
THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF KURIA ISLAND COUNCIL
FINANCIAL STATEMENT FOR THE YEARS ENDED
2024



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

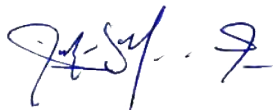
It is my honor to submit the report on the accounts of Kuria Island Council for the financial years ended 31st December 2024 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit Act, 2017.

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

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

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

I would like to take this opportunity to thank both the staff of the Ministry of Culture and Internal Affairs (MCIA) and the 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 2024 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Kuria Island Council for the year ended 31st December 2024 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 2024.

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 \$7,532.29

- The audit found that the reported KPF expense of \$21,680.99 does not match supporting documents. Records show that MCIA paid \$14,148.70 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 cat bank of \$385,640.11

- The audit could not verify the council's reported cash balance of \$385,640.11 at year end because no confirmation was received from ANZ Bank of Kiribati.

[\(Refer to Section 3.1\)](#)

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 \$2,580.00 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. Uncertified invoices for fuel expenses related to profit-oriented council services (code 2702).

Fuel expense invoices totaling \$11,115.29, specifically those related to council services that general profit (code 2605) were often paid without being certified upon receipt. This reflects weak controls over verification of costs of fuels. [\(Refer to Section 1.1 bullet 3\)](#)

3. Unpaid KPF Contributions.

The audit found that a total of \$1,028.21 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 \$21,680.99 that was reported as council expense under code 2801, an amount of \$10,840.495 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 \$8,213.92 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 2024, 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 \$7778.05, which is 4% of the total accounts receivable balance, and \$35,690.34, which is 12% 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 2024**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

We have not engaged in any other businesses than the audit for the Kuria Island Council during the year ended **31st December 2024**. Furthermore, we have no relationship with, or interest in, **Kuria Island Council**.

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 \$2,580.00.** 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
31/01/2024	PV 1/2	2201	\$305.00	No covering letter attached to the PV, only the signed attendance list
31/05/2024	PV 5/3	2201	\$555.00	same as above
30/06/2024	PV 6/21	2201	\$555.00	same as above
30/08/2024	PV 8/25	2201	\$480.00	same as above
31/10/2024	PV 10/28	2201	\$480.00	same as above
30/11/2024	PV 11/10	2201	\$205.00	same as above

- **Debit notes are not certified and some of invoices ink faded.** The audit found that most of the debit note totaling \$11,115.29 for fuel purchases (such as Benzie, diesel, and oil) were not certified.

Date	PV#	Code	Amount	Audit Comments
31-Dec-24	PV 12/21	2605	\$8,354.20	Invoices are not certified, invoices ink are not clear, which limit our ability to verify the accuracy of the reported amounts.
31-Dec-24	PV 12/26	2605	\$2,761.09	same as above
			\$11,115.29	

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.

- 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 \$21,680.99 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$10,840.495 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
2024	2801	TV1/24	\$ 21,680.99	\$ 21,680.99
			\$ 21,680.99	\$ 21,680.99

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

1.2.2 KPF EMPLOYEE CONTRIBUTIONS OF \$8,213.92 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$8,213.92 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 \$7,532.29 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 \$7,532.29. As a result, the council's expenses were overstated by this amount.

Year	Code	Pv#	TV Amount	FS Amount	TV Breakdown Amount	Variance
2024	2801	TV1/24	\$ 21,680.99	\$ 21,680.99	\$ 14,148.70	\$7,532.29

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 \$1,028.21 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.

Date	PV#	Code	Amount	Audit Comments
30/11/2024	PV 2/11	1701	\$195.71	Te kantaninga bwa ana riai n tia n kabwakaaki mwaneia inanon 2025
30/11/2024	PV 16/11	1701	\$195.71	
30/11/2024	PV 27/11	1701	\$195.71	
31/12/2024	PV 13/12	1701	\$32.44	
31/12/2024	PV 13/12	1701	\$188.10	
31/12/2024	PV 25/12	1701	\$32.44	
31/12/2024	PV 25/12	1701	\$188.10	
			\$1,028.21	

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
31/03/2024	125634	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.

3 AUDIT FINDINGS: KURIA ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	FS Amount	Bank Confirmation
2024	Casht Bank	\$385,640.11	Not provided

The audit could not perform further testing on the year-end cash-at-bank balances of \$385,640.11 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

3.3 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 2024 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
2024	Account Payable	Dep Anterea Binoka	-\$177.70	\$177.70
2024	Account Payable	Dep Buariki Health Centre	-\$1,193.00	\$1,193.00
2024	Account Payable	Dep Bureieta Itinibwa	-\$410.00	\$410.00
2024	Account Payable	Dep Election	-\$43.80	\$43.80
2024	Account Payable	Dep Enenne Toun	-\$1,000.00	\$1,000.00
2024	Account Payable	Dep Eritabeta Natabu	-\$1,202.50	\$1,202.50
2024	Account Payable	Dep Itimaera Tekori	-\$1,510.00	\$1,510.00
2024	Account Payable	Dep Kabiriera Taraia	-\$1,040.00	\$1,040.00
2024	Account Payable	Dep Kereboki Licence	- \$10,500.00	\$10,500.00

2024	Account Payable	Dep Kinoia Arawatau	-\$949.00	\$949.00
2024	Account Payable	Dep KNSL Cater	-\$100.00	\$100.00
2024	Account Payable	Dep LDS Noa Riua	-\$136.50	\$136.50
2024	Account Payable	Dep Mabuike Mokeaki	-\$550.00	\$550.00
2024	Account Payable	Dep Mimitaake Tebouaki	-\$850.00	\$850.00
2024	Account Payable	Dep MNP	-\$225.00	\$225.00
2024	Account Payable	Dep MP Banuera Berina	-\$1,115.29	\$1,115.29
2024	Account Payable	Dep Mwauku	-\$22.00	\$22.00
2024	Account Payable	Dep Ngauea Utara	-\$101.35	\$101.35
2024	Account Payable	Dep NJ Party tent	-\$1,041.00	\$1,041.00
2024	Account Payable	Dep Roriiti	-\$800.00	\$800.00
2024	Account Payable	Dep SDA Tarem Petrol	-\$458.40	\$458.40
2024	Account Payable	Dep Taarai Michael	-\$530.00	\$530.00
2024	Account Payable	Dep Tabontebike kaawa	-\$654.80	\$654.80
2024	Account Payable	Dep Teebora Anteriin	-\$800.00	\$800.00
2024	Account Payable	Dep Tekairirietā Community	-\$50.00	\$50.00
2024	Account Payable	Dep Tamarube Karotu	-\$120.00	\$120.00
2024	Account Payable	Dep Teretia Ruoniti	-\$100.00	\$100.00
2024	Account Payable	Dep Ueen Tabontebike	-\$10.00	\$10.00
2024	Account Payable	Imp MP Banuera Berina	-\$10,000.00	\$10,000.00
				\$35,690.34
Year	Account Taype	Account Detail	GL Amount	FS Amount
2024	Account Receivable	Adv Election	1065	1065
2024	Account Receivable	Adv MELAD	210	210
2024	Account Receivable	Adv Norauea Clinic	497.9	497.9
2024	Account Receivable	Adv Tekarube Karotu	200	320
2024	Account Receivable	Adv Ata Koria	100	100
2024	Account Receivable	Adv Clinics MHMS Fuel	326	326
2024	Account Receivable	Adv Eritabeta	1200	1310
2024	Account Receivable	Adv luataake Baewa	287.1	287.1
2024	Account Receivable	Adv Kataraiti Tenou	42.5	not reported
2024	Account	Adv Matanteiti Moana	80	80

	Receivable			
2024	Account Receivable	Adv Motimoa Benuakai	20	20
2024	Account Receivable	Adv Robuti	800	800
2024	Account Receivable	Adv Ruutii Tiita	200	200
2024	Account Receivable	Adv ST Michael Itoiningaina	1000	1000
2024	Account Receivable	Adv Taakeiti Taam	200	200
2024	Account Receivable	Adv Taere Tekeiaki	240	240
2024	Account Receivable	Adv Tekarube Karotu	120	320
2024	Account Receivable	Imp Iaon Binoka	133.85	133.85
2024	Account Receivable	Imp Jose Robert	120	120
2024	Account Receivable	Imp Otintaai Teroutaki	442.2	442.2
2024	Account Receivable	Imp Ribeta Aron	106	106

\$
7,778.05

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 Tapa	800	800
2023	Account Receivable	Imp Teretia Moamoa	44.2	44.2
2024	Account Receivable	Adv Election	1065	1065
2024	Account Receivable	Adv MELAD	210	210
2024	Account Receivable	Adv Norauea Clinic	497.9	497.9
2024	Account Receivable	Adv Tekarube Karotu	200	320
2024	Account Receivable	Adv Ata Koria	100	100
2024	Account Receivable	Adv Clinics MHMS Fuel	326	326
2024	Account Receivable	Adv Eritabeta	1200	1310
2024	Account Receivable	Adv luataake Baewa	287.1	287.1
2024	Account Receivable	Adv Kataraiti Tenou	42.5	not reported
2024	Account Receivable	Adv Matanteiti Moana	80	80
2024	Account Receivable	Adv Motimoa Benuakai	20	20
2024	Account Receivable	Adv Robuti	800	800
2024	Account Receivable	Adv Ruutii Tiita	200	200
2024	Account Receivable	Adv ST Michael Itoiningaina	1000	1000
2024	Account Receivable	Adv Taakeiti Taam	200	200

2024	Account Receivable	Adv Taere Tekeiaki	240	240
2024	Account Receivable	Adv Tekarube Karotu	120	320
2024	Account Receivable	Imp laon Binoka	133.85	133.85
2024	Account Receivable	Imp Jose Robert	120	120
2024	Account Receivable	Imp Otintaai Teroutaki	442.2	442.2
2024	Account Receivable	Imp Ribeta Aron	106	106
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 Tebaibure	-\$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
2024	Account Payable	Dep Anterea Binoka	-\$177.70	\$ 177.70
2024	Account Payable	Dep Buariki Health Centre	-\$1,193.00	\$ 1,193.00
2024	Account Payable	Dep Bureieta Itinibwa	-\$410.00	\$ 410.00
2024	Account Payable	Dep Election	-\$43.80	\$ 43.80
2024	Account Payable	Dep Enenne Toun	-\$1,000.00	\$ 1,000.00
2024	Account Payable	Dep Eritabeta Natabu	-\$1,202.50	\$ 1,202.50

2024	Account Payable	Dep Itimaera Tekori	-\$1,510.00	\$ 1,510.00
2024	Account Payable	Dep Kabiriera Taraia	-\$1,040.00	\$ 1,040.00
2024	Account Payable	Dep Kereboki Licence	-\$10,500.00	\$ 10,500.00
2024	Account Payable	Dep Kinoia Arawatau	-\$949.00	\$ 949.00
2024	Account Payable	Dep KNSL Cater	-\$100.00	\$ 100.00
2024	Account Payable	Dep LDS Noa Riua	-\$136.50	\$ 136.50
2024	Account Payable	Dep Mabuike Mokeaki	-\$550.00	\$ 550.00
2024	Account Payable	Dep Mimitaake Tebouaki	-\$850.00	\$ 850.00
2024	Account Payable	Dep MNP	-\$225.00	\$ 225.00
2024	Account Payable	Dep MP Banuera Berina	-\$1,115.29	\$ 1,115.29
2024	Account Payable	Dep Mwauku	-\$22.00	\$ 22.00
2024	Account Payable	Dep Ngauea Utara	-\$101.35	\$ 101.35
2024	Account Payable	Dep NJ Party tent	-\$1,041.00	\$ 1,041.00
2024	Account Payable	Dep Roriiti	-\$800.00	\$ 800.00
2024	Account Payable	Dep SDA Tarem Petrol	-\$458.40	\$

				458.40
2024	Account Payable	Dep Taarai Michael	-\$530.00	\$ 530.00
2024	Account Payable	Dep Tabontebike kaawa	-\$654.80	\$ 654.80
2024	Account Payable	Dep Teebora Anteriin	-\$800.00	\$ 800.00
2024	Account Payable	Dep Tekairieta Community	-\$50.00	\$ 50.00
2024	Account Payable	Dep Tamarube Karotu	-\$120.00	\$ 120.00
2024	Account Payable	Dep Teretia Ruoniti	-\$100.00	\$ 100.00
2024	Account Payable	Dep Ueen Tabontebike	-\$10.00	\$ 10.00
2024	Account Payable	Imp MP Banuera Berina	-\$10,000.00	\$ 10,000.00

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.

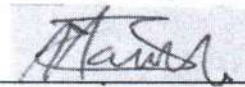
Management Response

Kuria Island Council

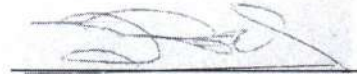
The following certify that the attached statements (revealing a surplus Account
Balance \$ 309,196.60) for the year ended 31st December 2024 are correct.

Signed by:

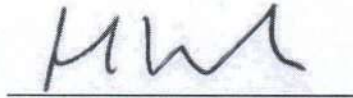
Island council Clerk



Island Council Mayor



Secretary





Kuria Island Council Surplus Account As at 12/31/24



Surplus 01/01/24	282,578.11
Add: Total Current Revenues 2024	230,132.22
Total	512,710.33
Less: Total Current Expenditures 2024	203,513.73
Surplus End 12/31/24	<u>309,196.60</u>

Statement of Ledger balances 12/31/24

Details	Debit	Credit
Surplus Account for 12/31/24		309,196.60
Below the Line		
Adv Aberaam	160.00	0.00
Adv Adv Tio	0.00	0.00
Adv Agabe Group	0.00	0.00
Adv Airfield	1,421.49	0.00
Adv Akura	0.00	0.00
Adv Ameria Iebobo	0.00	0.00
Adv America 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 Arowitati Riakai	0.00	0.00
Adv Ata Kaetati	0.00	0.00
Adv Ata Koria	100.00	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 Bakery	0.00	0.00
Adv Banana	0.00	0.00
Adv Batiri Rimon	0.00	0.00
Adv Bebwan te bingo	0.00	0.00
Adv Beeba ni bung	0.00	0.00

