
THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF KURIA ISLAND COUNCIL
FINANCIAL STATEMENT FOR THE YEARS ENDED
2023



APRIL 13, 2026
6TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026
LOCAL GOVERNMENT AUDIT DIVISION

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Audit for an impact for the public

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

PREFACE

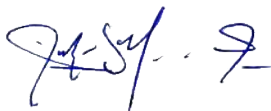
It is my honor to submit the report on the accounts of Kuria Island Council for the financial years ended 31st December 2023 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit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

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

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

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

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



.....
Mr. Eriati Tauma Manaima

Auditor General.

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1. ACRONYMS

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

2. INDEPENDENT AUDITOR'S REPORT

Introduction

I have audited the Financial Statements of Kuria Island Council for the year ended 31st December 2023 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Kuria Island Council for the year ended 31st December 2023 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Kuria Island Council. Because of the significance of the matters described in the Basis of Disclaimer of Opinion section of our report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an Opinion of the financial statements of Kuria Island Council for the year ending 31st December 2023.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. Overstatement of the Council KPF Expense (Code 2801) by \$4,134.78

- The audit found that the reported KPF expense of \$18,472.60 does not match supporting documents. Records show that MCIA paid \$14,337.82 in KPF contributions on behalf of Kuria Island Council, resulting in an overstatement of \$4,134.78 (Refer to Section 1.2.3)

2. Unverified Referral Maneaba income of \$18,250.00

- The council's reported income of \$18,250.00 from referral maneaba could not be confirmed as the departmental warrant for this amount was provided. (Refer to section 2.1)

3. Unverified cash at bank of \$336,774.11

- The audit could not verify the council's reported cash balance of \$336,774.11 at year end because no confirmation was received from ANZ Bank of Kiribati. (Refer to Section 3.1)

4. Improper Write off of BTL balances without proper accounting.

- The audit found that Kuria Island Council wrote off BTL balances totaling \$153,521.91 without properly recording these write offs in the financial records. Although the council disclosed this in the 2023 financial statements, there is no proper records Kuria accounting books showing how the balances were cleared or which accounts were affected. ([Refer to Section 3.2](#))
- Additionally, \$69,210.29 of the written off amount relates to account payable, which are amount the council owes to external parties. Writing off this payable without proper approval, justification, or legal basis is not appropriate.
- The audit also questioned whether the council has the legal authority to write off balances from the financial accounts in accordance with the Local Government Act. Specifically, the Local Government (Amendment) Act, Section 63(c), states that the Minister, acting under the advice of the Cabinet, may issue financial instructions concerning the abandonment of claims and write offs.

2.2 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE, EXPENSE & BTL MANAGEMENT.

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

1. Inadequate documentation for sitting allowance payments:

Most sitting allowance payments totalling \$2,235.00 lack proper supporting documents such as meeting minutes or letters outlining the meeting's purpose and schedule. This weakens control over allowance disbursements. ([Refer to Section 1.1 bullet 1](#))

2. Unauthorized loan payments

Loan payments amounting to \$51,070.00 were frequently approved without the request letter from the loan applicant. [\(Refer to Section 1.1 bullet 2\)](#)

3. Uncertified invoices for fuel expenses related to profit-oriented council services (code 2702).

Fuel expense invoices totaling \$5,108.50, specifically those related to council services that general profit (code 2702) were often paid without being certified upon receipt. This reflects weak controls over verification of costs of fuels. [\(Refer to Section 1.1 bullet 3\)](#)

4. Lack of Supporting Documentation for Internet Service Payments worth \$7,084.00.

The audit found that payments for the council's internet services were made directly to Pintech (the internet service provider), through POSMO. However, these payments were processed without any invoices or service agreements attached to the PV. [\(Refer to Section 1.1\)](#)

The absence of supporting invoices or agreements reduces the council's ability to verify that the amounts paid are accurate. This weakness in documentation and control could lead to financial losses, improper use of funds, and difficulties in audit verification.

5. Noncompliance with maintenance requirements.

The audit found that \$6,605.55 worth of Payment vouchers (PVs) for house maintenance did not include the required approved maintenance form, yet the payment were still processed and approved. [.\(Refer to Section 1.1\)](#)

6. Unpaid KPF Contributions.

The audit found that a total of \$953.16 in KPF contributions deducted from staff salaries has not been remitted to KPF. As a result, the balance of staff KPF contributions has not been updated to reflect these unpaid amounts. This delay in remittance indicates a control deficiency in the council's process for managing and tracking employee deductions and timely payments to KPF. [\(Refer to Section 1.2.4\)](#)

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

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

- Of the total \$18,472.60 that was reported as council expense under code 2801, an amount of \$9,236.30 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 council's financial records. [\(Refer to Section 1.2.1\)](#)
- Staff KPF contributions totalling \$8,273.61 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. [\(Refer to Section 1.2.2\)](#)

2.4 NON COMPLIANCE WITH SECTION 61 OF THE LOCAL GOVERNMENT ACT

The audit found that in 2023, the council create new BTL accounts, including advances, deposits, and imprest, without formal written approval through a council resolution. The total balances in these new BTL accounts amount to \$6,927.83, which is 4% of the total accounts receivable balance, and \$37,508.96, which is 15% of the total accounts payable. [\(Refer to Section 3.3\)](#)

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 Kuria Island Council in accordance with the Ethical Requirements that are relevant to my audit of the financial statements of the Island Council, and I have fulfilled my other responsibilities in accordance with these requirements.

3. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS.

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

Lack for proper maintenance of the following: The council fail to properly maintain the following key records:

- a) Vote book
- b) Logbook
- c) Receipts register.
- d) Statement of loans

- e) Statement of arrears of revenue
- f) Statement of loss and arrears of revenue abandoned.
- g) Handing over statement
- h) Meeting minutes.

This is a breach of several provisions of the Local Government Financial Instructions (LGFI) and the Local Government Act 1984, as detailed below:

- a) Vote Book – Part III, Section 49 of the LGFI: *Control of Expenditure*
- b) Logbook – Part VIII, Section 52 of the LGFI: *Miscellaneous*
- c) Receipt Register – Part II, Sections 7–18 of the LGFI: *Receipts Maintenance*
- d) Statement of loans - Part III, Section 115 of the LGFI: *Final Accounts*.
- e) Statement of arrears of revenues – Part II, Sections 22 of the LGFI: Financial Instructions
- f) Statement of loss and arrears of revenue abandoned - Part II, Sections 23 of the LGFI: Financial Instructions
- g) Meeting Minutes – Sections 27 and 71(1) of the *Local Government Act 1984*

4. ISLAND COUNCILORS, ISLAND CLERK, AND MINISTER OF INTERNAL AFFAIRS RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Generally Accepted Accounting Principles (GAAP) in Kiribati, and for such internal control as management determines necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

5. AUDITOR GENERAL'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS OF KURIA ISLAND COUNCIL.

My responsibility is to conduct an audit of Kuria Island Council's financial statements in accordance with International Standards on Auditing and to express an independent opinion

on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under Section 68 of the Local Government Act 1984.

I am independent of the Island Council in accordance with ethical requirements that are relevant to my audit of the financial statements in Kiribati, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

6. COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE.

I communicate with the Island Councilors and Ministry of Culture & Internal Affairs regarding, amongst other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.

7 STATEMENT OF AUDITOR INDEPENDENCE

7.1 INDEPENDENCE

We confirm that, for the audit of the financial statements of the **Kuria Island Council for the year ended 31st December 2023**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

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

PART II: DETAILS OF AUDIT FINDINGS, RECOMMENDATIONS & MANAGEMENT RESPONSES.

1. AUDIT FINDINGS: KURIA ISLAND COUNCILS EXPENDITURES

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

1.1 CONTROL WEAKNESSES IN THE PAYMENTS PROCESS.

Findings and Analysis.

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

- **Payment for sitting allowances of \$2,235.00.** The audit found that most of the allowance paid did not have a meeting minute attached to the payment vouchers or letter covering the purpose of the meeting, as well as when the meeting is convened and adjourned. The absence of this supporting document indicates a significant weakness in the controls over allowance payments.

Date	PV#	Code	Amount	Audit Comments
30/06/2023	Pv 06/13	2201	\$505.00	No covering letter attached to the PV, only the signed attendance list
31/08/2023	PV 8/3	2201	\$255.00	same as above
31/10/2023	PV 10/20	2201	\$380.00	same as above
30/11/2023	PV 11/27	2201	\$480.00	same as above
31/12/2023	PV 12/28	2201	\$355.00	same as above
31/12/2023	PV 12/28	2201	\$260.00	same as above

- **Payment for Loan (tangomwane man mwanen te Kauntira) of \$51,070.00.** The audit found that most loan payments were granted without the request letter from loan applicant. This practice creates several risks:
 - ✚ Loans could be issued without the borrower's consent, potentially leading to legal disputes where the borrower claims they never applied for the loan.
 - ✚ Staff could create fake or ghost loans for personal gains and,
 - ✚ Breach of internal controls.

The audit is particularly concerned because the councils loan program has already been abolished or ended, yet the council is still granting loans, which raises questions about why this council service is still continuing.

Date	PV#	Code	Amount	Audit Comments
31/01/2023	Pv01/32	2709	\$10,800.00	no request letter attached
31/01/2023	Pv01/33	2709	\$10,700.00	no request letter attached
31/01/2023	Pv01/34	2709	\$13,100.00	no request letter attached
31/01/2023	Pv01/35	2709	\$650.00	no request letter attached
31/01/2023	Pv01/36	2709	\$1,600.00	no request letter attached
31/01/2023	Pv01/37	2709	\$1,500.00	no request letter attached
31/01/2023	Pv01/41	2709	\$2,000.00	no request letter attached
31/01/2023	Pv 1/42	2709	\$620.00	no request letter attached
31/01/2023	Pv 1/45	2709	\$3,000.00	no request letter attached
28/02/2023	Pv 2/1	2709	\$1,000.00	no request letter attached
28/02/2023	Pv 2/5	2709	\$1,600.00	no request letter attached
28/02/2023	Pv 2/12	2709	\$1,000.00	no request letter attached
28/02/2023	Pv 2/14	2709	\$1,000.00	no request letter attached
28/02/2023	Pv 2/23	2709	\$1,000.00	no request letter attached
31/03/2023	Pv 03/6	2709	\$500.00	request letter attached
31/03/2023	Pv 03/30	2709	\$500.00	no request letter attached
30/04/2023	Pv 4/30	2709	\$500.00	no request letter attached
			\$51,070.00	

- **Debit notes are not certified and some of invoices ink faded.** The audit found that most of the debit note totaling \$5,108.50 for fuel purchases (such as Benzie, diesel, and oil) were not certified.
- **Payment for council's internet of \$7,084.00.** The audit found that payments for the council's internet services were made directly to Pintech (the internet service provider) through POSMO, without any invoices or agreements attached to the PV.

Date	PV#	Code	Amount	Audit Comments
31/01/2023	Pv01/02	2703	\$654.00	No invoice attached or service agreement to verify the amount sent through POSMO
28/02/2023	Pv 2/3	2703	\$650.00	same comment as above
31/03/2023	Pv 03/3	2703	\$650.00	same comment as above
30/04/2023	Pv 4/21	2703	\$650.00	same comment as above
31/05/2023	Pv05/05	2703	\$650.00	same comment as above
30/06/2023	Pv 06/7	2703	\$650.00	same comment as above
31/08/2023	PV 8/11	2703	\$1,300.00	same comment as above
30/09/2023	PV 9/6	2703	\$650.00	same comment as above
31/10/2023	PV 10/12	2703	\$650.00	same comment as above
30/11/2023	PV 11/6	2703	\$650.00	same comment as above
31/12/2023	PV 12/12	2703	\$650.00	same comment as above
			\$7,804.00	

- **Noncompliance with maintenance requirements.** The audit found that \$6,605.55 worth of payment vouches (PVs) for house maintenance did not include the required approved maintenance form, yet the payments were still processed.

Date	PV#	Code	Amount	Audit Comments
31-Mar-23	Pv 03/21	2403	\$2,201.85	claim letter attached but Maintenance form did not attach (te bobou - kitchen
30-Jun-23	Pv 06/9	2403	\$2,201.85	claim letter attached but Maintenance form did not attach (te bobou - kitchen
31-Aug-23	PV 8/19	2403	\$2,201.85	claim letter attached but Maintenance form did not attach (te bobou - kitchen
			\$6,605.55	

Recommendation

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

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

Management Response

1.2 NON-COMPLIANCE ISSUE'S (KPF)

The following issues relate to accounting treatment for KPF.

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

Findings and Analysis.

The audit found that the council incorrectly reported \$18,472.60 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$9,236.30 should have been recorded as the council's actual expense.

This is because only the employer's portion of the KPF contribution is an expense to the council. The other half represents employees' contributions, which are deducted from their salaries and should be recorded as a liability under **KPF Payable** until the amount is paid to the Kiribati Provident Fund.

According to proper accounting standards such as IPSAS and IFRS, only the employer's contribution should be treated as an expense because it represents an additional cost to the council.

This incorrect accounting treatment has resulted in overstating Kuria Island Council expenses and liabilities, as no proper offset was recorded.

Year	Code	Pv#	TV Amount	FS Amount
2023	2801	Tv1/23	\$ 18,472.60	\$ 18,472.60

Recommendation

The audit recommends management to perform the following.

- Employee deductions should be recorded as a liability under KPF Payable, while only the employer (Kuria Island Council) contribution should be recorded as an expense.
- It about time to review the current LGFI and update them to include accounting definitions, criteria, and treatments that are consistent with IPSAS. This will help ensure that council financial reporting aligns with international accounting standards and improves the accuracy and reliability of financial statements.

Management Response

4.5.2 KPF EMPLOYEE CONTRIBUTIONS OF \$8,273.61 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$8,273.61 collected from council staff as KPF contributions was wrongly recorded as council revenue under code 1701. These amounts represent employee deductions that should have been recorded as liabilities payable to KPF, not as revenue earned by the council. This misclassification results in overstating Kuria Island Council revenue and liabilities being understated.

Recommendations.

Management are recommended to perform the following

- record all KPF staff contributions correctly under liabilities and ensure they are promptly remitted to KPF.
- It about time to review the current LGFI and update them to include accounting definitions, criteria, and treatments that are consistent with IPSAS. This will help ensure that council financial reporting aligns with international accounting standards and improves the accuracy and reliability of financial statements.

Management Response

1.2.3 VARIANCES OF \$4,134.78 EXISTS BETWEEN TVS RECORDS AGAINST LISTING OR SUPPORTING DOCUMENTS.

Findings and Analysis

The audit found that the council's KPF payments recorded in the General Ledger using transfer voucher (TV) forms were not matched with the supporting documents or the KPF payments listings. The review identified a total variance of \$4,134.78. As a result, the council's expenses were overstated by this amount.

Year	Code	Pv#	TV Amount	FS Amount	TV Breakdown Amount	Variance
2023	2801	Tv1/23	\$ 18,472.60	\$ 18,472.60	\$ 14,337.82	\$ 4,134.78

Recommendation

The MCIA should investigate the variances and correct promptly to prevent overstatement of expenses. Additionally, TVs should be attached with their breakdown or listing.

Management response.

1.2.4 A TOTAL OF \$953.16 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

Finding and Analysis.

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

Date	PV#	Code	Amount	Audit Comments
31/12/2023	PV 4/12	1701	\$121.64	Aki rin bwa kanoan bwakamwane n 2024
31/12/2023	PV 4/12	1701	\$196.08	
31/12/2023	PV 15/12	1701	\$121.64	
31/12/2023	PV 15/12	1701	\$196.08	
31/12/2023	PV 26/12	1701	\$121.64	
31/12/2023	PV 26/12	1701	\$196.08	
			\$953.16	

Recommendation.

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

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

Management response

2 AUDIT FINDINGS: KURIA COUNCIL REVENUES

2.1 MISSING DEPARTMENTAL WARRANT (DW) TO CONFIRM THE ACCURACY AND EXISTENCE OF REPORTED GOVERNMENT GRANTS OF \$18,250.00

Findings and Analysis.

The departmental warrants (DW) were not provided during the audit. As a result, the audit team cannot verify whether the reported government grants of \$18,250.00 recorded as revenue for Kuria Island Council are complete and accurate.

Date	PV#	Code	Amount	Audit Comments
30/11/2023	88903	1525	\$18,250.00	DW not yet provided (tangoan te maneaba iron MHMS

Recommendation

The Clerk should maintain separate hard copies of all DWs and also maintain electronic copies of each DW. In addition, the CFC should write the DW number on the main receipts to make references easier and faster.

Management response.

3 AUDIT FINDINGS: KURIA ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	FS Amount	Bank Confirmation
2023	Casht Bank	\$336,774.11	Not provided

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 Kuria Island

Council's reported bank balances. Despite several requests and reminders, the Clerk did not follow up on our request or seek clarification if they did not understand the template or how to complete it.

Recommendation

Management at MCIA should encourage the Clerk to respond promptly to audit request and treat them as a priority.

Management response

3.2 UNCLEAR WRITE-OFF OF BTL BALANCES TOTALING \$153,521.90 AND LACK OF PROPER ACCOUNTING.

Audit Findings and Analysis.

The audit found that Kuria Island Council wrote off BTL balances totalling \$153,521.90 without properly recording or accounting for them in its financial records. The council only disclosed this information in the 2023 financial statements, but there is no record in the accounting books showing how these balances were cleared or which accounts were affected.

In addition, the audit found that \$69,210.29 of the amount written off relates to accounts payable. Accounts payable are amounts owed to external parties, and writing them off without proper justification, approval, or legal basis is not appropriate.

According to IPSAS 1 – Presentation of Financial Statements, liabilities must remain in the financial statements until they are settled, legally cancelled, or otherwise extinguished.

Type of Loss or Arrears	Caused by/from whom due	Amount
Advance	Adv Biretaake	100
Advance	Adv Copra	1198.99
Advance	Adv Councillor	47.4
Advance	Adv Eritabeta	110
Advance	Adv Health Centre	60
Advance	Adv Jackson	8
Advance	Adv Kaban Toto	500
Advance	Adv Kabeuu	500
Advance	Adv Kainaomata	3923.5
Advance	Adv Kautu Tekaa	5.5
Advance	Adv KIR-EU	90.8
Advance	Adv Koikoi	51
Advance	Adv Kuria Council	81.25
Advance	Adv Kuria Paris	9.8
Advance	Adv MIA	50
Advance	Adv MLHRD	225
Advance	Adv Natanara	108
Advance	Adv Raita	49
Advance	Adv Ritem	84.9
Advance	Adv Rotia	150

Advance	Adv RPU	120
Advance	Adv Staff	90
Advance	Adv Takeiti	28.2
Advance	Adv Takiakia	5
Advance	Adv Tawita	100
Advance	Adv Tebwaki	327.87
Advance	Adv Teiraoi Cs	144.5
Advance	Adv Tentau	55
Advance	Adv Teriao Koria	270
Advance	Adv Vilitesi	110
Deposit	Dep Akura	30
Deposit	Dep Bakery	8
Deposit	Dep Banana	10
Deposit	Dep Bebwana to bingo	506.1
Deposit	Dep Beeba ni bung	18.4
Deposit	Dep Beetaru	45
Deposit	Dep Betam	45
Deposit	Dep Carpenter	261.55
Deposit	Dep Clinic	140
Deposit	Dep Dep Tio	8
Deposit	Dep Inane	14
Deposit	Dep Jackson	82.6
Deposit	Dep Kaburara	1
Deposit	Dep KANGO	441.6
Deposit	Dep Katee	100
Deposit	Dep Kautoa	976.95
Deposit	Dep KEA 2016	39
Deposit	Dep Komete	54
Deposit	Dep Kuria Shipping	110
Deposit	Dep Library	377.7
Deposit	Dep Linda Pr School	2920
Deposit	Dep Maneaba	17.75
Deposit	Dep Mma Bitenti	6
Deposit	Dep Moumou	6
Deposit	Dep Multi-purpose	2107
Deposit	Dep Natanara	20
Deposit	Dep National Day	56.05
Deposit	Dep Nei Aua T	349.3
Deposit	Dep Overstatement of Nov C/I	189.1
Deposit	Dep Overtime Driver	217
Deposit	Dep Overtime Jackson	49
Deposit	Dep Overtime Terebo	16.5
Deposit	Dep Overtime Tireata	4
Deposit	Dep Phone Card	675
Deposit	Dep Pri lunda	384.5
Deposit	Dep R-Collector	5
Deposit	Dep Rinerine ibukia Kauntira	437.15
Deposit	Dep Salaries	193.65
Deposit	Dep Statefund	1000
Deposit	Dep Stationeries	41.7
Deposit	Dep Tekarake	6
Deposit	Dep Tekimwai	6
Deposit	Dep Tekinano	14

Deposit	Dep Tengaroa	8
Deposit	Dep Tiare Bwebwetaake	100
Deposit	Dep Tiare Roon	100
Deposit	Dep Tiebane	2
Deposit	Dep TSKL	40.14
Deposit	Dep Tuua nte kaitiaki	40
Deposit	Dep Understated Cash Book	2.98
Deposit	Dep Understated Cash Summa	0.02
Deposit	Dep Understated 0/Bank	108.35
Deposit	Dep Understated Opening Cas	294.05
Deposit	Dep Utara B	2
Deposit	Dep Vilitesi	50
Deposit	Dep W - Café	3
Deposit	Dep Waaiti	150
Deposit	Dep WIW	200
Deposit	Dep Y- Beer	60
Loan	Loan Akina	250
Loan	Loan Akura	1604.2
Loan	Loan Ann Iakobo	789.2
Loan	Loan Anne B	67
Loan	Loan Anne M	510.3
Loan	Loan Anne T	572
Loan	Loan Antonio	177
Loan	Loan Apelu	1233.4
Loan	Loan Arati	1050.75
Loan	Loan Aree A	85
Loan	Loan Arona	1559.05
Loan	Loan Atarota	386.1
Loan	Loan Bauea	20
Loan	Loan Betero	394.6
Loan	Loan Birivaiti	250
Loan	Loan Boaata	130
Loan	Loan Bureieta	1321.45
Loan	Loan Buretaake	120
Loan	Loan Bureuta	1100
Loan	Loan Bwaram	290
Loan	Loan Bwatiri	847.5
Loan	Loan Bwebweiti	440
Loan	Loan Inane	3963.5
Loan	Loan Inane Ta	15483.8
Loan	Loan Inane Tebwati	716.2
Loan	Loan Jackson	440.1
Loan	Loan Joe	300
Loan	Loan Kabuati	498.4
Loan	Loan Kaititaake	778.7
Loan	Loan Katimma	293.4
Loan	Loan L/Repayment	35911.25
Loan	Loan Matang	400
Loan	Loan Maukai	752.4
Loan	Loan Miree	527.3
Loan	Loan Natabu	1634

