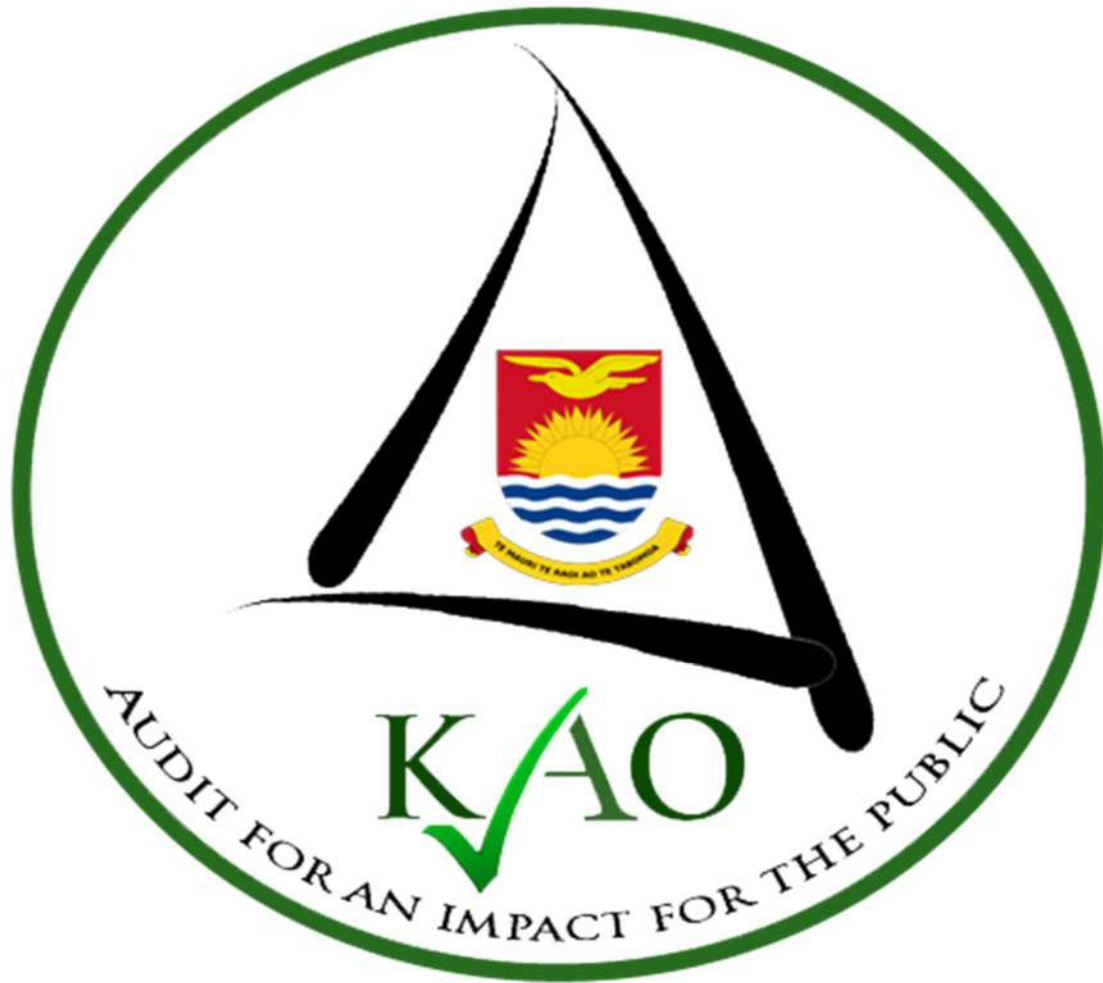


THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF ARANUKA ISLAND COUNCIL FINANCIAL
STATEMENT FOR THE YEAR ENDED 2024



REPORT NO: 30/26

AUGUST 17TH 2026

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

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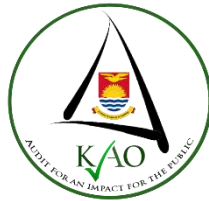
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FINANCIAL STATEMENT FOR THE YEAR ENDED 2024

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

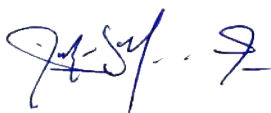
It is my honor to submit the report on the accounts of Aranuka Island Council for the financial year ended 31st December 2024 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit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

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

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

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

I would like to take this opportunity to thank both the staff of the Ministry of Culture and Internal Affairs (MCIA) and the 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
ER	Establishment Register	Taua n Mwii i aoia taan Mwakuri nte 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 Tienara
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 2024 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of 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. **\$37,789.00 in government grants recorded as council revenue without supporting departmental warrants.**
 - The audit found that government grants totalling \$37,789.00 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 \$37,789.00. ([Refer to Section 2.1](#))

2. Unverified cash at bank of \$190,339.96

- The audit could not verify the council's reported cash balance of \$190,339.96 at year end because no confirmation was received from ANZ Bank of Kiribati. ([Refer to section 3.1](#))

3. 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](#))

4. Unverified imprest recoveries of \$28,774.70 for Teibi

- The audit also found that imprest recoveries (retirements) totaling \$28,774.70 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
29-Feb-24	130245	Imp Teibi	retire imprest		\$179.50	There are no evidence of receipt of goods and services acquired to confirm that funds were spend for their intended purpose.
30-Apr-24	130652	Imp Teibi	imprest retire		\$2,000.00	
30-Apr-24	130717	Imp Teibi	imprest retire		\$2,592.00	
31-May-24	130897	Imp Teibi	imprest retire		\$19,865.35	
31-May-24	130932	Imp Teibi	retire imprest		\$4,137.85	
			total retirement		\$28,774.70	

2.2. EMPHASIS OF THE MATTER.

The audit want to draw attention to the following matters identified during the audit of the Aranuka Island Council's financial statements.

1. Staff KPF Contributions of \$870.07 deducted from salaries but not remitted to KPF.

- The audit found that a total of \$870.07 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. \$97,000.00 disbursed to KSCL without a withdrawal request letter.

The audit found that the Council allowed a cash withdrawal of \$97,000.00 from the KSCL deposit account without any request or supporting documentation from KSCL to confirm that they really request for a withdrawal from their deposit fund. As a result, the audit could not verify whether the withdrawal was properly authorised. This increases the risk of unauthorised withdrawals and potential loss of Council funds. ([Refer to section 3.3, 5th issue](#))

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 \$2,150.00 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. Non-compliance with housing maintenance procedures.

The audit found that a total of \$16,115.15 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](#))

3. Invoices not certified upon receipt.

The audit found that invoices from suppliers, with a total value of \$8,007.60, 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](#))

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

The audit found that a total of \$4,777.53 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](#))

5. Imprest advances disbursed without prior full council approval.

- During the review of the supporting documents, the audit found imprest advances totalling \$2,250.00 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 \$34,500.00. 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, 3rd issue](#)).
- Tamere also received an imprest advance of \$4,250.00 without evidence of prior approval from the full council. ([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 \$19,422.52 that was reported as council expense under code 2801, an amount of \$9,711.26 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 \$7,134.70 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 2024**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

We have not engaged in any other businesses than the audit for the Aranuka Island Council during the year ended **31st December 2024**. 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 \$2,150.00¹.** 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.
- **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 \$16,115.15² 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 \$8,077.60³, 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 \$4,777.53⁴ 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.

¹ Refer to Table 1 in Appendices for breakdown.

² Refer to Table 3 in Appendices for breakdown.

³ Refer to Table 4 in Appendices for breakdown.

⁴ Refer to Table 5 in Appendices for breakdown

- **Unsupported payments made to casual laborers.** The audit found that a total of \$2,092.35⁵ was paid to casual laborers. However, no council minutes approving their engagement or temporary letters were attached to support these payments. As a result, the audit could not verify whether these individuals were properly approved by the council to work as casual laborers.

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 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.

⁵ Refer to Table 6 in Appendices for breakdown.

- 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.

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 \$19,422.52 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$9,711.26 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
2024	2801	Birimwane nakon Kaintabwi	19,422.52	same comments as above
			19,422.52	9,711.26

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 \$7,134.70 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$7,134.70 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
2024	1701	Kaintabwi taan makuri	7,134.70	same comments as above
			7,134.70	

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 \$7,134.70 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 \$870.07 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.

