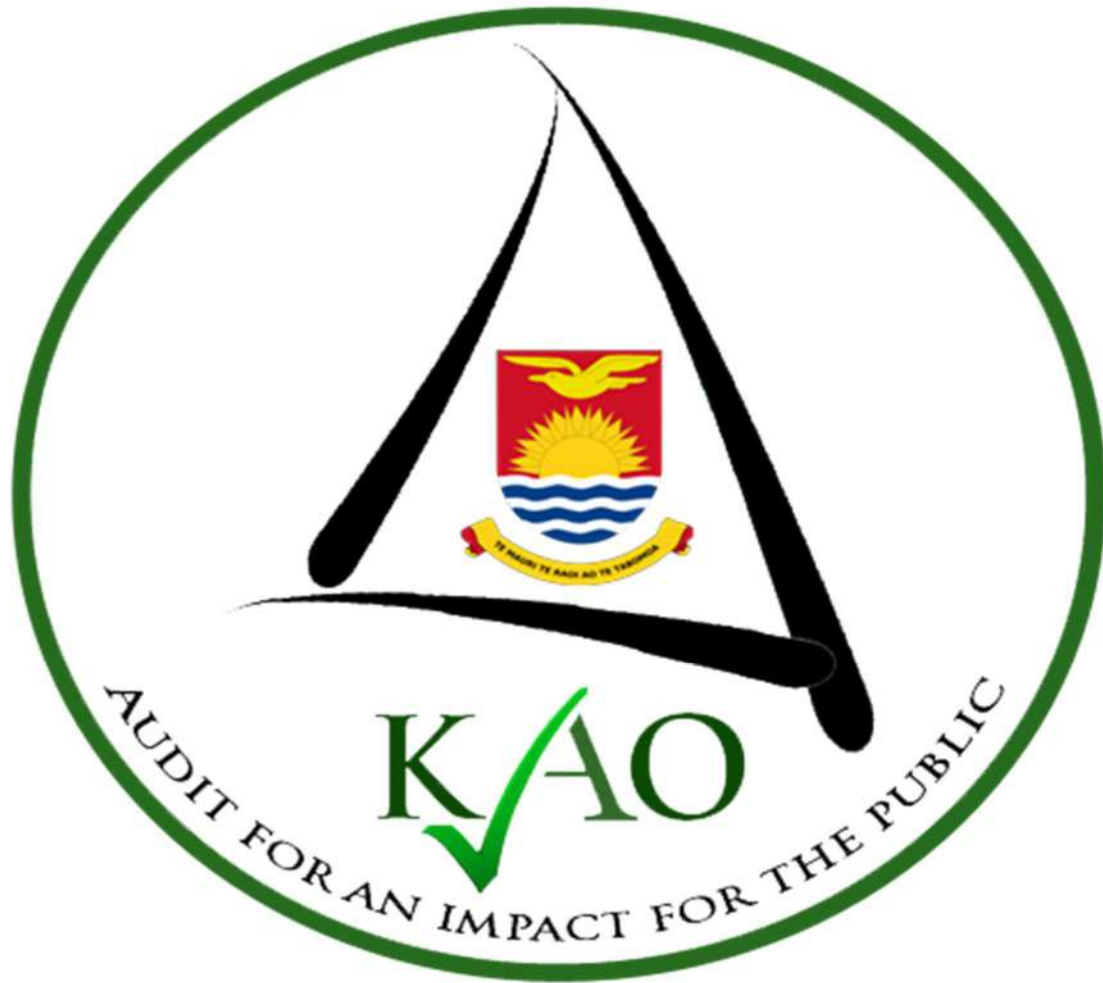


# **THE REPORT OF THE AUDITOR GENERAL**

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



**REPORT NO: 34-35/26**

AUGUST 17<sup>TH</sup> 2026

7<sup>TH</sup> MEETING OF THE 13<sup>TH</sup> MANEABA NI MAUNGATABU 2026  
LOCAL GOVERNMENT AUDIT DIVISION

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### Audit for an impact for the public

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|             |                                                                                                                                                                                                        |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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<br>Transparency<br>Independence<br>Professionalism<br>Collaboration<br>Excellence<br>Continuous Development                                                                             |

## **PREFACE**

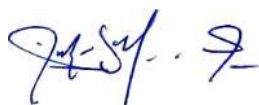
It is my honor to submit the report on the accounts of Eutan Tarawateinaieta Island Council for the financial years ended 31<sup>st</sup> December 2022 to 31<sup>st</sup> December 2023 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit Act, 2017.

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

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

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

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



Mr. Eriati Tauma Manaima

Auditor General.

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## 1. ACRONYMS

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

## 2. INDEPENDENT AUDITOR'S REPORT

### Introduction

I have audited the Financial Statements of Eutan Tarawateinaieta Island Council for the year ended 31<sup>st</sup> December 2022 to 31<sup>st</sup> December 2023 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Eutan Tarawateinaieta Island Council for the year ended 31<sup>st</sup> December 2022 to 31<sup>st</sup> 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 Eutan Tarawateinaieta 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 Eutan Tarawateinaieta Island Council for the year ending 31<sup>st</sup> December 2022. to 31<sup>st</sup> December 2023.

### 2.1 BASIS FOR DISCLAIMER OF OPINION.

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

#### **1. Missing PVs and incomplete supporting documents that worth \$3,475.40**

- The audit found that some payment vouchers (PVs) are missing. It also found that some PVs do not have supporting documents attached or the documents are missing particularly for payments relating to council loans. council loan. The total value of these issues is \$3,475.40 from the council's expenditures. ([Refer to section 1.1](#))

#### **2. Unverified cash at bank of \$84,896.98.**

- The audit could not verify the council's reported cash balance of \$84,896.98 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 - \$281,386.84:** 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 3.3](#))
- **Accounts Payable - \$96,459.57:** Similar inactive and unresolved balances were found in deposit, imprest, and loan accounts since 2019, without supporting documentation to verify them. ([Refer to section 3.3](#))

### 4. Unverified imprest recoveries of \$2,000.00 for Peter & Sons.

- The audit found that imprest recovery of \$2,000.00 was 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 3.4, 3<sup>rd</sup> issue](#))

### 5. Unverified imprest recoveries of \$38,560.65 for Clerk Tiibeti

- The audit also found that imprest recoveries (retirements) totaling \$38,560.65 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, 2<sup>nd</sup> issue](#)).

| Date       | allocation         | MRR#PV# | Details               | Dr | Cr               | Audit comments                                                                                                  |
|------------|--------------------|---------|-----------------------|----|------------------|-----------------------------------------------------------------------------------------------------------------|
| 30-Sept-22 | Imp -Clerk Tiibeti | 23770   |                       |    | 10,869.60        | No receipts or other supporting documents attached to prove that the goods and services were actually purchased |
| 31-Dec-22  | Imp -Clerk Tiibeti | 42655   |                       |    | 9,177.67         |                                                                                                                 |
| 30-Jun-22  | Imp -Clerk Tiibeti | 978378  |                       |    | 7,838.83         |                                                                                                                 |
| 31-Jan-23  | Imp -Clerk Tiibeti | 42729   | Tibeti retire imprest |    | \$2,453.00       |                                                                                                                 |
| 31-Dec-23  | Imp -Clerk Tiibeti | 121807  | Ana imprest Tibeti    |    | \$8,221.55       |                                                                                                                 |
|            |                    |         |                       | -  | <b>38,560.65</b> |                                                                                                                 |

## 2.2. EMPHASIS OF THE MATTER.

The audit wants to draw attention to the following matters identified during the audit of the Eutan Tarawateinaiaeta Island Council's financial statements.

### 1. Misstatement of the Council Expenditure by \$348.43.

- The audit recalculated the total gross salaries paid to village wardens (Kaubure) and found that the recalculated amount differed from the salary expenditure recorded in the council's accounting records. As a result of this difference, the council's salary expenditure was misstated. ([Refer to section 1.2](#))

**2. Unclaimed salaries of \$205.56 were not receipted back to council's fund.**

- The audit found that a total of \$205.56 in salaries was not collected by the intended recipients. However, there was no evidence that these unclaimed salaries were receipted back into the Council's funds or properly recorded as outstanding liabilities. As a result, the Council liabilities may not have been accurately reported during the years in which the unclaimed salaries occurred. ([Refer to Section 1.4](#))

**3. Council's revenue overstated by \$437.50.**

- The audit found that the council overstated its revenue by \$437.50. This occurred because the council recorded \$770.00 as revenue, while the actual staff KPF deductions amounted to \$332.50, resulting in an overstatement of \$437.50. ([refer to section 2.1](#))

**4. Staff KPF Contributions of \$3,575.34 deducted from salaries but not remitted to KPF.**

- The audit found that a total of \$3,575.34 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 1.7.3](#)).

**5. Write offs made without legal authority.**

- The audit found that the Council wrote off ETC balances totalling \$56,183.31 from its BTL accounts. Although the write-off was disclosed in the 2023 financial statements, it was not recorded in the Council's accounting records or reflected in its financial position. ([Refer to section 3.2](#))
- The Council also did not provide sufficient information to determine whether the balances were amounts owed to the Council (receivables) or amounts owed by the Council (payables). In addition, the audit found that the

Council's decision to write off these balances may not be supported by section 63(c) of the Local Government (Amendment) Act 2006, as the Council does not appear to have the legal authority to write off these amounts. ([Refer to section 3.2](#))

- As a result, the write-offs may be legally invalid and may have materially misstated the Council's financial position. ([Refer to section 3.2](#))

## 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 \$26,565.00 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 1.6, 2<sup>nd</sup> bullet point](#)).

### 2. **Uncertified invoices and claimed letter request totaling \$19,582.57.**

The audit found that most supplier invoices and payment request letters, totaling \$19,582.57, for goods and services provided to the council were not certified upon receipt. This indicates that the council did not properly check and confirm that the goods and services had been received and that the amounts claimed were correct before processing the payments. ([refer to section 1.6, 1st bullet point](#))

### 3. **Salaries disbursed to staff not on the approved ER.**

The audit found that a total of \$815.32 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 1.3](#))

### 4. **Council revenue is not traceable to government grants warrants.**

The audit had difficulties in verifying the government grants totaled \$202,601.70 recorded as council revenue because the council did not clearly identify which departmental warrant (DWs) represented government grants that had been allocated to council revenue. ([refer to section 2.2](#))

### 5. **\$54,421.00 in imprest advances disbursed to Clerk Tiibeti without prior full council approval.**

- 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. This practice contradicts section 61 of the Local Government Act. As a result, the audit could not confirm whether the advances were properly authorized before they were issued. ([Refer to Section 3.4, 2<sup>nd</sup> issue](#))

| Date       | allocation         | MRR#PV# | Details                                                        | Dr               | Cr | Audit comments                                                                                                          |
|------------|--------------------|---------|----------------------------------------------------------------|------------------|----|-------------------------------------------------------------------------------------------------------------------------|
| 30-Sept-22 | Imp -Clerk Tiibeti | V-9/33  |                                                                | 24,680.00        |    | No council minutes attached for proper authorisation of imprest advances to comply with Local Government Act section 61 |
| 31-May-22  | Imp -Clerk Tiibeti | V 5-74  |                                                                | 5,000.00         |    |                                                                                                                         |
| 31-May-22  | Imp -Clerk Tiibeti | V 5-75  |                                                                | 5,000.00         |    |                                                                                                                         |
| 31-Jan-23  | Imp -Clerk Tiibeti | Pv 48/1 | Kabwakan ana imprest ibukin aia bowii kometen te runga         | \$160.00         |    |                                                                                                                         |
| 31-Jan-23  | Imp -Clerk Tiibeti | Pv 45/1 | Kabwakan ana imprest nte mwaiti aei                            | \$1,125.00       |    |                                                                                                                         |
| 31-Jan-23  | Imp -Clerk Tiibeti | Pv 5/1  | Kabanemwane ibukin ana collection landing craft I south tarawa | \$300.00         |    |                                                                                                                         |
| 31-Jan-23  | Imp -Clerk Tiibeti | Pv 24/1 | Kabwakan ana imprest ni mwaitina aei                           | \$1,150.00       |    |                                                                                                                         |
| 31-Mar-23  | Imp -Clerk Tiibeti | V-3/31  | Kabwakan ana imprest ibukin landing craft                      | \$200.00         |    |                                                                                                                         |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/27  | Kabwakan ana imprest ibukin bwaain te Kauntira                 | \$390.00         |    |                                                                                                                         |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/52  | Payment for TT-ANZ south Tarawa                                | \$2,412.00       |    |                                                                                                                         |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/53  | Payment for withdral imprest                                   | \$4,854.00       |    |                                                                                                                         |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/54  | Payment for withdral imprest                                   | \$1,040.00       |    |                                                                                                                         |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/55  | Payment for withdral imprest                                   | \$3,060.00       |    |                                                                                                                         |
| 30-Jun-23  | Imp -Clerk Tiibeti | V -6/17 | Payment for Plumper equipment                                  | \$700.00         |    |                                                                                                                         |
| 31-Jul-23  | Imp -Clerk Tiibeti | V 7/05  | Kabwakan ana imprest for independence activities               | \$2,000.00       |    |                                                                                                                         |
| 31-Aug-23  | Imp -Clerk Tiibeti | V 8/37  | Kabwakan ana imprest ataibeti ibukin bwain te office           | \$800.00         |    |                                                                                                                         |
| 30-Nov-23  | Imp -Clerk Tiibeti | V 11/47 | Ana imprest Tiibeti                                            | \$1,550.00       |    |                                                                                                                         |
|            |                    |         |                                                                | <b>54,421.00</b> | -  |                                                                                                                         |

**6. \$14,000.00 in imprest advances disbursed to Peter & Sons without prior full council approval.**

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. This practice contradicts section 61 of the Local Government Act. As a result, the audit could not confirm whether the advances were properly authorized before they were issued. ([refer to section 3.4, 3<sup>rd</sup> issue](#))

**6. Issues relate to imprest Account Francis & Mayor Francis.**

- The audit found that the Council operates two imprest accounts for the same person: the “imprest Francis” account and the “Imprest Mayor Francis” account. Both accounts serve the same purpose. Maintaining two accounts for the same account increases the risk of transactions being recorded in the wrong account or recorded twice. It also makes it difficult for the Council to identify errors or irregular transactions and to reconcile the accounts accurately. ([refer to section 3.4, 1<sup>st</sup> issue](#))
- Imprest Francis account balances had been accumulated to \$1,092.00 without any retirement made. The balance of \$1,092.00 remained outstanding in 2022 up to 2024. ([refer to section 3.4, 1<sup>st</sup> issue](#))



- Imprest Mayor Francis account balances of \$1,715.00 had been remained outstanding as at 31/12/2024. ([refer to section 3.4, 1<sup>st</sup> issue](#))
- Most of imprest retirements are recorded using the main receipts without attaching the original receipts or other supporting documents to prove that the goods and services were actually purchased. ([refer to section 3.4, 1<sup>st</sup> 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 \$61,523.22 that was reported as council expense under code 2801, an amount of \$30,761.61 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 1.7.1](#))
- Staff KPF contributions totalling \$32,229.08 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 1.7.2](#))

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 Eutan Tarawateinaiaeta 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 Eutan Tarawateinaiaeta 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 EUTAN TARAWATEINAIETA ISLAND COUNCIL.

My responsibility is to conduct an audit of Eutan Tarawateinaieta 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 **Eutan Tarawateinaieta Island Council for the year ended 31<sup>st</sup> December 2022 to 31<sup>st</sup> December 2023**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

We have not engaged in any other businesses than the audit for the Eutan Tarawateinaieta Island Council during the year ended **31<sup>st</sup> December 2022 to 31<sup>st</sup> December 2023**. Furthermore, we have no relationship with, or interest in, **Eutan Tarawateinaieta Island Council**.



## 1. AUDIT FINDINGS: EUTAN TARAWATEINAIETA ISLAND COUNCIL EXPENDITURES

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

### 1.1 MISSING PVS AND INCOMPLETE SUPPORTING DOCUMENTS WORTH \$3,475.40

#### Findings and Analysis:

The audit found that some payment vouchers (PVs) are missing. It also found that some PVs do not have supporting documents attached or the documents are missing. The total value of these issues is \$3,475.40 from the council's expenditures.

| Date      | PV Number | Allocation | Detail                                                  | GL Amount  | Audit Comments                                                                                                                                                                                     | Management response                                                                                                                                                                                            |
|-----------|-----------|------------|---------------------------------------------------------|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 31-Jul-23 | V 7/06    | 2313       | Deposit Indep & 2312 Antonio South Mesaerm cultural day | \$120.00   | Based on the management response, the audit found that there was still no request letter from the supplier of Waro to support the payment claim for providing Waro.                                | I do not agree because the examiners from MCIA have no comment on the PV, so I knew that there is a supporting for this claim                                                                                  |
| 31-Mar-23 | V-3/03    | 2301       | Motorbike hire Karibwaiti                               | \$265.00   | Based on the response provided, the audit found that there was no claim letter or request from Karibwaiti to support the claim for motorbike hire services and the payment was not signed by Clerk | I do not agree, that there is a PV for this payment, so I am apologize for copy of PV not signed by the clerk but I hope that you can verify this is a PV3/03.                                                 |
| 28-Feb-23 | v 52/2    | 2709       | payment for loan as detail                              | \$1,904.00 | No supportings attached with the PV                                                                                                                                                                | This pv have a supporting document for the loan forms from Tareaiti/others. Please could you inform the MCIA Examiners to confirm comments not appeared for PV52/2. Honestly I already attached the supporting |
| 31-Mar-23 | V-3/46    | 2709       | xx                                                      | \$1,086.40 | based on the response provided, PV42/3 contains Pre-School Salaries totaling \$1,623.00, No transaction for 2709, amounting \$1,086.40                                                             | I have copies of those payments and they aPV42/3=\$1,086.40                                                                                                                                                    |
| 31-Mar-22 | V 3-34    | 2102       | xx                                                      | \$100.00   | No transactions for Account 2102 was noted on the PV                                                                                                                                               | I do agree with your findings that there is no salary written on the PV,                                                                                                                                       |
|           |           |            |                                                         | \$3,475.40 |                                                                                                                                                                                                    |                                                                                                                                                                                                                |

#### Recommendations

Management are encouraged to do the followings,

- Eutan Tarawateinaiaeta Council should maintain an electronic copies of all their PVs for audit verification.
- MCIA, together with Eutan Tarawateinaiaeta Council should consider implementing an electronic document management system to strengthen their filing and record keeping processes.

#### Management response:

### 1.2 COUNCIL EXPENDITURES HAD BEEN MISSTATED BY \$348.43

#### Findings and Analysis.

The audit found that the council's expenses were misstated by \$348.43. This occurred because the total salaries paid to village wardens (Kaubure) were not calculated correctly. The audit recalculation found that some salaries were overstated, while others were understated, resulting in an overall variance of \$348.43.

| Date       | PV Number | Allocation | Detail                             | GL Amount | Audit recalculation Amount (Gross salaries) | Variance | Audit comments                                                                                                                        |
|------------|-----------|------------|------------------------------------|-----------|---------------------------------------------|----------|---------------------------------------------------------------------------------------------------------------------------------------|
| 30-Apr-23  | V-4/11    | 2112       | Aia bwakabwai Kaubure              | 1,119.14  | 1,134.00                                    | 14.86    | Total fortnight gross salaries of Kaubure is \$1,134.00, while GL records \$1,119.14, understate council expense on bwakabwai Kaubure |
| 30-Jun-23  | V -5/23   | 2112       | Aia bwakabwai kaubure staff salary | 1,156.23  | 1,134.05                                    | 22.18    | overstate council expense on bwakabwai Kaubure                                                                                        |
| 31-Jul-23  | V 7/40    | 2112       | Aia bwakabwai kaubure              | 1,037.68  | 1,185.92                                    | 148.24   | understate council expense on bwakabwai Kaubure                                                                                       |
| 30-Sept-23 | V9/06     | 2112       | Aia bwakabwai kaubure              | 1,156.23  | 1,185.92                                    | 29.69    | understate council expense on bwakabwai Kaubure                                                                                       |
| 30-Sept-23 | V9/29     | 2112       | Bwakabwai kaubure                  | 1,156.23  | 1,185.92                                    | 29.69    | understate council expense on bwakabwai Kaubure                                                                                       |
| 31-Oct-23  | V 10/30   | 2112       | Aia bwakabwai kaubure              | 1,156.23  | 1,052.46                                    | 103.77   | overstate council expense on bwakabwai Kaubure                                                                                        |
|            |           |            |                                    |           |                                             | 348.43   |                                                                                                                                       |

## Recommendation

Management should encourage the finance team (CFC's and its team) to strengthen their review and reconciliation process. They should also implement segregation of duties as part of their internal control system to improve accuracy and reduce errors.

## Management Response

Whatever from the Local Government have their supporting document for the Kaobure, Nurse Aid salary so I appreciated your findings if considered from the MCIA for the difference of \$348.43

### 1.3. A TOTAL OF \$815.32 OF SALARY PAYMENTS TO UNVERIFIED COUNCIL STAFF.

## Audit Findings and Analysis

The audit found that a total of \$815.32 in salaries was paid to staff whose names were not included on the approved Establishment Register (ER). The council did not provide council minutes or first appointments letters to confirm that these individuals were legitimately appointed as Council staff.

| Date       | PV Number | Allocation | Detail                             | Gross Salaries | Audit Comments                                                              |
|------------|-----------|------------|------------------------------------|----------------|-----------------------------------------------------------------------------|
| 28-Feb-23  | v 18/2    | 2112       | Aia bwakabwai kaubure              | 74.12          | Akea aran Kaure Itobo nte ER ma iai nte PP,                                 |
| 28-Feb-23  | v 45/2    | 2112       | Aia bwakabwai kaubure              | 74.12          | Akea aran Kaure Itobo nte ER ma iai nte PP                                  |
| 30-Apr-23  | V-4/11    | 2112       | Aia bwakabwai Kaubure              | 74.12          | Eaki same amount te GL ma te PV, Akea aran Kaure Itobo nte ER ma iai nte PP |
| 30-Jun-23  | V -6/23   | 2112       | Aia bwakabwai kaubure staff salary | 74.12          | Akea aran Kaure Itobo nte ER ma iai nte PP                                  |
| 31-Jul-23  | V 7/40    | 2112       | Aia bwakabwai kaubure              | 74.12          | Ekaokoro te amount PV ma GL                                                 |
| 30-Sept-23 | V9/06     | 2112       | Aia bwakabwai kaubure              | 74.12          | Akea aran Kaure Itobo nte ER ma iai nte PP                                  |
| 30-Sept-23 | V9/29     | 2112       | Bwakabwai kaubure                  | 74.12          | Akea aran Kaure Itobo nte ER ma iai nte PP                                  |
| 31-Oct-23  | V 10/11   | 2112       |                                    | 74.12          | Akea aran Kaure Itobo nte ER ma iai nte PP                                  |
| 31-Oct-23  | V 10/30   | 2112       | Aia bwakabwai kaubure              | 74.12          | Akea aran Kaure Itobo nte ER ma iai nte PP                                  |
| 30-Nov-23  | V 11/05   | 2112       | Aia bwakabwai kaubure              | 74.12          | Akea aran Kaure Itobo nte ER ma iai nte PP                                  |
| 31-Dec-23  | V 12/17   | 2112       | Aia bwakabwai kaubure              | 74.12          | Akea aran Kaure Itobo nte ER ma iai nte PP                                  |
|            |           |            |                                    | 815.32         |                                                                             |

#### Recommendation

The council should maintain supporting evidence, such as approved council minutes and appointment letters for all staff.

#### Management response

I do apology for not following the rule and regulation for the Establishment Register (ER). Even though in the Estimate 2024 there is no names for Uatu Naeti, Kaure Itobo, Peter Teunaia, Tatau Temea and Rairamoone Tabwakea. I hope that the Clerk already worked with the Budget that there is no problem for ETC staff list. So we tried our best for not repeating the same issue or problem.

#### 1.4. UNCLAIMED SALARIES NOT RECEIPTS BACK TO COUNCIL FUNDS.

#### Audit Findings and Analysis

The audit found that some council staff and councilors did not acknowledge receipt of their salary payments by signing the council's payment list. The audit also found that the council did not return or record the unclaimed salary amounts, totaling \$205.56, as unclaimed funds.

| Date      | PV Number | Allocation | Detail                                   | Unclaimed salaries | Audit Comments                                                                                                                                                             | Management response                                                    |
|-----------|-----------|------------|------------------------------------------|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| 31-Jan-22 | V 1-33    | 2112       | Payment for council staff Kaubure salary | 137.00             | No receipt numbers were recorded on the PP for Tebwaka and Alexander to indicate their returned salary payments.                                                           | I do apologize for this mistake                                        |
| 31-Jan-23 | Pv 15/1   | 2113       | Aia bwakbwai Neeti ni kaawa              | 68.56              | based on management response, the audit found that RR No. 42755 was not recorded in the council database and management does not provide copy of receipt for verification. | I do not agree the reason there is a receipt for return salary RR42755 |
|           |           |            |                                          | 205.56             |                                                                                                                                                                            |                                                                        |

## Recommendation

The council should ensure that all unclaimed allowance or salaries are returned to council funds and properly recorded as unclaimed allowances or salaries payable until they are claimed by the rightful recipient.

## Management response

### 1.5 CONTROL WEAKNESSES IN THE PAYMENTS PROCESS.

#### Findings and Analysis.

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

- **Invoices or allowance claims not certified upon receipt.** The audit found that most of the allowance claims and invoices from suppliers, with a total value of \$19,582.57<sup>1</sup>, were paid without being certified upon receipt.
- **Payment for sitting allowances of \$26,565.00<sup>2</sup>.** 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.

## Recommendation

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

- The Clerk should ensure that all invoices are properly reviewed and certified by authorized personnel before payment are processed.

<sup>1</sup> Refer to Table 1 in appendices section for a detailed breakdown.

<sup>2</sup> Refer to Table 2 in appendices section for a detailed breakdown.



- 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 council should implement internet banking to transfer salaries directly into staff bank accounts. This will ensure payments are made securely and only to authorized recipients.

## Management Response

### 1.6 NON-COMPLIANCE ISSUE'S (KPF)

The following issues relate to accounting treatment for KPF.

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

##### Findings and Analysis.

The audit found that the council incorrectly reported \$61,523.22 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$30,761.61 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 Eutan Tarawateinaieta Council expenses and liabilities, as no proper offset was recorded.

| Year | Code | Detail                    | FS Amount | Audit Comment                                                                |
|------|------|---------------------------|-----------|------------------------------------------------------------------------------|
| 2022 | 2801 | Birimwane nakon Kaintabwi | 24,682.44 | This amount should be recorded as KPF Payable until they are remitted to KPF |
| 2023 | 2801 | Birimwane nakon Kaintabwi | 36,840.78 | same as above                                                                |
|      |      |                           | 61,523.22 | 30,761.61                                                                    |

##### Recommendation

The audit recommends management to perform the following.

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

### Management Response

#### 1.6.2 KPF EMPLOYEE CONTRIBUTIONS OF \$32,229.08 INCORRECTLY RECORDED AS COUNCIL REVENUE.

##### Findings and Analysis

The audit found that a total of \$32,229.08 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 Eutan Tarawateinaiaeta Council revenue and liabilities being understated.

| Year | Code | Detail    | FS Amount | Audit Comment                                                                |
|------|------|-----------|-----------|------------------------------------------------------------------------------|
| 2022 | 1701 | Kaintabwi | 14,013.51 | This amount should be recorded as KPF Payable until they are remitted to KPF |
| 2023 | 1701 | Kaintabwi | 18,215.57 | same as above                                                                |
|      |      |           | 32,229.08 |                                                                              |

Recommendations.

Management are recommended to perform the following

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

### Management Response

#### 1.6.3 A TOTAL OF \$3,575.34 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

##### Finding and Analysis.

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

| Tran_Date | MRR#/PV# | Allocation | Cash Receipt | Audit Comments                                                                              |
|-----------|----------|------------|--------------|---------------------------------------------------------------------------------------------|
| 31-Dec-22 | Pv 7/13  | 1701       | \$339.21     | E kunea te oteta<br>bwa KPF<br>contributions aikai<br>a tuai bwaka nakon<br>KPF inanon 2023 |
| 31-Dec-22 | Pv 9/12  | 1701       | \$166.28     |                                                                                             |
| 31-Dec-22 | Pv 11/12 | 1701       | \$24.84      |                                                                                             |
| 31-Dec-22 | Pv 16/12 | 1701       | \$5.82       |                                                                                             |
| 31-Dec-22 | Pv 27/12 | 1701       | \$18.63      |                                                                                             |
| 31-Dec-22 | Pv 32/12 | 1701       | \$348.09     |                                                                                             |
| 31-Dec-22 | Pv 33/12 | 1701       | \$166.22     |                                                                                             |
| 31-Dec-22 | Pv 47/12 | 1701       | \$323.38     |                                                                                             |
| 31-Dec-22 | Pv 48/12 | 1701       | \$166.22     |                                                                                             |
| 31-Dec-23 | V 12/07  | 1701       | \$341.62     | E kunea te oteta<br>bwa KPF<br>contributions aikai<br>a tuai bwaka nakon<br>KPF inanon 2024 |
| 31-Dec-23 | V 12/08  | 1701       | \$332.50     |                                                                                             |
| 31-Dec-23 | V 12/17  | 1701       | \$339.51     |                                                                                             |
| 31-Dec-23 | V 12/18  | 1701       | \$332.50     |                                                                                             |
| 31-Dec-23 | V 12/22  | 1701       | \$338.02     |                                                                                             |
| 31-Dec-23 | V 12/23  | 1701       | \$332.50     |                                                                                             |
|           |          |            | \$3,575.34   |                                                                                             |

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

For 2022, 2023 2024 te MCIA (Local Government) ae e tabena kabakan aia KPF taan mwakuri are nako naba man te Support grant. Ia manga reitaki riki iaon aio ibukin aia KPF Staff ao Councilors ma te kaokoro ae kam kunea.

## 2 AUDIT FINDINGS: EUTAN TARAWATEINAIETA COUNCIL REVENUES

### 2.1. REVENUE OVERSTATED BY \$437.50

#### Audit Findings and Analysis

The audit found that the council overstated its revenue by \$437.50. This occurred because the council recorded \$770.00 as revenue, while the actual staff KPF deductions amounted to \$332.50, resulting in an overstatement of \$437.50. (The issue was identified in PV No. 11/21 for 2023)

The audit also noted that staff KPF contributions should not be recorded as council revenue, as these amounts do not belong to the council. Instead, they represent amounts deducted from staff salaries that the council is required to hold and remit to the KPF. Therefore, these contributions should be recorded as a liability until they are paid to the KPF.

#### Recommendation

- The council should ensure that all revenue transactions are recorded accurately and agree with amounts shown on physical receipts and other relevant supporting documents.
- record all KPF staff contributions correctly under liabilities and ensure they are promptly remitted to KPF.
- It is 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.

## 2.2 COUNCIL WEAKNESSES IN MANAGING AND ALLOCATING GOVERNMENT GRANTS.

#### Audit Findings and Analysis

The audit identified weaknesses in the council's management, recording, and allocation of government grants. The audit had difficulties in verifying the government grants recorded as council revenue because the council did not clearly identify which departmental warrant (DWs) represented government grants that had been allocated to council revenue.

In total, \$202,601.70<sup>3</sup> was recorded as council revenue from government grants. However, due to the lack of clear identification of council receipts links to DW, the audit was unable to fully verify whether the amount recorded was complete and accurate.

#### Recommendation

- The council should link the DW number to each receipt as part of its revenue recording process to make it easier to trace and verify government grants received.
- The council should also maintain a grant register showing the date received, grant source, amount received, DW number, and revenue account allocated.

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<sup>3</sup> Refer to Table 3 in appendices for breakdown.

### Management response

Ia katamaroa riki te mwakuri n taruaa mwanen te Kauntira n aron ae ea okioki naba te kanganga. The support grant ena riai n receipt n teuana te tai n aron ae kam kunea bwa ea manga mwanganga te receipt, ma ai bon ti teuana naba ni kaota te ware are roko in one receipt

## 3 AUDIT FINDINGS: EUTAN TARAWATEINAIETA COUNCIL BALANCE SHEET

### 3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

| Year | Account      | FS Amount | Bank Confirmation |
|------|--------------|-----------|-------------------|
| 2022 | Cash at bank | 46,444.35 | Not provided      |
| 2023 | Cash at bank | 38,452.63 | Not provided      |
|      |              | 84,896.98 |                   |

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 Eutan Tarawateinaieta 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

N aron ane e oti n ami table anne ao I kakoaua ae tuai man balance au cash at Bank ma are I taua mwina ma are nte Bank. Aio naba au kanganga ae ea kakaokoro naba ara balance. Ma aei e tiku inanon bain te Clerk ma te Mayor ibukin kaetan ara balance.

### 3.2 WRITE OFFS MADE WITHOUT LEGAL AUTHORITY

#### Audit Findings and Analysis

The audit found that ETC write-off balances totalling \$56,183.31 in its BTL accounts. Although the council disclosed the write-off information in its 2023 financial statements, it did not record the write-offs in its accounting records or recognise their impact on the council's financial position.

In addition, the council did not provide sufficient information to clarify whether the write-off balances represented accounts receivable or accounts payable. The only information provided was a total of \$103,214.96 in positive balances and \$47,031.65 in negative balances. However, the council did not explain whether the positive balances represented accounts receivable or whether the negative balances represented account payable that had been written off.

The audit also disagrees with the council's resolution to write off these balances, as the council does not appear to have the legal authority under the **Local Government (Amendment) Act 2006 section 63 (c)** to write off such amounts. As a result, the write-offs may not be legally valid and may have materially affected the accuracy of the council's accounts and its reported financial position.

| <b>Description</b>                         | <b>Original Amount</b> | <b>Positive Amounts</b> | <b>Negative Amounts</b> |
|--------------------------------------------|------------------------|-------------------------|-------------------------|
| Adv Attorney General (AG)                  | 200.00                 | 200.00                  |                         |
| Adv EU                                     | 66.00                  | 66.00                   |                         |
| Adv Harry                                  | 50.00                  | 50.00                   |                         |
| Adv Kaotitaake RPD MIA                     | 20.00                  | 20.00                   |                         |
| Adv Kobuti                                 | 82.00                  | 82.00                   |                         |
| Adv Maintenance (Government Staff's House) | 9,844.40               | 9,844.40                |                         |
| Adv Police & Cell Prison                   | 803.09                 | 803.09                  |                         |
| Adv Riita F                                | 300.00                 | 300.00                  |                         |
| Adv Sittig Allowance                       | (50.00)                |                         | (50.00)                 |
| Adv Taam Makuri                            | 51.00                  | 51.00                   |                         |
| Adv Tirenga                                | 160.00                 | 160.00                  |                         |
| Adv Toursim                                | 20.00                  | 20.00                   |                         |
| Dep Abaokoro                               | (6.00)                 |                         | (6.00)                  |
| Dep Aitiria                                | 1.80                   | 1.80                    |                         |
| Dep Aratokotoko                            | (5,488.95)             |                         | (5,488.95)              |

|                                  |            |           |            |
|----------------------------------|------------|-----------|------------|
| Dep Ataniman                     | (11.80)    |           | (11.80)    |
| Dep Boata                        | 120.00     | 120.00    |            |
| Dep Boatman                      | (100.00)   |           | (100.00)   |
| Dep Bwebwentarawa                | 3.90       | 3.90      |            |
| Dep Bwereata                     | (900.00)   |           | (900.00)   |
| Dep Catering                     | (15.00)    |           | (15.00)    |
| Dep Disaster Fund Abatao Pri Sch | (6,412.85) |           | (6,412.85) |
| Dep Eritai                       | (4.00)     |           | (4.00)     |
| Dep Form                         | (445.00)   |           | (445.00)   |
| Dep Garage & Tools               | 3,788.07   | 3,788.07  |            |
| Dep Interest                     | (1,492.80) |           | (1,492.80) |
| Dep Internet                     | 214.00     | 214.00    |            |
| Dep Kakiabo                      | 316.45     | 316.45    |            |
| Dep Kamatu                       | (20.00)    |           | (20.00)    |
| Dep KIRI/EU                      | (0.60)     |           | (0.60)     |
| Dep Kiriwatsan                   | 24.50      | 24.50     |            |
| Dep KOIL                         | (0.20)     |           | (0.20)     |
| Dep KPF                          | (25.00)    |           | (25.00)    |
| Dep Local Maneaba                | 11,039.25  | 11,039.25 |            |

|                       |            |          |            |
|-----------------------|------------|----------|------------|
| Dep MFMRD             | (75.00)    |          | (75.00)    |
| Dep Miika             | 21.65      | 21.65    |            |
| Dep MISA              | 125.20     | 125.20   |            |
| Dep Motorcycle        | 100.00     | 100.00   |            |
| Dep Mwatiera          | (215.40)   |          | (215.40)   |
| Dep nangintakoto      | 1,141.05   | 1,141.05 |            |
| Dep NAO               | (1,226.90) |          | (1,226.90) |
| Dep Neintebwara       | (997.00)   |          | (997.00)   |
| Dep New council       | 196.80     | 196.80   |            |
| Dep New Maneaba       | (388.80)   |          | (388.80)   |
| Dep New office        | (2,992.08) |          | (2,992.08) |
| Dep P.Cards           | (70.00)    |          | (70.00)    |
| Dep Refreshment       | (38.00)    |          | (38.00)    |
| Dep Rep KUC Raeng     | (20.00)    |          | (20.00)    |
| Dep Rinerine          | 1,293.40   | 1,293.40 |            |
| Dep Roetika           | (60.00)    |          | (60.00)    |
| Dep Sitting Allowance | 75.90      | 75.90    |            |
| Dep Squad             | 20.00      | 20.00    |            |
| Dep Tamton            | 44.65      | 44.65    |            |



|                |            |        |            |
|----------------|------------|--------|------------|
| Dep Taom       | 80.00      | 80.00  |            |
| Dep Taukabakoa | (48.25)    |        | (48.25)    |
| Dep Tawain     | (413.60)   |        | (413.60)   |
| Dep Teacherss  | (100.00)   |        | (100.00)   |
| Dep Tebeto     | (28.05)    |        | (28.05)    |
| \Dep Tebure    | (30.00)    |        | (30.00)    |
| Dep Tekirei    | 149.90     | 149.90 |            |
| Dep Teklephone | (590.00)   |        | (590.00)   |
| Dep Tetaike    | (3.00)     |        | (3.00)     |
| Dep Tibau      | (390.02)   |        | (390.02)   |
| Dep Tikanro    | 32.00      | 32.00  |            |
| Dep Tioti      | 18.40      | 18.40  |            |
| Dep Truck      | (100.00)   |        | (100.00)   |
| Dep TTM        | 880.00     | 880.00 |            |
| Dep Uatu       | (28.00)    |        | (28.00)    |
| Dep Uekera     | (1,365.95) |        | (1,365.95) |
| Dep Works      | (125.05)   |        | (125.05)   |
| Dep Xnas       | (327.00)   |        | (327.00)   |
| Imp Ann        | 150.00     | 150.00 |            |

|                     |          |          |          |
|---------------------|----------|----------|----------|
| Imp Anna            | 350.00   | 350.00   |          |
| Imp Ataake Kamoriki | 1,000.00 | 1,000.00 |          |
| Imp Baram           | 168.00   | 168.00   |          |
| Imp Biribi          | 1,400.00 | 1,400.00 |          |
| Imp Boote           | 30.00    | 30.00    |          |
| Imp bouataake       | 860.05   | 860.05   |          |
| Imp Bwanian         | 200.00   | 200.00   |          |
| Imp Bwebwere        | 80.00    | 80.00    |          |
| Imp Eka             | (310.00) |          | (310.00) |
| Imp Henry           | 27.80    | 27.80    |          |
| Imp Kaetaeta        | 75.00    | 75.00    |          |
| Imp Kerry           | 50.00    | 50.00    |          |
| Imp Matiera         | 250.00   | 250.00   |          |
| Imp Meerita         | 20.00    | 20.00    |          |
| Imp Ribabaiti       | 90.00    | 90.00    |          |
| Imp Tabureka        | 320.00   | 320.00   |          |
| Imp Tamton          | 71.50    | 71.50    |          |
| Imp Tawerio         | 400.00   | 400.00   |          |
| Imp Tebakia         | 100.00   | 100.00   |          |

|                |          |        |          |
|----------------|----------|--------|----------|
| Imp Tebure     | 341.35   | 341.35 |          |
| Imp Teimone    | 350.00   | 350.00 |          |
| Imp Tekaei     | 200.00   | 200.00 |          |
| Imp Tekaota    | 90.00    | 90.00  |          |
| Imp Terubeieta | 37.30    | 37.30  |          |
| Imp Tiara      | 100.00   | 100.00 |          |
| Imp Tibau      | 10.00    | 10.00  |          |
| Imp Tierimwa   | 500.00   | 500.00 |          |
| Imp Toauea     | 50.00    | 50.00  |          |
| Imp Tokaatu    | 140.00   | 140.00 |          |
| Imp Tourakai   | 300.00   | 300.00 |          |
| Imp Turabono   | 160.00   | 160.00 |          |
| Loan Anete     | 77.75    | 77.75  |          |
| Loan Angina    | (315.50) |        | (315.50) |
| Loan Angiteta  | 235.00   | 235.00 |          |
| Loan Anterea   | 46.70    | 46.70  |          |
| Loan Antonio   | 94.00    | 94.00  |          |
| Loan Arirei    | 31.25    | 31.25  |          |
| Loan Atiriano  | 235.00   | 235.00 |          |

|                 |          |        |          |
|-----------------|----------|--------|----------|
| Loan Atueru     | 211.50   | 211.50 |          |
| Loan Bakarere   | (30.00)  |        | (30.00)  |
| Loan Bakoauaea  | (23.50)  |        | (23.50)  |
| Loan Baraniko   | 62.50    | 62.50  |          |
| Loan Bareiti    | 211.50   | 211.50 |          |
| Loan Beiauea    | 86.50    | 86.50  |          |
| Loan Bentara    | 35.00    | 35.00  |          |
| Loan Benuakai   | 70.50    | 70.50  |          |
| Loan Berenatta  | (25.00)  |        | (25.00)  |
| Loan Bereti     | 235.00   | 235.00 |          |
| Loan Biita      | (125.75) |        | (125.75) |
| Loan Biribi     | 235.00   | 235.00 |          |
| Loan Birikaua   | 57.00    | 57.00  |          |
| Loan Boata      | 42.75    | 42.75  |          |
| Loan Bob        | 24.00    | 24.00  |          |
| Loan Bokinati   | 24.00    | 24.00  |          |
| Loan Bontarawa  | 120.00   | 120.00 |          |
| Loan Bubunrenga | 235.00   | 235.00 |          |
| Loan Bwaian     | 235.00   | 235.00 |          |

|                    |          |        |          |
|--------------------|----------|--------|----------|
| Loan Bwebwe        | 235.00   | 235.00 |          |
| Loan Bwebwennang   | 47.00    | 47.00  |          |
| Loan Bwebwentarawa | 235.00   | 235.00 |          |
| Loan Bwereata      | (336.00) |        | (336.00) |
| Loan Eritai        | 355.00   | 355.00 |          |
| Loan Geraldine     | 235.00   | 235.00 |          |
| Loan Harry         | 50.00    | 50.00  |          |
| Loan Ibaati        | 320.20   | 320.20 |          |
| Loan Ilerimo       | 48.00    | 48.00  |          |
| Loan Inatio        | 86.50    | 86.50  |          |
| Loan loane I       | 470.00   | 470.00 |          |
| Loan loane K       | 47.00    | 47.00  |          |
| Loan loane T       | (163.50) |        | (163.50) |
| Loan Itibonuea     | 235.50   | 235.50 |          |
| Loan Itierere      | (55.00)  |        | (55.00)  |
| Loan Itinnang      | 57.00    | 57.00  |          |
| Loan Kabiriera     | 235.00   | 235.00 |          |
| Loan Kabunare      | 43.25    | 43.25  |          |
| Loan Kaungataai    | 33.40    | 33.40  |          |

|                    |            |        |            |
|--------------------|------------|--------|------------|
| Loan Kaetaeta      | 51.80      | 51.80  |            |
| Loan kakiabo       | (250.00)   |        | (250.00)   |
| Loan Kamakin       | 235.00     | 235.00 |            |
| Loan Kamatu        | 315.00     | 315.00 |            |
| Loan Kaneaki       | (75.00)    |        | (75.00)    |
| Loan Kanneki       | 47.00      | 47.00  |            |
| Loan Karianna      | 47.00      | 47.00  |            |
| Loan Katarina      | 355.00     | 355.00 |            |
| Loan Kerry         | 23.50      | 23.50  |            |
| Loan Kiaua         | 470.00     | 470.00 |            |
| Loan Kimaua        | (25.00)    |        | (25.00)    |
| Loan Kirira        | 42.75      | 42.75  |            |
| Loan Kobuti        | 127.90     | 127.90 |            |
| Loan Korotita      | 75.00      | 75.00  |            |
| Loan Form          | (200.00)   |        | (200.00)   |
| Loan Loan Interest | (1,850.00) |        | (1,850.00) |
| Loan Maeuea        | 195.00     | 195.00 |            |
| Loan Manenteiti    | 46.70      | 46.70  |            |
| Loan Mangee        | 211.50     | 211.50 |            |

|                   |            |        |            |
|-------------------|------------|--------|------------|
| Loan Maria K      | 235.00     | 235.00 |            |
| Loan Marontererei | 470.00     | 470.00 |            |
| Loan Marouea      | 86.50      | 86.50  |            |
| Loan Mataneai     | (4.50)     |        | (4.50)     |
| Loan Matang K     | 320.20     | 320.20 |            |
| Loan Matiera      | (25.00)    |        | (25.00)    |
| Loan Mere T       | 211.50     | 211.50 |            |
| Loan Miiri        | 235.00     | 235.00 |            |
| Loan Miria A      | 590.00     | 590.00 |            |
| Loan Monika       | 47.00      | 47.00  |            |
| Loa Motete m      | 235.00     | 235.00 |            |
| Loa Mwaea         | 211.50     | 211.50 |            |
| Loan Mweriba      | 446.50     | 446.50 |            |
| Loan Naborau      | (48.65)    |        | (48.65)    |
| Loan Nabuti       | (1,608.50) |        | (1,608.50) |
| Loan Nangita      | 235.00     | 235.00 |            |
| Loan Ngatau       | 355.00     | 355.00 |            |
| Loan Raetara      | 235.00     | 235.00 |            |
| Loan Ramanibina   | 235.00     | 235.00 |            |

|                           |             |        |             |
|---------------------------|-------------|--------|-------------|
| Loan Raobeia              | 412.50      | 412.50 |             |
| Loan Raraia               | 8.40        | 8.40   |             |
| Loan Rarata               | 49.30       | 49.30  |             |
| Loan Reerei               | (35.00)     |        | (35.00)     |
| Loan Repayment for Others | (15,372.20) |        | (15,372.20) |
| Loan Ribabaiti            | 24.00       | 24.00  |             |
| Loan Riita                | 47.00       | 47.00  |             |
| Loan Ruti                 | 211.50      | 211.50 |             |
| Loan Seldine K            | 235.00      | 235.00 |             |
| Loan Surplus              | (20.95)     |        | (20.95)     |
| Loan Taake                | (24.00)     |        | (24.00)     |
| Loan Taam K               | 235.00      | 235.00 |             |
| Loan Taanana              | (48.50)     |        | (48.50)     |
| Loan Taarai               | 86.50       | 86.50  |             |
| Loan Taarea               | 86.50       | 86.50  |             |
| Loan Tabeia               | 86.50       | 86.50  |             |
| Loan Tabera               | 446.50      | 446.50 |             |
| Loan Tabou                | 110.00      | 110.00 |             |
| Loan Tabwa                | 97.00       | 97.00  |             |



|                |          |        |          |
|----------------|----------|--------|----------|
| Loan Taeka     | 235.00   | 235.00 |          |
| Loan Takaokoro | 25.00    | 25.00  |          |
| Loan Tamton    | 0.50     | 0.50   |          |
| Loan Taom N    | 47.00    | 47.00  |          |
| Loan Tarai     | 235.00   | 235.00 |          |
| Loan Taritua   | 234.35   | 234.35 |          |
| Loan Tatiata M | 235.00   | 235.00 |          |
| Loan Taubwerei | 235.00   | 235.00 |          |
| Loan Taukai    | 86.50    | 86.50  |          |
| Loan Tawaia    | 203.00   | 203.00 |          |
| Loan Teairo e  | 446.50   | 446.50 |          |
| Loan Teaitoki  | (138.00) |        | (138.00) |
| Loan Tebakia   | 86.50    | 86.50  |          |
| Loan Tebike    | 25.00    | 25.00  |          |
| Loan Tebuaka   | 25.00    | 25.00  |          |
| Loan Tebwaka   | 177.80   | 177.80 |          |
| Loan Teebora   | 355.00   | 355.00 |          |
| Loan Teebwania | 120.00   | 120.00 |          |
| Loan Tekabu    | 141.00   | 141.00 |          |

|                 |          |        |          |
|-----------------|----------|--------|----------|
| Loan Tekatoa    | 71.00    | 71.00  |          |
| Loan Tekeraoi   | 235.00   | 235.00 |          |
| Loan Tekirei    | 102.90   | 102.90 |          |
| Loan Tenaouea   | 42.75    | 42.75  |          |
| Loan Tenea      | 235.00   | 235.00 |          |
| Loan Teororo    | 470.00   | 470.00 |          |
| Loan Tereeta    | 307.50   | 307.50 |          |
| Loan Teretia    | 25.00    | 25.00  |          |
| Loan Teriakai   | 235.00   | 235.00 |          |
| Loan Teribwa    | 320.50   | 320.50 |          |
| Loan Terubeieta | 179.50   | 179.50 |          |
| Loan Teuatati   | (188.00) |        | (188.00) |
| Loan Tiabina    | 399.50   | 399.50 |          |
| Loan Tiara      | 470.00   | 470.00 |          |
| Loan Tibau      | 132.50   | 132.50 |          |
| Loan Tiera      | 235.00   | 235.00 |          |
| Loan Tierere    | 187.00   | 187.00 |          |
| Loan Tiim       | (35.00)  |        | (35.00)  |
| Loan Tikanro    | (34.00)  |        | (34.00)  |

|                   |                  |                   |                    |
|-------------------|------------------|-------------------|--------------------|
| Loan Tikataake    | 138.50           | 138.50            |                    |
| Loan Toabwa       | 2.85             | 2.85              |                    |
| Loan Tokarerei    | 446.50           | 446.50            |                    |
| Loan Tooti        | (298.00)         |                   | (298.00)           |
| Loan Tooti B      | 235.00           | 235.00            |                    |
| Loan Tooti R      | 120.00           | 120.00            |                    |
| Loan Touatati     | 230.00           | 230.00            |                    |
| Loan Tourakai     | 86.50            | 86.50             |                    |
| Loan Uatu         | 35.00            | 35.00             |                    |
| Loss Angina       | 803.95           | 803.95            |                    |
| Loss Banian       | 178.72           | 178.72            |                    |
| Loss Clerk Ataake | 1,177.75         | 1,177.75          |                    |
| Loss Eka          | 4,251.44         | 4,251.44          |                    |
| Loss Maeuea       | 17,983.71        | 17,983.71         |                    |
| Loss Tabuaa       | (356.40)         |                   | (356.40)           |
| Loss Tebwaa       | (406.40)         |                   | (406.40)           |
| Loss Tebwaka      | 154.15           | 154.15            |                    |
| Loss Tianiti      | 17,740.33        | 17,740.33         |                    |
| <b>TOTAL</b>      | <b>56,183.31</b> | <b>103,214.96</b> | <b>(47,031.65)</b> |

## Recommendation

The council should therefore review the write-offs, obtain appropriate legal clarification, and make the necessary adjustments to its accounting records and financial statements.