Loan	Loan Ometi	70
Loan	Loan Raita	359.4
Loan	Loan Rui	340
Loan	Loan Ruute	244.8
Loan	Loan Taabeti	60
Loan	Loan Tabutei	924.7
Loan	Loan Taere	1754.4
Loan	Loan Takeiti	1284.7
Loan	Loan Tangita	810
Loan	Loan Tarsu	8
Loan	Loan Tauro	597.3
Loan	Loan Tawita	848
Loan	Loan Teaeto	70
Loan	Loan Teburoro	662.8
Loan	Loan Tebutei	500
Loan	Loan Tebuti	57.1
Loan	Loan Tebwao	369.5
Loan	Loan Tekaa	1726.8
Loan	Loan Tekarea	1158.25
Loan	Loan Tekei	130
Loan	Loan Tenou	738
Loan	Loan Tapa Manaima	874
Loan	Loan Terengantaake	917.5
Loan	Loan Teuroro	22.9
Loan	Loan Tierimwa	105
Loan	Loan Tiima	259.4
Loan	Loan Tiimea	900
Loan	Loan Timiti	20
Loan	Loan Timoa	50
Loan	Loan Tio M	49.5
Loan	Loan Tirenga	246.4
Loan	Loan Toabwa	35
Loan	Loan Tokarerei	1276.5
Loan	Loan Tuatami	963.2
Loan	Loan Turimwa	295
Loan	Loan Tuuti	60
Loan	Loan Unimwane	110
Loan	Loan Uriam	100
Loan	Loan Vilitesi	16252.5
Imprest	Imp Apeli	100
Imprest	Imp Bakarere	60
Imprest	Imp Bakeua	32
Imprest	Imp Bakoaua	261
Imprest	Imp Birivaiti	208
Imprest	Imp Bouataake T	215.25
Imprest	Imp Erona Taie	2171.05
Imprest	Imp Kakiataake	350
Imprest	Imp Katimeri	200
Imprest	Imp Katimwa	64
Imprest	Imp Kautu Tekaa	1972.19
Imprest	Imp Korerei	421.45
Imprest	Imp Maukai	331.95
Imprest	Imp Mayor	1005.05

Imprest	Imp Miree	2500
Imprest	Imp Naatabu	309.4
Imprest	Imp Notue	70
Imprest	Imp Raera	2.6
Imprest	Imp Rarube	272.7
Imprest	Imp Renga	33
Imprest	Imp Retirement	958
Imprest	Imp Riannaua	60
Imprest	Imp Taakiakia	750
Imprest	Imp Taam	693.5
Imprest	Imp Tabera	188.7
Imprest	Imp Takiakia M	50
Imprest	Imp Tamoaieta	64
Imprest	Imp Tangita	27
Imprest	Imp Tearawa	760.1
Imprest	Imp Tebwaki	1465.4
Imprest	Imp Teitiaki	1867
Imprest	Imp Tekarea	63
Imprest	Imp Vilitesi	1468.7
Loss	Loss Bamarau	1488.5
Loss	Loss Kautu	153.46
Loss	Loss Manibuka	0.8
Loss	Loss Maukai	648.94
Loss	Loss Meeri	102.59
Loss	Loss Naatabu	30
Loss	Loss Takiakia M	15
Loss	Loss Tebwaki	160.11
Loss	Loss Terebo	4
Loss	Loss Vilitesi	22.36
		\$153,521.90

Recommendation

MCIA together with Kuria Island Council are recommended to perform the following.

1. Identify the years of the BTL balances being written off, provide justification of why they are not recoverable.
2. The council should ensure that all write-offs are properly documented and recorded in the financial accounts.
3. Established a formal procedure for reviewing and approving write-offs that comply with accounting standards to ensure that liabilities, especially accounts payable, are only removed from the financial statements when they are settled, legally cancelled, or extinguished.

Management Response.

3.3 NON-COMPLIANCE WITH SECTION 61 OF THE LOCAL GOVERNMENT ACT ON MAKING ADVANCES, OPERATING DEPOSITS, AND SUSPENSE ACCOUNTS.

Audit Findings and Analysis.

The audit found that in 2023 the council established new BTL accounts, comprising advances, deposits and imprest without formal written approval by resolution of the council. This is not in compliance with section 61 of the local Government Act, which provides that a council may, by resolution, make advances and operate deposit and suspense accounts. The table below provides list of newly established BTL accounts.

Year	Account Taype	Account Detail	GL Amount	FS Amount
2023	Account Receivable	Adv Bwateueta Itinibora	150	150
2023	Account Receivable	Adv Kathelyn Aneri	249.65	249.65
2023	Account Receivable	Adv Marenaiti Merea	280	280
2023	Account Receivable	Adv Matang Tekitanga	134.5	134.5
2023	Account Receivable	Adv Namatan Boobai	60	60
2023	Account Receivable	Adv Natabu Tabeti	5.48	5.48
2023	Account Receivable	Adv Taakena Taraua	210	210
2023	Account Receivable	Adv Taangai Buraua	554	554
2023	Account Receivable	Adv Taonatee Toromon	320	320
2023	Account Receivable	Imp Kathelyn Aneri	120	120
2023	Account Receivable	Imp Mere Teemaia	2000	2000
2023	Account Receivable	Imp Natabu Tabeti	2000	2000
2023	Account Receivable	Imp Tepa	800	800
2023	Account Receivable	Imp Teretia Moamoa	44.2	44.2
				\$6,927.83
Year	Account Taype	Account Detail	GL Amount	FS Amount
2023	Account Payable	Dep Agabe Group	\$8,990.00 ⁻	\$8,990.00

2023	Account Payable	Dep Buretaake Kirata	-\$0.50	\$0.50
2023	Account Payable	Dep Bwatemeta	-\$150.00	\$150.00
2023	Account Payable	Dep Erioti Group	- \$4,700.10	\$4,700.10
2023	Account Payable	Dep ICC Truck	-\$588.20	\$588.20
2023	Account Payable	Dep IYA	- \$1,057.10	\$1,057.10
2023	Account Payable	Dep Jorath Teunaia	- \$1,000.00	\$1,000.00
2023	Account Payable	Dep Kaibwata Marenua Club	-\$350.00	\$350.00
2023	Account Payable	Dep Kamaki Tebairure	-\$470.00	\$470.00
2023	Account Payable	Dep Kawaaki Family	-\$535.00	\$535.00
2023	Account Payable	Dep Kirimaua Kanooa	-\$28.00	\$28.00
2023	Account Payable	Dep LSA	- \$2,553.60	\$2,553.60
2023	Account Payable	Dep Mawaruru Taanewe	-\$20.00	\$20.00
2023	Account Payable	Dep Merea	-\$280.00	\$280.00
2023	Account Payable	Dep Moana Matanteiti	-\$150.00	\$150.00
2023	Account Payable	Dep Moaraoi Moutu	-\$37.00	\$37.00
2023	Account Payable	Dep Motiua Beruakai	-\$20.00	\$20.00
2023	Account Payable	Dep Mwaria Tuuti	- \$1,000.00	\$1,000.00
2023	Account Payable	Dep Naomi Buretaake	-\$5.00	\$5.00
2023	Account Payable	Dep Nikira ni bwakabwai	-\$445.89	\$445.89
2023	Account Payable	Dep NJ	- \$1,750.00	\$1,750.00
2023	Account Payable	Dep Oneeke Primary	-\$473.10	\$473.10
2023	Account Payable	Dep Pathfinder	-\$281.20	\$281.20
2023	Account Payable	Dep Reata Natabu	- \$8,120.00	\$8,120.00
2023	Account Payable	Dep Saint Michael Itoiningaina	- \$1,004.00	\$1,004.00
2023	Account Payable	Dep St Michael Chain	-\$969.00	\$969.00
2023	Account Payable	Dep Tamate Toromon	-\$320.00	\$320.00
2023	Account Payable	Dep Tebutoo Tewita	-\$750.00	\$750.00
2023	Account Payable	Dep Tepa Manaia	-\$800.00	\$800.00
2023	Account Payable	Dep Terunga Taurua	-\$244.20	\$244.20
2023	Account Payable	Dep Torua Tooma	-\$400.00	\$400.00
2023	Account Payable	Dep Turia Mamaia	-\$17.05	\$17.05
2023	Account Payable	Imp Kabwabwara Tewiiti	-\$0.02	\$0.02

\$37,508.96

Recommendation

Management should ensure that all Below the Line (BTL) accounts are established only after obtaining formal written approval through a council resolution, in compliance with Section 61 of the Local Government Act.

Kuria Island Council

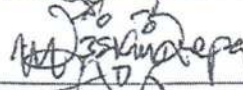
The following certify that the attached statements (revealing a surplus account balance (\$282,578.11) for the Year ended 31st December 2023 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary





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



Surplus 01/01/23	245,854.47
Add: Total Current Revenues 2023	295,068.76
Total	540,923.23
Less: Total Current Expenditures 2023	258,345.12
Surplus End 12/31/23	<u>282,578.11</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		282,578.11
Below the Line		
Adv Aberaam	160.00	0.00
Adv Airfield	1,421.49	0.00
Adv Ameria Iebobo	0.00	0.00
Adv Anatete Mokeaki	0.00	0.00
Adv Anne Matiota	695.00	0.00
Adv Aree Baiteke	0.00	0.00
Adv Aree Matang	300.00	0.00
Adv Aretiteta Tiaon	50.00	0.00
Adv Arowitai Riakai	0.00	0.00
Adv Ata Kaetati	0.00	0.00
Adv Atankakia Tokaieta	288.00	0.00
Adv Atinta B	3,010.00	0.00
Adv Aua Tebano	349.30	0.00
Adv Baakai Natau	0.00	0.00
Adv BACKPAY 2021	700.00	0.00
Adv Baiteke Teeri	0.00	0.00
Adv Batiri Rimon	0.00	0.00
Adv Beetero Taina	1,231.00	0.00
Adv Beiauea Iebo	0.00	0.00
Adv Benetito Kaieeta	150.00	0.00
Adv Benuakai Bureieta	330.00	0.00
Adv Beriamo	140.00	0.00
Adv Beteroo Korere	218.00	0.00
Adv Bike	140.00	0.00
Adv Binoka Tibiriano	0.00	0.00
Adv Biribo Club	0.00	0.00

Adv BNL	0.00	0.00
Adv Bouatoa	1,864.10	0.00
Adv Bouriki Baiteke	200.00	0.00
Adv Bungintai Neil	0.00	0.00
Adv Butakaina Club	556.00	0.00
Adv Bwaitongo	0.00	0.00
Adv Bwan te kaa	108.10	0.00
Adv Bwanteti	160.03	0.00
Adv Bwateti	300.00	0.00
Adv Bwateueta Itinibora	150.00	0.00
Adv CAAEG	0.00	0.00
Adv Council Golden Jubilee	890.40	0.00
Adv Council truck project	8,622.70	0.00
Adv Courtesy Mayor	0.00	0.00
Adv Enenne Toun	0.00	0.00
Adv Erema	0.00	0.00
Adv Erema Tuatani	0.00	0.00
Adv Erere Itara	0.00	0.00
Adv Eretia Omeri	0.00	0.00
Adv Erikataake Tione	4.40	0.00
Adv Eritabeta Tioneti	74.79	0.00
Adv Eru King	0.00	0.00
Adv Eru Kireata	0.00	0.00
Adv Etira Mwakati	0.00	0.00
Adv Football Team	929.40	0.00
Adv Fuel	140.00	0.00
Adv Health	0.00	0.00
Adv Iakobwa	11,694.11	0.00
Adv Iameri ao Atanibure	400.00	0.00
Adv Iera Scott	0.00	0.00
Adv Iotebwa Rabanako	13.00	0.00
Adv Iotebwa Tabwaa	50.00	0.00
Adv Iotoru Tione	0.00	0.00
Adv Itamaera	2,044.59	0.00
Adv Itimaera Teikori	148.00	0.00
Adv Itimarube	0.00	0.00
Adv Itinibora Ati	350.00	0.00
Adv Itinibora Taakiri	290.00	0.00
Adv Itinikua Boata	0.00	0.00
Adv Itinnang Arenia	41.71	0.00

Adv Itoiningaina	60.00	0.00
Adv Iuua Tabuaun	0.00	0.00
Adv JSS Nibwan te waaki	100.50	0.00
Adv Kabanetai Club	147.00	0.00
Adv Kabuati	34.15	0.00
Adv Kabuati Beruiaki	0.00	0.00
Adv Kaireiti	0.00	0.00
Adv Kaitiaki	3,000.00	0.00
Adv Kamaki Tebaaboo	400.00	0.00
Adv Kamwengaraoi	2,283.80	0.00
Adv Kaniwanga	3,933.24	0.00
Adv Kaoti Onorio	0.00	0.00
Adv Katangaua Marawanteiti	150.00	0.00
Adv Katangaua Matiota	0.00	0.00
Adv Kataraiti	15.00	0.00
Adv Kathelyn Aneri	249.65	0.00
Adv Katorika Oneeke	0.00	0.00
Adv Katouarake	295.80	0.00
Adv Kautia Tirae	50.00	0.00
Adv Kerry Erona	0.00	0.00
Adv Kerry Rakite	0.00	0.00
Adv Keth Tebabati	300.00	0.00
Adv Ketia	229.60	0.00
Adv Kibaua Teruai	0.00	0.00
Adv KPC BMB	0.00	0.00
Adv KPC Boon te brick	1,491.45	0.00
Adv Kpc Roria	1,620.10	0.00
Adv KPC teatunmwane	0.00	0.00
Adv KPC Tirenga	50.00	0.00
Adv KPC YPC	400.00	0.00
Adv KUC Erutareme de boou	350.00	0.00
Adv KUC Kamaranna	200.00	0.00
Adv KUC RAK BOUATOA	0.00	0.00
Adv Kuria Paris	290.20	0.00
Adv Maintenance	10,998.91	0.00
Adv Manibuka Botakin aine	25.50	0.00
Adv Marawanteiti	860.00	0.00
Adv Marenaiti Merea	280.00	0.00
Adv Marenaua Bank Kaawa	2,754.70	0.00
Adv Marenaua Booti Meang	2,021.60	0.00

Adv Marenaua Club	0.00	0.00
Adv Marenaua Kaati	150.00	0.00
Adv Marenaua kava bar	500.00	0.00
Adv Marie Tokitaeka	800.00	0.00
Adv Marota Family	0.00	0.00
Adv Mataio Kaitaake	0.00	0.00
Adv Matang Tekitanga	134.50	0.00
Adv Matrenaua Booti	1,057.50	0.00
Adv Mautari Norauea	193.40	0.00
Adv Max Taabeti	236.50	0.00
Adv Meaua Terubea	0.00	0.00
Adv Meeri Noere	37.46	0.00
Adv Michael	0.00	0.00
Adv Miitoo Teeta	0.00	0.00
Adv Mikaere	600.00	0.00
Adv Minateta Bureti	0.00	0.00
Adv Mititebwa Tiikai	0.00	0.00
Adv Moana Moutu	0.00	0.00
Adv Moreteti Neeru	0.00	0.00
Adv Motie Buretaake	0.00	0.00
Adv Moutu	115.00	0.00
Adv Mwareti	313.00	0.00
Adv MWYSA	1,000.00	0.00
Adv Naatabu	457.50	0.00
Adv Naatabu Taabeti	0.00	0.00
Adv Naati	50.00	0.00
Adv Namatan Boobai	60.00	0.00
Adv Naomi B	150.00	0.00
Adv Natabu Tabeti	5.48	0.00
Adv Neweneweia	63.40	0.00
Adv Nikoia Club	1,133.20	0.00
Adv NJ Generator	226.00	0.00
Adv Nomeneta	80.00	0.00
Adv Nooa	2,770.00	0.00
Adv Norauea	2,040.00	0.00
Adv Norauea Mautari	621.15	0.00
Adv Norauea V Bank	106.00	0.00
Adv Norauea Ward	255.30	0.00
Adv OB	245.00	0.00
Adv Ocean Link	407.05	0.00

Adv Oneeke Booti	40.00	0.00
Adv Oneeke Itoiningaina	702.60	0.00
Adv Oneeke Project	1,118.00	0.00
Adv Overtime Kabiriera	99.70	0.00
Adv Police Welfare	0.00	0.00
Adv Pool club	70.00	0.00
Adv Poulaliki Ward	40.00	0.00
Adv Pri-Kantoa	3,410.80	0.00
Adv Pri-Linda	1,060.50	0.00
Adv Pri-Oneke	1,004.90	0.00
Adv Project JSS	860.00	0.00
Adv Raibwebwe	300.00	0.00
Adv Raiteta Buramte	0.00	0.00
Adv Raken Ataibwai	324.60	0.00
Adv RAP	0.00	0.00
Adv Reata	0.00	0.00
Adv Reeboro Tione	40.00	0.00
Adv Reinataibwai Pre School	8.00	0.00
Adv Rente Grp YCL	0.00	0.00
Adv Rinan Bwebweti	2,538.00	0.00
Adv Riri Uberi	0.00	0.00
Adv Ritia	440.00	0.00
Adv Road	494.00	0.00
Adv Rongo Reina	0.00	0.00
Adv Roote Baiteke	0.00	0.00
Adv Roote Rifiri	160.00	0.00
Adv Ruataake Grp	350.00	0.00
Adv Ruataake Tangaroa	50.00	0.00
Adv Rutii	305.00	0.00
Adv Ruui M	100.00	0.00
Adv SDA Local Church	1,563.50	0.00
Adv SFU	250.00	0.00
Adv ST Michael Karea	3,107.40	0.00
Adv Staff	34.70	0.00
Adv Steve. I	100.00	0.00
Adv Taaina Betero	450.00	0.00
Adv Taakeiti	1,760.00	0.00
Adv Taakena Taraua	210.00	0.00
Adv Taam Roua	0.00	0.00
Adv Taangai Buraua	554.00	0.00

Adv Taara Teananga	0.00	0.00
Adv Taarem Pre School	0.00	0.00
Adv Taataku Tuuti	0.00	0.00
Adv Tabia Tiare	0.00	0.00
Adv Tabontebike kaawa	0.00	0.00
Adv Tabontebike V Bank	68.30	0.00
Adv Tabuaun Tekee	275.00	0.00
Adv Tabwa Ioteba	50.00	0.00
Adv Taere Tebweretaake	649.00	0.00
Adv Takeiti Taam	0.00	0.00
Adv Tangaroa	6.00	0.00
Adv Tangaroa GRP	0.00	0.00
Adv Taniera Dan	50.00	0.00
Adv Tanintoa Kariti	0.00	0.00
Adv Taonatee Toromon	320.00	0.00
Adv Taraora Taara	0.00	0.00
Adv Tatawe Kotua	0.00	0.00
Adv Teaioro Bwatirio	0.00	0.00
Adv Teambo Benetito	0.00	0.00
Adv Teaoruru Tekinene	0.00	0.00
Adv Teaotai	49.50	0.00
Adv Tebau Nomeneta	100.00	0.00
Adv Tebwaki	80.00	0.00
Adv Tebwarutu	250.00	0.00
Adv Teera Kanimako	168.06	0.00
Adv Teeta Teiea	0.00	0.00
Adv Teewata Tabuaka	25.00	0.00
Adv Tekaa	200.00	0.00
Adv Tekaa Tion	0.00	0.00
Adv Tekanuea Tiota	0.00	0.00
Adv Tekarube	0.00	0.00
Adv Tekarube Karotu	0.00	0.00
Adv Tekei	0.00	0.00
Adv Tekirei Naakate	0.00	0.00
Adv Tekitanga Matang	200.00	0.00
Adv Tekoroa	46.00	0.00
Adv Temaiti	102.00	0.00
Adv Tamaraiti Ritiata	0.00	0.00
Adv Teniko	0.00	0.00
Adv Tenou	91.00	0.00

Adv Tererei Raurenti	0.00	0.00
Adv Tererei Tekoriri	0.00	0.00
Adv Teretia	0.00	0.00
Adv Teritia Riben	0.00	0.00
Adv Teritimati R	67.40	0.00
Adv Terry	0.00	0.00
Adv Teruru Kake	20.00	0.00
Adv Tetera Ientawaia	0.00	0.00
Adv Tetoreka	721.50	0.00
Adv Teuati Beree	0.00	0.00
Adv Teububu Ueniko	0.00	0.00
Adv Teweata	692.00	0.00
Adv Tiaon Paul	75.00	0.00
Adv Tikarerei Baitoun	0.00	0.00
Adv Tikonna Club	0.00	0.00
Adv Tikua T	0.00	0.00
Adv Timeon	500.00	0.00
Adv Tiona Inatio	0.00	0.00
Adv Tioota T	200.00	0.00
Adv Tioti Standley	0.00	0.00
Adv Tirenga	180.00	0.00
Adv Tirenga Emta	10.00	0.00
Adv Tirenga Roroko	0.00	0.00
Adv Tireta	246.00	0.00
Adv Toakura	3,923.00	0.00
Adv Toauru	113.54	0.00
Adv Tokabunna Teabi	0.00	0.00
Adv Tokanikai Manuera	180.00	0.00
Adv Tongangein	8.73	0.00
Adv Torenga	150.00	0.00
Adv Toun	1,010.00	0.00
Adv Truck project	6,877.30	0.00
Adv Turia Tenrara	0.00	0.00
Adv Ueanteraoi	600.00	0.00
Adv Ueen Tabontebike	0.00	0.00
Adv Uere Iakobo	0.00	0.00
Adv Upgrading	11.87	0.00
Adv Upgrading Mwaneaba	2,175.00	0.00
Adv V Mayor	0.00	0.00
Adv Youth	727.10	0.00

