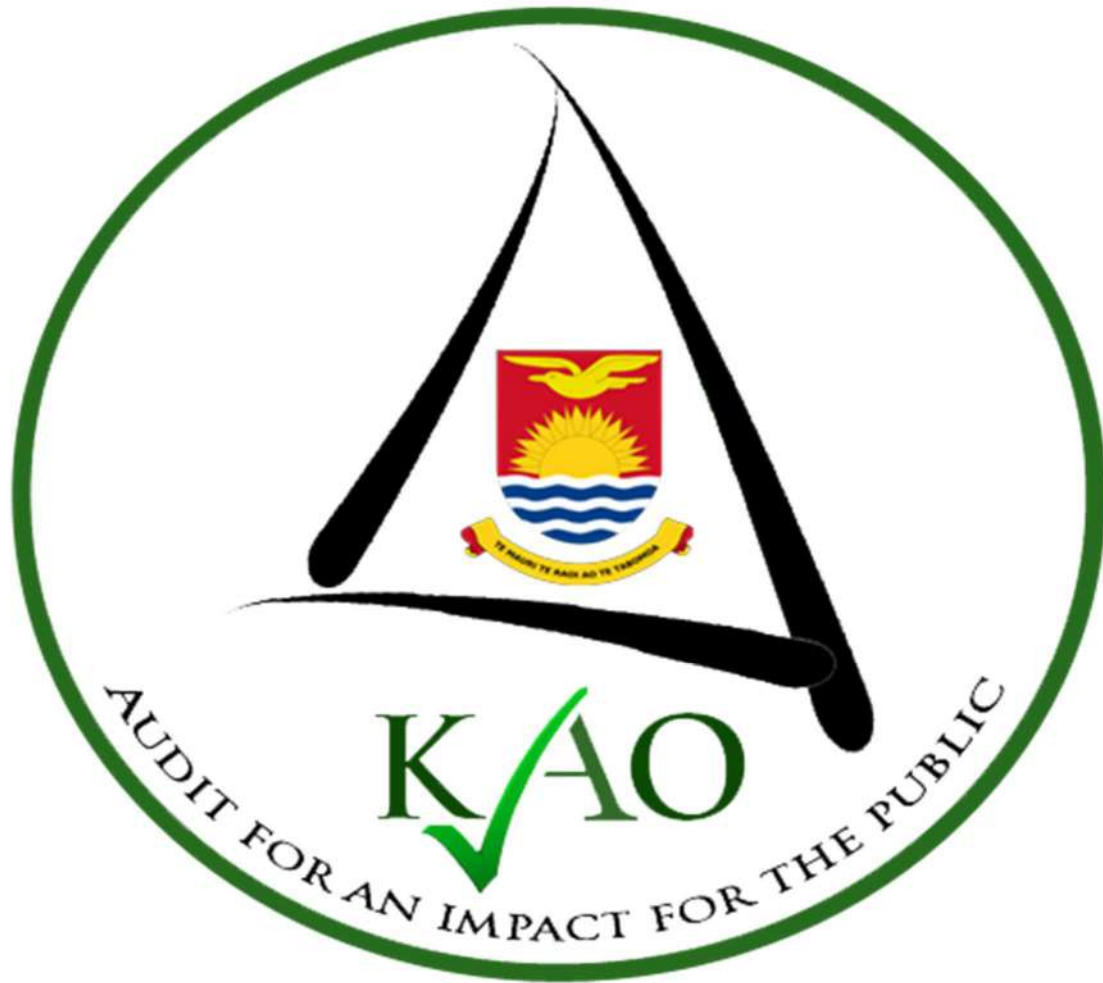


THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF ARANUKA ISLAND COUNCIL FINANCIAL
STATEMENT FOR THE YEAR ENDED 2022-2023



REPORT NO: 28-29/26

AUGUST 17TH 2026

7TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026
LOCAL GOVERNMENT AUDIT DIVISION

THE REPORT OF THE AUDITOR GENERAL

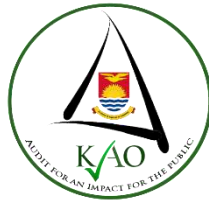
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FINANCIAL STATEMENT FOR THE YEARS ENDED
2022-2023

AUGUST 17, 2026

7TH 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

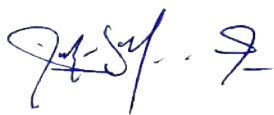
It is my honor to submit the report on the accounts of Aranuka Island Council for the financial years ended 31st December 2022 to 31st December 2023 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 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 Aranuka 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 Oteta 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 Aranuka Island Council for the year ended 31st December 2022 to 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 Aranuka Island Council for the year ended 31st December 2022 to 31st December 2023 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Aranuka 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 Aranuka Island Council for the year ending 31st December 2022. to 31st December 2023.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. \$5,100.23 in government grants recorded as council revenue without supporting departmental warrants.

- The audit found that government grants totalling \$5,100.23 recorded as council revenue could not be verified because the departmental warrant for the Aranuka Island Council were not available during the course of the audit. As a result, the audit was unable to confirm the validity and accuracy of the recorded council revenue amounting to \$5,100.23. ([Refer to Section 2.1](#))

2. Unverified council expenditure of \$9,680.08 due to lack of supporting documents.

The audit could not verify the Council's expenditure of \$9,608.08 for staff KPF contributions. The only supporting document attached to the payment voucher was a Telmo receipt, which showed that the Council had transferred the funds to the CEO KPF for staff KPF contributions. However, there was no detailed breakdown showing the employees whose contributions were paid, the amount contributed for each employee, or the relevant payroll period. As a result, the audit could not confirm whether the \$9,608.08 was accurately calculated and paid on behalf of the appropriate employees. ([Refer to section 1.2.4](#))

3. Unverified cash at bank of \$263,303.86

- The audit could not verify the council's reported cash balance of \$263,303.86 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 - \$418,580.42:** Several balances including deposits, imprest, advances, loss and loan accounts, have been inactive and unresolved since 2019. Supporting documents were not available, so the accuracy and completeness of this amount could not be confirmed. ([Refer to section 3.2](#))
- **Accounts Payable - \$280,466.70:** Similar inactive and unresolved balances were found in deposit, imprest, and loan accounts since 2019, without supporting documentation to verify them. ([Refer to section 3.2](#))

5. Unverified imprest advances of \$2,000.00

The audit could not verify the \$2,000.00 imprest advance issued to Teibi because the relevant payment vouchers (PVs) were missing. ([Refer to section 3.3](#))

6. Unverified imprest recoveries of \$25,034.25 for Teibi

- The audit also found that imprest recoveries (retirements) totaling \$25,034.25 were not supported by actual receipts or other relevant documents to prove that goods or services were actually purchased. Therefore, the audit could not verify whether these recovery amounts were valid, accurate, and properly accounted for. ([Refer to section 3.3](#))

Date	MRR/PV#	Code	Description	Dr	Cr	Audit Comments
31-Mar-22	940924	Imp Teibi	Retire imprest		\$103.00	There are no evidence of receipt of goods and services acquired to confirm that funds were spend for their intended purpose.
31-May-22	940788	Imp Teibi	Imprest retire		\$4,000.00	
31-Aug-22	10396	Imp Teibi	Imprest retire		\$603.41	
31-Dec-22	40127	Imp Teibi	Retire imprest		\$1,030.00	
31-Dec-22	40166	Imp Teibi	Retire imprest		\$6,323.64	
31-Dec-22	40167	Imp Teibi	Retire imprest		\$2,876.20	
31-Aug-23	102645	Imp Teibi	imprest retirement		\$7,098.00	
31-Dec-23	635037	Imp Teibi	Retire imprest		\$3,000.00	
			Total imprest/retirement	\$0.00	\$25,034.25	

2.2. EMPHASIS OF THE MATTER.

Without qualifying our disclaimer of opinion, we draw attention to the following matters identified during the audit of the Aranuka Island Council's financial statements.

1. Staff KPF Contributions of \$2,571.13 deducted from salaries but not remitted to KPF.

- The audit found that a total of \$2,571.13 of staff KPF contributions that had been deducted from their salaries were not remitted to KPF. As a result, the staff KPF contribution balance was not increasing as it should. The audit is particularly concerned that KPF contributions from 2022 and 2023 were still not deposited to KPF in the following years. ([Refer to section 1.5.3](#))

2.3 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE, EXPENSE, AND BALANCE SHEET 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 \$3,490.00 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, 1st bullet point](#))

2. \$1,677.30 in payments disbursed without Clerk signed payment vouchers.

The audit found that some PVs were processed and funds were paid to suppliers without the Clerk's approval. This is a breach of LGFI Part II, Section 35. ([Refer to section 1.1, 2nd bullet point](#))

3. Non-compliance with housing maintenance procedures.

The audit found that a total of \$12,473.56 was paid for housing maintenance without approved maintenance forms, as required by the Council's maintenance

policy. This indicates that the Council did not follow the required payment procedures and approved expenditure without sufficient supporting documentation to confirm that the maintenance work was properly requested, authorized, and completed. ([Refer to section 1.1, 3rd bullet point](#))

4. Invoices not certified upon receipt.

The audit found that invoices from suppliers, with a total value of \$20,701.50, were paid without being certified upon receipt. This means that the council did not verify that the goods or services had been received and checked before processing the payments. ([refer to section 1.1, 4th bullet point](#))

5. Salaries disbursed to staff not on the approved ER.

The audit found that a total of \$4,978.26 was paid to staff whose names were not included on the approved establishment register. In addition, no appointment letters or employment contracts were provided to the audit to verify that these individuals were valid employees of the council. ([Refer to section 1.1, 5th bullet point](#))

6. Unsupported payments made to Vodafone through POSMO.

The audit found that a total of \$6,243.00 was paid to Vodafone through POSMO without supporting documents, such as Vodafone invoices or service agreement. As a result, the audit could not verify the accuracy and completeness of the Council's expenditure relating to Vodafone. ([Refer to section 1.1, 6th bullet point](#))

7. Imprest advances disbursed without prior full council approval.

During the review of the supporting documents, the audit found imprest advances totalling \$7,235.00 issued to Ataake without any Council minutes attached to show that the advances had been approved by the Full Council. This practice is contrary to Section 61 of the Local Government Act. As a result, the audit could not confirm whether the imprest advances were properly authorised before they were issued. ([Refer to Section 3.3, 1st issue](#))

The audit also identified a similar issue involving Teibi, who received total imprest advances of \$32,800.00. The imprest advances were issued without evidence of prior approval from the Full Council, and no Council minutes or other supporting documentation were attached to the payment vouchers to confirm that the advances were properly authorized. ([refer to section 3.3, 2nd issue](#))

2.4 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 \$23,748.08 that was reported as council expense under code 2801, an amount of \$11,892.04 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 \$13,240.65 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 Aranuka 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 Aranuka 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 ARANUKA ISLAND COUNCIL.

My responsibility is to conduct an audit of Aranuka 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 **Aranuka Island Council for the year ended 31st December 2022 to 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 Aranuka Island Council during the year ended **31st December 2022 to 31st December 2023**. Furthermore, we have no relationship with, or interest in, **Aranuka Island Council**.

1. AUDIT FINDINGS: ARANUKA ISLAND COUNCIL 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, housing maintenance expenditures, payroll management, office equipment and overhead cost (council operational expenses). The control weaknesses are identified below.

- **Payment for sitting allowances of \$3,490.00¹.** 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.
- **A total of \$1,677.30² of PVs not signed by clerk.** The audit found that some PVs were processed and funds were paid to suppliers without the Clerk's approval. This is a breach of LGFI Part II, Section 35.
- **Housing Maintenance Expenditures Approved Without Supporting Documents.** The audit found that the council approved and paid housing maintenance expenses without attaching the required supporting documents, such as maintenance request forms. A total of \$12,473.56³ was paid without these supporting documents. This indicates that the council did not follow proper payment procedures and approved expenditure without sufficient evidence to confirm that the maintenance work was properly requested, authorized, and completed.
- **Invoices not certified upon receipt.** The audit found that invoices from suppliers, with a total value of \$20,701.50⁴, were paid without being certified upon receipt. This means that the council did not verify that the goods or services had been received and checked before processing the payments.
- **Payments made to Staff not on the approved establishment register.** The audit found that a total of \$4,978.26⁵ was paid to staff whose names were not included on

¹ Refer to Table 1 in Appendices for breakdown.

² Refer to Table 3 in appendices for breakdown.

³ Refer to Table 3 in Appendices for breakdown.

⁴ Refer to Table 4 in Appendices for breakdown.

⁵ Refer to Table 5 in Appendices for breakdown

the approved establishment register. In addition, no appointment letters or employment contracts were provided to the audit to verify that these individuals were valid employees of the council.

- **Unsupported payments made to Vodafone through POSMO.** The audit found that a total of \$6,243.00⁶ was paid to Vodafone through POSMO without supporting documents, such as Vodafone invoices or service agreement. As a result, the audit could not verify the accuracy and completeness of the Councils expenditure relating to Vodafone.

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.
- The council should adhere to its policies and procedures on housing maintenance.
- The Council should ensure that all supplier invoices are properly checked, certified, and approved before payment is made. This will confirm that goods and services have been received and are in accordance with the payment request.
- The council should ensure that all staff payments are supported by approved establishment record and update it regularly,
- The council should maintain proper approval and supporting documents for casual workers payments including council approval minutes and temporary engagement letters.

Management Response

- We acknowledge that there is a payment of \$2,150.00 for councilors sitting allowance. However, I did not agree with the findings regarding the covering or the minute attached as advised from our office that attaching an attendance list is enough as long as it fully signed by the full council members. A fully signed attendance list indicates that there is a full council held.
- We acknowledge that there are payments approved involving the housing maintenance without the payment forms. However as usual the council normally

⁶ Refer to Table 7 in Appendices for breakdown.

use the payment form when paying out the MOH and MOE maintenance quarters except the Council quarters. I do believe that there are no payment forms provided in this case because they are the council quarters.

- We acknowledge that there are invoices not certified upon receipts, totally agreed with the findings and we will work accordingly with what has been advised from your end. However, in this case we usually do not certify as we were the ones purchasing the fuel and did confident that invoice content is delivered safely with the exact amount. But as mentioned now by your report, we will work accordingly and make sure to certify every invoices to avoid future circumstances.
- We acknowledge that there are payments made to staff who are not on the Establishment Register. We agree with the audit findings and we will work closely aligned with what has been advised from your office to avoid future circumstances
- We agreed with the findings that there are no temporary letters attached to support that these casual labors formally approved by the full council. We acknowledge what has been advised from your office and will work closely aligned with the advice provided to avoid future circumstances.
- We agree with the findings that there are no invoices attached to confirm the accuracy of the POSMO. Attaching the invoices is really crucial for breakdown of the payments, understanding the payment that it is spent on the intended purpose. We acknowledge what has been advised from your office and will work closely aligned with the advice provided to avoid future circumstances.

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 \$23,748.08 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$11,892.04 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 Aranuka Island Council expenses and liabilities, as no proper offset was recorded.

Year	Code	Detail	FS Amount	Audit Comments
2022	2801	Birimwane nakon Kaintabwi	6,648.28	The amount of \$6,648.28 represent both employee and employer KPF contributions. However, only the employers contribution, which is half of the total amount should be recognized as expense
2023	2801	Birimwane nakon Kaintabwi	17,135.80	
			23,784.08	11,892.04

Recommendation

The audit recommends management to perform the following.

- Employee deductions should be recorded as a liability under KPF Payable, while only the employer (Aranuka 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 \$13,240.65 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$13,240.65 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 Aranuka Island Council revenue and liabilities being understated.

Year	Code	Detail	FS Amount	Audit Comments
2022	1701	Kaintabwi taan makuri	5,766.58	These amounts should be recognized and recorded as a liability under KPF Payable in the councils accounts until they are fully settled with the Kiribati Provident Fund
2023	1701	Kaintabwi taan makuri	7,474.07	
			13,240.65	

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 \$13,240.65 were misclassified as council revenue under code 1701 rather than being appropriately recorded under code 2801. An amendments have been made for 2026.

1.3.3 A TOTAL OF \$2,571.13 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

Finding and Analysis.

The audit found that KPF contributions deducted from staff salaries were not remitted to KPF. As a result, the staff KPF contribution balance was not increasing as it should. The audit is particularly concerned that KPF contributions from 2022 and 2023 were still not deposited to KPF in the following years.

Tran Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
30-Jun-22	PV# 05/06	1701	\$154.87	KPF Contribution aikai, aki rin bwa kanoan KPF Payment 2023 & 2024
30-Jun-22	PV# 14/06	1701	\$154.87	
31-Dec-22	pv# 2/12	1701	\$68.97	
31-Dec-22	pv# 3/12	1701	\$154.87	
31-Dec-22	pv# 7/12	1701	\$68.97	
31-Dec-22	pv# 8/12	1701	\$154.87	
31-Dec-22	pv#21/12	1701	\$68.97	
31-Dec-22	pv#22/12	1701	\$154.87	
30-Nov-23	pv# 2/11	1701	\$137.00	KPF Contribution aikai, aki rin bwa kanoan KPF Payment 2024
30-Nov-23	pv# 3/11	1701	\$154.87	
30-Nov-23	pv# 4/11	1701	\$24.71	
30-Nov-23	pv# 11/11	1701	\$137.86	
30-Nov-23	pv# 12/11	1701	\$154.87	
30-Nov-23	pv# 13/11	1701	\$21.18	
31-Dec-23	PV# 2/12	1701	\$137.86	
31-Dec-23	PV# 3/12	1701	\$154.87	
31-Dec-23	PV# 4/12	1701	\$24.71	
31-Dec-23	PV# 10/12	1701	\$137.86	
31-Dec-23	PV# 11/12	1701	\$154.87	
31-Dec-23	PV# 12/12	1701	\$28.24	
31-Dec-23	PV# 22/12	1701	\$137.86	

31-Dec-23	PV# 23/12	1701	\$154.87	
31-Dec-23	PV# 24/12	1701	\$28.24	
			\$2,571.13	

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 agree with the audit findings that a total of \$2,571.13 staff KPF had not been remitted to KPF. We acknowledge what has been advised from your office and we will work closely with the advice provided to avoid future circumstances.

1.3.4 LACK OF SUPPORTING DOCUMENTS FOR KPF CONTRIBUTIONS.

Findings and Analysis

The audit found that a total of \$9,680.08 in KPF contributions paid on behalf of council staff and councillors' did not have a supporting breakdown attached to the PV to identify the employees whose contributions were paid, the amount contributed for each employee, or the relevant payroll period.

The absence of supporting documentation prevents the audit from verifying that the KPF contributions were accurate, complete and paid on behalf of the correct employees.

Date	PV#	Code	Amount	Audit Comment
31-Mar-23	pv# 07/03	2801	\$1,508.46	Akea aia breakdown, ti miin aia posmol nakon KPF ae attached
31-Mar-23	pv# 07/03	2801	\$622.80	Akea aia breakdown, ti miin aia posmol nakon KPF ae attached
31-Dec-23	pv#8/12	2801	\$3,950.00	Akea aia breakdown, ti miin aia posmol nakon KPF ae attached
31-Dec-23	pv#15/12	2801	\$1,170.92	Akea aia breakdown, ti miin aia posmol nakon KPF ae attached
31-Dec-23	pv#21/12	2801	\$1,756.38	Akea aia breakdown, ti miin aia posmol nakon KPF ae attached
31-Dec-22	PV20/12	2801	\$671.52	Akea aia breakdown, ti miin aia posmol nakon KPF ae attached
			\$9,680.08	

Recommendation

The council should ensure that every payment to KPF is supported by a detailed contribution schedule showing names of the employees, individual contribution amounts, the payroll period covered, and the total amount paid. This schedule should be attached to the PV to provide a complete audit trail

Management Response

- We acknowledge that is lack of supporting documents for KPF contributions. We will work with what has been advice from your office to avoid repeated actions in the future time.

2 AUDIT FINDINGS: ARANUKA COUNCIL REVENUES

2.1 A TOTAL OF \$5,100.23 OF GOVERNMENT GRANTS THAT DO NOT HAVE DEPARTMENTAL WARRANT.

Findings and Analysis

The audit reviewed the management response from Aranuka Island Council. However, the audit still could not verify the council revenue of \$5,100.23, as the departmental warrants supporting these amounts were not provided. As a result, the audit was unable to confirm the validity and accuracy of the recorded council revenue of \$5,100.23

Date	RR Number	Code	Amount	Audit Comment
30-Apr-22	940613	1301	\$5,100.23	No DW provided to confirm the accuracy of government support grant

Recommendations

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

- **Proper Document Filing:** Management should ensure that all departmental warrant should be filed properly for ease of access.
- **Regular Reconciliations:** Daily or monthly reconciliations should be conducted to identify and address any missing receipts or DW in a timely manner and also to detect and correct errors if any.

Management response

- We acknowledge that there is a departmental warrant provided for the year 2022 – 2024. Please refer to the supporting document.

3 AUDIT FINDINGS: ARANUKA ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Name of Account	Financial Statement	Bank Audit Certificate
2022	Cash at Bank	116,001.03	Not Provided
2023	Cash at Bank	147,302.83	Not Provided
		263,303.86	

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 Aranuka Island Council's reported bank balances.

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 Aranuka Island Council would provide the bank confirmation, however, due to the uncertain circumstances and delays from the bank. The third-party confirmation was unable to receive within the proposed period.

3.2 LONG OUTSTANDING AND STATIC ACCOUNTS BALANCES IN THE BALANCE SHEET TALLING \$418,580.42 FOR ACCOUNTS RECEIVABLE AND \$280,466.70 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 Payable	2022	2023	2024	2025
Dep Ainen Marewen Aranuka	409.3	409.3	409.3	Static
Dep Air Kiribati	30	30	30	Static
Dep Aka	0.06	0.06	0.06	Static
Dep Akiti	2	2	2	Static
Dep Allowance	6452.9	6452.9	6452.9	Static
Dep Amak	104	104	104	Static
Dep Amberoti	200	200	200	Static
Dep Aranuka Hardware	75	75	75	Static
Dep Arobati	321.55	321.55	321.55	Static
Dep Atanteiti	2	2	2	Static
Dep Aviation	1854.13	1854.13	1854.13	Static
Dep Bank Discrepancy	13989.28	13989.28	13989.28	Static
Dep Berenate	5414.2	5414.2	5414.2	Static
Dep Berenateta	190.95	190.95	190.95	Static
Dep Bingo	28.9	28.9	28.9	Static
Dep Biribiri	39.6	39.6	39.6	Static
Dep Boatman	30	30	30	Static
Dep Bulk Store	4020.13	4020.13	4020.13	Static
Dep Bunimoa	10	10	10	Static
Dep Buretau	3	3	3	Static
Dep Cck	130	130	130	Static
Dep Chef	100	100	100	Static
Dep Clerk	2000	2000	2000	Static

Dep Coffee	1763.45	1763.45	1763.45	Static
Dep Compensation	450	450	450	Static
Dep Copra	1461.45	1461.45	1461.45	Static
Dep Cppl	4.95	4.95	4.95	Static
Dep Dog	5	5	5	Static
Dep Edma	2	2	2	Static
Dep Education	184.05	184.05	184.05	Static
Dep Eitu	11	11	11	Static
Dep Eketua	5	5	5	Static
Dep Election	2060	2060	2060	Static
Dep Esanda	37753.74	37753.74	37753.74	Static
Dep Fc Allowances	45	45	45	Static
Dep Finance	505	505	505	Static
Dep Fujita	80	80	80	Static
Dep Gene	327.6	327.6	327.6	Static
Dep Health	94.5	94.5	94.5	Static
Dep Hire Landing Craft	20	20	20	Static
Dep Iakobo	275	275	275	Static
Dep Ice Box	3007.29	3007.29	3007.29	Static
Dep Iebo	4	4	4	Static
Dep Iekerua	2	2	2	Static
Dep Incertive Allowance	300	300	300	Static
Dep Itinimarawa	20	20	20	Static
Dep Itintaai	35	35	35	Static
Dep Kaamta	40	40	40	Static
Dep Kainaomata	2157.2	2157.2	2157.2	Static
Dep Kataua	5	5	5	Static
Dep Keke	16	16	16	Static
Dep Kilga	1500	1500	1500	Static
Dep Kita	15	15	15	Static
Dep Koil	1097.65	1097.65	1097.65	Static
Dep Kourabi	13	13	13	Static
Dep Ktt	13.2	13.2	13.2	Static
Dep M/Allow	510	510	510	Static
Dep M/Allow Ateota	9	9	9	Static
Dep M/Allow Beria	20	20	20	Static
Dep M/Allow Iona	10	10	10	Static
Dep M/Allow Keeke	30	30	30	Static
Dep M/Allow Kiritita	3	3	3	Static
Dep M/Allow Motiua	16	16	16	Static
Dep M/Allow Mwasi	23	23	23	Static
Dep M/Allow Rabaua	6	6	6	Static
Dep M/Allow Raiman	75	75	75	Static
Dep M/Allow Rebeka	10	10	10	Static
Dep M/Allow Taiki	9	9	9	Static
Dep M/Allow Teera	40	40	40	Static
Dep M/Allow Teinabiri	5	5	5	Static
Dep M/Allow Temwaiti	30	30	30	Static

Dep M/Allow Tutaima	5	5	5	Static
Dep Maneaba	3095.79	3095.79	3095.79	Static
Dep Maneaba Project	335.45	335.45	335.45	Static
Dep Matarena	2	2	2	Static
Dep Mayor	100	100	100	Static
Dep Miire	95.2	95.2	95.2	Static
Dep Misa	4629.5	4629.5	4629.5	Static
Dep Moe	100	100	100	Static
Dep Motorbike	120	120	120	Static
Dep Mwasi	1.5	1.5	1.5	Static
Dep Mweaka	20	20	20	Static
Dep Nakita	257.42	257.42	257.42	Static
Dep Namrom	50	50	50	Static
Dep Noru	309.19	309.19	309.19	Static
Dep Overstated Bank	3929.51	3929.51	3929.51	Static
Dep Overstated O/Cash	0.02	0.02	0.02	Static
Dep Overtime	22180.65	22180.65	22180.65	Static
Dep Police Welfare	190	190	190	Static
Dep Pre Sch	283.39	283.39	283.39	Static
Dep Raakai	30.2	30.2	30.2	Static
Dep Raimoa	12	12	12	Static
Dep Rak	2	2	2	Static
Dep Rebeka	4	4	4	Static
Dep Rhk	13.5	13.5	13.5	Static
Dep Rooria	100	100	100	Static
Dep Ruteru	46.5	46.5	46.5	Static
Dep Shortage	2007.85	2007.85	2007.85	Static
Dep Solar	595.35	595.35	595.35	Static
Dep Sport	68.15	68.15	68.15	Static
Dep State Fund	4160	4160	4160	Static
Dep Surplus	1213.1	1213.1	1213.1	Static
Dep Surplus Miire	88.85	88.85	88.85	Static
Dep Surplus Tiita	2.25	2.25	2.25	Static
Dep Taam	3	3	3	Static
Dep Taare	8	8	8	Static
Dep Taatere	2	2	2	Static
Dep Tabera	5	5	5	Static
Dep Tabera Emire	29.3	29.3	29.3	Static
Dep Taneti	20	20	20	Static
Dep Tariki	6	6	6	Static
Dep Taua	3	3	3	Static
Dep Tautika	4	4	4	Static
Dep Teamita	5	5	5	Static
Dep Teamita	5	5	5	Static
Dep Teamita	5	5	5	Static
Dep Teamita	5	5	5	Static
Dep Tebuako	40	40	40	Static
Dep Teirabung	2	2	2	Static

Dep Temaiti	5	5	5	Static
Dep Temaiti	5	5	5	Static
Dep Temaiti	5	5	5	Static
Dep Temaiti	5	5	5	Static
Dep Temataake	30	30	30	Static
Dep Teuea	744	744	744	Static
Dep Ticket	432	432	432	Static
Dep Tion	90	90	90	Static
Dep Tireta	39.3	39.3	39.3	Static
Dep Tirouano	9	9	9	Static
Dep Tita	6.1	6.1	6.1	Static
Dep Tito	6	6	6	Static
Dep Tomasi	2	2	2	Static
Dep Tskl	253.25	253.25	253.25	Static
Dep Ununiki Com	160.5	160.5	160.5	Static
Dep Waannoo	1470.9	1470.9	1470.9	Static
Dep Wanoo	1502.1	1502.1	1502.1	Static
Dep Witori	26.3	26.3	26.3	Static
Imp Ariurati	56.5	56.5	56.5	Static
Imp Deficit	2256.25	2256.25	2256.25	Static
Imp Eitu	645.95	645.95	645.95	Static
Imp Hardware	25811.35	25811.35	25811.35	Static
Imp Itinimarawa	50	50	50	Static
Imp Kaireti	50	50	50	Static
Imp Karu	440	440	440	Static
Imp Miire	286.25	286.25	286.25	Static
Imp Miteti	340	340	340	Static
Imp Mwaere	112.7	112.7	112.7	Static
Imp Mwarion	492.1	492.1	492.1	Static
Imp Natabu	372	372	372	Static
Imp Retire	2445.6	2445.6	2445.6	Static
Imp Riiteti	195	195	195	Static
Imp Ruuteru	107.6	107.6	107.6	Static
Imp Taburimai	50	50	50	Static
Imp Takena	300	300	300	Static
Imp Teera Mwaere	396.4	396.4	396.4	Static
Imp Tingae	332	332	332	Static
Loan Abera	9.2	9.2	9.2	Static
Loan Aic Staff	9257.35	9257.35	9257.35	Static
Loan Baolisa	4539.7	4539.7	4539.7	Static
Loan Bat Aranuka	68.9	68.9	68.9	Static
Loan Bwaika	45	45	45	Static
Loan Bwati	27.5	27.5	27.5	Static
Loan Bwatiata	781.25	781.25	781.25	Static
Loan Dbk	5939.14	5939.14	5939.14	Static
Loan loakim	5063.4	5063.4	5063.4	Static
Loan Kairaku	5.6	5.6	5.6	Static
Loan Kaitara	24.8	24.8	24.8	Static

Loan Kamama	40	40	40	Static
Loan Kaotiruru	212.8	212.8	212.8	Static
Loan L/Repayment	47121.66	47121.66	47121.66	Static
Loan Manapa	10	10	10	Static
Loan Maninraka	10	10	10	Static
Loan Marewenikirata	3	3	3	Static
Loan Mariteta	6.5	6.5	6.5	Static
Loan Miire	18.35	18.35	18.35	Static
Loan Mwasi	1004.55	1004.55	1004.55	Static
Loan Noobere	248	248	248	Static
Loan Rebeka	5192.05	5192.05	5192.05	Static
Loan Reea	11089.11	11089.11	11089.11	Static
Loan Ribwati	36.2	36.2	36.2	Static
Loan Riina	269.5	269.5	269.5	Static
Loan Rotana	149.05	149.05	149.05	Static
Loan Samuelu	250.02	250.02	250.02	Static
Loan Taatu	40	40	40	Static
Loan Tabiria	55	55	55	Static
Loan Taeka	87.5	87.5	87.5	Static
Loan Taiki	1766.8	1766.8	1766.8	Static
Loan Tawawaiwai	40	40	40	Static
Loan Teatau	27.5	27.5	27.5	Static
Loan Tebine	28	28	28	Static
Loan Tebou	172.5	172.5	172.5	Static
Loan Teeruia	140	140	140	Static
Loan Tekaban	40	40	40	Static
Loan Tekabang	652.1	652.1	652.1	Static
Loan Temwari	108.5	108.5	108.5	Static
Loan Teni	27.5	27.5	27.5	Static
Loan Teririrake	57.5	57.5	57.5	Static
Loan Teteki	3498.9	3498.9	3498.9	Static
Loan Tiaon	55	55	55	Static
Loan Tiaowita	110	110	110	Static
Loan Tiimau	1673.1	1673.1	1673.1	Static
Loan Tiita	1060.23	1060.23	1060.23	Static
Loan Tim	680.25	680.25	680.25	Static
Loan Tingae	2467	2467	2467	Static
Loan Tiorina	95	95	95	Static
Loan Tutaima	1322.95	1322.95	1322.95	Static
Loan Ueara	137.3	137.3	137.3	Static
Loan Uereti	71	71	71	Static
Loan Waitiamoa	1005.4	1005.4	1005.4	Static
Loss Berenateta	400	400	400	Static
Loss Teera	27.14	27.14	27.14	Static

280,466.70 280,466.70 280,466.70

Account Receivable	2022	2023	2024	2025
Adv Aabo	213.00	213.00	213.00	Static
Adv Abera	39.30	39.30	39.30	Static
Adv AFS	98.00	98.00	98.00	Static
Adv Agriculture	13.20	13.20	13.20	Static
Adv Air Kiribati	100.00	100.00	100.00	Static
Adv Amina	160.00	160.00	160.00	Static
Adv Arawatau	86.00	86.00	86.00	Static
Adv Areke	104.00	104.00	104.00	Static
Adv Ateota	108.12	108.12	108.12	Static
Adv Baitongo	216.24	216.24	216.24	Static
Adv Baoitongo	269.60	269.60	269.60	Static
Adv Barai	415.00	415.00	415.00	Static
Adv Baurua Group	210.00	210.00	210.00	Static
Adv Beroia	300.00	300.00	300.00	Static
Adv Beteri	100.00	100.00	100.00	Static
Adv Bitauaea	33.80	33.80	33.80	Static
Adv BKL	24,260.25	24,260.25	24,260.25	Static
Adv Booata	20.00	20.00	20.00	Static
Adv BTA	233.60	233.60	233.60	Static
Adv Bulk Store	33,117.90	33,117.90	33,117.90	Static
Adv C/Union	5.00	5.00	5.00	Static
Adv Canteen	15,185.14	15,185.14	15,185.14	Static
Adv Copra	2,977.35	2,977.35	2,977.35	Static
Adv Councillor	100.00	100.00	100.00	Static
Adv CPPL	1,006.51	1,006.51	1,006.51	Static

Adv CVAW	90.55	90.55	90.55	Static
Adv Diocesi	2,000.00	2,000.00	2,000.00	Static
Adv Eitu Kookia	3.00	3.00	3.00	Static
Adv Environment & Works	2,037.00	2,037.00	2,037.00	Static
Adv Eriaba	226.80	226.80	226.80	Static
Adv Erimbou	60.00	60.00	60.00	Static
Adv Etekiera	600.75	600.75	600.75	Static
Adv Fair Price	14.50	14.50	14.50	Static
Adv Finance	405.00	405.00	405.00	Static
Adv Fisheries	3,247.25	3,247.25	3,247.25	Static
Adv FMRD	12.00	12.00	12.00	Static
Adv FTC Timon	40.00	40.00	40.00	Static
Adv Fuel	793.20	793.20	793.20	Static
Adv Hire	167.25	167.25	167.25	Static
Adv Hire Arawatau	50.00	50.00	50.00	Static
Adv Hire Boat	50.00	50.00	50.00	Static
Adv Hire Kaatoa	8.00	8.00	8.00	Static
Adv Hire Tipper truck	38.00	38.00	38.00	Static
Adv Hotel	20.00	20.00	20.00	Static
Adv Iebo	550.00	550.00	550.00	Static
Adv Ingaibo	40.00	40.00	40.00	Static
Adv Irema	15.00	15.00	15.00	Static
Adv Island fund	800.00	800.00	800.00	Static
Adv Itinimarawa	18.00	18.00	18.00	Static
Adv Ka 50th anniversary	619.50	619.50	619.50	Static
Adv Kabo Buriki	45.00	45.00	45.00	Static
Adv Kaireti				Static

	1,040.00	1,040.00	1,040.00	
Adv Kaite	80.00	80.00	80.00	Static
Adv Kamwengaraoi	27.50	27.50	27.50	Static
Adv Kango	135.00	135.00	135.00	Static
Adv Kanongnga	100.00	100.00	100.00	Static
Adv Karu	440.00	440.00	440.00	Static
Adv KEIP	692.45	692.45	692.45	Static
Adv Keukeu M	140.00	140.00	140.00	Static
Adv KIFHA	119.40	119.40	119.40	Static
Adv Kireata	20.00	20.00	20.00	Static
Adv Kiri-EU	665.25	665.25	665.25	Static
Adv KOIL	700.00	700.00	700.00	Static
Adv Kourabi	85.00	85.00	85.00	Static
Adv KPF	1,700.40	1,700.40	1,700.40	Static
Adv KSCL	420.00	420.00	420.00	Static
Adv KTIK	96.00	96.00	96.00	Static
Adv Laakai	10.00	10.00	10.00	Static
Adv Land lease	3,306.55	3,306.55	3,306.55	Static
Adv Local hotel	5,000.00	5,000.00	5,000.00	Static
Adv M/allow Ruuteti	30.00	30.00	30.00	Static
Adv M/allow SOS	10.00	10.00	10.00	Static
Adv Maintenance	232.77	232.77	232.77	Static
Adv Mane n raka	10.00	10.00	10.00	Static
Adv Maneaba	160.75	160.75	160.75	Static
Adv Marewenikirata	381.00	381.00	381.00	Static
Adv Matia	133.00	133.00	133.00	Static
Adv Meang	50.00	50.00	50.00	Static

Adv MELAD	74.90	74.90	74.90	Static
Adv MEST/JSS	660.00	660.00	660.00	Static
Adv MHFP	150.00	150.00	150.00	Static
Adv Michael	150.80	150.80	150.80	Static
Adv Millenium	120.00	120.00	120.00	Static
Adv Mire	55.00	55.00	55.00	Static
Adv MISA	58.00	58.00	58.00	Static
Adv MLHRD	50.00	50.00	50.00	Static
Adv M-M/allow	465.00	465.00	465.00	Static
Adv MOH	1,200.00	1,200.00	1,200.00	Static
Adv Motimoa	577.00	577.00	577.00	Static
Adv Motiua	216.00	216.00	216.00	Static
Adv Motorman	160.00	160.00	160.00	Static
Adv Mwaneaba	4,083.74	4,083.74	4,083.74	Static
Adv Nakibwae	2,020.00	2,020.00	2,020.00	Static
Adv Natabu	23.50	23.50	23.50	Static
Adv Nimaroi	10.00	10.00	10.00	Static
Adv Office Construction	1,439.20	1,439.20	1,439.20	Static
Adv P/Mwaneaba	2,423.15	2,423.15	2,423.15	Static
Adv Peter	24.00	24.00	24.00	Static
Adv Police	12.00	12.00	12.00	Static
Adv Printery	320.00	320.00	320.00	Static
Adv PW	190.00	190.00	190.00	Static
Adv Rabaua	43.30	43.30	43.30	Static
Adv Raimon	188.54	188.54	188.54	Static
Adv Raiota Overtime	19.00	19.00	19.00	Static
Adv Rarube				Static

	180.00	180.00	180.00	
Adv Revfund	39.55	39.55	39.55	Static
Adv Riteti	535.25	535.25	535.25	Static
Adv Ruteti	121.00	121.00	121.00	Static
Adv Sale of Stores	60.00	60.00	60.00	Static
Adv Sawmill	13.60	13.60	13.60	Static
Adv Shipyard	1,585.80	1,585.80	1,585.80	Static
Adv Solar	150.00	150.00	150.00	Static
Adv Staff	99.00	99.00	99.00	Static
Adv Taam	223.30	223.30	223.30	Static
Adv Taan moti	490.00	490.00	490.00	Static
Adv Taiki	33.00	33.00	33.00	Static
Adv Taiwan	440.00	440.00	440.00	Static
Adv Taniera	86.50	86.50	86.50	Static
Adv Tanimai	60.00	60.00	60.00	Static
Adv Tarawa Motors	2.00	2.00	2.00	Static
Adv Teainga & Others	2.00	2.00	2.00	Static
Adv Tebiri	694.00	694.00	694.00	Static
Adv Teeira	140.00	140.00	140.00	Static
Adv Teitia	80.00	80.00	80.00	Static
Adv Teitiaki	185.00	185.00	185.00	Static
Adv Tekabwan	14.00	14.00	14.00	Static
Adv Temaka	100.00	100.00	100.00	Static
Adv Temataake	10.00	10.00	10.00	Static
Adv Temwaiti	67.00	67.00	67.00	Static
Adv Tenang	418.70	418.70	418.70	Static
Adv Tentau	45.00	45.00	45.00	Static

