tiamwakuri n te Carpenter shop	\$ 3,309.02	\$ 3,436.29	-\$ 127.27
2148	Livestock caretaker	\$ -	\$ 1,145.43	-\$ 1,145.43
2204	Booia reibwa	\$ 1,000.00	\$ 6,020.90	-\$ 5,020.90
2206	Aoataim	\$ 500.00	\$ 2,050.53	-\$ 1,550.53
2210	Bonomwi/Tiati arauenti	\$ 300.00	\$ 645.00	-\$ 345.00
2213	Komete ni Kamwakuri	\$ 960.00	\$ 980.00	-\$ 20.00
2302	Riitin Aaba	\$ 15,000.00	\$ \$22,648.00	-\$ 7,648.00
2311	Kabomwi nakon nii	\$ 650.00	\$ 2,425.00	-\$ 1,775.00
2315	Buokan bootaki	\$ 300.00	\$ 450.00	-\$ 150.00
2403	Onobwaian Auti ni Maeka	\$ 18,297.00	\$ \$20,191.20	-\$ 1,894.20
2404	Onobwaian te auti ni Irua	\$ 2,000.00	\$ \$11,237.15	-\$ 9,237.15
2407	Karaoan te Mwaneaba	\$ 50.00	\$ 496.40	-\$ 446.40
2701	Amwaraken te auti ni Irua	\$ 700.00	\$ 2,373.70	-\$ 1,673.70
2702	Boon te bwa	\$ 6,000.00	\$ \$10,587.30	-\$ 4,587.30
2704	Bingo	\$ -	\$ 5,882.80	-\$ 5,882.80
2706	Auti ni Kamwaitoro/Ice plant	\$ 1,000.00	\$ 7,520.50	-\$ 6,520.50
2707	Hardware	\$ 750.00	\$ 3,264.82	-\$ 2,514.82
2709	Katangomwane	\$ 50,000.00	\$ \$92,804.55	-\$ 42,804.55
2718	WIW materials	\$ 200.00	\$ 924.00	-\$ 724.00

2720	Bwai ni Karikirake n te Carpenter shop	\$ 1,500.00	\$ 2,225.90	-\$ 725.90
2801	Birimwane nakon te Kaintabwi	\$ 17,693.27	\$20,255.42	-\$ 2,562.15
2803	Onobwai autin Tautaeka	\$ 24,333.00	\$33,219.24	-\$ 8,886.24
Bot_Code	Description (B)	App_Est 2020	FS 2020	Varlance
2103	Kauoman ni Kiraaka	\$ 3,054.00	3933.49	-\$ 879.49
2104	Island Treasurer	\$ 2,742.00	3553.09	-\$ 811.09
2106	Executive Assistant	\$ 2,529.00	3271.55	-\$ 742.55
2108	Kabenta	\$ 2,570.00	3343.52	-\$ 773.52
2109	Drivers	\$ 5,058.00	6586.9	-\$ 1,528.90
2110	Taan anai kantoka n te kotiweei	\$ 5,058.00	6586.9	-\$ 1,528.90
2112	Kaubure	\$ 18,096.00	24532.33	-\$ 6,436.33
2113	Neeti ni kaawa	\$ 10,010.00	13749.77	-\$ 3,739.77
2114	Plumber	\$ 2,529.00	3293.45	-\$ 764.45
2119	Makaeneke	\$ 2,570.00	3141.11	-\$ 571.11
2123	ICW/WIW	\$ 2,529.00	3675.233	-\$ 1,146.23
2127	Te tia Kuuka n te hotel	\$ 2,529.00	3196.183	-\$ 667.18
2133	Tia Uaereti	\$ 2,529.00	3068.91	-\$ 539.91
2146	Tiamwakuri n te Carpenter shop	\$ 2,529.00	3293.453	-\$ 764.45
2148	Livestock caretaker	\$ -	1444.51	-\$ 1,444.51
2202	Kaniwangan te Mayor & Deputy Mayor	\$ 1,080.00	1360	-\$ 280.00
2203	Incentive Allowance	\$ 13,980.00	13988.8	-\$ 8.80
2206	Aoataim	\$ 500.00	1289.61	-\$ 789.61
2211	Mwengabuaka	\$ 1,000.00	1890	-\$ 890.00
2213	Komete ni Kamwakuri	\$ 960.00	1040	-\$ 80.00

2301	Bao ni mwamwananga	\$ 1,800.00	2755.15	-\$ 955.15
2303	Bwain te Aobiti	\$ 1,000.00	1453.4	-\$ 453.40
2306	Boon uareti ao tareboon	\$ 500.00	2327.5	-\$ 1,827.50
2312	Te rinerine	\$ 2,000.00	3203.1	-\$ 1,203.10
2326	Bwai ni mwakuri n te aobiti	\$ 1,571.00	15734.35	-\$ 14,163.35
2328	Roon te bowi	\$ 400.00	430	-\$ 30.00
2403	Onobwaian Auti ni Maeka	\$ 18,297.00	31207.45	-\$ 12,910.45
2410	Karaoan kawai ao kotiweei	\$ 2,700.00	4707.73	-\$ 2,007.73
2701	Amwaraken te auti ni Irua	\$ 500.00	1925.8	-\$ 1,425.80
2702	Boon te bwa	\$ 5,000.00	16037.15	-\$ 11,037.15
2709	Katangomwane	\$ 50,000.00	51013	-\$ 1,013.00
2803	Onobwai autin Tautaeka	\$ 24,333.00	69633.58	-\$ 45,300.58

4.1 TABLE 3: UNDERCOLLECTION REVENUES

Year	Code	Details	FS (Actual)	Approved Budget	Variance
2020	104	Roon te kiba	\$ 3,757.50	\$ 5,000.00	-\$ 1,242.50
2020	1105	Roon te Nako n te Kaibuke	\$ 24.50	\$ 205.00	-\$ 180.50
2020	1203	Bwatika	\$ 251.00	\$ 600.00	-\$ 349.00
2020	1204	Karnea	\$ 28.00	\$ 240.00	-\$ 212.00
2020	1206	Kaoti tamei	\$ -	\$ 240.00	-\$ 240.00
2020	1210	Auti ni Irua	\$ 400.00	\$ 800.00	-\$ 400.00
2020	1215	Karikirake aika uarereke Taibora ni Kamwarake	\$ 866.50	\$ 1,530.00	-\$ 663.50

2020	1217	Taibora n kamwarake	\$ 274.00	\$ 300.00	-\$ 26.00
2020	1220	Booti aika a hire	\$ 50.00	\$ 80.00	-\$ 30.00
2020	1 237	Bobwai man te kaibuke	\$ 1,880.00	\$ 2,140.00	-\$ 260.00
2020	1306	Te buoka ibukin bacia ataein te reirei		\$ 16,000.00	-\$ 16,000.00
2020	1308	Te buoka ibukin te lease te Kauntira	\$ 10,974.60	\$ 15,000.00	-\$ 4,025.40
2020	1505	Roon te auti ni irua	\$ 2,715.00	\$ 4,000.00	-\$ 1,285.00
2020	1509	Tangoan te rebwerebwe	\$ 1,482.00	\$ 2,000.00	-\$ 518.00
2020	151 1	Internet	\$ 5,147.00	\$ 15,000.00	-\$ 9,853.00
2020	1513	Bingko	\$ 1,483.70	\$ 6,000.00	-\$ 4,516.30
2020	1518	Hardware	\$ 413.10	\$ 1,000.00	-\$ 586.90
2020	1520	Karekemwane man te shop	\$ 1,703.00	\$ 2,000.00	-\$ 297.00
2020	1527	Bwai ni Kiribati/Handy craft	\$ 100.00	\$ 500.00	-\$ 400.00
2020	1539	Women center	\$ 185.00	\$ 500.00	-\$ 315.00
2020	1541	Karikirake aika Uarereke	\$ 144.00	\$ 700.00	-\$ 556.00
2020	0.1544	Nei ni baneawa	\$ 1,155.00	\$ 3,500.00	-\$ 2,345.00
2020	1701	Kaintabwi	\$ 6,689.97	\$ 8,048.00	-\$ 1,358.03
2021	Code	Details	FS (Actual)	Approved Budget	Variance
2021	1203	Bwatika	\$ 194.00	\$ 600.00	-\$ 406.00
2021	1204	Karnea	\$ 40.00	\$ 240.00	-\$ 200.00
2021	1205	Titoc	\$ 6,885.00	\$ 8,400.00	-\$ 1,515.00
2021	1206	Kaoti tamei		\$ 90.00	-\$ 90.00

2021	1207	Kakukurei (DJ)	\$ 75.00	\$ 350.00	-\$ 275.00
2021	1210	Auti ni Irua	\$ 400.00	\$ 800.00	-\$ 400.00
2021	1215	Karikirake aika uarereke Taibora ni Kamwarake	\$ 838.50	\$ 1,630.00	-\$ 791.50
2021	1217	Taibora n kamwarake	\$ 250.00	\$ 560.00	-\$ 310.00
2021	1223	a	\$ 75.00	\$ 100.00	-\$ 25.00
2021	1227	Kabonakoan te ika	\$ 125.00	\$ 500.00	-\$ 375.00
2021	1301	Buoka man Tautaeka	\$ 144,586.70	\$149,446.00	-\$ 4,859.30
2021	1302	Bucka man te Postal	\$ 500.00	\$ 1,000.00	-\$ 500.00
2021	1306	Te buoka ibukin baoia ataein te reirei	0	\$ 26,000.00	-\$ 26,000.00
2021	1401	Boki ni mwane/IBDs	\$ -	\$ 20.00	-\$ 20.00
2021	1501	Kabonckoan bwain te Kauntira	\$ 475.00	\$ 1,000.00	-\$ 525.00
2021	1511	Internet	\$ 10,610.00	\$ 12,000.00	-\$ 1,390.00
2021	1513	Bingko	\$ 150.00	\$ 6,000.00	-\$ 5,850.00
2021	1520	Karekemwane man te shop	\$ 30.00	\$ 2,000.00	-\$ 1,970.00
2021	1527	Bwai ni Kiribati/Handy craft	\$ -	\$ 500.00	-\$ 500.00
2021	1534	Komitin man te tareboon	\$ -	\$ 150.00	-\$ 150.00
2021	1537	Karaoan te boo	\$ 515.00	\$ 600.00	-\$ 85.00
2021	1541	Karikirake aika Uarereke	\$ 114.00	\$ 700.00	-\$ 586.00
2021	0.1544	Nei ni baneawa	\$ 1,505.00	\$ 3,500.00	-\$ 1,995.00
2021	1602	Tuaa n te bowi	\$ 70.00	\$ 950.00	-\$ 880.00
2021	1701	Kaintabwi	\$	\$	-\$

			6,714.18	8,847.00	2,132.82
2022	Code	Details	FS (Actual)	Approved Budget	Variance
2022	1202	Beeba ni kabubuti	\$ 1,028.00	\$ 3,370.00	-\$ 2,342.00
2022	1203	Bwatika	\$ 260.00	\$ 594.00	-\$ 334.00
2022	1204	Karnea	\$ 20.00	\$ 120.00	-\$ 100.00
2022	1205	Titoc	\$ 4,700.00	\$ 6,500.00	-\$ 1,800.00
2022	1206	Kaoti tamei		\$ 90.00	-\$ 90.00
2022	1213	Bootaki aika tauaki mwia	\$ 600.00	\$ 1,000.00	-\$ 400.00
2022	1214	Karikirake man te burawa	\$ 90.00	\$ 420.00	-\$ 330.00
2022	1215	Karikirake aika uarereke Taibora ni Kamwarake	\$ 600.00	\$ 1,470.00	-\$ 870.00
2022	1217	Taibora n kamwarake	\$ 140.00	\$ 345.00	-\$ 205.00
2022	1219	Kaa/Rebwerebwe aika tatangoaki	\$ 1,948.50	\$ 2,210.00	-\$ 261.50
2022	1223	Bingko	\$ -	\$ 100.00	-\$ 100.00
2022	1227	Kabonakoan te ika	\$ 200.00	\$ 300.00	-\$ 100.00
2022	1 237	Bobwai man te kaibuke	\$ 1,450.00	\$ 2,390.00	-\$ 940.00
2022	1238	Tutaraa Narekona	\$ 240.00	\$ 300.00	-\$ 60.00
2022	1301	Buoka man Tautaeka	\$ 128,564.06	\$149,446.00	-\$ 20,881.94
2022	1401	Boki ni mwane/IBDs		\$ 20.00	-\$ 20.00
2022	1504	Roon auti ni maeka	\$ 1,388.00	\$ 1,704.00	-\$ 316.00
2022	1507	Boon te bwa	\$ 3,872.10	\$ 5,000.00	-\$ 1,127.90
2022	1509	Tangoan te rebwerebwe	\$ 975.00	\$ 2,000.00	-\$ 1,025.00

2022	1510	Tangoan te Mwaneaba/autin t	\$ 450.00	\$ 1,000.00	-\$ 550.00
2022	1513	Bingko		\$ 2,000.00	-\$ 2,000.00
2022	1520	Karekemwane man te shop	\$ 10.00	\$ 2,000.00	-\$ 1,990.00
2022	1521	Ororake kamea/beeki	\$ 40.00	\$ 120.00	-\$ 80.00
2022	1527	Bwai ni Kiribati/Handy craft	\$ -	\$ 200.00	-\$ 200.00
2022	1536	Toll fare	\$ 1,848.30	\$ 2,094.00	-\$ 245.70
2022	1701	Kaintabwi	\$ 7,019.54	\$ 10,385.00	-\$ 3,365.46
2023	Code	Details	FS	Approved Budget	Variance
2023	1105	Roon te Nako n te Kaibuke	\$ 65.00	\$ 200.00	-\$ 135.00
2023	1201	Motoka/Rebwerebwe	\$ 3,640.00	\$ 3,670.00	-\$ 30.00
2023	1202	Beeba ni kabubuti	\$ 2,045.00	\$ 2,420.00	-\$ 375.00
2023	1203	Bwatika	\$ 394.00	\$ 594.00	-\$ 200.00
2023	1204	Karnea	\$ 57.00	\$ 120.00	-\$ 63.00
2023	1205	Titoc	\$ 5,125.00	\$ 7,800.00	-\$ 2,675.00
2023	1206	Kaotl tamel	\$ -	\$ 90.00	-\$ 90.00
2023	1207	Kakukurei (DJ)	\$ 50.00	\$ 100.00	-\$ 50.00
2023	1210	Auti ni Irua	\$ 400.00	\$ 430.00	-\$ 30.00
2023	1211	Karikirake aika nakonako(Hawker)	\$ 50.00	\$ 100.00	-\$ 50.00
2023	1213	Bootaki aika tauaki mwia	\$ 770.00	\$ 1,100.00	-\$ 330.00
2023	1214	Karikirake man te burawa	\$ 150.00	\$ 420.00	-\$ 270.00

2023	1215	Karikirake aika uarereke Taibora ni Kamwarake	\$ 265.00		
				\$ 970.00	-\$ 705.00
2023	1217	Taibora n kamwarake	\$ 120.00	\$ 180.00	-\$ 60.00
2023	1220	Booti aika a hire	\$ 90.00	\$ 120.00	-\$ 30.00
2023	1227	Kabonakoan te ika	\$ 60.00	\$ 300.00	-\$ 240.00
2023	1238	Tutaraa Narekona	\$ 20.00	\$ 300.00	-\$ 280.00
2023	1241	Nangkona	\$ 578.00	\$ 1,280.00	-\$ 702.00
2023	1301	Buoka man Tautaeka	\$ 142,102.00	\$179,590.00	-\$ 37,488.00
2023	1303	Buoka ibukin onobwaian autin T	\$ 20,000.00	\$ 24,333.00	-\$ 4,333.00
2023	1401	Boki ni mwane/IBDs	\$ -	\$ 20.00	-\$ 20.00
2023	1509	Tangoan te rebwerebwe	\$ 1,168.00	\$ 2,000.00	-\$ 832.00
2023	1510	Tangoan te Mwaneaba/autin t	\$ 990.00	\$ 1,000.00	-\$ 10.00
2023	1511	Internet	\$ 6,733.40	\$ 12,000.00	-\$ 5,266.60
2023	1512	Kabonganaan te photocopy	\$ 575.50	\$ 800.00	-\$ 224.50
2023	1513	Blingko	\$ 1,087.00	\$ 3,000.00	-\$ 1,913.00
2023	1518	Hardware	\$ 5,905.05	\$ 30,000.00	-\$ 24,094.95
2023	1520	Karekemwane man te shop	\$ 920.00	\$ 2,300.00	-\$ 1,380.00
2023	1524	Ice plant/Tabo ni Kamaitoro	\$ 6,724.50	\$ 12,000.00	-\$ 5,275.50
2023	1527	Bwai ni Kiribati/Handy craft	\$ -	\$ 200.00	-\$ 200.00
2023	1536	Toll fare	\$	\$	-\$

			1,608.80	2,094.00	485.20
2023	1537	Karaoan te boo	\$ 290.00	\$ 750.00	-\$ 460.00
2023	1539	Women center	\$ 1,404.00	\$ 2,160.00	-\$ 756.00
2023	1547	Kanan te beeki	\$ 1,575.00	\$ 3,000.00	-\$ 1,425.00
2023	1602	Tuaa n te bowi	\$ 890.00	\$ 950.00	-\$ 60.00
2023	1701	Kaintabwi	\$ 11,141.78	\$ 13,858.00	-\$ 2,716.22
2024	Code	Details	FS (Actual)	Approved Budget	Variance
2024	1103	Angabwai n rabwata	\$ 8,835.07	\$ 9,000.00	-\$ 164.93
2024	1105	Roon te Nako n te Kaibuke	\$ 50.00	\$ 100.00	-\$ 50.00
2024	1201	Motoka/Rebwerebwe	\$ 3,596.00	\$ 4,000.00	-\$ 404.00
2024	1202	Beeba ni kabubuti	\$ 1,540.00	\$ 2,420.00	-\$ 880.00
2024	1203	Bwatika	\$ 42.00	\$ 594.00	-\$ 552.00
2024	1204	Karnea	\$ 22.00	\$ 120.00	-\$ 98.00
2024	1205	Titoc	\$ 4,875.00	\$ 7,800.00	-\$ 2,925.00
2024	1210	Auti ni Irua	\$ 200.00	\$ 400.00	-\$ 200.00
2024	1213	Bootaki aika tauaki mwia	\$ 400.00	\$ 1,100.00	-\$ 700.00
2024	1214	Karikirake man te burawa	\$ 300.00	\$ 420.00	-\$ 120.00
2024	1215	Karikirake aika uarereke Taibora ni Kamwarake	\$ 160.00	\$ 970.00	-\$ 810.00
2024	1217	Taibora n kamwarake	\$ 80.00	\$ 180.00	-\$ 100.00
2024	1223	Bingko	\$ -	\$ 100.00	-\$ 100.00
2024	1227	Kabonakoan te ika	\$ 100.00	\$ 300.00	-\$ 200.00
2024	1233	Aia Kambwana aomata	\$ 350.00	\$ 400.00	-\$ 50.00

2024	1 237	Bobwai man te kaibuke	\$ 1,450.00	\$ 2,500.00	-\$ 1,050.00
2024	1238	Tutaraa Narekona	\$ 30.00	\$ 120.00	-\$ 90.00
2024	1241	Nangkona	\$ 440.00	\$ 1,280.00	-\$ 840.00
2024	1301	Buoka man Tautaeka	\$ 141,092.32	\$179,590.00	-\$ 38,497.68
2024	1306	Te buoka ibukin baoia ataein te reirei	13000	\$ 26,000.00	-\$ 13,000.00
2024	1401	Boki ni mwane/IBDs	\$ -	\$ 20.00	-\$ 20.00
2024	1402	Rakan Katangomwane	\$ 40.00	\$ 20,000.00	-\$ 19,960.00
2024	1501	Kabonckoan bwain te Kauntira	\$ 1,002.00	\$ 2,500.00	-\$ 1,498.00
2024	1504	Roon auti ni maeka	\$ 1,183.43	\$ 1,500.00	-\$ 316.57
2024	1505 a	laundry	\$ 480.00	\$ 500.00	-\$ 20.00
2024	1506	Kantoka n te Truck/Tangoan te kaa	\$ 8,458.00	\$ 12,000.00	-\$ 3,542.00
2024	1507	Boon te bwa	\$ 3,000.40	\$ 5,000.00	-\$ 1,999.60
2024	1508	Tan goan bwain te Kauntira	\$ 928.00	\$ 1,000.00	-\$ 72.00
2024	1508a	Sae mill	\$ 150.00	\$ 4,500.00	-\$ 4,350.00
2024	1509	Tangoan te rebwerekwe	\$ 1,309.80	\$ 2,000.00	-\$ 690.20
2024	151 f	Internet	\$ 1,484.50	\$ 2,040.00	-\$ 555.50
2024	1511a	Recharge	\$ 3,953.30	\$ 5,000.00	-\$ 1,046.70
2024	1513	Bingko	\$ -	\$ 3,000.00	-\$ 3,000.00
2024	1521	Ororake kamea/beeki	\$ 110.00	\$ 200.00	-\$ 90.00

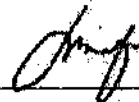
2024	1524	Ice plant/Tabo ni Kamaitoro	\$ 4,864.00	\$ 12,000.00	-\$ 7,136.00
2024	1527	Bwai ni Kiribati/Handy craft	\$ -	\$ 200.00	-\$ 200.00
2024	1536	Toll fare	\$ 827.50	\$ 2,094.00	-\$ 1,266.50
2024	1537	Karaoan te boo	\$ 210.00	\$ 750.00	-\$ 540.00
2024	1541	Karikirake aika Uarereke	\$ 168.00	\$ 200.00	-\$ 32.00
2024	1547	Kanan te beeki	\$ 215.00	\$ 3,000.00	-\$ 2,785.00
2024	1701	Kaintabwi	\$ 12,155.39	\$ 13,585.00	-\$ 1,429.61

Beru Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$ 268,948.28) for the year ended 31st December 2024 are correct.

Signed by:

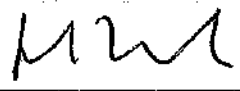
Island Council Clerk



Island Council Mayor



Secretary





**Beru Island Council
Surplus Account
As at 12/31/24**



Surplus 01/01/24	176,233.29
Add: Total Current Revenues 2024	398,039.22
Total	574,272.51
Less: Total Current Expenditures 2024	305,324.23
Surplus End 12/31/24	<u>268,948.28</u>

Statement of Ledger balances 12/31/24

Details	Debit	Credit
Surplus Account for 12/31/24		268,948.28

Below the Line

Adv Abikaira	0	0
Adv Allowance Election	70.8	0
Adv Ataia	0	0
Adv Bakoaua	0	0
Adv Buatua	0	0
Adv Burea	0	0
Adv Bwebwe	0	0
Adv CAAEG	0	0
Adv Donation (embassidor)	25	0
Adv Freight	1785.16	0
Adv Gov't Maintenance	81846.42	0
Adv IF Salary	0	0
Adv KIT	0	0
Adv Koli	0	0
Adv Koltip Driver	20	0
Adv Labours fufuna	314.76	0
Adv LDS Diesel	1678.3	0
Adv M/bike	0	0
Adv M/bike Aaram	0	0
Adv M/bike Antonio	150	0
Adv M/bike Bwereti	0	0
Adv M/bike Talwafi	0	0
Adv M/bike Tereaua	0	0
Adv M/bike Teua	0	0
Adv M/Hire	0	0

Adv MA	0	0
Adv Male	180	0
Adv Meal Hotel	62	0
Adv Melad Hire	0	0
Adv MHMS	0	0
Adv Michael	30	0
Adv MICTTD	0	0
Adv Motorbike #043	0	0
Adv Nikira (Riitang)	0	0
Adv Njkoru	3190	0
Adv Nutrition	0	0
Adv OB	0	0
Adv Police	0	0
Adv Preschool Incentive	0	0
Adv Rekenibai	0	0
Adv Rotti	0	0
Adv Sunday	0	0
Adv Talben	0	0
Adv Tearauca	390	0
Adv Teikarawa	0	0
Adv Temooto	90	0
Adv Tereaua	0	0
Adv Tefeki Motorbike	60	0
Adv Thrive Project	0	0
Adv Tieimiti	120	0
Adv Tinbo	0	0
Adv Tokam	0	0
Adv Wash Hire	0	0
Adv Youth	0	0
Adv Clerk Alice	0	0
Adv Kakiateman	0	0
Adv MISE	1142.18	0
Adv Sawmill Operator	0	0
Adv TKP Hire	0	0
Adv-Aaraki	0	0
Adv-Aare	0	0
Adv-Abiera	0	0
Adv-Agriculture	0	0
Adv-Air Kiribati	0	0

Adv-Alice MTC	100	0
Adv-Anganono	0	0
Adv-Angibuoka	1539.63	0
Adv-Aoniman/ Aofukia	0	0
Adv-Arinteiti	0	0
Adv-ATHKL	11140.46	0
Adv-Alueti M/hire	0	0
Adv-Baukie	0	0
Adv-BDM	0	0
Adv-Berina	0	0
Adv-Berina	0	0
Adv-Betania Truck	0	0
Adv-Beuu	0	0
Adv-Binoka	0	0
Adv-BKL	0	0
Adv-Boat hire	0	0
Adv-Boati	0	0
Adv-BOK	0	0
Adv-Bookai	0	0
Adv-BSA	0	0
Adv-Bwain akawa	2895.8	0
Adv-Bwereeti	0	0
Adv-Civil aviation	0	0
Adv-Council	0	0
Adv-Cp/ Atuere	0	0
Adv-Cp/ Bareaka	0	0
Adv-Cp/ Tematiu	0	0
Adv-Cp/ Terieta Store	0	0
Adv-Cp/ Tiim Ioteba	0	0
Adv-Disaster	13564.45	0
Adv-Education	0	0
Adv-Election	0	0
Adv-Euta	0	0
Adv-Fallon	0	0
Adv-Fish Farm	0	0
Adv-Fisheries	0	0
Adv-Fuel	0	0
Adv-Giles	0	0
Adv-Gov't Maintenance	2214.58	0

Adv-Hardware	14141.59	0
Adv-HBHS Seawall	0	0
Adv-Health	0	0
Adv-HRSP/SPC Hire	0	0
Adv-Iakobwa	0	0
Adv-Ice Plant	5083	0
Adv-ICW	0	0
Adv-Iebefa	0	0
Adv-Ieru	0	0
Adv-Iete	0	0
Adv-IFAD	340	0
Adv-InAdvendence	8359.05	0
Adv-Incentive allowance	0	0
Adv-Intergrates farm	844.22	0
Adv-Internet	0	0
Adv-Iofia	0	0
Adv-IPO	0	0
Adv-Iubira	537.7	0
Adv-Jss	270	0
Adv-Judiciary	0	0
Adv-Kabanenang	0	0
Adv-Kaiaata	0	0
Adv-Kaibuke	0	0
Adv-Kaieta	0	0
Adv-Kaiwa	0	0
Adv-Kakiaman	127.79	0
Adv-Kakiatara	0	0
Adv-Kamaatara	0	0
Adv-Karekeata	37.75	0
Adv-Karenano	0	0
Adv-Katimiri	0	0
Adv-Katirake	69.12	0
Adv-KCDL	540	0
Adv-Kiamatoo	0	0
Adv-Kiri - EU	0	0
Adv-Koce	0	0
Adv-KOIL	0	0
Adv-Korap hire	0	0
Adv-Koruru	0	0

Adv-KPC Betania	0	0
Adv-KPF	0	0
Adv-KPF AGENT	270	0
Adv-KUC Eriko	79	0
Adv-M/ Bem	0	0
Adv-Mannaba	0	0
Adv-Marewen Beru	2903.9	0
Adv-Meeke	0	0
Adv-MET	300	0
Adv-MFED	0	0
Adv-MFMRD	135	0
Adv-Ministry tour	0	0
Adv-MISA	0	0
Adv-Mitemwa	0	0
Adv-MOE Hire	0	0
Adv-Morai	0	0
Adv-Mweaka	0	0
Adv-Namai	0	0
Adv-Natan	0	0
Adv-Nenem	0	0
Adv-NLAF Workshop	0	0
Adv-Nuka	0	0
Adv-PB 136859/286534/286534/567478	0	0
Adv-PCV	0	0
Adv-Petrol	0	0
Adv-Preschool Salary	7167.13	0
Adv-Primary	0	0
Adv-R/ Tautoeaka	0	0
Adv-Raarube	0	0
Adv-Raineaba M/bike	0	0
Adv-Reetom	0	0
Adv-Refreshment	0	0
Adv-Ribwaili	0	0
Adv-Rotamould	0	0
Adv-Ruruobu	0	0
Adv-SAOK	7500	0
Adv-Saw Mill Hire	0	0
Adv-Solar	0	0
Adv-Taberiki	0	0

Adv-Tabiang	40	0
Adv-Taninfoa	10	0
Adv-Tareau	0	0
Adv-Taukorin Truck	0	0
Adv-Teai	0	0
Adv-Teballi	52.5	0
Adv-Teborau	152.5	0
Adv-Tebubutei	0	0
Adv-Tebuka	0	0
Adv-Tebworei	0	0
Adv-Teekeuea	0	0
Adv-Teera	0	0
Adv-Teetu	0	0
Adv-Teewa	0	0
Adv-Teiaono	5	0
Adv-Teimoone	0	0
Adv-Teiokaara	0	0
Adv-Teji	0	0
Adv-Tekaai	4000	0
Adv-Tekale	0	0
Adv-Tekammari	0	0
Adv-Tekatau	45.3	0
Adv-Tekeke	0	0
Adv-Tekieru Overtime	0	0
Adv-Tekua	0	0
Adv-Temara hospital	0	0
Adv-Temarewe	0	0
Adv-Temwaki	0	0
Adv-Temwatie	0	0
Adv-Teotia	0	0
Adv-Teraimoa	0	0
Adv-Terebu	0	0
Adv-Terokouea *	326.86	0
Adv-Tetleua	0	0
Adv-Tetika	0	0
Adv-Tetotika	0	0
Adv-Teuarakai	0	0
Adv-Teunao	0	0
Adv-Tewa/ others	0	0

Adv-Tiamatang	0	0
Adv-Tibau	0	0
Adv-Tibeti	0	0
Adv-Tikoa	0	0
Adv-Tiima	0	0
Adv-Tiin	0	0
Adv-Toanimarawa	0	0
Adv-Tokabura	0	0
Adv-Tuabora M/hire	210	0
Adv-Tuarere	0	0
Adv-Uen/ Marewen Beru	0	0
Dep Allowance MTC	0	100
Dep- Arima	0	30
Dep CM Futuna	0	314.76
Dep Courtesy (Mayor)	0	100
Dep Covid	0	1670.8
Dep HFRSA	0	50
Dep IEC Printer	0	32
Dep IEC Projector	0	200
Dep Kiritwarsan	0	234
Dep Koitip	0	30
Dep Labours	0	15718.52
Dep Maie M/bike	0	180
Dep Mika	0	30
Dep Mikaere	0	160
Dep Mormon	0	1880
Dep Naburea	0	10
Dep Neintabuariki	0	0.03
Dep Parish	0	40
Dep Salary	0	20
Dep Salary Teemoto	0	127.27
Dep Teardua M/bike	0	390
Dep Teitoo	0	50
Dep Teraburitaake	0	910.15
Dep Trachoma	0	50
Dep Xmas	0	887
Dep_Data Projector	0	290
Dep_Desal Project	0	1678.3
Dep-Bakouea	0	7.5

Dep-Biritati	0	11
Dep-Bwatoromwalo	0	7068.5
Dep-Cement	0	1260
Dep-coffee	0	16.9
Dep-Copra	0	6858.2
Dep-Dep Council Maint	0	10206.45
Dep-Dep Council Salary.	0	21600.3
Dep-Driver	0	272.3
Dep-Excess	0	45
Dep-Ilimaero	0	82.5
Dep-JSS Truck	0	4265.97
Dep-Kabuta	0	30
Dep-Kaeka	0	2280.14
Dep-Kainaomala	0	6755
Dep-Kakeateman	0	266.3
Dep-Kanantebeeki	0	232
Dep-Karae	0	10
Dep-Karetoa	0	10
Dep-KOIFAWP	0	5919.9
Dep-Korap PA System	0	30
Dep-KPC	0	4
Dep-KUC Eriko Truck	0	71
Dep-Landlease	0	33721.8
Dep-Maneaba Project	0	2676.7
Dep-Mareati	0	10
Dep-Mayor	0	10
Dep-Merean	0	10
Dep-Mikalo	0	65
Dep-MISE labour	0	20
Dep-Moa	0	2348
Dep-MOE	0	3136.2
Dep-Momouea	0	31.6
Dep-Motorcycle hire	0	300
Dep-O/I MHMS	0	30
Dep-OB	0	300
Dep-Overstated Bank	0	195.93
Dep-Overtime	0	1484.15
Dep-Surplus cash	0	25.33
Dep-Taun	0	100

Dep-Tanentoa	0	20
Dep-Tauro	0	40.1
Dep-Tebwaiti	0	7.5
Dep-Tell Salary	0	600
Dep-Tekabaeka	0	200.01
Dep-Teroko	0	57.8
Dep-Teroutaki	0	15
Dep-Terube	0	60
Dep-Teteki	0	60
Dep-Tiamifi m/bike	0	104
Dep-Timwau	0	80
Dep-Tuabora	0	210
Dep-Waa n oo	0	12402
Dep-Wash Priority Grant	0	977.5
Dep-Xmas Kauntira	0	448
Imp Maiaa Iona	80	0
Imp Tekori	20	0
Imp Titea. B	6080.6	0
Imp_Tawaria	219.5	0
Imp-Aare	0	0
Imp-Amiita	508	0
Imp-Aicola	0	0
Imp-Arima	245.1	0
Imp-Assf Treasurer	0	0
Imp-Ataake	62541.51	0
Imp-Baera	0	0
Imp-Baretati	0	1011
Imp-Beretati R	1000	0
Imp-Biriibo	0	0
Imp-Bouataake	0	0
Imp-CEO KCDL	1770.55	0
Imp-England	4257	0
Imp-leebete	0	0
Imp-Kaafarina	0	0
Imp-Kaiwa	0	0
Imp-Kirabuke	0	0
Imp-Mamaia	0	0
Imp-Mere Teemala	6691.79	0
Imp-Micheal	0	5

Imp-Miika	619.52	0
Imp-Mlire	766.75	0
Imp-Mwarion	0	0
Imp-Orebwa	0	0
Imp-Raarube	0	0
Imp-Raubane	0	0
Imp-Retired	0	0
Imp-Roobwati	0	0
Imp-Samaluta	0	0
Imp-Taabiti	0	0
Imp-Taarena	0	0
Imp-Taarla	0	0
Imp-Takareti	700	0
Imp-Takiakia	590	0
Imp-Tarawariki	1.8	0
Imp-Tearawa	106.3	0
Imp-Tebwaa	0	0
Imp-Teekeueo	0	0
Imp-Teera	0	0
Imp-Teewa	7945.55	0
Imp-Teiti	0	0
Imp-Tetiaki	0	0
Imp-Tekaieti	0	155
Imp-Tekoba I	16311.2	0
Imp-Terabuntaake	2817.6	0
Imp-Tetabo	0	0
Imp-Tiibeti	10678.68	0
Imp-Tiima	0	0
Imp-Tiimena	2000	0
Imp-Timon	1120	0
Imp-Tikarere	0	0
Imp-Yahama	0	0
Loan-Council Staff	1214	0
Loan-DBK	0	3362.8
Loan-Ieete	0	0
Loan-Kabuta	0	0
Loan-Kaibuke	0	0
Loan-Katarina	0	0
Loan-Kauntira	428.5	0

Loan-Mareati	0	0
Loan-Teera	0	0
Loss Tibeti	170.52	0
loss-Amitta	11525.62	0
loss-Clerk Arima Teukera	67.8	0
loss-Clerk Teiti	0	0
loss-Kaibuke	0	0
loss-Karwa	0	0
loss-Mareati	5601.57	0
loss-Meeke	0	0
loss-Miire	2123.71	0
loss-Raiteta	0	0
loss-Repayment	0	0
loss-Rine Rawatla	898.64	0
loss-Taabiti	0	0
loss-Takareti	2720.55	0
loss-Taumweruru	0	0
loss-Teekeuea	0	0
loss-Teera	0	0
loss-Tiema	37.61	0
Closing Cash	: 67948.27	0.00
Closing Bank	: 29249.30	0.00
Total	425,214.49	425,214.49



Beru Island Council Accumulative Trial Balance As at 12/31/24



					Debit	Credit
Surplus brought forward 01-Jan-2024						176,233.29
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Angabwai n rabwata	9,000.00	\$9,000.00	\$8,835.07	\$0.00	\$8,835.07
1104	Roon te Kba	7,000.00	\$7,000.00	\$10,380.00	\$0.00	\$10,380.00
1105	Roon te Nako n te Kaibuke	100.00	\$100.00	\$50.00	\$0.00	\$50.00
1200	Raitieriti					
1233	Aia Kambwana aomata Boboti n	400.00	\$400.00	\$350.00	\$0.00	\$350.00
1234	Angabwai n te ice marker	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1210	Auti ni Irua	400.00	\$400.00	\$200.00	\$0.00	\$200.00
1202	Beepa ni Kabubuti	2,420.00	\$2,420.00	\$1,540.00	\$0.00	\$1,540.00
1223	Bingko	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1237	Bobwai man te kaibuke	2,500.00	\$2,500.00	\$4,150.00	\$0.00	\$4,150.00
1213	Bootaki aika tauaki mwia	1,100.00	\$1,100.00	\$400.00	\$0.00	\$400.00
1220	Booti aika a hire	200.00	\$200.00	\$390.00	\$0.00	\$390.00
1203	Bwatika	594.00	\$594.00	\$42.00	\$0.00	\$42.00
1219	Kaa/Rebwerebwe aika fatango	2,300.00	\$2,300.00	\$3,097.00	\$0.00	\$3,097.00
1227	Kabonakoan te ika	300.00	\$300.00	\$100.00	\$0.00	\$100.00
1207	Kakukurei (DJ)	100.00	\$100.00	\$25.00	\$0.00	\$25.00
1204	Kamea	120.00	\$120.00	\$22.00	\$0.00	\$22.00
1206	Kaoti tamnei	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1211	Karikirake aika nakonako (Hawke	100.00	\$100.00	\$125.00	\$0.00	\$125.00
1215	Karikirake aika uareke	970.00	\$970.00	\$160.00	\$0.00	\$160.00
1214	Karikirake man te burawa	420.00	\$420.00	\$300.00	\$0.00	\$300.00
1201	Mofoka/Rebwerebwe, kaa rebw	4,000.00	\$4,000.00	\$3,596.00	\$0.00	\$3,596.00
1241	Nangkona	1,280.00	\$1,280.00	\$440.00	\$0.00	\$440.00
1212	Tabo ni Bwa (Retail, Wholesale	7,000.00	\$7,000.00	\$8,310.00	\$0.00	\$8,310.00
1217	Taibora ni Kamwarake	180.00	\$180.00	\$80.00	\$0.00	\$80.00
1205	Titaa	7,800.00	\$7,800.00	\$4,875.00	\$0.00	\$4,875.00
1238	Tufaraa	120.00	\$120.00	\$30.00	\$0.00	\$30.00
1300	Mwane ni buoka					
1303	Buoka ibukin onobwaian autin Ta	0.00	\$0.00	\$81,603.18	\$0.00	\$81,603.18

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1301	Buoka man Tautaeka	179,590.00	\$179,590.00	\$141,092.32	\$0.00	\$141,092.32
1302	Buoka man fe Postal	1,000.00	\$1,000.00	\$12,099.89	\$0.00	\$12,099.89
1306	Te buoka lbukin baia ataein te r	26,000.00	\$26,000.00	\$13,000.00	\$0.00	\$13,000.00
1308	Te buoka lbukin fe lease te Kaunt	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Bakao					
1401	Boki ni mwane/IBDs	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	0.00	\$0.00	\$40.00	\$0.00	\$40.00
1500	Waki ni karikirake					
1513	Bingko	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
1507	Boon fe bwa	5,000.00	\$5,000.00	\$3,000.40	\$0.00	\$3,000.40
1535	Boon te taura te iti/solar	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1527	Bwai ni Kiribati/Handy craft	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1518	Hardware	30,000.00	\$30,000.00	\$31,657.44	\$0.00	\$31,657.44
1524	Ice plant/Taba ni Kamaitara	12,000.00	\$12,000.00	\$4,864.00	\$0.00	\$4,864.00
1511	Internet	2,040.00	\$2,040.00	\$1,484.50	\$0.00	\$1,484.50
1501	Kaponakoon bwain te Kauntira	2,500.00	\$2,500.00	\$1,002.00	\$0.00	\$1,002.00
1512	Kabonganaan te photocopy an	800.00	\$800.00	\$1,294.00	\$0.00	\$1,294.00
1547	Kanan te beeki	3,000.00	\$3,000.00	\$215.00	\$0.00	\$215.00
1506	Kantoka n fe Truck/Tangoan te k	12,000.00	\$12,000.00	\$8,458.00	\$0.00	\$8,458.00
1537	Karaoan te boo	750.00	\$750.00	\$210.00	\$0.00	\$210.00
1520	Karekemwane man te Carpenter	2,300.00	\$2,300.00	\$2,536.00	\$0.00	\$2,536.00
1541	Karikirake aika Uarereka	200.00	\$200.00	\$168.00	\$0.00	\$168.00
1522	Katangomwane	0.00	\$0.00	\$160.00	\$0.00	\$160.00
1538	Komitin man te Solar	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1534	Komitin man te tareboon	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1505a	Laundry	500.00	\$500.00	\$480.00	\$0.00	\$480.00
1544	Nei ni baneawa	3,000.00	\$3,000.00	\$4,870.00	\$0.00	\$4,870.00
1521	Ororakeia kamea/beeki	200.00	\$200.00	\$110.00	\$0.00	\$110.00
1511a	Recharge	5,000.00	\$5,000.00	\$3,953.30	\$0.00	\$3,953.30
1504	Roon aufi ni maeka	1,500.00	\$1,500.00	\$1,183.43	\$0.00	\$1,183.43
1505	Roon te aufi ni irua	6,500.00	\$6,500.00	\$12,063.00	\$0.00	\$12,063.00
1508a	Saw mill	4,500.00	\$4,500.00	\$150.00	\$0.00	\$150.00
1508	Tangoan bwain te Kauntira	1,000.00	\$1,000.00	\$928.00	\$0.00	\$928.00
1510	Tangoan te Mwonedaba/aufi te	1,000.00	\$1,000.00	\$1,330.00	\$0.00	\$1,330.00
1509	Tangoan te rebwerebwe	2,000.00	\$2,000.00	\$1,309.80	\$0.00	\$1,309.80
1536	Toll fare	2,093.90	\$2,093.90	\$827.50	\$0.00	\$827.50