Dep 666 Matang Aree	0.00	1,420.00
Dep Abatia Taniera	0.00	30.00
Dep Agabe Group	0.00	8,990.00
Dep Amazing Gold	0.00	306.90
Dep Anne Marewenteiti	0.00	1,405.00
Dep Arititeta Tiou	0.00	50.00
Dep Arrears copra	0.00	684.00
Dep Ata	0.00	4.00
Dep Ataaake	0.00	195.00
Dep Atinta	0.00	3,035.00
Dep Aviation	0.00	2,758.05
Dep Batiauea Timeon	0.00	400.00
Dep Bemati	0.00	440.00
Dep Beretati Tirae	0.00	26.00
Dep Beteero	0.00	1,555.05
Dep Biita Tokiua	0.00	56.00
Dep Biremon Robuti	0.00	50.00
Dep Boboti n Akawa	0.00	120.60
Dep Bobotin tereitanmaeu	0.00	260.00
Dep Bonota Members	0.00	372.00
Dep Bonto Naomi	0.00	160.00
Dep Boon te brick	0.00	5,933.40
Dep Booti Marenaua	0.00	3,841.50
Dep Botaki n aine	0.00	225.50
Dep Boton Tabontebike	0.00	145.00
Dep Bouatoa Bank	0.00	2,547.40
Dep Buariki Baiteke	0.00	200.00
Dep Buariki booti	0.00	1,251.30
Dep Buariki ward	0.00	507.05
Dep Buretaake Kirata	0.00	0.50
Dep Bwaanteiti	0.00	160.03
Dep Bwaeran Tekaei	0.00	0.16
Dep Bwatemeta	0.00	150.00
Dep Bwebweiti	0.00	80.00
Dep CCK	0.00	1,700.00
Dep Cement	0.00	240.50
Dep Childrens	0.00	92.80
Dep Copra	0.00	1,146.47
Dep Council club	0.00	130.00
Dep Council Komete	0.00	3,302.95

Dep Council Quarters	0.00	4,085.75
Dep Court Enterprises	0.00	20.00
Dep CPP Kuria	0.00	32.70
Dep Dart Club	0.00	117.30
Dep Erioti Group	0.00	4,700.10
Dep Erutarem	0.00	100.00
Dep Erutarem ae boou (RAK)	0.00	150.00
Dep Fuel Hardware	0.00	99.75
Dep Generator Oneeke	0.00	428.00
Dep Guest house	0.00	60.00
Dep Hardware	0.00	26,634.68
Dep ICC Truck	0.00	588.20
Dep Ice block	0.00	2,141.70
Dep Inaomata	0.00	400.00
Dep Inatio	0.00	11,696.11
Dep Incentive allowance	0.00	550.00
Dep Irekenrao 2020	0.00	2.00
Dep Itemaera	0.00	2,247.09
Dep Itinibora Toakiri	0.00	640.00
Dep IYA	0.00	1,057.10
Dep Jean (Taake)	0.00	50.00
Dep Jorath Teunaia	0.00	1,000.00
Dep Jose Aneri	0.00	492.07
Dep JSS Maintenance	0.00	1,204.65
Dep JSS Project	0.00	860.00
Dep Kab	0.00	52.00
Dep Kabiriera	0.00	203.44
Dep Kabuati Solar	0.00	80.00
Dep Kaetati Eri	0.00	99.21
Dep Kaibeau	0.00	5.00
Dep Kaibwata Marena Club	0.00	350.00
Dep Kaieeta Benetito	0.00	150.00
Dep Kainaomata	0.00	1,020.75
Dep Kaitara	0.00	10.00
Dep Kaitia Tirae	0.00	320.00
Dep Kaititaake Timwai	0.00	65.96
Dep Kakiataake	0.00	117.16
Dep Kamaeua Club	0.00	267.30
Dep Kamaki Tebaibure	0.00	470.00
Dep Kamaki Tekabwe	0.00	400.00

Dep Kamaranna	0.00	200.00
Dep Kamaua Kaabong	0.00	364.60
Dep Kamenna Club	0.00	1,013.80
Dep Kantoa Pri School	0.00	5,991.29
Dep Karaiti	0.00	160.00
Dep Karemmwa	0.00	14.80
Dep Karetita	0.00	20.00
Dep Kaukiang Club	0.00	250.90
Dep Kaungan te kaitiaki	0.00	3,000.00
Dep Kautuai	0.00	230.00
Dep KAVA BAR	0.00	50.00
Dep KAVA BAR MARENAUA	0.00	450.00
Dep Kawaaki Family	0.00	535.00
Dep Kekeiaki Club	0.00	0.15
Dep KILGA	0.00	1,646.00
Dep Kirimaua Kanooa	0.00	28.00
Dep KISA	0.00	120.00
Dep Korerei Utimawa	0.00	60.00
Dep KPC	0.00	772.70
Dep KPC Karemangko	0.00	1,317.40
Dep KPC Roronrikirake	0.00	1,011.20
Dep KPF	0.00	167.00
Dep KUC Booti	0.00	120.00
Dep KUC Marenaua	0.00	2,475.35
Dep KUC Oneeke	0.00	1,685.00
Dep KUC Oneeke Booti	0.00	2,379.50
Dep KUC PreSchool	0.00	30.00
Dep KUC RAK Erutarem ae boou	0.00	100.00
Dep L/Quarter 2016	0.00	419.17
Dep LDS	0.00	1.00
Dep Lock down Club	0.00	30.00
Dep LSA	0.00	2,553.60
Dep Maintenance Road	0.00	2,910.50
Dep Maneaba kaawa	0.00	400.00
Dep Manibuka Teaeki	0.00	300.00
Dep Maniin Raibwebwe	0.00	300.00
Dep Maranran	0.00	533.50
Dep Marenaua	0.00	567.90
Dep Marenaua Bank	0.00	765.00
Dep Marenaua Booti	0.00	7,681.60

Dep Marenaua generator	0.00	25.00
Dep Marenaua Kaawa	0.00	529.80
Dep Marenaua Maneaba	0.00	661.20
Dep Marenaua Ward	0.00	40.00
Dep Mari	0.00	1.00
Dep Maria Tokintekai	0.00	800.00
Dep Mariten	0.00	136.20
Dep Matang	0.00	588.75
Dep Matonga lakobwa	0.00	732.00
Dep Mawaruru Taanewe	0.00	20.00
Dep Mayor	0.00	1,005.05
Dep MELAD- Lease 2017	0.00	392.00
Dep Mele Kaitara	0.00	10.00
Dep Merea	0.00	280.00
Dep MHMS	0.00	676.00
Dep Mikaere/Toaiti	0.00	600.00
Dep Moana Matanteiti	0.00	150.00
Dep Moaraoi Moutu	0.00	37.00
Dep MOE	0.00	60.00
Dep Motiua Beruakai	0.00	20.00
Dep Motor Vehicle	0.00	100.00
Dep MTC	0.00	15.00
Dep Mwaria Tuuti	0.00	1,000.00
Dep Mweea	0.00	48.00
Dep Naaiti T	0.00	14.00
Dep Naatabu Group	0.00	305.00
Dep Nakau Moote	0.00	209.50
Dep Naomi Buretaake	0.00	5.00
Dep Naomi Takaria	0.00	50.00
Dep Neene	0.00	170.00
Dep Ngabingabi Club	0.00	1,103.20
Dep Niban te Waaki	0.00	936.50
Dep Nikira ni bwakabwai	0.00	445.89
Dep NJ	0.00	1,750.00
Dep NKB Village Bank	0.00	1,006.00
Dep Nooa Tangita	0.00	2,300.00
Dep Norauea Booti	0.00	2,833.95
Dep O/time	0.00	910.50
Dep OB	0.00	236.70
Dep Okoua Bwereti	0.00	300.00

Dep Oneeke Bank	0.00	50.00
Dep Oneeke kaawa	0.00	506.10
Dep Oneeke Marenaua	0.00	839.60
Dep Oneeke Primary	0.00	473.10
Dep Oneke Yagona	0.00	620.10
Dep Otiria	0.00	470.00
Dep Overtime	0.00	58.00
Dep Overtime Akura	0.00	8.00
Dep Overtime Mariten	0.00	103.00
Dep Overtime Max	0.00	224.50
Dep Overtime Naatabu	0.00	109.00
Dep Overtime Tenou	0.00	605.15
Dep Overtime Tokarerei	0.00	98.00
Dep Overtime Tangaroa	0.00	6.00
Dep Paint	0.00	147.50
Dep Pathfinder	0.00	281.20
Dep Pre-School	0.00	499.45
Dep Primary	0.00	483.00
Dep R/Kuria	0.00	20.00
Dep Reata Natabu	0.00	8,120.00
Dep Rerein Ataibwai	0.00	10.00
Dep Riiran B	0.00	190.00
Dep Rinan M	0.00	1,656.50
Dep Rineieta	0.00	738.50
Dep Rita Tokataake	0.00	40.00
Dep Ritang	0.00	6.00
Dep Road 2021	0.00	87.00
Dep Roiti	0.00	2.00
Dep Roroko B	0.00	150.00
Dep Rotia Mote	0.00	400.00
Dep Rui	0.00	200.00
Dep Saint Michael Itoiningaina	0.00	1,004.00
Dep SDA	0.00	1,062.00
Dep SDA Pre School	0.00	925.25
Dep SDA Youth	0.00	25.00
Dep Solar	0.00	113.28
Dep Solar Commission	0.00	111.85
Dep ST Dominic	0.00	5.00
Dep St Michael	0.00	1,537.00
Dep St Michael Chain	0.00	969.00

Dep St Michael truck	0.00	10,139.60
Dep St Michael Yagona	0.00	1,259.00
Dep Staff Social Comm	0.00	64.25
Dep Stanley Charley	0.00	10.00
Dep Surplus	0.00	486.91
Dep Taaina Takabea	0.00	700.00
Dep Taake	0.00	170.00
Dep Taakuiti	0.00	400.00
Dep Taari	0.00	10.00
Dep Tabo ni bwa	0.00	63.00
Dep Tabontebike Ward	0.00	50.00
Dep Tabontebike Ward Booti	0.00	819.80
Dep Tabotari	0.00	104.00
Dep Tabwa Taroka	0.00	60.00
Dep Taere	0.00	563.00
Dep Taeuea	0.00	10.00
Dep Tairoa	0.00	8.00
Dep Takeiti	0.00	1,320.00
Dep Tamate Toromon	0.00	320.00
Dep Tameri	0.00	400.00
Dep Tangai	0.00	304.00
Dep Taniera	0.00	50.00
Dep Taokai Tawita	0.00	50.00
Dep Taonamwaaina Atankakia	0.00	300.00
Dep Taraua Tioneti	0.00	5.25
Dep Tari Mokeaki	0.00	50.00
Dep Tart club	0.00	6.00
Dep Tatonga Matang	0.00	200.00
Dep Taureta Baitong	0.00	30.00
Dep Teariari Kataraiti	0.00	10.00
Dep Teariari. Tenou	0.00	30.00
Dep Tebabati Keth	0.00	300.00
Dep Tebuti	0.00	107.00
Dep Tebutoo Tewita	0.00	750.00
Dep Tebwaki Botaua	0.00	90.00
Dep Teera	0.00	167.29
Dep Teiango	0.00	25.00
Dep Tekaibeti	0.00	200.00
Dep Tekea Eribete	0.00	1,400.00
Dep Tekitanga Family	0.00	170.00

Dep Tekoora ae Kamimi	0.00	19.10
Dep Tepa Manaia	0.00	800.00
Dep Teriao	0.00	350.00
Dep Teribwetang	0.00	60.00
Dep Terunga Taurua	0.00	244.20
Dep Tetaake Family	0.00	298.00
Dep Tetoaki	0.00	250.00
Dep Teun Nhenne	0.00	880.00
Dep Teuru	0.00	236.00
Dep Tione Teritimatī	0.00	210.00
Dep Tiota Barekiau	0.00	200.00
Dep Tirenga Group	0.00	350.00
Dep Tiroa Korā	0.00	240.00
Dep Toara Kabuati	0.00	113.54
Dep Tokanikai Ruoniti	0.00	180.00
Dep Tokarerei Biriuaīti	0.00	3,925.01
Dep Tonner	0.00	186.00
Dep Toreka SDA	0.00	217.13
Dep Torua Tooma	0.00	400.00
Dep Turia	0.00	140.00
Dep Turia Mamaia	0.00	17.05
Dep Ueen te tangira	0.00	579.00
Dep Ueen te Tiare	0.00	77.00
Dep Ueen Tetoaki Ni Kuria	0.00	3,350.10
Dep Uniform	0.00	90.00
Dep Unimwane	0.00	23.00
Dep Unimwane truck	0.00	50.00
Dep Ununia Boboti	0.00	82.00
Dep Village Bank	0.00	31.60
Dep VSO Truck	0.00	237.30
Dep Yagona	0.00	18,350.68
Dep Yagona Santa Maria	0.00	1,200.00
Dep Youth and Child	0.00	581.10
Imp Anne	210.70	0.00
Imp Ataake Kamoriki	1,212.20	0.00
Imp Eliza Tokataake	291.00	0.00
Imp Eritabeta	0.00	0.00
Imp Jose Aneri	632.70	0.00
Imp Kabwabwara Tewiiti	0.00	0.02
Imp Kaitara	10.00	0.00

Imp Kathelyn Aneri	120.00	0.00
Imp Matang	0.00	635.20
Imp Matonga lakobwa	0.00	200.00
Imp Mere	609.00	0.00
Imp Mere Teemaia	2,000.00	0.00
Imp Miire	0.00	2,000.00
Imp Mp Banuera	198.00	0.00
Imp Natabu Tabeti	2,000.00	0.00
Imp Rianna Beniamina	3,075.40	0.00
Imp Taabeti	220.00	0.00
Imp Teewa	0.90	0.00
Imp Teinabo	300.00	0.00
Imp Tepa	800.00	0.00
Imp Teretia Matang	0.00	0.00
Imp Teretia Moamoa	44.20	0.00
Loan lotebwa	0.00	97.20
Loss AgClerk Ritang	30.00	0.00
Loss Eritabeta	33.07	0.00
Loss Rireta	5.61	0.00
Loss Surplus	0.00	42.62
Loss Surplus Taere	0.00	297.82
Loss Taakeiti Touota	0.00	140.00
Loss Taere	1,568.62	0.00
Loss Tekarube	0.00	0.14
Loss Teritimati R	14,611.89	0.00
Closing Cash	40089.32	0.00
Closing Bank	336774.11	0.00
Total	532,213.48	532,213.48



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



Surplus brought forward 01-Jan-2023

245,854.47

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Angabwain Rabwata	1,112.00	\$1,112.00	\$1,031.50	\$0.00	\$1,031.50
1104	Roon te Kiba	2,550.00	\$2,550.00	\$3,730.00	\$0.00	\$3,730.00
1105	Roon te toka n te kaibuke	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1200	Raitienti					
1201	Motoka / Rebwerebwe	3,264.00	\$3,264.00	\$2,255.00	\$0.00	\$2,255.00
1202	Beba ni kabubuti	1,000.00	\$1,000.00	\$638.00	\$0.00	\$638.00
1203	Bwatika	120.00	\$120.00	\$120.00	\$0.00	\$120.00
1204	Kamea	650.00	\$650.00	\$590.00	\$0.00	\$590.00
1205	Bitineti	4,110.00	\$4,110.00	\$5,075.00	\$0.00	\$5,075.00
1207	Kakukurei(Entertainment/Island n	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1211	Bobwai n Nakonako	25.00	\$25.00	\$0.00	\$0.00	\$0.00
1212	Taabo ni Bwaa	2,000.00	\$2,000.00	\$4,778.00	\$0.00	\$4,778.00
1213	Botaki aika Tauaki Mwiia	100.00	\$100.00	\$350.00	\$0.00	\$350.00
1214	Karikirake n te Burawa/Bakery	100.00	\$100.00	\$80.00	\$0.00	\$80.00
1215	Roon karikirake aika Uarereke	420.00	\$420.00	\$105.00	\$0.00	\$105.00
1217	Bitineti aika aki tei maan	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1218	Kamarake	100.00	\$100.00	\$100.00	\$0.00	\$100.00
1219	Kaa / Rebwerebwe aika tatango	420.00	\$420.00	\$1,150.00	\$0.00	\$1,150.00
1220	Booti / Waa aika a tatangoaki	300.00	\$300.00	\$150.00	\$0.00	\$150.00
1224	Dealers / Agency	700.00	\$700.00	\$0.00	\$0.00	\$0.00
1227	Taan akawa	60.00	\$60.00	\$50.00	\$0.00	\$50.00
1233	Aia kambwana aomata	120.00	\$120.00	\$100.00	\$0.00	\$100.00
1237	Bobwai man te Kaibuke (Float)	300.00	\$300.00	\$100.00	\$0.00	\$100.00
1238	Tutaraa	200.00	\$200.00	\$50.00	\$0.00	\$50.00
1239	Boboti n takataka	300.00	\$300.00	\$150.00	\$0.00	\$150.00
1241	Nangkona	150.00	\$150.00	\$600.00	\$0.00	\$600.00
1254	Karikirake man marin taari	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1256	Karikirake n Aaro	6.00	\$6.00	\$0.00	\$0.00	\$0.00
1300	Mwane ni buoka					

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1301	Buoka man Te Tautaeka	119,234.00	\$119,234.00	\$93,718.56	\$0.00	\$93,718.56
1302	Buoka man te Post Office	800.00	\$800.00	\$400.00	\$0.00	\$400.00
1303	Onobwaiian Autin Tautaeka	15,340.00	\$15,340.00	\$20,000.00	\$0.00	\$20,000.00
1306	Te Buoka Ibukin baolia ataein te r	18,000.00	\$18,000.00	\$9,000.00	\$0.00	\$9,000.00
1400	Bakao (interest)					
1401	Bank Interest	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomane	5,000.00	\$5,000.00	\$5,179.00	\$0.00	\$5,179.00
1500	Waaki ni Karikirake					
1501	Kabonakoan Bwaai	1,000.00	\$1,000.00	\$211.75	\$0.00	\$211.75
1504	Roon Auti ni Maeka	1,460.00	\$1,460.00	\$994.10	\$0.00	\$994.10
1505	Roon Maekaia Iruaa	5,000.00	\$5,000.00	\$7,187.50	\$0.00	\$7,187.50
1506	Kantoka/tangoan Kaa/rebwere	13,235.50	\$13,235.50	\$17,099.40	\$0.00	\$17,099.40
1506a	School Truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Kabonakoan te Bwaa	1,400.00	\$1,400.00	\$5,463.50	\$0.00	\$5,463.50
1508	Tangoan Bwain te Kauntira	200.00	\$200.00	\$55.00	\$0.00	\$55.00
1510	Tangoan ana tabo te Kauntira	200.00	\$200.00	\$725.00	\$0.00	\$725.00
1511	Internet	17,840.00	\$17,840.00	\$25,868.50	\$0.00	\$25,868.50
1512	Computer/Photocopying	173.00	\$173.00	\$686.30	\$0.00	\$686.30
1518	Kabobwai (Hardware / Bwaraki)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1520	Metal Work/workshop charges	1,500.00	\$1,500.00	\$3,068.25	\$0.00	\$3,068.25
1521	Kaotinakoaia Beeki/Kamea	1,440.00	\$1,440.00	\$924.00	\$0.00	\$924.00
1522	Katangomane	60,000.00	\$60,000.00	\$55,086.67	\$0.00	\$55,086.67
1523	Bingo	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1525	Tangoan te maneaba (Tarawa)	14,640.00	\$14,640.00	\$18,250.00	\$0.00	\$18,250.00
1528	Runga n Takakaro	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1529	Kabentaa (Karao bwai)	300.00	\$300.00	\$645.30	\$0.00	\$645.30
1530	Kabonakoakin Uaanikai/Banikai	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1532	Number Plate	200.00	\$200.00	\$22.00	\$0.00	\$22.00
1534	Tareboon	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1535	Electricity	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1536	Toll Fare	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1537	Kabonakoan (Ring ao Boo)/Kara	1,500.00	\$1,500.00	\$445.50	\$0.00	\$445.50
1539	Ana Karekemanie Botaki n Aine	150.00	\$150.00	\$0.00	\$0.00	\$0.00
1541	Karikirake aika Uarereke (Micro)	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1600	Mwane Tabeua					
1601	Mwane n raka	100.00	\$100.00	\$392.32	\$0.00	\$392.32