Adv Beetaru	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 Berenike Kabaua	0.00	0.00
Adv Beriamo	140.00	0.00
Adv Betam	0.00	0.00
Adv Beteroo Korere	218.00	0.00
Adv Bike	140.00	0.00
Adv Binoka Tibiriano	0.00	0.00
Adv Biremon Robuti	0.00	0.00
Adv Biretaake	0.00	0.00
Adv Biribo Club	0.00	0.00
Adv BNL	0.00	0.00
Adv Bonnano Member	0.00	0.00
Adv Bouatoa	1,864.10	0.00
Adv Bouriki Baiteke	200.00	0.00
Adv Buariki ward	87.95	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 Bwanteiti	160.03	0.00
Adv Bwatemeta Itinibora	2,150.00	0.00
Adv Bwateti	300.00	0.00
Adv CAAEG	0.00	0.00
Adv Carpenter	0.00	0.00
Adv Clinic	0.00	0.00
Adv Clinics MHMS Fuel	326.00	0.00
Adv Copra	0.00	0.00
Adv Council Golden Jubilee	890.40	0.00
Adv Council truck project	8,622.70	0.00
Adv Councillor	0.00	0.00
Adv Courtesy Mayor	0.00	0.00
Adv Election	1,065.00	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	1,200.00	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 Health Centre	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 Ioane	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	1,018.00	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 Iuataake Baewa	287.10	0.00
Adv Iuua Tabuaun	0.00	0.00
Adv Jackson	0.00	0.00
Adv Jose Robert	0.00	0.00
Adv Juria Kanotaake	0.00	0.00
Adv Kaban Toto	0.00	0.00
Adv Kabanetai Club	147.00	0.00
Adv Kabeuu	0.00	0.00
Adv Kabuati	34.15	0.00
Adv Kabuati Beruiaki	0.00	0.00
Adv Kabunare Katangaua	0.00	0.00
Adv Kaburara	0.00	0.00
Adv Kaibwata Marenua Club	30.00	0.00
Adv Kainaomata	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 Kamaki Tebaibure	300.00	0.00
Adv Kamwengaraoi	2,267.80	0.00
Adv KANGO	0.00	0.00
Adv Kaniwanga	3,933.24	0.00
Adv Kaoti Onorio	0.00	0.00
Adv Katang Mouata	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 Kataraiti Tenou	42.50	0.00
Adv Katee	0.00	0.00
Adv Kathelyn Aneri	369.65	0.00
Adv Katorika Oneeke	0.00	0.00
Adv Katouarake	295.80	0.00
Adv Kautia Tirae	220.00	0.00
Adv Kautoa	0.00	0.00
Adv Kautu Tekaa	0.00	0.00
Adv KEA 2016	0.00	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 KIR-EU	0.00	0.00
Adv Kirimaua Kanooa	0.00	0.00
Adv Koikoi	0.00	0.00
Adv KOIRAP	0.00	0.00
Adv Komete	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 Erutarem ae boou	350.00	0.00
Adv KUC Kamaranna	200.00	0.00
Adv KUC RAK BOUATO	0.00	0.00
Adv Kuria Council	0.00	0.00

Adv Kuria Paris	290.20	0.00
Adv Kuria Shipping	0.00	0.00
Adv Library	0.00	0.00
Adv Linda Pr School	0.00	0.00
Adv LSA	0.00	0.00
Adv Maintenance	10,536.65	0.00
Adv Maneaba	0.00	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 Maria Jose	0.00	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 Matanteiti Moana	80.00	0.00
Adv Matrenaua Booti	1,057.50	0.00
Adv Mautari Norauea	193.40	0.00
Adv Mawaruru Taanewe	0.00	0.00
Adv Max Taabeti	198.50	0.00
Adv Meaua Terubea	0.00	0.00
Adv Meeri Noere	37.46	0.00
Adv MELAD	210.00	0.00
Adv MIA	0.00	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 MISE	0.00	0.00
Adv Mititebwa Tiikai	0.00	0.00
Adv MLHRD	0.00	0.00
Adv Mma Bitenti	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 Motimoa Benuakai	20.00	0.00
Adv Moumou	0.00	0.00
Adv Moutu	115.00	0.00
Adv Multi-purpose	0.00	0.00
Adv Mwareti	313.00	0.00
Adv Mwaria Tuuti	0.00	0.00
Adv MWYSA	1,000.00	0.00
Adv Naatabu	444.50	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 Natanara	0.00	0.00
Adv Natau Tekitaa	0.00	0.00
Adv National Day	0.00	0.00
Adv Nei Aua T	0.00	0.00
Adv Neweneweia	63.40	0.00
Adv Nikoia Club	1,133.20	0.00
Adv NJ	54.70	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 Clinic	497.90	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 Itoingaina	702.60	0.00
Adv Oneeke Project	1,118.00	0.00
Adv Overstatement of Nov C/Bank	0.00	0.00
Adv Overtime Driver	0.00	0.00
Adv Overtime Jackson	0.00	0.00
Adv Overtime Kabiriera	99.70	0.00
Adv Overtime Terebo	0.00	0.00
Adv Overtime Tireata	0.00	0.00
Adv Pathfinder	0.00	0.00

Adv Phone Card	0.00	0.00
Adv Police Welfare	0.00	0.00
Adv Pool club	70.00	0.00
Adv Poualiki Ward	40.00	0.00
Adv Pri lunda	0.00	0.00
Adv Pri-Kantoo	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 Raita	0.00	0.00
Adv Raiteta Buramte	0.00	0.00
Adv Raken Ataibwai	324.60	0.00
Adv Ramwanibina Are	0.00	0.00
Adv RAP	0.00	0.00
Adv R-Collector	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 Rinerine ibukia Kauntira	0.00	0.00
Adv Riri Uberi	0.00	0.00
Adv Ritem	0.00	0.00
Adv Ritia	440.00	0.00
Adv Road	494.00	0.00
Adv Robuti	800.00	0.00
Adv Rongo Reina	0.00	0.00
Adv Roote Baiteke	0.00	0.00
Adv Roote Ritiri	160.00	0.00
Adv Rotia	0.00	0.00
Adv RPU	0.00	0.00
Adv Ruataake Grp	350.00	0.00
Adv Ruataake Tangaroa	50.00	0.00
Adv Rutii	105.00	0.00
Adv Ruui M	100.00	0.00
Adv Ruutii Tiita	200.00	0.00
Adv Salaries	0.00	0.00
Adv SDA Youth	255.00	0.00
Adv SFU	250.00	0.00

Adv ST Michael Itoiningaina	1,000.00	0.00
Adv ST Michael Karea	7,745.00	0.00
Adv Staff	34.70	0.00
Adv Statefund	0.00	0.00
Adv Stationeries	0.00	0.00
Adv Steve. I	100.00	0.00
Adv Taaina-Betero	450.00	0.00
Adv Taakeiti	1,560.00	0.00
Adv Taakeiti Taam	200.00	0.00
Adv Taakena Taraua	210.00	0.00
Adv Taam Roua	0.00	0.00
Adv Taangai Buraua	554.00	0.00
Adv Taangai Taniera	0.00	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 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 Taere Tekeiaki	240.00	0.00
Adv Takeiti	0.00	0.00
Adv Takeiti Taam	0.00	0.00
Adv Takiakia	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 Tanne Mataio	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 Tawita	0.00	0.00
Adv Teaioro Bwatirio	0.00	0.00
Adv Teakoi Namai	0.00	0.00
Adv Teambo Benetito	0.00	0.00
Adv Teoruru Tekinene	0.00	0.00
Adv Teatoti	49.50	0.00
Adv Tebau Nomeneta	100.00	0.00

Adv Tebutoo Tewita	0.00	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 Teiraoi Cs	0.00	0.00
Adv Tekaai	200.00	0.00
Adv Tekaau Tion	0.00	0.00
Adv Tekanuea Tiota	0.00	0.00
Adv Tekarake	0.00	0.00
Adv Tekarube	0.00	0.00
Adv Tekarube Karotu	320.00	0.00
Adv Tekea Eribete	0.00	0.00
Adv Tekei	0.00	0.00
Adv Tekimwai	0.00	0.00
Adv Tekinano	0.00	0.00
Adv Tekirei Naakate	0.00	0.00
Adv Tekitanga Matang	200.00	0.00
Adv Tekoroo	46.00	0.00
Adv Temaiti	102.00	0.00
Adv Temaiti Ruuka	0.00	0.00
Adv Temaraiti Ritiata	0.00	0.00
Adv Temoaa Tokiera	0.00	0.00
Adv Tengaroo	0.00	0.00
Adv Teniko	0.00	0.00
Adv Tenou	50.00	0.00
Adv Tentau	0.00	0.00
Adv Tererei Raurenti	0.00	0.00
Adv Tererei Tekoriri	0.00	0.00
Adv Teretia	0.00	0.00
Adv Teriao Korio	0.00	0.00
Adv Teritia Riben	0.00	0.00
Adv Teritimatia R	67.40	0.00
Adv Terry	0.00	0.00
Adv Terubea	0.00	0.00
Adv Teruru Kake	20.00	0.00
Adv Tetera lentawaia	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 Tiare Bwebwetaake	0.00	0.00
Adv Tiare Roon	0.00	0.00
Adv Tiebane	0.00	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 Natabu	0.00	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 Toreka SDA	371.77	0.00
Adv Torenga	150.00	0.00
Adv Torua Tooma	0.00	0.00
Adv Toun	1,010.00	0.00
Adv Truck project	6,877.30	0.00
Adv TSKL	0.00	0.00
Adv Turia Tenrara	0.00	0.00
Adv Tuua nte kaitiaki	0.00	0.00
Adv Ueanteraoi	600.00	0.00
Adv Uein Tukabu	0.00	0.00
Adv Uere Iakobo	0.00	0.00
Adv Understated Cash Book	0.00	0.00
Adv Understated Cash Summary	0.00	0.00
Adv Understated O/Bank	0.00	0.00
Adv Understated Opening Cash	0.00	0.00
Adv Upgrading	11.87	0.00
Adv Upgrading Mwaneaba	2,175.00	0.00

Adv Utara B	0.00	0.00
Adv Utoo Batiri	0.00	0.00
Adv V Mayor	0.00	0.00
Adv Villitesi	0.00	0.00
Adv VSO Truck	0.00	0.00
Adv W - Café	0.00	0.00
Adv Waaiti	0.00	0.00
Adv Wiite Namoriki	0.00	0.00
Adv WIW	0.00	0.00
Adv Y- Beer	0.00	0.00
Adv YCL Oneeke	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 Amazing Gold	0.00	306.90
Dep Anne Marewenteiti	0.00	1,405.00
Dep Anterea Binoka	0.00	177.70
Dep Arititeta Tiou	0.00	50.00
Dep Arrears copra	0.00	684.00
Dep Ata	0.00	4.00
Dep Ataake	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 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	2,086.40
Dep Buariki Health Centre	0.00	1,193.00

Dep Bureieta Itinibwa	0.00	410.00
Dep Buretaake Kirata	0.00	0.50
Dep Bwaanteiti	0.00	160.03
Dep Bwaeran Tekaei	0.00	0.16
Dep Bwakura Karotu	0.00	700.00
Dep Bwatemeta	0.00	2,150.00
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	144.45
Dep Council Quarters	0.00	4,085.75
Dep Court Enterprises	0.00	20.00
Dep CPP Kuria	0.00	1,332.70
Dep Dart Club	0.00	117.30
Dep Election	0.00	43.80
Dep Enenne Toun	0.00	1,000.00
Dep Erioti Group	0.00	200.10
Dep Eritabeta Natabu	0.00	1,202.50
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	29,566.03
Dep ICC Truck	0.00	516.20
Dep Ice block	0.00	2,141.70
Dep Inaomata	0.00	400.00
Dep Inatio	0.00	11,696.11
Dep Incerntive allowance	0.00	550.00
Dep Irekenrao 2020	0.00	2.00
Dep Itemaera	0.00	2,247.09
Dep Itimaera Tekori	0.00	1,510.00
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	400.00
Dep Jose Aneri	0.00	492.07

Dep JSS Maintenance	0.00	1,204.65
Dep JSS Nibwan te waaki	0.00	899.50
Dep JSS Project	0.00	860.00
Dep Kab	0.00	52.00
Dep Kabiriera	0.00	330.44
Dep Kabiriera Taraia	0.00	1,040.00
Dep Kabuati Solar	0.00	80.00
Dep Kaetati Eri	0.00	99.21
Dep Kaibeau	0.00	5.00
Dep Kaieeta Benetito	0.00	150.00
Dep Kainaomata	0.00	1,030.75
Dep Kaitara	0.00	10.00
Dep Kaitia Tirae	0.00	1,070.00
Dep Kaititaake Timwai	0.00	65.96
Dep Kakiataake	0.00	117.16
Dep Kamaeua Club	0.00	267.30
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 Karemwa	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 Kereboki Licence	0.00	10,500.00
Dep KILGA	0.00	1,646.00
Dep Kinoia Arawatau	0.00	949.00
Dep KISA	0.00	120.00
Dep KNSL Cater	0.00	100.00
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	150.00
Dep KUC Marenaua	0.00	15,543.90
Dep KUC Oneeke	0.00	3,521.50
Dep KUC Oneeke Booti	0.00	3,229.50
Dep KUC PreSchool	0.00	30.00
Dep KUC RAK Erutareme ae boou	0.00	100.00
Dep L/Quarter 2016	0.00	419.17
Dep LDS	0.00	701.00
Dep LDS Noa Riua	0.00	136.50
Dep Lock down Club	0.00	30.00
Dep Mabuike Mokeaki	0.00	550.00
Dep Maintenance	0.00	12,797.39
Dep Maintenance Road	0.00	2,910.50
Dep Maneaba kaawa	0.00	400.00
Dep Manibuka Teakei	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	8,318.10
Dep Marenaua generator	0.00	25.00
Dep Marenaua Kaawa	0.00	129.80
Dep Marenaua Maneaba	0.00	1,931.20
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	632.00
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 Mimitaake Tebouaki	0.00	850.00
Dep MNP	0.00	225.00
Dep Moana Matanteiti	0.00	280.00
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 MP Banuera Berina	0.00	1,115.29
Dep MTC	0.00	15.00
Dep Mwauku	0.00	22.00
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 Ngaukea Utara	0.00	101.35
Dep Niban te Waaki	0.00	936.50
Dep Nikira ni bwakabwai	0.00	453.13
Dep NJ Party tent	0.00	1,041.00
Dep NKB Village Bank	0.00	1,006.00
Dep Nooa Tangita	0.00	2,300.00
Dep Norauea Booti	0.00	3,963.95
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	3,047.00
Dep Oneeke Marenaua	0.00	839.60
Dep Oneeke Primary	0.00	1,208.30
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 Pre-School	0.00	499.45

Dep Primary	0.00	483.00
Dep R/Kuria	0.00	20.00
Dep Reata Natabu	0.00	80.00
Dep Rerein Atailbwai	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 Roriiti	0.00	800.00
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 Local Church	0.00	1,364.60
Dep SDA Pre School	0.00	925.25
Dep SDA Tarem Petrol	0.00	458.40
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	575.00
Dep St Michael truck	0.00	11,174.30
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 Taarai Michael	0.00	530.00
Dep Taari	0.00	10.00
Dep Tabo ni bwa	0.00	63.00
Dep Tabontebike kaawa	0.00	654.80
Dep Tabontebike Ward	0.00	50.00
Dep Tabontebike Ward Booti	0.00	559.80
Dep Tabotari	0.00	104.00

Dep Tabwa Taroka	0.00	60.00
Dep Taere	0.00	803.00
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 Tebwaki Botaua	0.00	90.00
Dep Teebora Anteriin	0.00	800.00
Dep Teera	0.00	167.29
Dep Teiango	0.00	25.00
Dep Tekaiheti	0.00	200.00
Dep Tekairirieta Community	0.00	50.00
Dep Tekitanga Family	0.00	170.00
Dep Tekoora ae Kamimi	0.00	19.10
Dep Temarube Karotu	0.00	120.00
Dep Tepa Manaia	0.00	800.00
Dep Teretia Ruoniti	0.00	100.00
Dep Teriao	0.00	350.00
Dep Teribwetang	0.00	60.00
Dep Terunga Taurua	0.00	1,044.20
Dep Tetaake Family	0.00	298.00
Dep Tetoaki	0.00	250.00
Dep Teun Nnenne	0.00	880.00
Dep Teuru	0.00	236.00
Dep Tione Teritimat	0.00	210.00
Dep Tiota Barekiau	0.00	200.00