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1539	Women center	2,160.00	\$2,160.00	\$2,220.00	\$0.00	\$2,220.00
1600	Mane Tabeua					
1601	Mwane n raka	500.00	\$500.00	\$3,697.00	\$0.00	\$3,697.00
1602	Tuad n te bowi	950.00	\$950.00	\$2,380.00	\$0.00	\$2,380.00
1700	Karai mane					
1701	Kaintabwi	13,584.53	\$13,584.53	\$12,155.39	\$0.00	\$12,155.39
2100	Bakabwai					
2112	Kaubure	29,016.00	\$29,016.00	\$29,111.07	\$29,111.07	\$0.00
2102	Bwakabwai Kauntira	75,890.10	\$75,890.10	\$40,897.38	\$40,897.38	\$0.00
2109	Drivers	6,878.00	\$6,878.00	\$6,879.62	\$6,879.62	\$0.00
2106	Executive Assistant	3,569.00	\$3,569.00	\$3,321.93	\$3,321.93	\$0.00
2149	Iceplant Salesman	3,439.00	\$3,439.00	\$3,399.75	\$3,399.75	\$0.00
2123	ICW/WIW	3,439.00	\$3,439.00	\$3,306.75	\$3,306.75	\$0.00
2108	Kabenta	3,480.00	\$3,480.00	\$3,483.52	\$3,483.52	\$0.00
2103	Kauaman ni Kraaka	3,964.00	\$3,964.00	\$3,836.99	\$3,836.99	\$0.00
2148	Livestock caretaker	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2119	Makaeneke	3,610.00	\$3,610.00	\$3,603.52	\$3,603.52	\$0.00
2113	Neeli ni kaawa	23,556.00	\$23,556.00	\$22,875.77	\$22,875.77	\$0.00
2114	Plumber	3,439.00	\$3,439.00	\$3,571.29	\$3,571.29	\$0.00
2135	Preschool Teacher	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2104	Revenue Collector	3,652.00	\$3,652.00	\$3,651.96	\$3,651.96	\$0.00
2139	Senior Revenue Collector	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2150	Supernumeral (driver)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2151	Supernumeral (sawmill)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2110	Toan anal kantoka n te kotiwaei	6,878.00	\$6,878.00	\$6,643.26	\$6,643.26	\$0.00
2127	Te tia Kuuka n te hotel	3,439.00	\$3,439.00	\$3,439.02	\$3,439.02	\$0.00
2133	Tia Uaerefi	3,439.00	\$3,439.00	\$3,439.02	\$3,439.02	\$0.00
2146	Tiamwakuri n te Carpenter shop	3,439.00	\$3,439.00	\$2,519.71	\$2,519.71	\$0.00
2200	Arauenti					
2206	Aoataim	700.00	\$700.00	\$503.62	\$503.62	\$0.00
2201	Arauenti Kauntira	16,585.00	\$16,585.00	\$12,500.00	\$12,500.00	\$0.00
2229	Board of Survey	240.00	\$240.00	\$240.00	\$240.00	\$0.00
2210	Bonomwi/Tiat arauenti	500.00	\$500.00	\$332.50	\$332.50	\$0.00
2204	Booia reibwa	600.00	\$600.00	\$644.47	\$644.47	\$0.00
2234	Disaster Committee	600.00	\$600.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2203	Incentive Allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2209	Kaniwanga/bareka	600.00	\$600.00	\$185.00	\$185.00	\$0.00
2202	Kaniwangan te Mayor & Advuty	1,080.00	\$1,080.00	\$830.00	\$830.00	\$0.00
2213	Komete ni Kamwakuri	960.00	\$960.00	\$1,220.00	\$1,220.00	\$0.00
2212	Kometen Kamwengaraai	1,400.00	\$1,400.00	\$60.00	\$60.00	\$0.00
2208	Kometen te Karikrake	600.00	\$600.00	\$100.00	\$100.00	\$0.00
2207	Kometen te reirei	4,700.00	\$4,700.00	\$2,780.00	\$2,780.00	\$0.00
2211	Mwengabuaka	1,000.00	\$1,000.00	\$2,400.00	\$2,400.00	\$0.00
2300	Kabutan te waaki					
2301	Bao ni mwamwananga	2,000.00	\$2,000.00	\$1,250.50	\$1,250.50	\$0.00
2306	Boon uaereti ao fareboon	500.00	\$500.00	\$322.00	\$322.00	\$0.00
2315	Buokan boofaki	450.00	\$450.00	\$450.00	\$450.00	\$0.00
2308	Buraeki/kabaraai	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2326	Bwai ni mwakuri n te aobiti	3,571.00	\$3,571.00	\$2,341.55	\$2,341.55	\$0.00
2303	Bwai te Aobiti	500.00	\$500.00	\$1,316.00	\$1,316.00	\$0.00
2311	Kabomwi nakon ni	500.00	\$500.00	\$305.00	\$305.00	\$0.00
2313	Kainomata	500.00	\$500.00	\$370.00	\$370.00	\$0.00
2322	Kairuaa	490.00	\$490.00	\$490.00	\$490.00	\$0.00
2302	Ritini Aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2328	Roon te bowi	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2333	Support to Copra Monitoring fran	3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$692.40	\$692.40	\$0.00
2316	Taarau n te Kaintabwi	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2312	Te rinerine	500.00	\$500.00	\$502.60	\$502.60	\$0.00
2320	Tiringala Kamea/tararuakia beek	1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00
2400	Onobwai					
2410	Karaoan kawai ao kafiweei	5,400.00	\$5,400.00	\$100.00	\$100.00	\$0.00
2407	Karaoan te Mwaneaba	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2408	Katamaroa Kaa/Rebwerebwe	5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
2402	Onobwaiian Aobiti	6,000.00	\$6,000.00	\$6,115.76	\$6,115.76	\$0.00
2403	Onobwaiian Auti ni Maeka	18,297.00	\$18,297.00	\$33,400.40	\$33,400.40	\$0.00
2404	Onobwaiian te auti ni ruo	4,000.00	\$4,000.00	\$560.00	\$560.00	\$0.00
2408a	School trucks	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2600	Karikrake aika aki mwanenaki					
2604	Kanan te beeki	1,000.00	\$1,000.00	\$900.00	\$900.00	\$0.00
2601	Rebwerebwe n te Auti ni ruo	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2700	Iokinibwai					
2701	Amwaraken te auti ni irua	1,000.00	\$1,000.00	\$3,024.65	\$3,024.65	\$0.00
2706	Auti ni Kamwaitoro/Ice plant	3,000.00	\$3,000.00	\$866.47	\$866.47	\$0.00
2704	Bingo	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2702	Boon te bwa	4,700.00	\$14,700.00	\$2,791.00	\$2,791.00	\$0.00
2720	Bwai ni Karikirake n te Carpenter	500.00	\$500.00	\$131.20	\$131.20	\$0.00
2711	Bwai ni Kibati/Handicraft	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2707	Hardware	20,000.00	\$20,000.00	\$21,415.29	\$21,415.29	\$0.00
2703	Interne & Tareboon	6,040.00	\$6,040.00	\$15,516.55	\$15,516.55	\$0.00
2709	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2701a	Laundry	200.00	\$200.00	\$74.43	\$0.00	\$74.43
2720a	Sawmill	2,000.00	\$2,000.00	\$787.35	\$787.35	\$0.00
2719	Tianaraita/Bunimoo	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2718	WIW materials	200.00	\$200.00	\$200.00	\$200.00	\$0.00
2800	Karail mwane					
2804	Birimwane nakon KILGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2801	Bitimwane nakon te Karitabwi	37,610.75	\$37,610.75	\$26,873.82	\$26,873.82	\$0.00
2802	Birimwane school trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806	Buoka Ibukin school trucks	24,000.00	\$24,000.00	\$14,190.97	\$14,190.97	\$0.00
2803	Onobwai autin Tautaeka	0.00	\$0.00	\$3,709.00	\$3,709.00	\$0.00
	Below the Line					
	Adv Abikaira	0.00		\$0.00	\$0.00	\$0.00
	Adv Allowance Election	0.00		\$70.80	\$70.80	\$0.00
	Adv Atala	0.00		\$0.00	\$0.00	\$0.00
	Adv Bakoduea	0.00		\$0.00	\$0.00	\$0.00
	Adv Buatua	0.00		\$0.00	\$0.00	\$0.00
	Adv- Burea	0.00		\$0.00	\$0.00	\$0.00
	Adv Bwebwe	0.00		\$0.00	\$0.00	\$0.00
	Adv CAAEC	0.00		\$0.00	\$0.00	\$0.00
	Adv Donation (embassidor)	0.00		\$25.00	\$25.00	\$0.00
	Adv Freight	0.00		\$1,785.16	\$1,785.16	\$0.00
	Adv Gov't Maintenance	0.00		\$81,846.42	\$81,846.42	\$0.00
	Adv IF Salary	0.00		\$0.00	\$0.00	\$0.00
	Adv KIT	0.00		\$0.00	\$0.00	\$0.00
	Adv Koli	0.00		\$0.00	\$0.00	\$0.00
	Adv Kofip Driver	0.00		\$20.00	\$20.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Labours futuna	0.00		\$314.76	\$314.76	\$0.00
	Adv LDS Diesel	0.00		\$1,678.30	\$1,678.30	\$0.00
	Adv M/bike	0.00		\$0.00	\$0.00	\$0.00
	Adv M/bike Aaram	0.00		\$0.00	\$0.00	\$0.00
	Adv M/bike Antonio	0.00		\$150.00	\$150.00	\$0.00
	Adv M/bike Bwereti	0.00		\$0.00	\$0.00	\$0.00
	Adv M/bike Talwati	0.00		\$0.00	\$0.00	\$0.00
	Adv M/bike Tereaua	0.00		\$0.00	\$0.00	\$0.00
	Adv M/bike Teua	0.00		\$0.00	\$0.00	\$0.00
	Adv M/Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv MA	0.00		\$0.00	\$0.00	\$0.00
	Adv Male	0.00		\$180.00	\$180.00	\$0.00
	Adv Meal Hotel	0.00		\$62.00	\$62.00	\$0.00
	Adv Melad Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv MHMS	0.00		\$0.00	\$0.00	\$0.00
	Adv Michael	0.00		\$30.00	\$30.00	\$0.00
	Adv MICTD	0.00		\$0.00	\$0.00	\$0.00
	Adv Motorbike #043	0.00		\$0.00	\$0.00	\$0.00
	Adv Nikira (Ritang)	0.00		\$0.00	\$0.00	\$0.00
	Adv Nikora	0.00		\$3,190.00	\$3,190.00	\$0.00
	Adv Nutrition	0.00		\$0.00	\$0.00	\$0.00
	Adv OB	0.00		\$0.00	\$0.00	\$0.00
	Adv Police	0.00		\$0.00	\$0.00	\$0.00
	Adv Preschool Incentive	0.00		\$0.00	\$0.00	\$0.00
	Adv Rekenibai	0.00		\$0.00	\$0.00	\$0.00
	Adv Raifi	0.00		\$0.00	\$0.00	\$0.00
	Adv Sunday	0.00		\$0.00	\$0.00	\$0.00
	Adv Taiberi	0.00		\$0.00	\$0.00	\$0.00
	Adv Tearauea	0.00		\$390.00	\$390.00	\$0.00
	Adv Telkarawa	0.00		\$0.00	\$0.00	\$0.00
	Adv Temooto	0.00		\$90.00	\$90.00	\$0.00
	Adv Tereaua	0.00		\$0.00	\$0.00	\$0.00
	Adv Teteki Motorbike	0.00		\$60.00	\$60.00	\$0.00
	Adv Thrive Project	0.00		\$0.00	\$0.00	\$0.00
	Adv Tieimiti	0.00		\$120.00	\$120.00	\$0.00
	Adv Tiriba	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Tokam	0.00		\$0.00	\$0.00	\$0.00
	Adv Wash Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv Youth	0.00		\$0.00	\$0.00	\$0.00
	Adv_Clerk Alice	0.00		\$0.00	\$0.00	\$0.00
	Adv_Kakiateman	0.00		\$0.00	\$0.00	\$0.00
	Adv_MISE	0.00		\$1,142.18	\$1,142.18	\$0.00
	Adv_Sawmill Operator	0.00		\$0.00	\$0.00	\$0.00
	Adv_TKP Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Aaraki	0.00		\$0.00	\$0.00	\$0.00
	Adv-Aare	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ablera	0.00		\$0.00	\$0.00	\$0.00
	Adv-Agriculture	0.00		\$0.00	\$0.00	\$0.00
	Adv-Air Kiribati	0.00		\$0.00	\$0.00	\$0.00
	Adv-Alice MTC	0.00		\$100.00	\$100.00	\$0.00
	Adv-Anganano	0.00		\$0.00	\$0.00	\$0.00
	Adv-Angibuka	0.00		\$1,539.63	\$1,539.63	\$0.00
	Adv-Aoniman/ Aotukia	0.00		\$0.00	\$0.00	\$0.00
	Adv-Arnfretti	0.00		\$0.00	\$0.00	\$0.00
	Adv-ATHKL	0.00		\$11,140.46	\$11,140.46	\$0.00
	Adv-Atueti M/hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bauke	0.00		\$0.00	\$0.00	\$0.00
	Adv-BDM	0.00		\$0.00	\$0.00	\$0.00
	Adv-Berina	0.00		\$0.00	\$0.00	\$0.00
	Adv-Berina	0.00		\$0.00	\$0.00	\$0.00
	Adv-Betania Truck	0.00		\$0.00	\$0.00	\$0.00
	Adv-Beuu	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bhoka	0.00		\$0.00	\$0.00	\$0.00
	Adv-BKL	0.00		\$0.00	\$0.00	\$0.00
	Adv-Boat hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Boat	0.00		\$0.00	\$0.00	\$0.00
	Adv-BOX	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bookal	0.00		\$0.00	\$0.00	\$0.00
	Adv-BSA	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bwain akawa	0.00		\$2,895.80	\$2,895.80	\$0.00
	Adv-Bwereeti	0.00		\$0.00	\$0.00	\$0.00
	Adv-Civil aviation	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Council	0.00		\$0.00	\$0.00	\$0.00
	Adv-Cp/ Afuere	0.00		\$0.00	\$0.00	\$0.00
	Adv-Cp/ Bareeka	0.00		\$0.00	\$0.00	\$0.00
	Adv-Cp/ Temafiu	0.00		\$0.00	\$0.00	\$0.00
	Adv-Cp/ Terieta Store	0.00		\$0.00	\$0.00	\$0.00
	Adv-Cp/ Tim loteba	0.00		\$0.00	\$0.00	\$0.00
	Adv-Disaster	0.00		\$13,564.45	\$13,564.45	\$0.00
	Adv-Education	0.00		\$0.00	\$0.00	\$0.00
	Adv-Election	0.00		\$0.00	\$0.00	\$0.00
	Adv-Eufa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Fallan	0.00		\$0.00	\$0.00	\$0.00
	Adv-Fish Farm	0.00		\$0.00	\$0.00	\$0.00
	Adv-Fisheries	0.00		\$0.00	\$0.00	\$0.00
	Adv-Fuel	0.00		\$0.00	\$0.00	\$0.00
	Adv-Giles	0.00		\$0.00	\$0.00	\$0.00
	Adv-Gov't Maintenance	0.00		\$2,214.58	\$2,214.58	\$0.00
	Adv-Hardware	0.00		\$14,141.59	\$14,141.59	\$0.00
	Adv-HBHS Seawall	0.00		\$0.00	\$0.00	\$0.00
	Adv-Health	0.00		\$0.00	\$0.00	\$0.00
	Adv-HRSP/SPC Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Iakobwa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ice Plant	0.00		\$5,083.00	\$5,083.00	\$0.00
	Adv-ICW	0.00		\$0.00	\$0.00	\$0.00
	Adv-Iebeta	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ieru	0.00		\$0.00	\$0.00	\$0.00
	Adv-Iete	0.00		\$0.00	\$0.00	\$0.00
	Adv-IFAD	0.00		\$340.00	\$340.00	\$0.00
	Adv-InAdvendence	0.00		\$8,359.05	\$8,359.05	\$0.00
	Adv-Incentive allowance	0.00		\$0.00	\$0.00	\$0.00
	Adv-Intergrates farm	0.00		\$844.22	\$844.22	\$0.00
	Adv-Internet	0.00		\$0.00	\$0.00	\$0.00
	Adv-Iofia	0.00		\$0.00	\$0.00	\$0.00
	Adv-IPO	0.00		\$0.00	\$0.00	\$0.00
	Adv-Iubre	0.00		\$537.70	\$537.70	\$0.00
	Adv-Jss	0.00		\$270.00	\$270.00	\$0.00
	Adv-Judiciary	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Kabonerang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kaladfa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kaibuke	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kalefa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kaiwa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kakiaman	0.00		\$127.79	\$127.79	\$0.00
	Adv-Kaklatara	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kamaofara	0.00		\$0.00	\$0.00	\$0.00
	Adv-Korekeafa	0.00		\$37.75	\$37.75	\$0.00
	Adv-Korehano	0.00		\$0.00	\$0.00	\$0.00
	Adv-Katimin	0.00		\$0.00	\$0.00	\$0.00
	Adv-Katirakei	0.00		\$69.12	\$69.12	\$0.00
	Adv-KCDL	0.00		\$540.00	\$540.00	\$0.00
	Adv-Kamatoda	0.00		\$0.00	\$0.00	\$0.00
	Adv-KH - EU	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kode	0.00		\$0.00	\$0.00	\$0.00
	Adv-KOH	0.00		\$0.00	\$0.00	\$0.00
	Adv-Korap Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Koruru	0.00		\$0.00	\$0.00	\$0.00
	Adv-KPC Betania	0.00		\$0.00	\$0.00	\$0.00
	Adv-KPF	0.00		\$0.00	\$0.00	\$0.00
	Adv-KPF AGENT	0.00		\$270.00	\$270.00	\$0.00
	Adv-KUC Erko	0.00		\$79.00	\$79.00	\$0.00
	Adv-M/ Bem	0.00		\$0.00	\$0.00	\$0.00
	Adv-Mannaba	0.00		\$0.00	\$0.00	\$0.00
	Adv-Marewen Beru	0.00		\$2,903.90	\$2,903.90	\$0.00
	Adv-Meeke	0.00		\$0.00	\$0.00	\$0.00
	Adv-MET	0.00		\$300.00	\$300.00	\$0.00
	Adv-MFED	0.00		\$0.00	\$0.00	\$0.00
	Adv-MFMRQ	0.00		\$135.00	\$135.00	\$0.00
	Adv-Ministry tour	0.00		\$0.00	\$0.00	\$0.00
	Adv-MISA	0.00		\$0.00	\$0.00	\$0.00
	Adv-Mhemwa	0.00		\$0.00	\$0.00	\$0.00
	Adv-MOE Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Mardi	0.00		\$0.00	\$0.00	\$0.00
	Adv-Mweeka	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Namai	0.00		\$0.00	\$0.00	\$0.00
	Adv-Nafan	0.00		\$0.00	\$0.00	\$0.00
	Adv-Nenem	0.00		\$0.00	\$0.00	\$0.00
	Adv-NLAF Workshop	0.00		\$0.00	\$0.00	\$0.00
	Adv-Nuka	0.00		\$0.00	\$0.00	\$0.00
	Adv-PB 136859/286534/286534/56	0.00		\$0.00	\$0.00	\$0.00
	Adv-PCV	0.00		\$0.00	\$0.00	\$0.00
	Adv-Petrol	0.00		\$0.00	\$0.00	\$0.00
	*Adv-Preschool Salary	0.00		\$7,167.13	\$7,167.13	\$0.00
	Adv-Primary	0.00		\$0.00	\$0.00	\$0.00
	Adv-R/ Tautakea	0.00		\$0.00	\$0.00	\$0.00
	Adv-Raarube	0.00		\$0.00	\$0.00	\$0.00
	Adv-Raineaba M/bike	0.00		\$0.00	\$0.00	\$0.00
	Adv-Reetom	0.00		\$0.00	\$0.00	\$0.00
	Adv-Refreshment	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ribwahi	0.00		\$0.00	\$0.00	\$0.00
	Adv-Rotamould	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ruruobu	0.00		\$0.00	\$0.00	\$0.00
	Adv-SAOK	0.00		\$7,500.00	\$7,500.00	\$0.00
	Adv-Saw Mill Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Solar	0.00		\$0.00	\$0.00	\$0.00
	Adv-Taberki	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tabiang	0.00		\$40.00	\$40.00	\$0.00
	Adv-Tanintoo	0.00		\$10.00	\$10.00	\$0.00
	Adv-Tareau	0.00		\$0.00	\$0.00	\$0.00
	Adv-Taukora Truck	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teai	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tebaiti	0.00		\$52.50	\$52.50	\$0.00
	Adv-Teborau	0.00		\$152.50	\$152.50	\$0.00
	Adv-Tebubufei	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tebuka	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tebwerei	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teekeuea	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teera	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teetu	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teetua	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Teladono	0.00		\$5.00	\$5.00	\$0.00
	Adv-Telmoane	0.00		\$0.00	\$0.00	\$0.00
	Adv-Telokaara	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tell	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tekaoi	0.00		\$4,000.00	\$4,000.00	\$0.00
	Adv-Tekale	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tekammar	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tekafau	0.00		\$45.30	\$45.30	\$0.00
	Adv-Tekeke	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tekleru Overtime	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tekua	0.00		\$0.00	\$0.00	\$0.00
	Adv-Temara hospital	0.00		\$0.00	\$0.00	\$0.00
	Adv-Temorewe	0.00		\$0.00	\$0.00	\$0.00
	Adv-Temwakel	0.00		\$0.00	\$0.00	\$0.00
	Adv-Temwarie	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teotia	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teralmod	0.00		\$0.00	\$0.00	\$0.00
	Adv-Terebu	0.00		\$0.00	\$0.00	\$0.00
	Adv-Terakouea	0.00		\$326.86	\$326.86	\$0.00
	Adv-Telleua	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tetika	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tetaariki	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teuadaka	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teunala	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tewa/ others	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tiamatong	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tiibau	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tilbeti	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tikoa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Timci	0.00		\$0.00	\$0.00	\$0.00
	Adv-Titin	0.00		\$0.00	\$0.00	\$0.00
	Adv-Toanimarawa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tokabura	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tuabora M/hire	0.00		\$210.00	\$210.00	\$0.00
	Adv-Tuarere	0.00		\$0.00	\$0.00	\$0.00
	Adv-Uen/ Marewen Beru	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Allowance MTC	0.00		-\$100.00	\$0.00	\$100.00
	Dep- Arima	0.00		-\$30.00	\$0.00	\$30.00
	Dep CM Futuna	0.00		-\$314.76	\$0.00	\$314.76
	Dep Courtesy (Mayor)	0.00		-\$100.00	\$0.00	\$100.00
	Dep Covid	0.00		-\$1,670.80	\$0.00	\$1,670.80
	Dep HFRSA	0.00		-\$50.00	\$0.00	\$50.00
	Dep IEC Printer	0.00		-\$32.00	\$0.00	\$32.00
	Dep IEC Projector	0.00		-\$200.00	\$0.00	\$200.00
	Dep Kirilwatsan	0.00		-\$234.00	\$0.00	\$234.00
	Dep Kottip	0.00		-\$30.00	\$0.00	\$30.00
	Dep Labours	0.00		-\$15,718.52	\$0.00	\$15,718.52
	Dep Male M/bike	0.00		-\$180.00	\$0.00	\$180.00
	Dep Milka	0.00		-\$30.00	\$0.00	\$30.00
	Dep Mikara	0.00		-\$160.00	\$0.00	\$160.00
	Dep Mormon	0.00		-\$1,880.00	\$0.00	\$1,880.00
	Dep Naburea	0.00		-\$10.00	\$0.00	\$10.00
	Dep Neintabuariki	0.00		-\$0.03	\$0.00	\$0.03
	Dep Parish	0.00		-\$40.00	\$0.00	\$40.00
	Dep Salary	0.00		-\$20.00	\$0.00	\$20.00
	Dep Salary Teemoro	0.00		-\$127.27	\$0.00	\$127.27
	Dep Tearaua M/bike	0.00		-\$390.00	\$0.00	\$390.00
	Dep Telfoa	0.00		-\$50.00	\$0.00	\$50.00
	Dep Terabuntaake	0.00		-\$910.15	\$0.00	\$910.15
	Dep Trachama	0.00		-\$50.00	\$0.00	\$50.00
	Dep Xmas	0.00		-\$387.00	\$0.00	\$387.00
	Dep_Data Projector	0.00		-\$290.00	\$0.00	\$290.00
	Dep_Desal Project	0.00		-\$1,678.30	\$0.00	\$1,678.30
	Dep-Bakouea	0.00		-\$7.50	\$0.00	\$7.50
	Dep-Biritati	0.00		-\$11.00	\$0.00	\$11.00
	Dep-Bwatoromwaio	0.00		-\$7,068.50	\$0.00	\$7,068.50
	Dep-Cement	0.00		-\$1,260.00	\$0.00	\$1,260.00
	Dep-coffee	0.00		-\$16.90	\$0.00	\$16.90
	Dep-Copra	0.00		-\$6,858.20	\$0.00	\$6,858.20
	Dep-Dep Council Maint	0.00		-\$10,206.45	\$0.00	\$10,206.45
	Dep-Dep Council Salary.	0.00		-\$21,600.30	\$0.00	\$21,600.30
	Dep-Driver	0.00		-\$272.30	\$0.00	\$272.30

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Excess	0.00		-\$45.00	\$0.00	\$45.00
	Dep-Itimara	0.00		-\$82.50	\$0.00	\$82.50
	Dep-JSS Truck	0.00		-\$4,265.97	\$0.00	\$4,265.97
	Dep-Kabuta	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Kaeka	0.00		-\$2,280.14	\$0.00	\$2,280.14
	Dep-Kainamata	0.00		-\$6,755.00	\$0.00	\$6,755.00
	Dep-Kakeateman	0.00		-\$266.30	\$0.00	\$266.30
	Dep-Karantebeeki	0.00		-\$232.00	\$0.00	\$232.00
	Dep-Karae	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Karetia	0.00		-\$10.00	\$0.00	\$10.00
	Dep-KOIFAWP	0.00		-\$5,919.90	\$0.00	\$5,919.90
	Dep-Korap PA System	0.00		-\$30.00	\$0.00	\$30.00
	Dep-KPC	0.00		-\$4.00	\$0.00	\$4.00
	Dep-KUG Erko Truck	0.00		-\$71.00	\$0.00	\$71.00
	Dep-Landlease	0.00		-\$33,721.80	\$0.00	\$33,721.80
	Dep-Monedaba Project	0.00		-\$2,676.70	\$0.00	\$2,676.70
	Dep-Moreati	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Mayor	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Merean	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Mikaia	0.00		-\$65.00	\$0.00	\$65.00
	Dep-MISE labour	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Moa	0.00		-\$2,348.00	\$0.00	\$2,348.00
	Dep-MOE	0.00		-\$3,136.20	\$0.00	\$3,136.20
	Dep-Momouea	0.00		-\$31.60	\$0.00	\$31.60
	Dep-Motorcycle Hire	0.00		-\$300.00	\$0.00	\$300.00
	Dep-O/I MHMS	0.00		-\$30.00	\$0.00	\$30.00
	Dep-OB	0.00		-\$300.00	\$0.00	\$300.00
	Dep-Overstated Bank	0.00		-\$195.93	\$0.00	\$195.93
	Dep-Overtime	0.00		-\$1,484.15	\$0.00	\$1,484.15
	Dep-Surplus cash	0.00		-\$25.33	\$0.00	\$25.33
	Dep-Tadun	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Tanenfoa	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Tauro	0.00		-\$40.10	\$0.00	\$40.10
	Dep-Tebwalli	0.00		-\$7.50	\$0.00	\$7.50
	Dep-Teti Salary	0.00		-\$600.00	\$0.00	\$600.00
	Dep-Tekabaeka	0.00		-\$200.01	\$0.00	\$200.01

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Teroko	0.00		-\$57.80	\$0.00	\$57.80
	Dep-Teroutaki	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Terube	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Telex	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Tiemiti m/bike	0.00		-\$104.00	\$0.00	\$104.00
	Dep-Timwau	0.00		-\$80.00	\$0.00	\$80.00
	Dep-Tuabora	0.00		-\$210.00	\$0.00	\$210.00
	Dep-Wad n oo	0.00		-\$12,402.00	\$0.00	\$12,402.00
	Dep-Wash Priority Grant	0.00		-\$977.50	\$0.00	\$977.50
	Dep-Xmas Kaunifira	0.00		-\$448.00	\$0.00	\$448.00
	Imp-Maiaa Iona	0.00		\$80.00	\$80.00	\$0.00
	Imp-Tekoni	0.00		\$20.00	\$20.00	\$0.00
	Imp-Tireta, B	0.00		\$6,080.60	\$6,080.60	\$0.00
	Imp-Tawalia	0.00		\$219.50	\$219.50	\$0.00
	Imp-Aare	0.00		\$0.00	\$0.00	\$0.00
	Imp-Amifia	0.00		\$508.00	\$508.00	\$0.00
	Imp-Aricola	0.00		\$0.00	\$0.00	\$0.00
	Imp-Arima	0.00		\$245.10	\$245.10	\$0.00
	Imp-Assst Treasurer	0.00		\$0.00	\$0.00	\$0.00
	Imp-Ataake	0.00		\$62,541.51	\$62,541.51	\$0.00
	Imp-Baera	0.00		\$0.00	\$0.00	\$0.00
	Imp-Beretati	0.00		-\$1,011.00	\$0.00	\$1,011.00
	Imp-Beretati R	0.00		\$1,000.00	\$1,000.00	\$0.00
	Imp-Burbo	0.00		\$0.00	\$0.00	\$0.00
	Imp-Bouataake	0.00		\$0.00	\$0.00	\$0.00
	Imp-CEO KCGL	0.00		\$1,770.55	\$1,770.55	\$0.00
	Imp-England	0.00		\$4,257.00	\$4,257.00	\$0.00
	Imp-Ieebele	0.00		\$0.00	\$0.00	\$0.00
	Imp-Kaatarina	0.00		\$0.00	\$0.00	\$0.00
	Imp-Kaiwa	0.00		\$0.00	\$0.00	\$0.00
	Imp-Kirabuke	0.00		\$0.00	\$0.00	\$0.00
	Imp-Mamafa	0.00		\$0.00	\$0.00	\$0.00
	Imp-Mere Teemala	0.00		\$6,691.79	\$6,691.79	\$0.00
	Imp-Micheal	0.00		-\$5.00	\$0.00	\$5.00
	Imp-Miika	0.00		\$619.52	\$619.52	\$0.00
	Imp-Miire	0.00		\$766.75	\$766.75	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Mwarion	0.00		\$0.00	\$0.00	\$0.00
	Imp-Orebwa	0.00		\$0.00	\$0.00	\$0.00
	Imp-Rorube	0.00		\$0.00	\$0.00	\$0.00
	Imp-Raubane	0.00		\$0.00	\$0.00	\$0.00
	Imp-Retired	0.00		\$0.00	\$0.00	\$0.00
	Imp-Roobwafi	0.00		\$0.00	\$0.00	\$0.00
	Imp-Samaluta	0.00		\$0.00	\$0.00	\$0.00
	Imp-Taabfii	0.00		\$0.00	\$0.00	\$0.00
	Imp-Taarena	0.00		\$0.00	\$0.00	\$0.00
	Imp-Taaria	0.00		\$0.00	\$0.00	\$0.00
	Imp-Takarati	0.00		\$700.00	\$700.00	\$0.00
	Imp-Takiokla	0.00		\$590.00	\$590.00	\$0.00
	Imp-Tarawarki	0.00		\$1.80	\$1.80	\$0.00
	Imp-Tearawa	0.00		\$106.30	\$106.30	\$0.00
	Imp-Teowaa	0.00		\$0.00	\$0.00	\$0.00
	Imp-Teekuea	0.00		\$0.00	\$0.00	\$0.00
	Imp-Teera	0.00		\$0.00	\$0.00	\$0.00
	Imp-Teewa	0.00		\$7,945.55	\$7,945.55	\$0.00
	Imp-Teifi	0.00		\$0.00	\$0.00	\$0.00
	Imp-Telliaki	0.00		\$0.00	\$0.00	\$0.00
	Imp-Tekalefi	0.00		-\$155.00	\$0.00	\$155.00
	Imp-Tekoba I	0.00		\$16,311.20	\$16,311.20	\$0.00
	Imp-Terabuntaake	0.00		\$2,817.60	\$2,817.60	\$0.00
	Imp-Tetaba	0.00		\$0.00	\$0.00	\$0.00
	Imp-Tiibefi	0.00		\$10,678.68	\$10,678.68	\$0.00
	Imp-Tiima	0.00		\$0.00	\$0.00	\$0.00
	Imp-Timena	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp-Tilmon	0.00		\$1,120.00	\$1,120.00	\$0.00
	Imp-Tikarere	0.00		\$0.00	\$0.00	\$0.00
	Imp-Yahama	0.00		\$0.00	\$0.00	\$0.00
	Loan-Council Staff	0.00		\$1,214.00	\$1,214.00	\$0.00
	Loan-DBK	0.00		-\$3,362.80	\$0.00	\$3,362.80
	Loan-Ieete	0.00		\$0.00	\$0.00	\$0.00
	Loan-Kabuta	0.00		\$0.00	\$0.00	\$0.00
	Loan-Kalbuhe	0.00		\$0.00	\$0.00	\$0.00
	Loan-Katarina	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Kauntira	0.00		\$428.50	\$428.50	\$0.00
	Loan-Mareat	0.00		\$0.00	\$0.00	\$0.00
	Loan-Teera	0.00		\$0.00	\$0.00	\$0.00
	Loss-Tibeti	0.00		\$170.52	\$170.52	\$0.00
	Loss-Amiita	0.00		\$11,525.62	\$11,525.62	\$0.00
	Loss-Clerk Arima Teukana	0.00		\$67.80	\$67.80	\$0.00
	Loss-Clerk Tefi	0.00		\$0.00	\$0.00	\$0.00
	Loss-Kaibuke	0.00		\$0.00	\$0.00	\$0.00
	Loss-Kaiwa	0.00		\$0.00	\$0.00	\$0.00
	Loss-Mareati	0.00		\$5,601.57	\$5,601.57	\$0.00
	Loss-Meeke	0.00		\$0.00	\$0.00	\$0.00
	Loss-Milre	0.00		\$2,123.71	\$2,123.71	\$0.00
	Loss-Raiteta	0.00		\$0.00	\$0.00	\$0.00
	Loss-Repayment	0.00		\$0.00	\$0.00	\$0.00
	Loss-Rine Rawatia	0.00		\$898.64	\$898.64	\$0.00
	Loss-Taabiti	0.00		\$0.00	\$0.00	\$0.00
	Loss-Takareti	0.00		\$2,720.55	\$2,720.55	\$0.00
	Loss-Taumweruru	0.00		\$0.00	\$0.00	\$0.00
	Loss-Teekeuea	0.00		\$0.00	\$0.00	\$0.00
	Loss-Teera	0.00		\$0.00	\$0.00	\$0.00
	Loss-Tiema	0.00		\$37.61	\$37.61	\$0.00
	Closing Cash				67948.27	0.00
	Closing Bank				29249.30	0.00
	Grand Total				730,613.15	730,613.15

Prepared by : LGD Internal Audit



Beru Island Council Balance Sheet as at 12/31/24



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	29,249.30		
Cash on Hand		67,948.27		
Account Receivable	2	328,016.92	425,214.49	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				425,214.49
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	156,266.21	156,266.21	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				156,266.21
Net Asset				268,948.28
Equity				
Current Year Earning			92,714.99	
Historical Balancing			176,233.29	
Total Equity				268,948.28

Prepared by : LGD Internal Audit



Beru Island Council Profit and Loss Statement or the Period 1/1/24 to 12/31/24



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwai n rabwata	8,835.07		
		1104	Roon te kiba	10,380.00		
		1105	Roon te Nako n te Kalbuke	50.00		
					19,265.07	
	1200	Ralifient				
		1201	Motoka/Rebwerebwe, kaa rebwe2 (	3,596.00		
		1202	Reeba ni kabuburi	1,540.00		
		1203	Bwatika	42.00		
		1204	Kamea	22.00		
		1205	Titaa	4,875.00		
		1207	Kakukurei (BJ)	28.00		
		1210	Aufi ni lua	200.00		
		1211	Karikirake aika nakonako (Hawker)	125.00		
		1212	Tabo ni Bwa (Retail, Wholesale	8,310.00		
		1213	Boataki aika tauaki mwla	400.00		
		1214	Karikirake man te burawa	300.00		
		1215	Karikirake aika uatereke	160.00		
		1217	Talboro ni Kamwarake	80.00		
		1219	Kaa/Rebwerebwe aika tatangoaki (	3,097.00		
		1220	Booti aika a hire	390.00		
		1227	Kabonakoan te ita	100.00		
		1233	Aia Kambwana aomata Boboti n tak	350.00		
		1237	Bobwai man te kalbuke	4,150.00		
		1238	Tufaraa	30.00		
		1241	Nangkona	440.00		
					28,232.00	
	1300	Mwane ni buoka				
		1301	Buoka man Tautaeaka	141,092.32		
		1302	Buoka man te Pasfa	12,088.89		
		1303	Buoka ibukin anobwaiian autin Tauta	81,603.18		
		1306	Te buoka ibukin baote draen te rere	13,000.00		
					247,795.39	

Account Typ	Mid_Code	Bof_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1400	Bakao				
		1402	Rakan Kafangomwane	40.00		
					40.00	
	1500	Waki ni kanikirake				
		1501	Kabonakoan bwain te Kauntira	1,002.00		
		1504	Roon auli ni maaka	1,183.43		
		1505	Roon te auli ni irua	12,083.00		
		1505a	Laundry	480.00		
		1506	Kantoka n te Truck/Tangoan te kaa	8,458.00		
		1507	Boon te bwa	3,000.40		
		1508	Tangoan bwain te Kauntira	928.00		
		1508a	Saw mill	150.00		
		1509	Tangoan te rebwerebwe	1,309.80		
		1510	Tangoan te Mwanadba/aulin te Kau	1,330.00		
		1511	Internet	1,484.50		
		1511a	Recharge	3,983.00		
		1512	Kabonganaan te photocopy and Pri	1,294.00		
		1516	Hardware	31,657.44		
		1520	Karekemwane man te Carpenter sho	2,536.00		
		1521	Ororakela kamea/beeki	110.00		
		1522	Katangomwane	160.00		
		1524	Ice plant/Taba ni Kamafiro	4,864.00		
		1536	Toll fare	827.50		
		1537	Karoon te boo	210.00		
		1539	Women center	2,220.00		
		1541	Kankirake aila Uarereke	168.00		
		1544	Nei ni baneawa	4,870.00		
		1547	Karian te beeki	215.00		
					84,474.37	
	1600	Mane Tabeua				
		1601	Mwane n raka	3,697.00		
		1602	Tuga n te bowi	2,380.00		
					6,077.00	
	1700	Karai mane				
		1701	Kainfabwi	12,155.39		
					12,155.39	
						398,039.22

Expenditure

Account Typ	Mid_Code	Bol_Code	Description (B)	Amount \$	Block Total \$	Total \$
	2100	Bakabwai				
		2102	Bwakabwai Kauntira	40,897.38		
		2103	Kauomali ni Koroaka	3,836.99		
		2104	Revenue Collector	3,651.96		
		2106	Executive Assistant	3,321.83		
		2108	Kabenta	3,483.52		
		2109	Drivers	3,379.62		
		2110	Taan anai kantoka n te koliweei	6,643.26		
		2112	Kaubure	29,111.07		
		2113	Neeti ni kaawa	22,875.77		
		2114	Plumber	3,571.29		
		2119	Makaeneke	3,603.52		
		2123	ICW/WW	3,306.79		
		2127	Te fia Kuuka n te hotel	3,439.02		
		2133	Tia Uaereti	3,439.02		
		2146	Tiamwakuri n te Carpenter shop	2,519.71		
		2149	Iceplant Salesman	3,399.79		
					143,980.56	
	2200	Araueni				
		2201	Araueni Kauntira	12,500.00		
		2202	Kaniwangan te Mayor & Deputy May	630.00		
		2204	Boola reibwa	644.47		
		2206	Aodaim	503.62		
		2207	Kometen te reirei	2,780.00		
		2208	Kometen te Kankirake	100.00		
		2209	Kaniwanga/bareka	185.00		
		2210	Bonomwi/tia araueni	332.50		
		2211	Mwengabuaka	2,400.00		
		2212	Kometen Kamwengardai	60.00		
		2213	Komete ni Kamwakuri	1,220.00		
		2229	Board of Survey	240.00		
					21,796.59	
	2300	Kabutan te waaki				
		2301	Bao ni mwamwananga	1,250.50		
		2303	Bwain te Aobiti	1,316.00		
		2306	Baon uaereti ao tareboon	322.00		
		2311	Kabomwi nakon ni	305.00		
		2312	Te rinerine	502.60		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2313	Kainoomafa	370.00		
		2315	Buokan bootaki	450.00		
		2322	Kairuaa	450.00		
		2326	Bwai ni mwakuri n te aobiti	2,341.55		
		2332	Support to Bearly Fund distribution	682.40		
					8,040.05	
	2400	Onobwai				
		2402	Onobwaian Aobiti	6,115.75		
		2403	Onobwaian Auti ni Maska	33,400.40		
		2404	Onobwaian te auti ni irua	550.00		
		2410	Karacoh kawai ao katiweel	100.00		
					40,176.15	
	2600	Karikake aika aki mwane				
		2604	Kanan te beeki	900.00		
					900.00	
	2700	Iokinibwai				
		2701	Amwaraken te auti ni irua	3,024.65		
		2701a	Laundry	74.43		
		2702	Boon te bwa	2,791.00		
		2703	Internet & Tereboon	15,516.55		
		2706	Auti ni Kamwaitoro/Ice plant	866.47		
		2707	Hardware	21,418.20		
		2718	WIW materials	200.00		
		2720	Bwai ni Karikake n te Carpenter sha	131.20		
		2720a	Sawmill	787.35		
					44,658.05	
	2800	Karali mwane				
		2801	Birimwane nakon te Kaintabwi	26,873.82		
		2803	Onobwai auti ni Tautaka	3,709.00		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Buoka bukin school trucks	14,190.97		
					45,773.79	
						305,324.23
Net Profit/Loss						92,714.99

