
THE REPORT OF THE AUDITOR GENERAL

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



APRIL 13, 2026

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

KIRIBATI AUDIT OFFICE

P.O BOX 63
Bairiki, Tarawa
Kiribati



Tel1: (686)75021118
Tel2: (686)75021335
Email: support@kao.gov.ki

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

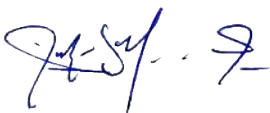
It is my honor to submit the report on the accounts of Nonouti Island Council for the financial years ended 31st December 2023 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit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

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

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

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

I would like to take this opportunity to thank both the staff of the Ministry of Culture and Internal Affairs (MCIA) and the Nonouti 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 Nonouti Island Council for the year ended 31st December 2023 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Nonouti Island Council for the year ended 31st December 2023 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Nonouti 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 Nonouti Island Council for the year ending 31st December 2023.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. Unverified council expenses that are recorded in July of \$26,086.91.

- The audit could not verify council expenses totalling \$26,086.91 recorded in July 2023 because the supporting documents were not provided by MCIA.
(Refer to section 1.1)

2. Unverified council revenue that are recorded in July of \$69,383.63

- The audit could not verify council revenue totalling \$69,383.63 recorded in July 2023 because the supporting documents were not provided by MCIA.
(Refer to Section 2.1)

3. Unverified cash at bank of \$122,384.33

- The audit could not verify the council's reported cash balance of \$122,384.33 at year end because no confirmation was received from ANZ Bank of Kiribati. [\(Refer to Section 3.1\)](#)

4. Missing documents and long outstanding balances in the balance sheet.

- **Accounts Receivable - \$33,894.25:** Several balances including deposits, imprest, advances, loss and loan accounts, have been inactive and unresolved since 2020. Supporting documents were not available, so the accuracy and completeness of this amount could not be confirmed. (Refer to Section 3.2)
- **Accounts Payable - \$30,710.09:** Similar inactive and unresolved balances were found in deposit, imprest, and loan accounts since 2020, without supporting documentation to verify them. [\(Refer to Section 3.2\)](#)

5. BTL accounts that are omitted from Financial Statements.

- **Understate \$122,920.58 of Accounts Receivable:** The audit found that several balances from BTL accounts, including deposits, imprest, advances loss, and loan accounts-were omitted from the financial statements. As a result, the accounts receivable balance has been understated. This omission poses a risk to the accuracy and completeness of the financial statements. [\(Refer to Section 3.3\)](#)
- **Understate \$92,142.90 of Accounts Payable:** Similarly, account payable has been understated by \$92,142.90 due to the omission of BTL account balances in the financial statements. [\(Refer to section 3.3\)](#)

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. Unpaid KPF Contributions.

The audit found that a total of \$2,957.74 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 AND LOCAL GOVERNMENT ACT

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

- Of the total \$24,597.83 that was reported as council expense under code 2801, an amount of \$12,298.915 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 \$15,994.74 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. [\(Refer to Section 1.2.2\)](#)

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 Nonouti 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 Nonouti 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 NONOUTI ISLAND COUNCIL.

My responsibility is to conduct an audit of Nonouti 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 **Nonouti Island Council for the year ended 31st December 2023**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

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

1. AUDIT FINDINGS: NONOUTI ISLAND COUNCIL EXPENDITURES

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

1.1 MISSING SUPPORTING DOCUMENTS FOR JULY 2023

Audit Findings and Analysis.

The supporting documents for the council's expenditures in July 2023 were not provided by MCIA because they were misplaced. As a result, the audit was unable to verify expenditure transactions totaling \$26,086.91 recorded during that month.

Recommendation

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

- **Proper Document Filing:** Management should ensure that all main receipts and sub receipts are properly filed and accompanied by their corresponding receipts.
- **Automated System:** Nonouti Island Council should request for an automated system that will capture transactions from their initiation to reporting along with their supporting documents.

Management response

In the year 2023, we acknowledge that the month of July account is missing from MCIA.

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 \$24,597.83 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$12,298.915 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 Nonouti Island Council expenses and liabilities, as no proper offset was recorded.

Year	Pv#	Codes	Detail	GL Amount	Audit Comments
31-Jan-23	pv#02/01	2801	Payment of KPF deductions for council staff and councilors for Dec 2022	\$2,409.00	E kanakoaki rinanon POSMO PT#790877-1D5MP, ao akea ana breakdown te maiti aei n airi ma PV
28-Feb-23	PV#34/02	2801	Contribution Nonouti KPF	\$2,999.50	E kanakoaki rinanon POSMO PT#652708-ZTLZ1, ma akea ana breakdown te mwaiti aei n airi ma te PV ao e aki naba oti bwa ibukin te namakaina raa ke payperiod
31-May-23	pv# 39/05	2801	POSMO ibukin kaintabwi nakon KPF	\$4,216.95	E kanakoaki rinanon POSMO PT#352637-KNW51, ao akea ana breakdown te maiti aei n airi ma PV ao e aki naba oti bwa ibukin te namakaina raa ke payperiod
31-Dec-23	TV 1/23	2801	Birimwane nakon Kaintabwi	\$14,972.38	Ana bwakamwane MCIA nakon KPF
				\$24,597.83	

Recommendation

The audit recommends management to perform the following.

- Employee deductions should be recorded as a liability under KPF Payable, while only the employer (Nonouti 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

LGFSI was recognized the KPF contribution as the council revenue

1.2.2 KPF EMPLOYEE CONTRIBUTIONS OF \$15,994.74 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$15,994.74 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 Nonouti 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

LGFSI was recognized the KPF contribution as the council revenue. We acknowledge that the KPF employee contributions of \$15,994.74 were misclassified as council revenue under code 1701 rather than being appropriately recorded under code 2801. An amendments have been made for 2026.

1.2.3 A TOTAL OF \$2,957.74 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

Finding and Analysis.

The audit found that KPF contributions deducted from staff salaries were not remitted to KPF. As a result, the staff KPF contribution balance was not increasing as it should. The audit is particularly concerned that these KPF contributions from 2023 were still not remitted in the following years (2024).

#NAME?	PV #/RR#	Names	KPF on PV	Comment
January				
31/01/2023	PV 02/01		2,409.00	E raise PV te CFC nonouti ibukin kabwakna aia KP staff I nonouti ibukin Last year
31/01/2023	PV 25/01	Iotebwa Tanini	9.19	Akea aran nte TV ibuakon te kabwaka KPF inanon te namwakaina aei
		Tima Kieni	9.95	

		Ribako Mitiraim	5.07	
		Tuake Tiikai	11.25	
	PV 26/01	Moiwa Rotan	5.07	
		Bouriki Maari	5.07	
	PV 27/01	Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
		Angaria Naaua	5.07	
	PV 28/01	Taraoraa Taau	5.07	
		Riua luta	5.07	
February				
29/02/2023	PV 10/02	Iotebwa Tanini	9.19	akea arana nte TV Iotebwa Tanini ibukin kabwakan ana KPF
		Tima Kieni	9.93	
		Ribako Mitiraim	5.07	

		Tuake Tiikai	11.25	
		Maio Tereuea	7.55	
	PV 11/02	Moiwa Rotan	5.07	
		Taakea Tirieke	5.07	
		Bouriki Maari	5.07	
	PV 14/02	Tekautu Bauro	5.07	
	PV 12/02	Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
		Angaria Naaua	5.07	
	PV 13/02	Taraora Taau	5.07	
		Riaua Iuta	5.07	
March				
31/03/2023	PV 35/03	Iotebwa Tanini	9.19	Akea araina taan mwakuri iakai nte TV listing paper ibukin te kabwaka KPF

				inanon March 2023
		Tiima Kieni	9.95	
		Ribakoi Mitiraim	5.07	
		Tuake Tiikai	11.25	
	PV 36/03	Moiwa Rotan	5.07	
		Taakea Tirieke	5.07	
		Bouriki Maari	5.07	
	PV 37/03	Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
		Angaria Naaua	5.07	
	PV 38/03	Taraora Taau	5.07	
		Riiua Iuta	5.07	
Aprila				

30/04/2023		Iotebwa Tanini	9.19	Akea araina taan mwakuri iakai nte TV listing paper ibukin te kabwakan aia KPF inanon March 2023
		Tiima Kieni	9.95	
		Maio Tereuea	2.12	
		Diana William	3.58	
		Ribakoi Mitiraim	5.07	
		Tauke Tikai	11.25	
		Moiwa Rotan	5.07	
		Taakea Tirieke	5.07	
		Bouriki Maari	5.07	
		Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
		Angaria Naaua	5.07	
		Taraora Taau	5.07	

		Riiua Iuta	5.07	
June				
30/06/2023	PV 31/06	Iotebwa Tanini	9.19	Omitted araia taan mwakuri aikai nte TV listing paper
		Tiima Kieni	9.95	
		Ribakoi Mitiraim	5.07	
		Tauke Tiikai	11.25	
	PV 32/06	Moiwa Rotan	3.54	
		Taakea Tirieke	5.07	
		Bouriki Teiniku	4.56	
	PV 33/06	Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
		Angiria Naaua	5.07	
	PV	Terubeata Totene	5.07	

	34/06			
		Taraora Taau	5.07	
		Riua luta	5.07	
August				
30/08/2023	PV 17/08	Iotebwa Tanini	8.64	Omitted araia nte TV
		Tiima Kieni	8.96	
		Ribakoi Mitiraim	5.07	
	PV 18/08	Moiwa Rotan	5.07	
		Taake Tirieke	1.77	
		Bouriki Maari	4.56	
	PV 19/08	Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
		Angaria Naaua	5.07	
	PV 20/08	Terubeata Totene	5.07	

		Taraora Taau	5.07	
		Riua Iuta	2.03	
October				
30/10/2023	PV 04/10	Iotebwa Tanini	9.19	a leave out araia staff aikai inanon te TV staff contribution for 2023
		Tiima Kieni	9.95	
		Ribakoi Mitiraim	5.07	
	PV 05/10	Moiwa Rotan	5.07	
		Bouriki Maari	5.07	
	PV 06/10	Tebauea Toantarawa	5.07	
		Angineti Ioakim	5.07	
		Angaria Naaua	5.07	
	PV 07/10	Terubeata Totene	5.07	
		Taraora Taau	5.07	

		Riuta Iuta	5.07	
	PV 10/10	Teingao Iotaake	5.66	
		Katamaki Takeke	7.07	
		Rosalie Raimon	6.36	
		Tekori Aree	7.07	
			2,957.74	

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

We acknowledge that the MCIA is unable to pay the \$2,957.74 in unpaid KPF contributions since some employees do not have a KPF number. Nonouti council members will respond in more detail.

2 AUDIT FINDINGS: NONOUTI ISLAND COUNCIL REVENUES

2.1 MISSING SUPPORTING DOCUMENTS FOR JULY 2023

Audit Findings and Analysis.

The supporting documents for the council's receipts in July 2023 were not provided by MCIA because they were misplaced. As a result, the audit was unable to verify revenue transactions totaling \$69,383.63 recorded during that month.

Recommendation

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

- **Proper Document Filing:** Management should ensure that all main receipts and sub receipts are properly filed and accompanied by their corresponding receipts.
- **Automated System:** Nonouti Island Council should request for an automated system that will capture transactions from their initiation to reporting along with their supporting documents.

Management response

In the year 2023, we acknowledge that the month of July account is missing from MCIA.