Dep Tirenga Group	0.00	350.00
Dep Tiroa Koria	0.00	240.00
Dep Toara Kabuati	0.00	113.54
Dep Tokanikai Ruoniti	0.00	180.00
Dep Tokarerei Birivaiti	0.00	3,925.01
Dep Tonner	0.00	186.00
Dep Turia	0.00	140.00
Dep Turia Mamaia	0.00	17.05
Dep Ueen Tabontebike	0.00	10.00
Dep Ueen te tangira	0.00	579.00
Dep Ueen te Tiare	0.00	77.00
Dep Ueen Tetoaki Ni Kuria	0.00	3,365.10
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 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 Apeli	0.00	0.00
Imp Ataake Kamoriki	2,064.70	0.00
Imp Bakarere	0.00	0.00
Imp Bakeua	0.00	0.00
Imp Bakoaua	0.00	0.00
Imp Birivaiti	0.00	0.00
Imp Bouataake T	0.00	0.00
Imp Eliza Tokataake	291.00	0.00
Imp Eritabeta	0.00	0.00
Imp Erona Taie	0.00	0.00
Imp Iaon Binoka	133.85	0.00
Imp Itemaera Taraua	0.00	0.00
Imp Iuataake Baewa	0.00	0.00
Imp Jose Aneri	632.70	0.00
Imp Jose Robert	120.00	0.00
Imp Kabwabwara Tewiiti	0.00	0.02
Imp Kaitara	10.00	0.00
Imp Kakiataake	0.00	0.00
Imp Kathelyn Aneri	120.00	0.00

Imp Katimeri	0.00	0.00
Imp Katimwa	0.00	0.00
Imp Kautu Tekaa	0.00	0.00
Imp Korerei	0.00	0.00
Imp Matang	0.00	635.20
Imp Matonga Iakobwa	0.00	200.00
Imp Maukai	0.00	0.00
Imp Mayor	0.00	0.00
Imp Mere	609.00	0.00
Imp Mere Teemaia	2,000.00	0.00
Imp Miire	0.00	2,000.00
Imp Miree	0.00	0.00
Imp Mp Banuera	10,198.00	0.00
Imp MP Banuera Berina	0.00	10,000.00
Imp Naatabu	0.00	0.00
Imp Natabu Tabeti	0.00	0.00
Imp Notue	0.00	0.00
Imp Otintaai Teroutaki	442.20	0.00
Imp Raera	0.00	0.00
Imp Rarube	0.00	0.00
Imp Renga	0.00	0.00
Imp Retirement	0.00	0.00
Imp Rianna Beniamina	3,075.40	0.00
Imp Riannaua	0.00	0.00
Imp Ribeta Aron	106.00	0.00
Imp Taabeti	220.00	0.00
Imp Taakiakia	0.00	0.00
Imp Taam	0.00	0.00
Imp Tabera	0.00	0.00
Imp Takiakia M	0.00	0.00
Imp Tamoaieta	0.00	0.00
Imp Tangita	0.00	0.00
Imp Tearawa	0.00	0.00
Imp Tebwaki	0.00	0.00
Imp Teewa	0.90	0.00
Imp Teinabo	300.00	0.00
Imp Teitiaki	0.00	0.00
Imp Tekarea	0.00	0.00
Imp Tepa	800.00	0.00
Imp Teretia Matang	0.00	0.00

Imp Teretia Moamoa	44.20	0.00
Imp Vilitesi	0.00	0.00
Loan Akina	0.00	0.00
Loan Akura	0.00	0.00
Loan Ann Iakobo	0.00	0.00
Loan Anne B	0.00	0.00
Loan Anne M	0.00	0.00
Loan Anne T	0.00	0.00
Loan Antonio	0.00	0.00
Loan Apelu	0.00	0.00
Loan Arati	0.00	0.00
Loan Aree A	0.00	0.00
Loan Arona	0.00	0.00
Loan Atarota	0.00	0.00
Loan Bauea	0.00	0.00
Loan Betero	0.00	0.00
Loan Biriuiti	0.00	0.00
Loan Boaata	0.00	0.00
Loan Bureieta	0.00	0.00
Loan Buretaake	0.00	0.00
Loan Bureuta	0.00	0.00
Loan Bwaram	0.00	0.00
Loan Bwatiri	0.00	0.00
Loan Bwebweiti	0.00	0.00
Loan Ioane	0.00	0.00
Loan Ioane Ta	0.00	0.00
Loan Ioane Tebwati	0.00	0.00
Loan Iotebwa	0.00	97.20
Loan Jackson	0.00	0.00
Loan Joe	0.00	0.00
Loan Kabuati	0.00	0.00
Loan Kaititaake	0.00	0.00
Loan Katimma	0.00	0.00
Loan L/Repayment	0.00	0.00
Loan Matang	0.00	0.00
Loan Maukai	0.00	0.00
Loan Miree	0.00	0.00
Loan Natabu	0.00	0.00
Loan Ometi	0.00	0.00
Loan Raita	0.00	0.00

Loan Rui	0.00	0.00
Loan Ruute	0.00	0.00
Loan Taabeti	0.00	0.00
Loan Tabutei	0.00	0.00
Loan Taere	0.00	0.00
Loan Takeiti	0.00	0.00
Loan Tangita	0.00	0.00
Loan Tarsu	0.00	0.00
Loan Tauro	0.00	0.00
Loan Tawita	0.00	0.00
Loan Teaeto	0.00	0.00
Loan Teburoro	0.00	0.00
Loan Tebutei	0.00	0.00
Loan Tebuti	0.00	0.00
Loan Tebwao	0.00	0.00
Loan Tekaa	0.00	0.00
Loan Tekarea	0.00	0.00
Loan Tekei	0.00	0.00
Loan Tenou	0.00	0.00
Loan Tepa Manaima	0.00	0.00
Loan Terengantaake	0.00	0.00
Loan Teuroro	0.00	0.00
Loan Tierimwa	0.00	0.00
Loan Tiima	0.00	0.00
Loan Tiimea	0.00	0.00
Loan Timiti	0.00	0.00
Loan Timoa	0.00	0.00
Loan Tio M	0.00	0.00
Loan Tirenga	0.00	0.00
Loan Toabwa	0.00	0.00
Loan Tokarerei	0.00	0.00
Loan Tuatami	0.00	0.00
Loan Turimwa	0.00	0.00
Loan Tuuti	0.00	0.00
Loan Unimwane	0.00	0.00
Loan Uriam	0.00	0.00
Loan Vilitesi	0.00	0.00
Loss AgClerk Ritang	30.00	0.00
Loss Bamarau	0.00	0.00
Loss Eritabeta	33.07	0.00

Loss Kautu	0.00	0.00
Loss Manibuka	0.00	0.00
Loss Maukai	0.00	0.00
Loss Meeri	0.00	0.00
Loss Naatabu	0.00	0.00
Loss Rireta	0.00	8.98
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 Takiakia M	0.00	0.00
Loss Tebwaki	0.00	0.00
Loss Tekarube	0.00	0.20
Loss Terebo	0.00	0.00
Loss Teritimati R	14,611.89	0.00
Loss Vilitesi	0.00	0.00
Closing Cash	43226.74	0.00
Closing Bank	385640.11	0.00
Total	606,717.10	606,717.10



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



Surplus brought forward 01-Jan-2024

282,578.11

				Debit	Credit
Codes	Details	Estimate	Revised	Amount	
1100	Angabwai				
1103	Angabwain Rabwata	1,112.00	\$1,112.00	\$860.00	\$860.00
1104	Roon te Kiba	2,650.00	\$2,650.00	\$3,804.00	\$3,804.00
1105	Roon te toka n te kaibuke	50.00	\$50.00	\$12.00	\$12.00
1200	Raitienti				
1201	Motoka / Rebwerebwe	3,264.00	\$3,264.00	\$1,514.00	\$1,514.00
1202	Beba ni kabubuti	1,000.00	\$1,000.00	\$505.00	\$505.00
1203	Bwatika	120.00	\$120.00	\$46.00	\$46.00
1204	Kamea	650.00	\$650.00	\$1,102.00	\$1,102.00
1205	Bitineti	4,810.00	\$4,810.00	\$3,150.00	\$3,150.00
1207	Kakukurei(Entertainment/Island n	0.00	\$0.00	\$0.00	\$0.00
1211	Bobwai n Nakonako	25.00	\$25.00	\$0.00	\$0.00
1212	Taabo ni Bwaa	4,500.00	\$4,500.00	\$5,275.00	\$5,275.00
1213	Botaki aika Tauaki Mwii	200.00	\$200.00	\$100.00	\$100.00
1214	Karikirake n te Burawa/Bakery	100.00	\$100.00	\$160.00	\$160.00
1215	Roon karikirake aika Uarereke	350.00	\$350.00	\$75.00	\$75.00
1217	Bitineti aika aki tei maan	50.00	\$50.00	\$2.00	\$2.00
1218	Kamarake	100.00	\$100.00	\$60.00	\$60.00
1219	Kaa / Rebwerebwe aika tatango	1,000.00	\$1,000.00	\$780.00	\$780.00
1220	Booti / Waa aika a tatangoaki	300.00	\$300.00	\$150.00	\$150.00
1224	Dealers / Agency	700.00	\$700.00	\$100.00	\$100.00
1227	Taan akawa	60.00	\$60.00	\$50.00	\$50.00
1233	Aia kambwana aomata	20.00	\$20.00	\$20.00	\$20.00
1237	Bobwai man te Kaibuke (Float)	300.00	\$300.00	\$100.00	\$100.00
1238	Tutaraa	200.00	\$200.00	\$125.00	\$125.00
1239	Boboti n takataka	300.00	\$300.00	\$150.00	\$150.00
1241	Nangkona	450.00	\$450.00	\$615.00	\$615.00
1254	Karikirake man marin taari	0.00	\$0.00	\$0.00	\$0.00
1256	Karikirake n Aaro	6.00	\$6.00	\$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	\$122,128.99	\$0.00	\$122,128.99
1302	Buoka man te Post Office	800.00	\$800.00	\$0.00	\$0.00	\$0.00
1303	Onobwaiian Autin Tautaeka	0.00	\$0.00	\$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	0.00	\$0.00	\$102.00	\$0.00	\$102.00
1500	Waaki ni Karikirake					
1501	Kabonakoan Bwaa	1,000.00	\$1,000.00	\$246.00	\$0.00	\$246.00
1504	Roon Auti ni Maeka	1,460.00	\$1,460.00	\$90.00	\$0.00	\$90.00
1505	Roon Maekaia Iruaa	6,400.00	\$6,400.00	\$6,491.50	\$0.00	\$6,491.50
1506	Kantoka/tangoan Kaa/rebwere	13,235.50	\$13,235.50	\$13,834.50	\$0.00	\$13,834.50
1506a	School Truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Kabonakoan te Bwaa	3,510.00	\$3,510.00	\$3,152.30	\$0.00	\$3,152.30
1508	Tangoan Bwain te Kauntira	200.00	\$200.00	\$82.20	\$0.00	\$82.20
1510	Tangoan ana tabo te Kauntira	200.00	\$200.00	\$570.00	\$0.00	\$570.00
1511	Internet	17,000.00	\$17,000.00	\$4,044.50	\$0.00	\$4,044.50
1512	Computer/Photocopying	500.00	\$500.00	\$697.50	\$0.00	\$697.50
1518	Kabobwai (Hardware / Bwaraki)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1520	Metal Work/workshop charges	2,000.00	\$2,000.00	\$2,710.00	\$0.00	\$2,710.00
1521	Kaotinakoia Beeki/Kamea	1,000.00	\$1,000.00	\$172.00	\$0.00	\$172.00
1522	Katangomane	0.00	\$0.00	\$1,529.75	\$0.00	\$1,529.75
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)	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1530	Kabonakoakin Uaanikai/Banikai	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1532	Number Plate	100.00	\$100.00	\$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	\$40.00	\$0.00	\$40.00
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	\$0.06	\$0.00	\$0.06