Prepared by : LGD Internal Audit

Incomes as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Angabwai n rabwata	8,835.07		
		1104	Roon te kiba	10,380.00		
		1105	Roon te Nako n te Kaibuke	50.00		
					19,265.07	
1200	Raitienti	1201	Motoka/Rebwerebwe, kaa reb	3,596.00		
		1202	Beeba ni kabubufi	1,540.00		
		1203	Bwatika	42.00		
		1204	Kamea	22.00		
		1205	Tiloo	4,875.00		
		1207	Kakukurei (DJ)	25.00		
		1210	Auti ni Irua	200.00		
		1211	Karikirake aika nakanako (Hawk)	125.00		
		1212	Tabo ni Bwa (Retail, Wholesale)	8,310.00		
		1213	Bootaki aika tauaki mwia	400.00		
		1214	Karikirake man te burawa	300.00		
		1215	Karikirake aika udereke	160.00		
		1217	Taibora ni Kamwarake	80.00		
		1219	Kaa/Rebwerebwe aika tafango	3,097.00		
		1220	Booti aika a hire	390.00		
		1227	Kabonakoan te iko	100.00		
		1233	Aia Kamwana aomata Bobofi	350.00		
		1237	Bobwai man te kaibuke	4,150.00		
		1238	Tufaraa	30.00		
		1241	Nangkona	440.00		
					28,232.00	
1300	Mwane ni buoka	1301	Buoka man Tautaeka	141,092.32		
		1302	Buoka man te Postal	12,099.29		
		1303	Buoka ibukin anobwafan autin T	81,603.18		
		1306	Te buoka ibukin baara ataein te	3,000.00		
					247,795.39	
1400	Bakao	1402	Rakan Katangomwane	40.00		
					40.00	
1500	Waki ni karikirake	1501	Kabonakoan bwain te Kauntira	1,002.00		
		1504	Roon auti ni maeaka	1,183.43		
		1505	Roon te auti ni Irua	12,063.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waki ni karikirake	1505a	Laundry	480.00		
		1506	Kantaka n te Truck/Tangoan te	8,458.00		
		1507	Boon te bwa	3,000.40		
		1508	Tangoan bwain te Kauntira	928.00		
		1509a	Saw mill	150.00		
		1509	Tangoan te rebwerebwe	1,309.80		
		1510	Tangoan te Mwanedba/dulin	1,330.00		
		1511	Internet	1,484.50		
		1511a	Recharge	3,953.30		
		1512	Kabonganaan te photocopy a	1,294.00		
		1518	Hardware	31,457.44		
		1520	Karekemwane man te Capent	2,536.00		
		1521	Orarakala kamea/besk	110.00		
		1522	Katangomwane	160.00		
		1524	Ice plant/Tabo ni Kamatira	4,864.00		
		1536	Toll fare	827.50		
		1537	Karaoan te boo	210.00		
		1539	Women center	2,220.00		
		1541	karikiraka oiko l'ansereke	168.00		
		1544	Nei ni baneawa	4,870.00		
		1547	Kanan te besk	215.00		
					84,474.37	
1600	Mane Tabeua	1601	Mwane n raka	3,697.00		
		1602	Tuad n te bowa	2,380.00		
					6,077.00	
1700	Karai mane	1701	Kaintabwi	12,155.39		
					12,155.39	
			Total Income			398,039.22

Expenditures as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bakabwai	2102	Bwakabwai Kauntira	40,897.38		
		2103	KaUoman ni Kiraaka	3,836.99		
		2104	Revenue Collector	3,651.96		
		2106	Executive Assistant	3,321.93		
		2108	Kabenta	3,483.52		
		2109	Drivers	6,879.62		
		2110	Taan anal kantoka n te kofiwe	6,643.26		
		2112	Koubure	29,111.87		
		2113	Neeti ni kaawa	22,875.77		
		2114	Plumber	3,671.29		
		2119	Makaeneke	3,603.52		
		2123	ICW/MW	3,306.75		
		2127	Te fia Kuuka n te hotel	3,439.02		
		2133	Tia Uaerei	3,439.02		
		2146	Tiamwakuri n te Carpenter sho	2,519.71		
		2149	Iceplant Salesman	3,399.75		
					143,980.56	
2200	Arauenti	2201	Arauenti Kauntira	12,500.00		
		2202	Kaniwangan te Mayor & Deput	630.00		
		2204	Boia reibwa	644.47		
		2206	Aadain	503.62		
		2207	Kometen te reirei	2,780.00		
		2208	Kometen te Karkirake	100.00		
		2209	Kaniwanga/bareka	185.00		
		2210	Bonamwi/tiaf arauenti	332.50		
		2211	Mwengabuaka	2,400.00		
		2212	Kometen Kamwengaraai	60.00		
		2213	Komete ni Kamwakuri	1,220.00		
		2229	Board of Survey	240.00		
					21,795.59	
2300	Kabutan te waaki	2301	Bao ni mwamwananga	1,250.50		
		2303	Bwain te Aobit	1,316.00		
		2306	Boon uaerei aa tareboon	322.00		
		2311	Kabomwi nakon ni	306.00		
		2312	Te rinerine	502.60		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te waaki	2313	Kaluaomata	370.00		
		2315	Buokan bootaki	450.00		
		2322	Kaluaa	490.00		
		2326	Bwai ni mwakuri n te aobiti	2,341.55		
		2332	Support to Elderly Fund distribut	692.40		
					8,040.05	
2400	Onobwai	2402	Onobwaiian Aobiti	6,115.76		
		2403	Onobwaiian Auli ni Maeka	33,400.40		
		2404	Onobwaiian te auli ni iua	560.00		
		2410	Karaon kawar ao kaliwea	100.00		
					40,176.16	
2600	Karikirake aika aki mwanena	2604	Kanan te beeki	900.00		
					900.00	
2700	Iokinibwai	2701	Amwaraken te auli ni Irua	3,024.65		
		2701a	Laundry	74.43		
		2702	Boon te bwa	2,791.00		
		2703	Internet & Tareboon	15,514.55		
		2706	Auli ni Kamwaitoro/Ice plant	866.47		
		2707	Hardware	21,415.29		
		2718	WIW materials	200.00		
		2720	Bwai ni Karikirake n te Carpenter	131.20		
		2720a	Sawmill	787.35		
					44,658.08	
2800	Karoi mwane	2801	Birimwane nakan te Kaintabwi	26,873.82		
		2803	Onobwai aulin Tautaka	3,709.00		
		2804	Birimwane nakan KILGA	1,000.00		
		2806	Buoka ibukin school trucks	14,190.97		
					45,773.79	
Total Expenditure						305,324.23

Beru Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$176,233.29) for the year ended 31st December 2023 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary





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



Surplus 01/01/23	147,528.53
Add: Total Current Revenues 2023	443,310.58
Total	590,839.11
Less: Total Current Expenditures 2023	414,605.82
Surplus End 12/31/23	<u>176,233.29</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		176,233.29
Below the Line		
Adv Abikaira	0	0
Adv Ataia	0	0
Adv Bakoauca	0	0
Adv Buatua	0	0
Adv- Burea	0	0
Adv Bwebwe	0	0
Adv Donation (embassidor)	25	0
Adv IF Salary	0	0
Adv Labours futuna	314.76	0
Adv M/bike Aaram	0	0
Adv M/bike Antonio	150	0
Adv M/bike Bwereti	0	0
Adv M/bike Taiwati	0	0
Adv M/bike Tereaua	0	0
Adv M/bike Teua	0	0
Adv M/Hire	0	0
Adv MA	0	0
Adv Maie	180	0
Adv Meal Hotel	62	0
Adv Michael	30	0
Adv MICTTD	0	0
Adv Miika	0	0
Adv Motorbike #043	0	0
Adv Nikira (Riitang)	0	0
Adv Nikora	3190	0
Adv Preschool Incentive	0	0

Adv Roiti	0	0
Adv Sunday	0	0
Adv Taiberi	0	0
Adv Tearauea	390	0
Adv Teikarawa	0	0
Adv Temooto	90	0
Adv Tereauea	0	0
Adv Teteki Motorbike	60	0
Adv Tieimiti	120	0
Adv Tiribo	0	0
Adv Tokam	0	0
Adv Wash Hire	0	0
Adv Youth	0	0
Adv-Alice MTC	100	0
Adv-Angibuaka	1539.63	0
Adv-ATHKL	11140.46	0
Adv-Atueti M/hire	0	0
Adv-Betania Truck	0	0
Adv-Binoka	0	0
Adv-Boat hire	0	0
Adv-Bwain akawa	2895.8	0
Adv-Disaster	13564.45	0
Adv-Gov't Maintanance	2214.58	0
Adv-Hardware	14141.59	0
Adv-HRSP/SPC Hire	0	0
Adv-Ice Plant	5083	0
Adv-IFAD	340	0
Adv-InAdvendence	8359.05	0
Adv-Intergrates farm	844.22	0
Adv-lubire	537.7	0
Adv-Jss	270	0
Adv-Kainaomata	0	0
Adv-Kakiaman	127.79	0
Adv-Karenano	0	0
Adv-Katirakei	69.12	0
Adv-KCDL	540	0
Adv-Koae	0	0
Adv-Korap hire	0	0
Adv-KPC Betania	0	0
Adv-KPF AGENT	270	0

Adv-KUC Eriko	79	0
Adv-Marewen Beru	2903.9	0
Adv-MFMRD	135	0
Adv-MOE Hire	0	0
Adv-Mweaka	0	0
Adv-Preschool Salary	8357.33	0
Adv-Raineaba M/bike	0	0
Adv-Refreshment	0	0
Adv-Ruruobu	0	0
Adv-SAOK	7500	0
Adv-Saw Mill Hire	0	0
Adv-Tabiang	40	0
Adv-Tanentoa	10	0
Adv-Tareau	0	0
Adv-Taukoriri Truck	0	0
Adv-Tebaiti	52.5	0
Adv-Teiaono	5	0
Adv-Tekaai	4000	0
Adv-Tekatau	95.3	0
Adv-Terokouea	326.86	0
Adv-Tetieua	0	0
Adv-Tuabora M/hire	210	0
Dep Allowance MTC	0	100
Dep- Arima	0	30
Dep CM Futuna	0	314.76
Dep Covid	0	1670.8
Dep Kiritwatsan	0	234
Dep Koitip	0	30
Dep Labours	0	15718.52
Dep Maie M/bike	0	180
Dep Mikaere	0	160
Dep Mormon	0	2080
Dep Neintabuariki	0	0.03
Dep Parish	0	40
Dep Salary	0	20
Dep Salary Teemoto	0	127.27
Dep Tearauea M/bike	0	390
Dep Terabuntaake	0	910.15
Dep Xmas	0	387
Dep-Bakouea	0	7.5

Dep-Biritati	0	11
Dep-Bwatoromwaio	0	7068.5
Dep-Cement	0	1260
Dep-coffee	0	16.9
Dep-Copra	0	6858.2
Dep-Dep Council Maint	0	10206.45
Dep-Dep Council Salary.	0	21600.3
Dep-Driver	0	272.3
Dep-Excess	0	45
Dep-Itimaera	0	82.5
Dep-JSS Truck	0	4265.97
Dep-Kabuta	0	30
Dep-Kaeka	0	2280.14
Dep-Kakeateman	0	286.3
Dep-Kanantebeeki	0	232
Dep-Karae	0	10
Dep-Karekeata	0	123.75
Dep-Karetoa	0	10
Dep-KOIFAWP	0	5919.9
Dep-Korap PA System	0	30
Dep-KPC	0	4
Dep-KUC Eriko Truck	0	71
Dep-Landlease	0	33721.8
Dep-Maneaba Project	0	2676.7
Dep-Mareati	0	10
Dep-Mayor	0	10
Dep-Merean	0	10
Dep-Mikaio	0	65
Dep-MISE labour	0	20
Dep-Moa	0	2348
Dep-MOE	0	3136.2
Dep-Momouea	0	31.6
Dep-Motorcycle hire	0	300
Dep-O/t MHMS	0	30
Dep-Overstated Bank	0	195.93
Dep-Overtime	0	1484.15
Dep-Taaun	0	100
Dep-Tauro	0	40.1
Dep-Teborau	0	251.99
Dep-Tebwaiti	0	7.5

Dep-Teiti Salary	0	600
Dep-Tekabaeka	0	80.01
Dep-Teroko	0	57.8
Dep-Teroutaki	0	15
Dep-Terube	0	60
Dep-Teteki	0	60
Dep-Tiemiti m/bike	0	104
Dep-Timwau	0	80
Dep-Tuabora	0	210
Dep-Waa n oo	0	12402
Dep-Wash Priority Grant	0	977.5
Dep-Xmas Kauntira	0	448
Imp Maiaa Iona	80	0
Imp Tireta. B	6080.6	0
Imp-Amiita	508	0
Imp-Arima	245.1	0
Imp-Ataake	62941.5	0
Imp-Baretati	0	1011
Imp-Beretati R	1000	0
Imp-CEO KCDL	1770.55	0
Imp-England	4257	0
Imp-Mere Teemaia	6746.8	0
Imp-Micheal	0	5
Imp-Miika	1509.9	0
Imp-Miire	766.75	0
Imp-Takareti	700	0
Imp-Takiakia	590	0
Imp-Tarawariki	1.8	0
Imp-Tearawa	106.3	0
Imp-Teewa	7945.55	0
Imp-Tekaieti	0	155
Imp-Tekoba T	16311.2	0
Imp-Terabuntaake	1120.2	0
Imp-Tiimena	2000	0
Imp-Tiimon	1120	0
Loan-Council Staff	1214	0
Loan-DBK	0	3362.8
Loan-Kauntira	428.5	0
loss-Amiita	7501.09	0
loss-Clerk Arima Teukera	67.8	0

loss-Mareati	5601.57	0
loss-Miire	2123.71	0
loss-Rine Rawatia	0	96.5
loss-Takarefi	2720.55	0
loss-Tiema	37.61	0
Closing Cash	68371.69	0.00
Closing Bank	29249.30	0.00
Total	323,481.11	323,481.11



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	29,249.30		
Cash on Hand		68,371.69		
Account Receivable	2	225,860.12	323,481.11	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				323,481.11
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	147,247.82	147,247.82	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				147,247.82
Net Asset				176,233.29
Equity				
Current Year Earning			28,704.76	
Historical Balancing			147,528.53	
Total Equity				176,233.29

Prepared by : LGD Internal Audit



Beru Island Council
Profit and Loss Statement
or the Period 01/01/23 to 12/31/23



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwai n rabwata	9,050.00		
		1104	Roon te kiba	8,935.00		
		1105	Roon te Nako n te Kaibuke	65.00		
					18,050.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	3,640.00		
		1202	Beeba ni kabubuti	2,045.00		
		1203	Bwatika	394.00		
		1204	Kamea	57.00		
		1205	Titoa	5,125.00		
		1207	Kakukurei (DJ)	50.00		
		1210	Auti ni Irua	400.00		
		1211	Karikirake aika nakonako (Hawker)	50.00		
		1212	Tabo ni Bwa (Retail, Wholesale	6,740.00		
		1213	Bootaki aika tauaki mwia	770.00		
		1214	Karikirake man te burawa	150.00		
		1215	Karikirake aika uarereke	265.00		
		1217	Taibora ni Kamwarake	120.00		
		1219	Kaa/Rebwerebwe aika tatangoaki	2,951.00		
		1220	Booti aika a hire	90.00		
		1223	Bingko	100.00		
		1227	Kabonakoan te ika	60.00		
		1233	Aia Kambwana aomata	400.00		
		1237	Bobwai man te kaibuke	2,760.00		
		1238	Tutaraa	20.00		
		1241	Nangkona	578.00		
					26,765.00	
	1300	Mwane ni buoka				
		1301	Buoka man Tautaeka	142,102.00		
		1302	Buoka man te Postal	1,000.00		
		1303	Buoka ibukin onobwaiian autin Tauta	20,000.00		
		1306	Te buoka ibukin baoia ataein te reirei	26,000.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
					189,102.00	
	1400	Bakao				
		1402	Rakan Katangomwane	15,266.17		
					15,266.17	
	1500	Waki ni karikirake				
		1501	Kabonakoan bwain te Kauntira	2,214.90		
		1504	Roon auti ni maeka	1,746.00		
		1505	Roon te auti ni irua	9,124.20		
		1506	Kantoka n te Truck/Tangoan te kaa	14,347.30		
		1507	Boon te bwa	6,040.20		
		1508	Tangoan bwain te Kauntira	2,319.50		
		1509	Tangoan te rebwerebwe	1,168.00		
		1510	Tangoan te Mwaneaba/autin te Kau	990.00		
		1511	Internet	6,733.40		
		1512	Kabonganaan te photocopy machin	575.50		
		1513	Bingko	1,087.00		
		1518	Hardware	5,905.05		
		1520	Karekemwane man te shop	920.00		
		1521	Ororakeia kamea/beeki	220.00		
		1522	Katangomwane	110,432.28		
		1524	Ice plant/Tabo ni Kamaitoro	6,724.50		
		1536	Toll fare	1,608.80		
		1537	Karaoan te boo	290.00		
		1539	Women center	1,404.00		
		1541	Karikirake aika Uarereke	256.00		
		1544	Nei ni baneawa	5,760.00		
		1547	Kanan te beeki	1,575.00		
					181,441.63	
	1600	Mane Tabeua				
		1601	Mwane n raka	654.00		
		1602	Tuaa n te bowi	890.00		
					1,544.00	
	1700	Karai mane				
		1701	Kaintabwi	11,141.78		
					11,141.78	
						443,310.58
Expenditure						
	2100	Bakabwai				



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



Surplus brought forward 01-Jan-2023

147,528.53

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Angabwai n rabwata	8,000.00	\$8,000.00	\$9,050.00	\$0.00	\$9,050.00
1104	Roon te kiba	4,200.00	\$4,200.00	\$8,935.00	\$0.00	\$8,935.00
1105	Roon te Nako n te Kaibuke	200.00	\$200.00	\$65.00	\$0.00	\$65.00
1200	Raitienti					
1233	Aia Kambwana aomata	350.00	\$350.00	\$400.00	\$0.00	\$400.00
1234	Angabwain te ice market	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1210	Auti ni Irua	430.00	\$430.00	\$400.00	\$0.00	\$400.00
1202	Beeba ni kabubuti	2,420.00	\$2,420.00	\$2,045.00	\$0.00	\$2,045.00
1223	Bingko	100.00	\$100.00	\$100.00	\$0.00	\$100.00
1237	Bobwai man te kaibuke	2,390.00	\$2,390.00	\$2,760.00	\$0.00	\$2,760.00
1213	Bootaki aika tauaki mwia	1,100.00	\$1,100.00	\$770.00	\$0.00	\$770.00
1220	Booti aika a hire	120.00	\$120.00	\$90.00	\$0.00	\$90.00
1203	Bwatika	594.00	\$594.00	\$394.00	\$0.00	\$394.00
1219	Kaa/Rebwerebwe aika tatango	2,210.00	\$2,210.00	\$2,951.00	\$0.00	\$2,951.00
1227	Kabonakoan te ika	300.00	\$300.00	\$60.00	\$0.00	\$60.00
1207	Kakukurei (DJ)	100.00	\$100.00	\$50.00	\$0.00	\$50.00
1204	Kamea	120.00	\$120.00	\$57.00	\$0.00	\$57.00
1206	Kaoti tamnei	90.00	\$90.00	\$0.00	\$0.00	\$0.00
1211	Karikirake aika nakonako (Hawke	100.00	\$100.00	\$50.00	\$0.00	\$50.00
1215	Karikirake aika uarereke	970.00	\$970.00	\$265.00	\$0.00	\$265.00
1214	Karikirake man te burawa	420.00	\$420.00	\$150.00	\$0.00	\$150.00
1201	Motoka/Rebwerebwe	3,670.00	\$3,670.00	\$3,640.00	\$0.00	\$3,640.00
1241	Nangkona	1,280.00	\$1,280.00	\$578.00	\$0.00	\$578.00
1212	Tabo ni Bwa (Retail, Wholesale	6,500.00	\$6,500.00	\$6,740.00	\$0.00	\$6,740.00
1217	Taibora ni Kamwarake	180.00	\$180.00	\$120.00	\$0.00	\$120.00
1205	Titoa	7,800.00	\$7,800.00	\$5,125.00	\$0.00	\$5,125.00
1238	Tutaraa	300.00	\$300.00	\$20.00	\$0.00	\$20.00
1300	Mwane ni buoka					
1303	Buoka ibukin onobwaiian autin Ta	24,333.00	\$24,333.00	\$20,000.00	\$0.00	\$20,000.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1301	Buoka man Tautaeaka	179,590.00	\$179,590.00	\$142,102.00	\$0.00	\$142,102.00
1302	Buoka man te Postal	1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1308	Te buoka ibukin te lease te Kaunt	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Bakao					
1401	Boki ni mwane/IBDs	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	15,000.00	\$15,000.00	\$15,266.17	\$0.00	\$15,266.17
1500	Waki ni karikirake					
1513	Bingko	3,000.00	\$3,000.00	\$1,087.00	\$0.00	\$1,087.00
1507	Boon te bwa	5,000.00	\$5,000.00	\$6,040.20	\$0.00	\$6,040.20
1535	Boon te taura te iti/solar	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1527	Bwai ni Kiribati/Handy craft	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1518	Hardware	30,000.00	\$30,000.00	\$5,905.05	\$0.00	\$5,905.05
1524	Ice plant/Tabo ni Kamaitoro	12,000.00	\$12,000.00	\$6,724.50	\$0.00	\$6,724.50
1511	Internet	12,000.00	\$12,000.00	\$6,733.40	\$0.00	\$6,733.40
1501	Kabonakoan bwain te Kauntira	1,000.00	\$1,000.00	\$2,214.90	\$0.00	\$2,214.90
1512	Kabonganaan te photocopy ma	800.00	\$800.00	\$575.50	\$0.00	\$575.50
1547	Kanan te beeki	3,000.00	\$3,000.00	\$1,575.00	\$0.00	\$1,575.00
1506	Kantoka n te Truck/Tangoan te k	7,000.00	\$7,000.00	\$14,347.30	\$0.00	\$14,347.30
1537	Karaoan te boo	750.00	\$750.00	\$290.00	\$0.00	\$290.00
1520	Karekemwane man te shop	2,300.00	\$2,300.00	\$920.00	\$0.00	\$920.00
1541	Karikirake aika Uarereke	100.00	\$100.00	\$256.00	\$0.00	\$256.00
1522	Katangomwane	100,000.00	\$100,000.00	\$110,432.28	\$0.00	\$110,432.28
1538	Komitin man te Solar	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1534	Komitin man te tareboon	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1544	Nei ni baneawa	1,500.00	\$1,500.00	\$5,760.00	\$0.00	\$5,760.00
1521	Ororakeia kamea/beeki	120.00	\$120.00	\$220.00	\$0.00	\$220.00
1504	Roon auti ni maeka	1,704.00	\$1,704.00	\$1,746.00	\$0.00	\$1,746.00
1505	Roon te auti ni irua	3,350.00	\$3,350.00	\$9,124.20	\$0.00	\$9,124.20
1508	Tangoan bwain te Kauntira	722.00	\$722.00	\$2,319.50	\$0.00	\$2,319.50
1510	Tangoan te Mwaneaba/autin te	1,000.00	\$1,000.00	\$990.00	\$0.00	\$990.00
1509	Tangoan te rebwerebwe	2,000.00	\$2,000.00	\$1,168.00	\$0.00	\$1,168.00
1536	Toll fare	2,093.90	\$2,093.90	\$1,608.80	\$0.00	\$1,608.80
1539	Women center	2,160.00	\$2,160.00	\$1,404.00	\$0.00	\$1,404.00
1600	Mane Tabeua					
1601	Mwane n raka	500.00	\$500.00	\$654.00	\$0.00	\$654.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1602	Tuaa n te bowi	950.00	\$950.00	\$890.00	\$0.00	\$890.00
1700	Karai mane					
1701	Kaintabwi	13,584.53	\$13,584.53	\$11,141.78	\$0.00	\$11,141.78
2100	Bakabwai					
2112	Kaubure	29,016.00	\$29,016.00	\$28,728.89	\$28,728.89	\$0.00
2102	Bwakabwai Kauntira	75,890.10	\$75,890.10	\$73,006.38	\$73,006.38	\$0.00
2109	Drivers	6,878.00	\$6,878.00	\$6,878.04	\$6,878.04	\$0.00
2106	Executive Assistant	3,569.00	\$3,569.00	\$3,569.02	\$3,569.02	\$0.00
2149	Iceplant Salesman	3,439.00	\$3,439.00	\$3,439.02	\$3,439.02	\$0.00
2123	ICW/WIW	3,439.00	\$3,439.00	\$3,439.02	\$3,439.02	\$0.00
2108	Kabenta	3,480.00	\$3,480.00	\$3,480.10	\$3,480.10	\$0.00
2103	Kauoman ni Kiraaka	3,964.00	\$3,964.00	\$3,715.90	\$3,715.90	\$0.00
2119	Makaeneke	3,610.00	\$3,610.00	\$3,742.37	\$3,742.37	\$0.00
2113	Neeti ni kaawa	23,556.00	\$23,556.00	\$21,516.00	\$21,516.00	\$0.00
2114	Plumber	3,439.00	\$3,439.00	\$3,065.55	\$3,065.55	\$0.00
2104	Revenue Collector	3,652.00	\$3,652.00	\$3,651.96	\$3,651.96	\$0.00
2110	Taan anai kantoka n te kotiwēēi	6,878.00	\$6,878.00	\$6,745.77	\$6,745.77	\$0.00
2127	Te tia Kuuka n te hotel	3,439.00	\$3,439.00	\$3,439.02	\$3,439.02	\$0.00
2133	Tia Uaereti	3,439.00	\$3,439.00	\$3,439.02	\$3,439.02	\$0.00
2146	Tiamwakuri n te Carpenter shop	3,439.00	\$3,439.00	\$3,306.75	\$3,306.75	\$0.00
2200	Arauenti					
2206	Aoataim	500.00	\$500.00	\$590.45	\$590.45	\$0.00
2201	Arauenti Kauntira	13,835.00	\$13,835.00	\$11,350.00	\$11,350.00	\$0.00
2229	Board of Survey	240.00	\$240.00	\$160.00	\$160.00	\$0.00
2210	Bonomwi/Tiati arauenti	500.00	\$500.00	\$555.00	\$555.00	\$0.00
2204	Booia reibwa	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2234	Disaster Committee	600.00	\$600.00	\$360.00	\$360.00	\$0.00
2203	Incentive Allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2209	Kaniwanga/bareka	600.00	\$600.00	\$525.00	\$525.00	\$0.00
2202	Kaniwangan te Mayor & Advuty	1,080.00	\$1,080.00	\$950.00	\$950.00	\$0.00
2213	Komete ni Kamwakuri	960.00	\$960.00	\$840.00	\$840.00	\$0.00
2212	Kometen Kamwengaraoi	1,400.00	\$1,400.00	\$80.00	\$80.00	\$0.00
2208	Kometen te Karikirake/ Disaster C	600.00	\$600.00	\$180.00	\$180.00	\$0.00
2207	Kometen te reirei	4,700.00	\$4,700.00	\$2,360.00	\$2,360.00	\$0.00
2211	Mwengabuaka	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2300	Kabutan te waaki					
2301	Bao ni mwamwananga	2,000.00	\$2,000.00	\$501.30	\$501.30	\$0.00
2306	Boon uareti ao tareboon	500.00	\$500.00	\$679.20	\$679.20	\$0.00
2315	Buokan bootaki	450.00	\$450.00	\$300.00	\$300.00	\$0.00
2308	Buraeki/Kaboraoi	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2326	Bwai ni mwakuri n te aobiti	3,571.00	\$3,571.00	\$753.00	\$753.00	\$0.00
2303	Bwain te Aobiti	500.00	\$500.00	\$630.00	\$630.00	\$0.00
2311	Kabomwi nakon nii	500.00	\$500.00	\$90.00	\$90.00	\$0.00
2313	Kainaomata	500.00	\$500.00	\$410.00	\$410.00	\$0.00
2322	Kairuaa	490.00	\$490.00	\$500.00	\$500.00	\$0.00
2302	Riitin Aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2328	Roon te bowi	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2333	Support to Copra Monitoring tran	3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$750.00	\$750.00	\$0.00
2316	Taarau n te Kaintabwi	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2312	Te rinerine	500.00	\$500.00	\$60.00	\$60.00	\$0.00
2320	Tiringaia Kamea/Tararuakia beek	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2400	Onobwai					
2410	Karaoan kawai ao kotiweei	5,400.00	\$5,400.00	\$3,878.87	\$3,878.87	\$0.00
2407	Karaoan te Mwaneaba	500.00	\$500.00	\$557.90	\$557.90	\$0.00
2408	Katamaroa Kaa/Rebwerebwe	5,000.00	\$5,000.00	\$884.20	\$884.20	\$0.00
2402	Onobwaian Aobiti	1,200.00	\$1,200.00	\$443.00	\$443.00	\$0.00
2403	Onobwaian Auti ni Maeka	18,297.00	\$18,297.00	\$12,986.17	\$12,986.17	\$0.00
2404	Onobwaian te auti ni irua	4,000.00	\$4,000.00	\$132.00	\$132.00	\$0.00
2600	Karikirake aika aki mwanenaki					
2610	kakoroan boon ana kaa te kaun	706.00	\$706.00	\$0.00	\$0.00	\$0.00
2601	Rebwerebwe n te Auti ni irua	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2700	Iokinibwai					
2701	Amwaraken te auti ni Irua	1,000.00	\$1,000.00	\$1,001.10	\$1,001.10	\$0.00
2706	Auti ni Kamwaitoro/Ice plant	3,000.00	\$3,000.00	\$804.00	\$804.00	\$0.00
2704	Bingo	2,000.00	\$2,000.00	\$120.00	\$120.00	\$0.00
2702	Boon te bwa	15,000.00	\$15,000.00	\$7,332.50	\$7,332.50	\$0.00
2720	Bwai ni Karikirake n te Carpenter	2,000.00	\$2,000.00	\$1,900.10	\$1,900.10	\$0.00
2711	Bwai ni Kiribati/Handicraft	400.00	\$400.00	\$50.00	\$50.00	\$0.00
2707	Hardware	25,000.00	\$25,000.00	\$8,338.80	\$8,338.80	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2703	Internet	10,000.00	\$10,000.00	\$9,799.20	\$9,799.20	\$0.00
2709	Katangomwane	100,000.00	\$100,000.00	\$110,520.00	\$110,520.00	\$0.00
2719	Tianaraita/Bunimoa	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2718	WIW materials	200.00	\$200.00	\$260.00	\$260.00	\$0.00
2800	Karaii mwane					
2804	Birimwane nakon KiLGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2801	Birimwane nakon te Kaintabwi	29,457.07	\$29,457.07	\$23,676.92	\$23,676.92	\$0.00
2802	Birimwane school trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806	Buoka ibukin school trucks	24,000.00	\$24,000.00	\$10,393.75	\$10,393.75	\$0.00
2803	Onobwai autin Tautaeka	24,333.00	\$24,333.00	\$22,740.55	\$22,740.55	\$0.00
	Below the Line					
	Adv Abikaira	0.00		\$0.00	\$0.00	\$0.00
	Adv Ataia	0.00		\$0.00	\$0.00	\$0.00
	Adv Bakoaua	0.00		\$0.00	\$0.00	\$0.00
	Adv Buatua	0.00		\$0.00	\$0.00	\$0.00
	Adv- Burea	0.00		\$0.00	\$0.00	\$0.00
	Adv Bwebwe	0.00		\$0.00	\$0.00	\$0.00
	Adv Donation (embassidor)	0.00		\$25.00	\$25.00	\$0.00
	Adv IF Salary	0.00		\$0.00	\$0.00	\$0.00
	Adv Labours futuna	0.00		\$314.76	\$314.76	\$0.00
	Adv M/bike Aaram	0.00		\$0.00	\$0.00	\$0.00
	Adv M/bike Antonio	0.00		\$150.00	\$150.00	\$0.00
	Adv M/bike Bwereti	0.00		\$0.00	\$0.00	\$0.00
	Adv M/bike Taiwati	0.00		\$0.00	\$0.00	\$0.00
	Adv M/bike Tereaua	0.00		\$0.00	\$0.00	\$0.00
	Adv M/bike Teua	0.00		\$0.00	\$0.00	\$0.00
	Adv M/Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv MA	0.00		\$0.00	\$0.00	\$0.00
	Adv Maie	0.00		\$180.00	\$180.00	\$0.00
	Adv Meal Hotel	0.00		\$62.00	\$62.00	\$0.00
	Adv Michael	0.00		\$30.00	\$30.00	\$0.00
	Adv MICTTD	0.00		\$0.00	\$0.00	\$0.00
	Adv Miika	0.00		\$0.00	\$0.00	\$0.00
	Adv Motorbike #043	0.00		\$0.00	\$0.00	\$0.00
	Adv Nikira (Riitang)	0.00		\$0.00	\$0.00	\$0.00
	Adv Nikora	0.00		\$3,190.00	\$3,190.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Preschool Incentive	0.00		\$0.00	\$0.00	\$0.00
	Adv Roiti	0.00		\$0.00	\$0.00	\$0.00
	Adv Sunday	0.00		\$0.00	\$0.00	\$0.00
	Adv Taiberi	0.00		\$0.00	\$0.00	\$0.00
	Adv Tearauea	0.00		\$390.00	\$390.00	\$0.00
	Adv Teikarawa	0.00		\$0.00	\$0.00	\$0.00
	Adv Temooto	0.00		\$90.00	\$90.00	\$0.00
	Adv Tereaua	0.00		\$0.00	\$0.00	\$0.00
	Adv Teteki Motorbike	0.00		\$60.00	\$60.00	\$0.00
	Adv Tieimiti	0.00		\$120.00	\$120.00	\$0.00
	Adv Tiribo	0.00		\$0.00	\$0.00	\$0.00
	Adv Tokam	0.00		\$0.00	\$0.00	\$0.00
	Adv Wash Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv Youth	0.00		\$0.00	\$0.00	\$0.00
	Adv-Alice MTC	0.00		\$100.00	\$100.00	\$0.00
	Adv-Angibuaka	0.00		\$1,539.63	\$1,539.63	\$0.00
	Adv-ATHKL	0.00		\$11,140.46	\$11,140.46	\$0.00
	Adv-Atueti M/hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Betania Truck	0.00		\$0.00	\$0.00	\$0.00
	Adv-Binoka	0.00		\$0.00	\$0.00	\$0.00
	Adv-Boat hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bwain akawa	0.00		\$2,895.80	\$2,895.80	\$0.00
	Adv-Disaster	0.00		\$13,564.45	\$13,564.45	\$0.00
	Adv-Gov't Maintanance	0.00		\$2,214.58	\$2,214.58	\$0.00
	Adv-Hardware	0.00		\$14,141.59	\$14,141.59	\$0.00
	Adv-HRSP/SPC Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ice Plant	0.00		\$5,083.00	\$5,083.00	\$0.00
	Adv-IFAD	0.00		\$340.00	\$340.00	\$0.00
	Adv-InAdvendence	0.00		\$8,359.05	\$8,359.05	\$0.00
	Adv-Intergrates farm	0.00		\$844.22	\$844.22	\$0.00
	Adv-lubire	0.00		\$537.70	\$537.70	\$0.00
	Adv-Jss	0.00		\$270.00	\$270.00	\$0.00
	Adv-Kainaomata	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kakiaman	0.00		\$127.79	\$127.79	\$0.00
	Adv-Karenano	0.00		\$0.00	\$0.00	\$0.00
	Adv-Katirakei	0.00		\$69.12	\$69.12	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-KCDL	0.00		\$540.00	\$540.00	\$0.00
	Adv-Koae	0.00		\$0.00	\$0.00	\$0.00
	Adv-Korap hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-KPC Betania	0.00		\$0.00	\$0.00	\$0.00
	Adv-KPF AGENT	0.00		\$270.00	\$270.00	\$0.00
	Adv-KUC Eriko	0.00		\$79.00	\$79.00	\$0.00
	Adv-Marewen Beru	0.00		\$2,903.90	\$2,903.90	\$0.00
	Adv-MFMRD	0.00		\$135.00	\$135.00	\$0.00
	Adv-MOE Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Mweaka	0.00		\$0.00	\$0.00	\$0.00
	Adv-Preschool Salary	0.00		\$8,357.33	\$8,357.33	\$0.00
	Adv-Raineaba M/bike	0.00		\$0.00	\$0.00	\$0.00
	Adv-Refreshment	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ruruobu	0.00		\$0.00	\$0.00	\$0.00
	Adv-SAOK	0.00		\$7,500.00	\$7,500.00	\$0.00
	Adv-Saw Mill Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tabiang	0.00		\$40.00	\$40.00	\$0.00
	Adv-Tanentoa	0.00		\$10.00	\$10.00	\$0.00
	Adv-Tareau	0.00		\$0.00	\$0.00	\$0.00
	Adv-Taukoriri Truck	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tebaiti	0.00		\$52.50	\$52.50	\$0.00
	Adv-Teiaono	0.00		\$5.00	\$5.00	\$0.00
	Adv-Tekaai	0.00		\$4,000.00	\$4,000.00	\$0.00
	Adv-Tekatau	0.00		\$95.30	\$95.30	\$0.00
	Adv-Terokouea	0.00		\$326.86	\$326.86	\$0.00
	Adv-Tetieua	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tuabora M/hire	0.00		\$210.00	\$210.00	\$0.00
	Dep Allowance MTC	0.00		-\$100.00	\$0.00	\$100.00
	Dep- Arima	0.00		-\$30.00	\$0.00	\$30.00
	Dep CM Futuna	0.00		-\$314.76	\$0.00	\$314.76
	Dep Covid	0.00		-\$1,670.80	\$0.00	\$1,670.80
	Dep Kiritwatsan	0.00		-\$234.00	\$0.00	\$234.00
	Dep Koitip	0.00		-\$30.00	\$0.00	\$30.00
	Dep Labours	0.00		-\$15,718.52	\$0.00	\$15,718.52
	Dep Maie M/bike	0.00		-\$180.00	\$0.00	\$180.00
	Dep Mikaere	0.00		-\$160.00	\$0.00	\$160.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Mormon	0.00		-\$2,080.00	\$0.00	\$2,080.00
	Dep Neintabuariki	0.00		-\$0.03	\$0.00	\$0.03
	Dep Parish	0.00		-\$40.00	\$0.00	\$40.00
	Dep Salary	0.00		-\$20.00	\$0.00	\$20.00
	Dep Salary Teemoto	0.00		-\$127.27	\$0.00	\$127.27
	Dep Tearaua M/bike	0.00		-\$390.00	\$0.00	\$390.00
	Dep Terabuntaake	0.00		-\$910.15	\$0.00	\$910.15
	Dep Xmas	0.00		-\$387.00	\$0.00	\$387.00
	Dep-Bakouea	0.00		-\$7.50	\$0.00	\$7.50
	Dep-Biritati	0.00		-\$11.00	\$0.00	\$11.00
	Dep-Bwatoromwaio	0.00		-\$7,068.50	\$0.00	\$7,068.50
	Dep-Cement	0.00		-\$1,260.00	\$0.00	\$1,260.00
	Dep-coffee	0.00		-\$16.90	\$0.00	\$16.90
	Dep-Copra	0.00		-\$6,858.20	\$0.00	\$6,858.20
	Dep-Dep Council Maint	0.00		-\$10,206.45	\$0.00	\$10,206.45
	Dep-Dep Council Salary.	0.00		-\$21,600.30	\$0.00	\$21,600.30
	Dep-Driver	0.00		-\$272.30	\$0.00	\$272.30
	Dep-Excess	0.00		-\$45.00	\$0.00	\$45.00
	Dep-Itimaera	0.00		-\$82.50	\$0.00	\$82.50
	Dep-JSS Truck	0.00		-\$4,265.97	\$0.00	\$4,265.97
	Dep-Kabuta	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Kaeka	0.00		-\$2,280.14	\$0.00	\$2,280.14
	Dep-Kakeateman	0.00		-\$286.30	\$0.00	\$286.30
	Dep-Kanantebeeki	0.00		-\$232.00	\$0.00	\$232.00
	Dep-Karae	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Karekeata	0.00		-\$123.75	\$0.00	\$123.75
	Dep-Karetoa	0.00		-\$10.00	\$0.00	\$10.00
	Dep-KOIFAWP	0.00		-\$5,919.90	\$0.00	\$5,919.90
	Dep-Korap PA System	0.00		-\$30.00	\$0.00	\$30.00
	Dep-KPC	0.00		-\$4.00	\$0.00	\$4.00
	Dep-KUC Eriko Truck	0.00		-\$71.00	\$0.00	\$71.00
	Dep-Landleasr	0.00		-\$33,721.80	\$0.00	\$33,721.80
	Dep-Maneaba Project	0.00		-\$2,676.70	\$0.00	\$2,676.70
	Dep-Mareati	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Mayor	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Merean	0.00		-\$10.00	\$0.00	\$10.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Mikaio	0.00		-\$65.00	\$0.00	\$65.00
	Dep-MISE labour	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Moa	0.00		-\$2,348.00	\$0.00	\$2,348.00
	Dep-MOE	0.00		-\$3,136.20	\$0.00	\$3,136.20
	Dep-Momouea	0.00		-\$31.60	\$0.00	\$31.60
	Dep-Motorcycle hire	0.00		-\$300.00	\$0.00	\$300.00
	Dep-O/t MHMS	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Overstated Bank	0.00		-\$195.93	\$0.00	\$195.93
	Dep-Overtime	0.00		-\$1,484.15	\$0.00	\$1,484.15
	Dep-Taaun	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Tauro	0.00		-\$40.10	\$0.00	\$40.10
	Dep-Teborau	0.00		-\$251.99	\$0.00	\$251.99
	Dep-Tebwaiti	0.00		-\$7.50	\$0.00	\$7.50
	Dep-Teiti Salary	0.00		-\$600.00	\$0.00	\$600.00
	Dep-Tekabaeka	0.00		-\$80.01	\$0.00	\$80.01
	Dep-Teroko	0.00		-\$57.80	\$0.00	\$57.80
	Dep-Teroutaki	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Terube	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Teteki	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Tiemiti m/bike	0.00		-\$104.00	\$0.00	\$104.00
	Dep-Timwau	0.00		-\$80.00	\$0.00	\$80.00
	Dep-Tuabora	0.00		-\$210.00	\$0.00	\$210.00
	Dep-Waa n oo	0.00		-\$12,402.00	\$0.00	\$12,402.00
	Dep-Wash Priority Grant	0.00		-\$977.50	\$0.00	\$977.50
	Dep-Xmas Kauntira	0.00		-\$448.00	\$0.00	\$448.00
	Imp Maiaa Iona	0.00		\$80.00	\$80.00	\$0.00
	Imp Tireta. B	0.00		\$6,080.60	\$6,080.60	\$0.00
	Imp-Amiita	0.00		\$508.00	\$508.00	\$0.00
	Imp-Arima	0.00		\$245.10	\$245.10	\$0.00
	Imp-Ataake	0.00		\$62,941.50	\$62,941.50	\$0.00
	Imp-Baretati	0.00		-\$1,011.00	\$0.00	\$1,011.00
	Imp-Beretati R	0.00		\$1,000.00	\$1,000.00	\$0.00
	Imp-CEO KCDL	0.00		\$1,770.55	\$1,770.55	\$0.00
	Imp-England	0.00		\$4,257.00	\$4,257.00	\$0.00
	Imp-Mere Teemaia	0.00		\$6,746.80	\$6,746.80	\$0.00
	Imp-Micheal	0.00		-\$5.00	\$0.00	\$5.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Miika	0.00		\$1,509.90	\$1,509.90	\$0.00
	Imp-Miire	0.00		\$766.75	\$766.75	\$0.00
	Imp-Takareti	0.00		\$700.00	\$700.00	\$0.00
	Imp-Takiakia	0.00		\$590.00	\$590.00	\$0.00
	Imp-Tarawariki	0.00		\$1.80	\$1.80	\$0.00
	Imp-Tearawa	0.00		\$106.30	\$106.30	\$0.00
	Imp-Teewa	0.00		\$7,945.55	\$7,945.55	\$0.00
	Imp-Tekaieti	0.00		-\$155.00	\$0.00	\$155.00
	Imp-Tekoba T	0.00		\$16,311.20	\$16,311.20	\$0.00
	Imp-Terabuntaake	0.00		\$1,120.20	\$1,120.20	\$0.00
	Imp-Tiimena	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp-Tiimon	0.00		\$1,120.00	\$1,120.00	\$0.00
	Loan-Council Staff	0.00		\$1,214.00	\$1,214.00	\$0.00
	Loan-DBK	0.00		-\$3,362.80	\$0.00	\$3,362.80
	Loan-Kauntira	0.00		\$428.50	\$428.50	\$0.00
	loss-Amiita	0.00		\$7,501.09	\$7,501.09	\$0.00
	loss-Clerk Arima Teukera	0.00		\$67.80	\$67.80	\$0.00
	loss-Mareati	0.00		\$5,601.57	\$5,601.57	\$0.00
	loss-Miire	0.00		\$2,123.71	\$2,123.71	\$0.00
	loss-Rine Rawatia	0.00		-\$96.50	\$0.00	\$96.50
	loss-Takareti	0.00		\$2,720.55	\$2,720.55	\$0.00
	loss-Tiema	0.00		\$37.61	\$37.61	\$0.00
	Closing Cash				68371.69	0.00
	Closing Bank				29249.30	0.00
Grand Total					738,086.93	738,086.93