### Management response

Irarikin anne ao bon akea kariaiakan Full Council bwa ena kamaunai BTL ake a mena iaan te kauntira. Bon ti man ana kariaia te legal authority.

**3.3 LONG OUTSTANDING AND STATIC ACCOUNTS BALANCES IN THE BALANCE SHEET TOTALLING \$281,386.84 FOR ACCOUNTS RECEIVABLE AND \$96,459.57 FOR ACCOUNTS PAYABLE.**

### Audit Finding and Analysis.

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

| Account Receivable          | YR 2022    | YR 2023    | YR 2024    | Custom |
|-----------------------------|------------|------------|------------|--------|
| Adv Return loan             | 32.10      | 32.10      | 32.10      | Static |
| Adv Landcraft               | 193,100.28 | 193,100.28 | 193,100.28 | Static |
| Adv MOE                     | 319.00     | 319.00     | 319.00     | Static |
| Adv OB                      | 300.00     | 300.00     | 300.00     | Static |
| Adv Salary                  | 761.25     | 761.25     | 761.25     | Static |
| Adv Team Ministry           | 200.00     | 200.00     | 200.00     | Static |
| Adv Unclaim Salary.Tekanuea | 111.00     | 111.00     | 111.00     | Static |
| Adv Agriculture             | 50.00      | 50.00      | 50.00      | Static |
| Adv ATHKL                   | 103.00     | 103.00     | 103.00     | Static |
| Adv Aus Aid                 | 37.00      | 37.00      | 37.00      | Static |
| Adv Biita                   | 392.20     | 392.20     | 392.20     | Static |
| Adv Brick                   | 218.00     | 218.00     | 218.00     | Static |

|                            |           |           |           |        |
|----------------------------|-----------|-----------|-----------|--------|
| Adv CCP                    | 40.00     | 40.00     | 40.00     | Static |
| Adv Chicken                | 5,278.00  | 5,278.00  | 5,278.00  | Static |
| Adv CM Abaokoro            | 110.00    | 110.00    | 110.00    | Static |
| Adv Coffee                 | 3.50      | 3.50      | 3.50      | Static |
| Adv Conference Mayor       | 1,575.00  | 1,575.00  | 1,575.00  | Static |
| Adv Coprahandl             | 2,495.50  | 2,495.50  | 2,495.50  | Static |
| Adv Council Staff Canteen  | 732.05    | 732.05    | 732.05    | Static |
| Adv E Commerce             | 60.00     | 60.00     | 60.00     | Static |
| Adv Education              | 32.00     | 32.00     | 32.00     | Static |
| Adv Election               | 3,535.77  | 3,535.77  | 3,535.77  | Static |
| Adv Enviroment             | 150.00    | 150.00    | 150.00    | Static |
| Adv Eritai T               | 40.00     | 40.00     | 40.00     | Static |
| Adv Eutan Buariki Paradise | 700.00    | 700.00    | 700.00    | Static |
| Adv Fish Center            | 15,467.33 | 15,467.33 | 15,467.33 | Static |
| Adv Grass Cutter           | 10.00     | 10.00     | 10.00     | Static |
| Adv Handilng               | 45.00     | 45.00     | 45.00     | Static |
| Adv Helmet                 | 157.96    | 157.96    | 157.96    | Static |
| Adv Ice Maker              | 630.00    | 630.00    | 630.00    | Static |
| Adv Iebeto                 | 51.45     | 51.45     | 51.45     | Static |
| Adv Induction              | 80.00     | 80.00     | 80.00     | Static |
| Adv Ka 50 Aniversary       | 4,423.50  | 4,423.50  | 4,423.50  | Static |
| Adv Kainaomata             | 4,026.05  | 4,026.05  | 4,026.05  | Static |
| Adv Karekare               | 1,300.00  | 1,300.00  | 1,300.00  | Static |
| Adv KFHA                   | 396.50    | 396.50    | 396.50    | Static |
| Adv Kika                   | 181.50    | 181.50    | 181.50    | Static |
| Adv KNSL                   | 1,905.00  | 1,905.00  | 1,905.00  | Static |
| Adv KSA                    |           |           |           | Static |

|                         |          |          |          |        |
|-------------------------|----------|----------|----------|--------|
|                         | 20.00    | 20.00    | 20.00    |        |
| Adv Landcraft           | 4,571.58 | 4,571.58 | 4,571.58 | Static |
| Adv Local Produce       | 1,113.75 | 1,113.75 | 1,113.75 | Static |
| Adv M/Conference        | 70.00    | 70.00    | 70.00    | Static |
| Adv Maiunraoi tetangira | 84.65    | 84.65    | 84.65    | Static |
| Adv Mauraoin Tetangira  | 594.10   | 594.10   | 594.10   | Static |
| Adv MWYSA               | 370.00   | 370.00   | 370.00   | Static |
| Adv Nabuti Toka         | 998.60   | 998.60   | 998.60   | Static |
| Adv Peter               | 112.80   | 112.80   | 112.80   | Static |
| Adv Project             | 280.00   | 280.00   | 280.00   | Static |
| Adv R2R                 | 40.00    | 40.00    | 40.00    | Static |
| Adv Sausages            | 207.97   | 207.97   | 207.97   | Static |
| Adv Staff               | 63.50    | 63.50    | 63.50    | Static |
| Adv Surplus (Error)     | 1.76     | 1.76     | 1.76     | Static |
| Adv Tuneti Aviu         | 20.00    | 20.00    | 20.00    | Static |
| Adv Ueen te rooti       | 15.50    | 15.50    | 15.50    | Static |
| Adv UNDP                | 110.00   | 110.00   | 110.00   | Static |
| Adv Ununiki             | 1,312.35 | 1,312.35 | 1,312.35 | Static |
| Adv Women Center        | 2,082.45 | 2,082.45 | 2,082.45 | Static |
| Imp Beretati R          | 3,110.84 | 3,110.84 | 3,110.84 | Static |
| Imp Akineti             | 1,980.00 | 1,980.00 | 1,980.00 | Static |
| Imp Angina              | 2,598.10 | 2,598.10 | 2,598.10 | Static |
| Imp Aonii               | 810.00   | 810.00   | 810.00   | Static |
| Imp Atantebine loane    | 400.00   | 400.00   | 400.00   | Static |
| Imp Beiauea N           | 500.00   | 500.00   | 500.00   | Static |
| Imp Burentoun           | 90.00    | 90.00    | 90.00    | Static |
| Imp Bwaraniko           | 0.80     | 0.80     | 0.80     | Static |

|                     |          |          |          |        |
|---------------------|----------|----------|----------|--------|
| Imp Bwebwentarawa   | 542.25   | 542.25   | 542.25   | Static |
| Imp Clerk Rarube    | 300.00   | 300.00   | 300.00   | Static |
| Imp Eritai          | 901.86   | 901.86   | 901.86   | Static |
| Imp Francis         | 1,092.00 | 1,092.00 | 1,092.00 | Static |
| Imp Harry           | 310.00   | 310.00   | 310.00   | Static |
| Imp Ioane           | 271.60   | 271.60   | 271.60   | Static |
| Imp Iuuta Temaan    | 593.50   | 593.50   | 593.50   | Static |
| Imp Kabuati Tareka  | 40.00    | 40.00    | 40.00    | Static |
| Imp Kirare Yahama   | 886.70   | 886.70   | 886.70   | Static |
| Imp Maeke Aritite   | 277.60   | 277.60   | 277.60   | Static |
| Imp Mareko M        | 736.00   | 736.00   | 736.00   | Static |
| Imp Mere            | 200.00   | 200.00   | 200.00   | Static |
| Imp Riakaina KFL    | 4.70     | 4.70     | 4.70     | Static |
| Imp Takaia KFL      | 8.70     | 8.70     | 8.70     | Static |
| Imp Tebine          | 713.25   | 713.25   | 713.25   | Static |
| Imp Tebwatau B      | 200.00   | 200.00   | 200.00   | Static |
| Imp Tenaorere       | 1,524.00 | 1,524.00 | 1,524.00 | Static |
| Imp Tentaa          | 800.00   | 800.00   | 800.00   | Static |
| Imp Tentanini       | 1,200.00 | 1,200.00 | 1,200.00 | Static |
| Imp Teubo           | 480.00   | 480.00   | 480.00   | Static |
| Imp Tikanibwebwe    | 70.00    | 70.00    | 70.00    | Static |
| Imp Tioti Erekena   | 300.00   | 300.00   | 300.00   | Static |
| Loa Teinaomata      | 446.50   | 446.50   | 446.50   | Static |
| Los Beiauea N (ICW) | 5,662.89 | 5,662.89 | 5,662.89 | Static |
| Los Burentoun       | 10.00    | 10.00    | 10.00    | Static |
| Los Mwa Beniera     | 2,886.60 | 2,886.60 | 2,886.60 | Static |
| Los Tabera          |          |          |          | Static |

|              |            |            |            |  |
|--------------|------------|------------|------------|--|
|              | 320.00     | 320.00     | 320.00     |  |
| <b>Total</b> | 281,386.84 | 281,386.84 | 281,386.84 |  |



| Account Payable               | 2022      | 2023      | 2024      | Status |
|-------------------------------|-----------|-----------|-----------|--------|
| Dep Birth certificate         | 18.00     | 18.00     | 18.00     | Static |
| Dep Motorbike Hire            | 20.00     | 20.00     | 20.00     | Static |
| Dep Unclaim Salary. Mareweata | 35.50     | 35.50     | 35.50     | Static |
| Dep Zayed                     | 80.00     | 80.00     | 80.00     | Static |
| Dep Children                  | 576.00    | 576.00    | 576.00    | Static |
| Dep CMD                       | 40.00     | 40.00     | 40.00     | Static |
| Dep Cooperation               | 150.00    | 150.00    | 150.00    | Static |
| Dep Covid 19                  | 10,675.00 | 10,675.00 | 10,675.00 | Static |
| Dep Embassy China             | 3,824.90  | 3,824.90  | 3,824.90  | Static |
| Dep High Court                | 25.00     | 25.00     | 25.00     | Static |
| Dep Ice Plant                 | 14,731.53 | 14,731.53 | 14,731.53 | Static |
| Dep Mayor                     | 50.00     | 50.00     | 50.00     | Static |
| Dep MOJ                       | 45.00     | 45.00     | 45.00     | Static |
| Dep PIPA                      | 2,114.15  | 2,114.15  | 2,114.15  | Static |
| Dep Unclaim Salary.Bwaram R   | 142.00    | 142.00    | 142.00    | Static |
| Dep Backpay (incremental)     | 32.25     | 32.25     | 32.25     | Static |
| Dep Bank Abookoro             | 121.00    | 121.00    | 121.00    | Static |
| Dep Bicycle                   | 4,170.00  | 4,170.00  | 4,170.00  | Static |
| Dep Bingo                     | 4,648.40  | 4,648.40  | 4,648.40  | Static |
| Dep Biscuit                   | 13.00     | 13.00     | 13.00     | Static |
| Dep Boat Hire                 | 70.00     | 70.00     | 70.00     | Static |
| Dep Bus Fare                  | 38.10     | 38.10     | 38.10     | Static |
| Dep Chairs & Tables           | 190.00    | 190.00    | 190.00    | Static |
| Dep Coconut Day               | 260.00    | 260.00    | 260.00    | Static |
| Dep Code                      | 18.00     | 18.00     | 18.00     | Static |
| Dep Copra                     | 623.00    | 623.00    | 623.00    | Static |
| Dep Council Staff             | 1,011.55  | 1,011.55  | 1,011.55  | Static |
| Dep D/code deduction          | 98.50     | 98.50     | 98.50     | Static |
| Dep DBK                       | 1,224.95  | 1,224.95  | 1,224.95  | Static |
| Dep DC Sport                  | 41.00     | 41.00     | 41.00     | Static |
| Dep Dep Disedel               | 27.00     | 27.00     | 27.00     | Static |
| Dep Dep Hourly deduction      | 315.50    | 315.50    | 315.50    | Static |
| Dep Dep Red                   | 30.00     | 30.00     | 30.00     | Static |
| Dep Dep RMNCAH                | 24.00     | 24.00     | 24.00     | Static |
| Dep Driver                    | 19.50     | 19.50     | 19.50     | Static |
| Dep EU USP                    | 512.60    | 512.60    | 512.60    | Static |
| Dep Eutan Tarawa              | 667.00    | 667.00    | 667.00    | Static |
| Dep Fish pond/Centre          | 9,995.66  | 9,995.66  | 9,995.66  | Static |
| Dep Flour                     | 60.00     | 60.00     | 60.00     | Static |
| Dep Football                  | 56.40     | 56.40     | 56.40     | Static |
| Dep Garland                   | 150.00    | 150.00    | 150.00    | Static |
| Dep Hook                      | 6.00      | 6.00      | 6.00      | Static |
| Dep Ice cream                 | 1,951.40  | 1,951.40  | 1,951.40  | Static |
| Dep Incentive allowance       | 3,300.00  | 3,300.00  | 3,300.00  | Static |
| Dep Indomilk                  | 1,595.00  | 1,595.00  | 1,595.00  | Static |
| Dep Ka 38 Aniversary          | 1,636.80  | 1,636.80  | 1,636.80  | Static |
| Dep Kaabwa                    | 60.00     | 60.00     | 60.00     | Static |
| Dep KEF                       | 6.00      | 6.00      | 6.00      | Static |
| Dep KFL                       | 2,843.15  | 2,843.15  | 2,843.15  | Static |
| Dep KiLGA                     | 225.00    | 225.00    | 225.00    | Static |
| Dep KSSIS                     | 2.00      | 2.00      | 2.00      | Static |
| Dep Land Lease ( MELAD)       | 2,953.76  | 2,953.76  | 2,953.76  | Static |
| Dep Like It                   | 220.00    | 220.00    | 220.00    | Static |
| Dep MCIC                      | 42.00     | 42.00     | 42.00     | Static |
| Dep Meaua T                   | 1,326.39  | 1,326.39  | 1,326.39  | Static |
| Dep Medical certificate       | 12.00     | 12.00     | 12.00     | Static |
| Dep Membership fee            | 10.00     | 10.00     | 10.00     | Static |
| Dep MFED                      | 6.00      | 6.00      | 6.00      | Static |
| Dep MSBU                      | 880.00    | 880.00    | 880.00    | Static |
| Dep Mweaka                    | 110.00    | 110.00    | 110.00    | Static |
| Dep Nabuti loane              | 407.53    | 407.53    | 407.53    | Static |
| Dep Netball                   | 90.00     | 90.00     | 90.00     | Static |
| Dep Pachde                    | 34.00     | 34.00     | 34.00     | Static |
| Dep Police & Cell Prison      | 944.80    | 944.80    | 944.80    | Static |
| Dep Popcat                    | 34.00     | 34.00     | 34.00     | Static |
| Dep PSO                       | 12.00     | 12.00     | 12.00     | Static |
| Dep Rabono                    | 21.60     | 21.60     | 21.60     | Static |
| Dep Rau                       | 126.00    | 126.00    | 126.00    | Static |
| Dep Recharge                  | 20.00     | 20.00     | 20.00     | Static |
| Dep Saw Mill                  | 1,075.10  | 1,075.10  | 1,075.10  | Static |
| Dep Sea fare                  | 1,152.50  | 1,152.50  | 1,152.50  | Static |
| Dep Sea wall                  | 128.65    | 128.65    | 128.65    | Static |
| Dep Shipping (KNSL)           | 1,905.00  | 1,905.00  | 1,905.00  | Static |
| Dep Sponsor Soccer/Butiboro   | 200.00    | 200.00    | 200.00    | Static |
| Dep Tender                    | 435.00    | 435.00    | 435.00    | Static |
| Dep Tent                      | 313.00    | 313.00    | 313.00    | Static |
| Dep Terieta                   | 110.00    | 110.00    | 110.00    | Static |
| Dep Tikataake                 | 48.60     | 48.60     | 48.60     | Static |
| Dep Tokatarawa                | 285.65    | 285.65    | 285.65    | Static |
| Dep Unclaim Biterem           | 62.50     | 62.50     | 62.50     | Static |
| Dep Unclaim Nauriam           | 62.50     | 62.50     | 62.50     | Static |
| Dep Upgrading te Mwaneaba     | 9,273.45  | 9,273.45  | 9,273.45  | Static |
| Dep Upgrading toilet          | 744.30    | 744.30    | 744.30    | Static |
| Dep Vadafone                  | 0.20      | 0.20      | 0.20      | Static |
| Dep Waan n OO                 | 4,227.80  | 4,227.80  | 4,227.80  | Static |
| Imp Ataake (Clerk)            | 75.55     | 75.55     | 75.55     | Static |
| Imp Kareimoa                  | 200.00    | 200.00    | 200.00    | Static |
| Imp Rarube                    | 276.50    | 276.50    | 276.50    | Static |
| Los Biita                     | 10.00     | 10.00     | 10.00     | Static |
| 45 of 45 Page                 | 53.35     | 53.35     | 53.35     | Static |
| Total                         | 96,459.57 | 96,459.57 | 96,459.57 |        |

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

#### 3.4 WEAK INTERNAL CONTROLS OVER DEPOSITS, IMPREST AND ADVANCES.

##### **Audit Findings and Analysis.**

The audit found significant weaknesses in Eutan Tarawateinaiaeta Council's 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 account Francis & Mayor Francis.

- The audit found that the Council operates two imprest accounts for the same person: the "imprest Francis" account and the "Imprest Mayor Francis" account. Both accounts serve the same purpose. Maintaining two accounts for the same account increases the risk of transactions being recorded in the wrong account or recorded twice. It also makes it difficult for the Council to identify errors or irregular transactions and to reconcile the accounts accurately.
- Imprest Francis account balances had been accumulated to \$1,092.00 without any retirement made. The balance of \$1,092.00 remained outstanding in 2022 up to 2024.
- Imprest Mayor Francis account balances of \$1,715.00 had been remained outstanding as at 31/12/2024.
- Most of imprest retirements are recorded using the main receipts without attaching the original receipts or other supporting documents to prove that the goods and services were actually purchased.

| Date       | allocation  | MRR#PV#  | Details         | Dr       | Cr | Audit comments                        |
|------------|-------------|----------|-----------------|----------|----|---------------------------------------|
| 01/01/2022 |             |          | opening balance | 788.00   |    |                                       |
| 30-Nov-22  | Imp-Francis | Pv 11/60 |                 | \$300.00 |    |                                       |
| 30-Nov-22  | Imp-Francis | Pv 11/60 |                 | \$4.00   |    |                                       |
| 31/12/2022 |             |          | closing balance | 1,092.00 |    | remained outstanding as at 31/12/2024 |

| Date       | allocation        | MRR#PV# | Details         | Dr       | Cr     | Audit comments                                                   |
|------------|-------------------|---------|-----------------|----------|--------|------------------------------------------------------------------|
| 01/01/2022 | Imp-Mayor Francis |         | opening balance | 250.00   |        |                                                                  |
| 31/01/2023 | Imp-Mayor Francis | Pv18/1  |                 | 200      |        |                                                                  |
| 30/06/2023 | Imp-Mayor Francis | Pv6/11  |                 | 795      |        |                                                                  |
| 31/01/2024 | Imp-Mayor Francis | Pv1/23  |                 | 400.00   |        |                                                                  |
| 29/02/2024 | Imp-Mayor Francis | PV2/27  |                 | 820      |        |                                                                  |
| 31/03/2024 | Imp-Mayor Francis | 121997  |                 |          | 750    | Akea te naan receipts ibukin mwini te naan boobwai aika attached |
|            |                   |         |                 | 2,465.00 | 750.00 |                                                                  |
| 31/12/2024 | Imp-Mayor Francis |         | closing balance | 1,715.00 |        | remained outstanding as at 31/12/2024                            |

## 2. Imprest account for Clerk Tibeti.

- The audit found that an imprest of \$54,421.00 was issued to Clerk Tibeti without the council minutes for proper approval as per section 61 of the Local Government Act.
- A total of \$38,560.65 of imprest retirements that are recorded using the main receipts without attaching the original receipts or other supporting documents to prove that the goods and services were actually purchased.

| Date       | allocation         | MRR#PV# | Details                                                        | Dr               | Cr               | Audit comments                                                                                                           |
|------------|--------------------|---------|----------------------------------------------------------------|------------------|------------------|--------------------------------------------------------------------------------------------------------------------------|
| 30-Sept-22 | Imp -Clerk Tiibeti | V-9/33  |                                                                | 24,680.00        |                  | No council minutes attached for proper authorisation of imprest advances to comply with Local Government Act section 61  |
| 31-May-22  | Imp -Clerk Tiibeti | V 5-74  |                                                                | 5,000.00         |                  |                                                                                                                          |
| 31-May-22  | Imp -Clerk Tiibeti | V 5-75  |                                                                | 5,000.00         |                  |                                                                                                                          |
| 30-Sept-22 | Imp -Clerk Tiibeti | 23770   |                                                                |                  | 10,869.60        | No receipts or other supporting documents attached to prove that the goods and services were actually                    |
| 31-Dec-22  | Imp -Clerk Tiibeti | 42655   |                                                                |                  | 9,177.67         |                                                                                                                          |
| 30-Jun-22  | Imp -Clerk Tiibeti | 978378  |                                                                |                  | 7,838.83         |                                                                                                                          |
| 31-Jan-23  | Imp -Clerk Tiibeti | Pv 48/1 | Kabwakan ana imprest ibukin aia bowii kometen te runga         | \$160.00         |                  | No council minutes attached for proper authorisation of imprest advances to comply with Local Government Act section 61  |
| 31-Jan-23  | Imp -Clerk Tiibeti | Pv 45/1 | Kabwakan ana imprest nte mwaiiti aei                           | \$1,125.00       |                  |                                                                                                                          |
| 31-Jan-23  | Imp -Clerk Tiibeti | Pv 5/1  | Kabanemwane ibukin ana collection landing craft I south tarawa | \$300.00         |                  |                                                                                                                          |
| 31-Jan-23  | Imp -Clerk Tiibeti | Pv 24/1 | Kabwakan ana imprest ni mwaiitina aei                          | \$1,150.00       |                  |                                                                                                                          |
| 31-Mar-23  | Imp -Clerk Tiibeti | V-3/31  | Kabwakan ana imprest ibukin landing craft                      | \$200.00         |                  |                                                                                                                          |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/27  | Kabwakan ana imprest ibukin bwaain te Kauntira                 | \$390.00         |                  |                                                                                                                          |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/52  | Payment for TT-ANZ south Tarawa                                | \$2,412.00       |                  |                                                                                                                          |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/53  | Payment for withdrawal imprest                                 | \$4,854.00       |                  |                                                                                                                          |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/54  | Payment for withdrawal imprest                                 | \$1,040.00       |                  |                                                                                                                          |
| 30-Apr-23  | Imp -Clerk Tiibeti | V-4/55  | Payment for withdrawal imprest                                 | \$3,060.00       |                  |                                                                                                                          |
| 30-Jun-23  | Imp -Clerk Tiibeti | V -6/17 | Payment for Plumper equipment                                  | \$700.00         |                  |                                                                                                                          |
| 31-Jul-23  | Imp -Clerk Tiibeti | V 7/05  | Kabwakan ana imprest for independence activities               | \$2,000.00       |                  |                                                                                                                          |
| 31-Aug-23  | Imp -Clerk Tiibeti | V 8/37  | Kabwakan ana imprest ataibeti ibukin bwain te office           | \$800.00         |                  |                                                                                                                          |
| 30-Nov-23  | Imp -Clerk Tiibeti | V 11/47 | Ana imprest Tibeti                                             | \$1,550.00       |                  |                                                                                                                          |
| 31-Jan-23  | Imp -Clerk Tiibeti | 42729   | Tibeti retire imprest                                          |                  | \$2,453.00       | No original receipts or other supporting documents attached to prove that the goods and services were actually purchased |
| 31-Dec-23  | Imp -Clerk Tiibeti | 121807  | Ana imprest Tibeti                                             |                  | \$8,221.55       |                                                                                                                          |
|            |                    |         |                                                                | <b>54,421.00</b> | <b>38,560.65</b> |                                                                                                                          |

- The audit also found that \$8,711.86 of the remaining outstanding imprest balance relating to Clerk Tibeti was omitted from council's 2024 financial statements. As a

result, the financial statements understated the receivable balance and did not present the council's financial position accurately.

### 3. Imprest Peter & Sons

- The audit found that an imprest of \$14,000.00 was issued to Peter & Sons without the council minutes for proper approval as per section 61 of the Local Government Act. (Refer to PV 4/41 in 2022)
- A total of \$2,000.00 of imprest retirements that are recorded using the main receipts without attaching the original receipts or other supporting documents to prove that the goods and services were actually purchased. (Refer to RR No. 86931 in October 2023)
- Imprest balances for Peter & Sons of \$12,000.00 as at 31<sup>st</sup> December 2023 remained outstanding as of 31<sup>st</sup> December 2024.

| Date       | allocation       | MRR#PV# | Details                                                | Dr        | Cr        | Audit comments                                                                              |
|------------|------------------|---------|--------------------------------------------------------|-----------|-----------|---------------------------------------------------------------------------------------------|
| 01/01/2022 |                  |         | opening balance                                        | -         |           | New BTL created in 2022                                                                     |
| 24-Apr-22  | Imp-Peter & Sons | V 4-41  | Kabwakan te kabanemwane ibukin boon te booti ; Imprest | 14,000.00 |           | No council minutes attached with PV for proper approval of advances from council funds      |
| 31/10/2023 | Imp-Peter & Sons | 86931   | Deposit speed boat                                     |           | 2,000.00  | No actual receipts from suppliers to confirm this amount (No PV reference on main receipts) |
|            |                  |         | Total imprest/recoveries (PA 4, 100 testing)           | 14,000.00 | 2,000.00  |                                                                                             |
| 31/12/2023 |                  |         | closing balance                                        |           | 12,000.00 | remained outstanding as at 31/12/2024                                                       |

### Recommendations

- The council should avoid maintaining two accounts for the same purpose and instead focus on one account to record all transactions.
- The council should strengthen its controls over management of BTL, perform a monthly reconciliation to identify errors or irregularities transactions.
- The council should consider

### Management response

## 4. APPENDICES

### 4.1 LIST OF PVS CONTAINS INVOICES NOT CERTIFIED UPON RECEIPT

| Date       | PV Number | Allocation | Detail                                                                    | GL Amount   | Audit Comments                                                                                                                                                            |
|------------|-----------|------------|---------------------------------------------------------------------------|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 31-Jan-22  | V 1-28    | 2403       | Price for Kora 4*4                                                        | \$16.00     | The attached document letter was not certified by the Clerk                                                                                                               |
| 31-Mar-22  | V 3-24    | 2403       | Onobwain an ana auti Uetaake, Maneaba, Nei Mwaa, Tibeti, Batiota          | \$678.80    | The supporting letter was not certified by the Clerk.                                                                                                                     |
| 31-Jan-22  | V 1-16    | 2702       | Buy one 200-litre drum of benzene from KOIL                               | \$216.00    | Attached receipt from KOIL was not certified by the Clerk to confirm that it is Council's benzene. No covering letter from Clerk to approved purchaed were attach with PV |
| 31-Aug-22  | V -8/53   | 2702       | Boon Jss 1 drum dicseal                                                   | \$281.60    | Invoice from Koil was not certified or signed by the Clerk to indicate her approval before payment.                                                                       |
| 30-Nov-22  | Pv 11/18  | 2702       | Min kaboan 1 dicseal drum man te Koil                                     | \$431.60    | Eaki certify te clerk te invoice                                                                                                                                          |
| 30-Nov-22  | Pv 11/32  | 2702       | 1 drum diesel ao bonn bwan tangoan rebwerebwe                             | \$680.20    | PV and the GL. The supporting attachment has not been certified by the clerk                                                                                              |
| 30-Nov-22  | Pv 11/36  | 2702       | 1 Diesel drum                                                             | \$490.00    | This PV is recorded under allocation 2806                                                                                                                                 |
| 30-Nov-22  | Pv 11/61  | 2702       | 40 diesel, Boat fuel Debit note ibukin bobwai nte bwaa                    | \$226.80    | PV and the supporting amount. The supporting attachment has not been certified by the clerk, and the transaction is not clearly explained.                                |
| 31-Dec-22  | Pv 12/22  | 2702       | Bonn kaboan te bwaa                                                       | \$339.50    | There is a difference between the PV with GL. The transaction is not clearly explained.                                                                                   |
| 28-Feb-23  | v 23/2    | 2301       | Boon bacio ni kaea te full council 9/02/2023                              | \$550.00    | Akea te covering letter attach ma te Pv ao aki certify te Clerk                                                                                                           |
| 31-May-23  | V5/48     | 2301       | Kabwakan boon bacio kaunitra ake aira te bowi ni kauntira                 | \$180.00    | Eaki certify te clerk te supporting paper                                                                                                                                 |
| 31-Jul-23  | V 7/07    | 2301       | ao kauntira n tain butimwæan te FIFA team                                 | \$210.00    | Eaki certify te clerk te supporting letter                                                                                                                                |
| 31-Dec-23  | V 12/04   | 2301       | Kaunitra fuel/meal allowance oct Nov 2023                                 | \$324.30    | Eaki certify te clerk te bwabwa ni bwakabwane akea te covering letter ni kabwarabwara iaona                                                                               |
| 31-Jan-23  | Pv 20/1   | 2329       | /others ni kaea te Full council                                           | \$350.00    | paper ibukin bwakan boon bwaan bacio                                                                                                                                      |
| 31-May-23  | V5/48     | 2329       | Boat fule ibukia kaunitra iran bowi ni kauntira May 2023                  | \$400.00    | Eaki certify te clerk te supporting ibukin kakoaua n mwakan boon iai bwaa kauntira                                                                                        |
| 30-Jun-23  | V -6/16   | 2329       | Ieimi claim hire booti ibukin kabwakin te clerk I south Tarawa            | \$270.00    | Eaki certify te clerk te letter                                                                                                                                           |
| 30-Jun-23  | V -6/32   | 2329       | hire boat ibukin taan kabwakamwane nte SFU                                | \$360.00    | Eaki certify te clerk te letter                                                                                                                                           |
| 30-Jun-23  | V -6/35   | 2329       | councilors from the islets                                                | \$300.00    | Eaki certify te clerk te letter                                                                                                                                           |
| 30-Nov-23  | V 11/45   | 2403       | baa ae etia ni kabonganaki n auti mwakuri kauntira                        | \$102.60    | Eaki certify te letter te Clerk                                                                                                                                           |
| 30-Nov-23  | V 11/45   | 2403       | ao te kainiaki ibukin bwaai ni mwakuri onobwai auti ni kauntira           | \$121.80    | Eaki certify te letter te Clerk                                                                                                                                           |
| 31-Dec-23  | V 12/25   | 2403       | Tikataake 40 bwantoro, Boon ana rau Kiatoa iron kauntira ibukin onobwai   | \$590.00    | Eaki certify te letter mai iron clerk                                                                                                                                     |
| 31-Mar-23  | V-3/02    | 2410       | Ataake kaboa te 1 drum disel Koil                                         | \$281.60    | Eaki certify te clerk te invoices                                                                                                                                         |
| 30-Apr-23  | V-4/06    | 2410       | Koil invoice of 1 drum and oil                                            | \$437.95    | Eaki certify te clerk te invoice                                                                                                                                          |
| 30-Apr-23  | V-4/24    | 2410       | Eritaaake store 100 Dicseal @2.00*100                                     | \$200.00    | Eaki certify te clerk                                                                                                                                                     |
| 30-Apr-23  | V-4/19    | 2702       | kauntira                                                                  | \$331.60    | Eaki certify te invoice clerk                                                                                                                                             |
| 30-Apr-23  | V-4/34    | 2702       | 1 drum dicseal                                                            | \$285.00    | Eaki certify te receipt te clerk                                                                                                                                          |
| 30-Jun-23  | V -6/03   | 2702       | Boon bwaan 1 drum dicseal kaboaki nte Koil                                | \$283.94    | Eaki certify te clerk te invoice                                                                                                                                          |
| 30-Jun-23  | V -6/34   | 2702       | Boon bwaan 1 drum dicseal kanoaki nte Koil                                | \$283.00    | Akea tee invoice n attach ma te PV                                                                                                                                        |
| 30-Jun-23  | V -6/39   | 2702       | Kaboan te bwaa for Jss truck                                              | \$872.68    | Eaki certify te clerk te invoice                                                                                                                                          |
| 31-Jul-23  | V 7/03    | 2702       | 200L Ado 1 dicseal                                                        | \$300.00    | Eakic certify te invoice te clerk                                                                                                                                         |
| 31-Jul-23  | V 7/33    | 2702       | Koil 1 Drum dicseal Jss truck fuel                                        | \$283.95    | Eakic certify te invoice te clerk                                                                                                                                         |
| 31-Oct-22  | V-10/17   | 2329       | Boon te hire ivukin baonakin te mayor                                     | \$320.00    | Clerk does not approve the invoice.                                                                                                                                       |
| 30-Sept-22 | V-9/34    | 2703       | Karaoan ana tt n ana website ET council                                   | \$2,412.50  | Supporting doc does not certify by clerk,                                                                                                                                 |
| 31-Jul-23  | V 7/19    | 2313       | Kabwakan aia Eritata and Other iaan te 2313                               | \$620.00    | There is no clerk's note on the supporting letter to confirm the approval.                                                                                                |
| 31-Jul-23  | V 7/20    | 2313       | kainaomata nakoia Taomwati/others ibukin aia katauraoci ibukin kainaomata | \$1,060.00  | Not certified by the clerk.                                                                                                                                               |
| 49-Jul-23  | V-7/29    | 2313       | Kabwakamwane ibukin kabanemwane airekereke ma kainaomata                  | \$4,491.15  | Eaki certify te clerk                                                                                                                                                     |
|            |           |            |                                                                           | \$19,582.57 |                                                                                                                                                                           |

#### 4.2 LIST OF PV'S FOR SITTING ALLOWANCES

| Date       | PV Number | Allocation | Detail                                                                   | GL Amount  | Audit Comments                                                          |
|------------|-----------|------------|--------------------------------------------------------------------------|------------|-------------------------------------------------------------------------|
| 31-Jan-22  | V 1-13    | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,265.00 | No covering letter letter attched indicating the purpose of the meeting |
| 31-Jan-22  | V 1-17    | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,265.00 | No covering letter letter attched indicating the purpose of the meeting |
| 31-Mar-22  | V 3-32    | 2201       | Payment of allowance for the councilors full council meeting             | \$1,365.00 | No covering letter letter attched indicating the purpose of the meeting |
| 30-Apr-22  | V 4-26    | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,415.00 | No covering letter letter attched indicating the purpose of the meeting |
| 31-May-22  | V 5-19    | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,365.00 | No covering letter letter attched indicating the purpose of the meeting |
| 30-Jun-22  | V 6-27    | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,265.00 | No covering letter letter attched indicating the purpose of the meeting |
| 31-Jul-22  | V 7/12    | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,015.00 | No covering letter letter attched indicating the purpose of the meeting |
| 31-Jul-22  | V 7/62    | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,365.00 | No covering letter letter attched indicating the purpose of the meeting |
| 31-Aug-22  | V -8/24   | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,315.00 | No covering letter letter attched indicating the purpose of the meeting |
| 30-Sept-22 | V-9/10    | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,215.00 | No covering letter letter attched indicating the purpose of the meeting |
| 31-Oct-22  | V-10/25   | 2201       | Allowance for the Mayor and Councillors attending a Full Council Meeting | \$1,365.00 | No covering letter letter attched indicating the purpose of the meeting |

|            |          |      |                                                                              |             |                                                                         |
|------------|----------|------|------------------------------------------------------------------------------|-------------|-------------------------------------------------------------------------|
| 31-Oct-22  | V-10/36  | 2201 | Allowance for the Mayor and Councillors attending ibukin kataumwane          | \$140.00    | No covering letter letter attched indicating the purpose of the meeting |
| 31-Oct-22  | V-10/36  | 2201 | Allowance for the Mayor and Councillors attending ibukin kataumwane          | \$120.00    | No covering letter letter attched indicating the purpose of the meeting |
| 31-Oct-22  | V-10/43  | 2201 | Allowance for the Mayor and Councillors attending ibukin kataumwane          | \$380.00    | No covering letter letter attched indicating the purpose of the meeting |
| 31-Oct-22  | V-10/50  | 2201 | Allowance for the Mayor and Councillors attending a Full Council Meeting     | \$2,065.00  | No covering letter letter attched indicating the purpose of the meeting |
| 30-Nov-22  | Pv 11/44 | 2201 | Allowance for the Mayor and Councillors attending a Full Council Meeting     | \$1,365.00  | No covering letter letter attched indicating the purpose of the meeting |
| 31-Dec-22  | Pv 12/31 | 2201 | Allowance for the Mayor and Councillors attending a Full Council Meeting     | \$1,315.00  | No covering letter letter attched indicating the purpose of the meeting |
| 31-Mar-23  | V-3/11   | 2201 | Allowance ibukin bwii nikauntira March                                       | \$1,215.00  | No covering letter letter attched indicating the purpose of the meeting |
| 30-Apr-23  | V-4/20   | 2201 | Bowii ni kauntira ibukin April                                               | \$1,215.00  | No covering letter letter attched indicating the purpose of the meeting |
| 30-Jun-23  | V -6/03  | 2201 | Aia arauenti Kauntira V.Mayor                                                | \$50.00     | No covering letter letter attched indicating the purpose of the meeting |
| 30-Sept-23 | V9/22    | 2201 | Bowi ni kauntira ibukin september 2023                                       | \$1,315.00  | No covering letter letter attched indicating the purpose of the meeting |
| 31-Oct-23  | V 10/29  | 2201 | Bowii ni kauntira ibukin May 2023                                            | \$965.00    | No covering letter letter attched indicating the purpose of the meeting |
| 31-Oct-23  | V 10/32  | 2201 | Allowance ibukin butii kataumwane                                            | \$280.00    | No covering letter letter attched indicating the purpose of the meeting |
| 31-Oct-23  | V 10/35  | 2201 | Aia arauenti kauntira V.Mayor 27/10/2023                                     | \$860.00    | No covering letter letter attched indicating the purpose of the meeting |
| 30-Nov-23  | V 11/41  | 2201 | Claim sub allowance ibukin buokakia taan katin ebeen ni kabwakakin aia mwane | \$50.00     | No covering letter letter attched indicating the purpose of the meeting |
| 31-Dec-23  | V 12/27  | 2201 | Aia allowance kauntira                                                       | \$1,015.00  | No covering letter letter attched indicating the purpose of the meeting |
|            |          |      |                                                                              | \$26,565.00 |                                                                         |

#### 4.3 GOVERNMENT GRANTS ALLOCATED AS COUNCILS REVENUE WITHOUT REFERENCING TO THEIR DW.

| Tran_Date  | MRR./PV. | Code | GL Amount   | Audit Comments                                                                                                                                                                                                   |
|------------|----------|------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 31-Jul-22  | 977889   | 1301 | \$25,700.00 | The audit could not verify the government grants recorded as Council revenue back to the relevant Departmental Warrants (DWs) because the Council's records did not include references to the corresponding DWs. |
| 31-Jan-22  | 963254   | 1301 | \$10,000.00 |                                                                                                                                                                                                                  |
| 31-Jul-22  | 977903   | 1303 | \$9,926.00  |                                                                                                                                                                                                                  |
| 31-May-22  | 978219   | 1303 | \$8,430.50  |                                                                                                                                                                                                                  |
| 28-Feb-22  | 963293   | 1301 | \$8,000.00  |                                                                                                                                                                                                                  |
| 31-Jan-22  | 963252   | 1301 | \$7,000.00  |                                                                                                                                                                                                                  |
| 31-Mar-22  | 977457   | 1303 | \$6,500.00  |                                                                                                                                                                                                                  |
| 31-May-22  | 978235   | 1303 | \$5,220.00  |                                                                                                                                                                                                                  |
| 31-Jan-22  | 963255   | 1301 | \$5,000.00  |                                                                                                                                                                                                                  |
| 31-Dec-22  | 42610    | 1303 | \$4,903.00  |                                                                                                                                                                                                                  |
| 31-Aug-22  | 977986   | 1303 | \$4,640.00  |                                                                                                                                                                                                                  |
| 28-Feb-22  | 963295   | 1301 | \$4,000.00  |                                                                                                                                                                                                                  |
| 31-Jul-22  | 977849   | 1301 | \$4,000.00  |                                                                                                                                                                                                                  |
| 30-Sept-22 | 23734    | 1301 | \$4,000.00  |                                                                                                                                                                                                                  |
| 30-Apr-22  | 977481   | 1301 | \$3,900.00  |                                                                                                                                                                                                                  |
| 30-Sept-22 | 23693    | 1301 | \$3,670.00  |                                                                                                                                                                                                                  |
| 31-Aug-22  | 977999   | 1301 | \$3,500.00  |                                                                                                                                                                                                                  |
| 30-Nov-22  | 977793   | 1303 | \$3,485.00  |                                                                                                                                                                                                                  |
| 31-Jul-22  | 977947   | 1301 | \$3,400.00  |                                                                                                                                                                                                                  |
| 31-Dec-22  | 978575   | 1303 | \$3,400.00  |                                                                                                                                                                                                                  |
| 30-Jun-22  | 978364   | 1303 | \$3,350.00  |                                                                                                                                                                                                                  |
| 31-Jul-22  | 977893   | 1301 | \$3,300.00  |                                                                                                                                                                                                                  |
| 31-Dec-22  | 978569   | 1303 | \$3,160.00  |                                                                                                                                                                                                                  |
| 31-Jan-22  | 963247   | 1301 | \$3,000.00  |                                                                                                                                                                                                                  |
| 28-Feb-22  | 963299   | 1301 | \$3,000.00  |                                                                                                                                                                                                                  |
| 31-Jul-23  | 55163    | 1301 | \$10,000.00 |                                                                                                                                                                                                                  |
| 31-Mar-23  | 54374    | 1301 | \$6,000.00  |                                                                                                                                                                                                                  |
| 31-Jul-23  | 55093    | 1301 | \$6,000.00  |                                                                                                                                                                                                                  |
| 30-Nov-23  | 86851    | 1301 | \$6,000.00  |                                                                                                                                                                                                                  |
| 31-Jan-23  | 42728    | 1301 | \$5,160.00  |                                                                                                                                                                                                                  |
| 28-Feb-23  | 54264    | 1301 | \$5,000.00  |                                                                                                                                                                                                                  |
| 31-Jul-23  | 55108    | 1301 | \$5,000.00  |                                                                                                                                                                                                                  |



|           |       |      |              |
|-----------|-------|------|--------------|
| 31-Jul-23 | 55109 | 1301 | \$5,000.00   |
| 31-Aug-23 | 86472 | 1301 | \$5,000.00   |
| 31-Oct-23 | 86867 | 1303 | \$4,957.20   |
|           |       |      | \$202,601.70 |

**Eutan Tarawa Island Council**

The following certify that the attached statements (revealing a surplus account balance ( \$369,734.87 ) for the Year ended 31<sup>st</sup> December 2022 are correct.

Signed by:

Clerk to Island Council

Mayor to Island Council

Secretary



**Eutan Tarawa Council**  
**Profit and Loss Statement**  
**or the Period 1/1/22 to 12/31/22**



| Account Typ    | Mid_Code    | Bot_Code          | Description (B)                       | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|----------------|-------------|-------------------|---------------------------------------|--------------|-------------------|-------------|
| <b>Revenue</b> |             |                   |                                       |              |                   |             |
|                | <b>1100</b> | <b>Angabwai</b>   |                                       |              |                   |             |
|                |             | 1105              | Port Tax                              | 9,340.85     |                   |             |
|                |             | 1109              | Registration fee                      | 845.00       |                   |             |
|                |             |                   |                                       |              | <b>10,185.85</b>  |             |
|                | <b>1200</b> | <b>Rallient</b>   |                                       |              |                   |             |
|                |             | 1201              | Motoka/rebwerebwe                     | 1,812.25     |                   |             |
|                |             | 1202              | Seba ni kabuli                        | 356.00       |                   |             |
|                |             | 1203              | Bwatika                               | 2.00         |                   |             |
|                |             | 1204              | Kamea                                 | 944.00       |                   |             |
|                |             | 1205              | Bitinefi(etail/wholesale/Manufacture  | 16,390.00    |                   |             |
|                |             | 1209              | Kamangia / Bila / Marodoo             | 153.00       |                   |             |
|                |             | 1210              | Outero/Auti ni irua/Auti aika tatango | 3,110.00     |                   |             |
|                |             | 1211              | Bobai ni makaraka(Hawker)             | 3,030.00     |                   |             |
|                |             | 1212              | Taabo ni Bwaa(Retail/Wholesale)       | 4,255.00     |                   |             |
|                |             | 1213              | Tauan niwin Borai                     | 1,140.00     |                   |             |
|                |             | 1214              | Kariki/Tonati/bwan                    | 760.00       |                   |             |
|                |             | 1215              | Roon karikake aika uareake/bwaini     | 196.00       |                   |             |
|                |             | 1217              | Talbara ni Kamwarake                  | 600.00       |                   |             |
|                |             | 1219              | Kaarebwerebwe aika tatangoaki         | 240.00       |                   |             |
|                |             | 1227              | Karikake n te lka                     | 200.00       |                   |             |
|                |             | 1240              | Karapwa man te timani                 | 60.00        |                   |             |
|                |             | 1241              | Yagona                                | 2,235.00     |                   |             |
|                |             | 1245              | Kaba booi / waiuwa/Kalamaran          | 1,000.00     |                   |             |
|                |             | 1255              | Booi ake a tatangoaki                 | 670.00       |                   |             |
|                |             | 1256              | Roon out ni makataka                  | 600.00       |                   |             |
|                |             |                   |                                       |              | <b>37,731.25</b>  |             |
|                | <b>1300</b> | <b>Mane Buoka</b> |                                       |              |                   |             |
|                |             | 1301              | Buoka man te Tautaeka                 | 291,486.13   |                   |             |
|                |             | 1302              | Buoka man te fofa                     | 600.00       |                   |             |
|                |             | 1303              | Onobwai autin Tautaeka                | 95,504.75    |                   |             |
|                |             |                   |                                       |              | <b>387,490.88</b> |             |
|                | <b>1400</b> | <b>Bakara</b>     |                                       |              |                   |             |
|                |             | 1401              | Baki ni Mwane                         | 32.28        |                   |             |

| Account Typ | Mid_Code    | Bot_Code | Description (B)                 | Amount<br>\$ | Block Total<br>\$ | Total<br>\$       |
|-------------|-------------|----------|---------------------------------|--------------|-------------------|-------------------|
|             |             | 1402     | Rakan le katangomwane           | 10,588.11    |                   |                   |
|             |             | 1403     | Loan Registration fee           | 10.00        |                   |                   |
|             |             |          |                                 |              | <b>10,630.39</b>  |                   |
|             | <b>1500</b> |          | <b>Waaki ni lokinibwai</b>      |              |                   |                   |
|             |             | 1501     | Kabonakoan bwadi                | 249.80       |                   |                   |
|             |             | 1502     | Tangoan baafi / wa uowa         | 2,240.00     |                   |                   |
|             |             | 1504     | Roon auli ni maeka              | 630.00       |                   |                   |
|             |             | 1505     | Ana refrai le Moel - Guesthouse | 12,000.00    |                   |                   |
|             |             | 1506     | Tangoan te kaa/kantoka          | 4,601.00     |                   |                   |
|             |             | 1508     | Tangoan bwain le Kauntira       | 6,176.65     |                   |                   |
|             |             | 1509     | Tangoan le rebwerebwe           | 50.00        |                   |                   |
|             |             | 1512     | Tangoan le maneaba              | 680.00       |                   |                   |
|             |             | 1520     | Ana karekemwane le Karaafi      | 516.50       |                   |                   |
|             |             | 1521     | Kaafinakoan beeki do Kamed      | 20.00        |                   |                   |
|             |             | 1522     | Katangomwane                    | 98,228.85    |                   |                   |
|             |             | 1535     | Loan fee                        | 2,829.05     |                   |                   |
|             |             | 1544     | Writing/Printing                | 380.50       |                   |                   |
|             |             | 1547     | Kabonganaam Council Power       | 1,467.80     |                   |                   |
|             |             | 1548     | Landing Craft                   | 136,192.47   |                   |                   |
|             |             |          |                                 |              | <b>266,262.32</b> |                   |
|             | <b>1600</b> |          | <b>Mane tabeua</b>              |              |                   |                   |
|             |             | 1601     | Mwane n Raka                    | 52,923.29    |                   |                   |
|             |             |          |                                 |              | <b>52,923.29</b>  |                   |
|             | <b>1700</b> |          | <b>Karall mane</b>              |              |                   |                   |
|             |             | 1701     | Kaintabwi                       | 14,013.51    |                   |                   |
|             |             |          |                                 |              | <b>14,013.51</b>  |                   |
|             |             |          |                                 |              |                   | <b>779,237.49</b> |

