THE REPORT OF THE AUDITOR GENERAL

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

REPORT NO: 36/26

AUGUST 17TH 2026
7TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026
LOCAL GOVERNMENT AUDIT DIVISION

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LOCAL GOVERNMENT AUDIT DIVISION

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Audit for an impact for the public

VISION	To become an independent and professional national audit institution making positive impacts for the benefits of Kiribati and its people.
MISSION	To provide quality and professional auditing and assurance services to all public entities and Parliament for enhanced transparency, accountability, governance, and economic use of public resources.
CORE VALUES	Accountability Transparency Independence Professionalism Collaboration Excellence Continuous Development

PREFACE

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

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

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

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

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

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Mr. Eriati Tauma Manaima

Auditor General.

CONTENTS

Part I: Preamble 6

1. Acronyms 7

2. Independent Auditor's Report 8

2.1 Basis for Disclaimer of Opinion. 8

2.2. Emphasis of the matter. 9

2.3 Internal Control Deficiencies in council's revenue, Expense and Balance Sheet management. 10

2.4 Non compliance with accounting standards on recognition of kpf contributions. 11

3. Report on other Legal and Regulatory Requirements. 12

4. Island Councilors, Island Clerk, and Minister of Internal Affairs responsibilities for the Financial Statements. 12

5. Auditor General's Responsibilities for the Audit of the Financial Statements of Eutan Tarawateinaieta Island Council. 13

6. Communication with those Charged with Governance. 13

7 Statement of Auditor independence 13

7.1 Independence. 13

Part II: Details of Audit Findings, Recommendations & Management Responses. 14

1. Audit Findings: Eutan Tarawateinaieta Island Council Expenditures. 15

1.1. A total of $2,168.79 of salary payments to unverified council staff. 15

1.2. Unclaimed Salaries not receipts back to council funds. 16

1.3 Control weaknesses in the payments process. 17

1.4 NON-COMPLIANCE issue's (KPF) 18

1.4.1 Incorrect accounting treatment of KPF contributions for 2801 (birimwane nakon kaintabwi) 18

1.4.2 KPF employee contributions of $15,705.59 incorrectly recorded as council revenue. 19

1.4.3 A total of $2,046.78 of staff kpf contributions that had not been remitted to kpf. 19

2 Audit Findings: Eutan Tarawateinaieta Council Revenues 20

2.1 Council weaknesses in managing and allocating government grants. 20

3 Audit Findings: Eutan Tarawateinaieta council balance sheet 21

3.1 No THIRD-PARTY confirmation for cash at bank 21

3.2 long outstanding and static accounts balances in the balance sheet totalling $281,386.84 for Accounts receivable and $96,459.57 for accounts payable. 21

3.3 Weak internal controls over deposits, imprest and advances. 27

4. Appendices 29

4.1 List of PVs contains invoices not certified upon receipt 29

4.2 list of PV's for sitting allowances 33

4.3 Government grants allocated as councils revenue without referencing to their DW. 34

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
KUC	Kiritimati Urban Council	Te tautaeka inanoa ibukin Kiritimati Island
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 31st December 2024 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Eutan Tarawateinaieta Island Council for the year ended 31st December 2024 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of 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 ended 31st December 2024.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. **Unverified cash at bank of $9,196.63.**
   - The audit could not verify the council's reported cash balance of $9,196.63 at year end because no confirmation was received from ANZ Bank of Kiribati. (Refer to section 3.1)
2. **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 3.2)

- **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 3.2)

2.2. EMPHASIS OF THE MATTER.

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

1. **Unclaimed salaries of $768.56 were not receipted back to council's fund.**
   - The audit found that a total of 768.56 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 1.2)
2. **Outstanding imprest balance of $8,711.86 omitted from 2024 Financial Statement.**
   - The audit found that the 2023 outstanding imprest balance of $8,711.86 owed by Clerk Tiibeti was not carried forward to the 2024 account receivable balance. The omission of $8,711.86 outstanding imprest balance resulted in the council's account receivable being understated in the 2024 financial statement. (Refer to section 3.3, 1st issue)
3. **Staff KPF Contributions of $2,046.78 deducted from salaries but not remitted to KPF.**
   - The audit found that a total of $2,046.78 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 1.4.3).

2.3 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE, EXPENSE AND BALANCE SHEET MANAGEMENT.

I want to draw attention to significant internal control weaknesses in the council's management of revenues and expenses. These deficiencies increase the risk of errors and mismanagement.

1. **Inadequate documentation for sitting allowance payments:**

   Most sitting allowance payments totalling $14,095.00 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 1.3, 2nd bullet point).

2. **Uncertified invoices and claimed letter request totaling $18,173.15.**

   The audit found that most supplier invoices and payment request letters, totaling $18,173.15, 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 1.3, 1st bullet point)

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

   The audit found that a total of $2,168.79 was paid to staff whose names were not included on the approved establishment register. In addition, no appointment letters or employment contracts were provided to the audit to verify that these individuals were valid employees of the council. (refer to section 1.1)

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

   The audit had difficulties in verifying the government grants totaled $145,044.20 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 2.1)

5. **Unverified China Aid Deposit and unsupported Distribution of Council shares.**

   - The audit could not verify the $28,800.00 direct deposit from China because the ETC bank statement was not provided during the audit. The funds were intended to be distributed equally, $7,200.00 each, to Tabiteuea Meang Island Council, Kiritimati Urban Council, Butaritari Island Council, and Eutan Tawarateinaieta Council. (Refer to section 3.3, 3rd issue)
   - The audit also found that $14,400.00 was disbursed to the Clerks of Tab North and Butaritari. However, there was no supporting evidence that the $7,200.00 share was paid to the Clerk of Kiritimati. (Refer to section 3.3, 3rd issue)

6. **Surcharged for unauthorized loan and unsupported payment.**

- A surcharge of $2,107.80 was imposed on this officer for the following reasons:
  - PV No. 1/12 (2024): The officer was surcharged $1,107.80 for issuing a loan to a council staff member, even though the council no longer had legal authority to provide loans and there was no budget provision for this activity. (refer to section 3.3, 2nd issue)
  - PV No. 2/16 (2024): The officer was further surcharged $1,000.00 because no supporting documents were provided for the payment relating to her deposit cheque at ANZ Bank. (refer to section 3.3, 2nd issue)

Given the above surcharges and the total amount of $27,886.07 owed by the officer to the council, the audit is concerned about the council's ability to recover the outstanding amount. (Refer to Section 3.4, 2nd issue)

2.4 NON COMPLIANCE WITH ACCOUNTING STANDARDS ON RECOGNITION OF KPF CONTRIBUTIONS.

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

- Of the total $37,831.74 that was reported as council expense under code 2801, an amount of $18,915.87 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 1.4.1)
- Staff KPF contributions totalling $15,705.59 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 1.4.2)

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 Tarawateinaieta 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 Tarawateinaieta 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' 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 31st December 2024**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

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

PART II: DETAILS OF AUDIT FINDINGS, RECOMMENDATIONS & MANAGEMENT RESPONSES.

1. AUDIT FINDINGS: EUTAN TARAWATEINAIETA ISLAND COUNCIL EXPENDITURES

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

1.1. A TOTAL OF $2,168.79 OF SALARY PAYMENTS TO UNVERIFIED COUNCIL STAFF.

Audit Findings and Analysis

The audit found that a total of $2,168.79 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
31-Jan-24	V# 1/04	2109	Being payment for deriver salaries	133.53	Akea aran Uati Naetu nte ER ma iai nte PP,
31-Mar-24	V# 3/10	2109	Being payment for deriver	133.53	Akea aran Uati Naetu nte ER ma iai nte PP,
30-Apr-24	V# 4/16	2109	Being payment for deriver	129.54	Akea aran Peter Teunaia nte ER ma iai nte PP,
31-Jul-24	25/7	2109	Being payment for deriver	133.53	Akea aran Uatu Naeti nte ER ma iai te PP,
31-Jul-24	48/7	2109	Being payment for deriver	129.54	Akea aran Uatu Naeti nte ER ma iai te PP,
31-Mar-24	V# 3/18	2112	Aia bwakabwai kabure	74.12	Akea aran Kaure Itobo nte ER ma iai nte PP
30-Apr-24	V# 4/04	2112	Aia bwakabwai kaubure	74.12	Akea aran Kaure Itobo nte ER ma iai nte PP
31-May-24	5/4	2112	Aia bwakabwai kaubure	74.12	Akea aran Kaure Itobo nte ER ma iai nte PP
31-May-24	5/31	2112	Payment Kaubure salary as per 17/05/2024	74.12	Akea aran Kaure Itobo nte ER ma iai nte PP
30-Jun-24	10/6	2112	Payment for kaubure salary	74.12	Akea aran Kaure Itobo nte ER ma iai nte PP
30-Jun-24	19/6	2112	Being payment for kabure salaries	74.12	Kaure iai ana nte PP ao akea nte ER
31-Jul-24	25/7	2112	Aia bwakabwai kabure	74.12	Kaure iai ana nte PP ao akea nte ER
30-Sept-24	26/9	2112	Aia bwakabwai kaubure	74.12	Kaure iai ana nte PP ao akea nte ER
31-Mar-24	V# 3/18	2113	Aia bwakabwai Neeti ni kaawa	148.24	Akea aran Tatau Temea ao Rarata Tekabang nte ER iai nte PP($74.12 each) .

30-Apr-24	V# 4/04	2113	Aia bwakabwai Neeti ni kawaa	74.12	Akea aran Tatau Temea ao Rarata Tekabang nte ER iai nte PP($74.12 each) .
31-May-24	5/31	2113	Aia bwakabwai Neeti ni kawaa	74.12	Tautau Temea akea aran nte ER, Taake Neemia iai arana nte ER ma akea arana nte PP
31-Jul-24	48/7	2113	Aia bwakabwai neeti ni kaawa	148.24	Akea aran Tatau ao Rarata Tekabanga nte ER ma iai nte PP,
30-Sept-24	9/9	2113	Aia bwakabwai Neeit ni kawa	74.12	Akea ran Tatau Temea nte ER ma iai nte PP,
30-Nov-24	V#11/16	2113	Payment for salasry ibukin neeti ni kawaa	74.12	Akea ran Tatau Temea nte ER ma iai nte PP,
31-Dec-24	Vno 12/09	2113	Payment for salasry ibukin neeti ni kawaa	74.12	Akea ran Tatau Temea nte ER ma iai nte PP,
31-May-24	5/31	2122	Revenue Collector salary full time and part-time	124.54	Rairamoone Tabwakea akea arana nte ER
31-Jul-24	25/7	2122	Salary for revenue collector	124.54	Rairamoone Tabwakea akea arana nte ER
				2,168.79	

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.