Prepared by : LGD Internal Audit



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



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		Unknown	0.00	
		IBD 51746-41	0.00	
		IBD 51746-40	0.00	
		Passbook A/c 136859	0.00	
		Passbook A/c 567478	0.00	
		Bank	29,249.30	
				29,249.30

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv Abikaira	\$0.00	
		Adv Ataia	\$0.00	
		Adv Bakoaua	\$0.00	
		Adv Buatua	\$0.00	
		Adv- Burea	\$0.00	
		Adv Bwebwe	\$0.00	
		Adv Donation (embassidor)	\$25.00	
		Adv IF Salary	\$0.00	
		Adv Labours futuna	\$314.76	
		Adv M/bike Aaram	\$0.00	
		Adv M/bike Antonio	\$150.00	
		Adv M/bike Bwereti	\$0.00	
		Adv M/bike Taiwati	\$0.00	
		Adv M/bike Tereaua	\$0.00	
		Adv M/bike Teua	\$0.00	
		Adv M/Hire	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv MA	\$0.00	
		Adv Maie	\$180.00	
		Adv Meal Hotel	\$62.00	
		Adv Michael	\$30.00	
		Adv MICTTD	\$0.00	
		Adv Miika	\$0.00	
		Adv Motorbike #043	\$0.00	
		Adv Nikira (Riitang)	\$0.00	
		Adv Nikora	\$3,190.00	
		Adv Preschool Incentive	\$0.00	
		Adv Roiti	\$0.00	
		Adv Sunday	\$0.00	
		Adv Taiberi	\$0.00	
		Adv Tearauea	\$390.00	
		Adv Teikarawa	\$0.00	
		Adv Temooto	\$90.00	
		Adv Tereaua	\$0.00	
		Adv Teteki Motorbike	\$60.00	
		Adv Tieimiti	\$120.00	
		Adv Tiribo	\$0.00	
		Adv Tokam	\$0.00	
		Adv Wash Hire	\$0.00	
		Adv Youth	\$0.00	
		Adv-Alice MTC	\$100.00	
		Adv-Angibuaka	\$1,539.63	
		Adv-ATHKL	\$11,140.46	
		Adv-Atueti M/hire	\$0.00	
		Adv-Betania Truck	\$0.00	
		Adv-Binoka	\$0.00	
		Adv-Boat hire	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Bwain akawa	\$2,895.80	
		Adv-Disaster	\$13,564.45	
		Adv-Gov't Maintanance	\$2,214.58	
		Adv-Hardware	\$14,141.59	
		Adv-HRSP/SPC Hire	\$0.00	
		Adv-Ice Plant	\$5,083.00	
		Adv-IFAD	\$340.00	
		Adv-InAdvendence	\$8,359.05	
		Adv-Intergrates farm	\$844.22	
		Adv-Iubire	\$537.70	
		Adv-Jss	\$270.00	
		Adv-Kainaomata	\$0.00	
		Adv-Kakiaman	\$127.79	
		Adv-Karenano	\$0.00	
		Adv-Katirakei	\$69.12	
		Adv-KCDL	\$540.00	
		Adv-Koae	\$0.00	
		Adv-Korap hire	\$0.00	
		Adv-KPC Betania	\$0.00	
		Adv-KPF AGENT	\$270.00	
		Adv-KUC Eriko	\$79.00	
		Adv-Marewen Beru	\$2,903.90	
		Adv-MFMRD	\$135.00	
		Adv-MOE Hire	\$0.00	
		Adv-Mweaka	\$0.00	
		Adv-Preschool Salary	\$8,357.33	
		Adv-Raineaba M/bike	\$0.00	
		Adv-Refreshment	\$0.00	
		Adv-Ruruobu	\$0.00	
		Adv-SAOK	\$7,500.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Saw Mill Hire	\$0.00	
		Adv-Tabiang	\$40.00	
		Adv-Tanentoa	\$10.00	
		Adv-Tareau	\$0.00	
		Adv-Taukoriri Truck	\$0.00	
		Adv-Tebaiti	\$52.50	
		Adv-Teiaono	\$5.00	
		Adv-Tekaai	\$4,000.00	
		Adv-Tekatau	\$95.30	
		Adv-Terokouea	\$326.86	
		Adv-Tetieua	\$0.00	
		Adv-Tuabora M/hire	\$210.00	
		Imp Maiaa Iona	\$80.00	
		Imp Tireta. B	\$6,080.60	
		Imp-Amiita	\$508.00	
		Imp-Arima	\$245.10	
		Imp-Ataake	\$62,941.50	
		Imp-Beretati R	\$1,000.00	
		Imp-CEO KC DL	\$1,770.55	
		Imp-England	\$4,257.00	
		Imp-Mere Teemaia	\$6,746.80	
		Imp-Miika	\$1,509.90	
		Imp-Miire	\$766.75	
		Imp-Takareti	\$700.00	
		Imp-Takiakia	\$590.00	
		Imp-Tarawariki	\$1.80	
		Imp-Tearawa	\$106.30	
		Imp-Teewa	\$7,945.55	
		Imp-Tekoba T	\$16,311.20	
		Imp-Terabuntaake	\$1,120.20	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Tiimena	\$2,000.00	
		Imp-Tiimon	\$1,120.00	
		Loan-Council Staff	\$1,214.00	
		Loan-Kauntira	\$428.50	
		loss-Amiita	\$7,501.09	
		loss-Clerk Arima Teukera	\$67.80	
		loss-Mareati	\$5,601.57	
		loss-Miire	\$2,123.71	
		loss-Takareti	\$2,720.55	
		loss-Tiema	\$37.61	
				225,860.12

3 Account Payable

	Dep Allowance MTC	\$100.00
	Dep- Arima	\$30.00
	Dep CM Futuna	\$314.76
	Dep Covid	\$1,670.80
	Dep Kiritwatsan	\$234.00
	Dep Koitip	\$30.00
	Dep Labours	\$15,718.52
	Dep Maie M/bike	\$180.00
	Dep Mikaere	\$160.00
	Dep Mormon	\$2,080.00
	Dep Neintabuariki	\$0.03
	Dep Parish	\$40.00
	Dep Salary	\$20.00
	Dep Salary Teemoto	\$127.27
	Dep Tearaua M/bike	\$390.00
	Dep Terabuntaake	\$910.15
	Dep Xmas	\$387.00
	Dep-Bakouea	\$7.50

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Biritati	\$11.00	
		Dep-Bwatoromwaio	\$7,068.50	
		Dep-Cement	\$1,260.00	
		Dep-coffee	\$16.90	
		Dep-Copra	\$6,858.20	
		Dep-Dep Council Maint	\$10,206.45	
		Dep-Dep Council Salary.	\$21,600.30	
		Dep-Driver	\$272.30	
		Dep-Excess	\$45.00	
		Dep-Itimaera	\$82.50	
		Dep-JSS Truck	\$4,265.97	
		Dep-Kabuta	\$30.00	
		Dep-Kaeka	\$2,280.14	
		Dep-Kakeateman	\$286.30	
		Dep-Kanantebeeki	\$232.00	
		Dep-Karae	\$10.00	
		Dep-Karekeata	\$123.75	
		Dep-Karetoa	\$10.00	
		Dep-KOIFAWP	\$5,919.90	
		Dep-Korap PA System	\$30.00	
		Dep-KPC	\$4.00	
		Dep-KUC Eriko Truck	\$71.00	
		Dep-Landlease	\$33,721.80	
		Dep-Maneaba Project	\$2,676.70	
		Dep-Mareati	\$10.00	
		Dep-Mayor	\$10.00	
		Dep-Merean	\$10.00	
		Dep-Mikaio	\$65.00	
		Dep-MISE labour	\$20.00	
		Dep-Moa	\$2,348.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-MOE	\$3,136.20	
		Dep-Momouea	\$31.60	
		Dep-Motorcycle hire	\$300.00	
		Dep-O/t MHMS	\$30.00	
		Dep-Overstated Bank	\$195.93	
		Dep-Overtime	\$1,484.15	
		Dep-Taaun	\$100.00	
		Dep-Tauro	\$40.10	
		Dep-Teborau	\$251.99	
		Dep-Tebwaiti	\$7.50	
		Dep-Teiti Salary	\$600.00	
		Dep-Tekabaeka	\$80.01	
		Dep-Teroko	\$57.80	
		Dep-Teroutaki	\$15.00	
		Dep-Terube	\$60.00	
		Dep-Teteki	\$60.00	
		Dep-Tiemiti m/bike	\$104.00	
		Dep-Timwau	\$80.00	
		Dep-Tuabora	\$210.00	
		Dep-Waa n oo	\$12,402.00	
		Dep-Wash Priority Grant	\$977.50	
		Dep-Xmas Kauntira	\$448.00	
		Imp-Baretati	\$1,011.00	
		Imp-Micheal	\$5.00	
		Imp-Tekaieti	\$155.00	
		Loan-DBK	\$3,362.80	
		loss-Rine Rawatia	\$96.50	
				147,247.82

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YEAR 2023

LOSSES AND ARREARS OF REVENUE ABANDONED

Type of Loss or Arrears	Caused by/From Whom Due	Amount	Authority for Write-off or abandonment
Advance	Adv-Aare	160.00	
Advance	Adv-Agriculture	(180.00)	
Advance	Adv-Air Kiribati	10.62	
Advance	Adv-Baukie	40.00	
Advance	Adv-BDM	317.40	
Advance	Adv-Benina	(15.00)	
Advance	Adv-BKL	884.95	
Advance	Adv-Bookai	-	
Advance	Adv-Cash	-	
Advance	Adv-Civil aviation	485.31	
Advance	Adv-Copra	-	
Advance	Adv-Council	971.60	
Advance	Adv-Election	1,976.10	
Advance	Adv-Fisheries	270.00	
Advance	Adv-Iakobwa	27.20	
Advance	Adv-Ieru	-	
Advance	Adv-Iete	159.80	
Advance	Adv-Independence	-	
Advance	Adv-Inerg Farming	-	
Advance	Adv-IPO	121.90	
Advance	Adv-JSS	-	
Advance	Adv-Judiciary	53.60	
Advance	Adv-Kaiaata	20.00	
Advance	Adv-Kaibuke	262.67	
Advance	Adv-Kaieta	62.50	
Advance	Adv-Kairakei	-	
Advance	Adv-Kamaatara	40.40	
Advance	Adv-KOIL	278.30	
Advance	Adv-Koruru	144.70	
Advance	Adv-Loan	-	
Advance	Adv-MFED	(40.00)	
Advance	Adv-Ministry tour	28.91	
Advance	Adv-MISA	98.90	
Advance	Adv-MISA (WORKS)	-	
Advance	Adv-PB 136859	-	
Advance	Adv-PB 286534	-	
Advance	Adv-Raarube	42.00	
Advance	Adv-Rinerine	-	
Advance	Adv-Seawall project	-	

Advance	Adv-Surplus cash	-
Advance	Adv-Teeira	-
Advance	Adv-Teera	1,211.02
Advance	Adv-Teiokaara	80.00
Advance	Adv-Tekammari	614.21
Advance	Adv-Tekua	(100.00)
Advance	Adv-Teotia	-
Advance	Adv-Tetika	-
Advance	Adv-Tetoariki	992.71
Advance	Adv-Teuarakai	(917.00)
Advance	Adv-Teunaia	(72.50)
Advance	Adv-Tiibeti	180.00
Advance	Adv-Tiima	-
Advance	Adv-Toanimarawa	35.00
Advance	Adv-Tokabura	415.00
Advance	Adv-Ueen/ M/ Beru	-
Advance	Adv-WORKS	-
Deposit	Dep-Aaraki	(15.00)
Deposit	Dep-Aare	-
Deposit	Dep-Abiera	(20.00)
Deposit	Dep-Anganano	(667.00)
Deposit	Dep-ANZ	-
Deposit	Dep-Aoniman/ Aotukia	80.00
Deposit	Dep-Arinteiti	(19.82)
Deposit	Dep-ATHKL- Katarina	-
Deposit	Dep-ATHKL- Rui	-
Deposit	Dep-Aviation	-
Deposit	Dep-Berina	(50.00)
Deposit	Dep-Beuu	(11.00)
Deposit	Dep-BKL	-
Deposit	Dep-Boati	(31.10)
Deposit	Dep-BOK	500.03
Deposit	Dep-Bookai	(740.00)
Deposit	Dep-BSA	(50.00)
Deposit	Dep-Bwereeti	(6.00)
Deposit	Dep-Cp/ Atuere	(11.45)
Deposit	Dep-Cp/ Bareaka	(11.45)
Deposit	Dep-Cp/ Tematiu	(90.00)
Deposit	Dep-Cp/ Terieta Store	(250.00)
Deposit	Dep-Cp/ Tiim Ioteba	(10.00)
Deposit	Dep-Education	1,298.28
Deposit	Dep-Euta	(6.00)
Deposit	Dep-Fallan	(12.40)
Deposit	Dep-Fish Farm	18.20
Deposit	Dep-Fuel	(491.98)
Deposit	Dep-Giles	(20.00)
Deposit	Dep-Gvt/ Maintenance	-
Deposit	Dep-HBHS Seawall	(25.00)

Deposit	Dep-Health	2,306.80
Deposit	Dep-ICE	-
Deposit	Dep-ICW	(488.00)
Deposit	Dep-lebeta	248.45
Deposit	Dep-leru	(185.74)
Deposit	Dep-Incentive allowance	12,600.00
Deposit	Dep-Intergrates farm	-
Deposit	Dep-Internet	(312.40)
Deposit	Dep-lotia	130.50
Deposit	Dep-IPO	-
Deposit	Dep-Kabanenang	(31.40)
Deposit	Dep-Kaiwa	(60.00)
Deposit	Dep-Kakiatara	(11.00)
Deposit	Dep-Katimiri	(120.00)
Deposit	Dep-Katirakei	-
Deposit	Dep-Kauntira	-
Deposit	Dep-Kiamatoa	(3.00)
Deposit	Dep-Kiri - EU	(0.07)
Deposit	Dep-KPF	(30.00)
Deposit	Dep-M/ Bem	(625.00)
Deposit	Dep-Mannaba	(80.00)
Deposit	Dep-Meeke	(10.40)
Deposit	Dep-MET	(80.00)
Deposit	Dep-Meterligicol	-
Deposit	Dep-MISA	-
Deposit	Dep-Mitemwa	(83.40)
Deposit	Dep-Mordi	(330.00)
Deposit	Dep-Namai	(9.00)
Deposit	Dep-Natan	(3.00)
Deposit	Dep-Nenem	123.92
Deposit	Dep-NLAF Workshop	(150.00)
Deposit	Dep-Nuka	(1,458.80)
Deposit	Dep-OB	(113.13)
Deposit	Dep-PB 136859/286534/2865	(10,418.30)
Deposit	Dep-PCV	(803.00)
Deposit	Dep-Petrol	(28.00)
Deposit	Dep-Primary	(20.00)
Deposit	Dep-R/ Tautaeaka	200.00
Deposit	Dep-Reetom	(10.00)
Deposit	Dep-Ribwaiti	20.00
Deposit	Dep-Rotamould	(1,003.00)
Deposit	Dep-Seawall project	-
Deposit	Dep-Solar	(7,208.80)
Deposit	Dep-Surplus cash	(9,943.96)
Deposit	Dep-Taberiki	(19.30)
Deposit	Dep-Tanintoa	(15.00)
Deposit	Dep-Teai	(5.50)
Deposit	Dep-Tebubutei	(620.00)

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Deposit	Dep-Tebuka	(40.00)
Deposit	Dep-Tebwerei	40.20
Deposit	Dep-Teekeuea	3,919.00
Deposit	Dep-Teera	-
Deposit	Dep-Teetu	120.00
Deposit	Dep-Teeua	(18.50)
Deposit	Dep-Teimoone	(146.70)
Deposit	Dep-Teiti	18.50
Deposit	Dep-Tekaie	(6.90)
Deposit	Dep-Tekammari	-
Deposit	Dep-Tekeke	(80.00)
Deposit	Dep-Tekieru Overtime	37.30
Deposit	Dep-Temara hospital	357.25
Deposit	Dep-Temarewe	(0.50)
Deposit	Dep-Temwakei	(7.00)
Deposit	Dep-Temwatie	2,026.10
Deposit	Dep-Teotia	(467.75)
Deposit	Dep-Teraimoa	(40.00)
Deposit	Dep-Terebu	(11.95)
Deposit	Dep-Terokouea	-
Deposit	Dep-Tetika	(175.60)
Deposit	Dep-Tetiku	-
Deposit	Dep-Tetoariki	-
Deposit	Dep-Tewa/ others	(60.00)
Deposit	Dep-Tiamatang	(20.00)
Deposit	Dep-Tiibau	(6.00)
Deposit	Dep-Tiikoa	(18.50)
Deposit	Dep-Tiima	(93.85)
Deposit	Dep-Titin	260.00
Deposit	Dep-TSKL	-
Deposit	Dep-Tuarere	(10.00)
Deposit	Dep-Uen/ Marewen Beru	(2,026.36)
Imprest	Imp-Aare	202.00
Imprest	Imp-Aricola	(300.00)
Imprest	Imp-Asst Treasurer	(1,437.50)
Imprest	Imp-Baera	200.00
Imprest	Imp-Biribo	(3,555.70)
Imprest	Imp-Bouataake	843.00
Imprest	Imp-leebete	390.00
Imprest	Imp-Kaatarina	290.00
Imprest	Imp-Kaiwa	1.50
Imprest	Imp-Kirabuke	563.00
Imprest	Imp-Mamaia	100.00
Imprest	Imp-MP Kirabuke	-
Imprest	Imp-Mwarion	361.00
Imprest	Imp-Orebwa	193.40
Imprest	Imp-Raarube	543.50
Imprest	Imp-Raubane	(800.00)

Imprest	Imp-Retired	(1,091.95)
Imprest	Imp-Roobwati	300.00
Imprest	Imp-Samaluta	10.00
Imprest	Imp-Surplus Cash	-
Imprest	Imp-Taabiti	(293.00)
Imprest	Imp-Taarena	169.50
Imprest	Imp-Taaria	909.31
Imprest	Imp-Taatia	-
Imprest	Imp-Tebwaa	(303.80)
Imprest	Imp-Teekeuea	1,328.00
Imprest	Imp-Teera	106.10
Imprest	Imp-Teiti	222.00
Imprest	Imp-Teitiaki	(86.75)
Imprest	Imp-Tetabo	(2,033.15)
Imprest	Imp-Tiibeti	(132.55)
Imprest	Imp-Tiima	800.05
Imprest	Imp-Tikarere	1,925.00
Imprest	Imp-Yahama	217.60
Loan	Loan-DBK Kaaweru	-
Loan	Loan-DBK Teera	-
Loan	Loan-DBK Tekammari	-
Loan	Loan-leete	(60.00)
Loan	Loan-Kabuta	(80.00)
Loan	Loan-Kaibuke	(71.44)
Loan	Loan-Katarina	(2.00)
Loan	Loan-Loan	-
Loan	Loan-Loan Kauntira	-
Loan	Loan-Mareati	(12.00)
Loan	Loan-Teera	(760.00)
Loss	loss-Clerk Teiti	7,918.39
Loss	loss-Kaibuke	3,712.98
Loss	loss-Kaiwa	4,399.95
Loss	loss-Meeke	720.62
Loss	loss-Raiteta	2,529.92
Loss	loss-Repayment	(57.20)
Loss	loss-Taabiti	69.19
Loss	loss-Taumweruru	13,627.04
Loss	loss-Teekeuea	4,808.88
Loss	loss-Teera	2,238.36
Loss	loss-Tiema	-
Loss	Loss-Various	-

31,541.07

MINISTRY OF CULTURE AND INTERNAL AFFAIRS
INTERNAL MEMORANDUM

TO: SECRETARY
FROM: CLERK
FILE REF:
DATE: 16TH NOVEMBER 2024

Kamaunaakin BTLs Account (Below the Line Account)

BERU ISLAND COUNCIL

Imwiin te Bowi n Kauntira are e karaoaki _____ 16/11/2024 _____ ao n minitinaki nte Miniti ae nambwana _____ 11(B)/2024 ___, ao e a tia n motikia te Full Council bwa Below the Line (BTLs) accounts aika a airi ma te reta aio, e moti bwa a riai n kamaunaaki man ana akaunti te kauntira ngkai rekooti iaon BTLs aikai a riaon 7 te ririki maniaa n aki kakammwakuri (active) n ana akaunti te kauntira ao n kamatoaaki bwa akea te reekoti (records) iaolia.

E ngae n anne ao aika a tick ☒ inanon te bwaoki i tabon te BTL account ae e airi ma te reta aio e baireia te Full Council bwa aikai akaunti aika a riai n aki kamaunaaki (Not to be Write off) ngkai e kakouaa te full Council bwa e bon teimatoa n iai mwiina inanon ana rekooti ke n ataaki rongorongoia iroun te kauntira ao n riai n kabooaki mwiia (settle).

Date: 16th November 2024

Mayor Signature:



Clerk Signature:



Beru Island Council

The following certify that the attached statements (revealing a surplus account balance (\$125,898.00) for the Year ended 31st December 2022 are correct.

Signed by:

Clerk to Island Council 

Mayor to Island Council 

Secretary 

Redd 19/04/24



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



Surplus 01/01/22	158,365.94
Add: Total Current Revenues 2022	452,028.36
Total	610,394.30
Less: Total Current Expenditures 2022	431,324.70
Surplus End 12/31/22	<u>179,069.60</u>

Statement of Ledger balances 12/31/22

Details	Debit	Credit
Surplus Account for 12/31/22		179,069.60

Below the Line

Adv Abikaira	0	0
Adv Bakoouea	0	0
Adv Buatua	0	0
Adv Burea	0	0
Adv Bwebwe	0	0
Adv M/Hire	0	0
Adv MA	0	0
Adv Michael	30	0
Adv MICTD	0	0
Adv Milka	0	0
Adv Motorbike #043	0	0
Adv Nikoro	31.90	0
Adv Roiti	0	0
Adv Teikarawa	0	0
Adv Temooto	90	0
Adv Terabuntake	0	0
Adv Tereaua	0	0
Adv Telexi Motorbike	0	0
Adv Tieimiti	120	0
Adv Tribo	0	0
Adv Tokam	0	0
Adv Youth	0	0
Adv-Aare	160	0
Adv-Ai Kibati	10.62	0
Adv-Angibuaka	1539.63	0

Adv-Aoniman/ Aotukia	80	0
Adv-ATHKL	11140.46	0
Adv-Baukie	40	0
Adv-BDM	317.4	0
Adv-Betania Truck	0	0
Adv-Binoko	0	0
Adv-BKL	884.95	0
Adv-BOK	500.03	0
Adv-Bwain akawa	2895.8	0
Adv-Civil Aviation	485.31	0
Adv-Council	971.6	0
Adv-Disaster	13564.45	0
Adv-Education	1298.28	0
Adv-Election	1976.1	0
Adv-Fish Farm	18.2	0
Adv-Fisheries	270	0
Adv-Gov't Maintanance	2214.58	0
Adv-Hardware	414.59	0
Adv-Health	2306.8	0
Adv-Iakoowa	27.2	0
Adv-Ice Plant	5083	0
Adv-Iebeta	248.45	0
Adv-Iete	159.8	0
Adv-FAD	340	0
Adv-InAdvendence	9522.5	0
Adv-Incentive allowance	12600	0
Adv-Intergrates farm	844.22	0
Adv-Iotia	130.5	0
Adv-IPO	121.9	0
Adv-Iubire	537.7	0
Adv-Jss	270	0
Adv-Judiciary	53.6	0
Adv-Kaiaata	20	0
Adv-Kaibuke	262.67	0
Adv-Kaiaeta	62.5	0
Adv-Kakaman	127.79	0
Adv-Kamaatara	40.4	0
Adv-Karenano	0	0
Adv-Katirakei	69.12	0

Adv-KCDL	540	0
Adv-Kode	0	0
Adv-KOIL	278.3	0
Adv-Koruru	144.7	0
Adv-KPC Betania	0	0
Adv-KPF AGENT	270	0
Adv-Marewen Beru	2903.9	0
Adv-MFMRD	135	0
Adv-Ministry tour	28.91	0
Adv-MISA	98.9	0
Adv-Nenem	123.92	0
Adv-Preschool Salary	7707.73	0
Adv-R/ Tautaeke	200	0
Adv-Raarube	42	0
Adv-Raineaba M/bike	0	0
Adv-Refreshment	0	0
Adv-Ribwaiti	20	0
Adv-Rurubu	0	0
Adv-SAOK	7500	0
Adv-Tablang	40	0
Adv-Tareau	0	0
Adv-Tebaiti	52.5	0
Adv-Tebwerei	40.2	0
Adv-Teekavea	3919	0
Adv-Teera	1211.02	0
Adv-Teetu	120	0
Adv-Teiokaara	80	0
Adv-Teti	18.5	0
Adv-Tekaai	4000	0
Adv-Tekamari	614.2	0
Adv-Tekatau	95.3	0
Adv-Tekieru Overtime	37.3	0
Adv-Temara hospital	357.25	0
Adv-Temwatie	2026.1	0
Adv-Terokouea	326.86	0
Adv-Teteua	0	0
Adv-Tetoariki	992.71	0
Adv-Tibeli	180	0
Adv-Titin	260	0

Adv-Toanimarawa	35	0
Adv-Tokabura	413	0
Dep- Arima	0	40
Dep CM Fufuna	0	314.76
Dep Covid	0	1670.8
Dep Kiriwarisan	0	234
Dep Koitip	0	30
Dep Labours	0	15718.52
Dep Mikaere	0	160
Dep Neimabuaniki	0	0.03
Dep Parish	0	40
Dep Salary Teemoto	0	127.27
Dep-Aaraki	0	15
Dep-Abiera	0	20
Dep-Agriculture	0	180
Dep-Anganano	0	667
Dep-Arinteiti	0	19.82
Dep-Bakouea	0	7.5
Dep-Benina	0	15
Dep-Berina	0	50
Dep-Beuu	0	11
Dep-Biritati	0	11
Dep-Booti	0	31.1
Dep-Bookal	0	740
Dep-BSA	0	50
Dep-Bwatoromwolo	0	7068.5
Dep-Bwereeti	0	6
Dep-Cement	0	1260
Dep-coffee	0	16.9
Dep-Copra	0	6858.2
Dep-Cp/ Atuere	0	11.45
Dep-Cp/ Bareaka	0	11.45
Dep-Cp/ Tematiu	0	90
Dep-Cp/ Terieta Store	0	250
Dep-Cp/ Tiim Ioteba	0	10
Dep-Dep Council Maint	0	10206.45
Dep-Dep Council Salary.	0	21600.3
Dep-Driver	0	272.3
Dep-Euta	0	6

Dep-Fallan	0	12.4
Dep-Fuel	0	491.98
Dep-Giles	0	20
Dep-HBHS Seawall	0	25
Dep-ICW	0	488
Dep-Ieru	0	185.74
Dep-Internet	0	312.4
Dep-Irimbara	0	82.5
Dep-JSS Truck	0	4265.97
Dep-Kabanenang	0	31.4
Dep-Kaeka	0	2280.14
Dep-Kaiya	0	60
Dep-Kakeateman	0	304.95
Dep-Kakitara	0	11
Dep-Kanantebeeki	0	232
Dep-Karekeata	0	112.75
Dep-Katimiri	0	120
Dep-Kamatoo	0	3
Dep-Kiri - EU	0	0.07
Dep-KOIFAWP	0	481.2
Dep-KPC	0	4
Dep-KPF	0	30
Dep-Landlease	0	33721.8
Dep-Mv Bem	0	625
Dep-Maneaba Project	0	2676.7
Dep-Mannaba	0	60
Dep-Mayor	0	10
Dep-Maeke	0	10.4
Dep-Merean	0	10
Dep-MET	0	80
Dep-MFED	0	40
Dep-Milemwa	0	83.4
Dep-Moa	0	2348
Dep-MOE	0	3136.2
Dep-Momouea	0	31.6
Dep-Mord	0	330
Dep-Motorcycle hire	0	150
Dep-Nama	0	9
Dep-Natan	0	3

Dep-NLAF Workshop	0	150
Dep-Nuka	0	1458.8
Dep-OB	0	113.13
Dep-Overstated Bank	0	195.93
Dep-Overtime	0	1484.15
Dep-PB 136859/286534/286534/567478	0	104.83
Dep-PCV	0	803
Dep-Petrol	0	28
Dep-Primary	0	20
Dep-Reefom	0	10
Dep-Rotamould	0	1003
Dep-Solar	0	7208.8
Dep-Surplus cash	0	9943.96
Dep-Taanu	0	100
Dep-Taberiki	0	19.3
Dep-Tanintoo	0	15
Dep-Tauro	0	50.1
Dep-Teai	0	5.5
Dep-Tebubutei	0	620
Dep-Tebuka	0	40
Dep-Tebwaiti	0	7.5
Dep-Tesua	0	18.5
Dep-Teiaono	0	5
Dep-Temaone	0	146.7
Dep-Tekabaeka	0	10.01
Dep-Tekale	0	6.9
Dep-Tekeke	0	80
Dep-Tekua	0	100
Dep-Temarewe	0	0.5
Dep-Temwakeri	0	7
Dep-Teotia	0	467.75
Dep-Teraimoa	0	40
Dep-Terebu	0	11.95
Dep-Teroko	0	47.8
Dep-Teroutaki	0	15
Dep-Terube	0	60
Dep-Tetika	0	175.6
Dep-Teuarakar	0	917
Dep-Teunaia	0	72.5

Dep-Tewa/ others	0	60
Dep-Tiomasang	0	20
Dep-Tiemiti m/bike	0	104
Dep-Tilbau	0	6
Dep-Tiikoa	0	18.5
Dep-Tiima	0	93.85
Dep-Timwau	0	80
Dep-Tuarere	0	10
Dep-Uen/ Marewen Beru	0	2026.36
Dep-Waa n oo	0	12402
Dep-Wash Priority Grant	0	977.5
Dep-Xmas Kaumiro	0	43
Imp-Tireta. B	6080.6	0
Imp-Aare	202	0
Imp-Amiita	508	0
Imp-Aricola	0	300
Imp-Arima	455	0
Imp-Assl Treasurer	0	1437.3
Imp-Ataake	45676.5	0
Imp-Baera	200	0
Imp-Baretati	0	1011
Imp-Beretati R	1000	0
Imp-Biribo	0	3555.7
Imp-Bouataake	843	0
Imp-CEO KCDL	1770.55	0
Imp-England	4257	0
Imp-leebete	390	0
Imp-Kaatama	290	0
Imp-Kaiwa	1.5	0
Imp-Kirabuke	563	0
Imp-Mamaia	100	0
Imp-Mere Teemala	2746.8	0
Imp-Micheal	0	5
Imp-Milko	521.93	0
Imp-Miire	766.75	0
Imp-Mwarion	361	0
Imp-Orebwa	193.4	0
Imp-Raarube	543.5	0
Imp-Raubane	0	800

Imp-Retired	0	1091.95
Imp-Roobwaii	300	0
Imp-Samaluta	10	0
Imp-Taabiti	0	293
Imp-Taarena	169.5	0
Imp-Taaria	909.31	0
Imp-Takareti	700	0
Imp-Takiakia	590	0
Imp-Tarawariki	1.8	0
Imp-Teardwa	106.3	0
Imp-Tebwaa	0	303.8
Imp-Tekeuea	1328	0
Imp-Teera	106.1	0
Imp-Teewa	7945.55	0
Imp-Teiti	222	0
Imp-Tetiaki	0	86.75
Imp-Tekaieti	0	155
Imp-Tekoba I	16311.2	0
Imp-Terabuntaake	120.2	0
Imp-Terabo	0	2033.15
Imp-Tiibeti	0	132.55
Imp-Tiima	800.05	0
Imp-Tiimon	1120	0
Imp-Tikarere	1925	0
Imp-Yahama	217.6	0
Loan-Council Staff	1214	0
Loan-DBK	0	3362.8
Loan-leele	0	60
Loan-Kabuta	0	80
Loan-Kalbuke	0	71.44
Loan-Katarina	0	2
Loan-Kountira	428.5	0
Loan-Mareati	0	12
Loan-Teera	0	760
loss-Amiita	3896.83	0
loss-Clerk Arima Teukera	67.8	0
loss-Clerk Teiti	7918.39	0
loss-Kalbuke	3712.98	0
loss-Kaiwa	4399.95	0

loss-Mareati	5601.57	0
loss-Meeko	720.62	0
loss-Miire	2123.71	0
loss-Raiteta	2529.92	0
loss-Repayment	0	57.2
loss-Rine Rawalia	0	86.22
loss-Taabiti	69.19	0
loss-Takari	2720.55	0
loss-Taumweruru	13627.04	0
loss-Teekeua	4808.88	0
loss-Teera	2238.36	0
loss-Tiema	37.61	0
Closing Cash	57904.70	0.00
Closing Bank	29249.30	0.00
Total	367,204.50	367,204.50



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	29,249.30		
Cash on Hand		57,904.70		
Account Receivable	2	280,050.50	367,204.50	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				367,204.50
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	188,134.90	188,134.90	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				188,134.90
Net Asset				179,069.60
Equity				
Current Year Earning			20,703.66	
Historical Balancing			158,365.94	
Total Equity				179,069.60

Prepared by : LGD Internal Audit

Incomes as at 12/31/22

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Angabwai n rabwata	9,418.00		
		1104	Roon te kiba	6,230.00		
		1105	Roon te Nako n te Kaibuke	250.00		
					15,898.00	
1200	Raitienti	1201	Motoka/Rebwerebwe	4,032.00		
		1202	Beeba ni kabubufi	1,028.00		
		1203	Bwalika	260.00		
		1204	Kamea	20.00		
		1205	Tifoa	4,700.00		
		1207	Kakukure (DJ)	125.00		
		1210	Auti ni Irua	400.00		
		1212	Taba ni Bwa (Retail, Wholesale)	7,550.00		
		1213	Boofaki aika tauaki mwia	600.00		
		1214	Karikirake man te burawa	90.00		
		1215	Karikirake aika uarekeke	600.00		
		1217	Kaibora ni Kamwarake	140.00		
		1219	Kaa/Rebwerebwe aika tatang	1,948.50		
		1220	Boofaki aika a hire	130.00		
		1227	Kabonakoan te ika	200.00		
		1233	Aia Kamwara amata	350.00		
		1237	Bobwai man te kaibuke	1,450.00		
		1238	Turaraa	240.00		
		1241	Nangkona	1,070.00		
					24,933.50	
1300	Mwane ni buoka	1301	Buoka man Tautaeka	128,564.06		
		1302	Buoka man te Pastor	1,000.00		
		1303	Buoka ibukin onobwai an autin T	30,000.00		
		1306	Te buoka bukin baaki asein te	26,000.00		
					185,564.06	
1400	Bakao	1402	Rakan Katangomwane	12,493.21		
					12,493.21	
1500	Waki ni karikirake	1501	Kabonakoan bwain te Kauntira	3,221.00		
		1504	Roon auti ni mataka	1,388.00		
		1505	Roon te auti ni irua	6,473.50		
		1506	Kamoka n te Truck/Tangoan te	7,696.05		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waki ni karikirake	1507	Boon te bwa	3,872.10		
		1508	Tangoan bwan te kaunira	1,785.00		
		1509	Tangoan te rebwerebwe	975.00		
		1510	Tangoan te mwaneaba/cufn-i	450.00		
		1511	Internet	13,657.27		
		1512	Karongaroon te photocopy m	989.90		
		1518	Hardware	16,704.55		
		1520	Karekemwane man te shop	10.00		
		1521	Ororakeia kamea/beeki	40.00		
		1522	Kafangamwane	123,705.10		
		1524	Ice plant/Tabo ni Kamaitoro	13,782.28		
		1536	Toll fare	1,848.30		
		1537	Karoon te boo	855.00		
		1539	Women center	1,688.00		
		1541	Karikirake alka Uarereke	132.00		
		1544	Nal ni paneawa	1,530.00		
		1547	Kanan te beeki	2,625.00		
					203,423.05	
1600	Mane Tabeua	1601	Mwane n raka	1,717.00		
		1602	Tuda n te bowi	980.00		
					2,697.00	
1700	Karai mane	1701	Kaintabwi	7,019.54		
					7,019.54	
			Total Income			452,028.36

Expenditures as at 12/31/22

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bakabwai	2102	Bwakabwai Kauntira	35,005.00		
		2103	Kabwani ni Kuaka	3,833.96		
		2104	Island Treasurer	3,521.96		
		2105	Executive Assistant	3,181.83		
		2108	Kabenta	3,350.10		
		2109	Divers	2,670.74		
		2110	Taan anai kantoka n te katiwe	6,618.04		
		2112	Kabura	22,192.00		
		2113	Neeti ni kaawa	16,016.00		
		2114	Pumper	3,209.02		
		2119	Makaeneke	3,342.20		
		2123	QW/WW	3,817.75		
		2127	Te fia Kuuka n te hotel	3,436.29		
		2133	ku-liberer	3,504.32		
		2135	Preschool Teacher	2,164.00		
		2145	namwaku n te Opaentatapa	3,309.02		
		2148	Livestock caretaker	1,145.43		
		2149	Island Bank	2,163.59		
					130,700.27	
2200	Arauenti	2201	Arauenti Kauntira	10,270.00		
		2202	Kamwangan te Mayasalepu	1,856.00		
		2203	Incentive Allowance	13,380.00		
		2204	Board of Wb	1,246.27		
		2206	Aaataim	1,355.42		
		2207	Kometen te Kiri	2,910.00		
		2208	Kometen te Karikirake/ Disaster	540.00		
		2209	Kamwangan Baka	160.00		
		2210	Bonomwi/Tiati arauenti	600.00		
		2211	Kamwangan Baka	1,700.00		
		2212	Kometen Kamwengaraoi	1,462.80		
		2213	Kometen Kamwangan	540.00		
		2229	Board of Survey	220.00		
		2234	Disaster Committee	580.00		
					35,719.69	
2300	Kabutan te waaki	2301	Bao ni mwamwananga	1,077.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabu an te wooki	2302	Riri Aobiti	1,177.30		
		2303	Bwain te Aobiti	677.55		
		2304	Bon ubere an farebaa	535.00		
		2311	Kabomwi nakon nli	105.00		
		2313	Ka naanara	555.00		
		2315	Buakan boofaki	660.00		
		2322	Kanuaa	520.00		
		2326	Bwai ni mwakuri n te aobiti	1,918.55		
		2352	Supen te basily, kha distrib	100.00		
					25,225.30	
2400	Onobwai	2402	Onobwaian Aobiti	2,133.40		
		2403	Onobwaian Aoti anwaekoti	841.40		
		2404	Onobwaian te auti ni irua	416.00		
		2407	Karabaan te mwopemba	50.00		
		2408	Kalamaraa Kaa/Rebwerebwa	129.00		
		2410	Karabaan kawai anka wee	3,368.33		
					24,508.13	
2700	Ioknibwai	2701	Amwaraken te auti ni irua	882.00		
		2702	Bon te bwa	8,200.00		
		2703	Internet	14,943.20		
		2706	Auti ni kamwaraa/ee boni	114.75		
		2707	Hardware	4,300.80		
		2709	Kalengomwene	121,795.00		
		2719	Tianaraita/Bunimoa	280.00		
					150,715.95	
2800	Karaili mwane	2801	Birimwane nakon te Kaintabwi	17,473.44		
		2803	Birimwane nakon KILGA	3,976.30		
		2804	Birimwane nakon KILGA	1,000.00		
		2808	Birimwane nakon KILGA	4,200.82		
					64,455.36	
			Total Expenditure			431,324.70