## Expenditure

|  |             |      |                   |           |  |  |
|--|-------------|------|-------------------|-----------|--|--|
|  | <b>2100</b> |      | <b>Bwakabwai</b>  |           |  |  |
|  |             | 2102 | Kauntira          | 57,988.87 |  |  |
|  |             | 2103 | Kauoman ni Kiraka | 3,470.94  |  |  |
|  |             | 2104 | Recovery officer  | 3,358.94  |  |  |
|  |             | 2106 | Tia Kaitaki       | 3,186.24  |  |  |
|  |             | 2107 | Handyman          | 3,174.54  |  |  |
|  |             | 2108 | Kabenta           | 6,786.51  |  |  |
|  |             | 2109 | Turaiwa           | 9,820.98  |  |  |
|  |             | 2112 | Kaubure           | 33,990.14 |  |  |
|  |             | 2113 | Neeti ni Kaawa    | 26,447.20 |  |  |

| Account Typ | Mid_Code | Bot_Code         | Description (B)                | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|-------------|----------|------------------|--------------------------------|--------------|-------------------|-------------|
|             |          | 2114             | Plumber                        | 3,148.47     |                   |             |
|             |          | 2115             | Tia Mwakuri ma Botaki          | 3,367.24     |                   |             |
|             |          | 2119             | Kauoman ni Makoeneke           | 3,341.33     |                   |             |
|             |          | 2120             | Tilbi Makoeneke                | 3,314.01     |                   |             |
|             |          | 2122             | Revenue Collector              | 5,432.38     |                   |             |
|             |          | 2123             | Women's Trainer                | 3,351.00     |                   |             |
|             |          | 2130             | Road Workers                   | 6,244.34     |                   |             |
|             |          | 2133             | Tia Udereti                    | 3,237.60     |                   |             |
|             |          | 2137             | Saw mill Operator              | 3,123.40     |                   |             |
|             |          | 2153             | Boatman                        | 1,106.21     |                   |             |
|             |          | 2157             | Gardener & Grass Cutter        | 1,433.32     |                   |             |
|             |          | 2160             | Fish Centre Keeper             | 3,367.24     |                   |             |
|             |          | 2161             | Storeman                       | 122.60       |                   |             |
|             |          |                  |                                |              | 188,812.35        |             |
|             | 2200     | Arauenti         |                                |              |                   |             |
|             |          | 2201             | Arauenti Kauntira              | 19,600.00    |                   |             |
|             |          | 2202             | Kanivangan Te Mayor/Kauoman Ma | 3,389.80     |                   |             |
|             |          | 2203             | Incentive Allowance            | 19,379.50    |                   |             |
|             |          | 2204             | Phone recharge allowance       | 2,130.00     |                   |             |
|             |          | 2205             | Temporary Assistance           | 148.20       |                   |             |
|             |          | 2206             | Aotaim                         | 268.20       |                   |             |
|             |          | 2208             | IDC Allowance                  | 2,354.10     |                   |             |
|             |          | 2209             | Bareko/Mwamwai/Kabung          | 2,575.00     |                   |             |
|             |          | 2210             | Bonomwi                        | 160.00       |                   |             |
|             |          | 2211             | Subsistence Allowance          | 8,167.50     |                   |             |
|             |          | 2212             | Unimwane allowance             | 2,980.00     |                   |             |
|             |          | 2213             | Covid 19 Committee             | 620.00       |                   |             |
|             |          | 2217             | Mwane ni motirawa              | 2,347.00     |                   |             |
|             |          | 2218             | Kometen te Kandaomata          | 340.00       |                   |             |
|             |          | 2220             | Finance Komite                 | 340.00       |                   |             |
|             |          | 2227             | Executive Committee            | 340.00       |                   |             |
|             |          | 2230             | Urgency Committee              | 70.00        |                   |             |
|             |          |                  |                                |              | 63,386.30         |             |
|             | 2300     | Kabutan te waaki |                                |              |                   |             |
|             |          | 2301             | Bao ni Mwamwananga             | 9,491.92     |                   |             |
|             |          | 2303             | Bwaan ni mwakuri               | 1,064.40     |                   |             |
|             |          | 2308             | Buraeki/Kaboraoi               | 1,166.20     |                   |             |
|             |          | 2313             | Kandaomata                     | 2,034.40     |                   |             |

| Account Typ | Mid_Code | Bot_Code                 | Description (B)                      | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|-------------|----------|--------------------------|--------------------------------------|--------------|-------------------|-------------|
|             |          | 2315                     | Boutokaan Botaki                     | 160.00       |                   |             |
|             |          | 2319                     | Tareboon / Uacerei                   | 484.00       |                   |             |
|             |          | 2320                     | Dog/Pig Control                      | 1,255.00     |                   |             |
|             |          | 2321                     | Kakawara tarau ni KPF                | 1,519.70     |                   |             |
|             |          | 2322                     | Kakao/Kairua                         | 3,361.80     |                   |             |
|             |          | 2326                     | Bwain mwakun ni te Aobiti            | 7,129.29     |                   |             |
|             |          | 2329                     | Bao naka atimwakoro                  | 11,635.50    |                   |             |
|             |          | 2392                     | Support to Bidity Punch distribution | 34.80        |                   |             |
|             |          |                          |                                      |              | 39,337.01         |             |
|             | 2400     | Onobwai                  |                                      |              |                   |             |
|             |          | 2402                     | Aobiti                               | 1,306.60     |                   |             |
|             |          | 2403                     | Auti ni maeka                        | 12,700.00    |                   |             |
|             |          | 2404                     | Auti ni Iruwa                        | 174.15       |                   |             |
|             |          | 2408                     | Kaa/Reowenswe                        | 2,126.34     |                   |             |
|             |          | 2409                     | Booti                                | 5,392.60     |                   |             |
|             |          | 2410                     | Kawai / Causeways                    | 66.00        |                   |             |
|             |          | 2413                     | Workshop                             | 592.78       |                   |             |
|             |          |                          |                                      |              | 22,357.47         |             |
|             | 2600     | Karidrake alka aki Mwane |                                      |              |                   |             |
|             |          | 2603                     | Coconut Replanting scheme            | 500.00       |                   |             |
|             |          |                          |                                      |              | 500.00            |             |
|             | 2700     | Iokhibwai                |                                      |              |                   |             |
|             |          | 2701                     | Amarake/Maoi ibukin te auti ni Irua  | 387.75       |                   |             |
|             |          | 2702                     | Boon bwain Kaa/wa-sowa/boati/ re     | 15,816.20    |                   |             |
|             |          | 2703                     | Internet                             | 6,734.85     |                   |             |
|             |          | 2704                     | Binga                                | 142.00       |                   |             |
|             |          | 2709                     | Katangomwane                         | 100,291.61   |                   |             |
|             |          | 2710                     | Maneban te Kaunira                   | 1,912.00     |                   |             |
|             |          | 2712                     | Karaobwai man te kai/timanti/aroma   | 320.00       |                   |             |
|             |          |                          |                                      |              | 125,804.41        |             |
|             | 2800     | Karaii mwane             |                                      |              |                   |             |
|             |          | 2801                     | Kaintabwi                            | 24,682.44    |                   |             |
|             |          | 2803                     | Onobwai on auti Tautako              | 99,001.40    |                   |             |
|             |          | 2804                     | Birimane nakon KILGA                 | 1,000.00     |                   |             |
|             |          | 2806                     | Te booka ibukin te school trucks     | 3,146.00     |                   |             |
|             |          |                          |                                      |              | 127,829.84        |             |
|             |          |                          |                                      |              |                   | 567,747.38  |

| Account Typ            | Mid_Code | Bot_Code | Description (B) | Amount<br>\$ | Block Total<br>\$ | Total<br>\$       |
|------------------------|----------|----------|-----------------|--------------|-------------------|-------------------|
| <b>Net Profit/Loss</b> |          |          |                 |              |                   | <b>211,490.11</b> |

Prepared by : LGD Internal Audit



# Eutan Tarawa Council Balance Sheet as at 12/31/22



|                                | Notes | Amount<br>\$ | Block Total<br>\$ | Total<br>\$       |
|--------------------------------|-------|--------------|-------------------|-------------------|
| <b>Assets</b>                  |       |              |                   |                   |
| <b>Current Asset</b>           |       |              |                   |                   |
| Cash at Bank                   | 1     | 46,444.35    |                   |                   |
| Cash on Hand                   |       | 7,205.92     |                   |                   |
| Account Receivable             | 2     | 488,581.90   | 542,232.17        |                   |
| <b>Non-Current Asset</b>       |       |              |                   |                   |
| Fixed Assets                   |       | 0.00         | 0.00              |                   |
| <b>Total Assets</b>            |       |              |                   | 542,232.17        |
| <b>Liabilities</b>             |       |              |                   |                   |
| <b>Current Liabilities</b>     |       |              |                   |                   |
| Bank Overdrafts                |       | 0.00         |                   |                   |
| Account Payable                | 3     | 172,497.30   | 172,497.30        |                   |
| <b>Non-Current Liabilities</b> |       |              |                   |                   |
| Long Term Loans                |       | 0.00         | 0.00              |                   |
| <b>Total Liabilities</b>       |       |              |                   | 172,497.30        |
| <b>Net Asset</b>               |       |              |                   | <b>369,734.87</b> |
| <b>Equity</b>                  |       |              |                   |                   |
| Current Year Earning           |       |              | 211,490.11        |                   |
| Historical Balancing           |       |              | 158,244.76        |                   |
| <b>Total Equity</b>            |       |              |                   | <b>369,734.87</b> |

Prepared by : LGD Internal Audit





**Eutan Tarawa Council**  
**Statement of Notes**  
**for the Period 1/1/22 to 12/31/22**



| Note# | Account                | Bof_Code | Amount<br>\$ | Total<br>\$      |
|-------|------------------------|----------|--------------|------------------|
| 1     | Bank of Kiribati (ANZ) |          |              |                  |
|       | Bank                   |          | 46,444.35    |                  |
|       |                        |          |              | <u>46,444.35</u> |

| Note# | Account            | BTL Accounts                  | Amount<br>\$ | Total<br>\$ |
|-------|--------------------|-------------------------------|--------------|-------------|
| 2     | Account Receivable |                               |              |             |
|       |                    | Adv - Election                | \$820.00     |             |
|       |                    | Adv - Return loan             | \$32.10      |             |
|       |                    | Adv - SIP                     | \$0.00       |             |
|       |                    | Adv - Landcroft               | \$193,100.28 |             |
|       |                    | Adv - MOE                     | \$319.00     |             |
|       |                    | Adv - OB                      | \$300.00     |             |
|       |                    | Adv - Salary                  | \$761.25     |             |
|       |                    | Adv - Team Ministry           | \$200.00     |             |
|       |                    | Adv - Unclaim Salary Cr Neau  | \$0.00       |             |
|       |                    | Adv - Unclaim Salary Rorata   | \$0.00       |             |
|       |                    | Adv - Unclaim Salary Tekanuea | \$111.00     |             |
|       |                    | Adv - Unclaim Salary Teurati  | \$0.00       |             |
|       |                    | Adv - Agriculture             | \$50.00      |             |
|       |                    | Adv - Aileen Sigh             | \$0.00       |             |
|       |                    | Adv - Aitiria                 | \$1.80       |             |
|       |                    | Adv - ATHCL                   | \$103.00     |             |
|       |                    | Adv - Attorney General (AG)   | \$200.00     |             |
|       |                    | Adv - Aus Aid                 | \$37.00      |             |
|       |                    | Adv - Biita                   | \$392.20     |             |
|       |                    | Adv - Bodio                   | \$120.00     |             |
|       |                    | Adv - Brick                   | \$218.00     |             |
|       |                    | Adv - Ewebwenarawa            | \$3.90       |             |
|       |                    | Adv - CCP                     | \$40.00      |             |
|       |                    | Adv - Chicken                 | \$5,278.00   |             |
|       |                    | Adv - CM Abaokoro             | \$110.00     |             |

| Note# | Account | BTL Accounts              | Amount<br>\$ | Total<br>\$ |
|-------|---------|---------------------------|--------------|-------------|
|       |         | Adv-Coffee                | \$3.50       |             |
|       |         | Adv-Conference Mayor      | \$1,575.00   |             |
|       |         | Adv-Copra Cake            | \$0.00       |             |
|       |         | Adv-Coprahandl            | \$2,495.50   |             |
|       |         | Adv-Council Staff Confesh | \$732.05     |             |
|       |         | Adv-E Commerce            | \$60.00      |             |
|       |         | Adv-ECO                   | \$0.00       |             |
|       |         | Adv-Education             | \$32.00      |             |
|       |         | Adv-Election              | \$3,535.77   |             |
|       |         | Adv-Enviroment            | \$150.00     |             |
|       |         | Adv-Eritat                | \$40.00      |             |
|       |         | Adv-EU                    | \$66.00      |             |
|       |         | Adv-Eulan Buarka Paradise | \$700.00     |             |
|       |         | Adv-Fish Center           | \$15,467.33  |             |
|       |         | Adv-FTC                   | \$0.00       |             |
|       |         | Adv-Garage & Tools        | \$3,788.07   |             |
|       |         | Adv-Grass Cutter          | \$10.00      |             |
|       |         | Adv-Handling              | \$45.00      |             |
|       |         | Adv-Harry                 | \$50.00      |             |
|       |         | Adv-Helmet                | \$157.96     |             |
|       |         | Adv-Ice Maker             | \$630.00     |             |
|       |         | Adv-Iebeto                | \$51.45      |             |
|       |         | Adv-InAdvendence          | \$21,039.15  |             |
|       |         | Adv-Induction             | \$80.00      |             |
|       |         | Adv-Internet              | \$214.00     |             |
|       |         | Adv-Ka- 50 Aniversary     | \$4,423.50   |             |
|       |         | Adv-Kandaomata            | \$4,026.05   |             |
|       |         | Adv-Kakiabo               | \$316.45     |             |
|       |         | Adv-Kaolikaake RPD MIA    | \$20.00      |             |
|       |         | Adv-Karekare              | \$1,300.00   |             |
|       |         | Adv-Kauntira Salary       | \$0.00       |             |
|       |         | Adv-KFHA                  | \$396.50     |             |
|       |         | Adv-Kika                  | \$181.50     |             |
|       |         | Adv-Kinwatsan             | \$24.50      |             |
|       |         | Adv-KNSL                  | \$1,905.00   |             |
|       |         | Adv-Kobuti                | \$82.00      |             |

| Note# | Account | BTL Accounts                    | Amount<br>\$ | Total<br>\$ |
|-------|---------|---------------------------------|--------------|-------------|
|       |         | Adv-KSA                         | \$20.00      |             |
|       |         | Adv-Landcraft                   | \$4,571.58   |             |
|       |         | Adv-LDCR Project                | \$0.00       |             |
|       |         | Adv-Live & learn                | \$104.00     |             |
|       |         | Adv-Local Maneaba               | \$11,039.25  |             |
|       |         | Adv-Local Produce               | \$1,113.75   |             |
|       |         | Adv-M/Conference                | \$70.00      |             |
|       |         | Adv-Maintenance (Government Sta | \$9,844.40   |             |
|       |         | Adv-Maunraoi tetangira          | \$84.65      |             |
|       |         | Adv-Maria                       | \$0.00       |             |
|       |         | Adv-Mauraoi tetangira           | \$594.10     |             |
|       |         | Adv-MELAD                       | \$0.00       |             |
|       |         | Adv-MICTID                      | \$0.00       |             |
|       |         | Adv-Miika                       | \$21.65      |             |
|       |         | Adv-MISA                        | \$125.20     |             |
|       |         | Adv-Motorcycle                  | \$100.00     |             |
|       |         | Adv-MIWYSA                      | \$370.00     |             |
|       |         | Adv-Nabuti Toka                 | \$998.60     |             |
|       |         | Adv-Nangintakoto                | \$1,141.05   |             |
|       |         | Adv-Nemat                       | \$0.00       |             |
|       |         | Adv-New Council                 | \$196.80     |             |
|       |         | Adv-Overtime                    | \$1,483.45   |             |
|       |         | Adv-Peter                       | \$112.80     |             |
|       |         | Adv-Petrol license              | \$0.00       |             |
|       |         | Adv-Police & Cell Prison        | \$803.09     |             |
|       |         | Adv-Project                     | \$280.00     |             |
|       |         | Adv-R2R                         | \$40.00      |             |
|       |         | Adv-Raiteta Savine              | \$0.00       |             |
|       |         | Adv-RAMCAA                      | \$0.00       |             |
|       |         | Adv-Riita F                     | \$300.00     |             |
|       |         | Adv-Rinerho                     | \$1,293.40   |             |
|       |         | Adv-Runga                       | \$113.00     |             |
|       |         | Adv-Salary returns              | \$146.25     |             |
|       |         | Adv-Sausages                    | \$207.97     |             |
|       |         | Adv-Sitting Allowance           | \$75.90      |             |
|       |         | Adv-Solar                       | \$2,073.10   |             |

| Note# | Account | BTL Accounts           | Amount<br>\$ | Total<br>\$ |
|-------|---------|------------------------|--------------|-------------|
|       |         | Adv-Squad              | \$20.00      |             |
|       |         | Adv-Staff              | \$63.50      |             |
|       |         | Adv-Street Light       | \$710.00     |             |
|       |         | Adv-Surplus (Error)    | \$1.76       |             |
|       |         | Adv-Taon Makuri        | \$51.00      |             |
|       |         | Adv-Tamton             | \$44.65      |             |
|       |         | Adv-Taom               | \$30.00      |             |
|       |         | Adv-Tata               | \$0.00       |             |
|       |         | Adv-Tekrei             | \$149.90     |             |
|       |         | Adv-Tetonia N          | \$0.00       |             |
|       |         | Adv-Tikanro            | \$32.00      |             |
|       |         | Adv-Tioti              | \$18.40      |             |
|       |         | Adv-Trenga             | \$160.00     |             |
|       |         | Adv-Tourism            | \$20.00      |             |
|       |         | Adv-TTM                | \$880.00     |             |
|       |         | Adv-Tuneti Aviu        | \$20.00      |             |
|       |         | Adv-Uean Parima        | \$0.00       |             |
|       |         | Adv-Uean te rooti      | \$15.50      |             |
|       |         | Adv-Ueetaake Salary    | \$0.00       |             |
|       |         | Adv-UNDP               | \$110.00     |             |
|       |         | Adv-Ununki             | \$1,312.35   |             |
|       |         | Adv-Women Center       | \$2,082.45   |             |
|       |         | Adv-World Teachers Day | \$0.00       |             |
|       |         | Adv-Youth              | \$150.00     |             |
|       |         | Imp-Berefati R         | \$3,110.84   |             |
|       |         | Imp-Erema.T            | \$1,546.00   |             |
|       |         | Imp-Horomi Fialua      | \$640.00     |             |
|       |         | Imp-Aileen             | \$0.00       |             |
|       |         | Imp-Ait'ria            | \$60.00      |             |
|       |         | Imp-Akineti            | \$1,980.00   |             |
|       |         | Imp-Angina             | \$2,598.10   |             |
|       |         | Imp-Ann                | \$150.00     |             |
|       |         | Imp-Anna               | \$350.00     |             |
|       |         | Imp-Aonii              | \$810.00     |             |
|       |         | Imp-Ataake Komariki    | \$1,000.00   |             |
|       |         | Imp-Atantebine Ioane   | \$400.00     |             |



| Note# | Account | BTL Accounts       | Amount<br>\$ | Total<br>\$ |
|-------|---------|--------------------|--------------|-------------|
|       |         | Imp-Baram          | \$168.00     |             |
|       |         | Imp-Beiauea N      | \$500.00     |             |
|       |         | Imp-Bita           | \$3,794.95   |             |
|       |         | Imp-Biribi         | \$1,400.00   |             |
|       |         | Imp-Boonu Riurata  | \$0.00       |             |
|       |         | Imp-Boote          | \$30.00      |             |
|       |         | Imp-Bouataake      | \$860.05     |             |
|       |         | Imp-Burentoun      | \$90.00      |             |
|       |         | Imp-Bwanian        | \$200.00     |             |
|       |         | Imp-Bwaranika      | \$0.80       |             |
|       |         | Imp-Bwebweniarawa  | \$542.25     |             |
|       |         | Imp-Bwebwere       | \$80.00      |             |
|       |         | Imp-CCB Manager    | \$1,000.00   |             |
|       |         | Imp-Clerk Rarube   | \$300.00     |             |
|       |         | Imp-Cr Arued       | \$0.00       |             |
|       |         | Imp-Eritai         | \$901.86     |             |
|       |         | Imp-Francis        | \$1,092.00   |             |
|       |         | Imp-Harry          | \$310.00     |             |
|       |         | Imp-Henry          | \$27.80      |             |
|       |         | Imp-Iebeto         | \$0.00       |             |
|       |         | Imp-Ioane          | \$271.60     |             |
|       |         | Imp-Iuuta Temaan   | \$593.50     |             |
|       |         | Imp-Joeli & Cafi   | \$0.00       |             |
|       |         | Imp-Kabuati Tareka | \$40.00      |             |
|       |         | Imp-Kaetaeta       | \$75.00      |             |
|       |         | Imp-Kamna          | \$0.00       |             |
|       |         | Imp-Kary           | \$50.00      |             |
|       |         | Imp-Kiatoa         | \$616.00     |             |
|       |         | Imp-Kirare Yahama  | \$886.70     |             |
|       |         | Imp-Mabubu Iofua   | \$9,385.21   |             |
|       |         | Imp-Maoka Aritne   | \$277.60     |             |
|       |         | Imp-Mareko M       | \$736.00     |             |
|       |         | Imp-Mallera        | \$250.00     |             |
|       |         | Imp-Mayor Francis  | \$250.00     |             |
|       |         | Imp-Meerito        | \$20.00      |             |
|       |         | Imp-Mere           | \$200.00     |             |

| Note# | Account | BTL Accounts            | Amount<br>\$ | Total<br>\$ |
|-------|---------|-------------------------|--------------|-------------|
|       |         | Imp-Merean              | \$0.00       |             |
|       |         | Imp-Merebone            | \$290.00     |             |
|       |         | Imp-Mwa Beniera         | \$169.00     |             |
|       |         | Imp-Nabuti loane        | \$8,231.30   |             |
|       |         | Imp-Peter & Sons        | \$14,000.00  |             |
|       |         | Imp-Riakaina KFL        | \$4.70       |             |
|       |         | Imp-Ribabani            | \$90.00      |             |
|       |         | Imp-Taatake Teakin      | \$0.00       |             |
|       |         | Imp-Tabureka            | \$320.00     |             |
|       |         | Imp-Takaia KFL          | \$8.70       |             |
|       |         | Imp-Tamton              | \$71.50      |             |
|       |         | Imp-Tarita (Slim price) | \$4,634.40   |             |
|       |         | Imp-Tawera              | \$400.00     |             |
|       |         | Imp-Teata K             | \$0.00       |             |
|       |         | Imp-Tebakia             | \$100.00     |             |
|       |         | Imp-Tebine              | \$713.25     |             |
|       |         | Imp-Tebukei Korotu      | \$2,665.75   |             |
|       |         | Imp-Tebure              | \$341.35     |             |
|       |         | Imp-Tebwaka             | \$100.00     |             |
|       |         | Imp-Tebwatau B          | \$200.00     |             |
|       |         | Imp-Teimone             | \$350.00     |             |
|       |         | Imp-Teitiaki            | \$48.00      |             |
|       |         | Imp-Tekael              | \$200.00     |             |
|       |         | Imp-Tekaota             | \$90.00      |             |
|       |         | Imp-Tengorere           | \$1,524.00   |             |
|       |         | Imp-Tentaa              | \$800.00     |             |
|       |         | Imp-Tentanini           | \$1,200.00   |             |
|       |         | Imp-Terubeieta          | \$37.30      |             |
|       |         | Imp-Teubo               | \$480.00     |             |
|       |         | Imp-Tianifi             | \$10.00      |             |
|       |         | Imp-Tiara               | \$100.00     |             |
|       |         | Imp-Tibau               | \$10.00      |             |
|       |         | Imp-Tierimwa            | \$500.00     |             |
|       |         | Imp-Tikanibwebwe        | \$70.00      |             |
|       |         | Imp-Toti Ereana         | \$300.00     |             |
|       |         | Imp-Toauea              | \$50.00      |             |

| Note# | Account | BTL Accounts      | Amount<br>\$ | Total<br>\$ |
|-------|---------|-------------------|--------------|-------------|
|       |         | Imp-Tokoditu      | \$140.00     |             |
|       |         | Imp-Tourakai      | \$300.00     |             |
|       |         | Imp-Tuneti Ayiu   | \$2,759.00   |             |
|       |         | Imp-Turabono      | \$160.00     |             |
|       |         | Imp-Uetake        | \$215.00     |             |
|       |         | Loa-Anete         | \$77.75      |             |
|       |         | Loa-Angileta      | \$235.00     |             |
|       |         | Loa-Anterea       | \$46.70      |             |
|       |         | Loa-Antonio       | \$94.00      |             |
|       |         | Loa-Arrei         | \$31.25      |             |
|       |         | Loa-Arifano       | \$235.00     |             |
|       |         | Loa-Atueru        | \$211.50     |             |
|       |         | Loa-Baraniko      | \$62.50      |             |
|       |         | Loa-Bareiti       | \$211.50     |             |
|       |         | Loa-Belaua        | \$86.50      |             |
|       |         | Loa-Bentara       | \$35.00      |             |
|       |         | Loa-Benuakai      | \$70.50      |             |
|       |         | Loa-Beret         | \$235.00     |             |
|       |         | Loa-Bino          | \$0.00       |             |
|       |         | Loa-Biribi        | \$235.00     |             |
|       |         | Loa-Binkaua       | \$57.00      |             |
|       |         | Loa-Boata         | \$42.75      |             |
|       |         | Loa-Bao           | \$24.00      |             |
|       |         | Loa-Bokinati      | \$24.00      |             |
|       |         | Loa-Bontarawa     | \$120.00     |             |
|       |         | Loa-Bubunrenga    | \$235.00     |             |
|       |         | Loa-Bwanan        | \$235.00     |             |
|       |         | Loa-Bwebwe        | \$235.00     |             |
|       |         | Loa-Bwebwenang    | \$47.00      |             |
|       |         | Loa-Bwebwentarawa | \$235.00     |             |
|       |         | Loa-Erita         | \$355.00     |             |
|       |         | Loa-Geraldine     | \$235.00     |             |
|       |         | Loa-Hany          | \$50.00      |             |
|       |         | Loa-Ibaati        | \$320.20     |             |
|       |         | Loa-Ieremmo       | \$48.00      |             |
|       |         | Loa-Inatio        | \$86.50      |             |

| Note# | Account | BTL Accounts      | Amount<br>\$ | Total<br>\$ |
|-------|---------|-------------------|--------------|-------------|
|       |         | Loa-loane I       | \$470.00     |             |
|       |         | Loa-loane K       | \$47.00      |             |
|       |         | Loa-Ilibonuea     | \$235.50     |             |
|       |         | Loa-Itinnang      | \$57.00      |             |
|       |         | Loa-Kabirera      | \$235.00     |             |
|       |         | Loa-Kabunare      | \$43.25      |             |
|       |         | Loa-Kabungafai    | \$33.40      |             |
|       |         | Loa-Kaetaeta      | \$51.80      |             |
|       |         | Loa-Kamakin       | \$235.00     |             |
|       |         | Loa-Kamatu        | \$315.00     |             |
|       |         | Loa-Kanneki       | \$47.00      |             |
|       |         | Loa-Karianna      | \$47.00      |             |
|       |         | Loa-Katarina      | \$355.00     |             |
|       |         | Loa-Kerry         | \$23.50      |             |
|       |         | Loa-Klava         | \$470.00     |             |
|       |         | Loa-Kirira        | \$42.75      |             |
|       |         | Loa-Kobuti        | \$127.90     |             |
|       |         | Loa-Korotita      | \$75.00      |             |
|       |         | Loa-Maeuea        | \$195.00     |             |
|       |         | Loa-Manenteiti    | \$46.70      |             |
|       |         | Loa-Mangee        | \$211.50     |             |
|       |         | Loa-Maria K       | \$235.00     |             |
|       |         | Loa-Marontiererei | \$470.00     |             |
|       |         | Loa-Marouea       | \$86.50      |             |
|       |         | Loa-Matang K      | \$320.20     |             |
|       |         | Loa-Mere T        | \$211.50     |             |
|       |         | Loa-Miri          | \$235.00     |             |
|       |         | Loa-Miria A       | \$590.00     |             |
|       |         | Loa-Monika        | \$47.00      |             |
|       |         | Loa-Motete M      | \$235.00     |             |
|       |         | Loa-Mwaeda        | \$211.50     |             |
|       |         | Loa-Mweribwa      | \$446.50     |             |
|       |         | Loa-Nangita       | \$235.00     |             |
|       |         | Loa-Ngatafu T     | \$355.00     |             |
|       |         | Loa-Raefara       | \$235.00     |             |
|       |         | Loa-Ramanibina    | \$235.00     |             |



| Note# | Account | BTL Accounts  | Amount<br>\$ | Total<br>\$ |
|-------|---------|---------------|--------------|-------------|
|       |         | Loa-Raabala   | \$412.50     |             |
|       |         | Loa-Raraia    | \$8.40       |             |
|       |         | Loa-Rarafa    | \$49.30      |             |
|       |         | Loa-Refund    | \$0.00       |             |
|       |         | Loa-Ribabaiti | \$24.00      |             |
|       |         | Loa-Riita     | \$47.00      |             |
|       |         | Loa-Ruli      | \$211.50     |             |
|       |         | Loa-Seldine K | \$235.00     |             |
|       |         | Loa-Taam K    | \$235.00     |             |
|       |         | Loa-Taarai    | \$86.50      |             |
|       |         | Loa-Taared    | \$86.50      |             |
|       |         | Loa-Tabeia    | \$86.50      |             |
|       |         | Loa-Tabara    | \$446.50     |             |
|       |         | Loa-Tabou     | \$110.00     |             |
|       |         | Loa-Tabwa     | \$97.00      |             |
|       |         | Loa-Taeka     | \$235.00     |             |
|       |         | Loa-Takaokoro | \$25.00      |             |
|       |         | Loa-Tamton    | \$0.50       |             |
|       |         | Loa-Taom N    | \$47.00      |             |
|       |         | Loa-Tarai     | \$235.00     |             |
|       |         | Loa-Tarua     | \$234.35     |             |
|       |         | Loa-Tatiata M | \$235.00     |             |
|       |         | Loa-Taubwerei | \$235.00     |             |
|       |         | Loa-Taukai    | \$86.50      |             |
|       |         | Loa-Tawala    | \$203.00     |             |
|       |         | Loa-Teairo E  | \$446.50     |             |
|       |         | Loa-Tebaka    | \$86.50      |             |
|       |         | Loa-Tebike    | \$25.00      |             |
|       |         | Loa-Tebuaka   | \$25.00      |             |
|       |         | Loa-Tebwaka   | \$177.80     |             |
|       |         | Loa-Teebora   | \$355.00     |             |
|       |         | Loa-Teebwania | \$120.00     |             |
|       |         | Loa-Temaomara | \$446.50     |             |
|       |         | Loa-Tekabu    | \$141.00     |             |
|       |         | Loa-Tekatoa   | \$71.00      |             |
|       |         | Loa-Tekeraoi  | \$235.00     |             |

| Note# | Account | BTL Accounts                    | Amount<br>\$ | Total<br>\$ |
|-------|---------|---------------------------------|--------------|-------------|
|       |         | Laa-Tekirei                     | \$102.90     |             |
|       |         | Laa-Tendaouea                   | \$42.75      |             |
|       |         | Laa-Tenea                       | \$235.00     |             |
|       |         | Laa-Teororo                     | \$470.00     |             |
|       |         | Laa-Tereefa                     | \$307.50     |             |
|       |         | Laa-Teretia                     | \$25.00      |             |
|       |         | Laa-Terakai                     | \$235.00     |             |
|       |         | Laa-Teribwa                     | \$320.50     |             |
|       |         | Laa-Terubeista                  | \$179.50     |             |
|       |         | Laa-Tiabina                     | \$399.50     |             |
|       |         | Laa-Tiara                       | \$470.00     |             |
|       |         | Laa-Tibau                       | \$132.50     |             |
|       |         | Laa-Tiera                       | \$235.00     |             |
|       |         | Laa-Tierere                     | \$187.00     |             |
|       |         | Laa-Tikalaake                   | \$138.50     |             |
|       |         | Laa-Toabwa                      | \$2.85       |             |
|       |         | Laa-Tokarerei                   | \$446.50     |             |
|       |         | Laa-Tooti B                     | \$235.00     |             |
|       |         | Laa-Tooti R                     | \$120.00     |             |
|       |         | Laa-Touatati                    | \$230.00     |             |
|       |         | Laa-Tourakai                    | \$86.50      |             |
|       |         | Laa-Uatu                        | \$35.00      |             |
|       |         | Los-Angina                      | \$803.95     |             |
|       |         | Los-Banian                      | \$178.72     |             |
|       |         | Los-Belouea N (ICW)             | \$5,662.89   |             |
|       |         | Los-Burentoun                   | \$10.00      |             |
|       |         | Los-Clerk Tabera                | \$3,213.60   |             |
|       |         | Los-Clerk Ataake                | \$1,177.75   |             |
|       |         | Los-Eka                         | \$4,251.44   |             |
|       |         | Los-Maeuea                      | \$17,983.71  |             |
|       |         | Los-Merebone (Radio Operator)   | \$21.17      |             |
|       |         | Los-Mwa Beniera                 | \$2,886.60   |             |
|       |         | Los-Raimone (Revenue Collector) | \$6,007.44   |             |
|       |         | Los-Tabera                      | \$320.00     |             |
|       |         | Los-Team Councillors            | \$953.80     |             |
|       |         | Los-Tebwaka                     | \$154.15     |             |

| Note#    | Account                | BTL Accounts                    | Amount<br>\$ | Total<br>\$       |
|----------|------------------------|---------------------------------|--------------|-------------------|
|          |                        | Los-Tianiti                     | \$17,740.33  |                   |
|          |                        | Los-Tuneti Avlu                 | \$16,740.53  |                   |
|          |                        |                                 |              | <b>488,581.90</b> |
| <b>3</b> | <b>Account Payable</b> |                                 |              |                   |
|          |                        | Dep - Birth certificate         | \$18.00      |                   |
|          |                        | Dep - Motorbike Hire            | \$20.00      |                   |
|          |                        | Dep - Unclaim Salary, Mareweata | \$35.50      |                   |
|          |                        | Dep - Zayed                     | \$80.00      |                   |
|          |                        | Dep - Children                  | \$576.00     |                   |
|          |                        | Dep - CMD                       | \$40.00      |                   |
|          |                        | Dep - Co operation              | \$150.00     |                   |
|          |                        | Dep - Covid 19                  | \$10,675.00  |                   |
|          |                        | Dep - Embassy China             | \$3,824.90   |                   |
|          |                        | Dep - High Court                | \$25.00      |                   |
|          |                        | Dep - Ice Plant                 | \$14,731.53  |                   |
|          |                        | Dep - Mayor                     | \$50.00      |                   |
|          |                        | Dep - MOJ                       | \$45.00      |                   |
|          |                        | Dep - PIPA                      | \$2,114.15   |                   |
|          |                        | Dep - Pre School Salary         | \$2,134.87   |                   |
|          |                        | Dep - Unclaim Salary Bwarom R   | \$142.00     |                   |
|          |                        | Dep - Abaokoro                  | \$6.00       |                   |
|          |                        | Dep - Arafokotoko               | \$5,488.95   |                   |
|          |                        | Dep - Ataniman                  | \$11.80      |                   |
|          |                        | Dep - Backpay (Incremental)     | \$32.25      |                   |
|          |                        | Dep - Bank Abaokoro             | \$121.00     |                   |
|          |                        | Dep - Bicycle                   | \$4,170.00   |                   |
|          |                        | Dep - Bingo                     | \$4,648.40   |                   |
|          |                        | Dep - Biscuit                   | \$13.00      |                   |
|          |                        | Dep - Boat Hire                 | \$70.00      |                   |
|          |                        | Dep - Boatman                   | \$100.00     |                   |
|          |                        | Dep - Bonnano Gp                | \$60.00      |                   |
|          |                        | Dep - Bus fare                  | \$38.10      |                   |
|          |                        | Dep - Bwereata                  | \$900.00     |                   |
|          |                        | Dep - Canteen                   | \$2,234.80   |                   |
|          |                        | Dep - Catering                  | \$15.00      |                   |
|          |                        | Dep - Chain Saw                 | \$30.00      |                   |

| Note# | Account | BTL Accounts                     | Amount<br>\$ | Total<br>\$ |
|-------|---------|----------------------------------|--------------|-------------|
|       |         | Dep-Chairs & Tables              | \$190.00     |             |
|       |         | Dep-Coconut Day                  | \$260.00     |             |
|       |         | Dep-Code                         | \$18.00      |             |
|       |         | Dep-Copra                        | \$623.00     |             |
|       |         | Dep-Council Staff                | \$1,011.55   |             |
|       |         | Dep-D/code deduction             | \$98.50      |             |
|       |         | Dep-DBK                          | \$1,224.95   |             |
|       |         | Dep-DC Sport                     | \$41.00      |             |
|       |         | Dep-Dep Disesel                  | \$27.00      |             |
|       |         | Dep-Dep Hourly deduction         | \$315.50     |             |
|       |         | Dep-Dep Red                      | \$30.00      |             |
|       |         | Dep-Dep RMNCAH                   | \$24.00      |             |
|       |         | Dep-Disaster Fund Abatao Pri Sch | \$6,412.85   |             |
|       |         | Dep-Driver                       | \$19.50      |             |
|       |         | Dep-Eritai                       | \$4.00       |             |
|       |         | Dep-EU JSS                       | \$1,548.05   |             |
|       |         | Dep-EU USP                       | \$512.60     |             |
|       |         | Dep-Eular Tarawa                 | \$667.00     |             |
|       |         | Dep-Fish pond/Centre             | \$9,995.66   |             |
|       |         | Dep-Flour                        | \$60.00      |             |
|       |         | Dep-Football                     | \$56.40      |             |
|       |         | Dep-form                         | \$445.00     |             |
|       |         | Dep-Garland                      | \$150.00     |             |
|       |         | Dep-Hook                         | \$6.00       |             |
|       |         | Dep-Ice cream                    | \$1,951.40   |             |
|       |         | Dep-Incentive allowance          | \$3,300.00   |             |
|       |         | Dep-Indomilk                     | \$1,595.00   |             |
|       |         | Dep-Interest                     | \$1,492.80   |             |
|       |         | Dep-Ka- 38 Aniversary            | \$1,636.80   |             |
|       |         | Dep-Kaabwa                       | \$60.00      |             |
|       |         | Dep-Kamatu                       | \$20.00      |             |
|       |         | Dep-KEF                          | \$6.00       |             |
|       |         | Dep-KFL                          | \$2,843.15   |             |
|       |         | Dep-KILGA                        | \$225.00     |             |
|       |         | Dep-KIRI/EU                      | \$0.60       |             |
|       |         | Dep-KOIL                         | \$0.20       |             |



| Note# | Account | BTL Accounts             | Amount<br>\$ | Total<br>\$ |
|-------|---------|--------------------------|--------------|-------------|
|       |         | Dep-KPF                  | \$25.00      |             |
|       |         | Dep-KSSIS                | \$2.00       |             |
|       |         | Dep-Land Lease ( MELAD)  | \$2,953.76   |             |
|       |         | Dep-Like It              | \$220.00     |             |
|       |         | Dep-Maintenance          | \$9,607.48   |             |
|       |         | Dep-MCIC                 | \$42.00      |             |
|       |         | Dep-Meaud T              | \$1,326.39   |             |
|       |         | Dep-Medical certificate  | \$12.00      |             |
|       |         | Dep-Membership fee       | \$10.00      |             |
|       |         | Dep-MFED                 | \$6.00       |             |
|       |         | Dep-MFMRD                | \$75.00      |             |
|       |         | Dep-MSBU                 | \$880.00     |             |
|       |         | Dep-Mwatiera             | \$215.40     |             |
|       |         | Dep-Mweaka               | \$110.00     |             |
|       |         | Dep-Nabuti loane         | \$407.53     |             |
|       |         | Dep-NAO                  | \$1,226.90   |             |
|       |         | Dep-Neintebwara          | \$997.00     |             |
|       |         | Dep-Nelbol               | \$90.00      |             |
|       |         | Dep-New Maneaba          | \$388.80     |             |
|       |         | Dep-New Office           | \$2,992.08   |             |
|       |         | Dep-P.Cards              | \$70.00      |             |
|       |         | Dep-Pachde               | \$34.00      |             |
|       |         | Dep-Police & Cell Prison | \$944.80     |             |
|       |         | Dep-Popcat               | \$34.00      |             |
|       |         | Dep-PSO                  | \$12.00      |             |
|       |         | Dep-Rabono               | \$21.60      |             |
|       |         | Dep-Rau                  | \$126.00     |             |
|       |         | Dep-Recharge             | \$20.00      |             |
|       |         | Dep-Refreshment          | \$38.00      |             |
|       |         | Dep-Rep KUC Raeng        | \$20.00      |             |
|       |         | Dep-Roetika              | \$60.00      |             |
|       |         | Dep-Saw Mill             | \$1,075.10   |             |
|       |         | Dep-Sea fare             | \$1,152.50   |             |
|       |         | Dep-Sea wall             | \$128.65     |             |
|       |         | Dep-Shipping (KNSL)      | \$1,905.00   |             |
|       |         | Dep-sitting Allowance    | \$50.00      |             |

| Note# | Account | BTL Accounts                | Amount<br>\$ | Total<br>\$ |
|-------|---------|-----------------------------|--------------|-------------|
|       |         | Dep-Sponsor Soccer/Butiboro | \$200.00     |             |
|       |         | Dep-Sub tent                | \$10.00      |             |
|       |         | Dep-Surplus Cash            | \$2,737.08   |             |
|       |         | Dep-Tavakoa                 | \$48.25      |             |
|       |         | Dep-Tawain                  | \$413.60     |             |
|       |         | Dep-Teachers                | \$100.00     |             |
|       |         | Dep-Tebeto                  | \$28.05      |             |
|       |         | Dep-Tebure                  | \$30.00      |             |
|       |         | Dep-Telephone               | \$590.00     |             |
|       |         | Dep-Tender                  | \$435.00     |             |
|       |         | Dep-Tent                    | \$313.00     |             |
|       |         | Dep-Terleta                 | \$110.00     |             |
|       |         | Dep-Tetake                  | \$3.00       |             |
|       |         | Dep-Tibau                   | \$390.02     |             |
|       |         | Dep-Tikataake               | \$48.60      |             |
|       |         | Dep-Tokatarawa              | \$285.65     |             |
|       |         | Dep-Truck                   | \$100.00     |             |
|       |         | Dep-Uatu                    | \$28.00      |             |
|       |         | Dep-Ueen Nooto Primary      | \$6,000.00   |             |
|       |         | Dep-Uekera                  | \$1,365.95   |             |
|       |         | Dep-UKETI                   | \$671.20     |             |
|       |         | Dep-Unclaim Biterem         | \$62.50      |             |
|       |         | Dep-Unclaim Nauriam         | \$62.50      |             |
|       |         | Dep-Unimwane                | \$88.90      |             |
|       |         | Dep-Upgrading te Mwaneaba   | \$9,273.45   |             |
|       |         | Dep-Upgrading toilet        | \$744.30     |             |
|       |         | Dep-Vadafone                | \$0.20       |             |
|       |         | Dep-Woon n OO               | \$4,227.80   |             |
|       |         | Dep-Works                   | \$125.05     |             |
|       |         | Dep-X-mas                   | \$327.00     |             |
|       |         | Dep-Youth                   | \$118.70     |             |
|       |         | Imp-Clerk Tibet             | \$354.59     |             |
|       |         | Imp-Ataake (Clerk)          | \$75.55      |             |
|       |         | Imp-Ataake Momoua           | \$37.60      |             |
|       |         | Imp-Eka                     | \$310.00     |             |
|       |         | Imp-Kareimaa                | \$200.00     |             |

| Note# | Account | BTL Accounts              | Amount<br>\$ | Total<br>\$       |
|-------|---------|---------------------------|--------------|-------------------|
|       |         | Imp-Nabuti Toka           | \$1,772.76   |                   |
|       |         | Imp-Rarube                | \$276.50     |                   |
|       |         | Imp-Tikataake             | \$1,595.25   |                   |
|       |         | Imp-Tooti B               | \$5.00       |                   |
|       |         | Loa-Angina                | \$315.50     |                   |
|       |         | Loa-Bakarere              | \$30.00      |                   |
|       |         | Loa-Bakoavea              | \$23.50      |                   |
|       |         | Loa-Berenareta            | \$25.00      |                   |
|       |         | Loa-Biita                 | \$125.75     |                   |
|       |         | Loa-Bwereara              | \$336.00     |                   |
|       |         | Loa-loane T               | \$163.50     |                   |
|       |         | Loa-Ilierere              | \$55.00      |                   |
|       |         | Loa-Kakiabo               | \$250.00     |                   |
|       |         | Loa-Kaneaki               | \$75.00      |                   |
|       |         | Loa-Kimaua                | \$25.00      |                   |
|       |         | Loa-Loan Form             | \$200.00     |                   |
|       |         | Loa-Loan Interest         | \$1,850.00   |                   |
|       |         | Loa-Mafaneai              | \$4.50       |                   |
|       |         | Loa-Matiera               | \$25.00      |                   |
|       |         | Loa-Naborou               | \$48.65      |                   |
|       |         | Loa-Nabuti                | \$1,608.50   |                   |
|       |         | Loa-Reerei                | \$35.00      |                   |
|       |         | Loa-Repayments for Others | \$15,372.20  |                   |
|       |         | Loa-Surplus               | \$20.95      |                   |
|       |         | Loa-Taake                 | \$24.00      |                   |
|       |         | Loa-Taanana               | \$48.50      |                   |
|       |         | Loa-Teatoki               | \$138.00     |                   |
|       |         | Loa-Teuatati              | \$188.00     |                   |
|       |         | Loa-Tiim                  | \$35.00      |                   |
|       |         | Loa-Tikanro               | \$34.00      |                   |
|       |         | Loa-Tooti                 | \$298.00     |                   |
|       |         | Los-Biita                 | \$10.00      |                   |
|       |         | Los-Tabuua                | \$356.40     |                   |
|       |         | Los-Tebwaa                | \$406.40     |                   |
|       |         | Sup-Cash                  | \$53.35      |                   |
|       |         |                           |              | <b>172,497.30</b> |

**Note# Account**

**BTL Accounts**

**Amount  
\$**

**Total  
\$**

Prepared by : LGD Internal Audit





# Eutan Tarawa Council Accumulative Trial Balance As at 12/31/22



|                                     |                                    |           |             | Debit       | Credit     |             |
|-------------------------------------|------------------------------------|-----------|-------------|-------------|------------|-------------|
| Surplus brought forward 01-Jan-2021 |                                    |           |             |             | 158,244.76 |             |
| Codes                               | Details                            | Estimate  | Revised     | Amount      | Debit      | Credit      |
| <b>1100</b>                         | <b>Angabwai</b>                    |           |             |             |            |             |
| 1103                                | Basic Rate                         | 0.00      | \$0.00      | \$0.00      | \$0.00     | \$0.00      |
| 1105                                | Port Tax                           | 5,000.00  | \$5,000.00  | \$9,340.85  | \$0.00     | \$9,340.85  |
| 1106                                | Household tax                      | 0.00      | \$0.00      | \$0.00      | \$0.00     | \$0.00      |
| 1109                                | Registration fee                   | 500.00    | \$500.00    | \$845.00    | \$0.00     | \$845.00    |
| <b>1200</b>                         | <b>Raifitini</b>                   |           |             |             |            |             |
| 1201                                | Motoka/rebwerebwe                  | 3,510.00  | \$3,510.00  | \$1,812.25  | \$0.00     | \$1,812.25  |
| 1202                                | Deba ni kabuti                     | 500.00    | \$500.00    | \$355.00    | \$0.00     | \$355.00    |
| 1203                                | Bwatika                            | 144.00    | \$144.00    | \$2.00      | \$0.00     | \$2.00      |
| 1204                                | Kamea                              | 800.00    | \$800.00    | \$944.00    | \$0.00     | \$944.00    |
| 1205                                | Bitineli (retail/wholesale/Manufac | 20,600.00 | \$20,600.00 | \$16,390.00 | \$0.00     | \$16,390.00 |
| 1208                                | Angabwai/Kaakiki                   | 30.00     | \$30.00     | \$0.00      | \$0.00     | \$0.00      |
| 1209                                | Kamanging / Bili / Matoatoa        | 180.00    | \$180.00    | \$153.00    | \$0.00     | \$153.00    |
| 1210                                | Oufeta/Aufi ni Inua/Aufi aika tafa | 6,820.00  | \$6,820.00  | \$3,110.00  | \$0.00     | \$3,110.00  |
| 1211                                | Bobai n nakonaka (Hawker)          | 5,910.00  | \$5,910.00  | \$3,030.00  | \$0.00     | \$3,030.00  |
| 1212                                | Taabe ni Bwaa (Retail/Wholesale)   | 2,900.00  | \$2,900.00  | \$4,255.00  | \$0.00     | \$4,255.00  |
| 1213                                | Taun mwin Botaki                   | 750.00    | \$750.00    | \$1,140.00  | \$0.00     | \$1,140.00  |
| 1214                                | Kariki/Tonoh/bwen                  | 700.00    | \$700.00    | \$760.00    | \$0.00     | \$760.00    |
| 1215                                | Roon karikirake aika uareke/b      | 100.00    | \$100.00    | \$185.00    | \$0.00     | \$185.00    |
| 1216                                | Contractors                        | 300.00    | \$300.00    | \$0.00      | \$0.00     | \$0.00      |
| 1217                                | Taibora ni Kamwarake               | 750.00    | \$750.00    | \$600.00    | \$0.00     | \$600.00    |
| 1219                                | Kaa/rebwerebwe aika tatanga        | 2,580.00  | \$2,580.00  | \$240.00    | \$0.00     | \$240.00    |
| 1220                                | Meeri (Ferry services)             | 1,200.00  | \$1,200.00  | \$0.00      | \$0.00     | \$0.00      |
| 1226                                | Taani katangomane                  | 0.00      | \$0.00      | \$0.00      | \$0.00     | \$0.00      |
| 1227                                | Karikirake n te lka                | 110.00    | \$110.00    | \$200.00    | \$0.00     | \$200.00    |
| 1240                                | Karabwai man te limani             | 20.00     | \$20.00     | \$50.00     | \$0.00     | \$50.00     |
| 1241                                | Yagona                             | 1,700.00  | \$1,700.00  | \$2,235.00  | \$0.00     | \$2,235.00  |
| 1245                                | Kaba booi / wa-uowa/katamar        | 500.00    | \$500.00    | \$1,000.00  | \$0.00     | \$1,000.00  |
| 1254                                | Kereboki / Bainibakoa              | 0.00      | \$0.00      | \$0.00      | \$0.00     | \$0.00      |
| 1255                                | Boofi aika a tatanga               | 400.00    | \$400.00    | \$670.00    | \$0.00     | \$670.00    |
| 1256                                | Roon aufi n takataka               | 1,200.00  | \$1,200.00  | \$600.00    | \$0.00     | \$600.00    |

| Codes       | Details                           | Estimate   | Revised      | Amount       | Debit  | Credit       |
|-------------|-----------------------------------|------------|--------------|--------------|--------|--------------|
| 1258        | Internet Café                     | 0.00       | \$0.00       | \$0.00       | \$0.00 | \$0.00       |
| 1259        | Bingo ibukin te Kankirake         | 5.00       | \$5.00       | \$0.00       | \$0.00 | \$0.00       |
| <b>1300</b> | <b>Mane Buoka</b>                 |            |              |              |        |              |
| 1301        | Buoka man te Tautaeaka            | 256,780.89 | \$256,780.89 | \$291,486.13 | \$0.00 | \$291,486.13 |
| 1302        | Buoka man te Postal               | 1,000.00   | \$1,000.00   | \$500.00     | \$0.00 | \$500.00     |
| 1303        | Onobwai autin Tautaeaka           | 147,567.80 | \$147,567.80 | \$95,504.75  | \$0.00 | \$95,504.75  |
| 1306        | Te buoka ibukin baia ataein te r  | 26,000.00  | \$26,000.00  | \$0.00       | \$0.00 | \$0.00       |
| 1307        | Te buoka ibukin te taarau n te KP | 0.00       | \$0.00       | \$0.00       | \$0.00 | \$0.00       |
| <b>1400</b> | <b>Bakao</b>                      |            |              |              |        |              |
| 1401        | Boki ni Mwane                     | 500.00     | \$500.00     | \$32.28      | \$0.00 | \$32.28      |
| 1402        | Rakan te katangomwane             | 11,560.00  | \$11,560.00  | \$10,588.11  | \$0.00 | \$10,588.11  |
| 1403        | Loan Registration fee             | 250.00     | \$250.00     | \$10.00      | \$0.00 | \$10.00      |
| <b>1500</b> | <b>Waaki ni Iokinibwai</b>        |            |              |              |        |              |
| 1501        | Kabonakoan bwaai                  | 500.00     | \$500.00     | \$249.80     | \$0.00 | \$249.80     |
| 1502        | Tangoan Baoti / wa uowa           | 1,200.00   | \$1,200.00   | \$2,240.00   | \$0.00 | \$2,240.00   |
| 1504        | Roan auti ni maeka                | 1,794.00   | \$1,794.00   | \$630.00     | \$0.00 | \$630.00     |
| 1505        | Ana rental te Moel - Guesthouse   | 12,000.00  | \$12,000.00  | \$12,000.00  | \$0.00 | \$12,000.00  |
| 1506        | Tangoan te kaa/kanfoka            | 5,000.00   | \$5,000.00   | \$4,601.00   | \$0.00 | \$4,601.00   |
| 1508        | Tangoan bwain te Kaunira          | 660.00     | \$660.00     | \$6,176.65   | \$0.00 | \$6,176.65   |
| 1509        | Tangoan te rebwerebwe             | 250.00     | \$250.00     | \$50.00      | \$0.00 | \$50.00      |
| 1512        | Tangoan te maneaba                | 1,450.00   | \$1,450.00   | \$680.00     | \$0.00 | \$680.00     |
| 1513        | Bingo                             | 10.00      | \$10.00      | \$0.00       | \$0.00 | \$0.00       |
| 1520        | Ana karekemwane te Karaali        | 520.00     | \$520.00     | \$516.50     | \$0.00 | \$516.50     |
| 1521        | Kaotinakoan beeki ao kamea        | 100.00     | \$100.00     | \$20.00      | \$0.00 | \$20.00      |
| 1522        | Katangomwane                      | 132,000.00 | \$132,000.00 | \$98,228.85  | \$0.00 | \$98,228.85  |
| 1534        | Tiati man ATHKL                   | 50.00      | \$50.00      | \$0.00       | \$0.00 | \$0.00       |
| 1535        | Loan fee                          | 2,900.00   | \$2,900.00   | \$2,829.05   | \$0.00 | \$2,829.05   |
| 1536        | Toll fare                         | 20.00      | \$20.00      | \$0.00       | \$0.00 | \$0.00       |
| 1537        | National Day Fund raising         | 1,000.00   | \$1,000.00   | \$0.00       | \$0.00 | \$0.00       |
| 1544        | Writing/Printing                  | 100.00     | \$100.00     | \$380.50     | \$0.00 | \$380.50     |
| 1545        | Kabonganaan Council Stamp         | 10.00      | \$10.00      | \$0.00       | \$0.00 | \$0.00       |
| 1546        | Karaobwai man te Timanti          | 1,000.00   | \$1,000.00   | \$0.00       | \$0.00 | \$0.00       |
| 1547        | Kabonganaan Council Power         | 1,950.00   | \$1,950.00   | \$1,467.50   | \$0.00 | \$1,467.50   |
| 1548        | Landing Craft                     | 44,400.00  | \$44,400.00  | \$136,192.47 | \$0.00 | \$136,192.47 |
| <b>1600</b> | <b>Mane Iabea</b>                 |            |              |              |        |              |