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	1602 Tiaan te Bowi/Boon te bowi	100.00	\$100.00	\$170.00	\$0.00	\$170.00
1700	Karaii mwane					
	1701 Kaintabwi	8,946.93	\$8,946.93	\$8,273.61	\$0.00	\$8,273.61
2100	Bwakabwai					
	2101 Back Pay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2102 Aia Bwakabwai Kauntira	42,161.34	\$42,161.34	\$42,162.54	\$42,162.54	\$0.00
	2106 Registry Clerk	4,191.00	\$4,191.00	\$4,191.54	\$4,191.54	\$0.00
	2108 Kabentaa	3,786.00	\$3,786.00	\$3,380.00	\$3,380.00	\$0.00
	2109 Turaiwa	11,291.00	\$11,291.00	\$11,290.76	\$11,290.76	\$0.00
	2112 Kaubure	15,148.00	\$15,148.00	\$15,147.60	\$15,147.60	\$0.00
	2113 Neeti ni Kaawa	9,263.00	\$9,263.00	\$6,620.18	\$6,620.18	\$0.00
	2114 Sanitarian	3,380.00	\$3,380.00	\$3,380.00	\$3,380.00	\$0.00
	2119 Mwakaeneke	4,125.00	\$4,125.00	\$3,109.81	\$3,109.81	\$0.00
	2121 Messenger/Cleaner	3,380.00	\$3,380.00	\$3,380.00	\$3,380.00	\$0.00
	2122 Reveneue collector	3,380.00	\$3,380.00	\$3,120.00	\$3,120.00	\$0.00
	2123 Tia Mwakuri ma Aine (WIW)	3,380.00	\$3,380.00	\$3,380.00	\$3,380.00	\$0.00
	2126 Craft Teachers	262.00	\$262.00	\$0.00	\$0.00	\$0.00
	2127 Tia Tararua Auti ni Irua	3,585.00	\$3,585.00	\$1,792.44	\$1,792.44	\$0.00
	2128 Tia Tararua Te Marae ni Wanikiba	2,600.00	\$2,600.00	\$600.00	\$600.00	\$0.00
	2133 Tia Uareti	0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2134 Tia Kaitiaki n Te Kawai	3,380.00	\$3,380.00	\$3,380.00	\$3,380.00	\$0.00
	2162 Tia bobwai	3,380.00	\$3,380.00	\$3,380.00	\$3,380.00	\$0.00
	2163 Tia tararua te Maneaba - Taraw	2,600.00	\$2,600.00	\$2,600.00	\$2,600.00	\$0.00
2200	Arauenti					
	2201 Kauntira	6,825.00	\$6,825.00	\$6,825.00	\$6,825.00	\$0.00
	2202 Kaniwangan te Mayor	1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$0.00
	2203 Incentive Allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2204 Booia Reibwa	1,800.00	\$1,800.00	\$92.30	\$92.30	\$0.00
	2207 Kometen te Reirei	2,700.00	\$2,700.00	\$1,960.00	\$1,960.00	\$0.00
	2208 Kometen te Karikirake (IDC)	560.00	\$560.00	\$320.00	\$320.00	\$0.00
	2209 Boneti/Bareka	817.00	\$817.00	\$815.75	\$815.75	\$0.00
	2210 Bonomwi	200.00	\$200.00	\$58.00	\$58.00	\$0.00
	2211 Mwengabuaka	800.00	\$800.00	\$0.00	\$0.00	\$0.00
	2214 Arauenti Tetoaki(Botaki n aine)	1,080.00	\$1,080.00	\$930.00	\$930.00	\$0.00
	2215 Arauenti Kamwengaraoi	1,080.00	\$1,080.00	\$660.00	\$660.00	\$0.00
	2221 Arauenti Unimane	4,320.00	\$4,320.00	\$3,940.00	\$3,940.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2222	Village arauenti	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2223	Voluntary Nursing Aid	900.00	\$900.00	\$825.00	\$825.00	\$0.00
2300	Kabutan te Waaki					
2301	Bao ao Mwamwananga	907.00	\$907.00	\$730.40	\$730.40	\$0.00
2302	Riitin aba	84.00	\$84.00	\$0.00	\$0.00	\$0.00
2303	Bwai ni Mwakuri	1,000.00	\$1,000.00	\$302.70	\$302.70	\$0.00
2304	Ana tiati te Bangke	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2306	Tareboon / Uareti	880.00	\$880.00	\$134.00	\$134.00	\$0.00
2308	Buraeki / Kaboraoi	150.00	\$150.00	\$0.00	\$0.00	\$0.00
2310	Kaitiaki ao Katamaroa	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2311	Boon Kai n amwarake	100.00	\$100.00	\$5.00	\$5.00	\$0.00
2312	Rinerine	50.00	\$50.00	\$0.00	\$0.00	\$0.00
2313	Kainaomata	600.00	\$600.00	\$562.40	\$562.40	\$0.00
2314	Kaokan Mwaane	10.00	\$10.00	\$0.00	\$0.00	\$0.00
2315	Botaki iaan te Kauntira	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2316	Kabwara tarau / tarau ni kawai	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2317	Boon te iti	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2318	Boon te Bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2319	Reta ao Uaereti	800.00	\$800.00	\$28.80	\$28.80	\$0.00
2320	Tararuia Kamea ao Beeki	900.00	\$900.00	\$0.00	\$0.00	\$0.00
2322	Kakukurei / Kairuaa	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2326	Bwain te aobiti	1,980.00	\$1,980.00	\$1,648.88	\$1,648.88	\$0.00
2327	Reirei ao Kataneiai	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2329	Baon te Meeri	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2330	Runga n takakaro	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	600.00	\$600.00	\$2.40	\$2.40	\$0.00
2333	Support to Copra Monitoring tran	1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00
2400	Onobwai					
2402	Aobiti	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2403	Auti ni Maeka	17,640.39	\$17,640.39	\$6,736.05	\$6,736.05	\$0.00
2404	Auti ni Iruaa	500.00	\$500.00	\$481.55	\$481.55	\$0.00
2406	Auti n tatanninga	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2407	Maneaba Tarawa	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2408	Kaa & Rebwerebwe	5,000.00	\$5,000.00	\$148.20	\$148.20	\$0.00
2408a	School truck	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2410	Kawai & Kotiweei	3,200.00	\$3,200.00	\$3,199.80	\$3,199.80	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2500	Karikirake aika Mwanenaki					
2501	Tararuaan te Karikirake	10.00	\$10.00	\$0.00	\$0.00	\$0.00
2502	Reibwa	50.00	\$50.00	\$0.00	\$0.00	\$0.00
2504	Bwai ni mwakuri	20.00	\$20.00	\$0.00	\$0.00	\$0.00
2600	Karikirakee aika aki mwanenaki					
2601	Bao ni Mwawananga	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2605	Bwaai ni mwakuri	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane n te Karikirake					
2701	Amwaraken te Auti ni Iruwa	1,500.00	\$1,500.00	\$2,328.32	\$2,328.32	\$0.00
2702	Bwaan te waa, kaa, rebwerebw	5,200.00	\$5,200.00	\$5,244.90	\$5,244.90	\$0.00
2703	Internet	8,500.00	\$8,500.00	\$7,804.00	\$7,804.00	\$0.00
2704	Bingo	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2707	Bwaaraki / Hardware	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2709	Katangomane	60,000.00	\$60,000.00	\$54,110.00	\$54,110.00	\$0.00
2710	Maneaban te Kauntira (Tarawa)	3,000.00	\$3,000.00	\$3,207.40	\$3,207.40	\$0.00
2712	Bwain te boo/ring	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2714	Number Plate	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2716	Kaati n tareboon	10.00	\$10.00	\$0.00	\$0.00	\$0.00
2718	Aia centre aine	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2719	Karikirake aika a uarereke (Micro	10.00	\$10.00	\$0.00	\$0.00	\$0.00
2800	Karaii mwane					
2801	Birimane nakon te Kaintabwi	17,893.85	\$17,893.85	\$18,472.60	\$18,472.60	\$0.00
2803	Onobwaiian auti Tautaeka	15,340.00	\$15,340.00	\$18,617.60	\$18,617.60	\$0.00
2804	Birimwane nakon KiLGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2806	Te buoka ibukin school trucks	12,000.00	\$12,000.00	\$5,039.20	\$5,039.20	\$0.00
	Below the Line					
	Adv NJ Generator	0.00		\$226.00	\$226.00	\$0.00
	Adv Norauea Ward	0.00		\$255.30	\$255.30	\$0.00
	Adv Natabu Tabeti	0.00		\$5.48	\$5.48	\$0.00
	Adv Norauea V Bank	0.00		\$106.00	\$106.00	\$0.00
	Adv Pri-Oneke	0.00		\$1,004.90	\$1,004.90	\$0.00
	Adv Norauea Mautari	0.00		\$621.15	\$621.15	\$0.00
	Adv Norauea	0.00		\$2,040.00	\$2,040.00	\$0.00
	Adv Nomeneta	0.00		\$80.00	\$80.00	\$0.00
	Adv Nikoia Club	0.00		\$1,133.20	\$1,133.20	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Neweneweia	0.00		\$63.40	\$63.40	\$0.00
	Adv OB	0.00		\$245.00	\$245.00	\$0.00
	Adv Nooa	0.00		\$2,770.00	\$2,770.00	\$0.00
	Adv Ocean Link	0.00		\$407.05	\$407.05	\$0.00
	Adv Oneeke Booti	0.00		\$40.00	\$40.00	\$0.00
	Adv Oneeke Itoiningaina	0.00		\$702.60	\$702.60	\$0.00
	Adv Oneeke Project	0.00		\$1,118.00	\$1,118.00	\$0.00
	Adv Overtime Kabiriera	0.00		\$99.70	\$99.70	\$0.00
	Adv Police Welfare	0.00		\$0.00	\$0.00	\$0.00
	Adv Pool club	0.00		\$70.00	\$70.00	\$0.00
	Adv Poualiki Ward	0.00		\$40.00	\$40.00	\$0.00
	Adv Naomi B	0.00		\$150.00	\$150.00	\$0.00
	Adv Pri-Linda	0.00		\$1,060.50	\$1,060.50	\$0.00
	Adv Mititebwa Tiikai	0.00		\$0.00	\$0.00	\$0.00
	Adv Project JSS	0.00		\$860.00	\$860.00	\$0.00
	Adv Pri-Kantoa	0.00		\$3,410.80	\$3,410.80	\$0.00
	Adv Mikaere	0.00		\$600.00	\$600.00	\$0.00
	Adv Marenaua Kaati	0.00		\$150.00	\$150.00	\$0.00
	Adv Marenaua kava bar	0.00		\$500.00	\$500.00	\$0.00
	Adv Marie Tokitaeka	0.00		\$800.00	\$800.00	\$0.00
	Adv Marota Family	0.00		\$0.00	\$0.00	\$0.00
	Adv Mataio Kaitaake	0.00		\$0.00	\$0.00	\$0.00
	Adv Matang Tekitanga	0.00		\$134.50	\$134.50	\$0.00
	Adv Matrenaua Booti	0.00		\$1,057.50	\$1,057.50	\$0.00
	Adv Mautari Norauea	0.00		\$193.40	\$193.40	\$0.00
	Adv Max Taabeti	0.00		\$236.50	\$236.50	\$0.00
	Adv Meaua Terubea	0.00		\$0.00	\$0.00	\$0.00
	Adv Meeri Noere	0.00		\$37.46	\$37.46	\$0.00
	Adv Moreteti Neeru	0.00		\$0.00	\$0.00	\$0.00
	Adv Miifoo Teeta	0.00		\$0.00	\$0.00	\$0.00
	Adv Namatan Boobai	0.00		\$60.00	\$60.00	\$0.00
	Adv Minateta Bureti	0.00		\$0.00	\$0.00	\$0.00
	Adv Roote Baiteke	0.00		\$0.00	\$0.00	\$0.00
	Adv Moana Moutu	0.00		\$0.00	\$0.00	\$0.00
	Adv Raibwebwe	0.00		\$300.00	\$300.00	\$0.00
	Adv Motie Buretaake	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Moutu	0.00		\$115.00	\$115.00	\$0.00
	Adv Mwareti	0.00		\$313.00	\$313.00	\$0.00
	Adv MWYSA	0.00		\$1,000.00	\$1,000.00	\$0.00
	Adv Naatabu	0.00		\$457.50	\$457.50	\$0.00
	Adv Naatabu Taabeti	0.00		\$0.00	\$0.00	\$0.00
	Adv Naati	0.00		\$50.00	\$50.00	\$0.00
	Adv Michael	0.00		\$0.00	\$0.00	\$0.00
	Adv Tanintoa Kariti	0.00		\$0.00	\$0.00	\$0.00
	Adv Taarem Pre School	0.00		\$0.00	\$0.00	\$0.00
	Adv Taataku Tuuti	0.00		\$0.00	\$0.00	\$0.00
	Adv Tabia Tiare	0.00		\$0.00	\$0.00	\$0.00
	Adv Tabontebike kaawa	0.00		\$0.00	\$0.00	\$0.00
	Adv Tabontebike V Bank	0.00		\$68.30	\$68.30	\$0.00
	Adv Tabuaun Tekee	0.00		\$275.00	\$275.00	\$0.00
	Adv Tabwa Ioteba	0.00		\$50.00	\$50.00	\$0.00
	Adv Taere Tebweretaake	0.00		\$649.00	\$649.00	\$0.00
	Adv Takeiti Taam	0.00		\$0.00	\$0.00	\$0.00
	Adv Tangaroa	0.00		\$6.00	\$6.00	\$0.00
	Adv Road	0.00		\$494.00	\$494.00	\$0.00
	Adv Taniera Dan	0.00		\$50.00	\$50.00	\$0.00
	Adv Taam Roua	0.00		\$0.00	\$0.00	\$0.00
	Adv Taonatee Toromon	0.00		\$320.00	\$320.00	\$0.00
	Adv Taraora Taara	0.00		\$0.00	\$0.00	\$0.00
	Adv Tatawe Kotua	0.00		\$0.00	\$0.00	\$0.00
	Adv Teaioro Bwatirio	0.00		\$0.00	\$0.00	\$0.00
	Adv Teambo Benetito	0.00		\$0.00	\$0.00	\$0.00
	Adv Teaoruru Tekinene	0.00		\$0.00	\$0.00	\$0.00
	Adv Teaotai	0.00		\$49.50	\$49.50	\$0.00
	Adv Tebau Nomeneta	0.00		\$100.00	\$100.00	\$0.00
	Adv Tebwaki	0.00		\$80.00	\$80.00	\$0.00
	Adv Tebwarutu	0.00		\$250.00	\$250.00	\$0.00
	Adv Marenaua Club	0.00		\$0.00	\$0.00	\$0.00
	Adv Tangaroa GRP	0.00		\$0.00	\$0.00	\$0.00
	Adv Rutii	0.00		\$305.00	\$305.00	\$0.00
	Adv Raken Ataibwai	0.00		\$324.60	\$324.60	\$0.00
	Adv RAP	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Reata	0.00		\$0.00	\$0.00	\$0.00
	Adv Reeboro Tione	0.00		\$40.00	\$40.00	\$0.00
	Adv Reinataibwai Pre School	0.00		\$8.00	\$8.00	\$0.00
	Adv Rente Grp YCL	0.00		\$0.00	\$0.00	\$0.00
	Adv Rinan Bwebweti	0.00		\$2,538.00	\$2,538.00	\$0.00
	Adv Riri Uberi	0.00		\$0.00	\$0.00	\$0.00
	Adv Ritia	0.00		\$440.00	\$440.00	\$0.00
	Adv Rongo Reina	0.00		\$0.00	\$0.00	\$0.00
	Adv Roote Ritiri	0.00		\$160.00	\$160.00	\$0.00
	Adv Taara Teananga	0.00		\$0.00	\$0.00	\$0.00
	Adv Ruataake Tangaroa	0.00		\$50.00	\$50.00	\$0.00
	Adv Taangai Buraua	0.00		\$554.00	\$554.00	\$0.00
	Adv Ruui M	0.00		\$100.00	\$100.00	\$0.00
	Adv SDA Local Church	0.00		\$1,563.50	\$1,563.50	\$0.00
	Adv SFU	0.00		\$250.00	\$250.00	\$0.00
	Adv Butakaina Club	0.00		\$556.00	\$556.00	\$0.00
	Adv ST Michael Karea	0.00		\$3,107.40	\$3,107.40	\$0.00
	Adv Staff	0.00		\$34.70	\$34.70	\$0.00
	Adv Steve. I	0.00		\$100.00	\$100.00	\$0.00
	Adv Taaina Betero	0.00		\$450.00	\$450.00	\$0.00
	Adv Taakeiti	0.00		\$1,760.00	\$1,760.00	\$0.00
	Adv Taakena Taraua	0.00		\$210.00	\$210.00	\$0.00
	Adv Raiteta Buramte	0.00		\$0.00	\$0.00	\$0.00
	Adv Ruataake Grp	0.00		\$350.00	\$350.00	\$0.00
	Adv Enenne Toun	0.00		\$0.00	\$0.00	\$0.00
	Adv Bouatoa	0.00		\$1,864.10	\$1,864.10	\$0.00
	Adv Bouriki Baiteke	0.00		\$200.00	\$200.00	\$0.00
	Adv Bungintai Neil	0.00		\$0.00	\$0.00	\$0.00
	Adv Teewata Tabuaka	0.00		\$25.00	\$25.00	\$0.00
	Adv Bwaitongo	0.00		\$0.00	\$0.00	\$0.00
	Adv Bwanteiti	0.00		\$160.03	\$160.03	\$0.00
	Adv Bwateti	0.00		\$300.00	\$300.00	\$0.00
	Adv Bwateueta Itinibora	0.00		\$150.00	\$150.00	\$0.00
	Adv CAAEG	0.00		\$0.00	\$0.00	\$0.00
	Adv Council Golden Jubilee	0.00		\$890.40	\$890.40	\$0.00
	Adv Health	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Courtesy Mayor	0.00		\$0.00	\$0.00	\$0.00
	Adv Binoka Tibiriano	0.00		\$0.00	\$0.00	\$0.00
	Adv Erema	0.00		\$0.00	\$0.00	\$0.00
	Adv Erema Tuatani	0.00		\$0.00	\$0.00	\$0.00
	Adv Erere Itara	0.00		\$0.00	\$0.00	\$0.00
	Adv Eretia Omeri	0.00		\$0.00	\$0.00	\$0.00
	Adv Erikataake Tione	0.00		\$4.40	\$4.40	\$0.00
	Adv Eritabeta Tioneti	0.00		\$74.79	\$74.79	\$0.00
	Adv Eru King	0.00		\$0.00	\$0.00	\$0.00
	Adv Eru Kireata	0.00		\$0.00	\$0.00	\$0.00
	Adv Etira Mwakati	0.00		\$0.00	\$0.00	\$0.00
	Adv Football Team	0.00		\$929.40	\$929.40	\$0.00
	Adv Bwan te kaa	0.00		\$108.10	\$108.10	\$0.00
	Adv Council truck project	0.00		\$8,622.70	\$8,622.70	\$0.00
	Adv Baakai Natau	0.00		\$0.00	\$0.00	\$0.00
	Adv Aberaam	0.00		\$160.00	\$160.00	\$0.00
	Adv Airfield	0.00		\$1,421.49	\$1,421.49	\$0.00
	Adv Ameria Iebobo	0.00		\$0.00	\$0.00	\$0.00
	Adv Anatete Mokeaki	0.00		\$0.00	\$0.00	\$0.00
	Adv Anne Matiota	0.00		\$695.00	\$695.00	\$0.00
	Adv Aree Baiteke	0.00		\$0.00	\$0.00	\$0.00
	Adv Aree Matang	0.00		\$300.00	\$300.00	\$0.00
	Adv Aretiteta Tiaon	0.00		\$50.00	\$50.00	\$0.00
	Adv Arowitati Riakai	0.00		\$0.00	\$0.00	\$0.00
	Adv Ata Kaetati	0.00		\$0.00	\$0.00	\$0.00
	Adv Atankakia Tokaieta	0.00		\$288.00	\$288.00	\$0.00
	Adv BNL	0.00		\$0.00	\$0.00	\$0.00
	Adv Aua Tebano	0.00		\$349.30	\$349.30	\$0.00
	Adv Biribo Club	0.00		\$0.00	\$0.00	\$0.00
	Adv BACKPAY 2021	0.00		\$700.00	\$700.00	\$0.00
	Adv Baiteke Teeri	0.00		\$0.00	\$0.00	\$0.00
	Adv Batiri Rimon	0.00		\$0.00	\$0.00	\$0.00
	Adv Beetero Taina	0.00		\$1,231.00	\$1,231.00	\$0.00
	Adv Beiauea Iebo	0.00		\$0.00	\$0.00	\$0.00
	Adv Benetito Kaieeta	0.00		\$150.00	\$150.00	\$0.00
	Adv Benuakai Bureieta	0.00		\$330.00	\$330.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Beriamo	0.00		\$140.00	\$140.00	\$0.00
	Adv Beteroo Korere	0.00		\$218.00	\$218.00	\$0.00
	Adv Bike	0.00		\$140.00	\$140.00	\$0.00
	Adv Iakobwa	0.00		\$11,694.11	\$11,694.11	\$0.00
	Adv Atinta B	0.00		\$3,010.00	\$3,010.00	\$0.00
	Adv KPC teatunmwane	0.00		\$0.00	\$0.00	\$0.00
	Adv Kathelyn Aneri	0.00		\$249.65	\$249.65	\$0.00
	Adv Katorika Oneeke	0.00		\$0.00	\$0.00	\$0.00
	Adv Katouarake	0.00		\$295.80	\$295.80	\$0.00
	Adv Kautia Tirae	0.00		\$50.00	\$50.00	\$0.00
	Adv Kerry Erona	0.00		\$0.00	\$0.00	\$0.00
	Adv Kerry Rakite	0.00		\$0.00	\$0.00	\$0.00
	Adv Keth Tebabati	0.00		\$300.00	\$300.00	\$0.00
	Adv Ketia	0.00		\$229.60	\$229.60	\$0.00
	Adv Kibaua Teruai	0.00		\$0.00	\$0.00	\$0.00
	Adv KPC BMB	0.00		\$0.00	\$0.00	\$0.00
	Adv Fuel	0.00		\$140.00	\$140.00	\$0.00
	Adv Kpc Roria	0.00		\$1,620.10	\$1,620.10	\$0.00
	Adv Katangaua Marawanteiti	0.00		\$150.00	\$150.00	\$0.00
	Adv KPC Tirenga	0.00		\$50.00	\$50.00	\$0.00
	Adv KPC YPC	0.00		\$400.00	\$400.00	\$0.00
	Adv KUC Erutarem ae boou	0.00		\$350.00	\$350.00	\$0.00
	Adv KUC Kamaranna	0.00		\$200.00	\$200.00	\$0.00
	Adv KUC RAK BOUATOA	0.00		\$0.00	\$0.00	\$0.00
	Adv Kuria Paris	0.00		\$290.20	\$290.20	\$0.00
	Adv Maintenance	0.00		\$10,998.91	\$10,998.91	\$0.00
	Adv Manibuka Botakin aine	0.00		\$25.50	\$25.50	\$0.00
	Adv Marawanteiti	0.00		\$860.00	\$860.00	\$0.00
	Adv Marenaiti Merea	0.00		\$280.00	\$280.00	\$0.00
	Adv Marenaua Bank Kaawa	0.00		\$2,754.70	\$2,754.70	\$0.00
	Adv KPC Boon te brick	0.00		\$1,491.45	\$1,491.45	\$0.00
	Adv Iuua Tabuaun	0.00		\$0.00	\$0.00	\$0.00
	Adv Iameri ao Atanibure	0.00		\$400.00	\$400.00	\$0.00
	Adv Iera Scott	0.00		\$0.00	\$0.00	\$0.00
	Adv Iotebwa Rabanako	0.00		\$13.00	\$13.00	\$0.00
	Adv Iotebwa Tabwaa	0.00		\$50.00	\$50.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Iotoru Tione	0.00		\$0.00	\$0.00	\$0.00
	Adv Itamaera	0.00		\$2,044.59	\$2,044.59	\$0.00
	Adv Itimaera Teikori	0.00		\$148.00	\$148.00	\$0.00
	Adv Itimarube	0.00		\$0.00	\$0.00	\$0.00
	Adv Itinibora Ati	0.00		\$350.00	\$350.00	\$0.00
	Adv Itinibora Taakiri	0.00		\$290.00	\$290.00	\$0.00
	Adv Itinikua Boata	0.00		\$0.00	\$0.00	\$0.00
	Adv Kataraiti	0.00		\$15.00	\$15.00	\$0.00
	Adv Itoiningaina	0.00		\$60.00	\$60.00	\$0.00
	Adv Katangaua Matiota	0.00		\$0.00	\$0.00	\$0.00
	Adv JSS Nibwan te waaki	0.00		\$100.50	\$100.50	\$0.00
	Adv Kabanetai Club	0.00		\$147.00	\$147.00	\$0.00
	Adv Kabuati	0.00		\$34.15	\$34.15	\$0.00
	Adv Kabuati Beruiaki	0.00		\$0.00	\$0.00	\$0.00
	Adv Kaireiti	0.00		\$0.00	\$0.00	\$0.00
	Adv Kaitiaki	0.00		\$3,000.00	\$3,000.00	\$0.00
	Adv Kamaki Tebaaboo	0.00		\$400.00	\$400.00	\$0.00
	Adv Kamwengaraoi	0.00		\$2,283.80	\$2,283.80	\$0.00
	Adv Kaniwanga	0.00		\$3,933.24	\$3,933.24	\$0.00
	Adv Kaoti Onorio	0.00		\$0.00	\$0.00	\$0.00
	Adv Marenaua Booti Meang	0.00		\$2,021.60	\$2,021.60	\$0.00
	Adv Itinnang Arenia	0.00		\$41.71	\$41.71	\$0.00
	Dep Rerein Ataibwai	0.00		-\$10.00	\$0.00	\$10.00
	Dep Rui	0.00		-\$200.00	\$0.00	\$200.00
	Dep Rotia Mote	0.00		-\$400.00	\$0.00	\$400.00
	Dep Roroko B	0.00		-\$150.00	\$0.00	\$150.00
	Dep Roiti	0.00		-\$2.00	\$0.00	\$2.00
	Dep Road 2021	0.00		-\$87.00	\$0.00	\$87.00
	Dep Ritang	0.00		-\$6.00	\$0.00	\$6.00
	Dep Rita Tokataake	0.00		-\$40.00	\$0.00	\$40.00
	Dep Rineieta	0.00		-\$738.50	\$0.00	\$738.50
	Dep Overtime Naatabu	0.00		-\$109.00	\$0.00	\$109.00
	Dep Riiran B	0.00		-\$190.00	\$0.00	\$190.00
	Dep SDA Pre School	0.00		-\$925.25	\$0.00	\$925.25
	Dep Reata Natabu	0.00		-\$8,120.00	\$0.00	\$8,120.00
	Dep R/Kuria	0.00		-\$20.00	\$0.00	\$20.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Primary	0.00		-\$483.00	\$0.00	\$483.00
	Dep Pre-School	0.00		-\$499.45	\$0.00	\$499.45
	Dep Pathfinder	0.00		-\$281.20	\$0.00	\$281.20
	Dep Paint	0.00		-\$147.50	\$0.00	\$147.50
	Dep Overtime Tangaroa	0.00		-\$6.00	\$0.00	\$6.00
	Dep Overtime Tokarerei	0.00		-\$98.00	\$0.00	\$98.00
	Dep Taere	0.00		-\$563.00	\$0.00	\$563.00
	Dep Rinan M	0.00		-\$1,656.50	\$0.00	\$1,656.50
	Dep Staff Social Comm	0.00		-\$64.25	\$0.00	\$64.25
	Dep Maria Tokintekai	0.00		-\$800.00	\$0.00	\$800.00
	Dep Tabotari	0.00		-\$104.00	\$0.00	\$104.00
	Dep Tabontebike Ward Booti	0.00		-\$819.80	\$0.00	\$819.80
	Dep Tabontebike Ward	0.00		-\$50.00	\$0.00	\$50.00
	Dep Tabo ni bwa	0.00		-\$63.00	\$0.00	\$63.00
	Dep Taari	0.00		-\$10.00	\$0.00	\$10.00
	Dep Taakuiti	0.00		-\$400.00	\$0.00	\$400.00
	Dep Taake	0.00		-\$170.00	\$0.00	\$170.00
	Dep Taaina Takabea	0.00		-\$700.00	\$0.00	\$700.00
	Dep Saint Michael Itoiningaina	0.00		-\$1,004.00	\$0.00	\$1,004.00
	Dep Stanley Charley	0.00		-\$10.00	\$0.00	\$10.00
	Dep SDA	0.00		-\$1,062.00	\$0.00	\$1,062.00
	Dep St Michael Yagona	0.00		-\$1,259.00	\$0.00	\$1,259.00
	Dep St Michael truck	0.00		-\$10,139.60	\$0.00	\$10,139.60
	Dep St Michael Chain	0.00		-\$969.00	\$0.00	\$969.00
	Dep St Michael	0.00		-\$1,537.00	\$0.00	\$1,537.00
	Dep ST Dominic	0.00		-\$5.00	\$0.00	\$5.00
	Dep Solar Commission	0.00		-\$111.85	\$0.00	\$111.85
	Dep Solar	0.00		-\$113.28	\$0.00	\$113.28
	Dep SDA Youth	0.00		-\$25.00	\$0.00	\$25.00
	Dep Overtime Max	0.00		-\$224.50	\$0.00	\$224.50
	Dep Surplus	0.00		-\$486.91	\$0.00	\$486.91
	Dep Mikaere/Toaiti	0.00		-\$600.00	\$0.00	\$600.00
	Dep Naatabu Group	0.00		-\$305.00	\$0.00	\$305.00
	Dep Naaiti T	0.00		-\$14.00	\$0.00	\$14.00
	Dep Mweea	0.00		-\$48.00	\$0.00	\$48.00
	Dep Mwaria Tuuti	0.00		-\$1,000.00	\$0.00	\$1,000.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep MTC	0.00		-\$15.00	\$0.00	\$15.00
	Dep Motor Vehicle	0.00		-\$100.00	\$0.00	\$100.00
	Dep Motiua Beruakai	0.00		-\$20.00	\$0.00	\$20.00
	Dep MOE	0.00		-\$60.00	\$0.00	\$60.00
	Dep Overtime Tenou	0.00		-\$605.15	\$0.00	\$605.15
	Dep Moana Matanteiti	0.00		-\$150.00	\$0.00	\$150.00
	Dep Naomi Takaria	0.00		-\$50.00	\$0.00	\$50.00
	Dep MHMS	0.00		-\$676.00	\$0.00	\$676.00
	Dep Merea	0.00		-\$280.00	\$0.00	\$280.00
	Dep Mele Kaitara	0.00		-\$10.00	\$0.00	\$10.00
	Dep MELAD- Lease 2017	0.00		-\$392.00	\$0.00	\$392.00
	Dep Mayor	0.00		-\$1,005.05	\$0.00	\$1,005.05
	Dep Mawaruru Taanewe	0.00		-\$20.00	\$0.00	\$20.00
	Dep Matonga Iakobwa	0.00		-\$732.00	\$0.00	\$732.00
	Dep Matang	0.00		-\$588.75	\$0.00	\$588.75
	Adv Teera Kanimako	0.00		\$168.06	\$168.06	\$0.00
	Dep Moaraoi Moutu	0.00		-\$37.00	\$0.00	\$37.00
	Dep O/time	0.00		-\$910.50	\$0.00	\$910.50
	Dep Overtime Mariten	0.00		-\$103.00	\$0.00	\$103.00
	Dep Overtime Akura	0.00		-\$8.00	\$0.00	\$8.00
	Dep Overtime	0.00		-\$58.00	\$0.00	\$58.00
	Dep Otiria	0.00		-\$470.00	\$0.00	\$470.00
	Dep Oneke Yagona	0.00		-\$620.10	\$0.00	\$620.10
	Dep Oneeke Primary	0.00		-\$473.10	\$0.00	\$473.10
	Dep Oneeke Marenaua	0.00		-\$839.60	\$0.00	\$839.60
	Dep Oneeke kaawa	0.00		-\$506.10	\$0.00	\$506.10
	Dep Oneeke Bank	0.00		-\$50.00	\$0.00	\$50.00
	Dep Nakau Moote	0.00		-\$209.50	\$0.00	\$209.50
	Dep OB	0.00		-\$236.70	\$0.00	\$236.70
	Dep Naomi Buretaake	0.00		-\$5.00	\$0.00	\$5.00
	Dep Norauea Booti	0.00		-\$2,833.95	\$0.00	\$2,833.95
	Dep Nooa Tangita	0.00		-\$2,300.00	\$0.00	\$2,300.00
	Dep NKB Village Bank	0.00		-\$1,006.00	\$0.00	\$1,006.00
	Dep NJ	0.00		-\$1,750.00	\$0.00	\$1,750.00
	Dep Nikira ni bwakabwai	0.00		-\$445.89	\$0.00	\$445.89
	Dep Niban te Waaki	0.00		-\$936.50	\$0.00	\$936.50