1.2. 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 $768.56, as unclaimed funds.

Date	PV Number	Allocation	Detail	Unclaimed salaries	Audit Comments	Management response
31-May-24	5/5	2102	Payment for conciliors salary	400.00	Eaki sign te Mayor ibukin annan ana bwakabwai ao e oti nte PV ae akea n attach te received number ibukin kakoauan okin te mwane	E kakoaua ae ea tia n anaa ana salary te Mayor ngaia aio te kanganga ae ea okioki ma ia kabwara bure riki bwa e naaki manga riki
31-Oct-24	V#10/09	2102	Being payment for councilors salasry	100.00	Akea te MRR# n note iaon te PV ibukin kaokan ana bakabai Aruea Kaintuaba	Ea okioki te kanganga aio ma ia katamaroa next month/year. A bane n tia n anai aia salary ma te kanganga ba iaki rinanon au PV aikai imwain kanakoana nakon MIA - Paid out
31-Aug-24	21/8	2113	Aia bwakabwai Neeit ni kawa	68.56	Akea recceipt # ibukin kaokakin ana bwakabwai Antiera ngkai eaki ana bwakabwai. Akea ana subhead ae kaotaki n te aro are tina kakoaua bwa bon taan mwakuri iaan te 2113 ngke tiaki	
29-Feb-24	V# 2/21	2102	Payment for counclors salary	200.00	Burentarawa Tekautu eaki ana bwakabwai ao akea te receipt # n note naki nte PV ibukin kaokan te mwane.	
				768.56		

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

1.3 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 $18,173.15[1], were paid without being certified upon receipt.
- **Payment for sitting allowances of $14,095.00[2]**. 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.

[1] Refer to Table 1 in appendices section for a detailed breakdown.

[2] Refer to Table 2 in appendices section for a detailed breakdown.

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

1.4 NON-COMPLIANCE ISSUE'S (KPF)

The following issues relate to accounting treatment for KPF.

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

Findings and Analysis.

The audit found that the council incorrectly reported $37,831.74 as the expense for KPF contributions under expense code 2801. Only half of this amount which is $18,915.87 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
2024	2801	Birimwane nakon Kaintabwi	37,831.74	same as above
			37,831.74	18,915.87

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 Tarawateinaieta 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

1.4.2 KPF EMPLOYEE CONTRIBUTIONS OF $15,705.59 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of $15,705.59 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 Tarawateinaieta Council revenue and liabilities being understated.

Year	Code	Detail	FS Amount	Audit Comment
2024	1701	Kaintabwi	15,705.59	This amount should be recorded as KPF Payable until they are remitted to KPF
			15,705.59	

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

1.4.3 A TOTAL OF $2,046.78 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

Finding and Analysis.

The audit found that KPF contributions deducted from staff salaries were not remitted to KPF. As a result, the staff KPF contribution balance was not increasing as it should.

Tran_Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
30-Nov-24	V#11/03	1701	$316.28	E kunea te oteta bwa KPF contributions aikai a tuai bwaka nakon KPF
30-Nov-24	V#11/16	1701	$337.12	
30-Nov-24	V#11/17	1701	$316.28	
30-Nov-24	V#11/27	1701	$32.44	
30-Nov-24	V#11/28	1701	$328.87	
31-Dec-24	PV 12/09	1701	$337.41	
31-Dec-24	PV 12/10	1701	$32.44	
31-Dec-24	PV 12/19	1701	$310.58	
31-Dec-24	PV 12/20	1701	$32.44	
31-Dec-24	Vno 12/16	1701	$2.92	
			$2,046.78	

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 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, $145,044.20[3] 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

[3] Refer to Table 3 in appendices for breakdown.

- 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.

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 THIRD-PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	FS Amount	Bank Confirmation
2024	Cash at bank	9,196.63	Not provided

The audit could not perform further testing on the year-end cash-at-bank balances because no third-party confirmation was received from ANZ Bank of Kiribati to verify 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 kangannga ae ea kakaokoro naba ara balance. Ma aei e tiku inanon bain te Clerk ma te Mayor ibukin kaetan ara balance.

3.2 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	20.00	20.00	20.00	Static
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)				Static

	1.76	1.76	1.76	
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 Ioane	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 Erekana	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	320.00	320.00	320.00	Static
Total	281,386.84	281,386.84	281,386.84	

Account Payable	2022	2023	2024	Status
Dep Birth cerfticate	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 Abaokoro	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 Disesel	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 Ioane	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
Sup Cash	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

3.3 WEAK INTERNAL CONTROLS OVER DEPOSITS, IMPREST AND ADVANCES.

Audit Findings and Analysis.

The audit found significant weaknesses in Eutan Tarawateinaieta 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 for Clerk Tibeti.

    - The audit found that outstanding imprest balance of $8,711.86 for Clerk Tibeti in 2023 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.

2. Loss Tuneti Aviu

    - The audit found that $1,000.00 was subject to surcharge against Tuneti Aviu for issuing a loan to council staff members. The loan was not supported by an approved budget provision. Therefore, a surcharge was made to the officer.

    - The audit also identified a further surcharge of $1,000.00 against Tuneti Aviu relating to a cheque deposited into the ANZ bank. The officer did not provide a valid bank deposit slip or other supporting evidence to confirm that the cheque was actually deposited into the council's bank account. As a result, the amount was surcharged to the officer.

    - The audit also concerned about the remaining balance of $27,886.07 owed by Tuneti Aviu. The balance remained outstanding as at 31st December 2024 and there is a risk that the amount may not be recoverable from the responsible officer.

Date	allocation	MRR#PV#	Details	Dr	Cr	Audit comments
01/01/2024			opening balance	18,769.94		
31-Jan-24	Los-Tuneti Aviu	V# 1/12	Surcharge iro Tuneti Aviu ibukin kanakoan te loan n katangomwane nakoia Tebwaka, Matanea, Bwaraam ao Alexander	1,107.80		E kunea te Auditor bwa e kateaki bwa ana taarau Tuneti ibukin kanakoan te loan, riki ngkai akea ana provision te expense code ae 2709
20/02/2024	Los-Tuneti Aviu	V# 2/16	Surcharge to Tuneti Aviu for depositing cheque at ANZ South Tarawa without attachment or deposit slip	1,000.00		E kunea te Auditor akea ana sup doc ke te deposit slip ae attach ma te PV n kakoaua te karin mwane ae karaoaki. (E surcharge iai te tia makuri aei)
			(PA5, sample testing)			
31/12/2024	Los-Tuneti Aviu		closing balance	27,886.07		The audit is concerned that this outstanding balance may not be recoverable from the responsible officer

3. Deposit Pig Project

- Based on the information provided by CFC Tunec, the deposit of $28,800.00 was received from China Aid directly into the council's bank account. The CFC also confirmed that $7,200.00 was withdrawn from the account to distribute shares to Tab North, Kiritimati, and Butaritari.
- Based on the PV's review, the audit found that $14,400.00 was paid only to the clerk of Tab North and the Clerk of Butaritari. There was no supporting evidence of any share being sent to the Clerk Kiritimati.
- The balance of $14,400.00 for this deposit account remained in the council 2024 financial statements.

Date	allocation	MRR#PV#	Details	Dr	Cr	Audit comments
31-Dec-24	Dep-Pig Project	155374	Deposit Pig Project; Xmas, ETC and Butaritari		$28,800.00	Based on the information provided by CFC Tunec, the deposit was received from China Aid directly into the council's bank account. The CFC also confirmed that $7,200.00 was withdrawn from the account to distribute shares to Tab North, KUC, and Butaritari.
31-Dec-24	Dep-Pig Project	PV 12/15	Kanakomwane nakon Clerk Butaritari & Clerk Tab North for pig project	$14,400.00		Based on the PVs reviewed, payments were made only to the Clerk of Tab North and the Clerk of Butaritari. There was no supporting evidence of any share being sent to the Clerk of KUC.
			Totals (PA 4, 100 testing)	$14,400.00	$28,800.00	
31/12/2024			closing balance		$14,400.00	

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

- I do not agree for the loss $1107.80 the reason the clerk Eretia Monite sign the Pv or authorize the payment not for her own but they have the Full council minute for the Payment.
- I do not agree the reason I already receipt the Kaba Booti 1245 $1000 not the cash but the

cheque as shown below
121917 1245 1,000.00. But cash at Bank in Feb 2024 was $34,532.63 and the closing Bank was increasing by the $35,532.63.

4. APPENDICES

4.1 LIST OF PVS CONTAINS INVOICES NOT CERTIFIED UPON RECEIPT

Date	PV Number	Allocation	Detail	GL Amount	Audit Comments
31-Oct-24	V#10/07	2715	Paymment for 20 catern chicken	$1,360.00	Eaki certifly Clerk invoice nikakoaua ae bon bwai te Councilior
31-Oct-24	V#10/31	2715	Calim Ata ibukin anakin te Mayor Francis ao Clerk Eretia	$108.00	Eaki note te clerk iaon te letter, eaki rian n anaki boon te hire iaan 2715, eriai n anaki iaan 2301
30-Nov-24	V#11/32	2715	Buddy karin ika 15kg	$302.00	E kunea te Auditor akea ana note te Clerk iaon te supporting
31-Dec-24	Vno 12/28	2715	Boon ika karinaki nte fish center	$215.00	Eaki certifly te clerk
31-Oct-24	V#10/05	2301	Claim ibukin ana over time Nabuti ibukin baoia ataein JSS	$325.00	Eaki certilfy te clerk te letter
31-Oct-24	V#10/23	2301	Boon aia transport Councliors ao Mayors ibukin iran aia bowi	$305.00	Akea te covering letter attach ma te PV, eaki certifly te clerk attach paper ibukin kabwakan boon aia bwaa
31-Oct-24	V#10/32	2301	Rental saloon car for 4 days * 80.	$320.00	Eaki certifly te clerk and no covering letter attach with PV
30-Nov-24	V#11/15	2301	Boon aia transport each Councliors ao Mayors ibukin iran aia bowi	$165.00	Eaki certifly te clerk te beba ni kabwaka mwane, akea te coveing letter n attach ma te PV
31-Jan-24	V# 1/03	2329	Boat fuel	$400.00	Eaki certifly te clerk ao eaki kabwarabwaraki bukin bwakan boon aia bwaa ao akea naba aia invoice n attach ma te PV ibukin kakoauan aia kabo bwaa
29-Feb-24	V# 2/05	2329	Karaoan rikoriko nte rebwerebwe ao nikiri nte kauntira nte booti	$50.00	eaki crtifly te clerk te letter ibukin bwakamwane
31-May-24	5/35	2329	Tangoan ana booti Ata ibukin baon te Mayor nako Tarawa	$90.00	Eaki certifly te clerk te letter attach ma te PV