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



				Debit	Credit	
Surplus brought forward 01-Jan-2022					158,365.94	
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Angabwai n rabwata	7,000.00	\$7,000.00	\$9,418.00	\$0.00	\$9,418.00
1104	Roon te kba	2,100.00	\$2,100.00	\$6,230.00	\$0.00	\$6,230.00
1105	Roon te Nako n te Kaibuke	140.00	\$140.00	\$250.00	\$0.00	\$250.00
1200	Rallenti					
1233	Aia Kambwana aomata	350.00	\$350.00	\$350.00	\$0.00	\$350.00
1234	Angabwai n te ice market	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1210	Auti ni Irua	400.00	\$400.00	\$400.00	\$0.00	\$400.00
1202	Beeba ni kabubuli	3,370.00	\$3,370.00	\$1,028.00	\$0.00	\$1,028.00
1223	Bingko	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1237	Bobwai man te kaibuke	2,390.00	\$2,390.00	\$1,450.00	\$0.00	\$1,450.00
1213	Bootaki aika tauaki mwia	1,000.00	\$1,000.00	\$600.00	\$0.00	\$600.00
1220	Booti aika a hire	120.00	\$120.00	\$130.00	\$0.00	\$130.00
1203	Bwatika	594.00	\$594.00	\$260.00	\$0.00	\$260.00
1219	Kaa/Rebwerebwe aika tatanga	2,210.00	\$2,210.00	\$1,948.50	\$0.00	\$1,948.50
1227	Kabonakoan te Ika	300.00	\$300.00	\$200.00	\$0.00	\$200.00
1207	Kakukurei (DJ)	100.00	\$100.00	\$125.00	\$0.00	\$125.00
1204	Kamea	120.00	\$120.00	\$20.00	\$0.00	\$20.00
1206	Kaati tamne	90.00	\$90.00	\$0.00	\$0.00	\$0.00
1211	Karikirake aika nakonako (Hawk	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1215	Karikirake aika uareke	1,470.00	\$1,470.00	\$600.00	\$0.00	\$600.00
1214	Karikirake man te burawa	420.00	\$420.00	\$90.00	\$0.00	\$90.00
1201	Maroka/Rebwerebwe	3,670.00	\$3,670.00	\$4,032.00	\$0.00	\$4,032.00
1241	Nangkona	700.00	\$700.00	\$1,070.00	\$0.00	\$1,070.00
1212	Tabo ni Bwa (Retail, Wholesale	980.00	\$980.00	\$7,550.00	\$0.00	\$7,550.00
1217	Taibora ni Kamwarake	345.00	\$345.00	\$140.00	\$0.00	\$140.00
1205	Tika	6,500.00	\$6,500.00	\$4,700.00	\$0.00	\$4,700.00
1238	Tutaraa	300.00	\$300.00	\$240.00	\$0.00	\$240.00
1300	Mwane ni buoka					
1303	Buoka ibukin onobwai an autin Ta	24,333.00	\$24,333.00	\$30,000.00	\$0.00	\$30,000.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1301	Buoka man Tautaeka	149,446.00	\$149,446.00	\$128,564.06	\$0.00	\$128,564.06
1302	Buoka man te Postai	1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
1306	Te buoka ibukin baia ataein te r	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1308	Te buoka ibukin te lease te Kauni	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Bakao					
1401	Boki ni mwane/IBDs	20.00	\$20.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	7,510.00	\$7,510.00	\$12,493.21	\$0.00	\$12,493.21
1500	Waki ni karikirake					
1513	Bingko	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
1507	Boon te bwa	5,000.00	\$5,000.00	\$3,872.10	\$0.00	\$3,872.10
1535	Boon te taura te iti/solar	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1527	Bwai ni Kibati/Handy craft	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1518	Hardware	6,000.00	\$6,000.00	\$16,704.55	\$0.00	\$16,704.55
1524	Ice plant/Tabo ni Kamaitoro	8,000.00	\$8,000.00	\$13,782.28	\$0.00	\$13,782.28
1511	Internet	12,000.00	\$12,000.00	\$13,657.27	\$0.00	\$13,657.27
1501	Kabonakean bwain te Kaunira	1,000.00	\$1,000.00	\$3,221.00	\$0.00	\$3,221.00
1512	Kabonganaan te photocopy ma	800.00	\$800.00	\$989.90	\$0.00	\$989.90
1547	Kanon te beeki	500.00	\$500.00	\$2,625.00	\$0.00	\$2,625.00
1506	Kantoka n te Truck/Tangoan te k	7,000.00	\$7,000.00	\$7,696.05	\$0.00	\$7,696.05
1537	Karaoan te boo	750.00	\$750.00	\$855.00	\$0.00	\$855.00
1520	Karekemwane man te shop	2,000.00	\$2,000.00	\$10.00	\$0.00	\$10.00
1541	Konkirake aka Jareake	100.00	\$100.00	\$132.00	\$0.00	\$132.00
1522	Katangomwane	50,000.00	\$50,000.00	\$123,705.10	\$0.00	\$123,705.10
1538	Komitin man te Saka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1534	Komitin man te tareboon	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1544	Nel ni baneawa	1,500.00	\$1,500.00	\$1,530.00	\$0.00	\$1,530.00
1521	Ororakeia kamea/beeki	120.00	\$120.00	\$40.00	\$0.00	\$40.00
1504	Roon auti ni maeka	1,704.00	\$1,704.00	\$1,388.00	\$0.00	\$1,388.00
1505	Roon te auti ni irua	2,350.00	\$2,350.00	\$6,473.50	\$0.00	\$6,473.50
1508	Tangoan bwain te Kaunira	700.00	\$700.00	\$1,780.00	\$0.00	\$1,780.00
1510	Tangoan te Mwaneaba/autin te	1,000.00	\$1,000.00	\$450.00	\$0.00	\$450.00
1509	Tangoan te rebwerebwe	2,000.00	\$2,000.00	\$975.00	\$0.00	\$975.00
1536	Toll fare	2,093.90	\$2,093.90	\$1,848.30	\$0.00	\$1,848.30
1539	Women center	500.00	\$500.00	\$1,688.00	\$0.00	\$1,688.00
1600	Mane Tabeua					
1601	Mwane n raka	1,500.00	\$1,500.00	\$1,717.00	\$0.00	\$1,717.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1602	Tuaa n te bowi	950.00	\$950.00	\$980.00	\$0.00	\$980.00
1700	Karai mane					
1701	Kaintabwi	10,384.63	\$10,384.63	\$7,019.54	\$0.00	\$7,019.54
2100	Bakabwai					
2112	Kaubure	27,456.00	\$27,456.00	\$27,192.00	\$27,192.00	\$0.00
2102	Bwakabwai Kaunira	37,947.00	\$37,947.00	\$35,005.00	\$35,005.00	\$0.00
2109	Drivers	6,618.04	\$6,618.04	\$6,620.94	\$6,620.94	\$0.00
2106	Executive Assistant	3,309.02	\$3,309.02	\$3,181.95	\$3,181.95	\$0.00
2149	Iceplant Salesman	3,309.02	\$3,309.02	\$2,163.59	\$2,163.59	\$0.00
2123	ICW/WIW	3,309.02	\$3,309.02	\$3,181.75	\$3,181.75	\$0.00
2104	Island Treasurer	3,521.96	\$3,521.96	\$3,521.96	\$3,521.96	\$0.00
2108	Kapenta	3,350.10	\$3,350.10	\$3,350.10	\$3,350.10	\$0.00
2103	Kauoman ni Kiraaka	3,833.96	\$3,833.96	\$3,833.96	\$3,833.96	\$0.00
2148	Livestock caretaker	0.00	\$0.00	\$1,145.43	\$1,145.43	\$0.00
2119	Makaeneke	3,350.10	\$3,350.10	\$3,342.20	\$3,342.20	\$0.00
2113	Neeti ni kaawa	22,646.00	\$22,646.00	\$16,016.00	\$16,016.00	\$0.00
2114	Plumber	3,309.02	\$3,309.02	\$3,309.02	\$3,309.02	\$0.00
2135	Preschool Teacher	0.00	\$0.00	\$2,164.00	\$2,164.00	\$0.00
2122	Revenue Collector	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2139	Senior Revenue Collector	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2110	Taan anai kantoka n te kotiweei	6,575.40	\$6,575.40	\$6,618.04	\$6,618.04	\$0.00
2127	Te fia Kuuka n te hafe	3,309.02	\$3,309.02	\$3,436.29	\$3,436.29	\$0.00
2133	Tia Uaereti	3,309.02	\$3,309.02	\$3,309.02	\$3,309.02	\$0.00
2146	Tiamwakun n te Carpenter shop	3,309.02	\$3,309.02	\$3,309.02	\$3,309.02	\$0.00
2200	Arauenti					
2206	Aoatam	500.00	\$500.00	\$1,355.42	\$1,355.42	\$0.00
2201	Arauenti Kauntira	13,835.00	\$13,835.00	\$10,270.00	\$10,270.00	\$0.00
2229	Board of Survey	240.00	\$240.00	\$220.00	\$220.00	\$0.00
2210	Bonomwi/Tiafi arauenti	500.00	\$500.00	\$600.00	\$600.00	\$0.00
2204	Booia reibwa	1,000.00	\$1,000.00	\$1,446.47	\$1,446.47	\$0.00
2234	Disaster Committee	0.00	\$0.00	\$580.00	\$580.00	\$0.00
2203	Incentive Allowance	14,580.00	\$14,580.00	\$13,380.00	\$13,380.00	\$0.00
2209	Kaniwanga/bareka	600.00	\$600.00	\$160.00	\$160.00	\$0.00
2202	Kaniwangan te Mayor & Advuty	1,080.00	\$1,080.00	\$1,555.00	\$1,555.00	\$0.00
2213	Komete ni Kamwakun	960.00	\$960.00	\$540.00	\$540.00	\$0.00
2212	Kometen Kamwengaraoi	1,400.00	\$1,400.00	\$1,462.80	\$1,462.80	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2208	Kometen te Karikirake/ Disaster C	1,200.00	\$1,200.00	\$540.00	\$540.00	\$0.00
2207	Kometen te reirei	4,700.00	\$4,700.00	\$2,910.00	\$2,910.00	\$0.00
2211	Mwengabuaka	1,000.00	\$1,000.00	\$700.00	\$700.00	\$0.00
2300	Kabutan te waaki					
2301	Bao ni mwamwananga	1,000.00	\$1,000.00	\$1,077.00	\$1,077.00	\$0.00
2306	Boon uorefi ao forenoon	0.00	\$0.00	\$335.00	\$335.00	\$0.00
2315	Buakan bootaki	300.00	\$300.00	\$660.00	\$660.00	\$0.00
2308	Buraeki/Kaborao	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2326	Bwai ni mwakuri n te aobiti	1,571.00	\$1,571.00	\$1,918.55	\$1,918.55	\$0.00
2303	Bwai n te Aobiti	500.00	\$500.00	\$677.55	\$677.55	\$0.00
2311	Kabomwi nakon nii	650.00	\$650.00	\$105.00	\$105.00	\$0.00
2313	Kainomata	500.00	\$500.00	\$655.00	\$655.00	\$0.00
2322	Kairuaa	490.00	\$490.00	\$520.00	\$520.00	\$0.00
2302	Rilin Aoba	0.00	\$0.00	\$19,177.20	\$19,177.20	\$0.00
2328	Roon te bowi	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2333	Support to Copra Monitoring tran	3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$100.00	\$100.00	\$0.00
2316	Tarao n te Kaitabwi	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2312	Te rinerine	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2320	Tingalo Kamea/Tararukia beek	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2400	Onobwai					
2410	Karaoan kawai ao kofiweei	2,700.00	\$2,700.00	\$3,368.33	\$3,368.33	\$0.00
2407	Karaoan te Mwaneaba	50.00	\$50.00	\$50.00	\$50.00	\$0.00
2408	Katamaroa Kaa/Rebwerebwe	1,500.00	\$1,500.00	\$129.00	\$129.00	\$0.00
2402	Onobwai n Aobiti	1,200.00	\$1,200.00	\$2,133.40	\$2,133.40	\$0.00
2403	Onobwai n Auti ni Maeka	18,297.00	\$18,297.00	\$18,411.40	\$18,411.40	\$0.00
2404	Onobwai n te auti ni irua	2,000.00	\$2,000.00	\$416.00	\$416.00	\$0.00
2408a	School trucks	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2600	Karikirake aika aki mwanenaki					
2610	kakoroan boon ana kaa te kaun	706.00	\$706.00	\$0.00	\$0.00	\$0.00
2601	Rebwerebwe n te Auti ni irua	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2700	Iokinlbwai					
2701	Amwaraken te auti ni irua	1,000.00	\$1,000.00	\$882.00	\$882.00	\$0.00
2706	Auti ni Kamwaitoro/Ice plant	3,000.00	\$3,000.00	\$114.75	\$114.75	\$0.00
2704	Bingo	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes ,Details		Estimate	Revised	Amount	Debit	Credit
2702	Boon te bwa	4,000.00	\$4,000.00	\$8,200.20	\$8,200.20	\$0.00
2720	Bwai ni Karikirake n te Carpenter	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2711	Bwai ni Kiribati/Handicraft	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2707	Hardware	750.00	\$750.00	\$4,300.80	\$4,300.80	\$0.00
2703	Internet	10,000.00	\$10,000.00	\$14,943.20	\$14,943.20	\$0.00
2709	Katangemwane	50,000.00	\$50,000.00	\$121,995.00	\$121,995.00	\$0.00
2719	Tianaraita/Bunimoa	200.00	\$200.00	\$280.00	\$280.00	\$0.00
2718	WW materials	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2800	Karai mwane					
2804	Birimwane nakon KILGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2801	Birimwane nakon te Kaitabwi	23,057.26	\$23,057.26	\$17,473.44	\$17,473.44	\$0.00
2802	Birimwane school trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806	Buaka ibukin school trucks	24,000.00	\$24,000.00	\$6,230.62	\$6,230.62	\$0.00
2803	Onobwai autin Tautaeka	24,333.00	\$24,333.00	\$39,751.30	\$39,751.30	\$0.00
Below the Line						
	Adv Abikaira	0.00		\$0.00	\$0.00	\$0.00
	Adv Baroauoa	0.00		\$0.00	\$0.00	\$0.00
	Adv Buatua	0.00		\$0.00	\$0.00	\$0.00
	Adv Burea	0.00		\$0.00	\$0.00	\$0.00
	Adv Bwebwe	0.00		\$0.00	\$0.00	\$0.00
	Adv M/Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv MA	0.00		\$0.00	\$0.00	\$0.00
	Adv Michael	0.00		\$30.00	\$30.00	\$0.00
	Adv MICTTD	0.00		\$0.00	\$0.00	\$0.00
	Adv Mika	0.00		\$0.00	\$0.00	\$0.00
	Adv Motorbike #043	0.00		\$0.00	\$0.00	\$0.00
	Adv Nkora	0.00		\$3,190.00	\$3,190.00	\$0.00
	Adv Roiti	0.00		\$0.00	\$0.00	\$0.00
	Adv Tokarawa	0.00		\$0.00	\$0.00	\$0.00
	Adv Temoeto	0.00		\$90.00	\$90.00	\$0.00
	Adv Terabuntake	0.00		\$0.00	\$0.00	\$0.00
	Adv Tereaua	0.00		\$0.00	\$0.00	\$0.00
	Adv Teleki Motorbike	0.00		\$0.00	\$0.00	\$0.00
	Adv Tieimili	0.00		\$120.00	\$120.00	\$0.00
	Adv Tribo	0.00		\$0.00	\$0.00	\$0.00
	Adv Tokam	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Youth	0.00		\$0.00	\$0.00	\$0.00
	Adv-Aore	0.00		\$160.00	\$160.00	\$0.00
	Adv-Air Kiribati	0.00		\$10.62	\$10.62	\$0.00
	Adv-Angibuka	0.00		\$1,539.63	\$1,539.63	\$0.00
	Adv-Aoniman/ Aotukia	0.00		\$80.00	\$80.00	\$0.00
	Adv-ATHKL	0.00		\$11,140.46	\$11,140.46	\$0.00
	Adv-Baukie	0.00		\$40.00	\$40.00	\$0.00
	Adv-BDM	0.00		\$317.40	\$317.40	\$0.00
	Adv-Betania Truck	0.00		\$0.00	\$0.00	\$0.00
	Adv-Binoka	0.00		\$0.00	\$0.00	\$0.00
	Adv-BKL	0.00		\$884.95	\$884.95	\$0.00
	Adv-BOK	0.00		\$500.03	\$500.03	\$0.00
	Adv-Bwain akawa	0.00		\$2,895.80	\$2,895.80	\$0.00
	Adv-Civil aviation	0.00		\$485.31	\$485.31	\$0.00
	Adv-Council	0.00		\$971.60	\$971.60	\$0.00
	Adv-Disaster	0.00		\$13,564.45	\$13,564.45	\$0.00
	Adv-Education	0.00		\$1,298.28	\$1,298.28	\$0.00
	Adv-Election	0.00		\$1,976.10	\$1,976.10	\$0.00
	Adv-Fish Farm	0.00		\$18.20	\$18.20	\$0.00
	Adv-Fisheries	0.00		\$270.00	\$270.00	\$0.00
	Adv-Gov't Maintanance	0.00		\$2,214.58	\$2,214.58	\$0.00
	Adv-Hardware	0.00		\$14,141.59	\$14,141.59	\$0.00
	Adv-Health	0.00		\$2,306.80	\$2,306.80	\$0.00
	Adv-Ikakatwa	0.00		\$27.20	\$27.20	\$0.00
	Adv-Ice Plant	0.00		\$5,083.00	\$5,083.00	\$0.00
	Adv-Iebeta	0.00		\$248.45	\$248.45	\$0.00
	Adv-Iete	0.00		\$159.80	\$159.80	\$0.00
	Adv-IFAD	0.00		\$340.00	\$340.00	\$0.00
	Adv-InAdvendence	0.00		\$9,522.50	\$9,522.50	\$0.00
	Adv-Incentive allowance	0.00		\$12,600.00	\$12,600.00	\$0.00
	Adv-Intergrates farm	0.00		\$844.22	\$844.22	\$0.00
	Adv-Iotta	0.00		\$130.50	\$130.50	\$0.00
	Adv-IPO	0.00		\$121.90	\$121.90	\$0.00
	Adv-Iubire	0.00		\$537.70	\$537.70	\$0.00
	Adv-Jss	0.00		\$270.00	\$270.00	\$0.00
	Adv-Judiciary	0.00		\$53.60	\$53.60	\$0.00

Codes ,Details	Estimate	Revised	Amount	Debit	Credit
Adv-Kaiaata	0.00		\$20.00	\$20.00	\$0.00
Adv-Kaibuke	0.00		\$262.67	\$262.67	\$0.00
Adv-Kaieta	0.00		\$62.50	\$62.50	\$0.00
Adv-Kakiaman	0.00		\$127.79	\$127.79	\$0.00
Adv-Kameatara	0.00		\$40.40	\$40.40	\$0.00
Adv-Karenano	0.00		\$0.00	\$0.00	\$0.00
Adv-Katirakei	0.00		\$69.12	\$69.12	\$0.00
Adv-KCDL	0.00		\$540.00	\$540.00	\$0.00
Adv-Kaee	0.00		\$0.00	\$0.00	\$0.00
Adv-KOIL	0.00		\$278.30	\$278.30	\$0.00
Adv-Koruru	0.00		\$144.70	\$144.70	\$0.00
Adv-KPC Safonia	0.00		\$0.00	\$0.00	\$0.00
Adv-KPF AGENT	0.00		\$270.00	\$270.00	\$0.00
Adv-Morewen Beru	0.00		\$2,903.90	\$2,903.90	\$0.00
Adv-MFMRD	0.00		\$135.00	\$135.00	\$0.00
Adv-Ministry four	0.00		\$28.91	\$28.91	\$0.00
Adv-MISA	0.00		\$98.90	\$98.90	\$0.00
Adv-Nanem	0.00		\$123.92	\$123.92	\$0.00
Adv-Preschool Salary	0.00		\$7,707.73	\$7,707.73	\$0.00
Adv-R/ Taufaeka	0.00		\$200.00	\$200.00	\$0.00
Adv-Raarube	0.00		\$42.00	\$42.00	\$0.00
Adv-Raheaba M/bike	0.00		\$0.00	\$0.00	\$0.00
Adv-Refreshment	0.00		\$0.00	\$0.00	\$0.00
Adv-Ribwail	0.00		\$20.00	\$20.00	\$0.00
Adv-Rurubou	0.00		\$0.00	\$0.00	\$0.00
Adv-SAGK	0.00		\$7,500.00	\$7,500.00	\$0.00
Adv-Tabiang	0.00		\$40.00	\$40.00	\$0.00
Adv-Tareau	0.00		\$0.00	\$0.00	\$0.00
Adv-Tebaiti	0.00		\$52.50	\$52.50	\$0.00
Adv-Tebwerei	0.00		\$40.20	\$40.20	\$0.00
Adv-Teekeuea	0.00		\$3,919.00	\$3,919.00	\$0.00
Adv-Teera	0.00		\$1,211.02	\$1,211.02	\$0.00
Adv-Teetu	0.00		\$120.00	\$120.00	\$0.00
Adv-Teioakaara	0.00		\$80.00	\$80.00	\$0.00
Adv-Tefi	0.00		\$18.50	\$18.50	\$0.00
Adv-Tekaa	0.00		\$4,000.00	\$4,000.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Tekammari	0.00		\$614.21	\$614.21	\$0.00
	Adv-Tekarau	0.00		\$95.30	\$95.30	\$0.00
	Adv-Tekieru Overtime	0.00		\$37.30	\$37.30	\$0.00
	Adv-Temara hospital	0.00		\$357.25	\$357.25	\$0.00
	Adv-Temwatie	0.00		\$2,026.10	\$2,026.10	\$0.00
	Adv-Terokavea	0.00		\$326.86	\$326.86	\$0.00
	Adv-Tetieua	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tetiorika	0.00		\$992.71	\$992.71	\$0.00
	Adv-Tiibeti	0.00		\$180.00	\$180.00	\$0.00
	Adv-Titiu	0.00		\$260.00	\$260.00	\$0.00
	Adv-Toanimarawa	0.00		\$35.00	\$35.00	\$0.00
	Adv-Tokabura	0.00		\$415.00	\$415.00	\$0.00
	Dep- Arima	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Cm Pufuna	0.00		-\$314.76	\$0.00	\$314.76
	Dep Covid	0.00		-\$1,670.80	\$0.00	\$1,670.80
	Dep Kiriwatsan	0.00		-\$234.00	\$0.00	\$234.00
	Dep Kaitip	0.00		-\$30.00	\$0.00	\$30.00
	Dep Labours	0.00		-\$15,718.52	\$0.00	\$15,718.52
	Dep Mikaere	0.00		-\$160.00	\$0.00	\$160.00
	Dep Neitapuakiki	0.00		-\$0.03	\$0.00	\$0.03
	Dep Parish	0.00		-\$40.00	\$0.00	\$40.00
	Dep Salary Teemoto	0.00		-\$127.27	\$0.00	\$127.27
	Dep-Aaraki	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Abiera	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Agriculture	0.00		-\$180.00	\$0.00	\$180.00
	Dep-Anganano	0.00		-\$667.00	\$0.00	\$667.00
	Dep-Arinteili	0.00		-\$19.82	\$0.00	\$19.82
	Dep-Bakovea	0.00		-\$7.50	\$0.00	\$7.50
	Dep-Benina	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Benna	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Beuu	0.00		-\$11.00	\$0.00	\$11.00
	Dep-Bintali	0.00		-\$11.00	\$0.00	\$11.00
	Dep-Boali	0.00		-\$31.10	\$0.00	\$31.10
	Dep-Bookal	0.00		-\$740.00	\$0.00	\$740.00
	Dep-BSA	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Bwatoromwale	0.00		-\$7,068.50	\$0.00	\$7,068.50

Codes , Details	Estimate	Revised	Amount	Debit	Credit
Dep-Bwereeli	0.00		-\$6.00	\$0.00	\$6.00
Dep-Cement	0.00		-\$1,260.00	\$0.00	\$1,260.00
Dep-coffee	0.00		-\$16.90	\$0.00	\$16.90
Dep-Copra	0.00		-\$6,858.20	\$0.00	\$6,858.20
Dep-Cp/ Afuere	0.00		-\$11.45	\$0.00	\$11.45
Dep-Cp/ Bareaka	0.00		-\$11.45	\$0.00	\$11.45
Dep-Cp/ Temafu	0.00		-\$90.00	\$0.00	\$90.00
Dep-Cp/ Tereta Store	0.00		-\$250.00	\$0.00	\$250.00
Dep-Cp/ Tim iofebo	0.00		-\$10.00	\$0.00	\$10.00
Dep-Dep Council Maint	0.00		-\$10,206.45	\$0.00	\$10,206.45
Dep-Dep Council Salary	0.00		-\$21,600.30	\$0.00	\$21,600.30
Dep-Driver	0.00		-\$272.30	\$0.00	\$272.30
Dep-Euto	0.00		-\$6.00	\$0.00	\$6.00
Dep-Falan	0.00		-\$12.40	\$0.00	\$12.40
Dep-Fuel	0.00		-\$491.98	\$0.00	\$491.98
Dep-Giles	0.00		-\$20.00	\$0.00	\$20.00
Dep-HBHS Seawall	0.00		-\$25.00	\$0.00	\$25.00
Dep-ICW	0.00		-\$488.00	\$0.00	\$488.00
Dep-Ieru	0.00		-\$185.74	\$0.00	\$185.74
Dep-Interne	0.00		-\$312.40	\$0.00	\$312.40
Dep-Iimcera	0.00		-\$82.50	\$0.00	\$82.50
Dep-JSS Truck	0.00		-\$4,265.97	\$0.00	\$4,265.97
Dep-Kabanehang	0.00		-\$31.40	\$0.00	\$31.40
Dep-Kaeka	0.00		-\$2,280.14	\$0.00	\$2,280.14
Dep-Karwa	0.00		-\$60.00	\$0.00	\$60.00
Dep-Kakeateman	0.00		-\$304.95	\$0.00	\$304.95
Dep-Kakiatara	0.00		-\$11.00	\$0.00	\$11.00
Dep-Kanantepeski	0.00		-\$232.00	\$0.00	\$232.00
Dep-Karekeara	0.00		-\$112.75	\$0.00	\$112.75
Dep-Kalimi	0.00		-\$120.00	\$0.00	\$120.00
Dep-Kiamatoo	0.00		-\$3.00	\$0.00	\$3.00
Dep-Kiri - EU	0.00		-\$0.07	\$0.00	\$0.07
Dep-KOIFAWP	0.00		-\$481.20	\$0.00	\$481.20
Dep-KPC	0.00		-\$4.00	\$0.00	\$4.00
Dep-KPF	0.00		-\$30.00	\$0.00	\$30.00
Dep-Landlease	0.00		-\$33,721.80	\$0.00	\$33,721.80

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-M/ Bem	0.00		-\$625.00	\$0.00	\$625.00
	Dep-Mannaba Project	0.00		-\$2,676.70	\$0.00	\$2,676.70
	Dep-Mannaba	0.00		-\$80.00	\$0.00	\$80.00
	Dep-Moyor	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Meeke	0.00		-\$10.40	\$0.00	\$10.40
	Dep-Merean	0.00		-\$10.00	\$0.00	\$10.00
	Dep-MET	0.00		-\$80.00	\$0.00	\$80.00
	Dep-MFED	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Mitemwa	0.00		-\$83.40	\$0.00	\$83.40
	Dep-Mia	0.00		-\$2,348.00	\$0.00	\$2,348.00
	Dep-MOE	0.00		-\$3,136.20	\$0.00	\$3,136.20
	Dep-Momouea	0.00		-\$31.60	\$0.00	\$31.60
	Dep-Mordi	0.00		-\$330.00	\$0.00	\$330.00
	Dep-Motorcycle hire	0.00		-\$150.00	\$0.00	\$150.00
	Dep-Namai	0.00		-\$9.00	\$0.00	\$9.00
	Dep-Noran	0.00		-\$3.00	\$0.00	\$3.00
	Dep-NLAF Workshop	0.00		-\$150.00	\$0.00	\$150.00
	Dep-Nuka	0.00		-\$1,458.80	\$0.00	\$1,458.80
	Dep-OB	0.00		-\$113.13	\$0.00	\$113.13
	Dep-Overstated Bank	0.00		-\$195.93	\$0.00	\$195.93
	Dep-Overtime	0.00		-\$1,484.15	\$0.00	\$1,484.15
	Dep-PB 136859/286534/286534/5	0.00		-\$10,418.30	\$0.00	\$10,418.30
	Dep-PCV	0.00		-\$803.00	\$0.00	\$803.00
	Dep-Petrol	0.00		-\$28.00	\$0.00	\$28.00
	Dep-Primary	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Reetom	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Rotamould	0.00		-\$1,003.00	\$0.00	\$1,003.00
	Dep-Solar	0.00		-\$7,208.80	\$0.00	\$7,208.80
	Dep-Surplus cash	0.00		-\$9,943.96	\$0.00	\$9,943.96
	Dep-Taoun	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Taberiki	0.00		-\$19.30	\$0.00	\$19.30
	Dep-Tanin'oa	0.00		-\$13.00	\$0.00	\$13.00
	Dep-Tauro	0.00		-\$50.10	\$0.00	\$50.10
	Dep-Tea	0.00		-\$5.50	\$0.00	\$5.50
	Dep-Tebubutei	0.00		-\$620.00	\$0.00	\$620.00
	Dep-Tebuka	0.00		-\$40.00	\$0.00	\$40.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Tebwaiti	0.00		-\$7.50	\$0.00	\$7.50
	Dep-Teeua	0.00		-\$18.50	\$0.00	\$18.50
	Dep-Teidono	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Teimoane	0.00		-\$146.70	\$0.00	\$146.70
	Dep-Tekabadeka	0.00		-\$10.01	\$0.00	\$10.01
	Dep-Tekale	0.00		-\$6.90	\$0.00	\$6.90
	Dep-Tekeke	0.00		-\$80.00	\$0.00	\$80.00
	Dep-Tekua	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Temarewe	0.00		-\$0.50	\$0.00	\$0.50
	Dep-Temwaka	0.00		-\$7.00	\$0.00	\$7.00
	Dep-Teofa	0.00		-\$467.75	\$0.00	\$467.75
	Dep-Teraimoa	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Tereou	0.00		-\$11.95	\$0.00	\$11.95
	Dep-Teroko	0.00		-\$47.80	\$0.00	\$47.80
	Dep-Teroutaki	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Terube	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Terika	0.00		-\$175.60	\$0.00	\$175.60
	Dep-Teuarakai	0.00		-\$917.00	\$0.00	\$917.00
	Dep-Teunata	0.00		-\$72.50	\$0.00	\$72.50
	Dep-Tewa/ others	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Tiamatang	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Tiemili m/bike	0.00		-\$104.00	\$0.00	\$104.00
	Dep-Tioau	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Tikoa	0.00		-\$18.50	\$0.00	\$18.50
	Dep-Timo	0.00		-\$93.85	\$0.00	\$93.85
	Dep-Timwau	0.00		-\$80.00	\$0.00	\$80.00
	Dep-Tuarere	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Uen/ Marewen Beru	0.00		-\$2,026.36	\$0.00	\$2,026.36
	Dep-Waa nico	0.00		-\$12,402.00	\$0.00	\$12,402.00
	Dep-Wash Priority Grant	0.00		-\$977.50	\$0.00	\$977.50
	Dep-Xmas Kaunira	0.00		-\$43.00	\$0.00	\$43.00
	Imp-Tireta, B	0.00		\$6,080.60	\$6,080.60	\$0.00
	Imp-Aare	0.00		\$202.00	\$202.00	\$0.00
	Imp-Amita	0.00		\$508.00	\$508.00	\$0.00
	Imp-Aricola	0.00		-\$300.00	\$0.00	\$300.00
	Imp-Arima	0.00		\$455.00	\$455.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Asst Treasurer	0.00		-\$1,437.50	\$0.00	\$1,437.50
	Imp-Afacke	0.00		\$45,676.50	\$45,676.50	\$0.00
	Imp-Baera	0.00		\$200.00	\$200.00	\$0.00
	Imp-Beretati	0.00		\$1,011.00	\$0.00	\$1,011.00
	Imp-Beretati R	0.00		\$1,000.00	\$1,000.00	\$0.00
	Imp-Bilbo	0.00		-\$3,555.70	\$0.00	\$3,555.70
	Imp-Bouataake	0.00		\$843.00	\$843.00	\$0.00
	Imp-CEO KCDL	0.00		\$1,770.55	\$1,770.55	\$0.00
	Imp-England	0.00		\$4,257.00	\$4,257.00	\$0.00
	Imp-Feebete	0.00		\$390.00	\$390.00	\$0.00
	Imp-Kaatarina	0.00		\$290.00	\$290.00	\$0.00
	Imp-Kaiwa	0.00		\$1.50	\$1.50	\$0.00
	Imp-Kirabuke	0.00		\$563.00	\$563.00	\$0.00
	Imp-Mamala	0.00		\$100.00	\$100.00	\$0.00
	Imp-Mere Teemaia	0.00		\$2,746.80	\$2,746.80	\$0.00
	Imp-Michea	0.00		\$5.00	\$0.00	\$5.00
	Imp-Miika	0.00		\$521.93	\$521.93	\$0.00
	Imp-Mire	0.00		\$766.75	\$766.75	\$0.00
	Imp-Mwarion	0.00		\$361.00	\$361.00	\$0.00
	Imp-Oreawa	0.00		\$193.40	\$193.40	\$0.00
	Imp-Ragube	0.00		\$543.50	\$543.50	\$0.00
	Imp-Raubane	0.00		-\$800.00	\$0.00	\$800.00
	Imp-Retired	0.00		-\$1,091.95	\$0.00	\$1,091.95
	Imp-Rodowall	0.00		\$300.00	\$300.00	\$0.00
	Imp-Samaluta	0.00		\$10.00	\$10.00	\$0.00
	Imp-Taabiti	0.00		-\$293.00	\$0.00	\$293.00
	Imp-Taarena	0.00		\$169.50	\$169.50	\$0.00
	Imp-Taarila	0.00		\$909.31	\$909.31	\$0.00
	Imp-Takareti	0.00		\$700.00	\$700.00	\$0.00
	Imp-Taklako	0.00		\$590.00	\$590.00	\$0.00
	Imp-Tarawariki	0.00		\$1.80	\$1.80	\$0.00
	Imp-Tearowa	0.00		\$106.30	\$106.30	\$0.00
	Imp-Tebwaa	0.00		-\$303.80	\$0.00	\$303.80
	Imp-Tekeuea	0.00		\$1,328.00	\$1,328.00	\$0.00
	Imp-Teera	0.00		\$106.10	\$106.10	\$0.00
	Imp-Teewa	0.00		\$7,945.55	\$7,945.55	\$0.00

Codes , Details	Estimate	Revised	Amount	Debit	Credit
Imp-Teiti	0.00		\$222.00	\$222.00	\$0.00
Imp-Teitiaki	0.00		-\$86.75	\$0.00	\$86.75
Imp-Tekaieti	0.00		-\$155.00	\$0.00	\$155.00
Imp-Tekoba T	0.00		\$16,311.20	\$16,311.20	\$0.00
Imp-Terabuntaake	0.00		\$120.20	\$120.20	\$0.00
Imp-Tetabo	0.00		-\$2,033.15	\$0.00	\$2,033.15
Imp-Tibeti	0.00		-\$132.55	\$0.00	\$132.55
Imp-Tilma	0.00		\$800.05	\$800.05	\$0.00
Imp-Timon	0.00		\$1,120.00	\$1,120.00	\$0.00
Imp-Tikarere	0.00		\$1,925.00	\$1,925.00	\$0.00
Imp-Yahama	0.00		\$217.60	\$217.60	\$0.00
Loan-Council Staff	0.00		\$1,214.00	\$1,214.00	\$0.00
Loan-DBK	0.00		-\$3,362.80	\$0.00	\$3,362.80
Loan-Isefe	0.00		-\$60.00	\$0.00	\$60.00
Loan-Kabula	0.00		-\$80.00	\$0.00	\$80.00
Loan-Kalbuke	0.00		-\$71.44	\$0.00	\$71.44
Loan-Katorina	0.00		-\$2.00	\$0.00	\$2.00
Loan-Kaunira	0.00		\$428.50	\$428.50	\$0.00
Loan-Mareaiti	0.00		-\$12.00	\$0.00	\$12.00
Loan-Teera	0.00		-\$760.00	\$0.00	\$760.00
Loss-Amira	0.00		\$3,896.83	\$3,896.83	\$0.00
Loss-Clerk Arima Teukera	0.00		\$67.80	\$67.80	\$0.00
Loss-Clerk Teiti	0.00		\$7,918.39	\$7,918.39	\$0.00
Loss-Kalbuke	0.00		\$3,712.98	\$3,712.98	\$0.00
Loss-Kaiwa	0.00		\$4,399.95	\$4,399.95	\$0.00
Loss-Mareaiti	0.00		\$5,601.57	\$5,601.57	\$0.00
Loss-Meeke	0.00		\$720.62	\$720.62	\$0.00
Loss-Mire	0.00		\$2,123.71	\$2,123.71	\$0.00
Loss-Raitera	0.00		\$2,529.92	\$2,529.92	\$0.00
Loss-Repayment	0.00		-\$57.20	\$0.00	\$57.20
Loss-Rine Rowatia	0.00		-\$86.22	\$0.00	\$86.22
Loss-Toaiti	0.00		\$69.19	\$69.19	\$0.00
Loss-Takareti	0.00		\$2,720.55	\$2,720.55	\$0.00
Loss-Taumweruru	0.00		\$13,627.04	\$13,627.04	\$0.00
Loss-Teekaued	0.00		\$4,808.88	\$4,808.88	\$0.00
Loss-Teera	0.00		\$2,238.36	\$2,238.36	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	loss-Tierna	0.00		\$37.61	\$37.61	\$0.00
	Closing Cash				57904.70	0.00
	Closing Bank				29249.30	0.00
	Grand Total				798,529.20	798,529.20

Prepared by : LGD Internal Audit

ACTUAL REVENUE COLLECTED

YEAR 2022

HEAD & SUB-HEAD	Details	Approved Estimates	Actual Receipts	Increase	Decrease
1100	ANGABWAI				
1103	Angabwai n rabwata	7,000.00	9,418.00	2,418.00	
1104	Roon te kiba	2,100.00	6,230.00	4,130.00	
1105	Roon te Nako n te Kaibuke	140.00	250.00	110.00	
1200	RAIENTI				
1201	Motoka/Rebwerebwe	3,670.00	4,032.00	362.00	
1202	Beeba ni kabubuti	3,370.00	1,028.00		2,342.00
1203	Bwatika	594.00	260.00		334.00
1204	Kamea	120.00	20.00		100.00
1205	Titoea	6,500.00	4,700.00		1,800.00
1206	Kaoti tamnei	90.00	0.00		90.00
1207	Kakukurei (DJ)	100.00	125.00	25.00	
1210	Auti ni Irua	400.00	400.00		0.00
1211	Karikirake aika nakonako (Hawker)	100.00	0.00		100.00
1212	Tabo ni Bwa (Retail, Wholesale)	980.00	7,550.00	6,570.00	
1213	Bootaki aika tauaki mwia	1,000.00	600.00		400.00
1214	Karikirake man te burawa	420.00	90.00		330.00
1215	Karikirake aika uarereke	1,470.00	600.00		870.00
1217	Taibora ni Kamwarake	345.00	140.00		205.00
1219	Kaa/Rebwerebwe aika tatangoaki	2,210.00	1,948.50		261.50
1220	Booti aika a hire	120.00	130.00	10.00	
1223	Bingko	100.00	0.00		100.00
1227	Kabonakoan te ika	300.00	200.00		100.00
1233	Aia Kambwana aomata	350.00	350.00		0.00
1234	Angabwain te ice market	0.00	0.00		0.00
1237	Bobwai man te kaibuke	2,390.00	1,450.00		940.00
1238	Tutaraa	300.00	240.00		60.00
1241	Nangkona	700.00	1,070.00	370.00	
1300	MWANE NI BUOKA				
1301	Buoka man Tautaeka	149,446.00	128,564.06		20,881.94
1302	Buoka man te Postal	1,000.00	1,000.00		0.00
1303	Buoka ibukin onobwaiian autin Tautaeka	24,333.00	30,000.00	5,667.00	
1306	Te buoka ibukin baoia ataein te reirei	26,000.00	26,000.00		0.00
1308	Te buoka ibukin te lease te Kauntira	0.00	0.00		0.00
1400	BAKAO				
1401	Boki ni mwane/IBDs	20.00	0.00		20.00
1402	Rakan Katangomwane	7,510.00	12,493.21	4,983.21	
1500	WAAKI NI KARIKIRAKE				
1501	Kabonakoan bwain te Kauntira	1,000.00	3,221.00	2,221.00	
1504	Roon auti ni maeka	1,704.00	1,388.00		316.00

1505	Roon te auti ni irua	2,350.00	6,473.50	4,123.50	
1506	Kantoka n te Truck/Tangoan te kaa	7,000.00	7,696.05	696.05	
1507	Boon te bwa	5,000.00	3,872.10		1,127.90
1508	Tangoan bwain te Kauntira	700.00	1,780.00	1,080.00	
1509	Tangoan te rebwerebwe	2,000.00	975.00		1,025.00
1510	Tangoan te Mwaneaba/autin te Kauntira	1,000.00	450.00		550.00
1511	Internet	12,000.00	13,657.27	1,657.27	
1512	Kabonganaan te photocopy machine	800.00	989.90	189.90	
1513	Bingko	2,000.00	0.00		2,000.00
1518	Hardware	6,000.00	16,704.55	10,704.55	
1520	Karekemwane man te shop	2,000.00	10.00		1,990.00
1521	Ororakeia kamea/beeki	120.00	40.00		80.00
1522	Katangomwane	50,000.00	123,705.10	73,705.10	
1524	Ice plant/Tabo ni Kamaitoro	8,000.00	13,782.28	5,782.28	
1527	Bwai ni Kiribati/Handy craft	200.00	0.00		200.00
1534	Komitin man te tareboon	0.00	0.00		0.00
1535	Boon te taura te iti/solar	0.00	0.00		0.00
1536	Toll fare	2,093.90	1,848.30		245.60
1537	Karaoan te boo	750.00	855.00	105.00	
1538	Komitin man te Solar	0.00	0.00		0.00
1539	Women center	500.00	1,688.00	1,188.00	
1541	Karikirake aika Uarereke	100.00	132.00	32.00	
1544	Nei ni baneawa	1,500.00	1,530.00	30.00	
1547	Kanan te beeki	500.00	2,625.00	2,125.00	
1600	MWANE TABEUA				
1601	Mwane n raka	1,500.00	1,717.00	217.00	
1602	Tuaa n te bowi	950.00	980.00	30.00	
1700	KARAI MWANE				
1701	Kaintabwi	10,384.63	7,019.54		3,365.09
	TOTAL	363,330.53	452,028.36	128,531.86	39,834.03