Tran Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
30-Nov-24	PV 3/11	1701	\$154.55	KPF Contribution aikai, te kantaninga bwa ana rin bwa kanoan KPF payment 2025
30-Nov-24	PV 11/11	1701	\$154.55	
30-Nov-24	PV 16/11	1701	\$186.99	
31-Dec-24	PV 2/12	1701	\$186.99	
31-Dec-24	PV 8/12	1701	\$186.99	
			\$870.07	

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 \$870.07 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.

2 AUDIT FINDINGS: ARANUKA COUNCIL REVENUES

2.1 A TOTAL OF \$37,789.00 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 \$37,789.00, 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 \$37,789.00.

Date	RR Number	Code	Amount	Audit Comment
31-Jul-24	152116	1301	\$25,053.00	No DW provided to confirm the accuracy of government support grant
30-Sept-24	152523	1301	\$12,736.00	No DW provided to confirm the accuracy of government support grant
			\$37,789.00	

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
2024	Cash at Bank	190,339.96	Not Provided
		190,339.96	

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 TOTALLING \$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 loona	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 Bitaua	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				Static

	40.00	40.00	40.00	
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	1,040.00	1,040.00	1,040.00	Static
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				Static

	216.00	216.00	216.00	
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	180.00	180.00	180.00	Static
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				Static

	30.00	30.00	30.00	
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 Yamaha	1,099.00	1,099.00	1,099.00	Static
Adv Youth MWYSA	15.00	15.00	15.00	Static
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 lebo	1,372.00	1,372.00	1,372.00	Static
Imp lotobina	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 Kakiata	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				Static

	4,592.40	4,592.40	4,592.40	
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	1,550.05	1,550.05	1,550.05	Static
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				Static

	8,195.00	8,195.00	8,195.00	
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	2,912.05	2,912.05	2,912.05	Static
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				Static

	110.00	110.00	110.00	
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	2,616.20	2,616.20	2,616.20	Static
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.

- Ataake received a total of **\$2,250.00** 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 did not make any retirement during the year ended.

- 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.
- An imprest balance of \$11,010.15 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remain unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount

Date	MRR/PV#	Code	Description	Dr	Cr	Balance	Audit Comments
01/01/2024			opening balance	8,760.15			
29-Feb-24	pv 01/02	Imp Ataake	Posmo ibukin boon stationary	1,100.00			No council minute attached for proper authorization of imprest advance to Ataake
29-Feb-24	pv 16/02	Imp Ataake	Posmo nakon Ataake ibukin boon stationary	500.00			
31-Dec-24	PV 12/10	Imp Ataake	Posmo boon te Ballot paper kauntira	650.00			
				11,010.15	-	11,010.15	Balance of \$11,010.15 is match with FS 2024, AR, imp Ataake
31/12/2024			Closing balance	11,010.15			

2. Imprest Teibi.

- The audit found a similar issue with Teibi's imprest advance account.
- Teibi received total imprest advances of \$34,500.00.
- A total recovery of \$28,774.70 with insufficient documents such as receipts to confirm that funds were spend for their intended purpose.
- Council weaknesses on enforcing their imprest policy in ensuring that imprest advances are properly supported, retired, and recovered before further advanced are issued.
- An imprest balance of \$13,588.77 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remain unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount

Date	MRR/PV#	Code	Description	Dr	Cr		Audit Comments
01/01/2024			opening balance	7,863.47			
29-Feb-24	130245	Imp Teibi	retire imprest		\$179.50		
31-Mar-24	pv#16/03	Imp Teibi	Ana imprest Teibi Barabiko	\$4,000.00			There are no evidence of receipt of goods and services acquired to confirm that funds were spend for their intended purpose.
30-Apr-24	130652	Imp Teibi	imprest retire		\$2,000.00		
30-Apr-24	130717	Imp Teibi	imprest retire		\$2,592.00		
30-Apr-24	pv10/04	Imp Teibi	Posmo nakon te mayor kakoroan boon bwain te kaa	\$500.00			
30-Apr-24	pv15/04	Imp Teibi	Ana imprest te Mayor ae a butia ma te clerk man te passbook (Tarawa) ibukin boon bwain te hardware ae bwain te kauntira tabeua	\$30,000.00			There are no evidence of receipt of goods and services acquired to confirm that funds were spend for their intended purpose.
31-May-24	130897	Imp Teibi	imprest retire		\$19,865.35		
31-May-24	130932	Imp Teibi	retire imprest		\$4,137.85		
			Total imprest/retirement	\$34,500.00	\$28,774.70		
			Closing balance	\$13,588.77			Balance of \$13,588.77 is match with FS 2024, AR, imp Teibi

3. Imprest Tamere

The audit found a similar issue with Tamere's imprest advance account where;

- During the period under review, Tamere received a total of **\$4,250.00** in imprest advances, with no full council meeting minutes were provided to confirm that the advances had been approved before they were issued.
- Tamere made only one imprest recovery of **\$220.40**, with insufficient documents to substantiate the recovery.
- The council has weaknesses in enforcing its imprest policy, where imprest advances should be fully recovered before a new imprest advance were issued.
- An imprest balance of \$10,079.60 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remain unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount

4. Deposit KSCL

- The audit found that the council paid KSCL a total of \$97,000.00 to offset KSCL's deposit balance. However, the PV reviewed did not include any supporting documents, such as KSCL's request letter for cash withdrawal from their deposit or other evidence confirming the reason for the withdrawal.

The absence of adequate supporting documents weakens the Council's control over payments and increase the risk of unauthorized transactions and misuse of council funds.

Date	MRR/PV#	Code	Description	Dr	Cr	Balance	Audit Comments
01/01/2022			opening balance	-			
31-Dec-24	182423	Dep KSCL	Deposit ibukin mwanen te kereboki		\$177,692.00		
31-Dec-24	PV 12/1	Dep KSCL	Butan mwanen te kereboki are elarinaki ian ana account te kauntira man wishing star	\$80,000.00			ok,
31-Dec-24	PV 12/4	Dep KSCL	Butan mwanen te kereboki deposit KSCL	\$97,000.00			Akea n provide te letter ibukin bumwane
				177,000.00	177,692.00	- 692.00	

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
31/01/2024	PV 08/01	2201	\$245.00	no covering letter for council meeting
30/04/2024	pv17/04	2201	\$365.00	no covering letter for council meeting
31/07/2024	Pv 21/07	2201	\$365.00	no covering letter for council meeting
30/09/2024	PV 9/16	2201	\$365.00	no covering letter for council meeting
30/11/2024	PV 11/6	2201	\$445.00	no covering letter for council meeting
30/11/2024	PV 11/7	2201	\$365.00	no covering letter for council meeting
			\$2,150.00	

TABLE 2: LIST OF PV'S RELATES TO HOUSING MAINTENANCE EXPENDITURE

Date	PV#	Code	Amount	Audit Comment
29-Feb-24	pv 08/02	2403	\$874.35	no maintenance form attached
29-Feb-24	pv 14/02	2403	\$130.60	no maintenance form attached, the total payment should be \$113.60. (e bure nte inaai EH)
30-Apr-24	pv11/04	2403	\$445.70	no maintenance form attached
30-Apr-24	pv11/04	2403	\$658.65	no maintenance form attached
31-May-24	PV 6/05	2403	\$39.00	no maintenance form attached
31-May-24	pv 10/05	2403	\$30.00	no maintenance form attached
31-May-24	pv 10/05	2403	\$90.00	no maintenance form attached
31-May-24	pv 21/5	2403	\$3,277.90	no maintenance form attached
30-Jun-24	Pv 16/06	2403	\$67.50	no maintenance form attached
30-Jun-24	Pv 17/06	2403	\$3,277.90	no maintenance form attached
31-Jul-24	Pv 4/07	2403	\$3,277.90	no maintenance form attached
30-Sept-24	PV 9/9	2403	\$3,878.65	no maintenance form attached
30-Nov-24	Pv11/18	2403	\$67.00	no maintenance form attached
			\$16,115.15	

TABLE 3: STAFFS NAMES WHO ARE NOT ON THE APPROVED ER.