| Codes       | Details                       | Estimate   | Revised     | Amount      | Debit       | Credit      |
|-------------|-------------------------------|------------|-------------|-------------|-------------|-------------|
| 1601        | Mwane n Raka                  | 1,000.00   | \$1,000.00  | \$52,923.29 | \$0.00      | \$52,923.29 |
| 1602        | Tuaa n te bowi                | 100.00     | \$100.00    | \$0.00      | \$0.00      | \$0.00      |
| <b>1700</b> | <b>Karali mane</b>            |            |             |             |             |             |
| 1701        | Kaintabwi                     | 15,994.00  | \$15,994.00 | \$14,013.51 | \$0.00      | \$14,013.51 |
| <b>2100</b> | <b>Bwakabwai</b>              |            |             |             |             |             |
| 2101        | Back Pay - Nov to Dec         | 0.00       | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| 2102        | Kauntira                      | \$7,623.28 | \$57,623.28 | \$57,988.87 | \$57,988.87 | \$0.00      |
| 2103        | Kauoman ni Kiraka             | 3,420.00   | \$3,420.00  | \$3,470.94  | \$3,470.94  | \$0.00      |
| 2104        | Recovery officer              | 3,212.00   | \$3,212.00  | \$3,358.94  | \$3,358.94  | \$0.00      |
| 2106        | Tia Kaitiaki                  | 3,186.00   | \$3,186.00  | \$3,185.24  | \$3,185.24  | \$0.00      |
| 2107        | Handyman                      | 3,212.00   | \$3,212.00  | \$3,174.54  | \$3,174.54  | \$0.00      |
| 2108        | Kabenta                       | 6,788.00   | \$6,788.00  | \$6,786.51  | \$6,786.51  | \$0.00      |
| 2109        | Turalwa                       | 9,974.00   | \$9,974.00  | \$9,820.98  | \$9,820.98  | \$0.00      |
| 2112        | Kaubure                       | 34,200.00  | \$34,200.00 | \$33,990.14 | \$33,990.14 | \$0.00      |
| 2113        | Neeli ni Kaawa                | 26,978.00  | \$26,978.00 | \$26,447.20 | \$26,447.20 | \$0.00      |
| 2114        | Plumber                       | 3,186.00   | \$3,186.00  | \$3,148.47  | \$3,148.47  | \$0.00      |
| 2115        | Tia Mwakuri ma Botaki         | 3,368.00   | \$3,368.00  | \$3,367.24  | \$3,367.24  | \$0.00      |
| 2117        | Shipping Manager              | 3,186.00   | \$3,186.00  | \$0.00      | \$0.00      | \$0.00      |
| 2119        | Kauoman ni Makenene           | 3,368.00   | \$3,368.00  | \$3,341.33  | \$3,341.33  | \$0.00      |
| 2120        | Tilbi Makenene                | 3,420.00   | \$3,420.00  | \$3,314.01  | \$3,314.01  | \$0.00      |
| 2122        | Revenue Collector             | 6,606.00   | \$6,606.00  | \$5,432.33  | \$5,432.33  | \$0.00      |
| 2123        | Women's Trainer               | 3,368.00   | \$3,368.00  | \$3,351.00  | \$3,351.00  | \$0.00      |
| 2127        | Tia Tarauate Auli ni ruwa     | 0.00       | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| 2130        | Road Workers                  | 8,790.00   | \$8,790.00  | \$6,244.34  | \$6,244.34  | \$0.00      |
| 2133        | Tia Ugereti                   | 3,368.00   | \$3,368.00  | \$3,237.60  | \$3,237.60  | \$0.00      |
| 2135        | Tia Reireinia Ataei           | 0.00       | \$0.00      | \$0.00      | \$0.00      | \$0.00      |
| 2137        | Saw mill Operator             | 3,186.00   | \$3,186.00  | \$3,123.40  | \$3,123.40  | \$0.00      |
| 2141        | Youth & sport Officer         | 3,186.00   | \$3,186.00  | \$0.00      | \$0.00      | \$0.00      |
| 2142        | Toll fare collector           | 3,186.00   | \$3,186.00  | \$0.00      | \$0.00      | \$0.00      |
| 2149        | Ice plant Operator & Salesman | 3,186.00   | \$3,186.00  | \$0.00      | \$0.00      | \$0.00      |
| 2152        | IT Assistant                  | 3,186.00   | \$3,186.00  | \$0.00      | \$0.00      | \$0.00      |
| 2153        | Boatman                       | 1,758.00   | \$1,758.00  | \$1,106.21  | \$1,106.21  | \$0.00      |
| 2157        | Gardener & Grass Cutter       | 1,758.00   | \$1,758.00  | \$1,433.32  | \$1,433.32  | \$0.00      |
| 2160        | Fish Centre Keeper            | 3,368.00   | \$3,368.00  | \$3,367.24  | \$3,367.24  | \$0.00      |
| 2161        | Storeman                      | 3,186.00   | \$3,186.00  | \$122.50    | \$122.50    | \$0.00      |
| <b>2200</b> | <b>Arauenti</b>               |            |             |             |             |             |

| Codes       | Details                        | Estimate  | Revised     | Amount      | Debit       | Credit |
|-------------|--------------------------------|-----------|-------------|-------------|-------------|--------|
| 2201        | Arauenti Kauntira              | 21,225.00 | \$21,225.00 | \$19,600.00 | \$19,600.00 | \$0.00 |
| 2202        | Kanlwangan te Mayor/kauoman    | 3,720.00  | \$3,720.00  | \$3,589.80  | \$3,589.80  | \$0.00 |
| 2203        | Incentive Allowance            | 26,580.00 | \$26,580.00 | \$19,379.50 | \$19,379.50 | \$0.00 |
| 2204        | Phone recharge allowance       | 2,280.00  | \$2,280.00  | \$2,130.00  | \$2,130.00  | \$0.00 |
| 2205        | Temporary Assistance           | 565.50    | \$565.50    | \$148.20    | \$148.20    | \$0.00 |
| 2206        | Aoatam                         | 900.00    | \$900.00    | \$265.20    | \$265.20    | \$0.00 |
| 2207        | JSS / Primary committee        | 0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00 |
| 2208        | IDC Allowance                  | 720.00    | \$720.00    | \$2,354.10  | \$2,354.10  | \$0.00 |
| 2209        | Bareka/Mwaimwai/kabung         | 2,000.00  | \$2,000.00  | \$2,575.00  | \$2,575.00  | \$0.00 |
| 2210        | Bonowai                        | 200.00    | \$200.00    | \$160.00    | \$160.00    | \$0.00 |
| 2211        | Subsistence Allowance          | 2,500.00  | \$2,500.00  | \$6,167.50  | \$6,167.50  | \$0.00 |
| 2212        | Unimwane allowance             | 4,560.00  | \$4,560.00  | \$2,980.00  | \$2,980.00  | \$0.00 |
| 2213        | Covid19 Committee              | 960.00    | \$960.00    | \$520.00    | \$520.00    | \$0.00 |
| 2214        | Uketi Allowance                | 0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00 |
| 2216        | Kometen ni kamwakuri           | 960.00    | \$960.00    | \$0.00      | \$0.00      | \$0.00 |
| 2217        | Mwane ni motirawa              | 2,200.00  | \$2,200.00  | \$2,347.00  | \$2,347.00  | \$0.00 |
| 2218        | Kometen te Kainaomata          | 720.00    | \$720.00    | \$340.00    | \$340.00    | \$0.00 |
| 2220        | Finance Komate                 | 960.00    | \$960.00    | \$340.00    | \$340.00    | \$0.00 |
| 2224        | Liquor Board                   | 480.00    | \$480.00    | \$0.00      | \$0.00      | \$0.00 |
| 2225        | Kometen te Rotomkirake         | 300.00    | \$300.00    | \$0.00      | \$0.00      | \$0.00 |
| 2227        | Executive Committee            | 400.00    | \$400.00    | \$340.00    | \$340.00    | \$0.00 |
| 2230        | Urgency Committee              | 200.00    | \$200.00    | \$70.00     | \$70.00     | \$0.00 |
| 2231        | Kometen te Onobwai             | 750.00    | \$750.00    | \$0.00      | \$0.00      | \$0.00 |
| <b>2300</b> | <b>Kabutan te waaki</b>        |           |             |             |             |        |
| 2301        | Bao ni Mwamwananga             | 8,393.20  | \$8,393.20  | \$9,491.92  | \$9,491.92  | \$0.00 |
| 2302        | Rifin aaba                     | 0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00 |
| 2303        | Bwaai-ni-mwakuri               | 2,799.00  | \$2,799.00  | \$1,064.40  | \$1,064.40  | \$0.00 |
| 2308        | Buraeki/Kaboraki               | 500.00    | \$500.00    | \$1,166.20  | \$1,166.20  | \$0.00 |
| 2311        | Boon kanakoan Nii man te kawai | 300.00    | \$300.00    | \$0.00      | \$0.00      | \$0.00 |
| 2312        | Rinerne ibukia kauntira        | 100.00    | \$100.00    | \$0.00      | \$0.00      | \$0.00 |
| 2313        | Kainaomata                     | 2,617.00  | \$2,617.00  | \$2,034.40  | \$2,034.40  | \$0.00 |
| 2315        | Boutokaan Botak                | 400.00    | \$400.00    | \$160.00    | \$160.00    | \$0.00 |
| 2316        | Kabwara tarau n ririki ae nako | 0.00      | \$0.00      | \$0.00      | \$0.00      | \$0.00 |
| 2317        | Te it                          |           |             | \$0.00      | \$0.00      | \$0.00 |
| 2318        | Boon te Kabowi                 | 100.00    | \$100.00    | \$0.00      | \$0.00      | \$0.00 |
| 2319        | Tareboon / Uaereti             | 1,000.00  | \$1,000.00  | \$484.00    | \$484.00    | \$0.00 |



| Codes       | Details                             | Estimate   | Revised      | Amount       | Debit        | Credit |
|-------------|-------------------------------------|------------|--------------|--------------|--------------|--------|
| 2320        | Dog/Pig Control                     | 1,500.00   | \$1,500.00   | \$1,255.00   | \$1,255.00   | \$0.00 |
| 2321        | Kabwara Jarau ni KPF                | 5,000.00   | \$5,000.00   | \$1,519.70   | \$1,519.70   | \$0.00 |
| 2322        | Kakao/Kairua                        | 1,830.00   | \$1,830.00   | \$3,361.80   | \$3,361.80   | \$0.00 |
| 2326        | Bwain mwakun ni te Aobiti           | 1,461.00   | \$1,461.00   | \$7,129.29   | \$7,129.29   | \$0.00 |
| 2329        | Bao nako atimwakoro                 | 6,643.50   | \$6,643.50   | \$11,635.50  | \$11,635.50  | \$0.00 |
| 2332        | Support to Elderly Fund distributio | 1,200.00   | \$1,200.00   | \$34.80      | \$34.80      | \$0.00 |
| 2333        | Support to Copra fund distributio   | 3,500.00   | \$3,500.00   | \$0.00       | \$0.00       | \$0.00 |
| <b>2400</b> | <b>Onobwai</b>                      |            |              |              |              |        |
| 2402        | Aobiti                              | 4,000.00   | \$4,000.00   | \$1,306.60   | \$1,306.60   | \$0.00 |
| 2403        | Auti ni maeka                       | 16,800.00  | \$16,800.00  | \$12,700.00  | \$12,700.00  | \$0.00 |
| 2404        | Auti ni Iruwa                       | 500.00     | \$500.00     | \$174.15     | \$174.15     | \$0.00 |
| 2408        | Kaa/Rebwerepwe                      | 1,500.00   | \$1,500.00   | \$2,126.34   | \$2,126.34   | \$0.00 |
| 2409        | Booti                               | 5,000.00   | \$5,000.00   | \$5,392.60   | \$5,392.60   | \$0.00 |
| 2410        | Kawai / Causeways                   | 6,000.00   | \$6,000.00   | \$65.00      | \$65.00      | \$0.00 |
| 2412        | Playgrounds / Sport                 | 500.00     | \$500.00     | \$0.00       | \$0.00       | \$0.00 |
| 2413        | Workshop                            | 2,600.00   | \$2,600.00   | \$592.78     | \$592.78     | \$0.00 |
| 2417        | Piggery Home Upgrading              | 500.00     | \$500.00     | \$0.00       | \$0.00       | \$0.00 |
| <b>2600</b> | <b>Karidake aka aki Mwananaki</b>   |            |              |              |              |        |
| 2603        | Coconut Replanting scheme           | 500.00     | \$500.00     | \$500.00     | \$500.00     | \$0.00 |
| 2604        | Karamarama te nei ni paneawa        | 100.00     | \$100.00     | \$0.00       | \$0.00       | \$0.00 |
| <b>2700</b> | <b>Iokinibwai</b>                   |            |              |              |              |        |
| 2701        | Amarake/Mooi ibukin te auti ni ir   | 200.00     | \$200.00     | \$387.75     | \$387.75     | \$0.00 |
| 2702        | Boon bwaa Kaa/wa-uowa/boo           | 13,816.80  | \$13,816.80  | \$15,816.20  | \$15,816.20  | \$0.00 |
| 2703        | Internet                            | 1,200.00   | \$1,200.00   | \$6,734.85   | \$6,734.85   | \$0.00 |
| 2704        | Bingo                               | 100.00     | \$100.00     | \$142.00     | \$142.00     | \$0.00 |
| 2709        | Katangomwane                        | 132,000.00 | \$132,000.00 | \$100,291.61 | \$100,291.61 | \$0.00 |
| 2710        | Maneban te Kautira                  | 3,000.00   | \$3,000.00   | \$1,912.00   | \$1,912.00   | \$0.00 |
| 2712        | Karaobwai man te kai/fimanti/ar     | 200.00     | \$200.00     | \$320.00     | \$320.00     | \$0.00 |
| 2713        | Piggery project                     | 100.00     | \$100.00     | \$0.00       | \$0.00       | \$0.00 |
| <b>2800</b> | <b>Karali mwane</b>                 |            |              |              |              |        |
| 2801        | Kaintabwi                           | 37,479.19  | \$37,479.19  | \$24,682.44  | \$24,682.44  | \$0.00 |
| 2803        | Onobwai an auti ni Tautaka          | 147,567.80 | \$147,567.80 | \$99,001.40  | \$99,001.40  | \$0.00 |
| 2804        | Birimane nakon KILGA                | 1,000.00   | \$1,000.00   | \$1,000.00   | \$1,000.00   | \$0.00 |
| 2806        | Te buoka ibukin te school trucks    | 22,000.00  | \$22,000.00  | \$3,146.00   | \$3,146.00   | \$0.00 |

**Below the Line**

| Codes | Details                        | Estimate | Revised | Amount      | Debit      | Credit      |
|-------|--------------------------------|----------|---------|-------------|------------|-------------|
|       | Adv-Women Center               | 0.00     |         | \$2,082.45  | \$2,082.45 | \$0.00      |
|       | Dep - Motorbike Hire           | 0.00     |         | \$20.00     | \$0.00     | \$20.00     |
|       | Adv-Staff                      | 0.00     |         | \$63.50     | \$63.50    | \$0.00      |
|       | Dep - Birth certificate        | 0.00     |         | \$18.00     | \$0.00     | \$18.00     |
|       | Dep - Pre School Salary        | 0.00     |         | \$2,134.87  | \$0.00     | \$2,134.87  |
|       | Dep - Unclaim Salary, Mareweat | 0.00     |         | \$35.50     | \$0.00     | \$35.50     |
|       | Adv-World Teachers Day         | 0.00     |         | \$0.00      | \$0.00     | \$0.00      |
|       | Dep - Covid 19                 | 0.00     |         | \$10,675.00 | \$0.00     | \$10,675.00 |
|       | Adv-Uruniki                    | 0.00     |         | \$1,312.35  | \$1,312.35 | \$0.00      |
|       | Adv-Youth                      | 0.00     |         | \$150.00    | \$150.00   | \$0.00      |
|       | Dep - Zayed                    | 0.00     |         | \$80.00     | \$0.00     | \$80.00     |
|       | Dep - Children                 | 0.00     |         | \$576.00    | \$0.00     | \$576.00    |
|       | Dep - Co operation             | 0.00     |         | \$150.00    | \$0.00     | \$150.00    |
|       | Dep -Embassy China             | 0.00     |         | \$3,824.90  | \$0.00     | \$3,824.90  |
|       | Dep -High Court                | 0.00     |         | \$25.00     | \$0.00     | \$25.00     |
|       | Dep -Ice Plant                 | 0.00     |         | \$14,731.53 | \$0.00     | \$14,731.53 |
|       | Dep- Mayor                     | 0.00     |         | \$50.00     | \$0.00     | \$50.00     |
|       | Dep -MOJ                       | 0.00     |         | \$45.00     | \$0.00     | \$45.00     |
|       | Dep - PIPA                     | 0.00     |         | \$2,114.15  | \$0.00     | \$2,114.15  |
|       | Adv-UNDP                       | 0.00     |         | \$110.00    | \$110.00   | \$0.00      |
|       | Dep -CMD                       | 0.00     |         | \$40.00     | \$0.00     | \$40.00     |
|       | Adv-Tata                       | 0.00     |         | \$0.00      | \$0.00     | \$0.00      |
|       | Adv-Salary returns             | 0.00     |         | \$146.25    | \$146.25   | \$0.00      |
|       | Adv-Sausages                   | 0.00     |         | \$207.97    | \$207.97   | \$0.00      |
|       | Adv-Sitting Allowance          | 0.00     |         | \$75.90     | \$75.90    | \$0.00      |
|       | Adv-Solar                      | 0.00     |         | \$2,073.10  | \$2,073.10 | \$0.00      |
|       | Adv-Squad                      | 0.00     |         | \$20.00     | \$20.00    | \$0.00      |
|       | Dep-Code                       | 0.00     |         | \$18.00     | \$0.00     | \$18.00     |
|       | Adv-Street Light               | 0.00     |         | \$710.00    | \$710.00   | \$0.00      |
|       | Dep -Unclaim Salary,Bwarom R   | 0.00     |         | \$142.00    | \$0.00     | \$142.00    |
|       | Adv-Taon Makuri                | 0.00     |         | \$51.00     | \$51.00    | \$0.00      |
|       | Adv-Surplus (Error)            | 0.00     |         | \$1.76      | \$1.76     | \$0.00      |
|       | Adv-Taom                       | 0.00     |         | \$80.00     | \$80.00    | \$0.00      |
|       | Adv-Ueefoake Salary            | 0.00     |         | \$0.00      | \$0.00     | \$0.00      |
|       | Adv-Tekirei                    | 0.00     |         | \$149.90    | \$149.90   | \$0.00      |
|       | Adv-Tolonio N                  | 0.00     |         | \$0.00      | \$0.00     | \$0.00      |

| Codes | Details                         | Estimate | Revised | Amount      | Debit    | Credit     |
|-------|---------------------------------|----------|---------|-------------|----------|------------|
|       | Adv-Tikanro                     | 0.00     |         | \$32.00     | \$32.00  | \$0.00     |
|       | Adv-Tiiti                       | 0.00     |         | \$18.40     | \$18.40  | \$0.00     |
|       | Adv-Tirenga                     | 0.00     |         | \$160.00    | \$160.00 | \$0.00     |
|       | Adv-Tourism                     | 0.00     |         | \$20.00     | \$20.00  | \$0.00     |
|       | Adv-TTM                         | 0.00     |         | \$880.00    | \$880.00 | \$0.00     |
|       | Adv-Tunefi Aviu                 | 0.00     |         | \$20.00     | \$20.00  | \$0.00     |
|       | Adv-Uean Falima                 | 0.00     |         | \$0.00      | \$0.00   | \$0.00     |
|       | Adv-Uean fo roofi               | 0.00     |         | \$15.50     | \$15.50  | \$0.00     |
|       | Adv-Tamton                      | 0.00     |         | \$44.65     | \$44.65  | \$0.00     |
|       | Dep-Form                        | 0.00     |         | -\$445.00   | \$0.00   | \$445.00   |
|       | Dep-Chairs & Tables             | 0.00     |         | -\$190.00   | \$0.00   | \$190.00   |
|       | Dep-Dep RMNCAH                  | 0.00     |         | -\$24.00    | \$0.00   | \$24.00    |
|       | Dep-Disaster Fund Abatao Pii Sc | 0.00     |         | -\$6,412.85 | \$0.00   | \$6,412.85 |
|       | Dep-Driver                      | 0.00     |         | -\$19.50    | \$0.00   | \$19.50    |
|       | Dep-Eritai                      | 0.00     |         | -\$4.00     | \$0.00   | \$4.00     |
|       | Dep-EH JSS                      | 0.00     |         | -\$1,548.05 | \$0.00   | \$1,548.05 |
|       | Dep-EU USP                      | 0.00     |         | -\$512.60   | \$0.00   | \$512.60   |
|       | Dep-Euran Tarawa                | 0.00     |         | -\$667.00   | \$0.00   | \$667.00   |
|       | Dep-Fish pond/Centre            | 0.00     |         | -\$9,995.66 | \$0.00   | \$9,995.66 |
|       | Dep-Dep Hourly deduction        | 0.00     |         | -\$315.50   | \$0.00   | \$315.50   |
|       | Dep-Football                    | 0.00     |         | -\$56.40    | \$0.00   | \$56.40    |
|       | Dep-Dep Diesel                  | 0.00     |         | -\$27.00    | \$0.00   | \$27.00    |
|       | Dep-Garland                     | 0.00     |         | -\$150.00   | \$0.00   | \$150.00   |
|       | Dep-Hook                        | 0.00     |         | -\$6.00     | \$0.00   | \$6.00     |
|       | Dep-Ice cream                   | 0.00     |         | -\$1,951.40 | \$0.00   | \$1,951.40 |
|       | Dep-Incentive allowance         | 0.00     |         | -\$3,300.00 | \$0.00   | \$3,300.00 |
|       | Dep-Indomilk                    | 0.00     |         | -\$1,595.00 | \$0.00   | \$1,595.00 |
|       | Dep-Interest                    | 0.00     |         | -\$1,492.80 | \$0.00   | \$1,492.80 |
|       | Dep-Ka- 38 Anniversary          | 0.00     |         | -\$1,636.80 | \$0.00   | \$1,636.80 |
|       | Adv-Agriculture                 | 0.00     |         | \$50.00     | \$50.00  | \$0.00     |
|       | Adv-Runga                       | 0.00     |         | \$113.00    | \$113.00 | \$0.00     |
|       | Dep-Flour                       | 0.00     |         | -\$60.00    | \$0.00   | \$60.00    |
|       | Dep-Bwereata                    | 0.00     |         | -\$900.00   | \$0.00   | \$900.00   |
|       | Dep-Arafakotoko                 | 0.00     |         | -\$5,488.95 | \$0.00   | \$5,488.95 |
|       | Dep-Ataniman                    | 0.00     |         | -\$11.80    | \$0.00   | \$11.80    |
|       | Dep-Backpay (incremental)       | 0.00     |         | -\$32.25    | \$0.00   | \$32.25    |



| Codes | Details                   | Estimate | Revised | Amount      | Debit       | Credit     |
|-------|---------------------------|----------|---------|-------------|-------------|------------|
|       | Dep-Bank Abakoro          | 0.00     |         | -\$121.00   | \$0.00      | \$121.00   |
|       | Dep-Bicycle               | 0.00     |         | -\$4,170.00 | \$0.00      | \$4,170.00 |
|       | Dep-Bingo                 | 0.00     |         | -\$4,648.40 | \$0.00      | \$4,648.40 |
|       | Dep-Biscuit               | 0.00     |         | -\$13.00    | \$0.00      | \$13.00    |
|       | Dep-Boat Hire             | 0.00     |         | -\$70.00    | \$0.00      | \$70.00    |
|       | Dep-Boatman               | 0.00     |         | -\$100.00   | \$0.00      | \$100.00   |
|       | Dep-Dep Red               | 0.00     |         | -\$30.00    | \$0.00      | \$30.00    |
|       | Dep-Bus Fare              | 0.00     |         | -\$38.10    | \$0.00      | \$38.10    |
|       | Dep-Abakoro               | 0.00     |         | -\$6.00     | \$0.00      | \$6.00     |
|       | Dep-Canteen               | 0.00     |         | -\$2,234.60 | \$0.00      | \$2,234.60 |
|       | Dep-Catering              | 0.00     |         | -\$15.00    | \$0.00      | \$15.00    |
|       | Dep-Chain Saw             | 0.00     |         | -\$30.00    | \$0.00      | \$30.00    |
|       | Dep-Coconut Day           | 0.00     |         | -\$260.00   | \$0.00      | \$260.00   |
|       | Dep-Copra                 | 0.00     |         | -\$623.00   | \$0.00      | \$623.00   |
|       | Dep-Council Staff         | 0.00     |         | -\$1,011.55 | \$0.00      | \$1,011.55 |
|       | Dep-D/code deduction      | 0.00     |         | \$98.50     | \$0.00      | \$98.50    |
|       | Dep-DBK                   | 0.00     |         | -\$1,224.95 | \$0.00      | \$1,224.95 |
|       | Dep-DC Sport              | 0.00     |         | -\$41.00    | \$0.00      | \$41.00    |
|       | Dep-Bonnano Gp            | 0.00     |         | -\$60.00    | \$0.00      | \$60.00    |
|       | Adv-Enviroment            | 0.00     |         | \$150.00    | \$150.00    | \$0.00     |
|       | Adv-Airrig                | 0.00     |         | \$1.80      | \$1.80      | \$0.00     |
|       | Adv-CM Abakoro            | 0.00     |         | \$110.00    | \$110.00    | \$0.00     |
|       | Adv-Coffee                | 0.00     |         | \$3.50      | \$3.50      | \$0.00     |
|       | Adv-Conference Mayor      | 0.00     |         | \$1,575.00  | \$1,575.00  | \$0.00     |
|       | Adv-Copra Cake            | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Adv-Caprahand             | 0.00     |         | \$2,495.50  | \$2,495.50  | \$0.00     |
|       | Adv-Council Staff Canteen | 0.00     |         | \$732.05    | \$732.05    | \$0.00     |
|       | Adv-E Commerce            | 0.00     |         | \$60.00     | \$60.00     | \$0.00     |
|       | Adv-ECD                   | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Adv-GCP                   | 0.00     |         | \$40.00     | \$40.00     | \$0.00     |
|       | Adv-Election              | 0.00     |         | \$3,535.77  | \$3,535.77  | \$0.00     |
|       | Adv-Bwehwenfarawa         | 0.00     |         | \$3.90      | \$3.90      | \$0.00     |
|       | Adv-Ental T               | 0.00     |         | \$40.00     | \$40.00     | \$0.00     |
|       | Adv-EU                    | 0.00     |         | \$66.00     | \$66.00     | \$0.00     |
|       | Adv-Eutan Buarka Paradise | 0.00     |         | \$700.00    | \$700.00    | \$0.00     |
|       | Adv-Rsh Center            | 0.00     |         | \$15,467.33 | \$15,467.33 | \$0.00     |



| Codes | Details                      | Estimate | Revised | Amount       | Debit        | Credit  |
|-------|------------------------------|----------|---------|--------------|--------------|---------|
|       | Adv-FTC                      | 0.00     |         | \$0.00       | \$0.00       | \$0.00  |
|       | Adv-Garage & Tools           | 0.00     |         | \$3,788.07   | \$3,788.07   | \$0.00  |
|       | Adv-Grass Cutter             | 0.00     |         | \$10.00      | \$10.00      | \$0.00  |
|       | Adv-Handling                 | 0.00     |         | \$45.00      | \$45.00      | \$0.00  |
|       | Adv-Harry                    | 0.00     |         | \$50.00      | \$50.00      | \$0.00  |
|       | Adv-Education                | 0.00     |         | \$32.00      | \$32.00      | \$0.00  |
|       | Adv -Unclaim Salary.Teuatati | 0.00     |         | \$0.00       | \$0.00       | \$0.00  |
|       | Adv - Election               | 0.00     |         | \$820.00     | \$820.00     | \$0.00  |
|       | Adv - Return loan            | 0.00     |         | \$32.10      | \$32.10      | \$0.00  |
|       | Adv - SIP                    | 0.00     |         | \$0.00       | \$0.00       | \$0.00  |
|       | Adv -Landcraft               | 0.00     |         | \$193,100.28 | \$193,100.28 | \$0.00  |
|       | Adv -MCE                     | 0.00     |         | \$319.00     | \$319.00     | \$0.00  |
|       | Adv -OB                      | 0.00     |         | \$300.00     | \$300.00     | \$0.00  |
|       | Adv -Salary                  | 0.00     |         | \$761.25     | \$761.25     | \$0.00  |
|       | Adv -Team Ministry           | 0.00     |         | \$200.00     | \$200.00     | \$0.00  |
|       | Adv -Unclaim Salary Cr Neou  | 0.00     |         | \$0.00       | \$0.00       | \$0.00  |
|       | Adv-Chicken                  | 0.00     |         | \$5,278.00   | \$5,278.00   | \$0.00  |
|       | Adv -Unclaim Salary.Tekanua  | 0.00     |         | \$111.00     | \$111.00     | \$0.00  |
|       | Adv-Iebeto                   | 0.00     |         | \$51.45      | \$51.45      | \$0.00  |
|       | Dep-KEF                      | 0.00     |         | \$4.00       | \$0.00       | \$4.00  |
|       | Adv-Aileen Sigh              | 0.00     |         | \$0.00       | \$0.00       | \$0.00  |
|       | Dep-Komatu                   | 0.00     |         | \$20.00      | \$0.00       | \$20.00 |
|       | Adv-ATHKL                    | 0.00     |         | \$103.00     | \$103.00     | \$0.00  |
|       | Adv-Attorney General (AG)    | 0.00     |         | \$200.00     | \$200.00     | \$0.00  |
|       | Adv-Aus Aid                  | 0.00     |         | \$37.00      | \$37.00      | \$0.00  |
|       | Adv-Bito                     | 0.00     |         | \$392.20     | \$392.20     | \$0.00  |
|       | Adv-Boata                    | 0.00     |         | \$120.00     | \$120.00     | \$0.00  |
|       | Adv-Brick                    | 0.00     |         | \$218.00     | \$218.00     | \$0.00  |
|       | Adv -Unclaim Salary.Rarata   | 0.00     |         | \$0.00       | \$0.00       | \$0.00  |
|       | Adv-New Council              | 0.00     |         | \$196.80     | \$196.80     | \$0.00  |
|       | Adv-Maria                    | 0.00     |         | \$0.00       | \$0.00       | \$0.00  |
|       | Adv-Mauraoi Tetangiro        | 0.00     |         | \$594.10     | \$594.10     | \$0.00  |
|       | Adv-MELAD                    | 0.00     |         | \$0.00       | \$0.00       | \$0.00  |
|       | Adv-MICTID                   | 0.00     |         | \$0.00       | \$0.00       | \$0.00  |
|       | Adv-Miika                    | 0.00     |         | \$21.65      | \$21.65      | \$0.00  |
|       | Adv-MISA                     | 0.00     |         | \$125.20     | \$125.20     | \$0.00  |

| Codes | Details                      | Estimate | Revised | Amount      | Debit       | Credit |
|-------|------------------------------|----------|---------|-------------|-------------|--------|
|       | Adv-Motorcycle               | 0.00     |         | \$100.00    | \$100.00    | \$0.00 |
|       | Adv-MWYSA                    | 0.00     |         | \$370.00    | \$370.00    | \$0.00 |
|       | Adv-Nabuli Toka              | 0.00     |         | \$998.60    | \$998.60    | \$0.00 |
|       | Adv-Helmet                   | 0.00     |         | \$157.96    | \$157.96    | \$0.00 |
|       | Adv-Nemof                    | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-M/Conference             | 0.00     |         | \$70.00     | \$70.00     | \$0.00 |
|       | Adv-Overtime                 | 0.00     |         | \$1,483.45  | \$1,483.45  | \$0.00 |
|       | Adv-Peter                    | 0.00     |         | \$112.80    | \$112.80    | \$0.00 |
|       | Adv-Petrol license           | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-Police & Cell Prison     | 0.00     |         | \$803.09    | \$803.09    | \$0.00 |
|       | Adv-Project                  | 0.00     |         | \$280.00    | \$280.00    | \$0.00 |
|       | Adv-R2R                      | 0.00     |         | \$40.00     | \$40.00     | \$0.00 |
|       | Adv-Railfeta Savine          | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-RAMCAA                   | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-Rita F                   | 0.00     |         | \$300.00    | \$300.00    | \$0.00 |
|       | Adv-Nangintakoto             | 0.00     |         | \$1,141.05  | \$1,141.05  | \$0.00 |
|       | Adv-Kika                     | 0.00     |         | \$181.50    | \$181.50    | \$0.00 |
|       | Adv-Rinerne                  | 0.00     |         | \$1,293.40  | \$1,293.40  | \$0.00 |
|       | Adv-In Attendance            | 0.00     |         | \$21,039.15 | \$21,039.15 | \$0.00 |
|       | Adv-Induction                | 0.00     |         | \$80.00     | \$80.00     | \$0.00 |
|       | Adv-Internet                 | 0.00     |         | \$214.00    | \$214.00    | \$0.00 |
|       | Adv-Ka- 50 Anniversary       | 0.00     |         | \$4,423.50  | \$4,423.50  | \$0.00 |
|       | Adv-Kalindomata              | 0.00     |         | \$4,026.05  | \$4,026.05  | \$0.00 |
|       | Adv-Kaklaba                  | 0.00     |         | \$316.45    | \$316.45    | \$0.00 |
|       | Adv-Kaotitake RPD MIA        | 0.00     |         | \$20.00     | \$20.00     | \$0.00 |
|       | Adv-Karekare                 | 0.00     |         | \$1,300.00  | \$1,300.00  | \$0.00 |
|       | Adv-Malunraol tetangira      | 0.00     |         | \$84.65     | \$84.65     | \$0.00 |
|       | Adv-KFHA                     | 0.00     |         | \$396.50    | \$396.50    | \$0.00 |
|       | Adv-Maintenance (Government) | 0.00     |         | \$9,844.40  | \$9,844.40  | \$0.00 |
|       | Adv-Klitwatsan               | 0.00     |         | \$24.50     | \$24.50     | \$0.00 |
|       | Adv-KNSL                     | 0.00     |         | \$1,905.00  | \$1,905.00  | \$0.00 |
|       | Adv-Kabul                    | 0.00     |         | \$82.00     | \$82.00     | \$0.00 |
|       | Adv-KSA                      | 0.00     |         | \$20.00     | \$20.00     | \$0.00 |
|       | Adv-Landcraft                | 0.00     |         | \$4,571.58  | \$4,571.58  | \$0.00 |
|       | Adv-IDCF Project             | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-Live & learn             | 0.00     |         | \$104.00    | \$104.00    | \$0.00 |

| Codes | Details              | Estimate | Revised | Amount      | Debit       | Credit     |
|-------|----------------------|----------|---------|-------------|-------------|------------|
|       | Adv-Local Maneaba    | 0.00     |         | \$11,039.25 | \$11,039.25 | \$0.00     |
|       | Adv-Local Produce    | 0.00     |         | \$1,113.75  | \$1,113.75  | \$0.00     |
|       | Adv-Ice Maker        | 0.00     |         | \$630.00    | \$630.00    | \$0.00     |
|       | Adv-Kaunifira Salary | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Laa-Kalarina         | 0.00     |         | \$355.00    | \$355.00    | \$0.00     |
|       | Laa-Angina           | 0.00     |         | \$315.50    | \$0.00      | \$315.50   |
|       | Laa-Maeuea           | 0.00     |         | \$195.00    | \$195.00    | \$0.00     |
|       | Laa-Loan Interest    | 0.00     |         | \$1,850.00  | \$0.00      | \$1,850.00 |
|       | Laa-Loan Form        | 0.00     |         | \$200.00    | \$0.00      | \$200.00   |
|       | Laa-Korofira         | 0.00     |         | \$75.00     | \$75.00     | \$0.00     |
|       | Laa-Kobuti           | 0.00     |         | \$127.90    | \$127.90    | \$0.00     |
|       | Laa-Kirira           | 0.00     |         | \$42.75     | \$42.75     | \$0.00     |
|       | Laa-Kimaua           | 0.00     |         | \$25.00     | \$0.00      | \$25.00    |
|       | Laa-Mangee           | 0.00     |         | \$211.50    | \$211.50    | \$0.00     |
|       | Laa-Kerry            | 0.00     |         | \$23.50     | \$23.50     | \$0.00     |
|       | Laa-Maria K          | 0.00     |         | \$235.00    | \$235.00    | \$0.00     |
|       | Laa-Karianna         | 0.00     |         | \$47.00     | \$47.00     | \$0.00     |
|       | Laa-Kanneki          | 0.00     |         | \$47.00     | \$47.00     | \$0.00     |
|       | Laa-Kaneaki          | 0.00     |         | \$75.00     | \$0.00      | \$75.00    |
|       | Laa-Kamatu           | 0.00     |         | \$315.00    | \$315.00    | \$0.00     |
|       | Laa-Kamakin          | 0.00     |         | \$235.00    | \$235.00    | \$0.00     |
|       | Laa-Kakabo           | 0.00     |         | \$250.00    | \$0.00      | \$250.00   |
|       | Laa-Kaetaeta         | 0.00     |         | \$51.80     | \$51.80     | \$0.00     |
|       | Laa-Kabungakaa       | 0.00     |         | \$33.40     | \$33.40     | \$0.00     |
|       | Laa-Kiaua            | 0.00     |         | \$470.00    | \$470.00    | \$0.00     |
|       | Laa-Monika           | 0.00     |         | \$47.00     | \$47.00     | \$0.00     |
|       | Laa-Raobeia          | 0.00     |         | \$412.50    | \$412.50    | \$0.00     |
|       | Laa-Ramanibina       | 0.00     |         | \$235.00    | \$235.00    | \$0.00     |
|       | Laa-Raetara          | 0.00     |         | \$235.00    | \$235.00    | \$0.00     |
|       | Laa-Ngatou I         | 0.00     |         | \$355.00    | \$355.00    | \$0.00     |
|       | Laa-Nangita          | 0.00     |         | \$235.00    | \$235.00    | \$0.00     |
|       | Laa-Nabuti           | 0.00     |         | \$1,608.50  | \$0.00      | \$1,608.50 |
|       | Laa-Naborau          | 0.00     |         | \$48.65     | \$0.00      | \$48.65    |
|       | Laa-Mweniawa         | 0.00     |         | \$446.50    | \$446.50    | \$0.00     |
|       | Laa-Manenteiti       | 0.00     |         | \$46.70     | \$46.70     | \$0.00     |
|       | Laa-Motete M         | 0.00     |         | \$235.00    | \$235.00    | \$0.00     |



| Codes | Details        | Estimate | Revised | Amount   | Debit    | Credit   |
|-------|----------------|----------|---------|----------|----------|----------|
|       | Laa-Minnang    | 0.00     |         | \$57.00  | \$57.00  | \$0.00   |
|       | Laa-Mita A     | 0.00     |         | \$590.00 | \$590.00 | \$0.00   |
|       | Laa-Mini       | 0.00     |         | \$235.00 | \$235.00 | \$0.00   |
|       | Laa-Mere T     | 0.00     |         | \$211.50 | \$211.50 | \$0.00   |
|       | Laa-Mallera    | 0.00     |         | \$25.00  | \$0.00   | \$25.00  |
|       | Laa-Matang K   | 0.00     |         | \$320.20 | \$320.20 | \$0.00   |
|       | Laa-Mataneai   | 0.00     |         | \$4.50   | \$0.00   | \$4.50   |
|       | Laa-Marouea    | 0.00     |         | \$86.50  | \$86.50  | \$0.00   |
|       | Laa-Maramerere | 0.00     |         | \$470.00 | \$470.00 | \$0.00   |
|       | Laa-Mwaea      | 0.00     |         | \$211.50 | \$211.50 | \$0.00   |
|       | Laa-Saraniko   | 0.00     |         | \$62.50  | \$62.50  | \$0.00   |
|       | Laa-Sirikaua   | 0.00     |         | \$57.00  | \$57.00  | \$0.00   |
|       | Laa-Siribi     | 0.00     |         | \$235.00 | \$235.00 | \$0.00   |
|       | Laa-Bila       | 0.00     |         | \$126.75 | \$0.00   | \$126.75 |
|       | Laa-Bilua      | 0.00     |         | \$0.00   | \$0.00   | \$0.00   |
|       | Laa-Bereti     | 0.00     |         | \$235.00 | \$235.00 | \$0.00   |
|       | Laa-Berenatoka | 0.00     |         | \$25.00  | \$0.00   | \$25.00  |
|       | Laa-Benuakoi   | 0.00     |         | \$70.50  | \$70.50  | \$0.00   |
|       | Laa-Bentara    | 0.00     |         | \$35.00  | \$35.00  | \$0.00   |
|       | Laa-Kabunare   | 0.00     |         | \$43.25  | \$43.25  | \$0.00   |
|       | Laa-Barelli    | 0.00     |         | \$211.50 | \$211.50 | \$0.00   |
|       | Laa-Bokinati   | 0.00     |         | \$24.00  | \$24.00  | \$0.00   |
|       | Laa-Bakoouea   | 0.00     |         | \$23.50  | \$0.00   | \$23.50  |
|       | Laa-Bakarere   | 0.00     |         | \$30.00  | \$0.00   | \$30.00  |
|       | Laa-Afuera     | 0.00     |         | \$211.50 | \$211.50 | \$0.00   |
|       | Laa-Afifano    | 0.00     |         | \$235.00 | \$235.00 | \$0.00   |
|       | Laa-Afiri      | 0.00     |         | \$31.25  | \$31.25  | \$0.00   |
|       | Laa-Antonio    | 0.00     |         | \$94.00  | \$94.00  | \$0.00   |
|       | Laa-Anterea    | 0.00     |         | \$46.70  | \$46.70  | \$0.00   |
|       | Dep-Kaabwa     | 0.00     |         | \$60.00  | \$0.00   | \$60.00  |
|       | Laa-Belauea    | 0.00     |         | \$86.50  | \$86.50  | \$0.00   |
|       | Laa-Geraldine  | 0.00     |         | \$235.00 | \$235.00 | \$0.00   |
|       | Laa-Reersi     | 0.00     |         | \$35.00  | \$0.00   | \$35.00  |
|       | Laa-Mierere    | 0.00     |         | \$55.00  | \$0.00   | \$55.00  |
|       | Laa-Mibonuea   | 0.00     |         | \$235.50 | \$235.50 | \$0.00   |
|       | Laa-Leone T    | 0.00     |         | \$163.50 | \$0.00   | \$163.50 |

| Codes | Details           | Estimate | Revised | Amount    | Debit    | Credit   |
|-------|-------------------|----------|---------|-----------|----------|----------|
|       | Loa-loane K       | 0.00     |         | \$47.00   | \$47.00  | \$0.00   |
|       | Loa-loane I       | 0.00     |         | \$470.00  | \$470.00 | \$0.00   |
|       | Loa-Inalio        | 0.00     |         | \$86.50   | \$86.50  | \$0.00   |
|       | Loa-Iererimo      | 0.00     |         | \$48.00   | \$48.00  | \$0.00   |
|       | Loa-Boata         | 0.00     |         | \$42.75   | \$42.75  | \$0.00   |
|       | Loa-Harry         | 0.00     |         | \$50.00   | \$50.00  | \$0.00   |
|       | Loa-Bob           | 0.00     |         | \$24.00   | \$24.00  | \$0.00   |
|       | Loa-Eritai        | 0.00     |         | \$355.00  | \$355.00 | \$0.00   |
|       | Loa-Bweregia      | 0.00     |         | -\$336.00 | \$0.00   | \$336.00 |
|       | Loa-Bwebwentarawa | 0.00     |         | \$235.00  | \$235.00 | \$0.00   |
|       | Loa-Bwebwennang   | 0.00     |         | \$47.00   | \$47.00  | \$0.00   |
|       | Loa-Bwebwe        | 0.00     |         | \$235.00  | \$235.00 | \$0.00   |
|       | Loa-Bwanian       | 0.00     |         | \$235.00  | \$235.00 | \$0.00   |
|       | Loa-Bubunrenga    | 0.00     |         | \$235.00  | \$235.00 | \$0.00   |
|       | Loa-Bontarawa     | 0.00     |         | \$120.00  | \$120.00 | \$0.00   |
|       | Loa-Kabinera      | 0.00     |         | \$235.00  | \$235.00 | \$0.00   |
|       | Loa-Ibaditi       | 0.00     |         | \$320.20  | \$320.20 | \$0.00   |
|       | Loa-Tibau         | 0.00     |         | \$132.50  | \$132.50 | \$0.00   |
|       | Loa-Tooti R       | 0.00     |         | \$120.00  | \$120.00 | \$0.00   |
|       | Loa-Tooti E       | 0.00     |         | \$235.00  | \$235.00 | \$0.00   |
|       | Loa-Tooti         | 0.00     |         | -\$298.00 | \$0.00   | \$298.00 |
|       | Loa-Tokarerei     | 0.00     |         | \$446.50  | \$446.50 | \$0.00   |
|       | Loa-Toabwa        | 0.00     |         | \$2.85    | \$2.85   | \$0.00   |
|       | Loa-Tikataake     | 0.00     |         | \$138.50  | \$138.50 | \$0.00   |
|       | Loa-Tikanro       | 0.00     |         | -\$34.00  | \$0.00   | \$34.00  |
|       | Loa-Tim           | 0.00     |         | -\$35.00  | \$0.00   | \$35.00  |
|       | Loa-Teororo       | 0.00     |         | \$470.00  | \$470.00 | \$0.00   |
|       | Loa-Tira          | 0.00     |         | \$235.00  | \$235.00 | \$0.00   |
|       | Loa-Uatu          | 0.00     |         | \$35.00   | \$35.00  | \$0.00   |
|       | Loa-Tiara         | 0.00     |         | \$470.00  | \$470.00 | \$0.00   |
|       | Loa-Tiabina       | 0.00     |         | \$399.50  | \$399.50 | \$0.00   |
|       | Loa-Teuotati      | 0.00     |         | -\$188.00 | \$0.00   | \$188.00 |
|       | Loa-Terubeieta    | 0.00     |         | \$179.50  | \$179.50 | \$0.00   |
|       | Loa-Teribwa       | 0.00     |         | \$320.50  | \$320.50 | \$0.00   |
|       | Loa-Teriakai      | 0.00     |         | \$235.00  | \$235.00 | \$0.00   |
|       | Loa-Terefia       | 0.00     |         | \$25.00   | \$25.00  | \$0.00   |



| Codes | Details                         | Estimate | Revised | Amount      | Debit       | Credit   |
|-------|---------------------------------|----------|---------|-------------|-------------|----------|
|       | Loa-Raralo                      | 0.00     |         | \$8.40      | \$8.40      | \$0.00   |
|       | Loa-Tierere                     | 0.00     |         | \$187.00    | \$187.00    | \$0.00   |
|       | Los-Maeuea                      | 0.00     |         | \$17,983.71 | \$17,983.71 | \$0.00   |
|       | Los-Tuneti Avlu                 | 0.00     |         | \$16,740.53 | \$16,740.53 | \$0.00   |
|       | Los-Tianiti                     | 0.00     |         | \$17,740.33 | \$17,740.33 | \$0.00   |
|       | Los-Tebwaka                     | 0.00     |         | \$154.15    | \$154.15    | \$0.00   |
|       | Los-Tebwaa                      | 0.00     |         | \$406.40    | \$0.00      | \$406.40 |
|       | Los-Team Councilors             | 0.00     |         | \$953.80    | \$953.80    | \$0.00   |
|       | Los-Tabuaa                      | 0.00     |         | \$356.40    | \$0.00      | \$356.40 |
|       | Los-Tabera                      | 0.00     |         | \$320.00    | \$320.00    | \$0.00   |
|       | Los-Raimone (Revenue-Collector) | 0.00     |         | \$6,007.44  | \$6,007.44  | \$0.00   |
|       | Loa-Touatati                    | 0.00     |         | \$230.00    | \$230.00    | \$0.00   |
|       | Los-Merebana (Radio Operator)   | 0.00     |         | \$21.17     | \$21.17     | \$0.00   |
|       | Loa-Tourakai                    | 0.00     |         | \$86.50     | \$86.50     | \$0.00   |
|       | Los-Eko                         | 0.00     |         | \$4,251.44  | \$4,251.44  | \$0.00   |
|       | Los-Clerk Atake                 | 0.00     |         | \$1,177.75  | \$1,177.75  | \$0.00   |
|       | Los-Clerk Tabera                | 0.00     |         | \$3,213.60  | \$3,213.60  | \$0.00   |
|       | Los-Buremoun                    | 0.00     |         | \$10.00     | \$10.00     | \$0.00   |
|       | Los-Biffo                       | 0.00     |         | \$10.00     | \$0.00      | \$10.00  |
|       | Los-Betuea N (ICW)              | 0.00     |         | \$5,662.89  | \$5,662.89  | \$0.00   |
|       | Los-Banlan                      | 0.00     |         | \$178.72    | \$178.72    | \$0.00   |
|       | Los-Angina                      | 0.00     |         | \$803.95    | \$803.95    | \$0.00   |
|       | Loa-Tenea                       | 0.00     |         | \$235.00    | \$235.00    | \$0.00   |
|       | Los-Mwa Beniera                 | 0.00     |         | \$2,886.60  | \$2,886.60  | \$0.00   |
|       | Loa-Tacke                       | 0.00     |         | \$24.00     | \$0.00      | \$24.00  |
|       | Loa-Takackoro                   | 0.00     |         | \$25.00     | \$25.00     | \$0.00   |
|       | Loa-Taeka                       | 0.00     |         | \$235.00    | \$235.00    | \$0.00   |
|       | Loa-Tabwa                       | 0.00     |         | \$97.00     | \$97.00     | \$0.00   |
|       | Loa-Tabou                       | 0.00     |         | \$110.00    | \$110.00    | \$0.00   |
|       | Loa-Tabera                      | 0.00     |         | \$446.50    | \$446.50    | \$0.00   |
|       | Loa-Tabelo                      | 0.00     |         | \$86.50     | \$86.50     | \$0.00   |
|       | Loa-Taareo                      | 0.00     |         | \$86.50     | \$86.50     | \$0.00   |
|       | Loa-Taarai                      | 0.00     |         | \$86.50     | \$86.50     | \$0.00   |
|       | Loa-Tereeta                     | 0.00     |         | \$307.50    | \$307.50    | \$0.00   |
|       | Loa-Team K                      | 0.00     |         | \$235.00    | \$235.00    | \$0.00   |
|       | Loa-Tara                        | 0.00     |         | \$235.00    | \$235.00    | \$0.00   |