ACTUAL EXPENDITURE INCURRED**YEAR 2022**

HEAD & SUB-HEAD	Details	Approved Estimates	Actual Exp	Increase	Decrease
2100	BAKABWAI				
2102	Bwakabwai Kauntira	37,947	35,005		2,942
2103	Kauoman ni Kiraaka	3,834	3,834		0
2104	Island Treasurer	3,522	3,522		0
2106	Executive Assistant	3,309	3,182		127
2108	Kabenta	3,350	3,350		0
2109	Drivers	6,618	6,621	3	
2110	Taan anai kantoka n te kotiweei	6,575	6,618	43	
2112	Kaubure	27,456	27,192		264
2113	Neeti ni kaawa	22,646	16,016		6,630
2114	Plumber	3,309	3,309		0
2119	Makaeneke	3,350	3,342		8
2122	Revenue Collector	0	0		0
2123	ICW/WIW	3,309	3,182		127
2127	Te tia Kuuka n te hotel	3,309	3,436	127	
2133	Tia Uaereti	3,309	3,309		0
2135	Preschool Teacher	0	2,164	2,164	
2139	Senior Revenue Collector	0	0		0
2146	Tiamwakuri n te Carpenter shop	3,309	3,309		0
2148	Livestock caretaker	0	1,145	1,145	
2149	Iceplant Salesman	3,309	2,164		1,145
2200	ARAUENTI				
2201	Arauenti Kauntira	13,835	10,270		3,565
2202	Kaniwangan te Mayor & Deputy Mayor	1,080	1,555	475	
2203	Incentive Allowance	14,580	13,380		1,200
2204	Booia reibwa	1,000	1,446	446	
2206	Aoataim	500	1,355	855	
2207	Kometen te reirei	4,700	2,910		1,790
2208	Kometen te Karikirake/ Disaster Com	1,200	540		660
2209	Kaniwanga/bareka	600	160		440
2210	Bonomwi/Tiati arauenti	500	600	100	
2211	Mwengabuaka	1,000	700		300
2212	Kometen Kamwengaraoi	1,400	1,463	63	
2213	Komete ni Kamwakuri	960	540		420
2229	Board of Survey	240	220		20
2234	Disaster Committee	0	580	580	
2300	KABUTAN TE WAAKI				
2301	Bao ni mwamwananga	1,000	1,077	77	
2302	Riitin Aaba	0	19,177	19,177	
2303	Bwain te Aobiti	500	678	178	
2306	Boon uaereti ao fareboon	0	335	335	
2308	Buraeki/Kaboraoi	250	0		250
2311	Kabomwi nakon nii	650	105		545

2312	Te rinerine	500	0		500
2313	Kainaomata	500	655	155	
2315	Buoka bootaki	300	660	360	
2316	Taarau n te Kaintabwi	0	0		0
2320	Tiringaia Kamea/Tararuakia beeki	500	0		500
2322	Kairuaa	490	520	30	
2326	Bwai ni mwakuri n te aobiti	1,571	1,919	348	
2328	Roon te bowi	400	0		400
2332	Support to Elderly Fund distribution	1,200	100		1,100
2333	Support to Copra Monitoring transport	3,500	0		3,500
2400	ONOBWAI				
2402	Onobwaiian Aobiti	1,200	2,133	933	
2403	Onobwaiian Auti ni Maeka	18,297	18,411	114	
2404	Onobwaiian te auti ni irua	2,000	416		1,584
2407	Karaoan te Mwaneaba	50	50		0
2408	Katamaroa Kaa/Rebwerebwe	1,500	129		1,371
2408a	School trucks	2,000	0		2,000
2410	Karaoan kawai ao kotiweei	2,700	3,368	668	
2600	KARIKIRAKE AIKA AKI MWANENAKI				
2601	Rebwerebwe n te Auti ni Irua	0	0		0
2610	kakoroan boon ana kaa te kauntira	706	0		706
2700	IOKINIBWAI				
2701	Amwaraken te auti ni Irua	1,000	882		118
2702	Boon te bwa	4,000	8,200	4,200	
2703	Internet	10,000	14,943	4,943	
2704	Bingo	0	0		0
2706	Auti ni Kamwaitoro/Ice plant	3,000	115		2,885
2707	Hardware	750	4,301	3,551	
2709	Katangomwane	50,000	121,995	71,995	
2711	Bwai ni Kiribati/Handicraft	400	0		400
2718	WIW materials	200	0		200
2719	Tianaraita/Bunimoa	200	280	80	
2720	Bwai ni Karikirake n te Carpenter shop	1,500	0		1,500
2800	KARAI MWANE				
2801	Birimwane nakon te Kaintabwi	23,057	17,473		5,584
2802	Birimwane school trucks	0	0		0
2803	Onobwaii autin Tautaeka	24,333	39,751	15,418	
2804	Birimwane nakon KILGA	1,000	1,000		0
2806	Buoka ibukin school trucks	24,000	6,231		17,769
	TOTAL	363,311	431,325	128,565	60,551



Beru Island Council
Statement of Notes
For the Period 01/01/22 to 12/31/22



1 Bank of Kiribati (ANZ)

Unknown	0.00
IBD 51746-41	0.00
IBD 51746-40	0.00
Passbook A/c 136859	0.00
Passbook A/c 567478	-20,000.00
Bank	49,249.30

29,249.30

BTL Accounts

Amount

Total

2 Account Receivable

Adv Abikaira	\$0.00
Adv Bakoaua	\$0.00
Adv Buatua	\$0.00
Adv- Burea	\$0.00
Adv Bwebwe	\$0.00
Adv M/Hire	\$0.00
Adv MA	\$0.00
Adv Michael	\$30.00
Adv MICTTD	\$0.00
Adv Miika	\$0.00
Adv Motorbike #043	\$0.00
Adv Nikora	\$3,190.00
Adv Raiti	\$0.00
Adv Teikorawa	\$0.00
Adv Temooto	\$90.00
Adv Terabuntaake	\$0.00

Adv Tereaua	\$0.00
Adv Teteki Motorbike	\$0.00
Adv Tieimiti	\$120.00
Adv Tiribo	\$0.00
Adv Tokam	\$0.00
Adv Youth	\$0.00
Adv-Aare	\$160.00
Adv-Air Kiribati	\$10.62
Adv-Angibuaka	\$1,539.63
Adv-Aoniman/ Aotukia	\$80.00
Adv-ATHKL	\$11,140.46
Adv-Baukie	\$40.00
Adv-BDM	\$317.40
Adv-Betania Truck	\$0.00
Adv-Binoka	\$0.00
Adv-BKL	\$884.95
Adv-BOK	\$500.03
Adv-Bwain akawa	\$2,895.80
Adv-Civil aviation	\$485.31
Adv-Council	\$971.60
Adv-Disaster	\$13,564.45
Adv-Education	\$1,298.28
Adv-Election	\$1,976.10
Adv-Fish Farm	\$18.20
Adv-Fisheries	\$270.00
Adv-Gov't Maintanance	\$2,214.58
Adv-Hardware	\$14,141.59
Adv-Health	\$2,306.80
Adv-Iakobwa	\$27.20
Adv-Ice Plant	\$5,083.00

Adv-lebeta	\$248.45
Adv-lete	\$159.80
Adv-IFAD	\$340.00
Adv-InAdvendence	\$9,522.50
Adv-Incentive allowance	\$12,600.00
Adv-Intergrates farm	\$844.22
Adv-Iotia	\$130.50
Adv-IPO	\$121.90
Adv-Iubire	\$537.70
Adv-Jss	\$270.00
Adv-Judiciary	\$53.60
Adv-Kaiaata	\$20.00
Adv-Kaibuke	\$262.67
Adv-Kaieta	\$62.50
Adv-Kakiaman	\$127.79
Adv-Kamaatara	\$40.40
Adv-Karenano	\$0.00
Adv-Katirakei	\$69.12
Adv-KCDL	\$540.00
Adv-Koae	\$0.00
Adv-KOIL	\$278.30
Adv-Koruru	\$144.70
Adv-KPC Betania	\$0.00
Adv-KPF AGENT	\$270.00
Adv-Marewen Beru	\$2,903.90
Adv-MFMRD	\$135.00
Adv-Ministry tour	\$28.91
Adv-MISA	\$98.90
Adv-Nenem	\$123.92
Adv-Preschool Salary	\$7,707.73

Adv-R/ Tautaeka	\$200.00
Adv-Raarube	\$42.00
Adv-Raineaba M/bike	\$0.00
Adv-Refreshment	\$0.00
Adv-Ribwaiti	\$20.00
Adv-Ruruobu	\$0.00
Adv-SAOK	\$7,500.00
Adv-Tabiang	\$40.00
Adv-Tareau	\$0.00
Adv-Tebaiti	\$52.50
Adv-Tebwerei	\$40.20
Adv-Teekeuea	\$3,919.00
Adv-Teera	\$1,211.02
Adv-Teetu	\$120.00
Adv-Teiokaara	\$80.00
Adv-Teiti	\$18.50
Adv-Tekaai	\$4,000.00
Adv-Tekammari	\$614.21
Adv-Tekatau	\$95.30
Adv-Tekieru Overtime	\$37.30
Adv-Temara hospital	\$357.25
Adv-Temwatie	\$2,026.10
Adv-Terokouea	\$326.86
Adv-Tetieua	\$0.00
Adv-Tetoariki	\$992.71
Adv-Tiibeti	\$180.00
Adv-Titin	\$260.00
Adv-Toanimarawa	\$35.00
Adv-Tokabura	\$415.00
Imp Tireta. B	\$6,080.60

Imp-Aare	\$202.00
Imp-Amiita	\$508.00
Imp-Arima	\$455.00
Imp-Ataake	\$45,676.50
Imp-Baera	\$200.00
Imp-Beretati R	\$1,000.00
Imp-Bouataake	\$843.00
Imp-CEO KCDL	\$1,770.55
Imp-England	\$4,257.00
Imp-leebete	\$390.00
Imp-Kaatarina	\$290.00
Imp-Kaiwa	\$1.50
Imp-Kirabuke	\$563.00
Imp-Mamaia	\$100.00
Imp-Mere Teemaia	\$2,746.80
Imp-Miika	\$521.93
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	\$7,945.55
Imp-Teiti	\$222.00
Imp-Tekoba T	\$16,311.20
Imp-Terabuntaake	\$120.20
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	\$3,896.83
loss-Clerk Arima Teukera	\$67.80
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

280,050.50

3 Account Payable

Dep- Arima	\$30.00
Dep CM Futuna	\$314.76
Dep Covid	\$1,670.80

Dep Kiritwatsan	\$234.00
Dep Koitip	\$30.00
Dep Labours	\$15,718.52
Dep Mikaere	\$160.00
Dep Neintabuariki	\$0.03
Dep Parish	\$40.00
Dep Salary Teemoto	\$127.27
Dep-Aaraki	\$15.00
Dep-Abiera	\$20.00
Dep-Agriculture	\$180.00
Dep-Anganano	\$667.00
Dep-Arinteiti	\$19.82
Dep-Bakouea	\$7.50
Dep-Benina	\$15.00
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-Bwatoromwaio	\$7,068.50
Dep-Bwereeti	\$6.00
Dep-Cement	\$1,260.00
Dep-coffee	\$16.90
Dep-Copra	\$6,858.20
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.	\$21,600.30
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-Internet	\$312.40
Dep-Itimaera	\$82.50
Dep-JSS Truck	\$4,265.97
Dep-Kabanenang	\$31.40
Dep-Kaeka	\$2,280.14
Dep-Kaiwa	\$60.00
Dep-Kakeateman	\$304.95
Dep-Kakiatara	\$11.00
Dep-Kanantebeeki	\$232.00
Dep-Karae	\$10.00
Dep-Karekeata	\$112.75
Dep-Katimiri	\$120.00
Dep-Kiamatoa	\$3.00
Dep-Kiri - EU	\$0.07
Dep-KOIFAWP	\$481.20
Dep-KPC	\$4.00
Dep-KPF	\$30.00
Dep-Landlease	\$33,721.80
Dep-M/ Bem	\$625.00
Dep-Maneaba Project	\$2,676.70

Dep-Mannaba	\$80.00
Dep-Mayor	\$10.00
Dep-Meeke	\$10.40
Dep-Merean	\$10.00
Dep-MET	\$80.00
Dep-MFED	\$40.00
Dep-Mitemwa	\$83.40
Dep-Moa	\$2,348.00
Dep-MOE	\$3,136.20
Dep-Momouea	\$31.60
Dep-Mordi	\$330.00
Dep-Motorcycle hire	\$150.00
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	\$1,484.15
Dep-PB 136859/286534/286534/5674	\$10,418.30
Dep-PCV	\$803.00
Dep-Petrol	\$28.00
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-Taun	\$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	\$7.50
Dep-Teeua	\$18.50
Dep-Teiaono	\$5.00
Dep-Teimoone	\$146.70
Dep-Tekabaeka	\$10.01
Dep-Tekaie	\$6.90
Dep-Tekeke	\$80.00
Dep-Tekua	\$100.00
Dep-Temarewe	\$0.50
Dep-Temwakei	\$7.00
Dep-Teotia	\$467.75
Dep-Teraimoa	\$40.00
Dep-Terebu	\$11.95
Dep-Teroko	\$47.80
Dep-Teroutaki	\$15.00
Dep-Terube	\$60.00
Dep-Tetika	\$175.60
Dep-Teuarakai	\$917.00
Dep-Teunaia	\$72.50
Dep-Tewa/ others	\$60.00
Dep-Tiamatang	\$20.00
Dep-Tiemiti m/bike	\$104.00
Dep-Tiibau	\$6.00
Dep-Tiikoa	\$18.50
Dep-Tiima	\$93.85
Dep-Timwau	\$80.00

Dep-Tuarere	\$10.00
Dep-Uen/ Marewen Beru	\$2,026.36
Dep-Waa n oo	\$12,402.00
Dep-Wash Priority Grant	\$977.50
Dep-Xmas Kauntira	\$43.00
Imp-Aricola	\$300.00
Imp-Asst Treasurer	\$1,437.50
Imp-Baretati	\$1,011.00
Imp-Biribo	\$3,555.70
Imp-Micheal	\$5.00
Imp-Raubane	\$800.00
Imp-Refired	\$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-Ieete	\$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 Rawalia	\$86.22

188,134.90

Beru Island Council

The following certify that the attached statements (revealing a surplus Account
Balance \$158,365.94) for the year ended 31st December 2021 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary



*Deputy
Pres 2/8
file
found*

*Enette
Fyna 7/2/8*

Rec'd 02/08/24

Incomes as at 12/31/21

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Angabwai n rabwata	6,230.00		
		1104	Roon te kiba	7,045.00		
		1105	Roon te Nako n te Kaibuke	470.50		
					13,745.50	
1200	Raitienti	1201	Motoka/Rebwerebwe	3,159.00		
		1202	Beeba ni kabubuti	2,187.50		
		1203	Bwafika	194.00		
		1204	Kamea	40.00		
		1205	Titoa	6,885.00		
		1207	Kakukurei (DJ)	75.00		
		1210	Auti ni Irua	400.00		
		1212	Taba ni Bwa (Retail, Wholesale	5,660.00		
		1213	Bootaki aika tauaki mwia	1,557.00		
		1214	Karikirake man te burawa	420.00		
		1215	Karikirake aika uarekeke	838.50		
		1217	Taibora ni Kamwarake	250.00		
		1219	Kaa/Rebwerebwe aika tatango	2,156.00		
		1220	Booti aika a hire	110.00		
		1223	Bingko	75.00		
		1227	Kabonakoan te ika	125.00		
		1233	Aia Kambwana aomata	375.00		
		1237	Bobwai man te kaibuke	2,500.00		
		1238	Tutaraa	195.00		
		1241	Nangkona	980.00		
					28,182.00	
1300	Mane ni buoka	1301	Buoka man Tautaeka	144,586.70		
		1302	Buoka man te Postal	500.00		
		1303	Buoka ibukin onobwaiian autin T	36,012.45		
		1308	Te buoka ibukin te lease te Kau	24,189.20		
					205,288.35	
1400	Rakan karinimwane	1402	Rakan Katangomwane	13,220.85		
					13,220.85	
1500	Waaki ni lokinibwai	1501	Kabonakoan bwain te Kauntira	475.00		
		1504	Roon auti ni maeka	1,512.00		
		1505	Roon te auti ni irua	4,990.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waaki ni lokinibwai	1506	Kantoka n te Truck/Tangoan te	9,123.10		
		1507	Boon te bwa	6,039.53		
		1508	Tangoan bwain te Kauntira	822.40		
		1509	Tangoan te rebwerebwe	2,102.00		
		1510	Tangoan te Mwaneaba/autin t	1,840.00		
		1511	Internet	10,610.00		
		1512	Kabonganaan te photocopy m	688.50		
		1513	Bingko	150.00		
		1518	Hardware	8,029.70		
		1520	Karekemwane man te shop	30.00		
		1521	Ororakeia kamea/beeki	120.00		
		1522	Katangomwane	94,105.79		
		1524	Ice plant/Tabo ni Kamaitoro	13,965.90		
		1536	Toll fare	2,620.80		
		1537	Karaoan te boo	515.00		
		1539	Women center	1,526.00		
		1541	Karikirake aika Uarereke	114.00		
		1544	Nei ni baneawa	1,505.00		
					160,884.72	
1600	Mane tabeua	1601	Mwane n raka	19,501.97		
		1602	Tuaa n te bowi	70.00		
					19,571.97	
1700	Karaii mwane	1701	Kaintabwi	6,714.18		
					6,714.18	
			Total Income			447,607.57

Expenditures as at 12/31/21

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bakabai	2102	Bwakabwai Kauntira	33,750.00		
		2103	Kauoman ni Kiraaka	4,049.66		
		2104	Island Treasurer	3,511.96		
		2106	Executive Assistant	3,054.48		
		2108	Kabenta	3,350.10		
		2109	Drivers	6,619.62		
		2110	Taan anai kantoka n te kotiwe	6,618.04		
		2112	Kaubure	27,022.60		
		2113	Neeti ni kaawa	15,724.60		
		2114	Plumber	3,309.02		
		2119	Makaeneke	3,348.52		
		2123	ICW/WIW	3,181.75		
		2127	Te tia Kuuka n te hotel	3,309.02		
		2133	Tia Uaereti	3,309.02		
		2135	Preschool Teacher	2,596.80		
		2146	Tiamwakuri n te Carpenter sho	3,436.29		
		2148	Livestock caretaker	1,145.43		
		2149	Iceplant Salesman	2,163.59		
					129,500.52	
2200	Arauenti	2201	Arauenti Kauntira	12,795.00		
		2202	Kaniwangan te Mayor & Deput	820.00		
		2203	Incentive Allowance	13,680.00		
		2204	Booia reibwa	6,020.90		
		2206	Aotaim	2,050.53		
		2207	Kometen te reirei	4,090.00		
		2209	Kaniwanga/bareka	45.00		
		2210	Bonomwi/Tiati arauenti	645.00		
		2211	Mwengabuaka	770.00		
		2212	Kometen Kamwengaraoi	300.00		
		2213	Komete ni Kamwakuri	980.00		
		2229	Board of Survey	200.00		
					42,396.43	
2300	Kabutan te waki	2301	Bao ni mwamwananga	1,919.00		
		2302	Riitin Aaba	22,648.00		
		2303	Bwain te Aobiti	156.80		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te waki	2306	Boon uaerefi ao tareboon	516.10		
		2311	Kabomwi nakon nii	2,425.00		
		2313	Kainaomata	310.00		
		2315	Buokan bootaki	450.00		
		2322	Kairuaa	715.00		
		2326	Bwai ni mwakuri n te aobiti	1,776.80		
		2332	Support to Elderly Fund distribut	140.00		
					31,056.70	
2400	Onobai	2403	Onobwaiian Auti ni Maeka	20,191.20		
		2404	Onobwaiian te auti ni irua	11,237.15		
		2407	Karaoan te Mwaneaba	496.40		
		2408	Katamaroa Kaa/Rebwerebwe	104.00		
		2410	Karaoan kawai ao kotiweei	1,780.50		
					33,809.25	
2700	Iokinibwai	2701	Amwaraken te auti ni Irua	2,373.70		
		2702	Boon te bwa	10,587.30		
		2703	Internet	9,287.30		
		2704	Bingo	5,882.80		
		2706	Auti ni Kamwaitoro/Ice plant	7,520.50		
		2707	Hardware	3,264.82		
		2709	Katangomwane	92,804.55		
		2718	WLW materials	924.00		
		2719	Tianaraita/Bunimoa	50.00		
		2720	Bwai ni Karikirake n te Carpent	2,225.90		
					134,920.87	
2800	Karaii mwane	2801	Birimwane nakon te Kaintabwi	20,255.42		
		2803	Onobwai autin Tautaeaka	33,219.24		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Buoka ibukin school trucks	13,425.54		
					67,900.20	
Total Expenditure						439,583.97



Beru Island Council
Profit and Loss Statement
or the Period 01/01/21 to 12/31/21



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwai n rabwata	6,230.00		
		1104	Roon te kiba	7,045.00		
		1105	Roon te Nako n te Kaibuke	470.50		
					13,745.50	
	1200	Raitient				
		1201	Motoka/Rebwerebwe	3,159.00		
		1202	Beeba ni kabubuti	2,187.50		
		1203	Bwatika	194.00		
		1204	Kamea	40.00		
		1205	Titoo	6,885.00		
		1207	Kakukurei (DJ)	75.00		
		1210	Auti ni Irua	400.00		
		1212	Tabo ni Bwa (Retail, Wholesale	5,660.00		
		1213	Bootaki aika tauaki mwia	1,557.00		
		1214	Karikirake man te burawa	420.00		
		1215	Karikirake aika uareake	838.50		
		1217	Taibora ni Kamwarake	250.00		
		1219	Kaa/Rebwerebwe aika tatangoaki	2,156.00		
		1220	Booti aika a hire	110.00		
		1223	Bingko	75.00		
		1227	Kabonakoon te ika	125.00		
		1233	Aia Kambwana aomata	375.00		
		1237	Bobwai man te kaibuke	2,500.00		
		1238	Tutaraa	195.00		
		1241	Nangkona	980.00		
					28,182.00	
	1300	Mane ni buoka				
		1301	Buoka man Tautaeka	144,586.70		
		1302	Buoka man te Postal	500.00		
		1303	Buoka ibukin onobwaiian autin Tauta	36,012.45		
		1308	Te buoka ibukin te lease te Kauntira	24,189.20		
					205,288.35	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1400		Rakan karinimwane			
		1402	Rakan Katangomwane	13,220.85		
					13,220.85	
	1500		Waaki ni lokinibwai			
		1501	Kabonakoan bwain te Kauntira	475.00		
		1504	Roon auti ni maeka	1,512.00		
		1505	Roon te auti ni irua	4,990.00		
		1506	Kantoka n te Truck/Tangoan te kaa	9,123.10		
		1507	Boon te bwa	6,039.53		
		1508	Tangoan bwain te Kauntira	822.40		
		1509	Tangoan te rebwerebwe	2,102.00		
		1510	Tangoan te Mwaneaba/auti te Kau	1,840.00		
		1511	Internet	10,610.00		
		1512	Kabonganaan te photocopy machin	688.50		
		1513	Bingko	150.00		
		1518	Hardware	8,029.70		
		1520	Karekemwane man te shop	30.00		
		1521	Ororakeia kamea/beeki	120.00		
		1522	Katangomwane	94,105.79		
		1524	Ice plant/Tabo ni Kamaitoro	13,965.90		
		1536	Toll fare	2,620.80		
		1537	Karaoan te boo	515.00		
		1539	Women center	1,526.00		
		1541	Karikirake aika Uarereke	114.00		
		1544	Nei ni baneawa	1,505.00		
					160,884.72	
	1600		Mane fabeua			
		1601	Mwane n raka	19,501.97		
		1602	Tuaa n te bowi	70.00		
					19,571.97	
	1700		Karali mwane			
		1701	Kaintabwi	6,714.18		
					6,714.18	
						447,607.57
Expenditure						
	2100		Bakabal			
		2102	Bwakabwai Kauntira	33,750.00		
		2103	Kauoman ni Kiraaka	4,049.66		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2104	Island Treasurer	3,511.96		
		2106	Executive Assistant	3,054.48		
		2108	Kabenta	3,350.10		
		2109	Drivers	6,619.62		
		2110	Taan anai kantoka n te kotiweei	6,618.04		
		2112	Kaubure	27,022.60		
		2113	Neeti ni kaawa	15,724.60		
		2114	Plumber	3,309.02		
		2119	Makaeneke	3,348.52		
		2123	ICW/WIW	3,181.75		
		2127	Te tia Kuuka n te hotel	3,309.02		
		2133	Tia Uaereti	3,309.02		
		2135	Preschool Teacher	2,596.80		
		2146	Tiamwakuri n te Carpenter shop	3,436.29		
		2148	Livestock caretaker	1,145.43		
		2149	Iceplant Salesman	2,163.59		
					129,500.52	
	2200	Arauenti				
		2201	Arauenti Kauntira	12,795.00		
		2202	Kaniwangan te Mayor & Deputy May	820.00		
		2203	Incentive Allowance	13,680.00		
		2204	Booia reibwa	6,020.90		
		2206	Aoataim	2,050.53		
		2207	Kometen te reirei	4,090.00		
		2209	Kaniwanga/bareka	45.00		
		2210	Bonomwi/Tiati arauenti	645.00		
		2211	Mwengabuaka	770.00		
		2212	Kometen Kamwengaraai	300.00		
		2213	Komete ni Kamwakuri	980.00		
		2229	Board of Survey	200.00		
					42,396.43	
	2300	Kabutan te waki				
		2301	Bao ni mwamwananga	1,919.00		
		2302	Riitin Aaba	22,648.00		
		2303	Bwain te Aobiti	156.80		
		2306	Boon uaereti ao tareboon	516.10		
		2311	Kabomwi nakon nii	2,425.00		
		2313	Kainaomata	310.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2315	Buokan bootaki	450.00		
		2322	Kairuaa	715.00		
		2326	Bwai ni mwakuri n te aobiti	1,776.80		
		2332	Support to Elderly Fund distribution	140.00		
					31,056.70	
	2400	Onobai				
		2403	Onobwaiian Auti ni Maeka	20,191.20		
		2404	Onobwaiian te auti ni irua	11,237.15		
		2407	Karaoan te Mwaneaba	496.40		
		2408	Katamaroa Kaa/Rebwerebwe	104.00		
		2410	Karaoan kawai ao kotiweei	1,780.50		
					33,809.25	
	2700	Iokinibwai				
		2701	Amwaraken te auti ni Irua	2,373.70		
		2702	Boon te bwa	10,587.30		
		2703	Internet	9,287.30		
		2704	Bingo	5,882.80		
		2706	Auti ni Kamwaitoro/Ice plant	7,520.50		
		2707	Hardware	3,264.82		
		2709	Katangomwane	92,804.55		
		2718	WIW materials	924.00		
		2719	Tianaraita/Bunimoa	50.00		
		2720	Bwai ni Karikirake n te Carpenter sho	2,225.90		
					134,920.87	
	2800	Karali mwane				
		2801	Birimwane nakon te Kaintabwi	20,255.42		
		2803	Onobwai autin Tautaeka	33,219.24		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Buoka ibukin school trucks	13,425.54		
					67,900.20	
					439,583.97	
Net Profit/Loss						8,023.60

Prepared by : LGD Internal Audit



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	59,249.30		
Cash on Hand		21,871.61		
Account Receivable	2	227,820.99	308,941.90	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				308,941.90
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	150,575.96	150,575.96	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				150,575.96
Net Asset				158,365.94
Equity				
Current Year Earning			8,023.60	
Historical Balancing			150,342.34	
Total Equity				158,365.94

Prepared by : LGD Internal Audit



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



Surplus brought forward 01-Jan-2020

Debit
Credit
150,342.34

Codes	Details	Estimate	Amount	Debit	Credit
1100	Angabwai				
1103	Angabwai n rabwata	4,000.00	6230	0	6230
1104	Roon te kiba	4,150.00	7045	0	7045
1105	Roon te Nako n te Kaibuke	140.00	470.5	0	470.5
1200	Raitienti				
1201	Motoka/Rebwerebwe	1,880.00	3159	0	3159
1202	Beeba ni kabubuti	572.00	2187.5	0	2187.5
1203	Bwatika	600.00	194	0	194
1204	Kamea	240.00	40	0	40
1205	Titoo	8,400.00	6885	0	6885
1206	Kaoti tamnei	90.00	0	0	0
1207	Kakukurei (DJ)	350.00	75	0	75
1210	Auti ni Irua	800.00	400	0	400
1211	Karikirake aika nakonako (Hawker)	0.00	0	0	0
1212	Tabo ni Bwa (Retail, Wholesale)	800.00	5660	0	5660
1213	Bootaki aika tauaki mwia	200.00	1557	0	1557
1214	Karikirake man te burawa	420.00	420	0	420
1215	Karikirake aika uarereke	1,630.00	838.5	0	838.5
1217	Taibora ni Kamwarake	560.00	250	0	250
1219	Kaa/Rebwerebwe aika tatangoaki	1,300.00	2156	0	2156
1220	Booti aika a hire	80.00	110	0	110
1223	Bingko	100.00	75	0	75
1227	Kabonakoan te ika	500.00	125	0	125
1233	Aia Kambwana aomata	350.00	375	0	375
1234	Angabwain te ice market	0.00	0	0	0
1237	Bobwai man te kaibuke	2,140.00	2500	0	2500
1238	Tutaraa	160.00	195	0	195
1241	Nangkona	700.00	980	0	980
1300	Mane ni buoka				
1301	Buoka man Tautaeka	149,446.00	144586.7	0	144586.7
1302	Buoka man te Postal	1,000.00	500	0	500
1303	Buoka ibukin onobwaiian autin Tautaeka	24,333.00	36012.45	0	36012.45
1306	Te buoka ibukin baoia ataein te reirei	26,000.00	0	0	0
1307	Te buoka ibukin te taarau n te KPF	0.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
1308	Te buoka ibukin te lease te Kauntira	15,000.00	24189.2	0	24189.2
1400	Rakan karinimwane				
1401	Boki ni mwane/IBDs	20.00	0	0	0
1402	Rakan Katangomwane	5,610.00	13220.85	0	13220.85
1500	Waaki ni lokinibwai				
1501	Kabonakoan bwain te Kauntira	1,000.00	475	0	475
1504	Roon auti ni maeka	1,188.00	1512	0	1512
1505	Roon te auti ni irua	4,000.00	4990	0	4990
1506	Kantoka n te Truck/Tangoan te kaa	5,000.00	9123.1	0	9123.1
1507	Boon te bwa	2,000.00	6039.53	0	6039.53
1508	Tangoan bwain te Kauntira	372.00	822.4	0	822.4
1509	Tangoan te rebwerebwe	2,000.00	2102	0	2102
1510	Tangoan te Mwaneaba/autin te Kauntira	400.00	1840	0	1840
1511	Internet	12,000.00	10610	0	10610
1512	Kabonganaan te photocopy machine	400.00	688.5	0	688.5
1513	Bingko	6,000.00	150	0	150
1518	Hardware	2,000.00	8029.7	0	8029.7
1520	Karekemwane man te shop	2,000.00	30	0	30
1521	Ororakeia kamea/beeki	0.00	120	0	120
1522	Katangomwane	50,000.00	94105.79	0	94105.79
1524	Ice plant/Tabo ni Kamaitoro	3,000.00	13965.9	0	13965.9
1527	Bwai ni Kiribati/Handy craft	500.00	0	0	0
1534	Komitin man te tareboon	150.00	0	0	0
1535	Boon te taura te iti/solar	0.00	0	0	0
1536	Toll fare	1,350.00	2620.8	0	2620.8
1537	Karaoan te boo	600.00	515	0	515
1538	Komitin man te Solar	0.00	0	0	0
1539	Women center	500.00	1526	0	1526
1541	Karikirake aika Uarereke	700.00	114	0	114
1544	Nei ni baneawa	3,500.00	1505	0	1505
1600	Mane tabeua				
1601	Mwane n raka	100.00	19501.97	0	19501.97
1602	Tuaa n te bowi	950.00	70	0	70
1700	Karaii mwane				
1701	Kaintabwi	8,846.63	6714.18	0	6714.18
2100	Bakabai				
2101	Kaokan te bwakabwai	0.00	0	0	0
2102	Bwakabwai Kauntira	37,947.00	33750	33750	0
2103	Kauoman ni Kiraaka	3,174.00	4049.66	4049.66	0

Codes	Details	Estimate	Amount	Debit	Credit
2104	Island Treasurer	2,862.00	3511.96	3511.96 ✓	0
2106	Executive Assistant	2,649.00	3054.483	3054.483 ✓	0
2108	Kabenta	2,649.00	3350.1	3350.1	0
2109	Drivers	5,220.00	6619.62	6619.62	0
2110	Taan anai kantoka n te kofiwēēi	6,575.40	6618.04	6618.04	0
2112	Kaubure	19,536.00	27022.6	27022.6	0
2113	Neeti ni kaawa	15,140.00	15724.6	15724.6	0
2114	Plumber	2,649.00	3309.02	3309.02	0
2119	Makaeneke	2,690.00	3348.52	3348.52	0
2122	Revenue Collector	0.00	0	0	0
2123	ICW/WIW	2,649.00	3181.753	3181.753	0
2127	Te tia Kuuka n te hotel	2,649.00	3309.023	3309.023	0
2133	Tia Uaereti	2,649.00	3309.023	3309.023	0
2135	Preschool Teacher	2,320.00	2596.8	2596.8	0
2139	Senior Revenue Collector	0.00	0	0	0
2146	Tiamwakuri n te Carpenter shop	3,309.02	3436.293	3436.293	0
2148	Livestock caretaker	0.00	1145.433	1145.433	0
2149	Iceplant Salesman	3,287.70	2163.59	2163.59	0

2200 Arauenti

2201	Arauenti Kauntira	13,835.00	12795	12795	0
2202	Kaniwangan te Mayor & Deputy Mayor	1,080.00	820	820	0
2203	Incentive Allowance	14,430.00	13680	13680	0
2204	Booia reibwa	1,000.00	6020.9	6020.9	0
2206	Aoataim	500.00	2050.53	2050.53	0
2207	Kometen te reirei	4,700.00	4090	4090	0
2208	Kometen te Karikirake	1,560.00	0	0	0
2209	Kaniwanga/bareka	500.00	45	45	0
2210	Bonomwi/Tiati arauenti	300.00	645	645	0
2211	Mwengabuaka	1,000.00	770	770	0
2212	Kometen Kamwengaraai	1,400.00	300	300	0
2213	Komete ni Kamwakuri	960.00	980	980	0
2229	Board of Survey	240.00	200	200	0
2234	Disaster Committee	0.00	0	0	0

2300 Kabutan te waki

2301	Bao ni mwamwananga	2,000.00	1919	1919	0
2302	Riitin Aaba	15,000.00	22648	22648	0
2303	Bwain te Aobiti	2,000.00	156.8	156.8	0
2306	Boon uaereti ao tareboon	1,000.00	516.1	516.1	0
2308	Buraeki/Kaboraoi	250.00	0	0	0
2311	Kabomwi nakon nii	650.00	2425	2425	0

Codes	Details	Estimate	Amount	Debit	Credit
2312	Te rinerine	1,000.00	0	0	0
2313	Kainaomata	500.00	310	310	0
2315	Buokan bootaki	300.00	450	450	0
2316	Taarau n te Kaintabwi	0.00	0	0	0
2320	Tiringaia Kamea/Tararuakia beeki	1,000.00	0	0	0
2322	Kairuaa	740.00	715	715	0
2326	Bwai ni mwakuri n te aobiti	2,500.00	1776.8	1776.8	0
2328	Roon te bowi	400.00	0	0	0
2332	Support to Elderly Fund distribution	1,200.00	140	140	0
2333	Support to Copra Monitoring transport	0.00	0	0	0

2400 Onobai

2402	Onobwaian Aobiti	1,200.00	0	0	0
2403	Onobwaian Auti ni Maeka	18,297.00	20191.2	20191.2	0
2404	Onobwaian te auti ni irua	2,000.00	11237.15	11237.15	0
2407	Karaoan te Mwaneaba	50.00	496.4	496.4	0
2408	Katamaroa Kaa/Rebwerebwe	5,000.00	104	104	0
2408a	School trucks	2,000.00	0	0	0
2410	Karaoan kawai ao kotiweei	2,700.00	1780.5	1780.5	0

2600 Karikirake alka aki mwanenaki

2601	Rebwerebwe n te Auti ni irua	0.00	0	0	0
2610	kakoroan boon ana kaa te kauntira	3,000.00	0	0	0

2700 Iokiniwbai

2701	Amwaraken te auti ni Irua	700.00	2373.7	2373.7	0
2702	Boon te bwa	6,000.00	10587.3	10587.3	0
2703	Internet	10,000.00	9287.3	9287.3	0
2704	Bingo	0.00	5882.8	5882.8	0
2706	Auti ni Kamwaitoro/Ice plant	1,000.00	7520.5	7520.5	0
2707	Hardware	750.00	3264.82	3264.82	0
2709	Katangomwane	50,000.00	92804.55	92804.55	0
2711	Bwai ni Kiribati/Handicraft	400.00	0	0	0
2718	WIW materials	200.00	924	924	0
2719	Tianaraita/Bunimoa	200.00	50	50	0
2720	Bwai ni Karikirake n te Carpenter shop	1,500.00	2225.9	2225.9	0

2800 Karaili mwane

2801	Birimwane nakon te Kaintabwi	17,693.27	20255.42	20255.42	0
2802	Birimwane school trucks	0.00	0	0	0
2803	Onobwai autin Tautaeka	24,333.00	33219.24	33219.24	0
2804	Birimwane nakon KiLGA	1,000.00	1000	1000	0
2806	Buoka ibukin school trucks	24,000.00	13425.54	13425.54	0

Codes	Details	Estimate	Amount	Debit	Credit
	Below the Line				
	Adv-Aare	0.00	160	160	0
	Adv-Agriculture	0.00	-180	0	180
	Adv-Air Kiribati	0.00	10.62	10.62	0
	Adv-Angibuka	0.00	1539.63	1539.63	0
	Adv-ATHKL	0.00	11140.46	11140.46	0
	Adv-Baukie	0.00	40	40	0
	Adv-BDM	0.00	317.4	317.4	0
	Adv-Benina	0.00	-15	0	15
	Adv-BKL	0.00	884.95	884.95	0
	Adv-Civil aviation	0.00	485.31	485.31	0
	Adv-Council	0.00	971.6	971.6	0
	Adv-Election	0.00	1976.1	1976.1	0
	Adv-Fisheries	0.00	270	270	0
	Adv-Gov't Maintanance	0.00	2214.58	2214.58	0
	Adv-Hardware	0.00	14141.59	14141.59	0
	Adv-Iakobwa	0.00	27.2	27.2	0
	Adv-Ice Plant	0.00	5083	5083	0
	Adv-Iete	0.00	159.8	159.8	0
	Adv-Intergrates farm	0.00	844.22	844.22	0
	Adv-IPO	0.00	121.9	121.9	0
	Adv-Judiciary	0.00	53.6	53.6	0
	Adv-Kaiaata	0.00	20	20	0
	Adv-Kaibuke	0.00	262.67	262.67	0
	Adv-Kaleta	0.00	62.5	62.5	0
	Adv-Kamaatara	0.00	40.4	40.4	0
	Adv-Katirakei	0.00	69.12	69.12	0
	Adv-KOIL	0.00	278.3	278.3	0
	Adv-Koruru	0.00	144.7	144.7	0
	Adv-MFED	0.00	-40	0	40
	Adv-Ministry tour	0.00	28.91	28.91	0
	Adv-MISA	0.00	98.9	98.9	0
	Adv-MOE	0.00	-3136.2	0	3136.2
	Adv-Raarube	0.00	42	42	0
	Adv-Teera	0.00	1211.02	1211.02	0
	Adv-Teiokaara	0.00	80	80	0
	Adv-Tekaai	0.00	4000	4000	0
	Adv-Tekammari	0.00	614.21	614.21	0
	Adv-Tekua	0.00	-100	0	100
	Adv-Terokouea	0.00	326.86	326.86	0

Codes	Details	Estimate	Amount	Debit	Credit
	Adv-Tetoariki	0.00	992.71	992.71	0
	Adv-Teuarakai	0.00	-917	0	917
	Adv-Teunaia	0.00	-72.5	0	72.5
	Adv-Tiibeti	0.00	180	180	0
	Adv-Toanimarawa	0.00	35	35	0
	Adv-Tokabura	0.00	415	415	0
	Dep- Arima	0.00	-30	0	30
	Dep- Burea	0.00	0	0	0
	Dep MA	0.00	0	0	0
	Dep Michael	0.00	30	30	0
	Dep MICTTD	0.00	0	0	0
	Dep Mikaere	0.00	-160	0	160
	Dep Parish	0.00	-40	0	40
	Dep Teikarawa	0.00	0	0	0
	Dep Teteki Motorbike	0.00	0	0	0
	Dep Youth	0.00	0	0	0
	Dep-Aaraki	0.00	-15	0	15
	Dep-Abiera	0.00	-20	0	20
	Dep-Anganano	0.00	-667	0	667
	Dep-Aoniman/ Aotukia	0.00	80	80	0
	Dep-Arinteiti	0.00	-19.82	0	19.82
	Dep-Bakouea	0.00	-7.5	0	7.5
	Dep-Berina	0.00	-50	0	50
	Dep-Betania Truck	0.00	0	0	0
	Dep-Beuu	0.00	-11	0	11
	Dep-Biritati	0.00	-11	0	11
	Dep-Boati	0.00	-31.1	0	31.1
	Dep-BOK	0.00	500.03	500.03	0
	Dep-Bookai	0.00	-740	0	740
	Dep-BSA	0.00	-50	0	50
	Dep-Bwain akawa	0.00	-1580.6	0	1580.6
	Dep-Bwatoromwaio	0.00	-7068.5	0	7068.5
	Dep-Bwereeti	0.00	-6	0	6
	Dep-Cement	0.00	-1260	0	1260
	Dep-coffee	0.00	-16.9	0	16.9
	Dep-Copra	0.00	-6858.2	0	6858.2
	Dep-Cp/ Atuere	0.00	-11.45	0	11.45
	Dep-Cp/ Bareaka	0.00	-11.45	0	11.45
	Dep-Cp/ Tematiu	0.00	-90	0	90
	Dep-Cp/ Terieta Store	0.00	-250	0	250