3 AUDIT FINDINGS: NONOUTI ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	FS Amount	Bank Confirmation
2023	Cash at bank	\$ 122,384.33	Not provided

The audit could not perform further testing on the year-end cash-at-bank balances because no third-party confirmation was received from ANZ Bank of Kiribati to verify Nonouti 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

We acknowledge that Nonouti Council would provide the bank confirmation and no third party confirmation received from the ANZ bank.

3.2 LONG OUTSTANDING AND UNRESOLVED ACCOUNTS BALANCES IN THE BALANCE SHEET TALLING \$33,894.25 FOR ACCOUNTS RECEIVABLE AND \$30,710.09 FOR ACCOUNTS PAYABLE.

Audit Finding and Analysis.

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

Account Receivable 2023		Account Payable 2023	
Description (B)	Amount FS	Description (B)	Amount FS
Adv-Education	1,104.50	Dep-Agnes	-3.00
Adv-Kannaoia	5.00	Dep-AWS	-626.25
Adv-Kauntira	330.80	Dep-Buroo	-2,000.00
Adv-Kiri-EU	1,137.00	Dep-Butibooro	-333.00
Adv-KIT	255.00	Dep-Fly Shop Anglers	-6,030.00
Adv-Maintenance	914.05	Dep-Iaira	-19.50
Adv-Maneaba project	40.56	Dep-loane	-39.88
Adv-Mautari	1,715.30	Dep-Kamaie	-40.00
Adv-Motorbike	12.00	Dep-Marewen Routa CS	-1.40
Adv-MWYSA	2,190.00	Dep-Mauteka	-280.00
Adv-Pre-School	500.00	Dep-Meal allowance	-40.00
Adv-Ritang	36.00	Dep-Ministry of Education	-2,100.00
Adv-Taam	10.00	Dep-MOE	-5,536.80
Adv-Tiikai	65.00	Dep-Motorman	-48.00
Imp-Akineti	820.00	Dep-Nei Temwanuu Community	-100.00
Imp-Bakarere	580.34	Dep-O/time Kirata	-59.00
Imp-Bonteman	4,806.00	Dep-O/time Riitang	-169.30
Imp-Eliza	2,559.25	Dep-O/time Tokitebwa	-4.00
Imp-Ereata	3,518.95	Dep-O/time Toone	-130.00
Imp-Iaira	200.00	Dep-Parich truck	-35.00
Imp-Matang	200.00	Dep-Raflfle ticket	-160.00
Imp-Meleang	100.00	Dep-Rairanoanga	-2,088.70
Imp-Mimitong Kirata	1,162.50	Dep-Solar	-1,587.75
Imp-Mwaaia	16.75	Dep-Surplus Akineti	-0.07
Imp-Mwarion Metai	1,366.50	Dep-Taateraka	-7.00
Imp-Neways	1,830.30	Dep-Taunga	-10.00
Imp-Reemi	21.20	Dep-Tekabuta	-30.00
Imp-Retie	3,000.00	Dep-Terunga	-3,716.50
Imp-Taku	263.10	Dep-Tiaon	-1.88
Imp-Tearawa	3,619.10	Dep-Toota	-60.00
Imp-Teeremwa	1,243.85	Dep-Truck	-42.00
Loan-Kaiti	271.20	Dep-Waa n o	-2,500.00
	33,894.25	Imp-Mayor Rotie	-2,900.00
		Loss-Taabita Tekiraa	-11.06
			-
			30,710.09

Recommendation.

- Management should investigate the nature of the balances and determine the appropriate accounting treatment, including writing off or adjusting the balances where necessary.

Management Response

There was no account write-off prior to 2025 for accounts that had been inactive for 6 to 7 years, so these accounts remained as long-outstanding and unresolved balances in the balance sheet. In 2025, The full Council commenced the write-off of all BTL accounts.

3.3 BTL ACCOUNTS THAT ARE OMITTED FROM FINANCIAL STATEMENTS.

Audit Findings and Analysis.

The audit found that some of the BTL account balances recorded in the general ledger (Nonouti Database) were not reported in the 2023 financial statements under accounts receivable and account payable. These balances relate to prior years and there are no explanation provided for their omission. As a result, account receivable had been understated by \$122,920.58 and \$92,142.90 for account payable

Accounts Receivable	Amount	Accounts Receivable	Amount
Adv-AMAK	92.00	Dep-Agriculture	54.00
Adv-ATL	100.00	Dep-Akineti	280.00
Adv-Aviation	75.00	Dep-Amweri	167.00
Adv-Betero	8.50	Dep-Anterea	149.00
Adv-Birikee	20.00	Dep-ASW	526.10
Adv-Buroo	60.00	Dep-Auri Bwere	150.00
Adv-C/supervisor	1,530.30	Dep-Bakaine	40.00
Adv-Canteen	650.00	Dep-Beiatau	22.62
Adv-Census	40.00	Dep-CFO	219.50
Adv-Civil Aviation	411.20	Dep-Councillors Recreation	2,975.37
Adv-Clerk	80.00	Dep-CRF	103.88
Adv-Coral Sun	250.00	Dep-Dancing	25.00
Adv-Election	949.20	Dep-Deposit te Buroo	1,500.00
Adv-FTC	215.70	Dep-Domestic Violence	19.00
Adv-GEHS	8.50	Dep-Handicraft	54.50
Adv-Ikerua Tooma	120.00	Dep-Kaetieti	30.00
Adv-Kaateti	135.00	Dep-Kaiboboki	22.12
Adv-KAP	875.60	Dep-Kannaoia	12.00
Adv-Karuaki	8.50	Dep-Kerebok	2,000.00
Adv-Katiabwebwe	8.50	Dep-KPC - Temotu	71.00
Adv-Koraubara	8.50	Dep-KPC Rotima CS	693.50
Adv-KPF	195.00	Dep-Lud	234.00
Adv-Labour	190.00	Dep-Maateti	30.60
Adv-Marebu	53.85	Dep-Medical	805.00
Adv-Marii	135.00	Dep-Minfin	120.00

Adv-Matangare	8.50	Dep-Mwaie	25.00
Adv-Mateta	8.50	Dep-Neways	85.00
Adv-Mauneta	20.00	Dep-NISA	300.00
Adv-Mawanei	91.00	Dep-O/time Anterea	127.50
Adv-Mechanic	1,342.00	Dep-Rainanoanga	629.05
Adv-Medical	663.75	Dep-Rere	130.00
Adv-MHARD	2,460.00	Dep-Riitang	167.30
Adv-Mimitong Kirata	100.00	Dep-Taaia	89.50
Adv-MISA	207.75	Dep-Taato	60.00
Adv-Moataake	135.00	Dep-Tauanei	380.00
Adv-MOEL	218.35	Dep-Tebiria	65.12
Adv-Natua	20.00	Dep-Teburoo	250.00
Adv-Neemia	51.00	Dep-Tetoa	110.26
Adv-Neways	1,220.00	Dep-Tokoia	95.35
Adv-Postal Workers	1,006.62	Dep-Touia	20.00
Adv-Raimon T	139.00	Dep-Truck hire Rotima	45.80
Adv-Ranibiti	15.00	Dep-Truck hire Tabiang	20.30
Adv-Rarube	1,506.00	Dep-Understated O/218950	100.00
Adv-Raubane	45.00	Dep-Understated O/305384-30	0.30
Adv-Riving	8.50	Dep-Understated O/cash	85.50
Adv-Shipyard	7,000.00	Dep-Wiinaba Str	764.50
Adv-Staff quarters	816.65	Dep-Youth	13.55
Adv-Statistic	40.00	Imp-Amina	93.30
Adv-Tairoa	8.50	Imp-Aruititi	7,189.25
Adv-Takabanei	8.50	Imp-Auataake	224.30
Adv-Taouea	135.00	Imp-Bwauro	0.10
Adv-Tatireta	5.00	Imp-Eimi Amon	39.25
Adv-Tauanei	25.00	Imp-Kaiti	320.90
Adv-Tauroro	8.50	Imp-Kaitu	422.00
Adv-Teannako	31.50	Imp-Kannaoia	3,000.00
Adv-Teaorerei	5.00	Imp-Kanta	1,849.10
Adv-Tebobora	500.00	Imp-Karuaki	350.00
Adv-Tebotu	40.75	Imp-Katuroroa	1,080.00
Adv-Teitai Rekau	12.40	Imp-Katutu	3,186.30
Adv-Teitei	8.50	Imp-Keeke	500.00
Adv-Tekabuta	55.00	Imp-Mawanei	175.00
Adv-Teueke	5.00	Imp-Rine	1,172.00
Adv-Tewareka	37.95	Imp-Secretary	199.50
Adv-Toabwa	8.50	Imp-Tata	1,339.05
Adv-Tokoia	595.00	Imp-Tauanei	117.25
Adv-Tourism	10,876.16	Imp-Tebobora	449.10
Adv-Urian	8.50	Imp-Tebotu	300.00
Adv-Works	190.00	Imp-Teitiaki	229.90
Loss-Ag Clerk Eimi .M	163.00	Imp-Tekabuta	30.00
Loss-Auataake	2,749.68	Imp-Tekinene	625.20
Loss-CFC Akineti B	18,212.85	Imp-Teribata	267.30
Loss-lekerua Tooma	864.57	Imp-Tetoa	78.35

Loss-Kataua	57.16	Imp-Tewareka	33.40
Loss-Kiriira	7,054.53	Imp-Toka	3.00
Loss-Overstated bank	2.00	Imp-Tokoia	110.00
Loss-Taateri Boutu	1,032.50	Imp-Toome	1,194.55
Loss-Teitai Rekau	190.70	Imp-Toota	25.00
Loss-Tenang	182.25	Loan-Anna	150.00
Loss-Tiaon	876.68	Loan-Batio	357.00
Loss-Tiikai	284.26	Loan-Bauro	415.57
Loan-Taburuea	24.60	Loan-Beiataua	122.80
Loan-Taeribwa	803.60	Loan-Benuaroa	150.00
Loan-Takaria	80.53	Loan-Binoka	132.68
Loan-Taku	644.89	Loan-Etitoka	102.95
Loan-Tanga	232.60	Loan-Euneke	409.10
Loan-Tarante	544.76	Loan-loane	62.00
Loan-Teatao	200.00	Loan-Kaatua	75.08
Loan-Tebania	200.00	Loan-Kaitiroo	21.00
Loan-Tebiria	600.01	Loan-Kannaoia	256.95
Loan-Tebounaba	1.11	Loan-Kateata	100.00
Loan-Tebubuna	82.40	Loan-Kauaang.T	201.42
Loan-Teeteu	30.20	Loan-Kauata	100.00
Loan-Teitai	648.91	Loan-Kirata	211.80
Loan-Tekautu	178.50	Loan-Kobetaio	288.00
Loan-Tenanonaki	1,026.40	Loan-Mangarita	107.00
Loan-Tengarea	356.00	Loan-Mateti	4.80
Loan-Teretia	150.00	Loan-Mawanei	7.20
Loan-Tereuea	2.05	Loan-Mwea	178.83
Loan-Terewea	27.34	Loan-Ribwatia	499.50
Loan-Teriata	29.10	Loan-Riketa	271.50
Loan-Tetaake	125.25	Loan-Ritie	521.68
Loan-Tetoki	172.80	Loan-Robati	220.00
Loan-Teunaia	206.80	Loan-Rooti	445.55
Loan-Tevita	219.10	Loan-Taaia	226.70
Loan-Tewareka	545.16	Loan-Taam	28.48
Loan-Tiikai	266.00	Loan-Taara	358.27
Loan-Tio	171.00	Loan-Taarua	286.37
Loan-Tireuea	63.42	Loan-Taawa	40.50
Loan-Tirikai	50.00	Loan-Tongatu	55.20
Loan-Tirouea	150.00	Loan-Toota	935.13
Loan-Toatoa	806.35	Loan-Tootene	151.71
Loan-Wineta	337.70	Loan-Tuuti	400.00
	76,554.49		46,366.09
122,920.58			
Account Payable	Amount	Account Payable	Amount
Adv-Amweri	-155.00	Dep-Temera	-427.50
Adv-Beiataua	-68.70	Dep-Temotu	-71.00
Adv-Benuaroa	-150.00	Dep-Tennis Court	-1,372.50
Adv-Bitamoana	-1.00	Dep-Teretia	-759.26
Adv-Bwaubwau	-18.70	Dep-Tetoki	-1.88