30-Jun-24	9/6	2329	Boat fuel councliors ibukin iran te council meeting	$250.00	Eaki certifly te clerk te bebwa ibukin kabwakan boon aia bwaa counciliors ake aira te council meeting. E kunea te auditor bwa eriai naki bwaka boon aia boat fuel each councilors have their boat, ena riai n hire 1 te booti n ananai ibukia counciliors ibukin iran aia council meeting
30-Jun-24	14/6	2329	Boon bwan baoia Komenten te liquaor n bowi nte kabong	$95.00	Eaki certilfy te clerk te letter
31-Jul-24	15/7	2329	Boat hire karaoaki iai te bwakamwane nte Backpay	$270.00	Eaki ceritly te clerk te letter ibukin kabwakan mwanen ana hire Tikataake
30-Sept-24	13/9	2329	Bon bwan baoia kauntira ake aira aia bowi ni kauntira	$350.00	Eaki certifly te clerk te bwebwa ibukin kabwakakin boon baoia
30-Nov-24	V#11/21	2329	Tangoan te booti ibukin baon te Mayor	$180.00	Eaki certifly te clerk te PV
31-Jan-24	V# 1/29	2403	Boon te kora ao te rau	$210.00	Ecertifly te CFC ma akea ana note te clerk iaon te bebwa
29-Feb-24	V# 2/02	2403	Boon te kora ao te rau ni kotaki ma bwan te Jss truck	$515.00	Eaki riai naki riin bon te bwan te truck JSS nako an te 2403
31-Mar-24	V# 3/21	2403	Kabwakan mwanen onobwai ao boon te raau	$1,300.00	Eaki certilfy te clerk te supporting letter
31-Mar-24	V# 3/35	2403	Bon te nora ni mwakuri n aia auti taan mwakuri	$115.00	Eaki certilfy te clerk letter
30-Jun-24	8/6	2403	boon te kora 3 tengaa ao 7 tengaa te kora	$50.00	E certilfy te clerk te letter ma akea na note te clerk iaona
30-Jun-24	14/6	2403	Boon ana kora Emere	$40.00	E kaokoro te supporting letter iaon mwaitin te kora ma te front PV ikota iaon te kora
30-Jun-24	23/6	2403	Kakoroan te kora	$70.00	Eaki certifly te clerk te letter ao eaki naba raoi bwarabwa nte letter bwakan boon mwanen te kora
30-Jun-24	24/6	2403	Emire 7 kora * 5.00	$35.00	Akea na supporting letter attach ma te PV
31-Jul-24	12/7	2403	Boon te baa ao te rau ibukin bwain onobwai Kauntira	$740.00	Eaki note te letter te Clerk ni kaota ana approved iaon bwakabwane
31-Jul-24	60/7	2403	Boon te 34 te kora @5.00	$170.00	Eaki note te clerk ni kaota ana aproved
31-Jul-24	60/7	2403	Boon ana baa ea naia Kabenta ibukin Onobwai	$100.00	Eaki certifly te clerk

31-Aug-24	29/8	2403	Boon 17 te ngaa te kora $15	$85.00	Eaki note te clerk ni kaota ana approved ae bon bwai te kauntira, eaki naba bwarabwara raoi bwa koran te raa
31-Oct-24	V#10/11	2403	Anan ana rau iroun Kauntira ibukin onobwai	$200.00	Eaki certifly te clerk te letter.
31-Dec-24	Vno 12/25	2403	Ana claim te Mayor Francis ibukin 28 kora	$140.00	Eaki note te clerk, eaki raoi kabwara2ki oin bukin bwakan boon te 28 te kora
29-Feb-24	V# 2/02	2702	JSS fuel truck	$225.00	Eaki certifly te clerk te letter ibukinkabwakan mwanen aia bwaa, akea te receipt ibukin kakoauan reken te bwaa, ti 40 liter ae otii n te attach PV
29-Feb-24	V# 2/31	2702	Payment for Bweneta 80,120,100 dicsel	$300.00	Akea te receipt bukin kakoauan miin kaboan te bwaa, eaki cerrfly te clerk te letter
31-Mar-24	V# 3/13	2702	Kaubure fuel	$286.80	Eaki bwara2 bukin bwakan boon aia Kaubure nte supporting letter. Eaki certifly te clerk te s/doc or bebwa ni bwaka mwane. Akea te RR# ni kaotaki ibukin Kabwebwenibeia ngkai eaki ana ana mwane
31-Mar-24	V# 3/15	2702	2 drum dicsel kaboaki nte Koil	$567.70	E kaokoro te amount te PV ma te GL, eaki certifly te clerk te invoice
31-Mar-24	V# 3/30	2702	2 drum ADO	$567.90	E kaokoro te amount te GL ma te PV. E aki certilfy te clerk te invoice ni kakoaua ae bon bwaan te councilor.
31-May-24	5/8	2702	Koil dicsel drum and petrol drum	$499.95	Eaki certifly te invoice te clerk ikakoaua ae boon bwai te Councilor
31-Jul-24	5/7	2702	Koil I dicsel	$318.45	Eaki certifly te clerk te invoice ni kakoaua ae bon bwai aia counclior
31-Aug-24	16/8	2702	Deposit Election koil	$999.90	Eaki oti iaon te PV te allocation ae 2702 ma te GL e post nakon te 2702. Eaki naba certifly te clerk te invoice ni kakoaua ae eroko ngke bon bwaan aia ETC
31-Aug-24	19/8	2702	Tikanibwebwe bubuti boon te discel ao beentiin	$200.00	Eaki certifly te clerk ana claim lette Tikanibwebwe ibukin boon te bwaa
31-Aug-24	27/8	2702	Aitiria 1 drum dicsel	$300.00	Akea letter ni kabwarabwa ibukin kaboan te drum ni bwaa mai iroun te mayor or clerk, ao eaki certifly te invoice te clerk
30-Sept-24	6/9	2702	2 drum dicsel and 1 drum petrol	$783.90	Eaki certily te invoice mai iroun te clerk

31-Oct-24	V#10/29	2702	Payment for 2 ULP	$432.00	Eaki certifly te invoice
30-Nov-24	V#11/12	2702		$360.95	Akea te covering letter ao eaki certify te invoice
30-Nov-24	V#11/25	2702	xx	$351.00	Akea te 2702 statement iaon te PV aei
31-Jan-24	V# 1/09	2806	Koil 3b/fluid	$34.50	Eaki certifly te clerk te invoice eroko mai iroun Koil
29-Feb-24	V# 2/03	2806	Payment for KUC truck	$365.00	Eaki certify te clerk te debit note
31-Mar-24	V# 3/01	2806	Kaitiakan te bobwai ibukin te Jss truck Mayor Francies	$736.00	Eaki certifly te clerk invoice ni kakoaua ae bon bwai ETC Jss ao akea iaon te PV ana imprest PV# ibukin kakouan ana ikota ni mwane are anganaki ibukin kaboan bwain Jss
31-Mar-24	V# 3/09	2806	KPC truck hire ibukin baoia ataein JSS	$420.00	Eaki certifly te clerk te letter
31-Mar-24	V# 3/27	2806	Biita Teunaia claim ana overtime ibukin baonakia ataein JSS	$138.00	Eaki certifly te clerk te letter
31-May-24	5/10	2806	Kaboan bwai kaan Jss 1 Tyire	$220.00	Eaki certifly te clerk te receipt ni kakoaua ae bon bwai ETC Jss
31-May-24	5/14	2806	Miin kaboan te B/Fluid	$22.60	Eaki certifly te clerk te invoice ma te Koil ni kakoaua ae bon bwai ETC Jss
31-Aug-24	19/8	2806	Uatu.N overtime ibukin anakia ao kaokaia ataein JSS	$225.00	Eaki certifly te clerk te letter ibukin overtime
31-Aug-24	26/8	2806	Peter Tenaia overtime ibukin baonakia ataein Jss	$148.50	Eaki certifly te clerk te letter ibukin ana claim Peter ibukin ana ovretime
30-Nov-24	V#11/09	2806	xx	$50.00	Akea te 2208 n mwakoro ana detail statement iaon te PV ae $50.00
30-Nov-24	V#11/12	2806	Anakin bwain anakin ana Kaa	$130.00	Eaki certifly te clerk letter
31-Jan-24	V# 1/02	2211	matuia councliors ao unimwane I Teane bridge	$160.00	Eaki certify te clerk te letter ibukin bwakan mwanen te subsistance alloawance. E kaokoro te amoun te PV ma supporting letter
29-Feb-24	V# 2/14	2211	Aia subsistance allowance Nabuti Tokamaitarawa ao Nabuti Tukai ibukin bobwai I south	$180.00	Eaki certify te clerk te letter ibukin bwakan mwanen te subsistance alloawance
31-Mar-24	V# 3/13	2211	Boon aia meal Kaubure ea naki man aia subsistenance allowance	$310.00	Eaki matata raoi te sup/doc, eaki certifly te clerk te s/doc ibukin bwakamwane. Akea te RR# ibukin Kabwebwenibeia ngkai eaki ana ana sub/allowance

31-Jul-24	6/7	2211	Eretia Claim for sub allowance ibukin mwamwanangana	$175.00	Eaki certifly te Clerk
30-Sept-24	20/9	2211	Being paymnet for 2211 lunch meeting	$110.00	Akea ana supporting letter ni kabwarabwara te luch meeting n attach ma te PV
				$18,173.15	