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Cp/ Tiim Ioteba	0.00	-10	0	10
	Dep-Dep Council Maint	0.00	-10206.45	0	10206.45
	Dep-Dep Council Salary.	0.00	-21600.3	0	21600.3
	Dep-Disaster	0.00	13564.45	13564.45	0
	Dep-Driver	0.00	-272.3	0	272.3
	Dep-Education	0.00	1298.28	1298.28	0
	Dep-Euta	0.00	-6	0	6
	Dep-Fallan	0.00	-12.4	0	12.4
	Dep-Fish Farm	0.00	18.2	18.2	0
	Dep-Fuel	0.00	-491.98	0	491.98
	Dep-Giles	0.00	-20	0	20
	Dep-HBHS Seawall	0.00	-25	0	25
	Dep-Health	0.00	2306.8	2306.8	0
	Dep-ICW	0.00	-488	0	488
	Dep-Iebeta	0.00	248.45	248.45	0
	Dep-Ieru	0.00	-185.74	0	185.74
	Dep-IFAD	0.00	340	340	0
	Dep-Incentive allowance	0.00	12600	12600	0
	Dep-Independence	0.00	8577.1	8577.1	0
	Dep-Internet	0.00	-312.4	0	312.4
	Dep-Iotia	0.00	130.5	130.5	0
	Dep-Itimaera	0.00	-60	0	60
	Dep-Iubire	0.00	537.7	537.7	0
	Dep-JSS Truck	0.00	-4265.97	0	4265.97
	Dep-Kabanenang	0.00	-31.4	0	31.4
	Dep-Kaeka	0.00	-2280.14	0	2280.14
	Dep-Kaiwa	0.00	-60	0	60
	Dep-Kakeateman	0.00	-286.3	0	286.3
	Dep-Kakiaman	0.00	157.79	157.79	0
	Dep-Kakiatara	0.00	-11	0	11
	Dep-Kanantebeeki	0.00	-232	0	232
	Dep- Arima	0.00	-10	0	10
	Dep-Karekeata	0.00	-152.95	0	152.95
	Dep-Karenano	0.00	0	0	0
	Dep-Katimiri	0.00	-120	0	120
	Dep-KCDL	0.00	540	540	0
	Dep-Kiamatoa	0.00	-3	0	3
	Dep-Kiri - EU	0.00	-0.07	0	0.07
	Dep-Koae	0.00	0	0	0
	Dep-KOIFAWP	0.00	-722.2	0	722.2

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-KPC	0.00	-4	0	4
	Dep-KPF	0.00	-30	0	30
	Dep-KPF AGENT	0.00	270	270	0
	Dep-Landlease	0.00	-12304.6	0	12304.6
	Dep-M/ Bem	0.00	-625	0	625
	Dep-Maneaba Project	0.00	-2676.7	0	2676.7
	Dep-Mannaba	0.00	-80	0	80
	Dep-Marewen Beru	0.00	2903.9	2903.9	0
	Dep-Mayor	0.00	-10	0	10
	Dep-Meeke	0.00	-10.4	0	10.4
	Dep-Merean	0.00	20	20	0
	Dep-MET	0.00	-80	0	80
	Dep-MFMRD	0.00	135	135	0
	Dep-Mitemwa	0.00	-83.4	0	83.4
	Dep-Moa	0.00	-2348	0	2348
	Dep-Momouea	0.00	-31.6	0	31.6
	Dep-Mordi	0.00	-330	0	330
	Dep-Motorcycle hire	0.00	-12	0	12
	Dep-Namai	0.00	-9	0	9
	Dep-Natan	0.00	-3	0	3
	Dep-Nenem	0.00	123.92	123.92	0
	Dep-NLAF Workshop	0.00	-150	0	150
	Dep-Nuka	0.00	-1458.8	0	1458.8
	Dep-OB	0.00	-113.13	0	113.13
	Dep-Overstated Bank	0.00	-195.93	0	195.93
	Dep-Overtime	0.00	-1484.15	0	1484.15
	Dep-PB 136859/286534/286534/567478	0.00	-10418.3	0	10418.3
	Dep-PCV	0.00	-803	0	803
	Dep-Petrol	0.00	-28	0	28
	Dep-Preschool Salary	0.00	10953.73	10953.73	0
	Dep-Primary	0.00	-20	0	20
	Dep-R/ Tautaeka	0.00	200	200	0
	Dep-Raineaba M/bike	0.00	0	0	0
	Dep-Reetom	0.00	-10	0	10
	Dep-Refreshment	0.00	0	0	0
	Dep-Ribwaiti	0.00	20	20	0
	Dep-Rotamould	0.00	-1003	0	1003
	Dep-Rurubou	0.00	0	0	0
	Dep-SAOK	0.00	7500	7500	0
	Dep-Solar	0.00	-7208.8	0	7208.8

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Surplus cash	0.00	-9943.96	0	9943.96
	Dep-Taaun	0.00	-100	0	100
	Dep-Taberiki	0.00	-19.3	0	19.3
	Dep-Tabiang	0.00	40	40	0
	Dep-Tanintoa	0.00	-15	0	15
	Dep-Tareau	0.00	0	0	0
	Dep-Tauro	0.00	-50.1	0	50.1
	Dep-Teai	0.00	-5.5	0	5.5
	Dep-Tebaiti	0.00	52.5	52.5	0
	Dep-Tebubutei	0.00	-620	0	620
	Dep-Tebuka	0.00	-40	0	40
	Dep-Tebwaiti	0.00	-7.5	0	7.5
	Dep-Tebwerei	0.00	40.2	40.2	0
	Dep-Teekeuea	0.00	3919	3919	0
	Dep-Teetu	0.00	120	120	0
	Dep-Teeua	0.00	-18.5	0	18.5
	Dep-Teiaono	0.00	-5	0	5
	Dep-Teimoone	0.00	-146.7	0	146.7
	Dep-Teiti	0.00	18.5	18.5	0
	Dep-Tekabaeka	0.00	10	10	0
	Dep-Tekaie	0.00	-6.9	0	6.9
	Dep-Tekatau	0.00	95.3	95.3	0
	Dep-Tekeke	0.00	-80	0	80
	Dep-Tekieru Overtime	0.00	37.3	37.3	0
	Dep-Temara hospital	0.00	357.25	357.25	0
	Dep-Temarewe	0.00	-0.5	0	0.5
	Dep-Temwakei	0.00	-7	0	7
	Dep-Temwatie	0.00	2026.1	2026.1	0
	Dep-Teotia	0.00	-467.75	0	467.75
	Dep-Teraimoa	0.00	-40	0	40
	Dep-Terebu	0.00	-11.95	0	11.95
	Dep-Teroko	0.00	-47.8	0	47.8
	Dep-Teroutaki	0.00	-15	0	15
	Dep-Terube	0.00	-60	0	60
	Dep-Tetieua	0.00	0	0	0
	Dep-Tetika	0.00	-175.6	0	175.6
	Dep-Tewa/ others	0.00	-60	0	60
	Dep-Tiamatang	0.00	-20	0	20
	Dep-Tiemiti m/bike	0.00	16	16	0
	Dep-Tiibau	0.00	-6	0	6

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Tiikoa	0.00	-18.5	0	18.5
	Dep-Tiima	0.00	-93.85	0	93.85
	Dep-Timwau	0.00	-80	0	80
	Dep-Titin	0.00	260	260	0
	Dep-Tuarere	0.00	-10	0	10
	Dep-Uen/ Marewen Beru	0.00	-2026.36	0	2026.36
	Dep-Waa n oo	0.00	-12402	0	12402
	Dep-Wash Priority Grant	0.00	-1372.5	0	1372.5
	Dep-Xmas Kauntira	0.00	-43	0	43
	Imp-Aare	0.00	202	202	0
	Imp-Amiita	0.00	508	508	0
	Imp-Aricola	0.00	-300	0	300
	Imp-Arima	0.00	2219.51	2219.51	0
	Imp-Asst Treasurer	0.00	-1437.5	0	1437.5
	Imp-Ataake	0.00	2394.75	2394.75	0
	Imp-Baera	0.00	200	200	0
	Imp-Baretati	0.00	-1011	0	1011
	Imp-Beretati R	0.00	1000	1000	0
	Imp-Biribo	0.00	-3555.7	0	3555.7
	Imp-Bouataake	0.00	843	843	0
	Imp-CEO KCDL	0.00	270.55	270.55	0
	Imp-England	0.00	4257	4257	0
	Imp-leebete	0.00	390	390	0
	Imp-Kaatarina	0.00	290	290	0
	Imp-Kaiwa	0.00	1.5	1.5	0
	Imp-Kirabuke	0.00	563	563	0
	Imp-Mamaia	0.00	100	100	0
	Imp-Mere Teemaia	0.00	2746.8	2746.8	0
	Imp-Micheal	0.00	-5	0	5
	Imp-Miika	0.00	221.93	221.93	0
	Imp-Miire	0.00	766.75	766.75	0
	Imp-Mwarion	0.00	361	361	0
	Imp-Orebwa	0.00	193.4	193.4	0
	Imp-Raarube	0.00	543.5	543.5	0
	Imp-Raubane	0.00	-800	0	800
	Imp-Retired	0.00	-1091.95	0	1091.95
	Imp-Roobwati	0.00	300	300	0
	Imp-Samaluta	0.00	10	10	0
	Imp-Taabiti	0.00	-293	0	293
	Imp-Taarena	0.00	169.5	169.5	0

Codes	Details	Estimate	Amount	Debit	Credit
	Imp-Taaria	0.00	909.31	909.31	0
	Imp-Takareti	0.00	700	700	0
	Imp-Takiakia	0.00	590	590	0
	Imp-Tarawariki	0.00	1.8	1.8	0
	Imp-Tearawa	0.00	106.3	106.3	0
	Imp-Tebwaa	0.00	-303.8	0	303.8
	Imp-Teekeuea	0.00	1328	1328	0
	Imp-Teera	0.00	106.1	106.1	0
	Imp-Teewa	0.00	7945.55	7945.55	0
	Imp-Teiti	0.00	222	222	0
	Imp-Teitiaki	0.00	-86.75	0	86.75
	Imp-Tekaieti	0.00	-155	0	155
	Imp-Tekoba T	0.00	17921.2	17921.2	0
	Imp-Terabuntaake	0.00	120.2	120.2	0
	Imp-Tetabo	0.00	-2033.15	0	2033.15
	Imp-Tiibeti	0.00	-132.55	0	132.55
	Imp-Tiima	0.00	800.05	800.05	0
	Imp-Tiimon	0.00	1120	1120	0
	Imp-Tikarere	0.00	1925	1925	0
	Imp-Yahama	0.00	217.6	217.6	0
	Loan-Council Staff	0.00	1214	1214	0
	Loan-DBK	0.00	-3362.8	0	3362.8
	Loan-leete	0.00	-60	0	60
	Loan-Kabuta	0.00	-80	0	80
	Loan-Kaibuke	0.00	-71.44	0	71.44
	Loan-Katarina	0.00	-2	0	2
	Loan-Kauntira	0.00	428.5	428.5	0
	Loan-Mareati	0.00	-12	0	12
	Loan-Teera	0.00	-760	0	760
	loss-Amiita	0.00	3644.36	3644.36	0
	loss-Clerk Arima Teukera	0.00	67.8	67.8	0
	loss-Clerk Teiti	0.00	7918.39	7918.39	0
	loss-Kaibuke	0.00	3712.98	3712.98	0
	loss-Kaiwa	0.00	4399.95	4399.95	0
	loss-Mareati	0.00	5601.57	5601.57	0
	loss-Meeke	0.00	720.62	720.62	0
	loss-Miire	0.00	2123.71	2123.71	0
	loss-Raiteta	0.00	2529.92	2529.92	0
	loss-Repayment	0.00	-57.2	0	57.2
	loss-Rine Rawatia	0.00	-86.22	0	86.22

Codes	Details	Estimate	Amount	Debit	Credit
	loss-Taabiti	0.00	69.19	69.19	0
	loss-Takareti	0.00	2720.55	2720.55	0
	loss-Taumweruru	0.00	13627.04	13627.04	0
	loss-Teekeuea	0.00	4808.88	4808.88	0
	loss-Teera	0.00	2238.36	2238.36	0
	loss-Tiema	0.00	37.61	37.61	0
	Closing Cash			21,871.61	
	Closing Bank			59,249.30	
	Grand Total			748,525.87	748,525.87



Beru Island Council Surplus Account As at 12/31/21



Surplus 01/01/21	150,342.34
Add: Total Current Revenues 2021	447,607.57
Total	597,949.91
Less: Total Current Expenditures 2021	439,583.97
Surplus End 12/31/21	<u>158,365.94</u>

Statement of Ledger balances 12/31/21

Details	Debit	Credit
Surplus Account for 12/31/21		158,365.94

Below the Line

Adv-Aare	160	0
Adv-Agriculture	0	180
Adv-Air Kiribati	10.62	0
Adv-Angibuaka	1539.63	0
Adv-ATHKL	11140.46	0
Adv-Baukie	40	0
Adv-BDM	317.4	0
Adv-Benina	0	15
Adv-BKL	884.95	0
Adv-Civil aviation	485.31	0
Adv-Council	971.6	0
Adv-Election	1976.1	0
Adv-Fisheries	270	0
Adv-Gov't Maintenance	2214.58	0
Adv-Hardware	14141.59	0
Adv-Iakobwa	27.2	0
Adv-Ice Plant	5083	0
Adv-Iete	159.8	0
Adv-Intergrates farm	844.22	0
Adv-IPO	121.9	0
Adv-Judiciary	53.6	0
Adv-Kaiaata	20	0

Adv-Kaibuke	262.67	0
Adv-Kaieta	62.5	0
Adv-Kamaatara	40.4	0
Adv-Katirakei	69.12	0
Adv-KOIL	278.3	0
Adv-Koruru	144.7	0
Adv-MFED	0	40
Adv-Ministry tour	28.91	0
Adv-MISA	98.9	0
Adv-MOE	0	3136.2
Adv-Raarube	42	0
Adv-Teera	1211.02	0
Adv-Teiokaara	80	0
Adv-Tekaai	4000	0
Adv-Tekammari	614.21	0
Adv-Tekua	0	100
Adv-Terokouea	326.86	0
Adv-Tetoariki	992.71	0
Adv-Teuarakai	0	917
Adv-Teunaia	0	72.5
Adv-Tiibeti	180	0
Adv-Toanimarawa	35	0
Adv-Tokabura	415	0
Dep- Arima	0	10
Dep- Arima	0	30
Dep- Burea	0	0
Dep MA	0	0
Dep Michael	30	0
Dep MICTTD	0	0
Dep Mikaere	0	160
Dep Parish	0	40
Dep Teikarawa	0	0
Dep Teteki Motorbike	0	0
Dep Youth	0	0

Dep-Aaraki	0	15
Dep-Abiera	0	20
Dep-Anganano	0	667
Dep-Aoniman/ Aotukia	80	0
Dep-Arinteiti	0	19.82
Dep-Bakouea	0	7.5
Dep-Berina	0	50
Dep-Betania Truck	0	0
Dep-Beuu	0	11
Dep-Biritati	0	11
Dep-Boati	0	31.1
Dep-BOK	500.03	0
Dep-Bookai	0	740
Dep-BSA	0	50
Dep-Bwain akawa	0	1580.6
Dep-Bwatoromwaio	0	7068.5
Dep-Bwereeti	0	6
Dep-Cement	0	1260
Dep-coffee	0	16.9
Dep-Copra	0	6858.2
Dep-Cp/ Atuere	0	11.45
Dep-Cp/ Bareaka	0	11.45
Dep-Cp/ Tematiu	0	90
Dep-Cp/ Terieta Store	0	250
Dep-Cp/ Tiim Ioteba	0	10
Dep-Dep Council Maint	0	10206.45
Dep-Dep Council Salary.	0	21600.3
Dep-Disaster	13564.45	0
Dep-Driver	0	272.3
Dep-Education	1298.28	0
Dep-Euta	0	6
Dep-Fallan	0	12.4
Dep-Fish Farm	18.2	0
Dep-Fuel	0	491.98

Dep-Giles	0	20
Dep-HBHS Seawall	0	25
Dep-Health	2306.8	0
Dep-ICW	0	488
Dep-Iebeta	248.45	0
Dep-Ieru	0	185.74
Dep-IFAD	340	0
Dep-Incentive allowance	12600	0
Dep-Independence	8577.1	0
Dep-Internet	0	312.4
Dep-Iotia	130.5	0
Dep-Itimaera	0	60
Dep-Iubire	537.7	0
Dep-JSS Truck	0	4265.97
Dep-Kabanenang	0	31.4
Dep-Kaeka	0	2280.14
Dep-Kaiwa	0	60
Dep-Kakeateman	0	286.3
Dep-Kaklaman	157.79	0
Dep-Kakiatara	0	11
Dep-Kanantebeeki	0	232
Dep-Karekeata	0	152.95
Dep-Karenano	0	0
Dep-Katimiri	0	120
Dep-KCDL	540	0
Dep-Kiamatoa	0	3
Dep-Kiri - EU	0	0.07
Dep-Koae	0	0
Dep-KOIFAWP	0	722.2
Dep-KPC	0	4
Dep-KPF	0	30
Dep-KPF AGENT	270	0
Dep-Landlease	0	12304.6
Dep-M/ Bem	0	625

Dep-Maneaba Project	0	2676.7
Dep-Mannaba	0	80
Dep-Marewen Beru	2903.9	0
Dep-Mayor	0	10
Dep-Meeke	0	10.4
Dep-Merean	20	0
Dep-MET	0	80
Dep-MFMRD	135	0
Dep-Mitemwa	0	83.4
Dep-Moa	0	2348
Dep-Momouea	0	31.6
Dep-Mordi	0	330
Dep-Motorcycle hire	0	12
Dep-Namai	0	9
Dep-Natan	0	3
Dep-Nenem	123.92	0
Dep-NLAF Workshop	0	150
Dep-Nuka	0	1458.8
Dep-OB	0	113.13
Dep-Overstated Bank	0	195.93
Dep-Overtime	0	1484.15
Dep-PB 136859/286534/286534/567478	0	10418.3
Dep-PCV	0	803
Dep-Petrol	0	28
Dep-Preschool Salary	10953.73	0
Dep-Primary	0	20
Dep-R/ Tautaeaka	200	0
Dep-Raineaba M/bike	0	0
Dep-Reetom	0	10
Dep-Refreshment	0	0
Dep-Ribwaiti	20	0
Dep-Rotamould	0	1003
Dep-Rurubou	0	0
Dep-SAOK	7500	0

Dep-Solar	0	7208.8
Dep-Surplus cash	0	9943.96
Dep-Taaun	0	100
Dep-Taberiki	0	19.3
Dep-Tabiang	40	0
Dep-Tanintoa	0	15
Dep-Tareau	0	0
Dep-Tauro	0	50.1
Dep-Teai	0	5.5
Dep-Tebaiti	52.5	0
Dep-Tebubutei	0	620
Dep-Tebuka	0	40
Dep-Tebwaiti	0	7.5
Dep-Tebwerei	40.2	0
Dep-Teekeuea	3919	0
Dep-Teetu	120	0
Dep-Teeua	0	18.5
Dep-Teiaono	0	5
Dep-Teimoone	0	146.7
Dep-Teiti	18.5	0
Dep-Tekabaeka	10	0
Dep-Tekaie	0	6.9
Dep-Tekatau	95.3	0
Dep-Tekeke	0	80
Dep-Tekieru Overtime	37.3	0
Dep-Temara hospital	357.25	0
Dep-Temarewe	0	0.5
Dep-Temwakei	0	7
Dep-Temwatie	2026.1	0
Dep-Teotia	0	467.75
Dep-Teraimoa	0	40
Dep-Terebu	0	11.95
Dep-Teroko	0	47.8
Dep-Teroutaki	0	15

Dep-Terube	0	60
Dep-Tetieua	0	0
Dep-Tetika	0	175.6
Dep-Tewa/ others	0	60
Dep-Tiamatang	0	20
Dep-Tiemitim/bike	16	0
Dep-Tiibau	0	6
Dep-Tiikoa	0	18.5
Dep-Tiima	0	93.85
Dep-Timwau	0	80
Dep-Titin	260	0
Dep-Tuarere	0	10
Dep-Uen/ Marewen Beru	0	2026.36
Dep-Waanaoo	0	12402
Dep-Wash Priority Grant	0	1372.5
Dep-Xmas Kauntira	0	43
Imp-Aare	202	0
Imp-Amiita	508	0
Imp-Aricola	0	300
Imp-Arima	2219.51	0
Imp-Asst Treasurer	0	1437.5
Imp-Ataake	2394.75	0
Imp-Baera	200	0
Imp-Baretati	0	1011
Imp-Beretati R	1000	0
Imp-Biribo	0	3555.7
Imp-Bouataake	843	0
Imp-CEO KCDL	270.55	0
Imp-England	4257	0
Imp-Ieebete	390	0
Imp-Kaatarina	290	0
Imp-Kaiwa	1.5	0
Imp-Kirabuke	563	0
Imp-Mamaia	100	0

Imp-Baretati

Imp-Beretati R

Imp-Biribo

Imp-Mere Teemaia	2746.8	0
Imp-Micheal	0	5
Imp-Miika	221.93	0
Imp-Miire	766.75	0
Imp-Mwarion	361	0
Imp-Orebwa	193.4	0
Imp-Raarube	543.5	0
Imp-Raubane	0	800
Imp-Retired	0	1091.95
Imp-Roobwati	300	0
Imp-Samaluta	10	0
Imp-Taabiti	0	293
Imp-Taarena	169.5	0
Imp-Taaria	909.31	0
Imp-Takareti	700	0
Imp-Takiakia	590	0
Imp-Tarawariki	1.8	0
Imp-Tearawa	106.3	0
Imp-Tebwaa	0	303.8
Imp-Teekeuea	1328	0
Imp-Teera	106.1	0
Imp-Teewa	7945.55	0
Imp-Teiti	222	0
Imp-Teitiaki	0	86.75
Imp-Tekaieti	0	155
Imp-Tekoba T	17921.2	0
Imp-Terabuntaake	120.2	0
Imp-Tetabo	0	2033.15
Imp-Tiibeti	0	132.55
Imp-Tiima	800.05	0
Imp-Tiimon	1120	0
Imp-Tikarere	1925	0
Imp-Yahama	217.6	0
Loan-Council Staff	1214	0

Loan-DBK	0	3362.8
Loan-Ieete	0	60
Loan-Kabuta	0	80
Loan-Kaibuke	0	71.44
Loan-Katarina	0	2
Loan-Kauntira	428.5	0
Loan-Mareati	0	12
Loan-Teera	0	760
loss-Amiita	3644.36	0
loss-Clerk Arima Teukera	67.8	0
loss-Clerk Teiti	7918.39	0
loss-Kaibuke	3712.98	0
loss-Kaiwa	4399.95	0
loss-Mareati	5601.57	0
loss-Meeke	720.62	0
loss-Miire	2123.71	0
loss-Raiteta	2529.92	0
loss-Repayment	0	57.2
loss-Rine Rawatia	0	86.22
loss-Taabiti	69.19	0
loss-Takareti	2720.55	0
loss-Taumweruru	13627.04	0
loss-Teekeuea	4808.88	0
loss-Teera	2238.36	0
loss-Tiema	37.61	0
Closing Cash	21,871.61	
Closing Bank	59,249.30	
Total	308,941.90	308,941.90



Beru Island Council
Statement of Notes
for the Period 01/01/21 to 12/31/21



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

		A/C# 567478	59,060.88	
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		A/C# 136859	188.42	
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				59,249.30
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Note#	Account	Bot_Code	Amount \$	Total \$
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2 Account Receivable

	Adv-Aare		160.00	
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	Adv-Air Kiribati		10.62	
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	Adv-Angibuaka		1,539.63	
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	Adv-ATHKL		11,140.46	
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	Adv-Baukie		40.00	
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	Adv-BDM		317.40	
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	Adv-BKL		884.95	
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	Adv-Civil aviation		485.31	
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	Adv-Council		971.60	
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	Adv-Election		1,976.10	
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	Adv-Fisheries		270.00	
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	Adv-Gov't Maintanance		2,214.58	
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	Adv-Hardware		14,141.59	
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	Adv-Iakobwa		27.20	
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	Adv-Ice Plant		5,083.00	
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	Adv-Iete		159.80	
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	Adv-Intergrates farm		844.22	
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	Adv-IPO		121.90	
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	Adv-Judiciary		53.60	
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	Adv-Kaiaata		20.00	
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	Adv-Kaibuke		262.67	
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	Adv-Kaieta		62.50	
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	Adv-Kamaatara		40.40	
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	Adv-Katirakei		69.12	
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Note#	Account	Bot_Code	Amount \$	Total \$
		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	
		Adv-Terokouea	326.86	
		Adv-Tetoariki	992.71	
		Adv-Tiibeti	180.00	
		Adv-Toanimarawa	35.00	
		Adv-Tokabura	415.00	
		Dep- Burea	0.00	
		Dep Michael	30.00	
		Dep Teikarawa	0.00	
		Dep Teteki Motorbike	0.00	
		Dep Youth	0.00	
		Dep-Aoniman/ Aotukia	80.00	
		Dep-Betania Truck	0.00	
		Dep-BOK	500.03	
		Dep-Disaster	13,564.45	
		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-Kakiaman	157.79	
		Dep-Karenano	0.00	
		Dep-KCDL	540.00	
		Dep-Koae	0.00	
		Dep-KPF AGENT	270.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Marewen Beru	2,903.90	
		Dep-Merean	20.00	
		Dep-MFMRD	135.00	
		Dep-Nenem	123.92	
		Dep-Preschool Salary	10,953.73	
		Dep-R/ Tautaeaka	200.00	
		Dep-Raineaba M/bike	0.00	
		Dep-Ribwaiti	20.00	
		Dep-Ruruobu	0.00	
		Dep-SAOK	7,500.00	
		Dep-Tabiang	40.00	
		Dep-Tebaiti	52.50	
		Dep-Tebwerei	40.20	
		Dep-Teekeuea	3,919.00	
		Dep-Teetu	120.00	
		Dep-Teiti	18.50	
		Dep-Tekatau	95.30	
		Dep-Tekieru Overtime	37.30	
		Dep-Temara hospital	357.25	
		Dep-Temwatie	2,026.10	
		Dep-Tiemiti m/bike	16.00	
		Dep-Titin	260.00	
		Imp-Aare	202.00	
		Imp-Amiifa	508.00	
		Imp-Arima	2,219.51	
		Imp-Ataake	2,394.75	
		Imp-Baera	200.00	
		Imp-Beretati R	1,000.00	
		Imp-Bouataake	843.00	
		Imp-CEO KCDL	270.55	
		Imp-England	4,257.00	
		Imp-Ieebete	390.00	
		Imp-Kaatarina	290.00	
		Imp-Kaiwa	1.50	
		Imp-Kirabuke	563.00	
		Imp-Mamaia	100.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Mere Teemaia	2,746.80	
		Imp-Miika	221.93	
		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	7,945.55	
		Imp-Teiti	222.00	
		Imp-Tekoba T	17,921.20	
		Imp-Terabuntaake	120.20	
		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	3,644.36	
		loss-Clerk Arima Teukera	67.80	
		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	

Note#	Account	Bot_Code	Amount \$	Total \$
		loss-Takareti	2,720.55	
		loss-Taumweruru	13,627.04	
		loss-Teekeuea	4,808.88	
		loss-Teera	2,238.36	
		loss-Tiema	37.61	
		Dep MA	0.00	
		Dep MICTD	0.00	
		Dep-Independence	8,577.10	
		Dep-Refreshment	0.00	
		Dep-Tareau	0.00	
		Dep-Tekabaeka	10.00	
		Dep-Tetieua	0.00	
				227,820.99

3 Account Payable

	Adv-MOE	3,136.20
	Dep- Arima	30.00
	Dep-Bwatoromwaio	7,068.50
	Dep-Itimaera	60.00
	Dep-Karae	10.00
	Dep-Tebwaiti	7.50
	Dep-Wash Priority Grant	1,372.50
	Imp-Baretati	1,011.00
	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 Mikaere	160.00
	Dep Parish	40.00
	Dep-Aaraki	15.00
	Dep-Abiera	20.00
	Dep-Anganano	667.00
	Dep-Arinteifi	19.82
	Dep-Bakouea	7.50
	Dep-Berina	50.00

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Beuu	11.00	
		Dep-Biritati	11.00	
		Dep-Boati	31.10	
		Dep-Bookai	740.00	
		Dep-BSA	50.00	
		Dep-Bwain akawa	1,580.60	
		Dep-Bwereeti	6.00	
		Dep-Cement	1,260.00	
		Dep-coffee	16.90	
		Dep-Copra	6,858.20	
		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.	21,600.30	
		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-Internet	312.40	
		Dep-JSS Truck	4,265.97	
		Dep-Kabanenang	31.40	
		Dep-Kaeka	2,280.14	
		Dep-Kaiwa	60.00	
		Dep-Kakeateman	286.30	
		Dep-Kakiatara	11.00	
		Dep-Kanantebeeki	232.00	
		Dep-Karekeata	152.95	
		Dep-Katimiri	120.00	
		Dep-Kiamatoa	3.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Kiri - EU	0.07	
		Dep-KOIFAWP	722.20	
		Dep-KPC	4.00	
		Dep-KPF	30.00	
		Dep-Landlease	12,304.60	
		Dep-M/ Bem	625.00	
		Dep-Maneaba Project	2,676.70	
		Dep-Mannaba	80.00	
		Dep-Mayor	10.00	
		Dep-Meeke	10.40	
		Dep-MET	80.00	
		Dep-Mitemwa	83.40	
		Dep-Moa	2,348.00	
		Dep-Momouea	31.60	
		Dep-Mordi	330.00	
		Dep-Motorcycle hire	12.00	
		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	1,484.15	
		Dep-PB 136859/286534/286534/567478	10,418.30	
		Dep-PCV	803.00	
		Dep-Petrol	28.00	
		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	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Tebubutei	620.00	
		Dep-Tebuka	40.00	
		Dep-Teeua	18.50	
		Dep-Teiaono	5.00	
		Dep-Teimoone	146.70	
		Dep-Tekaie	6.90	
		Dep-Tekeke	80.00	
		Dep-Temarewe	0.50	
		Dep-Temwakei	7.00	
		Dep-Teotia	467.75	
		Dep-Teraimoa	40.00	
		Dep-Terebu	11.95	
		Dep-Teroko	47.80	
		Dep-Teroutaki	15.00	
		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-Timwau	80.00	
		Dep-Tuarere	10.00	
		Dep-Uen/ Marewen Beru	2,026.36	
		Dep-Waa n oo	12,402.00	
		Dep-Xmas Kauntira	43.00	
		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	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp-Tetabo	2,033.15	
		Imp-Tiibeti	132.55	
		Loan-DBK	3,362.80	
		Loan-Ieete	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	86.22	
				150,575.96

Prepared by : LGD Internal Audit

Beru Island Council

The following certify that the attached statements (revealing a surplus Account
Balance \$150,342.34) for the year ended 31st December 2020 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary



Revised by
File
02/08

End by
Sya 9/2/21

Rec'd as lost 1/24

Incomes as at 12/31/20

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Angabwai n rabwata	7,073.00		
		1104	Roon te kiba	3,757.50		
		1105	Roon te Nako n te Kaibuke	24.50		
					10,855.00	
1200	Raitienti	1201	Motoka/Rebwerebwe	1,841.50		
		1202	Beeba ni kabubuti	1,313.00		
		1203	Bwatika	251.00		
		1204	Kamea	28.00		
		1205	Titoo	9,740.00		
		1207	Kakukurei (DJ)	50.00		
		1210	Auti ni Irua	400.00		
		1212	Tabo ni Bwa (Retail, Wholesale	2,195.00		
		1213	Bootaki aika tauaki mwia	1,900.00		
		1214	Karikirake man te burawa	480.00		
		1215	Karikirake aika uareke	866.50		
		1217	Taibora ni Kamwarake	274.00		
		1219	Kaa/Rebwerebwe aika tatango	2,523.00		
		1220	Boofi aika a hire	50.00		
		1223	Bingko	335.60		
		1227	Kabonakoan te ika	375.70		
		1233	Aia Kambwana aomata	150.00		
		1237	Bobwai man te kaibuke	1,880.00		
		1238	Tutaraa	160.00		
		1241	Nangkona	794.00		
					25,607.30	
1300	Mane ni buoka	1301	Buoka man Tautaeka	199,091.31		
		1302	Buoka man te Postal	1,000.00		
		1303	Buoka ibukin onobwaiian autin T	48,818.65		
		1308	Te buoka ibukin te lease te Kau	10,974.60		
					259,884.56	
1400	Rakan karinimwane	1402	Rakan Katangomwane	7,767.22		
					7,767.22	
1500	Waaki ni lokinibwai	1501	Kabonakoan bwain te Kauntira	2,829.50		
		1504	Roon auti ni maeka	1,362.50		
		1505	Roon te auti ni Irua	2,715.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waaki ni lokinibwai	1506	Kantoka n te Truck/Tangoan te	6,133.60		
		1507	Boon te bwa	4,805.50		
		1508	Tangoan bwain te Kauntira	1,107.20		
		1509	Tangoan te rebwerebwe	1,482.00		
		1510	Tangoan te Mwaneaba/autin t	2,460.00		
		1511	Internet	5,147.00		
		1512	Kabonganaan te photocopy m	903.50		
		1513	Bingko	1,483.70		
		1518	Hardware	413.10		
		1520	Karekemwane man te shop	1,703.00		
		1522	Katangomwane	50,310.94		
		1524	Ice plant/Tabo ni Kamaitoro	6,409.40		
		1527	Bwai ni Kiribati/Handy craft	100.00		
		1535	Boon te taura te iti/solar	560.00		
		1536	Toll fare	2,172.90		
		1537	Karaoan te boo	1,480.00		
		1539	Women center	185.00		
		1541	Karikirake aika Uarereke	144.00		
		1544	Nei ni baneawa	1,155.00		
					95,062.84	
1600	Mane tabeua	1601	Mwane n raka	16,209.00		
		1602	Tuaa n te bowi	740.00		
					16,949.00	
1700	Karaii mwane	1701	Kaintabwi	6,689.97		
					6,689.97	
			Total Income			422,815.89

Expenditures as at 12/31/20

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bakabai	2102	Bwakabwai Kauntira	33,200.00		
		2103	Kauoman ni Kiraaka	3,933.49		
		2104	Island Treasurer	3,553.09		
		2106	Executive Assistant	3,271.55		
		2108	Kabenta	3,343.52		
		2109	Drivers	6,586.90		
		2110	Taan anai kantoka n te kotiwe	6,586.90		
		2112	Kaubure	24,532.33		
		2113	Neeti ni kaawa	13,749.77		
		2114	Plumber	3,293.45		
		2119	Makaeneke	3,141.11		
		2123	ICW/WIW	3,675.23		
		2127	Te tia Kuuka n te hotel	3,196.18		
		2133	Tia Uaereti	3,068.91		
		2135	Preschool Teacher	785.57		
		2146	Tiamwakuri n te Carpenter sho	3,293.45		
		2148	Livestock caretaker	1,444.51		
		2149	Iceplant Salesman	1,946.21		
					122,602.18	
2200	Arauenti	2201	Arauenti Kauntira	8,215.00		
		2202	Kaniwangan te Mayor & Deput	1,360.00		
		2203	Incentive Allowance	13,988.80		
		2204	Booia reibwa	608.00		
		2206	Aoataim	1,289.61		
		2207	Kometen te reirei	3,935.00		
		2209	Kaniwanga/bareka	175.00		
		2210	Bonomwi/Tiati arauenti	100.00		
		2211	Mwengabuaka	1,890.00		
		2212	Kometen Kamwengaraoi	610.00		
		2213	Komete ni Kamwakuri	1,040.00		
		2229	Board of Survey	180.00		
		2234	Disaster Committee	260.00		
					33,651.41	
2300	Kabutan te waki	2301	Bao ni mwamwananga	2,755.15		
		2302	Riitin Aaba	11,324.60		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te waki	2303	Bwain te Aobiti	1,453.40		
		2306	Boon uaerefi ao tareboon	2,327.50		
		2311	Kabomwi nakon nii	305.00		
		2312	Te rinerine	3,203.10		
		2313	Kainaomata	160.00		
		2315	Buokan bootaki	250.00		
		2322	Kairuaa	460.00		
		2326	Bwai ni mwakuri n te aobiti	15,734.35		
		2328	Roon te bowi	430.00		
		2332	Support to Elderly Fund distribut	520.00		
					38,923.10	
2400	Onobai	2403	Onobwaian Auti ni Maeka	31,207.45		
		2404	Onobwaian te auti ni irua	1,763.00		
		2408	Katamaroa Kaa/Rebwerebwe	192.90		
		2408a	School trucks	792.80		
		2410	Karaaan kawai ao kotiweei	4,707.73		
					38,663.88	
2600	Karikirake aika aki mwanena	2610	karaaan kawai/kotiweei	323.78		
					323.78	
2700	Iokinibwai	2701	Amwaraken te auti ni Irua	1,925.80		
		2702	Boon te bwa	16,037.15		
		2703	Internet	7,984.00		
		2704	Bingo	555.71		
		2706	Auti ni Kamwaitoro/Ice plant	170.00		
		2709	Katangomwane	51,013.00		
		2711	Bwai ni Kiribati/Handicraft	100.00		
					77,785.66	
2800	Karaii mwane	2803	Onobwai autin Tautaeka	69,633.58		
					69,633.58	
			Total Expenditure			381,583.59



Beru Island Council
Profit and Loss Statement
or the Period 01/01/20 to 12/31/20



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwai n rabwata	7,073.00		
		1104	Roon te kiba	3,757.50		
		1105	Roon te Naka n te Kaibuke	24.50		
					10,855.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	1,841.50		
		1202	Beeba ni kabubuti	1,313.00		
		1203	Bwatika	251.00		
		1204	Kamea	28.00		
		1205	Titoo	9,740.00		
		1207	Kakukurei (DJ)	50.00		
		1210	Auti ni Irua	400.00		
		1212	Tabo ni Bwa (Retail, Wholesale	2,195.00		
		1213	Bootaki aika tauaki mwia	1,900.00		
		1214	Karikirake man te burawa	480.00		
		1215	Karikirake aika uarereke	866.50		
		1217	Taibora ni Kamwarake	274.00		
		1219	Kaa/Rebwerebwe aika tatangoaki	2,523.00		
		1220	Booti aika a hire	50.00		
		1223	Bingko	335.60		
		1227	Kabonakoan te ika	375.70		
		1233	Aia Kambwana aomata	150.00		
		1237	Bobwai man te kaibuke	1,880.00		
		1238	Tutaraa	160.00		
		1241	Nangkona	794.00		
					25,607.30	
	1300	Mane ni buoka				
		1301	Buoka man Tautaeka	199,091.31		
		1302	Buoka man te Postal	1,000.00		
		1303	Buoka ibukin onobwaiian autin Tauta	48,818.65		
		1308	Te buoka ibukin te lease te Kauntira	10,974.60		
					259,884.56	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1400		Rakan karinimwane			
		1402	Rakan Katangomwane	7,767.22		
					7,767.22	
	1500		Waaki ni lokinibwai			
		1501	Kabonakoan bwain te Kauntira	2,829.50		
		1504	Roon auti ni maeka	1,362.50		
		1505	Roon te auti ni irua	2,715.00		
		1506	Kantoka n te Truck/Tangoan te kaa	6,133.60		
		1507	Boon te bwa	4,805.50		
		1508	Tangoan bwain te Kauntira	1,107.20		
		1509	Tangoan te rebwerebwe	1,482.00		
		1510	Tangoan te Mwaneaba/auti te Kau	2,460.00		
		1511	Internet	5,147.00		
		1512	Kabonganaan te photocopy machin	903.50		
		1513	Bingko	1,483.70		
		1518	Hardware	413.10		
		1520	Karekemwane man te shop	1,703.00		
		1522	Katangomwane	50,310.94		
		1524	Ice plant/Tabo ni Kamaitoro	6,409.40		
		1527	Bwai ni Kiribati/Handy craft	100.00		
		1535	Boon te taura te iti/solar	560.00		
		1536	Toll fare	2,172.90		
		1537	Karaoan te boo	1,480.00		
		1539	Women center	185.00		
		1541	Karikirake aika Uarereke	144.00		
		1544	Nei ni baneawa	1,155.00		
					95,062.84	
	1600		Mane tabeva			
		1601	Mwane n raka	16,209.00		
		1602	Tuoa n te bowi	740.00		
					16,949.00	
	1700		Karali mwane			
		1701	Kaintabwi	6,689.97		
					6,689.97	
						422,815.89
Expenditure						
	2100		Bakabai			
		2102	Bwakabwai Kauntira	33,200.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2103	Kauoman ni Kiraaka	3,933.49		
		2104	Island Treasurer	3,553.09		
		2106	Executive Assistant	3,271.55		
		2108	Kabenta	3,343.52		
		2109	Drivers	6,586.90		
		2110	Taan anai kantoka n te kotiweei	6,586.90		
		2112	Kaubure	24,532.33		
		2113	Neeti ni kaawa	13,749.77		
		2114	Plumber	3,293.45		
		2119	Makaeneke	3,141.11		
		2123	ICW/WIW	3,675.23		
		2127	Te tia Kuuka n te hotel	3,196.18		
		2133	Tia Uaereti	3,068.91		
		2135	Preschool Teacher	785.57		
		2146	Tiamwakuri n te Carpenter shop	3,293.45		
		2148	Livestock caretaker	1,444.51		
		2149	Iceplant Salesman	1,946.21		
					122,602.18	
	2200	Arauenti				
		2201	Arauenti Kauntira	8,215.00		
		2202	Kaniwangan te Mayor & Deputy May	1,360.00		
		2203	Incentive Allowance	13,988.80		
		2204	Booia reibwa	608.00		
		2206	Aoataim	1,289.61		
		2207	Kometen te reirei	3,935.00		
		2209	Kaniwanga/bareka	175.00		
		2210	Bonomwi/Tiati arauenti	100.00		
		2211	Mwengabuaka	1,890.00		
		2212	Kometen Kamwengaraol	610.00		
		2213	Komete ni Kamwakuri	1,040.00		
		2229	Board of Survey	180.00		
		2234	Disaster Committee	260.00		
					33,651.41	
	2300	Kabutan te waki				
		2301	Bao ni mwamwananga	2,755.15		
		2302	Riitin Aaba	11,324.60		
		2303	Bwain te Acbiti	1,453.40		
		2306	Boon uaereti ao tareboon	2,327.50		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2311	Kabomwi nakon nii	305.00		
		2312	Te rinerine	3,203.10		
		2313	Kainaomata	160.00		
		2315	Buokan bootaki	250.00		
		2322	Kairuaa	460.00		
		2326	Bwai ni mwakuri n te aobiti	15,734.35		
		2328	Roon te bowi	430.00		
		2332	Support to Elderly Fund distribution	520.00		
					38,923.10	
	2400	Onobai				
		2403	Onobwaian Auti ni Maeka	31,207.45		
		2404	Onobwaian te auti ni irua	1,763.00		
		2408	Katamaroa Kaa/Rebwerebwe	192.90		
		2408a	School trucks	792.80		
		2410	Karaoan kawai ao kotiweei	4,707.73		
					38,663.88	
	2600	Karikirake alka aki mwane				
		2610	karaoan kawai/kotiweei	323.78		
					323.78	
	2700	Iokinlbwai				
		2701	Amwaraken te auti ni Irua	1,925.80		
		2702	Boon te bwa	16,037.15		
		2703	Internet	7,984.00		
		2704	Bingo	555.71		
		2706	Auti ni Kamwaitoro/Ice plant	170.00		
		2709	Katangomwane	51,013.00		
		2711	Bwai ni Kiribati/Handicraft	100.00		
					77,785.66	
	2800	Karaii mwane				
		2803	Onobwai autin Tautaeka	69,633.58		
					69,633.58	
						381,583.59
Net Profit/Loss						41,232.30