Adv Teonako	150.00	150.00	150.00	Static
Adv Terakei	56.00	56.00	56.00	Static
Adv Tereke	27.00	27.00	27.00	Static
Adv Terooti	65.00	65.00	65.00	Static
Adv Terunga	328.00	328.00	328.00	Static
Adv Tiaon	78.45	78.45	78.45	Static
Adv Tibwerere	2,440.00	2,440.00	2,440.00	Static
Adv Tiikake	32.00	32.00	32.00	Static
Adv Tiita	785.96	785.96	785.96	Static
Adv Tingae	12.00	12.00	12.00	Static
Adv Tioti	30.00	30.00	30.00	Static
Adv Tioti Kwong	30.00	30.00	30.00	Static
Adv Toatu	15.00	15.00	15.00	Static
Adv Tokoia Arobati	30.00	30.00	30.00	Static
Adv Tongoun	4.00	4.00	4.00	Static
Adv TSKL	3.50	3.50	3.50	Static
Adv Ueara	353.60	353.60	353.60	Static
Adv Understated Bank	230.00	230.00	230.00	Static
Adv Understated O/balance	1.00	1.00	1.00	Static
Adv Understated Payments	353.00	353.00	353.00	Static
Adv Unidentified bank withdrawals	46,330.02	46,330.02	46,330.02	Static
Adv Unimwane	971.75	971.75	971.75	Static
Adv Waisang	412.00	412.00	412.00	Static
Adv Works&Energy	478.60	478.60	478.60	Static
Adv WTD	25.00	25.00	25.00	Static
Adv Yahama	1,099.00	1,099.00	1,099.00	Static
Adv Youth MWYSA				Static

	15.00	15.00	15.00	
Imp Amberoti	278.45	278.45	278.45	Static
Imp Aneti	260.00	260.00	260.00	Static
Imp Areke	220.00	220.00	220.00	Static
Imp Ateota	50.00	50.00	50.00	Static
Imp Bainrebu	23.75	23.75	23.75	Static
Imp Bakarere	84.00	84.00	84.00	Static
Imp Baolisa	8,447.40	8,447.40	8,447.40	Static
Imp Beeteri	1,070.55	1,070.55	1,070.55	Static
Imp BKL	9,855.65	9,855.65	9,855.65	Static
Imp Bonnari	110.00	110.00	110.00	Static
Imp Bouataake	93.10	93.10	93.10	Static
Imp Bwanian	160.00	160.00	160.00	Static
Imp Etitera	53.70	53.70	53.70	Static
Imp Fuel	2,082.90	2,082.90	2,082.90	Static
Imp Iebo	1,372.00	1,372.00	1,372.00	Static
Imp Iotobina	675.76	675.76	675.76	Static
Imp Itabera	60.00	60.00	60.00	Static
Imp Kaburere	33.00	33.00	33.00	Static
Imp Kaiea	803.26	803.26	803.26	Static
Imp Kaiuea	210.00	210.00	210.00	Static
Imp Kakiaata	175.00	175.00	175.00	Static
Imp Kataua	2,692.95	2,692.95	2,692.95	Static
Imp M/shipping	380.00	380.00	380.00	Static
Imp Maere	1,600.40	1,600.40	1,600.40	Static
Imp Moataake	160.00	160.00	160.00	Static
Imp Mwartin	1,277.14	1,277.14	1,277.14	Static

Imp Nabwaeke	200.00	200.00	200.00	Static
Imp Nabwebwe	200.00	200.00	200.00	Static
Imp Rebeka	28.00	28.00	28.00	Static
Imp Riannaua	150.00	150.00	150.00	Static
Imp Riitem	150.00	150.00	150.00	Static
Imp Romano	676.10	676.10	676.10	Static
Imp Taboneao	70.00	70.00	70.00	Static
Imp Tabuia	144.00	144.00	144.00	Static
Imp Taiki	2,309.05	2,309.05	2,309.05	Static
Imp Takiakia	200.00	200.00	200.00	Static
Imp Tamton	250.00	250.00	250.00	Static
Imp Taritoa	4,592.40	4,592.40	4,592.40	Static
Imp Tearawa	1,784.10	1,784.10	1,784.10	Static
Imp Tebaa	280.00	280.00	280.00	Static
Imp Teera	600.00	600.00	600.00	Static
Imp Teeruia	392.00	392.00	392.00	Static
Imp Teewa Tonaeka	820.00	820.00	820.00	Static
Imp Teiaro	608.05	608.05	608.05	Static
Imp Teitiaki	842.70	842.70	842.70	Static
Imp Tekabang	525.00	525.00	525.00	Static
Imp Teruia Mayor	1,783.70	1,783.70	1,783.70	Static
Imp Tianeti	4,863.60	4,863.60	4,863.60	Static
Imp Tiito	650.00	650.00	650.00	Static
Imp Tireta	25.51	25.51	25.51	Static
Imp Tokoia	465.40	465.40	465.40	Static
Imp Toom	875.00	875.00	875.00	Static
Imp TSKL				Static

	1,550.05	1,550.05	1,550.05	
Imp Ueara	2,112.28	2,112.28	2,112.28	Static
Imp Water Engineer	88.55	88.55	88.55	Static
Loan Aabo	2,650.40	2,650.40	2,650.40	Static
Loan Akineti	290.69	290.69	290.69	Static
Loan Amberoti	500.00	500.00	500.00	Static
Loan Ann	195.60	195.60	195.60	Static
Loan Antonio	350.00	350.00	350.00	Static
Loan Araite	206.85	206.85	206.85	Static
Loan Ariana	725.50	725.50	725.50	Static
Loan Ariite	1,200.00	1,200.00	1,200.00	Static
Loan Aritaake	1,461.00	1,461.00	1,461.00	Static
Loan Arobati	54.10	54.10	54.10	Static
Loan Atanteiti	388.35	388.35	388.35	Static
Loan Bainrebu	100.00	100.00	100.00	Static
Loan Beeruia	866.30	866.30	866.30	Static
Loan Beiabure	571.50	571.50	571.50	Static
Loan Berenateta	404.25	404.25	404.25	Static
Loan Booata	154.80	154.80	154.80	Static
Loan Botun	416.01	416.01	416.01	Static
Loan Boutara	887.05	887.05	887.05	Static
Loan Buaneang	1,820.30	1,820.30	1,820.30	Static
Loan Buangang	200.00	200.00	200.00	Static
Loan Bwaranika	2,859.70	2,859.70	2,859.70	Static
Loan Eitu	1,779.05	1,779.05	1,779.05	Static
Loan Erooti	1,191.85	1,191.85	1,191.85	Static
Loan Iaan	1,186.15	1,186.15	1,186.15	Static

Loan Iaeli	55.00	55.00	55.00	Static
Loan Iakobo	332.00	332.00	332.00	Static
Loan Iakobwa	100.00	100.00	100.00	Static
Loan Iekimeta	79.40	79.40	79.40	Static
Loan Inoki	1,679.90	1,679.90	1,679.90	Static
Loan Ioane	2,574.75	2,574.75	2,574.75	Static
Loan Itabera	7.50	7.50	7.50	Static
Loan JSS	186.75	186.75	186.75	Static
Loan Kabotaake	550.00	550.00	550.00	Static
Loan Kaiea	2,989.70	2,989.70	2,989.70	Static
Loan Kaireti	1,780.00	1,780.00	1,780.00	Static
Loan Kamatoa	8,195.00	8,195.00	8,195.00	Static
Loan Karawa	2,492.75	2,492.75	2,492.75	Static
Loan Kataua	2,850.71	2,850.71	2,850.71	Static
Loan Keeke	1,436.30	1,436.30	1,436.30	Static
Loan Lakai	989.60	989.60	989.60	Static
Loan Loan	2,017.90	2,017.90	2,017.90	Static
Loan Mary	1,045.00	1,045.00	1,045.00	Static
Loan Meeri	137.50	137.50	137.50	Static
Loan Miiteti	100.00	100.00	100.00	Static
Loan Miriati	263.10	263.10	263.10	Static
Loan Motimoa	490.60	490.60	490.60	Static
Loan Motiua	2,888.65	2,888.65	2,888.65	Static
Loan Mwaere	2,712.68	2,712.68	2,712.68	Static
Loan Mwari	385.00	385.00	385.00	Static
Loan Nabwaua	85.00	85.00	85.00	Static
Loan Nabwe				Static

	2,912.05	2,912.05	2,912.05	
Loan Nakita	2,061.30	2,061.30	2,061.30	Static
Loan Nape	674.10	674.10	674.10	Static
Loan Ngaroa	242.00	242.00	242.00	Static
Loan Noo	143.60	143.60	143.60	Static
Loan Rabakau	500.00	500.00	500.00	Static
Loan Rabaua	1,222.00	1,222.00	1,222.00	Static
Loan Raimon	1,387.45	1,387.45	1,387.45	Static
Loan Raratu	1,073.55	1,073.55	1,073.55	Static
Loan Rimon	323.05	323.05	323.05	Static
Loan Roote	506.70	506.70	506.70	Static
Loan Rotibiin	2,534.60	2,534.60	2,534.60	Static
Loan Ruteti	1,942.85	1,942.85	1,942.85	Static
Loan Steve	1,580.95	1,580.95	1,580.95	Static
Loan Taakenantarawa	430.50	430.50	430.50	Static
Loan Taam	1,204.40	1,204.40	1,204.40	Static
Loan Taati	55.00	55.00	55.00	Static
Loan Tabeti	370.00	370.00	370.00	Static
Loan Taburimai	2,620.00	2,620.00	2,620.00	Static
Loan Taia	38.00	38.00	38.00	Static
Loan Takabwan	693.45	693.45	693.45	Static
Loan Takena	2,178.45	2,178.45	2,178.45	Static
Loan Takina	1,774.25	1,774.25	1,774.25	Static
Loan Tamala	90.40	90.40	90.40	Static
Loan Tamwaiti	300.00	300.00	300.00	Static
Loan Tangae	700.00	700.00	700.00	Static
Loan Taua	185.00	185.00	185.00	Static

Loan Tawana	275.00	275.00	275.00	Static
Loan Tebaou	300.00	300.00	300.00	Static
Loan Tebiri	25.50	25.50	25.50	Static
Loan Tebuako	447.50	447.50	447.50	Static
Loan Tebwerere	200.00	200.00	200.00	Static
Loan Teera	2,030.30	2,030.30	2,030.30	Static
Loan Teirabung	1,193.70	1,193.70	1,193.70	Static
Loan Teitia	385.90	385.90	385.90	Static
Loan Teitiata	798.60	798.60	798.60	Static
Loan Temwaiti	324.00	324.00	324.00	Static
Loan Tentau	666.65	666.65	666.65	Static
Loan Teraaitinikarawa	110.00	110.00	110.00	Static
Loan Terengawi	1,584.00	1,584.00	1,584.00	Static
Loan Terimwa	292.50	292.50	292.50	Static
Loan Teririke	728.30	728.30	728.30	Static
Loan Teuea	1,569.70	1,569.70	1,569.70	Static
Loan Tiaonwita	2.50	2.50	2.50	Static
Loan Tiata	4,727.95	4,727.95	4,727.95	Static
Loan Tibwere	1,475.00	1,475.00	1,475.00	Static
Loan Tibwerere	589.90	589.90	589.90	Static
Loan Tina	150.00	150.00	150.00	Static
Loan Tinga	2,580.00	2,580.00	2,580.00	Static
Loan Tini	65.00	65.00	65.00	Static
Loan Tion	2,033.44	2,033.44	2,033.44	Static
Loan Tiotina	878.50	878.50	878.50	Static
Loan Tirouano	514.35	514.35	514.35	Static
Loan Tumeata				Static

	2,616.20	2,616.20	2,616.20	
Loan Unknown allocation	2,906.00	2,906.00	2,906.00	Static
Loan Waatara	275.00	275.00	275.00	Static
Loss Bwaanteiti	39.93	39.93	39.93	Static
Loss Bwanian	7,258.09	7,258.09	7,258.09	Static
Loss Clerk Beteri	438.46	438.46	438.46	Static
Loss Iekerua	425.29	425.29	425.29	Static
Loss Iotobina	360.77	360.77	360.77	Static
Loss Kataua	13,494.50	13,494.50	13,494.50	Static
Loss Miire	905.86	905.86	905.86	Static
Loss Mwaere	11,337.89	11,337.89	11,337.89	Static
Loss Rebeka	594.72	594.72	594.72	Static
Loss Reo	0.05	0.05	0.05	Static
Loss Teereta	36.79	36.79	36.79	Static
Loss Tiita	4,340.53	4,340.53	4,340.53	Static
Loss Tireta Abera	69.00	69.00	69.00	Static
Loss Tutaima	22,707.39	22,707.39	22,707.39	Static
Loss Vaysamoa	661.68	661.68	661.68	Static
	418,580.42	418,580.42	418,580.42	

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 6-7 years, so these remained as long outstanding and unresolved balances in the

balance sheet. By this year 2026, the full council commenced the write-off of all BTL accounts.

3.3 WEAKNESSES IN THE INTERNAL CONTROLS OVER DEPOSITS, IMPREST AND ADVANCES.

Audit Findings and Analysis

The audit found significant weaknesses in Aranuka Island Council internal controls over supporting documents, reconciliations, and the management of deposits, imprest and advance accounts. These weaknesses resulted in unreconciled balances, unsupported transactions, and inaccuracies in the financial statements.

1. Imprest Ataake.

- The audit found that during the period from **2022 to 2023**, Ataake received a total of **\$7,235.00** in imprest advances.
- During the review of the supporting documents, the audit found that no Council minutes were attached to show that these imprest advances had been approved by the Full Council. As a result, the audit could not confirm whether the advances were properly authorised before they were issued.
- The audit also found that Ataake made only on imprest recovery of \$209.45 in 2022, with insufficient supporting documents to verify the validity and accuracy of the recovery.
- In addition, the audit also notes that the Council needs to strengthen its controls by ensuring that all outstanding imprest are cleared before issuing another imprest.

Date	MRR/PV#	Code	Description	Dr	Cr	Balance	Audit Comments
01/01/2022			opening balance	1,734.60			
31-Mar-22	pv# 05/03	Imp Ataake	Ana imprest Ataake Kamoki	1,000.00			No council minute attached for proper authorization of imprest advance to Ataake
31-Mar-22	pv# 06/03	Imp Ataake	Teremo nakon Ataake ibukin sapre part JSS truck	3,000.00			same comments as above
30-Jun-22	pv# 10/06	Imp Ataake	Boon aia kaboraoi v/w ae l teremoaia	300.00			same comments as above
31-Jul-22	pv# 12/07	Imp Ataake	Kakoroan boon aia Uniform Kaubure	35.00			same comments as above
31-Oct-22	PV#12/10	Imp Ataake	Posmo nakon Ataake ibukin boon LC1 ao Log book	250.00			same comments as above
30-Nov-22	11127	Imp Ataake	Retirement of imprest (PT# 280228-66HKK)		209.45		council receipt is the only evidence, There is no receipt of payment of goods and services
31-Mar-23	pv# 01/03	Imp Ataake	Posmo nakon Ataake boon stationaries Imp Ataake	1,000.00			No council minute attached for proper authorization of imprest advance to Ataake
31-Mar-23	pv# 19/03	Imp Ataake	Ana imprest Ataake bon LC1	250.00			same comments as above
31-May-23	pv# 08/05	Imp Ataake	Posmo nakon Ataake boon te tonner ao ana uniform V/W Aretuna	350.00			same comments as above
31-Jul-23	pv#16/07	Imp Ataake	Posmo nakon Ataake kamoriki boon te receipt & cashbook carbon	250.00			same comments as above
31-Aug-23	pv#15/08	Imp Ataake	Posmo boon dise carbon/padlock imprest Ataake	300.00			same comments as above
31-Oct-23	PV# 15/10	Imp Ataake	Ana imprest Ataake or Posmo nakon Ataake bon te tonner ao LC1	500.00			same comments as above
31-Dec-23			Total Imprest/Retirement	7,235.00	209.45		
			closing balance	8,760.15			

2. Imprest Teibi.

- The audit found a similar issue with Teibi's imprest advance account.

- During the period from 2022 to 2023, Teibi received total imprest advances of \$32,800.00.
- A total recovery of \$25,034.25 with insufficient documents such as receipts to confirm that funds were spend for their intended purpose.
- A total of \$2,000.00 in imprest advanced to Teibi could not be verified due to the missing PVs.
- Council weaknesses on enforcing their imprest policy in ensuring that imprest advances are properly supported, retired, and recovered before further advanced are issued.

Date	MRR/PV#	Code	Description	Dr	Cr	Audit Comments
31-Mar-22	940924	Imp Teibi	opening balance	97.72		
			Retire imprest		\$103.00	same comments as above
30-Apr-22	pv#17/04	Imp Teibi	Ana imprest Teibi Baraniko	\$10,000.00		No council minutes attached for proper authorization of imprest advanced
30-Apr-22	pv#19/04	Imp Teibi	xx	\$1,100.00		missing PV
30-Apr-22	pv#19/04	Imp Teibi	xx	\$1,000.00		missing PV
31-May-22	940788	Imp Teibi	Imprest retire		\$4,000.00	There are no evidence of receipt of goods and services acquired to confirm that funds were spend for their intended purpose.
31-Aug-22	10396	Imp Teibi	Imprest retire		\$603.41	
30-Nov-22	pv# 11/11	Imp Teibi	Ana imprest te Mayor	\$15,000.00		No council minutes attached for proper authorization of imprest advanced
30-Nov-22	pv# 17/11	Imp Teibi	Posmo nakon te Mayor and Clerk	\$2,500.00		same as above
31-Dec-22	40127	Imp Teibi	Retire imprest		\$1,030.00	There are no evidence of receipt of goods and services acquired to confirm that funds were spend for their intended purpose.
31-Dec-22	40166	Imp Teibi	Retire imprest		\$6,323.64	
31-Dec-22	40167	Imp Teibi	Retire imprest		\$2,876.20	
31-Aug-23	102645	Imp Teibi	imprest retirement		\$7,098.00	
30-Nov-23	pv#8/11	Imp Teibi	Ana imprest Teibi Baraniko	\$200.00		
31-Dec-23	635037	Imp Teibi	Retire imprest		\$3,000.00	
31-Dec-23	pv#7/12	Imp Teibi	Ana imprest te Mayor Teibi K Baraniko	\$3,000.00		
			Total imprest/retirement	\$32,800.00	\$25,034.25	
31-Dec-23			Closing balance	\$7,863.47		

Recommendation

- The Council should ensure that all imprest advances are approved by the Full Council before they are issued, and that the approval is supported by council minutes.
- All imprest retirements should be supported by retirement forms, receipts, invoices, and any other relevant documents to confirm that the funds were spend for their inteded purpose.

Management response

- We agreed with the audit findings. Perhaps in this case this is what the council usually done during these times. I have learnt from this report and hopefully I will work accordingly with what has been advised here and try not to come up again with the same case. In the future time I will prioritize advising the Full Council to appeal for any imprest to be endorsed to avoid future issues

- We agreed with the audit findings and we will try to settle every payment first like this in the future time to avoid the same repeated mistake to happen.
- We acknowledge that there is lack of supporting documents to the payment of 97000 to offset the KSCL deposit. We agree with this audit finding that there is lack of supporting evidences and documents for this payment. We will work closely with what has been advised from your office to avoid future circumstances.

4. APPENDICES.

TABLE 1: LIST OF ALLOWANCES THAT DO NOT HAVE COVERING LETTER OR MINUTES ATTACHED.

Date	PV#	Code	Amount	Audit Comment
31-Jan-22	pv# 09/01	2201	\$365.00	no covering letter for council meeting
28-Feb-22	PV# 05/02	2201	\$365.00	no covering letter for council meeting
31-Mar-22	pv# 06/03	2201	\$325.00	no covering letter for council meeting
30-Apr-22	pv#11/04	2201	\$365.00	no covering letter for council meeting
31-May-22	pv#14/05	2201	\$365.00	no covering letter for council meeting
30-Jun-22	pv# 12/06	2201	\$365.00	no covering letter for council meeting
31-Jul-22	pv# 40/07	2201	\$325.00	no covering letter for council meeting
31-Aug-22	PV # 11/08	2201	\$285.00	no covering letter for council meeting
30-Sept-22	pv# 20/09	2201	\$365.00	no covering letter for council meeting
31-Oct-22	PV#06/10	2201	\$365.00	no covering letter for council meeting
			\$3,490.00	

TABLE 2: PV'S NOT SIGNED BY CLERK

Date	PV#	Code	Amount	Audit Comment
31/01/2022	pv# 08/01	2709	\$300.00	clerk did not sign the PV.
31/01/2022	pv# 08/01	2403	\$60.00	not ok, payment not sign by the clerk.
30/04/2022	pv#6/04	2403	\$658.65	not ok - no survey report and PV not sign by the clerk or acting clerk
31/07/2022	pv# 25/07	2803	\$658.65	clerk
			\$1,677.30	

TABLE 3: LIST OF PV'S RELATES TO HOUSING MAINTENANCE EXPENDITURE

Date	PV#	Code	Amount	Audit Comment
30/04/2022	pv#10/04	2403	\$1,396.10	not ok - no survey report and Payee did not sign the payment
30/04/2022	pv#22/04	2403	\$4,720.10	not ok - no survey report and maintenance form attached.
30/04/2022	pv#24/04	2403	\$874.35	not ok - no survey report and maintenance form attached.
31/07/2022	pv# 21/07	2403	\$1,460.36	not ok - no survey report and maintenance form attached.
30/09/2022	pv# 08/09	2403	\$4,022.65	not ok - no survey report and maintenance form attached.
			\$12,473.56	

TABLE 4: LIST OF PV'S CONTAINS INVOICES NOT CERTIFIED UPON RECEIPT

Date	PV#	Code	Amount	Audit Comment
31/01/2022	pv# 03/01	2702	\$864.00	debit note is not certify.
31/03/2022	pv# 06/03	2702	\$723.00	debit note is not certify.
30/04/2022	pv# 14/04	2702	\$270.00	debit note is not certify.
30/04/2022	pv#20/04	2702	\$200.00	debit note is not certify.
30/06/2022	pv# 08/06	2702	\$216.00	debit note is not certify.
30/06/2022	pv# 10/06	2702	\$1,296.00	debit note is not certify.
31/07/2022	pv# 37/07	2702	\$216.00	debit note is not certify.
31/08/2022	PV # 18/08	2702	\$1,296.00	debit note is not certify.
31/10/2022	PV#06/10	2702	\$864.00	debit note is not certify.

30/11/2022	pv# 8/11	2702	\$30.00	debit note is not certify.
31/01/2022	pv# 03/01	2806	\$309.90	inv#141049 attached not certify
28/02/2022	PV# 05/02	2806	\$289.40	inv# 141067 attached not certify
31/03/2022	pv# 07/03	2806	\$289.40	inv# 148951 attached not certify
31/03/2022	pv# 07/03	2806	\$289.40	inv# 148962 attache not certifyd
30/04/2022	pv#5/04	2806	\$289.40	inv# 148974 attached not certify
30/04/2022	pv#11/04	2806	\$432.00	inv# 149007 attached not certify
30/04/2022	pv#19/04	2806	\$289.40	inv# 149021 attached not certify
31/05/2022	pv#14/05	2806	\$289.40	inv# 149041 attached not certify
30/06/2022	pv# 06/06	2806	\$289.40	invoice attached not certify
30/06/2022	pv# 18/06	2806	\$289.40	inv# 149102 attached not certify
31/07/2022	pv# 07/07	2806	\$289.40	inv# 149118 attached not certify
31/08/2022	PV # 01/08	2806	\$289.40	inv# 151567 attached not certify
31/08/2022	PV # 09/08	2806	\$289.40	inv# 151573 attached not certify
30/09/2022	pv# 07/09	2806	\$289.40	inv# 151617 attached not certify
30/09/2022	pv# 14/09	2806	\$578.80	inv# 151618 attached not certify
30/09/2022	pv# 20/09	2806	\$289.40	inv# 151622 attached not certify
31/10/2022	PV#01/10	2806	\$289.40	inv# 151623 attached. Not certify
31/10/2022	PV#06/10	2806	\$289.40	inv# 151649 attached. Not certify
31/10/2022	PV#11/10	2806	\$434.00	inv# 160752 attached not certify
30/11/2022	pv# 6/11	2806	\$434.00	inv# 160755 attached not certify
30/11/2022	pv# 12/11	2806	\$434.00	inv# 160799 attached not certify
30/11/2022	pv# 12/11	2806	\$434.00	inv# 160804 attached not certify
30/11/2022	pv# 15/11	2806	\$1,950.00	inv# 160757 attached not certify
31/12/2022	pv# 1/12	2806	\$439.40	inv# 160820 attached not certify

31/12/2022	pv# 6/12	2806	\$439.40	inv# 160831 attached not certify
28/02/2022	PV# 06/02	2306	\$1,600.00	1-3 no invoice attached to payment only the telmo receipt attached. Internet fee for Jan to Feb 2022
31/05/2022	pv#13/05	2306	\$2,400.00	1-3 no invoice attached to payment only the telmo receipt attached. internet fee for Mar to May 2022
31/12/2022	pv# 6/12	2306	\$500.00	ok - boon te recharge top up ocean link PT#363502-ZAZ64 attached.
			\$20,701.50	

TABLE 5: STAFFS NAMES WHO ARE NOT ON THE APPROVED ER.

Date	PV#	Code	Amount	Audit Comment
31/12/2022		2100	\$769.41	Tinomai Tebaruru was not on approved ER for 2022, and first appointment or contract for Tinomai Tebaruru was not available
31/12/2022		2100	\$1,880.78	Arai Tebau was not on approved ER for 2022, and first appointment or contract for Arai Tebau was not available
31/12/2022		2100	\$2,328.07	Kabiri Teningo was not on approved ER for 2022, and first appointment or contract for Kabiri Teaningo was not available
			\$4,978.26	

TABLE 6: PV'S RELATES TO VODAFONE EXPENDITURES

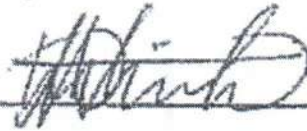
Date	PV#	Code	Amount	Audit Comment
31/12/2022	pv# 10/12	2306	\$4,743.00	No invoice attached to confirm the accuracy of the POSMO
31/12/2022	pv# 13/12	2306	\$500.00	No invoice attached to confirm the accuracy of the POSMO amount
31/12/2022	pv# 18/12	2306	\$500.00	No invoice attached to confirm the accuracy of the POSMO amount
31/12/2022	pv# 18/12	2306	\$500.00	No invoice attached to confirm the accuracy of the POSMO amount
			\$6,243.00	

Aranuka Island Council

The following certify that the attached statements (revealing a surplus account balance (\$274,131.24) for the Year ended 31st December 2022 are correct.

Signed by:

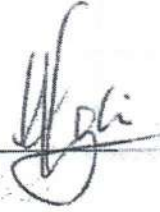
Clerk to Island Council



Mayor to Island Council



Secretary





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



Surplus 01/01/22	290,512.82
Add: Total Current Revenues 2022	252,222.54
Total	542,735.36
Less: Total Current Expenditures 2022	268,604.12
Surplus End 12/31/22	<u>274,131.24</u>

Statement of Ledger balances 12/31/22

Details	Debit	Credit
Surplus Account for 12/31/22		274,131.24
Below the Line		
Adv Aabo	213.00	0.00
Adv Abera	39.30	0.00
Adv AFS	98.00	0.00
Adv Agriculture	13.20	0.00
Adv Air Kiribati	100.00	0.00
Adv ALCA	40.00	0.00
Adv Amina	160.00	0.00
Adv Amota	0.00	0.00
Adv Arawatau	86.00	0.00
Adv Areke	104.00	0.00
Adv Atabu	275.00	0.00
Adv Ateota	108.12	0.00
Adv Baitongo	216.24	0.00
Adv Bamarau	0.00	0.00
Adv Baoitongo	269.60	0.00
Adv Barai	415.00	0.00
Adv Batiata	0.00	0.00
Adv Baurua Group	210.00	0.00
Adv Benna	0.00	0.00
Adv Beroia	300.00	0.00
Adv Beteri	100.00	0.00
Adv Bitaua	33.80	0.00
Adv BKL	24,260.25	0.00
Adv Booata	20.00	0.00
Adv BTA	233.60	0.00
Adv Bulk Store	33,117.90	0.00

Adv C/Union	5.00	0.00
Adv Canteen	15,185.14	0.00
Adv Charlene	0.00	0.00
Adv Copra	2,977.35	0.00
Adv Council staff	10.00	0.00
Adv Councillor	100.00	0.00
Adv CPPL	1,006.51	0.00
Adv CVAW	90.55	0.00
Adv DBK	1,667.97	0.00
Adv Diocesi	2,000.00	0.00
Adv Eitu Kookia	3.00	0.00
Adv Environment & Works	2,037.00	0.00
Adv Eriaba	226.80	0.00
Adv Erimbou	60.00	0.00
Adv Etekiera	600.75	0.00
Adv Fair Price	14.50	0.00
Adv Finance	405.00	0.00
Adv Fisheries	3,247.25	0.00
Adv FMRD	12.00	0.00
Adv FTC Timon	40.00	0.00
Adv Fuel	793.20	0.00
Adv Hardware	20,490.50	0.00
Adv Hire	167.25	0.00
Adv Hire Arawatau	50.00	0.00
Adv Hire Boat	50.00	0.00
Adv Hire Kaatoa	8.00	0.00
Adv Hire Tipper truck	38.00	0.00
Adv Hotel	20.00	0.00
Adv Iebo	550.00	0.00
Adv Ingaibo	40.00	0.00
Adv Ioane	0.00	0.00
Adv Irema	15.00	0.00
Adv Island fund	800.00	0.00
Adv Itinimarawa	18.00	0.00
Adv JSS	536.38	0.00
Adv Ka 50th anniversary	619.50	0.00
Adv Kabo Buriki	45.00	0.00
Adv Kaireti	1,040.00	0.00
Adv Kaite	80.00	0.00
Adv Kamwengaraoi	27.50	0.00

Adv Kango	135.00	0.00
Adv Kanongnga	100.00	0.00
Adv Karu	440.00	0.00
Adv KCDL	99.91	0.00
Adv KEIP	692.45	0.00
Adv Keukeu M	140.00	0.00
Adv KIFHA	119.40	0.00
Adv KILGA	0.00	0.00
Adv Kireata	20.00	0.00
Adv Kiri-EU	665.25	0.00
Adv KOIL	700.00	0.00
Adv Kourabi	85.00	0.00
Adv KPF	1,700.40	0.00
Adv KSCL	420.00	0.00
Adv KTD Project	0.00	0.00
Adv KTIK	96.00	0.00
Adv Laakai	10.00	0.00
Adv Land lease	3,306.55	0.00
Adv Local hotel	5,000.00	0.00
Adv M/allow Ruuteti	30.00	0.00
Adv M/allow SOS	10.00	0.00
Adv M/teiango Cs	0.00	0.00
Adv Maintenance	232.77	0.00
Adv Mane n raka	10.00	0.00
Adv Maneaba	160.75	0.00
Adv Marewenikirata	381.00	0.00
Adv Matia	133.00	0.00
Adv Meang	50.00	0.00
Adv Meere	0.00	0.00
Adv MELAD	74.90	0.00
Adv MEST/JSS	660.00	0.00
Adv MHFP	150.00	0.00
Adv Michael	150.80	0.00
Adv Millenium	120.00	0.00
Adv Mire	55.00	0.00
Adv MISA	58.00	0.00
Adv MLHRD	50.00	0.00
Adv M-M/allow	465.00	0.00
Adv MOH	1,200.00	0.00
Adv Motimoa	577.00	0.00

Adv Motiua	216.00	0.00
Adv Motorman	160.00	0.00
Adv Mwaneaba	4,083.74	0.00
Adv MWYSA	0.00	0.00
Adv Nakibwae	2,020.00	0.00
Adv Natabu	23.50	0.00
Adv Nimaroi	10.00	0.00
Adv Ocean Link	0.00	0.00
Adv Office Construction	1,439.20	0.00
Adv P/Mwaneaba	2,423.15	0.00
Adv Peter	24.00	0.00
Adv Police	12.00	0.00
Adv Printery	320.00	0.00
Adv PW	190.00	0.00
Adv Quarantine	248.20	0.00
Adv Rabaua	43.30	0.00
Adv Raimon	188.54	0.00
Adv Raiota Overtime	19.00	0.00
Adv Rarube	180.00	0.00
Adv Revfund	39.55	0.00
Adv Riteti	535.25	0.00
Adv Ruteti	121.00	0.00
Adv Sale of Stores	60.00	0.00
Adv Sawmill	13.60	0.00
Adv Shipyard	1,585.80	0.00
Adv Solar	150.00	0.00
Adv Staff	99.00	0.00
Adv Taam	223.30	0.00
Adv Taan moti	490.00	0.00
Adv Taateraka	57.00	0.00
Adv Taeuea	0.00	0.00
Adv Taiki	33.00	0.00
Adv Taiwan	440.00	0.00
Adv Tangimate	0.00	0.00
Adv Taniera	86.50	0.00
Adv Tanimai	60.00	0.00
Adv Tarawa Motors	2.00	0.00
Adv Tealinga & Others	2.00	0.00
Adv Tebiri	694.00	0.00
Adv Teeira	140.00	0.00

Adv Teereta	0.00	0.00
Adv Teitia	80.00	0.00
Adv Teitiaki	185.00	0.00
Adv Tekaai	0.00	0.00
Adv Tekabwan	14.00	0.00
Adv Tekiraba	0.00	0.00
Adv Temaka	100.00	0.00
Adv Temataake	10.00	0.00
Adv Temwaiti	67.00	0.00
Adv Tenang	418.70	0.00
Adv Tenanoia	0.00	0.00
Adv Tentau	45.00	0.00
Adv Teonako	150.00	0.00
Adv Terakei	56.00	0.00
Adv Tereke	27.00	0.00
Adv Terooti	65.00	0.00
Adv Terunga	328.00	0.00
Adv Tiaon	78.45	0.00
Adv Tibwerere	2,440.00	0.00
Adv Tiikake	32.00	0.00
Adv Tiita	785.96	0.00
Adv Tingae	12.00	0.00
Adv Tioti	30.00	0.00
Adv Tioti Kwong	30.00	0.00
Adv Toatu	15.00	0.00
Adv Tokoia Arobati	30.00	0.00
Adv Tongoun	4.00	0.00
Adv TSKL	3.50	0.00
Adv Tuua	0.00	0.00
Adv Ueara	353.60	0.00
Adv Understated Bank	230.00	0.00
Adv Understated O/balance	1.00	0.00
Adv Understated Payments	353.00	0.00
Adv Unidentified bank withdrawals	46,330.02	0.00
Adv Unimwaane	111.50	0.00
Adv Unimwane	971.75	0.00
Adv Waisang	412.00	0.00
Adv Works&Energy	478.60	0.00
Adv WTD	25.00	0.00
Adv Yahama	1,099.00	0.00

Adv Youth MWYSA	15.00	0.00
Dep Ainen Marewen Aranuka	0.00	409.30
Dep Air field	0.00	822.75
Dep Air Kiribati	0.00	30.00
Dep Aka	0.00	0.06
Dep Akiti	0.00	2.00
Dep Allowance	0.00	6,452.90
Dep AMAK	0.00	104.00
Dep Amberoti	0.00	200.00
Dep Aranuka Hardware	0.00	75.00
Dep Arobati	0.00	321.55
Dep Atanteiti	0.00	2.00
Dep Aviation	0.00	1,854.13
Dep B.A	0.00	443.70
Dep B/Maiaki	0.00	446.00
Dep Bank discrepancy	0.00	13,989.28
Dep Baurua Cs	0.00	7,999.50
Dep Beirara	0.00	808.00
Dep Berenate	0.00	5,414.20
Dep Berenateta	0.00	190.95
Dep Bingo	0.00	28.90
Dep Biribiri	0.00	39.60
Dep Bluewave	0.00	23.98
Dep Boatman	0.00	30.00
Dep Boraua	0.00	46.00
Dep BTA	0.00	18.60
Dep Buariki Meang	0.00	1,103.20
Dep Bulk Store	0.00	4,020.13
Dep Bunimoa	0.00	10.00
Dep Buretau	0.00	3.00
Dep CCK	0.00	130.00
Dep Chef	0.00	100.00
Dep Clerk	0.00	2,000.00
Dep Coffee	0.00	1,763.45
Dep Compensation	0.00	450.00
Dep Copra	0.00	1,461.45
Dep Covid -19	0.00	248.70
Dep CPPL	0.00	4.95
Dep Dog	0.00	5.00
Dep Driver	0.00	827.65

Dep Edma	0.00	2.00
Dep Education	0.00	184.05
Dep Eitu	0.00	11.00
Dep Eketua	0.00	5.00
Dep Election	0.00	2,060.00
Dep Erimbou	0.00	1,380.00
Dep Esanda	0.00	37,753.74
Dep FC Allowances	0.00	45.00
Dep Finance	0.00	505.00
Dep Fujita	0.00	80.00
Dep Gas stove	0.00	41.40
Dep Gene	0.00	327.60
Dep Health	0.00	94.50
Dep Hire Landing Craft	0.00	20.00
Dep Iakobo	0.00	275.00
Dep Ice box	0.00	3,007.29
Dep Iebo	0.00	4.00
Dep Iekerua	0.00	2.00
Dep Incentive allowance	0.00	300.00
Dep Independence	0.00	6,507.55
Dep Itiniborau	0.00	39.00
Dep Itinimarawa	0.00	20.00
Dep Itintai	0.00	35.00
Dep Julis	0.00	60.00
Dep Kaa rebwerebwe	0.00	158.20
Dep Kaamta	0.00	40.00
Dep Kaiea	0.00	17.60
Dep Kainaomata	0.00	2,157.20
Dep Kataua	0.00	5.00
Dep Kauake	0.00	1,531.10
Dep Keke	0.00	16.00
Dep KILGA	0.00	1,500.00
Dep Kita	0.00	15.00
Dep KOIL	0.00	1,097.65
Dep Kourabi	0.00	13.00
Dep KTT	0.00	13.20
Dep M/allow	0.00	510.00
Dep M/allow Ateota	0.00	9.00
Dep M/allow Beria	0.00	20.00
Dep M/allow loona	0.00	10.00

Dep M/allow Keeke	0.00	30.00
Dep M/allow Kiritita	0.00	3.00
Dep M/allow Motiua	0.00	16.00
Dep M/allow Mwasi	0.00	23.00
Dep M/allow Rabaua	0.00	6.00
Dep M/allow Raiman	0.00	75.00
Dep M/allow Rebeka	0.00	10.00
Dep M/allow Taiki	0.00	9.00
Dep M/allow Teera	0.00	40.00
Dep M/allow Teinabiri	0.00	5.00
Dep M/allow Temwaiti	0.00	30.00
Dep M/allow Tutaima	0.00	5.00
Dep Maintenance	0.00	10,895.93
Dep Maneaba	0.00	3,095.79
Dep Maneaba Project	0.00	335.45
Dep Matarena	0.00	2.00
Dep Mayor	0.00	100.00
Dep Miire	0.00	95.20
Dep MISA	0.00	4,629.50
Dep Mobile	0.00	2,930.00
Dep MOE	0.00	100.00
Dep Motorbike	0.00	120.00
Dep Motorman	0.00	1,251.00
Dep Mwasi	0.00	1.50
Dep Mweaka	0.00	20.00
Dep Nakita	0.00	257.42
Dep Namrom	0.00	50.00
Dep Nooa	0.00	5.00
Dep Noru	0.00	309.19
Dep Overstated Bank	0.00	3,929.51
Dep Overstated o/cash	0.00	0.02
Dep Overtime	0.00	22,180.65
Dep Police Welfare	0.00	190.00
Dep Pre Sch	0.00	283.39
Dep Raakai	0.00	30.20
Dep Raimoa	0.00	12.00
Dep RAK	0.00	2.00
Dep Rebeka	0.00	4.00
Dep RHK	0.00	13.50
Dep Rooria	0.00	100.00