| Codes | Details                   | Estimate | Revised | Amount       | Debit    | Credit      |
|-------|---------------------------|----------|---------|--------------|----------|-------------|
|       | Loa-Surplus               | 0.00     |         | -\$20.95     | \$0.00   | \$20.95     |
|       | Loa-Seldine K             | 0.00     |         | \$235.00     | \$235.00 | \$0.00      |
|       | Loa-Ruli                  | 0.00     |         | \$211.50     | \$211.50 | \$0.00      |
|       | Loa-Riia                  | 0.00     |         | \$47.00      | \$47.00  | \$0.00      |
|       | Loa-Ribabaili             | 0.00     |         | \$24.00      | \$24.00  | \$0.00      |
|       | Loa-Repayments for Others | 0.00     |         | -\$15,372.20 | \$0.00   | \$15,372.20 |
|       | Loa-Refund                | 0.00     |         | \$0.00       | \$0.00   | \$0.00      |
|       | Loa-Anete                 | 0.00     |         | \$77.75      | \$77.75  | \$0.00      |
|       | Loa-Taanana               | 0.00     |         | -\$48.50     | \$0.00   | \$48.50     |
|       | Loa-Tebike                | 0.00     |         | \$25.00      | \$25.00  | \$0.00      |
|       | Loa-Tenaouea              | 0.00     |         | \$42.75      | \$42.75  | \$0.00      |
|       | Loa-Tekrei                | 0.00     |         | \$102.90     | \$102.90 | \$0.00      |
|       | Loa-Tekeraoi              | 0.00     |         | \$235.00     | \$235.00 | \$0.00      |
|       | Loa-Tekafaa               | 0.00     |         | \$71.00      | \$71.00  | \$0.00      |
|       | Loa-Tekabu                | 0.00     |         | \$141.00     | \$141.00 | \$0.00      |
|       | Loa-Telnaomaro            | 0.00     |         | \$446.50     | \$446.50 | \$0.00      |
|       | Loa-Teebwania             | 0.00     |         | \$120.00     | \$120.00 | \$0.00      |
|       | Loa-Teebora               | 0.00     |         | \$355.00     | \$355.00 | \$0.00      |
|       | Loa-Tamton                | 0.00     |         | \$0.50       | \$0.50   | \$0.00      |
|       | Loa-Tebwaka               | 0.00     |         | \$25.00      | \$25.00  | \$0.00      |
|       | Loa-Taom N                | 0.00     |         | \$47.00      | \$47.00  | \$0.00      |
|       | Loa-Tebalea               | 0.00     |         | \$86.50      | \$86.50  | \$0.00      |
|       | Loa-Teaitoki              | 0.00     |         | -\$138.00    | \$0.00   | \$138.00    |
|       | Loa-Teairo E              | 0.00     |         | \$446.50     | \$446.50 | \$0.00      |
|       | Loa-Tawaia                | 0.00     |         | \$203.00     | \$203.00 | \$0.00      |
|       | Loa-Taukai                | 0.00     |         | \$86.50      | \$86.50  | \$0.00      |
|       | Loa-Taubwerei             | 0.00     |         | \$235.00     | \$235.00 | \$0.00      |
|       | Loa-Tafitara M            | 0.00     |         | \$235.00     | \$235.00 | \$0.00      |
|       | Loa-Taritua               | 0.00     |         | \$234.35     | \$234.35 | \$0.00      |
|       | Loa-Rarata                | 0.00     |         | \$49.30      | \$49.30  | \$0.00      |
|       | Loa-Tebwaka               | 0.00     |         | \$177.80     | \$177.80 | \$0.00      |
|       | Dep-Teriteta              | 0.00     |         | -\$110.00    | \$0.00   | \$110.00    |
|       | Loa-Angiteta              | 0.00     |         | \$235.00     | \$235.00 | \$0.00      |
|       | Dep-UKETI                 | 0.00     |         | -\$671.20    | \$0.00   | \$671.20    |
|       | Dep-Uekera                | 0.00     |         | -\$1,365.95  | \$0.00   | \$1,365.95  |
|       | Dep-Jeen Nofo Primary     | 0.00     |         | -\$6,000.00  | \$0.00   | \$6,000.00  |



| Codes | Details                     | Estimate | Revised | Amount     | Debit      | Credit     |
|-------|-----------------------------|----------|---------|------------|------------|------------|
|       | Dep-Uatu                    | 0.00     |         | \$28.00    | \$0.00     | \$28.00    |
|       | Dep-Truck                   | 0.00     |         | \$100.00   | \$0.00     | \$100.00   |
|       | Dep-Tekatorawa              | 0.00     |         | \$285.65   | \$0.00     | \$285.65   |
|       | Dep-Tikataake               | 0.00     |         | \$48.60    | \$0.00     | \$48.60    |
|       | Dep-Unclaim Nautam          | 0.00     |         | \$62.50    | \$0.00     | \$62.50    |
|       | Dep-Tefake                  | 0.00     |         | \$3.00     | \$0.00     | \$3.00     |
|       | Dep-Unimwone                | 0.00     |         | \$88.90    | \$0.00     | \$88.90    |
|       | Dep-Tent                    | 0.00     |         | \$313.00   | \$0.00     | \$313.00   |
|       | Dep-Tender                  | 0.00     |         | \$435.00   | \$0.00     | \$435.00   |
|       | Dep-Telephone               | 0.00     |         | \$590.00   | \$0.00     | \$590.00   |
|       | Dep-Tebure                  | 0.00     |         | \$30.00    | \$0.00     | \$30.00    |
|       | Dep-Tebeto                  | 0.00     |         | \$28.05    | \$0.00     | \$28.05    |
|       | Dep-Teachers                | 0.00     |         | \$100.00   | \$0.00     | \$100.00   |
|       | Dep-Tawain                  | 0.00     |         | \$413.60   | \$0.00     | \$413.60   |
|       | Dep-Taubakoa                | 0.00     |         | \$48.25    | \$0.00     | \$48.25    |
|       | Dep-Tibau                   | 0.00     |         | \$390.02   | \$0.00     | \$390.02   |
|       | Imp-Clerk Tibell            | 0.00     |         | \$354.59   | \$0.00     | \$354.59   |
|       | Imp-Ataake (Clerk)          | 0.00     |         | \$75.55    | \$0.00     | \$75.55    |
|       | Imp-Aoni                    | 0.00     |         | \$810.00   | \$810.00   | \$0.00     |
|       | Imp-Anna                    | 0.00     |         | \$350.00   | \$350.00   | \$0.00     |
|       | Imp-Ann                     | 0.00     |         | \$150.00   | \$150.00   | \$0.00     |
|       | Imp-Angina                  | 0.00     |         | \$2,598.10 | \$2,598.10 | \$0.00     |
|       | Imp-Akineti                 | 0.00     |         | \$1,980.00 | \$1,980.00 | \$0.00     |
|       | Imp-Alfina                  | 0.00     |         | \$60.00    | \$60.00    | \$0.00     |
|       | Imp-Aleen                   | 0.00     |         | \$0.00     | \$0.00     | \$0.00     |
|       | Dep-Unclaim Biterem         | 0.00     |         | \$62.50    | \$0.00     | \$62.50    |
|       | Imp-Bremat                  | 0.00     |         | \$1,546.00 | \$1,546.00 | \$0.00     |
|       | Dep-Sponsor Soccer/Buriboro | 0.00     |         | \$200.00   | \$0.00     | \$200.00   |
|       | Imp-Beretati R              | 0.00     |         | \$3,110.84 | \$3,110.84 | \$0.00     |
|       | Dep-Youth                   | 0.00     |         | \$118.70   | \$0.00     | \$118.70   |
|       | Dep-X-mas                   | 0.00     |         | \$327.00   | \$0.00     | \$327.00   |
|       | Dep-Works                   | 0.00     |         | \$125.05   | \$0.00     | \$125.05   |
|       | Dep-Waah-n-OO               | 0.00     |         | \$4,227.80 | \$0.00     | \$4,227.80 |
|       | Dep-Yadafone                | 0.00     |         | \$0.20     | \$0.00     | \$0.20     |
|       | Dep-Upgrading toilet        | 0.00     |         | \$744.30   | \$0.00     | \$744.30   |
|       | Dep-Upgrading to Mywoneuba  | 0.00     |         | \$9,273.45 | \$0.00     | \$9,273.45 |



| Codes | Details                 | Estimate | Revised | Amount      | Debit    | Credit     |
|-------|-------------------------|----------|---------|-------------|----------|------------|
|       | Imp-Ioromi Fialua       | 0.00     |         | \$640.00    | \$640.00 | \$0.00     |
|       | Dep-Maintenance         | 0.00     |         | -\$9,607.48 | \$0.00   | \$9,607.48 |
|       | Dep-Nabufi loane        | 0.00     |         | -\$407.53   | \$0.00   | \$407.53   |
|       | Dep-Mweaka              | 0.00     |         | -\$110.00   | \$0.00   | \$110.00   |
|       | Dep-Mwatiera            | 0.00     |         | -\$215.40   | \$0.00   | \$215.40   |
|       | Dep-MSBU                | 0.00     |         | -\$880.00   | \$0.00   | \$880.00   |
|       | Dep-MFMRD               | 0.00     |         | -\$75.00    | \$0.00   | \$75.00    |
|       | Dep-MPED                | 0.00     |         | -\$6.00     | \$0.00   | \$6.00     |
|       | Dep-Membership fee      | 0.00     |         | -\$10.00    | \$0.00   | \$10.00    |
|       | Dep-Medical certificate | 0.00     |         | -\$12.00    | \$0.00   | \$12.00    |
|       | Dep-Surplus Cash        | 0.00     |         | -\$2,737.08 | \$0.00   | \$2,737.08 |
|       | Dep-MCIC                | 0.00     |         | -\$42.00    | \$0.00   | \$42.00    |
|       | Dep-Netball             | 0.00     |         | -\$90.00    | \$0.00   | \$90.00    |
|       | Dep-Uke B               | 0.00     |         | -\$220.00   | \$0.00   | \$220.00   |
|       | Dep-Land Lease ( MELAD) | 0.00     |         | -\$2,953.76 | \$0.00   | \$2,953.76 |
|       | Dep-KSSIS               | 0.00     |         | -\$2.00     | \$0.00   | \$2.00     |
|       | Dep-KPF                 | 0.00     |         | -\$25.00    | \$0.00   | \$25.00    |
|       | Dep-KOIL                | 0.00     |         | -\$0.20     | \$0.00   | \$0.20     |
|       | Dep-KIRI/EU             | 0.00     |         | -\$0.60     | \$0.00   | \$0.60     |
|       | Dep-KILGA               | 0.00     |         | -\$225.00   | \$0.00   | \$225.00   |
|       | Dep-KFL                 | 0.00     |         | -\$2,843.15 | \$0.00   | \$2,843.15 |
|       | Dep-Meoua T             | 0.00     |         | -\$1,326.39 | \$0.00   | \$1,326.39 |
|       | Dep-Rau                 | 0.00     |         | -\$126.00   | \$0.00   | \$126.00   |
|       | Imp-Arantebina loane    | 0.00     |         | \$400.00    | \$400.00 | \$0.00     |
|       | Dep-Sitting Allowance   | 0.00     |         | -\$50.00    | \$0.00   | \$50.00    |
|       | Dep-shipping (KNSL)     | 0.00     |         | -\$1,905.00 | \$0.00   | \$1,905.00 |
|       | Dep-Sea wall            | 0.00     |         | -\$128.65   | \$0.00   | \$128.65   |
|       | Dep-Sea fare            | 0.00     |         | -\$1,152.50 | \$0.00   | \$1,152.50 |
|       | Dep-Saw Mill            | 0.00     |         | -\$1,075.10 | \$0.00   | \$1,075.10 |
|       | Dep-Roolika             | 0.00     |         | -\$60.00    | \$0.00   | \$60.00    |
|       | Dep-Rep KUC Raeng       | 0.00     |         | -\$20.00    | \$0.00   | \$20.00    |
|       | Dep-NAO                 | 0.00     |         | -\$1,226.90 | \$0.00   | \$1,226.90 |
|       | Dep-Recharge            | 0.00     |         | -\$20.00    | \$0.00   | \$20.00    |
|       | Dep-Neinfelwara         | 0.00     |         | -\$997.00   | \$0.00   | \$997.00   |
|       | Dep-Rabono              | 0.00     |         | -\$21.60    | \$0.00   | \$21.60    |
|       | Dep-PSO                 | 0.00     |         | -\$12.00    | \$0.00   | \$12.00    |

| Codes | Details                  | Estimate | Revised | Amount      | Debit       | Credit     |
|-------|--------------------------|----------|---------|-------------|-------------|------------|
|       | Dep-Popcar               | 0.00     |         | -\$24.00    | \$0.00      | \$34.00    |
|       | Dep-Police & Cell Prison | 0.00     |         | -\$944.80   | \$0.00      | \$944.80   |
|       | Dep-Pachde               | 0.00     |         | -\$34.00    | \$0.00      | \$34.00    |
|       | Dep-P.Cards              | 0.00     |         | -\$70.00    | \$0.00      | \$70.00    |
|       | Dep-New Office           | 0.00     |         | -\$2,992.08 | \$0.00      | \$2,992.08 |
|       | Dep-New Mahedda          | 0.00     |         | -\$388.80   | \$0.00      | \$388.80   |
|       | Dep-Sub Tent             | 0.00     |         | -\$10.00    | \$0.00      | \$10.00    |
|       | Dep-Refreshment          | 0.00     |         | -\$38.00    | \$0.00      | \$38.00    |
|       | Imp-Tamton               | 0.00     |         | \$71.50     | \$71.50     | \$0.00     |
|       | Imp-Temone               | 0.00     |         | \$350.00    | \$350.00    | \$0.00     |
|       | Imp-Tebwatau B           | 0.00     |         | \$200.00    | \$200.00    | \$0.00     |
|       | Imp-Tebwaka              | 0.00     |         | \$100.00    | \$100.00    | \$0.00     |
|       | Imp-Tebure               | 0.00     |         | \$341.35    | \$341.35    | \$0.00     |
|       | Imp-Tebukel Karotu       | 0.00     |         | \$2,655.75  | \$2,655.75  | \$0.00     |
|       | Imp-Tebine               | 0.00     |         | \$713.25    | \$713.25    | \$0.00     |
|       | Imp-Tebakia              | 0.00     |         | \$100.00    | \$100.00    | \$0.00     |
|       | Imp-Taata K              | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Imp-Nabuti loane         | 0.00     |         | \$8,231.30  | \$8,231.30  | \$0.00     |
|       | Imp-Tarifa (Slim price)  | 0.00     |         | \$4,634.40  | \$4,634.40  | \$0.00     |
|       | Imp-Tekaota              | 0.00     |         | \$90.00     | \$90.00     | \$0.00     |
|       | Imp-Takaia KFL           | 0.00     |         | \$8.70      | \$8.70      | \$0.00     |
|       | Imp-Tabureka             | 0.00     |         | \$320.00    | \$320.00    | \$0.00     |
|       | Imp-Taatake Teakin       | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Imp-Ribaballi            | 0.00     |         | \$90.00     | \$90.00     | \$0.00     |
|       | Imp-Riakaina KFL         | 0.00     |         | \$4.70      | \$4.70      | \$0.00     |
|       | Imp-Rarube               | 0.00     |         | -\$276.50   | \$0.00      | \$276.50   |
|       | Imp-Peter & Sons         | 0.00     |         | \$14,000.00 | \$14,000.00 | \$0.00     |
|       | Imp-Atoake Kamerid       | 0.00     |         | \$1,000.00  | \$1,000.00  | \$0.00     |
|       | Imp-Towerio              | 0.00     |         | \$400.00    | \$400.00    | \$0.00     |
|       | Imp-Tierimwa             | 0.00     |         | \$500.00    | \$500.00    | \$0.00     |
|       | Imp-Uetaake              | 0.00     |         | \$215.00    | \$215.00    | \$0.00     |
|       | Imp-Turabona             | 0.00     |         | \$160.00    | \$160.00    | \$0.00     |
|       | Imp-Tuneli Aviu          | 0.00     |         | \$2,759.00  | \$2,759.00  | \$0.00     |
|       | Imp-Touakai              | 0.00     |         | \$300.00    | \$300.00    | \$0.00     |
|       | Imp-Toofi B              | 0.00     |         | \$5.00      | \$0.00      | \$5.00     |
|       | Imp-Tokaatu              | 0.00     |         | \$140.00    | \$140.00    | \$0.00     |

| Codes | Details          | Estimate | Revised | Amount      | Debit      | Credit     |
|-------|------------------|----------|---------|-------------|------------|------------|
|       | Imp-Touea        | 0.00     |         | \$50.00     | \$50.00    | \$0.00     |
|       | Imp-Toti Ereka   | 0.00     |         | \$300.00    | \$300.00   | \$0.00     |
|       | Imp-Teitiaki     | 0.00     |         | \$48.00     | \$48.00    | \$0.00     |
|       | Imp-Tikanibweawe | 0.00     |         | \$70.00     | \$70.00    | \$0.00     |
|       | Imp-Tekaei       | 0.00     |         | \$200.00    | \$200.00   | \$0.00     |
|       | Imp-Tibau        | 0.00     |         | \$10.00     | \$10.00    | \$0.00     |
|       | Imp-Tiara        | 0.00     |         | \$100.00    | \$100.00   | \$0.00     |
|       | Imp-Tianiti      | 0.00     |         | \$10.00     | \$10.00    | \$0.00     |
|       | Imp-Teubo        | 0.00     |         | \$480.00    | \$480.00   | \$0.00     |
|       | Imp-Terubaiara   | 0.00     |         | \$37.30     | \$37.30    | \$0.00     |
|       | Imp-Tentanini    | 0.00     |         | \$1,200.00  | \$1,200.00 | \$0.00     |
|       | Imp-Tentao       | 0.00     |         | \$800.00    | \$800.00   | \$0.00     |
|       | Imp-Tenaoere     | 0.00     |         | \$1,524.00  | \$1,524.00 | \$0.00     |
|       | Imp-Mwa Beniera  | 0.00     |         | \$169.00    | \$169.00   | \$0.00     |
|       | Imp-Tikataake    | 0.00     |         | -\$1,595.25 | \$0.00     | \$1,595.25 |
|       | Imp-Burentau     | 0.00     |         | \$90.00     | \$90.00    | \$0.00     |
|       | Imp-Francis      | 0.00     |         | \$1,092.00  | \$1,092.00 | \$0.00     |
|       | Imp-Etali        | 0.00     |         | \$901.86    | \$901.86   | \$0.00     |
|       | Imp-Eka          | 0.00     |         | -\$310.00   | \$0.00     | \$310.00   |
|       | Imp-Cr Arusa     | 0.00     |         | \$0.00      | \$0.00     | \$0.00     |
|       | Imp-Clerk Rarube | 0.00     |         | \$300.00    | \$300.00   | \$0.00     |
|       | Imp-CCB Manager  | 0.00     |         | \$1,000.00  | \$1,000.00 | \$0.00     |
|       | Imp-Bwebwere     | 0.00     |         | \$80.00     | \$80.00    | \$0.00     |
|       | Imp-Bweowenarawa | 0.00     |         | \$542.25    | \$542.25   | \$0.00     |
|       | Imp-Nabuli Toka  | 0.00     |         | -\$1,772.76 | \$0.00     | \$1,772.76 |
|       | Imp-Swanian      | 0.00     |         | \$200.00    | \$200.00   | \$0.00     |
|       | Imp-Iebeto       | 0.00     |         | \$0.00      | \$0.00     | \$0.00     |
|       | Imp-Bouataake    | 0.00     |         | \$860.05    | \$860.05   | \$0.00     |
|       | Imp-Boote        | 0.00     |         | \$30.00     | \$30.00    | \$0.00     |
|       | Imp-Boonu Rurute | 0.00     |         | \$0.00      | \$0.00     | \$0.00     |
|       | Imp-Biribi       | 0.00     |         | \$1,400.00  | \$1,400.00 | \$0.00     |
|       | Imp-Bita         | 0.00     |         | \$3,794.95  | \$3,794.95 | \$0.00     |
|       | Imp-Beiauea N    | 0.00     |         | \$500.00    | \$500.00   | \$0.00     |
|       | Imp-Saram        | 0.00     |         | \$168.00    | \$168.00   | \$0.00     |
|       | Sup-Cash         | 0.00     |         | -\$53.35    | \$0.00     | \$53.35    |
|       | Imp-Bwaraniko    | 0.00     |         | \$0.80      | \$0.80     | \$0.00     |



| Codes | Details            | Estimate | Revised | Amount     | Debit               | Credit              |
|-------|--------------------|----------|---------|------------|---------------------|---------------------|
|       | Imp-Kiatoa         | 0.00     |         | \$616.00   | \$616.00            | \$0.00              |
|       | Imp-Merebone       | 0.00     |         | \$290.00   | \$290.00            | \$0.00              |
|       | Imp-Merean         | 0.00     |         | \$0.00     | \$0.00              | \$0.00              |
|       | Imp-Mere           | 0.00     |         | \$200.00   | \$200.00            | \$0.00              |
|       | Imp-Meerita        | 0.00     |         | \$20.00    | \$20.00             | \$0.00              |
|       | Imp-Mayor Francis  | 0.00     |         | \$250.00   | \$250.00            | \$0.00              |
|       | Imp-Matiera        | 0.00     |         | \$250.00   | \$250.00            | \$0.00              |
|       | Imp-Mareka M       | 0.00     |         | \$736.00   | \$736.00            | \$0.00              |
|       | Imp-Maeke Arifite  | 0.00     |         | \$277.60   | \$277.60            | \$0.00              |
|       | Imp-Hary           | 0.00     |         | \$310.00   | \$310.00            | \$0.00              |
|       | Imp-Kirare Yahama  | 0.00     |         | \$886.70   | \$886.70            | \$0.00              |
|       | Imp-Henry          | 0.00     |         | \$27.80    | \$27.80             | \$0.00              |
|       | Imp-Kerry          | 0.00     |         | \$50.00    | \$50.00             | \$0.00              |
|       | Imp-Kareimac       | 0.00     |         | \$200.00   | \$0.00              | \$200.00            |
|       | Imp-Kamna          | 0.00     |         | \$0.00     | \$0.00              | \$0.00              |
|       | Imp-Kaeiaefa       | 0.00     |         | \$75.00    | \$75.00             | \$0.00              |
|       | Imp-Kabuati Tareka | 0.00     |         | \$40.00    | \$40.00             | \$0.00              |
|       | Imp-Jael & Gari    | 0.00     |         | \$0.00     | \$0.00              | \$0.00              |
|       | Imp-Iuuta Temaan   | 0.00     |         | \$593.50   | \$593.50            | \$0.00              |
|       | Imp-Ioone          | 0.00     |         | \$271.60   | \$271.60            | \$0.00              |
|       | Imp-Ataake Momoua  | 0.00     |         | -\$37.60   | \$0.00              | \$37.60             |
|       | Imp-Mabubu Iotua   | 0.00     |         | \$9,385.21 | \$9,385.21          | \$0.00              |
|       | Closing Cash       |          |         |            | 7205.92             | 0.00                |
|       | Closing Bank       |          |         |            | 46444.35            | 0.00                |
|       | <b>Grand Total</b> |          |         |            | <b>1,109,979.55</b> | <b>1,109,979.55</b> |

Prepared by : LGD Internal Audit



# Eutan Tarawa Council Surplus Account As at 12/31/22



|                                       |                          |
|---------------------------------------|--------------------------|
| Surplus 01/01/22                      | 158,244.76               |
| Add: Total Current Revenues 2022      | 779,237.49               |
| Total                                 | <b>937,482.25</b>        |
| Less: Total Current Expenditures 2022 | 567,747.38               |
| Surplus End 12/31/22                  | <b><u>369,734.87</u></b> |

## Statement of Ledger balances 12/31/22

| Details                       | Debit      | Credit     |
|-------------------------------|------------|------------|
| Surplus Account for 12/31/22  |            | 369,734.87 |
| <b>Below the Line</b>         |            |            |
| Adv - Election                | 820.00     | 0.00       |
| Adv - Return loan             | 32.10      | 0.00       |
| Adv - SIP                     | 0.00       | 0.00       |
| Adv - Landcraft               | 193,100.23 | 0.00       |
| Adv - MOE                     | 319.00     | 0.00       |
| Adv - OB                      | 300.00     | 0.00       |
| Adv - Salary                  | 761.25     | 0.00       |
| Adv - Team Ministry           | 200.00     | 0.00       |
| Adv - Unclaim Salary Cr Neau  | 0.00       | 0.00       |
| Adv - Unclaim Salary Rarata   | 0.00       | 0.00       |
| Adv - Unclaim Salary Tekanuea | 111.00     | 0.00       |
| Adv - Unclaim Salary Teuatafi | 0.00       | 0.00       |
| Adv - Agriculture             | 50.00      | 0.00       |
| Adv - Aileen Sigh             | 0.00       | 0.00       |
| Adv - Ailiria                 | 1.80       | 0.00       |
| Adv - ATHKL                   | 103.00     | 0.00       |
| Adv - Attorney General (AG)   | 200.00     | 0.00       |
| Adv - Aus Aid                 | 37.00      | 0.00       |
| Adv - Biita                   | 392.20     | 0.00       |
| Adv - Boafa                   | 120.00     | 0.00       |
| Adv - Brick                   | 218.00     | 0.00       |
| Adv - Bwebwentarawa           | 3.90       | 0.00       |
| Adv - CCP                     | 40.00      | 0.00       |
| Adv - Chicken                 | 5,278.00   | 0.00       |
| Adv - CM Abaokoro             | 110.00     | 0.00       |
| Adv - Coffee                  | 8.50       | 0.00       |

|                            |           |      |
|----------------------------|-----------|------|
| Adv-Conference Mayor       | 1,575.00  | 0.00 |
| Adv-Coopa Cake             | 0.00      | 0.00 |
| Adv-Coprahandl             | 2,495.50  | 0.00 |
| Adv-Council Staff Canteen  | 732.05    | 0.00 |
| Adv-E Commerce             | 60.00     | 0.00 |
| Adv-ECD                    | 0.00      | 0.00 |
| Adv-Education              | 32.00     | 0.00 |
| Adv-Election               | 3,535.77  | 0.00 |
| Adv-Enviroment             | 150.00    | 0.00 |
| Adv-Ettai T                | 40.00     | 0.00 |
| Adv-EU                     | 66.00     | 0.00 |
| Adv-Eutan Buariki Paradise | 700.00    | 0.00 |
| Adv-Fish Center            | 15,467.33 | 0.00 |
| Adv-FTC                    | 0.00      | 0.00 |
| Adv-Garage & Tools         | 3,788.07  | 0.00 |
| Adv-Grass Cutter           | 10.00     | 0.00 |
| Adv-Handling               | 45.00     | 0.00 |
| Adv-Harry                  | 50.00     | 0.00 |
| Adv-Helmet                 | 157.96    | 0.00 |
| Adv-Ice Maker              | 630.00    | 0.00 |
| Adv-Iebeta                 | 51.45     | 0.00 |
| Adv-InAdvendence           | 21,039.15 | 0.00 |
| Adv-Induction              | 80.00     | 0.00 |
| Adv-Internet               | 214.00    | 0.00 |
| Adv-Ka- 50 Aniversary      | 4,423.50  | 0.00 |
| Adv-Kainaomata             | 4,026.05  | 0.00 |
| Adv-Kakabo                 | 316.45    | 0.00 |
| Adv-Kaafifaake RPD MIA     | 20.00     | 0.00 |
| Adv-Karekore               | 1,300.00  | 0.00 |
| Adv-Kauntira Salary        | 0.00      | 0.00 |
| Adv-KFHA                   | 396.50    | 0.00 |
| Adv-Kika                   | 181.50    | 0.00 |
| Adv-Kiriwatsan             | 24.50     | 0.00 |
| Adv-KNSL                   | 1,905.00  | 0.00 |
| Adv-Kobuti                 | 82.00     | 0.00 |
| Adv-KSA                    | 20.00     | 0.00 |
| Adv-Landcraft              | 4,571.58  | 0.00 |
| Adv-LDCF Project           | 0.00      | 0.00 |
| Adv-Live & learn           | 104.00    | 0.00 |
| Adv-Local Maneaba          | 11,039.25 | 0.00 |



|                                          |          |      |
|------------------------------------------|----------|------|
| Adv-Local Produce                        | 1,113.75 | 0.00 |
| Adv-M/Conference                         | 70.00    | 0.00 |
| Adv-Maintenance (Government Staff's Hous | 9,844.40 | 0.00 |
| Adv-Malunraoi Tetangira                  | 84.65    | 0.00 |
| Adv-Maria                                | 0.00     | 0.00 |
| Adv-Mauraoih Tetangira                   | 594.10   | 0.00 |
| Adv-MELAD                                | 0.00     | 0.00 |
| Adv-MICTD                                | 0.00     | 0.00 |
| Adv-Miika                                | 21.65    | 0.00 |
| Adv-MISA                                 | 125.20   | 0.00 |
| Adv-Motorcycle                           | 100.00   | 0.00 |
| Adv-MWYSA                                | 370.00   | 0.00 |
| Adv-Nabuti Toka                          | 998.60   | 0.00 |
| Adv-Nangintakota                         | 1,141.05 | 0.00 |
| Adv-Nemat                                | 0.00     | 0.00 |
| Adv-New Council                          | 196.80   | 0.00 |
| Adv-Overtime                             | 1,483.45 | 0.00 |
| Adv-Peter                                | 112.80   | 0.00 |
| Adv-Petrol license                       | 0.00     | 0.00 |
| Adv-Police & Cell Prison                 | 808.09   | 0.00 |
| Adv-Project                              | 280.00   | 0.00 |
| Adv-R2R                                  | 40.00    | 0.00 |
| Adv-Raiteta Savine                       | 0.00     | 0.00 |
| Adv-RAMCAA                               | 0.00     | 0.00 |
| Adv-Riita F                              | 300.00   | 0.00 |
| Adv-Rinerine                             | 1,293.40 | 0.00 |
| Adv-Runga                                | 113.00   | 0.00 |
| Adv-Salary returns                       | 146.25   | 0.00 |
| Adv-Sausages                             | 207.97   | 0.00 |
| Adv-Sitting Allowance                    | 75.90    | 0.00 |
| Adv-Solar                                | 2,073.10 | 0.00 |
| Adv-Squad                                | 20.00    | 0.00 |
| Adv-Staff                                | 63.50    | 0.00 |
| Adv-Street Light                         | 710.00   | 0.00 |
| Adv-Surplus (Error)                      | 1.76     | 0.00 |
| Adv-Taah Makuri                          | 51.00    | 0.00 |
| Adv-Tamton                               | 44.65    | 0.00 |
| Adv-Taom                                 | 30.00    | 0.00 |
| Adv-Tata                                 | 0.00     | 0.00 |
| Adv-Tekirei                              | 149.90   | 0.00 |



|                                 |          |           |
|---------------------------------|----------|-----------|
| Adv-Terenda N                   | 0.00     | 0.00      |
| Adv-Tikanro                     | 32.00    | 0.00      |
| Adv-Tiofi                       | 18.40    | 0.00      |
| Adv-Tirenga                     | 140.00   | 0.00      |
| Adv-Tourism                     | 20.00    | 0.00      |
| Adv-ITM                         | 880.00   | 0.00      |
| Adv-Tuneti Ayiu                 | 20.00    | 0.00      |
| Adv-Uean Fatima                 | 0.00     | 0.00      |
| Adv-Ueen fe rooti               | 15.50    | 0.00      |
| Adv-Ueetaake Salary             | 0.00     | 0.00      |
| Adv-UNDP                        | 110.00   | 0.00      |
| Adv-Ununiki                     | 1,312.35 | 0.00      |
| Adv-Women Center                | 2,082.45 | 0.00      |
| Adv-World Teachers Day          | 0.00     | 0.00      |
| Adv-Youth                       | 150.00   | 0.00      |
| Dep - Birth certificate         | 0.00     | 18.00     |
| Dep - Motorbike Hire            | 0.00     | 20.00     |
| Dep - Unclaim Salary, Mareweata | 0.00     | 35.50     |
| Dep - Zayed                     | 0.00     | 80.00     |
| Dep - Children                  | 0.00     | 576.00    |
| Dep - CMD                       | 0.00     | 40.00     |
| Dep - Co operation              | 0.00     | 150.00    |
| Dep - Covid 19                  | 0.00     | 10,675.00 |
| Dep - Embassy China             | 0.00     | 3,824.90  |
| Dep - High Court                | 0.00     | 25.00     |
| Dep - Ice Plant                 | 0.00     | 14,731.53 |
| Dep - Mayor                     | 0.00     | 50.00     |
| Dep - MOJ                       | 0.00     | 45.00     |
| Dep - PIPA                      | 0.00     | 2,114.15  |
| Dep - Pre School Salary         | 0.00     | 2,134.87  |
| Dep - Unclaim Salary, Bwaram R  | 0.00     | 142.00    |
| Dep - Abookoro                  | 0.00     | 6.00      |
| Dep - Aratokotoko               | 0.00     | 5,488.95  |
| Dep - Afaniman                  | 0.00     | 11.80     |
| Dep - Backpay (incremental)     | 0.00     | 32.25     |
| Dep - Bank Abookoro             | 0.00     | 121.00    |
| Dep - Bicycle                   | 0.00     | 4,170.00  |
| Dep - Bingo                     | 0.00     | 4,648.40  |
| Dep - Biscuit                   | 0.00     | 13.00     |
| Dep - Boat Hire                 | 0.00     | 70.00     |

|                                  |      |          |
|----------------------------------|------|----------|
| Dep-Boatman                      | 0.00 | 100.00   |
| Dep-Bonnano Gp                   | 0.00 | 60.00    |
| Dep-Bus Fare                     | 0.00 | 38.10    |
| Dep-Bwereafa                     | 0.00 | 900.00   |
| Dep-Canteen                      | 0.00 | 2,234.60 |
| Dep-Catering                     | 0.00 | 15.00    |
| Dep-Chain Saw                    | 0.00 | 30.00    |
| Dep-Chairs & Tables              | 0.00 | 190.00   |
| Dep-Coconut Day                  | 0.00 | 260.00   |
| Dep-Codes                        | 0.00 | 18.00    |
| Dep-Copra                        | 0.00 | 623.00   |
| Dep-Council Staff                | 0.00 | 1,011.55 |
| Dep-D/code deduction             | 0.00 | 98.50    |
| Dep-DBK                          | 0.00 | 1,224.95 |
| Dep-DC Sport                     | 0.00 | 41.00    |
| Dep-Dep Diesel                   | 0.00 | 27.00    |
| Dep-Dep Hourly deduction         | 0.00 | 315.50   |
| Dep-Dep Red                      | 0.00 | 30.00    |
| Dep-Dep RMNCAH                   | 0.00 | 24.00    |
| Dep-Disaster Fund Abatao Pri Sch | 0.00 | 6,412.85 |
| Dep-Driver                       | 0.00 | 19.50    |
| Dep-Erial                        | 0.00 | 4.00     |
| Dep-Eli JSS                      | 0.00 | 1,548.05 |
| Dep-EU USP                       | 0.00 | 512.60   |
| Dep-Eutan Tarawa                 | 0.00 | 667.00   |
| Dep-Fish pond/Centre             | 0.00 | 9,995.66 |
| Dep-Flour                        | 0.00 | 60.00    |
| Dep-Football                     | 0.00 | 56.40    |
| Dep-Form                         | 0.00 | 445.00   |
| Dep-Garland                      | 0.00 | 150.00   |
| Dep-Hook                         | 0.00 | 6.00     |
| Dep-Ice cream                    | 0.00 | 1,951.40 |
| Dep-Incentive allowance          | 0.00 | 3,300.00 |
| Dep-Indomilk                     | 0.00 | 1,595.00 |
| Dep-Interest                     | 0.00 | 1,492.80 |
| Dep-Ka-38 Anniversary            | 0.00 | 1,636.80 |
| Dep-Kaabwa                       | 0.00 | 60.00    |
| Dep-Kamatu                       | 0.00 | 20.00    |
| Dep-KEF                          | 0.00 | 6.00     |
| Dep-KPL                          | 0.00 | 2,843.15 |



|                             |      |          |
|-----------------------------|------|----------|
| Dep-KLGA                    | 0.00 | 223.00   |
| Dep-KIRI/EU                 | 0.00 | 0.60     |
| Dep-KOIL                    | 0.00 | 0.20     |
| Dep-KPF                     | 0.00 | 25.00    |
| Dep-KSSIS                   | 0.00 | 2.00     |
| Dep-Land Lease ( MELAD)     | 0.00 | 2,953.76 |
| Dep-Like It                 | 0.00 | 220.00   |
| Dep-Maintenance             | 0.00 | 9,607.48 |
| Dep-MCIC                    | 0.00 | 42.00    |
| Dep-Meava T                 | 0.00 | 1,326.39 |
| Dep-Medical certificate     | 0.00 | 12.00    |
| Dep-Membership fee          | 0.00 | 10.00    |
| Dep-MFED                    | 0.00 | 6.00     |
| Dep-MFMRD                   | 0.00 | 75.00    |
| Dep-MSBU                    | 0.00 | 880.00   |
| Dep-Mwatiera                | 0.00 | 215.40   |
| Dep-Mweeka                  | 0.00 | 110.00   |
| Dep-Nabuti loane            | 0.00 | 407.53   |
| Dep-NAO                     | 0.00 | 1,226.90 |
| Dep-Neinfabwara             | 0.00 | 997.00   |
| Dep-Netball                 | 0.00 | 90.00    |
| Dep-New Maneaba             | 0.00 | 388.80   |
| Dep-New Office              | 0.00 | 2,992.08 |
| Dep-P.Cards                 | 0.00 | 70.00    |
| Dep-Pachde                  | 0.00 | 34.00    |
| Dep-Police & Cell Prison    | 0.00 | 944.80   |
| Dep-Popcat                  | 0.00 | 34.00    |
| Dep-PSO                     | 0.00 | 12.00    |
| Dep-Rabona                  | 0.00 | 21.60    |
| Dep-Rau                     | 0.00 | 126.00   |
| Dep-Recharge                | 0.00 | 20.00    |
| Dep-Refreshment             | 0.00 | 38.00    |
| Dep-Rep KUC Raeng           | 0.00 | 20.00    |
| Dep-Roetika                 | 0.00 | 60.00    |
| Dep-Saw Mill                | 0.00 | 1,075.10 |
| Dep-Sea tore                | 0.00 | 1,152.50 |
| Dep-Sea wall                | 0.00 | 128.65   |
| Dep-Shipping (KNSL)         | 0.00 | 1,905.00 |
| Dep-Sitting Allowance       | 0.00 | 50.00    |
| Dep-Sponsor Soccer/Butiboro | 0.00 | 200.00   |

|                           |          |          |
|---------------------------|----------|----------|
| Dep-Sub tent              | 0.00     | 10.00    |
| Dep-Surplus Cash          | 0.00     | 2,737.08 |
| Dep-Taubakoa              | 0.00     | 48.25    |
| Dep-Tawain                | 0.00     | 413.60   |
| Dep-Teachers              | 0.00     | 100.00   |
| Dep-Tebera                | 0.00     | 28.05    |
| Dep-Tebure                | 0.00     | 30.00    |
| Dep-Telephone             | 0.00     | 590.00   |
| Dep-Tender                | 0.00     | 435.00   |
| Dep-Ten                   | 0.00     | 313.00   |
| Dep-Terieta               | 0.00     | 110.00   |
| Dep-Tefake                | 0.00     | 13.00    |
| Dep-Tibau                 | 0.00     | 390.02   |
| Dep-Tikafake              | 0.00     | 48.60    |
| Dep-Tokatarawa            | 0.00     | 285.65   |
| Dep-Truck                 | 0.00     | 100.00   |
| Dep-Uatu                  | 0.00     | 28.00    |
| Dep-Ueen Nofo Primary     | 0.00     | 6,000.00 |
| Dep-Uekera                | 0.00     | 1,365.95 |
| Dep-UKETI                 | 0.00     | 671.20   |
| Dep-Unclaim Biferem       | 0.00     | 62.50    |
| Dep-unclaim Nauram        | 0.00     | 62.50    |
| Dep-Unimwane              | 0.00     | 88.90    |
| Dep-Upgrading fe Mwaneabo | 0.00     | 9,273.45 |
| Dep-Upgrading toilet      | 0.00     | 744.30   |
| Dep-Vodafone              | 0.00     | 0.20     |
| Dep-Waan n OO             | 0.00     | 4,227.80 |
| Dep-Works                 | 0.00     | 125.05   |
| Dep-X-mas                 | 0.00     | 327.00   |
| Dep-Youth                 | 0.00     | 118.70   |
| Imp -Berefati R           | 3,110.84 | 0.00     |
| Imp -Clerk Tibeit         | 0.00     | 354.59   |
| Imp -Erema.T              | 1,546.00 | 0.00     |
| Imp -Jorami Fatua         | 640.00   | 0.00     |
| Imp-Aileen                | 0.00     | 0.00     |
| Imp-Aitina                | 60.00    | 0.00     |
| Imp-Akineti               | 1,980.00 | 0.00     |
| Imp-Angina                | 2,598.10 | 0.00     |
| Imp-Ann                   | 150.00   | 0.00     |
| Imp-Anna                  | 350.00   | 0.00     |



|                      |          |        |
|----------------------|----------|--------|
| Imp-Aoni             | 810.00   | 0.00   |
| Imp-Ataake (Clerk)   | 0.00     | 75.55  |
| Imp-Ataake Kamariki  | 1,000.00 | 0.00   |
| Imp-Ataake Momoua    | 0.00     | 37.60  |
| Imp-Afantebine Ioane | 400.00   | 0.00   |
| Imp-Baram            | 168.00   | 0.00   |
| Imp-Belauea N        | 500.00   | 0.00   |
| Imp-Bilita           | 3,794.95 | 0.00   |
| Imp-Biribi           | 1,400.00 | 0.00   |
| Imp-Boonu Rurata     | 0.00     | 0.00   |
| Imp-Boote            | 30.00    | 0.00   |
| Imp-Bouataake        | 860.05   | 0.00   |
| Imp-Burentoun        | 90.00    | 0.00   |
| Imp-Bwanian          | 200.00   | 0.00   |
| Imp-Bwaranika        | 0.80     | 0.00   |
| Imp-Bwebwentarawa    | 542.23   | 0.00   |
| Imp-Bwebwere         | 80.00    | 0.00   |
| Imp-CCB Manager      | 1,000.00 | 0.00   |
| Imp-Clerk Rorube     | 300.00   | 0.00   |
| Imp-Cr Aruea         | 0.00     | 0.00   |
| Imp-Eka              | 0.00     | 310.00 |
| Imp-Eritai           | 901.86   | 0.00   |
| Imp-Francis          | 1,092.00 | 0.00   |
| Imp-Harry            | 310.00   | 0.00   |
| Imp-Henry            | 27.80    | 0.00   |
| Imp-Iebeto           | 0.00     | 0.00   |
| Imp-Ioane            | 271.60   | 0.00   |
| Imp-Iuufa Temaan     | 593.50   | 0.00   |
| Imp-Joeli & Cati     | 0.00     | 0.00   |
| Imp-Kabuall Tareka   | 40.00    | 0.00   |
| Imp-Kaefasta         | 75.00    | 0.00   |
| Imp-Kamna            | 0.00     | 0.00   |
| Imp-Kareimoa         | 0.00     | 200.00 |
| Imp-Kerry            | 50.00    | 0.00   |
| Imp-Kiatoo           | 616.00   | 0.00   |
| Imp-Kirare Yahama    | 886.70   | 0.00   |
| Imp-Mabubu lotua     | 9,385.21 | 0.00   |
| Imp-Maeke Arille     | 277.60   | 0.00   |
| Imp-Mareko M         | 736.00   | 0.00   |
| Imp-Matiera          | 250.00   | 0.00   |

|                         |           |          |
|-------------------------|-----------|----------|
| Imp-Mayor Francis       | 250.00    | 0.00     |
| Imp-Meerifa             | 20.00     | 0.00     |
| Imp-Mere                | 200.00    | 0.00     |
| Imp-Merean              | 0.00      | 0.00     |
| Imp-Merebone            | 290.00    | 0.00     |
| Imp-Mwa Bentiera        | 169.00    | 0.00     |
| Imp-Nabuti Ioane        | 8,231.30  | 0.00     |
| Imp-Nabuti Toka         | 0.00      | 1,772.76 |
| Imp-Peter & Sons        | 14,000.00 | 0.00     |
| Imp-Rarube              | 0.00      | 276.50   |
| Imp-Riakaina KFL        | 4.70      | 0.00     |
| Imp-Ribabati            | 90.00     | 0.00     |
| Imp-Taatake Teakin      | 0.00      | 0.00     |
| Imp-Tabureko            | 320.00    | 0.00     |
| Imp-Takaia KFL          | 8.70      | 0.00     |
| Imp-Tanton              | 71.50     | 0.00     |
| Imp-Tarita (Slim price) | 4,634.40  | 0.00     |
| Imp-Taweria             | 400.00    | 0.00     |
| Imp-Teata K             | 0.00      | 0.00     |
| Imp-Tebakia             | 100.00    | 0.00     |
| Imp-Tebine              | 713.25    | 0.00     |
| Imp-Tebukei Karotu      | 2,655.75  | 0.00     |
| Imp-Tebure              | 341.35    | 0.00     |
| Imp-Tebwata             | 100.00    | 0.00     |
| Imp-Tebwatau B          | 200.00    | 0.00     |
| Imp-Teimone             | 350.00    | 0.00     |
| Imp-Teitiaki            | 48.00     | 0.00     |
| Imp-Tekael              | 200.00    | 0.00     |
| Imp-Tekaota             | 90.00     | 0.00     |
| Imp-Tenaorere           | 1,524.00  | 0.00     |
| Imp-Tentaa              | 800.00    | 0.00     |
| Imp-Tentanini           | 1,200.00  | 0.00     |
| Imp-Terubeieta          | 37.30     | 0.00     |
| Imp-Teubo               | 480.00    | 0.00     |
| Imp-Tianiti             | 10.00     | 0.00     |
| Imp-Tiara               | 100.00    | 0.00     |
| Imp-Tibau               | 10.00     | 0.00     |
| Imp-Tierimwa            | 500.00    | 0.00     |
| Imp-Tikanibwebwe        | 70.00     | 0.00     |
| Imp-Tkafaaake           | 0.00      | 1,595.25 |



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|-------------------|----------|--------|
| Imp-Tiati Erekanu | 300.00   | 0.00   |
| Imp-Toavea        | 50.00    | 0.00   |
| Imp-Tokaatu       | 140.00   | 0.00   |
| Imp-Toolu B       | 0.00     | 5.00   |
| Imp-Tourakoi      | 300.00   | 0.00   |
| Imp-Tuneti Avlu   | 2,759.00 | 0.00   |
| Imp-Turabono      | 180.00   | 0.00   |
| Imp-Uelaake       | 215.00   | 0.00   |
| Laa-Anete         | 77.75    | *0.00  |
| Laa-Angina        | 0.00     | 315.50 |
| Laa-Angiteta      | 235.00   | 0.00   |
| Laa-Anterea       | 46.70    | 0.00   |
| Laa-Antonio       | 94.00    | 0.00   |
| Laa-Arirel        | 31.25    | 0.00   |
| Laa-Atiriano      | 235.00   | 0.00   |
| Laa-Alueru        | 211.50   | 0.00   |
| Laa-Bakarere      | 0.00     | 30.00  |
| Laa-Bakoavea      | 0.00     | 23.50  |
| Laa-Baranika      | 62.50    | 0.00   |
| Laa-Bareiti       | 211.50   | 0.00   |
| Laa-Belauea       | 86.50    | 0.00   |
| Laa-Bentara       | 35.00    | 0.00   |
| Laa-Benuakai      | 70.50    | 0.00   |
| Laa-Berenateta    | 0.00     | 25.00  |
| Laa-Beretl        | 235.00   | 0.00   |
| Laa-Bilina        | 0.00     | 0.00   |
| Laa-Bilita        | 0.00     | 125.75 |
| Laa-Biribi        | 235.00   | 0.00   |
| Laa-Birikaua      | 57.00    | 0.00   |
| Laa-Boata         | 42.75    | 0.00   |
| Laa-Bob           | 24.00    | 0.00   |
| Laa-Bokinati      | 24.00    | 0.00   |
| Laa-Bontarawa     | 120.00   | 0.00   |
| Laa-Buburrenga    | 235.00   | 0.00   |
| Laa-Bwanlan       | 235.00   | 0.00   |
| Laa-Bwebwe        | 235.00   | 0.00   |
| Laa-Bweawennang   | 47.00    | 0.00   |
| Laa-Bweawentarawa | 235.00   | 0.00   |
| Laa-Bwereata      | 0.00     | 336.00 |
| Laa-Ertal         | 355.00   | 0.00   |

|                   |        |          |
|-------------------|--------|----------|
| Loa-Geraldine     | 235.00 | 0.00     |
| Loa-Harry         | 50.00  | 0.00     |
| Loa-Ibaati        | 320.20 | 0.00     |
| Loa-Iererimo      | 48.00  | 0.00     |
| Loa-Inatio        | 86.50  | 0.00     |
| Loa-Ioane I       | 470.00 | 0.00     |
| Loa-Ioane K       | 47.00  | 0.00     |
| Loa-Ioane T       | 0.00   | 163.50   |
| Loa-Ilibonueda    | 235.50 | 0.00     |
| Loa-Ilerere       | 0.00   | 55.00    |
| Loa-Ilinang       | 57.00  | 0.00     |
| Loa-Kabirera      | 235.00 | 0.00     |
| Loa-Kabunare      | 43.25  | 0.00     |
| Loa-Kabungaradi   | 33.40  | 0.00     |
| Loa-Kaetaeta      | 51.80  | 0.00     |
| Loa-Kakiabo       | 0.00   | 250.00   |
| Loa-Kamakin       | 235.00 | 0.00     |
| Loa-Kamatu        | 315.00 | 0.00     |
| Loa-Kaneaki       | 0.00   | 75.00    |
| Loa-Kanneki       | 47.00  | 0.00     |
| Loa-Karianna      | 47.00  | 0.00     |
| Loa-Katarina      | 355.00 | 0.00     |
| Loa-Kerry         | 23.50  | 0.00     |
| Loa-Kloua         | 470.00 | 0.00     |
| Loa-Kimaua        | 0.00   | 25.00    |
| Loa-Kirra         | 42.75  | 0.00     |
| Loa-Kobuti        | 127.90 | 0.00     |
| Loa-Korotita      | 75.00  | 0.00     |
| Loa-Loan Form     | 0.00   | 200.00   |
| Loa-Loan Interest | 0.00   | 1,850.00 |
| Loa-Maeueda       | 195.00 | 0.00     |
| Loa-Manenteiti    | 46.70  | 0.00     |
| Loa-Mangee        | 211.50 | 0.00     |
| Loa-Mara K        | 235.00 | 0.00     |
| Loa-Marongererei  | 470.00 | 0.00     |
| Loa-Marouea       | 86.50  | 0.00     |
| Loa-Mataneai      | 0.00   | 4.50     |
| Loa-Matang K      | 320.20 | 0.00     |
| Loa-Matiera       | 0.00   | 25.00    |
| Loa-Mere T        | 211.50 | 0.00     |



|                           |        |           |
|---------------------------|--------|-----------|
| Loa-Miri                  | 235.00 | 0.00      |
| Loa-Mirid A               | 590.00 | 0.00      |
| Loa-Moniko                | 47.00  | 0.00      |
| Loa-Motefe M              | 235.00 | 0.00      |
| Loa-Mwaea                 | 211.50 | 0.00      |
| Loa-Mweribwa              | 446.50 | 0.00      |
| Loa-Naborau               | 0.00   | 48.65     |
| Loa-Nabuti                | 0.00   | 1,608.50  |
| Loa-Nangita               | 235.00 | 0.00      |
| Loa-Ngatau T              | 355.00 | 0.00      |
| Loa-Raelara               | 235.00 | 0.00      |
| Loa-Ramanibina            | 235.00 | 0.00      |
| Loa-Raobela               | 412.50 | 0.00      |
| Loa-Raralo                | 8.40   | 0.00      |
| Loa-Rarato                | 49.30  | 0.00      |
| Loa-Reerei                | 0.00   | 35.00     |
| Loa-Refund                | 0.00   | 0.00      |
| Loa-Repayments for Others | 0.00   | 15,372.20 |
| Loa-Ribabati              | 24.00  | 0.00      |
| Loa-Riita                 | 47.00  | 0.00      |
| Loa-Ruti                  | 211.50 | 0.00      |
| Loa-Seldine K             | 235.00 | 0.00      |
| Loa-Surplus               | 0.00   | 20.95     |
| Loa-Tadke                 | 0.00   | 24.00     |
| Loa-Tadm K                | 235.00 | 0.00      |
| Loa-Taanana               | 0.00   | 48.50     |
| Loa-Taarai                | 86.50  | 0.00      |
| Loa-Tadrea                | 86.50  | 0.00      |
| Loa-Tabela                | 86.50  | 0.00      |
| Loa-Tabera                | 446.50 | 0.00      |
| Loa-Tabou                 | 110.00 | 0.00      |
| Loa-Tabwa                 | 97.00  | 0.00      |
| Loa-Taeka                 | 235.00 | 0.00      |
| Loa-Takaakoro             | 25.00  | 0.00      |
| Loa-Tamfon                | 0.50   | 0.00      |
| Loa-Taom N                | 47.00  | 0.00      |
| Loa-Tarai                 | 235.00 | 0.00      |
| Loa-Taritua               | 234.35 | 0.00      |
| Loa-Tatata M              | 235.00 | 0.00      |
| Loa-Taubweri              | 235.00 | 0.00      |

|                |        |        |
|----------------|--------|--------|
| Loa-Taukai     | 86.50  | 0.00   |
| Loa-Tawala     | 203.00 | 0.00   |
| Loa-Tediro E   | 446.50 | 0.00   |
| Loa-Tedilaki   | 0.00   | 138.00 |
| Loa-Tebakia    | 86.50  | 0.00   |
| Loa-Tebike     | 25.00  | 0.00   |
| Loa-Tebuaka    | 25.00  | 0.00   |
| Loa-Tebwaka    | 177.80 | 0.00   |
| Loa-Teebara    | 355.00 | 0.00   |
| Loa-Teebwana   | 120.00 | 0.00   |
| Loa-Teinaomata | 446.50 | 0.00   |
| Loa-Tekabu     | 141.00 | 0.00   |
| Loa-Tekatoa    | 71.00  | 0.00   |
| Loa-Tekeraoi   | 235.00 | 0.00   |
| Loa-Tekirei    | 102.90 | 0.00   |
| Loa-Tenaouea   | 42.75  | 0.00   |
| Loa-Tenea      | 235.00 | 0.00   |
| Loa-Teorora    | 470.00 | 0.00   |
| Loa-Tereeta    | 307.50 | 0.00   |
| Loa-Teretia    | 25.00  | 0.00   |
| Loa-Teriakai   | 235.00 | 0.00   |
| Loa-Teribwa    | 320.50 | 0.00   |
| Loa-Terubeieta | 179.50 | 0.00   |
| Loa-Teuatani   | 0.00   | 188.00 |
| Loa-Tiabina    | 399.50 | 0.00   |
| Loa-Tiara      | 470.00 | 0.00   |
| Loa-Tibau      | 132.50 | 0.00   |
| Loa-Tiera      | 235.00 | 0.00   |
| Loa-Tierere    | 187.00 | 0.00   |
| Loa-Tim        | 0.00   | 35.00  |
| Loa-Tikanro    | 0.00   | 34.00  |
| Loa-Tikataake  | 138.50 | 0.00   |
| Loa-Toabwa     | 2.85   | 0.00   |
| Loa-Tekarerei  | 446.50 | 0.00   |
| Loa-Tooti      | 0.00   | 298.00 |
| Loa-Tooti B    | 235.00 | 0.00   |
| Loa-Tooti R    | 120.00 | 0.00   |
| Loa-Touatati   | 230.00 | 0.00   |
| Loa-Tourakai   | 86.50  | 0.00   |
| Loa-Uatu       | 35.00  | 0.00   |

|                                 |                   |                   |
|---------------------------------|-------------------|-------------------|
| Los-Angina                      | 803.95            | 0.00              |
| Los-Banfan                      | 78.72             | 0.00              |
| Los-Belauea N (ICW)             | 5,662.89          | 0.00              |
| Los-Bilita                      | 0.00              | 10.00             |
| Los-Burentoun                   | 10.00             | 0.00              |
| Los-Clerk Tabera                | 3,213.60          | 0.00              |
| Los-Clerk Ataake                | 1,177.75          | 0.00              |
| Los-Eka                         | 4,251.44          | 0.00              |
| Los-Maeuea                      | 17,983.71         | 0.00              |
| Los-Merebane (Radio Operator)   | 21.17             | 0.00              |
| Los-Mwa Beniera                 | 2,886.60          | 0.00              |
| Los-Raimone (Revenue Collector) | 6,007.44          | 0.00              |
| Los-Tabera                      | 320.00            | 0.00              |
| Los-Tabuca                      | 0.00              | 356.40            |
| Los-Team Councilors             | 953.80            | 0.00              |
| Los-Tebwaa                      | 0.00              | 406.40            |
| Los-Tebwaka                     | 154.15            | 0.00              |
| Los-Tianiti                     | 17,740.33         | 0.00              |
| Los-Tuneti Aviu                 | 16,740.53         | 0.00              |
| Sup-Cash                        | 0.00              | 53.35             |
| Closing Cash                    | 7205.92           | 0.00              |
| Closing Bank                    | 46444.35          | 0.00              |
| <b>Total</b>                    | <b>542,232.17</b> | <b>542,232.17</b> |

**Eutan Tarawa Island Council**

The following certify that the attached statements (revealing a surplus account balance ( \$316,367.26 ) for the Year ended 31<sup>st</sup> December 2023 are correct.