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1602	Tuaan te Bowi/Boon te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaii mwane					
1701	Kaintabwi	8,947.02	\$8,947.02	\$8,213.92	\$0.00	\$8,213.92
2100	Bwakabwai					
2101	Back Pay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Aia Bwakabwai Kauntira	42,162.64	\$42,162.64	\$38,595.04	\$38,595.04	\$0.00
2106	Registry Clerk	4,191.00	\$4,191.00	\$4,190.94	\$4,190.94	\$0.00
2108	Kabentaa	3,786.00	\$3,786.00	\$3,770.48	\$3,770.48	\$0.00
2109	Turaiwa	11,291.00	\$11,291.00	\$10,021.81	\$10,021.81	\$0.00
2112	Kaubure	15,148.00	\$15,148.00	\$14,640.30	\$14,640.30	\$0.00
2113	Neeti ni Kaawa	9,263.00	\$9,263.00	\$6,964.88	\$6,964.88	\$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	\$4,124.90	\$4,124.90	\$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	\$3,584.88	\$3,584.88	\$0.00
2128	Tia Tararua Te Marae ni Wanikiba	2,600.00	\$2,600.00	\$2,500.00	\$2,500.00	\$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	\$1,100.00	\$1,100.00	\$0.00
2200	Arauenti					
2201	Kauntira	6,825.00	\$6,825.00	\$6,225.00	\$6,225.00	\$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	\$225.00	\$225.00	\$0.00
2204	Booia Reibwa	1,800.00	\$1,800.00	\$1,254.37	\$1,254.37	\$0.00
2207	Kometen te Reirei	2,700.00	\$2,700.00	\$1,820.00	\$1,820.00	\$0.00
2208	Kometen te Karikirake (IDC)	560.00	\$560.00	\$140.00	\$140.00	\$0.00
2209	Boneti/Bareka	817.00	\$817.00	\$817.00	\$817.00	\$0.00
2210	Bonomwi	200.00	\$200.00	\$37.00	\$37.00	\$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	\$940.00	\$940.00	\$0.00
2215	Arauenti Kamwengaraoi	1,080.00	\$1,080.00	\$1,080.00	\$1,080.00	\$0.00
2221	Arauenti Unimane	4,320.00	\$4,320.00	\$4,120.00	\$4,120.00	\$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	2,700.00	\$2,700.00	\$2,475.00	\$2,475.00	\$0.00
2300	Kabutan te Waaki					
2301	Bao ao Mwamwananga	907.00	\$907.00	\$34.40	\$34.40	\$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	\$0.00	\$0.00	\$0.00
2304	Ana tiati te Bangke	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2306	Tareboon / Uareti	880.00	\$880.00	\$328.20	\$328.20	\$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	\$0.00	\$0.00	\$0.00
2312	Rinerine	1,000.00	\$1,000.00	\$359.85	\$359.85	\$0.00
2313	Kainaomata	600.00	\$600.00	\$600.00	\$600.00	\$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	\$25.20	\$25.20	\$0.00
2320	Tararuai 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	\$1,628.70	\$1,628.70	\$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	\$0.00	\$0.00	\$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	\$6,615.75	\$6,615.75	\$0.00
2404	Auti ni Iruaa	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2406	Auti n tatanninga	200.00	\$200.00	\$37.50	\$37.50	\$0.00
2407	Maneaba Tarawa	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2408	Kaa & Rebwerebwe	1,000.00	\$1,000.00	\$1,091.50	\$1,091.50	\$0.00
2408a	School truck	5,000.00	\$5,000.00	\$2,002.95	\$2,002.95	\$0.00
2410	Kawai & Kotiweei	3,200.00	\$3,200.00	\$3,200.00	\$3,200.00	\$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	Maneaba n tatanninga te Marae	10,000.00	\$10,000.00	\$11,115.29	\$11,115.29	\$0.00
2700	Kabane mwane n te Karikirake					
2701	Amwaraken te Auti ni Iruwa	1,500.00	\$1,500.00	\$6,966.20	\$6,966.20	\$0.00
2702	Bwaan te waa, kaa, rebwerebw	5,200.00	\$5,200.00	\$5,529.60	\$5,529.60	\$0.00
2703	Internet	8,500.00	\$8,500.00	\$3,250.00	\$3,250.00	\$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	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2710	Maneaban te Kauntira (Tarawa)	3,000.00	\$3,000.00	\$1,511.80	\$1,511.80	\$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	Karaili mwane					
2801	Birimane nakon te Kaintabwi	25,426.34	\$25,426.34	\$21,680.99	\$21,680.99	\$0.00
2803	Onobwaiian auti Tautaeka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2804	Birimwane nakon KILGA	1,000.00	\$1,000.00	\$2,500.00	\$2,500.00	\$0.00
2806	Te buoka ibukin school trucks	12,000.00	\$12,000.00	\$5,189.20	\$5,189.20	\$0.00
	Below the Line					
	Adv Pri-Linda	0.00		\$1,060.50	\$1,060.50	\$0.00
	Adv Poualiki Ward	0.00		\$40.00	\$40.00	\$0.00
	Adv Road	0.00		\$494.00	\$494.00	\$0.00
	Adv Pri lunda	0.00		\$0.00	\$0.00	\$0.00
	Adv Pool club	0.00		\$70.00	\$70.00	\$0.00
	Adv Pri-Kantoo	0.00		\$3,410.80	\$3,410.80	\$0.00
	Adv Overtime Tireata	0.00		\$0.00	\$0.00	\$0.00
	Adv Pri-Oneke	0.00		\$1,004.90	\$1,004.90	\$0.00
	Adv Project JSS	0.00		\$860.00	\$860.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Oneeke Itoiningaina	0.00		\$702.60	\$702.60	\$0.00
	Adv Police Welfare	0.00		\$0.00	\$0.00	\$0.00
	Adv Pathfinder	0.00		\$0.00	\$0.00	\$0.00
	Adv Overtime Terebo	0.00		\$0.00	\$0.00	\$0.00
	Adv Overtime Kabiriera	0.00		\$99.70	\$99.70	\$0.00
	Adv Overtime Jackson	0.00		\$0.00	\$0.00	\$0.00
	Adv Overtime Driver	0.00		\$0.00	\$0.00	\$0.00
	Adv Overstatement of Nov C/Ba	0.00		\$0.00	\$0.00	\$0.00
	Adv Oneeke Project	0.00		\$1,118.00	\$1,118.00	\$0.00
	Adv Raibwebwe	0.00		\$300.00	\$300.00	\$0.00
	Adv Phone Card	0.00		\$0.00	\$0.00	\$0.00
	Adv Rinan Bwebweti	0.00		\$2,538.00	\$2,538.00	\$0.00
	Adv RPU	0.00		\$0.00	\$0.00	\$0.00
	Adv Rotia	0.00		\$0.00	\$0.00	\$0.00
	Adv Roote Ritiri	0.00		\$160.00	\$160.00	\$0.00
	Adv Roote Baiteke	0.00		\$0.00	\$0.00	\$0.00
	Adv Rongo Reina	0.00		\$0.00	\$0.00	\$0.00
	Adv Robuti	0.00		\$800.00	\$800.00	\$0.00
	Adv Natanara	0.00		\$0.00	\$0.00	\$0.00
	Adv Ritia	0.00		\$440.00	\$440.00	\$0.00
	Adv Oneeke Booti	0.00		\$40.00	\$40.00	\$0.00
	Adv Ritem	0.00		\$0.00	\$0.00	\$0.00
	Adv Rinerine ibukia Kauntira	0.00		\$0.00	\$0.00	\$0.00
	Adv Raita	0.00		\$0.00	\$0.00	\$0.00
	Adv Rente Grp YCL	0.00		\$0.00	\$0.00	\$0.00
	Adv Reinataibwai Pre School	0.00		\$8.00	\$8.00	\$0.00
	Adv Reeboro Tione	0.00		\$40.00	\$40.00	\$0.00
	Adv Reata	0.00		\$0.00	\$0.00	\$0.00
	Adv R-Collector	0.00		\$0.00	\$0.00	\$0.00
	Adv RAP	0.00		\$0.00	\$0.00	\$0.00
	Adv Ramwanibina Are	0.00		\$0.00	\$0.00	\$0.00
	Adv Raken Ataiwai	0.00		\$324.60	\$324.60	\$0.00
	Adv Raiteta Buramte	0.00		\$0.00	\$0.00	\$0.00
	Adv Riri Uberi	0.00		\$0.00	\$0.00	\$0.00
	Adv Mititebwa Tiikai	0.00		\$0.00	\$0.00	\$0.00
	Adv Mwareti	0.00		\$313.00	\$313.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Multi-purpose	0.00		\$0.00	\$0.00	\$0.00
	Adv Moutu	0.00		\$115.00	\$115.00	\$0.00
	Adv Moumou	0.00		\$0.00	\$0.00	\$0.00
	Adv Motimoa Benuakai	0.00		\$20.00	\$20.00	\$0.00
	Adv Motie Buretaake	0.00		\$0.00	\$0.00	\$0.00
	Adv Moreteti Neeru	0.00		\$0.00	\$0.00	\$0.00
	Adv Moana Moutu	0.00		\$0.00	\$0.00	\$0.00
	Adv National Day	0.00		\$0.00	\$0.00	\$0.00
	Adv MLHRD	0.00		\$0.00	\$0.00	\$0.00
	Adv Naatabu	0.00		\$444.50	\$444.50	\$0.00
	Adv MISE	0.00		\$0.00	\$0.00	\$0.00
	Adv Minateta Bureti	0.00		\$0.00	\$0.00	\$0.00
	Adv Mikaere	0.00		\$600.00	\$600.00	\$0.00
	Adv Miitoo Teeta	0.00		\$0.00	\$0.00	\$0.00
	Adv Michael	0.00		\$0.00	\$0.00	\$0.00
	Adv MIA	0.00		\$0.00	\$0.00	\$0.00
	Adv Tererei Raurenti	0.00		\$0.00	\$0.00	\$0.00
	Adv Ruataake Grp	0.00		\$350.00	\$350.00	\$0.00
	Adv Mma Bitenti	0.00		\$0.00	\$0.00	\$0.00
	Adv Nikoia Club	0.00		\$1,133.20	\$1,133.20	\$0.00
	Adv OB	0.00		\$245.00	\$245.00	\$0.00
	Adv Norauea Ward	0.00		\$255.30	\$255.30	\$0.00
	Adv Norauea V Bank	0.00		\$106.00	\$106.00	\$0.00
	Adv Norauea Mautari	0.00		\$621.15	\$621.15	\$0.00
	Adv Norauea Clinic	0.00		\$497.90	\$497.90	\$0.00
	Adv Norauea	0.00		\$2,040.00	\$2,040.00	\$0.00
	Adv Nooa	0.00		\$2,770.00	\$2,770.00	\$0.00
	Adv Nomeneta	0.00		\$80.00	\$80.00	\$0.00
	Adv Mwaria Tuuti	0.00		\$0.00	\$0.00	\$0.00
	Adv NJ	0.00		\$54.70	\$54.70	\$0.00
	Adv MWYSA	0.00		\$1,000.00	\$1,000.00	\$0.00
	Adv Neweneweia	0.00		\$63.40	\$63.40	\$0.00
	Adv Nei Aua T	0.00		\$0.00	\$0.00	\$0.00
	Adv Natau Tekitaa	0.00		\$0.00	\$0.00	\$0.00
	Adv Natabu Tabeti	0.00		\$5.48	\$5.48	\$0.00
	Adv Naomi B	0.00		\$150.00	\$150.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Namatan Boobai	0.00		\$60.00	\$60.00	\$0.00
	Adv Naati	0.00		\$50.00	\$50.00	\$0.00
	Adv Naatabu Taabeti	0.00		\$0.00	\$0.00	\$0.00
	Adv Ocean Link	0.00		\$407.05	\$407.05	\$0.00
	Adv NJ Generator	0.00		\$226.00	\$226.00	\$0.00
	Adv Teiraoi Cs	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekinano	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekimwai	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekei	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekea Eribete	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekarube Karotu	0.00		\$320.00	\$320.00	\$0.00
	Adv Tekarube	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekarake	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekanuea Tiota	0.00		\$0.00	\$0.00	\$0.00
	Adv Tenou	0.00		\$50.00	\$50.00	\$0.00
	Adv Tekaai	0.00		\$200.00	\$200.00	\$0.00
	Adv Tekoroo	0.00		\$46.00	\$46.00	\$0.00
	Adv Teewata Tabuaka	0.00		\$25.00	\$25.00	\$0.00
	Adv Teeta Teiea	0.00		\$0.00	\$0.00	\$0.00
	Adv Teera Kanimako	0.00		\$168.06	\$168.06	\$0.00
	Adv Tebwarutu	0.00		\$250.00	\$250.00	\$0.00
	Adv Tebwaki	0.00		\$80.00	\$80.00	\$0.00
	Adv Tebutoo Tewita	0.00		\$0.00	\$0.00	\$0.00
	Adv Tebau Nomeneta	0.00		\$100.00	\$100.00	\$0.00
	Adv Teaotai	0.00		\$49.50	\$49.50	\$0.00
	Adv Tekaau Tion	0.00		\$0.00	\$0.00	\$0.00
	Adv Kabeuu	0.00		\$0.00	\$0.00	\$0.00
	Adv Tetoreka	0.00		\$721.50	\$721.50	\$0.00
	Adv Tetera Ientawaia	0.00		\$0.00	\$0.00	\$0.00
	Adv Teruru Kake	0.00		\$20.00	\$20.00	\$0.00
	Adv Terubea	0.00		\$0.00	\$0.00	\$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 Teriao Koria	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekirei Naakate	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 Tekitanga Matang	0.00		\$200.00	\$200.00	\$0.00
	Adv Tentau	0.00		\$0.00	\$0.00	\$0.00
	Adv MELAD	0.00		\$210.00	\$210.00	\$0.00
	Adv Teniko	0.00		\$0.00	\$0.00	\$0.00
	Adv Tengaroa	0.00		\$0.00	\$0.00	\$0.00
	Adv Temoaa Tokiera	0.00		\$0.00	\$0.00	\$0.00
	Adv Temaraiti Ritiata	0.00		\$0.00	\$0.00	\$0.00
	Adv Temaiti Ruuka	0.00		\$0.00	\$0.00	\$0.00
	Adv Temaiti	0.00		\$102.00	\$102.00	\$0.00
	Adv Teakoi Namai	0.00		\$0.00	\$0.00	\$0.00
	Adv Teretia	0.00		\$0.00	\$0.00	\$0.00
	Adv Statefund	0.00		\$0.00	\$0.00	\$0.00
	Adv Teaururu Tekinene	0.00		\$0.00	\$0.00	\$0.00
	Adv Taangai Taniera	0.00		\$0.00	\$0.00	\$0.00
	Adv Taangai Buraua	0.00		\$554.00	\$554.00	\$0.00
	Adv Taam Roua	0.00		\$0.00	\$0.00	\$0.00
	Adv Taakena Taraua	0.00		\$210.00	\$210.00	\$0.00
	Adv Taakeiti Taam	0.00		\$200.00	\$200.00	\$0.00
	Adv Taakeiti	0.00		\$1,560.00	\$1,560.00	\$0.00
	Adv Taaina Betero	0.00		\$450.00	\$450.00	\$0.00
	Adv Taarem Pre School	0.00		\$0.00	\$0.00	\$0.00
	Adv Stationeries	0.00		\$0.00	\$0.00	\$0.00
	Adv Taataku Tuuti	0.00		\$0.00	\$0.00	\$0.00
	Adv Staff	0.00		\$34.70	\$34.70	\$0.00
	Adv ST Michael Karea	0.00		\$7,745.00	\$7,745.00	\$0.00
	Adv ST Michael Itoiningaina	0.00		\$1,000.00	\$1,000.00	\$0.00
	Adv SFU	0.00		\$250.00	\$250.00	\$0.00
	Adv SDA Youth	0.00		\$255.00	\$255.00	\$0.00
	Adv Salaries	0.00		\$0.00	\$0.00	\$0.00
	Adv Ruutii Tiita	0.00		\$200.00	\$200.00	\$0.00
	Adv Ruui M	0.00		\$100.00	\$100.00	\$0.00
	Adv Rutii	0.00		\$105.00	\$105.00	\$0.00
	Adv Steve. I	0.00		\$100.00	\$100.00	\$0.00
	Adv Tengaroa	0.00		\$6.00	\$6.00	\$0.00
	Adv Ruataake Tengaroa	0.00		\$50.00	\$50.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Teaioro Bwatirio	0.00		\$0.00	\$0.00	\$0.00
	Adv Tawita	0.00		\$0.00	\$0.00	\$0.00
	Adv Tatawe Kotua	0.00		\$0.00	\$0.00	\$0.00
	Adv Taraora Taara	0.00		\$0.00	\$0.00	\$0.00
	Adv Taonatee Toromon	0.00		\$320.00	\$320.00	\$0.00
	Adv Tanne Mataio	0.00		\$0.00	\$0.00	\$0.00
	Adv Tanintoa Kariti	0.00		\$0.00	\$0.00	\$0.00
	Adv Taara Teananga	0.00		\$0.00	\$0.00	\$0.00
	Adv Tangaroa GRP	0.00		\$0.00	\$0.00	\$0.00
	Adv Teambo Benetito	0.00		\$0.00	\$0.00	\$0.00
	Adv Takiakia	0.00		\$0.00	\$0.00	\$0.00
	Adv Takeiti Taam	0.00		\$0.00	\$0.00	\$0.00
	Adv Takeiti	0.00		\$0.00	\$0.00	\$0.00
	Adv Taere Tekeicki	0.00		\$240.00	\$240.00	\$0.00
	Adv Taere Tebweretaake	0.00		\$649.00	\$649.00	\$0.00
	Adv Tabwa Ioteba	0.00		\$50.00	\$50.00	\$0.00
	Adv Tabuaun Tekee	0.00		\$275.00	\$275.00	\$0.00
	Adv Tabontebike V Bank	0.00		\$68.30	\$68.30	\$0.00
	Adv Tabia Tiare	0.00		\$0.00	\$0.00	\$0.00
	Adv Taniera Dan	0.00		\$50.00	\$50.00	\$0.00
	Adv CAAEG	0.00		\$0.00	\$0.00	\$0.00
	Adv Erema	0.00		\$0.00	\$0.00	\$0.00
	Adv Election	0.00		\$1,065.00	\$1,065.00	\$0.00
	Adv Courtesy Mayor	0.00		\$0.00	\$0.00	\$0.00
	Adv Councillor	0.00		\$0.00	\$0.00	\$0.00
	Adv Council truck project	0.00		\$8,622.70	\$8,622.70	\$0.00
	Adv Council Golden Jubilee	0.00		\$890.40	\$890.40	\$0.00
	Adv Copra	0.00		\$0.00	\$0.00	\$0.00
	Adv Clinics MHMS Fuel	0.00		\$326.00	\$326.00	\$0.00
	Adv Itimarube	0.00		\$0.00	\$0.00	\$0.00
	Adv Carpenter	0.00		\$0.00	\$0.00	\$0.00
	Adv Eretia Omeri	0.00		\$0.00	\$0.00	\$0.00
	Adv Bwateti	0.00		\$300.00	\$300.00	\$0.00
	Adv Bwatemeta Itinibora	0.00		\$2,150.00	\$2,150.00	\$0.00
	Adv Bwanteiti	0.00		\$160.03	\$160.03	\$0.00
	Adv Bwan te kaa	0.00		\$108.10	\$108.10	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Bwaitongo	0.00		\$0.00	\$0.00	\$0.00
	Adv Butakaina Club	0.00		\$556.00	\$556.00	\$0.00
	Adv Bungintai Neil	0.00		\$0.00	\$0.00	\$0.00
	Adv Buariki ward	0.00		\$87.95	\$87.95	\$0.00
	Adv Clinic	0.00		\$0.00	\$0.00	\$0.00
	Adv Health	0.00		\$0.00	\$0.00	\$0.00
	Adv Kabuati Beruiaki	0.00		\$0.00	\$0.00	\$0.00
	Adv Itamaera	0.00		\$2,044.59	\$2,044.59	\$0.00
	Adv Iotoru Tione	0.00		\$0.00	\$0.00	\$0.00
	Adv Iotebwa Tabwaa	0.00		\$50.00	\$50.00	\$0.00
	Adv Iotebwa Rabanako	0.00		\$13.00	\$13.00	\$0.00
	Adv Ioane	0.00		\$0.00	\$0.00	\$0.00
	Adv Iera Scott	0.00		\$0.00	\$0.00	\$0.00
	Adv Iameri ao Atanibure	0.00		\$400.00	\$400.00	\$0.00
	Adv Erema Tuatani	0.00		\$0.00	\$0.00	\$0.00
	Adv Health Centre	0.00		\$0.00	\$0.00	\$0.00
	Adv Erere Itara	0.00		\$0.00	\$0.00	\$0.00
	Adv Fuel	0.00		\$140.00	\$140.00	\$0.00
	Adv Football Team	0.00		\$929.40	\$929.40	\$0.00
	Adv Elira Mwakoti	0.00		\$0.00	\$0.00	\$0.00
	Adv Eru Kireata	0.00		\$0.00	\$0.00	\$0.00
	Adv Eru King	0.00		\$0.00	\$0.00	\$0.00
	Adv Eritabeta Tioneti	0.00		\$74.79	\$74.79	\$0.00
	Adv Eritabeta	0.00		\$1,200.00	\$1,200.00	\$0.00
	Adv Erikataake Tione	0.00		\$4.40	\$4.40	\$0.00
	Adv Bonnano Member	0.00		\$0.00	\$0.00	\$0.00
	Adv Iakobwa	0.00		\$11,694.11	\$11,694.11	\$0.00
	Adv Aree Baiteke	0.00		\$0.00	\$0.00	\$0.00
	Adv Bouriki Baiteke	0.00		\$200.00	\$200.00	\$0.00
	Adv Baakai Natau	0.00		\$0.00	\$0.00	\$0.00
	Adv Aua Tebano	0.00		\$349.30	\$349.30	\$0.00
	Adv Atinta B	0.00		\$3,010.00	\$3,010.00	\$0.00
	Adv Atankakia Tokaieta	0.00		\$288.00	\$288.00	\$0.00
	Adv Ata Koria	0.00		\$100.00	\$100.00	\$0.00
	Adv Ata Kaetati	0.00		\$0.00	\$0.00	\$0.00
	Adv Arowitati Riakai	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Baiteke Teeri	0.00		\$0.00	\$0.00	\$0.00
	Adv Aree Matang	0.00		\$300.00	\$300.00	\$0.00
	Adv Bakery	0.00		\$0.00	\$0.00	\$0.00
	Adv Anne Matiota	0.00		\$695.00	\$695.00	\$0.00
	Adv Anatete Mokeaki	0.00		\$0.00	\$0.00	\$0.00
	Adv America Iebobo	0.00		\$0.00	\$0.00	\$0.00
	Adv Ameria Iebobo	0.00		\$0.00	\$0.00	\$0.00
	Adv Akura	0.00		\$0.00	\$0.00	\$0.00
	Adv Airfield	0.00		\$1,421.49	\$1,421.49	\$0.00
	Adv Agabe Group	0.00		\$0.00	\$0.00	\$0.00
	Adv Adv Tio	0.00		\$0.00	\$0.00	\$0.00
	Adv Aberaam	0.00		\$160.00	\$160.00	\$0.00
	Adv Aretiteta Tiaon	0.00		\$50.00	\$50.00	\$0.00
	Adv Berenike Kabaua	0.00		\$0.00	\$0.00	\$0.00
	Adv Itinibora Ati	0.00		\$350.00	\$350.00	\$0.00
	Adv BNL	0.00		\$0.00	\$0.00	\$0.00
	Adv Biribo Club	0.00		\$0.00	\$0.00	\$0.00
	Adv Biretaake	0.00		\$0.00	\$0.00	\$0.00
	Adv Biremon Robuti	0.00		\$0.00	\$0.00	\$0.00
	Adv Binoka Tibiriano	0.00		\$0.00	\$0.00	\$0.00
	Adv Bike	0.00		\$140.00	\$140.00	\$0.00
	Adv Beteroo Korere	0.00		\$218.00	\$218.00	\$0.00
	Adv BACKPAY 2021	0.00		\$700.00	\$700.00	\$0.00
	Adv Beriamo	0.00		\$140.00	\$140.00	\$0.00
	Adv Bouatoa	0.00		\$1,864.10	\$1,864.10	\$0.00
	Adv Benuakai Bureieta	0.00		\$330.00	\$330.00	\$0.00
	Adv Benetito Kaieeta	0.00		\$150.00	\$150.00	\$0.00
	Adv Beiauea Iebo	0.00		\$0.00	\$0.00	\$0.00
	Adv Beetero Taina	0.00		\$1,231.00	\$1,231.00	\$0.00
	Adv Beetaru	0.00		\$0.00	\$0.00	\$0.00
	Adv Beeba ni bung	0.00		\$0.00	\$0.00	\$0.00
	Adv Bebwan te bingo	0.00		\$0.00	\$0.00	\$0.00
	Adv Batiri Rimon	0.00		\$0.00	\$0.00	\$0.00
	Adv Banana	0.00		\$0.00	\$0.00	\$0.00
	Adv Betam	0.00		\$0.00	\$0.00	\$0.00
	Adv KPC featunmwane	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Linda Pr School	0.00		\$0.00	\$0.00	\$0.00
	Adv Library	0.00		\$0.00	\$0.00	\$0.00
	Adv Kuria Shipping	0.00		\$0.00	\$0.00	\$0.00
	Adv Kuria Paris	0.00		\$290.20	\$290.20	\$0.00
	Adv Kuria Council	0.00		\$0.00	\$0.00	\$0.00
	Adv KUC RAK BOUATOA	0.00		\$0.00	\$0.00	\$0.00
	Adv KUC Kamaranna	0.00		\$200.00	\$200.00	\$0.00
	Adv KUC Erutareme de boou	0.00		\$350.00	\$350.00	\$0.00
	Adv Itimaera Teikori	0.00		\$1,018.00	\$1,018.00	\$0.00
	Adv KPC Tirenga	0.00		\$50.00	\$50.00	\$0.00
	Adv Maneaba	0.00		\$0.00	\$0.00	\$0.00
	Adv Kpc Roria	0.00		\$1,620.10	\$1,620.10	\$0.00
	Adv KPC Boon te brick	0.00		\$1,491.45	\$1,491.45	\$0.00
	Adv KPC BMB	0.00		\$0.00	\$0.00	\$0.00
	Adv Komete	0.00		\$0.00	\$0.00	\$0.00
	Adv KOIRAP	0.00		\$0.00	\$0.00	\$0.00
	Adv Koikoi	0.00		\$0.00	\$0.00	\$0.00
	Adv Kirimaua Kanooa	0.00		\$0.00	\$0.00	\$0.00
	Adv KIR-EU	0.00		\$0.00	\$0.00	\$0.00
	Adv KPC YPC	0.00		\$400.00	\$400.00	\$0.00
	Adv Maria Jose	0.00		\$0.00	\$0.00	\$0.00
	Adv Meaua Terubea	0.00		\$0.00	\$0.00	\$0.00
	Adv Max Taabeti	0.00		\$198.50	\$198.50	\$0.00
	Adv Mawaruru Taanewe	0.00		\$0.00	\$0.00	\$0.00
	Adv Mautari Norauea	0.00		\$193.40	\$193.40	\$0.00
	Adv Matrenaua Booti	0.00		\$1,057.50	\$1,057.50	\$0.00
	Adv Matanteiti Moana	0.00		\$80.00	\$80.00	\$0.00
	Adv Matang Tekitanga	0.00		\$134.50	\$134.50	\$0.00
	Adv Mataio Kaitaake	0.00		\$0.00	\$0.00	\$0.00
	Adv LSA	0.00		\$0.00	\$0.00	\$0.00
	Adv Marie Tokitaeka	0.00		\$800.00	\$800.00	\$0.00
	Adv Maintenance	0.00		\$10,536.65	\$10,536.65	\$0.00
	Adv Marenaua kava bar	0.00		\$500.00	\$500.00	\$0.00
	Adv Marenaua Kaati	0.00		\$150.00	\$150.00	\$0.00
	Adv Marenaua Club	0.00		\$0.00	\$0.00	\$0.00
	Adv Marenaua Booti Meang	0.00		\$2,021.60	\$2,021.60	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Marenaua Bank Kaawa	0.00		\$2,754.70	\$2,754.70	\$0.00
	Adv Marenaiti Merea	0.00		\$280.00	\$280.00	\$0.00
	Adv Marawanteiti	0.00		\$860.00	\$860.00	\$0.00
	Adv Manibuka Botakin aine	0.00		\$25.50	\$25.50	\$0.00
	Adv Keth Tebabati	0.00		\$300.00	\$300.00	\$0.00
	Adv Marota Family	0.00		\$0.00	\$0.00	\$0.00
	Adv Kaban Toto	0.00		\$0.00	\$0.00	\$0.00
	Adv Kibaua Teruai	0.00		\$0.00	\$0.00	\$0.00
	Adv Kaireiti	0.00		\$0.00	\$0.00	\$0.00
	Adv Kainaomata	0.00		\$0.00	\$0.00	\$0.00
	Adv Kaibwata Marenua Club	0.00		\$30.00	\$30.00	\$0.00
	Adv Kaburara	0.00		\$0.00	\$0.00	\$0.00
	Adv Kabunare Katangava	0.00		\$0.00	\$0.00	\$0.00
	Adv Teububu Ueniko	0.00		\$0.00	\$0.00	\$0.00
	Adv Kabuati	0.00		\$34.15	\$34.15	\$0.00
	Adv Kamaki Tebaaboo	0.00		\$400.00	\$400.00	\$0.00
	Adv Kabanetai Club	0.00		\$147.00	\$147.00	\$0.00
	Adv Kamaki Tebaibure	0.00		\$300.00	\$300.00	\$0.00
	Adv Juria Kanotaake	0.00		\$0.00	\$0.00	\$0.00
	Adv Jose Robert	0.00		\$0.00	\$0.00	\$0.00
	Adv Jackson	0.00		\$0.00	\$0.00	\$0.00
	Adv Iuua Tabuaun	0.00		\$0.00	\$0.00	\$0.00
	Adv Iuataake Baewa	0.00		\$287.10	\$287.10	\$0.00
	Adv Itoiningaina	0.00		\$60.00	\$60.00	\$0.00
	Adv Itinnang Arenia	0.00		\$41.71	\$41.71	\$0.00
	Adv Itinikua Boata	0.00		\$0.00	\$0.00	\$0.00
	Adv Itinibora Taakiri	0.00		\$290.00	\$290.00	\$0.00
	Adv Teweata	0.00		\$692.00	\$692.00	\$0.00
	Adv Katee	0.00		\$0.00	\$0.00	\$0.00
	Adv Meeri Noere	0.00		\$37.46	\$37.46	\$0.00
	Adv Kerry Rakite	0.00		\$0.00	\$0.00	\$0.00
	Adv Kerry Erona	0.00		\$0.00	\$0.00	\$0.00
	Adv KEA 2016	0.00		\$0.00	\$0.00	\$0.00
	Adv Kautu Tekoai	0.00		\$0.00	\$0.00	\$0.00
	Adv Kautoa	0.00		\$0.00	\$0.00	\$0.00
	Adv Kautia Tirae	0.00		\$220.00	\$220.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Katouarake	0.00		\$295.80	\$295.80	\$0.00
	Adv Kaitiaki	0.00		\$3,000.00	\$3,000.00	\$0.00
	Adv Kathelyn Aneri	0.00		\$369.65	\$369.65	\$0.00
	Adv Ketia	0.00		\$229.60	\$229.60	\$0.00
	Adv Kataraiti Tenou	0.00		\$42.50	\$42.50	\$0.00
	Adv Kataraiti	0.00		\$15.00	\$15.00	\$0.00
	Adv Katangaua Matiota	0.00		\$0.00	\$0.00	\$0.00
	Adv Katangaua Marawanteiti	0.00		\$150.00	\$150.00	\$0.00
	Adv Katang Mouata	0.00		\$0.00	\$0.00	\$0.00
	Adv Kaoti Onorio	0.00		\$0.00	\$0.00	\$0.00
	Adv Kaniwanga	0.00		\$3,933.24	\$3,933.24	\$0.00
	Adv KANGO	0.00		\$0.00	\$0.00	\$0.00
	Adv Kamwengaraoi	0.00		\$2,267.80	\$2,267.80	\$0.00
	Adv Katorika Oneeke	0.00		\$0.00	\$0.00	\$0.00
	Dep Tonner	0.00		-\$186.00	\$0.00	\$186.00
	Dep Youth and Child	0.00		-\$581.10	\$0.00	\$581.10
	Dep Yagona Santa Maria	0.00		-\$1,200.00	\$0.00	\$1,200.00
	Dep Yagona	0.00		-\$18,350.68	\$0.00	\$18,350.68
	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		-\$3,365.10	\$0.00	\$3,365.10
	Dep Ueen te Tiare	0.00		-\$77.00	\$0.00	\$77.00
	Dep Ueen te tangira	0.00		-\$579.00	\$0.00	\$579.00
	Dep Ueen Tabontebike	0.00		-\$10.00	\$0.00	\$10.00
	Adv Teuati Beree	0.00		\$0.00	\$0.00	\$0.00
	Dep Turia	0.00		-\$140.00	\$0.00	\$140.00
	Imp Ataake Kamariki	0.00		\$2,064.70	\$2,064.70	\$0.00
	Dep Tokarerei Biriuaity	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 Korio	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Tione Teritimati	0.00		-\$210.00	\$0.00	\$210.00
	Dep Teuru	0.00		-\$236.00	\$0.00	\$236.00
	Dep Teun Nnenne	0.00		-\$880.00	\$0.00	\$880.00
	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		-\$1,044.20	\$0.00	\$1,044.20
	Dep Teribwetang	0.00		-\$60.00	\$0.00	\$60.00
	Dep Turia Mamaia	0.00		-\$17.05	\$0.00	\$17.05
	Imp Jose Robert	0.00		\$120.00	\$120.00	\$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
	Imp Mere	0.00		\$609.00	\$609.00	\$0.00
	Imp Mayor	0.00		\$0.00	\$0.00	\$0.00
	Imp Maukai	0.00		\$0.00	\$0.00	\$0.00
	Imp Matonga Iakobwa	0.00		-\$200.00	\$0.00	\$200.00
	Imp Matang	0.00		-\$635.20	\$0.00	\$635.20
	Imp Korerei	0.00		\$0.00	\$0.00	\$0.00
	Imp Kautu Tekai	0.00		\$0.00	\$0.00	\$0.00
	Imp Katimwa	0.00		\$0.00	\$0.00	\$0.00
	Imp Katimeri	0.00		\$0.00	\$0.00	\$0.00
	Imp Kathelyn Aneri	0.00		\$120.00	\$120.00	\$0.00
	Imp Kakiataake	0.00		\$0.00	\$0.00	\$0.00
	Imp Anne	0.00		\$210.70	\$210.70	\$0.00
	Imp Eritabeta	0.00		\$0.00	\$0.00	\$0.00
	Dep Tepa Manaia	0.00		-\$800.00	\$0.00	\$800.00
	Imp Bakarere	0.00		\$0.00	\$0.00	\$0.00
	Imp Bakeua	0.00		\$0.00	\$0.00	\$0.00
	Imp Bakoaua	0.00		\$0.00	\$0.00	\$0.00
	Imp Biriuaiti	0.00		\$0.00	\$0.00	\$0.00
	Imp Kaitara	0.00		\$10.00	\$10.00	\$0.00
	Imp Eliza Tokataake	0.00		\$291.00	\$291.00	\$0.00
	Imp Kabwabwara Tewiiti	0.00		-\$0.02	\$0.00	\$0.02
	Imp Erona Taie	0.00		\$0.00	\$0.00	\$0.00
	Imp Iaon Binoka	0.00		\$133.85	\$133.85	\$0.00
	Imp Itemaera Taraua	0.00		\$0.00	\$0.00	\$0.00
	Imp Iuataake Baewa	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Jose Aneri	0.00		\$632.70	\$632.70	\$0.00
	Imp Apeli	0.00		\$0.00	\$0.00	\$0.00
	Imp Bouataake T	0.00		\$0.00	\$0.00	\$0.00
	Dep St Michael	0.00		-\$1,537.00	\$0.00	\$1,537.00
	Dep Teriao	0.00		-\$350.00	\$0.00	\$350.00
	Dep Tabontebike Ward	0.00		-\$50.00	\$0.00	\$50.00
	Dep Tabontebike kaawa	0.00		-\$654.80	\$0.00	\$654.80
	Dep Tabo ni bwa	0.00		-\$63.00	\$0.00	\$63.00
	Dep Taari	0.00		-\$10.00	\$0.00	\$10.00
	Dep Taarai Michael	0.00		-\$530.00	\$0.00	\$530.00
	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 Surplus	0.00		-\$486.91	\$0.00	\$486.91
	Dep Stanley Charley	0.00		-\$10.00	\$0.00	\$10.00
	Dep Staff Social Comm	0.00		-\$64.25	\$0.00	\$64.25
	Dep St Michael Yagona	0.00		-\$1,259.00	\$0.00	\$1,259.00
	Dep Tabotari	0.00		-\$104.00	\$0.00	\$104.00
	Dep SDA Local Church	0.00		-\$1,364.60	\$0.00	\$1,364.60
	Dep Roiti	0.00		-\$2.00	\$0.00	\$2.00
	Dep Roriiti	0.00		-\$800.00	\$0.00	\$800.00
	Dep Roroko B	0.00		-\$150.00	\$0.00	\$150.00
	Dep Rotia Mote	0.00		-\$400.00	\$0.00	\$400.00
	Dep Rui	0.00		-\$200.00	\$0.00	\$200.00
	Dep St Michael truck	0.00		-\$11,174.30	\$0.00	\$11,174.30
	Dep SDA	0.00		-\$1,062.00	\$0.00	\$1,062.00
	Dep St Michael Chain	0.00		-\$575.00	\$0.00	\$575.00
	Dep SDA Pre School	0.00		-\$925.25	\$0.00	\$925.25
	Dep SDA Tarem Petrol	0.00		-\$458.40	\$0.00	\$458.40
	Dep Solar	0.00		-\$113.28	\$0.00	\$113.28
	Dep Solar Commission	0.00		-\$111.85	\$0.00	\$111.85
	Dep ST Dominic	0.00		-\$5.00	\$0.00	\$5.00
	Dep Tabwa Taroka	0.00		-\$60.00	\$0.00	\$60.00
	Dep Saint Michael Itoiningaina	0.00		-\$1,004.00	\$0.00	\$1,004.00
	Dep Tatonga Matang	0.00		-\$200.00	\$0.00	\$200.00
	Imp MP Banuera Berina	0.00		-\$10,000.00	\$0.00	\$10,000.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Tamarube Karotu	0.00		-\$120.00	\$0.00	\$120.00
	Dep Tekoora ae Kamimi	0.00		-\$19.10	\$0.00	\$19.10
	Dep Tekitanga Family	0.00		-\$170.00	\$0.00	\$170.00
	Dep Tekairieta Community	0.00		-\$50.00	\$0.00	\$50.00
	Dep Tekaibeti	0.00		-\$200.00	\$0.00	\$200.00
	Dep Teiango	0.00		-\$25.00	\$0.00	\$25.00
	Dep Teera	0.00		-\$167.29	\$0.00	\$167.29
	Dep Teebora Anteriin	0.00		-\$800.00	\$0.00	\$800.00
	Dep Tebwaki Botaua	0.00		-\$90.00	\$0.00	\$90.00
	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 Tabontebike Ward Booti	0.00		-\$559.80	\$0.00	\$559.80
	Dep Taniera	0.00		-\$50.00	\$0.00	\$50.00
	Dep Taere	0.00		-\$803.00	\$0.00	\$803.00
	Dep Taeuea	0.00		-\$10.00	\$0.00	\$10.00
	Dep Tairoa	0.00		-\$8.00	\$0.00	\$8.00
	Dep Takeiti	0.00		-\$1,320.00	\$0.00	\$1,320.00
	Dep Tamate Toromon	0.00		-\$320.00	\$0.00	\$320.00
	Dep Teariari Kataraiti	0.00		-\$10.00	\$0.00	\$10.00
	Dep Tangai	0.00		-\$304.00	\$0.00	\$304.00
	Dep Taureta Baitong	0.00		-\$30.00	\$0.00	\$30.00
	Dep Taokai Tawita	0.00		-\$50.00	\$0.00	\$50.00
	Dep Taonamwaaina Atankakia	0.00		-\$300.00	\$0.00	\$300.00
	Dep Taraua Tioneti	0.00		-\$5.25	\$0.00	\$5.25
	Dep Tari Mokeaki	0.00		-\$50.00	\$0.00	\$50.00
	Dep Tart club	0.00		-\$6.00	\$0.00	\$6.00
	Dep Teretia Ruoniti	0.00		-\$100.00	\$0.00	\$100.00
	Dep Tameri	0.00		-\$400.00	\$0.00	\$400.00
	Loan Tauro	0.00		\$0.00	\$0.00	\$0.00
	Loan Matang	0.00		\$0.00	\$0.00	\$0.00
	Loan Tierimwa	0.00		\$0.00	\$0.00	\$0.00
	Loan Teuroro	0.00		\$0.00	\$0.00	\$0.00
	Loan Terengantaake	0.00		\$0.00	\$0.00	\$0.00
	Loan Tepa Manaima	0.00		\$0.00	\$0.00	\$0.00
	Loan Tenou	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Tekei	0.00		\$0.00	\$0.00	\$0.00
	Loan Tekarea	0.00		\$0.00	\$0.00	\$0.00
	Loan Tekaa	0.00		\$0.00	\$0.00	\$0.00
	Loan Tebwao	0.00		\$0.00	\$0.00	\$0.00
	Loan Tebuti	0.00		\$0.00	\$0.00	\$0.00
	Loan Tebutei	0.00		\$0.00	\$0.00	\$0.00
	Loan Teburaro	0.00		\$0.00	\$0.00	\$0.00
	Loan Tiimea	0.00		\$0.00	\$0.00	\$0.00
	Loan Taabeti	0.00		\$0.00	\$0.00	\$0.00
	Imp Miree	0.00		\$0.00	\$0.00	\$0.00
	Loan Miree	0.00		\$0.00	\$0.00	\$0.00
	Loan Natabu	0.00		\$0.00	\$0.00	\$0.00
	Loan Ometi	0.00		\$0.00	\$0.00	\$0.00
	Loan Raita	0.00		\$0.00	\$0.00	\$0.00
	Loan Teae	0.00		\$0.00	\$0.00	\$0.00
	Loan Ruute	0.00		\$0.00	\$0.00	\$0.00
	Loan Tawita	0.00		\$0.00	\$0.00	\$0.00
	Loan Tabutei	0.00		\$0.00	\$0.00	\$0.00
	Loan Taere	0.00		\$0.00	\$0.00	\$0.00
	Loan Takeiti	0.00		\$0.00	\$0.00	\$0.00
	Loan Tangita	0.00		\$0.00	\$0.00	\$0.00
	Loan Tarsu	0.00		\$0.00	\$0.00	\$0.00
	Loan Timiti	0.00		\$0.00	\$0.00	\$0.00
	Loan Rui	0.00		\$0.00	\$0.00	\$0.00
	Loss Eritabeta	0.00		\$33.07	\$33.07	\$0.00
	Loss Teritimat	0.00		\$14,611.89	\$14,611.89	\$0.00
	Loss Terebo	0.00		\$0.00	\$0.00	\$0.00
	Loss Tekarube	0.00		-\$0.20	\$0.00	\$0.20
	Loss Tebwaki	0.00		\$0.00	\$0.00	\$0.00
	Loss Takiakia	0.00		\$0.00	\$0.00	\$0.00
	Loss Taere	0.00		\$1,568.62	\$1,568.62	\$0.00
	Loss Taakeiti	0.00		-\$140.00	\$0.00	\$140.00
	Loss Surplus	0.00		-\$297.82	\$0.00	\$297.82
	Loss Surplus	0.00		-\$42.62	\$0.00	\$42.62
	Loss Rireta	0.00		-\$8.98	\$0.00	\$8.98
	Loss Naatabu	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loss Meeri	0.00		\$0.00	\$0.00	\$0.00
	Loss Maukai	0.00		\$0.00	\$0.00	\$0.00
	Loan Tiima	0.00		\$0.00	\$0.00	\$0.00
	Loan Tuuti	0.00		\$0.00	\$0.00	\$0.00
	Loan Timoa	0.00		\$0.00	\$0.00	\$0.00
	Loan Tio M	0.00		\$0.00	\$0.00	\$0.00
	Loan Tirenga	0.00		\$0.00	\$0.00	\$0.00
	Loan Toabwa	0.00		\$0.00	\$0.00	\$0.00
	Loan Tokarerei	0.00		\$0.00	\$0.00	\$0.00
	Loss Manibuka	0.00		\$0.00	\$0.00	\$0.00
	Loan Turimwa	0.00		\$0.00	\$0.00	\$0.00
	Loss Kautu	0.00		\$0.00	\$0.00	\$0.00
	Loan Unimwane	0.00		\$0.00	\$0.00	\$0.00
	Loan Uriam	0.00		\$0.00	\$0.00	\$0.00
	Loan Vilitesi	0.00		\$0.00	\$0.00	\$0.00
	Loss AgClerk Ritang	0.00		\$30.00	\$30.00	\$0.00
	Loss Bamarau	0.00		\$0.00	\$0.00	\$0.00
	Loan L/Repayment	0.00		\$0.00	\$0.00	\$0.00
	Loan Tuatami	0.00		\$0.00	\$0.00	\$0.00
	Imp Taakiakia	0.00		\$0.00	\$0.00	\$0.00
	Loan Maukai	0.00		\$0.00	\$0.00	\$0.00
	Imp Teretia Moamoa	0.00		\$44.20	\$44.20	\$0.00
	Imp Teretia Matang	0.00		\$0.00	\$0.00	\$0.00
	Imp Tepa	0.00		\$800.00	\$800.00	\$0.00
	Imp Tekarea	0.00		\$0.00	\$0.00	\$0.00
	Imp Teitiaki	0.00		\$0.00	\$0.00	\$0.00
	Imp Teinabo	0.00		\$300.00	\$300.00	\$0.00
	Imp Teewa	0.00		\$0.90	\$0.90	\$0.00
	Imp Tebwaki	0.00		\$0.00	\$0.00	\$0.00
	Imp Tearawa	0.00		\$0.00	\$0.00	\$0.00
	Imp Tangita	0.00		\$0.00	\$0.00	\$0.00
	Imp Tamoaieta	0.00		\$0.00	\$0.00	\$0.00
	Imp Takiakia M	0.00		\$0.00	\$0.00	\$0.00
	Loan Akina	0.00		\$0.00	\$0.00	\$0.00
	Imp Renga	0.00		\$0.00	\$0.00	\$0.00
	Dep Rita Tokataake	0.00		-\$40.00	\$0.00	\$40.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Naatabu	0.00		\$0.00	\$0.00	\$0.00
	Imp Natabu Tabeti	0.00		\$0.00	\$0.00	\$0.00
	Imp Notue	0.00		\$0.00	\$0.00	\$0.00
	Imp Otintaci Teroutaki	0.00		\$442.20	\$442.20	\$0.00
	Imp Tabera	0.00		\$0.00	\$0.00	\$0.00
	Imp Rarube	0.00		\$0.00	\$0.00	\$0.00
	Imp Taam	0.00		\$0.00	\$0.00	\$0.00
	Imp Retirement	0.00		\$0.00	\$0.00	\$0.00
	Imp Rianna Beniamina	0.00		\$3,075.40	\$3,075.40	\$0.00
	Imp Riannaua	0.00		\$0.00	\$0.00	\$0.00
	Imp Ribeta Aron	0.00		\$106.00	\$106.00	\$0.00
	Imp Taabeti	0.00		\$220.00	\$220.00	\$0.00
	Loan Akura	0.00		\$0.00	\$0.00	\$0.00
	Imp Raera	0.00		\$0.00	\$0.00	\$0.00
	Loan Boaata	0.00		\$0.00	\$0.00	\$0.00
	Loan Katimma	0.00		\$0.00	\$0.00	\$0.00
	Loan Kaititaake	0.00		\$0.00	\$0.00	\$0.00
	Loan Kabuati	0.00		\$0.00	\$0.00	\$0.00
	Loan Joe	0.00		\$0.00	\$0.00	\$0.00
	Loan Jackson	0.00		\$0.00	\$0.00	\$0.00
	Loan Iotebwa	0.00		-\$97.20	\$0.00	\$97.20
	Loan loane Tebwati	0.00		\$0.00	\$0.00	\$0.00
	Loan loane Ta	0.00		\$0.00	\$0.00	\$0.00
	Loan loane	0.00		\$0.00	\$0.00	\$0.00
	Loan Bwebweiti	0.00		\$0.00	\$0.00	\$0.00
	Loan Bwatiri	0.00		\$0.00	\$0.00	\$0.00
	Loan Bwaram	0.00		\$0.00	\$0.00	\$0.00
	Loan Bureuta	0.00		\$0.00	\$0.00	\$0.00
	Imp Vilitesi	0.00		\$0.00	\$0.00	\$0.00
	Loan Aree A	0.00		\$0.00	\$0.00	\$0.00
	Loan Ann Iakobo	0.00		\$0.00	\$0.00	\$0.00
	Loan Anne B	0.00		\$0.00	\$0.00	\$0.00
	Loan Anne M	0.00		\$0.00	\$0.00	\$0.00
	Loan Anne T	0.00		\$0.00	\$0.00	\$0.00
	Loan Antonio	0.00		\$0.00	\$0.00	\$0.00
	Loan Buretaake	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Arati	0.00		\$0.00	\$0.00	\$0.00
	Loan Bureieta	0.00		\$0.00	\$0.00	\$0.00
	Loan Arona	0.00		\$0.00	\$0.00	\$0.00
	Loan Atarota	0.00		\$0.00	\$0.00	\$0.00
	Loan Bauea	0.00		\$0.00	\$0.00	\$0.00
	Loan Betero	0.00		\$0.00	\$0.00	\$0.00
	Loan Biriuaitei	0.00		\$0.00	\$0.00	\$0.00
	Imp Mp Banuera	0.00		\$10,198.00	\$10,198.00	\$0.00
	Loan Apelu	0.00		\$0.00	\$0.00	\$0.00
	Dep Buariki Baiteke	0.00		-\$200.00	\$0.00	\$200.00
	Dep Batiauea Timeon	0.00		-\$400.00	\$0.00	\$400.00
	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 Cement	0.00		-\$240.50	\$0.00	\$240.50
	Dep CCK	0.00		-\$1,700.00	\$0.00	\$1,700.00
	Dep Bwebweiti	0.00		-\$80.00	\$0.00	\$80.00
	Dep Bwatemeta	0.00		-\$2,150.00	\$0.00	\$2,150.00
	Dep Bwakura Karotu	0.00		-\$700.00	\$0.00	\$700.00
	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 Bureieta Itinibwa	0.00		-\$410.00	\$0.00	\$410.00
	Dep Council Quarters	0.00		-\$4,085.75	\$0.00	\$4,085.75
	Dep Bonto Naomi	0.00		-\$160.00	\$0.00	\$160.00
	Dep Kabiriera	0.00		-\$330.44	\$0.00	\$330.44
	Dep Beretati Tirae	0.00		-\$26.00	\$0.00	\$26.00
	Dep Beteero	0.00		-\$1,555.05	\$0.00	\$1,555.05
	Dep Biita Tokiua	0.00		-\$56.00	\$0.00	\$56.00
	Dep Boboti n Akawa	0.00		-\$120.60	\$0.00	\$120.60
	Dep Buariki Health Centre	0.00		-\$1,193.00	\$0.00	\$1,193.00
	Dep Bonota Members	0.00		-\$372.00	\$0.00	\$372.00
	Dep Buariki booti	0.00		-\$2,086.40	\$0.00	\$2,086.40
	Dep Boon te brick	0.00		-\$5,933.40	\$0.00	\$5,933.40
	Dep Booti Marenaua	0.00		-\$3,841.50	\$0.00	\$3,841.50
	Dep Botaki n aine	0.00		-\$225.50	\$0.00	\$225.50