Dep Runga	0.00	669.50
Dep Ruteru	0.00	46.50
Dep Shortage	0.00	2,007.85
Dep Solar	0.00	595.35
Dep Sport	0.00	68.15
Dep State Fund	0.00	4,160.00
Dep Surplus	0.00	1,213.10
Dep Surplus Miire	0.00	88.85
Dep Surplus Tiita	0.00	2.25
Dep Taam	0.00	3.00
Dep Taare	0.00	8.00
Dep Taatere	0.00	2.00
Dep Tabera	0.00	5.00
Dep Tabera Emire	0.00	29.30
Dep Takaeang	0.00	600.00
Dep Takakaro	0.00	640.00
Dep Taneti	0.00	20.00
Dep Tariki	0.00	6.00
Dep Taua	0.00	3.00
Dep Tautika	0.00	4.00
Dep Teamita	0.00	5.00
Dep Tebuako	0.00	40.00
Dep Teera	0.00	12.00
Dep Teirabung	0.00	2.00
Dep Temaiti	0.00	5.00
Dep Temataake	0.00	30.00
Dep Teuea	0.00	744.00
Dep Ticket	0.00	432.00
Dep Tierata	0.00	65.00
Dep Tion	0.00	90.00
Dep Tireta	0.00	39.30
Dep Tirouano	0.00	9.00
Dep Tita	0.00	6.10
Dep Tito	0.00	6.00
Dep Tomasi	0.00	2.00
Dep TSKL	0.00	253.25
Dep Ueara	0.00	159.55
Dep Ununiki com	0.00	160.50
Dep Waannoo	0.00	1,470.90
Dep Wanoo	0.00	1,502.10

Dep Witori	0.00	26.30
Imp Amberoti	278.45	0.00
Imp Aneti	260.00	0.00
Imp Areke	220.00	0.00
Imp Ariurati	0.00	56.50
Imp Ataaake	6,110.15	0.00
Imp Ateota	50.00	0.00
Imp Bainrebu	23.75	0.00
Imp Bakarere	84.00	0.00
Imp Baolisa	8,447.40	0.00
Imp Beeteri	1,070.55	0.00
Imp BKL	9,855.65	0.00
Imp Bonnari	110.00	0.00
Imp Bouataake	93.10	0.00
Imp Bwanian	160.00	0.00
Imp Deficit	0.00	2,256.25
Imp Eitu	0.00	645.95
Imp Efitera	53.70	0.00
Imp Fuel	2,082.90	0.00
Imp Hardware	0.00	25,811.35
Imp Iebo	1,372.00	0.00
Imp Iotobina	675.76	0.00
Imp Itabera	60.00	0.00
Imp Itiniborau	766.52	0.00
Imp Itinimarawa	0.00	50.00
Imp Kaburere	33.00	0.00
Imp Kaiea	803.26	0.00
Imp Kaireti	0.00	50.00
Imp Kaiuea	210.00	0.00
Imp Kakiaata	175.00	0.00
Imp Karu	0.00	440.00
Imp Kataua	2,692.95	0.00
Imp M/shipping	380.00	0.00
Imp Maere	1,600.40	0.00
Imp Matitati	470.10	0.00
Imp Mele Temaia	40.00	0.00
Imp Miire	0.00	286.25
Imp Miteti	0.00	340.00
Imp Moataake	160.00	0.00
Imp Mwaere	0.00	112.70

Imp Mwarion	0.00	492.10
Imp Mwartin	1,277.14	0.00
Imp Nabwaeke	200.00	0.00
Imp Nabwebwe	200.00	0.00
Imp Natabu	0.00	372.00
Imp Noru	0.00	0.00
Imp Rebeka	28.00	0.00
Imp Retire	0.00	2,445.60
Imp Riannaua	150.00	0.00
Imp Riitem	150.00	0.00
Imp Riiteti	0.00	195.00
Imp Romano	676.10	0.00
Imp Ruuteru	0.00	107.60
Imp Taboneao	70.00	0.00
Imp Tabuia	144.00	0.00
Imp Taburimai	0.00	50.00
Imp Taiki	2,309.05	0.00
Imp Takena	0.00	300.00
Imp Takiakia	200.00	0.00
Imp Tamere	6,350.00	0.00
Imp Tamton	250.00	0.00
Imp Taritoa	4,592.40	0.00
Imp Tearawa	1,784.10	0.00
Imp Tebaa	280.00	0.00
Imp Teera	600.00	0.00
Imp Teera Mwaere	0.00	396.40
Imp Teerua	392.00	0.00
Imp Teewa Tonaeka	820.00	0.00
Imp Teiaro	608.05	0.00
Imp Teibi	14,761.47	0.00
Imp Teitiaki	842.70	0.00
Imp Tekabang	525.00	0.00
Imp Teruia Mayor	1,783.70	0.00
Imp Tlaneti	4,863.60	0.00
Imp Tiito	650.00	0.00
Imp Tingae	0.00	332.00
Imp Tireta	25.51	0.00
Imp Tokoia	465.40	0.00
Imp Toom	875.00	0.00
Imp TSKL	1,550.05	0.00

Imp Ueara	2,112.28	0.00
Imp Water Engineer	88.55	0.00
Loan Aabo	2,650.40	0.00
Loan Abera	0.00	9.20
Loan AIC Staff	0.00	9,257.35
Loan Akineti	290.69	0.00
Loan Amberoti	500.00	0.00
Loan Ann	195.60	0.00
Loan Antonio	350.00	0.00
Loan Araite	206.85	0.00
Loan Ariana	725.50	0.00
Loan Ariite	1,200.00	0.00
Loan Aritaaqe	1,461.00	0.00
Loan Arobati	54.10	0.00
Loan Atanteiti	388.35	0.00
Loan Bainrebu	100.00	0.00
Loan Baolisa	0.00	4,539.70
Loan BAT Aranuka	0.00	68.90
Loan Beeruia	866.30	0.00
Loan Beiabure	571.50	0.00
Loan Berenateta	404.25	0.00
Loan Booata	154.80	0.00
Loan Botun	416.01	0.00
Loan Boutara	887.05	0.00
Loan Buaneang	1,820.30	0.00
Loan Buangang	200.00	0.00
Loan Bwaika	0.00	45.00
Loan Bwaranika	2,859.70	0.00
Loan Bwati	0.00	27.50
Loan Bwatiata	0.00	781.25
Loan DBK	0.00	5,939.14
Loan Eitu	1,779.05	0.00
Loan Erooti	1,191.85	0.00
Loan Iaan	1,186.15	0.00
Loan Iaeli	55.00	0.00
Loan Iakobo	332.00	0.00
Loan Iakobwa	100.00	0.00
Loan Iekimeta	79.40	0.00
Loan Inoki	1,679.90	0.00
Loan Ioakim	0.00	5,063.40

Loan Ioane	2,574.75	0.00
Loan Itabera	7.50	0.00
Loan JSS	186.75	0.00
Loan Kabotaaake	550.00	0.00
Loan Kaiea	2,989.70	0.00
Loan Kairaku	0.00	5.60
Loan Kaireti	1,780.00	0.00
Loan Kaitara	0.00	24.80
Loan Kamama	0.00	40.00
Loan Kamatoa	8,195.00	0.00
Loan Kaotiruru	0.00	212.80
Loan Karawa	2,492.75	0.00
Loan Kataua	2,850.71	0.00
Loan Keeke	1,436.30	0.00
Loan L/repayment	0.00	47,121.66
Loan Lakai	989.60	0.00
Loan Loan	2,017.90	0.00
Loan Manapa	0.00	10.00
Loan Maninraka	0.00	10.00
Loan Marewenikirata	0.00	3.00
Loan Mariteta	0.00	6.50
Loan Mary	1,045.00	0.00
Loan Meeri	137.50	0.00
Loan Miire	0.00	18.35
Loan Miiteti	100.00	0.00
Loan Miriati	263.10	0.00
Loan Motimoa	490.60	0.00
Loan Motiua	2,888.65	0.00
Loan Mwaere	2,712.68	0.00
Loan Mwari	385.00	0.00
Loan Mwasi	0.00	1,004.55
Loan Nabwaua	85.00	0.00
Loan Nabwe	2,912.05	0.00
Loan Nakita	2,061.30	0.00
Loan Nape	674.10	0.00
Loan Ngaroa	242.00	0.00
Loan Noo	143.60	0.00
Loan Noobere	0.00	248.00
Loan Rabakau	500.00	0.00
Loan Rabaua	1,222.00	0.00

Loan Raimon	1,387.45	0.00
Loan Raratu	1,073.55	0.00
Loan Rebeka	0.00	5,192.05
Loan Reea	0.00	11,089.11
Loan Ribwati	0.00	36.20
Loan Riina	0.00	269.50
Loan Rimon	323.05	0.00
Loan Roote	506.70	0.00
Loan Rotana	0.00	149.05
Loan Rotibiin	2,534.60	0.00
Loan Ruteti	1,942.85	0.00
Loan Samuelu	0.00	250.02
Loan Steve	1,580.95	0.00
Loan Taakenantarawa	430.50	0.00
Loan Taam	1,204.40	0.00
Loan Taati	55.00	0.00
Loan Taatu	0.00	40.00
Loan Tabeti	370.00	0.00
Loan Tabiria	0.00	55.00
Loan Taburimai	2,620.00	0.00
Loan Taeka	0.00	87.50
Loan Taia	38.00	0.00
Loan Taiki	0.00	1,766.80
Loan Takabwan	693.45	0.00
Loan Takena	2,178.45	0.00
Loan Takina	1,774.25	0.00
Loan Tamala	90.40	0.00
Loan Tamwaiti	300.00	0.00
Loan Tangae	700.00	0.00
Loan Tava	185.00	0.00
Loan Tawana	275.00	0.00
Loan Tawawaiwai	0.00	40.00
Loan Teatau	0.00	27.50
Loan Tebaou	300.00	0.00
Loan Tebine	0.00	28.00
Loan Tebiri	25.50	0.00
Loan Tebou	0.00	172.50
Loan Tebuako	447.50	0.00
Loan Tebwerere	200.00	0.00
Loan Teera	2,030.30	0.00

Loan Teeruaia	0.00	140.00
Loan Teirabung	1,193.70	0.00
Loan Teitia	385.90	0.00
Loan Teitiata	798.60	0.00
Loan Tekaban	0.00	40.00
Loan Tekabang	0.00	652.10
Loan Temwaiti	324.00	0.00
Loan Temwari	0.00	108.50
Loan Teni	0.00	27.50
Loan Tentau	666.65	0.00
Loan Teraaitinikarawa	110.00	0.00
Loan Terengawi	1,584.00	0.00
Loan Terimwa	292.50	0.00
Loan Teririke	728.30	0.00
Loan Teririrake	0.00	57.50
Loan Teteki	0.00	3,498.90
Loan Teuea	1,569.70	0.00
Loan Tiaon	0.00	55.00
Loan Tiaonwita	2.50	0.00
Loan Tiaowita	0.00	110.00
Loan Tiata	4,727.95	0.00
Loan Tibwere	1,475.00	0.00
Loan Tibwerere	589.90	0.00
Loan Tiimau	0.00	1,673.10
Loan Tiita	0.00	1,060.23
Loan Tim	0.00	680.25
Loan Tina	150.00	0.00
Loan Tinga	2,580.00	0.00
Loan Tingae	0.00	2,467.00
Loan Tini	65.00	0.00
Loan Tion	2,033.44	0.00
Loan Tlorina	0.00	95.00
Loan Tlotina	878.50	0.00
Loan Tirouano	514.35	0.00
Loan Tumeata	2,616.20	0.00
Loan Tutaima	0.00	1,322.95
Loan Ueara	0.00	137.30
Loan Uereti	0.00	71.00
Loan Unknown allocation	2,906.00	0.00
Loan Waatara	275.00	0.00

Loan Waitiamoa	0.00	1,005.40
Loss Akineti	0.00	515.14
Loss Berenateta	0.00	400.00
Loss Bwaanteiti	39.93	0.00
Loss Bwanian	7,258.09	0.00
Loss Clerk Beteri	438.46	0.00
Loss Iekerua	425.29	0.00
Loss Iotobina	360.77	0.00
Loss Kataua	13,494.50	0.00
Loss Miire	905.86	0.00
Loss Mwaere	11,337.89	0.00
Loss Rebeka	594.72	0.00
Loss Reo	0.05	0.00
Loss Teera	0.00	27.14
Loss Teereta	36.79	0.00
Loss Teiara	0.00	0.00
Loss Tiita	4,340.53	0.00
Loss Tireta Abera	69.00	0.00
Loss Tutaima	22,707.39	0.00
Loss Vaysamoa	661.68	0.00
Closing Cash	8217.84	0.00
Closing Bank	116001.03	0.00
Total	594,833.99	594,833.99



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	116,001.03		
Cash on Hand		8,217.84		
Account Receivable	2	470,615.12	594,833.99	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				594,833.99
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	320,702.75	320,702.75	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				320,702.75
Net Asset				274,131.24
Equity				
Current Year Earning			-16,381.58	
Historical Balancing			290,512.82	
Total Equity				274,131.24

Prepared by : LGD Internal Audit



Aranuka Island Council Profit and Loss Statement or the Period 1/1/22 to 12/31/22



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Roon rabwata	2,190.50		
		1104	Roon te kiba	4,915.00		
					7,105.50	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	2,564.00		
		1202	Bebwa ni kabubuti	393.00		
		1203	Bwatika	156.00		
		1204	Kamea	860.00		
		1205	Titoe (retail, wholesale, Manufacture)	2,100.00		
		1206	Kaoti tamnei/Kabo birim	80.00		
		1212	Tabo ni bwa (retail and wholesale)	5,250.00		
		1213	Botaki aika tauaki mwila	80.00		
		1214	Karikirake man te buraawa (Bakery)	150.00		
		1215	Karikirake aika a uarereke	775.00		
		1217	Taibora ni kamwarake (stall)	145.00		
		1219	Kaa/Rebwerebwe aika tatangoaki	1,489.40		
		1220	Waa - uawa/ Booti aika tangoaki	300.00		
		1223	Bingko (Imatang)	150.00		
		1227	Kabonakoan te ika	95.00		
		1237	Bobwai man te kaibuke (Floating)	90.00		
		1238	Tutaraa	400.00		
		1239	Boboti n takataka	450.00		
		1241	Nangkona	1,735.00		
		1256	Karikiraken Aaro	100.00		
					17,362.40	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	72,800.99		
		1303	Onobwai ibukin autinTautaeka	32,522.65		
					105,323.64	
	1400	Bakao (Interest)				
		1402	Rakan katangomwane	3,624.40		
					3,624.40	
	1500	Waaki ni Karikirake				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1501	Kabonakoan bwaai	5,223.00		
		1502	Tangoan te waa 2 / booti	1,855.00		
		1502a	Landing craft	3,388.80		
		1505	Roon maekaia Irua	16,325.00		
		1505c	Karinbwai Icebox	52.50		
		1506	Kantoka ao tangoan taian kaa	15,340.00		
		1506a	School trucks	1,136.00		
		1507	Te bwaa	9,276.90		
		1508	Tangoan bwai ni mwakuri (backhoe, water pump)	50.00		
		1511	Internet	23,929.50		
		1512	Computer & photocopying	423.50		
		1520	Workshop charges	954.00		
		1521	Ororakeaia beeki/kamea	150.00		
		1522	Loan / Katangomwane	33,645.82		
		1525	Mwaneaba (Aranuka ao Tarawa)	1,240.00		
					112,990.02	
	1600	Mwane Tabeua				
		1601	Mwane n Raka	50.00		
					50.00	
	1700	Karaii Mwane				
		1701	Kaintabwi	5,766.58		
					5,766.58	
						252,222.54
Expenditure						
	2100	Bwakabwai				
		2102	Aia bwakabwai Kauntira	23,568.86		
		2103	Kauoman ni Kiraka	3,263.00		
		2108	Kabenta	3,185.78		
		2109	Turaiwa	9,557.34		
		2112	Kaubure	12,130.47		
		2113	Neeti ni Kaawa	9,081.82		
		2119	Mwakaeneke	3,212.30		
		2127	Tia tararua te auti ni Irua	3,206.06		
		2133	Tia uaerefi	3,212.30		
		2153	Boatman	3,185.78		
		2161	Store Manager	3,212.30		
					76,816.01	
	2200	Arauenti				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2201	Kauntira	4,710.00		
		2202	Kaniwangan te Mayor	1,600.00		
		2203	Incentive Allowance	6,480.00		
		2204	Boon te reibwa	420.00		
		2207	Kometen te reirei Primary and JSS	510.00		
		2208	Kometen karikirake	40.00		
		2209	Bareka ao mwaimwai	540.00		
		2210	Bonomwi	160.00		
		2211	Mwengabuaka	1,470.00		
		2214	Kometen Ainen Aranuka	160.00		
		2216	Selection Committee	20.00		
		2225	Komete te roronrikirake/Takakaro	215.00		
		2226	Ununiki Komete	215.00		
		2229	Board of Survey	40.00		
		2230	Komete Unimwane	810.00		
					17,390.00	
	2300	Kabutan te waaki				
		2301	Mwamwananga	2,172.40		
		2303	Bwaai ni mwakuri	20.00		
		2306	Ana tiati Vodafone	11,392.50		
		2311	Boon kain amwarake	100.00		
		2312	.Rinerine	90.00		
		2313	Kauringan Inaomata	522.20		
		2320	Dog/Pig Control	60.00		
		2322	Kakukurei ao kakairua	90.00		
		2326	Bwaain te aobiti (stationeries)	1,300.25		
		2328	Boon te bowi	115.00		
		2329	Bao nako atimwakoro	2,007.00		
		2330	Sport	490.00		
		2332	Support to Elderly Fund distribution	484.40		
		2333	Support to Copra weighing transport	210.00		
		2338	Mwane ni kakerikaaki	600.00		
					19,653.75	
	2400	Onobwai				
		2402	Aobiti	1,242.28		
		2403	Auti ni maeka	18,495.96		
		2404	Auti-n-irua	2,460.09		
		2406	Auti n tatanninga	30.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2407	Maneaba	113.60		
		2408	Rebwerebwere/Kaa	1,246.40		
		2408a	School truck	4,172.71		
		2409	Waa 2 / Meeri	517.00		
		2410	Kawai/Kotiwei	2,250.00		
					30,528.04	
	2600		Karikirake aika aki mwane			
		2604	Reibwa	351.48		
					351.48	
	2700		Kabane mwane nte karikir			
		2701	Amwarake mooli ibukia Irua	1,290.50		
		2702	Te bwaa	6,480.00		
		2702a	Takaeang Truck	883.50		
		2703	Internet	1,763.00		
		2709	Loan / Katangomwane	47,250.00		
		2719	Karikirake Auti ni Irua	140.00		
					57,807.00	
	2800		Karali Mwane			
		2801	Kaintabwi	6,648.28		
		2803	Onobwai autin Tautaeka	46,443.66		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Te buoka ibukin school trucks	11,965.90		
					66,057.84	
						268,604.12
Net Profit/Loss						-16,381.58