4.2 LIST OF PV'S FOR SITTING ALLOWANCES

Date	PV Number	Allocation	Detail	GL Amount	Audit Comments
29-Feb-24	V# 2/31	2201	Claim ibukin irakin te botaki ao ana honorium	$50.00	No covering letter letter attched indicating the purpose of the meeting
31-Mar-24	V# 3/09	2201	Ana claim te Francis ibukin ana honorium	$200.00	No covering letter letter attched indicating the purpose of the meeting
30-Apr-24	V# 4/08	2201	Aia allowance Kauntira	$1,205.00	No covering letter letter attched indicating the purpose of the meeting
31-May-24	5/18	2201	Counciliors allowance April 2024	$1,625.00	No covering letter letter attched indicating the purpose of the meeting
30-Jun-24	9/6	2201	Council meeting foe May 2024	$1,445.00	No covering letter letter attched indicating the purpose of the meeting
30-Jun-24	23/6	2201	E claim te Tikai ana duty allowance	$50.00	No covering letter letter attched indicating the purpose of the meeting
31-Aug-24	7/8	2201	Allowance for full council meeting August 2024	$1,445.00	No covering letter letter attched indicating the purpose of the meeting
31-Aug-24	24/8	2201	Allowance for full council meeting 22/08/2024	$1,000.00	No covering letter letter attched indicating the purpose of the meeting
30-Sept-24	13/9	2201	Allowance Kauntira ibukin aia full council meeting 12/09/2024	$1,505.00	No covering letter letter attched indicating the purpose of the meeting
31-Oct-24	V#10/13	2201	Full council meeting July 2024	$1,445.00	No covering letter letter attched indicating the purpose of the meeting
31-Oct-24	V#10/23	2201	Aia allowance councilior ibukin te full meeting July, Day 1 ao 2 allowance nte kataumwane I Nooto, Day 3 I Tabitouea	$1,610.00	No covering letter letter attched indicating the purpose of the meeting
31-Oct-24	V#10/26	2201	Bowii ni kauntira ibukin May 2023	$900.00	No covering letter letter attched indicating the purpose of the meeting
30-Nov-24	V#11/01	2201	Ana allowance te V.Mayor ibukin Nov 2024	$50.00	No covering letter letter attched indicating the purpose of the meeting
30-Nov-24	V#11/15	2201	Aia bwii ni kauntira ibukin May 2023	$1,565.00	No covering letter letter attched indicating the purpose of the meeting
				$14,095.00	

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

Tran_Date	MRR./PV.	Code	GL Amount	Audit Comments
30-Sept-24	135181	1301	$29,881.00	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.
30-Nov-24	155292	1301	$22,881.00	
31-Jul-24	134741	1301	$15,000.00	
31-Aug-24	135032	1301	$7,500.00	
31-Jul-24	134704	1301	$7,000.00	
31-Jul-24	134766	1301	$7,000.00	
31-Jul-24	134738	1301	$6,782.20	
31-Mar-24	121994	1301	$6,000.00	
31-May-24	121721	1301	$6,000.00	
31-Jul-24	134758	1301	$6,000.00	
30-Sept-24	135068	1301	$6,000.00	
29-Feb-24	121906	1301	$5,000.00	
31-Mar-24	121934	1301	$5,000.00	
30-Apr-24	121627	1301	$5,000.00	
30-Apr-24	121682	1301	$5,000.00	
31-Jul-24	134725	1301	$5,000.00	
			$145,044.20	

Eutan Tarawa Council

The following certify that the attached statements (revealing a surplus Account Balance $ 304,377.52) for the year ended 31st December 2024 are correct.

Signed by:

Clerk to Island Council ____________

Mayor to Island Council ____________

Secretary ____________

Eutan Tarawa Council
Surplus Account
As at 12/31/24

Surplus 01/01/23	**316,367.26**
Add: Total Current Revenues 2023	425,005.92
Total	**741,373.18**
Less: Total Current Expenditres 2023	436,995.66
Surplus End 12/31/24	**304,377.52**

Statement of Ledger balances 12/31/24

Details	Debit	Credit
Surplus Account for 12/31/24		304,377.52
Below the Line		
Adv - Election	4380	0
Adv - Return loan	32.1	0
Adv - SIP	0	0
Adv -Landcraft	193100.28	0
Adv -MOE	319	0
Adv -OB	300	0
Adv -Salary	761.25	0
Adv -Team Ministry	200	0
Adv -Unclaim Salary Cr Neau	0	0
Adv -Unclaim Salary.Rarata	0	0
Adv -Unclaim Salary.Tekanuea	111	0
Adv -Unlcaim Salary.Teuatati	0	0
Adv-Agriculture	50	0
Adv-Aileen Sigh	0	0
Adv-Ana Kaibangaki Iesu	0	0
Adv-ATHKL	103	0
Adv-Aus Aid	37	0
Adv-Biita	392.2	0
Adv-Boatman	65	0
Adv-Brick	218	0
Adv-CCP	40	0
Adv-Chain Saw	50	0
Adv-Chicken	5278	0
Adv-CM Abaokoro	110	0
Adv-Coffee	3.5	0
Adv-Conference Mayor	1575	0

Adv-Copra Cake	0	0
Adv-Coprahandl	2495.5	0
Adv-Council Staff Canteen	732.05	0
Adv-Courtesy	0	0
Adv-E Commerce	60	0
Adv-ECD	0	0
Adv-Education	32	0
Adv-Election	3535.77	0
Adv-Enviroment	150	0
Adv-Eritai T	40	0
Adv-Eutan Buariki Paradise	700	0
Adv-Fish Center	15467.33	0
Adv-Francis Mayor Salary	0	0
Adv-FTC	0	0
Adv-Grass Cutter	10	0
Adv-Handilng	45	0
Adv-Helmet	157.96	0
Adv-Ice Maker	630	0
Adv-Iebeto	51.45	0
Adv-InAdvendence	28775.95	0
Adv-Induction	80	0
Adv-Ka- 50 Aniversary	4423.5	0
Adv-Kainaomata	4026.05	0
Adv-Karekare	1300	0
Adv-Kauntira Salary	0	0
Adv-KFHA	396.5	0
Adv-Kika	181.5	0
Adv-Kiriwatsan	0	0
Adv-KNSL	1905	0
Adv-KSA	20	0
Adv-KUC Abaokoro	0	0
Adv-Landcraft	4571.58	0
Adv-LDCF Project	0	0
Adv-Leave Grant	1731	0
Adv-Leave grant 2024	0	0
Adv-Local Produce	1113.75	0
Adv-M/Conference	70	0
Adv-Maiunraoi tetangira	84.65	0
Adv-Maria	0	0
Adv-Mauraoin Tetangira	594.1	0

Adv-MELAD	0	0
Adv-MICTTD	0	0
Adv-MWYSA	370	0
Adv-Nabuti Toka	998.6	0
Adv-Namoairaoi	0	0
Adv-Nemat	0	0
Adv-Nooto	0	0
Adv-Overtime	1163.3	0
Adv-Peter	112.8	0
Adv-Petrol liecense	0	0
Adv-Project	280	0
Adv-R2R	40	0
Adv-Raimoone	615	0
Adv-Raiteta Savine	0	0
Adv-RAMCAA	0	0
Adv-Rinerine	651.4	0
Adv-Runga	3297.1	0
Adv-Sausages	207.97	0
Adv-Solar	1773.1	0
Adv-Staff	63.5	0
Adv-Street Light	730	0
Adv-Surplus (Error)	1.76	0
Adv-Tata	0	0
Adv-Tentanini	348.75	0
Adv-Tetonia N	0	0
Adv-Tuneti Aviu	20	0
Adv-Uean Fatima	0	0
Adv-Ueen Nooto Primary	0	0
Adv-Ueen te rooti	15.5	0
Adv-Ueetaake Salary	0	0
Adv-UNDP	110	0
Adv-Unicef	0	0
Adv-Ununiki	1312.35	0
Adv-Women Center	2082.45	0
Adv-World Teachers Day	0	0
Adv-Xmas party for Council	0	0
Adv-Youth	741.3	0
Dep - Birth cerfticate	0	18
Dep - Motorbike Hire	0	20
Dep - Unclaim Salary. Mareweata	0	35.5

Dep - Zayed	0	80
Dep -Children	0	576
Dep -CMD	0	40
Dep -Co operation	0	150
Dep -Covid 19	0	10675
Dep -Embassy China	0	3824.9
Dep -High Court	0	25
Dep -Ice Plant	0	14731.53
Dep- Mayor	0	50
Dep -MOJ	0	45
Dep- PIPA	0	2114.15
Dep -Pre School Salary	0	2201.67
Dep -Unclaim Salary.Bwaram R	0	142
Dep-Amire	0	2370
Dep-Anete Tominiko	0	108.2
Dep-Backpay (incremental)	0	32.25
Dep-Bank Abaokoro	0	121
Dep-Bicycle	0	4170
Dep-Bingo	0	4648.4
Dep-Biscuit	0	13
Dep-Boat Hire	0	70
Dep-Bonnano Gp	0	60
Dep-Bus Fare	0	38.1
Dep-Canteen	0	1746.25
Dep-Chairs & Tables	0	190
Dep-Coconut Day	0	260
Dep-Code	0	18
Dep-Copra	0	623
Dep-Council Staff	0	1011.55
Dep-D/code deduction	0	98.5
Dep-DBK	0	1224.95
Dep-DC Sport	0	41
Dep-Dep Disesel	0	27
Dep-Dep Hourly deduction	0	315.5
Dep-Dep Red	0	30
Dep-Dep RMNCAH	0	24
Dep-Driver	0	19.5
Dep-Eti JSS	0	912
Dep-EU USP	0	512.6
Dep-Eutan Tarawa	0	667

Dep-Fish pond/Centre	0	9995.66
Dep-Flour	0	60
Dep-Football	0	56.4
Dep-Garland	0	150
Dep-Hook	0	6
Dep-Ice cream	0	1951.4
Dep-Incentive allowance	0	3300
Dep-Indomilk	0	1595
Dep-Ka- 38 Aniversary	0	1636.8
Dep-Kaabwa	0	60
Dep-KEF	0	6
Dep-KFL	0	2843.15
Dep-KiLGA	0	225
Dep-KSSIS	0	2
Dep-Land Lease (MELAD)	0	2953.76
Dep-Like It	0	220
Dep-Live & learn	0	1170
Dep-Maint Govt` hse 2024	0	488.6
Dep-Maintenance	0	4715.63
Dep-MCIC	0	42
Dep-Meaua T	0	1326.39
Dep-Medical certificate	0	12
Dep-Membership fee	0	10
Dep-MFED	0	6
Dep-MSBU	0	880
Dep-Mweaka	0	110
Dep-Nabuti Ioane	0	407.53
Dep-Netball	0	90
Dep-Pachde	0	34
Dep-Pig Project	0	14400
Dep-Police & Cell Prison	0	944.8
Dep-Popcat	0	34
Dep-PSO	0	12
Dep-Rabono	0	21.6
Dep-Rau	0	126
Dep-Recharge	0	20
Dep-Salary returns	0	70.15
Dep-Saw Mill	0	1075.1
Dep-Sea fare	0	1152.5
Dep-Sea wall	0	128.65