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Boton Tabontebike	0.00		-\$145.00	\$0.00	\$145.00
	Dep Bouatoa Bank	0.00		-\$2,547.40	\$0.00	\$2,547.40
	Dep Court Enterprises	0.00		-\$20.00	\$0.00	\$20.00
	Dep Bobotin tereitanmaeu	0.00		-\$260.00	\$0.00	\$260.00
	Dep Ice block	0.00		-\$2,141.70	\$0.00	\$2,141.70
	Dep Road 2021	0.00		-\$87.00	\$0.00	\$87.00
	Dep JSS Project	0.00		-\$860.00	\$0.00	\$860.00
	Dep JSS Nibwan te waaki	0.00		-\$899.50	\$0.00	\$899.50
	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		-\$400.00	\$0.00	\$400.00
	Dep Jean (Taake)	0.00		-\$50.00	\$0.00	\$50.00
	Dep IYA	0.00		-\$1,057.10	\$0.00	\$1,057.10
	Dep Itinibora Toakiri	0.00		-\$640.00	\$0.00	\$640.00
	Dep Itimaera Tekori	0.00		-\$1,510.00	\$0.00	\$1,510.00
	Dep Itemaera	0.00		-\$2,247.09	\$0.00	\$2,247.09
	Dep Irekenrao 2020	0.00		-\$2.00	\$0.00	\$2.00
	Dep Incernive allowance	0.00		-\$550.00	\$0.00	\$550.00
	Dep Council Komete	0.00		-\$144.45	\$0.00	\$144.45
	Dep Erutarem ae boou (RAK)	0.00		-\$150.00	\$0.00	\$150.00
	Dep CPP Kuria	0.00		-\$1,332.70	\$0.00	\$1,332.70
	Dep Dart Club	0.00		-\$117.30	\$0.00	\$117.30
	Dep Election	0.00		-\$43.80	\$0.00	\$43.80
	Dep Ehenne Toun	0.00		-\$1,000.00	\$0.00	\$1,000.00
	Dep Erioti Group	0.00		-\$200.10	\$0.00	\$200.10
	Dep Inatio	0.00		-\$11,696.11	\$0.00	\$11,696.11
	Dep Erutarem	0.00		-\$100.00	\$0.00	\$100.00
	Dep Inaomata	0.00		-\$400.00	\$0.00	\$400.00
	Dep Fuel Hardware	0.00		-\$99.75	\$0.00	\$99.75
	Dep Generator Oneeke	0.00		-\$428.00	\$0.00	\$428.00
	Dep Guest house	0.00		-\$60.00	\$0.00	\$60.00
	Dep Hardware	0.00		-\$29,566.03	\$0.00	\$29,566.03
	Dep ICC Truck	0.00		-\$516.20	\$0.00	\$516.20
	Dep Aviation	0.00		-\$2,758.05	\$0.00	\$2,758.05
	Dep Eritabeta Natabu	0.00		-\$1,202.50	\$0.00	\$1,202.50
	Adv Tirenga Emta	0.00		\$10.00	\$10.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Bemati	0.00		-\$440.00	\$0.00	\$440.00
	Adv Turia Tenrara	0.00		\$0.00	\$0.00	\$0.00
	Adv TSKL	0.00		\$0.00	\$0.00	\$0.00
	Adv Truck project	0.00		\$6,877.30	\$6,877.30	\$0.00
	Adv Toun	0.00		\$1,010.00	\$1,010.00	\$0.00
	Adv Torua Tooma	0.00		\$0.00	\$0.00	\$0.00
	Adv Torenga	0.00		\$150.00	\$150.00	\$0.00
	Adv Toreka SDA	0.00		\$371.77	\$371.77	\$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 Ueanteraoi	0.00		\$600.00	\$600.00	\$0.00
	Adv Timeon	0.00		\$500.00	\$500.00	\$0.00
	Adv Tiaon Paul	0.00		\$75.00	\$75.00	\$0.00
	Adv Tiare Bwebwetaake	0.00		\$0.00	\$0.00	\$0.00
	Adv Tiare Roon	0.00		\$0.00	\$0.00	\$0.00
	Adv Tiebane	0.00		\$0.00	\$0.00	\$0.00
	Adv Tikarerei Baitoun	0.00		\$0.00	\$0.00	\$0.00
	Adv Tireta	0.00		\$246.00	\$246.00	\$0.00
	Adv Tikua T	0.00		\$0.00	\$0.00	\$0.00
	Adv Tirenga Roroko	0.00		\$0.00	\$0.00	\$0.00
	Adv Tiona Inatio	0.00		\$0.00	\$0.00	\$0.00
	Adv Tioota T	0.00		\$200.00	\$200.00	\$0.00
	Adv Tioti Natabu	0.00		\$0.00	\$0.00	\$0.00
	Adv Tioti Standley	0.00		\$0.00	\$0.00	\$0.00
	Adv Tirenga	0.00		\$180.00	\$180.00	\$0.00
	Adv Uein Tukabu	0.00		\$0.00	\$0.00	\$0.00
	Adv Tikonna Club	0.00		\$0.00	\$0.00	\$0.00
	Adv Waaiti	0.00		\$0.00	\$0.00	\$0.00
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Anterea Binoka	0.00		-\$177.70	\$0.00	\$177.70
	Dep Anne Marewenteiti	0.00		-\$1,405.00	\$0.00	\$1,405.00
	Dep Amazing Gold	0.00		-\$306.90	\$0.00	\$306.90
	Dep Abatia Taniera	0.00		-\$30.00	\$0.00	\$30.00
	Dep 666 Matang Aree	0.00		-\$1,420.00	\$0.00	\$1,420.00
	Adv Youth	0.00		\$727.10	\$727.10	\$0.00
	Adv YCL Oneeke	0.00		\$0.00	\$0.00	\$0.00
	Adv Y- Beer	0.00		\$0.00	\$0.00	\$0.00
	Adv Tuua nte kaitiaki	0.00		\$0.00	\$0.00	\$0.00
	Adv Utara B	0.00		\$0.00	\$0.00	\$0.00
	Adv Uere lakobo	0.00		\$0.00	\$0.00	\$0.00
	Adv Understated Cash Book	0.00		\$0.00	\$0.00	\$0.00
	Adv Understated Cash Summary	0.00		\$0.00	\$0.00	\$0.00
	Adv Understated O/Bank	0.00		\$0.00	\$0.00	\$0.00
	Adv Understated Opening Cash	0.00		\$0.00	\$0.00	\$0.00
	Adv WIW	0.00		\$0.00	\$0.00	\$0.00
	Adv Upgrading Mwaneaba	0.00		\$2,175.00	\$2,175.00	\$0.00
	Adv Wiite Namoriki	0.00		\$0.00	\$0.00	\$0.00
	Adv Utoo Batiri	0.00		\$0.00	\$0.00	\$0.00
	Adv V Mayor	0.00		\$0.00	\$0.00	\$0.00
	Adv Vilitesi	0.00		\$0.00	\$0.00	\$0.00
	Adv VSO Truck	0.00		\$0.00	\$0.00	\$0.00
	Adv W - Café	0.00		\$0.00	\$0.00	\$0.00
	Dep Kabiriera Taraia	0.00		-\$1,040.00	\$0.00	\$1,040.00
	Adv Upgrading	0.00		\$11.87	\$11.87	\$0.00
	Dep Motiua Beruakai	0.00		-\$20.00	\$0.00	\$20.00
	Dep Mariten	0.00		-\$136.20	\$0.00	\$136.20
	Dep Niban te Waaki	0.00		-\$936.50	\$0.00	\$936.50
	Dep Ngavea Utara	0.00		-\$101.35	\$0.00	\$101.35
	Dep Ngabingabi Club	0.00		-\$1,103.20	\$0.00	\$1,103.20
	Dep Neene	0.00		-\$170.00	\$0.00	\$170.00
	Dep Naomi Takaria	0.00		-\$50.00	\$0.00	\$50.00
	Dep Naomi Buretaake	0.00		-\$5.00	\$0.00	\$5.00
	Dep Nakau Moote	0.00		-\$209.50	\$0.00	\$209.50
	Dep Naatabu Group	0.00		-\$305.00	\$0.00	\$305.00
	Dep Naaiti T	0.00		-\$14.00	\$0.00	\$14.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Mweea	0.00		-\$48.00	\$0.00	\$48.00
	Dep Mwauku	0.00		-\$22.00	\$0.00	\$22.00
	Dep MTC	0.00		-\$15.00	\$0.00	\$15.00
	Dep NJ Party tent	0.00		-\$1,041.00	\$0.00	\$1,041.00
	Dep Mikaere/Toaiti	0.00		-\$600.00	\$0.00	\$600.00
	Dep Kab	0.00		-\$52.00	\$0.00	\$52.00
	Dep Matonga lakobwa	0.00		-\$632.00	\$0.00	\$632.00
	Dep Mayor	0.00		-\$1,005.05	\$0.00	\$1,005.05
	Dep MELAD- Lease 2017	0.00		-\$392.00	\$0.00	\$392.00
	Dep Mele Kaitara	0.00		-\$10.00	\$0.00	\$10.00
	Dep MP Banuera Berina	0.00		-\$1,115.29	\$0.00	\$1,115.29
	Dep MHMS	0.00		-\$676.00	\$0.00	\$676.00
	Dep Motor Vehicle	0.00		-\$100.00	\$0.00	\$100.00
	Dep Mimitaake Tebouaki	0.00		-\$850.00	\$0.00	\$850.00
	Dep MNP	0.00		-\$225.00	\$0.00	\$225.00
	Dep Moana Matanteiti	0.00		-\$280.00	\$0.00	\$280.00
	Dep Moaraoi Moutu	0.00		-\$37.00	\$0.00	\$37.00
	Dep MOE	0.00		-\$60.00	\$0.00	\$60.00
	Dep NKB Village Bank	0.00		-\$1,006.00	\$0.00	\$1,006.00
	Dep Merea	0.00		-\$280.00	\$0.00	\$280.00
	Dep Overtime Mariten	0.00		-\$103.00	\$0.00	\$103.00
	Loss Vilitesi	0.00		\$0.00	\$0.00	\$0.00
	Dep Rineieta	0.00		-\$738.50	\$0.00	\$738.50
	Dep Rinan M	0.00		-\$1,656.50	\$0.00	\$1,656.50
	Dep Riiran B	0.00		-\$190.00	\$0.00	\$190.00
	Dep Rerein Ataibwai	0.00		-\$10.00	\$0.00	\$10.00
	Dep Reata Natabu	0.00		-\$80.00	\$0.00	\$80.00
	Dep R/Kuria	0.00		-\$20.00	\$0.00	\$20.00
	Dep Primary	0.00		-\$483.00	\$0.00	\$483.00
	Dep Pre-School	0.00		-\$499.45	\$0.00	\$499.45
	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 Overtime Tenou	0.00		-\$605.15	\$0.00	\$605.15
	Dep Nikira ni bwakabwai	0.00		-\$453.13	\$0.00	\$453.13
	Dep Oneeke Marenaua	0.00		-\$839.60	\$0.00	\$839.60