Prepared by : LGD Internal Audit



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



					Debit	Credit
Surplus brought forward 01-Jan-2022						290,512.82
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Roon rabwata	2,140.00	\$2,140.00	\$2,190.50	\$0.00	\$2,190.50
1104	Roon te kiba	2,500.00	\$2,500.00	\$4,915.00	\$0.00	\$4,915.00
1105	Roon te nako nte kaibuke	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1108	Private aircrafts landing fee	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Raltienti					
1201	Motoka/Rebwerebwe	2,136.00	\$2,136.00	\$2,564.00	\$0.00	\$2,564.00
1202	Bebwa ni kabubuti	704.00	\$704.00	\$393.00	\$0.00	\$393.00
1203	Bwatika	236.00	\$236.00	\$156.00	\$0.00	\$156.00
1204	Kamea	480.00	\$480.00	\$860.00	\$0.00	\$860.00
1205	Titoe (retail, wholesale, Manufact	1,350.00	\$1,350.00	\$2,100.00	\$0.00	\$2,100.00
1206	Kaoti tamnei/Kabo birim	0.00	\$0.00	\$80.00	\$0.00	\$80.00
1210	Auti ni irua	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1211	Karikirake aika a nakonako	18.00	\$18.00	\$0.00	\$0.00	\$0.00
1212	Tabo ni bwa (retail and wholesal	1,800.00	\$1,800.00	\$5,250.00	\$0.00	\$5,250.00
1213	Botaki aika tauaki mwia	40.00	\$40.00	\$80.00	\$0.00	\$80.00
1214	Karikirake man te buraawa (Bak	180.00	\$180.00	\$150.00	\$0.00	\$150.00
1215	Karikirake aika a uarekeke	1,600.00	\$1,600.00	\$775.00	\$0.00	\$775.00
1217	Taibora ni kamwarake (stall)	210.00	\$210.00	\$145.00	\$0.00	\$145.00
1219	Kaa/Rebwerebwe aika tatango	850.00	\$850.00	\$1,489.40	\$0.00	\$1,489.40
1220	Waa - uawa/ Booti aika tangoaki	300.00	\$300.00	\$300.00	\$0.00	\$300.00
1223	Bingko (Imatang)	100.00	\$100.00	\$150.00	\$0.00	\$150.00
1226	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1227	Kabonakoan te ika	300.00	\$300.00	\$95.00	\$0.00	\$95.00
1237	Bobwai man te kaibuke (Floating	90.00	\$90.00	\$90.00	\$0.00	\$90.00
1238	Tutaraa	100.00	\$100.00	\$400.00	\$0.00	\$400.00
1239	Boboti n takataka	400.00	\$400.00	\$450.00	\$0.00	\$450.00
1241	Nangkona	2,000.00	\$2,000.00	\$1,735.00	\$0.00	\$1,735.00
1242	Kabonakoan phone card	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1254	Karikirake man marin taari	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1256	Karikiraken Aaro	150.00	\$150.00	\$100.00	\$0.00	\$100.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1300	Mwane ni buoka					
1301	Buoka man te Tautaeaka	104,589.71	\$104,589.71	\$72,800.99	\$0.00	\$72,800.99
1302	Buoka man te Postal	800.00	\$800.00	\$0.00	\$0.00	\$0.00
1303	Onobwai ibukin autinTautaeaka	32,000.00	\$32,000.00	\$32,522.65	\$0.00	\$32,522.65
1304	Loan BOK/DBK	60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00
1305	Buoka man ana karikirake te Kau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1306	Te buoka ibukin baia ataein te r	18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00
1400	Bakao (interest)					
1401	Boki ni mwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1402	Rakan kotangomwane	2,400.00	\$2,400.00	\$3,624.40	\$0.00	\$3,624.40
1500	Waaki ni Karikirake					
1501	Kabonakoan bwai	2,000.00	\$2,000.00	\$5,223.00	\$0.00	\$5,223.00
1502	Tangoan te waa 2 / booti	1,000.00	\$1,000.00	\$1,855.00	\$0.00	\$1,855.00
1502a	Landing craft	1,500.00	\$1,500.00	\$3,388.80	\$0.00	\$3,388.80
1503	Tangoan ao kantoka n te meeri	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1504	Roon auti ni maeka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1505	Roon maekaia lrua	5,000.00	\$5,000.00	\$16,325.00	\$0.00	\$16,325.00
1505a	Karekemwane Coffee	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1505b	Karekemwane Ice box	20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
1505c	Karinbwai Icebox	500.00	\$500.00	\$52.50	\$0.00	\$52.50
1506	Kantoka ao tangoan taian kaa	13,500.00	\$13,500.00	\$15,340.00	\$0.00	\$15,340.00
1506a	School trucks	0.00	\$0.00	\$1,136.00	\$0.00	\$1,136.00
1506b	Takaeang Truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Te bwaa	6,500.00	\$6,500.00	\$9,276.90	\$0.00	\$9,276.90
1508	Tangoan bwai ni mwakuri (back	300.00	\$300.00	\$50.00	\$0.00	\$50.00
1509	Rebwerebwe	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1511	Internet	31,000.00	\$31,000.00	\$23,929.50	\$0.00	\$23,929.50
1512	Computer & photocopying	200.00	\$200.00	\$423.50	\$0.00	\$423.50
1513	Bingo	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1515	Karikirake aika a uarereke	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1517	Boon aban te Kauntira	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1520	Workshop charges	2,000.00	\$2,000.00	\$954.00	\$0.00	\$954.00
1520a	Joinery	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1521	Ororakeaia beeki/kamea	100.00	\$100.00	\$150.00	\$0.00	\$150.00
1522	Loan / Katangomwane	20,000.00	\$20,000.00	\$33,645.82	\$0.00	\$33,645.82
1525	Mwaneaba (Aranuka ao Taraw	100.00	\$100.00	\$1,240.00	\$0.00	\$1,240.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1534	Phone Cards	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1541	Roon takataka (Agency Fee)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1600	Mwane Tabeua					
1601	Mwane n Raka	100.00	\$100.00	\$50.00	\$0.00	\$50.00
1602	Tuaa n te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaii Mwane					
1701	Kaintabwi	6,552.97	\$6,552.97	\$5,766.58	\$0.00	\$5,766.58
2100	Bwakabwai					
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Aia bwakabwai Kauntira	23,892.96	\$23,892.96	\$23,568.86	\$23,568.86	\$0.00
2103	Kauoman ni Kiraka	3,263.00	\$3,263.00	\$3,263.00	\$3,263.00	\$0.00
2104	Island Fund Treasurer	3,296.00	\$3,296.00	\$0.00	\$0.00	\$0.00
2104a	Assistant Treasurer	3,206.00	\$3,206.00	\$0.00	\$0.00	\$0.00
2108	Kabenta	3,185.00	\$3,185.00	\$3,185.78	\$3,185.78	\$0.00
2109	Turaiwa	9,555.00	\$9,555.00	\$9,557.34	\$9,557.34	\$0.00
2112	Kaubure	12,740.00	\$12,740.00	\$12,130.47	\$12,130.47	\$0.00
2113	Neeti ni Kaawa	8,888.00	\$8,888.00	\$9,081.82	\$9,081.82	\$0.00
2119	Mwakaeneke	3,212.00	\$3,212.00	\$3,212.30	\$3,212.30	\$0.00
2127	Tia tararua te auti ni Irua	3,206.00	\$3,206.00	\$3,206.06	\$3,206.06	\$0.00
2133	Tia uaereti	3,212.00	\$3,212.00	\$3,212.30	\$3,212.30	\$0.00
2135	Pre- School Teachers	3,320.00	\$3,320.00	\$0.00	\$0.00	\$0.00
2150	Association Assistant	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2153	Boatman	3,185.00	\$3,185.00	\$3,185.78	\$3,185.78	\$0.00
2161	Store Manager	3,212.00	\$3,212.00	\$3,212.30	\$3,212.30	\$0.00
2200	Arauenti					
2201	Kauntira	6,400.00	\$6,400.00	\$4,710.00	\$4,710.00	\$0.00
2202	Kaniwangan te Mayor	1,800.00	\$1,800.00	\$1,600.00	\$1,600.00	\$0.00
2203	Incentive Allowance	7,380.00	\$7,380.00	\$6,480.00	\$6,480.00	\$0.00
2204	Boon te reibwa	600.00	\$600.00	\$420.00	\$420.00	\$0.00
2205	Mwakuri n tangoaki	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2207	Kometen te reirei Primary and JSS	920.00	\$920.00	\$510.00	\$510.00	\$0.00
2208	Kometen karikirake	240.00	\$240.00	\$40.00	\$40.00	\$0.00
2209	Bareka ao mwaimwai	450.00	\$450.00	\$540.00	\$540.00	\$0.00
2210	Bonomwi	500.00	\$500.00	\$160.00	\$160.00	\$0.00
2211	Mwengabuaka	1,100.00	\$1,100.00	\$1,470.00	\$1,470.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2214	Kometen Ainen Aranuka	320.00	\$320.00	\$160.00	\$160.00	\$0.00
2215	Kometen Kamwengaraoi	320.00	\$320.00	\$0.00	\$0.00	\$0.00
2216	Selection Committee	120.00	\$120.00	\$20.00	\$20.00	\$0.00
2220	Budget/Finance Committee	50.00	\$50.00	\$0.00	\$0.00	\$0.00
2225	Komete te roronikirake/Takakaro	340.20	\$340.20	\$215.00	\$215.00	\$0.00
2226	Ununiki Komete	340.00	\$340.00	\$215.00	\$215.00	\$0.00
2229	Board of Survey	35.00	\$35.00	\$40.00	\$40.00	\$0.00
2230	Komete Unimwane	840.00	\$840.00	\$810.00	\$810.00	\$0.00
2300	Kabutan te waaki					
2301	Mwamwananga	4,500.00	\$4,500.00	\$2,172.40	\$2,172.40	\$0.00
2302	Riitin aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2303	Bwaai ni mwakuri	1,500.00	\$1,500.00	\$20.00	\$20.00	\$0.00
2306	Ana tiati Vodafone	11,160.00	\$11,160.00	\$11,392.50	\$11,392.50	\$0.00
2308	Buraeki ao kaboraoi	340.00	\$340.00	\$0.00	\$0.00	\$0.00
2309	Mweaka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2311	Boon kain amwarake	100.00	\$100.00	\$100.00	\$100.00	\$0.00
2312	Rinerine	400.00	\$400.00	\$90.00	\$90.00	\$0.00
2313	Kauringan Inaomata	500.00	\$500.00	\$522.20	\$522.20	\$0.00
2315	Botaki iaan te Kauntira	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2316	Kabwara taarau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2320	Dog/Pig Control	1,250.00	\$1,250.00	\$60.00	\$60.00	\$0.00
2322	Kakukurei ao kakairua	200.00	\$200.00	\$90.00	\$90.00	\$0.00
2326	Bwaain te aobiti (stationeries)	1,230.00	\$1,230.00	\$1,300.25	\$1,300.25	\$0.00
2328	Boon te bowi	100.00	\$100.00	\$115.00	\$115.00	\$0.00
2329	Bao nako atimwakoro	3,023.00	\$3,023.00	\$2,007.00	\$2,007.00	\$0.00
2330	Sport	900.00	\$900.00	\$490.00	\$490.00	\$0.00
2331	Mwakurian te takataka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	600.00	\$600.00	\$484.40	\$484.40	\$0.00
2333	Support to Copra weighing trans	1,400.00	\$1,400.00	\$210.00	\$210.00	\$0.00
2334	Health	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2335	Youth	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2336	Social Welfare	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2337	Agriculture	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2338	Mwane ni kakerikaaki	1,000.00	\$1,000.00	\$600.00	\$600.00	\$0.00
2400	Onobwai					
2402	Aobiti	2,000.00	\$2,000.00	\$1,242.28	\$1,242.28	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2403	Auti ni maeka	17,213.71	\$17,213.71	\$18,495.96	\$18,495.96	\$0.00
2404	Auti-n-irua	2,500.00	\$2,500.00	\$2,460.09	\$2,460.09	\$0.00
2406	Auti n tatanninga	200.00	\$200.00	\$30.00	\$30.00	\$0.00
2407	Maneaba	500.00	\$500.00	\$113.60	\$113.60	\$0.00
2408	Rebwerebwere/Kaa	3,000.00	\$3,000.00	\$1,246.40	\$1,246.40	\$0.00
2408a	School truck	4,500.00	\$4,500.00	\$4,172.71	\$4,172.71	\$0.00
2409	Waa 2 / Meeri	400.00	\$400.00	\$517.00	\$517.00	\$0.00
2410	Kawai/Kotiwei	3,000.00	\$3,000.00	\$2,250.00	\$2,250.00	\$0.00
2600	Karikirake aika aki mwanenaki					
2604	Reibwa	250.00	\$250.00	\$351.48	\$351.48	\$0.00
2605	Materials	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane nte karikirake					
2701	Amwarake moo i ibukia lrua	1,050.00	\$1,050.00	\$1,290.50	\$1,290.50	\$0.00
2702	Te bwaa	7,000.00	\$7,000.00	\$6,480.00	\$6,480.00	\$0.00
2702a	Takaeang Truck	1,000.00	\$1,000.00	\$883.50	\$883.50	\$0.00
2703	Internet	1,763.00	\$1,763.00	\$1,763.00	\$1,763.00	\$0.00
2709	Loan / Katangomwane	20,000.00	\$20,000.00	\$47,250.00	\$47,250.00	\$0.00
2710	Aranuka Friendly Services	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2718	Women	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2719	Karikirake Auti ni lrua	1,500.00	\$1,500.00	\$140.00	\$140.00	\$0.00
2719a	Kabanemwane n te Coffee	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2719b	Kabanemwane n te icebox	20,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00
2720	Phone Cards	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2721	Garage Material	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2721a	Joinery	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2800	Karaii Mwane					
2801	Kaintabwi	13,587.20	\$13,587.20	\$6,648.28	\$6,648.28	\$0.00
2802	School trucks birimwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2803	Onobwai autin Tautaeka	32,000.00	\$32,000.00	\$46,443.66	\$46,443.66	\$0.00
2804	Birimwane nakon KILGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2805	Loan DBK Repayment	60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00
2806	Te buoka ibukin school trucks	13,500.00	\$13,500.00	\$11,965.90	\$11,965.90	\$0.00
	Below the Line					
	Adv Teereta	0.00		\$0.00	\$0.00	\$0.00
	Adv Temaka	0.00		\$100.00	\$100.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Tekiraba	0.00		\$0.00	\$0.00	\$0.00
	Adv Tarawa Motors	0.00		\$2.00	\$2.00	\$0.00
	Adv Tekabwan	0.00		\$14.00	\$14.00	\$0.00
	Adv Tibwerere	0.00		\$2,440.00	\$2,440.00	\$0.00
	Adv Tekaa	0.00		\$0.00	\$0.00	\$0.00
	Adv Teitia	0.00		\$80.00	\$80.00	\$0.00
	Adv Teeira	0.00		\$140.00	\$140.00	\$0.00
	Adv Tebiri	0.00		\$694.00	\$694.00	\$0.00
	Adv Teatinga & Others	0.00		\$2.00	\$2.00	\$0.00
	Adv Temataake	0.00		\$10.00	\$10.00	\$0.00
	Adv Teitiaki	0.00		\$185.00	\$185.00	\$0.00
	Adv Temwaiti	0.00		\$67.00	\$67.00	\$0.00
	Adv Tenang	0.00		\$418.70	\$418.70	\$0.00
	Adv Tenanoia	0.00		\$0.00	\$0.00	\$0.00
	Adv Tentau	0.00		\$45.00	\$45.00	\$0.00
	Adv Teonako	0.00		\$150.00	\$150.00	\$0.00
	Adv Terakei	0.00		\$56.00	\$56.00	\$0.00
	Adv Tereke	0.00		\$27.00	\$27.00	\$0.00
	Adv Terooti	0.00		\$65.00	\$65.00	\$0.00
	Adv Tanimai	0.00		\$60.00	\$60.00	\$0.00
	Adv Tiaon	0.00		\$78.45	\$78.45	\$0.00
	Adv Shipyard	0.00		\$1,585.80	\$1,585.80	\$0.00
	Adv Tilikake	0.00		\$32.00	\$32.00	\$0.00
	Adv Tiita	0.00		\$785.96	\$785.96	\$0.00
	Adv Terunga	0.00		\$328.00	\$328.00	\$0.00
	Adv Ruteti	0.00		\$121.00	\$121.00	\$0.00
	Adv Ocean Link	0.00		\$0.00	\$0.00	\$0.00
	Adv Office Construction	0.00		\$1,439.20	\$1,439.20	\$0.00
	Adv P/Mwaneaba	0.00		\$2,423.15	\$2,423.15	\$0.00
	Adv Peter	0.00		\$24.00	\$24.00	\$0.00
	Adv Police	0.00		\$12.00	\$12.00	\$0.00
	Adv Printery	0.00		\$320.00	\$320.00	\$0.00
	Adv PW	0.00		\$190.00	\$190.00	\$0.00
	Adv Quarantine	0.00		\$248.20	\$248.20	\$0.00
	Adv Rabaua	0.00		\$43.30	\$43.30	\$0.00
	Adv Raimon	0.00		\$188.54	\$188.54	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Raiota Overtime	0.00		\$19.00	\$19.00	\$0.00
	Adv Rarube	0.00		\$180.00	\$180.00	\$0.00
	Adv Staff	0.00		\$99.00	\$99.00	\$0.00
	Adv Riteti	0.00		\$535.25	\$535.25	\$0.00
	Adv Taniera	0.00		\$86.50	\$86.50	\$0.00
	Adv Sale of Stores	0.00		\$60.00	\$60.00	\$0.00
	Adv Sawmill	0.00		\$13.60	\$13.60	\$0.00
	Adv Unidentified bank withdraw	0.00		\$46,330.02	\$46,330.02	\$0.00
	Adv Solar	0.00		\$150.00	\$150.00	\$0.00
	Adv Tingae	0.00		\$12.00	\$12.00	\$0.00
	Adv Taam	0.00		\$223.30	\$223.30	\$0.00
	Adv Taan moti	0.00		\$490.00	\$490.00	\$0.00
	Adv Taateraka	0.00		\$57.00	\$57.00	\$0.00
	Adv Taeuea	0.00		\$0.00	\$0.00	\$0.00
	Adv Taiki	0.00		\$33.00	\$33.00	\$0.00
	Adv Taiwan	0.00		\$440.00	\$440.00	\$0.00
	Adv Tangimate	0.00		\$0.00	\$0.00	\$0.00
	Adv Revfund	0.00		\$39.55	\$39.55	\$0.00
	Dep Buariki Meang	0.00		-\$1,103.20	\$0.00	\$1,103.20
	Adv Understated O/balance	0.00		\$1.00	\$1.00	\$0.00
	Dep B/Maiaki	0.00		-\$446.00	\$0.00	\$446.00
	Dep Bank discrepancy	0.00		-\$13,989.28	\$0.00	\$13,989.28
	Dep Baurua Cs	0.00		-\$7,999.50	\$0.00	\$7,999.50
	Dep Beiara	0.00		-\$808.00	\$0.00	\$808.00
	Dep Berenate	0.00		-\$5,414.20	\$0.00	\$5,414.20
	Dep Berenateta	0.00		-\$190.95	\$0.00	\$190.95
	Dep Bingo	0.00		-\$28.90	\$0.00	\$28.90
	Dep Biribiri	0.00		-\$39.60	\$0.00	\$39.60
	Dep Bluewave	0.00		-\$23.98	\$0.00	\$23.98
	Dep Boatman	0.00		-\$30.00	\$0.00	\$30.00
	Dep Aviation	0.00		-\$1,854.13	\$0.00	\$1,854.13
	Dep BTA	0.00		-\$18.60	\$0.00	\$18.60
	Dep Atanteiti	0.00		-\$2.00	\$0.00	\$2.00
	Dep Bulk Store	0.00		-\$4,020.13	\$0.00	\$4,020.13
	Dep Bunimoa	0.00		-\$10.00	\$0.00	\$10.00
	Dep Buretau	0.00		-\$3.00	\$0.00	\$3.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep CCK	0.00		-\$130.00	\$0.00	\$130.00
	Dep Chef	0.00		-\$100.00	\$0.00	\$100.00
	Dep Clerk	0.00		-\$2,000.00	\$0.00	\$2,000.00
	Dep Coffee	0.00		-\$1,763.45	\$0.00	\$1,763.45
	Dep Compensation	0.00		-\$450.00	\$0.00	\$450.00
	Dep Copra	0.00		-\$1,461.45	\$0.00	\$1,461.45
	Dep Covid -19	0.00		-\$248.70	\$0.00	\$248.70
	Adv CVAW	0.00		\$90.55	\$90.55	\$0.00
	Adv Nimaroi	0.00		\$10.00	\$10.00	\$0.00
	Dep Boraua	0.00		-\$46.00	\$0.00	\$46.00
	Adv WTD	0.00		\$25.00	\$25.00	\$0.00
	Adv Tioti Kwong	0.00		\$30.00	\$30.00	\$0.00
	Adv Toatu	0.00		\$15.00	\$15.00	\$0.00
	Adv Tokoia Arobati	0.00		\$30.00	\$30.00	\$0.00
	Adv Tongoun	0.00		\$4.00	\$4.00	\$0.00
	Adv TSKL	0.00		\$3.50	\$3.50	\$0.00
	Adv Tuua	0.00		\$0.00	\$0.00	\$0.00
	Adv Ueara	0.00		\$353.60	\$353.60	\$0.00
	Adv Understated Bank	0.00		\$230.00	\$230.00	\$0.00
	Adv Understated Payments	0.00		\$353.00	\$353.00	\$0.00
	Adv Unimwaane	0.00		\$111.50	\$111.50	\$0.00
	Adv Unimwane	0.00		\$971.75	\$971.75	\$0.00
	Dep B.A	0.00		-\$443.70	\$0.00	\$443.70
	Adv Works&Energy	0.00		\$478.60	\$478.60	\$0.00
	Adv Tioti	0.00		\$30.00	\$30.00	\$0.00
	Adv Yahama	0.00		\$1,099.00	\$1,099.00	\$0.00
	Adv Youth MWYSA	0.00		\$15.00	\$15.00	\$0.00
	Dep Ainen Marewen Aranuka	0.00		-\$409.30	\$0.00	\$409.30
	Dep Air field	0.00		-\$822.75	\$0.00	\$822.75
	Dep Air Kiribati	0.00		-\$30.00	\$0.00	\$30.00
	Dep Aka	0.00		-\$0.06	\$0.00	\$0.06
	Dep Akiti	0.00		-\$2.00	\$0.00	\$2.00
	Dep Allowance	0.00		-\$6,452.90	\$0.00	\$6,452.90
	Dep AMAK	0.00		-\$104.00	\$0.00	\$104.00
	Dep Amberoti	0.00		-\$200.00	\$0.00	\$200.00
	Dep Aranuka Hardware	0.00		-\$75.00	\$0.00	\$75.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Arobati	0.00		-\$321.55	\$0.00	\$321.55
	Adv Waisang	0.00		\$412.00	\$412.00	\$0.00
	Adv Fair Price	0.00		\$14.50	\$14.50	\$0.00
	Adv Diocesi	0.00		\$2,000.00	\$2,000.00	\$0.00
	Adv Copra	0.00		\$2,977.35	\$2,977.35	\$0.00
	Adv Council staff	0.00		\$10.00	\$10.00	\$0.00
	Adv Councillor	0.00		\$100.00	\$100.00	\$0.00
	Adv CPPL	0.00		\$1,006.51	\$1,006.51	\$0.00
	Dep Driver	0.00		-\$827.65	\$0.00	\$827.65
	Adv DBK	0.00		\$1,667.97	\$1,667.97	\$0.00
	Dep Dog	0.00		-\$5.00	\$0.00	\$5.00
	Adv Eitu Kookia	0.00		\$3.00	\$3.00	\$0.00
	Adv Environment & Works	0.00		\$2,037.00	\$2,037.00	\$0.00
	Adv Eriaba	0.00		\$226.80	\$226.80	\$0.00
	Adv Canteen	0.00		\$15,185.14	\$15,185.14	\$0.00
	Adv Efekiera	0.00		\$600.75	\$600.75	\$0.00
	Adv C/Union	0.00		\$5.00	\$5.00	\$0.00
	Adv Finance	0.00		\$405.00	\$405.00	\$0.00
	Adv Fisheries	0.00		\$3,247.25	\$3,247.25	\$0.00
	Adv FMRD	0.00		\$12.00	\$12.00	\$0.00
	Adv FTC Timon	0.00		\$40.00	\$40.00	\$0.00
	Adv Fuel	0.00		\$793.20	\$793.20	\$0.00
	Adv Hardware	0.00		\$20,490.50	\$20,490.50	\$0.00
	Adv Hire	0.00		\$167.25	\$167.25	\$0.00
	Adv Hire Arawatau	0.00		\$50.00	\$50.00	\$0.00
	Adv Hire Boat	0.00		\$50.00	\$50.00	\$0.00
	Adv Hire Kaatoa	0.00		\$8.00	\$8.00	\$0.00
	Adv Hire Tipper truck	0.00		\$38.00	\$38.00	\$0.00
	Adv Hotel	0.00		\$20.00	\$20.00	\$0.00
	Adv Erimbou	0.00		\$60.00	\$60.00	\$0.00
	Adv Bamarau	0.00		\$0.00	\$0.00	\$0.00
	Adv Aabo	0.00		\$213.00	\$213.00	\$0.00
	Adv Abera	0.00		\$39.30	\$39.30	\$0.00
	Adv AFS	0.00		\$98.00	\$98.00	\$0.00
	Adv Agriculture	0.00		\$13.20	\$13.20	\$0.00
	Adv Air Kiribati	0.00		\$100.00	\$100.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv ALCA	0.00		\$40.00	\$40.00	\$0.00
	Adv Amina	0.00		\$160.00	\$160.00	\$0.00
	Adv Amota	0.00		\$0.00	\$0.00	\$0.00
	Adv Arawatau	0.00		\$86.00	\$86.00	\$0.00
	Adv Areke	0.00		\$104.00	\$104.00	\$0.00
	Adv Atabu	0.00		\$275.00	\$275.00	\$0.00
	Adv Charlene	0.00		\$0.00	\$0.00	\$0.00
	Adv Baitongo	0.00		\$216.24	\$216.24	\$0.00
	Adv Ioane	0.00		\$0.00	\$0.00	\$0.00
	Adv Baoitongo	0.00		\$269.60	\$269.60	\$0.00
	Adv Barai	0.00		\$415.00	\$415.00	\$0.00
	Adv Batiata	0.00		\$0.00	\$0.00	\$0.00
	Adv Baurua Group	0.00		\$210.00	\$210.00	\$0.00
	Adv Benna	0.00		\$0.00	\$0.00	\$0.00
	Adv Beroia	0.00		\$300.00	\$300.00	\$0.00
	Adv Beteri	0.00		\$100.00	\$100.00	\$0.00
	Adv Bitavea	0.00		\$33.80	\$33.80	\$0.00
	Adv BKL	0.00		\$24,260.25	\$24,260.25	\$0.00
	Adv Booata	0.00		\$20.00	\$20.00	\$0.00
	Adv BTA	0.00		\$233.60	\$233.60	\$0.00
	Adv Bulk Store	0.00		\$33,117.90	\$33,117.90	\$0.00
	Adv Ateata	0.00		\$108.12	\$108.12	\$0.00
	Adv Michael	0.00		\$150.80	\$150.80	\$0.00
	Adv M/allow Ruuteti	0.00		\$30.00	\$30.00	\$0.00
	Adv M/allow SOS	0.00		\$10.00	\$10.00	\$0.00
	Adv M/teiangs Cs	0.00		\$0.00	\$0.00	\$0.00
	Adv Maintenance	0.00		\$232.77	\$232.77	\$0.00
	Adv Mane n raka	0.00		\$10.00	\$10.00	\$0.00
	Adv Maneaba	0.00		\$160.75	\$160.75	\$0.00
	Adv Marewenikirata	0.00		\$381.00	\$381.00	\$0.00
	Adv Matia	0.00		\$133.00	\$133.00	\$0.00
	Adv Meang	0.00		\$50.00	\$50.00	\$0.00
	Adv Meere	0.00		\$0.00	\$0.00	\$0.00
	Adv MELAD	0.00		\$74.90	\$74.90	\$0.00
	Adv Iebo	0.00		\$550.00	\$550.00	\$0.00
	Adv MHFP	0.00		\$150.00	\$150.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Laakai	0.00		\$10.00	\$10.00	\$0.00
	Adv Millenium	0.00		\$120.00	\$120.00	\$0.00
	Adv Mire	0.00		\$55.00	\$55.00	\$0.00
	Adv MISA	0.00		\$58.00	\$58.00	\$0.00
	Adv MLHRD	0.00		\$50.00	\$50.00	\$0.00
	Adv M-M/allow	0.00		\$465.00	\$465.00	\$0.00
	Adv MOH	0.00		\$1,200.00	\$1,200.00	\$0.00
	Adv Motimoa	0.00		\$577.00	\$577.00	\$0.00
	Adv Motiua	0.00		\$216.00	\$216.00	\$0.00
	Adv Motorman	0.00		\$160.00	\$160.00	\$0.00
	Adv Mwaneaba	0.00		\$4,083.74	\$4,083.74	\$0.00
	Adv MWYSA	0.00		\$0.00	\$0.00	\$0.00
	Adv Nakibwae	0.00		\$2,020.00	\$2,020.00	\$0.00
	Adv MEST/JSS	0.00		\$660.00	\$660.00	\$0.00
	Adv KEIP	0.00		\$692.45	\$692.45	\$0.00
	Adv Natabu	0.00		\$23.50	\$23.50	\$0.00
	Adv Irema	0.00		\$15.00	\$15.00	\$0.00
	Adv Island fund	0.00		\$800.00	\$800.00	\$0.00
	Adv Itinimarawa	0.00		\$18.00	\$18.00	\$0.00
	Adv JSS	0.00		\$536.38	\$536.38	\$0.00
	Adv Ka 50th anniversary	0.00		\$619.50	\$619.50	\$0.00
	Adv Kabo Buriki	0.00		\$45.00	\$45.00	\$0.00
	Adv Kaireti	0.00		\$1,040.00	\$1,040.00	\$0.00
	Adv Kaite	0.00		\$80.00	\$80.00	\$0.00
	Adv Kamwengaraoi	0.00		\$27.50	\$27.50	\$0.00
	Adv Kango	0.00		\$135.00	\$135.00	\$0.00
	Adv Kanongnga	0.00		\$100.00	\$100.00	\$0.00
	Adv Local hotel	0.00		\$5,000.00	\$5,000.00	\$0.00
	Adv KCDL	0.00		\$99.91	\$99.91	\$0.00
	Adv Land lease	0.00		\$3,306.55	\$3,306.55	\$0.00
	Adv Keukeu M	0.00		\$140.00	\$140.00	\$0.00
	Adv KIFHA	0.00		\$119.40	\$119.40	\$0.00
	Adv KILGA	0.00		\$0.00	\$0.00	\$0.00
	Adv Kireata	0.00		\$20.00	\$20.00	\$0.00
	Adv Kiri-EU	0.00		\$665.25	\$665.25	\$0.00
	Adv KOIL	0.00		\$700.00	\$700.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Kourabi	0.00		\$85.00	\$85.00	\$0.00
	Adv KPF	0.00		\$1,700.40	\$1,700.40	\$0.00
	Adv KSCL	0.00		\$420.00	\$420.00	\$0.00
	Adv KTD Project	0.00		\$0.00	\$0.00	\$0.00
	Adv KTIK	0.00		\$96.00	\$96.00	\$0.00
	Adv Ingaibo	0.00		\$40.00	\$40.00	\$0.00
	Adv Karu	0.00		\$440.00	\$440.00	\$0.00
	Loan Kamama	0.00		-\$40.00	\$0.00	\$40.00
	Loan Marewenikirata	0.00		-\$3.00	\$0.00	\$3.00
	Loan Maninraka	0.00		-\$10.00	\$0.00	\$10.00
	Loan Manapa	0.00		-\$10.00	\$0.00	\$10.00
	Loan Loan	0.00		\$2,017.90	\$2,017.90	\$0.00
	Loan Lakai	0.00		\$989.60	\$989.60	\$0.00
	Loan L/repayment	0.00		-\$47,121.66	\$0.00	\$47,121.66
	Loan Keeke	0.00		\$1,436.30	\$1,436.30	\$0.00
	Loan Kataua	0.00		\$2,850.71	\$2,850.71	\$0.00
	Loan Karawa	0.00		\$2,492.75	\$2,492.75	\$0.00
	Loan Ribwati	0.00		-\$36.20	\$0.00	\$36.20
	Loan Kamatoa	0.00		\$8,195.00	\$8,195.00	\$0.00
	Loan Meeri	0.00		\$137.50	\$137.50	\$0.00
	Loan Kaitara	0.00		-\$24.80	\$0.00	\$24.80
	Loan Kaireti	0.00		\$1,780.00	\$1,780.00	\$0.00
	Loan Kairaku	0.00		-\$5.60	\$0.00	\$5.60
	Loan Kaiea	0.00		\$2,989.70	\$2,989.70	\$0.00
	Loan Kabotaake	0.00		\$550.00	\$550.00	\$0.00
	Loan JSS	0.00		\$186.75	\$186.75	\$0.00
	Loan Itabera	0.00		\$7.50	\$7.50	\$0.00
	Loan loane	0.00		\$2,574.75	\$2,574.75	\$0.00
	Loan loakim	0.00		-\$5,063.40	\$0.00	\$5,063.40
	Loan Kaotiruru	0.00		-\$212.80	\$0.00	\$212.80
	Loan Nabwe	0.00		\$2,912.05	\$2,912.05	\$0.00
	Dep CPPL	0.00		-\$4.95	\$0.00	\$4.95
	Loan Rebeka	0.00		-\$5,192.05	\$0.00	\$5,192.05
	Loan Raratu	0.00		\$1,073.55	\$1,073.55	\$0.00
	Loan Raimon	0.00		\$1,387.45	\$1,387.45	\$0.00
	Loan Rabaua	0.00		\$1,222.00	\$1,222.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Rabakau	0.00		\$500.00	\$500.00	\$0.00
	Loan Noobere	0.00		-\$248.00	\$0.00	\$248.00
	Loan Noo	0.00		\$143.60	\$143.60	\$0.00
	Loan Ngaroa	0.00		\$242.00	\$242.00	\$0.00
	Loan Mariteta	0.00		-\$6.50	\$0.00	\$6.50
	Loan Nakita	0.00		\$2,061.30	\$2,061.30	\$0.00
	Loan Mary	0.00		\$1,045.00	\$1,045.00	\$0.00
	Loan Nabwaua	0.00		\$85.00	\$85.00	\$0.00
	Loan Mwasi	0.00		-\$1,004.55	\$0.00	\$1,004.55
	Loan Mwari	0.00		\$385.00	\$385.00	\$0.00
	Loan Mwaere	0.00		\$2,712.68	\$2,712.68	\$0.00
	Loan Motiua	0.00		\$2,888.65	\$2,888.65	\$0.00
	Loan Motimoa	0.00		\$490.60	\$490.60	\$0.00
	Loan Miriati	0.00		\$263.10	\$263.10	\$0.00
	Loan Miiteti	0.00		\$100.00	\$100.00	\$0.00
	Loan Miire	0.00		-\$18.35	\$0.00	\$18.35
	Loan Iakobwa	0.00		\$100.00	\$100.00	\$0.00
	Loan Nape	0.00		\$674.10	\$674.10	\$0.00
	Imp Water Engineer	0.00		\$88.55	\$88.55	\$0.00
	Loan Inoki	0.00		\$1,679.90	\$1,679.90	\$0.00
	Loan Ariite	0.00		\$1,200.00	\$1,200.00	\$0.00
	Loan Ariana	0.00		\$725.50	\$725.50	\$0.00
	Loan Araite	0.00		\$206.85	\$206.85	\$0.00
	Loan Antonio	0.00		\$350.00	\$350.00	\$0.00
	Loan Ann	0.00		\$195.60	\$195.60	\$0.00
	Loan Amberoti	0.00		\$500.00	\$500.00	\$0.00
	Loan Akineti	0.00		\$290.69	\$290.69	\$0.00
	Loan AIC Staff	0.00		-\$9,257.35	\$0.00	\$9,257.35
	Loan Arobati	0.00		\$54.10	\$54.10	\$0.00
	Loan Aabo	0.00		\$2,650.40	\$2,650.40	\$0.00
	Loan Atanteiti	0.00		\$388.35	\$388.35	\$0.00
	Imp Ueara	0.00		\$2,112.28	\$2,112.28	\$0.00
	Imp TSKL	0.00		\$1,550.05	\$1,550.05	\$0.00
	Imp Toom	0.00		\$875.00	\$875.00	\$0.00
	Imp Tokoia	0.00		\$465.40	\$465.40	\$0.00
	Imp Tireta	0.00		\$25.51	\$25.51	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Tingae	0.00		-\$332.00	\$0.00	\$332.00
	Imp Tiito	0.00		\$650.00	\$650.00	\$0.00
	Imp Tianeti	0.00		\$4,863.60	\$4,863.60	\$0.00
	Imp Teruia Mayor	0.00		\$1,783.70	\$1,783.70	\$0.00
	Imp Tekabang	0.00		\$525.00	\$525.00	\$0.00
	Loan Abera	0.00		-\$9.20	\$0.00	\$9.20
	Loan Buangang	0.00		\$200.00	\$200.00	\$0.00
	Loan Riina	0.00		-\$269.50	\$0.00	\$269.50
	Loan Iakobo	0.00		\$332.00	\$332.00	\$0.00
	Loan Iaeli	0.00		\$55.00	\$55.00	\$0.00
	Loan Iaan	0.00		\$1,186.15	\$1,186.15	\$0.00
	Loan Erooti	0.00		\$1,191.85	\$1,191.85	\$0.00
	Loan Eitu	0.00		\$1,779.05	\$1,779.05	\$0.00
	Loan DBK	0.00		-\$5,939.14	\$0.00	\$5,939.14
	Loan Bwatiata	0.00		-\$781.25	\$0.00	\$781.25
	Loan Bwati	0.00		-\$27.50	\$0.00	\$27.50
	Loan Aritaake	0.00		\$1,461.00	\$1,461.00	\$0.00
	Loan Bwaika	0.00		-\$45.00	\$0.00	\$45.00
	Loan Iekimeta	0.00		\$79.40	\$79.40	\$0.00
	Loan Buaneang	0.00		\$1,820.30	\$1,820.30	\$0.00
	Loan Boutara	0.00		\$887.05	\$887.05	\$0.00
	Loan Botun	0.00		\$416.01	\$416.01	\$0.00
	Loan Booota	0.00		\$154.80	\$154.80	\$0.00
	Loan Berenateta	0.00		\$404.25	\$404.25	\$0.00
	Loan Beiabure	0.00		\$571.50	\$571.50	\$0.00
	Loan Beeruia	0.00		\$866.30	\$866.30	\$0.00
	Loan BAT Aranuka	0.00		-\$68.90	\$0.00	\$68.90
	Loan Baolisa	0.00		-\$4,539.70	\$0.00	\$4,539.70
	Loan Bainrebu	0.00		\$100.00	\$100.00	\$0.00
	Loan Bwaranika	0.00		\$2,859.70	\$2,859.70	\$0.00
	Loan Tiimau	0.00		-\$1,673.10	\$0.00	\$1,673.10
	Loan Tumeata	0.00		\$2,616.20	\$2,616.20	\$0.00
	Loan Tirouano	0.00		\$514.35	\$514.35	\$0.00
	Loan Tiotina	0.00		\$878.50	\$878.50	\$0.00
	Loan Tiorina	0.00		-\$95.00	\$0.00	\$95.00
	Loan Tion	0.00		\$2,033.44	\$2,033.44	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Tini	0.00		\$65.00	\$65.00	\$0.00
	Loan Tingae	0.00		-\$2,467.00	\$0.00	\$2,467.00
	Loan Tinga	0.00		\$2,580.00	\$2,580.00	\$0.00
	Loan Tina	0.00		\$150.00	\$150.00	\$0.00
	Loan Reea	0.00		-\$11,089.11	\$0.00	\$11,089.11
	Loan Tiita	0.00		-\$1,060.23	\$0.00	\$1,060.23
	Loan Uereti	0.00		-\$71.00	\$0.00	\$71.00
	Loan Tibwerere	0.00		\$589.90	\$589.90	\$0.00
	Loan Tibwere	0.00		\$1,475.00	\$1,475.00	\$0.00
	Loan Tiata	0.00		\$4,727.95	\$4,727.95	\$0.00
	Loan Tiaowita	0.00		-\$110.00	\$0.00	\$110.00
	Loan Tiaonwita	0.00		\$2.50	\$2.50	\$0.00
	Loan Tiaon	0.00		-\$55.00	\$0.00	\$55.00
	Loan Teuea	0.00		\$1,569.70	\$1,569.70	\$0.00
	Loan Teteki	0.00		-\$3,498.90	\$0.00	\$3,498.90
	Loan Terirake	0.00		-\$57.50	\$0.00	\$57.50
	Loan Tim	0.00		-\$680.25	\$0.00	\$680.25
	Loss Iotobina	0.00		\$360.77	\$360.77	\$0.00
	Loss Tutaima	0.00		\$22,707.39	\$22,707.39	\$0.00
	Loss Tireta Abera	0.00		\$69.00	\$69.00	\$0.00
	Loss Tiita	0.00		\$4,340.53	\$4,340.53	\$0.00
	Loss Teiaro	0.00		\$0.00	\$0.00	\$0.00
	Loss Teereta	0.00		\$36.79	\$36.79	\$0.00
	Loss Teera	0.00		-\$27.14	\$0.00	\$27.14
	Loss Reo	0.00		\$0.05	\$0.05	\$0.00
	Loss Rebeka	0.00		\$594.72	\$594.72	\$0.00
	Loss Mwaere	0.00		\$11,337.89	\$11,337.89	\$0.00
	Loan Tutaima	0.00		-\$1,322.95	\$0.00	\$1,322.95
	Loss Kataua	0.00		\$13,494.50	\$13,494.50	\$0.00
	Loan Ueara	0.00		-\$137.30	\$0.00	\$137.30
	Loss Iekerua	0.00		\$425.29	\$425.29	\$0.00
	Loss Clerk Beteri	0.00		\$438.46	\$438.46	\$0.00
	Loss Bwanian	0.00		\$7,258.09	\$7,258.09	\$0.00
	Loss Bwaanteiti	0.00		\$39.93	\$39.93	\$0.00
	Loss Berenateta	0.00		-\$400.00	\$0.00	\$400.00
	Loss Akineti	0.00		-\$515.14	\$0.00	\$515.14

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Waitiamoa	0.00		-\$1,005.40	\$0.00	\$1,005.40
	Loan Waatara	0.00		\$275.00	\$275.00	\$0.00
	Loan Unknown allocation	0.00		\$2,906.00	\$2,906.00	\$0.00
	Loan Terengawi	0.00		\$1,584.00	\$1,584.00	\$0.00
	Loss Miire	0.00		\$905.86	\$905.86	\$0.00
	Loan Taatu	0.00		-\$40.00	\$0.00	\$40.00
	Loan Teririke	0.00		\$728.30	\$728.30	\$0.00
	Loan Tamala	0.00		\$90.40	\$90.40	\$0.00
	Loan Takina	0.00		\$1,774.25	\$1,774.25	\$0.00
	Loan Takena	0.00		\$2,178.45	\$2,178.45	\$0.00
	Loan Takabwan	0.00		\$693.45	\$693.45	\$0.00
	Loan Taiki	0.00		-\$1,766.80	\$0.00	\$1,766.80
	Loan Taia	0.00		\$38.00	\$38.00	\$0.00
	Loan Taeka	0.00		-\$87.50	\$0.00	\$87.50
	Loan Taburimai	0.00		\$2,620.00	\$2,620.00	\$0.00
	Loan Tangae	0.00		\$700.00	\$700.00	\$0.00
	Loan Tabeti	0.00		\$370.00	\$370.00	\$0.00
	Loan Taua	0.00		\$185.00	\$185.00	\$0.00
	Loan Taati	0.00		\$55.00	\$55.00	\$0.00
	Loan Taam	0.00		\$1,204.40	\$1,204.40	\$0.00
	Loan Taakenantarawa	0.00		\$430.50	\$430.50	\$0.00
	Loan Steve	0.00		\$1,580.95	\$1,580.95	\$0.00
	Loan Samuelu	0.00		-\$250.02	\$0.00	\$250.02
	Loan Ruteti	0.00		\$1,942.85	\$1,942.85	\$0.00
	Loan Rotiblin	0.00		\$2,534.60	\$2,534.60	\$0.00
	Loan Rotana	0.00		-\$149.05	\$0.00	\$149.05
	Loan Roote	0.00		\$506.70	\$506.70	\$0.00
	Loan Rimon	0.00		\$323.05	\$323.05	\$0.00
	Loan Tabiria	0.00		-\$55.00	\$0.00	\$55.00
	Loan Teeruia	0.00		-\$140.00	\$0.00	\$140.00
	Imp Teiara	0.00		\$608.05	\$608.05	\$0.00
	Loan Teraaitinikarawa	0.00		\$110.00	\$110.00	\$0.00
	Loan Tentau	0.00		\$666.65	\$666.65	\$0.00
	Loan Teni	0.00		-\$27.50	\$0.00	\$27.50
	Loan Temwari	0.00		-\$108.50	\$0.00	\$108.50
	Loan Temwaiti	0.00		\$324.00	\$324.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Tekabang	0.00		-\$652.10	\$0.00	\$652.10
	Loan Tekaban	0.00		-\$40.00	\$0.00	\$40.00
	Loan Teitiata	0.00		\$798.60	\$798.60	\$0.00
	Loan Tamwaiti	0.00		\$300.00	\$300.00	\$0.00
	Loan Teirabung	0.00		\$1,193.70	\$1,193.70	\$0.00
	Loan Terimwa	0.00		\$292.50	\$292.50	\$0.00
	Loan Teera	0.00		\$2,030.30	\$2,030.30	\$0.00
	Loan Tebwerere	0.00		\$200.00	\$200.00	\$0.00
	Loan Tebuako	0.00		\$447.50	\$447.50	\$0.00
	Loan Tebou	0.00		-\$172.50	\$0.00	\$172.50
	Loan Tebiri	0.00		\$25.50	\$25.50	\$0.00
	Loan Tebine	0.00		-\$28.00	\$0.00	\$28.00
	Loan Tebaou	0.00		\$300.00	\$300.00	\$0.00
	Loan Teatau	0.00		-\$27.50	\$0.00	\$27.50
	Loan Tawawaiwai	0.00		-\$40.00	\$0.00	\$40.00
	Loan Tawana	0.00		\$275.00	\$275.00	\$0.00
	Loan Teitia	0.00		\$385.90	\$385.90	\$0.00
	Dep Miire	0.00		-\$95.20	\$0.00	\$95.20
	Dep Noru	0.00		-\$309.19	\$0.00	\$309.19
	Dep Nooa	0.00		-\$5.00	\$0.00	\$5.00
	Dep Namrom	0.00		-\$50.00	\$0.00	\$50.00
	Dep Nakita	0.00		-\$257.42	\$0.00	\$257.42
	Dep Mweaka	0.00		-\$20.00	\$0.00	\$20.00
	Dep Mwasi	0.00		-\$1.50	\$0.00	\$1.50
	Dep Motorman	0.00		-\$1,251.00	\$0.00	\$1,251.00
	Dep Motorbike	0.00		-\$120.00	\$0.00	\$120.00
	Dep MOE	0.00		-\$100.00	\$0.00	\$100.00
	Imp Teitiaki	0.00		\$842.70	\$842.70	\$0.00
	Dep MISA	0.00		-\$4,629.50	\$0.00	\$4,629.50
	Dep Overtime	0.00		-\$22,180.65	\$0.00	\$22,180.65
	Dep Mayor	0.00		-\$100.00	\$0.00	\$100.00
	Dep Matarena	0.00		-\$2.00	\$0.00	\$2.00
	Dep Maneaba Project	0.00		-\$335.45	\$0.00	\$335.45
	Dep Maneaba	0.00		-\$3,095.79	\$0.00	\$3,095.79
	Dep Maintenance	0.00		-\$10,895.93	\$0.00	\$10,895.93
	Dep M/allow Tutaima	0.00		-\$5.00	\$0.00	\$5.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep M/allow Temwaiti	0.00		-\$30.00	\$0.00	\$30.00
	Dep M/allow Teinabiri	0.00		-\$5.00	\$0.00	\$5.00
	Dep M/allow Teera	0.00		-\$40.00	\$0.00	\$40.00
	Dep Mobile	0.00		-\$2,930.00	\$0.00	\$2,930.00
	Dep Ruteru	0.00		-\$46.50	\$0.00	\$46.50
	Dep Tabera	0.00		-\$5.00	\$0.00	\$5.00
	Dep Taatere	0.00		-\$2.00	\$0.00	\$2.00
	Dep Taare	0.00		-\$8.00	\$0.00	\$8.00
	Dep Taam	0.00		-\$3.00	\$0.00	\$3.00
	Dep Surplus Tiita	0.00		-\$2.25	\$0.00	\$2.25
	Dep Surplus Miire	0.00		-\$88.85	\$0.00	\$88.85
	Dep Surplus	0.00		-\$1,213.10	\$0.00	\$1,213.10
	Dep State Fund	0.00		-\$4,160.00	\$0.00	\$4,160.00
	Dep Sport	0.00		-\$68.15	\$0.00	\$68.15
	Dep Overstated Bank	0.00		-\$3,929.51	\$0.00	\$3,929.51
	Dep Shortage	0.00		-\$2,007.85	\$0.00	\$2,007.85
	Dep Overstated o/cash	0.00		-\$0.02	\$0.00	\$0.02
	Dep Runga	0.00		-\$669.50	\$0.00	\$669.50
	Dep Rooria	0.00		-\$100.00	\$0.00	\$100.00
	Dep RHK	0.00		-\$13.50	\$0.00	\$13.50
	Dep Rebeka	0.00		-\$4.00	\$0.00	\$4.00
	Dep RAK	0.00		-\$2.00	\$0.00	\$2.00
	Dep Raimoa	0.00		-\$12.00	\$0.00	\$12.00
	Dep Raakai	0.00		-\$30.20	\$0.00	\$30.20
	Dep Pre Sch	0.00		-\$283.39	\$0.00	\$283.39
	Dep Police Welfare	0.00		-\$190.00	\$0.00	\$190.00
	Dep M/allow Raiman	0.00		-\$75.00	\$0.00	\$75.00
	Dep Solar	0.00		-\$595.35	\$0.00	\$595.35
	Dep Gas stove	0.00		-\$41.40	\$0.00	\$41.40
	Dep M/allow Taiki	0.00		-\$9.00	\$0.00	\$9.00
	Dep Itiniborau	0.00		-\$39.00	\$0.00	\$39.00
	Dep Independence	0.00		-\$6,507.55	\$0.00	\$6,507.55
	Dep Incentive allowance	0.00		-\$300.00	\$0.00	\$300.00
	Dep Iekerua	0.00		-\$2.00	\$0.00	\$2.00
	Dep Iebo	0.00		-\$4.00	\$0.00	\$4.00
	Dep Ice box	0.00		-\$3,007.29	\$0.00	\$3,007.29

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Iakobo	0.00		-\$275.00	\$0.00	\$275.00
	Dep Hire Landing Craft	0.00		-\$20.00	\$0.00	\$20.00
	Dep Itintai	0.00		-\$35.00	\$0.00	\$35.00
	Dep Gene	0.00		-\$327.60	\$0.00	\$327.60
	Dep Julis	0.00		-\$60.00	\$0.00	\$60.00
	Dep Fujita	0.00		-\$80.00	\$0.00	\$80.00
	Dep Finance	0.00		-\$505.00	\$0.00	\$505.00
	Dep FC Allowances	0.00		-\$45.00	\$0.00	\$45.00
	Dep Esanda	0.00		-\$37,753.74	\$0.00	\$37,753.74
	Dep Erimbou	0.00		-\$1,380.00	\$0.00	\$1,380.00
	Dep Election	0.00		-\$2,060.00	\$0.00	\$2,060.00
	Dep Eketua	0.00		-\$5.00	\$0.00	\$5.00
	Dep Eitu	0.00		-\$11.00	\$0.00	\$11.00
	Dep Education	0.00		-\$184.05	\$0.00	\$184.05
	Dep Edma	0.00		-\$2.00	\$0.00	\$2.00
	Dep Health	0.00		-\$94.50	\$0.00	\$94.50
	Dep Kourabi	0.00		-\$13.00	\$0.00	\$13.00
	Dep Takakaro	0.00		-\$640.00	\$0.00	\$640.00
	Dep M/allow Rabaua	0.00		-\$6.00	\$0.00	\$6.00
	Dep M/allow Mwasi	0.00		-\$23.00	\$0.00	\$23.00
	Dep M/allow Motiua	0.00		-\$16.00	\$0.00	\$16.00
	Dep M/allow Kiritita	0.00		-\$3.00	\$0.00	\$3.00
	Dep M/allow Keeke	0.00		-\$30.00	\$0.00	\$30.00
	Dep M/allow Ioona	0.00		-\$10.00	\$0.00	\$10.00
	Dep M/allow Beria	0.00		-\$20.00	\$0.00	\$20.00
	Dep M/allow Ateota	0.00		-\$9.00	\$0.00	\$9.00
	Dep Itinimarawa	0.00		-\$20.00	\$0.00	\$20.00
	Dep KTT	0.00		-\$13.20	\$0.00	\$13.20
	Dep M/allow Rebeka	0.00		-\$10.00	\$0.00	\$10.00
	Dep KOIL	0.00		-\$1,097.65	\$0.00	\$1,097.65
	Dep Kita	0.00		-\$15.00	\$0.00	\$15.00
	Dep KILGA	0.00		-\$1,500.00	\$0.00	\$1,500.00
	Dep Keke	0.00		-\$16.00	\$0.00	\$16.00
	Dep Kauake	0.00		-\$1,531.10	\$0.00	\$1,531.10
	Dep Kataua	0.00		-\$5.00	\$0.00	\$5.00
	Dep Kainaomata	0.00		-\$2,157.20	\$0.00	\$2,157.20

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Kaiea	0.00		-\$17.60	\$0.00	\$17.60
	Dep Kaamta	0.00		-\$40.00	\$0.00	\$40.00
	Dep Kaa rebwerebwe	0.00		-\$158.20	\$0.00	\$158.20
	Dep M/allow	0.00		-\$510.00	\$0.00	\$510.00
	Imp Maere	0.00		\$1,600.40	\$1,600.40	\$0.00
	Imp Itabera	0.00		\$60.00	\$60.00	\$0.00
	Imp Nabwebwe	0.00		\$200.00	\$200.00	\$0.00
	Imp Nabwaeke	0.00		\$200.00	\$200.00	\$0.00
	Imp Mwartin	0.00		\$1,277.14	\$1,277.14	\$0.00
	Imp Mwarion	0.00		-\$492.10	\$0.00	\$492.10
	Imp Mwaere	0.00		-\$112.70	\$0.00	\$112.70
	Imp Moataake	0.00		\$160.00	\$160.00	\$0.00
	Imp Miteti	0.00		-\$340.00	\$0.00	\$340.00
	Imp Miire	0.00		-\$286.25	\$0.00	\$286.25
	Imp Noru	0.00		\$0.00	\$0.00	\$0.00
	Imp Matitati	0.00		\$470.10	\$470.10	\$0.00
	Imp Rebeka	0.00		\$28.00	\$28.00	\$0.00
	Imp M/shipping	0.00		\$380.00	\$380.00	\$0.00
	Imp Kataua	0.00		\$2,692.95	\$2,692.95	\$0.00
	Imp Karu	0.00		-\$440.00	\$0.00	\$440.00
	Imp Kakiata	0.00		\$175.00	\$175.00	\$0.00
	Imp Kaiuea	0.00		\$210.00	\$210.00	\$0.00
	Imp Kaireti	0.00		-\$50.00	\$0.00	\$50.00
	Imp Kaiea	0.00		\$803.26	\$803.26	\$0.00
	Imp Kaburere	0.00		\$33.00	\$33.00	\$0.00
	Imp Itinimarawa	0.00		-\$50.00	\$0.00	\$50.00
	Dep Tabera Emire	0.00		-\$29.30	\$0.00	\$29.30
	Imp Mele Temaia	0.00		\$40.00	\$40.00	\$0.00
	Imp Takena	0.00		-\$300.00	\$0.00	\$300.00
	Loss Vaysamoa	0.00		\$661.68	\$661.68	\$0.00
	Imp Teewa Tonaeka	0.00		\$820.00	\$820.00	\$0.00
	Imp Teerua	0.00		\$392.00	\$392.00	\$0.00
	Imp Teera Mwaere	0.00		-\$396.40	\$0.00	\$396.40
	Imp Teera	0.00		\$600.00	\$600.00	\$0.00
	Imp Tebaa	0.00		\$280.00	\$280.00	\$0.00
	Imp Tearawa	0.00		\$1,784.10	\$1,784.10	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Taritoa	0.00		\$4,592.40	\$4,592.40	\$0.00
	Imp Tamton	0.00		\$250.00	\$250.00	\$0.00
	Imp Natabu	0.00		-\$372.00	\$0.00	\$372.00
	Imp Takiakia	0.00		\$200.00	\$200.00	\$0.00
	Imp lotobina	0.00		\$675.76	\$675.76	\$0.00
	Imp Taiki	0.00		\$2,309.05	\$2,309.05	\$0.00
	Imp Taburimai	0.00		-\$50.00	\$0.00	\$50.00
	Imp Tabuia	0.00		\$144.00	\$144.00	\$0.00
	Imp Taboneao	0.00		\$70.00	\$70.00	\$0.00
	Imp Ruuteru	0.00		-\$107.60	\$0.00	\$107.60
	Imp Romano	0.00		\$676.10	\$676.10	\$0.00
	Imp Riiteti	0.00		-\$195.00	\$0.00	\$195.00
	Imp Riitem	0.00		\$150.00	\$150.00	\$0.00
	Imp Riannaua	0.00		\$150.00	\$150.00	\$0.00
	Imp Retire	0.00		-\$2,445.60	\$0.00	\$2,445.60
	Imp Tamere	0.00		\$6,350.00	\$6,350.00	\$0.00
	Dep Temataake	0.00		-\$30.00	\$0.00	\$30.00
	Imp Itiniborau	0.00		\$766.52	\$766.52	\$0.00
	Dep TSKL	0.00		-\$253.25	\$0.00	\$253.25
	Dep Tomasi	0.00		-\$2.00	\$0.00	\$2.00
	Dep Tito	0.00		-\$6.00	\$0.00	\$6.00
	Dep Tita	0.00		-\$6.10	\$0.00	\$6.10
	Dep Tirouano	0.00		-\$9.00	\$0.00	\$9.00
	Dep Tireta	0.00		-\$39.30	\$0.00	\$39.30
	Dep Tion	0.00		-\$90.00	\$0.00	\$90.00
	Dep Tierata	0.00		-\$65.00	\$0.00	\$65.00
	Dep Ununiki com	0.00		-\$160.50	\$0.00	\$160.50
	Dep Teuea	0.00		-\$744.00	\$0.00	\$744.00
	Dep Waannoo	0.00		-\$1,470.90	\$0.00	\$1,470.90
	Dep Temaiti	0.00		-\$5.00	\$0.00	\$5.00
	Dep Teirabung	0.00		-\$2.00	\$0.00	\$2.00
	Dep Teera	0.00		-\$12.00	\$0.00	\$12.00
	Dep Tebuako	0.00		-\$40.00	\$0.00	\$40.00
	Dep Teamita	0.00		-\$5.00	\$0.00	\$5.00
	Dep Tautika	0.00		-\$4.00	\$0.00	\$4.00
	Dep Tava	0.00		-\$3.00	\$0.00	\$3.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Tariki	0.00		-\$6.00	\$0.00	\$6.00
	Dep Taneti	0.00		-\$20.00	\$0.00	\$20.00
	Imp Teibi	0.00		\$14,761.47	\$14,761.47	\$0.00
	Dep Ticket	0.00		-\$432.00	\$0.00	\$432.00
	Imp Baolisa	0.00		\$8,447.40	\$8,447.40	\$0.00
	Imp Iebo	0.00		\$1,372.00	\$1,372.00	\$0.00
	Imp Hardware	0.00		-\$25,811.35	\$0.00	\$25,811.35
	Imp Fuel	0.00		\$2,082.90	\$2,082.90	\$0.00
	Imp Etitera	0.00		\$53.70	\$53.70	\$0.00
	Imp Eitu	0.00		-\$645.95	\$0.00	\$645.95
	Imp Deficit	0.00		-\$2,256.25	\$0.00	\$2,256.25
	Imp Bwanian	0.00		\$160.00	\$160.00	\$0.00
	Imp Bouataake	0.00		\$93.10	\$93.10	\$0.00
	Imp Bonnari	0.00		\$110.00	\$110.00	\$0.00
	Dep Ueara	0.00		-\$159.55	\$0.00	\$159.55
	Imp Beeteri	0.00		\$1,070.55	\$1,070.55	\$0.00
	Dep Takaeang	0.00		-\$600.00	\$0.00	\$600.00
	Imp Bakarere	0.00		\$84.00	\$84.00	\$0.00
	Imp Bainrebu	0.00		\$23.75	\$23.75	\$0.00
	Imp Ateota	0.00		\$50.00	\$50.00	\$0.00
	Imp Ataake	0.00		\$6,110.15	\$6,110.15	\$0.00
	Imp Ariurati	0.00		-\$56.50	\$0.00	\$56.50
	Imp Areke	0.00		\$220.00	\$220.00	\$0.00
	Imp Aneti	0.00		\$260.00	\$260.00	\$0.00
	Imp Amberoti	0.00		\$278.45	\$278.45	\$0.00
	Dep Witori	0.00		-\$26.30	\$0.00	\$26.30
	Dep Wanoo	0.00		-\$1,502.10	\$0.00	\$1,502.10
	Imp BKL	0.00		\$9,855.65	\$9,855.65	\$0.00
	Closing Cash				8217.84	0.00
	Closing Bank				116001.03	0.00
Grand Total					863,438.11	863,438.11