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Ngabingabi Club	0.00		-\$1,103.20	\$0.00	\$1,103.20
	Dep Neene	0.00		-\$170.00	\$0.00	\$170.00
	Dep Taeuea	0.00		-\$10.00	\$0.00	\$10.00
	Dep Okoua Bwereti	0.00		-\$300.00	\$0.00	\$300.00
	Dep Yagona	0.00		-\$18,350.68	\$0.00	\$18,350.68
	Imp Kathelyn Aneri	0.00		\$120.00	\$120.00	\$0.00
	Imp Kaitara	0.00		\$10.00	\$10.00	\$0.00
	Imp Kabwabwara Tewiiti	0.00		-\$0.02	\$0.00	\$0.02
	Imp Jose Aneri	0.00		\$632.70	\$632.70	\$0.00
	Imp Eritabeta	0.00		\$0.00	\$0.00	\$0.00
	Imp Eliza Tokataake	0.00		\$291.00	\$291.00	\$0.00
	Imp Ataake Kamoriki	0.00		\$1,212.20	\$1,212.20	\$0.00
	Imp Anne	0.00		\$210.70	\$210.70	\$0.00
	Dep Turia Mamaia	0.00		-\$17.05	\$0.00	\$17.05
	Dep Yagona Santa Maria	0.00		-\$1,200.00	\$0.00	\$1,200.00
	Imp Mere	0.00		\$609.00	\$609.00	\$0.00
	Dep VSO Truck	0.00		-\$237.30	\$0.00	\$237.30
	Dep Village Bank	0.00		-\$31.60	\$0.00	\$31.60
	Dep Ununia Boboti	0.00		-\$82.00	\$0.00	\$82.00
	Dep Unimwane truck	0.00		-\$50.00	\$0.00	\$50.00
	Dep Unimwane	0.00		-\$23.00	\$0.00	\$23.00
	Dep Uniform	0.00		-\$90.00	\$0.00	\$90.00
	Dep Ueen Tetoaki Ni Kuria	0.00		-\$3,350.10	\$0.00	\$3,350.10
	Dep Ueen te Tiare	0.00		-\$77.00	\$0.00	\$77.00
	Dep Tabwa Taroka	0.00		-\$60.00	\$0.00	\$60.00
	Dep Youth and Child	0.00		-\$581.10	\$0.00	\$581.10
	Imp Tepa	0.00		\$800.00	\$800.00	\$0.00
	Loss Tekarube	0.00		-\$0.14	\$0.00	\$0.14
	Loss Taere	0.00		\$1,568.62	\$1,568.62	\$0.00
	Loss Taakeiti Touota	0.00		-\$140.00	\$0.00	\$140.00
	Loss Surplus Taere	0.00		-\$297.82	\$0.00	\$297.82
	Loss Surplus	0.00		-\$42.62	\$0.00	\$42.62
	Loss Rireta	0.00		\$5.61	\$5.61	\$0.00
	Loss Eritabeta	0.00		\$33.07	\$33.07	\$0.00
	Loss AgClerk Ritang	0.00		\$30.00	\$30.00	\$0.00
	Loan Iotebwa	0.00		-\$97.20	\$0.00	\$97.20