Signed by:

Clerk to Island Council

Mayor to Island Council

Secretary





# Eutan Tarawa Council Surplus Account As at 12/31/23



|                                       |                     |
|---------------------------------------|---------------------|
| Surplus 01/01/23                      | \$313,551.56        |
| Add: Total Current Revenues 2023      | \$706,838.45        |
| Total                                 | \$1,020,390.01      |
| Less: Total Current Expenditures 2023 | \$704,022.75        |
| Surplus End 12/31/23                  | <u>\$316,367.26</u> |

## Statement of Ledger balances 12/31/23

| Details                      | Debit        | Credit       |
|------------------------------|--------------|--------------|
| Surplus Account for 12/31/23 |              | \$316,367.26 |
| <b>Below the Line</b>        |              |              |
| Adv - Election               | \$820.00     | \$0.00       |
| Adv - Return Loa-            | \$32.10      | \$0.00       |
| Adv - SIP                    | \$0.00       | \$0.00       |
| Adv -Landcraft               | \$193,100.28 | \$0.00       |
| Adv -MOE                     | \$319.00     | \$0.00       |
| Adv -OB                      | \$300.00     | \$0.00       |
| Adv -Salary                  | \$761.25     | \$0.00       |
| Adv -Team Ministry           | \$200.00     | \$0.00       |
| Adv -Unclaim Salary Cr Neau  | \$0.00       | \$0.00       |
| Adv -Unclaim Salary.Rarata   | \$0.00       | \$0.00       |
| Adv -Unclaim Salary.Tekanuea | \$111.00     | \$0.00       |
| Adv -Unlcaim Salary.Teuatati | \$0.00       | \$0.00       |
| Adv-Agriculture              | \$50.00      | \$0.00       |
| Adv-Aileen Sigh              | \$0.00       | \$0.00       |
| Adv-Ana Kaibangaki Iesu      | \$0.00       | \$0.00       |
| Adv-ATHKL                    | \$103.00     | \$0.00       |
| Adv-Aus Aid                  | \$37.00      | \$0.00       |
| Adv-Biita                    | \$392.20     | \$0.00       |
| Adv-Brick                    | \$218.00     | \$0.00       |
| Adv-CCP                      | \$40.00      | \$0.00       |
| Adv-Chicken                  | \$5,278.00   | \$0.00       |
| Adv-CM Abaokoro              | \$110.00     | \$0.00       |
| Adv-Coffee                   | \$3.50       | \$0.00       |
| Adv-Conference Mayor         | \$1,575.00   | \$0.00       |
| Adv-Copra Cake               | \$0.00       | \$0.00       |
| Adv-Coprahandl               | \$2,495.50   | \$0.00       |



|                            |             |        |
|----------------------------|-------------|--------|
| Adv-Council Staff Canteen  | \$732.05    | \$0.00 |
| Adv-E Commerce             | \$60.00     | \$0.00 |
| Adv-ECD                    | \$0.00      | \$0.00 |
| Adv-Education              | \$32.00     | \$0.00 |
| Adv-Election               | \$3,535.77  | \$0.00 |
| Adv-Enviroment             | \$150.00    | \$0.00 |
| Adv-Eritai T               | \$40.00     | \$0.00 |
| Adv-Eutan Buariki Paradise | \$700.00    | \$0.00 |
| Adv-Fish Center            | \$15,467.33 | \$0.00 |
| Adv-Francis Mayor Salary   | \$0.00      | \$0.00 |
| Adv-FTC                    | \$0.00      | \$0.00 |
| Adv-Grass Cutter           | \$10.00     | \$0.00 |
| Adv-Handling               | \$45.00     | \$0.00 |
| Adv-Helmet                 | \$157.96    | \$0.00 |
| Adv-Ice Maker              | \$630.00    | \$0.00 |
| Adv-Iebeto                 | \$51.45     | \$0.00 |
| Adv-InAdvendence           | \$24,258.35 | \$0.00 |
| Adv-Induction              | \$80.00     | \$0.00 |
| Adv-Ka- 50 Aniversary      | \$4,423.50  | \$0.00 |
| Adv-Kainaomata             | \$4,026.05  | \$0.00 |
| Adv-Karekare               | \$1,300.00  | \$0.00 |
| Adv-Kauntira Salary        | \$0.00      | \$0.00 |
| Adv-KFHA                   | \$396.50    | \$0.00 |
| Adv-Kika                   | \$181.50    | \$0.00 |
| Adv-Kiriwatsan             | \$0.00      | \$0.00 |
| Adv-KNSL                   | \$1,905.00  | \$0.00 |
| Adv-KSA                    | \$20.00     | \$0.00 |
| Adv-Landcraft              | \$4,571.58  | \$0.00 |
| Adv-LDCF Project           | \$0.00      | \$0.00 |
| Adv-Leave Grant            | \$1,731.00  | \$0.00 |
| Adv-Local Produce          | \$1,113.75  | \$0.00 |
| Adv-M/Conference           | \$70.00     | \$0.00 |
| Adv-Maiunraoi tetangira    | \$84.65     | \$0.00 |
| Adv-Maria                  | \$0.00      | \$0.00 |
| Adv-Mauraoi Tetangira      | \$594.10    | \$0.00 |
| Adv-MELAD                  | \$0.00      | \$0.00 |
| Adv-MICTTD                 | \$0.00      | \$0.00 |
| Adv-MWYSA                  | \$370.00    | \$0.00 |
| Adv-Nabuti Toka            | \$998.60    | \$0.00 |
| Adv-Nemat                  | \$0.00      | \$0.00 |



|                                 |            |             |
|---------------------------------|------------|-------------|
| Adv-Nooto                       | \$0.00     | \$0.00      |
| Adv-Overtime                    | \$1,193.30 | \$0.00      |
| Adv-Peter                       | \$112.80   | \$0.00      |
| Adv-Petrol liecense             | \$0.00     | \$0.00      |
| Adv-Project                     | \$280.00   | \$0.00      |
| Adv-R2R                         | \$40.00    | \$0.00      |
| Adv-Raiteta Savine              | \$0.00     | \$0.00      |
| Adv-RAMCAA                      | \$0.00     | \$0.00      |
| Adv-Runga                       | \$3,259.10 | \$0.00      |
| Adv-Sausages                    | \$207.97   | \$0.00      |
| Adv-Solar                       | \$1,773.10 | \$0.00      |
| Adv-Staff                       | \$63.50    | \$0.00      |
| Adv-Street Light                | \$730.00   | \$0.00      |
| Adv-Surplus (Error)             | \$1.76     | \$0.00      |
| Adv-Tata                        | \$0.00     | \$0.00      |
| Adv-Tentanini                   | \$348.75   | \$0.00      |
| Adv-Tetonia N                   | \$0.00     | \$0.00      |
| Adv-Tuneti Aviu                 | \$20.00    | \$0.00      |
| Adv-Uean Fatima                 | \$0.00     | \$0.00      |
| Adv-Ueen Nooto Primary          | \$0.00     | \$0.00      |
| Adv-Ueen te rooti               | \$15.50    | \$0.00      |
| Adv-Ueetaake Salary             | \$0.00     | \$0.00      |
| Adv-UNDP                        | \$110.00   | \$0.00      |
| Adv-Unicef                      | \$0.00     | \$0.00      |
| Adv-Ununiki                     | \$1,312.35 | \$0.00      |
| Adv-Women Center                | \$2,082.45 | \$0.00      |
| Adv-World Teachers Day          | \$0.00     | \$0.00      |
| Adv-Xmas party for Council      | \$0.00     | \$0.00      |
| Adv-Youth                       | \$231.30   | \$0.00      |
| Dep - Birth certificate         | \$0.00     | \$18.00     |
| Dep - Motorbike Hire            | \$0.00     | \$20.00     |
| Dep - Unclaim Salary. Mareweata | \$0.00     | \$35.50     |
| Dep - Zayed                     | \$0.00     | \$80.00     |
| Dep -Children                   | \$0.00     | \$576.00    |
| Dep -CMD                        | \$0.00     | \$40.00     |
| Dep -Co operation               | \$0.00     | \$150.00    |
| Dep -Covid 19                   | \$0.00     | \$10,675.00 |
| Dep -Embassy China              | \$0.00     | \$3,824.90  |
| Dep -High Court                 | \$0.00     | \$25.00     |
| Dep -Ice Plant                  | \$0.00     | \$14,731.53 |



|                              |        |            |
|------------------------------|--------|------------|
| Dep- Mayor                   | \$0.00 | \$50.00    |
| Dep -MOJ                     | \$0.00 | \$45.00    |
| Dep- PIPA                    | \$0.00 | \$2,114.15 |
| Dep -Pre School Salary       | \$0.00 | \$1,977.67 |
| Dep -Unclaim Salary.Bwaram R | \$0.00 | \$142.00   |
| Dep-Anete Tominiko           | \$0.00 | \$108.20   |
| Dep-Backpay (Incremental)    | \$0.00 | \$32.25    |
| Dep-Bank Abaokoro            | \$0.00 | \$121.00   |
| Dep-Bicycle                  | \$0.00 | \$4,170.00 |
| Dep-Bingo                    | \$0.00 | \$4,648.40 |
| Dep-Biscuit                  | \$0.00 | \$13.00    |
| Dep-Boat Hire                | \$0.00 | \$70.00    |
| Dep-Bonnano Gp               | \$0.00 | \$60.00    |
| Dep-Bus Fare                 | \$0.00 | \$38.10    |
| Dep-Canteen                  | \$0.00 | \$2,415.70 |
| Dep-Chain Saw                | \$0.00 | \$30.00    |
| Dep-Chairs & Tables          | \$0.00 | \$190.00   |
| Dep-Coconut Day              | \$0.00 | \$260.00   |
| Dep-Code                     | \$0.00 | \$18.00    |
| Dep-Copra                    | \$0.00 | \$623.00   |
| Dep-Council Staff            | \$0.00 | \$1,011.55 |
| Dep-D/code deduction         | \$0.00 | \$98.50    |
| Dep-DBK                      | \$0.00 | \$1,224.95 |
| Dep-DC Sport                 | \$0.00 | \$41.00    |
| Dep-Dep Disesel              | \$0.00 | \$27.00    |
| Dep-Dep Hourly deduction     | \$0.00 | \$315.50   |
| Dep-Dep Red                  | \$0.00 | \$30.00    |
| Dep-Dep RMNCAH               | \$0.00 | \$24.00    |
| Dep-Driver                   | \$0.00 | \$19.50    |
| Dep-Eti JSS                  | \$0.00 | \$1,812.00 |
| Dep-EU USP                   | \$0.00 | \$512.60   |
| Dep-Eutan Tarawa             | \$0.00 | \$667.00   |
| Dep-Fish pond/Centre         | \$0.00 | \$9,995.66 |
| Dep-Flour                    | \$0.00 | \$60.00    |
| Dep-Football                 | \$0.00 | \$56.40    |
| Dep-Garland                  | \$0.00 | \$150.00   |
| Dep-Hook                     | \$0.00 | \$6.00     |
| Dep-Ice cream                | \$0.00 | \$1,951.40 |
| Dep-Incentive allowance      | \$0.00 | \$3,300.00 |
| Dep-Indomilk                 | \$0.00 | \$1,595.00 |



|                              |        |            |
|------------------------------|--------|------------|
| Dep-Ka- 38 Aniversary        | \$0.00 | \$1,636.80 |
| Dep-Kaabwa                   | \$0.00 | \$60.00    |
| Dep-KEF                      | \$0.00 | \$6.00     |
| Dep-KFL                      | \$0.00 | \$2,843.15 |
| Dep-KiLGA                    | \$0.00 | \$225.00   |
| Dep-KSSIS                    | \$0.00 | \$2.00     |
| Dep-KUC Abaokoro             | \$0.00 | \$541.20   |
| Dep-Land Lease ( MELAD)      | \$0.00 | \$2,953.76 |
| Dep-Like It                  | \$0.00 | \$220.00   |
| Dep-Live & learn             | \$0.00 | \$1,516.00 |
| Dep-Maintenance              | \$0.00 | \$8,809.98 |
| Dep-MCIC                     | \$0.00 | \$42.00    |
| Dep-Meava T                  | \$0.00 | \$1,326.39 |
| Dep-Medical certificate      | \$0.00 | \$12.00    |
| Dep-Membership fee           | \$0.00 | \$10.00    |
| Dep-MFED                     | \$0.00 | \$6.00     |
| Dep-MSBU                     | \$0.00 | \$880.00   |
| Dep-Mweaka                   | \$0.00 | \$110.00   |
| Dep-Nabuti loane             | \$0.00 | \$407.53   |
| Dep-Namoairaoi               | \$0.00 | \$1,145.80 |
| Dep-Netball                  | \$0.00 | \$90.00    |
| Dep-Pachde                   | \$0.00 | \$34.00    |
| Dep-Police & Cell Prison     | \$0.00 | \$944.80   |
| Dep-Popcat                   | \$0.00 | \$34.00    |
| Dep-PSO                      | \$0.00 | \$12.00    |
| Dep-Rabono                   | \$0.00 | \$21.60    |
| Dep-Rau                      | \$0.00 | \$126.00   |
| Dep-Recharge                 | \$0.00 | \$20.00    |
| Dep-Salary returns           | \$0.00 | \$70.15    |
| Dep-Saw Mill                 | \$0.00 | \$1,075.10 |
| Dep-Sea fare                 | \$0.00 | \$1,152.50 |
| Dep-Sea wall                 | \$0.00 | \$128.65   |
| Dep-Shipping (KNSL)          | \$0.00 | \$1,905.00 |
| Dep-Sitting allws (MOH)      | \$0.00 | \$350.00   |
| Dep-Sponsor Soccer/Butiboro  | \$0.00 | \$200.00   |
| Dep-Sub tent                 | \$0.00 | \$30.00    |
| Dep-Surplus Cash             | \$0.00 | \$2,889.05 |
| Dep-Tanti Kaitangare         | \$0.00 | \$108.20   |
| Dep-Tekanuea Itinnang Salary | \$0.00 | \$68.56    |
| Dep-Tender                   | \$0.00 | \$435.00   |



|                           |            |            |
|---------------------------|------------|------------|
| Dep-Tent                  | \$0.00     | \$313.00   |
| Dep-Terietā               | \$0.00     | \$110.00   |
| Dep-Tikataake             | \$0.00     | \$48.60    |
| Dep-Tokatarawa            | \$0.00     | \$285.65   |
| Dep-UKETI                 | \$0.00     | \$99.20    |
| Dep-Unclaim Biterem       | \$0.00     | \$62.50    |
| Dep-Unclaim Nauriam       | \$0.00     | \$62.50    |
| Dep-Unimwane              | \$0.00     | \$488.90   |
| Dep-Upgrading te Mwaneaba | \$0.00     | \$9,273.45 |
| Dep-Upgrading toilet      | \$0.00     | \$744.30   |
| Dep-Vadafone              | \$0.00     | \$0.20     |
| Dep-Waan n OO             | \$0.00     | \$4,227.80 |
| Imp -Beretati R           | \$3,110.84 | \$0.00     |
| Imp -Clerk Tiibeti        | \$8,711.86 | \$0.00     |
| Imp -Erema.T              | \$1,546.00 | \$0.00     |
| Imp -loromi Fialua        | \$1,640.00 | \$0.00     |
| Imp-Aileen                | \$0.00     | \$0.00     |
| Imp-Aitiria               | \$60.00    | \$0.00     |
| Imp-Akineti               | \$1,980.00 | \$0.00     |
| Imp-Angina                | \$2,598.10 | \$0.00     |
| Imp-Aonii                 | \$810.00   | \$0.00     |
| Imp-Ataake (Clerk)        | \$0.00     | \$75.55    |
| Imp-Ataake Momoua         | \$0.00     | \$37.60    |
| Imp-Atantebine loane      | \$400.00   | \$0.00     |
| Imp-Beiauea N             | \$500.00   | \$0.00     |
| Imp-Biita                 | \$3,794.95 | \$0.00     |
| Imp-Boonu Riurate         | \$0.00     | \$0.00     |
| Imp-Burentoun             | \$90.00    | \$0.00     |
| Imp-Bwaraniko             | \$0.80     | \$0.00     |
| Imp-Bwebwentarawa         | \$542.25   | \$0.00     |
| Imp-CCB Manager           | \$1,000.00 | \$0.00     |
| Imp-Clerk Rarube          | \$300.00   | \$0.00     |
| Imp-Cr Aruea              | \$0.00     | \$0.00     |
| Imp-Eritai                | \$901.86   | \$0.00     |
| Imp-Francis               | \$1,092.00 | \$0.00     |
| Imp-Harry                 | \$310.00   | \$0.00     |
| Imp-Iebeto                | \$0.00     | \$0.00     |
| Imp-loane                 | \$271.60   | \$0.00     |
| Imp-Iuuta Temaan          | \$593.50   | \$0.00     |
| Imp-Joeli & Cati          | \$0.00     | \$0.00     |



|                         |             |            |
|-------------------------|-------------|------------|
| Imp-Kabuati Tareka      | \$40.00     | \$0.00     |
| Imp-Kaikai Arekita      | \$0.00      | \$60.00    |
| Imp-Kamna               | \$0.00      | \$0.00     |
| Imp-Kareimoa            | \$0.00      | \$200.00   |
| Imp-Kiatoa              | \$616.00    | \$0.00     |
| Imp-Kirare Yahama       | \$886.70    | \$0.00     |
| Imp-Mabubu lotua        | \$8,238.81  | \$0.00     |
| Imp-Maeke Aritite       | \$277.60    | \$0.00     |
| Imp-Mareko M            | \$736.00    | \$0.00     |
| Imp-Mayor Francis       | \$1,245.00  | \$0.00     |
| Imp-Mere                | \$200.00    | \$0.00     |
| Imp-Merean              | \$0.00      | \$0.00     |
| Imp-Merebone            | \$290.00    | \$0.00     |
| Imp-Mwa Beniera         | \$0.00      | \$212.00   |
| Imp-Nabuti loane        | \$8,201.30  | \$0.00     |
| Imp-Nabuti Toka         | \$1,886.44  | \$0.00     |
| Imp-Peter & Sons        | \$12,000.00 | \$0.00     |
| Imp-Rarube              | \$0.00      | \$276.50   |
| Imp-Riakaina KFL        | \$4.70      | \$0.00     |
| Imp-Taatake Teakin      | \$0.00      | \$0.00     |
| Imp-Takaia KFL          | \$8.70      | \$0.00     |
| Imp-Tarefi A            | \$680.00    | \$0.00     |
| Imp-Tarita (Slim price) | \$4,634.40  | \$0.00     |
| Imp-Teata K             | \$0.00      | \$0.00     |
| Imp-Tebine              | \$713.25    | \$0.00     |
| Imp-Tebukei Karotu      | \$0.00      | \$3,535.18 |
| Imp-Tebwaka             | \$100.00    | \$0.00     |
| Imp-Tebwatau B          | \$200.00    | \$0.00     |
| Imp-Teitiaki            | \$998.00    | \$0.00     |
| Imp-Tenaorere           | \$1,524.00  | \$0.00     |
| Imp-Tentaa              | \$800.00    | \$0.00     |
| Imp-Tentanini           | \$1,200.00  | \$0.00     |
| Imp-Teubo               | \$480.00    | \$0.00     |
| Imp-Tianiti             | \$10.00     | \$0.00     |
| Imp-Tikanibwebwe        | \$70.00     | \$0.00     |
| Imp-Tikataake           | \$0.00      | \$1,595.25 |
| Imp-Tioti Ekeieta       | \$0.00      | \$0.00     |
| Imp-Tioti Erekena       | \$300.00    | \$0.00     |
| Imp-Tooti B             | \$0.00      | \$5.00     |
| Imp-Tuneti Aviu         | \$3,847.50  | \$0.00     |

|                                 |                   |                   |
|---------------------------------|-------------------|-------------------|
| Imp-Uetaake                     | \$215.00          | \$0.00            |
| Loa-Biina                       | \$0.00            | \$0.00            |
| Loa-Refund                      | \$0.00            | \$0.00            |
| Loa-Teinaomata                  | \$446.50          | \$0.00            |
| Los-Beiauea N (ICW)             | \$5,662.89        | \$0.00            |
| Los-Biita                       | \$0.00            | \$10.00           |
| Los-Burentoun                   | \$10.00           | \$0.00            |
| Los-Clerk Tabera                | \$3,213.60        | \$0.00            |
| Los-Merebone ( Radio Operator)  | \$21.17           | \$0.00            |
| Los-Mwa Beniera                 | \$2,886.60        | \$0.00            |
| los-Raimone (Revenue-Collector) | \$2,948.59        | \$0.00            |
| Los-Tabera                      | \$320.00          | \$0.00            |
| Los-Team Councilors             | \$953.80          | \$0.00            |
| Los-Tuneti Aviu                 | \$18,769.94       | \$0.00            |
| Sup-Cash                        | \$0.00            | \$53.35           |
| Closing Cash                    | 985.74            | 0.00              |
| Closing Bank                    | 38452.63          | 0.00              |
| <b>Total</b>                    | <b>440,792.47</b> | <b>440,792.47</b> |



# Eutan Tarawa Council

## Balance Sheet

### as at 12/31/23



|                                | Notes | Amount<br>\$ | Block Total<br>\$ | Total<br>\$       |
|--------------------------------|-------|--------------|-------------------|-------------------|
| <b>Assets</b>                  |       |              |                   |                   |
| <b>Current Asset</b>           |       |              |                   |                   |
| Cash at Bank                   | 1     | 38,452.63    |                   |                   |
| Cash on Hand                   |       | 985.74       |                   |                   |
| Account Receivable             | 2     | 401,354.10   | 440,792.47        |                   |
| <b>Non-Current Asset</b>       |       |              |                   |                   |
| Fixed Assets                   |       | 0.00         | 0.00              |                   |
| <b>Total Assets</b>            |       |              |                   | 440,792.47        |
| <b>Liabilities</b>             |       |              |                   |                   |
| <b>Current Liabilities</b>     |       |              |                   |                   |
| Bank Overdrafts                |       | 0.00         |                   |                   |
| Account Payable                | 3     | 124,425.21   | 124,425.21        |                   |
| <b>Non-Current Liabilities</b> |       |              |                   |                   |
| Long Term Loans                |       | 0.00         | 0.00              |                   |
| <b>Total Liabilities</b>       |       |              |                   | 124,425.21        |
| <b>Net Asset</b>               |       |              |                   | <b>316,367.26</b> |
| <b>Equity</b>                  |       |              |                   |                   |
| Current Year Earning           |       |              | 2,815.70          |                   |
| Historical Balancing           |       |              | 313,551.56        |                   |
| <b>Total Equity</b>            |       |              |                   | <b>316,367.26</b> |

Prepared by : LGD Internal Audit





# Eutan Tarawa Council

## Profit and Loss Statement

### or the Period 1/1/23 to 12/31/23



| Account Typ    | Mid_Code    | Bot_Code          | Description (B)                       | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|----------------|-------------|-------------------|---------------------------------------|--------------|-------------------|-------------|
| <b>Revenue</b> |             |                   |                                       |              |                   |             |
|                | <b>1100</b> | <b>Angabwai</b>   |                                       |              |                   |             |
|                |             | 1103              | Angabwai n Rabwata                    | 739.00       |                   |             |
|                |             | 1105              | Roon te toka n te kaibuke             | 1,680.00     |                   |             |
|                |             | 1109              | Registration fee                      | 1,285.00     |                   |             |
|                |             |                   |                                       |              | <b>3,704.00</b>   |             |
|                | <b>1200</b> | <b>Raitienti</b>  |                                       |              |                   |             |
|                |             | 1201              | Motoka/Rebwerebwe                     | 1,358.07     |                   |             |
|                |             | 1202              | Beba ni kabubuti                      | 1,531.00     |                   |             |
|                |             | 1203              | Bwatika                               | 52.00        |                   |             |
|                |             | 1204              | Kamea                                 | 4.00         |                   |             |
|                |             | 1205              | Bitineti (Retail/Wholesale/Manufactur | 15,056.00    |                   |             |
|                |             | 1208              | Angabwain Kaokioki                    | 33.00        |                   |             |
|                |             | 1209              | Kamanging/Biia/Matoatoa               | 495.00       |                   |             |
|                |             | 1210              | Auti n irua/ Auti aika tatangoaki     | 1,850.00     |                   |             |
|                |             | 1211              | Hawker/karikirake aika nakonako       | 2,122.00     |                   |             |
|                |             | 1212              | Tabo ni bwa (retail and wholesale)    | 3,337.50     |                   |             |
|                |             | 1213              | Botaki aika tauaki mwia               | 900.00       |                   |             |
|                |             | 1214              | Kariki/Tonati/Bwan                    | 1,035.00     |                   |             |
|                |             | 1215              | Roon karikirake aika uareke/Bwain     | 210.00       |                   |             |
|                |             | 1217              | Taibora ni kamwarake                  | 350.00       |                   |             |
|                |             | 1219              | Kaa/Rebwerebwe aika a tatangoaki      | 360.00       |                   |             |
|                |             | 1220              | Hire/wa-uowa/Booti                    | 90.00        |                   |             |
|                |             | 1227              | Karikirake n te lka                   | 30.00        |                   |             |
|                |             | 1241              | Yagona/Nangkona                       | 2,660.00     |                   |             |
|                |             | 1255              | Booti ake a tatangoaki                | 340.00       |                   |             |
|                |             | 1256              | Roon autin takaka                     | 325.00       |                   |             |
|                |             | 1258              | Internet cafe`                        | 25.00        |                   |             |
|                |             | 1259              | Bingko ibukin te karikirake           | 5.00         |                   |             |
|                |             |                   |                                       |              | <b>32,168.57</b>  |             |
|                | <b>1300</b> | <b>Mane Buoka</b> |                                       |              |                   |             |
|                |             | 1301              | Buoka man te Tautaeka                 | 307,610.99   |                   |             |
|                |             | 1302              | Buoka man te Postal                   | 1,000.00     |                   |             |
|                |             | 1303              | Onobwaian autin Tautaeka              | 82,075.85    |                   |             |

| Account Typ        | Mid_Code    | Bot_Code | Description (B)                       | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|--------------------|-------------|----------|---------------------------------------|--------------|-------------------|-------------|
|                    |             | 1306     | Te buoka ibukin baia ataein te reirei | 26,000.00    |                   |             |
|                    |             |          |                                       |              | 416,686.84        |             |
|                    | <b>1400</b> |          | <b>Rakan karinimwane</b>              |              |                   |             |
|                    |             | 1402     | Rakan katangomwane                    | 11,159.74    |                   |             |
|                    |             |          |                                       |              | 11,159.74         |             |
|                    | <b>1500</b> |          | <b>Waaki ni lokinibwai</b>            |              |                   |             |
|                    |             | 1501     | Kabonakoan bwaai                      | 705.00       |                   |             |
|                    |             | 1502     | Tangoan Booti/Wa uoua                 | 625.00       |                   |             |
|                    |             | 1504     | Roon Auti ni maeka                    | 295.00       |                   |             |
|                    |             | 1505     | Ana rental te Moel - Guesthouse       | 12,000.00    |                   |             |
|                    |             | 1506     | Kantoka ao tangoan taian kaa          | 7,771.50     |                   |             |
|                    |             | 1508     | Tangoan bwain te kauntira             | 477.00       |                   |             |
|                    |             | 1509     | Tangoan te rebwerebwe                 | 100.00       |                   |             |
|                    |             | 1512     | Tangoan te Maneaba                    | 864.00       |                   |             |
|                    |             | 1520     | Workshop charges                      | 125.00       |                   |             |
|                    |             | 1522     | Katangomwane                          | 113,382.05   |                   |             |
|                    |             | 1534     | Boon te wifi internet                 | 220.00       |                   |             |
|                    |             | 1535     | Loan fee                              | 1,203.00     |                   |             |
|                    |             | 1544     | Writing/Printing                      | 71.70        |                   |             |
|                    |             | 1546     | Karaobwai man te Cement               | 50.00        |                   |             |
|                    |             | 1547     | Kabonganaan Council power             | 390.00       |                   |             |
|                    |             | 1548     | Landing Craft                         | 86,421.28    |                   |             |
|                    |             | 1549     | Fish Center                           | 158.20       |                   |             |
|                    |             |          |                                       |              | 224,858.73        |             |
|                    | <b>1600</b> |          | <b>Mwane tabeua</b>                   |              |                   |             |
|                    |             | 1601     | Mwane n Raka                          | 45.00        |                   |             |
|                    |             |          |                                       |              | 45.00             |             |
|                    | <b>1700</b> |          | <b>Karaai mwane</b>                   |              |                   |             |
|                    |             | 1701     | Kaintabwi                             | 18,215.57    |                   |             |
|                    |             |          |                                       |              | 18,215.57         |             |
|                    |             |          |                                       |              |                   | 706,838.45  |
| <b>Expenditure</b> |             |          |                                       |              |                   |             |
|                    | <b>2100</b> |          | <b>Bwakabwai</b>                      |              |                   |             |
|                    |             | 2102     | Aia bwakabwai Kauntira                | 115,575.00   |                   |             |
|                    |             | 2103     | Kauoman ni Kiraka                     | 3,393.74     |                   |             |
|                    |             | 2104     | Recovery Officer                      | 3,150.29     |                   |             |
|                    |             | 2106     | Tia kaitiaki                          | 3,098.13     |                   |             |
|                    |             | 2107     | Handyman                              | 2,989.86     |                   |             |



| Count Typ | Mid_Code | Bot_Code | Description (B)             | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|-----------|----------|----------|-----------------------------|--------------|-------------------|-------------|
|           |          | 2108     | Kabenta                     | 6,151.99     |                   |             |
|           |          | 2109     | Turaiwa                     | 10,017.98    |                   |             |
|           |          | 2112     | Kaubure                     | 31,538.11    |                   |             |
|           |          | 2113     | Neeti ni Kaawa              | 27,022.77    |                   |             |
|           |          | 2114     | Plumber                     | 2,935.75     |                   |             |
|           |          | 2115     | Tia Mwakuri ma Botaki       | 3,283.33     |                   |             |
|           |          | 2119     | Kauoman Mwakaeneke          | 2,965.75     |                   |             |
|           |          | 2120     | Tiibi Mwakaeneke            | 3,181.36     |                   |             |
|           |          | 2122     | Revenue Collector           | 2,708.12     |                   |             |
|           |          | 2123     | Women's Trainer             | 940.60       |                   |             |
|           |          | 2130     | Road Workers                | 3,224.83     |                   |             |
|           |          | 2133     | Tia Uaereti                 | 3,251.48     |                   |             |
|           |          | 2137     | Saw mill Operator           | 2,592.46     |                   |             |
|           |          | 2141     | Youth & Sport Officer       | 2,087.22     |                   |             |
|           |          | 2153     | Boatman                     | 1,656.94     |                   |             |
|           |          | 2157     | Gardener & Grass Cutter     | 90.68        |                   |             |
|           |          | 2160     | Fish Center Keeper          | 3,264.44     |                   |             |
|           |          | 2201     | Aia Arauenti Kauntira       | 19,720.00    |                   |             |
|           |          | 2202     | Kaniwangan te Mayor         | 3,430.00     |                   |             |
|           |          | 2204     | Phone recharge allowance    | 2,170.00     |                   |             |
|           |          | 2205     | Temporary Assistant         | 138.25       |                   |             |
|           |          | 2206     | Aoataim                     | 305.00       |                   |             |
|           |          | 2208     | Kometen te Karikirake (IDC) | 860.00       |                   |             |
|           |          | 2209     | Boneti (bareka/boira)       | 2,056.60     |                   |             |
|           |          | 2210     | Bonomwi                     | 526.50       |                   |             |
|           |          | 2211     | Mwengabuaka                 | 6,477.70     |                   |             |
|           |          | 2212     | Unimwane allowance          | 3,487.80     |                   |             |
|           |          | 2214     | Uketi allowance             | 3,260.00     |                   |             |
|           |          | 2216     | Komete ni kamwakuri         | 220.00       |                   |             |
|           |          | 2218     | Kometen kainaomata          | 180.00       |                   |             |
|           |          | 2220     | Finance Committee           | 260.00       |                   |             |
|           |          | 2225     | Kometen te Ronrikirake      | 480.00       |                   |             |
|           |          | 2227     | Executive Committee         | 120.00       |                   |             |
|           |          |          |                             |              | 278,812.68        |             |
|           | 2300     |          | Kabutan te waaki            |              |                   |             |
|           |          | 2301     | Mwamwananga                 | 8,970.60     |                   |             |
|           |          | 2303     | Bwaai -ni-mwakuri           | 102.00       |                   |             |
|           |          | 2311     | Kabornwi ni kain amwarake   | 600.00       |                   |             |

| Account Typ | Mid_Code    | Bot_Code            | Description (B)                      | Amount<br>\$ | Block Total<br>\$ | Total<br>\$       |
|-------------|-------------|---------------------|--------------------------------------|--------------|-------------------|-------------------|
|             |             | 2313                | Kainaomata                           | 16,075.65    |                   |                   |
|             |             | 2315                | Buoka nakon Botaki                   | 200.00       |                   |                   |
|             |             | 2317                | Te Runga n takakaro                  | 2,265.10     |                   |                   |
|             |             | 2319                | Tareboon/Uaereti                     | 879.65       |                   |                   |
|             |             | 2320                | Dog/Pig control                      | 525.00       |                   |                   |
|             |             | 2322                | Kairua                               | 2,709.40     |                   |                   |
|             |             | 2326                | Bwain te Aobiti                      | 3,192.60     |                   |                   |
|             |             | 2329                | Bao nako Atimwakoro                  | 15,145.00    |                   |                   |
|             |             | 2332                | Support to Elderly Fund distribution | 1,126.20     |                   |                   |
|             |             | 2333                | Support to Copra monitoring transpor | 304.80       |                   |                   |
|             |             |                     |                                      |              | <b>52,096.00</b>  |                   |
|             | <b>2400</b> | <b>Onobwai</b>      |                                      |              |                   |                   |
|             |             | 2402                | Ana Aobiti te Kauntira               | 552.70       |                   |                   |
|             |             | 2403                | Ana Auti n Maeka te Kauntira         | 18,840.60    |                   |                   |
|             |             | 2408                | Rebwerebwe/Kaa                       | 982.97       |                   |                   |
|             |             | 2409                | Booti                                | 3,239.10     |                   |                   |
|             |             | 2410                | Kawai/Kotiwei                        | 17,864.35    |                   |                   |
|             |             | 2412                | Playgrounds/Sport                    | 574.00       |                   |                   |
|             |             | 2413                | Workshop charges                     | 596.00       |                   |                   |
|             |             |                     |                                      |              | <b>42,649.72</b>  |                   |
|             | <b>2700</b> | <b>Iokinibwai</b>   |                                      |              |                   |                   |
|             |             | 2701                | Amwarake moo i bukia Irua            | 596.00       |                   |                   |
|             |             | 2702                | Boon te Bwaa                         | 14,518.62    |                   |                   |
|             |             | 2703                | Internet                             | 3,282.75     |                   |                   |
|             |             | 2704                | Bingko                               | 64.80        |                   |                   |
|             |             | 2709                | Katangomwane                         | 113,907.78   |                   |                   |
|             |             | 2710                | Mwaneaban te Kauntira                | 2,340.00     |                   |                   |
|             |             | 2714                | Landing Craft                        | 74,109.17    |                   |                   |
|             |             | 2715                | Fish Center                          | 432.30       |                   |                   |
|             |             |                     |                                      |              | <b>209,251.42</b> |                   |
|             | <b>2800</b> | <b>Karaii mwane</b> |                                      |              |                   |                   |
|             |             | 2801                | Kaintabwi                            | 36,840.78    |                   |                   |
|             |             | 2803                | Onobwaian autin Tautaeka             | 76,437.90    |                   |                   |
|             |             | 2804                | Birimwane nakon te KILGA             | 1,000.00     |                   |                   |
|             |             | 2806                | Buoka ibukin school trucks           | 6,934.25     |                   |                   |
|             |             |                     |                                      |              | <b>121,212.93</b> |                   |
|             |             |                     |                                      |              |                   | <b>704,022.75</b> |

| Account Type           | Mid_Code | Bot_Code | Description (B) | Amount<br>\$ | Block Total<br>\$ | Total<br>\$     |
|------------------------|----------|----------|-----------------|--------------|-------------------|-----------------|
| <b>Net Profit/Loss</b> |          |          |                 |              |                   | <b>2,815.70</b> |

Prepared by : LGD Internal Audit



# Expenditures as at 12/31/23

| Mid_Code | Description (M) | Bot_Code | Description (B)             | Amount     | Block Total<br>\$ | Total<br>\$ |
|----------|-----------------|----------|-----------------------------|------------|-------------------|-------------|
| 2100     | Bwakabwai       | 2102     | Aia bwakabwai Kauntira      | 115,575.00 |                   |             |
|          |                 | 2103     | Kauoman ni Kiraka           | 3,393.74   |                   |             |
|          |                 | 2104     | Recovery Officer            | 3,150.29   |                   |             |
|          |                 | 2106     | Tia kaitiaki                | 3,098.13   |                   |             |
|          |                 | 2107     | Handyman                    | 2,989.86   |                   |             |
|          |                 | 2108     | Kabenta                     | 6,151.99   |                   |             |
|          |                 | 2109     | Turaiwa                     | 10,017.98  |                   |             |
|          |                 | 2112     | Kaubure                     | 31,538.11  |                   |             |
|          |                 | 2113     | Neeti ni Kaawa              | 27,022.77  |                   |             |
|          |                 | 2114     | Plumber                     | 2,935.75   |                   |             |
|          |                 | 2115     | Tia Mwakuri ma Botaki       | 3,283.33   |                   |             |
|          |                 | 2119     | Kauoman Mwakaeneke          | 2,965.75   |                   |             |
|          |                 | 2120     | Tiibi Mwakaeneke            | 3,181.36   |                   |             |
|          |                 | 2122     | Revenue Collector           | 2,708.12   |                   |             |
|          |                 | 2123     | Women`s Trainer             | 940.60     |                   |             |
|          |                 | 2130     | Road Workers                | 3,224.83   |                   |             |
|          |                 | 2133     | Tia Uaereti                 | 3,251.48   |                   |             |
|          |                 | 2137     | Saw mill Operator           | 2,592.46   |                   |             |
|          |                 | 2141     | Youth & Sport Officer       | 2,087.22   |                   |             |
|          |                 | 2153     | Boatman                     | 1,656.94   |                   |             |
|          |                 | 2157     | Gardener & Grass Cutter     | 90.68      |                   |             |
|          |                 | 2160     | Fish Center Keeper          | 3,264.44   |                   |             |
|          |                 | 2201     | Aia Arauenti Kauntira       | 19,720.00  |                   |             |
|          |                 | 2202     | Kaniwangan te Mayor         | 3,430.00   |                   |             |
|          |                 | 2204     | Phone recharge allowance    | 2,170.00   |                   |             |
|          |                 | 2205     | Temporary Assistant         | 138.25     |                   |             |
|          |                 | 2206     | Aoataim                     | 305.00     |                   |             |
|          |                 | 2208     | Kometen te Karikirake (IDC) | 860.00     |                   |             |
|          |                 | 2209     | Boneti (bareka/boira)       | 2,056.60   |                   |             |
|          |                 | 2210     | Bonomwi                     | 526.50     |                   |             |
|          |                 | 2211     | Mwengabuaka                 | 6,477.70   |                   |             |
|          |                 | 2212     | Unimwane allowance          | 3,487.80   |                   |             |
|          |                 | 2214     | Uketi allowance             | 3,260.00   |                   |             |
|          |                 | 2216     | Komete ni kamwakuri         | 220.00     |                   |             |
|          |                 | 2218     | Kometen kainaomata          | 180.00     |                   |             |

| Mid_Code | Description (M)  | Bot_Code | Description (B)                   | Amount     | Block Total<br>\$ | Total<br>\$ |
|----------|------------------|----------|-----------------------------------|------------|-------------------|-------------|
| 2100     | Bwakabwai        | 2220     | Finance Committee                 | 260.00     |                   |             |
|          |                  | 2225     | Kometen te Roronrikirake          | 480.00     |                   |             |
|          |                  | 2227     | Executive Committee               | 120.00     |                   |             |
|          |                  |          |                                   |            | <b>278,812.68</b> |             |
| 2300     | Kabutan te waaki | 2301     | Mwamwananga                       | 8,970.60   |                   |             |
|          |                  | 2303     | Bwaai -ni-mwakuri                 | 102.00     |                   |             |
|          |                  | 2311     | Kabomwi ni kain amwarake          | 600.00     |                   |             |
|          |                  | 2313     | Kainaomata                        | 16,075.65  |                   |             |
|          |                  | 2315     | Buoka nakon Botaki                | 200.00     |                   |             |
|          |                  | 2317     | Te Runga n takakaro               | 2,265.10   |                   |             |
|          |                  | 2319     | Tareboon/Uaereti                  | 879.65     |                   |             |
|          |                  | 2320     | Dog/Pig control                   | 525.00     |                   |             |
|          |                  | 2322     | Kairua                            | 2,709.40   |                   |             |
|          |                  | 2326     | Bwain te Aobiti                   | 3,192.60   |                   |             |
|          |                  | 2329     | Bao nako Atimwakoro               | 15,145.00  |                   |             |
|          |                  | 2332     | Support to Elderly Fund distribut | 1,126.20   |                   |             |
|          |                  | 2333     | Support to Copra monitoring tr    | 304.80     |                   |             |
|          |                  |          |                                   |            | <b>52,096.00</b>  |             |
| 2400     | Onobwai          | 2402     | Ana Aobiti te Kauntira            | 552.70     |                   |             |
|          |                  | 2403     | Ana Auti n Maeka te Kauntira      | 18,840.60  |                   |             |
|          |                  | 2408     | Rebwerebwe/Kaa                    | 982.97     |                   |             |
|          |                  | 2409     | Booti                             | 3,239.10   |                   |             |
|          |                  | 2410     | Kawai/Kotiwei                     | 17,864.35  |                   |             |
|          |                  | 2412     | Playgrounds/Sport                 | 574.00     |                   |             |
|          |                  | 2413     | Workshop charges                  | 596.00     |                   |             |
|          |                  |          |                                   |            | <b>42,649.72</b>  |             |
| 2700     | Iokinibwai       | 2701     | Amwarake moo i bukia Irua         | 596.00     |                   |             |
|          |                  | 2702     | Boon le Bwaa                      | 14,518.62  |                   |             |
|          |                  | 2703     | Internet                          | 3,282.75   |                   |             |
|          |                  | 2704     | Bingko                            | 64.80      |                   |             |
|          |                  | 2709     | Katangomwane                      | 113,907.78 |                   |             |
|          |                  | 2710     | Mwaneaban te Kauntira             | 2,340.00   |                   |             |
|          |                  | 2714     | Landing Craft                     | 74,109.17  |                   |             |
|          |                  | 2715     | Fish Center                       | 432.30     |                   |             |
|          |                  |          |                                   |            | <b>209,251.42</b> |             |
| 2800     | Karaii mwane     | 2801     | Kaintabwi                         | 36,840.78  |                   |             |
|          |                  | 2803     | Onobwaian autin Tautaeka          | 76,437.90  |                   |             |
|          |                  | 2804     | Birimwane nakon te KiLGA          | 1,000.00   |                   |             |



| Mid_Code | Description (M) | Bot_Code | Description (B)            | Amount   | Block Total<br>\$ | Total<br>\$ |
|----------|-----------------|----------|----------------------------|----------|-------------------|-------------|
| 2800     | Karaii mwane    | 2806     | Buoka ibukin school trucks | 6,934.25 |                   |             |
|          |                 |          |                            |          | 121,212.93        |             |
|          |                 |          | Total Expenditure          |          |                   | 704,022.75  |