Prepared by : LGD Internal Audit

Actual Revenue Collected

Year 2022

HEAD & SUB-HD	Details	Approved Estimates	Actual Receipts	Increase	Decrease
1100	Angabwai				
1103	Roon rabwata	2,140	2,191	51	
1104	Roon te kiba	2,500	4,915	2,415	
1105	Roon te nako nte kaibuke		0		
1108	Private aircrafts landing fee		0		
1200	Raitienti				
1201	Motoka/Rebwerebwe	2,136	2,564	428	
1202	Bebwa ni kabubuti	704	393		311
1203	Bwatika	236	156		80
1204	Kamea	480	860	380	
1205	Titoa (retail, wholesale, Manufacture)	1,350	2,100	750	
1206	Kaoti tamnei/Kabo birim		80	80	
1210	Auti ni irua		0		
1211	Karikirake aika a nakonako	18	0		18
1212	Tabo ni bwa (retail and wholesale)	1,800	5,250	3,450	
1213	Botaki aika tauaki mwiia	40	80	40	
1214	Karikirake man te buraawa (Bakery)	180	150		30
1215	Karikirake aika a uarereke	1,600	775		825
1217	Taibora ni kamwarake (stall)	210	145		65
1219	Kaa/Rebwerebwe aika tatangoaki	850	1,489	639	
1220	Waa - uawa/ Booti aika tangoaki	300	300		
1223	Bingko (Imatang)	100	150	50	
1226	Katangomwane		0		
1227	Kabonakoan te ika	300	95		205
1237	Bobwai man te kaibuke (Floating)	90	90		
1238	Tutaraa	100	400	300	
1239	Boboti n takataka	400	450	50	
1241	Nangkona	2,000	1,735		265
1242	Kabonakoan phone card	0	0		
1254	Karikirake man marin taari	0	0		
1256	Karikiraken Aaro	150	100		50
1300	Mwane ni buoka				
1301	Buoka man te Tautaeka	104,590	72,801		31,789
1302	Buoka man te Postal	800	0		800
1303	Onobwai ibukin autinTautaeka	32,000	32,523	523	
1304	Loan BOK/DBK	60,000	0		60,000
1305	Buoka man ana karikirake te Kauntira	0	0		
1306	Te buoka ibukin baoia ataein te reirei	18,000	0		18,000
1400	Bakao (Interest)				
1401	Boki ni mwane	0	0		
1402	Rakan katangomwane	2,400	3,624	1,224	
1500	Waaki ni Karikirake				
1501	Kabonakoan bwaai	2,000	5,223	3,223	
1502	Tangoan te waa 2 / booti	1,000	1,855	855	
1502a	Landing Craft	1,500	3,389	1,889	
1503	Tangoan ao kantoka n te meeri	0	0		

1504	Roon auti ni maeka	0	0		
1505	Roon maekaia Irua	5,000	16,325	11,325	
1505a	Karekemwane Coffee	200	0		200
1505b	Karekemwane Ice box	20,000	0		20,000
1505c	Karinbwai Icebox	500	53		448
1506	Kantoka ao tangoan taian kaa	13,500	15,340	1,840	
1506a	School trucks	0	1,136	1,136	
1506b	Takaeang Truck	0	0		
1507	Te bwaa	6,500	9,277	2,777	
1508	Tangoan te backhoe ao water pump	300	50		250
1509	Rebwerebwe	100	0		100
1511	Internet	31,000	23,930		7,071
1512	Computer & photocopying	200	417	217	
1513	Bingo	0	0		
1515	Karikirake aika a uarereke	0	0		
1517	Boon aban te Kauntira	0	0		
1520	Workshop charges	2,000	954		1,046
1520a	Joinery	1,000	0		1,000
1521	Ororakeaia beeki/kamea	100	150	50	
1522	Loan / Katangomwane	20,000	33,653	13,653	
1525	Mwaneaba (Aranuka ao Tarawa)		1,240	1,240	
1534	Phone Cards	100	0		100
1541	Roon takataka (Agency Fee)	0	0		
1600	Mwane Tabeua				
1601	Mwane n Raka	100	50		50
1602	Tuaa n te bowi	100	0		100
1700	Karaii Mwane				
1701	Kaintabwi	6,553	5,767		786
	TOTAL	347,227	252,222.54	48,584	143,588

Actual Expenditure incurred

Year 2,022

HEAD & SUB-HEAD	Details	Approved Estimates	Actual Exp	Increase	Decrease
2100	Bwakabwai				
2101	Backpay	0			
2102	Aia bwakabwai Kauntira	23,893	23,569		324
2103	Kauoman ni Kiraka	3,263	3,263		
2104	Island Fund Treasurer	3,296	0		3,296
2104a	Assistant Treasurer	3,206	0		3,206
2108	Kabenta	3,185	3,186	1	
2109	Turaiwa	9,555	9,557	2	
2112	Kaubure	12,740	12,130		610
2113	Neeti ni Kaawa	8,888	9,082	194	
2119	Mwakaeneke	3,212	3,212	0	
2127	Tia tararua te auti ni Irua	3,206	3,206	0	
2133	Tia uaereti	3,212	3,212	0	
2135	Pre- School Teachers	3,320	0		3,320
2150	Association Assistant	0	0		
2153	Boatman	3,185	3,186	1	
2161	Store Manager	3,212	3,212	0	
2200	Arauenti				
2201	Kauntira	6,400	4,710		1,690
2202	Kaniwangan te Mayor	1,800	1,600		200
2203	Incentive Allowance	7,380	6,480		900
2204	Boon te reibwa	600	420		180
2205	Mwakuri n tangoaki	200	0		200
2207	Kometen te reirei Primary and JSS	920	510		410
2208	Kometen karikirake	240	40		200
2209	Bareka ao mwaimwai	450	540	90	
2210	Bonomwi	500	160		340
2211	Mwengabuaka	1,100	1,470	370	
2214	Kometen Ainen Aranuka	320	160		160
2215	Kometen Kamwengaraoi	320	0		320
2216	Selection Committee	120	20		100
2220	Budget/Finance Committee	50	0		50
2225	Komete te roronikirake/Takakaro	340	215		125
2226	Ununiki Komete	340	215		125
2229	Board of Survey	35	120	85	
2230	Komete Unimwane	840	810		30
2300	Kabutan te Waaki				
2301	Mwamwananga	4,500	2,172		2,328
2302	Riitin aaba	0	0		
2303	Bwaai ni mwakuri	1,500	20		1,480
2306	Ana tiati ATHKL	11,160	11,393	233	
2308	Buraeki ao kaboraoi	340	0		340
2309	Mweaka	0	0		
2311	Boon kain amwarake	100	100		
2312	Rinerine	400	90		310
2313	Kauringan Inaomata	500	522	22	

2315	Botaki iaan te Kauntira	500	0		500
2316	Kabwara taarau	0	0		
2320	Dog/Pig Control	1,250	60		1,190
2322	Kakukurei ao kakairua	200	90		110
2326	Bwaain te aobiti (stationeries)	1,230	1,300	70	
2328	Boon te bowi	100	115	15	
2329	Bao nako atimwakoro	3,023	1,927		1,096
2330	Sport	900	490		410
2331	Mwakurian te takataka	0	0		
2332	Support to Elderly Fund distribution	600	484		116
2333	Support to Copra weighing transport	1,400	210		1,190
2334	Health	0	0		
2335	Youth	0	0		
2336	Social Welfare	0	0		
2337	Agriculture	0	0		
2338	Mwane ni kakerikaaki	1,000	600		400
2400	Onobwai				
2402	Aobiti	2,000	1,242		758
2403	Auti ni maeka	17,214	18,496	1,282	
2404	Auti-n-irua	2,500	2,460		40
2406	Auti n tatanninga	200	30		170
2407	Maneaba	500	114		386
2408	Rebwerebwere/Kaa	3,000	1,246		1,754
2408a	School truck	4,500	4,173		327
2409	Waa 2 / Meeri	400	517	117	
2410	Kawai/Kotiwei	3,000	2,250		750
2600	Karikirake aika aki mwanenaki				
2604	Reibwa	250	351	101	
2605	Materials	300	0		300
2700	Kabanemwane nte Karikirake				
2701	Amwarake mooii ibukia Irua	1,050	1,291	241	
2702	Te bwaa	7,000	6,480		520
2702a	Takaeang Truck	1,000	884		117
2703	Internet	1,763	1,763		
2709	Loan / Katangomwane	20,000	47,250	27,250	
2710	Aranuka Friendly Services	0	0		
2718	Women	0	0		
2719	Karikirake Auti ni Irua	1,500	140		1,360
2719a	Kabanemwane n te Coffee	500			500
2719b	Kabanemwane n te icebox	20,000			20,000
2720	Phone Cards	0			
2721	Garage Material	1,000			1,000
2721a	Joinery	1,000			1,000
2800	Karaii Mwane				
2801	Kaintabwi	13,587	6,648		6,939
2802	School trucks birimwane	0	0		
2803	Onobwai autin Tautaeka	32,000	46,444	14,444	
2804	Birimwane nakon KiLGA	1,000	1,000		
2805	Loan DBK Repayment	60,000	0		60,000
2806	Te buoka ibukin school trucks	13,500	11,966		1,534
	TOTAL	346,795	268,604.12	44,518	122,709



Aranuka Island Council
Statement of Notes
For the Period 1/1/22 to 12/31/22



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		IBD	0.00	
		Bank	116,001.03	
				<u>116,001.03</u>

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv Aabo	\$213.00	
		Adv Abera	\$39.30	
		Adv AFS	\$98.00	
		Adv Agriculture	\$13.20	
		Adv Air Kiribati	\$100.00	
		Adv ALCA	\$40.00	
		Adv Amina	\$160.00	
		Adv Amota	\$0.00	
		Adv Arawatau	\$86.00	
		Adv Areke	\$104.00	
		Adv Atabu	\$275.00	
		Adv Ateota	\$108.12	
		Adv Baitongo	\$216.24	
		Adv Bamarau	\$0.00	
		Adv Baoitongo	\$269.60	
		Adv Barai	\$415.00	
		Adv Batiata	\$0.00	
		Adv Baurua Group	\$210.00	
		Adv Benna	\$0.00	
		Adv Beroia	\$300.00	
		Adv Beteri	\$100.00	
		Adv Bitaueta	\$33.80	
		Adv BKL	\$24,260.25	
		Adv Booata	\$20.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv BTA	\$233.60	
		Adv Bulk Store	\$33,117.90	
		Adv C/Union	\$5.00	
		Adv Canteen	\$15,185.14	
		Adv Charlene	\$0.00	
		Adv Copra	\$2,977.35	
		Adv Council staff	\$10.00	
		Adv Councillor	\$100.00	
		Adv CPPL	\$1,006.51	
		Adv CVAW	\$90.55	
		Adv DBK	\$1,667.97	
		Adv Diocesi	\$2,000.00	
		Adv Eitu Kookia	\$3.00	
		Adv Environment & Works	\$2,037.00	
		Adv Eriaba	\$226.80	
		Adv Erimbou	\$60.00	
		Adv Etekiera	\$600.75	
		Adv Fair Price	\$14.50	
		Adv Finance	\$405.00	
		Adv Fisheries	\$3,247.25	
		Adv FMRD	\$12.00	
		Adv FTC Timon	\$40.00	
		Adv Fuel	\$793.20	
		Adv Hardware	\$20,490.50	
		Adv Hire	\$167.25	
		Adv Hire Arawatau	\$50.00	
		Adv Hire Boat	\$50.00	
		Adv Hire Kaatoa	\$8.00	
		Adv Hire Tipper truck	\$38.00	
		Adv Hotel	\$20.00	
		Adv Iebo	\$550.00	
		Adv Ingaibo	\$40.00	
		Adv Ioane	\$0.00	
		Adv Iremo	\$15.00	
		Adv Island fund	\$800.00	
		Adv Itinimarawa	\$18.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv JSS	\$536.38	
		Adv Ka 50th anniversary	\$619.50	
		Adv Kabo Buriki	\$45.00	
		Adv Kaireti	\$1,040.00	
		Adv Kaite	\$80.00	
		Adv Kamwengaraoi	\$27.50	
		Adv Kango	\$135.00	
		Adv Kanongnga	\$100.00	
		Adv Karu	\$440.00	
		Adv KCDL	\$99.91	
		Adv KEIP	\$692.45	
		Adv Keukeu M	\$140.00	
		Adv KIFHA	\$119.40	
		Adv KILGA	\$0.00	
		Adv Kireata	\$20.00	
		Adv Kiri-EU	\$665.25	
		Adv KOIL	\$700.00	
		Adv Kourabi	\$85.00	
		Adv KPF	\$1,700.40	
		Adv KSCL	\$420.00	
		Adv KTD Project	\$0.00	
		Adv KTIK	\$96.00	
		Adv Laakai	\$10.00	
		Adv Land lease	\$3,306.55	
		Adv Local hotel	\$5,000.00	
		Adv M/allow Ruuteti	\$30.00	
		Adv M/allow SOS	\$10.00	
		Adv M/teiango Cs	\$0.00	
		Adv Maintenance	\$232.77	
		Adv Mane n raka	\$10.00	
		Adv Maneaba	\$160.75	
		Adv Marewenikirata	\$381.00	
		Adv Matia	\$133.00	
		Adv Meang	\$50.00	
		Adv Meere	\$0.00	
		Adv MELAD	\$74.90	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv MEST/JSS	\$660.00	
		Adv MHFP	\$150.00	
		Adv Michael	\$150.80	
		Adv Millenium	\$120.00	
		Adv Mire	\$55.00	
		Adv MISA	\$58.00	
		Adv MLHRD	\$50.00	
		Adv M-M/allow	\$465.00	
		Adv MOH	\$1,200.00	
		Adv Motimoa	\$577.00	
		Adv Motiua	\$216.00	
		Adv Motorman	\$160.00	
		Adv Mwaneaba	\$4,083.74	
		Adv MWYSA	\$0.00	
		Adv Nakibwae	\$2,020.00	
		Adv Natabu	\$23.50	
		Adv Nimaroi	\$10.00	
		Adv Ocean Link	\$0.00	
		Adv Office Construction	\$1,439.20	
		Adv P/Mwaneaba	\$2,423.15	
		Adv Peter	\$24.00	
		Adv Police	\$12.00	
		Adv Printery	\$320.00	
		Adv PW	\$190.00	
		Adv Quarantine	\$248.20	
		Adv Rabaua	\$43.30	
		Adv Raimon	\$188.54	
		Adv Raiota Overtime	\$19.00	
		Adv Rarube	\$180.00	
		Adv Revfund	\$39.55	
		Adv Riteti	\$535.25	
		Adv Ruteti	\$121.00	
		Adv Sale of Stores	\$60.00	
		Adv Sawmill	\$13.60	
		Adv Shipyard	\$1,585.80	
		Adv Solar	\$150.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Staff	\$99.00	
		Adv Taam	\$223.30	
		Adv Taan moti	\$490.00	
		Adv Taateraka	\$57.00	
		Adv Taeuea	\$0.00	
		Adv Taiki	\$33.00	
		Adv Taiwan	\$440.00	
		Adv Tangimate	\$0.00	
		Adv Taniera	\$86.50	
		Adv Tanimai	\$60.00	
		Adv Tarawa Motors	\$2.00	
		Adv Teainga & Others	\$2.00	
		Adv Tebiri	\$694.00	
		Adv Teeira	\$140.00	
		Adv Teereta	\$0.00	
		Adv Teitia	\$80.00	
		Adv Teitiaki	\$185.00	
		Adv Tekaai	\$0.00	
		Adv Tekabwan	\$14.00	
		Adv Tekiraba	\$0.00	
		Adv Temaka	\$100.00	
		Adv Temataake	\$10.00	
		Adv Temwaiti	\$67.00	
		Adv Tenang	\$418.70	
		Adv Tenanoia	\$0.00	
		Adv Tentau	\$45.00	
		Adv Teonako	\$150.00	
		Adv Terakei	\$56.00	
		Adv Tereke	\$27.00	
		Adv Terooti	\$65.00	
		Adv Terunga	\$328.00	
		Adv Tlaon	\$78.45	
		Adv Tibwerere	\$2,440.00	
		Adv Tiikake	\$32.00	
		Adv Tiita	\$785.96	
		Adv Tingae	\$12.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Tioti	\$30.00	
		Adv Tioti Kwong	\$30.00	
		Adv Toatu	\$15.00	
		Adv Tokoia Arobati	\$30.00	
		Adv Tongoun	\$4.00	
		Adv TSKL	\$3.50	
		Adv Tuua	\$0.00	
		Adv Ueara	\$353.60	
		Adv Understated Bank	\$230.00	
		Adv Understated O/balance	\$1.00	
		Adv Understated Payments	\$353.00	
		Adv Unidentified bank withdrawals	\$46,330.02	
		Adv Unimwaane	\$111.50	
		Adv Unimwane	\$971.75	
		Adv Waisang	\$412.00	
		Adv Works&Energy	\$478.60	
		Adv WTD	\$25.00	
		Adv Yahama	\$1,099.00	
		Adv Youth MWYSA	\$15.00	
		Imp Amberoti	\$278.45	
		Imp Aneti	\$260.00	
		Imp Areke	\$220.00	
		Imp Ataake	\$6,110.15	
		Imp Ateota	\$50.00	
		Imp Bainrebu	\$23.75	
		Imp Bakarere	\$84.00	
		Imp Baolisa	\$8,447.40	
		Imp Beeteri	\$1,070.55	
		Imp BKL	\$9,855.65	
		Imp Bonnari	\$110.00	
		Imp Bouataake	\$93.10	
		Imp Bwanian	\$160.00	
		Imp Efitera	\$53.70	
		Imp Fuel	\$2,082.90	
		Imp Iebo	\$1,372.00	
		Imp Iotobina	\$675.76	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Itabera	\$60.00	
		Imp Ifiniborau	\$766.52	
		Imp Kaburere	\$33.00	
		Imp Kaiea	\$803.26	
		Imp Kaiuea	\$210.00	
		Imp Kakiata	\$175.00	
		Imp Kataua	\$2,692.95	
		Imp M/shipping	\$380.00	
		Imp Maere	\$1,600.40	
		Imp Matitati	\$470.10	
		Imp Mele Temaia	\$40.00	
		Imp Moataake	\$160.00	
		Imp Mwartin	\$1,277.14	
		Imp Nabwaeke	\$200.00	
		Imp Nabwebwe	\$200.00	
		Imp Noru	\$0.00	
		Imp Rebeka	\$28.00	
		Imp Riannaua	\$150.00	
		Imp Riitem	\$150.00	
		Imp Romano	\$676.10	
		Imp Taboneao	\$70.00	
		Imp Tabuia	\$144.00	
		Imp Taiki	\$2,309.05	
		Imp Takiakia	\$200.00	
		Imp Tamere	\$6,350.00	
		Imp Tamton	\$250.00	
		Imp Taritoo	\$4,592.40	
		Imp Tearawa	\$1,784.10	
		Imp Tebaa	\$280.00	
		Imp Teera	\$600.00	
		Imp Teerua	\$392.00	
		Imp Teewa Tonaeka	\$820.00	
		Imp Teiaro	\$608.05	
		Imp Teibi	\$14,761.47	
		Imp Teitiaki	\$842.70	
		Imp Tekabang	\$525.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Teruia Mayor	\$1,783.70	
		Imp Tianeti	\$4,863.60	
		Imp Tiito	\$650.00	
		Imp Tireta	\$25.51	
		Imp Tokoia	\$465.40	
		Imp Toom	\$875.00	
		Imp TSKL	\$1,550.05	
		Imp Ueara	\$2,112.28	
		Imp Water Engineer	\$88.55	
		Loan Aabo	\$2,650.40	
		Loan Akineti	\$290.69	
		Loan Amberoti	\$500.00	
		Loan Ann	\$195.60	
		Loan Antonio	\$350.00	
		Loan Araite	\$206.85	
		Loan Ariana	\$725.50	
		Loan Ariite	\$1,200.00	
		Loan Aritaake	\$1,461.00	
		Loan Arobati	\$54.10	
		Loan Atanteiti	\$388.35	
		Loan Bainrebu	\$100.00	
		Loan Beeruia	\$866.30	
		Loan Beiabure	\$571.50	
		Loan Berenateta	\$404.25	
		Loan Booata	\$154.80	
		Loan Botun	\$416.01	
		Loan Boutara	\$887.05	
		Loan Buaneang	\$1,820.30	
		Loan Buangang	\$200.00	
		Loan Bwaranika	\$2,859.70	
		Loan Eitu	\$1,779.05	
		Loan Erooti	\$1,191.85	
		Loan Iaan	\$1,186.15	
		Loan Iaeli	\$55.00	
		Loan Iakobo	\$332.00	
		Loan Iakobwa	\$100.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Iekimeta	\$79.40	
		Loan Inoki	\$1,679.90	
		Loan Ioane	\$2,574.75	
		Loan Itabera	\$7.50	
		Loan JSS	\$186.75	
		Loan Kabotaake	\$550.00	
		Loan Kaiea	\$2,989.70	
		Loan Kaireti	\$1,780.00	
		Loan Kamatoa	\$8,195.00	
		Loan Karawa	\$2,492.75	
		Loan Kataua	\$2,850.71	
		Loan Keeke	\$1,436.30	
		Loan Lakai	\$989.60	
		Loan Loan	\$2,017.90	
		Loan Mary	\$1,045.00	
		Loan Meeri	\$137.50	
		Loan Miiteti	\$100.00	
		Loan Miriati	\$263.10	
		Loan Motimoa	\$490.60	
		Loan Motiua	\$2,888.65	
		Loan Mwaere	\$2,712.68	
		Loan Mwari	\$385.00	
		Loan Nabwaua	\$85.00	
		Loan Nabwe	\$2,912.05	
		Loan Nakita	\$2,061.30	
		Loan Nape	\$674.10	
		Loan Ngaroa	\$242.00	
		Loan Noo	\$143.60	
		Loan Rabakau	\$500.00	
		Loan Rabaua	\$1,222.00	
		Loan Raimon	\$1,387.45	
		Loan Raratu	\$1,073.55	
		Loan Rimon	\$323.05	
		Loan Roote	\$506.70	
		Loan Rotibiin	\$2,534.60	
		Loan Ruteti	\$1,942.85	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Steve	\$1,580.95	
		Loan Taakenantarawa	\$430.50	
		Loan Taam	\$1,204.40	
		Loan Taati	\$55.00	
		Loan Tabeti	\$370.00	
		Loan Taburimai	\$2,620.00	
		Loan Taia	\$38.00	
		Loan Takabwan	\$693.45	
		Loan Takena	\$2,178.45	
		Loan Takina	\$1,774.25	
		Loan Tamala	\$90.40	
		Loan Tamwaiti	\$300.00	
		Loan Tangae	\$700.00	
		Loan Tava	\$185.00	
		Loan Tawana	\$275.00	
		Loan Tebaou	\$300.00	
		Loan Tebiri	\$25.50	
		Loan Tebuako	\$447.50	
		Loan Tebwerere	\$200.00	
		Loan Teera	\$2,030.30	
		Loan Teirabung	\$1,193.70	
		Loan Teitia	\$385.90	
		Loan Teitiata	\$798.60	
		Loan Temwaiti	\$324.00	
		Loan Tentau	\$666.65	
		Loan Teraaitinikarawa	\$110.00	
		Loan Terengawi	\$1,584.00	
		Loan Terimwa	\$292.50	
		Loan Teririke	\$728.30	
		Loan Teuea	\$1,569.70	
		Loan Tiaonwita	\$2.50	
		Loan Tiata	\$4,727.95	
		Loan Tibwere	\$1,475.00	
		Loan Tibwerere	\$589.90	
		Loan Tina	\$150.00	
		Loan Tinga	\$2,580.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Tini	\$65.00	
		Loan Tion	\$2,033.44	
		Loan Tiotina	\$878.50	
		Loan Tirouano	\$514.35	
		Loan Tumeata	\$2,616.20	
		Loan Unknown allocation	\$2,906.00	
		Loan Waatara	\$275.00	
		Loss Bwaanteiti	\$39.93	
		Loss Bwanian	\$7,258.09	
		Loss Clerk Beteri	\$438.46	
		Loss Iekerua	\$425.29	
		Loss Iotobina	\$360.77	
		Loss Kataua	\$13,494.50	
		Loss Miire	\$905.86	
		Loss Mwaere	\$11,337.89	
		Loss Rebeka	\$594.72	
		Loss Reo	\$0.05	
		Loss Teereta	\$36.79	
		Loss Teiara	\$0.00	
		Loss Tiita	\$4,340.53	
		Loss Tireta Abera	\$69.00	
		Loss Tutaima	\$22,707.39	
		Loss Vaysamoa	\$661.68	
				470,615.12

3 Account Payable

	Dep Ainen Marewen Aranuka	\$409.30
	Dep Air field	\$822.75
	Dep Air Kiribati	\$30.00
	Dep Aka	\$0.06
	Dep Akiti	\$2.00
	Dep Allowance	\$6,452.90
	Dep AMAK	\$104.00
	Dep Amberoti	\$200.00
	Dep Aranuka Hardware	\$75.00
	Dep Arobati	\$321.55
	Dep Atanteiti	\$2.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Aviation	\$1,854.13	
		Dep B.A	\$443.70	
		Dep B/Maiaki	\$446.00	
		Dep Bank discrepancy	\$13,989.28	
		Dep Baurua Cs	\$7,999.50	
		Dep Beiara	\$808.00	
		Dep Berenate	\$5,414.20	
		Dep Berenateta	\$190.95	
		Dep Bingo	\$28.90	
		Dep Biribiri	\$39.60	
		Dep Bluewave	\$23.98	
		Dep Boatman	\$30.00	
		Dep Boraua	\$46.00	
		Dep BTA	\$18.60	
		Dep Buariki Meang	\$1,103.20	
		Dep Bulk Store	\$4,020.13	
		Dep Bunimoa	\$10.00	
		Dep Buretau	\$3.00	
		Dep CCK	\$130.00	
		Dep Chef	\$100.00	
		Dep Clerk	\$2,000.00	
		Dep Coffee	\$1,763.45	
		Dep Compensation	\$450.00	
		Dep Copra	\$1,461.45	
		Dep Covid -19	\$248.70	
		Dep CPPL	\$4.95	
		Dep Dog	\$5.00	
		Dep Driver	\$827.65	
		Dep Edma	\$2.00	
		Dep Education	\$184.05	
		Dep Eitu	\$11.00	
		Dep Eketua	\$5.00	
		Dep Election	\$2,060.00	
		Dep Erimbou	\$1,380.00	
		Dep Esanda	\$37,753.74	
		Dep FC Allowances	\$45.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Finance	\$505.00	
		Dep Fujita	\$80.00	
		Dep Gas stove	\$41.40	
		Dep Gene	\$327.60	
		Dep Health	\$94.50	
		Dep Hire Landing Craft	\$20.00	
		Dep Iakobo	\$275.00	
		Dep Ice box	\$3,007.29	
		Dep Iebo	\$4.00	
		Dep Iekerua	\$2.00	
		Dep Incentive allowance	\$300.00	
		Dep Independence	\$6,507.55	
		Dep Itiniborau	\$39.00	
		Dep Itinimarawa	\$20.00	
		Dep Itintaai	\$35.00	
		Dep Julis	\$60.00	
		Dep Kaa rebwerebwe	\$158.20	
		Dep Kaamta	\$40.00	
		Dep Kaiea	\$17.60	
		Dep Kainaomata	\$2,157.20	
		Dep Kataua	\$5.00	
		Dep Kauake	\$1,531.10	
		Dep Keke	\$16.00	
		Dep KILGA	\$1,500.00	
		Dep Kita	\$15.00	
		Dep KOIL	\$1,097.65	
		Dep Kourabi	\$13.00	
		Dep KTT	\$13.20	
		Dep M/allow	\$510.00	
		Dep M/allow Ateota	\$9.00	
		Dep M/allow Beria	\$20.00	
		Dep M/allow loona	\$10.00	
		Dep M/allow Keeke	\$30.00	
		Dep M/allow Kiritita	\$3.00	
		Dep M/allow Motiua	\$16.00	
		Dep M/allow Mwasi	\$23.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep M/allow Rabaua	\$6.00	
		Dep M/allow Raiman	\$75.00	
		Dep M/allow Rebeka	\$10.00	
		Dep M/allow Taiki	\$9.00	
		Dep M/allow Teera	\$40.00	
		Dep M/allow Teinabiri	\$5.00	
		Dep M/allow Temwaiti	\$30.00	
		Dep M/allow Tutaima	\$5.00	
		Dep Maintenance	\$10,895.93	
		Dep Maneaba	\$3,095.79	
		Dep Maneaba Project	\$335.45	
		Dep Matarena	\$2.00	
		Dep Mayor	\$100.00	
		Dep Miire	\$95.20	
		Dep MISA	\$4,629.50	
		Dep Mobile	\$2,930.00	
		Dep MOE	\$100.00	
		Dep Motorbike	\$120.00	
		Dep Motorman	\$1,251.00	
		Dep Mwasi	\$1.50	
		Dep Mweaka	\$20.00	
		Dep Nakita	\$257.42	
		Dep Namrom	\$50.00	
		Dep Nooa	\$5.00	
		Dep Noru	\$309.19	
		Dep Overstated Bank	\$3,929.51	
		Dep Overstated o/cash	\$0.02	
		Dep Overtime	\$22,180.65	
		Dep Police Welfare	\$190.00	
		Dep Pre Sch	\$283.39	
		Dep Raakai	\$30.20	
		Dep Raimoa	\$12.00	
		Dep RAK	\$2.00	
		Dep Rebeka	\$4.00	
		Dep RHK	\$13.50	
		Dep Rooria	\$100.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Runga	\$669.50	
		Dep Ruteru	\$46.50	
		Dep Shortage	\$2,007.85	
		Dep Solar	\$595.35	
		Dep Sport	\$68.15	
		Dep State Fund	\$4,160.00	
		Dep Surplus	\$1,213.10	
		Dep Surplus Miire	\$88.85	
		Dep Surplus Tiita	\$2.25	
		Dep Taam	\$3.00	
		Dep Taare	\$8.00	
		Dep Taatere	\$2.00	
		Dep Tabera	\$5.00	
		Dep Tabera Emire	\$29.30	
		Dep Takaeang	\$600.00	
		Dep Takakaro	\$640.00	
		Dep Taneti	\$20.00	
		Dep Tariki	\$6.00	
		Dep Tava	\$3.00	
		Dep Tautika	\$4.00	
		Dep Teamita	\$5.00	
		Dep Tebuako	\$40.00	
		Dep Teera	\$12.00	
		Dep Teirabung	\$2.00	
		Dep Temaiti	\$5.00	
		Dep Temataake	\$30.00	
		Dep Teuea	\$744.00	
		Dep Ticket	\$432.00	
		Dep Tierata	\$65.00	
		Dep Tion	\$90.00	
		Dep Tireta	\$39.30	
		Dep Tirouano	\$9.00	
		Dep Tiita	\$6.10	
		Dep Tito	\$6.00	
		Dep Tomasi	\$2.00	
		Dep TSKL	\$253.25	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Ueara	\$159.55	
		Dep Ununiki com	\$160.50	
		Dep Waannoo	\$1,470.90	
		Dep Wanoo	\$1,502.10	
		Dep Witori	\$26.30	
		Imp Ariurati	\$56.50	
		Imp Deficit	\$2,256.25	
		Imp Eitu	\$645.95	
		Imp Hardware	\$25,811.35	
		Imp Itinimarawa	\$50.00	
		Imp Kaireti	\$50.00	
		Imp Karu	\$440.00	
		Imp Miire	\$286.25	
		Imp Miteti	\$340.00	
		Imp Mwaere	\$112.70	
		Imp Mwarion	\$492.10	
		Imp Natabu	\$372.00	
		Imp Retire	\$2,445.60	
		Imp Riiteti	\$195.00	
		Imp Ruuteru	\$107.60	
		Imp Taburimai	\$50.00	
		Imp Takena	\$300.00	
		Imp Teera Mwaere	\$396.40	
		Imp Tingae	\$332.00	
		Loan Abera	\$9.20	
		Loan AIC Staff	\$9,257.35	
		Loan Baolisa	\$4,539.70	
		Loan BAT Aranuka	\$68.90	
		Loan Bwaika	\$45.00	
		Loan Bwati	\$27.50	
		Loan Bwatiata	\$781.25	
		Loan DBK	\$5,939.14	
		Loan Ioakim	\$5,063.40	
		Loan Kairaku	\$5.60	
		Loan Kaitara	\$24.80	
		Loan Kamama	\$40.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Kaotiruru	\$212.80	
		Loan L/repayment	\$47,121.66	
		Loan Manapa	\$10.00	
		Loan Maninraka	\$10.00	
		Loan Marewenikirata	\$3.00	
		Loan Mariteta	\$6.50	
		Loan Miire	\$18.35	
		Loan Mwasi	\$1,004.55	
		Loan Noobere	\$248.00	
		Loan Rebeka	\$5,192.05	
		Loan Reea	\$11,089.11	
		Loan Ribwati	\$36.20	
		Loan Riina	\$269.50	
		Loan Rotana	\$149.05	
		Loan Samuelu	\$250.02	
		Loan Taatu	\$40.00	
		Loan Tabiria	\$55.00	
		Loan Taeka	\$87.50	
		Loan Taiki	\$1,766.80	
		Loan Tawawaiwai	\$40.00	
		Loan Teatau	\$27.50	
		Loan Tebine	\$28.00	
		Loan Tebou	\$172.50	
		Loan Teerua	\$140.00	
		Loan Tekaban	\$40.00	
		Loan Tekabang	\$652.10	
		Loan Temwari	\$108.50	
		Loan Teni	\$27.50	
		Loan Terirake	\$57.50	
		Loan Teteki	\$3,498.90	
		Loan Tiaon	\$55.00	
		Loan Tiaowita	\$110.00	
		Loan Tiimau	\$1,673.10	
		Loan Tiita	\$1,060.23	
		Loan Tim	\$680.25	
		Loan Tingae	\$2,467.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Tiorina	\$95.00	
		Loan Tutaima	\$1,322.95	
		Loan Ueara	\$137.30	
		Loan Uereti	\$71.00	
		Loan Waitiamoa	\$1,005.40	
		Loss Akineti	\$515.14	
		Loss Berenateta	\$400.00	
		Loss Teera	\$27.14	
				320,702.75

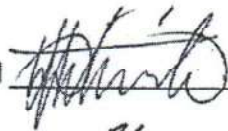
Prepared by : LGD Internal Audit

Aranuka Island Council

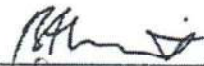
The following certify that the attached statements (revealing a surplus
account balance (\$289,280.13) for the Year ended 31st December 2023
are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary





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



Surplus 01/01/23	274,131.24
Add: Total Current Revenues 2023	257,102.38
Total	531,233.62
Less: Total Current Expenditures 2023	241,953.49
Surplus End 12/31/23	<u>289,280.13</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		289,280.13
Below the Line		
Adv Aabo	213.00	0.00
Adv Abera	39.30	0.00
Adv AFS	98.00	0.00
Adv Agriculture	13.20	0.00
Adv Air Kiribati	100.00	0.00
Adv ALCA	40.00	0.00
Adv Amina	160.00	0.00
Adv Amota	0.00	0.00
Adv Arawatau	86.00	0.00
Adv Areke	104.00	0.00
Adv Atabu	280.00	0.00
Adv Ateota	108.12	0.00
Adv Baitongo	216.24	0.00
Adv Bamarau	0.00	0.00
Adv Baoitongo	269.60	0.00
Adv Barai	415.00	0.00
Adv Bari	0.00	0.00
Adv Batiata	0.00	0.00
Adv Baurua Cs	0.00	0.00
Adv Baurua Group	210.00	0.00
Adv Benna	0.00	0.00
Adv Beroia	300.00	0.00
Adv Beteri	100.00	0.00
Adv Bitavea	33.80	0.00
Adv BKL	24,260.25	0.00
Adv Booata	20.00	0.00

Adv BTA	233.60	0.00
Adv Buariki Meang	91.80	0.00
Adv Bulk Store	33,117.90	0.00
Adv Bwerii	0.00	0.00
Adv C/Union	5.00	0.00
Adv Canteen	15,185.14	0.00
Adv Charlene	0.00	0.00
Adv Copra	2,977.35	0.00
Adv Council staff	1,010.00	0.00
Adv Councillor	100.00	0.00
Adv CPPL	1,006.51	0.00
Adv CVAW	90.55	0.00
Adv DBK	1,667.69	0.00
Adv Diocesi	2,000.00	0.00
Adv Eitu Kookia	3.00	0.00
Adv Environment & Works	2,037.00	0.00
Adv Eriaba	226.80	0.00
Adv Erimbou	60.00	0.00
Adv Etekiera	600.75	0.00
Adv Fair Price	14.50	0.00
Adv Finance	405.00	0.00
Adv Fisheries	3,247.25	0.00
Adv FMRD	12.00	0.00
Adv FTC Timon	40.00	0.00
Adv Fuel	793.20	0.00
Adv Hardware	9,837.05	0.00
Adv Hire	167.25	0.00
Adv Hire Arawatau	50.00	0.00
Adv Hire Boat	50.00	0.00
Adv Hire Kaatoa	8.00	0.00
Adv Hire Tipper truck	38.00	0.00
Adv Hotel	20.00	0.00
Adv Iebo	550.00	0.00
Adv Ingaibo	40.00	0.00
Adv Ioane	0.00	0.00
Adv Irema	15.00	0.00
Adv Island fund	800.00	0.00
Adv Itinimarawa	18.00	0.00
Adv JSS	536.38	0.00
Adv Ka 50th anniversary	619.50	0.00