Dep-Shipping (KNSL)	0	1905
Dep-Sitting allws (MOH)	0	350
Dep-Sponsor Soccer/Butiboro	0	200
Dep-Sub tent	0	30
Dep-Surplus Cash	0	2919.54
Dep-Tanti Kaitangare	0	108.2
Dep-Tekanuea Itinnang Salary	0	68.56
Dep-Tender	0	435
Dep-Tent	0	313
Dep-Terieta	0	110
Dep-Tikataake	0	48.6
Dep-Tokatarawa	0	285.65
Dep-UKETI	0	91.7
Dep-Unclaim Biterem	0	62.5
Dep-Unclaim Nauriam	0	62.5
Dep-Unimwane	0	488.9
Dep-Upgrading te Mwaneaba	0	9273.45
Dep-Upgrading toilet	0	744.3
Dep-Vadafone	0	0.2
Dep-Waan n OO	0	4227.8
Imp -Beretati R	3110.84	0
Imp -Clerk Tiibeti	8711.86	0
Imp -Erema.T	1546	0
Imp -Ioromi Fialua	1640	0
Imp-Aileen	0	0
Imp-Aitiria	60	0
Imp-Akineti	1980	0
Imp-Angina	2598.1	0
Imp-Aonii	810	0
Imp-Ataake (Clerk)	0	75.55
Imp-Ataake Kamoriki	123.9	0
Imp-Ataake Momoua	212.4	0
Imp-Atantebine Ioane	400	0
Imp-Beiauea N	500	0
Imp-Biita	4194.95	0
Imp-Boonu Riurate	0	0
Imp-Burentoun	90	0
Imp-Bwaraniko	0.8	0
Imp-Bwebwentarawa	542.25	0
Imp-CCB Manager	1000	0

Imp-Clerk Eretia Monite	0	0
Imp-Clerk Rarube	300	0
Imp-Cr Aruea	0	0
Imp-Eritai	901.86	0
Imp-Francis	1092	0
Imp-Harry	310	0
Imp-Iebeto	0	0
Imp-Ioane	271.6	0
Imp-Iuuta Temaan	593.5	0
Imp-Joeli & Cati	0	0
Imp-Kabuati Tareka	40	0
Imp-Kaikai Arekita	0	60
Imp-Kamna	0	0
Imp-Kareimoa	0	200
Imp-Kiatoa	2263	0
Imp-Kirare Yahama	886.7	0
Imp-Mabubu Iotua	8238.81	0
Imp-Maeke Aritite	277.6	0
Imp-Mareko M	736	0
Imp-Mayor Francis	1715	0
Imp-Mere	200	0
Imp-Merean	0	0
Imp-Merebone	390	0
Imp-Moaniti	0	0
Imp-Mwa Beniera	0	212
Imp-Nabuti Ioane	8501.3	0
Imp-Nabuti Toka	2741.26	0
Imp-Peter & Sons	12000	0
Imp-Rarube	0	276.5
Imp-Riakaina KFL	4.7	0
Imp-Taatake Teakin	0	0
Imp-Takaia KFL	8.7	0
Imp-Taomwati T	0	0
Imp-Tareti A	680	0
Imp-Tarita (Slim price)	4634.4	0
Imp-Teata K	0	0
Imp-Tebine	713.25	0
Imp-Tebukei Karotu	0	3535.18
Imp-Tebwaka	1156.03	0
Imp-Tebwatau B	200	0

Imp-Teitiaki	998	0
Imp-Tenaorere	1524	0
Imp-Tentaa	800	0
Imp-Tentanini	1200	0
Imp-Teubo	480	0
Imp-Tianiti	10	0
Imp-Tiaon Teea	0	0
Imp-Tikanibwebwe	70	0
Imp-Tikataake	0	1225.25
Imp-Tioti Ekeieta	0	0
Imp-Tioti Erekana	300	0
Imp-Tooti B	137	0
Imp-Tuneti Aviu	7663.7	0
Imp-Uetaake	215	0
Loa-Biina	0	0
Loa-Refund	0	0
Loa-Teinaomata	446.5	0
Loa-Tokarerei	0	0
Los-Beiauea N (ICW)	5662.89	0
Los-Biita	0	10
Los-Burentoun	10	0
Los-Clerk Tabera	3213.6	0
Los-Merebone (Radio Operator)	21.17	0
Los-Mwa Beniera	2886.6	0
los-Raimone (Revenue-Collector)	0	291.41
Los-Tabera	320	0
Los-Team Councilors	953.8	0
Los-Tuneti Aviu	27866.07	0
Sup-Cash	0	53.35
Closing Cash	2667.71	0.00
Closing Bank	9196.63	0.00
Total	**438,460.33**	**438,460.33**