Adv-Causeway	-1,231.80	Dep-Teweia	-3.00
Adv-Councillors	-226.00	Dep-Timoara	-10.00
Adv-Eritebwa	-35.55	Dep-Toanrenga	-1.86
Adv-Fish pond	-294.89	Dep-Tokiauea	-1.88
Adv-Kaabeia	-37.40	Dep-Tokobea	-70.00
Adv-Kaiboboki	-15.80	Dep-Tongatu	-11.88
Adv-Kaiti	-100.00	Dep-Tonia	-20.00
Adv-Katimeri	-18.70	Dep-Tourism	-76.60
Adv-KNAO	-425.00	Dep-TTM	-12.00
Adv-MOH	-222.95	Imp-Kabaran	-50.00
Adv-MOU	-205.00	Imp-Kaito Tuneke	-408.45
Adv-Red Cross	-94.00	Imp-Kamaki	-345.20
Adv-Roboam	-94.00	Imp-Kaotitaake	-685.35
Adv-Solar	-3.00	Imp-Riannaua	-941.80
Adv-Taateri Boutu	-175.65	Imp-Riteem	-304.00
Adv-Tebuae	-35.75	Imp-Teitai	-1,600.00
Adv-Teea	-20.00	Imp-Tenanonaki	-62.40
Adv-Teiotiona	-55.00	Loan-Anterea	-75.00
Adv-Tekautu	-18.70	Loan-Kaito Tuneke	-32.74
Adv-Terewea	-18.70	Loan-Karaiti	-2.36
Adv-Teunaia	-18.70	Loan-Koorati	-114.00
Adv-Tiaon	-56.10	Loan-Marewenteang	-28.20
Adv-Tokiauea	-18.70	Loan-Mikaere	-75.00
Adv-Toome	-72.40	Loan-Mwarei	-7.20
Dep-A/c 261027-30	-5,030.48	Loan-Ruute	-32.70
Dep-Agricola	-400.00	Loan-Tangimate	-11.22
Dep-Aunete	-1.88	Loan-Tangira	-75.00
Dep-Aurakeia	-15.00	Loan-Tebotu	-82.00
Dep-Ausaid	-7,249.90	Loan-Tekaria	-20.53
Dep-Bakauee	-27.00	Loan-Tiimon	-11.00
Dep-Beiata	-1.50	Loss-Tewareka	-75.80
Dep-Berenita lao	-1.86	Dep-O/time Baketi	-6.00
Dep-Bingko	-5,880.07	Dep-O/time Benuaroa	-6.00
Dep-Bwaraniko	-855.00	Dep-O/time Taaia	-79.90
Dep-Bwaubwau	-1.88	Dep-O/time Taam	-10.00
Dep-Carpenter O/Time	-2.00	Dep-O/time Tebotu	-1,279.20
Dep-Causeway	-7,461.90	Dep-O/time Tiimon	-97.50
Dep-Contruction	-3,020.68	Dep-O/time Toromon	-8.00
Dep-Driver	-16.00	Dep-OB	-1,962.00
Dep-Election	-2,312.40	Dep-Overstated O/Cash	-0.04
Dep-Eritebwa	-1.88	Dep-Overtime Deposit July	-168.00
Dep-Euneke	-1.88	Dep-Pauline	-40.00
Dep-F/A	-359.13	Dep-Ribwatia	-1.86
Dep-Group	-50.00	Dep-Riketa	-1.88
Dep-Interest on AGC	-6,201.27	Dep-Rooti	-1.86
Dep-Internet	-1,121.75	Dep-Runway Maintenance	-1,625.80
Dep-Kaareti	-55.00	Dep-Sea-Cucumber	-9,021.40
Dep-Kabeia	-1.88	Dep-Silky Teng	-12.00

Dep-Kabuaa	-1.88	Dep-Surplus Kaiti	-38.03
Dep-Karetita	-1.86	Dep-Sword	-130.00
Dep-Katimeri	-2.82	Dep-Taanga	-1.86
Dep-Kauaata	-1.88	Dep-Table Tennis	-41.20
Dep-Kirata	-13.50	Dep-Taeribwa	-3.76
Dep-Kiri EU	-880.00	Dep-Tamaroa	-108.00
Dep-Kiriwatsan	-239.40	Dep-Tangira	-1.88
Dep-KPC	-1,037.00	Dep-Tania	-1.88
Dep-Lavalava	-25.00	Dep-Taumeruru	-196.88
Dep-M.V Moomi	-	Dep-Te Uekera	-70.45
	15,106.85		
Dep-Maata	-1.88	Dep-Teborou	-0.94
Dep-Mangarita	-1.86	Dep-Tebwao	-0.94
Dep-Mantaake	-1.88	Dep-Teimwarane	-4.00
Dep-Mataburo	-166.95	Dep-Teinai	-1.88
Dep-Mawanei	-50.00	Dep-Teitirua	-1.86
Dep-MIA	-80.01	Dep-Tekarawa	-2.00
Dep-Mikaere	-31.16	Dep-Tekautu	-1.88
Dep-Mimitong Kirata	-40.00	Dep-Tekitaake	-140.00
Dep-Ministry of Health	-7,167.71	Dep-Temarewe	-1.86
Dep-MISA	-252.80	Dep-Moata	-4.00
Dep-Mixer	-75.00	Dep-Naama	-1.88
	-	Dep-O/time Atarake	-50.00
	69,136.97		
			-
			23,005.93
-92,142.90			

Recommendations

- The council should review all BTL account balances recorded in the general ledger and ensure that all relevant balances are properly included in the financial statements.
- Management should also investigate and documents the reasons for the exclusion of these balances and maintain proper supporting records.
- Regular reconciliation between general ledger (database) and financial statements should be performed to ensure completeness and accuracy.

Management Response

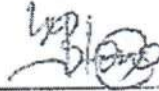
We acknowledge the audit findings that the database has the amount but there is no amount in the financial statements.

Nonouti Island Council

The following certify that the attached statements (revealing a surplus account balance (\$186,306.45) for the Year ended 31st December 2023 are correct.

Signed by:

Ag Clerk



Mayor



Secretary





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



Surplus 01/01/23	146,544.09
Add: Total Current Revenues 2023	440,034.34
Total	586,578.43
Less: Total Current Expenditures 2023	400,271.98
Surplus End 12/31/23	<u>186,306.45</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		186,306.45

Below the Line

Adv Ataniman	300	0
Adv Covid-19 store	317.1	0
Adv Labour	150	0
Adv Ic blue wave	0	0
Adv Lisalu	967	0
Adv North Star	45	0
Adv O/T tiima	46.45	0
Adv Primary school AMY	441	0
Adv- Tiema	70	0
Adv Toilet	596.01	0
Adv-Advosit te Buroo	1500	0
Adv-Airport Authority Kir	3389.31	0
Adv-Akineti	280	0
Adv-Amweri	167	0
Adv-ASW	526.1	0
Adv-Councillors Recreation	2975.37	0
Adv-Disaster fund	5695.35	0
Adv-Education	1104.5	0
Adv-Fr Teabi	56.1	0
Adv-Kaetieti	30	0
Adv-Kannaolia	12	0
Adv-Karatin	1028.8	0
Adv-Katarake	175.8	0
Adv-Kauntira	330.8	0
Adv-KIT	255	0
Adv-KPC Matang	1377.6	0

Adv-KPC Rotima C S	693.5	0
Adv-KPF repayment loan	150.83	0
Adv-Lud	234	0
Adv-M/M	19.5	0
Adv-Maintenance	914.05	0
Adv-Maneaba project	40.56	0
Adv-Mautari	1312.4	0
Adv-Motikia Kaabaia	20	0
Adv-Motorbike	210	0
Adv-MWYSA	2190	0
Adv-Naruai	200	0
Adv-NICA	376.8	0
Adv-NISA	300	0
Adv-Nutrition Committee	330	0
Adv-O/time Katarake	51.69	0
Adv-O/time Rotie	209.5	0
Adv-Pre-School	4917.7	0
Adv-Rainanoanga	629.05	0
Adv-Riitang	167.3	0
Adv-Staff quarters	816.65	0
Adv-Surplus changes	108.15	0
Adv-Taam Cs	262.4	0
Adv-Taato	60	0
Adv-Taranteta	340	0
Adv-Te Runga	6580.35	0
Adv-Teburoo	250	0
Adv-Teitoi	120	0
Adv-Tekoko	207	0
Adv-Ten Tau	150	0
Adv-Tentoa	9	0
Adv-Tetaake	407	0
Adv-Tiikai	236.24	0
Adv-Toakai	80	0
Adv-Toom Ueanna	0	0
Adv-Toone	290.7	0
Adv-Touia	20	0
Adv-Toumau	40	0
Adv-Truck hire Rotima	45.8	0
Adv-Truck hire Tabiang	20.3	0
Adv-Ununiki Bonnano Boboti	26.6	0

Adv-Wanikaie	173	0
Adv-White Ribbon Day	8	0
Adv-Wiinaba Str	764.5	0
Adv-Youth	13.55	0
Dep- Alport Reza	0	95
Dep Hatchery	0	1811.6
dep- Koitip	0	1540
Dep LC crews,	0	40
Dep MNA	0	83.7
Dep Rian Nikunau	0	4200
Dep Riua	0	300
Dep Rosary	0	240
Dep Teneti Kum Kee	0	4000
Dep-Agnes	0	3
Dep-Airport	0	1080.7
dep-Aka	0	2677.01
Dep-Akura	0	8.6
Dep-Amweri	0	155
Dep-Atatera/VB	0	90
Dep-ATHKL	0	415.1
Dep-Aurakeia	0	15
Dep-AWS	0	626.25
dep-Baranika	0	3.4
Dep-Boatman	0	575.35
Dep-Bonnano Ununiki	0	1612.8
dep-Boutu	0	110
Dep-Buroo	0	2000
Dep-Butibooro	0	333
Dep-Cargo	0	686.7
Dep-CM Abamakoro	0	50
Dep-Council s/car	0	100
Dep-Councillors	0	226
dep-CSS&VCO	0	2612.66
Dep-D/ Overtime	0	384.9
Dep-DBK	0	4034.02
Dep-EBA (KPC matang)	0	1570
Dep-ECD/M bike	0	20
Dep-Education fund	0	4899.27
Dep-EFSP	0	528.2
dep-Eribati	0	20