Date	PV#	Code	Amount	Audit Comment
31/12/2024		2100	\$1,592.50	loane Raimon name was not on the approved 2024 ER
31/12/2024		2100	\$3,185.03	Aretina Abera name was not on the approved 2024 ER
			\$4,777.53	

TABLE 4: PV'S RELATES TO CASUAL LABORERS

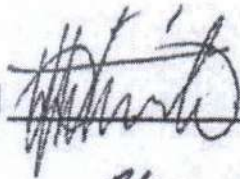
Date	PV#	Code	Amount	Audit Comment
29/02/2024	pv 13/02	2205	\$339.30	no temporary letter attached for casual laborers
31/03/2024	pv#13/03	2205	\$339.30	no temporary letter attached for casual laborers
31/05/2024	pv 14/5	2205	\$339.30	no temporary letter attached for casual laborers
30/06/2024	Pv 15/06	2205	\$339.30	no temporary letter attached for casual laborers
31/08/2024	PV 8/7	2205	\$245.05	no temporary letter attached for casual laborers
31/08/2024	PV 8/16	2205	\$245.05	no temporary letter attached for casual laborers
31/10/2024	PV 10/15	2205	\$245.05	no temporary letter attached for casual laborers
			\$2,092.35	

Aranuka Island Council

The following certify that the attached statements (revealing a surplus Account
Balance \$ 353,693.09) for the year ended 31st December 2024 are correct.

Signed by:

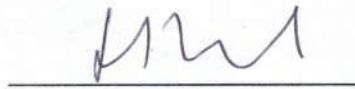
Clerk to Island Council



Mayor to Island Council



Secretary





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



Surplus 01/01/24	289,280.13
Add: Total Current Revenues 2024	255,353.62
Total	544,633.75
Less: Total Current Expenditures 2024	190,940.66
Surplus End 12/31/24	<u>353,693.09</u>

Statement of Ledger balances 12/31/24

Details	Debit	Credit
Surplus Account for 12/31/24		353,693.09
Below the Line		
Adv Aabo	213.00	0.00
Adv Aate	0.00	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	14.00	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	245.00	0.00
Adv Ateota	108.12	0.00
Adv B/Meang	200.00	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 Bitauca	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 Buren	0.00	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	1,879.49	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 Erim ae boou	700.00	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	3,732.85	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 Kimaere	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 KOIRAP	0.00	0.00
Adv Kourabi	85.00	0.00
Adv KPC Buariki	62.20	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	79.00	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 Tekai	0.00	0.00
Adv Tekabwan	14.00	0.00
Adv Tekatarai	0.00	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 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	723.30	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	784.70
Dep B/Maiaki	0.00	3,802.80
Dep Baniiti	0.00	2.00
Dep Bank discrepancy	0.00	13,989.28
Dep Beicara	0.00	908.00
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 Borau	0.00	20.00
Dep Boraua	0.00	96.00
Dep Botaki	0.00	140.00
Dep BTA	0.00	200.90
Dep Buariki Meang	0.00	735.00
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 CM Baurua	0.00	400.00
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	960.65
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	680.00
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 Incentive allowance	0.00	300.00
Dep Independence	0.00	7,336.25
Dep Itiniborau	0.00	100.00
Dep Itinimarawa	0.00	20.00
Dep Itintai	0.00	35.00
Dep Julis	0.00	192.00
Dep Kaa rebwerebwe	0.00	196.20
Dep Kaamta	0.00	40.00
Dep Kaiea	0.00	151.60
Dep Kainaomata	0.00	2,157.20
Dep Kamwarake	0.00	21.00
Dep Kaotitaeka	0.00	3,200.00
Dep Kataua	0.00	5.00
Dep Katauraai Grp	0.00	230.00
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 KSCL	0.00	692.00
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	10,835.93

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	75.00
Dep Noodle	0.00	531.58
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 Recharge	0.00	140.00
Dep RHK	0.00	13.50
Dep Rikia	0.00	236.00
Dep Rooria	0.00	100.00
Dep Runga	0.00	4,820.50
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 Tateraka	0.00	156.00
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	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 Tierata	0.00	30.00
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	11,010.15	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	4,017.33	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	970.10	0.00
Imp Mele Temaia	1,010.00	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	10,079.60	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	13,588.77	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	500.00	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 Booota	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 Taua	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 Tiotina	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	329.93	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 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 Teiaro	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	21654.79	0.00
Closing Bank	190339.96	0.00
Total	682,144.03	682,144.03