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Nood Tangita	0.00		-\$2,300.00	\$0.00	\$2,300.00
	Dep Noraquea Booti	0.00		-\$3,963.95	\$0.00	\$3,963.95
	Dep O/time	0.00		-\$910.50	\$0.00	\$910.50
	Dep OB	0.00		-\$236.70	\$0.00	\$236.70
	Dep Okoua Bwereti	0.00		-\$300.00	\$0.00	\$300.00
	Dep Overtime Naatabu	0.00		-\$109.00	\$0.00	\$109.00
	Dep Oneeke kaawa	0.00		-\$3,047.00	\$0.00	\$3,047.00
	Dep Overtime Max	0.00		-\$224.50	\$0.00	\$224.50
	Dep Oneeke Primary	0.00		-\$1,208.30	\$0.00	\$1,208.30
	Dep Oneke Yagona	0.00		-\$620.10	\$0.00	\$620.10
	Dep Otiria	0.00		-\$470.00	\$0.00	\$470.00
	Dep Overtime	0.00		-\$58.00	\$0.00	\$58.00
	Dep Overtime Akura	0.00		-\$8.00	\$0.00	\$8.00
	Dep Maria Tokintekai	0.00		-\$800.00	\$0.00	\$800.00
	Dep Oneeke Bank	0.00		-\$50.00	\$0.00	\$50.00
	Dep Kamenna Club	0.00		-\$1,013.80	\$0.00	\$1,013.80
	Dep Matang	0.00		-\$588.75	\$0.00	\$588.75
	Dep Kinoia Arawatau	0.00		-\$949.00	\$0.00	\$949.00
	Dep KILGA	0.00		-\$1,646.00	\$0.00	\$1,646.00
	Dep Kereboki Licence	0.00		-\$10,500.00	\$0.00	\$10,500.00
	Dep Kekeiaki Club	0.00		-\$0.15	\$0.00	\$0.15
	Dep Kawaaki Family	0.00		-\$535.00	\$0.00	\$535.00
	Dep KAVA BAR MARENAUA	0.00		-\$450.00	\$0.00	\$450.00
	Dep KAVA BAR	0.00		-\$50.00	\$0.00	\$50.00
	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 Karemmwa	0.00		-\$14.80	\$0.00	\$14.80
	Dep KNSL Cater	0.00		-\$100.00	\$0.00	\$100.00
	Dep Kaititaake Timwai	0.00		-\$65.96	\$0.00	\$65.96
	Dep Kabuati Solar	0.00		-\$80.00	\$0.00	\$80.00
	Dep Kaetati Eri	0.00		-\$99.21	\$0.00	\$99.21
	Dep Kaibeau	0.00		-\$5.00	\$0.00	\$5.00
	Dep Kaieeta Benetito	0.00		-\$150.00	\$0.00	\$150.00
	Dep Kainaomata	0.00		-\$1,030.75	\$0.00	\$1,030.75