# Incomes as at 12/31/23

| Mid_Code | Description (M)     | Bot_Code | Description (B)                                  | Amount<br>\$ | Block Total<br>\$ | Total<br>\$ |
|----------|---------------------|----------|--------------------------------------------------|--------------|-------------------|-------------|
| 1100     | Angabwai            | 1103     | Angabwai n Rabwata                               | 739.00       |                   |             |
|          |                     | 1105     | Roon te toka n te kaibuke                        | 1,680.00     |                   |             |
|          |                     | 1109     | Registration fee                                 | 1,285.00     |                   |             |
|          |                     |          |                                                  |              | <b>3,704.00</b>   |             |
| 1200     | Raitienti           | 1201     | Motoka/Rebwerebwe                                | 1,358.07     |                   |             |
|          |                     | 1202     | Beba ni kabubuti                                 | 1,531.00     |                   |             |
|          |                     | 1203     | Bwatika                                          | 52.00        |                   |             |
|          |                     | 1204     | Kamea                                            | 4.00         |                   |             |
|          |                     | 1205     | Bitineti (Retail/Wholesale/Manuf<br>actured)     | 15,056.00    |                   |             |
|          |                     | 1208     | Angabwain Kaokioki                               | 33.00        |                   |             |
|          |                     | 1209     | Kamanging/Biia/Matoatoa                          | 495.00       |                   |             |
|          |                     | 1210     | Auti n irua/ Auti aika tatangoaki                | 1,850.00     |                   |             |
|          |                     | 1211     | Hawker/karikirake aika nakonak                   | 2,122.00     |                   |             |
|          |                     | 1212     | Tabo ni bwa (retail and wholesa<br>le)           | 3,337.50     |                   |             |
|          |                     | 1213     | Botaki aika tauaki mwia                          | 900.00       |                   |             |
|          |                     | 1214     | Kariki/Tonati/Bwan                               | 1,035.00     |                   |             |
|          |                     | 1215     | Roon karikirake aika uarereke/B<br>uain Kiribati | 210.00       |                   |             |
|          |                     | 1217     | Talboru ni kamwarake                             | 350.00       |                   |             |
|          |                     | 1219     | Kaa/Rebwerebwe aika a tatan<br>gaki              | 360.00       |                   |             |
|          |                     | 1220     | Hire/wa-uowa/Booti                               | 90.00        |                   |             |
|          |                     | 1227     | Karikirake n te lka                              | 30.00        |                   |             |
|          |                     | 1241     | Yagona/Nangkona                                  | 2,660.00     |                   |             |
|          |                     | 1255     | Booti ake a tatangoaki                           | 340.00       |                   |             |
|          |                     | 1256     | Roon autin takaka                                | 325.00       |                   |             |
|          |                     | 1258     | Internet café`                                   | 25.00        |                   |             |
|          |                     | 1259     | Bingko ibukin te karikirake                      | 5.00         |                   |             |
|          |                     |          |                                                  |              | <b>32,168.57</b>  |             |
| 1300     | Mane Buoka          | 1301     | Buoka man te Tautaeka                            | 307,610.99   |                   |             |
|          |                     | 1302     | Buoka man te Postal                              | 1,000.00     |                   |             |
|          |                     | 1303     | Onobwaiian autin Tautaeka                        | 82,075.85    |                   |             |
|          |                     | 1306     | Te buoka ibukin baia ataein te<br>reini          | 26,000.00    |                   |             |
|          |                     |          |                                                  |              | <b>416,686.84</b> |             |
| 1400     | Rakan karinimwane   | 1402     | Rakan katangomwane                               | 11,159.74    |                   |             |
|          |                     |          |                                                  |              | <b>11,159.74</b>  |             |
| 1500     | Waaki ni lokinibwai | 1501     | Kabonakoan bwaai                                 | 705.00       |                   |             |

| Mid_Code            | Description (M)     | Bot_Code | Description (B)                | Amount<br>\$ | Block Total<br>\$ | Total<br>\$       |
|---------------------|---------------------|----------|--------------------------------|--------------|-------------------|-------------------|
| 1500                | Waaki ni Iokinibwai | 1502     | Tangoan Booti/Wa uoua          | 625.00       |                   |                   |
|                     |                     | 1504     | Roon Auti ni maeka             | 295.00       |                   |                   |
|                     |                     | 1505     | Ana rental te Moel - Guesthous | 12,000.00    |                   |                   |
|                     |                     | 1506     | Kantoka ao tangoan taian kaa   | 7,771.50     |                   |                   |
|                     |                     | 1508     | Tangoan bwain te kauntira      | 477.00       |                   |                   |
|                     |                     | 1509     | Tangoan te rebwerebwe          | 100.00       |                   |                   |
|                     |                     | 1512     | Tangoan te Maneaba             | 864.00       |                   |                   |
|                     |                     | 1520     | Workshop charges               | 125.00       |                   |                   |
|                     |                     | 1522     | Katangomwane                   | 113,382.05   |                   |                   |
|                     |                     | 1534     | Boon te wifi internet          | 220.00       |                   |                   |
|                     |                     | 1535     | Loan fee                       | 1,203.00     |                   |                   |
|                     |                     | 1544     | Writing/Printing               | 71.70        |                   |                   |
|                     |                     | 1546     | Karaobwai man te Cement        | 50.00        |                   |                   |
|                     |                     | 1547     | Kabonganaan Council power      | 390.00       |                   |                   |
|                     |                     | 1548     | Landing Craft                  | 86,421.28    |                   |                   |
|                     |                     | 1549     | Fish Center                    | 158.20       |                   |                   |
|                     |                     |          |                                |              | <b>224,858.73</b> |                   |
| 1600                | Mwane tabeua        | 1601     | Mwane n Raka                   | 45.00        |                   |                   |
|                     |                     |          |                                |              | <b>45.00</b>      |                   |
| 1700                | Karaai mwane        | 1701     | Kaintabwi                      | 18,215.57    |                   |                   |
|                     |                     |          |                                |              | <b>18,215.57</b>  |                   |
| <b>Total Income</b> |                     |          |                                |              |                   | <b>706,838.45</b> |





# Eutan Tarawa Council Accumulative Trial Balance As at 12/31/23



|                                     |                                   |           |             |             | Debit  | Credit      |
|-------------------------------------|-----------------------------------|-----------|-------------|-------------|--------|-------------|
| Surplus brought forward 01-Jan-2023 |                                   |           |             |             |        | 313,551.56  |
| Codes                               | Details                           | Estimate  | Revised     | Amount      | Debit  | Credit      |
| <b>1100</b>                         | <b>Angabwai</b>                   |           |             |             |        |             |
| 1103                                | Angabwai n Rabwata                | 313.00    | \$313.00    | \$739.00    | \$0.00 | \$739.00    |
| 1109                                | Registration fee                  | 500.00    | \$500.00    | \$1,285.00  | \$0.00 | \$1,285.00  |
| 1105                                | Roon te toka n te kaibuke         | 5,000.00  | \$5,000.00  | \$1,680.00  | \$0.00 | \$1,680.00  |
| <b>1200</b>                         | <b>Raitienti</b>                  |           |             |             |        |             |
| 1208                                | Angabwain Kaokioki                | 30.00     | \$30.00     | \$33.00     | \$0.00 | \$33.00     |
| 1210                                | Auti n irua/ Auti aika tatangoaki | 4,500.00  | \$4,500.00  | \$1,850.00  | \$0.00 | \$1,850.00  |
| 1202                                | Beba ni kabubuti                  | 500.00    | \$500.00    | \$1,531.00  | \$0.00 | \$1,531.00  |
| 1259                                | Bingko ibukin te karikirake       | 5.00      | \$5.00      | \$5.00      | \$0.00 | \$5.00      |
| 1205                                | Bitineti (Retail/Wholesale/Manufa | 17,000.00 | \$17,000.00 | \$15,056.00 | \$0.00 | \$15,056.00 |
| 1255                                | Booti ake a tatangoaki            | 400.00    | \$400.00    | \$340.00    | \$0.00 | \$340.00    |
| 1213                                | Botaki aika tauaki mwia           | 750.00    | \$750.00    | \$900.00    | \$0.00 | \$900.00    |
| 1203                                | Bwatika                           | 144.00    | \$144.00    | \$52.00     | \$0.00 | \$52.00     |
| 1216                                | Contractors                       | 300.00    | \$300.00    | \$0.00      | \$0.00 | \$0.00      |
| 1211                                | Hawker/karikirake aika nakonak    | 5,310.00  | \$5,310.00  | \$2,122.00  | \$0.00 | \$2,122.00  |
| 1220                                | Hire/wa-uowa/Booti                | 320.00    | \$320.00    | \$90.00     | \$0.00 | \$90.00     |
| 1258                                | Internet café                     | 50.00     | \$50.00     | \$25.00     | \$0.00 | \$25.00     |
| 1219                                | Kaa/Rebwerebwe aika a tatang      | 550.00    | \$550.00    | \$360.00    | \$0.00 | \$360.00    |
| 1245                                | Kaba booti/ wa-uowa/Katamara      | 500.00    | \$500.00    | \$0.00      | \$0.00 | \$0.00      |
| 1209                                | Kamanging/Biia/Matoatoa           | 180.00    | \$180.00    | \$495.00    | \$0.00 | \$495.00    |
| 1204                                | Kamea                             | 800.00    | \$800.00    | \$4.00      | \$0.00 | \$4.00      |
| 1240                                | Karaobwai man te Cement           | 20.00     | \$20.00     | \$0.00      | \$0.00 | \$0.00      |
| 1214                                | Kariki/Tonati/Bwan                | 1,300.00  | \$1,300.00  | \$1,035.00  | \$0.00 | \$1,035.00  |
| 1227                                | Karikirake n te lka               | 110.00    | \$110.00    | \$30.00     | \$0.00 | \$30.00     |
| 1254                                | Kereboki/Bainibakoa               | 100.00    | \$100.00    | \$0.00      | \$0.00 | \$0.00      |
| 1201                                | Motoka/Rebwerebwe                 | 2,610.00  | \$2,610.00  | \$1,358.07  | \$0.00 | \$1,358.07  |
| 1256                                | Roon autin takaka                 | 1,200.00  | \$1,200.00  | \$325.00    | \$0.00 | \$325.00    |
| 1215                                | Roon karikirake aika uarereke/Bw  | 180.00    | \$180.00    | \$210.00    | \$0.00 | \$210.00    |
| 1212                                | Tabo ni bwa (retail and wholesal  | 3,500.00  | \$3,500.00  | \$3,337.50  | \$0.00 | \$3,337.50  |
| 1217                                | Taibora ni kamwarake              | 750.00    | \$750.00    | \$350.00    | \$0.00 | \$350.00    |
| 1241                                | Yagona/Nangkona                   | 1,980.00  | \$1,980.00  | \$2,660.00  | \$0.00 | \$2,660.00  |



| Codes       | Details                           | Estimate   | Revised      | Amount       | Debit  | Credit       |
|-------------|-----------------------------------|------------|--------------|--------------|--------|--------------|
| <b>1300</b> | <b>Mane Buoka</b>                 |            |              |              |        |              |
| 1302        | Buoka man te Postal               | 1,000.00   | \$1,000.00   | \$1,000.00   | \$0.00 | \$1,000.00   |
| 1301        | Buoka man te Tautaeka             | 302,763.00 | \$302,763.00 | \$307,610.99 | \$0.00 | \$307,610.99 |
| 1303        | Onobwaian autin Tautaeka          | 147,568.00 | \$147,568.00 | \$82,075.85  | \$0.00 | \$82,075.85  |
| 1306        | Te buoka ibukin baoia ataein te r | 26,000.00  | \$26,000.00  | \$26,000.00  | \$0.00 | \$26,000.00  |
| <b>1400</b> | <b>Rakan karinimwane</b>          |            |              |              |        |              |
| 1405        | Ana Buoka te Fish Center          | 3,600.00   | \$3,600.00   | \$0.00       | \$0.00 | \$0.00       |
| 1404        | Ana Buoka te landing Crafft       | 37,800.00  | \$37,800.00  | \$0.00       | \$0.00 | \$0.00       |
| 1406        | Ana Buoka te Oro Buriki           | 14,400.00  | \$14,400.00  | \$0.00       | \$0.00 | \$0.00       |
| 1401        | Boki n mwane/IBD                  | 500.00     | \$500.00     | \$0.00       | \$0.00 | \$0.00       |
| 1403        | Loan Registration fee             | 250.00     | \$250.00     | \$0.00       | \$0.00 | \$0.00       |
| 1402        | Rakan katangomwane                | 11,660.00  | \$11,660.00  | \$11,159.74  | \$0.00 | \$11,159.74  |
| <b>1500</b> | <b>Waaki ni lokinibwai</b>        |            |              |              |        |              |
| 1505        | Ana rental te Moel - Guesthouse   | 12,000.00  | \$12,000.00  | \$12,000.00  | \$0.00 | \$12,000.00  |
| 1513        | Bingo                             | 10.00      | \$10.00      | \$0.00       | \$0.00 | \$0.00       |
| 1534        | Boon te wifi internet             | 4,000.00   | \$4,000.00   | \$220.00     | \$0.00 | \$220.00     |
| 1549        | Fish Center                       | 18,000.00  | \$18,000.00  | \$158.20     | \$0.00 | \$158.20     |
| 1501        | Kabonakoan bwaai                  | 500.00     | \$500.00     | \$705.00     | \$0.00 | \$705.00     |
| 1547        | Kabonganaan Council power         | 1,040.00   | \$1,040.00   | \$390.00     | \$0.00 | \$390.00     |
| 1545        | Kabonganaan Council stamp         | 10.00      | \$10.00      | \$0.00       | \$0.00 | \$0.00       |
| 1506        | Kantoka ao tangoan taian kaa      | 5,000.00   | \$5,000.00   | \$7,771.50   | \$0.00 | \$7,771.50   |
| 1521        | Kaotinakoan kamea/beeki           | 100.00     | \$100.00     | \$0.00       | \$0.00 | \$0.00       |
| 1550        | Karao/Oro buriki                  | 36,000.00  | \$36,000.00  | \$0.00       | \$0.00 | \$0.00       |
| 1546        | Karaobwai man te Cement           | 300.00     | \$300.00     | \$50.00      | \$0.00 | \$50.00      |
| 1522        | Katangomwane                      | 133,000.00 | \$133,000.00 | \$113,382.05 | \$0.00 | \$113,382.05 |
| 1548        | Landing Crafft                    | 144,000.00 | \$144,000.00 | \$86,421.28  | \$0.00 | \$86,421.28  |
| 1535        | Loan fee                          | 2,900.00   | \$2,900.00   | \$1,203.00   | \$0.00 | \$1,203.00   |
| 1537        | National Day fund raising         | 300.00     | \$300.00     | \$0.00       | \$0.00 | \$0.00       |
| 1504        | Roon Auti ni maeka                | 884.00     | \$884.00     | \$295.00     | \$0.00 | \$295.00     |
| 1502        | Tangoan Booti/Wa uoua             | 900.00     | \$900.00     | \$625.00     | \$0.00 | \$625.00     |
| 1508        | Tangoan bwain te kauntira         | 660.00     | \$660.00     | \$477.00     | \$0.00 | \$477.00     |
| 1512        | Tangoan te Maneaba                | 1,450.00   | \$1,450.00   | \$864.00     | \$0.00 | \$864.00     |
| 1509        | Tangoan te rebwerebwe             | 250.00     | \$250.00     | \$100.00     | \$0.00 | \$100.00     |
| 1536        | Toll fare                         | 20.00      | \$20.00      | \$0.00       | \$0.00 | \$0.00       |
| 1520        | Workshop charges                  | 520.00     | \$520.00     | \$125.00     | \$0.00 | \$125.00     |
| 1544        | Writing/Printing                  | 100.00     | \$100.00     | \$71.70      | \$0.00 | \$71.70      |



| Codes       | Details                       | Estimate   | Revised      | Amount       | Debit        | Credit      |
|-------------|-------------------------------|------------|--------------|--------------|--------------|-------------|
| <b>1600</b> | <b>Mwane tabeua</b>           |            |              |              |              |             |
| 1601        | Mwane n Raka                  | 500.00     | \$500.00     | \$45.00      | \$0.00       | \$45.00     |
| 1602        | Tuuua ao boon te bowi         | 100.00     | \$100.00     | \$0.00       | \$0.00       | \$0.00      |
| <b>1700</b> | <b>Karaai mwane</b>           |            |              |              |              |             |
| 1701        | Kaintabwi                     | 20,315.00  | \$20,315.00  | \$18,215.57  | \$0.00       | \$18,215.57 |
| <b>2100</b> | <b>Bwakabwai</b>              |            |              |              |              |             |
| 2119        | Kauoman Mwakaeneke            | 3,368.00   | \$3,368.00   | \$2,965.75   | \$2,965.75   | \$0.00      |
| 2201        | Aia Arauenti Kauntira         | 21,565.00  | \$21,565.00  | \$19,720.00  | \$19,720.00  | \$0.00      |
| 2102        | Aia bwakabwai Kauntira        | 115,240.00 | \$115,240.00 | \$115,575.00 | \$115,575.00 | \$0.00      |
| 2206        | Aoataim                       | 900.00     | \$900.00     | \$305.00     | \$305.00     | \$0.00      |
| 2153        | Boatman                       | 1,758.00   | \$1,758.00   | \$1,656.94   | \$1,656.94   | \$0.00      |
| 2209        | Boneti (bareka/boira)         | 2,000.00   | \$2,000.00   | \$2,056.60   | \$2,056.60   | \$0.00      |
| 2210        | Bonomwi                       | 200.00     | \$200.00     | \$526.50     | \$526.50     | \$0.00      |
| 2213        | Covid19 Committee             | 960.00     | \$960.00     | \$0.00       | \$0.00       | \$0.00      |
| 2227        | Executive Committee           | 400.00     | \$400.00     | \$120.00     | \$120.00     | \$0.00      |
| 2220        | Finance Committee             | 960.00     | \$960.00     | \$260.00     | \$260.00     | \$0.00      |
| 2160        | Fish Center Keeper            | 3,368.00   | \$3,368.00   | \$3,264.44   | \$3,264.44   | \$0.00      |
| 2157        | Gardener & Grass Cutter       | 1,758.00   | \$1,758.00   | \$90.68      | \$90.68      | \$0.00      |
| 2107        | Handyman                      | 3,212.00   | \$3,212.00   | \$2,989.86   | \$2,989.86   | \$0.00      |
| 2149        | Ice plant Operator & Salesman | 3,186.00   | \$3,186.00   | \$0.00       | \$0.00       | \$0.00      |
| 2152        | IT Assistan                   | 3,186.00   | \$3,186.00   | \$0.00       | \$0.00       | \$0.00      |
| 2108        | Kabenta                       | 6,788.00   | \$6,788.00   | \$6,151.99   | \$6,151.99   | \$0.00      |
| 2202        | Kaniwangan te Mayor           | 4,200.00   | \$4,200.00   | \$3,430.00   | \$3,430.00   | \$0.00      |
| 2112        | Kaubure                       | 34,200.00  | \$34,200.00  | \$31,538.11  | \$31,538.11  | \$0.00      |
| 2103        | Kauoman ni Kiraka             | 3,420.00   | \$3,420.00   | \$3,393.74   | \$3,393.74   | \$0.00      |
| 2232        | Kava Committee                | 300.00     | \$300.00     | \$0.00       | \$0.00       | \$0.00      |
| 2216        | Komete ni kamwakuri           | 960.00     | \$960.00     | \$220.00     | \$220.00     | \$0.00      |
| 2218        | Kometen kainaomata            | 720.00     | \$720.00     | \$180.00     | \$180.00     | \$0.00      |
| 2208        | Kometen te Karikirake (IDC)   | 720.00     | \$720.00     | \$860.00     | \$860.00     | \$0.00      |
| 2231        | Kometen te Onobwai            | 750.00     | \$750.00     | \$0.00       | \$0.00       | \$0.00      |
| 2225        | Kometen te Roronrikirake      | 300.00     | \$300.00     | \$480.00     | \$480.00     | \$0.00      |
| 2224        | Liqour Board                  | 480.00     | \$480.00     | \$0.00       | \$0.00       | \$0.00      |
| 2217        | Mwane ni Motirawa             | 2,310.00   | \$2,310.00   | \$0.00       | \$0.00       | \$0.00      |
| 2211        | Mwengabuaka                   | 2,500.00   | \$2,500.00   | \$6,477.70   | \$6,477.70   | \$0.00      |
| 2113        | Neeti ni Kaawa                | 26,978.00  | \$26,978.00  | \$27,022.77  | \$27,022.77  | \$0.00      |
| 2204        | Phone recharge allowance      | 2,280.00   | \$2,280.00   | \$2,170.00   | \$2,170.00   | \$0.00      |



| Codes       | Details                             | Estimate  | Revised     | Amount      | Debit       | Credit |
|-------------|-------------------------------------|-----------|-------------|-------------|-------------|--------|
| 2114        | Plumber                             | 3,186.00  | \$3,186.00  | \$2,935.75  | \$2,935.75  | \$0.00 |
| 2104        | Recovery Officer                    | 3,212.00  | \$3,212.00  | \$3,150.29  | \$3,150.29  | \$0.00 |
| 2122        | Revenue Collector                   | 6,606.00  | \$6,606.00  | \$2,708.12  | \$2,708.12  | \$0.00 |
| 2130        | Road Workers                        | 8,790.00  | \$8,790.00  | \$3,224.83  | \$3,224.83  | \$0.00 |
| 2137        | Saw mill Operator                   | 3,186.00  | \$3,186.00  | \$2,592.46  | \$2,592.46  | \$0.00 |
| 2117        | Shipping Manager                    | 3,186.00  | \$3,186.00  | \$0.00      | \$0.00      | \$0.00 |
| 2161        | Storeman                            | 3,186.00  | \$3,186.00  | \$0.00      | \$0.00      | \$0.00 |
| 2205        | Temporary Assistant                 | 566.00    | \$566.00    | \$138.25    | \$138.25    | \$0.00 |
| 2106        | Tia kaitiaki                        | 3,186.00  | \$3,186.00  | \$3,098.13  | \$3,098.13  | \$0.00 |
| 2115        | Tia Mwakuri ma Botaki               | 3,368.00  | \$3,368.00  | \$3,283.33  | \$3,283.33  | \$0.00 |
| 2133        | Tia Uaereti                         | 3,368.00  | \$3,368.00  | \$3,251.48  | \$3,251.48  | \$0.00 |
| 2120        | Tilbi Mwakaeneke                    | 3,420.00  | \$3,420.00  | \$3,181.36  | \$3,181.36  | \$0.00 |
| 2142        | Toll Fare Collector                 | 3,186.00  | \$3,186.00  | \$0.00      | \$0.00      | \$0.00 |
| 2109        | Turaiwa                             | 9,974.00  | \$9,974.00  | \$10,017.98 | \$10,017.98 | \$0.00 |
| 2214        | Uketi allowance                     | 4,560.00  | \$4,560.00  | \$3,260.00  | \$3,260.00  | \$0.00 |
| 2212        | Unimwane allowance                  | 4,560.00  | \$4,560.00  | \$3,487.80  | \$3,487.80  | \$0.00 |
| 2230        | Urgency Committee                   | 200.00    | \$200.00    | \$0.00      | \$0.00      | \$0.00 |
| 2123        | Women`s Trainer                     | 3,368.00  | \$3,368.00  | \$940.60    | \$940.60    | \$0.00 |
| 2141        | Youth & Sport Officer               | 3,186.00  | \$3,186.00  | \$2,087.22  | \$2,087.22  | \$0.00 |
| <b>2300</b> | <b>Kabutan te waaki</b>             |           |             |             |             |        |
| 2329        | Bao nako Atimwakoro                 | 12,524.00 | \$12,524.00 | \$15,145.00 | \$15,145.00 | \$0.00 |
| 2318        | Boon te kabowi                      | 100.00    | \$100.00    | \$0.00      | \$0.00      | \$0.00 |
| 2315        | Buoka nakon Botaki                  | 400.00    | \$400.00    | \$200.00    | \$200.00    | \$0.00 |
| 2308        | Buraeki ao kaboraoi                 | 500.00    | \$500.00    | \$0.00      | \$0.00      | \$0.00 |
| 2303        | Bwaai -ni-mwakuri                   | 2,900.00  | \$2,900.00  | \$102.00    | \$102.00    | \$0.00 |
| 2326        | Bwain te Aobiti                     | 4,000.00  | \$4,000.00  | \$3,192.60  | \$3,192.60  | \$0.00 |
| 2320        | Dog/Pig control                     | 1,500.00  | \$1,500.00  | \$525.00    | \$525.00    | \$0.00 |
| 2316        | Kabara tarau n ririki aika nako     | 681.00    | \$681.00    | \$0.00      | \$0.00      | \$0.00 |
| 2311        | Kabomwi ni kain amwarake            | 300.00    | \$300.00    | \$600.00    | \$600.00    | \$0.00 |
| 2321        | Kabwara tarau KPF                   | 2,000.00  | \$2,000.00  | \$0.00      | \$0.00      | \$0.00 |
| 2313        | Kainaomata                          | 3,947.00  | \$3,947.00  | \$16,075.65 | \$16,075.65 | \$0.00 |
| 2322        | Kairua                              | 1,830.00  | \$1,830.00  | \$2,709.40  | \$2,709.40  | \$0.00 |
| 2301        | Mwamwananga                         | 8,654.00  | \$8,654.00  | \$8,970.60  | \$8,970.60  | \$0.00 |
| 2312        | Rinerine ibukia Kauntira            | 100.00    | \$100.00    | \$0.00      | \$0.00      | \$0.00 |
| 2333        | Support to Copra monitoring tran    | 3,500.00  | \$3,500.00  | \$304.80    | \$304.80    | \$0.00 |
| 2332        | Support to Elderly Fund distributio | 1,200.00  | \$1,200.00  | \$1,126.20  | \$1,126.20  | \$0.00 |



| Codes       | Details                         | Estimate   | Revised      | Amount       | Debit        | Credit |
|-------------|---------------------------------|------------|--------------|--------------|--------------|--------|
| 2319        | Tareboon/Uaereti                | 1,000.00   | \$1,000.00   | \$879.65     | \$879.65     | \$0.00 |
| 2317        | Te Runga n takakaro             | 1,000.00   | \$1,000.00   | \$2,265.10   | \$2,265.10   | \$0.00 |
| <b>2400</b> | <b>Onobwai</b>                  |            |              |              |              |        |
| 2402        | Ana Aobiti te Kauntira          | 6,500.00   | \$6,500.00   | \$552.70     | \$552.70     | \$0.00 |
| 2403        | Ana Auti n Maeka te Kauntira    | 16,800.00  | \$16,800.00  | \$18,840.60  | \$18,840.60  | \$0.00 |
| 2404        | Auti ni irua                    | 500.00     | \$500.00     | \$0.00       | \$0.00       | \$0.00 |
| 2409        | Booti                           | 5,000.00   | \$5,000.00   | \$3,239.10   | \$3,239.10   | \$0.00 |
| 2410        | Kawai/Kotiwei                   | 6,000.00   | \$6,000.00   | \$17,864.35  | \$17,864.35  | \$0.00 |
| 2417        | Piggery Home Upgrading          | 500.00     | \$500.00     | \$0.00       | \$0.00       | \$0.00 |
| 2412        | Playgrounds/Sport               | 500.00     | \$500.00     | \$574.00     | \$574.00     | \$0.00 |
| 2408        | Rebwerebwe/Kaa                  | 1,500.00   | \$1,500.00   | \$982.97     | \$982.97     | \$0.00 |
| 2408a       | School truck                    | 4,000.00   | \$4,000.00   | \$0.00       | \$0.00       | \$0.00 |
| 2413        | Workshop charges                | 2,600.00   | \$2,600.00   | \$596.00     | \$596.00     | \$0.00 |
| <b>2600</b> | <b>Karikirake (unfunded)</b>    |            |              |              |              |        |
| 2603        | Coconut Replanting Scheme       | 500.00     | \$500.00     | \$0.00       | \$0.00       | \$0.00 |
| 2604        | Katamaroan te nei ni baneawa    | 100.00     | \$100.00     | \$0.00       | \$0.00       | \$0.00 |
| <b>2700</b> | <b>Iokinibwai</b>               |            |              |              |              |        |
| 2701        | Amwarake mooi ibukia Irua       | 200.00     | \$200.00     | \$596.00     | \$596.00     | \$0.00 |
| 2704        | Bingko                          | 100.00     | \$100.00     | \$64.80      | \$64.80      | \$0.00 |
| 2702        | Boon te Bwaa                    | 13,817.00  | \$13,817.00  | \$14,518.62  | \$14,518.62  | \$0.00 |
| 2707        | Carpentry Shop                  | 2,000.00   | \$2,000.00   | \$0.00       | \$0.00       | \$0.00 |
| 2715        | Fish Center                     | 18,000.00  | \$18,000.00  | \$432.30     | \$432.30     | \$0.00 |
| 2703        | Internet                        | 3,600.00   | \$3,600.00   | \$3,282.75   | \$3,282.75   | \$0.00 |
| 2716        | Karao/Oro buriki                | 36,000.00  | \$36,000.00  | \$0.00       | \$0.00       | \$0.00 |
| 2712        | Karaobwai man te kai/timanti/ar | 200.00     | \$200.00     | \$0.00       | \$0.00       | \$0.00 |
| 2709        | Katangomwane                    | 133,000.00 | \$133,000.00 | \$113,907.78 | \$113,907.78 | \$0.00 |
| 2714        | Landing Craft                   | 144,000.00 | \$144,000.00 | \$74,109.17  | \$74,109.17  | \$0.00 |
| 2710        | Mwaneaban te Kauntira           | 3,000.00   | \$3,000.00   | \$2,340.00   | \$2,340.00   | \$0.00 |
| 2713        | Piggery project                 | 100.00     | \$100.00     | \$0.00       | \$0.00       | \$0.00 |
| <b>2800</b> | <b>Karali mwane</b>             |            |              |              |              |        |
| 2804        | Birimwane nakon te KilGA        | 1,000.00   | \$1,000.00   | \$1,000.00   | \$1,000.00   | \$0.00 |
| 2806        | Buoka ibukin school trucks      | 22,000.00  | \$22,000.00  | \$6,934.25   | \$6,934.25   | \$0.00 |
| 2801        | Kaintabwi                       | 40,631.00  | \$40,631.00  | \$36,840.78  | \$36,840.78  | \$0.00 |
| 2803        | Onobwaian autin Tautaeka        | 147,568.00 | \$147,568.00 | \$76,437.90  | \$76,437.90  | \$0.00 |

**Below the Line**



| Codes | Details                      | Estimate | Revised | Amount       | Debit        | Credit |
|-------|------------------------------|----------|---------|--------------|--------------|--------|
|       | Adv - Election               | 0.00     |         | \$820.00     | \$820.00     | \$0.00 |
|       | Adv - Return Loa-            | 0.00     |         | \$32.10      | \$32.10      | \$0.00 |
|       | Adv - SIP                    | 0.00     |         | \$0.00       | \$0.00       | \$0.00 |
|       | Adv -Landcraft               | 0.00     |         | \$193,100.28 | \$193,100.28 | \$0.00 |
|       | Adv -MOE                     | 0.00     |         | \$319.00     | \$319.00     | \$0.00 |
|       | Adv -OB                      | 0.00     |         | \$300.00     | \$300.00     | \$0.00 |
|       | Adv -Salary                  | 0.00     |         | \$761.25     | \$761.25     | \$0.00 |
|       | Adv -Team Ministry           | 0.00     |         | \$200.00     | \$200.00     | \$0.00 |
|       | Adv -Unclaim Salary Cr Neau  | 0.00     |         | \$0.00       | \$0.00       | \$0.00 |
|       | Adv -Unclaim Salary.Rarata   | 0.00     |         | \$0.00       | \$0.00       | \$0.00 |
|       | Adv -Unclaim Salary.Tekanuea | 0.00     |         | \$111.00     | \$111.00     | \$0.00 |
|       | Adv -Unlcaim Salary.Teuatati | 0.00     |         | \$0.00       | \$0.00       | \$0.00 |
|       | Adv-Agriculture              | 0.00     |         | \$50.00      | \$50.00      | \$0.00 |
|       | Adv-Aileen Sigh              | 0.00     |         | \$0.00       | \$0.00       | \$0.00 |
|       | Adv-Ana Kaibangaki Iesu      | 0.00     |         | \$0.00       | \$0.00       | \$0.00 |
|       | Adv-ATHKL                    | 0.00     |         | \$103.00     | \$103.00     | \$0.00 |
|       | Adv-Aus Aid                  | 0.00     |         | \$37.00      | \$37.00      | \$0.00 |
|       | Adv-Biita                    | 0.00     |         | \$392.20     | \$392.20     | \$0.00 |
|       | Adv-Brick                    | 0.00     |         | \$218.00     | \$218.00     | \$0.00 |
|       | Adv-CCP                      | 0.00     |         | \$40.00      | \$40.00      | \$0.00 |
|       | Adv-Chicken                  | 0.00     |         | \$5,278.00   | \$5,278.00   | \$0.00 |
|       | Adv-CM Abaokoro              | 0.00     |         | \$110.00     | \$110.00     | \$0.00 |
|       | Adv-Coffee                   | 0.00     |         | \$3.50       | \$3.50       | \$0.00 |
|       | Adv-Conference Mayor         | 0.00     |         | \$1,575.00   | \$1,575.00   | \$0.00 |
|       | Adv-Copra Cake               | 0.00     |         | \$0.00       | \$0.00       | \$0.00 |
|       | Adv-Coprahandl               | 0.00     |         | \$2,495.50   | \$2,495.50   | \$0.00 |
|       | Adv-Council Staff Canteen    | 0.00     |         | \$732.05     | \$732.05     | \$0.00 |
|       | Adv-E Commerce               | 0.00     |         | \$60.00      | \$60.00      | \$0.00 |
|       | Adv-ECD                      | 0.00     |         | \$0.00       | \$0.00       | \$0.00 |
|       | Adv-Education                | 0.00     |         | \$32.00      | \$32.00      | \$0.00 |
|       | Adv-Election                 | 0.00     |         | \$3,535.77   | \$3,535.77   | \$0.00 |
|       | Adv-Enviroment               | 0.00     |         | \$150.00     | \$150.00     | \$0.00 |
|       | Adv-Eritai T                 | 0.00     |         | \$40.00      | \$40.00      | \$0.00 |
|       | Adv-Eutan Buariki Paradise   | 0.00     |         | \$700.00     | \$700.00     | \$0.00 |
|       | Adv-Fish Center              | 0.00     |         | \$15,467.33  | \$15,467.33  | \$0.00 |
|       | Adv-Francis Mayor Salary     | 0.00     |         | \$0.00       | \$0.00       | \$0.00 |



| Codes | Details                 | Estimate | Revised | Amount      | Debit       | Credit |
|-------|-------------------------|----------|---------|-------------|-------------|--------|
|       | Adv-FTC                 | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-Grass Cutter        | 0.00     |         | \$10.00     | \$10.00     | \$0.00 |
|       | Adv-Handling            | 0.00     |         | \$45.00     | \$45.00     | \$0.00 |
|       | Adv-Helmet              | 0.00     |         | \$157.96    | \$157.96    | \$0.00 |
|       | Adv-Ice Maker           | 0.00     |         | \$630.00    | \$630.00    | \$0.00 |
|       | Adv-Ilebetu             | 0.00     |         | \$51.45     | \$51.45     | \$0.00 |
|       | Adv-InAdvendence        | 0.00     |         | \$24,258.35 | \$24,258.35 | \$0.00 |
|       | Adv-Induction           | 0.00     |         | \$80.00     | \$80.00     | \$0.00 |
|       | Adv-Ka- 50 Aniversary   | 0.00     |         | \$4,423.50  | \$4,423.50  | \$0.00 |
|       | Adv-Kainaomata          | 0.00     |         | \$4,026.05  | \$4,026.05  | \$0.00 |
|       | Adv-Karekare            | 0.00     |         | \$1,300.00  | \$1,300.00  | \$0.00 |
|       | Adv-Kauntira Salary     | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-KFHA                | 0.00     |         | \$396.50    | \$396.50    | \$0.00 |
|       | Adv-Kika                | 0.00     |         | \$181.50    | \$181.50    | \$0.00 |
|       | Adv-Kiriwatsan          | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-KNSL                | 0.00     |         | \$1,905.00  | \$1,905.00  | \$0.00 |
|       | Adv-KSA                 | 0.00     |         | \$20.00     | \$20.00     | \$0.00 |
|       | Adv-Landcraft           | 0.00     |         | \$4,571.58  | \$4,571.58  | \$0.00 |
|       | Adv-LDCF Project        | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-Leave Grant         | 0.00     |         | \$1,731.00  | \$1,731.00  | \$0.00 |
|       | Adv-Local Produce       | 0.00     |         | \$1,113.75  | \$1,113.75  | \$0.00 |
|       | Adv-M/Conference        | 0.00     |         | \$70.00     | \$70.00     | \$0.00 |
|       | Adv-Maiunraoi tetangira | 0.00     |         | \$84.65     | \$84.65     | \$0.00 |
|       | Adv-Maria               | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-Mauraoi Tetangira   | 0.00     |         | \$594.10    | \$594.10    | \$0.00 |
|       | Adv-MELAD               | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-MICTTD              | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-MWYSA               | 0.00     |         | \$370.00    | \$370.00    | \$0.00 |
|       | Adv-Nabuti Toka         | 0.00     |         | \$998.60    | \$998.60    | \$0.00 |
|       | Adv-Nemat               | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-Nooto               | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-Overtime            | 0.00     |         | \$1,193.30  | \$1,193.30  | \$0.00 |
|       | Adv-Peter               | 0.00     |         | \$112.80    | \$112.80    | \$0.00 |
|       | Adv-Petrol liecense     | 0.00     |         | \$0.00      | \$0.00      | \$0.00 |
|       | Adv-Project             | 0.00     |         | \$280.00    | \$280.00    | \$0.00 |
|       | Adv-R2R                 | 0.00     |         | \$40.00     | \$40.00     | \$0.00 |



| Codes | Details                        | Estimate | Revised | Amount       | Debit      | Credit      |
|-------|--------------------------------|----------|---------|--------------|------------|-------------|
|       | Adv-Raiteta Savine             | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-RAMCAA                     | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-Runga                      | 0.00     |         | \$3,259.10   | \$3,259.10 | \$0.00      |
|       | Adv-Sausages                   | 0.00     |         | \$207.97     | \$207.97   | \$0.00      |
|       | Adv-Solar                      | 0.00     |         | \$1,773.10   | \$1,773.10 | \$0.00      |
|       | Adv-Staff                      | 0.00     |         | \$63.50      | \$63.50    | \$0.00      |
|       | Adv-Street Light               | 0.00     |         | \$730.00     | \$730.00   | \$0.00      |
|       | Adv-Surplus (Error)            | 0.00     |         | \$1.76       | \$1.76     | \$0.00      |
|       | Adv-Tata                       | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-Tentanini                  | 0.00     |         | \$348.75     | \$348.75   | \$0.00      |
|       | Adv-Tetonia N                  | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-Tuneti Aviu                | 0.00     |         | \$20.00      | \$20.00    | \$0.00      |
|       | Adv-Uean Fatima                | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-Ueen Nooto Primary         | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-Ueen te rooti              | 0.00     |         | \$15.50      | \$15.50    | \$0.00      |
|       | Adv-Ueetaake Salary            | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-UNDP                       | 0.00     |         | \$110.00     | \$110.00   | \$0.00      |
|       | Adv-Unicef                     | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-Ununiki                    | 0.00     |         | \$1,312.35   | \$1,312.35 | \$0.00      |
|       | Adv-Women Center               | 0.00     |         | \$2,082.45   | \$2,082.45 | \$0.00      |
|       | Adv-World Teachers Day         | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-Xmas party for Council     | 0.00     |         | \$0.00       | \$0.00     | \$0.00      |
|       | Adv-Youth                      | 0.00     |         | \$231.30     | \$231.30   | \$0.00      |
|       | Dep - Birth certificate        | 0.00     |         | -\$18.00     | \$0.00     | \$18.00     |
|       | Dep - Motorbike Hire           | 0.00     |         | -\$20.00     | \$0.00     | \$20.00     |
|       | Dep - Unclaim Salary. Mareweat | 0.00     |         | -\$35.50     | \$0.00     | \$35.50     |
|       | Dep - Zayed                    | 0.00     |         | -\$80.00     | \$0.00     | \$80.00     |
|       | Dep -Children                  | 0.00     |         | -\$576.00    | \$0.00     | \$576.00    |
|       | Dep -CMD                       | 0.00     |         | -\$40.00     | \$0.00     | \$40.00     |
|       | Dep -Co operation              | 0.00     |         | -\$150.00    | \$0.00     | \$150.00    |
|       | Dep -Covid 19                  | 0.00     |         | -\$10,675.00 | \$0.00     | \$10,675.00 |
|       | Dep -Embassy China             | 0.00     |         | -\$3,824.90  | \$0.00     | \$3,824.90  |
|       | Dep -High Court                | 0.00     |         | -\$25.00     | \$0.00     | \$25.00     |
|       | Dep -Ice Plant                 | 0.00     |         | -\$14,731.53 | \$0.00     | \$14,731.53 |
|       | Dep- Mayor                     | 0.00     |         | -\$50.00     | \$0.00     | \$50.00     |
|       | Dep -MOJ                       | 0.00     |         | -\$45.00     | \$0.00     | \$45.00     |



| Codes | Details                      | Estimate | Revised | Amount      | Debit  | Credit     |
|-------|------------------------------|----------|---------|-------------|--------|------------|
|       | Dep- PIPA                    | 0.00     |         | -\$2,114.15 | \$0.00 | \$2,114.15 |
|       | Dep -Pre School Salary       | 0.00     |         | -\$1,977.67 | \$0.00 | \$1,977.67 |
|       | Dep -Unclaim Salary.Bwaram R | 0.00     |         | -\$142.00   | \$0.00 | \$142.00   |
|       | Dep-Anete Tominiko           | 0.00     |         | -\$108.20   | \$0.00 | \$108.20   |
|       | Dep-Backpay (incremental)    | 0.00     |         | -\$32.25    | \$0.00 | \$32.25    |
|       | Dep-Bank Abaokoro            | 0.00     |         | -\$121.00   | \$0.00 | \$121.00   |
|       | Dep-Bicycle                  | 0.00     |         | -\$4,170.00 | \$0.00 | \$4,170.00 |
|       | Dep-Bingo                    | 0.00     |         | -\$4,648.40 | \$0.00 | \$4,648.40 |
|       | Dep-Biscuit                  | 0.00     |         | -\$13.00    | \$0.00 | \$13.00    |
|       | Dep-Boat Hire                | 0.00     |         | -\$70.00    | \$0.00 | \$70.00    |
|       | Dep-Bonnano Gp               | 0.00     |         | -\$60.00    | \$0.00 | \$60.00    |
|       | Dep-Bus Fare                 | 0.00     |         | -\$38.10    | \$0.00 | \$38.10    |
|       | Dep-Canteen                  | 0.00     |         | -\$2,415.70 | \$0.00 | \$2,415.70 |
|       | Dep-Chain Saw                | 0.00     |         | -\$30.00    | \$0.00 | \$30.00    |
|       | Dep-Chairs & Tables          | 0.00     |         | -\$190.00   | \$0.00 | \$190.00   |
|       | Dep-Coconut Day              | 0.00     |         | -\$260.00   | \$0.00 | \$260.00   |
|       | Dep-Code                     | 0.00     |         | -\$18.00    | \$0.00 | \$18.00    |
|       | Dep-Copra                    | 0.00     |         | -\$623.00   | \$0.00 | \$623.00   |
|       | Dep-Council Staff            | 0.00     |         | -\$1,011.55 | \$0.00 | \$1,011.55 |
|       | Dep-D/code deduction         | 0.00     |         | -\$98.50    | \$0.00 | \$98.50    |
|       | Dep-DBK                      | 0.00     |         | -\$1,224.95 | \$0.00 | \$1,224.95 |
|       | Dep-DC Sport                 | 0.00     |         | -\$41.00    | \$0.00 | \$41.00    |
|       | Dep-Dep Diesel               | 0.00     |         | -\$27.00    | \$0.00 | \$27.00    |
|       | Dep-Dep Hourly deduction     | 0.00     |         | -\$315.50   | \$0.00 | \$315.50   |
|       | Dep-Dep Red                  | 0.00     |         | -\$30.00    | \$0.00 | \$30.00    |
|       | Dep-Dep RMNCAH               | 0.00     |         | -\$24.00    | \$0.00 | \$24.00    |
|       | Dep-Driver                   | 0.00     |         | -\$19.50    | \$0.00 | \$19.50    |
|       | Dep-Eti JSS                  | 0.00     |         | -\$1,812.00 | \$0.00 | \$1,812.00 |
|       | Dep-EU USP                   | 0.00     |         | -\$512.60   | \$0.00 | \$512.60   |
|       | Dep-Eutan Tarawa             | 0.00     |         | -\$667.00   | \$0.00 | \$667.00   |
|       | Dep-Fish pond/Centre         | 0.00     |         | -\$9,995.66 | \$0.00 | \$9,995.66 |
|       | Dep-Flour                    | 0.00     |         | -\$60.00    | \$0.00 | \$60.00    |
|       | Dep-Football                 | 0.00     |         | -\$56.40    | \$0.00 | \$56.40    |
|       | Dep-Garland                  | 0.00     |         | -\$150.00   | \$0.00 | \$150.00   |
|       | Dep-Hook                     | 0.00     |         | -\$6.00     | \$0.00 | \$6.00     |
|       | Dep-Ice cream                | 0.00     |         | -\$1,951.40 | \$0.00 | \$1,951.40 |



| Codes | Details                  | Estimate | Revised | Amount      | Debit  | Credit     |
|-------|--------------------------|----------|---------|-------------|--------|------------|
|       | Dep-Incentive allowance  | 0.00     |         | -\$3,300.00 | \$0.00 | \$3,300.00 |
|       | Dep-Indomilk             | 0.00     |         | -\$1,595.00 | \$0.00 | \$1,595.00 |
|       | Dep-Ka- 38 Aniversary    | 0.00     |         | -\$1,636.80 | \$0.00 | \$1,636.80 |
|       | Dep-Kaabwa               | 0.00     |         | -\$60.00    | \$0.00 | \$60.00    |
|       | Dep-KEF                  | 0.00     |         | -\$6.00     | \$0.00 | \$6.00     |
|       | Dep-KFL                  | 0.00     |         | -\$2,843.15 | \$0.00 | \$2,843.15 |
|       | Dep-KiLGA                | 0.00     |         | -\$225.00   | \$0.00 | \$225.00   |
|       | Dep-KSSIS                | 0.00     |         | -\$2.00     | \$0.00 | \$2.00     |
|       | Dep-KUC Abaokoro         | 0.00     |         | -\$541.20   | \$0.00 | \$541.20   |
|       | Dep-Land Lease ( MELAD)  | 0.00     |         | -\$2,953.76 | \$0.00 | \$2,953.76 |
|       | Dep-Like II              | 0.00     |         | -\$220.00   | \$0.00 | \$220.00   |
|       | Dep-Live & learn         | 0.00     |         | -\$1,516.00 | \$0.00 | \$1,516.00 |
|       | Dep-Maintenance          | 0.00     |         | -\$8,809.98 | \$0.00 | \$8,809.98 |
|       | Dep-MCIC                 | 0.00     |         | -\$42.00    | \$0.00 | \$42.00    |
|       | Dep-Meava T              | 0.00     |         | -\$1,326.39 | \$0.00 | \$1,326.39 |
|       | Dep-Medical certificate  | 0.00     |         | -\$12.00    | \$0.00 | \$12.00    |
|       | Dep-Membership fee       | 0.00     |         | -\$10.00    | \$0.00 | \$10.00    |
|       | Dep-MFED                 | 0.00     |         | -\$6.00     | \$0.00 | \$6.00     |
|       | Dep-MSBU                 | 0.00     |         | -\$880.00   | \$0.00 | \$880.00   |
|       | Dep-Mweaka               | 0.00     |         | -\$110.00   | \$0.00 | \$110.00   |
|       | Dep-Nabuti loane         | 0.00     |         | -\$407.53   | \$0.00 | \$407.53   |
|       | Dep-Namoairaoi           | 0.00     |         | -\$1,145.80 | \$0.00 | \$1,145.80 |
|       | Dep-Netball              | 0.00     |         | -\$90.00    | \$0.00 | \$90.00    |
|       | Dep-Pachde               | 0.00     |         | -\$34.00    | \$0.00 | \$34.00    |
|       | Dep-Police & Cell Prison | 0.00     |         | -\$944.80   | \$0.00 | \$944.80   |
|       | Dep-Popcat               | 0.00     |         | -\$34.00    | \$0.00 | \$34.00    |
|       | Dep-PSO                  | 0.00     |         | -\$12.00    | \$0.00 | \$12.00    |
|       | Dep-Rabono               | 0.00     |         | -\$21.60    | \$0.00 | \$21.60    |
|       | Dep-Rau                  | 0.00     |         | -\$126.00   | \$0.00 | \$126.00   |
|       | Dep-Recharge             | 0.00     |         | -\$20.00    | \$0.00 | \$20.00    |
|       | Dep-Salary returns       | 0.00     |         | -\$70.15    | \$0.00 | \$70.15    |
|       | Dep-Saw Mill             | 0.00     |         | -\$1,075.10 | \$0.00 | \$1,075.10 |
|       | Dep-Sea fare             | 0.00     |         | -\$1,152.50 | \$0.00 | \$1,152.50 |
|       | Dep-Sea wall             | 0.00     |         | -\$128.65   | \$0.00 | \$128.65   |
|       | Dep-Shipping (KNSL)      | 0.00     |         | -\$1,905.00 | \$0.00 | \$1,905.00 |
|       | Dep-Sitting allws (MOH)  | 0.00     |         | -\$350.00   | \$0.00 | \$350.00   |



| Codes | Details                      | Estimate | Revised | Amount      | Debit      | Credit     |
|-------|------------------------------|----------|---------|-------------|------------|------------|
|       | Dep-Sponsor Soccer/Butiboro  | 0.00     |         | -\$200.00   | \$0.00     | \$200.00   |
|       | Dep-Sub tent                 | 0.00     |         | -\$30.00    | \$0.00     | \$30.00    |
|       | Dep-Surplus Cash             | 0.00     |         | -\$2,889.05 | \$0.00     | \$2,889.05 |
|       | Dep-Tanti Kaitangare         | 0.00     |         | -\$108.20   | \$0.00     | \$108.20   |
|       | Dep-Tekanuea Itinnang Salary | 0.00     |         | -\$68.56    | \$0.00     | \$68.56    |
|       | Dep-Tender                   | 0.00     |         | -\$435.00   | \$0.00     | \$435.00   |
|       | Dep-Tent                     | 0.00     |         | -\$313.00   | \$0.00     | \$313.00   |
|       | Dep-Terietā                  | 0.00     |         | -\$110.00   | \$0.00     | \$110.00   |
|       | Dep-Tikataake                | 0.00     |         | -\$48.60    | \$0.00     | \$48.60    |
|       | Dep-Tokatarawa               | 0.00     |         | -\$285.65   | \$0.00     | \$285.65   |
|       | Dep-UKETI                    | 0.00     |         | -\$99.20    | \$0.00     | \$99.20    |
|       | Dep-Unclaim Bilerem          | 0.00     |         | -\$62.50    | \$0.00     | \$62.50    |
|       | Dep-Unclaim Nauriam          | 0.00     |         | -\$62.50    | \$0.00     | \$62.50    |
|       | Dep-Unimwane                 | 0.00     |         | -\$488.90   | \$0.00     | \$488.90   |
|       | Dep-Upgrading te Mwaneaba    | 0.00     |         | -\$9,273.45 | \$0.00     | \$9,273.45 |
|       | Dep-Upgrading toilet         | 0.00     |         | -\$744.30   | \$0.00     | \$744.30   |
|       | Dep-Vadafone                 | 0.00     |         | -\$0.20     | \$0.00     | \$0.20     |
|       | Dep-Waan n OO                | 0.00     |         | -\$4,227.80 | \$0.00     | \$4,227.80 |
|       | Imp -Beretati R              | 0.00     |         | \$3,110.84  | \$3,110.84 | \$0.00     |
|       | Imp -Clerk Tiibeti           | 0.00     |         | \$8,711.86  | \$8,711.86 | \$0.00     |
|       | Imp -Erema.T                 | 0.00     |         | \$1,546.00  | \$1,546.00 | \$0.00     |
|       | Imp -loromi Fialua           | 0.00     |         | \$1,640.00  | \$1,640.00 | \$0.00     |
|       | Imp-Aileen                   | 0.00     |         | \$0.00      | \$0.00     | \$0.00     |
|       | Imp-Aitiria                  | 0.00     |         | \$60.00     | \$60.00    | \$0.00     |
|       | Imp-Akineti                  | 0.00     |         | \$1,980.00  | \$1,980.00 | \$0.00     |
|       | Imp-Angina                   | 0.00     |         | \$2,598.10  | \$2,598.10 | \$0.00     |
|       | Imp-Aonii                    | 0.00     |         | \$810.00    | \$810.00   | \$0.00     |
|       | Imp-Ataake (Clerk)           | 0.00     |         | -\$75.55    | \$0.00     | \$75.55    |
|       | Imp-Ataake Momoua            | 0.00     |         | -\$37.60    | \$0.00     | \$37.60    |
|       | Imp-Atantebine Ioane         | 0.00     |         | \$400.00    | \$400.00   | \$0.00     |
|       | Imp-Beiauea N                | 0.00     |         | \$500.00    | \$500.00   | \$0.00     |
|       | Imp-Biita                    | 0.00     |         | \$3,794.95  | \$3,794.95 | \$0.00     |
|       | Imp-Boonu Riurate            | 0.00     |         | \$0.00      | \$0.00     | \$0.00     |
|       | Imp-Burentoun                | 0.00     |         | \$90.00     | \$90.00    | \$0.00     |
|       | Imp-Bwaraniko                | 0.00     |         | \$0.80      | \$0.80     | \$0.00     |
|       | Imp-Bwebwentarawa            | 0.00     |         | \$542.25    | \$542.25   | \$0.00     |