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



Surplus brought forward 01-Jan-2024

Debit
Credit
289,280.13

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Roon rabwata	2,460.00	\$2,460.00	\$2,157.00	\$0.00	\$2,157.00
1104	Roon te kiba	5,000.00	\$5,000.00	\$6,424.00	\$0.00	\$6,424.00
1200	Raliflenti					
1201	Motoka/Rebwerebwe	4,812.00	\$4,812.00	\$2,922.00	\$0.00	\$2,922.00
1202	Bebwa ni kabubuti	1,020.00	\$1,020.00	\$627.00	\$0.00	\$627.00
1203	Bwatika	270.00	\$270.00	\$72.00	\$0.00	\$72.00
1204	Kamea	640.00	\$640.00	\$90.00	\$0.00	\$90.00
1205	Titoe (retail, wholesale, Manufact	2,450.00	\$2,450.00	\$3,075.00	\$0.00	\$3,075.00
1206	Kaoti tamnei/Kabo birim	40.00	\$40.00	\$30.00	\$0.00	\$30.00
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	8,100.00	\$8,100.00	\$10,450.00	\$0.00	\$10,450.00
1213	Botaki aika tauaki mwia	300.00	\$300.00	\$0.00	\$0.00	\$0.00
1214	Karikirake man te buraawa (Bak	199.80	\$199.80	\$330.00	\$0.00	\$330.00
1215	Karikirake aika a uarereke	1,600.00	\$1,600.00	\$2,755.00	\$0.00	\$2,755.00
1217	Taibora ni kamwarake (stall)	210.00	\$210.00	\$220.00	\$0.00	\$220.00
1219	Kaa/Rebwerebwe aika tatango	1,000.00	\$1,000.00	\$598.20	\$0.00	\$598.20
1220	Waa - uawa/ Booti aika tangoaki	500.00	\$500.00	\$750.00	\$0.00	\$750.00
1223	Bingko (Imatang)	300.00	\$300.00	\$575.00	\$0.00	\$575.00
1226	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1227	Kabonakoan te ika	300.00	\$300.00	\$290.00	\$0.00	\$290.00
1237	Bobwai man te kaibuke (Floating	300.00	\$300.00	\$0.00	\$0.00	\$0.00
1238	Tutaraa	500.00	\$500.00	\$325.00	\$0.00	\$325.00
1239	Boboti n takataka	400.00	\$400.00	\$300.00	\$0.00	\$300.00
1241	Nangkona	2,000.00	\$2,000.00	\$1,575.00	\$0.00	\$1,575.00
1242	Kabonakoan phone card	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1254	Karikirake man marin taari	0.00	\$0.00	\$7,500.00	\$0.00	\$7,500.00
1256	Karikiraken Aaro	150.00	\$150.00	\$200.00	\$0.00	\$200.00
1257	Wifi-Internet	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1300	Mwane ni buoka					
1301	Buoka man te Tautaeka	124,682.00	\$124,682.00	\$128,214.52	\$0.00	\$128,214.52
1302	Buoka man te Postal	800.00	\$800.00	\$800.00	\$0.00	\$800.00
1303	Onobwai ibukin autinTautaeka	0.00	\$0.00	\$0.00	\$0.00	\$0.00
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 baoia 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	\$0.00	\$0.00	\$0.00
1402	Rakan katangomwane	0.00	\$0.00	\$708.00	\$0.00	\$708.00
1500	Waaki ni Karikirake					
1501	Kabonakoan bwaai	2,000.00	\$2,000.00	\$3,332.50	\$0.00	\$3,332.50
1502	Tangoan te waa 2 / booti	1,000.00	\$1,000.00	\$5,651.50	\$0.00	\$5,651.50
1502a	Landing craft	1,500.00	\$1,500.00	\$3,300.00	\$0.00	\$3,300.00
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	\$8,995.00	\$0.00	\$8,995.00
1505a	Karekemwane Coffee	200.00	\$200.00	\$5.00	\$0.00	\$5.00
1505b	Karekemwane Ice box	15,000.00	\$15,000.00	\$0.00	\$0.00	\$0.00
1505c	Karinbwai Icebox	500.00	\$500.00	\$119.50	\$0.00	\$119.50
1506	Kantoka ao tangoan taian kaa	15,000.00	\$15,000.00	\$20,079.60	\$0.00	\$20,079.60
1506a	School trucks	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1506b	Takaeang Truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1507	Te bwaa	6,500.00	\$6,500.00	\$12,003.40	\$0.00	\$12,003.40
1508	Tangoan bwai ni mwakuri (back	300.00	\$300.00	\$35.00	\$0.00	\$35.00
1509	Rebwerebwe	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1511	Internet	5,000.00	\$5,000.00	\$3,593.00	\$0.00	\$3,593.00
1512	Computer & photocopying	500.00	\$500.00	\$198.50	\$0.00	\$198.50
1513	Bingo	1,500.00	\$1,500.00	\$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	\$347.20	\$0.00	\$347.20
1520	Workshop charges	1,100.00	\$1,100.00	\$1,365.00	\$0.00	\$1,365.00
1520a	Joinery	24,500.00	\$24,500.00	\$50.00	\$0.00	\$50.00
1521	Ororakeaia beeki/kamea	100.00	\$100.00	\$40.00	\$0.00	\$40.00
1522	Loan / Katangomwane	0.00	\$0.00	\$6,496.00	\$0.00	\$6,496.00
1525	Mwaneaba (Aranuka ao Taraw	3,250.00	\$3,250.00	\$1,000.00	\$0.00	\$1,000.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1534	Phone Cards	1,000.00	\$1,000.00	\$1,261.00	\$0.00	\$1,261.00
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	\$359.00	\$0.00	\$359.00
1602	Tuaa n te bowi	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1700	Karaili Mwane					
1701	Kaintabwi	7,606.04	\$7,606.04	\$7,134.70	\$0.00	\$7,134.70
2100	Bwakabwai					
2101	Backpay	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2102	Aia bwakabwai Kauntira	47,782.80	\$47,782.80	\$43,604.10	\$43,604.10	\$0.00
2103	Kauoman ni Kiraka	3,263.00	\$3,263.00	\$2,635.50	\$2,635.50	\$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	\$3,185.03	\$3,185.03	\$0.00
2109	Turaiwa	9,555.00	\$9,555.00	\$9,555.09	\$9,555.09	\$0.00
2112	Kaubure	12,740.00	\$12,740.00	\$12,373.65	\$12,373.65	\$0.00
2113	Neeti ni Kaawa	8,888.00	\$8,888.00	\$8,630.61	\$8,630.61	\$0.00
2119	Mwakaeneke	3,212.00	\$3,212.00	\$3,211.57	\$3,211.57	\$0.00
2127	Tia tararua te auti ni lrua	3,206.00	\$3,206.00	\$3,082.51	\$3,082.51	\$0.00
2133	Tia uaereti	3,212.00	\$3,212.00	\$3,211.80	\$3,211.80	\$0.00
2135	Pre- School Teachers	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2153	Boatman	3,185.00	\$3,185.00	\$3,062.53	\$3,062.53	\$0.00
2153a	Landing craft crew	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2161	Store Manager	3,185.00	\$3,185.00	\$2,696.05	\$2,696.05	\$0.00
2162	Uatiman Maneaba Tarawa	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2163	Cleaner	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2200	Arauenti					
2201	Kauntira	6,400.00	\$6,400.00	\$4,665.00	\$4,665.00	\$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	\$7,803.90	\$7,803.90	\$0.00
2207	Kometen te reirei Primary and JSS	920.00	\$920.00	\$610.00	\$610.00	\$0.00