Dep-Fish pond	0	294.89
Dep-Fly Shop Anglers	0	6030
Dep-Hardware	0	1000
Dep-Health day	0	80
Dep-laira	0	19.5
Dep-Independence	0	7584.5
Dep-loane	0	39.88
Dep-IYA	0	1971.7
Dep-Kaako	0	176.39
Dep-Kaiti	0	33.26
Dep-Kamaie	0	40
Dep-Karatin Truck	0	1500.8
dep-Kauaang	0	62
Dep-Kirata	0	13.5
Dep-KOLFAWP	0	3729.92
Dep-KPC	0	1037
Dep-Land lease	0	11752.6
Dep-LDCF	0	150
Dep-Maintenance	0	17242
Dep-Marewea	0	840
Dep-Marewen Buota	0	200
Dep-Marewen Non	0	459.6
Dep-Marewen Routa CS	0	1.4
Dep-Matang Benina	0	40
Dep-Maurintenano	0	4690.8
Dep-Mauteka	0	280
Dep-Meal allowance	0	40
Dep-Ministry of Education	0	2100
dep-Modern Style	0	361
Dep-MOE	0	5536.8
Dep-MOH	0	222.95
Dep-Motika K	0	20
Dep-Motorman	0	48
Dep-Narua K	0	200
Dep-Nei Temwanuu Community	0	100
Dep-O/time Iotebwa	0	64.2
Dep-O/time Kirata	0	59
Dep-O/time Riitang	0	169.3
Dep-O/time Tetaake	0	96.58
Dep-O/time Tokitebwa	0	4

Dep-O/time Toone	0	130
Dep-OB	0	1962
Dep-Overtime	0	1078.4
Dep-Parich truck	0	35
Dep-Raffle ticket	0	160
Dep-Rairanoanga	0	2088.7
Dep-Riteta	0	100
Dep-Robwati	0	881.88
Dep-Runga	0	3463.49
Dep-Salary changes	0	108.15
Dep-Solar	0	1587.75
Dep-Surplus Akineti	0	0.07
Dep-Surplus Cash	0	0.09
Dep-Taateraka	0	7
Dep-Taku	0	94
Dep-Taunga	0	10
Dep-Tawaia	0	10
Dep-Teabi	0	56.1
Dep-Teacher's day	0	109.9
Dep-Teaoti	0	120
Dep-Tekabuta	0	30
Dep-Tentaam CS	0	1275
dep-Terautete	0	90
Dep-Terunga	0	3716.5
Dep-Tiaon	0	1.88
Dep-Toara	0	56.4
Dep-Tonia	0	20
Dep-Toorue	0	220
Dep-Toota	0	60
Dep-Truck	0	42
Dep-Uniktongo	0	540
Dep-Vodafone	0	270.5
Dep-Waa n o	0	2500
Dep-Wash priority	0	1500
Dep-Winnaba Str	0	542
Dep-World Teachers day	0	465.1
Imp- Kiarake	1615.5	0
Imp Tekoba	202	0
Imp- Tiim	770	0
Imp-Akineti	820	0

imp-Akura	1980	0
Imp-Angiriin Hardware	4624.6	0
Imp-Ataake	26916.05	0
Imp-Bakarere	580.34	0
Imp-Bonteman	4806	0
Imp-Denise Kumkee	0	10000
Imp-Eliza	2559.25	0
Imp-Ereata	3518.95	0
Imp-Iaira	200	0
Imp-Ieremia	4257.6	0
Imp-Ioota Taniera	25000	0
Imp-Kaotan	740	0
Imp-Kataua	6581.9	0
imp-Kunei	967.5	0
Imp-Matang	200	0
Imp-Mayor Rotie	0	2900
Imp-Mele Teemaia	2869.6	0
Imp-Retie	3000	0
Imp-Rotie	9710.23	0
Imp-Ruuta	170	0
Imp-Taku	263.1	0
Imp-Tearawa	3619.1	0
Imp-Teeremwa	1243.85	0
Imp-Tekimwa	3500	0
Imp-Tiikai	0	863.08
Imp-Toara	100	0
Loss Motikia	0	7.24
Loss-Ag Clerk Eimi .M	163	0
Loss-CFC Akineti B	18212.85	0
Loss-Kaiti	3966.07	0
Loss-Kataua	57.16	0
Loss-Kiriira	7054.53	0
Loss-Taabita Tekiraa	0	11.06
Loss-Tiema	2691.87	0
Closing Cash	17680.78	0.00
Closing Bank	122384.33	0.00
Total	328,858.57	328,858.57



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	122,384.33		
Cash on Hand		17,680.78		
Account Receivable	2	188,793.46	328,858.57	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				328,858.57
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	142,552.12	142,552.12	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				142,552.12
Net Asset				186,306.45
Equity				
Current Year Earning			39,762.36	
Historical Balancing			146,544.09	
Total Equity				186,306.45

Prepared by : LGD Internal Audit



Nonouti Island Council Profit and Loss Statement or the Period 1/1/23 to 12/31/23



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwai n rabwata	935.00		
		1104	Roon te Kiba	7,482.00		
					8,417.00	
	1200	Raitientl				
		1201	Motoka/rebwerebwe	3,402.00		
		1202	Beba ni kabubuti	2,486.00		
		1203	Bwatika	26.00		
		1204	Kamea	110.00		
		1205	Titoe (retail and wholesale/Manufatur	8,865.00		
		1206	Kaoti tamnei/Kabonakoan birim	60.00		
		1208	Kaokioki	75.00		
		1209	Kamanging(Liqour)	300.00		
		1211	Karikirake aika a nakonako(Hawker)	416.00		
		1212	Tabo ni bwa(retail & wholesale)	10,610.00		
		1213	Botaki aika tauaki mwia	20.00		
		1214	Karikirake man te burawa(Bakery)	330.00		
		1215	Karikirake aika uareeke	1,141.00		
		1219	Tangoan kaa/rebwerebwe	2,540.00		
		1220	Waa -Uowa/Booti aika tatangoaki	820.00		
		1223	Bingko	200.00		
		1224	Te itabon(Agency)	600.00		
		1225	Boboti n Takataka	700.00		
		1227	Kabonakoan te ika	370.00		
		1237	Bobai n te kaibuke	100.00		
		1241	Nangkona	2,055.00		
		1256	Karikirake Aaro / Kaawa	750.00		
		1259	Botaki ni Mwaiee	50.00		
		1262	Tuutaara	150.00		
		1263	Roon te Learn	100.00		
					36,276.00	
	1300	Mwane ni buoka				
		1301	Buoka man Tautaeka	187,644.98		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1302	Buoka man Postal	500.00		
		1303	Onobwaiian autin Tautaeka	50,000.00		
		1306	Te buoka ibukin baaia ataein te reirei	34,000.00		
					272,144.98	
	1400		Bakao (Interest)			
		1402	Rakan Katangomwane	100.00		
					100.00	
	1500		Waaki ni Karikirake			
		1501	Kabonakoan bwai	2,115.00		
		1504	Roon auti ni maeka	1,535.00		
		1505	Roon tikum n te auti ni irua	18,393.90		
		1506	Tangoan te kaa	9,920.05		
		1507	Kabonakoan te bwa	3,855.90		
		1508	Tangoan bwai ni makuri	150.00		
		1509	Tangoan te rebwerebwe	425.00		
		1510	Tangoan ana tabo te Kauntira	1,650.00		
		1512	Photocopier/Printer	1,837.10		
		1513	Atin Roo Mwaneaba Tarawa	99.10		
		1518	Bwain akawa/Hardware	1,183.30		
		1520	Workshop charges	30.00		
		1521	Kaotinakoaia kamea / beeki	180.00		
		1522	Katangomwane	32,995.84		
		1524	Kabonakoan ika/ice plant	3,587.26		
		1525	Tangoan mwaneaban te Kauntira	989.00		
		1532	Number plate	310.00		
		1537	Karaobwai man te timanti	530.00		
		1546	Tangoan te booti	3,576.50		
		1547	Tangoan te Cooler box	251.00		
		1548	Boon te karinibwai n te Freezer	1,348.00		
		1549	Boon te buraaki (Ice Cubes)	397.00		
		1550	Tangoan te Saloon	300.00		
					85,658.95	
	1600		Mwane Tabeua			
		1601	Mwane n raka	4,875.00		
		1602	Tuaa n te bowi	100.00		
		1610	Mwane n tania	16,467.67		
					21,442.67	
	1700		Karaii Mwane			

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1701	Kaintabwi	15,994.74		
					15,994.74	
						440,034.34
Expenditure						
	2100	Bwakabwai				
		2102	Te Mayor ao Kauntira	64,498.16		
		2103	Kauoman ni Kiraka	4,605.12		
		2104	Kauoman n Tia Mane	3,137.81		
		2108	Kabenta	2,552.61		
		2109	Turaiwa	6,325.18		
		2112	Kaubure	18,179.59		
		2113	Neeti ni kawa	21,109.23		
		2119	Mwakaeneke	3,337.01		
		2123	WIW	3,217.49		
		2127	Tia tararua te auti ni irua	3,074.94		
		2128	Tia tararua te marae	3,063.25		
		2130	Taan makuri n te kawai	14,051.18		
		2135	Taan reirei ataei	1,856.40		
		2145	Tia kaitiaki	1,710.28		
		2159	Manatia n te hardware	3,284.78		
		2160	Manatia Mautari	3,055.19		
		2165	Storeman	3,062.87		
		2166	Ferry Captain	3,381.31		
					163,502.40	
	2200	Arauenti				
		2201	Kauntira	10,242.50		
		2202	Kaniwangan te Mayor	793.30		
		2203	Incentive Allowance	3,900.00		
		2204	Wages	25.60		
		2206	Aoataim	3,192.95		
		2207	Primary Sch & JSS Committee	5,240.00		
		2208	Kometen Karikirake	310.00		
		2209	Bareka ao Mwaimwai	1,294.10		
		2210	Bonomwi	1,608.19		
		2211	Mwengabuaka	980.00		
		2216	Kometen Te Ukeuke	60.00		
		2221	Unimwaane	1,544.50		
		2229	Kometen Board of Survey	120.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2237	Kometen te Onobwai	90.00		
					29,401.14	
	2300		Kabutan te waaki			
		2301	Mwamwananga	1,435.10		
		2303	Bwai ni Mwakuri	73.00		
		2306	Uaereti & Tareboon	2,248.60		
		2307	Katanoata	233.00		
		2308	Buraeki ao Kaboraoi	165.00		
		2311	Kabomwi ni kain amwarake	30.00		
		2312	Rinerine	320.00		
		2313	Kainaomata	5,573.00		
		2318	Boon te Bowi	3,000.00		
		2320	Dog/Pig Control	2,010.00		
		2322	Kairuaa	1,885.70		
		2326	Bwain te Aobiti	1,465.00		
		2329	Bao nako Atimakoro	9,551.70		
		2330	Bwain Te Runga	3,095.00		
		2332	Support to Elderly Fund distribution	130.00		
		2333	Support to Copra Monitoring transpor	140.00		
		2334	+ Buoka ana waaki te reiei	1,046.00		
		2338	Buoka ana waaki te youth/Aine	576.74		
		2342	Butiraoi Kanuringa	209.80		
					33,187.64	
	2400		Onobwai			
		2403	Auti ni maeka	12,176.39		
		2404	Rest House	1,205.00		
		2406	Autin te Marae	19.20		
		2408	Rebwerebwe/ Kaa	1,979.30		
		2408a	School trucks	1,245.10		
		2410	Kawai/Kotiweei	4,176.25		
		2412	WiFi Abamakoro	264.40		
					21,065.64	
	2700		Kabane mwane nte karikir			
		2701	Bwain auti ni iruaa	12,758.01		
		2702	Bwaan bao ni mwamwananga	2,165.70		
		2706	Mautari	8,571.79		
		2709	Katangomwane	31,000.00		
		2710	Atin Roo Mwaneaba Tarawa	2,100.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2720	Te Tabo ni Bwaa	1.00		
					56,596.50	
	2800		Karail Mwane			
		2801	Kaintabwi	24,597.83		
		2803	Onobwain autin Tautaeka	48,340.58		
		2804	Birimwane nakon KilGA	1,000.00		
		2806	Te buoka ibukin te school trucks	22,580.25		
					96,518.66	
						400,271.98
Net Profit/Loss						39,762.36