Adv Kabo Buriki	45.00	0.00
Adv Kaireti	1,040.00	0.00
Adv Kaite	80.00	0.00
Adv Kamwengaraoi	27.50	0.00
Adv Kango	135.00	0.00
Adv Kanongnga	100.00	0.00
Adv Karu	440.00	0.00
Adv KCDL	99.91	0.00
Adv KEIP	692.45	0.00
Adv Keukeu M	140.00	0.00
Adv KIFHA	119.40	0.00
Adv KILGA	0.00	0.00
Adv Kireata	20.00	0.00
Adv Kiri-EU	665.25	0.00
Adv Koaua	0.00	0.00
Adv KOIL	700.00	0.00
Adv Kourabi	85.00	0.00
Adv KPF	1,700.40	0.00
Adv KSCL	420.00	0.00
Adv KTD Project	0.00	0.00
Adv KTIK	96.00	0.00
Adv Laakai	10.00	0.00
Adv Land lease	3,306.55	0.00
Adv Local hotel	5,000.00	0.00
Adv M/allow Ruuteti	30.00	0.00
Adv M/allow SOS	10.00	0.00
Adv M/teiango Cs	0.00	0.00
Adv Maintenance	232.77	0.00
Adv Mane n raka	10.00	0.00
Adv Maneaba	160.75	0.00
Adv Mareta	0.00	0.00
Adv Marewenikirata	381.00	0.00
Adv Matia	133.00	0.00
Adv Mauteka	0.00	0.00
Adv Meang	50.00	0.00
Adv Meere	0.00	0.00
Adv MELAD	74.90	0.00
Adv MEST/JSS	660.00	0.00
Adv MHFP	150.00	0.00
Adv Michael	150.80	0.00

Adv Millenium	120.00	0.00
Adv Mire	55.00	0.00
Adv MISA	58.00	0.00
Adv MLHRD	50.00	0.00
Adv M-M/allow	465.00	0.00
Adv MOH	1,200.00	0.00
Adv Monika	0.00	0.00
Adv Motimoa	577.00	0.00
Adv Motiua	216.00	0.00
Adv Motorman	160.00	0.00
Adv MV Wakirake	321.15	0.00
Adv Mwaneaba	4,083.74	0.00
Adv MWYSA	0.00	0.00
Adv Nakibwae	2,020.00	0.00
Adv Natabu	23.50	0.00
Adv Nimaroi	10.00	0.00
Adv Ocean Link	0.00	0.00
Adv Office Construction	1,439.20	0.00
Adv P/Mwaneaba	2,423.15	0.00
Adv Peter	24.00	0.00
Adv Police	12.00	0.00
Adv Printery	320.00	0.00
Adv PW	190.00	0.00
Adv Quarantine	248.20	0.00
Adv Rabaua	43.30	0.00
Adv Raimon	188.54	0.00
Adv Raiota Overtime	19.00	0.00
Adv Rarube	180.00	0.00
Adv Revfund	39.55	0.00
Adv Riteti	535.25	0.00
Adv Ruteti	121.00	0.00
Adv Sale of Stores	60.00	0.00
Adv Sawmill	13.60	0.00
Adv Shipyard	1,585.80	0.00
Adv Solar	150.00	0.00
Adv Staff	99.00	0.00
Adv Taam	223.30	0.00
Adv Taan moti	490.00	0.00
Adv Taateraka	78.00	0.00
Adv Taeuea	0.00	0.00

Adv Taiki	33.00	0.00
Adv Taiwan	440.00	0.00
Adv Takaeang	0.00	0.00
Adv Takakaro	0.00	0.00
Adv Tangimate	0.00	0.00
Adv Taniera	86.50	0.00
Adv Tanimai	60.00	0.00
Adv Tarawa Motors	2.00	0.00
Adv Teainga & Others	2.00	0.00
Adv Tebiri	694.00	0.00
Adv Teeira	140.00	0.00
Adv Teereta	0.00	0.00
Adv Teitia	80.00	0.00
Adv Teitiaki	185.00	0.00
Adv Tekaai	0.00	0.00
Adv Tekabwan	14.00	0.00
Adv Tekiraba	0.00	0.00
Adv Temaka	100.00	0.00
Adv Temataake	10.00	0.00
Adv Temwaiti	67.00	0.00
Adv Tenang	418.70	0.00
Adv Tenanoia	0.00	0.00
Adv Tentau	45.00	0.00
Adv Teonako	150.00	0.00
Adv Terakei	56.00	0.00
Adv Tereke	27.00	0.00
Adv Terooti	65.00	0.00
Adv Terunga	328.00	0.00
Adv Tiaon	78.45	0.00
Adv Tibwerere	2,440.00	0.00
Adv Tierata	5.00	0.00
Adv Tiikake	32.00	0.00
Adv Tiita	785.96	0.00
Adv Tingae	12.00	0.00
Adv Tioti	30.00	0.00
Adv Tioti Kwong	30.00	0.00
Adv Toatu	15.00	0.00
Adv Tokoia Arobati	30.00	0.00
Adv Tongoun	4.00	0.00
Adv TSKL	3.50	0.00

Adv Tuua	0.00	0.00
Adv Ueara	353.60	0.00
Adv Ueraoi	0.00	0.00
Adv Understated Bank	230.00	0.00
Adv Understated O/balance	1.00	0.00
Adv Understated Payments	353.00	0.00
Adv Unidentified bank withdrawals	46,330.02	0.00
Adv Unimwaane	211.50	0.00
Adv Unimwane	971.75	0.00
Adv Waisang	412.00	0.00
Adv Women Centre	151.30	0.00
Adv Works&Energy	478.60	0.00
Adv WTD	25.00	0.00
Adv Yahama	1,099.00	0.00
Adv Youth MWYSA	15.00	0.00
Dep Ainen Marewen Aranuka	0.00	409.30
Dep Air field	0.00	822.75
Dep Air Kiribati	0.00	30.00
Dep Aka	0.00	0.06
Dep Akiti	0.00	2.00
Dep Allowance	0.00	6,452.90
Dep AMAK	0.00	104.00
Dep Amberoti	0.00	200.00
Dep Aranuka Hardware	0.00	75.00
Dep Arobati	0.00	321.55
Dep Atanteiti	0.00	2.00
Dep Aviation	0.00	1,854.13
Dep B.A	0.00	314.70
Dep B/Maiaki	0.00	2,666.00
Dep Bank discrepancy	0.00	13,989.28
Dep Beiara	0.00	690.00
Dep Berenate	0.00	5,414.20
Dep Berenateta	0.00	190.95
Dep Bingo	0.00	28.90
Dep Biribiri	0.00	39.60
Dep Bluewave	0.00	23.98
Dep Boatman	0.00	30.00
Dep Boraua	0.00	86.00
Dep BTA	0.00	18.60
Dep Bulk Store	0.00	4,020.13

Dep Bunimoa	0.00	10.00
Dep Buretau	0.00	3.00
Dep CCK	0.00	130.00
Dep Chef	0.00	100.00
Dep Clerk	0.00	2,000.00
Dep Coffee	0.00	1,763.45
Dep Compensation	0.00	450.00
Dep Copra	0.00	1,461.45
Dep Covid -19	0.00	248.70
Dep CPPL	0.00	4.95
Dep Dog	0.00	5.00
Dep Driver	0.00	933.65
Dep Edma	0.00	2.00
Dep Education	0.00	184.05
Dep Eitu	0.00	11.00
Dep Eketua	0.00	5.00
Dep Election	0.00	2,060.00
Dep Erimbou	0.00	380.00
Dep Esanda	0.00	37,753.74
Dep FC Allowances	0.00	45.00
Dep Finance	0.00	505.00
Dep Fujita	0.00	80.00
Dep Gas stove	0.00	26.95
Dep Gene	0.00	327.60
Dep Health	0.00	94.50
Dep Hire Landing Craft	0.00	20.00
Dep Iakobo	0.00	275.00
Dep Ice box	0.00	3,007.29
Dep Iebo	0.00	4.00
Dep Iekerua	0.00	2.00
Dep Incertive allowance	0.00	300.00
Dep Independence	0.00	8,835.35
Dep Itiniborau	0.00	41.00
Dep Itinimarawa	0.00	20.00
Dep Itintaai	0.00	35.00
Dep Julis	0.00	50.00
Dep Kaa rebwerebwe	0.00	196.20
Dep Kaamta	0.00	40.00
Dep Kaiea	0.00	70.60
Dep Kainaomata	0.00	2,157.20

Dep Kataua	0.00	5.00
Dep Kauake	0.00	4,691.75
Dep Keke	0.00	16.00
Dep KILGA	0.00	1,500.00
Dep Kita	0.00	15.00
Dep KOIL	0.00	1,097.65
Dep Kourabi	0.00	13.00
Dep KTT	0.00	13.20
Dep M/allow	0.00	510.00
Dep M/allow Ateota	0.00	9.00
Dep M/allow Beria	0.00	20.00
Dep M/allow Ioona	0.00	10.00
Dep M/allow Keeke	0.00	30.00
Dep M/allow Kiritita	0.00	3.00
Dep M/allow Motiua	0.00	16.00
Dep M/allow Mwasi	0.00	23.00
Dep M/allow Rabaua	0.00	6.00
Dep M/allow Raiman	0.00	75.00
Dep M/allow Rebeka	0.00	10.00
Dep M/allow Taiki	0.00	9.00
Dep M/allow Teera	0.00	40.00
Dep M/allow Teinabiri	0.00	5.00
Dep M/allow Temwaiti	0.00	30.00
Dep M/allow Tutaima	0.00	5.00
Dep Maintenance	0.00	10,895.93
Dep Maneaba	0.00	3,095.79
Dep Maneaba Project	0.00	335.45
Dep Matarena	0.00	2.00
Dep Mayor	0.00	100.00
Dep Miire	0.00	95.20
Dep MISA	0.00	4,629.50
Dep Mobile	0.00	6,127.00
Dep MOE	0.00	100.00
Dep Motorbike	0.00	120.00
Dep Motorman	0.00	1,211.00
Dep Mwasi	0.00	1.50
Dep Mweaka	0.00	20.00
Dep Nakita	0.00	257.42
Dep Namrom	0.00	50.00
Dep Nooa	0.00	40.00

Dep Noodle	0.00	504.94
Dep Noru	0.00	309.19
Dep Overstated Bank	0.00	3,929.51
Dep Overstated o/cash	0.00	0.02
Dep Overtime	0.00	22,180.65
Dep Police Welfare	0.00	190.00
Dep Pre Sch	0.00	283.39
Dep Raakai	0.00	30.20
Dep Raimoa	0.00	12.00
Dep RAK	0.00	2.00
Dep Rebeka	0.00	4.00
Dep RHK	0.00	13.50
Dep Rooria	0.00	100.00
Dep Runga	0.00	0.50
Dep Ruteru	0.00	46.50
Dep Shortage	0.00	2,007.85
Dep Solar	0.00	595.35
Dep Sport	0.00	68.15
Dep State Fund	0.00	4,160.00
Dep Surplus	0.00	1,213.10
Dep Surplus Miire	0.00	88.85
Dep Surplus Tiita	0.00	2.25
Dep Taam	0.00	3.00
Dep Taare	0.00	8.00
Dep Taatere	0.00	2.00
Dep Tabera	0.00	5.00
Dep Tabera Emire	0.00	29.30
Dep Taneti	0.00	20.00
Dep Tariki	0.00	6.00
Dep Tava	0.00	3.00
Dep Tautika	0.00	4.00
Dep Teamita	0.00	5.00
Dep Tebuako	0.00	40.00
Dep Teera	0.00	156.10
Dep Teirabung	0.00	2.00
Dep Temaiti	0.00	5.00
Dep Temataake	0.00	30.00
Dep Teuea	0.00	744.00
Dep Ticket	0.00	432.00
Dep Tion	0.00	90.00

Dep Tireta	0.00	39.30
Dep Tirouano	0.00	9.00
Dep Tita	0.00	6.10
Dep Tito	0.00	6.00
Dep Tomasi	0.00	2.00
Dep TSKL	0.00	253.25
Dep Ueara	0.00	192.55
Dep Ununiki com	0.00	160.50
Dep Waannoo	0.00	1,470.90
Dep Wanoo	0.00	1,502.10
Dep Witori	0.00	26.30
Imp Amberoti	278.45	0.00
Imp Aneti	260.00	0.00
Imp Areke	220.00	0.00
Imp Ariurati	0.00	56.50
Imp Ataake	8,760.15	0.00
Imp Ateota	50.00	0.00
Imp Bainrebu	23.75	0.00
Imp Bakarere	84.00	0.00
Imp Baolisa	8,447.40	0.00
Imp Beeteri	1,070.55	0.00
Imp BKL	9,855.65	0.00
Imp Bonnari	110.00	0.00
Imp Bouataake	93.10	0.00
Imp Bwanian	160.00	0.00
Imp Deficit	0.00	2,256.25
Imp Eitu	0.00	645.95
Imp Etitera	53.70	0.00
Imp Fuel	2,082.90	0.00
Imp Hardware	0.00	25,811.35
Imp Iebo	1,372.00	0.00
Imp Iotobina	675.76	0.00
Imp Itabera	60.00	0.00
Imp Itiniborau	616.08	0.00
Imp Itinimarawa	0.00	50.00
Imp Kaburere	33.00	0.00
Imp Kaiea	803.26	0.00
Imp Kaireti	0.00	50.00
Imp Kaiuea	210.00	0.00
Imp Kakiata	175.00	0.00

Imp Karu	0.00	440.00
Imp Kataua	2,692.95	0.00
Imp M/shipping	380.00	0.00
Imp Maere	1,600.40	0.00
Imp Matitati	970.10	0.00
Imp Mele Temaia	40.00	0.00
Imp Miire	0.00	286.25
Imp Miteti	0.00	340.00
Imp Moataake	160.00	0.00
Imp Mwaere	0.00	112.70
Imp Mwarion	0.00	492.10
Imp Mwarlin	1,277.14	0.00
Imp Nabwaeke	200.00	0.00
Imp Nabwebwe	200.00	0.00
Imp Natabu	0.00	372.00
Imp Noru	0.00	0.00
Imp Rebeka	28.00	0.00
Imp Retire	0.00	2,445.60
Imp Riannaua	150.00	0.00
Imp Riitem	150.00	0.00
Imp Riiteti	0.00	195.00
Imp Romano	676.10	0.00
Imp Ruuteru	0.00	107.60
Imp Taboneao	70.00	0.00
Imp Tabuia	144.00	0.00
Imp Taburimai	0.00	50.00
Imp Taiki	2,309.05	0.00
Imp Takena	0.00	300.00
Imp Takiakia	200.00	0.00
Imp Tamere	6,350.00	0.00
Imp Tamton	250.00	0.00
Imp Taritoa	4,592.40	0.00
Imp Tearawa	1,784.10	0.00
Imp Tebaa	280.00	0.00
Imp Teera	600.00	0.00
Imp Teera Mwaere	0.00	396.40
Imp Teerua	392.00	0.00
Imp Teewa Tonaeka	820.00	0.00
Imp Teiaro	608.05	0.00
Imp Teibi	7,863.47	0.00

Imp Teitiaki	842.70	0.00
Imp Tekabang	525.00	0.00
Imp Teruia Mayor	1,783.70	0.00
Imp Tianeti	4,863.60	0.00
Imp Tiito	650.00	0.00
Imp Tingae	0.00	332.00
Imp Tireta	25.51	0.00
Imp Tokoia	465.40	0.00
Imp Toom	875.00	0.00
Imp TSKL	1,550.05	0.00
Imp Ueara	2,112.28	0.00
Imp Uere	0.00	0.00
Imp Water Engineer	88.55	0.00
Loan Aabo	2,650.40	0.00
Loan Abera	0.00	9.20
Loan AIC Staff	0.00	9,257.35
Loan Akineti	290.69	0.00
Loan Amberoti	500.00	0.00
Loan Ann	195.60	0.00
Loan Antonio	350.00	0.00
Loan Araite	206.85	0.00
Loan Ariana	725.50	0.00
Loan Ariite	1,200.00	0.00
Loan Aritaaake	1,461.00	0.00
Loan Arobati	54.10	0.00
Loan Atanteiti	388.35	0.00
Loan Bainrebu	100.00	0.00
Loan Baolisa	0.00	4,539.70
Loan BAT Aranuka	0.00	68.90
Loan Beeruia	866.30	0.00
Loan Beiabure	571.50	0.00
Loan Berenateta	404.25	0.00
Loan Booata	154.80	0.00
Loan Botun	416.01	0.00
Loan Boutara	887.05	0.00
Loan Buaneang	1,820.30	0.00
Loan Buangang	200.00	0.00
Loan Bwaika	0.00	45.00
Loan Bwaranika	2,859.70	0.00
Loan Bwati	0.00	27.50

Loan Bwatiata	0.00	781.25
Loan DBK	0.00	5,939.14
Loan Eitu	1,779.05	0.00
Loan Erooti	1,191.85	0.00
Loan Iaan	1,186.15	0.00
Loan Iaeli	55.00	0.00
Loan Iakobo	332.00	0.00
Loan Iakobwa	100.00	0.00
Loan Iekimeta	79.40	0.00
Loan Inoki	1,679.90	0.00
Loan Ioakim	0.00	5,063.40
Loan Ioane	2,574.75	0.00
Loan Itabera	7.50	0.00
Loan JSS	186.75	0.00
Loan Kabotaake	550.00	0.00
Loan Kaiea	2,989.70	0.00
Loan Kairaku	0.00	5.60
Loan Kaireti	1,780.00	0.00
Loan Kaitara	0.00	24.80
Loan Kamama	0.00	40.00
Loan Kamatoa	8,195.00	0.00
Loan Kaotiruru	0.00	212.80
Loan Karawa	2,492.75	0.00
Loan Kataua	2,850.71	0.00
Loan Keeke	1,436.30	0.00
Loan L/repayment	0.00	47,121.66
Loan Lakai	989.60	0.00
Loan Loan	2,017.90	0.00
Loan Manapa	0.00	10.00
Loan Maninraka	0.00	10.00
Loan Marewenikirata	0.00	3.00
Loan Mariteta	0.00	6.50
Loan Mary	1,045.00	0.00
Loan Meeri	137.50	0.00
Loan Miire	0.00	18.35
Loan Miiteti	100.00	0.00
Loan Miriati	263.10	0.00
Loan Motimoa	490.60	0.00
Loan Motiua	2,888.65	0.00
Loan Mwaere	2,712.68	0.00

Loan Mwari	385.00	0.00
Loan Mwasi	0.00	1,004.55
Loan Nabwaua	85.00	0.00
Loan Nabwe	2,912.05	0.00
Loan Nakita	2,061.30	0.00
Loan Nape	674.10	0.00
Loan Ngaroa	242.00	0.00
Loan Noo	143.60	0.00
Loan Noobere	0.00	248.00
Loan Rabakau	500.00	0.00
Loan Rabaua	1,222.00	0.00
Loan Raimon	1,387.45	0.00
Loan Raratu	1,073.55	0.00
Loan Rebeka	0.00	5,192.05
Loan Reea	0.00	11,089.11
Loan Ribwati	0.00	36.20
Loan Riina	0.00	269.50
Loan Rimon	323.05	0.00
Loan Roote	506.70	0.00
Loan Rotana	0.00	149.05
Loan Rotibiin	2,534.60	0.00
Loan Ruteti	1,942.85	0.00
Loan Samuelu	0.00	250.02
Loan Steve	1,580.95	0.00
Loan Taakenantarawa	430.50	0.00
Loan Taam	1,204.40	0.00
Loan Taati	55.00	0.00
Loan Taatu	0.00	40.00
Loan Tabeti	370.00	0.00
Loan Tabiria	0.00	55.00
Loan Taburimai	2,620.00	0.00
Loan Taeka	0.00	87.50
Loan Taia	38.00	0.00
Loan Taiki	0.00	1,766.80
Loan Takabwan	693.45	0.00
Loan Takena	2,178.45	0.00
Loan Takina	1,774.25	0.00
Loan Tamala	90.40	0.00
Loan Tamwaiti	300.00	0.00
Loan Tangae	700.00	0.00

Loan Tava	185.00	0.00
Loan Tawana	275.00	0.00
Loan Tawawaiwai	0.00	40.00
Loan Teatau	0.00	27.50
Loan Tebaou	300.00	0.00
Loan Tebine	0.00	28.00
Loan Tebiri	25.50	0.00
Loan Tebou	0.00	172.50
Loan Tebuako	447.50	0.00
Loan Tebwerere	200.00	0.00
Loan Teera	2,030.30	0.00
Loan Teeruia	0.00	140.00
Loan Teirabung	1,193.70	0.00
Loan Teitia	385.90	0.00
Loan Teitiata	798.60	0.00
Loan Tekaban	0.00	40.00
Loan Tekabang	0.00	652.10
Loan Temwaiti	324.00	0.00
Loan Temwari	0.00	108.50
Loan Teni	0.00	27.50
Loan Tentau	666.65	0.00
Loan Teraaitinikarawa	110.00	0.00
Loan Terengawi	1,584.00	0.00
Loan Terimwa	292.50	0.00
Loan Teririke	728.30	0.00
Loan Teririrake	0.00	57.50
Loan Teteki	0.00	3,498.90
Loan Teuea	1,569.70	0.00
Loan Tiaon	0.00	55.00
Loan Tiaonwita	2.50	0.00
Loan Tiaowita	0.00	110.00
Loan Tiata	4,727.95	0.00
Loan Tibwere	1,475.00	0.00
Loan Tibwerere	589.90	0.00
Loan Tiimau	0.00	1,673.10
Loan Tiita	0.00	1,060.23
Loan Tim	0.00	680.25
Loan Tina	150.00	0.00
Loan Tinga	2,580.00	0.00
Loan Tingae	0.00	2,467.00

Loan Tini	65.00	0.00
Loan Tion	2,033.44	0.00
Loan Tiorina	0.00	95.00
Loan Tiolina	878.50	0.00
Loan Tirouano	514.35	0.00
Loan Tumeata	2,616.20	0.00
Loan Tutaima	0.00	1,322.95
Loan Ueara	0.00	137.30
Loan Uereti	0.00	71.00
Loan Unknown allocation	2,906.00	0.00
Loan Waatara	275.00	0.00
Loan Waitiamoa	0.00	1,005.40
Loss Akineti	108.92	0.00
Loss Berenateta	0.00	400.00
Loss Bwaanteiti	39.93	0.00
Loss Bwanian	7,258.09	0.00
Loss Clerk Beteri	438.46	0.00
Loss Iekervu	425.29	0.00
Loss Iotobina	360.77	0.00
Loss Kataua	13,494.50	0.00
Loss Miire	905.86	0.00
Loss Mwaere	11,337.89	0.00
Loss Rebeka	594.72	0.00
Loss Reo	0.05	0.00
Loss Teera	0.00	27.14
Loss Teereta	36.79	0.00
Loss Teiara	0.00	0.00
Loss Tiita	4,340.53	0.00
Loss Tireta Abera	69.00	0.00
Loss Tutaima	22,707.39	0.00
Loss Vaysamoa	661.68	0.00
Closing Cash	3771.13	0.00
Closing Bank	147302.83	0.00
Total	608,941.08	608,941.08



Aranuka Island Council

Balance Sheet

as at 12/31/23



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	147,302.83		
Cash on Hand		3,771.13		
Account Receivable	2	457,867.12	608,941.08	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				608,941.08
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	319,660.95	319,660.95	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				319,660.95
Net Asset				289,280.13
Equity				
Current Year Earning			15,148.89	
Historical Balancing			274,131.24	
Total Equity				289,280.13

Prepared by : LGD Internal Audit



Aranuka 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	Roon rabwata	2,513.50		
		1104	Roon te kiba	6,587.50		
					9,101.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	3,051.00		
		1202	Bebwa ni kabubuli	779.00		
		1203	Bwatika	174.00		
		1204	Kamea	534.00		
		1205	Titoe (retail, wholesale, Manufacture)	2,825.00		
		1206	Kaoti tamnei/Kabo birim	105.00		
		1212	Tabo ni bwa (retail and wholesale)	9,100.00		
		1213	Botaki aika tauaki mwia	460.00		
		1214	Karikirake man te buraawa (Bakery)	240.00		
		1215	Karikirake aika a uareke	2,711.00		
		1217	Taibora ni kamwarake (stall)	222.40		
		1219	Kaa/Rebwerebwe aika tatangoaki	668.00		
		1220	Waa - uawa/ Booti aika tangoaki	260.00		
		1223	Bingko (Imatang)	450.00		
		1227	Kabonakoan te ika	75.00		
		1237	Bobwai man te kaibuke (Floating)	30.00		
		1238	Tutaraa	350.00		
		1239	Boboti n takataka	300.00		
		1241	Nangkona	1,420.00		
		1256	Karikiraken Aaro	150.00		
					23,904.40	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	90,846.24		
		1302	Buoka man te Postal	400.00		
		1303	Onobwai ibukin autinTautaeka	20,000.00		
		1306	Te buoka ibukin baia ataein te reirei	9,000.00		
					120,246.24	
	1400	Bakao (interest)				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1401	Boki ni mwane	26.80		
		1402	Rakan katangomwane	3,041.56		
					3,068.36	
	1500		Waaki ni Karikirake			
		1501	Kabonakoan bwaai	10,124.50		
		1502	Tangoan te waa 2 / booti	3,491.00		
		1502a	Landing craft	1,400.00		
		1505	Roon maekaia Irua	9,355.00		
		1505a	Karekemwane Coffee	559.42		
		1505b	Karekemwane Ice box	10.00		
		1505c	Karinbwai Icebox	191.00		
		1506	Kantoka ao tangoan taian kaa	20,547.40		
		1506a	School trucks	130.00		
		1507	Te bwaa	8,289.35		
		1508	Tangoan bwai ni mwakuri (backhoe, water pump)	390.00		
		1509	Rebwerebwe	48.00		
		1511	Internet	5,208.00		
		1512	Computer & photocopying	564.50		
		1513	Bingo	1,476.40		
		1520	Workshop charges	1,472.00		
		1520a	Joinery	1,058.00		
		1522	Loan / Katangomwane	28,223.74		
		1525	Mwaneaba (Aranuka ao Tarawa)	770.00		
					93,308.31	
	1700		Karaii Mwane			
		1701	Kaintabwi	7,474.07		
					7,474.07	
						257,102.38
Expenditure						
	2100		Bwakabwai			
		2102	Aia bwakabwai Kauntira	46,919.48		
		2103	Kauoman ni Kiraka	3,263.00		
		2108	Kabenta	3,185.78		
		2109	Turaiwa	9,068.14		
		2112	Kaubure	12,743.12		
		2113	Neeti ni Kaawa	9,014.51		
		2119	Mwakaeneke	3,088.75		
		2127	Tia tararua te auti ni Irua	3,206.06		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2133	Tia uaereti	3,088.75		
		2153	Boatman	3,185.78		
		2161	Store Manager	3,212.30		
					99,975.67	
	2200	Arauenti				
		2201	Kauntira	4,770.00		
		2202	Kaniwangan te Mayor	1,700.00		
		2205	Mwakuri n tangoaki	9,171.69		
		2207	Kometen te reirei Primary and JSS	460.00		
		2208	Kometen karikirake	50.00		
		2209	Bareka ao mwaimwai	330.00		
		2210	Bonomwi	154.25		
		2214	Kometen Ainen Aranuka	310.00		
		2225	Komete te roronrikirake/Takakaro	365.00		
		2226	Ununiki Komete	65.00		
		2229	Board of Survey	20.00		
		2230	Komete Unimwane	640.00		
					18,035.94	
	2300	Kabutan te waaki				
		2301	Mwamwananga	1,580.85		
		2306	Ana tiati Vodafone	7,451.78		
		2311	Boon kain amwarake	50.00		
		2312	Rinerine	70.00		
		2313	Kauringan Inaomata	492.00		
		2315	Botaki iaan te Kauntira	20.00		
		2322	Kakukurei ao kakairua	150.00		
		2328	Boon te bowi	15.00		
		2329	Bao nako atimwakoro	1,668.80		
		2330	Sport	328.00		
		2332	Support to Elderly Fund distribution	667.00		
		2333	Support to Copra weighing transport	1,117.00		
		2336	Social Welfare	750.00		
					14,360.43	
	2400	Onobwai				
		2402	Aobiti	1,780.40		
		2403	Auti ni maeka	16,422.60		
		2404	Auti-n-irua	2,456.25		
		2407	Maneaba	400.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2408	Rebwerebwere/Kaa	2,703.28		
		2408a	School truck	4,276.01		
		2409	Waa 2 / Meeri	1,084.01		
		2410	Kawai/Kotiwei	1,500.00		
					30,622.55	
	2700		Kabane mwane nte karikir			
		2701	Amwarake mooibukia Irua	635.60		
		2702	Te bwaa	8,224.00		
		2702a	Takaeang Truck	470.50		
		2703	Internet	2,335.42		
		2709	Loan / Katangomwane	19,120.00		
		2719	Karikirake Auti ni Irua	413.20		
		2719a	Kabanemwane n te Coffee	137.30		
		2720	Bingko	179.00		
		2721	Garage Material	399.58		
		2721a	Joinery	548.55		
					32,463.15	
	2800		Karaii Mwane			
		2801	Kaintabwi	17,135.80		
		2803	Onobwai autin Tautaeka	17,191.35		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin school trucks	11,168.60		
					46,495.75	
						241,953.49
			Net Profit/Loss			15,148.89

Prepared by : LGD Internal Audit



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



					Debit	Credit
Surplus brought forward 01-Jan-2023						274,131.24
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Roon rabwata	2,400.00	\$2,400.00	\$2,513.50	\$0.00	\$2,513.50
1104	Roon te kiba	3,100.00	\$3,100.00	\$6,587.50	\$0.00	\$6,587.50
1105	Roon te nako nte kaibuke	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1108	Tianakin marin te aba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1200	Raitienti					
1201	Motoka/Rebwerebwe	2,436.00	\$2,436.00	\$3,051.00	\$0.00	\$3,051.00
1202	Bebwa ni kabubuti	854.00	\$854.00	\$779.00	\$0.00	\$779.00
1203	Bwatika	270.00	\$270.00	\$174.00	\$0.00	\$174.00
1204	Kamea	480.00	\$480.00	\$534.00	\$0.00	\$534.00
1205	Titoa (retail, wholesale, Manufact	1,500.00	\$1,500.00	\$2,825.00	\$0.00	\$2,825.00
1206	Kaoti tamnei/Kabo birim	40.00	\$40.00	\$105.00	\$0.00	\$105.00
1210	Auti ni irua	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1211	Karikirake aika a nakonako	18.00	\$18.00	\$0.00	\$0.00	\$0.00
1212	Tabo ni bwa (retail and wholesal	3,000.00	\$3,000.00	\$9,100.00	\$0.00	\$9,100.00
1213	Botaki aika tauaki mwila	40.00	\$40.00	\$460.00	\$0.00	\$460.00
1214	Karikirake man te buraawa (Bak	180.00	\$180.00	\$240.00	\$0.00	\$240.00
1215	Karikirake aika a uarereke	1,600.00	\$1,600.00	\$2,711.00	\$0.00	\$2,711.00
1217	Taibora ni kamwarake (stall)	210.00	\$210.00	\$222.40	\$0.00	\$222.40
1219	Kaa/Rebwerebwe aika tatango	500.00	\$500.00	\$668.00	\$0.00	\$668.00
1220	Waa - uawa/ Booti aika tangoaki	300.00	\$300.00	\$260.00	\$0.00	\$260.00
1223	Bingko (Imatang)	150.00	\$150.00	\$450.00	\$0.00	\$450.00
1226	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1227	Kabonakoan te ika	300.00	\$300.00	\$75.00	\$0.00	\$75.00
1237	Bobwai man te kaibuke (Floating	90.00	\$90.00	\$30.00	\$0.00	\$30.00
1238	Tutaraa	500.00	\$500.00	\$350.00	\$0.00	\$350.00
1239	Boboti n takataka	400.00	\$400.00	\$300.00	\$0.00	\$300.00
1241	Nangkona	2,000.00	\$2,000.00	\$1,420.00	\$0.00	\$1,420.00
1242	Kabonakoan phone card	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1254	Karikirake man marin taari	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1256	Karikiraken Aaro	150.00	\$150.00	\$150.00	\$0.00	\$150.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1257	Wifi-Internet	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1300	Mwane ni buoka					
1301	Buoka man te Tautaeka	124,682.00	\$124,682.00	\$90,846.24	\$0.00	\$90,846.24
1302	Buoka man te Postal	800.00	\$800.00	\$400.00	\$0.00	\$400.00
1303	Onobwai ibukin autinTautaeka	32,000.00	\$32,000.00	\$20,000.00	\$0.00	\$20,000.00
1304	Loan BOK/DBK	60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00
1305	Buoka man ana karikirake te Kau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1306	Te buoka ibukin baola ataein te r	18,000.00	\$18,000.00	\$9,000.00	\$0.00	\$9,000.00
1400	Bakao (Interest)					
1401	Boki ni mwane	0.00	\$0.00	\$26.80	\$0.00	\$26.80
1402	Rakan katangomwane	2,400.00	\$2,400.00	\$3,041.56	\$0.00	\$3,041.56
1500	Waaki ni Karikirake					
1501	Kabonakoan bwaai	2,000.00	\$2,000.00	\$10,124.50	\$0.00	\$10,124.50
1502	Tangoan te waa 2 / booti	1,000.00	\$1,000.00	\$3,491.00	\$0.00	\$3,491.00
1502a	Landing craft	1,500.00	\$1,500.00	\$1,400.00	\$0.00	\$1,400.00
1503	Tangoan ao kantoka n te meeri	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1504	Roon auti ni maeka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1505	Roon maekaia lrua	7,000.00	\$7,000.00	\$9,355.00	\$0.00	\$9,355.00
1505a	Karekemwane Coffee	200.00	\$200.00	\$559.42	\$0.00	\$559.42
1505b	Karekemwane Ice box	10,000.00	\$10,000.00	\$10.00	\$0.00	\$10.00
1505c	Karinbwai Icebox	500.00	\$500.00	\$191.00	\$0.00	\$191.00
1506	Kantoka ao tangoan taian kaa	15,000.00	\$15,000.00	\$20,547.40	\$0.00	\$20,547.40
1506a	School trucks	0.00	\$0.00	\$130.00	\$0.00	\$130.00
1506b	Takaeang Truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Te bwaa	6,500.00	\$6,500.00	\$8,289.35	\$0.00	\$8,289.35
1508	Tangoan bwai ni mwakuri (back	300.00	\$300.00	\$390.00	\$0.00	\$390.00
1509	Rebwerebwe	100.00	\$100.00	\$48.00	\$0.00	\$48.00
1511	Internet	21,000.00	\$21,000.00	\$5,208.00	\$0.00	\$5,208.00
1512	Computer & photocopying	200.00	\$200.00	\$564.50	\$0.00	\$564.50
1513	Bingo	1,500.00	\$1,500.00	\$1,476.40	\$0.00	\$1,476.40
1515	Karikirake aika a uarereke	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1517	Boon aban te Kauntira	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1520	Workshop charges	1,100.00	\$1,100.00	\$1,472.00	\$0.00	\$1,472.00
1520a	Joinery	1,100.00	\$1,100.00	\$1,058.00	\$0.00	\$1,058.00
1521	Ororakeaia beeki/kamea	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1522	Loan / Katangomwane	20,000.00	\$20,000.00	\$28,223.74	\$0.00	\$28,223.74