2208	Kometen karikirake	240.00	\$240.00	\$0.00	\$0.00	\$0.00
2209	Bareka ao mwaimwai	690.00	\$690.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2210	Bonomwi	500.00	\$500.00	\$40.00	\$40.00	\$0.00
2211	Mwengabuaka	1,100.00	\$1,100.00	\$1,120.00	\$1,120.00	\$0.00
2212	Kometen Mauku	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2214	Kometen Ainen Aranuka	480.00	\$480.00	\$440.00	\$440.00	\$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/Takakaro	340.20	\$340.20	\$90.00	\$90.00	\$0.00
2226	Ununiki Komete	340.00	\$340.00	\$40.00	\$40.00	\$0.00
2229	Board of Survey	70.00	\$70.00	\$0.00	\$0.00	\$0.00
2230	Komete Unimwane	840.00	\$840.00	\$670.00	\$670.00	\$0.00
2300	Kabutan te waaki					
2301	Mwamwananga	4,500.00	\$4,500.00	\$2,437.67	\$2,437.67	\$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	2,820.00	\$2,820.00	\$973.00	\$973.00	\$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	250.00	\$250.00	\$250.00	\$250.00	\$0.00
2312	Rinerine	600.00	\$600.00	\$20.00	\$20.00	\$0.00
2313	Kauringan Inaomata	500.00	\$500.00	\$645.00	\$645.00	\$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	\$0.00	\$0.00	\$0.00
2322	Kakukurei ao kakairua	200.00	\$200.00	\$43.00	\$43.00	\$0.00
2326	Bwaain te aobiti (stationeries)	3,230.00	\$3,230.00	\$220.40	\$220.40	\$0.00
2328	Boon te bowi	100.00	\$100.00	\$65.00	\$65.00	\$0.00
2329	Bao nako atimwakoro	3,023.00	\$3,023.00	\$2,769.00	\$2,769.00	\$0.00
2330	Sport	900.00	\$900.00	\$0.00	\$0.00	\$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	\$426.00	\$426.00	\$0.00
2333	Support to Copra weighing trans	1,400.00	\$1,400.00	\$975.00	\$975.00	\$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	\$0.00	\$0.00	\$0.00
2337	Agriculture	0.00	\$0.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2338	Mwane ni kakerikaaki	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2400	Onobwai					
2402	Aobiti	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2403	Auti ni maeka	17,214.00	\$17,214.00	\$16,115.15	\$16,115.15	\$0.00
2404	Auti-n-irua	2,500.00	\$2,500.00	\$109.50	\$109.50	\$0.00
2406	Auti n tatanninga	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2407	Maneaba	500.00	\$500.00	\$235.00	\$235.00	\$0.00
2408	Rebwerebwere/Kaa	3,000.00	\$3,000.00	\$1,729.40	\$1,729.40	\$0.00
2408a	School truck	4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00
2409	Waa 2 / Meeri	1,500.00	\$1,500.00	\$709.20	\$709.20	\$0.00
2410	Kawai/Kotiwei	3,023.00	\$3,023.00	\$3,490.50	\$3,490.50	\$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 mooi ibukia Irua	1,050.00	\$1,050.00	\$660.25	\$660.25	\$0.00
2702	Te bwaa	10,000.00	\$10,000.00	\$9,812.20	\$9,812.20	\$0.00
2702a	Takaeang Truck	1,000.00	\$1,000.00	\$587.90	\$587.90	\$0.00
2703	Internet	3,700.00	\$3,700.00	\$1,708.20	\$1,708.20	\$0.00
2709	Loan / Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$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 Irua	1,500.00	\$1,500.00	\$132.60	\$132.60	\$0.00
2719a	Kabanemwane n te Coffee	500.00	\$500.00	\$0.00	\$0.00	\$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	\$0.00	\$0.00	\$0.00
2721	Garage Material	5,000.00	\$5,000.00	\$655.00	\$655.00	\$0.00
2721a	Joinery	20,000.00	\$20,000.00	\$453.63	\$453.63	\$0.00
2800	Karaii Mwane					
2801	Kaintabwi	22,824.75	\$22,824.75	\$19,422.52	\$19,422.52	\$0.00
2802	School trucks birimwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2803	Onobwai autin Tautaeka	0.00	\$0.00	\$0.00	\$0.00	\$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	\$12,868.20	\$12,868.20	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Below the Line					
	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 Teinga & Others	0.00		\$2.00	\$2.00	\$0.00
	Adv Tarawa Motors	0.00		\$2.00	\$2.00	\$0.00
	Adv Taeuea	0.00		\$0.00	\$0.00	\$0.00
	Adv Tanimai	0.00		\$60.00	\$60.00	\$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 Taiki	0.00		\$33.00	\$33.00	\$0.00
	Adv Teereta	0.00		\$0.00	\$0.00	\$0.00
	Adv Temwaiti	0.00		\$67.00	\$67.00	\$0.00
	Adv Teitia	0.00		\$80.00	\$80.00	\$0.00
	Adv Teitiaki	0.00		\$185.00	\$185.00	\$0.00
	Adv Tekai	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekabwan	0.00		\$14.00	\$14.00	\$0.00
	Adv Tekatarai	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekiraba	0.00		\$0.00	\$0.00	\$0.00
	Adv Taateraka	0.00		\$79.00	\$79.00	\$0.00
	Adv Temataake	0.00		\$10.00	\$10.00	\$0.00
	Adv Rarube	0.00		\$180.00	\$180.00	\$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 Temaka	0.00		\$100.00	\$100.00	\$0.00
	Adv Quarantine	0.00		\$248.20	\$248.20	\$0.00
	Adv Motiua	0.00		\$216.00	\$216.00	\$0.00
	Adv Motorman	0.00		\$160.00	\$160.00	\$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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
	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 Riteti	0.00		\$535.25	\$535.25	\$0.00
	Adv Terakei	0.00		\$56.00	\$56.00	\$0.00
	Adv Taam	0.00		\$223.30	\$223.30	\$0.00
	Adv Staff	0.00		\$99.00	\$99.00	\$0.00
	Adv Solar	0.00		\$150.00	\$150.00	\$0.00
	Adv Shipyard	0.00		\$1,585.80	\$1,585.80	\$0.00
	Adv Sawmill	0.00		\$13.60	\$13.60	\$0.00
	Adv Printery	0.00		\$320.00	\$320.00	\$0.00
	Adv Ruteti	0.00		\$121.00	\$121.00	\$0.00
	Adv PW	0.00		\$190.00	\$190.00	\$0.00
	Adv Revfund	0.00		\$39.55	\$39.55	\$0.00
	Adv Tokoia Arobati	0.00		\$30.00	\$30.00	\$0.00
	Adv Raiota Overtime	0.00		\$19.00	\$19.00	\$0.00
	Adv Raimon	0.00		\$188.54	\$188.54	\$0.00
	Adv Rabaua	0.00		\$43.30	\$43.30	\$0.00
	Adv Taan moti	0.00		\$490.00	\$490.00	\$0.00
	Adv Sale of Stores	0.00		\$60.00	\$60.00	\$0.00
	Dep Berenateta	0.00		-\$190.95	\$0.00	\$190.95
	Adv Tioli Kwong	0.00		\$30.00	\$30.00	\$0.00
	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		-\$784.70	\$0.00	\$784.70
	Dep B/Maiaki	0.00		-\$3,802.80	\$0.00	\$3,802.80