| Codes | Details                 | Estimate | Revised | Amount      | Debit       | Credit     |
|-------|-------------------------|----------|---------|-------------|-------------|------------|
|       | Imp-CCB Manager         | 0.00     |         | \$1,000.00  | \$1,000.00  | \$0.00     |
|       | Imp-Clerk Rarube        | 0.00     |         | \$300.00    | \$300.00    | \$0.00     |
|       | Imp-Cr Aruea            | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Imp-Eritai              | 0.00     |         | \$901.86    | \$901.86    | \$0.00     |
|       | Imp-Francis             | 0.00     |         | \$1,092.00  | \$1,092.00  | \$0.00     |
|       | Imp-Harry               | 0.00     |         | \$310.00    | \$310.00    | \$0.00     |
|       | Imp-Iebeto              | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Imp-Ioane               | 0.00     |         | \$271.60    | \$271.60    | \$0.00     |
|       | Imp-Iuuta Temaan        | 0.00     |         | \$593.50    | \$593.50    | \$0.00     |
|       | Imp-Joeli & Cati        | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Imp-Kabuali Tareka      | 0.00     |         | \$40.00     | \$40.00     | \$0.00     |
|       | Imp-Kaikai Arekita      | 0.00     |         | -\$60.00    | \$0.00      | \$60.00    |
|       | Imp-Kamna               | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Imp-Kareimoa            | 0.00     |         | -\$200.00   | \$0.00      | \$200.00   |
|       | Imp-Kiatoa              | 0.00     |         | \$616.00    | \$616.00    | \$0.00     |
|       | Imp-Kirare Yahama       | 0.00     |         | \$886.70    | \$886.70    | \$0.00     |
|       | Imp-Mabubu Iotua        | 0.00     |         | \$8,238.81  | \$8,238.81  | \$0.00     |
|       | Imp-Maeke Aritite       | 0.00     |         | \$277.60    | \$277.60    | \$0.00     |
|       | Imp-Mareko M            | 0.00     |         | \$736.00    | \$736.00    | \$0.00     |
|       | Imp-Mayor Francis       | 0.00     |         | \$1,245.00  | \$1,245.00  | \$0.00     |
|       | Imp-Mere                | 0.00     |         | \$200.00    | \$200.00    | \$0.00     |
|       | Imp-Merean              | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Imp-Merebone            | 0.00     |         | \$290.00    | \$290.00    | \$0.00     |
|       | Imp-Mwa Beniera         | 0.00     |         | -\$212.00   | \$0.00      | \$212.00   |
|       | Imp-Nabuti Ioane        | 0.00     |         | \$8,201.30  | \$8,201.30  | \$0.00     |
|       | Imp-Nabuti Toka         | 0.00     |         | \$1,886.44  | \$1,886.44  | \$0.00     |
|       | Imp-Peter & Sons        | 0.00     |         | \$12,000.00 | \$12,000.00 | \$0.00     |
|       | Imp-Rarube              | 0.00     |         | -\$276.50   | \$0.00      | \$276.50   |
|       | Imp-Riakaina KFL        | 0.00     |         | \$4.70      | \$4.70      | \$0.00     |
|       | Imp-Taatake Teakin      | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Imp-Takaia KFL          | 0.00     |         | \$8.70      | \$8.70      | \$0.00     |
|       | Imp-Tareti A            | 0.00     |         | \$680.00    | \$680.00    | \$0.00     |
|       | Imp-Tarita (Slim price) | 0.00     |         | \$4,634.40  | \$4,634.40  | \$0.00     |
|       | Imp-Teata K             | 0.00     |         | \$0.00      | \$0.00      | \$0.00     |
|       | Imp-Tebine              | 0.00     |         | \$713.25    | \$713.25    | \$0.00     |
|       | Imp-Tebukei Karotu      | 0.00     |         | -\$3,535.18 | \$0.00      | \$3,535.18 |



| Codes | Details                         | Estimate | Revised | Amount      | Debit               | Credit              |
|-------|---------------------------------|----------|---------|-------------|---------------------|---------------------|
|       | Imp-Tebwaka                     | 0.00     |         | \$100.00    | \$100.00            | \$0.00              |
|       | Imp-Tebwatau B                  | 0.00     |         | \$200.00    | \$200.00            | \$0.00              |
|       | Imp-Teitiaki                    | 0.00     |         | \$998.00    | \$998.00            | \$0.00              |
|       | Imp-Tenaorere                   | 0.00     |         | \$1,524.00  | \$1,524.00          | \$0.00              |
|       | Imp-Tentaa                      | 0.00     |         | \$800.00    | \$800.00            | \$0.00              |
|       | Imp-Tentanini                   | 0.00     |         | \$1,200.00  | \$1,200.00          | \$0.00              |
|       | Imp-Teubo                       | 0.00     |         | \$480.00    | \$480.00            | \$0.00              |
|       | Imp-Tianiti                     | 0.00     |         | \$10.00     | \$10.00             | \$0.00              |
|       | Imp-Tikanibwebwe                | 0.00     |         | \$70.00     | \$70.00             | \$0.00              |
|       | Imp-Tikataake                   | 0.00     |         | -\$1,595.25 | \$0.00              | \$1,595.25          |
|       | Imp-Tioti Ekeieta               | 0.00     |         | \$0.00      | \$0.00              | \$0.00              |
|       | Imp-Tioti Erekena               | 0.00     |         | \$300.00    | \$300.00            | \$0.00              |
|       | Imp-Tooti B                     | 0.00     |         | -\$5.00     | \$0.00              | \$5.00              |
|       | Imp-Tuneti Aviu                 | 0.00     |         | \$3,847.50  | \$3,847.50          | \$0.00              |
|       | Imp-Uetaake                     | 0.00     |         | \$215.00    | \$215.00            | \$0.00              |
|       | Loa-Biina                       | 0.00     |         | \$0.00      | \$0.00              | \$0.00              |
|       | Loa-Refund                      | 0.00     |         | \$0.00      | \$0.00              | \$0.00              |
|       | Loa-Teinaomata                  | 0.00     |         | \$446.50    | \$446.50            | \$0.00              |
|       | Los-Beiauea N (ICW)             | 0.00     |         | \$5,662.89  | \$5,662.89          | \$0.00              |
|       | Los-Biita                       | 0.00     |         | -\$10.00    | \$0.00              | \$10.00             |
|       | Los-Burentoun                   | 0.00     |         | \$10.00     | \$10.00             | \$0.00              |
|       | Los-Clerk Tabera                | 0.00     |         | \$3,213.60  | \$3,213.60          | \$0.00              |
|       | Los-Merebone ( Radio Operator)  | 0.00     |         | \$21.17     | \$21.17             | \$0.00              |
|       | Los-Mwa Beniera                 | 0.00     |         | \$2,886.60  | \$2,886.60          | \$0.00              |
|       | los-Raimone (Revenue-Collector) | 0.00     |         | \$2,948.59  | \$2,948.59          | \$0.00              |
|       | Los-Tabera                      | 0.00     |         | \$320.00    | \$320.00            | \$0.00              |
|       | Los-Team Councilors             | 0.00     |         | \$953.80    | \$953.80            | \$0.00              |
|       | Los-Tuneti Aviu                 | 0.00     |         | \$18,769.94 | \$18,769.94         | \$0.00              |
|       | Sup-Cash                        | 0.00     |         | -\$53.35    | \$0.00              | \$53.35             |
|       | Closing Cash                    |          |         |             | 985.74              | 0.00                |
|       | Closing Bank                    |          |         |             | 38452.63            | 0.00                |
|       | <b>Grand Total</b>              |          |         |             | <b>1,144,815.22</b> | <b>1,144,815.22</b> |

Prepared by : LGD Internal Audit



**Eutan Tarawa Council**  
**Statement of Notes**  
**for the Period 1/1/23 to 12/31/23**



| Note# | Account                | Bot_Code | Amount<br>\$ | Total<br>\$      |
|-------|------------------------|----------|--------------|------------------|
| 1     | Bank of Kiribati (ANZ) |          |              |                  |
|       |                        | Bank     | 38,452.63    |                  |
|       |                        |          |              | <u>38,452.63</u> |

| Note# | Account            | BTL Accounts                 | Amount<br>\$ | Total<br>\$ |
|-------|--------------------|------------------------------|--------------|-------------|
| 2     | Account Receivable |                              |              |             |
|       |                    | Adv - Election               | \$820.00     |             |
|       |                    | Adv - Return Loa-            | \$32.10      |             |
|       |                    | Adv - SIP                    | \$0.00       |             |
|       |                    | Adv -Landcraft               | \$193,100.28 |             |
|       |                    | Adv -MOE                     | \$319.00     |             |
|       |                    | Adv -OB                      | \$300.00     |             |
|       |                    | Adv -Salary                  | \$761.25     |             |
|       |                    | Adv -Team Ministry           | \$200.00     |             |
|       |                    | Adv -Unclaim Salary Cr Neau  | \$0.00       |             |
|       |                    | Adv -Unclaim Salary.Rarata   | \$0.00       |             |
|       |                    | Adv -Unclaim Salary.Tekanuea | \$111.00     |             |
|       |                    | Adv -Unlcaim Salary.Teuatati | \$0.00       |             |
|       |                    | Adv-Agriculture              | \$50.00      |             |
|       |                    | Adv-Aileen Sigh              | \$0.00       |             |
|       |                    | Adv-Ana Kaibangaki Iesu      | \$0.00       |             |
|       |                    | Adv-ATHKL                    | \$103.00     |             |
|       |                    | Adv-Aus Aid                  | \$37.00      |             |
|       |                    | Adv-Biita                    | \$392.20     |             |
|       |                    | Adv-Brick                    | \$218.00     |             |
|       |                    | Adv-CCP                      | \$40.00      |             |



| Item# | Account | BTL Accounts               | Amount<br>\$ | Total<br>\$ |
|-------|---------|----------------------------|--------------|-------------|
|       |         | Adv-Chicken                | \$5,278.00   |             |
|       |         | Adv-CM Abaokoro            | \$110.00     |             |
|       |         | Adv-Coffee                 | \$3.50       |             |
|       |         | Adv-Conference Mayor       | \$1,575.00   |             |
|       |         | Adv-Copra Cake             | \$0.00       |             |
|       |         | Adv-Coprahandl             | \$2,495.50   |             |
|       |         | Adv-Council Staff Canteen  | \$732.05     |             |
|       |         | Adv-E Commerce             | \$60.00      |             |
|       |         | Adv-ECD                    | \$0.00       |             |
|       |         | Adv-Education              | \$32.00      |             |
|       |         | Adv-Election               | \$3,535.77   |             |
|       |         | Adv-Enviroment             | \$150.00     |             |
|       |         | Adv-Eritai T               | \$40.00      |             |
|       |         | Adv-Eutan Buariki Paradise | \$700.00     |             |
|       |         | Adv-Fish Center            | \$15,467.33  |             |
|       |         | Adv-Francis Mayor Salary   | \$0.00       |             |
|       |         | Adv-FTC                    | \$0.00       |             |
|       |         | Adv-Grass Cutter           | \$10.00      |             |
|       |         | Adv-Handling               | \$45.00      |             |
|       |         | Adv-Helmet                 | \$157.96     |             |
|       |         | Adv-Ice Maker              | \$630.00     |             |
|       |         | Adv-lebeto                 | \$51.45      |             |
|       |         | Adv-InAdvendence           | \$24,258.35  |             |
|       |         | Adv-Induction              | \$80.00      |             |
|       |         | Adv-Ka- 50 Aniversary      | \$4,423.50   |             |
|       |         | Adv-Kainaomata             | \$4,026.05   |             |
|       |         | Adv-Karekare               | \$1,300.00   |             |
|       |         | Adv-Kauntira Salary        | \$0.00       |             |
|       |         | Adv-KFHA                   | \$396.50     |             |
|       |         | Adv-Kika                   | \$181.50     |             |

| File# | Account | BTL Accounts            | Amount<br>\$ | Total<br>\$ |
|-------|---------|-------------------------|--------------|-------------|
|       |         | Adv-Kiriwatsan          | \$0.00       |             |
|       |         | Adv-KNSL                | \$1,905.00   |             |
|       |         | Adv-KSA                 | \$20.00      |             |
|       |         | Adv-Landcraft           | \$4,571.58   |             |
|       |         | Adv-LDCF Project        | \$0.00       |             |
|       |         | Adv-Leave Grant         | \$1,731.00   |             |
|       |         | Adv-Local Produce       | \$1,113.75   |             |
|       |         | Adv-M/Conference        | \$70.00      |             |
|       |         | Adv-Maiunraoi tetangira | \$84.65      |             |
|       |         | Adv-Maria               | \$0.00       |             |
|       |         | Adv-Mauraoi Tetangira   | \$594.10     |             |
|       |         | Adv-MELAD               | \$0.00       |             |
|       |         | Adv-MICTTD              | \$0.00       |             |
|       |         | Adv-MWYSA               | \$370.00     |             |
|       |         | Adv-Nabuti Toka         | \$998.60     |             |
|       |         | Adv-Nemat               | \$0.00       |             |
|       |         | Adv-Nooto               | \$0.00       |             |
|       |         | Adv-Overtime            | \$1,193.30   |             |
|       |         | Adv-Peter               | \$112.80     |             |
|       |         | Adv-Petrol liecense     | \$0.00       |             |
|       |         | Adv-Project             | \$280.00     |             |
|       |         | Adv-R2R                 | \$40.00      |             |
|       |         | Adv-Raiteta Savine      | \$0.00       |             |
|       |         | Adv-RAMCAA              | \$0.00       |             |
|       |         | Adv-Runga               | \$3,259.10   |             |
|       |         | Adv-Sausages            | \$207.97     |             |
|       |         | Adv-Solar               | \$1,773.10   |             |
|       |         | Adv-Staff               | \$63.50      |             |
|       |         | Adv-Street Light        | \$730.00     |             |
|       |         | Adv-Surplus (Error)     | \$1.76       |             |



| File# | Account | BTL Accounts               | Amount<br>\$ | Total<br>\$ |
|-------|---------|----------------------------|--------------|-------------|
|       |         | Adv-Tata                   | \$0.00       |             |
|       |         | Adv-Tentanini              | \$348.75     |             |
|       |         | Adv-Tetonia N              | \$0.00       |             |
|       |         | Adv-Tuneti Aviu            | \$20.00      |             |
|       |         | Adv-Uean Fatima            | \$0.00       |             |
|       |         | Adv-Ueen Nooto Primary     | \$0.00       |             |
|       |         | Adv-Ueen te rooti          | \$15.50      |             |
|       |         | Adv-Ueetaake Salary        | \$0.00       |             |
|       |         | Adv-UNDP                   | \$110.00     |             |
|       |         | Adv-Unicef                 | \$0.00       |             |
|       |         | Adv-Ununiki                | \$1,312.35   |             |
|       |         | Adv-Women Center           | \$2,082.45   |             |
|       |         | Adv-World Teachers Day     | \$0.00       |             |
|       |         | Adv-Xmas party for Council | \$0.00       |             |
|       |         | Adv-Youth                  | \$231.30     |             |
|       |         | Imp -Beretati R            | \$3,110.84   |             |
|       |         | Imp -Clerk Tiibeti         | \$8,711.86   |             |
|       |         | Imp -Erema.T               | \$1,546.00   |             |
|       |         | Imp -Iloromi Fialua        | \$1,640.00   |             |
|       |         | Imp-Aileen                 | \$0.00       |             |
|       |         | Imp-Aitiria                | \$60.00      |             |
|       |         | Imp-Akineti                | \$1,980.00   |             |
|       |         | Imp-Angina                 | \$2,598.10   |             |
|       |         | Imp-Aonii                  | \$810.00     |             |
|       |         | Imp-Atantebine Ioane       | \$400.00     |             |
|       |         | Imp-Beiauea N              | \$500.00     |             |
|       |         | Imp-Biita                  | \$3,794.95   |             |
|       |         | Imp-Boonu Riurate          | \$0.00       |             |
|       |         | Imp-Burentoun              | \$90.00      |             |
|       |         | Imp-Bwaraniko              | \$0.80       |             |

| Account | BTL Accounts            | Amount<br>\$ | Total<br>\$ |
|---------|-------------------------|--------------|-------------|
|         | Imp-Bwebwentarawa       | \$542.25     |             |
|         | Imp-CCB Manager         | \$1,000.00   |             |
|         | Imp-Clerk Rarube        | \$300.00     |             |
|         | Imp-Cr Aruea            | \$0.00       |             |
|         | Imp-Eritai              | \$901.86     |             |
|         | Imp-Francis             | \$1,092.00   |             |
|         | Imp-Harry               | \$310.00     |             |
|         | Imp-Iebeto              | \$0.00       |             |
|         | Imp-Ioane               | \$271.60     |             |
|         | Imp-Iuuta Temaan        | \$593.50     |             |
|         | Imp-Joeli & Cati        | \$0.00       |             |
|         | Imp-Kabuati Tareka      | \$40.00      |             |
|         | Imp-Kamna               | \$0.00       |             |
|         | Imp-Kiatoa              | \$616.00     |             |
|         | Imp-Kirare Yahama       | \$886.70     |             |
|         | Imp-Mabubu Iotua        | \$8,238.81   |             |
|         | Imp-Maeke Aritite       | \$277.60     |             |
|         | Imp-Mareko M            | \$736.00     |             |
|         | Imp-Mayor Francis       | \$1,245.00   |             |
|         | Imp-Mere                | \$200.00     |             |
|         | Imp-Merean              | \$0.00       |             |
|         | Imp-Merebone            | \$290.00     |             |
|         | Imp-Nabuti Ioane        | \$8,201.30   |             |
|         | Imp-Nabuti Toka         | \$1,886.44   |             |
|         | Imp-Peter & Sons        | \$12,000.00  |             |
|         | Imp-Riakaina KFL        | \$4.70       |             |
|         | Imp-Taatake Teakin      | \$0.00       |             |
|         | Imp-Takaia KFL          | \$8.70       |             |
|         | Imp-Tareti A            | \$680.00     |             |
|         | Imp-Tarita (Slim price) | \$4,634.40   |             |



| Line#    | Account                | BTL Accounts                    | Amount<br>\$ | Total<br>\$       |
|----------|------------------------|---------------------------------|--------------|-------------------|
|          |                        | Imp-Teata K                     | \$0.00       |                   |
|          |                        | Imp-Tebine                      | \$713.25     |                   |
|          |                        | Imp-Tebwaka                     | \$100.00     |                   |
|          |                        | Imp-Tebwatau B                  | \$200.00     |                   |
|          |                        | Imp-Teitiaki                    | \$998.00     |                   |
|          |                        | Imp-Tenaorere                   | \$1,524.00   |                   |
|          |                        | Imp-Tentaa                      | \$800.00     |                   |
|          |                        | Imp-Tentanini                   | \$1,200.00   |                   |
|          |                        | Imp-Teubo                       | \$480.00     |                   |
|          |                        | Imp-Tianiti                     | \$10.00      |                   |
|          |                        | Imp-Tikanibwebwe                | \$70.00      |                   |
|          |                        | Imp-Tioti Ekeieta               | \$0.00       |                   |
|          |                        | Imp-Tioti Erekena               | \$300.00     |                   |
|          |                        | Imp-Tuneti Aviu                 | \$3,847.50   |                   |
|          |                        | Imp-Uetaake                     | \$215.00     |                   |
|          |                        | Loa-Biina                       | \$0.00       |                   |
|          |                        | Loa-Refund                      | \$0.00       |                   |
|          |                        | Loa-Teinaomata                  | \$446.50     |                   |
|          |                        | Los-Beiauea N (ICW)             | \$5,662.89   |                   |
|          |                        | Los-Burentoun                   | \$10.00      |                   |
|          |                        | Los-Clerk Tabera                | \$3,213.60   |                   |
|          |                        | Los-Merebone ( Radio Operator)  | \$21.17      |                   |
|          |                        | Los-Mwa Beniera                 | \$2,886.60   |                   |
|          |                        | Los-Raimone (Revenue-Collector) | \$2,948.59   |                   |
|          |                        | Los-Tabera                      | \$320.00     |                   |
|          |                        | Los-Team Councilors             | \$953.80     |                   |
|          |                        | Los-Tuneti Aviu                 | \$18,769.94  |                   |
|          |                        |                                 |              | <b>401,354.10</b> |
| <b>3</b> | <b>Account Payable</b> |                                 |              |                   |
|          |                        | Dep - Birth certificate         | \$18.00      |                   |

| Me# | Account | BTL Accounts                    | Amount<br>\$ | Total<br>\$ |
|-----|---------|---------------------------------|--------------|-------------|
|     |         | Dep - Motorbike Hire            | \$20.00      |             |
|     |         | Dep - Unclaim Salary. Mareweata | \$35.50      |             |
|     |         | Dep - Zayed                     | \$80.00      |             |
|     |         | Dep -Children                   | \$576.00     |             |
|     |         | Dep -CMD                        | \$40.00      |             |
|     |         | Dep -Co operation               | \$150.00     |             |
|     |         | Dep -Covid 19                   | \$10,675.00  |             |
|     |         | Dep -Embassy China              | \$3,824.90   |             |
|     |         | Dep -High Court                 | \$25.00      |             |
|     |         | Dep -Ice Plant                  | \$14,731.53  |             |
|     |         | Dep- Mayor                      | \$50.00      |             |
|     |         | Dep -MOJ                        | \$45.00      |             |
|     |         | Dep- PIPA                       | \$2,114.15   |             |
|     |         | Dep -Pre School Salary          | \$1,977.67   |             |
|     |         | Dep -Unclaim Salary.Bwaram R    | \$142.00     |             |
|     |         | Dep-Anete Tominiko              | \$108.20     |             |
|     |         | Dep-Backpay (incremental)       | \$32.25      |             |
|     |         | Dep-Bank Abaokoro               | \$121.00     |             |
|     |         | Dep-Bicycle                     | \$4,170.00   |             |
|     |         | Dep-Bingo                       | \$4,648.40   |             |
|     |         | Dep-Biscuit                     | \$13.00      |             |
|     |         | Dep-Boat Hire                   | \$70.00      |             |
|     |         | Dep-Bonnano Gp                  | \$60.00      |             |
|     |         | Dep-Bus Fare                    | \$38.10      |             |
|     |         | Dep-Canteen                     | \$2,415.70   |             |
|     |         | Dep-Chain Saw                   | \$30.00      |             |
|     |         | Dep-Chairs & Tables             | \$190.00     |             |
|     |         | Dep-Coconut Day                 | \$260.00     |             |
|     |         | Dep-Code                        | \$18.00      |             |
|     |         | Dep-Copra                       | \$623.00     |             |



| File# | Account | BTL Accounts             | Amount<br>\$ | Total<br>\$ |
|-------|---------|--------------------------|--------------|-------------|
|       |         | Dep-Council Staff        | \$1,011.55   |             |
|       |         | Dep-D/code deduction     | \$98.50      |             |
|       |         | Dep-DBK                  | \$1,224.95   |             |
|       |         | Dep-DC Sport             | \$41.00      |             |
|       |         | Dep-Dep Disesel          | \$27.00      |             |
|       |         | Dep-Dep Hourly deduction | \$315.50     |             |
|       |         | Dep-Dep Red              | \$30.00      |             |
|       |         | Dep-Dep RMNCAH           | \$24.00      |             |
|       |         | Dep-Driver               | \$19.50      |             |
|       |         | Dep-Eti JSS              | \$1,812.00   |             |
|       |         | Dep-EU USP               | \$512.60     |             |
|       |         | Dep-Eutan Tarawa         | \$667.00     |             |
|       |         | Dep-Fish pond/Centre     | \$9,995.66   |             |
|       |         | Dep-Flour                | \$60.00      |             |
|       |         | Dep-Football             | \$56.40      |             |
|       |         | Dep-Garland              | \$150.00     |             |
|       |         | Dep-Hook                 | \$6.00       |             |
|       |         | Dep-Ice cream            | \$1,951.40   |             |
|       |         | Dep-Incentive allowance  | \$3,300.00   |             |
|       |         | Dep-Indomilk             | \$1,595.00   |             |
|       |         | Dep-Ka- 38 Aniversary    | \$1,636.80   |             |
|       |         | Dep-Kaabwa               | \$60.00      |             |
|       |         | Dep-KEF                  | \$6.00       |             |
|       |         | Dep-KFL                  | \$2,843.15   |             |
|       |         | Dep-KiLGA                | \$225.00     |             |
|       |         | Dep-KSSIS                | \$2.00       |             |
|       |         | Dep-KUC Abaokoro         | \$541.20     |             |
|       |         | Dep-Land Lease ( MELAD)  | \$2,953.76   |             |
|       |         | Dep-Like It              | \$220.00     |             |
|       |         | Dep-Live & learn         | \$1,516.00   |             |

| Account | BTL Accounts                 | Amount<br>\$ | Total<br>\$ |
|---------|------------------------------|--------------|-------------|
|         | Dep-Maintenance              | \$8,809.98   |             |
|         | Dep-MCIC                     | \$42.00      |             |
|         | Dep-Meava T                  | \$1,326.39   |             |
|         | Dep-Medical certificate      | \$12.00      |             |
|         | Dep-Membership fee           | \$10.00      |             |
|         | Dep-MFED                     | \$6.00       |             |
|         | Dep-MSBU                     | \$880.00     |             |
|         | Dep-Mweaka                   | \$110.00     |             |
|         | Dep-Nabuti Ioane             | \$407.53     |             |
|         | Dep-Namoaiaoi                | \$1,145.80   |             |
|         | Dep-Netball                  | \$90.00      |             |
|         | Dep-Pachde                   | \$34.00      |             |
|         | Dep-Police & Cell Prison     | \$944.80     |             |
|         | Dep-Popcat                   | \$34.00      |             |
|         | Dep-PSO                      | \$12.00      |             |
|         | Dep-Rabono                   | \$21.60      |             |
|         | Dep-Rau                      | \$126.00     |             |
|         | Dep-Recharge                 | \$20.00      |             |
|         | Dep-Salary returns           | \$70.15      |             |
|         | Dep-Saw Mill                 | \$1,075.10   |             |
|         | Dep-Sea fare                 | \$1,152.50   |             |
|         | Dep-Sea wall                 | \$128.65     |             |
|         | Dep-Shipping (KNSL)          | \$1,905.00   |             |
|         | Dep-Sitting allws (MOH)      | \$350.00     |             |
|         | Dep-Sponsor Soccer/Butiboro  | \$200.00     |             |
|         | Dep-Sub tent                 | \$30.00      |             |
|         | Dep-Surplus Cash             | \$2,889.05   |             |
|         | Dep-Tanti Kaitangare         | \$108.20     |             |
|         | Dep-Tekanuea Itinnang Salary | \$68.56      |             |
|         | Dep-Tender                   | \$435.00     |             |



| Me# | Account | BTL Accounts              | Amount<br>\$ | Total<br>\$       |
|-----|---------|---------------------------|--------------|-------------------|
|     |         | Dep-Tent                  | \$313.00     |                   |
|     |         | Dep-Terietā               | \$110.00     |                   |
|     |         | Dep-Tikataake             | \$48.60      |                   |
|     |         | Dep-Tokatarawa            | \$285.65     |                   |
|     |         | Dep-UKETI                 | \$99.20      |                   |
|     |         | Dep-Unclaim Biterem       | \$62.50      |                   |
|     |         | Dep-Unclaim Nauriam       | \$62.50      |                   |
|     |         | Dep-Unimwane              | \$488.90     |                   |
|     |         | Dep-Upgrading te Mwaneaba | \$9,273.45   |                   |
|     |         | Dep-Upgrading toilet      | \$744.30     |                   |
|     |         | Dep-Vadafone              | \$0.20       |                   |
|     |         | Dep-Waan n OO             | \$4,227.80   |                   |
|     |         | Imp-Ataake (Clerk)        | \$75.55      |                   |
|     |         | Imp-Ataake Momoua         | \$37.60      |                   |
|     |         | Imp-Kaikai Arekita        | \$60.00      |                   |
|     |         | Imp-Kareimoa              | \$200.00     |                   |
|     |         | Imp-Mwa Beniera           | \$212.00     |                   |
|     |         | Imp-Rarube                | \$276.50     |                   |
|     |         | Imp-Tebukei Karotu        | \$3,535.18   |                   |
|     |         | Imp-Tikataake             | \$1,595.25   |                   |
|     |         | Imp-Toolī B               | \$5.00       |                   |
|     |         | Los-Biita                 | \$10.00      |                   |
|     |         | Sup-Cash                  | \$53.35      |                   |
|     |         |                           |              | <b>124,425.21</b> |

Prepared by : LGD Internal Audit

YEAR 2023

**LOSSES AND ARREARS OF REVENUE ABANDONED**

| Type of Los-or Arrears                     | Caused by/From Whom Due | Amount     | Authority for Write-off or abandonment |
|--------------------------------------------|-------------------------|------------|----------------------------------------|
| Adv-Attorney General (AG)                  |                         | 200.00     | Refer to extract of council minutes    |
| Adv-EU                                     |                         | 66.00      | Refer to extract of council minutes    |
| Adv-Harry                                  |                         | 50.00      | Refer to extract of council minutes    |
| Adv-Kaotitaake RPD MIA                     |                         | 20.00      | Refer to extract of council minutes    |
| Adv-Kobuti                                 |                         | 82.00      | Refer to extract of council minutes    |
| Adv-Maintenance (Government Staff's House) |                         | 9,844.40   | Refer to extract of council minutes    |
| Adv-Police & Cell Prison                   |                         | 803.09     | Refer to extract of council minutes    |
| Adv-Riita F                                |                         | 300.00     | Refer to extract of council minutes    |
| Adv-Sitting Allowance                      |                         | (50.00)    | Refer to extract of council minutes    |
| Adv-Taana Makuri                           |                         | 51.00      | Refer to extract of council minutes    |
| Adv-Tirenga                                |                         | 160.00     | Refer to extract of council minutes    |
| Adv-Tourism                                |                         | 20.00      | Refer to extract of council minutes    |
| Dep-Abaokoro                               |                         | (6.00)     | Refer to extract of council minutes    |
| Dep-Aitiria                                |                         | 1.80       | Refer to extract of council minutes    |
| Dep-Aratokotoko                            |                         | (5,488.95) | Refer to extract of council minutes    |
| Dep-Ataniman                               |                         | (11.80)    | Refer to extract of council minutes    |
| Dep-Boata                                  |                         | 120.00     | Refer to extract of council minutes    |
| Dep-Boatman                                |                         | (100.00)   | Refer to extract of council minutes    |
| Dep-Bwebwentarawa                          |                         | 3.90       | Refer to extract of council minutes    |
| Dep-Bwereata                               |                         | (900.00)   | Refer to extract of council minutes    |
| Dep-Catering                               |                         | (15.00)    | Refer to extract of council minutes    |
| Dep-Disaster Fund Abatao Pri Sch           |                         | (6,412.85) | Refer to extract of council minutes    |
| Dep-Eritai                                 |                         | (4.00)     | Refer to extract of council minutes    |
| Dep-Form                                   |                         | (445.00)   | Refer to extract of council minutes    |
| Dep-Garage & Tools                         |                         | 3,788.07   | Refer to extract of council minutes    |
| Dep-Interest                               |                         | (1,492.80) | Refer to extract of council minutes    |
| Dep-Internet                               |                         | 214.00     | Refer to extract of council minutes    |
| Dep-Kakiabo                                |                         | 316.45     | Refer to extract of council minutes    |
| Dep-Kamatu                                 |                         | (20.00)    | Refer to extract of council minutes    |
| Dep-KIRI/EU                                |                         | (0.60)     | Refer to extract of council minutes    |
| Dep-Kiriwatsan                             |                         | 24.50      | Refer to extract of council minutes    |
| Dep-KOIL                                   |                         | (0.20)     | Refer to extract of council minutes    |
| Dep-KPF                                    |                         | (25.00)    | Refer to extract of council minutes    |
| Dep-Local Maneaba                          |                         | 11,039.25  | Refer to extract of council minutes    |
| Dep-MFMRD                                  |                         | (75.00)    | Refer to extract of council minutes    |
| Dep-Miika                                  |                         | 21.65      | Refer to extract of council minutes    |
| Dep-MISA                                   |                         | 125.20     | Refer to extract of council minutes    |
| Dep-Motorcycle                             |                         | 100.00     | Refer to extract of council minutes    |
| Dep-Mwatiera                               |                         | (215.40)   | Refer to extract of council minutes    |



|                       |  |            |                                     |
|-----------------------|--|------------|-------------------------------------|
| Dep-Nangintakoto      |  | 1,141.05   | Refer to extract of council minutes |
| Dep-NAO               |  | (1,226.90) | Refer to extract of council minutes |
| Dep-Neintebwara       |  | (997.00)   | Refer to extract of council minutes |
| Dep-New Council       |  | 196.80     | Refer to extract of council minutes |
| Dep-New Maneaba       |  | (388.80)   | Refer to extract of council minutes |
| Dep-New Office        |  | (2,992.08) | Refer to extract of council minutes |
| Dep-P.Cards           |  | (70.00)    | Refer to extract of council minutes |
| Dep-Refereshment      |  | (38.00)    | Refer to extract of council minutes |
| Dep-Rep KUC Raeng     |  | (20.00)    | Refer to extract of council minutes |
| Dep-Rinerine          |  | 1,293.40   | Refer to extract of council minutes |
| Dep-Roetika           |  | (60.00)    | Refer to extract of council minutes |
| Dep-Sitting Allowance |  | 75.90      | Refer to extract of council minutes |
| Dep-Squad             |  | 20.00      | Refer to extract of council minutes |
| Dep-Tamton            |  | 44.65      | Refer to extract of council minutes |
| Dep-Taom              |  | 80.00      | Refer to extract of council minutes |
| Dep-Taubakoa          |  | (48.25)    | Refer to extract of council minutes |
| Dep-Tawain            |  | (413.60)   | Refer to extract of council minutes |
| Dep-Teachers          |  | (100.00)   | Refer to extract of council minutes |
| Dep-Tebeto            |  | (28.05)    | Refer to extract of council minutes |
| Dep-Tebure            |  | (30.00)    | Refer to extract of council minutes |
| Dep-Tekirei           |  | 149.90     | Refer to extract of council minutes |
| Dep-Telephone         |  | (590.00)   | Refer to extract of council minutes |
| Dep-Tetaike           |  | (3.00)     | Refer to extract of council minutes |
| Dep-Tibau             |  | (390.02)   | Refer to extract of council minutes |
| Dep-Tikanro           |  | 32.00      | Refer to extract of council minutes |
| Dep-Tioti             |  | 18.40      | Refer to extract of council minutes |
| Dep-Truck             |  | (100.00)   | Refer to extract of council minutes |
| Dep-TTM               |  | 880.00     | Refer to extract of council minutes |
| Dep-Uatu              |  | (28.00)    | Refer to extract of council minutes |
| Dep-Uekera            |  | (1,365.95) | Refer to extract of council minutes |
| Dep-Works             |  | (125.05)   | Refer to extract of council minutes |
| Dep-X-mas             |  | (327.00)   | Refer to extract of council minutes |
| Imp-Ann               |  | 150.00     | Refer to extract of council minutes |
| Imp-Anna              |  | 350.00     | Refer to extract of council minutes |
| Imp-Ataake Kamoriki   |  | 1,000.00   | Refer to extract of council minutes |
| Imp-Baram             |  | 168.00     | Refer to extract of council minutes |
| Imp-Biribi            |  | 1,400.00   | Refer to extract of council minutes |
| Imp-Boote             |  | 30.00      | Refer to extract of council minutes |
| Imp-Bouataake         |  | 860.05     | Refer to extract of council minutes |
| Imp-Bwanian           |  | 200.00     | Refer to extract of council minutes |
| Imp-Bwebwere          |  | 80.00      | Refer to extract of council minutes |
| Imp-Eka               |  | (310.00)   | Refer to extract of council minutes |
| Imp-Henry             |  | 27.80      | Refer to extract of council minutes |
| Imp-Kaetaeta          |  | 75.00      | Refer to extract of council minutes |
| Imp-Kerry             |  | 50.00      | Refer to extract of council minutes |
| Imp-Matiera           |  | 250.00     | Refer to extract of council minutes |
| Imp-Meerita           |  | 20.00      | Refer to extract of council minutes |
| Imp-Ribabaiti         |  | 90.00      | Refer to extract of council minutes |



|                   |  |          |                                     |
|-------------------|--|----------|-------------------------------------|
| Imp-Tabureka      |  | 320.00   | Refer to extract of council minutes |
| Imp-Tamton        |  | 71.50    | Refer to extract of council minutes |
| Imp-Tawerio       |  | 400.00   | Refer to extract of council minutes |
| Imp-Tebakia       |  | 100.00   | Refer to extract of council minutes |
| Imp-Tebure        |  | 341.35   | Refer to extract of council minutes |
| Imp-Teimone       |  | 350.00   | Refer to extract of council minutes |
| Imp-Tekaei        |  | 200.00   | Refer to extract of council minutes |
| Imp-Tekaota       |  | 90.00    | Refer to extract of council minutes |
| Imp-Terubeieta    |  | 37.30    | Refer to extract of council minutes |
| Imp-Tiara         |  | 100.00   | Refer to extract of council minutes |
| Imp-Tibau         |  | 10.00    | Refer to extract of council minutes |
| Imp-Tierimwa      |  | 500.00   | Refer to extract of council minutes |
| Imp-Toauea        |  | 50.00    | Refer to extract of council minutes |
| Imp-Tokaatu       |  | 140.00   | Refer to extract of council minutes |
| Imp-Tourakai      |  | 300.00   | Refer to extract of council minutes |
| Imp-Turabono      |  | 160.00   | Refer to extract of council minutes |
| Loa-Anete         |  | 77.75    | Refer to extract of council minutes |
| Loa-Angina        |  | (315.50) | Refer to extract of council minutes |
| Loa-Angiteta      |  | 235.00   | Refer to extract of council minutes |
| Loa-Anterea       |  | 46.70    | Refer to extract of council minutes |
| Loa-Antonio       |  | 94.00    | Refer to extract of council minutes |
| Loa-Ariri         |  | 31.25    | Refer to extract of council minutes |
| Loa-Atiriano      |  | 235.00   | Refer to extract of council minutes |
| Loa-Atueru        |  | 211.50   | Refer to extract of council minutes |
| Loa-Bakarere      |  | (30.00)  | Refer to extract of council minutes |
| Loa-Bakoauea      |  | (23.50)  | Refer to extract of council minutes |
| Loa-Baraniko      |  | 62.50    | Refer to extract of council minutes |
| Loa-Bareiti       |  | 211.50   | Refer to extract of council minutes |
| Loa-Beiauea       |  | 86.50    | Refer to extract of council minutes |
| Loa-Bentara       |  | 35.00    | Refer to extract of council minutes |
| Loa-Benuakai      |  | 70.50    | Refer to extract of council minutes |
| Loa-Berenateta    |  | (25.00)  | Refer to extract of council minutes |
| Loa-Bereti        |  | 235.00   | Refer to extract of council minutes |
| Loa-Biita         |  | (125.75) | Refer to extract of council minutes |
| Loa-Biribi        |  | 235.00   | Refer to extract of council minutes |
| Loa-Birikaua      |  | 57.00    | Refer to extract of council minutes |
| Loa-Boata         |  | 42.75    | Refer to extract of council minutes |
| Loa-Bob           |  | 24.00    | Refer to extract of council minutes |
| Loa-Bokinati      |  | 24.00    | Refer to extract of council minutes |
| Loa-Bontarawa     |  | 120.00   | Refer to extract of council minutes |
| Loa-Bubunrenga    |  | 235.00   | Refer to extract of council minutes |
| Loa-Bwanian       |  | 235.00   | Refer to extract of council minutes |
| Loa-Bwebwe        |  | 235.00   | Refer to extract of council minutes |
| Loa-Bwebwennang   |  | 47.00    | Refer to extract of council minutes |
| Loa-Bwebwentarawa |  | 235.00   | Refer to extract of council minutes |
| Loa-Bwereata      |  | (336.00) | Refer to extract of council minutes |
| Loa-Eritai        |  | 355.00   | Refer to extract of council minutes |
| Loa-Geraldine     |  | 235.00   | Refer to extract of council minutes |



|                   |  |            |                                     |
|-------------------|--|------------|-------------------------------------|
| Loa-Harry         |  | 50.00      | Refer to extract of council minutes |
| Loa-Ibaati        |  | 320.20     | Refer to extract of council minutes |
| Loa-Iererimo      |  | 48.00      | Refer to extract of council minutes |
| Loa-Inatio        |  | 86.50      | Refer to extract of council minutes |
| Loa-Ioane I       |  | 470.00     | Refer to extract of council minutes |
| Loa-Ioane K       |  | 47.00      | Refer to extract of council minutes |
| Loa-Ioane T       |  | (163.50)   | Refer to extract of council minutes |
| Loa-Itibonuea     |  | 235.50     | Refer to extract of council minutes |
| Loa-Itierere      |  | (55.00)    | Refer to extract of council minutes |
| Loa-Itinnang      |  | 57.00      | Refer to extract of council minutes |
| Loa-Kabiriera     |  | 235.00     | Refer to extract of council minutes |
| Loa-Kabunare      |  | 43.25      | Refer to extract of council minutes |
| Loa-Kabungataai   |  | 33.40      | Refer to extract of council minutes |
| Loa-Kaetaeta      |  | 51.80      | Refer to extract of council minutes |
| Loa-Kakiabo       |  | (250.00)   | Refer to extract of council minutes |
| Loa-Kamakin       |  | 235.00     | Refer to extract of council minutes |
| Loa-Kamatu        |  | 315.00     | Refer to extract of council minutes |
| Loa-Kaneaki       |  | (75.00)    | Refer to extract of council minutes |
| Loa-Kanneki       |  | 47.00      | Refer to extract of council minutes |
| Loa-Karianna      |  | 47.00      | Refer to extract of council minutes |
| Loa-Katarina      |  | 355.00     | Refer to extract of council minutes |
| Loa-Kerry         |  | 23.50      | Refer to extract of council minutes |
| Loa-Kiaua         |  | 470.00     | Refer to extract of council minutes |
| Loa-Kimaua        |  | (25.00)    | Refer to extract of council minutes |
| Loa-Kirira        |  | 42.75      | Refer to extract of council minutes |
| Loa-Kobuti        |  | 127.90     | Refer to extract of council minutes |
| Loa-Korotita      |  | 75.00      | Refer to extract of council minutes |
| Loa-Loa- Form     |  | (200.00)   | Refer to extract of council minutes |
| Loa-Loa- Interest |  | (1,850.00) | Refer to extract of council minutes |
| Loa-Maeuea        |  | 195.00     | Refer to extract of council minutes |
| Loa-Manenteiti    |  | 46.70      | Refer to extract of council minutes |
| Loa-Mangee        |  | 211.50     | Refer to extract of council minutes |
| Loa-Maria K       |  | 235.00     | Refer to extract of council minutes |
| Loa-Marontererei  |  | 470.00     | Refer to extract of council minutes |
| Loa-Marouea       |  | 86.50      | Refer to extract of council minutes |
| Loa-Mataneai      |  | (4.50)     | Refer to extract of council minutes |
| Loa-Matang K      |  | 320.20     | Refer to extract of council minutes |
| Loa-Matiera       |  | (25.00)    | Refer to extract of council minutes |
| Loa-Mere T        |  | 211.50     | Refer to extract of council minutes |
| Loa-Miiri         |  | 235.00     | Refer to extract of council minutes |
| Loa-Miria A       |  | 590.00     | Refer to extract of council minutes |
| Loa-Monika        |  | 47.00      | Refer to extract of council minutes |
| Loa-Motete M      |  | 235.00     | Refer to extract of council minutes |
| Loa-Mwaea         |  | 211.50     | Refer to extract of council minutes |
| Loa-Mweribwa      |  | 446.50     | Refer to extract of council minutes |
| Loa-Naborau       |  | (48.65)    | Refer to extract of council minutes |
| Loa-Nabuti        |  | (1,608.50) | Refer to extract of council minutes |
| Loa-Nangita       |  | 235.00     | Refer to extract of council minutes |



|                           |  |             |                                     |
|---------------------------|--|-------------|-------------------------------------|
| Loa-Ngatau T              |  | 355.00      | Refer to extract of council minutes |
| Loa-Raetara               |  | 235.00      | Refer to extract of council minutes |
| Loa-Ramanibina            |  | 235.00      | Refer to extract of council minutes |
| Loa-Raobeia               |  | 412.50      | Refer to extract of council minutes |
| Loa-Raraia                |  | 8.40        | Refer to extract of council minutes |
| Loa-Rarata                |  | 49.30       | Refer to extract of council minutes |
| Loa-Reerei                |  | (35.00)     | Refer to extract of council minutes |
| Loa-Repayments for Others |  | (15,372.20) | Refer to extract of council minutes |
| Loa-Ribabaiti             |  | 24.00       | Refer to extract of council minutes |
| Loa-Riita                 |  | 47.00       | Refer to extract of council minutes |
| Loa-Ruti                  |  | 211.50      | Refer to extract of council minutes |
| Loa-Seldine K             |  | 235.00      | Refer to extract of council minutes |
| Loa-Surplus               |  | (20.95)     | Refer to extract of council minutes |
| Loa-Taake                 |  | (24.00)     | Refer to extract of council minutes |
| Loa-Taam K                |  | 235.00      | Refer to extract of council minutes |
| Loa-Taanana               |  | (48.50)     | Refer to extract of council minutes |
| Loa-Taarai                |  | 86.50       | Refer to extract of council minutes |
| Loa-Taarea                |  | 86.50       | Refer to extract of council minutes |
| Loa-Tabeia                |  | 86.50       | Refer to extract of council minutes |
| Loa-Tabera                |  | 446.50      | Refer to extract of council minutes |
| Loa-Tabou                 |  | 110.00      | Refer to extract of council minutes |
| Loa-Tabwa                 |  | 97.00       | Refer to extract of council minutes |
| Loa-Taeka                 |  | 235.00      | Refer to extract of council minutes |
| Loa-Takaokoro             |  | 25.00       | Refer to extract of council minutes |
| Loa-Tamton                |  | 0.50        | Refer to extract of council minutes |
| Loa-Taom N                |  | 47.00       | Refer to extract of council minutes |
| Loa-Tarai                 |  | 235.00      | Refer to extract of council minutes |
| Loa-Taritua               |  | 234.35      | Refer to extract of council minutes |
| Loa-Tatiata M             |  | 235.00      | Refer to extract of council minutes |
| Loa-Taubwerei             |  | 235.00      | Refer to extract of council minutes |
| Loa-Taukai                |  | 86.50       | Refer to extract of council minutes |
| Loa-Tawaia                |  | 203.00      | Refer to extract of council minutes |
| Loa-Teairo E              |  | 446.50      | Refer to extract of council minutes |
| Loa-Teaitoki              |  | (138.00)    | Refer to extract of council minutes |
| Loa-Tebakia               |  | 86.50       | Refer to extract of council minutes |
| Loa-Tebike                |  | 25.00       | Refer to extract of council minutes |
| Loa-Tebuaka               |  | 25.00       | Refer to extract of council minutes |
| Loa-Tehwaka               |  | 177.80      | Refer to extract of council minutes |
| Loa-Teebora               |  | 355.00      | Refer to extract of council minutes |
| Loa-Tecbwanian            |  | 120.00      | Refer to extract of council minutes |
| Loa-Tekabu                |  | 141.00      | Refer to extract of council minutes |
| Loa-Tekatoa               |  | 71.00       | Refer to extract of council minutes |
| Loa-Tekeraoi              |  | 235.00      | Refer to extract of council minutes |
| Loa-Tekirei               |  | 102.90      | Refer to extract of council minutes |
| Loa-Tenaouea              |  | 42.75       | Refer to extract of council minutes |
| Loa-Tenea                 |  | 235.00      | Refer to extract of council minutes |
| Loa-Teororo               |  | 470.00      | Refer to extract of council minutes |
| Loa-Tereeta               |  | 307.50      | Refer to extract of council minutes |

|                  |  |           |                                     |
|------------------|--|-----------|-------------------------------------|
| Loa-Teretia      |  | 25.00     | Refer to extract of council minutes |
| Loa-Teriakai     |  | 235.00    | Refer to extract of council minutes |
| Loa-Teribwa      |  | 320.50    | Refer to extract of council minutes |
| Loa-Terubeieta   |  | 179.50    | Refer to extract of council minutes |
| Loa-Teuatati     |  | (188.00)  | Refer to extract of council minutes |
| Loa-Tiabina      |  | 399.50    | Refer to extract of council minutes |
| Loa-Tiara        |  | 470.00    | Refer to extract of council minutes |
| Loa-Tibau        |  | 132.50    | Refer to extract of council minutes |
| Loa-Tiera        |  | 235.00    | Refer to extract of council minutes |
| Loa-Tierere      |  | 187.00    | Refer to extract of council minutes |
| Loa-Tiim         |  | (35.00)   | Refer to extract of council minutes |
| Loa-Tikanro      |  | (34.00)   | Refer to extract of council minutes |
| Loa-Tikataake    |  | 138.50    | Refer to extract of council minutes |
| Loa-Toabwa       |  | 2.85      | Refer to extract of council minutes |
| Loa-Tokarerei    |  | 446.50    | Refer to extract of council minutes |
| Loa-Tooti        |  | (298.00)  | Refer to extract of council minutes |
| Loa-Tooti B      |  | 235.00    | Refer to extract of council minutes |
| Loa-Tooti R      |  | 120.00    | Refer to extract of council minutes |
| Loa-Touatati     |  | 230.00    | Refer to extract of council minutes |
| Loa-Tourakai     |  | 86.50     | Refer to extract of council minutes |
| Loa-Uatu         |  | 35.00     | Refer to extract of council minutes |
| Los-Angina       |  | 803.95    | Refer to extract of council minutes |
| Los-Banian       |  | 178.72    | Refer to extract of council minutes |
| Los-Clerk Ataake |  | 1,177.75  | Refer to extract of council minutes |
| Los-Eka          |  | 4,251.44  | Refer to extract of council minutes |
| Los-Maeuea       |  | 17,983.71 | Refer to extract of council minutes |
| Los-Tabuaa       |  | (356.40)  | Refer to extract of council minutes |
| Los-Tebwaa       |  | (406.40)  | Refer to extract of council minutes |
| Los-Tebwaka      |  | 154.15    | Refer to extract of council minutes |
| Los-Tianiti      |  | 17,740.33 | Refer to extract of council minutes |