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1525	Mwaneaba (Aranuka ao Taraw	100.00	\$100.00	\$770.00	\$0.00	\$770.00
1534	Phone Cards	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1541	Roon takataka (Agency Fee)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
00	Mwane Tabeua					
1601	Mwane n Raka	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1602	Tuaa n te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaii Mwane					
1701	Kaintabwi	7,608.06	\$7,608.06	\$7,474.07	\$0.00	\$7,474.07
2100	Bwakabwai					
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Aia bwakabwai Kauntira	47,782.80	\$47,782.80	\$46,919.48	\$46,919.48	\$0.00
2103	Kauoman ni Kiraka	3,263.00	\$3,263.00	\$3,263.00	\$3,263.00	\$0.00
2104	Island Fund Treasurer	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2104a	Assistant Treasurer	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2108	Kabenta	3,185.00	\$3,185.00	\$3,185.78	\$3,185.78	\$0.00
2109	Turaiwa	9,555.00	\$9,555.00	\$9,068.14	\$9,068.14	\$0.00
2112	Kaubure	12,740.00	\$12,740.00	\$12,743.12	\$12,743.12	\$0.00
2113	Neeti ni Kaawa	8,888.00	\$8,888.00	\$9,014.51	\$9,014.51	\$0.00
2119	Mwakaeneke	3,212.00	\$3,212.00	\$3,088.75	\$3,088.75	\$0.00
2127	Tia tararua te auti ni Irua	3,206.00	\$3,206.00	\$3,206.06	\$3,206.06	\$0.00
2133	Tia uaereti	3,212.00	\$3,212.00	\$3,088.75	\$3,088.75	\$0.00
2135	Pre- School Teachers	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2153	Boatman	3,185.00	\$3,185.00	\$3,185.78	\$3,185.78	\$0.00
2153a	Landing craft crew	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2161	Store Manager	3,212.00	\$3,212.00	\$3,212.30	\$3,212.30	\$0.00
2200	Arauenti					
2201	Kauntira	6,400.00	\$6,400.00	\$4,770.00	\$4,770.00	\$0.00
2202	Kaniwangan te Mayor	1,800.00	\$1,800.00	\$1,700.00	\$1,700.00	\$0.00
2203	Incentive Allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2204	Boon te reibwa	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2205	Mwakuri n tangoaki	10,002.00	\$10,002.00	\$9,171.69	\$9,171.69	\$0.00
2207	Kometen te reirei Primary and JS	920.00	\$920.00	\$460.00	\$460.00	\$0.00
2208	Kometen karikirake	240.00	\$240.00	\$50.00	\$50.00	\$0.00
2209	Bareka ao mwaimwai	450.00	\$450.00	\$330.00	\$330.00	\$0.00
2210	Bonomwi	500.00	\$500.00	\$154.25	\$154.25	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2211	Mwengabuaka	1,100.00	\$1,100.00	\$0.00	\$0.00	\$0.00
2212	Kometen Mauku	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2214	Kometen Ainen Aranuka	480.00	\$480.00	\$310.00	\$310.00	\$0.00
2215	Kometen Kamwengaraoi	320.00	\$320.00	\$0.00	\$0.00	\$0.00
2216	Selection Committee	120.00	\$120.00	\$0.00	\$0.00	\$0.00
2220	Budget/Finance Committee	50.00	\$50.00	\$0.00	\$0.00	\$0.00
2225	Komete te roronikirake/Takakar	340.20	\$340.20	\$365.00	\$365.00	\$0.00
2226	Ununiki Komete	340.00	\$340.00	\$65.00	\$65.00	\$0.00
2229	Board of Survey	35.00	\$35.00	\$20.00	\$20.00	\$0.00
2230	Komete Unimwane	840.00	\$840.00	\$640.00	\$640.00	\$0.00
2300	Kabutan te waaki					
2301	Mwamwananga	4,500.00	\$4,500.00	\$1,580.85	\$1,580.85	\$0.00
2302	Riitin aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2303	Bwaai ni mwakuri	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2306	Ana tiati Vodafone	3,960.00	\$3,960.00	\$7,451.78	\$7,451.78	\$0.00
2308	Buraeki ao kaboraoi	340.00	\$340.00	\$0.00	\$0.00	\$0.00
2309	Mweaka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2311	Boon kain amwarake	100.00	\$100.00	\$50.00	\$50.00	\$0.00
2312	Rinerine	400.00	\$400.00	\$70.00	\$70.00	\$0.00
2313	Kauringan Inaomata	500.00	\$500.00	\$492.00	\$492.00	\$0.00
2315	Botaki iaan te Kauntira	500.00	\$500.00	\$20.00	\$20.00	\$0.00
2316	Kabwara taarau	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2320	Dog/Pig Control	1,250.00	\$1,250.00	\$0.00	\$0.00	\$0.00
2322	Kakukurei ao kakairua	200.00	\$200.00	\$150.00	\$150.00	\$0.00
2326	Bwaain te aobiti (stationeries)	1,230.00	\$1,230.00	\$0.00	\$0.00	\$0.00
2328	Boon te bowi	100.00	\$100.00	\$15.00	\$15.00	\$0.00
2329	Bao nako atimwakoro	3,023.00	\$3,023.00	\$1,668.80	\$1,668.80	\$0.00
2330	Sport	900.00	\$900.00	\$328.00	\$328.00	\$0.00
2331	Mwakurian te takataka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2332	Support to Elderly Fund distributio	600.00	\$600.00	\$667.00	\$667.00	\$0.00
2333	Support to Copra weighing trans	1,400.00	\$1,400.00	\$1,117.00	\$1,117.00	\$0.00
2334	Health	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2335	Youth	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2336	Social Welfare	2,000.00	\$2,000.00	\$750.00	\$750.00	\$0.00
2337	Agriculture	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2338	Mwane ni kakerikaaki	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2400	Onobwai					
2402	Aobiti	2,000.00	\$2,000.00	\$1,780.40	\$1,780.40	\$0.00
2403	Auti ni maeka	17,214.00	\$17,214.00	\$16,422.60	\$16,422.60	\$0.00
2404	Auti-n-irua	2,500.00	\$2,500.00	\$2,456.25	\$2,456.25	\$0.00
2406	Auti n tatanninga	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2407	Maneaba	500.00	\$500.00	\$400.00	\$400.00	\$0.00
2408	Rebwerebwere/Kaa	3,000.00	\$3,000.00	\$2,703.28	\$2,703.28	\$0.00
2408a	School truck	4,500.00	\$4,500.00	\$4,276.01	\$4,276.01	\$0.00
2409	Waa 2 / Meeri	400.00	\$400.00	\$1,084.01	\$1,084.01	\$0.00
2410	Kawai/Kotiwei	3,000.00	\$3,000.00	\$1,500.00	\$1,500.00	\$0.00
2600	Karikirake aika aki mwanenaki					
2604	Reibwa	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2605	Materials	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane nte karikirake					
2701	Amwarake moo ibukia Irua	1,050.00	\$1,050.00	\$635.60	\$635.60	\$0.00
2702	Te bwaa	10,000.00	\$10,000.00	\$8,224.00	\$8,224.00	\$0.00
2702a	Takaeang Truck	1,000.00	\$1,000.00	\$470.50	\$470.50	\$0.00
2703	Internet	2,700.00	\$2,700.00	\$2,335.42	\$2,335.42	\$0.00
2709	Loan / Katangomwane	20,000.00	\$20,000.00	\$19,120.00	\$19,120.00	\$0.00
2710	Aranuka Friendly Services	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2718	Women	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2719	Karikirake Auli ni Irua	1,500.00	\$1,500.00	\$413.20	\$413.20	\$0.00
2719a	Kabanemwane n te Coffee	500.00	\$500.00	\$137.30	\$137.30	\$0.00
2719b	Kabanemwane n te icebox	10,000.00	\$10,000.00	\$0.00	\$0.00	\$0.00
2720	Bingko	1,000.00	\$1,000.00	\$179.00	\$179.00	\$0.00
2721	Garage Material	1,000.00	\$1,000.00	\$399.58	\$399.58	\$0.00
2721a	Joinery	1,000.00	\$1,000.00	\$548.55	\$548.55	\$0.00
2800	Karaii Mwane					
2801	Kaintabwi	16,131.32	\$16,131.32	\$17,135.80	\$17,135.80	\$0.00
2802	School trucks birimwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2803	Onobwai autin Tautaeka	32,000.00	\$32,000.00	\$17,191.35	\$17,191.35	\$0.00
2804	Birimwane nakon KiLGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2805	Loan DBK Repayment	60,000.00	\$60,000.00	\$0.00	\$0.00	\$0.00
2806	Te buoka ibukin school trucks	13,500.00	\$13,500.00	\$11,168.60	\$11,168.60	\$0.00

Below the Line

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Tangimate	0.00		\$0.00	\$0.00	\$0.00
	Adv Teeira	0.00		\$140.00	\$140.00	\$0.00
	Adv Tebiri	0.00		\$694.00	\$694.00	\$0.00
	Adv Taiki	0.00		\$33.00	\$33.00	\$0.00
	Adv Tealinga & Others	0.00		\$2.00	\$2.00	\$0.00
	Adv Tentau	0.00		\$45.00	\$45.00	\$0.00
	Adv Tarawa Motors	0.00		\$2.00	\$2.00	\$0.00
	Adv Taniera	0.00		\$86.50	\$86.50	\$0.00
	Adv Takakaro	0.00		\$0.00	\$0.00	\$0.00
	Adv Takaeang	0.00		\$0.00	\$0.00	\$0.00
	Adv Taiwan	0.00		\$440.00	\$440.00	\$0.00
	Adv Teereta	0.00		\$0.00	\$0.00	\$0.00
	Adv Tanimai	0.00		\$60.00	\$60.00	\$0.00
	Adv Teitia	0.00		\$80.00	\$80.00	\$0.00
	Adv Teitiaki	0.00		\$185.00	\$185.00	\$0.00
	Adv Tekaa	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekabwan	0.00		\$14.00	\$14.00	\$0.00
	Adv Tekiraba	0.00		\$0.00	\$0.00	\$0.00
	Adv Temaka	0.00		\$100.00	\$100.00	\$0.00
	Adv Temataake	0.00		\$10.00	\$10.00	\$0.00
	Adv Temwaiti	0.00		\$67.00	\$67.00	\$0.00
	Adv Taeuea	0.00		\$0.00	\$0.00	\$0.00
	Adv Tenanoia	0.00		\$0.00	\$0.00	\$0.00
	Adv Rarube	0.00		\$180.00	\$180.00	\$0.00
	Adv Teonako	0.00		\$150.00	\$150.00	\$0.00
	Adv Terakei	0.00		\$56.00	\$56.00	\$0.00
	Adv Tenang	0.00		\$418.70	\$418.70	\$0.00
	Adv Rabaua	0.00		\$43.30	\$43.30	\$0.00
	Adv MV Wakirake	0.00		\$321.15	\$321.15	\$0.00
	Adv Mwaneaba	0.00		\$4,083.74	\$4,083.74	\$0.00
	Adv MWYSA	0.00		\$0.00	\$0.00	\$0.00
	Adv Nakibwae	0.00		\$2,020.00	\$2,020.00	\$0.00
	Adv Natabu	0.00		\$23.50	\$23.50	\$0.00
	Adv Nimaroi	0.00		\$10.00	\$10.00	\$0.00
	Adv Ocean Link	0.00		\$0.00	\$0.00	\$0.00
	Adv Office Construction	0.00		\$1,439.20	\$1,439.20	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv P/Mwaneaba	0.00		\$2,423.15	\$2,423.15	\$0.00
	Adv Peter	0.00		\$24.00	\$24.00	\$0.00
	Adv Police	0.00		\$12.00	\$12.00	\$0.00
	Adv Printery	0.00		\$320.00	\$320.00	\$0.00
	Adv Riteti	0.00		\$535.25	\$535.25	\$0.00
	Adv Quarantine	0.00		\$248.20	\$248.20	\$0.00
	Adv Taateraka	0.00		\$78.00	\$78.00	\$0.00
	Adv Raimon	0.00		\$188.54	\$188.54	\$0.00
	Adv Raiota Overtime	0.00		\$19.00	\$19.00	\$0.00
	Adv Tokoia Arobati	0.00		\$30.00	\$30.00	\$0.00
	Adv Revfund	0.00		\$39.55	\$39.55	\$0.00
	Adv Tereke	0.00		\$27.00	\$27.00	\$0.00
	Adv Ruteti	0.00		\$121.00	\$121.00	\$0.00
	Adv Sale of Stores	0.00		\$60.00	\$60.00	\$0.00
	Adv Sawmill	0.00		\$13.60	\$13.60	\$0.00
	Adv Shipyard	0.00		\$1,585.80	\$1,585.80	\$0.00
	Adv Solar	0.00		\$150.00	\$150.00	\$0.00
	Adv Staff	0.00		\$99.00	\$99.00	\$0.00
	Adv Taam	0.00		\$223.30	\$223.30	\$0.00
	Adv Taan moti	0.00		\$490.00	\$490.00	\$0.00
	Adv PW	0.00		\$190.00	\$190.00	\$0.00
	Dep Beiana	0.00		-\$690.00	\$0.00	\$690.00
	Dep Air Kiribati	0.00		-\$30.00	\$0.00	\$30.00
	Dep Aka	0.00		-\$0.06	\$0.00	\$0.06
	Dep Akiti	0.00		-\$2.00	\$0.00	\$2.00
	Dep Allowance	0.00		-\$6,452.90	\$0.00	\$6,452.90
	Dep AMAK	0.00		-\$104.00	\$0.00	\$104.00
	Dep Amberoti	0.00		-\$200.00	\$0.00	\$200.00
	Dep Aranuka Hardware	0.00		-\$75.00	\$0.00	\$75.00
	Dep Arobati	0.00		-\$321.55	\$0.00	\$321.55
	Dep Atanteiti	0.00		-\$2.00	\$0.00	\$2.00
	Dep Aviation	0.00		-\$1,854.13	\$0.00	\$1,854.13
	Dep B.A	0.00		-\$314.70	\$0.00	\$314.70
	Adv Tioti Kwong	0.00		\$30.00	\$30.00	\$0.00
	Dep Bank discrepancy	0.00		-\$13,989.28	\$0.00	\$13,989.28
	Adv Youth MWYSA	0.00		\$15.00	\$15.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Berenate	0.00		-\$5,414.20	\$0.00	\$5,414.20
	Dep Berenateta	0.00		-\$190.95	\$0.00	\$190.95
	Dep Bingo	0.00		-\$28.90	\$0.00	\$28.90
	Dep Biribiri	0.00		-\$39.60	\$0.00	\$39.60
	Dep Bluewave	0.00		-\$23.98	\$0.00	\$23.98
	Dep Boatman	0.00		-\$30.00	\$0.00	\$30.00
	Dep Boraua	0.00		-\$86.00	\$0.00	\$86.00
	Dep BTA	0.00		-\$18.60	\$0.00	\$18.60
	Dep Bulk Store	0.00		-\$4,020.13	\$0.00	\$4,020.13
	Dep Bunimoa	0.00		-\$10.00	\$0.00	\$10.00
	Dep Buretau	0.00		-\$3.00	\$0.00	\$3.00
	Adv Motorman	0.00		\$160.00	\$160.00	\$0.00
	Dep B/Maiaki	0.00		-\$2,666.00	\$0.00	\$2,666.00
	Adv Understated Bank	0.00		\$230.00	\$230.00	\$0.00
	Adv Terunga	0.00		\$328.00	\$328.00	\$0.00
	Adv Tiaon	0.00		\$78.45	\$78.45	\$0.00
	Adv Tibwerere	0.00		\$2,440.00	\$2,440.00	\$0.00
	Adv Tierata	0.00		\$5.00	\$5.00	\$0.00
	Adv Tiikake	0.00		\$32.00	\$32.00	\$0.00
	Adv Tiita	0.00		\$785.96	\$785.96	\$0.00
	Adv Tingae	0.00		\$12.00	\$12.00	\$0.00
	Adv Tioti	0.00		\$30.00	\$30.00	\$0.00
	Adv Toatu	0.00		\$15.00	\$15.00	\$0.00
	Adv Tongoun	0.00		\$4.00	\$4.00	\$0.00
	Adv TSKL	0.00		\$3.50	\$3.50	\$0.00
	Adv Tuua	0.00		\$0.00	\$0.00	\$0.00
	Dep Air field	0.00		-\$822.75	\$0.00	\$822.75
	Adv Ueraoi	0.00		\$0.00	\$0.00	\$0.00
	Dep Ainen Marewen Aranuka	0.00		-\$409.30	\$0.00	\$409.30
	Adv Understated O/balance	0.00		\$1.00	\$1.00	\$0.00
	Adv Understated Payments	0.00		\$353.00	\$353.00	\$0.00
	Adv Council staff	0.00		\$1,010.00	\$1,010.00	\$0.00
	Adv Unidentified bank withdraw	0.00		\$46,330.02	\$46,330.02	\$0.00
	Adv Unimwaane	0.00		\$211.50	\$211.50	\$0.00
	Adv Unimwane	0.00		\$971.75	\$971.75	\$0.00
	Adv Waisang	0.00		\$412.00	\$412.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Women Centre	0.00		\$151.30	\$151.30	\$0.00
	Adv Works&Energy	0.00		\$478.60	\$478.60	\$0.00
	Adv WTD	0.00		\$25.00	\$25.00	\$0.00
	Adv Yahama	0.00		\$1,099.00	\$1,099.00	\$0.00
	Adv Terooti	0.00		\$65.00	\$65.00	\$0.00
	Adv Ueara	0.00		\$353.60	\$353.60	\$0.00
	Adv Erimbou	0.00		\$60.00	\$60.00	\$0.00
	Adv Bwerii	0.00		\$0.00	\$0.00	\$0.00
	Adv C/Union	0.00		\$5.00	\$5.00	\$0.00
	Adv Canteen	0.00		\$15,185.14	\$15,185.14	\$0.00
	Adv Charlene	0.00		\$0.00	\$0.00	\$0.00
	Adv Copra	0.00		\$2,977.35	\$2,977.35	\$0.00
	Dep Clerk	0.00		-\$2,000.00	\$0.00	\$2,000.00
	Adv Councillor	0.00		\$100.00	\$100.00	\$0.00
	Adv CVAW	0.00		\$90.55	\$90.55	\$0.00
	Adv DBK	0.00		\$1,667.69	\$1,667.69	\$0.00
	Adv Diocesi	0.00		\$2,000.00	\$2,000.00	\$0.00
	Adv Eitu Kookia	0.00		\$3.00	\$3.00	\$0.00
	Adv CPPL	0.00		\$1,006.51	\$1,006.51	\$0.00
	Adv Eriaba	0.00		\$226.80	\$226.80	\$0.00
	Adv BTA	0.00		\$233.60	\$233.60	\$0.00
	Adv Etekiera	0.00		\$600.75	\$600.75	\$0.00
	Adv Fair Price	0.00		\$14.50	\$14.50	\$0.00
	Adv Finance	0.00		\$405.00	\$405.00	\$0.00
	Adv Fisheries	0.00		\$3,247.25	\$3,247.25	\$0.00
	Adv FMRD	0.00		\$12.00	\$12.00	\$0.00
	Adv FTC Timon	0.00		\$40.00	\$40.00	\$0.00
	Adv Fuel	0.00		\$793.20	\$793.20	\$0.00
	Adv Hardware	0.00		\$9,837.05	\$9,837.05	\$0.00
	Adv Hire	0.00		\$167.25	\$167.25	\$0.00
	Adv Hire Arawatau	0.00		\$50.00	\$50.00	\$0.00
	Adv Hire Boat	0.00		\$50.00	\$50.00	\$0.00
	Adv Hire Kaatoa	0.00		\$8.00	\$8.00	\$0.00
	Adv Environment & Works	0.00		\$2,037.00	\$2,037.00	\$0.00
	Adv Baoitongo	0.00		\$269.60	\$269.60	\$0.00
	Adv Aabo	0.00		\$213.00	\$213.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Abera	0.00		\$39.30	\$39.30	\$0.00
	Adv AFS	0.00		\$98.00	\$98.00	\$0.00
	Adv Agriculture	0.00		\$13.20	\$13.20	\$0.00
	Adv Air Kiribati	0.00		\$100.00	\$100.00	\$0.00
	Adv ALCA	0.00		\$40.00	\$40.00	\$0.00
	Adv Amina	0.00		\$160.00	\$160.00	\$0.00
	Adv Amota	0.00		\$0.00	\$0.00	\$0.00
	Adv Arawatau	0.00		\$86.00	\$86.00	\$0.00
	Adv Areke	0.00		\$104.00	\$104.00	\$0.00
	Adv Atabu	0.00		\$280.00	\$280.00	\$0.00
	Adv Ateota	0.00		\$108.12	\$108.12	\$0.00
	Adv Bulk Store	0.00		\$33,117.90	\$33,117.90	\$0.00
	Adv Bamarau	0.00		\$0.00	\$0.00	\$0.00
	Adv Buariki Meang	0.00		\$91.80	\$91.80	\$0.00
	Adv Barai	0.00		\$415.00	\$415.00	\$0.00
	Adv Bari	0.00		\$0.00	\$0.00	\$0.00
	Adv Batiata	0.00		\$0.00	\$0.00	\$0.00
	Adv Baurua Cs	0.00		\$0.00	\$0.00	\$0.00
	Adv Baurua Group	0.00		\$210.00	\$210.00	\$0.00
	Adv Benna	0.00		\$0.00	\$0.00	\$0.00
	Adv Beroia	0.00		\$300.00	\$300.00	\$0.00
	Adv Beteri	0.00		\$100.00	\$100.00	\$0.00
	Adv Bitaueta	0.00		\$33.80	\$33.80	\$0.00
	Adv BKL	0.00		\$24,260.25	\$24,260.25	\$0.00
	Adv Booata	0.00		\$20.00	\$20.00	\$0.00
	Adv Iebo	0.00		\$550.00	\$550.00	\$0.00
	Adv Baitongo	0.00		\$216.24	\$216.24	\$0.00
	Adv Meere	0.00		\$0.00	\$0.00	\$0.00
	Adv Hire Tipper truck	0.00		\$38.00	\$38.00	\$0.00
	Adv Land lease	0.00		\$3,306.55	\$3,306.55	\$0.00
	Adv Local hotel	0.00		\$5,000.00	\$5,000.00	\$0.00
	Adv M/allow Ruutefi	0.00		\$30.00	\$30.00	\$0.00
	Adv M/allow SOS	0.00		\$10.00	\$10.00	\$0.00
	Adv M/teiango Cs	0.00		\$0.00	\$0.00	\$0.00
	Adv Maintenance	0.00		\$232.77	\$232.77	\$0.00
	Adv Mane n raka	0.00		\$10.00	\$10.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Maneaba	0.00		\$160.75	\$160.75	\$0.00
	Adv Mareta	0.00		\$0.00	\$0.00	\$0.00
	Adv Marewenikirata	0.00		\$381.00	\$381.00	\$0.00
	Adv Matia	0.00		\$133.00	\$133.00	\$0.00
	Adv KTIK	0.00		\$96.00	\$96.00	\$0.00
	Adv Meang	0.00		\$50.00	\$50.00	\$0.00
	Adv KTD Project	0.00		\$0.00	\$0.00	\$0.00
	Adv MELAD	0.00		\$74.90	\$74.90	\$0.00
	Adv MEST/JSS	0.00		\$660.00	\$660.00	\$0.00
	Adv MHFP	0.00		\$150.00	\$150.00	\$0.00
	Adv Michael	0.00		\$150.80	\$150.80	\$0.00
	Adv Millenium	0.00		\$120.00	\$120.00	\$0.00
	Adv Mire	0.00		\$55.00	\$55.00	\$0.00
	Adv MISA	0.00		\$58.00	\$58.00	\$0.00
	Adv MLHRD	0.00		\$50.00	\$50.00	\$0.00
	Adv M-M/allow	0.00		\$465.00	\$465.00	\$0.00
	Adv MOH	0.00		\$1,200.00	\$1,200.00	\$0.00
	Adv Monika	0.00		\$0.00	\$0.00	\$0.00
	Adv Motimoa	0.00		\$577.00	\$577.00	\$0.00
	Adv Mauteka	0.00		\$0.00	\$0.00	\$0.00
	Adv Karu	0.00		\$440.00	\$440.00	\$0.00
	Adv Motiua	0.00		\$216.00	\$216.00	\$0.00
	Adv Ingaibo	0.00		\$40.00	\$40.00	\$0.00
	Adv Ioane	0.00		\$0.00	\$0.00	\$0.00
	Adv Irema	0.00		\$15.00	\$15.00	\$0.00
	Adv Island fund	0.00		\$800.00	\$800.00	\$0.00
	Adv Itinimarawa	0.00		\$18.00	\$18.00	\$0.00
	Adv JSS	0.00		\$536.38	\$536.38	\$0.00
	Adv Ka 50th anniversary	0.00		\$619.50	\$619.50	\$0.00
	Adv Kabo Buriki	0.00		\$45.00	\$45.00	\$0.00
	Adv Kaireti	0.00		\$1,040.00	\$1,040.00	\$0.00
	Adv Kaite	0.00		\$80.00	\$80.00	\$0.00
	Adv Kamwengaraoi	0.00		\$27.50	\$27.50	\$0.00
	Adv Laakai	0.00		\$10.00	\$10.00	\$0.00
	Adv Kanongnga	0.00		\$100.00	\$100.00	\$0.00
	Adv Hotel	0.00		\$20.00	\$20.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv KCDL	0.00		\$99.91	\$99.91	\$0.00
	Adv KEIP	0.00		\$692.45	\$692.45	\$0.00
	Adv Keukeu M	0.00		\$140.00	\$140.00	\$0.00
	Adv KIFHA	0.00		\$119.40	\$119.40	\$0.00
	Adv KILGA	0.00		\$0.00	\$0.00	\$0.00
	Adv Kireata	0.00		\$20.00	\$20.00	\$0.00
	Adv Kiri-EU	0.00		\$665.25	\$665.25	\$0.00
	Adv Koaua	0.00		\$0.00	\$0.00	\$0.00
	Adv KOIL	0.00		\$700.00	\$700.00	\$0.00
	Adv Kourabi	0.00		\$85.00	\$85.00	\$0.00
	Adv KPF	0.00		\$1,700.40	\$1,700.40	\$0.00
	Adv KSCL	0.00		\$420.00	\$420.00	\$0.00
	Adv Kango	0.00		\$135.00	\$135.00	\$0.00
	Loan Kaireti	0.00		\$1,780.00	\$1,780.00	\$0.00
	Loan Rebeka	0.00		-\$5,192.05	\$0.00	\$5,192.05
	Loan Loan	0.00		\$2,017.90	\$2,017.90	\$0.00
	Loan Lakai	0.00		\$989.60	\$989.60	\$0.00
	Loan L/repayment	0.00		-\$47,121.66	\$0.00	\$47,121.66
	Loan Keeke	0.00		\$1,436.30	\$1,436.30	\$0.00
	Loan Kataua	0.00		\$2,850.71	\$2,850.71	\$0.00
	Loan Karawa	0.00		\$2,492.75	\$2,492.75	\$0.00
	Loan Kaotiruru	0.00		-\$212.80	\$0.00	\$212.80
	Loan Kamatoa	0.00		\$8,195.00	\$8,195.00	\$0.00
	Loan Maninraka	0.00		-\$10.00	\$0.00	\$10.00
	Loan Kaitara	0.00		-\$24.80	\$0.00	\$24.80
	Loan Marewenikirata	0.00		-\$3.00	\$0.00	\$3.00
	Loan Kairaku	0.00		-\$5.60	\$0.00	\$5.60
	Loan Kaiea	0.00		\$2,989.70	\$2,989.70	\$0.00
	Loan Kabotacke	0.00		\$550.00	\$550.00	\$0.00
	Loan JSS	0.00		\$186.75	\$186.75	\$0.00
	Loan Itabera	0.00		\$7.50	\$7.50	\$0.00
	Loan loane	0.00		\$2,574.75	\$2,574.75	\$0.00
	Loan loakim	0.00		-\$5,063.40	\$0.00	\$5,063.40
	Loan Inoki	0.00		\$1,679.90	\$1,679.90	\$0.00
	Loan Iekimeta	0.00		\$79.40	\$79.40	\$0.00
	Loan Iakobwa	0.00		\$100.00	\$100.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Kamama	0.00		-\$40.00	\$0.00	\$40.00
	Loan Mwasi	0.00		-\$1,004.55	\$0.00	\$1,004.55
	Imp Teewa Tonaeka	0.00		\$820.00	\$820.00	\$0.00
	Loan Raimon	0.00		\$1,387.45	\$1,387.45	\$0.00
	Loan Rabaua	0.00		\$1,222.00	\$1,222.00	\$0.00
	Loan Rabakau	0.00		\$500.00	\$500.00	\$0.00
	Loan Noobere	0.00		-\$248.00	\$0.00	\$248.00
	Loan Noo	0.00		\$143.60	\$143.60	\$0.00
	Loan Ngaroa	0.00		\$242.00	\$242.00	\$0.00
	Loan Nape	0.00		\$674.10	\$674.10	\$0.00
	Loan Nakita	0.00		\$2,061.30	\$2,061.30	\$0.00
	Loan Manapa	0.00		-\$10.00	\$0.00	\$10.00
	Loan Nabwaua	0.00		\$85.00	\$85.00	\$0.00
	Loan Iaan	0.00		\$1,186.15	\$1,186.15	\$0.00
	Loan Mwari	0.00		\$385.00	\$385.00	\$0.00
	Loan Mwaere	0.00		\$2,712.68	\$2,712.68	\$0.00
	Loan Motiua	0.00		\$2,888.65	\$2,888.65	\$0.00
	Loan Motimoa	0.00		\$490.60	\$490.60	\$0.00
	Loan Miriati	0.00		\$263.10	\$263.10	\$0.00
	Loan Miiteti	0.00		\$100.00	\$100.00	\$0.00
	Loan Miire	0.00		-\$18.35	\$0.00	\$18.35
	Loan Meeri	0.00		\$137.50	\$137.50	\$0.00
	Loan Mary	0.00		\$1,045.00	\$1,045.00	\$0.00
	Loan Mariteta	0.00		-\$6.50	\$0.00	\$6.50
	Loan Nabwe	0.00		\$2,912.05	\$2,912.05	\$0.00
	Imp Toom	0.00		\$875.00	\$875.00	\$0.00
	Loan Antonio	0.00		\$350.00	\$350.00	\$0.00
	Loan Ann	0.00		\$195.60	\$195.60	\$0.00
	Loan Amberoti	0.00		\$500.00	\$500.00	\$0.00
	Loan Akineti	0.00		\$290.69	\$290.69	\$0.00
	Loan AIC Staff	0.00		-\$9,257.35	\$0.00	\$9,257.35
	Loan Abera	0.00		-\$9.20	\$0.00	\$9.20
	Loan Aabo	0.00		\$2,650.40	\$2,650.40	\$0.00
	Imp Water Engineer	0.00		\$88.55	\$88.55	\$0.00
	Imp Uere	0.00		\$0.00	\$0.00	\$0.00
	Loan Iakobo	0.00		\$332.00	\$332.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp TSKL	0.00		\$1,550.05	\$1,550.05	\$0.00
	Loan Ariite	0.00		\$1,200.00	\$1,200.00	\$0.00
	Imp Tokoia	0.00		\$465.40	\$465.40	\$0.00
	Imp Tireta	0.00		\$25.51	\$25.51	\$0.00
	Imp Tingae	0.00		-\$332.00	\$0.00	\$332.00
	Imp Tiito	0.00		\$650.00	\$650.00	\$0.00
	Imp Tianeti	0.00		\$4,863.60	\$4,863.60	\$0.00
	Imp Teruia Mayor	0.00		\$1,783.70	\$1,783.70	\$0.00
	Imp Tekabang	0.00		\$525.00	\$525.00	\$0.00
	Imp Teitiaki	0.00		\$842.70	\$842.70	\$0.00
	Imp Teibi	0.00		\$7,863.47	\$7,863.47	\$0.00
	Dep CCK	0.00		-\$130.00	\$0.00	\$130.00
	Imp Ueara	0.00		\$2,112.28	\$2,112.28	\$0.00
	Loan Booata	0.00		\$154.80	\$154.80	\$0.00
	Loan Reea	0.00		-\$11,089.11	\$0.00	\$11,089.11
	Loan Erooti	0.00		\$1,191.85	\$1,191.85	\$0.00
	Loan Eitu	0.00		\$1,779.05	\$1,779.05	\$0.00
	Loan DBK	0.00		-\$5,939.14	\$0.00	\$5,939.14
	Loan Bwatiata	0.00		-\$781.25	\$0.00	\$781.25
	Loan Bwati	0.00		-\$27.50	\$0.00	\$27.50
	Loan Bwaranika	0.00		\$2,859.70	\$2,859.70	\$0.00
	Loan Bwaika	0.00		-\$45.00	\$0.00	\$45.00
	Loan Buangang	0.00		\$200.00	\$200.00	\$0.00
	Loan Buaneang	0.00		\$1,820.30	\$1,820.30	\$0.00
	Loan Araite	0.00		\$206.85	\$206.85	\$0.00
	Loan Botun	0.00		\$416.01	\$416.01	\$0.00
	Loan Ariana	0.00		\$725.50	\$725.50	\$0.00
	Loan Berenateta	0.00		\$404.25	\$404.25	\$0.00
	Loan Beiabure	0.00		\$571.50	\$571.50	\$0.00
	Loan Beeruia	0.00		\$866.30	\$866.30	\$0.00
	Loan BAT Aranuka	0.00		-\$68.90	\$0.00	\$68.90
	Loan Baolisa	0.00		-\$4,539.70	\$0.00	\$4,539.70
	Loan Bainrebu	0.00		\$100.00	\$100.00	\$0.00
	Loan Atanteiti	0.00		\$388.35	\$388.35	\$0.00
	Loan Arobati	0.00		\$54.10	\$54.10	\$0.00
	Loan Aritaake	0.00		\$1,461.00	\$1,461.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Iaeli	0.00		\$55.00	\$55.00	\$0.00
	Loan Boutara	0.00		\$887.05	\$887.05	\$0.00
	Loan Tiimau	0.00		-\$1,673.10	\$0.00	\$1,673.10
	Loan Raratu	0.00		\$1,073.55	\$1,073.55	\$0.00
	Loan Tirouano	0.00		\$514.35	\$514.35	\$0.00
	Loan Tiotina	0.00		\$878.50	\$878.50	\$0.00
	Loan Tiorina	0.00		-\$95.00	\$0.00	\$95.00
	Loan Tion	0.00		\$2,033.44	\$2,033.44	\$0.00
	Loan Tini	0.00		\$65.00	\$65.00	\$0.00
	Loan Tingae	0.00		-\$2,467.00	\$0.00	\$2,467.00
	Loan Tinga	0.00		\$2,580.00	\$2,580.00	\$0.00
	Loan Tina	0.00		\$150.00	\$150.00	\$0.00
	Loan Tutaima	0.00		-\$1,322.95	\$0.00	\$1,322.95
	Loan Tiita	0.00		-\$1,060.23	\$0.00	\$1,060.23
	Loan Ueara	0.00		-\$137.30	\$0.00	\$137.30
	Loan Tibwerere	0.00		\$589.90	\$589.90	\$0.00
	Loan Tibwere	0.00		\$1,475.00	\$1,475.00	\$0.00
	Loan Tiata	0.00		\$4,727.95	\$4,727.95	\$0.00
	Loan Tiaowita	0.00		-\$110.00	\$0.00	\$110.00
	Loan Tiaonwita	0.00		\$2.50	\$2.50	\$0.00
	Loan Tiaon	0.00		-\$55.00	\$0.00	\$55.00
	Loan Teuea	0.00		\$1,569.70	\$1,569.70	\$0.00
	Loan Teteki	0.00		-\$3,498.90	\$0.00	\$3,498.90
	Loan Teririrake	0.00		-\$57.50	\$0.00	\$57.50
	Loan Teririke	0.00		\$728.30	\$728.30	\$0.00
	Loan Tim	0.00		-\$680.25	\$0.00	\$680.25
	Loss Iotobina	0.00		\$360.77	\$360.77	\$0.00
	Loss Tutaima	0.00		\$22,707.39	\$22,707.39	\$0.00
	Loss Tireta Abera	0.00		\$69.00	\$69.00	\$0.00
	Loss Tiita	0.00		\$4,340.53	\$4,340.53	\$0.00
	Loss Teiaro	0.00		\$0.00	\$0.00	\$0.00
	Loss Teereta	0.00		\$36.79	\$36.79	\$0.00
	Loss Teera	0.00		-\$27.14	\$0.00	\$27.14
	Loss Reo	0.00		\$0.05	\$0.05	\$0.00
	Loss Rebeka	0.00		\$594.72	\$594.72	\$0.00
	Loss Mwaere	0.00		\$11,337.89	\$11,337.89	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Tumeata	0.00		\$2,616.20	\$2,616.20	\$0.00
	Loss Kataua	0.00		\$13,494.50	\$13,494.50	\$0.00
	Loan Teraaitinikarawa	0.00		\$110.00	\$110.00	\$0.00
	Loss Ikerua	0.00		\$425.29	\$425.29	\$0.00
	Loss Clerk Beteri	0.00		\$438.46	\$438.46	\$0.00
	Loss Bwanian	0.00		\$7,258.09	\$7,258.09	\$0.00
	Loss Bwaanteiti	0.00		\$39.93	\$39.93	\$0.00
	Loss Berenateta	0.00		-\$400.00	\$0.00	\$400.00
	Loss Akineti	0.00		\$108.92	\$108.92	\$0.00
	Loan Waitiamoa	0.00		-\$1,005.40	\$0.00	\$1,005.40
	Loan Waatara	0.00		\$275.00	\$275.00	\$0.00
	Loan Unknown allocation	0.00		\$2,906.00	\$2,906.00	\$0.00
	Loan Uereti	0.00		-\$71.00	\$0.00	\$71.00
	Loss Miire	0.00		\$905.86	\$905.86	\$0.00
	Loan Taam	0.00		\$1,204.40	\$1,204.40	\$0.00
	Loan Takina	0.00		\$1,774.25	\$1,774.25	\$0.00
	Loan Takena	0.00		\$2,178.45	\$2,178.45	\$0.00
	Loan Takabwan	0.00		\$693.45	\$693.45	\$0.00
	Loan Taiki	0.00		-\$1,766.80	\$0.00	\$1,766.80
	Loan Taia	0.00		\$38.00	\$38.00	\$0.00
	Loan Taeka	0.00		-\$87.50	\$0.00	\$87.50
	Loan Taburimai	0.00		\$2,620.00	\$2,620.00	\$0.00
	Loan Tabiria	0.00		-\$55.00	\$0.00	\$55.00
	Loan Tabeti	0.00		\$370.00	\$370.00	\$0.00
	Loan Terimwa	0.00		\$292.50	\$292.50	\$0.00
	Loan Taati	0.00		\$55.00	\$55.00	\$0.00
	Loan Tangae	0.00		\$700.00	\$700.00	\$0.00
	Loan Taakenantarawa	0.00		\$430.50	\$430.50	\$0.00
	Loan Steve	0.00		\$1,580.95	\$1,580.95	\$0.00
	Loan Samuelu	0.00		-\$250.02	\$0.00	\$250.02
	Loan Ruteti	0.00		\$1,942.85	\$1,942.85	\$0.00
	Loan Rotibiin	0.00		\$2,534.60	\$2,534.60	\$0.00
	Loan Rotana	0.00		-\$149.05	\$0.00	\$149.05
	Loan Roote	0.00		\$506.70	\$506.70	\$0.00
	Loan Rimon	0.00		\$323.05	\$323.05	\$0.00
	Loan Riina	0.00		-\$269.50	\$0.00	\$269.50

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Ribwati	0.00		-\$36.20	\$0.00	\$36.20
	Loan Taatu	0.00		-\$40.00	\$0.00	\$40.00
	Loan Tebwerere	0.00		\$200.00	\$200.00	\$0.00
	Imp Teeruia	0.00		\$392.00	\$392.00	\$0.00
	Loan Tentau	0.00		\$666.65	\$666.65	\$0.00
	Loan Teni	0.00		-\$27.50	\$0.00	\$27.50
	Loan Temwari	0.00		-\$108.50	\$0.00	\$108.50
	Loan Temwaiti	0.00		\$324.00	\$324.00	\$0.00
	Loan Tekabang	0.00		-\$652.10	\$0.00	\$652.10
	Loan Tekaban	0.00		-\$40.00	\$0.00	\$40.00
	Loan Teitiata	0.00		\$798.60	\$798.60	\$0.00
	Loan Teitia	0.00		\$385.90	\$385.90	\$0.00
	Loan Teirabung	0.00		\$1,193.70	\$1,193.70	\$0.00
	Loan Tamala	0.00		\$90.40	\$90.40	\$0.00
	Loan Teera	0.00		\$2,030.30	\$2,030.30	\$0.00
	Loan Tamwaiti	0.00		\$300.00	\$300.00	\$0.00
	Loan Tebuako	0.00		\$447.50	\$447.50	\$0.00
	Loan Tebou	0.00		-\$172.50	\$0.00	\$172.50
	Loan Tebiri	0.00		\$25.50	\$25.50	\$0.00
	Loan Tebine	0.00		-\$28.00	\$0.00	\$28.00
	Loan Tebaou	0.00		\$300.00	\$300.00	\$0.00
	Loan Teatau	0.00		-\$27.50	\$0.00	\$27.50
	Loan Tawawaiwai	0.00		-\$40.00	\$0.00	\$40.00
	Loan Tawana	0.00		\$275.00	\$275.00	\$0.00
	Loan Taua	0.00		\$185.00	\$185.00	\$0.00
	Loan Terengawi	0.00		\$1,584.00	\$1,584.00	\$0.00
	Loan Teeruia	0.00		-\$140.00	\$0.00	\$140.00
	Dep M/allow Tutaima	0.00		-\$5.00	\$0.00	\$5.00
	Dep Surplus	0.00		-\$1,213.10	\$0.00	\$1,213.10
	Dep Motorbike	0.00		-\$120.00	\$0.00	\$120.00
	Dep MOE	0.00		-\$100.00	\$0.00	\$100.00
	Dep Mobile	0.00		-\$6,127.00	\$0.00	\$6,127.00
	Dep MISA	0.00		-\$4,629.50	\$0.00	\$4,629.50
	Dep Miire	0.00		-\$95.20	\$0.00	\$95.20
	Dep Mayor	0.00		-\$100.00	\$0.00	\$100.00
	Dep Matarena	0.00		-\$2.00	\$0.00	\$2.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Maneaba Project	0.00		-\$335.45	\$0.00	\$335.45
	Dep Mwasi	0.00		-\$1.50	\$0.00	\$1.50
	Dep Maintenance	0.00		-\$10,895.93	\$0.00	\$10,895.93
	Dep Mweaka	0.00		-\$20.00	\$0.00	\$20.00
	Dep M/allow Temwaiti	0.00		-\$30.00	\$0.00	\$30.00
	Dep M/allow Teinabiri	0.00		-\$5.00	\$0.00	\$5.00
	Dep M/allow Teera	0.00		-\$40.00	\$0.00	\$40.00
	Dep M/allow Taiki	0.00		-\$9.00	\$0.00	\$9.00
	Dep M/allow Rebeka	0.00		-\$10.00	\$0.00	\$10.00
	Dep M/allow Raiman	0.00		-\$75.00	\$0.00	\$75.00
	Dep M/allow Rabaua	0.00		-\$6.00	\$0.00	\$6.00
	Dep M/allow Mwasi	0.00		-\$23.00	\$0.00	\$23.00
	Dep M/allow Motiua	0.00		-\$16.00	\$0.00	\$16.00
	Dep M/allow Kiritita	0.00		-\$3.00	\$0.00	\$3.00
	Dep Maneaba	0.00		-\$3,095.79	\$0.00	\$3,095.79
	Dep Raakai	0.00		-\$30.20	\$0.00	\$30.20
	Imp Teiara	0.00		\$608.05	\$608.05	\$0.00
	Dep Sport	0.00		-\$68.15	\$0.00	\$68.15
	Dep Solar	0.00		-\$595.35	\$0.00	\$595.35
	Dep Shortage	0.00		-\$2,007.85	\$0.00	\$2,007.85
	Dep Ruteru	0.00		-\$46.50	\$0.00	\$46.50
	Dep Runga	0.00		-\$0.50	\$0.00	\$0.50
	Dep Rooria	0.00		-\$100.00	\$0.00	\$100.00
	Dep RHK	0.00		-\$13.50	\$0.00	\$13.50
	Dep Rebeka	0.00		-\$4.00	\$0.00	\$4.00
	Dep Motorman	0.00		-\$1,211.00	\$0.00	\$1,211.00
	Dep Raimoa	0.00		-\$12.00	\$0.00	\$12.00
	Dep M/allow Beria	0.00		-\$20.00	\$0.00	\$20.00
	Dep Pre Sch	0.00		-\$283.39	\$0.00	\$283.39
	Dep Police Welfare	0.00		-\$190.00	\$0.00	\$190.00
	Dep Overtime	0.00		-\$22,180.65	\$0.00	\$22,180.65
	Dep Overstated o/cash	0.00		-\$0.02	\$0.00	\$0.02
	Dep Overstated Bank	0.00		-\$3,929.51	\$0.00	\$3,929.51
	Dep Noru	0.00		-\$309.19	\$0.00	\$309.19
	Dep Noodle	0.00		-\$504.94	\$0.00	\$504.94
	Dep Nooa	0.00		-\$40.00	\$0.00	\$40.00