	Dep Baniiti	0.00		-\$2.00	\$0.00	\$2.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Bank discrepancy	0.00		-\$13,989.28	\$0.00	\$13,989.28
	Dep Aka	0.00		-\$0.06	\$0.00	\$0.06
	Dep Berenate	0.00		-\$5,414.20	\$0.00	\$5,414.20
	Dep Air Kiribati	0.00		-\$30.00	\$0.00	\$30.00
	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 Borau	0.00		-\$20.00	\$0.00	\$20.00
	Dep Boraua	0.00		-\$96.00	\$0.00	\$96.00
	Dep Botaki	0.00		-\$140.00	\$0.00	\$140.00
	Dep BTA	0.00		-\$200.90	\$0.00	\$200.90
	Dep Buariki Meang	0.00		-\$735.00	\$0.00	\$735.00
	Dep Bulk Store	0.00		-\$4,020.13	\$0.00	\$4,020.13
	Dep Bunimoa	0.00		-\$10.00	\$0.00	\$10.00
	Adv CVAW	0.00		\$90.55	\$90.55	\$0.00
	Adv Motimoa	0.00		\$577.00	\$577.00	\$0.00
	Dep Beiana	0.00		-\$908.00	\$0.00	\$908.00
	Adv Understated Bank	0.00		\$230.00	\$230.00	\$0.00
	Adv Terooti	0.00		\$65.00	\$65.00	\$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 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 Akiti	0.00		-\$2.00	\$0.00	\$2.00
	Adv Ueraoi	0.00		\$0.00	\$0.00	\$0.00
	Adv Tereke	0.00		\$27.00	\$27.00	\$0.00
	Adv Understated O/balance	0.00		\$1.00	\$1.00	\$0.00
	Adv Understated Payments	0.00		\$353.00	\$353.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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
	Adv Women Centre	0.00		\$723.30	\$723.30	\$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 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
	Adv Ueara	0.00		\$353.60	\$353.60	\$0.00
	Adv Eriaba	0.00		\$226.80	\$226.80	\$0.00
	Adv Hire Kaatoa	0.00		\$8.00	\$8.00	\$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
	Adv Council staff	0.00		\$1,010.00	\$1,010.00	\$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 Chef	0.00		-\$100.00	\$0.00	\$100.00
	Adv DBK	0.00		\$1,879.49	\$1,879.49	\$0.00
	Dep CCK	0.00		-\$130.00	\$0.00	\$130.00
	Adv Bulk Store	0.00		\$33,117.90	\$33,117.90	\$0.00
	Adv Environment & Works	0.00		\$2,037.00	\$2,037.00	\$0.00
	Adv BTA	0.00		\$233.60	\$233.60	\$0.00
	Adv Erim ae boou	0.00		\$700.00	\$700.00	\$0.00
	Adv Erimbou	0.00		\$60.00	\$60.00	\$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Fuel	0.00		\$793.20	\$793.20	\$0.00
	Adv Hardware	0.00		\$3,732.85	\$3,732.85	\$0.00
	Adv Hire	0.00		\$167.25	\$167.25	\$0.00
	Adv Hire Arawatau	0.00		\$50.00	\$50.00	\$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 Baitongo	0.00		\$216.24	\$216.24	\$0.00
	Adv Aabo	0.00		\$213.00	\$213.00	\$0.00
	Adv Aate	0.00		\$0.00	\$0.00	\$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
	Adv ALCA	0.00		\$14.00	\$14.00	\$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		\$245.00	\$245.00	\$0.00
	Adv Buren	0.00		\$0.00	\$0.00	\$0.00
	Adv B/Meang	0.00		\$200.00	\$200.00	\$0.00
	Adv Hire Tipper truck	0.00		\$38.00	\$38.00	\$0.00
	Adv Bamarau	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 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 Bitauca	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 Ateota	0.00		\$108.12	\$108.12	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Matia	0.00		\$133.00	\$133.00	\$0.00
	Adv Hire Boat	0.00		\$50.00	\$50.00	\$0.00
	Adv KTD Project	0.00		\$0.00	\$0.00	\$0.00
	Adv KTIK	0.00		\$96.00	\$96.00	\$0.00
	Adv Laakai	0.00		\$10.00	\$10.00	\$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 Ruuteti	0.00		\$30.00	\$30.00	\$0.00
	Adv M/allow SOS	0.00		\$10.00	\$10.00	\$0.00
	Adv M/teiangi 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 KPF	0.00		\$1,700.40	\$1,700.40	\$0.00
	Adv Marewenikirata	0.00		\$381.00	\$381.00	\$0.00
	Adv KPC Buariki	0.00		\$62.20	\$62.20	\$0.00
	Adv Mauteka	0.00		\$0.00	\$0.00	\$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 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 Mareta	0.00		\$0.00	\$0.00	\$0.00
	Adv Kanongnga	0.00		\$100.00	\$100.00	\$0.00
	Adv Hotel	0.00		\$20.00	\$20.00	\$0.00
	Adv lebo	0.00		\$550.00	\$550.00	\$0.00
	Adv Ingaibo	0.00		\$40.00	\$40.00	\$0.00
	Adv loane	0.00		\$0.00	\$0.00	\$0.00
	Adv Irema	0.00		\$15.00	\$15.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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 KSCL	0.00		\$420.00	\$420.00	\$0.00
	Adv Kango	0.00		\$135.00	\$135.00	\$0.00
	Adv Monika	0.00		\$0.00	\$0.00	\$0.00
	Adv Karu	0.00		\$440.00	\$440.00	\$0.00
	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 Kimaere	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 KOIRAP	0.00		\$0.00	\$0.00	\$0.00
	Adv Kourabi	0.00		\$85.00	\$85.00	\$0.00
	Adv Kamwengaraoi	0.00		\$27.50	\$27.50	\$0.00
	Loan Kabotaake	0.00		\$550.00	\$550.00	\$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 Kootiruru	0.00		-\$212.80	\$0.00	\$212.80
	Loan Kamatoa	0.00		\$8,195.00	\$8,195.00	\$0.00
	Loan Kamama	0.00		-\$40.00	\$0.00	\$40.00
	Loan Kaitara	0.00		-\$24.80	\$0.00	\$24.80
	Loan Kaireti	0.00		\$1,780.00	\$1,780.00	\$0.00
	Loan Raimon	0.00		\$1,387.45	\$1,387.45	\$0.00
	Loan Kaiea	0.00		\$2,989.70	\$2,989.70	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Manapa	0.00		-\$10.00	\$0.00	\$10.00
	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
	Loan Iakobo	0.00		\$332.00	\$332.00	\$0.00
	Loan laeli	0.00		\$55.00	\$55.00	\$0.00
	Loan laan	0.00		\$1,186.15	\$1,186.15	\$0.00
	Loan Kairaku	0.00		-\$5.60	\$0.00	\$5.60
	Loan Motiua	0.00		\$2,888.65	\$2,888.65	\$0.00
	Dep Buretau	0.00		-\$3.00	\$0.00	\$3.00
	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 Nabwe	0.00		\$2,912.05	\$2,912.05	\$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 Lakai	0.00		\$989.60	\$989.60	\$0.00
	Loan Mwaere	0.00		\$2,712.68	\$2,712.68	\$0.00
	Loan Loan	0.00		\$2,017.90	\$2,017.90	\$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 Marewenikirata	0.00		-\$3.00	\$0.00	\$3.00
	Loan Maninraka	0.00		-\$10.00	\$0.00	\$10.00
	Loan DBK	0.00		-\$5,939.14	\$0.00	\$5,939.14