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Karaiti	0.00		-\$160.00	\$0.00	\$160.00
	Dep Kaitia Tirae	0.00		-\$1,070.00	\$0.00	\$1,070.00
	Dep Kantoa Pri School	0.00		-\$5,991.29	\$0.00	\$5,991.29
	Dep Kakiataake	0.00		-\$117.16	\$0.00	\$117.16
	Dep Kamaeua Club	0.00		-\$267.30	\$0.00	\$267.30
	Dep Kamaki Tekabwe	0.00		-\$400.00	\$0.00	\$400.00
	Dep Kamaranna	0.00		-\$200.00	\$0.00	\$200.00
	Dep Kamaua Kaabong	0.00		-\$364.60	\$0.00	\$364.60
	Dep Korerei Utimawa	0.00		-\$60.00	\$0.00	\$60.00
	Dep Kaitara	0.00		-\$10.00	\$0.00	\$10.00
	Dep Lock down Club	0.00		-\$30.00	\$0.00	\$30.00
	Dep Mari	0.00		-\$1.00	\$0.00	\$1.00
	Dep Marenaua Ward	0.00		-\$40.00	\$0.00	\$40.00
	Dep Marenaua Maneaba	0.00		-\$1,931.20	\$0.00	\$1,931.20
	Dep Marenaua Kaawa	0.00		-\$129.80	\$0.00	\$129.80
	Dep Marenaua generator	0.00		-\$25.00	\$0.00	\$25.00
	Dep Marenaua Booti	0.00		-\$8,318.10	\$0.00	\$8,318.10
	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
	Dep Manibuka Teaeki	0.00		-\$300.00	\$0.00	\$300.00
	Dep Maneaba kaawa	0.00		-\$400.00	\$0.00	\$400.00
	Dep Maintenance Road	0.00		-\$2,910.50	\$0.00	\$2,910.50
	Dep KISA	0.00		-\$120.00	\$0.00	\$120.00
	Dep KUC Oneeke Booti	0.00		-\$3,229.50	\$0.00	\$3,229.50
	Dep KPC	0.00		-\$772.70	\$0.00	\$772.70
	Dep KPC Karemangko	0.00		-\$1,317.40	\$0.00	\$1,317.40
	Dep KPC Roronikirake	0.00		-\$1,011.20	\$0.00	\$1,011.20
	Dep KPF	0.00		-\$167.00	\$0.00	\$167.00
	Dep KUC Booti	0.00		-\$150.00	\$0.00	\$150.00
	Dep Maintenance	0.00		-\$12,797.39	\$0.00	\$12,797.39
	Dep KUC Oneeke	0.00		-\$3,521.50	\$0.00	\$3,521.50
	Dep Mabuike Mokeaki	0.00		-\$550.00	\$0.00	\$550.00
	Dep KUC PreSchool	0.00		-\$30.00	\$0.00	\$30.00
	Dep KUC RAK Erutarem ae boou	0.00		-\$100.00	\$0.00	\$100.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep L/Quarter 2016	0.00		-\$419.17	\$0.00	\$419.17
	Dep LDS	0.00		-\$701.00	\$0.00	\$701.00
	Dep LDS Noa Riua	0.00		-\$136.50	\$0.00	\$136.50
	Dep Ritang	0.00		-\$6.00	\$0.00	\$6.00
	Dep KUC Marenaua	0.00		-\$15,543.90	\$0.00	\$15,543.90
	Closing Cash				43226.74	0.00
	Closing Bank				385640.11	0.00
Grand Total					810,230.83	810,230.83