Eutan Tarawa Council
Accumulative Trial Balance
As at 12/31/24

Codes	Details	Estimate	Revised	Amount	Debit	Credit
					Debit	Credit
	Surplus brought forward 01-Jan-2023					316,367.26
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	**Angabwai**					
1103	Basic Rate	313.00	$313.00	$650.50	$0.00	$650.50
1106	Household Tax	0.00	$0.00	$0.00	$0.00	$0.00
1105	Port Tax	5,000.00	$5,000.00	$2,291.60	$0.00	$2,291.60
1109	Registration fee	500.00	$500.00	$334.00	$0.00	$334.00
1200	**Raitienti**					
1208	Angabwain Kaokioki	30.00	$30.00	$0.00	$0.00	$0.00
1202	Beba ni kabuti	500.00	$500.00	$524.50	$0.00	$524.50
1259	Bingo ibukin te Karikirake	5.00	$5.00	$0.00	$0.00	$0.00
1205	Bitineti(retail/wholesale/Manufac	17,000.00	$17,000.00	$14,570.00	$0.00	$14,570.00
1211	Bobai n nakonako(Hawker)	5,310.00	$5,310.00	$2,370.00	$0.00	$2,370.00
1255	Booti ake a tatangoaki	400.00	$400.00	$1,220.00	$0.00	$1,220.00
1203	Bwatika	144.00	$144.00	$127.00	$0.00	$127.00
1216	Contractors	300.00	$300.00	$0.00	$0.00	$0.00
1258	Internet Café	50.00	$50.00	$25.00	$0.00	$25.00
1219	Kaa/rebwerebwe aika tatangoa	550.00	$550.00	$125.00	$0.00	$125.00
1245	Kaba booti / wa-uowa/Katamar	500.00	$500.00	$2,080.00	$0.00	$2,080.00
1209	Kamanging / Biia / Matoatoa	180.00	$180.00	$510.00	$0.00	$510.00
1204	Kamea	800.00	$800.00	$1,210.00	$0.00	$1,210.00
1240	Karaobwai man te timanti	20.00	$20.00	$0.00	$0.00	$0.00
1214	Kariki/Tonati/bwan	1,300.00	$1,300.00	$835.00	$0.00	$835.00
1227	Karikirake n te Ika	110.00	$110.00	$10.00	$0.00	$10.00
1254	Kereboki / Bainibakoa	100.00	$100.00	$1,000.00	$0.00	$1,000.00
1220	Meeri (Ferry services)	320.00	$320.00	$30.00	$0.00	$30.00
1201	Motoka/rebwerebwe	2,610.00	$2,610.00	$2,113.20	$0.00	$2,113.20
1210	Outero/Auti ni irua/Auti aika tata	4,500.00	$4,500.00	$3,000.00	$0.00	$3,000.00
1256	Roon auti n takataka	1,200.00	$1,200.00	$300.00	$0.00	$300.00
1215	Roon karikirake aika uarereke/b	300.00	$300.00	$475.00	$0.00	$475.00
1212	Taabo ni Bwaa(Retail/Wholesale)	5,000.00	$5,000.00	$2,650.00	$0.00	$2,650.00
1226	Taani katangomane	0.00	$0.00	$0.00	$0.00	$0.00
1217	Taibora ni Kamwarake	750.00	$750.00	$605.00	$0.00	$605.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1213	Tauan mwin Botaki	750.00	$750.00	$715.00	$0.00	$715.00
1241	Yagona	2,800.00	$2,800.00	$3,615.00	$0.00	$3,615.00
1300	**Mwane ni buoka**					
1302	Buoka man te Postal	1,000.00	$1,000.00	$0.00	$0.00	$0.00
1301	Buoka man te Tautaeka	302,762.89	$302,762.89	$297,581.64	$0.00	$297,581.64
1303	Onobwai autin Tautaeka	0.00	$0.00	$0.00	$0.00	$0.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	$26,000.00	$26,000.00	$0.00	$26,000.00
1307	Te buoka ibukin te taarau n te KP	0.00	$0.00	$0.00	$0.00	$0.00
1400	**Bakao & Buoka man ana Karikirake te kaunt**					
1405	Ana Buoka te Fish Center	3,600.00	$3,600.00	$0.00	$0.00	$0.00
1404	Ana Buoka te Landing Craft	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 ni Mwane	500.00	$500.00	$0.00	$0.00	$0.00
1403	Loan Registration fee	0.00	$0.00	$0.00	$0.00	$0.00
1402	Rakan te katangomwane	0.00	$0.00	$0.00	$0.00	$0.00
1500	**Waki ni Karikirake**					
1520	Ana karekemwane te Karaati	520.00	$520.00	$312.00	$0.00	$312.00
1505	Ana rental te Moel - Guesthouse	12,000.00	$12,000.00	$11,000.00	$0.00	$11,000.00
1513	Bingo	10.00	$10.00	$0.00	$0.00	$0.00
1534	Boon te wifi' internet	4,000.00	$4,000.00	$64.00	$0.00	$64.00
1549	Fish Center	18,000.00	$18,000.00	$3,236.00	$0.00	$3,236.00
1501	Kabonakoan bwaai	500.00	$500.00	$1,000.00	$0.00	$1,000.00
1547	Kabonganaan Council Power	1,040.00	$1,040.00	$50.00	$0.00	$50.00
1545	Kabonganaan Council Stamp	10.00	$10.00	$8.00	$0.00	$8.00
1521	Kaotinakoan beeki ao kamea	100.00	$100.00	$0.00	$0.00	$0.00
1550	Karao/Oro Buriki	30,300.00	$30,300.00	$0.00	$0.00	$0.00
1546	Karaobwai man te Timanti	300.00	$300.00	$0.00	$0.00	$0.00
1551	Karekemwane - wood work	1,650.00	$1,650.00	$0.00	$0.00	$0.00
1522	Katangomwane	0.00	$0.00	$0.00	$0.00	$0.00
1548	Landing Craft	104,400.00	$104,400.00	$1,400.00	$0.00	$1,400.00
1535	Loan fee	2,900.00	$2,900.00	$0.00	$0.00	$0.00
1537	National Day Fund raising	300.00	$300.00	$0.00	$0.00	$0.00
1504	Roon auti ni maeka	884.00	$884.00	$732.80	$0.00	$732.80
1502	Tangoan Booti / wa uowa	900.00	$900.00	$300.00	$0.00	$300.00
1508	Tangoan bwain te Kauntira	660.00	$660.00	$942.20	$0.00	$942.20
1506	Tangoan te kaa/kantoka	5,000.00	$5,000.00	$8,003.00	$0.00	$8,003.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1512	Tangoan te maneaba	1,450.00	$1,450.00	$550.00	$0.00	$550.00
1509	Tangoan te rebwerebwe	250.00	$250.00	$0.00	$0.00	$0.00
1536	Toll fare	20.00	$20.00	$0.00	$0.00	$0.00
1602	Tuaa n te bowi	100.00	$100.00	$0.00	$0.00	$0.00
1544	Writing/Printing	100.00	$100.00	$136.20	$0.00	$136.20
1600	**Mwane Tabeua**					
1601	Mwane n Raka	500.00	$500.00	$16,598.69	$0.00	$16,598.69
1700	**Karaii Mwane**					
1701	Kaintabwi	20,372.12	$20,372.12	$15,705.59	$0.00	$15,705.59
2100	**Bwakabwai**					
2153	Boatman	1,758.00	$1,758.00	$1,386.29	$1,386.29	$0.00
2160	Fish Centre Keeper	3,368.00	$3,368.00	$3,350.32	$3,350.32	$0.00
2157	Gardener & Grass Cutter	1,758.00	$1,758.00	$0.00	$0.00	$0.00
2107	Handyman	3,212.00	$3,212.00	$3,212.04	$3,212.04	$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
2108	Kabenta	6,840.00	$6,840.00	$6,439.51	$6,439.51	$0.00
2112	Kaubure	34,620.00	$34,620.00	$34,229.14	$34,229.14	$0.00
2102	Kauntira	115,240.32	$115,240.32	$100,017.71	$100,017.71	$0.00
2103	Kauoman ni Kiraka	3,472.00	$3,472.00	$3,469.79	$3,469.79	$0.00
2119	Kauoman ni Makaeneke	3,368.00	$3,368.00	$3,217.06	$3,217.06	$0.00
2113	Neeti ni Kaawa	26,978.00	$26,978.00	$25,867.22	$25,867.22	$0.00
2114	Plumber	3,186.00	$3,186.00	$2,805.47	$2,805.47	$0.00
2104	Recovery officer	3,212.00	$3,212.00	$642.44	$642.44	$0.00
2122	Revenue Collector	6,606.00	$6,606.00	$4,304.44	$4,304.44	$0.00
2130	Road Workers	8,790.00	$8,790.00	$0.00	$0.00	$0.00
2137	Saw mill Operator	3,186.00	$3,186.00	$2,166.63	$2,166.63	$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
2106	Tia Kaitiaki	3,186.00	$3,186.00	$3,186.04	$3,186.04	$0.00
2115	Tia Mwakuri ma Botaki	3,368.00	$3,368.00	$3,355.09	$3,355.09	$0.00
2135	Tia Reireinia Ataei	0.00	$0.00	$0.00	$0.00	$0.00
2127	Tia Tararua te Auti ni iruwa	0.00	$0.00	$0.00	$0.00	$0.00
2133	Tia Uaereti	3,368.00	$3,368.00	$2,046.74	$2,046.74	$0.00
2120	Tiibi Makaeneke	3,420.00	$3,420.00	$1,494.90	$1,494.90	$0.00
2142	Toll fare collector	3,186.00	$3,186.00	$0.00	$0.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2109	Turaiwa	10,208.00	$10,208.00	$9,965.42	$9,965.42	$0.00
2123	Women's Trainer	3,368.00	$3,368.00	$1,813.56	$1,813.56	$0.00
2141	Youth & sport Officer	3,186.00	$3,186.00	$674.89	$674.89	$0.00
2200	**Arauenti**					
2206	Aoataim	900.00	$900.00	$397.40	$397.40	$0.00
2201	Arauenti Kauntira	24,865.00	$24,865.00	$21,400.00	$21,400.00	$0.00
2209	Bareka/Mwaimwai/kabung	2,000.00	$2,000.00	$1,467.00	$1,467.00	$0.00
2210	Bonomwi	200.00	$200.00	$370.00	$370.00	$0.00
2213	Covid19 Committee	960.00	$960.00	$0.00	$0.00	$0.00
2227	Executive Committee	960.00	$960.00	$220.00	$220.00	$0.00
2220	Finance Komete	960.00	$960.00	$500.00	$500.00	$0.00
2208	IDC Allowance	720.00	$720.00	$432.50	$432.50	$0.00
2203	Incentive Allowance	0.00	$0.00	$0.00	$0.00	$0.00
2207	JSS / Primary committee	0.00	$0.00	$0.00	$0.00	$0.00
2202	Kaniwangan Te Mayor/kauoman	4,200.00	$4,200.00	$4,107.20	$4,107.20	$0.00
2232	Kava Committee	300.00	$300.00	$300.00	$300.00	$0.00
2216	Kometen ni kamwakuri	960.00	$960.00	$720.00	$720.00	$0.00
2218	Kometen te Kainaomata	720.00	$720.00	$400.00	$400.00	$0.00
2231	Kometen te Onobwai	750.00	$750.00	$0.00	$0.00	$0.00
2225	Kometen te Roronrikirake	300.00	$300.00	$0.00	$0.00	$0.00
2224	Liqour Board	480.00	$480.00	$540.00	$540.00	$0.00
2217	Mwane ni motirawa	0.00	$0.00	$0.00	$0.00	$0.00
2204	Phone recharge allowance	2,280.00	$2,280.00	$1,750.00	$1,750.00	$0.00
2211	Subsistence Allowance	2,500.00	$2,500.00	$5,159.70	$5,159.70	$0.00
2205	Temporary Assistance	565.50	$565.50	$50.00	$50.00	$0.00
2214	Uketi Allowance	5,700.00	$5,700.00	$1,825.00	$1,825.00	$0.00
2212	Unimwane allowance	5,700.00	$5,700.00	$3,375.00	$3,375.00	$0.00
2230	Urgency Committee	200.00	$200.00	$120.00	$120.00	$0.00
2300	**Kabutan te waaki**					