Prepared by : LGD Internal Audit



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



					Debit	Credit
Surplus brought forward 01-Jan-2023						146,544.09
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Angabwai n rabwata	1,290.00	\$1,290.00	\$935.00	\$0.00	\$935.00
1104	Roon te Kiba	7,000.00	\$7,000.00	\$7,482.00	\$0.00	\$7,482.00
1105	Roon te Kaibuke	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1108	Roon kanakobwai ika/mautari	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1200	Raitienti					
1201	Motoka/rebwerebwe	2,004.00	\$2,004.00	\$3,402.00	\$0.00	\$3,402.00
1202	Beba ni kabubuti	2,600.00	\$2,600.00	\$2,486.00	\$0.00	\$2,486.00
1203	Bwatika	346.00	\$346.00	\$26.00	\$0.00	\$26.00
1204	Kamea	500.00	\$500.00	\$110.00	\$0.00	\$110.00
1205	Titoe (retail and wholesale/Manu	8,500.00	\$8,500.00	\$8,865.00	\$0.00	\$8,865.00
1206	Kaoti tamnei/Kabonakoan birim	150.00	\$150.00	\$60.00	\$0.00	\$60.00
1208	Kaokioki	50.00	\$50.00	\$75.00	\$0.00	\$75.00
1209	Kamanging(Liqour)	150.00	\$150.00	\$300.00	\$0.00	\$300.00
1210	Auti ni irua/Auti aika tatangoaki	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1211	Karikirake aika a nakonako(Haw	500.00	\$500.00	\$416.00	\$0.00	\$416.00
1212	Tabo ni bwa(retail & wholesale)	9,700.00	\$9,700.00	\$10,610.00	\$0.00	\$10,610.00
1213	Botaki aika tauaki mwia	510.00	\$510.00	\$20.00	\$0.00	\$20.00
1214	Karikirake man te burawa(Bakery	360.00	\$360.00	\$330.00	\$0.00	\$330.00
1215	Karikirake aika uareke	1,210.00	\$1,210.00	\$1,141.00	\$0.00	\$1,141.00
1216	Taan Kateitei	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1219	Tangoan kaa/rebwerebwe	2,490.00	\$2,490.00	\$2,540.00	\$0.00	\$2,540.00
1220	Waa -Uowa/Booti aika tatangoa	500.00	\$500.00	\$820.00	\$0.00	\$820.00
1221	Internet	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1223	Bingko	50.00	\$50.00	\$200.00	\$0.00	\$200.00
1224	Te itabon(Agency)	600.00	\$600.00	\$600.00	\$0.00	\$600.00
1225	Boboti n Takataka	1,100.00	\$1,100.00	\$700.00	\$0.00	\$700.00
1226	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1227	Kabonakoan te ika	20.00	\$20.00	\$370.00	\$0.00	\$370.00
1237	Bobai n te kaibuke	200.00	\$200.00	\$100.00	\$0.00	\$100.00
1241	Nangkona	1,900.00	\$1,900.00	\$2,055.00	\$0.00	\$2,055.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1244	Tour Guide	30.00	\$30.00	\$0.00	\$0.00	\$0.00
1256	Karikirake Aa' / Kaawa	600.00	\$600.00	\$750.00	\$0.00	\$750.00
1259	Botaki ni Mwaiee	50.00	\$50.00	\$50.00	\$0.00	\$50.00
1260	Bwai ni Kiribati	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1261	Contractors	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1262	Tuutaara	200.00	\$200.00	\$150.00	\$0.00	\$150.00
1263	Roon te Learn	100.00	\$100.00	\$100.00	\$0.00	\$100.00
1300	Mwane ni buoka					
1301	Buoka man Tautaeka	190,858.52	\$190,858.52	\$187,644.98	\$0.00	\$187,644.98
1302	Buoka man Postal	1,000.00	\$1,000.00	\$500.00	\$0.00	\$500.00
1303	Onobwaian autin Tautaeka	0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
1306	Te buoka ibukin baoia ataein te r	34,000.00	\$34,000.00	\$34,000.00	\$0.00	\$34,000.00
1307	Mwane n tania	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1309	Te buoka ibukin Council Lease	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1400	Bakao (interest)					
1401	Boki ni mwane/IBD	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	0.00	\$0.00	\$100.00	\$0.00	\$100.00
1500	Waaki ni Karikirake					
1501	Kabonakoan bwai	2,000.00	\$2,000.00	\$2,115.00	\$0.00	\$2,115.00
1504	Roon auti ni maeka	2,236.00	\$2,236.00	\$1,535.00	\$0.00	\$1,535.00
1505	Roon tikum n te auti ni irua	13,000.00	\$13,000.00	\$18,393.90	\$0.00	\$18,393.90
1506	Tangoan te kaa	10,000.00	\$10,000.00	\$9,920.05	\$0.00	\$9,920.05
1506a	School trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Kabonakoan te bwa	3,000.00	\$3,000.00	\$3,855.90	\$0.00	\$3,855.90
1508	Tangoan bwai ni makuri	400.00	\$400.00	\$150.00	\$0.00	\$150.00
1509	Tangoan te rebwerebwe	0.00	\$0.00	\$425.00	\$0.00	\$425.00
1510	Tangoan ana tabo te Kauntira	1,800.00	\$1,800.00	\$1,650.00	\$0.00	\$1,650.00
1511	Internet	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
1512	Photocopier/Printer	1,500.00	\$1,500.00	\$1,837.10	\$0.00	\$1,837.10
1513	Atin Roo Mwaneaba Tarawa	2,400.00	\$2,400.00	\$99.10	\$0.00	\$99.10
1518	Bwain akawa/Hardware	11,000.00	\$11,000.00	\$1,183.30	\$0.00	\$1,183.30
1520	Workshop charges	1,200.00	\$1,200.00	\$30.00	\$0.00	\$30.00
1521	Kaotinakoaia kamea / beeki	600.00	\$600.00	\$180.00	\$0.00	\$180.00
1522	Katangomwane	0.00	\$0.00	\$32,995.84	\$0.00	\$32,995.84
1523	Bingko	4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00
1524	Kabonakoan ika/ice plant	38,000.00	\$38,000.00	\$3,587.26	\$0.00	\$3,587.26