Prepared by : LGD Internal Audit



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	385,640.11		
Cash on Hand		43,226.74		
Account Receivable	2	177,850.25	606,717.10	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				606,717.10
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	297,520.50	297,520.50	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				297,520.50
Net Asset				309,196.60
Equity				
Current Year Earning			26,618.49	
Historical Balancing			282,578.11	
Total Equity				309,196.60

Prepared by : LGD Internal Audit



Kuria Island Council
Profit and Loss Statement
For the Period 1/1/24 to 12/31/24



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwain Rabwata	860.00		
		1104	Roon te Kiba	3,804.00		
		1105	Roon te toka n te kaibuke	12.00		
					4,676.00	
	1200	Raitienti				
		1201	Motoka / Rebwerebwe	1,514.00		
		1202	Beba ni kabubuti	505.00		
		1203	Bwatika	46.00		
		1204	Kamea	1,102.00		
		1205	Bitineti	3,150.00		
		1212	Taabo ni Bwaa	5,275.00		
		1213	Botaki aika Tauaki Mwila	100.00		
		1214	Karikirake n te Burawa/Bakery	160.00		
		1215	Roon karikirake aika Uarereke	75.00		
		1217	Bitineti aika aki tei maan	2.00		
		1218	Kamarake	60.00		
		1219	Kaa / Rebwerebwe aika tatangoaki	780.00		
		1220	Booti / Waa aika a tatangoaki	150.00		
		1224	Dealers / Agency	100.00		
		1227	Taan akawa	50.00		
		1233	Aia kambwana aomata	20.00		
		1237	Bobwai man te Kaibuke (Float)	100.00		
		1238	Tutaraa	125.00		
		1239	Boboti n takataka	150.00		
		1241	Nangkona	615.00		
					14,079.00	
	1300	Mwane ni buoka				
		1301	Buoka man Te Tautaeka	122,128.99		
		1303	Onobwaiian Autin Tautaeka	20,000.00		
		1306	Te Buoka Ibutin baia ataein te reirei	9,000.00		
					151,128.99	
	1400	Bakao (Interest)				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1402	Rakan Katangomane	102.00		
					102.00	
	1500		Waaki ni Karikirake			
		1501	Kabonakoan Bwaa	246.00		
		1504	Roon Auti ni Maeka	90.00		
		1505	Roon Maekaia Iruaa	6,491.50		
		1506	Kantoka/tangoan Kaa/rebwerebwe	13,834.50		
		1507	Kabonakoan te Bwaa	3,152.30		
		1508	Tangoan Bwain te Kauntira	82.20		
		1510	Tangoan ana tabo te Kauntira	570.00		
		1511	Internet	4,044.50		
		1512	Computer/Photocopying	697.50		
		1520	Metal Work/workshop charges	2,710.00		
		1521	Kaotinakoaia Beeki/Kamea	172.00		
		1522	Katangomane	1,529.75		
		1525	Tangoan te maneaba (Tarawa)	18,250.00		
		1532	Number Plate	22.00		
		1537	Kabonakoan (Ring ao Boo)/Karaobw ai man te timanti	40.00		
					51,932.25	
	1600		Mwane Tabeua			
		1601	Mwane n raka	0.06		
					0.06	
	1700		Karaii mwane			
		1701	Kaintabwi	8,213.92		
					8,213.92	
						230,132.22
Expenditure						
	2100		Bwakabwai			
		2102	Aia Bwakabwai Kauntira	38,595.04		
		2106	Registry Clerk	4,190.94		
		2108	Kabentaa	3,770.48		
		2109	Turaiwa	10,021.81		
		2112	Kaubure	14,640.30		
		2113	Neefi ni Kaawa	6,964.88		
		2114	Sanitarian	3,380.00		
		2119	Mwakaeneke	4,124.90		
		2121	Messenger/Cleaner	3,380.00		
		2122	Reveneue collector	3,120.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2123	Tia Mwakuri ma Aine (WIW)	3,380.00		
		2127	Tia Tararua Auti ni Irua	3,584.88		
		2128	Tia Tararua Te Marae ni Wanikiba	2,500.00		
		2134	Tia Kaitiaki n Te Kawai	3,380.00		
		2162	Tia bobwai	3,380.00		
		2163	Tia tararua te Maneaba - Tarawa	1,100.00		
					109,513.23	
	2200	Arauenti				
		2201	Kauntira	6,225.00		
		2202	Kaniwangan te Mayor	1,200.00		
		2203	Incentive Allowance	225.00		
		2204	Booia Reibwa	1,254.37		
		2207	Kometen te Reirei	1,820.00		
		2208	Kometen te Karikirake (IDC)	140.00		
		2209	Boneti/Bareka	817.00		
		2210	Bonomwi	37.00		
		2214	Arauenti Tetoaki(Botaki n aine)	940.00		
		2215	Arauenti Kamwengoraoi	1,080.00		
		2221	Arauenti Unimane	4,120.00		
		2223	Voluntary Nursing Aid	2,475.00		
					20,333.37	
	2300	Kabutan te Waaki				
		2301	Bao ao Mwamwananga	34.40		
		2306	Tareboon / Uareti	328.20		
		2312	Rinerine	359.85		
		2313	Kainaomata	600.00		
		2319	Reta ao Uareti	25.20		
		2326	Bwain te aobiti	1,628.70		
					2,976.35	
	2400	Onobwai				
		2403	Auti ni Maeka	6,615.75		
		2406	Auti n tatanninga	37.50		
		2408	Kaa & Rebwerebwe	1,091.50		
		2408a	School truck	2,002.95		
		2410	Kawai & Kotiweei	3,200.00		
					12,947.70	
	2600	Karikirakee aika aki mwan				
		2605	Maneaba n tatanninga te Marae	11,115.29		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
					11,115.29	
	2700		Kabane mwane n te Karikir			
		2701	Amwaraken te Auti ni Iruwa	6,966.20		
		2702	Bwaan te waa, kaa, rebwerebwe, et	5,529.60		
		2703	Internet	3,250.00		
		2710	Maneaban te Kauntira (Tarawa)	1,511.80		
					17,257.60	
	2800		Karail mwane			
		2801	Birimane nakon te Kaintabwi	21,680.99		
		2804	Birimwane nakon KILGA	2,500.00		
		2806	Te buoka ibukin school trucks	5,189.20		
					29,370.19	
						203,513.73
Net Profit/Loss						26,618.49

Prepared by : LGD Internal Audit

Incomes as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Angabwain Rabwata	860.00		
		1104	Roon te Kiba	3,804.00		
		1105	Roon te toka n te kaibuke	12.00		
					4,676.00	
1200	Raitienti	1201	Motoka / Rebwerebwe	1,514.00		
		1202	Beba ni kabubuti	505.00		
		1203	Bwatika	46.00		
		1204	Kamea	1,102.00		
		1205	Bitineti	3,150.00		
		1212	Taabo ni Bwaa	5,275.00		
		1213	Botaki aika Tauaki Mwii	100.00		
		1214	Karikirake n te Burawa/Bakery	160.00		
		1215	Roon karikirake aika Uarereke	75.00		
		1217	Bitineti aika aki tei maan	2.00		
		1218	Kamarake	60.00		
		1219	Kaa / Rebwerebwe aika tatang	780.00		
		1220	Booti / Waa aika a tatangoaki	150.00		
		1224	Dealers / Agency	100.00		
		1227	Taan akawa	50.00		
		1233	Aia kambwana aomata	20.00		
		1237	Bobwai man te Kaibuke (Float)	100.00		
		1238	Tutaraa	125.00		
		1239	Boboti n takataka	150.00		
		1241	Nangkona	615.00		
					14,079.00	
1300	Mwane ni buoka	1301	Buoka man Te Tautaeka	122,128.99		
		1303	Onobwaiian Autin Tautaeka	20,000.00		
		1306	Te Buoka Ibukin baia ataein te	9,000.00		
					151,128.99	
1400	Bakao (interest)	1402	Rakan Katangomane	102.00		
					102.00	
1500	Waaki ni Karikirake	1501	Kabonakoan Bwai	246.00		
		1504	Roon Auti ni Maeka	90.00		
		1505	Roon Maekaia Iruaa	6,491.50		
		1506	Kantoka/tangoan Kaa/rebwere	13,834.50		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waaki ni Karikirake	1507	Kabonakoan te Bwaa	3,152.30		
		1508	Tangoan Bwain te Kauntira	82.20		
		1510	Tangoan ana tabo te Kauntira	570.00		
		1511	Internet	4,044.50		
		1512	Computer/Photocopying	697.50		
		1520	Metal Work/workshop charges	2,710.00		
		1521	Kaotinakoia Beeki/Kamea	172.00		
		1522	Katangomane	1,529.75		
		1525	Tangoan te maneaba (Tarawa)	18,250.00		
		1532	Number Plate	22.00		
		1537	Kabonakoan (Ring ao Boo)/Kar gehui man te timani	40.00		
					51,932.25	
1600	Mwane Tabeua	1601	Mwane n raka	0.06		
					0.06	
1700	Karaii mwane	1701	Kaintabwi	8,213.92		
					8,213.92	
Total Income						230,132.22

Expenditures as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Aia Bwakabwai Kauntira	38,595.04		
		2106	Registry Clerk	4,190.94		
		2108	Kabentaa	3,770.48		
		2109	Turaiwa	10,021.81		
		2112	Kaubure	14,640.30		
		2113	Neeti ni Kaawa	6,964.88		
		2114	Sanitarian	3,380.00		
		2119	Mwakaeneke	4,124.90		
		2121	Messenger/Cleaner	3,380.00		
		2122	Reveneue collector	3,120.00		
		2123	Tia Mwakuri ma Aine (WIW)	3,380.00		
		2127	Tia Tararua Auti ni Irua	3,584.88		
		2128	Tia Tararua Te Marae ni Waniki	2,500.00		
		2134	Tia Kaitiaki n Te Kawai	3,380.00		
		2162	Tia bobwai	3,380.00		
		2163	Tia tararua te Maneaba - Tara	1,100.00		
					109,513.23	
2200	Arauenti	2201	Kauntira	6,225.00		
		2202	Kaniwangan te Mayor	1,200.00		
		2203	Incentive Allowance	225.00		
		2204	Booia Reibwa	1,254.37		
		2207	Kometen te Reirei	1,820.00		
		2208	Kometen te Karikirake (IDC)	140.00		
		2209	Boneti/Bareka	817.00		
		2210	Bonomwi	37.00		
		2214	Arauenti Tetoaki(Botaki n aine)	940.00		
		2215	Arauenti Kamwengaraoi	1,080.00		
		2221	Arauenti Unimane	4,120.00		
		2223	Voluntary Nursing Aid	2,475.00		
					20,333.37	
2300	Kabutan te Waaki	2301	Bao ao Mwamwananga	34.40		
		2306	Tareboon / Uareti	328.20		
		2312	Rinerine	359.85		
		2313	Kainaomata	600.00		
		2319	Reta ao Uaereti	25.20		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te Waaki	2326	Bwain te aobiti	1,628.70		
					2,976.35	
2400	Onobwai	2403	Auti ni Maeka	6,615.75		
		2406	Auti n tatanninga	37.50		
		2408	Kaa & Rebwerebwe	1,091.50		
		2408a	School truck	2,002.95		
		2410	Kawqi & Kotiweei	3,200.00		
					12,947.70	
2600	Karikirakee aika aki mwanen	2605	Maneaba n tatanninga te Mara	11,115.29		
					11,115.29	
2700	Kabane mwane n te Karikira	2701	Amwaraken te Auti ni Iruwa	6,966.20		
		2702	Bwaan te waa, kaa, rebwereb	5,529.60		
		2703	Internet	3,250.00		
		2710	Maneaban te Kauntira (Taraw	1,511.80		
					17,257.60	
2800	Karaii mwane	2801	Birimane nakon te Kaintabwi	21,680.99		
		2804	Birimwane nakon KILGA	2,500.00		
		2806	Te buoka ibukin school trucks	5,189.20		
					29,370.19	
Total Expenditure						203,513.73