2329	Bao nako atimwakoro	12,523.50	$12,523.50	$17,594.80	$17,594.80	$0.00
2301	Bao ni Mwamwananga	8,654.20	$8,654.20	$12,188.50	$12,188.50	$0.00
2311	Boon kanakoan Nii man te kawai	300.00	$300.00	$464.20	$464.20	$0.00
2318	Boon te Kabowi	100.00	$100.00	$0.00	$0.00	$0.00
2315	Boutokaan Botaki	400.00	$400.00	$200.00	$200.00	$0.00
2308	Buraeki/Kaboraoi	500.00	$500.00	$0.00	$0.00	$0.00
2303	Bwaai-ni-mwakuri	1,500.00	$1,500.00	$100.00	$100.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2326	Bwain mwakuri n te Aobiti	4,000.00	$4,000.00	$3,604.75	$3,604.75	$0.00
2320	Dog/Pig Control	1,500.00	$1,500.00	$535.00	$535.00	$0.00
2321	Kabwara tarau n KPF	2,000.00	$2,000.00	$0.00	$0.00	$0.00
2316	Kabwara tarau n ririki ae nako	681.00	$681.00	$0.00	$0.00	$0.00
2313	Kainaomata	3,947.00	$3,947.00	$3,809.85	$3,809.85	$0.00
2322	Kakao/Kairua	1,830.00	$1,830.00	$3,918.10	$3,918.10	$0.00
2312	Rinerine ibukia kauntira	4,500.00	$4,500.00	$2,725.20	$2,725.20	$0.00
2302	Ritin aaba	0.00	$0.00	$0.00	$0.00	$0.00
2333	Support to Copra fund distributio	3,500.00	$3,500.00	$3,468.40	$3,468.40	$0.00
2332	Support to Elderly Fund distributio	1,200.00	$1,200.00	$2,294.00	$2,294.00	$0.00
2319	Tareboon / Uaereti	1,000.00	$1,000.00	$2,164.88	$2,164.88	$0.00
2317	Te Runga n takakaro	1,000.00	$1,000.00	$0.00	$0.00	$0.00
2400	**Onobwai**					
2402	Aobiti	4,000.00	$4,000.00	$3,250.73	$3,250.73	$0.00
2404	Auti ni Iruwa	500.00	$500.00	$0.00	$0.00	$0.00
2403	Auti ni maeka	16,800.00	$16,800.00	$30,778.50	$30,778.50	$0.00
2409	Booti	5,000.00	$5,000.00	$719.00	$719.00	$0.00
2408	Kaa/Rebwerebwe	1,500.00	$1,500.00	$1,641.53	$1,641.53	$0.00
2410	Kawai / Causeways	6,000.00	$6,000.00	$2,468.00	$2,468.00	$0.00
2417	Piggery Home Upgrading	500.00	$500.00	$0.00	$0.00	$0.00
2412	Playgrounds / Sport	1,000.00	$1,000.00	$0.00	$0.00	$0.00
2408a	School trucks	4,000.00	$4,000.00	$0.00	$0.00	$0.00
2413	Workshop	2,600.00	$2,600.00	$2,079.39	$2,079.39	$0.00
2600	**Karikirake aika aki Mwanenaki**					
2603	Coconut Replanting scheme	500.00	$500.00	$500.00	$500.00	$0.00
2604	Katamaroan te nei ni baneawa	100.00	$100.00	$0.00	$0.00	$0.00
2700	**Kabanemwane n te Karikirake**					
2701	Amarake/Mooi ibukin te auti ni ir	200.00	$200.00	$524.70	$524.70	$0.00
2704	Bingo	100.00	$100.00	$0.00	$0.00	$0.00
2702	Boon bwaan Kaa/wa-uowa/boo	9,311.20	$9,311.20	$20,434.60	$20,434.60	$0.00
2715	Fish Center	18,000.00	$18,000.00	$4,954.72	$4,954.72	$0.00
2703	Internet	2,160.00	$2,160.00	$1,632.83	$1,632.83	$0.00
2716	Karao/Oro Buriki	28,800.00	$28,800.00	$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	0.00	$0.00	$0.00	$0.00	$0.00
2714	Landing Craft	81,600.00	$81,600.00	$578.50	$578.50	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2710	Maneaban te Kauntira	4,000.00	$4,000.00	$3,330.00	$3,330.00	$0.00
2713	Piggery poject	100.00	$100.00	$0.00	$0.00	$0.00
2800	**Karaii Mwane**					
2804	Birimane nakon KiLGA	1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00
2801	Kaintabwi	54,996.11	$54,996.11	$37,831.74	$37,831.74	$0.00
2803	Onobwaian autin Tautaeka	0.00	$0.00	$0.00	$0.00	$0.00
2806	Te buoka ibukin te school trucks	22,000.00	$22,000.00	$15,425.24	$15,425.24	$0.00
	Below the Line					
	Adv - Election	0.00		$4,380.00	$4,380.00	$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 -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-Boatman	0.00		$65.00	$65.00	$0.00
	Adv-Brick	0.00		$218.00	$218.00	$0.00
	Adv-CCP	0.00		$40.00	$40.00	$0.00
	Adv-Chain Saw	0.00		$50.00	$50.00	$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Council Staff Canteen	0.00		$732.05	$732.05	$0.00
	Adv-Courtesy	0.00		$0.00	$0.00	$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
	Adv-FTC	0.00		$0.00	$0.00	$0.00
	Adv-Grass Cutter	0.00		$10.00	$10.00	$0.00
	Adv-Handilng	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-Iebeto	0.00		$51.45	$51.45	$0.00
	Adv-InAdvendence	0.00		$28,775.95	$28,775.95	$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-KUC Abaokoro	0.00		$0.00	$0.00	$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-Leave grant 2024	0.00		$0.00	$0.00	$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Maria	0.00		$0.00	$0.00	$0.00
	Adv-Mauraoin 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-Namoairaoi	0.00		$0.00	$0.00	$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		$1,163.30	$1,163.30	$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
	Adv-Raimoone	0.00		$615.00	$615.00	$0.00
	Adv-Raiteta Savine	0.00		$0.00	$0.00	$0.00
	Adv-RAMCAA	0.00		$0.00	$0.00	$0.00
	Adv-Rinerine	0.00		$651.40	$651.40	$0.00
	Adv-Runga	0.00		$3,297.10	$3,297.10	$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		$741.30	$741.30	$0.00
	Dep - Birth cerfticate	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
	Dep- PIPA	0.00		-$2,114.15	$0.00	$2,114.15
	Dep -Pre School Salary	0.00		-$2,201.67	$0.00	$2,201.67
	Dep -Unclaim Salary.Bwaram R	0.00		-$142.00	$0.00	$142.00
	Dep-Amire	0.00		-$2,370.00	$0.00	$2,370.00
	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		-$1,746.25	$0.00	$1,746.25
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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 Disesel	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		-$912.00	$0.00	$912.00
	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
	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-Land Lease (MELAD)	0.00		-$2,953.76	$0.00	$2,953.76
	Dep-Like It	0.00		-$220.00	$0.00	$220.00
	Dep-Live & learn	0.00		-$1,170.00	$0.00	$1,170.00
	Dep-Maint Govt` hse 2024	0.00		-$488.60	$0.00	$488.60
	Dep-Maintenance	0.00		-$4,715.63	$0.00	$4,715.63
	Dep-MCIC	0.00		-$42.00	$0.00	$42.00
	Dep-Meaua 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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Nabuti loane	0.00		-$407.53	$0.00	$407.53
	Dep-Netball	0.00		-$90.00	$0.00	$90.00
	Dep-Pachde	0.00		-$34.00	$0.00	$34.00
	Dep-Pig Project	0.00		-$14,400.00	$0.00	$14,400.00
	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
	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		-$2,919.54	$0.00	$2,919.54
	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-Terieta	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		-$91.70	$0.00	$91.70
	Dep-Unclaim Biterem	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp -Erema.T	0.00		$1,546.00	$1,546.00	$0.00
	Imp -Ioromi 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 Kamoriki	0.00		$123.90	$123.90	$0.00
	Imp-Ataake Momoua	0.00		$212.40	$212.40	$0.00
	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		$4,194.95	$4,194.95	$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
	Imp-CCB Manager	0.00		$1,000.00	$1,000.00	$0.00
	Imp-Clerk Eretia Monite	0.00		$0.00	$0.00	$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-Kabuati 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		$2,263.00	$2,263.00	$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Mareko M	0.00		$736.00	$736.00	$0.00
	Imp-Mayor Francis	0.00		$1,715.00	$1,715.00	$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		$390.00	$390.00	$0.00
	Imp-Moaniti	0.00		$0.00	$0.00	$0.00
	Imp-Mwa Beniera	0.00		-$212.00	$0.00	$212.00
	Imp-Nabuti Ioane	0.00		$8,501.30	$8,501.30	$0.00
	Imp-Nabuti Toka	0.00		$2,741.26	$2,741.26	$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-Taomwati T	0.00		$0.00	$0.00	$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
	Imp-Tebwaka	0.00		$1,156.03	$1,156.03	$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-Tiaon Teea	0.00		$0.00	$0.00	$0.00
	Imp-Tikanibwebwe	0.00		$70.00	$70.00	$0.00
	Imp-Tikataake	0.00		-$1,225.25	$0.00	$1,225.25
	Imp-Tioti Ekeieta	0.00		$0.00	$0.00	$0.00
	Imp-Tioti Erekana	0.00		$300.00	$300.00	$0.00
	Imp-Tooti B	0.00		$137.00	$137.00	$0.00
	Imp-Tuneti Aviu	0.00		$7,663.70	$7,663.70	$0.00
	Imp-Uetaake	0.00		$215.00	$215.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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
	Loa-Tokarerei	0.00		$0.00	$0.00	$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		-$291.41	$0.00	$291.41
	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		$27,866.07	$27,866.07	$0.00
	Sup-Cash	0.00		-$53.35	$0.00	$53.35
	Closing Cash				2667.71	0.00
	Closing Bank				9196.63	0.00
	Grand Total				**875,455.99**	**875,455.99**