Prepared by : LGD Internal Audit



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	59,249.30		
Cash on Hand		32,707.05		
Account Receivable	2	190,123.43	282,079.78	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				282,079.78
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	131,737.44	131,737.44	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				131,737.44
Net Asset				150,342.34
Equity				
Current Year Earning			41,232.30	
Historical Balancing			109,110.04	
Total Equity				150,342.34

Prepared by : LGD Internal Audit



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



Surplus brought forward 01-Jan-2020

Debit
Credit
109,110.04

Codes	Details	Estimate	Amount	Debit	Credit
1100	Angabwai				
1103	Angabwai n rabwata	4,000.00	7073	0	7073
1104	Roon te kiba	5,000.00	3757.5	0	3757.5
1105	Roon te Nako n te Kaibuke	205.00	24.5	0	24.5
1200	Raitienti				
1201	Motoka/Rebwerebwe	1,740.00	1841.5	0	1841.5
1202	Beeba ni kabubuti	668.00	1313	0	1313
1203	Bwatika	600.00	251	0	251
1204	Kamea	240.00	28	0	28
1205	Tifoa	8,940.00	9740	0	9740
1206	Kaoti tamnei	240.00	0	0	0
1207	Kakukurei (DJ)	50.00	50	0	50
1210	Auti ni Irua	800.00	400	0	400
1211	Karikirake aika nakonako (Hawker)	0.00	0	0	0
1212	Tabo ni Bwa (Retail, Wholesale)	800.00	2195	0	2195
1213	Bootaki aika tauaki mwia	200.00	1900	0	1900
1214	Karikirake man te burawa	420.00	480	0	480
1215	Karikirake aika uarereke	1,530.00	866.5	0	866.5
1217	Taibora ni Kamwarake	300.00	274	0	274
1219	Kaa/Rebwerebwe aika tatangoaki	1,300.00	2523	0	2523
1220	Booti aika a hire	80.00	50	0	50
1223	Bingko	100.00	335.6	0	335.6
1226	Katangomwane	0.00	0	0	0
1227	Kabonakoan te ika	100.00	375.7	0	375.7
1233	Aia Kambwana aomata	0.00	150	0	150
1234	Angabwain te ice market	0.00	0	0	0
1237	Bobwai man te kaibuke	2,140.00	1880	0	1880
1238	Tutaraa	160.00	160	0	160
1241	Nangkona	700.00	794	0	794
1254	Kereboki/Bainibakoa	0.00	0	0	0
1300	Mane ni buoka				
1301	Buoka man Tautaeka	126,460.52	199091.31	0	199091.31
1302	Buoka man te Postal	500.00	1000	0	1000
1303	Buoka ibukin onobwaian autin Tautaeka	24,333.00	48818.65	0	48818.65

Codes	Details	Estimate	Amount	Debit	Credit
1306	Te buoka ibukin baoia ataein te reirei	16,000.00	0	0	0
1307	Te buoka ibukin te taarau n te KPF	0.00	0	0	0
1308	Te buoka ibukin te lease te Kauntira	15,000.00	10974.6	0	10974.6
1400	Rakan karinimwane				
1401	Boki ni mwane/IBDs	20.00	0	0	0
1402	Rakan Katangomwane	5,610.00	7767.22	0	7767.22
1500	Waaki ni lokinibwai				
1501	Kabonakoan bwain te Kauntira	1,000.00	2829.5	0	2829.5
1504	Roon auti ni maeka	1,188.00	1362.5	0	1362.5
1505	Roon te auti ni irua	4,000.00	2715	0	2715
1506	Kantoka n te Truck/Tangoan te kaa	5,000.00	6133.6	0	6133.6
1507	Boon te bwa	2,000.00	4805.5	0	4805.5
1508	Tangoan bwain te Kauntira	350.00	1107.2	0	1107.2
1509	Tangoan te rebwerebwe	2,000.00	1482	0	1482
1510	Tangoan te Mwaneaba/autin te Kauntira	400.00	2460	0	2460
1511	Internet	15,000.00	5147	0	5147
1512	Kabonganaan te photocopy machine	300.00	903.5	0	903.5
1513	Bingko	6,000.00	1483.7	0	1483.7
1518	Hardware	1,000.00	413.1	0	413.1
1520	Karekemwane man te shop	2,000.00	1703	0	1703
1521	Ororakeia kamea/beeki	80.00	0	0	0
1522	Katangomwane	50,000.00	50310.94	0	50310.94
1524	Ice plant/Tabo ni Kamaitoro	3,000.00	6409.4	0	6409.4
1527	Bwai ni Kiribati/Handy craft	500.00	100	0	100
1534	Komitin man te tareboon	150.00	0	0	0
1535	Boon te taura te iti/solar	25.00	560	0	560
1536	Toll fare	1,350.00	2172.9	0	2172.9
1537	Karaoan te boo	600.00	1480	0	1480
1538	Komitin man te Solar	100.00	0	0	0
1539	Women center	500.00	185	0	185
1541	Karikirake aika Uarereke	700.00	144	0	144
1544	Nei ni baneawa	3,500.00	1155	0	1155
1600	Mane tabeua				
1601	Mwane n raka	1,000.00	16209	0	16209
1602	Tuaa n te bowi	450.00	740	0	740
1700	Karaii mwane				
1701	Kaintabwi	8,047.67	6689.97	0	6689.97
2100	Bakabai				
2101	Kaokan te bwakabwai	0.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
2102	Bwakabwai Kauntira	37,947.26	33200	33200	0
2103	Kauoman ni Kiraaka	3,054.00	3933.49	3933.49	0
2104	Island Treasurer	2,742.00	3553.09	3553.09	0
2106	Executive Assistant	2,529.00	3271.55	3271.55	0
2108	Kabenta	2,570.00	3343.52	3343.52	0
2109	Drivers	5,058.00	6586.9	6586.9	0
2110	Taan anai kantoka n te kotiwēēi	5,058.00	6586.9	6586.9	0
2112	Kaubure	18,096.00	24532.33	24532.33	0
2113	Neeti ni kaawa	10,010.00	13749.77	13749.77	0
2114	Plumber	2,529.00	3293.45	3293.45	0
2119	Makaeneke	2,570.00	3141.11	3141.11	0
2122	Revenue Collector	0.00	0	0	0
2123	ICW/WIW	2,529.00	3675.233	3675.233	0
2127	Te tia Kuuka n te hotel	2,529.00	3196.183	3196.183	0
2133	Tia Uaereti	2,529.00	3068.91	3068.91	0
2135	Preschool Teacher	2,494.00	785.57	785.57	0
2139	Senior Revenue Collector	0.00	0	0	0
2146	Tiamwakuri n te Carpenter shop	2,529.00	3293.453	3293.453	0
2148	Livestock caretaker	0.00	1444.51	1444.51	0
2149	Iceplant Salesman	2,529.00	1946.213	1946.213	0

2200 Arauenti

2201	Arauenti Kauntira	8,335.00	8215	8215 ✓	0
2202	Kaniwangan te Mayor & Deputy Mayor	1,080.00	1360	1360 ✓	0
2203	Incentive Allowance	13,980.00	13988.8	13988.8 ✓	0
2204	Booia reibwa	1,000.00	608	608 ✓	0
2206	Aoataim	500.00	1289.61	1289.61 ✓	0
2207	Kometen te reirei	4,700.00	3935	3935 ✓	0
2208	Kometen te Karikirake	600.00	0	0	0
2209	Kaniwanga/bareka	500.00	175	175 ✓	0
2210	Bonomwi/Tiati arauenti	300.00	100	100 ✓	0
2211	Mwengabuaka	1,000.00	1890	1890 ✓	0
2212	Kometen Kamwengaraoi	1,400.00	610	610 ✓	0
2213	Komete ni Kamwakuri	960.00	1040	1040 ✓	0
2229	Board of Survey	240.00	180	180 ✓	0
2234	Disaster Committee	480.00	260	260 ✓	0

2300 Kabutan te waki

2301	Bao ni mwamwananga	1,800.00	2755.15	2755.15 ✓	0
2302	Riitin Aaba	15,000.00	11324.6	11324.6 ✓	0
2303	Bwain te Aobiti	1,000.00	1453.4	1453.4 ✓	0
2306	Boon uaereti ao tareboon	500.00	2327.5	2327.5 ✓	0

Codes	Details	Estimate	Amount	Debit	Credit
2308	Buraeki/Kaboraoi	250.00	0	0	0
2311	Kabomwi nakon nii	650.00	305	305 ✓	0
2312	Te rinerine	2,000.00	3203.1	3203.1 ✓	0
2313	Kainaomata	500.00	160	160 ✓	0
2315	Buokan bootaki	300.00	250	250 ✓	0
2316	Taarau n te Kaintabwi	0.00	0	0	0
2320	Tiringaia Kamea/Tararuakia beeki	500.00	0	0	0
2322	Kairuaa	600.00	460	460 ✓	0
2326	Bwai ni mwakuri n te aobiti	1,571.00	15734.35	15734.35 ✓	0
2328	Roon te bowi	400.00	430	430 ✓	0
2332	Support to Elderly Fund distribution	1,200.00	520	520 ✓	0
2333	Support to Copra Monitoring transport	0.00	0	0	0

2400 Onobai

2402	Onobwaian Aobiti	1,200.00	0	0	0
2403	Onobwaian Auti ni Maeka	18,297.00	31207.45	31207.45 ✓	0
2404	Onobwaian te auti ni irua	2,000.00	1763	1763 ✓	0
2407	Karaoan te Mwaneaba	50.00	0	0	0
2408	Katamaroa Kaa/Rebwerebwe	1,000.00	192.9	192.9 ✓	0
2408a	School trucks	2,000.00	792.8	792.8 ✓	0
2410	Karaoan kawai ao kотиweei	2,700.00	4707.73	4707.73 ✓	0

2600 Karikirake aika aki mwanenaki

2601	Rebwerebwe n te Auti ni irua	0.00	0	0	0
2610	karaoan kawai/kotiweei	3,000.00	323.78	323.78	0

2700 Iokinibwai

2701	Amwaraken te auti ni irua	500.00	1925.8	1925.8 ✓	0
2702	Boon te bwa	5,000.00	16037.15	16037.15 ✓	0
2703	Internet	8,400.00	7984	7984 ✓	0
2704	Bingo	6,000.00	555.71	555.71 ✓	0
2706	Auti ni Kamwaitoro/Ice plant	1,000.00	170	170 ✓	0
2707	Hardware	750.00	0	0	0
2709	Katangomwane	50,000.00	51013	51013 ✓	0
2711	Bwai ni Kiribati/Handicraft	400.00	100	100 ✓	0
2718	WIW materials	300.00	0	0	0
2719	Tianaraita/Bunimoa	200.00	0	0	0
2720	Bwai ni Karikirake n te Carpenter shop	1,500.00	0	0	0

2800 Karaii mwane

2801	Birimwane nakon te Kaintabwi	16,095.34	0	0	0
2802	Birimwane school trucks	0.00	0	0	0
2803	Onobwai autin Tautaeka	24,333.00	69633.58	69633.58	0

Codes	Details	Estimate	Amount	Debit	Credit
2804	Birimwane nakon KilGA	1,000.00	0	0	0
2806	Buoka ibukin school trucks	14,000.00	0	0	0
Below the Line					
	Adv-Aare	0.00	160	160	0
	Adv-Agriculture	0.00	-180	0	180
	Adv-Air Kiribati	0.00	10.62	10.62	0
	Adv-Angibuaka	0.00	1539.63	1539.63	0
	Adv-ATHKL	0.00	11140.46	11140.46	0
	Adv-Baukie	0.00	40	40	0
	Adv-BDM	0.00	317.4	317.4	0
	Adv-Benina	0.00	-15	0	15
	Adv-BKL	0.00	884.95	884.95	0
	Adv-Civil aviation	0.00	485.31	485.31	0
	Adv-Council	0.00	971.6	971.6	0
	Adv-Election	0.00	1976.1	1976.1	0
	Adv-Fisheries	0.00	270	270	0
	Adv-Gov't Maintanance	0.00	2214.58	2214.58	0
	Adv-Hardware	0.00	14141.59	14141.59	0
	Adv-Iakobwa	0.00	27.2	27.2	0
	Adv-Ice Plant	0.00	5083	5083	0
	Adv-Iete	0.00	159.8	159.8	0
	Adv-Intergrates farm	0.00	844.22	844.22	0
	Adv-IPO	0.00	121.9	121.9	0
	Adv-Judiciary	0.00	53.6	53.6	0
	Adv-Kaiaata	0.00	20	20	0
	Adv-Kaibuke	0.00	262.67	262.67	0
	Adv-Kaieta	0.00	62.5	62.5	0
	Adv-Kamaatara	0.00	40.4	40.4	0
	Adv-Katirakei	0.00	69.12	69.12	0
	Adv-KOIL	0.00	278.3	278.3	0
	Adv-Koruru	0.00	144.7	144.7	0
	Adv-MFED	0.00	-40	0	40
	Adv-Ministry tour	0.00	28.91	28.91	0
	Adv-MISA	0.00	98.9	98.9	0
	Adv-Raarube	0.00	42	42	0
	Adv-Teera	0.00	1211.02	1211.02	0
	Adv-Teiokaara	0.00	80	80	0
	Adv-Tekaai	0.00	4000	4000	0
	Adv-Tekammari	0.00	614.21	614.21	0
	Adv-Tekua	0.00	-100	0	100

Codes	Details	Estimate	Amount	Debit	Credit
	Adv-Terokouea	0.00	326.86	326.86	0
	Adv-Tetoariki	0.00	992.71	992.71	0
	Adv-Teuarakai	0.00	-917	0	917
	Adv-Teunaia	0.00	-72.5	0	72.5
	Adv-Tiibeti	0.00	180	180	0
	Adv-Toanimarawa	0.00	35	35	0
	Adv-Tokabura	0.00	415	415	0
	Dep MA	0.00	0	0	0
	Dep Michael	0.00	40	40	0
	Dep MICTD	0.00	0	0	0
	Dep Mikaere	0.00	-160	0	160
	Dep Parish	0.00	-40	0	40
	Dep-Aaraki	0.00	-15	0	15
	Dep-Abiera	0.00	-20	0	20
	Dep-Anganano	0.00	-667	0	667
	Dep-Aoniman/ Aotukia	0.00	80	80	0
	Dep-Arinteiti	0.00	-19.82	0	19.82
	Dep-Bakouea	0.00	-7.5	0	7.5
	Dep-Berina	0.00	-50	0	50
	Dep-Beuu	0.00	-11	0	11
	Dep-Biritati	0.00	-11	0	11
	Dep-Boati	0.00	-31.1	0	31.1
	Dep-BOK	0.00	500.03	500.03	0
	Dep-Bookai	0.00	-740	0	740
	Dep-BSA	0.00	-50	0	50
	Dep-Bwain akawa	0.00	-398.1	0	398.1
	Dep-Bwereeti	0.00	-6	0	6
	Dep-Cement	0.00	-1260	0	1260
	Dep-coffee	0.00	-16.9	0	16.9
	Dep-Copra	0.00	-6858.2	0	6858.2
	Dep-Cp/ Atuere	0.00	-11.45	0	11.45
	Dep-Cp/ Bareaka	0.00	-11.45	0	11.45
	Dep-Cp/ Tematuu	0.00	-90	0	90
	Dep-Cp/ Terieta Store	0.00	-250	0	250
	Dep-Cp/ Tiim loteba	0.00	-10	0	10
	Dep-Dep Council Maint	0.00	-10206.45	0	10206.45
	Dep-Dep Council Salary.	0.00	-12150	0	12150
	Dep-Disaster	0.00	11678.95	11678.95	0
	Dep-Driver	0.00	-272.3	0	272.3
	Dep-Education	0.00	1298.28	1298.28	0

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Euta	0.00	-6	0	6
	Dep-Fallan	0.00	-12.4	0	12.4
	Dep-Fish Farm	0.00	18.2	18.2	0
	Dep-Fuel	0.00	-491.98	0	491.98
	Dep-Giles	0.00	-20	0	20
	Dep-HBHS Seawall	0.00	-25	0	25
	Dep-Health	0.00	2306.8	2306.8	0
	Dep-ICW	0.00	-488	0	488
	Dep-Iebeta	0.00	248.45	248.45	0
	Dep-Ieru	0.00	-185.74	0	185.74
	Dep-IFAD	0.00	340	340	0
	Dep-Incentive allowance	0.00	12600	12600	0
	Dep-Independence	0.00	-4256.5	0	4256.5
	Dep-Internet	0.00	-312.4	0	312.4
	Dep-Iotia	0.00	130.5	130.5	0
	Dep-Iubire	0.00	537.7	537.7	0
	Dep-JSS Truck	0.00	-4265.97	0	4265.97
	Dep-Kabanenang	0.00	-31.4	0	31.4
	Dep-Kaeka	0.00	-2280.14	0	2280.14
	Dep-Kaiwa	0.00	-60	0	60
	Dep-Kakeateman	0.00	-303.3	0	303.3
	Dep-Kakiaman	0.00	112.79	112.79	0
	Dep-Kakiatara	0.00	-11	0	11
	Dep-Kanantebeeki	0.00	-232	0	232
	Dep-Karekeata	0.00	-185.45	0	185.45
	Dep-Katimiri	0.00	-120	0	120
	Dep-KCDL	0.00	540	540	0
	Dep-Kiamatoa	0.00	-3	0	3
	Dep-Kiri - EU	0.00	-0.07	0	0.07
	Dep-KOIAFWAP	0.00	-1077.2	0	1077.2
	Dep-KPC	0.00	-4	0	4
	Dep-KPF	0.00	-30	0	30
	Dep-KPF AGENT	0.00	270	270	0
	Dep-Landlease	0.00	-12304.6	0	12304.6
	Dep-M/ Bem	0.00	-625	0	625
	Dep-Maneaba Project	0.00	-2676.7	0	2676.7
	Dep-Mannaba	0.00	-80	0	80
	Dep-Marewen Beru	0.00	2903.9	2903.9	0
	Dep-Mayor	0.00	0	0	0
	Dep-Meeke	0.00	-10.4	0	10.4

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Merean	0.00	20	20	0
	Dep-MET	0.00	-80	0	80
	Dep-Mitemwa	0.00	-83.4	0	83.4
	Dep-Moa	0.00	-2204	0	2204
	Dep-Momouea	0.00	-31.6	0	31.6
	Dep-Mordi	0.00	-330	0	330
	Dep-Motorcycle hire	0.00	-40	0	40
	Dep-Namai	0.00	-9	0	9
	Dep-Natan	0.00	-3	0	3
	Dep-Nenem	0.00	123.92	123.92	0
	Dep-NLAF Workshop	0.00	-150	0	150
	Dep-Nuka	0.00	-1458.8	0	1458.8
	Dep-OB	0.00	-113.13	0	113.13
	Dep-Overstated Bank	0.00	-195.93	0	195.93
	Dep-Overtime	0.00	-1464.15	0	1464.15
	Dep-PB 136859/286534/286534/567478	0.00	-10418.3	0	10418.3
	Dep-PCV	0.00	-803	0	803
	Dep-Petrol	0.00	-28	0	28
	Dep-Preschool Salary	0.00	9330.53	9330.53	0
	Dep-Primary	0.00	-20	0	20
	Dep-R/ Tautaeaka	0.00	200	200	0
	Dep-Reetom	0.00	-10	0	10
	Dep-Refreshment	0.00	0	0	0
	Dep-Ribwaiti	0.00	20	20	0
	Dep-Rotamould	0.00	-1003	0	1003
	Dep-SAOK	0.00	7500	7500	0
	Dep-Solar	0.00	-7208.8	0	7208.8
	Dep-Surplus cash	0.00	-9943.96	0	9943.96
	Dep-Taaun	0.00	-100	0	100
	Dep-Taberiki	0.00	-19.3	0	19.3
	Dep-Tabiang	0.00	90	90	0
	Dep-Tanintoa	0.00	-15	0	15
	Dep-Tareau	0.00	0	0	0
	Dep-Tauro	0.00	-50.1	0	50.1
	Dep-Teai	0.00	-5.5	0	5.5
	Dep-Tebaiti	0.00	52.5	52.5	0
	Dep-Tebubutei	0.00	-620	0	620
	Dep-Tebuka	0.00	-40	0	40
	Dep-Tebwaiti	0.00	22.5	22.5	0
	Dep-Tebwerei	0.00	40.2	40.2	0

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Teekeuea	0.00	3919	3919	0
	Dep-Teetu	0.00	120	120	0
	Dep-Teeua	0.00	-18.5	0	18.5
	Dep-Teiaono	0.00	-5	0	5
	Dep-Teimoone	0.00	-146.7	0	146.7
	Dep-Teiti	0.00	18.5	18.5	0
	Dep-Tekabaeka	0.00	0	0	0
	Dep-Tekaie	0.00	-6.9	0	6.9
	Dep-Tekatau	0.00	135.3	135.3	0
	Dep-Tekeke	0.00	-80	0	80
	Dep-Tekieru Overtime	0.00	37.3	37.3	0
	Dep-Temara hospital	0.00	357.25	357.25	0
	Dep-Temarewe	0.00	-0.5	0	0.5
	Dep-Temwakei	0.00	-7	0	7
	Dep-Temwatie	0.00	2026.1	2026.1	0
	Dep-Teotia	0.00	-467.75	0	467.75
	Dep-Teraimoa	0.00	-40	0	40
	Dep-Terebu	0.00	-11.95	0	11.95
	Dep-Teroko	0.00	-47.8	0	47.8
	Dep-Teroutaki	0.00	-30	0	30
	Dep-Terube	0.00	-60	0	60
	Dep-Tetieua	0.00	0	0	0
	Dep-Tetika	0.00	-175.6	0	175.6
	Dep-Tewa/ others	0.00	-60	0	60
	Dep-Tiamatang	0.00	-20	0	20
	Dep-Tiibau	0.00	-6	0	6
	Dep-Tiikoa	0.00	-18.5	0	18.5
	Dep-Tiima	0.00	-93.85	0	93.85
	Dep-Timwau	0.00	-80	0	80
	Dep-Titin	0.00	260	260	0
	Dep-Tuarere	0.00	-10	0	10
	Dep-Uen/ Marewen Beru	0.00	-2026.36	0	2026.36
	Dep-Waa n oo	0.00	-12402	0	12402
	Dep-Xmas Kauntira	0.00	-43	0	43
	Imp-Aare	0.00	202	202	0
	Imp-Amiita	0.00	508	508	0
	Imp-Aricola	0.00	-300	0	300
	Imp-Arima	0.00	455	455	0
	Imp-Asst Treasurer	0.00	-1437.5	0	1437.5
	Imp-Ataake	0.00	395.25	395.25	0

Codes	Details	Estimate	Amount	Debit	Credit
	Imp-Baera	0.00	200	200	0
	Imp-Biribo	0.00	-3555.7	0	3555.7
	Imp-Bouataake	0.00	843	843	0
	Imp-England	0.00	3107	3107	0
	Imp-leebete	0.00	390	390	0
	Imp-Kaatarina	0.00	290	290	0
	Imp-Kaiwa	0.00	1.5	1.5	0
	Imp-Kirabuke	0.00	563	563	0
	Imp-Mamaia	0.00	100	100	0
	Imp-Mere Teemaia	0.00	2746.8	2746.8	0
	Imp-Micheal	0.00	-5	0	5
	Imp-Miika	0.00	1200	1200	0
	Imp-Miire	0.00	766.75	766.75	0
	Imp-Mwarion	0.00	361	361	0
	Imp-Orebwa	0.00	193.4	193.4	0
	Imp-Raarube	0.00	543.5	543.5	0
	Imp-Raubane	0.00	-800	0	800
	Imp-Retired	0.00	-1091.95	0	1091.95
	Imp-Roobwati	0.00	300	300	0
	Imp-Samaluta	0.00	10	10	0
	Imp-Taabiti	0.00	-293	0	293
	Imp-Taarena	0.00	169.5	169.5	0
	Imp-Taaria	0.00	909.31	909.31	0
	Imp-Takareti	0.00	700	700	0
	Imp-Takiakia	0.00	590	590	0
	Imp-Tarawariki	0.00	1.8	1.8	0
	Imp-Tearawa	0.00	106.3	106.3	0
	Imp-Tebwaa	0.00	-303.8	0	303.8
	Imp-Teekeuea	0.00	1328	1328	0
	Imp-Teera	0.00	106.1	106.1	0
	Imp-Teewa	0.00	5429.75	5429.75	0
	Imp-Teiti	0.00	222	222	0
	Imp-Teitiaki	0.00	-86.75	0	86.75
	Imp-Tekaieti	0.00	-155	0	155
	Imp-Terabuntaake	0.00	120.2	120.2	0
	Imp-Tetabo	0.00	-2033.15	0	2033.15
	Imp-Tiibeti	0.00	-132.55	0	132.55
	Imp-Tiima	0.00	800.05	800.05	0
	Imp-Tiimon	0.00	1120	1120	0
	Imp-Tikarere	0.00	1925	1925	0

Codes	Details	Estimate	Amount	Debit	Credit
	Imp-Yahama	0.00	217.6	217.6	0
	Loan-Council Staff	0.00	1214	1214	0
	Loan-DBK	0.00	-3362.8	0	3362.8
	Loan-leete	0.00	-60	0	60
	Loan-Kabuta	0.00	-80	0	80
	Loan-Kaibuke	0.00	-71.44	0	71.44
	Loan-Katarina	0.00	-2	0	2
	Loan-Kauntira	0.00	428.5	428.5	0
	Loan-Mareati	0.00	-12	0	12
	Loan-Teera	0.00	-760	0	760
	loss-Amiita	0.00	3759.59	3759.59	0
	loss-Clerk Arima Teukera	0.00	67.8	67.8	0
	loss-Clerk Teiti	0.00	7918.39	7918.39	0
	loss-Kaibuke	0.00	3712.98	3712.98	0
	loss-Kaiwa	0.00	4399.95	4399.95	0
	loss-Mareati	0.00	5601.57	5601.57	0
	loss-Meeke	0.00	720.62	720.62	0
	loss-Miire	0.00	2123.71	2123.71	0
	loss-Raiteta	0.00	2529.92	2529.92	0
	loss-Repayment	0.00	-57.2	0	57.2
	loss-Rine Rawatia	0.00	-46.2	0	46.2
	loss-Taabiti	0.00	69.19	69.19	0
	loss-Takareti	0.00	2720.55	2720.55	0
	loss-Taumweruru	0.00	13627.04	13627.04	0
	loss-Teekeuea	0.00	4808.88	4808.88	0
	loss-Teera	0.00	2238.36	2238.36	0
	loss-Tiema	0.00	37.61	37.61	0
	Closing Cash			32,707.05	
	Closing Bank			59,249.30	
	Grand Total			663,663.37	663,663.37



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



Surplus 01/01/20	109,110.04
Add: Total Current Revenues 2020	422,815.89
Total	531,925.93
Less: Total Current Expenditures 2020	381,583.59
Surplus End 12/31/20	<u>150,342.34</u>

Statement of Ledger balances 12/31/20

Details	Debit	Credit
Surplus Account for 12/31/20		150,342.34
Below the Line		
Adv-Aare	160	0
Adv-Agriculture	0	180
Adv-Air Kiribati	10.62	0
Adv-Angibuaka	1539.63	0
Adv-ATHKL	11140.46	0
Adv-Baukie	40	0
Adv-BDM	317.4	0
Adv-Benina	0	15
Adv-BKL	884.95	0
Adv-Civil aviation	485.31	0
Adv-Council	971.6	0
Adv-Election	1976.1	0
Adv-Fisheries	270	0
Adv-Gov't Maintenance	2214.58	0
Adv-Hardware	14141.59	0
Adv-Iakobwa	27.2	0
Adv-Ice Plant	5083	0
Adv-Iete	159.8	0
Adv-Intergrates farm	844.22	0
Adv-IPO	121.9	0
Adv-Judiciary	53.6	0
Adv-Kaiaata	20	0

Adv-Kaibuke	262.67	0
Adv-Kaieta	62.5	0
Adv-Kamaatara	40.4	0
Adv-Katirakei	69.12	0
Adv-KOIL	278.3	0
Adv-Koruru	144.7	0
Adv-MFED	0	40
Adv-Ministry tour	28.91	0
Adv-MISA	98.9	0
Adv-Raarube	42	0
Adv-Teera	1211.02	0
Adv-Teiokaara	80	0
Adv-Tekaai	4000	0
Adv-Tekammari	614.21	0
Adv-Tekua	0	100
Adv-Terokouea	326.86	0
Adv-Tetoariki	992.71	0
Adv-Teuarakai	0	917
Adv-Teunaia	0	72.5
Adv-Tiibeti	180	0
Adv-Toanimarawa	35	0
Adv-Tokabura	415	0
Dep MA	0	0
Dep Michael	40	0
Dep MICTTD	0	0
Dep Mikaere	0	160
Dep Parish	0	40
Dep-Aaraki	0	15
Dep-Abiera	0	20
Dep-Anganano	0	667
Dep-Aoniman/ Aotukia	80	0
Dep-Arinteiti	0	19.82
Dep-Bakouea	0	7.5
Dep-Berina	0	50

Dep-Beuu	0	11
Dep-Biritati	0	11
Dep-Boati	0	31.1
Dep-BOK	500.03	0
Dep-Bookai	0	740
Dep-BSA	0	50
Dep-Bwain akawa	0	398.1
Dep-Bwereeti	0	6
Dep-Cement	0	1260
Dep-coffee	0	16.9
Dep-Copra	0	6858.2
Dep-Cp/ Atuere	0	11.45
Dep-Cp/ Bareaka	0	11.45
Dep-Cp/ Tematiu	0	90
Dep-Cp/ Terieta Store	0	250
Dep-Cp/ Tiim Ioteba	0	10
Dep-Dep Council Maint	0	10206.45
Dep-Dep Council Salary.	0	12150
Dep-Disaster	11678.95	0
Dep-Driver	0	272.3
Dep-Education	1298.28	0
Dep-Euta	0	6
Dep-Fallan	0	12.4
Dep-Fish Farm	18.2	0
Dep-Fuel	0	491.98
Dep-Giles	0	20
Dep-HBHS Seawall	0	25
Dep-Health	2306.8	0
Dep-ICW	0	488
Dep-Iebeta	248.45	0
Dep-Ieru	0	185.74
Dep-IFAD	340	0
Dep-Incentive allowance	12600	0
Dep-Independence	0	4256.5

Dep-Internet	0	312.4
Dep-Iotia	130.5	0
Dep-Iubire	537.7	0
Dep-JSS Truck	0	4265.97
Dep-Kabanenang	0	31.4
Dep-Kaeka	0	2280.14
Dep-Kaiwa	0	60
Dep-Kakeateman	0	303.3
Dep-Kakiaman	112.79	0
Dep-Kakiatara	0	11
Dep-Kanantebeeki	0	232
Dep-Karekeata	0	185.45
Dep-Katimiri	0	120
Dep-KCDL	540	0
Dep-Kiamatoa	0	3
Dep-Kiri - EU	0	0.07
Dep-KOIAFWAP	0	1077.2
Dep-KPC	0	4
Dep-KPF	0	30
Dep-KPF AGENT	270	0
Dep-Landlease	0	12304.6
Dep-M/ Bem	0	625
Dep-Maneaba Project	0	2676.7
Dep-Mannaba	0	80
Dep-Marewen Beru	2903.9	0
Dep-Mayor	0	0
Dep-Meeke	0	10.4
Dep-Merean	20	0
Dep-MET	0	80
Dep-Mitemwa	0	83.4
Dep-Moa	0	2204
Dep-Momouea	0	31.6
Dep-Mordi	0	330
Dep-Motorcycle hire	0	40

Dep-Namai	0	9
Dep-Natan	0	3
Dep-Nenem	123.92	0
Dep-NLAF Workshop	0	150
Dep-Nuka	0	1458.8
Dep-OB	0	113.13
Dep-Overstated Bank	0	195.93
Dep-Overtime	0	1464.15
Dep-PB 136859/286534/286534/567478	0	10418.3
Dep-PCV	0	803
Dep-Petrol	0	28
Dep-Preschool Salary	9330.53	0
Dep-Primary	0	20
Dep-R/ Tautaeaka	200	0
Dep-Reetom	0	10
Dep-Refreshment	0	0
Dep-Ribwaiti	20	0
Dep-Rotamould	0	1003
Dep-SAOK	7500	0
Dep-Solar	0	7208.8
Dep-Surplus cash	0	9943.96
Dep-Taaun	0	100
Dep-Taberiki	0	19.3
Dep-Tabiang	90	0
Dep-Tanintoa	0	15
Dep-Tareau	0	0
Dep-Tauro	0	50.1
Dep-Teai	0	5.5
Dep-Tebaiti	52.5	0
Dep-Tebubutei	0	620
Dep-Tebuka	0	40
Dep-Tebwaiti	22.5	0
Dep-Tebwerei	40.2	0
Dep-Teekeuea	3919	0

Dep-Teetu	120	0
Dep-Teeua	0	18.5
Dep-Teiaono	0	5
Dep-Teimoone	0	146.7
Dep-Teiti	18.5	0
Dep-Tekabaeka	0	0
Dep-Tekaie	0	6.9
Dep-Tekatau	135.3	0
Dep-Tekeke	0	80
Dep-Tekieru Overtime	37.3	0
Dep-Temara hospital	357.25	0
Dep-Temarewe	0	0.5
Dep-Temwakei	0	7
Dep-Temwatie	2026.1	0
Dep-Teotia	0	467.75
Dep-Teraimoa	0	40
Dep-Terebu	0	11.95
Dep-Teroko	0	47.8
Dep-Teroutaki	0	30
Dep-Terube	0	60
Dep-Tetieua	0	0
Dep-Tetika	0	175.6
Dep-Tewa/ others	0	60
Dep-Tiamatang	0	20
Dep-Tiibau	0	6
Dep-Tiikoa	0	18.5
Dep-Tiima	0	93.85
Dep-Timwau	0	80
Dep-Titin	260	0
Dep-Tuarere	0	10
Dep-Uen/ Marewen Beru	0	2026.36
Dep-Waa n oo	0	12402
Dep-Xmas Kauntira	0	43
Imp-Aare	202	0

Imp-Amiita	508	0
Imp-Aricola	0	300
Imp-Arima	455	0
Imp-Assst Treasurer	0	1437.5
Imp-Ataake	395.25	0
Imp-Baera	200	0
Imp-Biribo	0	3555.7
Imp-Bouataake	843	0
Imp-England	3107	0
Imp-Ieebete	390	0
Imp-Kaatarina	290	0
Imp-Kaiwa	1.5	0
Imp-Kirabuke	563	0
Imp-Mamaia	100	0
Imp-Mere Teemaia	2746.8	0
Imp-Micheal	0	5
Imp-Miika	1200	0
Imp-Miire	766.75	0
Imp-Mwarion	361	0
Imp-Orebwa	193.4	0
Imp-Raarube	543.5	0
Imp-Raubane	0	800
Imp-Retired	0	1091.95
Imp-Roobwati	300	0
Imp-Samaluta	10	0
Imp-Taabiti	0	293
Imp-Taarena	169.5	0
Imp-Taaria	909.31	0
Imp-Takareti	700	0
Imp-Takiakia	590	0
Imp-Tarawariki	1.8	0
Imp-Tearawa	106.3	0
Imp-Tebwaa	0	303.8
Imp-Teekeuea	1328	0

Imp-Teera	106.1	0
Imp-Teewa	5429.75	0
Imp-Teiti	222	0
Imp-Teitiaki	0	86.75
Imp-Tekaieti	0	155
Imp-Terabuntaake	120.2	0
Imp-Tetabo	0	2033.15
Imp-Tiibeti	0	132.55
Imp-Tiima	800.05	0
Imp-Tiimon	1120	0
Imp-Tikarere	1925	0
Imp-Yahama	217.6	0
Loan-Council Staff	1214	0
Loan-DBK	0	3362.8
Loan-Ieete	0	60
Loan-Kabuta	0	80
Loan-Kaibuke	0	71.44
Loan-Katarina	0	2
Loan-Kauntira	428.5	0
Loan-Mareati	0	12
Loan-Teera	0	760
loss-Amiita	3759.59	0
loss-Clerk Arima Teukera	67.8	0
loss-Clerk Teiti	7918.39	0
loss-Kaibuke	3712.98	0
loss-Kaiwa	4399.95	0
loss-Mareati	5601.57	0
loss-Meeke	720.62	0
loss-Miire	2123.71	0
loss-Raiteta	2529.92	0
loss-Repayment	0	57.2
loss-Rine Rawatia	0	46.2
loss-Taabiti	69.19	0
loss-Takareti	2720.55	0

loss-Taumweruru	13627.04	0
loss-Teekeuea	4808.88	0
loss-Teera	2238.36	0
loss-Tiema	37.61	0
Closing Cash	32,707.05	
Closing Bank	59,249.30	
Total	282,079.78	282,079.78



Beru Island Council
Statement of Notes
for the Period 01/01/20 to 12/31/20



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

	A/C# 567478	59,060.88	
	A/C# 136859	188.42	

59,249.30

Note#	Account	Bot_Code	Amount \$	Total \$
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2 Account Receivable

Adv-Aare	160.00
Adv-Air Kiribati	10.62
Adv-Angibuaka	1,539.63
Adv-ATHKL	11,140.46
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 Maintenance	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

Note#	Account	Bot_Code	Amount \$	Total \$
		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	
		Adv-Terokouea	326.86	
		Adv-Tetoariki	992.71	
		Adv-Tiibeti	180.00	
		Adv-Toanimarawa	35.00	
		Adv-Tokabura	415.00	
		Dep MA	0.00	
		Dep Michael	40.00	
		Dep MICTTD	0.00	
		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-KCDL	540.00	
		Dep-KPF AGENT	270.00	
		Dep-Marewen Beru	2,903.90	
		Dep-Mayor	0.00	
		Dep-Merean	20.00	
		Dep-Nenem	123.92	
		Dep-R/ Tautaeka	200.00	
		Dep-Refreshment	0.00	
		Dep-Ribwaiti	20.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-SAOK	7,500.00	
		Dep-Tabiang	90.00	
		Dep-Tareau	0.00	
		Dep-Tebaiti	52.50	
		Dep-Tebwerei	40.20	
		Dep-Teekeuea	3,919.00	
		Dep-Teetu	120.00	
		Dep-Teiti	18.50	
		Dep-Tekabaeka	0.00	
		Dep-Tekatau	135.30	
		Dep-Tekieru Overtime	37.30	
		Dep-Temara hospital	357.25	
		Dep-Temwatie	2,026.10	
		Dep-Tetieua	0.00	
		Dep-Titin	260.00	
		Imp-Aare	202.00	
		Imp-Amiita	508.00	
		Imp-Arima	455.00	
		Imp-Ataake	395.25	
		Imp-Baera	200.00	
		Imp-Bouataake	843.00	
		Imp-England	3,107.00	
		Imp-leebete	390.00	
		Imp-Kaatarina	290.00	
		Imp-Kaiwa	1.50	
		Imp-Kirabuke	563.00	
		Imp-Mamaia	100.00	
		Imp-Mere Teemaia	2,746.80	
		Imp-Miika	1,200.00	
		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	

Note#	Account	Bot_Code	Amount \$	Total \$
		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	5,429.75	
		Imp-Teiti	222.00	
		Imp-Terabuntaake	120.20	
		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	3,759.59	
		loss-Clerk Arima Teukera	67.80	
		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	
		Dep-Disaster	11,678.95	
		Dep-Kakiaman	112.79	
		Dep-Preschool Salary	9,330.53	
		Dep-Tebwaiti	22.50	
				190,123.43

Note#	Account	Bot_Code	Amount \$	Total \$
3	Account Payable			
	Dep Mikaere		160.00	
	Dep Parish		40.00	
	Dep-Bakouea		7.50	
	Dep-Kanantebeeki		232.00	
	Dep-Motorcycle hire		40.00	
	Dep-Teiaono		5.00	
	Dep-Timwau		80.00	
	Dep-Xmas Kauntira		43.00	
	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		398.10	
	Dep-Bwereeti		6.00	
	Dep-Cement		1,260.00	
	Dep-coffee		16.90	
	Dep-Copra		6,858.20	
	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	

Note#	Account	Bot_Code	Amount \$	Total \$
	Dep-Dep Council Salary.		12,150.00	
	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		4,256.50	
	Dep-Internet		312.40	
	Dep-JSS Truck		4,265.97	
	Dep-Kabanenang		31.40	
	Dep-Kaeka		2,280.14	
	Dep-Kaiwa		60.00	
	Dep-Kakeateman		303.30	
	Dep-Kakiatara		11.00	
	Dep-Karekeata		185.45	
	Dep-Katimiri		120.00	
	Dep-Kiamatoa		3.00	
	Dep-Kiri - EU		0.07	
	Dep-KOIAFWAP		1,077.20	
	Dep-KPC		4.00	
	Dep-KPF		30.00	
	Dep-Landlease		12,304.60	
	Dep-M/ Bem		625.00	
	Dep-Maneaba Project		2,676.70	
	Dep-Mannaba		80.00	
	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	

Note#	Account	Bot_Code	Amount \$	Total \$
		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-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-Teeua	18.50	
		Dep-Teimoone	146.70	
		Dep-Tekaie	6.90	
		Dep-Tekeke	80.00	
		Dep-Temarewe	0.50	
		Dep-Temwakei	7.00	
		Dep-Teotia	467.75	
		Dep-Teraimoa	40.00	
		Dep-Terebu	11.95	
		Dep-Teroko	47.80	
		Dep-Teroutaki	30.00	
		Dep-Terube	60.00	
		Dep-Tetika	175.60	
		Dep-Tewa/ others	60.00	
		Dep-Tiamatang	20.00	
		Dep-Tiibau	6.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		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	
				131,737.44

Prepared by : LGD Internal Audit