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Torua Tooma	0.00		-\$400.00	\$0.00	\$400.00
	Dep Toreka SDA	0.00		-\$217.13	\$0.00	\$217.13
	Dep Tonner	0.00		-\$186.00	\$0.00	\$186.00
	Dep Tokarerei Biruaiti	0.00		-\$3,925.01	\$0.00	\$3,925.01
	Dep Tokanikai Ruoniti	0.00		-\$180.00	\$0.00	\$180.00
	Dep Toara Kabuati	0.00		-\$113.54	\$0.00	\$113.54
	Dep Tiroa Koria	0.00		-\$240.00	\$0.00	\$240.00
	Dep Tirenga Group	0.00		-\$350.00	\$0.00	\$350.00
	Dep Tiota Barekiau	0.00		-\$200.00	\$0.00	\$200.00
	Dep Teiango	0.00		-\$25.00	\$0.00	\$25.00
	Dep Teuru	0.00		-\$236.00	\$0.00	\$236.00
	Dep Tekaibeti	0.00		-\$200.00	\$0.00	\$200.00
	Dep Tetoaki	0.00		-\$250.00	\$0.00	\$250.00
	Dep Tetaake Family	0.00		-\$298.00	\$0.00	\$298.00
	Dep Terunga Taurua	0.00		-\$244.20	\$0.00	\$244.20
	Dep Teribwetang	0.00		-\$60.00	\$0.00	\$60.00
	Dep Teriao	0.00		-\$350.00	\$0.00	\$350.00
	Dep Tepa Manaia	0.00		-\$800.00	\$0.00	\$800.00
	Dep Tekoora ae Kamimi	0.00		-\$19.10	\$0.00	\$19.10
	Dep Tekitanga Family	0.00		-\$170.00	\$0.00	\$170.00
	Dep Mari	0.00		-\$1.00	\$0.00	\$1.00
	Dep Tione Teritimati	0.00		-\$210.00	\$0.00	\$210.00
	Dep 666 Matang Aree	0.00		-\$1,420.00	\$0.00	\$1,420.00
	Dep Aviation	0.00		-\$2,758.05	\$0.00	\$2,758.05
	Dep Atinta	0.00		-\$3,035.00	\$0.00	\$3,035.00
	Dep Ataake	0.00		-\$195.00	\$0.00	\$195.00
	Dep Ata	0.00		-\$4.00	\$0.00	\$4.00
	Dep Arrears copra	0.00		-\$684.00	\$0.00	\$684.00
	Dep Arititeta Tiou	0.00		-\$50.00	\$0.00	\$50.00
	Dep Anne Marewenteiti	0.00		-\$1,405.00	\$0.00	\$1,405.00
	Dep Amazing Gold	0.00		-\$306.90	\$0.00	\$306.90
	Adv Toun	0.00		\$1,010.00	\$1,010.00	\$0.00
	Dep Abatia Taniera	0.00		-\$30.00	\$0.00	\$30.00
	Dep Beretati Tirae	0.00		-\$26.00	\$0.00	\$26.00
	Adv Youth	0.00		\$727.10	\$727.10	\$0.00
	Adv V Mayor	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Matang	0.00		-\$635.20	\$0.00	\$635.20
	Imp Teretia Matang	0.00		\$0.00	\$0.00	\$0.00
	Imp Matonga lakobwa	0.00		-\$200.00	\$0.00	\$200.00
	Imp Teinabo	0.00		\$300.00	\$300.00	\$0.00
	Imp Teewa	0.00		\$0.90	\$0.90	\$0.00
	Imp Taabeti	0.00		\$220.00	\$220.00	\$0.00
	Imp Rianna Beniamina	0.00		\$3,075.40	\$3,075.40	\$0.00
	Imp Natabu Tabeti	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp Mp Banuera	0.00		\$198.00	\$198.00	\$0.00
	Imp Miire	0.00		-\$2,000.00	\$0.00	\$2,000.00
	Imp Mere Teemaia	0.00		\$2,000.00	\$2,000.00	\$0.00
	Dep Turia	0.00		-\$140.00	\$0.00	\$140.00
	Imp Teretia Moamoa	0.00		\$44.20	\$44.20	\$0.00
	Dep Tari Mokeaki	0.00		-\$50.00	\$0.00	\$50.00
	Dep Teera	0.00		-\$167.29	\$0.00	\$167.29
	Dep Tebwaki Botaua	0.00		-\$90.00	\$0.00	\$90.00
	Dep Tebutoo Tewita	0.00		-\$750.00	\$0.00	\$750.00
	Dep Tebuti	0.00		-\$107.00	\$0.00	\$107.00
	Dep Tebabati Keth	0.00		-\$300.00	\$0.00	\$300.00
	Dep Teariari. Tenou	0.00		-\$30.00	\$0.00	\$30.00
	Dep Teariari Kataraiti	0.00		-\$10.00	\$0.00	\$10.00
	Dep Taureta Baitong	0.00		-\$30.00	\$0.00	\$30.00
	Dep Ueen te tangira	0.00		-\$579.00	\$0.00	\$579.00
	Dep Tart club	0.00		-\$6.00	\$0.00	\$6.00
	Dep Tekea Eribete	0.00		-\$1,400.00	\$0.00	\$1,400.00
	Dep Taraua Tioneti	0.00		-\$5.25	\$0.00	\$5.25
	Dep Taonamwaaina Atankakia	0.00		-\$300.00	\$0.00	\$300.00
	Dep Taokai Tawita	0.00		-\$50.00	\$0.00	\$50.00
	Dep Taniera	0.00		-\$50.00	\$0.00	\$50.00
	Dep Tangai	0.00		-\$304.00	\$0.00	\$304.00
	Dep Tameri	0.00		-\$400.00	\$0.00	\$400.00
	Dep Tamate Toromon	0.00		-\$320.00	\$0.00	\$320.00
	Dep Takeiti	0.00		-\$1,320.00	\$0.00	\$1,320.00
	Dep Tairoa	0.00		-\$8.00	\$0.00	\$8.00
	Dep Tatonga Matang	0.00		-\$200.00	\$0.00	\$200.00
	Dep Teun Nnenne	0.00		-\$880.00	\$0.00	\$880.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Upgrading Mwaneaba	0.00		\$2,175.00	\$2,175.00	\$0.00
	Adv Upgrading	0.00		\$11.87	\$11.87	\$0.00
	Adv Uere Iakobo	0.00		\$0.00	\$0.00	\$0.00
	Adv Ueen Tabontebike	0.00		\$0.00	\$0.00	\$0.00
	Adv Ueanteraoi	0.00		\$600.00	\$600.00	\$0.00
	Adv Turia Tenrara	0.00		\$0.00	\$0.00	\$0.00
	Dep CCK	0.00		-\$1,700.00	\$0.00	\$1,700.00
	Dep Agabe Group	0.00		-\$8,990.00	\$0.00	\$8,990.00
	Dep Booti Marenaua	0.00		-\$3,841.50	\$0.00	\$3,841.50
	Dep Mariten	0.00		-\$136.20	\$0.00	\$136.20
	Dep Bwatemeta	0.00		-\$150.00	\$0.00	\$150.00
	Dep Bwaeran Tekaei	0.00		-\$0.16	\$0.00	\$0.16
	Dep Bwaanteiti	0.00		-\$160.03	\$0.00	\$160.03
	Dep Buretaake Kirata	0.00		-\$0.50	\$0.00	\$0.50
	Dep Buariki ward	0.00		-\$507.05	\$0.00	\$507.05
	Dep Buariki booti	0.00		-\$1,251.30	\$0.00	\$1,251.30
	Dep Buariki Baiteke	0.00		-\$200.00	\$0.00	\$200.00
	Dep Bouatoa Bank	0.00		-\$2,547.40	\$0.00	\$2,547.40
	Dep Batiauea Timeon	0.00		-\$400.00	\$0.00	\$400.00
	Dep Botaki n aine	0.00		-\$225.50	\$0.00	\$225.50
	Dep Bemati	0.00		-\$440.00	\$0.00	\$440.00
	Dep Boon te brick	0.00		-\$5,933.40	\$0.00	\$5,933.40
	Dep Bonto Naomi	0.00		-\$160.00	\$0.00	\$160.00
	Dep Bonota Members	0.00		-\$372.00	\$0.00	\$372.00
	Dep Bobotin tereitanmaeu	0.00		-\$260.00	\$0.00	\$260.00
	Dep Boboti n Akawa	0.00		-\$120.60	\$0.00	\$120.60
	Dep Biremon Robuti	0.00		-\$50.00	\$0.00	\$50.00
	Dep Biita Tokiua	0.00		-\$56.00	\$0.00	\$56.00
	Dep Beteero	0.00		-\$1,555.05	\$0.00	\$1,555.05
	Adv Torenga	0.00		\$150.00	\$150.00	\$0.00
	Dep Boton Tabontebike	0.00		-\$145.00	\$0.00	\$145.00
	Adv Tekorooa	0.00		\$46.00	\$46.00	\$0.00
	Adv Terry	0.00		\$0.00	\$0.00	\$0.00
	Adv Teritimati R	0.00		\$67.40	\$67.40	\$0.00
	Adv Teritia Riben	0.00		\$0.00	\$0.00	\$0.00
	Adv Teretia	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Tererei Tekoriri	0.00		\$0.00	\$0.00	\$0.00
	Adv Tererei Raurenti	0.00		\$0.00	\$0.00	\$0.00
	Adv Tenou	0.00		\$91.00	\$91.00	\$0.00
	Adv Teniko	0.00		\$0.00	\$0.00	\$0.00
	Adv Truck project	0.00		\$6,877.30	\$6,877.30	\$0.00
	Adv Temaiti	0.00		\$102.00	\$102.00	\$0.00
	Adv Tetoreka	0.00		\$721.50	\$721.50	\$0.00
	Adv Tekitanga Matang	0.00		\$200.00	\$200.00	\$0.00
	Adv Tekirei Naakate	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekei	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekarube Karotu	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekarube	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekanuea Tiota	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekaau Tion	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekaa	0.00		\$200.00	\$200.00	\$0.00
	Loss Teritimati R	0.00		\$14,611.89	\$14,611.89	\$0.00
	Adv Temaraiti Ritiata	0.00		\$0.00	\$0.00	\$0.00
	Adv Tiona Inatio	0.00		\$0.00	\$0.00	\$0.00
	Adv Tongangein	0.00		\$8.73	\$8.73	\$0.00
	Adv Tokanikai Manuera	0.00		\$180.00	\$180.00	\$0.00
	Adv Tokabunna Teabi	0.00		\$0.00	\$0.00	\$0.00
	Adv Toauru	0.00		\$113.54	\$113.54	\$0.00
	Adv Toakura	0.00		\$3,923.00	\$3,923.00	\$0.00
	Adv Tireta	0.00		\$246.00	\$246.00	\$0.00
	Adv Tirenga Roroko	0.00		\$0.00	\$0.00	\$0.00
	Adv Tirenga Emta	0.00		\$10.00	\$10.00	\$0.00
	Adv Tirenga	0.00		\$180.00	\$180.00	\$0.00
	Adv Teruru Kake	0.00		\$20.00	\$20.00	\$0.00
	Adv Tioota T	0.00		\$200.00	\$200.00	\$0.00
	Adv Tetera lentawaia	0.00		\$0.00	\$0.00	\$0.00
	Adv Timeon	0.00		\$500.00	\$500.00	\$0.00
	Adv Tikua T	0.00		\$0.00	\$0.00	\$0.00
	Adv Tikonna Club	0.00		\$0.00	\$0.00	\$0.00
	Adv Tikarerei Baitoun	0.00		\$0.00	\$0.00	\$0.00
	Adv Tiaon Paul	0.00		\$75.00	\$75.00	\$0.00
	Adv Teweata	0.00		\$692.00	\$692.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Teububu Ueniko	0.00		\$0.00	\$0.00	\$0.00
	Adv Teuati Beree	0.00		\$0.00	\$0.00	\$0.00
	Dep Cement	0.00		-\$240.50	\$0.00	\$240.50
	Adv Tioti Standley	0.00		\$0.00	\$0.00	\$0.00
	Dep KAVA BAR	0.00		-\$50.00	\$0.00	\$50.00
	Dep KPC Roronikirake	0.00		-\$1,011.20	\$0.00	\$1,011.20
	Dep KPC Karemangko	0.00		-\$1,317.40	\$0.00	\$1,317.40
	Dep KPC	0.00		-\$772.70	\$0.00	\$772.70
	Dep Korerei Utimawa	0.00		-\$60.00	\$0.00	\$60.00
	Dep KISA	0.00		-\$120.00	\$0.00	\$120.00
	Dep Kirimaua Kanooa	0.00		-\$28.00	\$0.00	\$28.00
	Dep KILGA	0.00		-\$1,646.00	\$0.00	\$1,646.00
	Dep Kekeiaki Club	0.00		-\$0.15	\$0.00	\$0.15
	Dep Kamaranna	0.00		-\$200.00	\$0.00	\$200.00
	Dep KAVA BAR MARENAUA	0.00		-\$450.00	\$0.00	\$450.00
	Dep KUC Marenaua	0.00		-\$2,475.35	\$0.00	\$2,475.35
	Dep Kautuai	0.00		-\$230.00	\$0.00	\$230.00
	Dep Kaungan te kaitiaki	0.00		-\$3,000.00	\$0.00	\$3,000.00
	Dep Kaukiang Club	0.00		-\$250.90	\$0.00	\$250.90
	Dep Karetita	0.00		-\$20.00	\$0.00	\$20.00
	Dep Karemwa	0.00		-\$14.80	\$0.00	\$14.80
	Dep Karaiti	0.00		-\$160.00	\$0.00	\$160.00
	Dep Kantoa Pri School	0.00		-\$5,991.29	\$0.00	\$5,991.29
	Dep Kamenna Club	0.00		-\$1,013.80	\$0.00	\$1,013.80
	Dep Bwebweiti	0.00		-\$80.00	\$0.00	\$80.00
	Dep Kawaaki Family	0.00		-\$535.00	\$0.00	\$535.00
	Dep Maintenance Road	0.00		-\$2,910.50	\$0.00	\$2,910.50
	Dep Marenaua Ward	0.00		-\$40.00	\$0.00	\$40.00
	Dep Marenaua Maneaba	0.00		-\$661.20	\$0.00	\$661.20
	Dep Marenaua Kaawa	0.00		-\$529.80	\$0.00	\$529.80
	Dep Marenaua generator	0.00		-\$25.00	\$0.00	\$25.00
	Dep Marenaua Booti	0.00		-\$7,681.60	\$0.00	\$7,681.60
	Dep Marenaua Bank	0.00		-\$765.00	\$0.00	\$765.00
	Dep Marenaua	0.00		-\$567.90	\$0.00	\$567.90
	Dep Maranran	0.00		-\$533.50	\$0.00	\$533.50
	Dep Maniin Raibwebwe	0.00		-\$300.00	\$0.00	\$300.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep KPF	0.00		-\$167.00	\$0.00	\$167.00
	Dep Maneaba kaawa	0.00		-\$400.00	\$0.00	\$400.00
	Dep KUC Booti	0.00		-\$120.00	\$0.00	\$120.00
	Dep LSA	0.00		-\$2,553.60	\$0.00	\$2,553.60
	Dep Lock down Club	0.00		-\$30.00	\$0.00	\$30.00
	Dep LDS	0.00		-\$1.00	\$0.00	\$1.00
	Dep L/Quarter 2016	0.00		-\$419.17	\$0.00	\$419.17
	Dep KUC RAK Erutarem ae boou	0.00		-\$100.00	\$0.00	\$100.00
	Dep KUC PreSchool	0.00		-\$30.00	\$0.00	\$30.00
	Dep KUC Oneeke Booti	0.00		-\$2,379.50	\$0.00	\$2,379.50
	Dep KUC Oneeke	0.00		-\$1,685.00	\$0.00	\$1,685.00
	Dep Kamaki Tekabwe	0.00		-\$400.00	\$0.00	\$400.00
	Dep Manibuka Teaeki	0.00		-\$300.00	\$0.00	\$300.00
	Dep Erutarem	0.00		-\$100.00	\$0.00	\$100.00
	Dep Incentive allowance	0.00		-\$550.00	\$0.00	\$550.00
	Dep Inatio	0.00		-\$11,696.11	\$0.00	\$11,696.11
	Dep Inaomata	0.00		-\$400.00	\$0.00	\$400.00
	Dep Ice block	0.00		-\$2,141.70	\$0.00	\$2,141.70
	Dep ICC Truck	0.00		-\$588.20	\$0.00	\$588.20
	Dep Hardware	0.00		-\$26,634.68	\$0.00	\$26,634.68
	Dep Guest house	0.00		-\$60.00	\$0.00	\$60.00
	Dep Generator Oneeke	0.00		-\$428.00	\$0.00	\$428.00
	Dep Kamaua Kaabong	0.00		-\$364.60	\$0.00	\$364.60
	Dep Erutarem ae boou (RAK)	0.00		-\$150.00	\$0.00	\$150.00
	Dep Itinibora Toakiri	0.00		-\$640.00	\$0.00	\$640.00
	Dep Erioti Group	0.00		-\$4,700.10	\$0.00	\$4,700.10
	Dep Dart Club	0.00		-\$117.30	\$0.00	\$117.30
	Dep CPP Kuria	0.00		-\$32.70	\$0.00	\$32.70
	Dep Court Enterprises	0.00		-\$20.00	\$0.00	\$20.00
	Dep Council Quarters	0.00		-\$4,085.75	\$0.00	\$4,085.75
	Dep Council Komete	0.00		-\$3,302.95	\$0.00	\$3,302.95
	Dep Council club	0.00		-\$130.00	\$0.00	\$130.00
	Dep Copra	0.00		-\$1,146.47	\$0.00	\$1,146.47
	Dep Childrens	0.00		-\$92.80	\$0.00	\$92.80
	Dep Fuel Hardware	0.00		-\$99.75	\$0.00	\$99.75
	Dep Kabuati Solar	0.00		-\$80.00	\$0.00	\$80.00

Cross	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Kamaki Tebaibure	0.00		-\$470.00	\$0.00	\$470.00
	Dep Kamaeua Club	0.00		-\$267.30	\$0.00	\$267.30
	Dep Kakiataake	0.00		-\$117.16	\$0.00	\$117.16
	Dep Kaititaake Timwai	0.00		-\$65.96	\$0.00	\$65.96
	Dep Kaitia Tirae	0.00		-\$320.00	\$0.00	\$320.00
	Dep Kaitara	0.00		-\$10.00	\$0.00	\$10.00
	Dep Kainaomata	0.00		-\$1,020.75	\$0.00	\$1,020.75
	Dep Kaieeta Benetito	0.00		-\$150.00	\$0.00	\$150.00
	Dep Kaibwata Marenua Club	0.00		-\$350.00	\$0.00	\$350.00
	Dep Irekenrao 2020	0.00		-\$2.00	\$0.00	\$2.00
	Dep Kaetati Eri	0.00		-\$99.21	\$0.00	\$99.21
	Dep Itemaera	0.00		-\$2,247.09	\$0.00	\$2,247.09
	Dep Kabiriera	0.00		-\$203.44	\$0.00	\$203.44
	Dep Kab	0.00		-\$52.00	\$0.00	\$52.00
	Dep JSS Project	0.00		-\$860.00	\$0.00	\$860.00
	Dep JSS Maintenance	0.00		-\$1,204.65	\$0.00	\$1,204.65
	Dep Jose Aneri	0.00		-\$492.07	\$0.00	\$492.07
	Dep Jorath Teunaia	0.00		-\$1,000.00	\$0.00	\$1,000.00
	Dep Jean (Taake)	0.00		-\$50.00	\$0.00	\$50.00
	Dep IYA	0.00		-\$1,057.10	\$0.00	\$1,057.10
	Adv Teeta Teiea	0.00		\$0.00	\$0.00	\$0.00
	Dep Kaibeau	0.00		-\$5.00	\$0.00	\$5.00
	Closing Cash				40089.32	0.00
	Closing Bank				336774.11	0.00
	Grand Total				790,558.60	790,558.60

Prepared by : LGD Internal Audit



Kuria Island Council

Balance Sheet

as at 12/31/23



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	336,774.11		
Cash on Hand		40,089.32		
Account Receivable	2	155,350.05	532,213.48	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				532,213.48
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	249,635.37	249,635.37	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				249,635.37
Net Asset				282,578.11
Equity				
Current Year Earning			36,723.64	
Historical Balancing			245,854.47	
Total Equity				282,578.11

Prepared by : LGD Internal Audit



Kuria Island Council
Profit and Loss Statement
For the Period 1/1/23 to 12/31/23



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwain Rabwata	1,031.50		
		1104	Roon te Kiba	3,730.00		
					4,761.50	
	1200	Raitienti				
		1201	Motoka / Rebwerebwe	2,255.00		
		1202	Beba ni kabubuti	638.00		
		1203	Bwatika	120.00		
		1204	Kamea	590.00		
		1205	Bitineti	5,075.00		
		1212	Taabo ni Bwaa	4,778.00		
		1213	Botaki aika Tauaki Mwiia	350.00		
		1214	Karikirake n te Burawa/Bakery	80.00		
		1215	Roon karikirake aika Uarereke	105.00		
		1218	Kamarake	100.00		
		1219	Kaa / Rebwerebwe aika tatangoaki	1,150.00		
		1220	Booti / Waa aika a tatangoaki	150.00		
		1227	Taan akawa	50.00		
		1233	Aia kambwana aomata	100.00		
		1237	Bobwai man te Kaibuke (Float)	100.00		
		1238	Tutaraa	50.00		
		1239	Boboti n takataka	150.00		
		1241	Nangkona	600.00		
					16,441.00	
	1300	Mwane ni buoka				
		1301	Buoka man Te Tautaeka	93,718.56		
		1302	Buoka man te Post Office	400.00		
		1303	Onobwaiian Autin Tautaeka	20,000.00		
		1306	Te Buoka lbukin baoia ataein te reirei	9,000.00		
					123,118.56	
	1400	Bakao (Interest)				
		1402	Rakan Katangomane	5,179.00		
					5,179.00	
	1500	Waaki ni Karikirake				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1501	Kabonakoan Bwaai	211.75		
		1504	Roon Auti ni Maeka	994.10		
		1505	Roon Maekaia Iruaa	7,187.50		
		1506	Kantoka/tangoan Kaa/rebwerebwe	17,099.40		
		1507	Kabonakoan te Bwaa	5,463.50		
		1508	Tangoan Bwain te Kauntira	55.00		
		1510	Tangoan ana tabo te Kauntira	725.00		
		1511	Internet	25,868.50		
		1512	Computer/Photocopying	686.30		
		1520	Metal Work/workshop charges	3,068.25		
		1521	Kaofinakoaia Beeki/Kamea	924.00		
		1522	Katangomane	55,086.67		
		1525	Tangoan te maneaba (Tarawa)	18,250.00		
		1529	Kabentaa (Karao bwai)	645.30		
		1532	Number Plate	22.00		
		1537	Kabonakoan (Ring ao Boo)/Karaobw ai man te timanti	445.50		
					136,732.77	
	1600		Mwane Tabeua			
		1601	Mwane n raka	392.32		
		1602	Tuaan te Bowi/Boon te bowi	170.00		
					562.32	
	1700		Karaii mwane			
		1701	Kaintabwi	8,273.61		
					8,273.61	
						295,068.76
Expenditure						
	2100		Bwakabwai			
		2102	Aia Bwakabwai Kauntira	42,162.54		
		2106	Registry Clerk	4,191.54		
		2108	Kabentaa	3,380.00		
		2109	Turaiwa	11,290.76		
		2112	Kaubure	15,147.60		
		2113	Neeti ni Kaawa	6,620.18		
		2114	Sanitarian	3,380.00		
		2119	Mwakaeneke	3,109.81		
		2121	Messenger/Cleaner	3,380.00		
		2122	Revenu collector	3,120.00		
		2123	Tia Mwakuri ma Aine (WIW)	3,380.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2127	Tia Tararua Auti ni Irua	1,792.44		
		2128	Tia Tararua Te Marae ni Wanikiba	600.00		
		2134	Tia Kaitiaki n Te Kawai	3,380.00		
		2162	Tia bobwai	3,380.00		
		2163	Tia tararua te Maneaba - Tarawa	2,600.00		
					110,914.87	
	2200	Arauenti				
		2201	Kauntira	6,825.00		
		2202	Kaniwangan te Mayor	1,200.00		
		2204	Booia Reibwa	92.30		
		2207	Kometen te Reirei	1,960.00		
		2208	Kometen te Karikirake (IDC)	320.00		
		2209	Boneti/Bareka	815.75		
		2210	Bonomwi	58.00		
		2214	Arauenti Tetoaki(Botaki n aine)	930.00		
		2215	Arauenti Kamwengaraoi	660.00		
		2221	Arauenti Unimane	3,940.00		
		2223	Voluntary Nursing Aid	825.00		
					17,626.05	
	2300	Kabutan te Waaki				
		2301	Bao ao Mwamwananga	730.40		
		2303	Bwai ni Mwakuri	302.70		
		2306	Tareboon / Uareti	134.00		
		2311	Boon Kai n amwarake	5.00		
		2313	Kainaomata	562.40		
		2319	Reta ao Uaereti	28.80		
		2326	Bwain te aobiti	1,648.88		
		2332	Support to Elderly Fund distribution	2.40		
					3,414.58	
	2400	Onobwai				
		2403	Auti ni Maeka	6,736.05		
		2404	Auti ni Iruaa	481.55		
		2408	Kaa & Rebwerebwe	148.20		
		2410	Kawai & Kotiweei	3,199.80		
					10,565.60	
	2700	Kabane mwane n te Karikir				
		2701	Amwaraken te Auti ni Iruwa	2,328.32		
		2702	Bwaan te waa, kaa, rebwerebwe, et	5,244.90		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2703	Internet	7,804.00		
		2709	Katangomane	54,110.00		
		2710	Maneaban te Kauntira (Tarawa)	3,207.40		
					72,694.62	
	2800		Karali mwane			
		2801	Birimane nakon te Kaintabwi	18,472.60		
		2803	Onobwaiian auti Tautaeka	18,617.60		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin school trucks	5,039.20		
					43,129.40	
						258,345.12
Net Profit/Loss						36,723.64

Prepared by : LGD Internal Audit

Expenditures as at 12/31/23

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Aia Bwakabwai Kauntira	42,162.54		
		2106	Registry Clerk	4,191.54		
		2108	Kabentaa	3,380.00		
		2109	Turaiwa	11,290.76		
		2112	Kaubure	15,147.60		
		2113	Neeti ni Kaawa	6,620.18		
		2114	Sanitarian	3,380.00		
		2119	Mwakaeneke	3,109.81		
		2121	Messenger/Cleaner	3,380.00		
		2122	Revenu collector	3,120.00		
		2123	Tia Mwakuri ma Aine (WIW)	3,380.00		
		2127	Tia Tararua Auti ni Irua	1,792.44		
		2128	Tia Tararua Te Marae ni Waniki	600.00		
		2134	Tia Kaitiaki n Te Kawai	3,380.00		
		2162	Tia bobwai	3,380.00		
		2163	Tia tararua te Maneaba - Tara	2,600.00		
					110,914.87	
2200	Arauenti	2201	Kauntira	6,825.00		
		2202	Kaniwangan te Mayor	1,200.00		
		2204	Booia Reibwa	92.30		
		2207	Kometen te Reirei	1,960.00		
		2208	Kometen te Karikirake (IDC)	320.00		
		2209	Boneti/Bareka	815.75		
		2210	Bonomwi	58.00		
		2214	Arauenti Tetoaki(Botaki n aine)	930.00		
		2215	Arauenti Kamwengaraai	660.00		
		2221	Arauenti Unimane	3,940.00		
		2223	Voluntary Nursing Aid	825.00		
					17,626.05	
2300	Kabutan te Waaki	2301	Bao ao Mwamwananga	730.40		
		2303	Bwai ni Mwakuri	302.70		
		2306	Tareboon / Uareti	134.00		
		2311	Boon Kai n amwarake	5.00		
		2313	Kainaomata	562.40		
		2319	Reta ao Uaereti	28.80		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te Waaki	2326	Bwain te aobiti	1,648.88		
		2332	Support to Elderly Fund distribut ion	2.40		
					3,414.58	
2400	Onobwai	2403	Auti ni Maeka	6,736.05		
		2404	Auti ni Iruaa	481.55		
		2408	Kaa & Rebwerebwe	148.20		
		2410	Kawai & Kotiweei	3,199.80		
					10,565.60	
2700	Kabane mwane n te Karikira ke	2701	Amwaraken te Auti ni Iruwa	2,328.32		
		2702	Bwaan te waa, kaa, rebwereb we etc	5,244.90		
		2703	Internet	7,804.00		
		2709	Katangomane	54,110.00		
		2710	Maneaban te Kauntira (Taraw a)	3,207.40		
					72,694.62	
2800	Karaii mwane	2801	Birimane nakon te Kaintabwi	18,472.60		
		2803	Onobwaiian auti Tautaeka	18,617.60		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin school trucks	5,039.20		
					43,129.40	
Total Expenditure						258,345.12