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1525	Tangoan mwaneaban te Kauntir	1,500.00	\$1,500.00	\$989.00	\$0.00	\$989.00
1527	Kabonakoan karaobwai/Women	1,200.00	\$1,200.00	\$0.00	\$0.00	\$0.00
1529	Karaobwai man te kai (Joinery)	5,900.00	\$5,900.00	\$0.00	\$0.00	\$0.00
1532	Number plate	750.00	\$750.00	\$310.00	\$0.00	\$310.00
1534	Komitin tarebon	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1537	Karaobwai man te timanti	11,800.00	\$11,800.00	\$530.00	\$0.00	\$530.00
1538	Karaobwai man te shop/Garage	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
1544	Milkfish			\$0.00	\$0.00	\$0.00
1545	Kabonakoan Uanikai	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1546	Tangoan te booti	4,000.00	\$4,000.00	\$3,576.50	\$0.00	\$3,576.50
1547	Tangoan te Cooler box	200.00	\$200.00	\$251.00	\$0.00	\$251.00
1548	Boon te karinibwai n te Freezer	600.00	\$600.00	\$1,348.00	\$0.00	\$1,348.00
1549	Boon te buraoki (Ice Cubes)	200.00	\$200.00	\$397.00	\$0.00	\$397.00
1550	Tangoan te Saloon	2,000.00	\$2,000.00	\$300.00	\$0.00	\$300.00
1557	Cargo Storage	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1558	Driving school	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1600	Mwane Tabeua					
1601	Mwane n raka	100.00	\$100.00	\$4,875.00	\$0.00	\$4,875.00
1602	Tuaa n te bowi	150.00	\$150.00	\$100.00	\$0.00	\$100.00
1610	Mwane n tania	14,800.00	\$14,800.00	\$16,467.67	\$0.00	\$16,467.67
1700	Karaii Mwane					
1701	Kaintabwi	13,214.19	\$13,214.19	\$15,994.74	\$0.00	\$15,994.74
2100	Bwakabwai					
2102	Te Mayor ao Kauntira	64,647.18	\$64,647.18	\$64,498.16	\$64,498.16	\$0.00
2103	Kauoman ni Kiraka	4,606.00	\$4,606.00	\$4,605.12	\$4,605.12	\$0.00
2104	Kauoman n Tia Mane	3,186.00	\$3,186.00	\$3,137.81	\$3,137.81	\$0.00
2108	Kabenta	3,457.00	\$3,457.00	\$2,552.61	\$2,552.61	\$0.00
2109	Turaiwa	6,440.00	\$6,440.00	\$6,325.18	\$6,325.18	\$0.00
2112	Kaubure	19,743.00	\$19,743.00	\$18,179.59	\$18,179.59	\$0.00
2113	Neeti ni kawa	21,972.00	\$21,972.00	\$21,109.23	\$21,109.23	\$0.00
2119	Mwakaeneke	3,457.00	\$3,457.00	\$3,337.01	\$3,337.01	\$0.00
2123	WIW	3,457.00	\$3,457.00	\$3,217.49	\$3,217.49	\$0.00
2127	Tia tararua te auti ni irua	3,186.00	\$3,186.00	\$3,074.94	\$3,074.94	\$0.00
2128	Tia tararua te marae	3,186.00	\$3,186.00	\$3,063.25	\$3,063.25	\$0.00
2130	Taan makuri n te kawai	15,957.00	\$15,957.00	\$14,051.18	\$14,051.18	\$0.00
2133	Tia Uaereti	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2135	Taan reirei ataei	1,893.00	\$1,893.00	\$1,856.40	\$1,856.40	\$0.00
2145	Tia kaitiaki	1,893.00	\$1,893.00	\$1,710.28	\$1,710.28	\$0.00
2159	Manatia n te hardware	3,592.00	\$3,592.00	\$3,284.78	\$3,284.78	\$0.00
2160	Manatia Matari	3,930.00	\$3,930.00	\$3,055.19	\$3,055.19	\$0.00
2164	Boatman	1,758.00	\$1,758.00	\$0.00	\$0.00	\$0.00
2165	Storeman	3,186.00	\$3,186.00	\$3,062.87	\$3,062.87	\$0.00
2166	Ferry Captain	3,457.00	\$3,457.00	\$3,381.31	\$3,381.31	\$0.00
2167	Ferry Attendant	3,186.00	\$3,186.00	\$0.00	\$0.00	\$0.00
2200	Arauenti					
2201	Kauntira	10,285.00	\$10,285.00	\$10,242.50	\$10,242.50	\$0.00
2202	Kaniwangan te Mayor	840.00	\$840.00	\$793.30	\$793.30	\$0.00
2203	Incentive Allowance	0.00	\$0.00	\$3,900.00	\$3,900.00	\$0.00
2204	Wages	500.00	\$500.00	\$25.60	\$25.60	\$0.00
2206	Aoataim	600.00	\$600.00	\$3,192.95	\$3,192.95	\$0.00
2207	Primary Sch & JSS Committee	4,500.00	\$4,500.00	\$5,240.00	\$5,240.00	\$0.00
2208	Kometen Karikirake	390.00	\$390.00	\$310.00	\$310.00	\$0.00
2209	Bareka ao Mwaimwai	500.00	\$500.00	\$1,294.10	\$1,294.10	\$0.00
2210	Bonomwi	800.00	\$800.00	\$1,608.19	\$1,608.19	\$0.00
2211	Mwengabuaka	500.00	\$500.00	\$980.00	\$980.00	\$0.00
2216	Kometen Te Ukeuke	240.00	\$240.00	\$60.00	\$60.00	\$0.00
2220	Kometen Te Mwane	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2221	Unimwaane	2,400.00	\$2,400.00	\$1,544.50	\$1,544.50	\$0.00
2224	Kometen Liquor Board	180.00	\$180.00	\$0.00	\$0.00	\$0.00
2229	Kometen Board of Survey	280.00	\$280.00	\$120.00	\$120.00	\$0.00
2230	Disaster Committee	480.00	\$480.00	\$0.00	\$0.00	\$0.00
2235	CIP Komete	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2237	Kometen te Onobwai	240.00	\$240.00	\$90.00	\$90.00	\$0.00
2238	In house training	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2239	Komete ibukia taan mwakuri (CS	720.00	\$720.00	\$0.00	\$0.00	\$0.00
2240	Safe Nonouti Task Force	840.00	\$840.00	\$0.00	\$0.00	\$0.00
2300	Kabutan te wraki					
2301	Mwamwananga	3,500.00	\$3,500.00	\$1,435.10	\$1,435.10	\$0.00
2302	Riitin Aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2303	Bwai ni Mwakuri	500.00	\$500.00	\$73.00	\$73.00	\$0.00
2306	Uaereti & Tareboon	500.00	\$500.00	\$2,248.60	\$2,248.60	\$0.00
2307	Katanoata	600.00	\$600.00	\$233.00	\$233.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2308	Buraeki ao Kaboraoi	500.00	\$500.00	\$165.00	\$165.00	\$0.00
2311	Kabomwi ni kain amwarake	100.00	\$100.00	\$30.00	\$30.00	\$0.00
2312	Rinerine	3,000.00	\$3,000.00	\$320.00	\$320.00	\$0.00
2313	Kainaomata	1,000.00	\$1,000.00	\$5,573.00	\$5,573.00	\$0.00
2315	Buoka nakon Botaki	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2316	Nikiran Tarau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2318	Boon te Bowi	100.00	\$100.00	\$3,000.00	\$3,000.00	\$0.00
2320	Dog/Pig Control	2,000.00	\$2,000.00	\$2,010.00	\$2,010.00	\$0.00
2322	Kairuaa	500.00	\$500.00	\$1,885.70	\$1,885.70	\$0.00
2326	Bwain te Aobiti	3,526.00	\$3,526.00	\$1,465.00	\$1,465.00	\$0.00
2329	Bao nako Atimakoro	4,321.00	\$4,321.00	\$9,551.70	\$9,551.70	\$0.00
2330	Bwain Te Runga	500.00	\$500.00	\$3,095.00	\$3,095.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$130.00	\$130.00	\$0.00
2333	Support to Copra Monitoring tran	3,500.00	\$3,500.00	\$140.00	\$140.00	\$0.00
2334	Buoka ana waaki te reiei	1,000.00	\$1,000.00	\$1,046.00	\$1,046.00	\$0.00
2335	Buoka ana waaki te ran	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2336	Buoka ana waaki te tabo n aka	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2337	Buoka ana waki te ununiki	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2338	Buoka ana waaki te youth/Aine	500.00	\$500.00	\$576.74	\$576.74	\$0.00
2339	Buoka ana waaki te onaoraki	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2340	Open day Kauntira	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2341	Buoka ana waaki te police & co	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2342	Butiraoi Kanuringa	200.00	\$200.00	\$209.80	\$209.80	\$0.00
2343	Boutokaan te kaweneaba	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2344	Boutokaan Kateira ma Rikiara	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2400	Onobwai					
2402	Aobiti	2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
2403	Auti ni maeka	22,041.08	\$22,041.08	\$12,176.39	\$12,176.39	\$0.00
2404	Rest House	1,000.00	\$1,000.00	\$1,205.00	\$1,205.00	\$0.00
2406	Autin te Marae	1,000.00	\$1,000.00	\$19.20	\$19.20	\$0.00
2407	Mwaneaba	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwe/ Kaa	1,000.00	\$1,000.00	\$1,979.30	\$1,979.30	\$0.00
2408a	School trucks	10,000.00	\$10,000.00	\$1,245.10	\$1,245.10	\$0.00
2410	Kawai/Kotiweei	8,200.00	\$8,200.00	\$4,176.25	\$4,176.25	\$0.00
2411	Atin Roo Mwaneaba Tarawa	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2412	WiFi Abamakoro	2,000.00	\$2,000.00	\$264.40	\$264.40	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2413	Boat	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2414	Katean mwaneaban te marae	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2415	Katean te park tanraken outero	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane nte karikirake					
2701	Bwain auti ni iruaa	3,000.00	\$3,000.00	\$12,758.01	\$12,758.01	\$0.00
2702	Bwaan bao r mwamwananga	2,000.00	\$2,000.00	\$2,165.70	\$2,165.70	\$0.00
2703	Internet	5,004.00	\$5,004.00	\$0.00	\$0.00	\$0.00
2704	Bingo	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2706	Mautari	33,000.00	\$33,000.00	\$8,571.79	\$8,571.79	\$0.00
2709	Katangomwane	0.00	\$0.00	\$31,000.00	\$31,000.00	\$0.00
2710	Atin Roo Mwaneaba Tarawa	2,000.00	\$2,000.00	\$2,100.00	\$2,100.00	\$0.00
2711	Hardware/bwain akawa	10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
2714	Number plate	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2718	Aia centre aine	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2720	Te Tabo ni Bwaa	400.00	\$400.00	\$1.00	\$1.00	\$0.00
2721	Karaobwai man te kai	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
2722	Karaobwai man te cement	10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
2723	Karaobwai man te shop	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2724	Driving School	50.00	\$50.00	\$0.00	\$0.00	\$0.00
2800	Karaii Mwane					
2801	Kaintabwi	30,161.06	\$30,161.06	\$24,597.83	\$24,597.83	\$0.00
2803	Onobwain autin Tautaeaka	0.00	\$0.00	\$48,340.58	\$48,340.58	\$0.00
2804	Birimwane nakon KiLGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2806	Te buoka ibukin te school trucks	24,000.00	\$24,000.00	\$22,580.25	\$22,580.25	\$0.00
2807	Mwane n tania	14,800.00	\$14,800.00	\$0.00	\$0.00	\$0.00
	Below the Line					
	Adv- Tiema	0.00		\$70.00	\$70.00	\$0.00
	Adv-Akineti	0.00		\$280.00	\$280.00	\$0.00
	Adv Labour	0.00		\$150.00	\$150.00	\$0.00
	Adv-Airport Authority Kir	0.00		\$3,389.31	\$3,389.31	\$0.00
	Adv-ASW	0.00		\$526.10	\$526.10	\$0.00
	Adv-Advosit te Buroo	0.00		\$1,500.00	\$1,500.00	\$0.00
	Adv Toilet	0.00		\$596.01	\$596.01	\$0.00
	Adv-Amweri	0.00		\$167.00	\$167.00	\$0.00
	Adv Primary school AMY	0.00		\$441.00	\$441.00	\$0.00
	Adv O/T tiima	0.00		\$46.45	\$46.45	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv North Star	0.00		\$45.00	\$45.00	\$0.00
	Adv Ic blue wave	0.00		\$0.00	\$0.00	\$0.00
	Adv Covid-19 store	0.00		\$317.10	\$317.10	\$0.00
	Adv Ataniman	0.00		\$300.00	\$300.00	\$0.00
	Adv-Education	0.00		\$1,104.50	\$1,104.50	\$0.00
	Adv Lisalu	0.00		\$967.00	\$967.00	\$0.00
	Dep-Surplus Akineti	0.00		-\$0.07	\$0.00	\$0.07
	Dep-O/time Tokitebwa	0.00		-\$4.00	\$0.00	\$4.00
	Dep-O/time Toone	0.00		-\$130.00	\$0.00	\$130.00
	Dep-OB	0.00		-\$1,962.00	\$0.00	\$1,962.00
	Dep-Overtime	0.00		-\$1,078.40	\$0.00	\$1,078.40
	Dep-Parich truck	0.00		-\$35.00	\$0.00	\$35.00
	Dep-Raffle ticket	0.00		-\$160.00	\$0.00	\$160.00
	Dep-Rairanoanga	0.00		-\$2,088.70	\$0.00	\$2,088.70
	Dep-Riteta	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Robwati	0.00		-\$881.88	\$0.00	\$881.88
	Dep-Runga	0.00		-\$3,463.49	\$0.00	\$3,463.49
	dep-Terautete	0.00		-\$90.00	\$0.00	\$90.00
	Dep-Solar	0.00		-\$1,587.75	\$0.00	\$1,587.75
	Dep-O/time Kirata	0.00		-\$59.00	\$0.00	\$59.00
	Dep-Surplus Cash	0.00		-\$0.09	\$0.00	\$0.09
	Dep-Taateraka	0.00		-\$7.00	\$0.00	\$7.00
	Dep-Taku	0.00		-\$94.00	\$0.00	\$94.00
	Dep-Taunga	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Tawaia	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Teabi	0.00		-\$56.10	\$0.00	\$56.10
	Dep-Teacher's day	0.00		-\$109.90	\$0.00	\$109.90
	Dep-Teaoti	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Tekabuta	0.00		-\$30.00	\$0.00	\$30.00
	dep-Kauaang	0.00		-\$62.00	\$0.00	\$62.00
	Dep-Salary changes	0.00		-\$108.15	\$0.00	\$108.15
	Dep-Mauteka	0.00		-\$280.00	\$0.00	\$280.00
	Adv-Councillors Recreation	0.00		\$2,975.37	\$2,975.37	\$0.00
	Dep-KOLFAWP	0.00		-\$3,729.92	\$0.00	\$3,729.92
	Dep-KPC	0.00		-\$1,037.00	\$0.00	\$1,037.00
	Dep-Land lease	0.00		-\$11,752.60	\$0.00	\$11,752.60