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Mwari	0.00		\$385.00	\$385.00	\$0.00
	Imp Tiito	0.00		\$650.00	\$650.00	\$0.00
	Loan Erooti	0.00		\$1,191.85	\$1,191.85	\$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		\$500.00	\$500.00	\$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
	Loan Amberoti	0.00		\$500.00	\$500.00	\$0.00
	Imp Tingae	0.00		-\$332.00	\$0.00	\$332.00
	Loan Ann	0.00		\$195.60	\$195.60	\$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		\$13,588.77	\$13,588.77	\$0.00
	Imp Teiaro	0.00		\$608.05	\$608.05	\$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 Tireta	0.00		\$25.51	\$25.51	\$0.00
	Loan Beeruia	0.00		\$866.30	\$866.30	\$0.00
	Loan Raratu	0.00		\$1,073.55	\$1,073.55	\$0.00
	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 Boutara	0.00		\$887.05	\$887.05	\$0.00
	Loan Botun	0.00		\$416.01	\$416.01	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Booata	0.00		\$154.80	\$154.80	\$0.00
	Loan Akineti	0.00		\$290.69	\$290.69	\$0.00
	Loan Beiabure	0.00		\$571.50	\$571.50	\$0.00
	Loan Eitu	0.00		\$1,779.05	\$1,779.05	\$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 Atanteili	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
	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 Berenateta	0.00		\$404.25	\$404.25	\$0.00
	Loan Tibwerere	0.00		\$589.90	\$589.90	\$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 Tim	0.00		-\$680.25	\$0.00	\$680.25
	Loan Rabaua	0.00		\$1,222.00	\$1,222.00	\$0.00
	Loan Tiimau	0.00		-\$1,673.10	\$0.00	\$1,673.10
	Loan Ueara	0.00		-\$137.30	\$0.00	\$137.30
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Teririke	0.00		\$728.30	\$728.30	\$0.00
	Loan Terimwa	0.00		\$292.50	\$292.50	\$0.00
	Loan Tiita	0.00		-\$1,060.23	\$0.00	\$1,060.23
	Loss Iekerua	0.00		\$425.29	\$425.29	\$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
	Loss Miire	0.00		\$905.86	\$905.86	\$0.00
	Loan Tumeata	0.00		\$2,616.20	\$2,616.20	\$0.00
	Loss Iotobina	0.00		\$360.77	\$360.77	\$0.00
	Loan Tutaima	0.00		-\$1,322.95	\$0.00	\$1,322.95
	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		\$329.93	\$329.93	\$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
	Loan Tentau	0.00		\$666.65	\$666.65	\$0.00
	Loss Kataua	0.00		\$13,494.50	\$13,494.50	\$0.00
	Loan Steve	0.00		\$1,580.95	\$1,580.95	\$0.00
	Loan Terengawi	0.00		\$1,584.00	\$1,584.00	\$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Tabeti	0.00		\$370.00	\$370.00	\$0.00
	Loan Taatu	0.00		-\$40.00	\$0.00	\$40.00
	Loan Taati	0.00		\$55.00	\$55.00	\$0.00
	Loan Takina	0.00		\$1,774.25	\$1,774.25	\$0.00
	Loan Taakenantarawa	0.00		\$430.50	\$430.50	\$0.00
	Loan Tamala	0.00		\$90.40	\$90.40	\$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
	Loan Ribwati	0.00		-\$36.20	\$0.00	\$36.20
	Loan Reea	0.00		-\$11,089.11	\$0.00	\$11,089.11
	Loan Rebeka	0.00		-\$5,192.05	\$0.00	\$5,192.05
	Loan Taam	0.00		\$1,204.40	\$1,204.40	\$0.00
	Loan Tebuako	0.00		\$447.50	\$447.50	\$0.00
	Imp Taritoo	0.00		\$4,592.40	\$4,592.40	\$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 Teeruia	0.00		-\$140.00	\$0.00	\$140.00
	Loan Takena	0.00		\$2,178.45	\$2,178.45	\$0.00
	Loan Tebwerere	0.00		\$200.00	\$200.00	\$0.00
	Loan Teraaitinikarawa	0.00		\$110.00	\$110.00	\$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Tawawaiwai	0.00		-\$40.00	\$0.00	\$40.00
	Loan Tawana	0.00		\$275.00	\$275.00	\$0.00
	Loan Tava	0.00		\$185.00	\$185.00	\$0.00
	Loan Tangae	0.00		\$700.00	\$700.00	\$0.00
	Loan Tamwaiti	0.00		\$300.00	\$300.00	\$0.00
	Loan Teera	0.00		\$2,030.30	\$2,030.30	\$0.00
	Dep M/allow Taiki	0.00		-\$9.00	\$0.00	\$9.00
	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
	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		-\$10,835.93	\$0.00	\$10,835.93
	Dep M/allow Tutaima	0.00		-\$5.00	\$0.00	\$5.00
	Dep M/allow Temwaiti	0.00		-\$30.00	\$0.00	\$30.00
	Imp Tebaa	0.00		\$280.00	\$280.00	\$0.00
	Dep M/allow Teera	0.00		-\$40.00	\$0.00	\$40.00
	Dep Motorbike	0.00		-\$120.00	\$0.00	\$120.00
	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 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 M/allow Teinabiri	0.00		-\$5.00	\$0.00	\$5.00
	Dep Overstated o/cash	0.00		-\$0.02	\$0.00	\$0.02
	Dep Runga	0.00		-\$4,820.50	\$0.00	\$4,820.50
	Dep Rooria	0.00		-\$100.00	\$0.00	\$100.00
	Dep Rikia	0.00		-\$236.00	\$0.00	\$236.00
	Dep RHK	0.00		-\$13.50	\$0.00	\$13.50
	Dep Recharge	0.00		-\$140.00	\$0.00	\$140.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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 Mobile	0.00		-\$6,127.00	\$0.00	\$6,127.00
	Dep Overtime	0.00		-\$22,180.65	\$0.00	\$22,180.65
	Dep MOE	0.00		-\$100.00	\$0.00	\$100.00
	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		-\$531.58	\$0.00	\$531.58
	Dep Nooa	0.00		-\$75.00	\$0.00	\$75.00
	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		-\$1,211.00	\$0.00	\$1,211.00
	Dep KSCL	0.00		-\$692.00	\$0.00	\$692.00
	Dep Police Welfare	0.00		-\$190.00	\$0.00	\$190.00
	Dep Education	0.00		-\$184.05	\$0.00	\$184.05
	Dep M/allow	0.00		-\$510.00	\$0.00	\$510.00
	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		-\$680.00	\$0.00	\$680.00
	Dep Election	0.00		-\$2,060.00	\$0.00	\$2,060.00
	Dep Iakobo	0.00		-\$275.00	\$0.00	\$275.00
	Dep Eitu	0.00		-\$11.00	\$0.00	\$11.00
	Dep Ice box	0.00		-\$3,007.29	\$0.00	\$3,007.29
	Dep Edma	0.00		-\$2.00	\$0.00	\$2.00
	Dep Driver	0.00		-\$960.65	\$0.00	\$960.65
	Dep Dog	0.00		-\$5.00	\$0.00	\$5.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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
	Dep CM Baurua	0.00		-\$400.00	\$0.00	\$400.00
	Dep Clerk	0.00		-\$2,000.00	\$0.00	\$2,000.00
	Dep Eketua	0.00		-\$5.00	\$0.00	\$5.00
	Dep Kaiea	0.00		-\$151.60	\$0.00	\$151.60
	Dep Solar	0.00		-\$595.35	\$0.00	\$595.35
	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
	Dep Keke	0.00		-\$16.00	\$0.00	\$16.00
	Dep Kauake	0.00		-\$1,531.10	\$0.00	\$1,531.10
	Dep Katauraai Grp	0.00		-\$230.00	\$0.00	\$230.00
	Dep Kataua	0.00		-\$5.00	\$0.00	\$5.00
	Dep Kaotitaeka	0.00		-\$3,200.00	\$0.00	\$3,200.00
	Dep Hire Landing Craft	0.00		-\$20.00	\$0.00	\$20.00
	Dep Kainaomata	0.00		-\$2,157.20	\$0.00	\$2,157.20
	Dep KTT	0.00		-\$13.20	\$0.00	\$13.20
	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		-\$192.00	\$0.00	\$192.00
	Dep Itintaai	0.00		-\$35.00	\$0.00	\$35.00
	Dep Itinimarawa	0.00		-\$20.00	\$0.00	\$20.00
	Dep Itiniborau	0.00		-\$100.00	\$0.00	\$100.00
	Dep Independence	0.00		-\$7,336.25	\$0.00	\$7,336.25
	Dep Incentive allowance	0.00		-\$300.00	\$0.00	\$300.00
	Dep Ikerua	0.00		-\$2.00	\$0.00	\$2.00
	Dep Iebo	0.00		-\$4.00	\$0.00	\$4.00
	Dep Kamwarake	0.00		-\$21.00	\$0.00	\$21.00
	Imp Itinimarawa	0.00		-\$50.00	\$0.00	\$50.00
	Imp Bouataake	0.00		\$93.10	\$93.10	\$0.00
	Imp Mele Temaia	0.00		\$1,010.00	\$1,010.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Matitati	0.00		\$970.10	\$970.10	\$0.00
	Imp Maere	0.00		\$1,600.40	\$1,600.40	\$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 Kakiaata	0.00		\$175.00	\$175.00	\$0.00
	Imp Kauea	0.00		\$210.00	\$210.00	\$0.00
	Imp Kaireti	0.00		-\$50.00	\$0.00	\$50.00
	Imp Miteti	0.00		-\$340.00	\$0.00	\$340.00
	Imp Kaburere	0.00		\$33.00	\$33.00	\$0.00
	Imp Moataake	0.00		\$160.00	\$160.00	\$0.00
	Imp Itiniborau	0.00		\$4,017.33	\$4,017.33	\$0.00
	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 Hardware	0.00		-\$25,811.35	\$0.00	\$25,811.35
	Imp Fuel	0.00		\$2,082.90	\$2,082.90	\$0.00
	Imp Efitera	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
	Dep Ruteru	0.00		-\$46.50	\$0.00	\$46.50
	Imp Kaiea	0.00		\$803.26	\$803.26	\$0.00
	Imp Riitem	0.00		\$150.00	\$150.00	\$0.00
	Loss Vaysamoa	0.00		\$661.68	\$661.68	\$0.00
	Imp Tamton	0.00		\$250.00	\$250.00	\$0.00
	Imp Tamere	0.00		\$10,079.60	\$10,079.60	\$0.00
	Imp Takiakia	0.00		\$200.00	\$200.00	\$0.00
	Imp Takena	0.00		-\$300.00	\$0.00	\$300.00
	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 Miire	0.00		-\$286.25	\$0.00	\$286.25
	Imp Riiteti	0.00		-\$195.00	\$0.00	\$195.00
	Imp Bonnari	0.00		\$110.00	\$110.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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 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 Romano	0.00		\$676.10	\$676.10	\$0.00
	Dep Tabera Emire	0.00		-\$29.30	\$0.00	\$29.30
	Imp Bwanian	0.00		\$160.00	\$160.00	\$0.00
	Dep Temataake	0.00		-\$30.00	\$0.00	\$30.00
	Dep Temaiti	0.00		-\$5.00	\$0.00	\$5.00
	Dep Teirabung	0.00		-\$2.00	\$0.00	\$2.00
	Dep Teera	0.00		-\$156.10	\$0.00	\$156.10
	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
	Dep Tateraka	0.00		-\$156.00	\$0.00	\$156.00
	Dep Ticket	0.00		-\$432.00	\$0.00	\$432.00
	Dep Taneti	0.00		-\$20.00	\$0.00	\$20.00
	Dep Tierata	0.00		-\$30.00	\$0.00	\$30.00
	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
	Imp Tearawa	0.00		\$1,784.10	\$1,784.10	\$0.00
	Dep Tariki	0.00		-\$6.00	\$0.00	\$6.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Wanoo	0.00		-\$1,502.10	\$0.00	\$1,502.10
	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
	Imp Bainrebu	0.00		\$23.75	\$23.75	\$0.00
	Imp Ateota	0.00		\$50.00	\$50.00	\$0.00
	Imp Ataake	0.00		\$11,010.15	\$11,010.15	\$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
	Dep Teuea	0.00		-\$744.00	\$0.00	\$744.00
	Dep Witori	0.00		-\$26.30	\$0.00	\$26.30
	Dep Shortage	0.00		-\$2,007.85	\$0.00	\$2,007.85
	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
	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
	Imp Amberoti	0.00		\$278.45	\$278.45	\$0.00
	Closing Cash				21654.79	0.00
	Closing Bank				190339.96	0.00
Grand Total					873,084.69	873,084.69