Incomes as at 12/31/23

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Angabwain Rabwata	1,031.50		
		1104	Roon te Kiba	3,730.00		
					4,761.50	
1200	Raitienti	1201	Motoka / Rebwerebwe	2,255.00		
		1202	Beba ni kabubuti	638.00		
		1203	Bwatika	120.00		
		1204	Kamea	590.00		
		1205	Bitineti	5,075.00		
		1212	Taabo ni Bwaa	4,778.00		
		1213	Botaki aika Tauaki Mwii	350.00		
		1214	Karikirake n te Burawa/Bakery	80.00		
		1215	Roon karikirake aika Uarereke	105.00		
		1218	Kamarake	100.00		
		1219	Kaa / Rebwerebwe aika tatang	1,150.00		
		1220	Booti / Waa aika a tatangoaki	150.00		
		1227	Taan akawa	50.00		
		1233	Aia kambwana aomata	100.00		
		1237	Bobwai man te Kaibuke (Float)	100.00		
		1238	Tutaraa	50.00		
		1239	Boboti n takataka	150.00		
		1241	Nangkona	600.00		
					16,441.00	
1300	Mwane ni buoka	1301	Buoka man Te Tautaeka	93,718.56		
		1302	Buoka man te Post Office	400.00		
		1303	Onobwaiian Autin Tautaeka	20,000.00		
		1306	Te Buoka Ibukin baoia ataein te	9,000.00		
					123,118.56	
1400	Bakao (interest)	1402	Rakan Katangomane	5,179.00		
					5,179.00	
1500	Waaki ni Karikirake	1501	Kabonakoan Bwaai	211.75		
		1504	Roon Auti ni Maeka	994.10		
		1505	Roon Maekaia Iruaa	7,187.50		
		1506	Kantoka/tangoan Kaa/rebwere	17,099.40		
		1507	Kabonakoan te Bwaa	5,463.50		
		1508	Tangoan Bwain te Kauntira	55.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waaki ni Karikirake	1510	Tangoan ana tabo te Kauntira	725.00		
		1511	Internet	25,868.50		
		1512	Computer/Photocopying	686.30		
		1520	Metal Work/workshop charges	3,068.25		
		1521	Kaotinakoaia Beeki/Kamea	924.00		
		1522	Katangomane	55,086.67		
		1525	Tangoan te maneaba (Tarawa)	18,250.00		
		1529	Kabentaa (Karao bwai)	645.30		
		1532	Number Plate	22.00		
		1537	Kabonakoan (Ring ao Boo)/Kar gahwai man te timanti	445.50		
					136,732.77	
1600	Mwane Tabeua	1601	Mwane n raka	392.32		
		1602	Tuaan te Bowi/Boon te bowi	170.00		
					562.32	
1700	Karaii mwane	1701	Kaintabwi	8,273.61		
					8,273.61	
			Total Income			295,068.76



Kuria Island Council
Statement of Notes
For the Period 1/1/23 to 12/31/23



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		Bank	336,774.11	
				<u>336,774.11</u>

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv Aberaam	\$160.00	
		Adv Airfield	\$1,421.49	
		Adv Ameria Iebobo	\$0.00	
		Adv Anatete Mokeaki	\$0.00	
		Adv Anne Matiota	\$695.00	
		Adv Aree Baiteke	\$0.00	
		Adv Aree Matang	\$300.00	
		Adv Aretiteta Tiaon	\$50.00	
		Adv Arowitati Riakai	\$0.00	
		Adv Ata Kaetati	\$0.00	
		Adv Atankakia Tokaieta	\$288.00	
		Adv Atinta B	\$3,010.00	
		Adv Aua Tebano	\$349.30	
		Adv Baakai Natau	\$0.00	
		Adv BACKPAY 2021	\$700.00	
		Adv Baiteke Teeri	\$0.00	
		Adv Batiri Rimon	\$0.00	
		Adv Beetero Taina	\$1,231.00	
		Adv Beiauea Iebo	\$0.00	
		Adv Benetito Kaieeta	\$150.00	
		Adv Benuakai Bureieta	\$330.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Beriamo	\$140.00	
		Adv Beteroo Korere	\$218.00	
		Adv Bike	\$140.00	
		Adv Binoka Tibiriano	\$0.00	
		Adv Biribo Club	\$0.00	
		Adv BNL	\$0.00	
		Adv Bouatoa	\$1,864.10	
		Adv Bouriki Baiteke	\$200.00	
		Adv Bungintai Neil	\$0.00	
		Adv Butakaina Club	\$556.00	
		Adv Bwaitongo	\$0.00	
		Adv Bwan te kaa	\$108.10	
		Adv Bwanteiti	\$160.03	
		Adv Bwateti	\$300.00	
		Adv Bwateueta Itinibora	\$150.00	
		Adv CAAEG	\$0.00	
		Adv Council Golden Jubilee	\$890.40	
		Adv Council truck project	\$8,622.70	
		Adv Courtesy Mayor	\$0.00	
		Adv Enenne Toun	\$0.00	
		Adv Erema	\$0.00	
		Adv Erema Tuatani	\$0.00	
		Adv Erere Itara	\$0.00	
		Adv Eretia Omeri	\$0.00	
		Adv Erikataake Tione	\$4.40	
		Adv Eritabeta Tioneti	\$74.79	
		Adv Eru King	\$0.00	
		Adv Eru Kireata	\$0.00	
		Adv Etira Mwakati	\$0.00	
		Adv Football Team	\$929.40	
		Adv Fuel	\$140.00	
		Adv Health	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Iakobwa	\$11,694.11	
		Adv Iameri ao Atanibure	\$400.00	
		Adv Iera Scott	\$0.00	
		Adv Iotebwa Rabanako	\$13.00	
		Adv Iotebwa Tabwaa	\$50.00	
		Adv Iotoru Tione	\$0.00	
		Adv Itamaera	\$2,044.59	
		Adv Itimaera Teikori	\$148.00	
		Adv Itimarube	\$0.00	
		Adv Itinibora Ati	\$350.00	
		Adv Itinibora Taakiri	\$290.00	
		Adv Itinikua Boata	\$0.00	
		Adv Itinnang Arenia	\$41.71	
		Adv Itoiningaina	\$60.00	
		Adv Iuua Tabuaun	\$0.00	
		Adv JSS Nibwan te waaki	\$100.50	
		Adv Kabanetai Club	\$147.00	
		Adv Kabuati	\$34.15	
		Adv Kabuati Beruiaki	\$0.00	
		Adv Kaireiti	\$0.00	
		Adv Kaitiaki	\$3,000.00	
		Adv Kamaki Tebaaboo	\$400.00	
		Adv Kamwengaraoi	\$2,283.80	
		Adv Kaniwanga	\$3,933.24	
		Adv Kaoti Onorio	\$0.00	
		Adv Katangaua Marawanteiti	\$150.00	
		Adv Katangaua Matiota	\$0.00	
		Adv Kataraiti	\$15.00	
		Adv Kathelyn Aneri	\$249.65	
		Adv Katorika Oneeke	\$0.00	
		Adv Katouarake	\$295.80	
		Adv Kautia Tirae	\$50.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Kerry Erona	\$0.00	
		Adv Kerry Rakite	\$0.00	
		Adv Keth Tebabati	\$300.00	
		Adv Ketia	\$229.60	
		Adv Kibaua Teruai	\$0.00	
		Adv KPC BMB	\$0.00	
		Adv KPC Boon te brick	\$1,491.45	
		Adv Kpc Roria	\$1,620.10	
		Adv KPC teatunmwane	\$0.00	
		Adv KPC Tirenga	\$50.00	
		Adv KPC YPC	\$400.00	
		Adv KUC Erutareme ae boou	\$350.00	
		Adv KUC Kamaranna	\$200.00	
		Adv KUC RAK BOUATOA	\$0.00	
		Adv Kuria Paris	\$290.20	
		Adv Maintenance	\$10,998.91	
		Adv Manibuka Botakin aine	\$25.50	
		Adv Marawanteiti	\$860.00	
		Adv Marenaiti Merea	\$280.00	
		Adv Marenaua Bank Kaawa	\$2,754.70	
		Adv Marenaua Booti Meang	\$2,021.60	
		Adv Marenaua Club	\$0.00	
		Adv Marenaua Kaati	\$150.00	
		Adv Marenaua kava bar	\$500.00	
		Adv Marie Tokitaeka	\$800.00	
		Adv Marota Family	\$0.00	
		Adv Mataio Kaitaake	\$0.00	
		Adv Matang Tekitanga	\$134.50	
		Adv Matrenaua Booti	\$1,057.50	
		Adv Mautari Norauea	\$193.40	
		Adv Max Taabeti	\$236.50	
		Adv Meaua Terubea	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Meeri Noere	\$37.46	
		Adv Michael	\$0.00	
		Adv Miitoo Teeta	\$0.00	
		Adv Mikaere	\$600.00	
		Adv Minateta Bureti	\$0.00	
		Adv Mititebwa Tiikai	\$0.00	
		Adv Moana Moutu	\$0.00	
		Adv Moreteti Neeru	\$0.00	
		Adv Motie Buretaake	\$0.00	
		Adv Moutu	\$115.00	
		Adv Mwareti	\$313.00	
		Adv MWYSA	\$1,000.00	
		Adv Naatabu	\$457.50	
		Adv Naatabu Taabeti	\$0.00	
		Adv Naati	\$50.00	
		Adv Namatan Boobai	\$60.00	
		Adv Naomi B	\$150.00	
		Adv Natabu Tabeti	\$5.48	
		Adv Neweneweia	\$63.40	
		Adv Nikoia Club	\$1,133.20	
		Adv NJ Generator	\$226.00	
		Adv Nomeneta	\$80.00	
		Adv Nooa	\$2,770.00	
		Adv Norauea	\$2,040.00	
		Adv Norauea Mautari	\$621.15	
		Adv Norauea V Bank	\$106.00	
		Adv Norauea Ward	\$255.30	
		Adv OB	\$245.00	
		Adv Ocean Link	\$407.05	
		Adv Oneeke Booti	\$40.00	
		Adv Oneeke Itoingaina	\$702.60	
		Adv Oneeke Project	\$1,118.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Overtime Kabiriera	\$99.70	
		Adv Police Welfare	\$0.00	
		Adv Pool club	\$70.00	
		Adv Poulaki Ward	\$40.00	
		Adv Pri-Kantoa	\$3,410.80	
		Adv Pri-Linda	\$1,060.50	
		Adv Pri-Oneke	\$1,004.90	
		Adv Project JSS	\$860.00	
		Adv Raibwebwe	\$300.00	
		Adv Raiteta Buramte	\$0.00	
		Adv Raken Ataibwai	\$324.60	
		Adv RAP	\$0.00	
		Adv Reata	\$0.00	
		Adv Reeboro Tione	\$40.00	
		Adv Reinataibwai Pre School	\$8.00	
		Adv Rente Grp YCL	\$0.00	
		Adv Rinan Bwebweti	\$2,538.00	
		Adv Riri Uberi	\$0.00	
		Adv Ritia	\$440.00	
		Adv Road	\$494.00	
		Adv Rongo Reina	\$0.00	
		Adv Roote Baiteke	\$0.00	
		Adv Roote Ritiri	\$160.00	
		Adv Ruataake Grp	\$350.00	
		Adv Ruataake Tangaroa	\$50.00	
		Adv Rutii	\$305.00	
		Adv Ruui M	\$100.00	
		Adv SDA Local Church	\$1,563.50	
		Adv SFU	\$250.00	
		Adv ST Michael Karea	\$3,107.40	
		Adv Staff	\$34.70	
		Adv Steve. I	\$100.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Taaina Betero	\$450.00	
		Adv Taakeiti	\$1,760.00	
		Adv Taakena Taraua	\$210.00	
		Adv Taam Roua	\$0.00	
		Adv Taangai Buraua	\$554.00	
		Adv Taara Teananga	\$0.00	
		Adv Taarem Pre School	\$0.00	
		Adv Taataku Tuuti	\$0.00	
		Adv Tabia Tiare	\$0.00	
		Adv Tabontebike kaawa	\$0.00	
		Adv Tabontebike V Bank	\$68.30	
		Adv Tabuaun Tekee	\$275.00	
		Adv Tabwa Ioteba	\$50.00	
		Adv Taere Tebweretaake	\$649.00	
		Adv Takeiti Taam	\$0.00	
		Adv Tangaroa	\$6.00	
		Adv Tangaroa GRP	\$0.00	
		Adv Taniera Dan	\$50.00	
		Adv Tanintoa Kariti	\$0.00	
		Adv Taonatee Toromon	\$320.00	
		Adv Taraora Taara	\$0.00	
		Adv Tatawe Kotua	\$0.00	
		Adv Teaioro Bwatirio	\$0.00	
		Adv Teambo Benetito	\$0.00	
		Adv Teaoruru Tekinene	\$0.00	
		Adv Teaotai	\$49.50	
		Adv Tebau Nomeneta	\$100.00	
		Adv Tebwaki	\$80.00	
		Adv Tebwarutu	\$250.00	
		Adv Teera Kanimako	\$168.06	
		Adv Teeta Teiea	\$0.00	
		Adv Teewata Tabuaka	\$25.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Tekaa	\$200.00	
		Adv Tekaa Tion	\$0.00	
		Adv Tekanuea Tiota	\$0.00	
		Adv Tekarube	\$0.00	
		Adv Tekarube Karotu	\$0.00	
		Adv Tekei	\$0.00	
		Adv Tekirei Naakate	\$0.00	
		Adv Tekitanga Matang	\$200.00	
		Adv Tekoroa	\$46.00	
		Adv Temaiti	\$102.00	
		Adv Tamaraiti Ritiata	\$0.00	
		Adv Teniko	\$0.00	
		Adv Tenou	\$91.00	
		Adv Tererei Raurenti	\$0.00	
		Adv Tererei Tekoriri	\$0.00	
		Adv Teretia	\$0.00	
		Adv Teritia Riben	\$0.00	
		Adv Teritimati R	\$67.40	
		Adv Terry	\$0.00	
		Adv Teruru Kake	\$20.00	
		Adv Tetera lentawaia	\$0.00	
		Adv Tetoreka	\$721.50	
		Adv Teuati Beree	\$0.00	
		Adv Teububu Ueniko	\$0.00	
		Adv Teweata	\$692.00	
		Adv Tiaon Paul	\$75.00	
		Adv Tikarerei Baitoun	\$0.00	
		Adv Tikonna Club	\$0.00	
		Adv Tikua T	\$0.00	
		Adv Timeon	\$500.00	
		Adv Tiona Inatio	\$0.00	
		Adv Tioota T	\$200.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Tioti Standley	\$0.00	
		Adv Tirenga	\$180.00	
		Adv Tirenga Emta	\$10.00	
		Adv Tirenga Roroko	\$0.00	
		Adv Tireta	\$246.00	
		Adv Toakura	\$3,923.00	
		Adv Toauru	\$113.54	
		Adv Tokabunna Teabi	\$0.00	
		Adv Tokanikai Manuera	\$180.00	
		Adv Tongangein	\$8.73	
		Adv Torenga	\$150.00	
		Adv Toun	\$1,010.00	
		Adv Truck project	\$6,877.30	
		Adv Turia Tenrara	\$0.00	
		Adv Ueanteraoi	\$600.00	
		Adv Ueen Tabontebike	\$0.00	
		Adv Uere Iakobo	\$0.00	
		Adv Upgrading	\$11.87	
		Adv Upgrading Mwaneaba	\$2,175.00	
		Adv V Mayor	\$0.00	
		Adv Youth	\$727.10	
		Imp Anne	\$210.70	
		Imp Ataake Kamoriki	\$1,212.20	
		Imp Eliza Tokataake	\$291.00	
		Imp Eritabeta	\$0.00	
		Imp Jose Aneri	\$632.70	
		Imp Kaitara	\$10.00	
		Imp Kathelyn Aneri	\$120.00	
		Imp Mere	\$609.00	
		Imp Mere Teemaia	\$2,000.00	
		Imp Mp Banuera	\$198.00	
		Imp Natabu Tabeti	\$2,000.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Rianna Beniamina	\$3,075.40	
		Imp Taabeti	\$220.00	
		Imp Teewa	\$0.90	
		Imp Teinabo	\$300.00	
		Imp Tepa	\$800.00	
		Imp Teretia Matang	\$0.00	
		Imp Teretia Moamoa	\$44.20	
		Loss AgClerk Ritang	\$30.00	
		Loss Eritabeta	\$33.07	
		Loss Rireta	\$5.61	
		Loss Taere	\$1,568.62	
		Loss Teritimati R	\$14,611.89	
				155,350.05

3 Account Payable

Dep 666 Matang Aree	\$1,420.00
Dep Abatia Taniera	\$30.00
Dep Agabe Group	\$8,990.00
Dep Amazing Gold	\$306.90
Dep Anne Marewenteiti	\$1,405.00
Dep Arititeta Tiou	\$50.00
Dep Arrears copra	\$684.00
Dep Ata	\$4.00
Dep Ataake	\$195.00
Dep Atinta	\$3,035.00
Dep Aviation	\$2,758.05
Dep Batiauea Timeon	\$400.00
Dep Bemati	\$440.00
Dep Beretati Tirae	\$26.00
Dep Beteero	\$1,555.05
Dep Biita Tokiua	\$56.00
Dep Biremon Robuti	\$50.00
Dep Boboti n Akawa	\$120.60