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-LDCF	0.00		-\$150.00	\$0.00	\$150.00
	Dep-Maintenance	0.00		-\$17,242.00	\$0.00	\$17,242.00
	Dep-Marewea	0.00		-\$840.00	\$0.00	\$840.00
	Dep-Marewen Buota	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Marewen Non	0.00		-\$459.60	\$0.00	\$459.60
	Dep-Marewen Rوتا CS	0.00		-\$1.40	\$0.00	\$1.40
	Dep-O/time Tetake	0.00		-\$96.58	\$0.00	\$96.58
	Dep-Maurintano	0.00		-\$4,690.80	\$0.00	\$4,690.80
	Dep-O/time Riitang	0.00		-\$169.30	\$0.00	\$169.30
	Dep-Meal allowance	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Ministry of Education	0.00		-\$2,100.00	\$0.00	\$2,100.00
	dep-Modern Style	0.00		-\$361.00	\$0.00	\$361.00
	Dep-MOE	0.00		-\$5,536.80	\$0.00	\$5,536.80
	Dep-MOH	0.00		-\$222.95	\$0.00	\$222.95
	Dep-Motika K	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Motorman	0.00		-\$48.00	\$0.00	\$48.00
	Dep-Narua K	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Nei Temwanuu Community	0.00		-\$100.00	\$0.00	\$100.00
	Dep-O/time Iotebwa	0.00		-\$64.20	\$0.00	\$64.20
	Dep-Terunga	0.00		-\$3,716.50	\$0.00	\$3,716.50
	Dep-Matang Benina	0.00		-\$40.00	\$0.00	\$40.00
	Imp-Teeremwa	0.00		\$1,243.85	\$1,243.85	\$0.00
	Imp-Ioota Taniera	0.00		\$25,000.00	\$25,000.00	\$0.00
	Imp-Kaotan	0.00		\$740.00	\$740.00	\$0.00
	Imp-Katava	0.00		\$6,581.90	\$6,581.90	\$0.00
	imp-Kunei	0.00		\$967.50	\$967.50	\$0.00
	Imp-Matang	0.00		\$200.00	\$200.00	\$0.00
	Imp-Mayor Rotie	0.00		-\$2,900.00	\$0.00	\$2,900.00
	Imp-Mele Teemaia	0.00		\$2,869.60	\$2,869.60	\$0.00
	Imp-Retie	0.00		\$3,000.00	\$3,000.00	\$0.00
	Imp-Rotie	0.00		\$9,710.23	\$9,710.23	\$0.00
	Imp-Ruuta	0.00		\$170.00	\$170.00	\$0.00
	Dep-Tentaam CS	0.00		-\$1,275.00	\$0.00	\$1,275.00
	Imp-Tearawa	0.00		\$3,619.10	\$3,619.10	\$0.00
	Imp-Ereata	0.00		\$3,518.95	\$3,518.95	\$0.00
	Imp-Tekimwa	0.00		\$3,500.00	\$3,500.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Tiikai	0.00		-\$863.08	\$0.00	\$863.08
	Imp-Toara	0.00		\$100.00	\$100.00	\$0.00
	Loss Motikia	0.00		-\$7.24	\$0.00	\$7.24
	Loss-Ag Clerk Eimi .M	0.00		\$163.00	\$163.00	\$0.00
	Loss-CFC Akineti B	0.00		\$18,212.85	\$18,212.85	\$0.00
	Loss-Kaiti	0.00		\$3,966.07	\$3,966.07	\$0.00
	Loss-Kataua	0.00		\$57.16	\$57.16	\$0.00
	Loss-Kiriira	0.00		\$7,054.53	\$7,054.53	\$0.00
	Loss-Taabita Tekiraa	0.00		-\$11.06	\$0.00	\$11.06
	Imp-Taku	0.00		\$263.10	\$263.10	\$0.00
	Imp- Kiarake	0.00		\$1,615.50	\$1,615.50	\$0.00
	Dep-Tiaon	0.00		-\$1.88	\$0.00	\$1.88
	Dep-Toara	0.00		-\$56.40	\$0.00	\$56.40
	Dep-Tonia	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Toorue	0.00		-\$220.00	\$0.00	\$220.00
	Dep-Toota	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Truck	0.00		-\$42.00	\$0.00	\$42.00
	Dep-Uniktongo	0.00		-\$540.00	\$0.00	\$540.00
	Dep-Vodafone	0.00		-\$270.50	\$0.00	\$270.50
	Dep-Waa n o	0.00		-\$2,500.00	\$0.00	\$2,500.00
	Dep-Wash priority	0.00		-\$1,500.00	\$0.00	\$1,500.00
	Imp-Ieremia	0.00		\$4,257.60	\$4,257.60	\$0.00
	Dep-World Teachers day	0.00		-\$465.10	\$0.00	\$465.10
	Imp-Iaira	0.00		\$200.00	\$200.00	\$0.00
	Imp Tekoba	0.00		\$202.00	\$202.00	\$0.00
	Imp- Tiim	0.00		\$770.00	\$770.00	\$0.00
	Imp-Akineti	0.00		\$820.00	\$820.00	\$0.00
	imp-Akura	0.00		\$1,980.00	\$1,980.00	\$0.00
	Imp-Angiriin Hardware	0.00		\$4,624.60	\$4,624.60	\$0.00
	Imp-Ataake	0.00		\$26,916.05	\$26,916.05	\$0.00
	Imp-Bakarere	0.00		\$580.34	\$580.34	\$0.00
	Imp-Bonteman	0.00		\$4,806.00	\$4,806.00	\$0.00
	Imp-Denise Kumkee	0.00		-\$10,000.00	\$0.00	\$10,000.00
	Imp-Eliza	0.00		\$2,559.25	\$2,559.25	\$0.00
	Dep-Karatin Truck	0.00		-\$1,500.80	\$0.00	\$1,500.80
	Dep-Winnaba Str	0.00		-\$542.00	\$0.00	\$542.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Tentoa	0.00		\$9.00	\$9.00	\$0.00
	Adv-Rainanoanga	0.00		\$629.05	\$629.05	\$0.00
	Adv-Riitang	0.00		\$167.30	\$167.30	\$0.00
	Adv-Staff quarters	0.00		\$816.65	\$816.65	\$0.00
	Adv-Surplus changes	0.00		\$108.15	\$108.15	\$0.00
	Adv-Taam Cs	0.00		\$262.40	\$262.40	\$0.00
	Adv-Taato	0.00		\$60.00	\$60.00	\$0.00
	Adv-Taranteta	0.00		\$340.00	\$340.00	\$0.00
	Adv-Te Runga	0.00		\$6,580.35	\$6,580.35	\$0.00
	Adv-Teburoo	0.00		\$250.00	\$250.00	\$0.00
	Adv-Teitoi	0.00		\$120.00	\$120.00	\$0.00
	Adv-Wanikaie	0.00		\$173.00	\$173.00	\$0.00
	Adv-Ten Tau	0.00		\$150.00	\$150.00	\$0.00
	Adv-O/time Katarake	0.00		\$51.69	\$51.69	\$0.00
	Adv-Tetaake	0.00		\$407.00	\$407.00	\$0.00
	Adv-Tiikai	0.00		\$236.24	\$236.24	\$0.00
	Adv-Toakai	0.00		\$80.00	\$80.00	\$0.00
	Adv-Toom Ueanna	0.00		\$0.00	\$0.00	\$0.00
	Adv-Toone	0.00		\$290.70	\$290.70	\$0.00
	Adv-Touia	0.00		\$20.00	\$20.00	\$0.00
	Adv-Toumau	0.00		\$40.00	\$40.00	\$0.00
	Adv-Truck hire Rotima	0.00		\$45.80	\$45.80	\$0.00
	Adv-Truck hire Tabiang	0.00		\$20.30	\$20.30	\$0.00
	Dep-Kirata	0.00		-\$13.50	\$0.00	\$13.50
	Adv-Tekoko	0.00		\$207.00	\$207.00	\$0.00
	Adv-M/M	0.00		\$19.50	\$19.50	\$0.00
	Loss-Tiema	0.00		\$2,691.87	\$2,691.87	\$0.00
	Adv-Fr Teabi	0.00		\$56.10	\$56.10	\$0.00
	Adv-Kaetieti	0.00		\$30.00	\$30.00	\$0.00
	Adv-Kannaolia	0.00		\$12.00	\$12.00	\$0.00
	Adv-Karatin	0.00		\$1,028.80	\$1,028.80	\$0.00
	Adv-Katarake	0.00		\$175.80	\$175.80	\$0.00
	Adv-Kauntira	0.00		\$330.80	\$330.80	\$0.00
	Adv-KIT	0.00		\$255.00	\$255.00	\$0.00
	Adv-KPC Matang	0.00		\$1,377.60	\$1,377.60	\$0.00
	Adv-KPC Rotima CS	0.00		\$693.50	\$693.50	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Pre-School	0.00		\$4,917.70	\$4,917.70	\$0.00
	Adv-Lud	0.00		\$234.00	\$234.00	\$0.00
	Adv-O/time Rotie	0.00		\$209.50	\$209.50	\$0.00
	Adv-Maintenance	0.00		\$914.05	\$914.05	\$0.00
	Adv-Maneaba project	0.00		\$40.56	\$40.56	\$0.00
	Adv-Mautari	0.00		\$1,312.40	\$1,312.40	\$0.00
	Adv-Motikia Kaabaia	0.00		\$20.00	\$20.00	\$0.00
	Adv-Motorbike	0.00		\$210.00	\$210.00	\$0.00
	Adv-MWYSA	0.00		\$2,190.00	\$2,190.00	\$0.00
	Adv-Naruai	0.00		\$200.00	\$200.00	\$0.00
	Adv-NICA	0.00		\$376.80	\$376.80	\$0.00
	Adv-NISA	0.00		\$300.00	\$300.00	\$0.00
	Adv-Nutrition Committee	0.00		\$330.00	\$330.00	\$0.00
	Adv-White Ribbon Day	0.00		\$8.00	\$8.00	\$0.00
	Adv-KPF repayment loan	0.00		\$150.83	\$150.83	\$0.00
	Dep-Fish pond	0.00		-\$294.89	\$0.00	\$294.89
	Dep-Cargo	0.00		-\$686.70	\$0.00	\$686.70
	Dep-CM Abamakoro	0.00		-\$50.00	\$0.00	\$50.00
	Dep-Council s/car	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Councillors	0.00		-\$226.00	\$0.00	\$226.00
	dep-CSS&VCO	0.00		-\$2,612.66	\$0.00	\$2,612.66
	Dep-D/ Overtime	0.00		-\$384.90	\$0.00	\$384.90
	Dep-DBK	0.00		-\$4,034.02	\$0.00	\$4,034.02
	Dep-EBA (KPC matang)	0.00		-\$1,570.00	\$0.00	\$1,570.00
	Dep-ECD/M bike	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Education fund	0.00		-\$4,899.27	\$0.00	\$4,899.27
	Adv-Ununiki Bonnano Boboti	0.00		\$26.60	\$26.60	\$0.00
	dep-Eribafi	0.00		-\$20.00	\$0.00	\$20.00
	dep-Boutu	0.00		-\$110.00	\$0.00	\$110.00
	Dep-Fly Shop Anglers	0.00		-\$6,030.00	\$0.00	\$6,030.00
	Dep-Hardware	0.00		-\$1,000.00	\$0.00	\$1,000.00
	Dep-Health day	0.00		-\$80.00	\$0.00	\$80.00
	Dep-Iaira	0.00		-\$19.50	\$0.00	\$19.50
	Dep-Independence	0.00		-\$7,584.50	\$0.00	\$7,584.50
	Dep-loane	0.00		-\$39.88	\$0.00	\$39.88
	Dep-IYA	0.00		-\$1,971.70	\$0.00	\$1,971.70

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Kaako	0.00		-\$176.39	\$0.00	\$176.39
	Dep-Kaiti	0.00		-\$33.26	\$0.00	\$33.26
	Dep-Kamaie	0.00		-\$40.00	\$0.00	\$40.00
	Dep-EFSP	0.00		-\$528.20	\$0.00	\$528.20
	Dep-Airport	0.00		-\$1,080.70	\$0.00	\$1,080.70
	Adv-Wiinaba Str	0.00		\$764.50	\$764.50	\$0.00
	Adv-Youth	0.00		\$13.55	\$13.55	\$0.00
	Dep- Alport Reza	0.00		-\$95.00	\$0.00	\$95.00
	Dep Hatchery	0.00		-\$1,811.60	\$0.00	\$1,811.60
	dep- Koitip	0.00		-\$1,540.00	\$0.00	\$1,540.00
	Dep LC crew	0.00		-\$40.00	\$0.00	\$40.00
	Dep MNA	0.00		-\$83.70	\$0.00	\$83.70
	Dep Rian Nikunau	0.00		-\$4,200.00	\$0.00	\$4,200.00
	Dep Riua	0.00		-\$300.00	\$0.00	\$300.00
	Dep Rosary	0.00		-\$240.00	\$0.00	\$240.00
	Dep-Butibooro	0.00		-\$333.00	\$0.00	\$333.00
	Dep-Agnes	0.00		-\$3.00	\$0.00	\$3.00
	Dep-Buroo	0.00		-\$2,000.00	\$0.00	\$2,000.00
	dep-Aka	0.00		-\$2,677.01	\$0.00	\$2,677.01
	Dep-Akura	0.00		-\$8.60	\$0.00	\$8.60
	Dep-Amweri	0.00		-\$155.00	\$0.00	\$155.00
	Dep-Atatera/VB	0.00		-\$90.00	\$0.00	\$90.00
	Dep-ATHKL	0.00		-\$415.10	\$0.00	\$415.10
	Dep-Aurakeia	0.00		-\$15.00	\$0.00	\$15.00
	Dep-AWS	0.00		-\$626.25	\$0.00	\$626.25
	dep-Baranika	0.00		-\$3.40	\$0.00	\$3.40
	Dep-Boatman	0.00		-\$575.35	\$0.00	\$575.35
	Dep-Bonnano Ununiki	0.00		-\$1,612.80	\$0.00	\$1,612.80
	Adv-Disaster fund	0.00		\$5,695.35	\$5,695.35	\$0.00
	Dep Teneti Kum Kee	0.00		-\$4,000.00	\$0.00	\$4,000.00
	Closing Cash				17680.78	0.00
	Closing Bank				122384.33	0.00
Grand Total					729,130.55	729,130.55