Prepared by : LGD Internal Audit



Aranuka Island Council

Balance Sheet

as at 12/31/24



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	190,339.96		
Cash on Hand		21,654.79		
Account Receivable	2	470,149.28	682,144.03	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				682,144.03
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	328,450.94	328,450.94	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				328,450.94
Net Asset				353,693.09
Equity				
Current Year Earning			64,412.96	
Historical Balancing			289,280.13	
Total Equity				353,693.09

Prepared by : LGD Internal Audit



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



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Roon rabwata	2,157.00		
		1104	Roon te kiba	6,424.00		
					8,581.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	2,922.00		
		1202	Bebwa ni kabubuti	627.00		
		1203	Bwatika	72.00		
		1204	Kamea	90.00		
		1205	Titoe (retail, wholesale, Manufacture)	3,075.00		
		1206	Kaoti tamnei/Kabo birim	30.00		
		1212	Tabo ni bwa (retail and wholesale)	10,450.00		
		1214	Karikirake man te buraawa (Bakery)	330.00		
		1215	Karikirake aika a uareeke	2,755.00		
		1217	Taibora ni kamwarake (stall)	220.00		
		1219	Kaa/Rebwerebwe aika tatangoaki	598.20		
		1220	Waa - uawa/ Booti aika tangoaki	750.00		
		1223	Bingko (Imatang)	575.00		
		1227	Kabonakoan te ika	290.00		
		1238	Tutaraa	325.00		
		1239	Boboti n takataka	300.00		
		1241	Nangkona	1,575.00		
		1254	Karikirake man marin taari	7,500.00		
		1256	Karikiraken Aaro	200.00		
					32,684.20	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	128,214.52		
		1302	Buoka man te Postal	800.00		
		1306	Te buoka ibukin baoia ataein te reirei	9,000.00		
					138,014.52	
	1400	Bakao (Interest)				
		1401	Boki ni mwane	0.00		
		1402	Rakan katangomwane	708.00		
					708.00	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1500	Waaki ni Karikirake				
		1501	Kabonakoan bwaai	3,332.50		
		1502	Tangoan te waa 2 / booti	5,651.50		
		1502a	Landing craft	3,300.00		
		1505	Roon maekaia Irua	8,995.00		
		1505a	Karekemwane Coffee	5.00		
		1505c	Karinbwai Icebox	119.50		
		1506	Kantoka ao tangoan taian kaa	20,079.60		
		1507	Te bwaa	12,003.40		
		1508	Tangoan bwai ni mwakuri (backhoe, water pump)	35.00		
		1511	Internet	3,593.00		
		1512	Computer & photocopying	198.50		
		1517	Boon aban te Kauntira	347.20		
		1520	Workshop charges	1,365.00		
		1520a	Joinery	50.00		
		1521	Ororakeaia beeki/kamea	40.00		
		1522	Loan / Katangomwane	6,496.00		
		1525	Mwaneaba (Aranuka ao Tarawa)	1,000.00		
		1534	Phone Cards	1,261.00		
					67,872.20	
	1600	Mwane Tabeua				
		1601	Mwane n Raka	359.00		
					359.00	
	1700	Karaii Mwane				
		1701	Kaintabwi	7,134.70		
					7,134.70	
						255,353.62
Expenditure						
	2100	Bwakabwai				
		2102	Aia bwakabwai Kauntira	43,604.10		
		2103	Kauoman ni Kiraka	2,635.50		
		2108	Kabenta	3,185.03		
		2109	Turaiwa	9,555.09		
		2112	Kaubure	12,373.65		
		2113	Neeti ni Kaawa	8,630.61		
		2119	Mwakaeneke	3,211.57		
		2127	Tia tararua te auti ni Irua	3,082.51		
		2133	Tia uareti	3,211.80		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2153	Boatman	3,062.53		
		2161	Store Manager	2,696.05		
					95,248.44	
	2200	Arauenti				
		2201	Kauntira	4,665.00		
		2202	Kaniwangan te Mayor	1,700.00		
		2205	Mwakuri n tangoaki	7,803.90		
		2207	Kometen te reirei Primary and JSS	610.00		
		2210	Bonomwi	40.00		
		2211	Mwengabuaka	1,120.00		
		2214	Kometen Ainen Aranuka	440.00		
		2225	Komete te roronrikirake/Takakaro	90.00		
		2226	Ununiki Komete	40.00		
		2230	Komete Unimwane	670.00		
					17,178.90	
	2300	Kabutan te waaki				
		2301	Mwamwananga	2,437.67		
		2306	Ana tiati Vodafone	973.00		
		2311	Boon kain amwarake	250.00		
		2312	Rinerine	20.00		
		2313	Kauringan Inaomata	645.00		
		2322	Kakukurei ao kakairua	43.00		
		2326	Bwaain te aobiti (stationeries)	220.40		
		2328	Boon te bowi	65.00		
		2329	Bao nako atimwakoro	2,769.00		
		2332	Support to Elderly Fund distribution	426.00		
		2333	Support to Copra weighing transport	975.00		
					8,824.07	
	2400	Onobwai				
		2403	Auti ni maeka	16,115.15		
		2404	Auti-n-irua	109.50		
		2407	Maneaba	235.00		
		2408	Rebwerebwere/Kaa	1,729.40		
		2409	Waa 2 / Meeri	709.20		
		2410	Kawai/Kotiwei	3,490.50		
					22,388.75	
	2700	Kabane mwane nte karikir				
		2701	Amwarake mooi ibukia Irua	660.25		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2702	Te bwaa	9,812.20		
		2702a	Takaeang Truck	587.90		
		2703	Internet	1,708.20		
		2719	Karikirake Auti ni Irua	132.60		
		2721	Garage Material	655.00		
		2721a	Joinery	453.63		
					14,009.78	
	2800		Karaii Mwane			
		2801	Kaintabwi	19,422.52		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin school trucks	12,868.20		
					33,290.72	
						190,940.66
Net Profit/Loss						64,412.96

Prepared by : LGD Internal Audit

Incomes as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1103	Roon rabwata	2,157.00		
		1104	Roon te kiba	6,424.00		
					8,581.00	
1200	Raitienti	1201	Motoka/Rebwerebwe	2,922.00		
		1202	Bebwa ni kabubuti	627.00		
		1203	Bwatika	72.00		
		1204	Kamea	90.00		
		1205	Titaa (retail, wholesale, Manufa	3,075.00		
		1206	Kaoti tamnei/Kabo birim	30.00		
		1212	Tabo ni bwa (retail and wholesa	10,450.00		
		1214	Karikirake man te buraawa (Bak	330.00		
		1215	Karikirake aika a uarekeke	2,755.00		
		1217	Taibora ni kamwarake (stall)	220.00		
		1219	Kaa/Rebwerebwe aika tatango	598.20		
		1220	Waa - uawa/ Booti aika tangoa	750.00		
		1223	Bingko (Imatang)	575.00		
		1227	Kabonakoan te ika	290.00		
		1238	Tutaraa	325.00		
		1239	Boboti n takataka	300.00		
		1241	Nangkona	1,575.00		
		1254	Karikirake man marin taari	7,500.00		
		1256	Karikiraken Aaro	200.00		
					32,684.20	
1300	Mwane ni buoka	1301	Buoka man te Tautaeka	128,214.52		
		1302	Buoka man te Postal	800.00		
		1306	Te buoka ibukin baoia ataein te	9,000.00		
					138,014.52	
1400	Bakao (interest)	1401	Boki ni mwane	0.00		
		1402	Rakan katangomwane	708.00		
					708.00	
1500	Waaki ni Karikirake	1501	Kabonakoan bwaai	3,332.50		
		1502	Tangoan te waa 2 / booti	5,651.50		
		1502a	Landing craft	3,300.00		
		1505	Roon maekaia Irua	8,995.00		
		1505a	Karekemwane Coffee	5.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waaki ni Karikirake	1505c	Karinbwai Icebox	119.50		
		1506	Kantoka ao tangoan taian kaa	20,079.60		
		1507	Te bwaa	12,003.40		
		1508	Tangoan bwai ni mwakuri (bac khaa water pump)	35.00		
		1511	Internet	3,593.00		
		1512	Computer & photocopying	198.50		
		1517	Boon aban te Kauntira	347.20		
		1520	Workshop charges	1,365.00		
		1520a	Joinery	50.00		
		1521	Ororakeaia beeki/kamea	40.00		
		1522	Loan / Katangomwane	6,496.00		
		1525	Mwaneaba (Aranuka ao Taraw ni)	1,000.00		
		1534	Phone Cards	1,261.00		
					67,872.20	
1600	Mwane Tabeua	1601	Mwane n Raka	359.00		
					359.00	
1700	Karaii Mwane	1701	Kaintabwi	7,134.70		
					7,134.70	
			Total Income			255,353.62

Expenditures as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Aia bwakabwai Kauntira	43,604.10		
		2103	Kavoman ni Kiraka	2,635.50		
		2108	Kabenta	3,185.03		
		2109	Turaiwa	9,555.09		
		2112	Kaubure	12,373.65		
		2113	Neeti ni Kaawa	8,630.61		
		2119	Mwakaeneke	3,211.57		
		2127	Tia tararua te auti ni Irua	3,082.51		
		2133	Tia uaereti	3,211.80		
		2153	Boatman	3,062.53		
		2161	Store Manager	2,696.05		
					95,248.44	
2200	Arauenti	2201	Kauntira	4,665.00		
		2202	Kaniwangan te Mayor	1,700.00		
		2205	Mwakuri n tangoaki	7,803.90		
		2207	Kometen te reirei Primary and J ss	610.00		
		2210	Bonomwi	40.00		
		2211	Mwengabuaka	1,120.00		
		2214	Kometen Ainen Aranuka	440.00		
		2225	Komete te roronrikirake/Takaka ss	90.00		
		2226	Ununiki Komete	40.00		
		2230	Komete Unimwane	670.00		
					17,178.90	
2300	Kabutan te waaki	2301	Mwamwananga	2,437.67		
		2306	Ana tiati Vodafone	973.00		
		2311	Boon kain amwarake	250.00		
		2312	Rinerine	20.00		
		2313	Kaurigan Inaomata	645.00		
		2322	Kakukurei ao kakairua	43.00		
		2326	Bwaain te aobiti (stationeries)	220.40		
		2328	Boon te bowi	65.00		
		2329	Bao nako atimwakoro	2,769.00		
		2332	Support to Elderly Fund distribut ion	426.00		
		2333	Support to Copra weighing tra nsport	975.00		
					8,824.07	

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2400	Onobwai	2403	Auti ni maeka	16,115.15		
		2404	Auti-n-irua	109.50		
		2407	Maneaba	235.00		
		2408	Rebwerebwere/Kaa	1,729.40		
		2409	Waa 2 / Meeri	709.20		
		2410	Kawai/Kotiwei	3,490.50		
					22,388.75	
2700	Kabane mwane nte karikirak	2701	Amwarake moo i bukia Irua	660.25		
		2702	Te bwaa	9,812.20		
		2702a	Takaeang Truck	587.90		
		2703	Internet	1,708.20		
		2719	Karikirake Auti ni Irua	132.60		
		2721	Garage Material	655.00		
		2721a	Joinery	453.63		
					14,009.78	
2800	Karaii Mwane	2801	Kaintabwi	19,422.52		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Te buoka ibukin school trucks	12,868.20		
					33,290.72	
			Total Expenditure			190,940.66