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Bobotin tereitanmaeu	\$260.00	
		Dep Bonota Members	\$372.00	
		Dep Bonto Naomi	\$160.00	
		Dep Boon te brick	\$5,933.40	
		Dep Booti Marenaua	\$3,841.50	
		Dep Botaki n aine	\$225.50	
		Dep Boton Tabontebike	\$145.00	
		Dep Bouatoa Bank	\$2,547.40	
		Dep Buariki Baiteke	\$200.00	
		Dep Buariki booti	\$1,251.30	
		Dep Buariki ward	\$507.05	
		Dep Buretaake Kirata	\$0.50	
		Dep Bwaanteiti	\$160.03	
		Dep Bwaeran Tekaei	\$0.16	
		Dep Bwatemeta	\$150.00	
		Dep Bwebweiti	\$80.00	
		Dep CCK	\$1,700.00	
		Dep Cement	\$240.50	
		Dep Childrens	\$92.80	
		Dep Copra	\$1,146.47	
		Dep Council club	\$130.00	
		Dep Council Komete	\$3,302.95	
		Dep Council Quarters	\$4,085.75	
		Dep Court Enterprises	\$20.00	
		Dep CPP Kuria	\$32.70	
		Dep Dart Club	\$117.30	
		Dep Erioti Group	\$4,700.10	
		Dep Erutarem	\$100.00	
		Dep Erutarem ae boou (RAK)	\$150.00	
		Dep Fuel Hardware	\$99.75	
		Dep Generator Oneeke	\$428.00	
		Dep Guest house	\$60.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Hardware	\$26,634.68	
		Dep ICC Truck	\$588.20	
		Dep Ice block	\$2,141.70	
		Dep Inaomata	\$400.00	
		Dep Inatio	\$11,696.11	
		Dep Incerntive allowance	\$550.00	
		Dep Irekenrao 2020	\$2.00	
		Dep Itemaera	\$2,247.09	
		Dep Itinibora Toakiri	\$640.00	
		Dep IYA	\$1,057.10	
		Dep Jean (Taake)	\$50.00	
		Dep Jorath Teunaia	\$1,000.00	
		Dep Jose Aneri	\$492.07	
		Dep JSS Maintenance	\$1,204.65	
		Dep JSS Project	\$860.00	
		Dep Kab	\$52.00	
		Dep Kabiriera	\$203.44	
		Dep Kabuati Solar	\$80.00	
		Dep Kaetati Eri	\$99.21	
		Dep Kaibeau	\$5.00	
		Dep Kaibwata Marenua Club	\$350.00	
		Dep Kaieeta Benetito	\$150.00	
		Dep Kainaomata	\$1,020.75	
		Dep Kaitara	\$10.00	
		Dep Kaitia Tirae	\$320.00	
		Dep Kaititaake Timwai	\$65.96	
		Dep Kakiataake	\$117.16	
		Dep Kamaeua Club	\$267.30	
		Dep Kamaki Tebaibure	\$470.00	
		Dep Kamaki Tekabwe	\$400.00	
		Dep Kamaranna	\$200.00	
		Dep Kamaua Kaabong	\$364.60	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Kamenna Club	\$1,013.80	
		Dep Kantoa Pri School	\$5,991.29	
		Dep Karaiti	\$160.00	
		Dep Karemwa	\$14.80	
		Dep Karetita	\$20.00	
		Dep Kaukiang Club	\$250.90	
		Dep Kaungan te kaitiaki	\$3,000.00	
		Dep Kautuai	\$230.00	
		Dep KAVA BAR	\$50.00	
		Dep KAVA BAR MARENAUA	\$450.00	
		Dep Kawaaki Family	\$535.00	
		Dep Kekeiaki Club	\$0.15	
		Dep KILGA	\$1,646.00	
		Dep Kirimaua Kanooda	\$28.00	
		Dep KISA	\$120.00	
		Dep Korerei Utimawa	\$60.00	
		Dep KPC	\$772.70	
		Dep KPC Karemangko	\$1,317.40	
		Dep KPC Roronikirake	\$1,011.20	
		Dep KPF	\$167.00	
		Dep KUC Booti	\$120.00	
		Dep KUC Marenaua	\$2,475.35	
		Dep KUC Oneeke	\$1,685.00	
		Dep KUC Oneeke Booti	\$2,379.50	
		Dep KUC PreSchool	\$30.00	
		Dep KUC RAK Erutarem ae boou	\$100.00	
		Dep L/Quarter 2016	\$419.17	
		Dep LDS	\$1.00	
		Dep Lock down Club	\$30.00	
		Dep LSA	\$2,553.60	
		Dep Maintenance Road	\$2,910.50	
		Dep Maneaba kaawa	\$400.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Manibuka Teaeki	\$300.00	
		Dep Maniin Raibwebwe	\$300.00	
		Dep Maranran	\$533.50	
		Dep Marenaua	\$567.90	
		Dep Marenaua Bank	\$765.00	
		Dep Marenaua Booti	\$7,681.60	
		Dep Marenaua generator	\$25.00	
		Dep Marenaua Kaawa	\$529.80	
		Dep Marenaua Maneaba	\$661.20	
		Dep Marenaua Ward	\$40.00	
		Dep Mari	\$1.00	
		Dep Maria Tokintekai	\$800.00	
		Dep Mariten	\$136.20	
		Dep Matang	\$588.75	
		Dep Matonga lakobwa	\$732.00	
		Dep Mawaruru Taanewe	\$20.00	
		Dep Mayor	\$1,005.05	
		Dep MELAD- Lease 2017	\$392.00	
		Dep Mele Kaitara	\$10.00	
		Dep Merea	\$280.00	
		Dep MHMS	\$676.00	
		Dep Mikaere/Toaiti	\$600.00	
		Dep Moana Matanteiti	\$150.00	
		Dep Moaraoi Moutu	\$37.00	
		Dep MOE	\$60.00	
		Dep Motiua Beruakai	\$20.00	
		Dep Motor Vehicle	\$100.00	
		Dep MTC	\$15.00	
		Dep Mwaria Tuuti	\$1,000.00	
		Dep Mweea	\$48.00	
		Dep Naaiti T	\$14.00	
		Dep Naatabu Group	\$305.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Nakau Moote	\$209.50	
		Dep Naomi Buretaake	\$5.00	
		Dep Naomi Takaria	\$50.00	
		Dep Neene	\$170.00	
		Dep Ngabingabi Club	\$1,103.20	
		Dep Niban te Waaki	\$936.50	
		Dep Nikira ni bwakabwai	\$445.89	
		Dep NJ	\$1,750.00	
		Dep NKB Village Bank	\$1,006.00	
		Dep Nooa Tangita	\$2,300.00	
		Dep Norauea Booti	\$2,833.95	
		Dep O/time	\$910.50	
		Dep OB	\$236.70	
		Dep Okoua Bwereti	\$300.00	
		Dep Oneeke Bank	\$50.00	
		Dep Oneeke kaawa	\$506.10	
		Dep Oneeke Marenaua	\$839.60	
		Dep Oneeke Primary	\$473.10	
		Dep Oneke Yagona	\$620.10	
		Dep Otiria	\$470.00	
		Dep Overtime	\$58.00	
		Dep Overtime Akura	\$8.00	
		Dep Overtime Mariten	\$103.00	
		Dep Overtime Max	\$224.50	
		Dep Overtime Naatabu	\$109.00	
		Dep Overtime Tenou	\$605.15	
		Dep Overtime Tokarerei	\$98.00	
		Dep Overtime Tangaroa	\$6.00	
		Dep Paint	\$147.50	
		Dep Pathfinder	\$281.20	
		Dep Pre-School	\$499.45	
		Dep Primary	\$483.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep R/Kuria	\$20.00	
		Dep Reata Natabu	\$8,120.00	
		Dep Rerein Atailbwai	\$10.00	
		Dep Riiran B	\$190.00	
		Dep Rinan M	\$1,656.50	
		Dep Rineieta	\$738.50	
		Dep Rita Tokataake	\$40.00	
		Dep Ritang	\$6.00	
		Dep Road 2021	\$87.00	
		Dep Roiti	\$2.00	
		Dep Roroko B	\$150.00	
		Dep Rotia Mote	\$400.00	
		Dep Rui	\$200.00	
		Dep Saint Michael Itoiningaina	\$1,004.00	
		Dep SDA	\$1,062.00	
		Dep SDA Pre School	\$925.25	
		Dep SDA Youth	\$25.00	
		Dep Solar	\$113.28	
		Dep Solar Commission	\$111.85	
		Dep ST Dominic	\$5.00	
		Dep St Michael	\$1,537.00	
		Dep St Michael Chain	\$969.00	
		Dep St Michael truck	\$10,139.60	
		Dep St Michael Yagona	\$1,259.00	
		Dep Staff Social Comm	\$64.25	
		Dep Stanley Charley	\$10.00	
		Dep Surplus	\$486.91	
		Dep Taaina Takabea	\$700.00	
		Dep Taake	\$170.00	
		Dep Taakuiti	\$400.00	
		Dep Taari	\$10.00	
		Dep Tabo ni bwa	\$63.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Tabontebike Ward	\$50.00	
		Dep Tabontebike Ward Booti	\$819.80	
		Dep Tabotari	\$104.00	
		Dep Tabwa Taroka	\$60.00	
		Dep Taere	\$563.00	
		Dep Taeuea	\$10.00	
		Dep Tairoa	\$8.00	
		Dep Takeiti	\$1,320.00	
		Dep Tamate Toromon	\$320.00	
		Dep Tameri	\$400.00	
		Dep Tangai	\$304.00	
		Dep Taniera	\$50.00	
		Dep Taokai Tawita	\$50.00	
		Dep Taonamwaaina Atankakia	\$300.00	
		Dep Taraua Tioneti	\$5.25	
		Dep Tari Mokeaki	\$50.00	
		Dep Tart club	\$6.00	
		Dep Tatonga Matang	\$200.00	
		Dep Taureta Baitong	\$30.00	
		Dep Teariari Kataraiti	\$10.00	
		Dep Teariari. Tenou	\$30.00	
		Dep Tebabati Keth	\$300.00	
		Dep Tebuti	\$107.00	
		Dep Tebutoo Tewita	\$750.00	
		Dep Tebwaki Botaua	\$90.00	
		Dep Teera	\$167.29	
		Dep Teiango	\$25.00	
		Dep Tekaibeti	\$200.00	
		Dep Tekea Eribete	\$1,400.00	
		Dep Tekitanga Family	\$170.00	
		Dep Tekoora ae Kamimi	\$19.10	
		Dep Tepa Manaia	\$800.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Teriao	\$350.00	
		Dep Teribwetang	\$60.00	
		Dep Terunga Taurua	\$244.20	
		Dep Tetaake Family	\$298.00	
		Dep Tetoaki	\$250.00	
		Dep Teun Nhenne	\$880.00	
		Dep Teuru	\$236.00	
		Dep Tione Teritimati	\$210.00	
		Dep Tiota Barekiau	\$200.00	
		Dep Tirenga Group	\$350.00	
		Dep Tiroa Koria	\$240.00	
		Dep Toara Kabuati	\$113.54	
		Dep Tokanikai Ruoniti	\$180.00	
		Dep Tokarerei Biriuaity	\$3,925.01	
		Dep Tonner	\$186.00	
		Dep Toreka SDA	\$217.13	
		Dep Torua Tooma	\$400.00	
		Dep Turia	\$140.00	
		Dep Turia Mamaia	\$17.05	
		Dep Ueen te tangira	\$579.00	
		Dep Ueen te Tiare	\$77.00	
		Dep Ueen Tetoaki Ni Kuria	\$3,350.10	
		Dep Uniform	\$90.00	
		Dep Unimwane	\$23.00	
		Dep Unimwane truck	\$50.00	
		Dep Ununia Boboti	\$82.00	
		Dep Village Bank	\$31.60	
		Dep VSO Truck	\$237.30	
		Dep Yagona	\$18,350.68	
		Dep Yagona Santa Maria	\$1,200.00	
		Dep Youth and Child	\$581.10	
		Imp Kabwabwara Tewiiti	\$0.02	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Matang	\$635.20	
		Imp Matonga lakobwa	\$200.00	
		Imp Miire	\$2,000.00	
		Loan lotebwa	\$97.20	
		Loss Surplus	\$42.62	
		Loss Surplus Taere	\$297.82	
		Loss Taakeiti Touota	\$140.00	
		Loss Tekarube	\$0.14	
				249,635.37

Prepared by : LGD Internal Audit

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 Biretaake	(100.00)	Refer to extract of council minutes
Advance	Adv Copra	1,198.99	Refer to extract of council minutes
Advance	Adv Councillor	(47.40)	Refer to extract of council minutes
Advance	Adv Eritabeta	110.00	Refer to extract of council minutes
Advance	Adv Health Centre	60.00	Refer to extract of council minutes
Advance	Adv Jackson	8.00	Refer to extract of council minutes
Advance	Adv Kaban Toto	500.00	Refer to extract of council minutes
Advance	Adv Kabeuu	(500.00)	Refer to extract of council minutes
Advance	Adv Kainaomata	3,923.50	Refer to extract of council minutes
Advance	Adv Kautu Tekaa	5.50	Refer to extract of council minutes
Advance	Adv KIR-EU	(90.80)	Refer to extract of council minutes
Advance	Adv Koikoi	(51.00)	Refer to extract of council minutes
Advance	Adv Kuria Council	81.25	Refer to extract of council minutes
Advance	Adv Kuria Paris	9.80	Refer to extract of council minutes
Advance	Adv MIA	50.00	Refer to extract of council minutes
Advance	Adv MLHRD	225.00	Refer to extract of council minutes
Advance	Adv Natanara	(108.00)	Refer to extract of council minutes
Advance	Adv Raita	(49.00)	Refer to extract of council minutes
Advance	Adv Ritem	84.90	Refer to extract of council minutes
Advance	Adv Rotia	(150.00)	Refer to extract of council minutes
Advance	Adv RPU	120.00	Refer to extract of council minutes
Advance	Adv Staff	90.00	Refer to extract of council minutes
Advance	Adv Takeiti	28.20	Refer to extract of council minutes
Advance	Adv Takiakia	(5.00)	Refer to extract of council minutes
Advance	Adv Tawita	100.00	Refer to extract of council minutes
Advance	Adv Tebwaki	327.87	Refer to extract of council minutes
Advance	Adv Teiraoi Cs	144.50	Refer to extract of council minutes
Advance	Adv Tentau	55.00	Refer to extract of council minutes
Advance	Adv Teriao Kor	270.00	Refer to extract of council minutes
Advance	Adv Vilitesi	(110.00)	Refer to extract of council minutes
Deposit	Dep Akura	30.00	Refer to extract of council minutes
Deposit	Dep Bakery	(8.00)	Refer to extract of council minutes
Deposit	Dep Banana	10.00	Refer to extract of council minutes
Deposit	Dep Bebwani	(506.10)	Refer to extract of council minutes
Deposit	Dep Beeba ni bung	(18.40)	Refer to extract of council minutes

Deposit	Dep Beetaru	(45.00)	Refer to extract of council minutes
Deposit	Dep Betam	45.00	Refer to extract of council minutes
Deposit	Dep Carpenter	(261.55)	Refer to extract of council minutes
Deposit	Dep Clinic	(140.00)	Refer to extract of council minutes
Deposit	Dep Dep Tio	(8.00)	Refer to extract of council minutes
Deposit	Dep Ioane	(14.00)	Refer to extract of council minutes
Deposit	Dep Jackson	(82.60)	Refer to extract of council minutes
Deposit	Dep Kaburara	1.00	Refer to extract of council minutes
Deposit	Dep KANGO	441.60	Refer to extract of council minutes
Deposit	Dep Katee	(100.00)	Refer to extract of council minutes
Deposit	Dep Kautoa	(976.95)	Refer to extract of council minutes
Deposit	Dep KEA 2016	(39.00)	Refer to extract of council minutes
Deposit	Dep Komete	(54.00)	Refer to extract of council minutes
Deposit	Dep Kuria Shipping	110.00	Refer to extract of council minutes
Deposit	Dep Library	377.70	Refer to extract of council minutes
Deposit	Dep Linda Pr School	(2,920.00)	Refer to extract of council minutes
Deposit	Dep Maneaba	17.75	Refer to extract of council minutes
Deposit	Dep Mma Bitenti	(6.00)	Refer to extract of council minutes
Deposit	Dep Moumou	6.00	Refer to extract of council minutes
Deposit	Dep Multi-purpose	(2,107.00)	Refer to extract of council minutes
Deposit	Dep Natanara	(20.00)	Refer to extract of council minutes
Deposit	Dep National Day	(56.05)	Refer to extract of council minutes
Deposit	Dep Nei Aua T	(349.30)	Refer to extract of council minutes
Deposit	Dep Overstatement of Nov C/I	189.10	Refer to extract of council minutes
Deposit	Dep Overtime Driver	217.00	Refer to extract of council minutes
Deposit	Dep Overtime Jackson	49.00	Refer to extract of council minutes
Deposit	Dep Overtime Terebo	(16.50)	Refer to extract of council minutes
Deposit	Dep Overtime Tireata	4.00	Refer to extract of council minutes
Deposit	Dep Phone Card	675.00	Refer to extract of council minutes
Deposit	Dep Pri lunda	384.50	Refer to extract of council minutes
Deposit	Dep R-Collector	(5.00)	Refer to extract of council minutes
Deposit	Dep Rinerine ibukia Kauntira	437.15	Refer to extract of council minutes
Deposit	Dep Salaries	(193.65)	Refer to extract of council minutes
Deposit	Dep Statefund	(1,000.00)	Refer to extract of council minutes
Deposit	Dep Stationeries	(41.70)	Refer to extract of council minutes
Deposit	Dep Tekarake	6.00	Refer to extract of council minutes
Deposit	Dep Tekimwai	6.00	Refer to extract of council minutes
Deposit	Dep Tekinano	(14.00)	Refer to extract of council minutes
Deposit	Dep Tengaroa	(8.00)	Refer to extract of council minutes
Deposit	Dep Tiare Bwebwetaake	100.00	Refer to extract of council minutes
Deposit	Dep Tiare Roon	(100.00)	Refer to extract of council minutes
Deposit	Dep Tiebane	(2.00)	Refer to extract of council minutes
Deposit	Dep TSKL	(40.14)	Refer to extract of council minutes

Deposit	Dep Tuua nte kaitiaki	(40.00)	Refer to extract of council minutes
Deposit	Dep Understated Cash Book	2.98	Refer to extract of council minutes
Deposit	Dep Understated Cash Summa	0.02	Refer to extract of council minutes
Deposit	Dep Understated O/Bank	(108.35)	Refer to extract of council minutes
Deposit	Dep Understated Opening Cas	294.05	Refer to extract of council minutes
Deposit	Dep Utara B	2.00	Refer to extract of council minutes
Deposit	Dep Vilitesi	50.00	Refer to extract of council minutes
Deposit	Dep W - Café	(3.00)	Refer to extract of council minutes
Deposit	Dep Waaiti	150.00	Refer to extract of council minutes
Deposit	Dep WIW	200.00	Refer to extract of council minutes
Deposit	Dep Y- Beer	(60.00)	Refer to extract of council minutes
Loan	Loan Akina	250.00	Refer to extract of council minutes
Loan	Loan Akura	1,604.20	Refer to extract of council minutes
Loan	Loan Ann Iakobo	789.20	Refer to extract of council minutes
Loan	Loan Anne B	(67.00)	Refer to extract of council minutes
Loan	Loan Anne M	(510.30)	Refer to extract of council minutes
Loan	Loan Anne T	572.00	Refer to extract of council minutes
Loan	Loan Antonio	177.00	Refer to extract of council minutes
Loan	Loan Apelu	1,233.40	Refer to extract of council minutes
Loan	Loan Arati	1,050.75	Refer to extract of council minutes
Loan	Loan Aree A	85.00	Refer to extract of council minutes
Loan	Loan Arona	1,559.05	Refer to extract of council minutes
Loan	Loan Atarota	386.10	Refer to extract of council minutes
Loan	Loan Bauea	(20.00)	Refer to extract of council minutes
Loan	Loan Betero	394.60	Refer to extract of council minutes
Loan	Loan Biriuaity	250.00	Refer to extract of council minutes
Loan	Loan Boaata	130.00	Refer to extract of council minutes
Loan	Loan Bureieta	1,321.45	Refer to extract of council minutes
Loan	Loan Buretaake	120.00	Refer to extract of council minutes
Loan	Loan Bureuta	1,100.00	Refer to extract of council minutes
Loan	Loan Bwaram	290.00	Refer to extract of council minutes
Loan	Loan Bwatiri	847.50	Refer to extract of council minutes
Loan	Loan Bwebweiti	440.00	Refer to extract of council minutes
Loan	Loan Ioane	3,963.50	Refer to extract of council minutes
Loan	Loan Ioane Ta	15,483.80	Refer to extract of council minutes
Loan	Loan Ioane Tebwati	(716.20)	Refer to extract of council minutes
Loan	Loan Jackson	440.10	Refer to extract of council minutes
Loan	Loan Joe	300.00	Refer to extract of council minutes
Loan	Loan Kabuati	498.40	Refer to extract of council minutes
Loan	Loan Kaititaake	778.70	Refer to extract of council minutes
Loan	Loan Katimma	293.40	Refer to extract of council minutes
Loan	Loan L/Repayment	(35,911.25)	Refer to extract of council minutes
Loan	Loan Matang	(400.00)	Refer to extract of council minutes

Loan	Loan Maukai	752.40	Refer to extract of council minutes
Loan	Loan Miree	527.30	Refer to extract of council minutes
Loan	Loan Natabu	1,634.00	Refer to extract of council minutes
Loan	Loan Ometi	(70.00)	Refer to extract of council minutes
Loan	Loan Raita	359.40	Refer to extract of council minutes
Loan	Loan Rui	340.00	Refer to extract of council minutes
Loan	Loan Ruute	(244.80)	Refer to extract of council minutes
Loan	Loan Taabeti	60.00	Refer to extract of council minutes
Loan	Loan Tabutei	924.70	Refer to extract of council minutes
Loan	Loan Taere	1,754.40	Refer to extract of council minutes
Loan	Loan Takeiti	1,284.70	Refer to extract of council minutes
Loan	Loan Tangita	810.00	Refer to extract of council minutes
Loan	Loan Tarsu	8.00	Refer to extract of council minutes
Loan	Loan Tauro	597.30	Refer to extract of council minutes
Loan	Loan Tawita	848.00	Refer to extract of council minutes
Loan	Loan Teaeto	70.00	Refer to extract of council minutes
Loan	Loan Teburoro	662.80	Refer to extract of council minutes
Loan	Loan Tebutei	500.00	Refer to extract of council minutes
Loan	Loan Tebuti	57.10	Refer to extract of council minutes
Loan	Loan Tebwao	(369.50)	Refer to extract of council minutes
Loan	Loan Tekaai	1,726.80	Refer to extract of council minutes
Loan	Loan Tekarea	1,158.25	Refer to extract of council minutes
Loan	Loan Tekei	130.00	Refer to extract of council minutes
Loan	Loan Tenou	738.00	Refer to extract of council minutes
Loan	Loan Tapa Manaima	874.00	Refer to extract of council minutes
Loan	Loan Terengantaake	917.50	Refer to extract of council minutes
Loan	Loan Teuroro	(22.90)	Refer to extract of council minutes
Loan	Loan Tierimwa	105.00	Refer to extract of council minutes
Loan	Loan Tiima	(259.40)	Refer to extract of council minutes
Loan	Loan Tiimea	900.00	Refer to extract of council minutes
Loan	Loan Timiti	(20.00)	Refer to extract of council minutes
Loan	Loan Timoa	(50.00)	Refer to extract of council minutes
Loan	Loan Tio M	49.50	Refer to extract of council minutes
Loan	Loan Tirenga	246.40	Refer to extract of council minutes
Loan	Loan Toabwa	(35.00)	Refer to extract of council minutes
Loan	Loan Tokarerei	1,276.50	Refer to extract of council minutes
Loan	Loan Tuatami	963.20	Refer to extract of council minutes
Loan	Loan Turimwa	295.00	Refer to extract of council minutes
Loan	Loan Tuuti	60.00	Refer to extract of council minutes
Loan	Loan Unimwane	(110.00)	Refer to extract of council minutes
Loan	Loan Uriam	100.00	Refer to extract of council minutes
Loan	Loan Vilitesi	(16,252.50)	Refer to extract of council minutes
Imprest	Imp Apeli	100.00	Refer to extract of council minutes

Imprest	Imp Bakarere	60.00	Refer to extract of council minutes
Imprest	Imp Bakeua	32.00	Refer to extract of council minutes
Imprest	Imp Bakoaua	261.00	Refer to extract of council minutes
Imprest	Imp Biriuaite	208.00	Refer to extract of council minutes
Imprest	Imp Bouataake T	215.25	Refer to extract of council minutes
Imprest	Imp Erona Taie	2,171.05	Refer to extract of council minutes
Imprest	Imp Kakiataake	350.00	Refer to extract of council minutes
Imprest	Imp Katimeri	200.00	Refer to extract of council minutes
Imprest	Imp Katimwa	64.00	Refer to extract of council minutes
Imprest	Imp Kautu Tekaa	1,972.19	Refer to extract of council minutes
Imprest	Imp Korerei	421.45	Refer to extract of council minutes
Imprest	Imp Maukai	(331.95)	Refer to extract of council minutes
Imprest	Imp Mayor	1,005.05	Refer to extract of council minutes
Imprest	Imp Miree	2,500.00	Refer to extract of council minutes
Imprest	Imp Naatabu	309.40	Refer to extract of council minutes
Imprest	Imp Notue	70.00	Refer to extract of council minutes
Imprest	Imp Raera	2.60	Refer to extract of council minutes
Imprest	Imp Rarube	272.70	Refer to extract of council minutes
Imprest	Imp Renga	33.00	Refer to extract of council minutes
Imprest	Imp Retirement	(958.00)	Refer to extract of council minutes
Imprest	Imp Riannaua	60.00	Refer to extract of council minutes
Imprest	Imp Taakiakia	750.00	Refer to extract of council minutes
Imprest	Imp Taam	(693.50)	Refer to extract of council minutes
Imprest	Imp Tabera	188.70	Refer to extract of council minutes
Imprest	Imp Takiakia M	50.00	Refer to extract of council minutes
Imprest	Imp Tamoaieta	64.00	Refer to extract of council minutes
Imprest	Imp Tangita	(27.00)	Refer to extract of council minutes
Imprest	Imp Tearawa	760.10	Refer to extract of council minutes
Imprest	Imp Tebwaki	1,465.40	Refer to extract of council minutes
Imprest	Imp Teitiaki	1,867.00	Refer to extract of council minutes
Imprest	Imp Tekarea	(63.00)	Refer to extract of council minutes
Imprest	Imp Vilitesi	1,468.70	Refer to extract of council minutes
Loss	Loss Bamarau	(1,488.50)	Refer to extract of council minutes
Loss	Loss Kautu	153.46	Refer to extract of council minutes
Loss	Loss Manibuka	0.80	Refer to extract of council minutes
Loss	Loss Maukai	648.94	Refer to extract of council minutes
Loss	Loss Meeri	102.59	Refer to extract of council minutes
Loss	Loss Naatabu	(30.00)	Refer to extract of council minutes
Loss	Loss Takiakia M	15.00	Refer to extract of council minutes
Loss	Loss Tebwaki	160.11	Refer to extract of council minutes
Loss	Loss Terebo	(4.00)	Refer to extract of council minutes
Loss	Loss Vilitesi	22.36	Refer to extract of council minutes