Prepared by : LGD Internal Audit

Eutan Tarawa Council
Balance Sheet
as at 12/31/24

	Notes	Amount $	Block Total $	Total $
Assets				
Current Asset				
Cash at Bank	1	9,196.63		
Cash on Hand		2,667.71		
Account Receivable	2	426,595.99	438,460.33	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				438,460.33
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	134,082.81	134,082.81	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				134,082.81
Net Asset				**304,377.52**
Equity				
Current Year Earning			-11,989.74	
Historical Balancing			316,367.26	
Total Equity				**304,377.52**

Prepared by : LGD Internal Audit

Eutan Tarawa Council
Profit and Loss Statement
or the Period 1/1/24 to 12/31/24

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
Revenue						
	1100	**Angabwai**				
		1103	Basic Rate	650.50		
		1105	Port Tax	2,291.60		
		1109	Registration fee	334.00		
					3,276.10	
	1200	**Raitienti**				
		1201	Motoka/rebwerebwe	2,113.20		
		1202	Beba ni kabuti	524.50		
		1203	Bwatika	127.00		
		1204	Kamea	1,210.00		
		1205	Bitineti(retail/wholesale/Manufacture r)	14,570.00		
		1209	Kamanging / Biia / Matoatoa	510.00		
		1210	Outero/Auti ni irua/Auti aika tatango aki	3,000.00		
		1211	Bobai n nakonako(Hawker)	2,370.00		
		1212	Taabo ni Bwaa(Retail/Wholesale)	2,650.00		
		1213	Tauan mwin Botaki	715.00		
		1214	Kariki/Tonati/bwan	835.00		
		1215	Roon karikirake aika uarereke/bwaini Kiribati	475.00		
		1217	Taibora ni Kamwarake	605.00		
		1219	Kaa/rebwerebwe aika tatangoaki	125.00		
		1220	Meeri (Ferry services)	30.00		
		1227	Karikirake n te Ika	10.00		
		1241	Yagona	3,615.00		
		1245	Kaba booti / wa-uowa/Katamaran	2,080.00		
		1254	Kereboki / Bainibakoa	1,000.00		
		1255	Booti ake a tatangoaki	1,220.00		
		1256	Roon auti n takataka	300.00		
		1258	Internet Café	25.00		
					38,109.70	
	1300	**Mwane ni buoka**				
		1301	Buoka man te Tautaeka	297,581.64		
		1306	Te buoka ibukin baoia ataein te reirei	26,000.00		
					323,581.64	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
	1500	**Waki ni Karikirake**				
		1501	Kabonakoan bwaai	1,000.00		
		1502	Tangoan Booti / wa uowa	300.00		
		1504	Roon auti ni maeka	732.80		
		1505	Ana rental te Moel - Guesthouse	11,000.00		
		1506	Tangoan te kaa/kantoka	8,003.00		
		1508	Tangoan bwain te Kauntira	942.20		
		1512	Tangoan te maneaba	550.00		
		1520	Ana karekemwane te Karaati	312.00		
		1534	Boon te wifi' internet	64.00		
		1544	Writing/Printing	136.20		
		1545	Kabonganaan Council Stamp	8.00		
		1547	Kabonganaan Council Power	50.00		
		1548	Landing Craft	1,400.00		
		1549	Fish Center	3,236.00		
					27,734.20	
	1600	**Mwane Tabeua**				
		1601	Mwane n Raka	16,598.69		
					16,598.69	
	1700	**Karaii Mwane**				
		1701	Kaintabwi	15,705.59		
					15,705.59	
						425,005.92
Expenditure						
	2100	**Bwakabwai**				
		2102	Kauntira	100,017.71		
		2103	Kauoman ni Kiraka	3,469.79		
		2104	Recovery officer	642.44		
		2106	Tia Kaitiaki	3,186.04		
		2107	Handyman	3,212.04		
		2108	Kabenta	6,439.51		
		2109	Turaiwa	9,965.42		
		2112	Kaubure	34,229.14		
		2113	Neeti ni Kaawa	25,867.22		
		2114	Plumber	2,805.47		
		2115	Tia Mwakuri ma Botaki	3,355.09		
		2119	Kauoman ni Makaeneke	3,217.06		
		2120	Tiibi Makaeneke	1,494.90		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
		2122	Revenue Collector	4,304.44		
		2123	Women's Trainer	1,813.56		
		2133	Tia Uaereti	2,046.74		
		2137	Saw mill Operator	2,166.63		
		2141	Youth & sport Officer	674.89		
		2153	Boatman	1,386.29		
		2160	Fish Centre Keeper	3,350.32		
					213,644.70	
	2200	**Arauenti**				
		2201	Arauenti Kauntira	21,400.00		
		2202	Kaniwangan Te Mayor/kauoman Ma yor	4,107.20		
		2204	Phone recharge allowance	1,750.00		
		2205	Temporary Assistance	50.00		
		2206	Aoataim	397.40		
		2208	IDC Allowance	432.50		
		2209	Bareka/Mwaimwai/kabung	1,467.00		
		2210	Bonomwi	370.00		
		2211	Subsistence Allowance	5,159.70		
		2212	Unimwane allowance	3,375.00		
		2214	Uketi Allowance	1,825.00		
		2216	Kometen ni kamwakuri	720.00		
		2218	Kometen te Kainaomata	400.00		
		2220	Finance Komete	500.00		
		2224	Liqour Board	540.00		
		2227	Executive Committee	220.00		
		2230	Urgency Committee	120.00		
		2232	Kava Committee	300.00		
					43,133.80	
	2300	**Kabutan te waaki**				
		2301	Bao ni Mwamwananga	12,188.50		
		2303	Bwaai-ni-mwakuri	100.00		
		2311	Boon kanakoan Nii man te kawai	464.20		
		2312	Rinerine ibukia kauntira	2,725.20		
		2313	Kainaomata	3,809.85		
		2315	Boutokaan Botaki	200.00		
		2319	Tareboon / Uaereti	2,164.88		
		2320	Dog/Pig Control	535.00		
		2322	Kakao/Kairua	3,918.10		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
		2326	Bwain mwakuri n te Aobiti	3,604.75		
		2329	Bao nako atimwakoro	17,594.80		
		2332	Support to Elderly Fund distribution	2,294.00		
		2333	Support to Copra fund distribution	3,468.40		
					53,067.68	
	2400	**Onobwai**				
		2402	Aobiti	3,250.73		
		2403	Auti ni maeka	30,778.50		
		2408	Kaa/Rebwerebwe	1,641.53		
		2409	Booti	719.00		
		2410	Kawai / Causeways	2,468.00		
		2413	Workshop	2,079.39		
					40,937.15	
	2600	**Karikirake aika aki Mwane**				
		2603	Coconut Replanting scheme	500.00		
					500.00	
	2700	**Kabanemwane n te Karikir**				
		2701	Amarake/Mooi ibukin te auti ni irua	524.70		
		2702	Boon bwaan Kaa/wa-uowa/booti/ re bwerebwe	20,434.60		
		2703	Internet	1,632.83		
		2710	Maneaban te Kauntira	3,330.00		
		2714	Landing Craft	578.50		
		2715	Fish Center	4,954.72		
					31,455.35	
	2800	**Karaii Mwane**				
		2801	Kaintabwi	37,831.74		
		2804	Birimane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin te school trucks	15,425.24		
					54,256.98	
						436,995.66
Net Profit/Loss						**-11,989.74**

Prepared by : LGD Internal Audit

Incomes as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount $	Block Total $	Total $
1100	Angabwai	1103	Basic Rate	650.50		
		1105	Port Tax	2,291.60		
		1109	Registration fee	334.00		
					3,276.10	
1200	Raitienti	1201	Motoka/rebwerebwe	2,113.20		
		1202	Beba ni kabuti	524.50		
		1203	Bwatika	127.00		
		1204	Kamea	1,210.00		
		1205	Bitineti(retail/wholesale/Manufa	14,570.00		
		1209	Kamanging / Biia / Matoatoa	510.00		
		1210	Outero/Auti ni irua/Auti aika tat	3,000.00		
		1211	Bobai n nakonako(Hawker)	2,370.00		
		1212	Taabo ni Bwaa(Retail/Wholesal	2,650.00		
		1213	Tauan mwin Botaki	715.00		
		1214	Kariki/Tonati/bwan	835.00		
		1215	Roon karikirake aika uarereke/b	475.00		
		1217	Taibora ni Kamwarake	605.00		
		1219	Kaa/rebwerebwe aika tatango	125.00		
		1220	Meeri (Ferry services)	30.00		
		1227	Karikirake n te Ika	10.00		
		1241	Yagona	3,615.00		
		1245	Kaba booti / wa-uowa/Katama	2,080.00		
		1254	Kereboki / Bainibakoa	1,000.00		
		1255	Booti ake a tatangoaki	1,220.00		
		1256	Roon auti n takataka	300.00		
		1258	Internet Café	25.00		
					38,109.70	
1300	Mwane ni buoka	1301	Buoka man te Tautaeka	297,581.64		
		1306	Te buoka ibukin baoia ataein te	26,000.00		
					323,581.64	
1500	Waki ni Karikirake	1501	Kabonakoan bwaai	1,000.00		
		1502	Tangoan Booti / wa uowa	300.00		
		1504	Roon auti ni maeka	732.80		
		1505	Ana rental te Moel - Guesthous	11,000.00		
		1506	Tangoan te kaa/kantoka	8,003.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount $	Block Total $	Total $
1500	Waki ni Karikirake	1508	Tangoan bwain te Kauntira	942.20		
		1512	Tangoan te maneaba	550.00		
		1520	Ana karekemwane te Karaati	312.00		
		1534	Boon te wifi' internet	64.00		
		1544	Writing/Printing	136.20		
		1545	Kabonganaan Council Stamp	8.00		
		1547	Kabonganaan Council Power	50.00		
		1548	Landing Craft	1,400.00		
		1549	Fish Center	3,236.00		
					27,734.20	
1600	Mwane Tabeua	1601	Mwane n Raka	16,598.69		
					16,598.69	
1700	Karaii Mwane	1701	Kaintabwi	15,705.59		
					15,705.59	
			Total Income			**425,005.92**

Expenditures as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total $	Total $
2100	Bwakabwai	2102	Kauntira	100,017.71		
		2103	Kauoman ni Kiraka	3,469.79		
		2104	Recovery officer	642.44		
		2106	Tia Kaitiaki	3,186.04		
		2107	Handyman	3,212.04		
		2108	Kabenta	6,439.51		
		2109	Turaiwa	9,965.42		
		2112	Kaubure	34,229.14		
		2113	Neeti ni Kaawa	25,867.22		
		2114	Plumber	2,805.47		
		2115	Tia Mwakuri ma Botaki	3,355.09		
		2119	Kauoman ni Makaeneke	3,217.06		
		2120	Tiibi Makaeneke	1,494.90		
		2122	Revenue Collector	4,304.44		
		2123	Women's Trainer	1,813.56		
		2133	Tia Uaereti	2,046.74		
		2137	Saw mill Operator	2,166.63		
		2141	Youth & sport Officer	674.89		
		2153	Boatman	1,386.29		
		2160	Fish Centre Keeper	3,350.32		
					213,644.70	
2200	Arauenti	2201	Arauenti Kauntira	21,400.00		
		2202	Kaniwangan Te Mayor/kauoman Mayor	4,107.20		
		2204	Phone recharge allowance	1,750.00		
		2205	Temporary Assistance	50.00		
		2206	Aoataim	397.40		
		2208	IDC Allowance	432.50		
		2209	Bareka/Mwaimwai/kabung	1,467.00		
		2210	Bonomwi	370.00		
		2211	Subsistence Allowance	5,159.70		
		2212	Unimwane allowance	3,375.00		
		2214	Uketi Allowance	1,825.00		
		2216	Kometen ni kamwakuri	720.00		
		2218	Kometen te Kainaomata	400.00		
		2220	Finance Komete	500.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total $	Total $
2200	Arauenti	2224	Liqour Board	540.00		
		2227	Executive Committee	220.00		
		2230	Urgency Committee	120.00		
		2232	Kava Committee	300.00		
					43,133.80	
2300	Kabutan te waaki	2301	Bao ni Mwamwananga	12,188.50		
		2303	Bwaai-ni-mwakuri	100.00		
		2311	Boon kanakoan Nii man te kaw ai	464.20		
		2312	Rinerine ibukia kauntira	2,725.20		
		2313	Kainaomata	3,809.85		
		2315	Boutokaan Botaki	200.00		
		2319	Tareboon / Uaereti	2,164.88		
		2320	Dog/Pig Control	535.00		
		2322	Kakao/Kairua	3,918.10		
		2326	Bwain mwakuri n te Aobiti	3,604.75		
		2329	Bao nako atimwakoro	17,594.80		
		2332	Support to Elderly Fund distribut ion	2,294.00		
		2333	Support to Copra fund distributi on	3,468.40		
					53,067.68	
2400	Onobwai	2402	Aobiti	3,250.73		
		2403	Auti ni maeka	30,778.50		
		2408	Kaa/Rebwerebwe	1,641.53		
		2409	Booti	719.00		
		2410	Kawai / Causeways	2,468.00		
		2413	Workshop	2,079.39		
					40,937.15	
2600	Karikirake aika aki Mwanena ki	2603	Coconut Replanting scheme	500.00		
					500.00	
2700	Kabanemwane n te Karikirak e	2701	Amarake/Mooi ibukin te auti ni iruwa	524.70		
		2702	Boon bwaan Kaa/wa-uowa/b oati/rebwerebwe	20,434.60		
		2703	Internet	1,632.83		
		2710	Maneaban te Kauntira	3,330.00		
		2714	Landing Craft	578.50		
		2715	Fish Center	4,954.72		
					31,455.35	
2800	Karaii Mwane	2801	Kaintabwi	37,831.74		
		2804	Birimane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin te school truck	15,425.24		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total $	Total $
					54,256.98	
			Total Expenditure			436,995.66