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



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		IBD	71.04	
		Bank Hardware	46.25	
		Bank Fuel	59.85	
		IBD #1139408	20,000.00	
		Bank 190329 Freezer	102,207.19	
				122,384.33

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv Ataniman	\$300.00	
		Adv Covid-19 store	\$317.10	
		Adv Labour	\$150.00	
		Adv Ic blue wave	\$0.00	
		Adv Lisalu	\$967.00	
		Adv North Star	\$45.00	
		Adv O/T tiima	\$46.45	
		Adv Primary school AMY	\$441.00	
		Adv- Tiema	\$70.00	
		Adv Toilet	\$596.01	
		Adv-Advosit te Buroo	\$1,500.00	
		Adv-Airport Authority Kir	\$3,389.31	
		Adv-Akineti	\$280.00	
		Adv-Amweri	\$167.00	
		Adv-ASW	\$526.10	
		Adv-Councillors Recreation	\$2,975.37	
		Adv-Disaster fund	\$5,695.35	
		Adv-Education	\$1,104.50	
		Adv-Fr Teabi	\$56.10	
		Adv-Kaetieti	\$30.00	
		Adv-Kannaoia	\$12.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Karatin	\$1,028.80	
		Adv-Katarake	\$175.80	
		Adv-Kauntira	\$330.80	
		Adv-KIT	\$255.00	
		Adv-KPC Matang	\$1,377.60	
		Adv-KPC Rotima CS	\$693.50	
		Adv-KPF repayment loan	\$150.83	
		Adv-Lud	\$234.00	
		Adv-M/M	\$19.50	
		Adv-Maintenance	\$914.05	
		Adv-Maneaba project	\$40.56	
		Adv-Mautari	\$1,312.40	
		Adv-Motikia Kaabaia	\$20.00	
		Adv-Motorbike	\$210.00	
		Adv-MWYSA	\$2,190.00	
		Adv-Naruai	\$200.00	
		Adv-NICA	\$376.80	
		Adv-NISA	\$300.00	
		Adv-Nutrition Committee	\$330.00	
		Adv-O/time Katarake	\$51.69	
		Adv-O/time Rotie	\$209.50	
		Adv-Pre-School	\$4,917.70	
		Adv-Rainanoanga	\$629.05	
		Adv-Riitang	\$167.30	
		Adv-Staff quarters	\$816.65	
		Adv-Surplus changes	\$108.15	
		Adv-Taam Cs	\$262.40	
		Adv-Taato	\$60.00	
		Adv-Taranteta	\$340.00	
		Adv-Te Runga	\$6,580.35	
		Adv-Teburoo	\$250.00	
		Adv-Teitoi	\$120.00	
		Adv-Tekoko	\$207.00	
		Adv-Ten Tau	\$150.00	
		Adv-Tentoa	\$9.00	
		Adv-Tetaake	\$407.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Tiikai	\$236.24	
		Adv-Toakai	\$80.00	
		Adv-Toom Ueanna	\$0.00	
		Adv-Toone	\$290.70	
		Adv-Touia	\$20.00	
		Adv-Toumau	\$40.00	
		Adv-Truck hire Rotima	\$45.80	
		Adv-Truck hire Tabiang	\$20.30	
		Adv-Ununiki Bonnano Boboti	\$26.60	
		Adv-Wanikaie	\$173.00	
		Adv-White Ribbon Day	\$8.00	
		Adv-Wiinaba Str	\$764.50	
		Adv-Youth	\$13.55	
		Imp- Kiarake	\$1,615.50	
		Imp Tekoba	\$202.00	
		Imp- Tiim	\$770.00	
		Imp-Akineti	\$820.00	
		imp-Akura	\$1,980.00	
		Imp-Angiriin Hardware	\$4,624.60	
		Imp-Ataake	\$26,916.05	
		Imp-Bakarere	\$580.34	
		Imp-Bonteman	\$4,806.00	
		Imp-Eliza	\$2,559.25	
		Imp-Ereata	\$3,518.95	
		Imp-laira	\$200.00	
		Imp-Ileremia	\$4,257.60	
		Imp-Ioota Taniera	\$25,000.00	
		Imp-Kaotan	\$740.00	
		Imp-Kataua	\$6,581.90	
		imp-Kunei	\$967.50	
		Imp-Matang	\$200.00	
		Imp-Mele Teemaia	\$2,869.60	
		Imp-Retie	\$3,000.00	
		Imp-Rotie	\$9,710.23	
		Imp-Ruuta	\$170.00	
		Imp-Taku	\$263.10	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Tearawa	\$3,619.10	
		Imp-Teeremwa	\$1,243.85	
		Imp-Tekimwa	\$3,500.00	
		Imp-Toara	\$100.00	
		Loss-Ag Clerk Eimi .M	\$163.00	
		Loss-CFC Akineti B	\$18,212.85	
		Loss-Kaiti	\$3,966.07	
		Loss-Kataua	\$57.16	
		Loss-Kiriira	\$7,054.53	
		Loss-Tiema	\$2,691.87	
				188,793.46
3	Account Payable			
		Dep- Alport Reza	\$95.00	
		Dep Hatchery	\$1,811.60	
		dep- Koitip	\$1,540.00	
		Dep LC crews,	\$40.00	
		Dep MNA	\$83.70	
		Dep Rian Nikunau	\$4,200.00	
		Dep Riua	\$300.00	
		Dep Rosary	\$240.00	
		Dep Teneti Kum Kee	\$4,000.00	
		Dep-Agnes	\$3.00	
		Dep-Airport	\$1,080.70	
		dep-Aka	\$2,677.01	
		Dep-Akura	\$8.60	
		Dep-Amweri	\$155.00	
		Dep-Atatera/VB	\$90.00	
		Dep-ATHKL	\$415.10	
		Dep-Aurakeia	\$15.00	
		Dep-AWS	\$626.25	
		dep-Baranika	\$3.40	
		Dep-Boatman	\$575.35	
		Dep-Bonnano Ununiki	\$1,612.80	
		dep-Boutu	\$110.00	
		Dep-Buroo	\$2,000.00	
		Dep-Butibooro	\$333.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Cargo	\$686.70	
		Dep-CM Abamakoro	\$50.00	
		Dep-Council s/car	\$100.00	
		Dep-Councillors	\$226.00	
		dep-CSS&VCO	\$2,612.66	
		Dep-D/ Overtime	\$384.90	
		Dep-DBK	\$4,034.02	
		Dep-EBA (KPC matang)	\$1,570.00	
		Dep-ECD/M bike	\$20.00	
		Dep-Education fund	\$4,899.27	
		Dep-EFSP	\$528.20	
		dep-Eribati	\$20.00	
		Dep-Fish pond	\$294.89	
		Dep-Fly Shop Anglers	\$6,030.00	
		Dep-Hardware	\$1,000.00	
		Dep-Health day	\$80.00	
		Dep-laira	\$19.50	
		Dep-Independence	\$7,584.50	
		Dep-loane	\$39.88	
		Dep-IYA	\$1,971.70	
		Dep-Kaako	\$176.39	
		Dep-Kaiti	\$33.26	
		Dep-Kamaie	\$40.00	
		Dep-Karatin Truck	\$1,500.80	
		dep-Kauaang	\$62.00	
		Dep-Kirata	\$13.50	
		Dep-KOLFAWP	\$3,729.92	
		Dep-KPC	\$1,037.00	
		Dep-Land lease	\$11,752.60	
		Dep-LDCF	\$150.00	
		Dep-Maintenance	\$17,242.00	
		Dep-Marewea	\$840.00	
		Dep-Marewen Buota	\$200.00	
		Dep-Marewen Non	\$459.60	
		Dep-Marewen Routa CS	\$1.40	
		Dep-Matang Benina	\$40.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Maurintenano	\$4,690.80	
		Dep-Mauteka	\$280.00	
		Dep-Meal allowance	\$40.00	
		Dep-Ministry of Education	\$2,100.00	
		dep-Modern Style	\$361.00	
		Dep-MOE	\$5,536.80	
		Dep-MOH	\$222.95	
		Dep-Motika K	\$20.00	
		Dep-Motorman	\$48.00	
		Dep-Narua K	\$200.00	
		Dep-Nei Temwanuu Community	\$100.00	
		Dep-O/time Iotebwa	\$64.20	
		Dep-O/time Kirata	\$59.00	
		Dep-O/time Riitang	\$169.30	
		Dep-O/time Tetaake	\$96.58	
		Dep-O/time Tokitebwa	\$4.00	
		Dep-O/time Toone	\$130.00	
		Dep-OB	\$1,962.00	
		Dep-Overtime	\$1,078.40	
		Dep-Parich truck	\$35.00	
		Dep-Raffle ticket	\$160.00	
		Dep-Rairanoanga	\$2,088.70	
		Dep-Riteta	\$100.00	
		Dep-Robwati	\$881.88	
		Dep-Runga	\$3,463.49	
		Dep-Salary changes	\$108.15	
		Dep-Solar	\$1,587.75	
		Dep-Surplus Akineti	\$0.07	
		Dep-Surplus Cash	\$0.09	
		Dep-Taateraka	\$7.00	
		Dep-Taku	\$94.00	
		Dep-Taunga	\$10.00	
		Dep-Tawaia	\$10.00	
		Dep-Teabi	\$56.10	
		Dep-Teacher's day	\$109.90	
		Dep-Teaoti	\$120.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Tekabuta	\$30.00	
		Dep-Tentaam CS	\$1,275.00	
		dep-Terautete	\$90.00	
		Dep-Terunga	\$3,716.50	
		Dep-Tiaon	\$1.88	
		Dep-Toara	\$56.40	
		Dep-Tonia	\$20.00	
		Dep-Toorue	\$220.00	
		Dep-Toota	\$60.00	
		Dep-Truck	\$42.00	
		Dep-Uniktongo	\$540.00	
		Dep-Vodafone	\$270.50	
		Dep-Waa n o	\$2,500.00	
		Dep-Wash priority	\$1,500.00	
		Dep-Winnaba Str	\$542.00	
		Dep-World Teachers day	\$465.10	
		Imp-Denise Kumkee	\$10,000.00	
		Imp-Mayor Rotie	\$2,900.00	
		Imp-Tiikai	\$863.08	
		Loss Motikia	\$7.24	
		Loss-Taabita Tekiraa	\$11.06	
				142,552.12

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