Code's	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Namrom	0.00		-\$50.00	\$0.00	\$50.00
	Dep Nakita	0.00		-\$257.42	\$0.00	\$257.42
	Dep RAK	0.00		-\$2.00	\$0.00	\$2.00
	Dep Eitu	0.00		-\$11.00	\$0.00	\$11.00
	Dep Hire Landing Craft	0.00		-\$20.00	\$0.00	\$20.00
	Dep Health	0.00		-\$94.50	\$0.00	\$94.50
	Dep Gene	0.00		-\$327.60	\$0.00	\$327.60
	Dep Gas stove	0.00		-\$26.95	\$0.00	\$26.95
	Dep Fujita	0.00		-\$80.00	\$0.00	\$80.00
	Dep Finance	0.00		-\$505.00	\$0.00	\$505.00
	Dep FC Allowances	0.00		-\$45.00	\$0.00	\$45.00
	Dep Esanda	0.00		-\$37,753.74	\$0.00	\$37,753.74
	Dep Erimbou	0.00		-\$380.00	\$0.00	\$380.00
	Dep M/allow Keeke	0.00		-\$30.00	\$0.00	\$30.00
	Dep Eketua	0.00		-\$5.00	\$0.00	\$5.00
	Dep lebo	0.00		-\$4.00	\$0.00	\$4.00
	Dep Education	0.00		-\$184.05	\$0.00	\$184.05
	Dep Edma	0.00		-\$2.00	\$0.00	\$2.00
	Dep Driver	0.00		-\$933.65	\$0.00	\$933.65
	Dep Dog	0.00		-\$5.00	\$0.00	\$5.00
	Dep CPPL	0.00		-\$4.95	\$0.00	\$4.95
	Dep Covid -19	0.00		-\$248.70	\$0.00	\$248.70
	Dep Copra	0.00		-\$1,461.45	\$0.00	\$1,461.45
	Dep Compensation	0.00		-\$450.00	\$0.00	\$450.00
	Dep Coffee	0.00		-\$1,763.45	\$0.00	\$1,763.45
	Loss Vaysamoa	0.00		\$661.68	\$661.68	\$0.00
	Dep Election	0.00		-\$2,060.00	\$0.00	\$2,060.00
	Dep Kaiea	0.00		-\$70.60	\$0.00	\$70.60
	Dep Surplus Miire	0.00		-\$88.85	\$0.00	\$88.85
	Dep M/allow Ateota	0.00		-\$9.00	\$0.00	\$9.00
	Dep M/allow	0.00		-\$510.00	\$0.00	\$510.00
	Dep KTT	0.00		-\$13.20	\$0.00	\$13.20
	Dep Kourabi	0.00		-\$13.00	\$0.00	\$13.00
	Dep KOIL	0.00		-\$1,097.65	\$0.00	\$1,097.65
	Dep Kita	0.00		-\$15.00	\$0.00	\$15.00
	Dep KILGA	0.00		-\$1,500.00	\$0.00	\$1,500.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Keke	0.00		-\$16.00	\$0.00	\$16.00
	Dep Kauake	0.00		-\$4,691.75	\$0.00	\$4,691.75
	Dep Iakobo	0.00		-\$275.00	\$0.00	\$275.00
	Dep Kainaomata	0.00		-\$2,157.20	\$0.00	\$2,157.20
	Dep Ice box	0.00		-\$3,007.29	\$0.00	\$3,007.29
	Dep Kaamta	0.00		-\$40.00	\$0.00	\$40.00
	Dep Kaa rebwerebwe	0.00		-\$196.20	\$0.00	\$196.20
	Dep Julis	0.00		-\$50.00	\$0.00	\$50.00
	Dep Itintaai	0.00		-\$35.00	\$0.00	\$35.00
	Dep Itinimarawa	0.00		-\$20.00	\$0.00	\$20.00
	Dep Itiniborau	0.00		-\$41.00	\$0.00	\$41.00
	Dep Independence	0.00		-\$8,835.35	\$0.00	\$8,835.35
	Dep Incentive allowance	0.00		-\$300.00	\$0.00	\$300.00
	Dep Iekerva	0.00		-\$2.00	\$0.00	\$2.00
	Dep M/allow loona	0.00		-\$10.00	\$0.00	\$10.00
	Dep Kataua	0.00		-\$5.00	\$0.00	\$5.00
	Imp Karu	0.00		-\$440.00	\$0.00	\$440.00
	Dep State Fund	0.00		-\$4,160.00	\$0.00	\$4,160.00
	Imp Mwarion	0.00		-\$492.10	\$0.00	\$492.10
	Imp Mwaere	0.00		-\$112.70	\$0.00	\$112.70
	Imp Moataake	0.00		\$160.00	\$160.00	\$0.00
	Imp Miteti	0.00		-\$340.00	\$0.00	\$340.00
	Imp Miire	0.00		-\$286.25	\$0.00	\$286.25
	Imp Mele Temaia	0.00		\$40.00	\$40.00	\$0.00
	Imp Matitati	0.00		\$970.10	\$970.10	\$0.00
	Imp Maere	0.00		\$1,600.40	\$1,600.40	\$0.00
	Imp Nabwaeke	0.00		\$200.00	\$200.00	\$0.00
	Imp Kataua	0.00		\$2,692.95	\$2,692.95	\$0.00
	Imp Nabwebwe	0.00		\$200.00	\$200.00	\$0.00
	Imp Kakiata	0.00		\$175.00	\$175.00	\$0.00
	Imp Kaivea	0.00		\$210.00	\$210.00	\$0.00
	Imp Kaireti	0.00		-\$50.00	\$0.00	\$50.00
	Imp Kaiea	0.00		\$803.26	\$803.26	\$0.00
	Imp Kaburere	0.00		\$33.00	\$33.00	\$0.00
	Imp Itinimarawa	0.00		-\$50.00	\$0.00	\$50.00
	Imp Itiniborau	0.00		\$616.08	\$616.08	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Itabera	0.00		\$60.00	\$60.00	\$0.00
	Imp Iotobina	0.00		\$675.76	\$675.76	\$0.00
	Imp Iebo	0.00		\$1,372.00	\$1,372.00	\$0.00
	Imp M/shipping	0.00		\$380.00	\$380.00	\$0.00
	Imp Tabuia	0.00		\$144.00	\$144.00	\$0.00
	Imp Teera Mwaere	0.00		-\$396.40	\$0.00	\$396.40
	Imp Teera	0.00		\$600.00	\$600.00	\$0.00
	Imp Tebaa	0.00		\$280.00	\$280.00	\$0.00
	Imp Tearawa	0.00		\$1,784.10	\$1,784.10	\$0.00
	Imp Taritoa	0.00		\$4,592.40	\$4,592.40	\$0.00
	Imp Tamton	0.00		\$250.00	\$250.00	\$0.00
	Imp Tamere	0.00		\$6,350.00	\$6,350.00	\$0.00
	Imp Takiakia	0.00		\$200.00	\$200.00	\$0.00
	Imp Takena	0.00		-\$300.00	\$0.00	\$300.00
	Imp Mwartin	0.00		\$1,277.14	\$1,277.14	\$0.00
	Imp Taburimai	0.00		-\$50.00	\$0.00	\$50.00
	Imp Efitera	0.00		\$53.70	\$53.70	\$0.00
	Imp Taboneao	0.00		\$70.00	\$70.00	\$0.00
	Imp Ruuteru	0.00		-\$107.60	\$0.00	\$107.60
	Imp Romano	0.00		\$676.10	\$676.10	\$0.00
	Imp Riiteti	0.00		-\$195.00	\$0.00	\$195.00
	Imp Riitem	0.00		\$150.00	\$150.00	\$0.00
	Imp Riannaua	0.00		\$150.00	\$150.00	\$0.00
	Imp Retire	0.00		-\$2,445.60	\$0.00	\$2,445.60
	Imp Rebeka	0.00		\$28.00	\$28.00	\$0.00
	Imp Noru	0.00		\$0.00	\$0.00	\$0.00
	Imp Natabu	0.00		-\$372.00	\$0.00	\$372.00
	Imp Taiki	0.00		\$2,309.05	\$2,309.05	\$0.00
	Dep Teamita	0.00		-\$5.00	\$0.00	\$5.00
	Dep Tifa	0.00		-\$6.10	\$0.00	\$6.10
	Dep Tirouano	0.00		-\$9.00	\$0.00	\$9.00
	Dep Tireta	0.00		-\$39.30	\$0.00	\$39.30
	Dep Tion	0.00		-\$90.00	\$0.00	\$90.00
	Dep Ticket	0.00		-\$432.00	\$0.00	\$432.00
	Dep Teuea	0.00		-\$744.00	\$0.00	\$744.00
	Dep Temataake	0.00		-\$30.00	\$0.00	\$30.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Temaiti	0.00		-\$5.00	\$0.00	\$5.00
	Dep Teirabung	0.00		-\$2.00	\$0.00	\$2.00
	Imp Hardware	0.00		-\$25,811.35	\$0.00	\$25,811.35
	Dep Tebuako	0.00		-\$40.00	\$0.00	\$40.00
	Dep TSKL	0.00		-\$253.25	\$0.00	\$253.25
	Dep Tautika	0.00		-\$4.00	\$0.00	\$4.00
	Dep Tava	0.00		-\$3.00	\$0.00	\$3.00
	Dep Tariki	0.00		-\$6.00	\$0.00	\$6.00
	Dep Taneti	0.00		-\$20.00	\$0.00	\$20.00
	Dep Tabera Emire	0.00		-\$29.30	\$0.00	\$29.30
	Dep Tabera	0.00		-\$5.00	\$0.00	\$5.00
	Dep Taatere	0.00		-\$2.00	\$0.00	\$2.00
	Dep Taare	0.00		-\$8.00	\$0.00	\$8.00
	Dep Taam	0.00		-\$3.00	\$0.00	\$3.00
	Dep Surplus Tiila	0.00		-\$2.25	\$0.00	\$2.25
	Dep Teera	0.00		-\$156.10	\$0.00	\$156.10
	Imp Ataake	0.00		\$8,760.15	\$8,760.15	\$0.00
	Dep Chef	0.00		-\$100.00	\$0.00	\$100.00
	Imp Eitu	0.00		-\$645.95	\$0.00	\$645.95
	Imp Deficit	0.00		-\$2,256.25	\$0.00	\$2,256.25
	Imp Bwanian	0.00		\$160.00	\$160.00	\$0.00
	Imp Bouataake	0.00		\$93.10	\$93.10	\$0.00
	Imp Bonnari	0.00		\$110.00	\$110.00	\$0.00
	Imp BKL	0.00		\$9,855.65	\$9,855.65	\$0.00
	Imp Beeteri	0.00		\$1,070.55	\$1,070.55	\$0.00
	Imp Baolisa	0.00		\$8,447.40	\$8,447.40	\$0.00
	Imp Bakarere	0.00		\$84.00	\$84.00	\$0.00
	Dep Tilo	0.00		-\$6.00	\$0.00	\$6.00
	Imp Ateota	0.00		\$50.00	\$50.00	\$0.00
	Dep Tomasi	0.00		-\$2.00	\$0.00	\$2.00
	Imp Ariurati	0.00		-\$56.50	\$0.00	\$56.50
	Imp Areke	0.00		\$220.00	\$220.00	\$0.00
	Imp Aneti	0.00		\$260.00	\$260.00	\$0.00
	Imp Amberoti	0.00		\$278.45	\$278.45	\$0.00
	Dep Witori	0.00		-\$26.30	\$0.00	\$26.30
	Dep Wanoo	0.00		-\$1,502.10	\$0.00	\$1,502.10

Codés	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Waannoo	0.00		-\$1,470.90	\$0.00	\$1,470.90
	Dep Ununiki com	0.00		-\$160.50	\$0.00	\$160.50
	Dep Ueara	0.00		-\$192.55	\$0.00	\$192.55
	Imp Fuel	0.00		\$2,082.90	\$2,082.90	\$0.00
	Imp Bainrebu	0.00		\$23.75	\$23.75	\$0.00
	Closing Cash				3771.13	0.00
	Closing Bank				147302.83	0.00
Grand Total					850,894.57	850,894.57

Prepared by : LGD Internal Audit



Aranuka 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	0.00	
		Bank	147,302.83	
				147,302.83

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv Aabo	\$213.00	
		Adv Abera	\$39.30	
		Adv AFS	\$98.00	
		Adv Agriculture	\$13.20	
		Adv Air Kiribati	\$100.00	
		Adv ALCA	\$40.00	
		Adv Amina	\$160.00	
		Adv Amota	\$0.00	
		Adv Arawatau	\$86.00	
		Adv Areke	\$104.00	
		Adv Atabu	\$280.00	
		Adv Ateota	\$108.12	
		Adv Baitongo	\$216.24	
		Adv Bamarau	\$0.00	
		Adv Baoitongo	\$269.60	
		Adv Barai	\$415.00	
		Adv Bari	\$0.00	
		Adv Batiata	\$0.00	
		Adv Baurua Cs	\$0.00	
		Adv Baurua Group	\$210.00	
		Adv Benna	\$0.00	
		Adv Beroia	\$300.00	
		Adv Beteri	\$100.00	
		Adv Bitauca	\$33.80	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv BKL	\$24,260.25	
		Adv Booata	\$20.00	
		Adv BTA	\$233.60	
		Adv Buariki Meang	\$91.80	
		Adv Bulk Store	\$33,117.90	
		Adv Bwerii	\$0.00	
		Adv C/Union	\$5.00	
		Adv Canteen	\$15,185.14	
		Adv Charlene	\$0.00	
		Adv Copra	\$2,977.35	
		Adv Council staff	\$1,010.00	
		Adv Councillor	\$100.00	
		Adv CPPL	\$1,006.51	
		Adv CVAW	\$90.55	
		Adv DBK	\$1,667.69	
		Adv Diocesi	\$2,000.00	
		Adv Eitu Kookia	\$3.00	
		Adv Environment & Works	\$2,037.00	
		Adv Eriaba	\$226.80	
		Adv Erimbou	\$60.00	
		Adv Etekiera	\$600.75	
		Adv Fair Price	\$14.50	
		Adv Finance	\$405.00	
		Adv Fisheries	\$3,247.25	
		Adv FMRD	\$12.00	
		Adv FTC Timon	\$40.00	
		Adv Fuel	\$793.20	
		Adv Hardware	\$9,837.05	
		Adv Hire	\$167.25	
		Adv Hire Arawatau	\$50.00	
		Adv Hire Boat	\$50.00	
		Adv Hire Kaatoa	\$8.00	
		Adv Hire Tipper truck	\$38.00	
		Adv Hotel	\$20.00	
		Adv Iebo	\$550.00	
		Adv Ingaibo	\$40.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Ioane	\$0.00	
		Adv Iremo	\$15.00	
		Adv Island fund	\$800.00	
		Adv Itinimarawa	\$18.00	
		Adv JSS	\$536.38	
		Adv Ka 50th anniversary	\$619.50	
		Adv Kabo Buriki	\$45.00	
		Adv Kaireti	\$1,040.00	
		Adv Kaite	\$80.00	
		Adv Kamwengaraoi	\$27.50	
		Adv Kango	\$135.00	
		Adv Kanongnga	\$100.00	
		Adv Karu	\$440.00	
		Adv KCDL	\$99.91	
		Adv KEIP	\$692.45	
		Adv Keukeu M	\$140.00	
		Adv KIFHA	\$119.40	
		Adv KILGA	\$0.00	
		Adv Kireata	\$20.00	
		Adv Kiri-EU	\$665.25	
		Adv Koaua	\$0.00	
		Adv KOIL	\$700.00	
		Adv Kourabi	\$85.00	
		Adv KPF	\$1,700.40	
		Adv KSCL	\$420.00	
		Adv KTD Project	\$0.00	
		Adv KTIK	\$96.00	
		Adv Laakai	\$10.00	
		Adv Land lease	\$3,306.55	
		Adv Local hotel	\$5,000.00	
		Adv M/allow Ruuteti	\$30.00	
		Adv M/allow SOS	\$10.00	
		Adv M/teiangos Cs	\$0.00	
		Adv Maintenance	\$232.77	
		Adv Mane n raka	\$10.00	
		Adv Maneaba	\$160.75	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Mareta	\$0.00	
		Adv Marewenikirata	\$381.00	
		Adv Matia	\$133.00	
		Adv Mauteka	\$0.00	
		Adv Meang	\$50.00	
		Adv Meere	\$0.00	
		Adv MELAD	\$74.90	
		Adv MEST/JSS	\$660.00	
		Adv MHFP	\$150.00	
		Adv Michael	\$150.80	
		Adv Millenium	\$120.00	
		Adv Mire	\$55.00	
		Adv MISA	\$58.00	
		Adv MLHRD	\$50.00	
		Adv M-M/allow	\$465.00	
		Adv MOH	\$1,200.00	
		Adv Monika	\$0.00	
		Adv Motimoa	\$577.00	
		Adv Motiua	\$216.00	
		Adv Motorman	\$160.00	
		Adv MV Wakirake	\$321.15	
		Adv Mwaneaba	\$4,083.74	
		Adv MWYSA	\$0.00	
		Adv Nakibwae	\$2,020.00	
		Adv Natabu	\$23.50	
		Adv Nimaroi	\$10.00	
		Adv Ocean Link	\$0.00	
		Adv Office Construction	\$1,439.20	
		Adv P/Mwaneaba	\$2,423.15	
		Adv Peter	\$24.00	
		Adv Police	\$12.00	
		Adv Printery	\$320.00	
		Adv PW	\$190.00	
		Adv Quarantine	\$248.20	
		Adv Rabaua	\$43.30	
		Adv Raimon	\$188.54	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Raiota Overtime	\$19.00	
		Adv Rarube	\$180.00	
		Adv Revfund	\$39.55	
		Adv Riteti	\$535.25	
		Adv Ruteti	\$121.00	
		Adv Sale of Stores	\$60.00	
		Adv Sawmill	\$13.60	
		Adv Shipyard	\$1,585.80	
		Adv Solar	\$150.00	
		Adv Staff	\$99.00	
		Adv Taam	\$223.30	
		Adv Taan moti	\$490.00	
		Adv Taateraka	\$78.00	
		Adv Taeuea	\$0.00	
		Adv Taiki	\$33.00	
		Adv Taiwan	\$440.00	
		Adv Takaeang	\$0.00	
		Adv Takakaro	\$0.00	
		Adv Tangimate	\$0.00	
		Adv Taniera	\$86.50	
		Adv Tanimai	\$60.00	
		Adv Tarawa Motors	\$2.00	
		Adv Tealinga & Others	\$2.00	
		Adv Tebiri	\$694.00	
		Adv Teeira	\$140.00	
		Adv Teereta	\$0.00	
		Adv Teitia	\$80.00	
		Adv Teitiaki	\$185.00	
		Adv Tekaai	\$0.00	
		Adv Tekabwan	\$14.00	
		Adv Tekiraba	\$0.00	
		Adv Temaka	\$100.00	
		Adv Temataake	\$10.00	
		Adv Temwaiti	\$67.00	
		Adv Tenang	\$418.70	
		Adv Tenanoia	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Tentau	\$45.00	
		Adv Teonako	\$150.00	
		Adv Terakei	\$56.00	
		Adv Tereke	\$27.00	
		Adv Terooti	\$65.00	
		Adv Terunga	\$328.00	
		Adv Tiaon	\$78.45	
		Adv Tibwerere	\$2,440.00	
		Adv Tierata	\$5.00	
		Adv Tiikake	\$32.00	
		Adv Tiita	\$785.96	
		Adv Tingae	\$12.00	
		Adv Tioti	\$30.00	
		Adv Tioti Kwong	\$30.00	
		Adv Toatu	\$15.00	
		Adv Tokoia Arobati	\$30.00	
		Adv Tongoun	\$4.00	
		Adv TSKL	\$3.50	
		Adv Tuua	\$0.00	
		Adv Ueara	\$353.60	
		Adv Ueraoi	\$0.00	
		Adv Understated Bank	\$230.00	
		Adv Understated O/balance	\$1.00	
		Adv Understated Payments	\$353.00	
		Adv Unidentified bank withdrawals	\$46,330.02	
		Adv Unimwaane	\$211.50	
		Adv Unimwane	\$971.75	
		Adv Waisang	\$412.00	
		Adv Women Centre	\$151.30	
		Adv Works&Energy	\$478.60	
		Adv WTD	\$25.00	
		Adv Yahama	\$1,099.00	
		Adv Youth MWYSA	\$15.00	
		Imp Amberoti	\$278.45	
		Imp Aneti	\$260.00	
		Imp Areke	\$220.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Ataake	\$8,760.15	
		Imp Ateota	\$50.00	
		Imp Bainrebu	\$23.75	
		Imp Bakarere	\$84.00	
		Imp Baolisa	\$8,447.40	
		Imp Beeteri	\$1,070.55	
		Imp BKL	\$9,855.65	
		Imp Bonnari	\$110.00	
		Imp Bouataake	\$93.10	
		Imp Bwanian	\$160.00	
		Imp Etitera	\$53.70	
		Imp Fuel	\$2,082.90	
		Imp Iebo	\$1,372.00	
		Imp Iotobina	\$675.76	
		Imp Itabera	\$60.00	
		Imp Itiniborau	\$616.08	
		Imp Kaburere	\$33.00	
		Imp Kaiea	\$803.26	
		Imp Kaiuea	\$210.00	
		Imp Kakiaata	\$175.00	
		Imp Kataua	\$2,692.95	
		Imp M/shipping	\$380.00	
		Imp Maere	\$1,600.40	
		Imp Matitati	\$970.10	
		Imp Mele Temaia	\$40.00	
		Imp Moataake	\$160.00	
		Imp Mwartin	\$1,277.14	
		Imp Nabwaeke	\$200.00	
		Imp Nabwebwe	\$200.00	
		Imp Noru	\$0.00	
		Imp Rebeka	\$28.00	
		Imp Riannava	\$150.00	
		Imp Riitem	\$150.00	
		Imp Romano	\$676.10	
		Imp Taboneao	\$70.00	
		Imp Tabuia	\$144.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Taiki	\$2,309.05	
		Imp Takiakia	\$200.00	
		Imp Tamere	\$6,350.00	
		Imp Tamton	\$250.00	
		Imp Taritoa	\$4,592.40	
		Imp Tearawa	\$1,784.10	
		Imp Tebaa	\$280.00	
		Imp Teera	\$600.00	
		Imp Teerua	\$392.00	
		Imp Teewa Tonaeka	\$820.00	
		Imp Teiaro	\$608.05	
		Imp Teibi	\$7,863.47	
		Imp Teitiaki	\$842.70	
		Imp Tekabang	\$525.00	
		Imp Teruia Mayor	\$1,783.70	
		Imp Tianeti	\$4,863.60	
		Imp Tiito	\$650.00	
		Imp Tireta	\$25.51	
		Imp Tokoia	\$465.40	
		Imp Toom	\$875.00	
		Imp TSKL	\$1,550.05	
		Imp Ueara	\$2,112.28	
		Imp Uere	\$0.00	
		Imp Water Engineer	\$88.55	
		Loan Aabo	\$2,650.40	
		Loan Akineti	\$290.69	
		Loan Amberoti	\$500.00	
		Loan Ann	\$195.60	
		Loan Antonio	\$350.00	
		Loan Araite	\$206.85	
		Loan Ariana	\$725.50	
		Loan Ariite	\$1,200.00	
		Loan Aritaake	\$1,461.00	
		Loan Arobati	\$54.10	
		Loan Atanteiti	\$388.35	
		Loan Bainrebu	\$100.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Beeruia	\$866.30	
		Loan Beiabure	\$571.50	
		Loan Berenateta	\$404.25	
		Loan Booota	\$154.80	
		Loan Botun	\$416.01	
		Loan Boutara	\$887.05	
		Loan Buaneang	\$1,820.30	
		Loan Buangang	\$200.00	
		Loan Bwaranika	\$2,859.70	
		Loan Eitu	\$1,779.05	
		Loan Erooti	\$1,191.85	
		Loan Iaan	\$1,186.15	
		Loan Iaeli	\$55.00	
		Loan Iakobo	\$332.00	
		Loan Iakobwa	\$100.00	
		Loan Iekimeta	\$79.40	
		Loan Inoki	\$1,679.90	
		Loan Ioane	\$2,574.75	
		Loan Itabera	\$7.50	
		Loan JSS	\$186.75	
		Loan Kabotaake	\$550.00	
		Loan Kaiea	\$2,989.70	
		Loan Kaireti	\$1,780.00	
		Loan Kamatoa	\$8,195.00	
		Loan Karawa	\$2,492.75	
		Loan Kataua	\$2,850.71	
		Loan Keeke	\$1,436.30	
		Loan Lakai	\$989.60	
		Loan Loan	\$2,017.90	
		Loan Mary	\$1,045.00	
		Loan Meeri	\$137.50	
		Loan Miiteti	\$100.00	
		Loan Miriati	\$263.10	
		Loan Motimoa	\$490.60	
		Loan Motiua	\$2,888.65	
		Loan Mwaere	\$2,712.68	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Mwari	\$385.00	
		Loan Nabwaua	\$85.00	
		Loan Nabwe	\$2,912.05	
		Loan Nakita	\$2,061.30	
		Loan Nape	\$674.10	
		Loan Ngaroa	\$242.00	
		Loan Noo	\$143.60	
		Loan Rabakau	\$500.00	
		Loan Rabaua	\$1,222.00	
		Loan Raimon	\$1,387.45	
		Loan Raratu	\$1,073.55	
		Loan Rimon	\$323.05	
		Loan Roote	\$506.70	
		Loan Rotibiin	\$2,534.60	
		Loan Ruteti	\$1,942.85	
		Loan Steve	\$1,580.95	
		Loan Taakenantarawa	\$430.50	
		Loan Taam	\$1,204.40	
		Loan Taati	\$55.00	
		Loan Tabeti	\$370.00	
		Loan Taburimai	\$2,620.00	
		Loan Taia	\$38.00	
		Loan Takabwan	\$693.45	
		Loan Takena	\$2,178.45	
		Loan Takina	\$1,774.25	
		Loan Tamala	\$90.40	
		Loan Tamwaiti	\$300.00	
		Loan Tangae	\$700.00	
		Loan Taua	\$185.00	
		Loan Tawana	\$275.00	
		Loan Tebaou	\$300.00	
		Loan Tebiri	\$25.50	
		Loan Tebuako	\$447.50	
		Loan Tebwerere	\$200.00	
		Loan Teera	\$2,030.30	
		Loan Teirabung	\$1,193.70	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Teitia	\$385.90	
		Loan Teitiata	\$798.60	
		Loan Temwaiti	\$324.00	
		Loan Tentau	\$666.65	
		Loan Teraaitinikarawa	\$110.00	
		Loan Terengawi	\$1,584.00	
		Loan Terimwa	\$292.50	
		Loan Teririke	\$728.30	
		Loan Teuea	\$1,569.70	
		Loan Tiaonwita	\$2.50	
		Loan Tiata	\$4,727.95	
		Loan Tibwere	\$1,475.00	
		Loan Tibwerere	\$589.90	
		Loan Tina	\$150.00	
		Loan Tinga	\$2,580.00	
		Loan Tini	\$65.00	
		Loan Tion	\$2,033.44	
		Loan Tiotina	\$878.50	
		Loan Tirouano	\$514.35	
		Loan Tumeata	\$2,616.20	
		Loan Unknown allocation	\$2,906.00	
		Loan Waatara	\$275.00	
		Loss Akineti	\$108.92	
		Loss Bwaanteiti	\$39.93	
		Loss Bwanian	\$7,258.09	
		Loss Clerk Beteri	\$438.46	
		Loss Iekerua	\$425.29	
		Loss Iotobina	\$360.77	
		Loss Kataua	\$13,494.50	
		Loss Miire	\$905.86	
		Loss Mwaere	\$11,337.89	
		Loss Rebeka	\$594.72	
		Loss Reo	\$0.05	
		Loss Teereta	\$36.79	
		Loss Teiaro	\$0.00	
		Loss Tiita	\$4,340.53	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loss Tireta Abera	\$69.00	
		Loss Tutaima	\$22,707.39	
		Loss Vaysamoa	\$661.68	
				457,867.12

3 Account Payable

Dep Ainen Marewen Aranuka	\$409.30
Dep Air field	\$822.75
Dep Air Kiribati	\$30.00
Dep Aka	\$0.06
Dep Akiti	\$2.00
Dep Allowance	\$6,452.90
Dep AMAK	\$104.00
Dep Amberoti	\$200.00
Dep Aranuka Hardware	\$75.00
Dep Arobati	\$321.55
Dep Atanteiti	\$2.00
Dep Aviation	\$1,854.13
Dep B.A	\$314.70
Dep B/Maiaki	\$2,666.00
Dep Bank discrepancy	\$13,989.28
Dep Beirara	\$690.00
Dep Berenate	\$5,414.20
Dep Berenateta	\$190.95
Dep Bingo	\$28.90
Dep Biribiri	\$39.60
Dep Bluewave	\$23.98
Dep Boatman	\$30.00
Dep Boraua	\$86.00
Dep BTA	\$18.60
Dep Bulk Store	\$4,020.13
Dep Bunimoa	\$10.00
Dep Buretau	\$3.00
Dep CCK	\$130.00
Dep Chef	\$100.00
Dep Clerk	\$2,000.00
Dep Coffee	\$1,763.45

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Compensation	\$450.00	
		Dep Copra	\$1,461.45	
		Dep Covid -19	\$248.70	
		Dep CPPL	\$4.95	
		Dep Dog	\$5.00	
		Dep Driver	\$933.65	
		Dep Edma	\$2.00	
		Dep Education	\$184.05	
		Dep Eitu	\$11.00	
		Dep Eketua	\$5.00	
		Dep Election	\$2,060.00	
		Dep Erimbou	\$380.00	
		Dep Esanda	\$37,753.74	
		Dep FC Allowances	\$45.00	
		Dep Finance	\$505.00	
		Dep Fujita	\$80.00	
		Dep Gas stove	\$26.95	
		Dep Gene	\$327.60	
		Dep Health	\$94.50	
		Dep Hire Landing Craft	\$20.00	
		Dep Iakobo	\$275.00	
		Dep Ice box	\$3,007.29	
		Dep Iebo	\$4.00	
		Dep Iekerua	\$2.00	
		Dep Incentive allowance	\$300.00	
		Dep Independence	\$8,835.35	
		Dep Itiniborau	\$41.00	
		Dep Itinimarawa	\$20.00	
		Dep Itintai	\$35.00	
		Dep Julis	\$50.00	
		Dep Kaa rebwerebwe	\$196.20	
		Dep Kaamta	\$40.00	
		Dep Kaiea	\$70.60	
		Dep Kainaomata	\$2,157.20	
		Dep Kataua	\$5.00	
		Dep Kauake	\$4,691.75	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Keke	\$16.00	
		Dep KILGA	\$1,500.00	
		Dep Kita	\$15.00	
		Dep KOIL	\$1,097.65	
		Dep Kourabi	\$13.00	
		Dep KTT	\$13.20	
		Dep M/allow	\$510.00	
		Dep M/allow Ateota	\$9.00	
		Dep M/allow Beria	\$20.00	
		Dep M/allow loona	\$10.00	
		Dep M/allow Keeke	\$30.00	
		Dep M/allow Kiritita	\$3.00	
		Dep M/allow Motiua	\$16.00	
		Dep M/allow Mwasi	\$23.00	
		Dep M/allow Rabaua	\$6.00	
		Dep M/allow Raiman	\$75.00	
		Dep M/allow Rebeka	\$10.00	
		Dep M/allow Taiki	\$9.00	
		Dep M/allow Teera	\$40.00	
		Dep M/allow Teinabiri	\$5.00	
		Dep M/allow Temwaiti	\$30.00	
		Dep M/allow Tutaima	\$5.00	
		Dep Maintenance	\$10,895.93	
		Dep Maneaba	\$3,095.79	
		Dep Maneaba Project	\$335.45	
		Dep Matarena	\$2.00	
		Dep Mayor	\$100.00	
		Dep Miire	\$95.20	
		Dep MISA	\$4,629.50	
		Dep Mobile	\$6,127.00	
		Dep MOE	\$100.00	
		Dep Motorbike	\$120.00	
		Dep Motorman	\$1,211.00	
		Dep Mwasi	\$1.50	
		Dep Mweaka	\$20.00	
		Dep Nakita	\$257.42	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Namrom	\$50.00	
		Dep Nooa	\$40.00	
		Dep Noodle	\$504.94	
		Dep Noru	\$309.19	
		Dep Overstated Bank	\$3,929.51	
		Dep Overstated o/cash	\$0.02	
		Dep Overtime	\$22,180.65	
		Dep Police Welfare	\$190.00	
		Dep Pre Sch	\$283.39	
		Dep Raakai	\$30.20	
		Dep Raimoa	\$12.00	
		Dep RAK	\$2.00	
		Dep Rebeka	\$4.00	
		Dep RHK	\$13.50	
		Dep Rooria	\$100.00	
		Dep Runga	\$0.50	
		Dep Ruteru	\$46.50	
		Dep Shortage	\$2,007.85	
		Dep Solar	\$595.35	
		Dep Sport	\$68.15	
		Dep State Fund	\$4,160.00	
		Dep Surplus	\$1,213.10	
		Dep Surplus Miire	\$88.85	
		Dep Surplus Tiita	\$2.25	
		Dep Taam	\$3.00	
		Dep Taare	\$8.00	
		Dep Taatere	\$2.00	
		Dep Tabera	\$5.00	
		Dep Tabera Emire	\$29.30	
		Dep Taneti	\$20.00	
		Dep Tariki	\$6.00	
		Dep Taua	\$3.00	
		Dep Tautika	\$4.00	
		Dep Teamita	\$5.00	
		Dep Tebuako	\$40.00	
		Dep Teera	\$156.10	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Teirabung	\$2.00	
		Dep Temaiti	\$5.00	
		Dep Temataake	\$30.00	
		Dep Teuea	\$744.00	
		Dep Ticket	\$432.00	
		Dep Tion	\$90.00	
		Dep Tireta	\$39.30	
		Dep Tirouano	\$9.00	
		Dep Tita	\$6.10	
		Dep Tito	\$6.00	
		Dep Tomasi	\$2.00	
		Dep TSKL	\$253.25	
		Dep Ueara	\$192.55	
		Dep Ununiki com	\$160.50	
		Dep Waannoo	\$1,470.90	
		Dep Wanoo	\$1,502.10	
		Dep Witori	\$26.30	
		Imp Ariurati	\$56.50	
		Imp Deficit	\$2,256.25	
		Imp Eitu	\$645.95	
		Imp Hardware	\$25,811.35	
		Imp Itinimarawa	\$50.00	
		Imp Kaireti	\$50.00	
		Imp Karu	\$440.00	
		Imp Miire	\$286.25	
		Imp Miteti	\$340.00	
		Imp Mwaere	\$112.70	
		Imp Mwarion	\$492.10	
		Imp Natabu	\$372.00	
		Imp Retire	\$2,445.60	
		Imp Riiteti	\$195.00	
		Imp Ruuteru	\$107.60	
		Imp Taburimai	\$50.00	
		Imp Takena	\$300.00	
		Imp Teera Mwaere	\$396.40	
		Imp Tingae	\$332.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Abera	\$9.20	
		Loan AIC Staff	\$9,257.35	
		Loan Baolisa	\$4,539.70	
		Loan BAT Aranuka	\$68.90	
		Loan Bwaika	\$45.00	
		Loan Bwati	\$27.50	
		Loan Bwatiata	\$781.25	
		Loan DBK	\$5,939.14	
		Loan Ioakim	\$5,063.40	
		Loan Kairaku	\$5.60	
		Loan Kaitara	\$24.80	
		Loan Kamama	\$40.00	
		Loan Kaotiruru	\$212.80	
		Loan L/repayment	\$47,121.66	
		Loan Manapa	\$10.00	
		Loan Maninraka	\$10.00	
		Loan Marewenikirata	\$3.00	
		Loan Mariteta	\$6.50	
		Loan Miire	\$18.35	
		Loan Mwasi	\$1,004.55	
		Loan Noobere	\$248.00	
		Loan Rebeka	\$5,192.05	
		Loan Reea	\$11,089.11	
		Loan Ribwati	\$36.20	
		Loan Riina	\$269.50	
		Loan Rotana	\$149.05	
		Loan Samuelu	\$250.02	
		Loan Taatu	\$40.00	
		Loan Tabiria	\$55.00	
		Loan Taeka	\$87.50	
		Loan Taiki	\$1,766.80	
		Loan Tawawaiwai	\$40.00	
		Loan Teatau	\$27.50	
		Loan Tebine	\$28.00	
		Loan Tebou	\$172.50	
		Loan Teerua	\$140.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Tekaban	\$40.00	
		Loan Tekabang	\$652.10	
		Loan Temwari	\$108.50	
		Loan Teni	\$27.50	
		Loan Teririrake	\$57.50	
		Loan Teteki	\$3,498.90	
		Loan Tiaon	\$55.00	
		Loan Tiaowita	\$110.00	
		Loan Tiimau	\$1,673.10	
		Loan Tiita	\$1,060.23	
		Loan Tim	\$680.25	
		Loan Tingae	\$2,467.00	
		Loan Tiorina	\$95.00	
		Loan Tutaima	\$1,322.95	
		Loan Ueara	\$137.30	
		Loan Uereti	\$71.00	
		Loan Waitiamoa	\$1,005.40	
		Loss Berenateta	\$400.00	
		Loss Teera	\$27.14	
				319,660.95

Prepared by : LGD Internal Audit