

THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF ONOTOA ISLAND COUNCIL FINANCIAL
STATEMENT FOR THE YEAR ENDED 2023



REPORT NO: 26/26

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

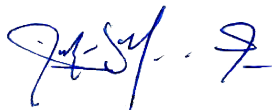
It is my honor to submit the report on the accounts of Onotoa Island Council for the financial year ended 31st December 2023 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit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

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

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

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

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



.....
Mr. Eriati Tauma Manaima

Auditor General.

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1. ACRONYMS

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

2. INDEPENDENT AUDITOR'S REPORT

Introduction

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

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

Disclaimer of Opinion

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

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. Unverified council disbursement of \$1,604.25 for KPF contributions.

- The audit could not verify the completeness and accuracy of the council payment of \$1,604.25 for KPF contributions because no breakdown was attached to identify the employees whose contributions were paid, the amount contributed for each employee, or the relevant payroll period. [Refer to section 1.3\)](#)

2. \$15,538.75 in government grants recorded as council revenue without supporting departmental warrants.

- The audit found that the government grants totalling \$15,538.75 recorded as council revenue could not be verified because the departmental warrant for

Onotoa island council were not available during the course of the audit. As a result, the audit was unable to confirm the validity and accuracy of the recorded council revenue amounting to \$15,538.75. ([Refer to section 2.1](#))

3. Unverified cash at bank of \$16,253.36

- The audit could not verify the council's reported cash balance of \$16,253.36 at year end because no confirmation was received from ANZ Bank of Kiribati. ([Refer to section 3.1](#))

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

- **Accounts Receivable - \$208,779.20:** 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 - \$200,791.11:** 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 Onotoa Island Council's financial statements.

5. Understatement of the council expenditure by \$936.60.

- The audit found that the council's salary expenses were understated by \$936.60. This occurred because salary payments were recorded in the council database using the net salary amounts instead of the gross salary amounts. As a result, the salary expense reported in the financial records did not reflect the council's actual payroll costs. ([refer to section 1.1](#))

6. Loan Scheme concealed through Maria Imprest advance account & Deposit Hardware.

- The audit found that loan activities disbursed from council's fund of a total of \$3,000.00 were concealed and recorded under Maria imprest account instead of recording the amount as a loan receivable. ([refer to section 3.3](#))
- In addition, the audit also identified deposit hardware account was also used to conceal loan transactions. \$10,850.00 of loan withdrawals that were

concealed and recorded under the deposit hardware rather than being recording as loan receivable. ([refer to section 3.3](#))

2.3 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE, EXPENSE, & 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. Data entry issue that result in Expenditure misallocation.

- The audit noted that in PV No. 04/11/2023, amounting to \$4,022.85, was correctly classified under expenditure code 2803. However, during data entry into the council database, the transaction was incorrectly recorded under expenditure code 2806. As a result, the expenditure was misclassified in the financial records. ([Refer to section 1.2](#))

2. Inadequate documentation for sitting allowance payments:

- Most sitting allowance payments totalling \$4,305.00 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](#))

3. Uncertified invoices and claimed letter request totaling \$4,450.00.

The audit found that most invoices relating to fuel purchases and truck hire expenses were not certified upon receipt. This indicates that the council did not adequately verify that the goods or services were received before processing payment. ([refer to section 1.3](#))

4. Outstanding imprest advances of \$1,540.00 not recovered.

- The audit found that the following imprest advance issued in 2023 remained outstanding as at 31 December 2024.
 - Imprest-Mayor \$600.00
 - Imprest-Tarena \$300.00
 - Imprest Teburea \$640.00
- The audit is concerned that the balance may remained unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount. ([refer to section 3.3](#))

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 \$18,848.45 that was reported as council expense under code 2801, an amount of \$9,424.23 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 \$9,347.22 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 Onotoa 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 Onotoa 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 ONOTOA ISLAND COUNCIL.

My responsibility is to conduct an audit of Onotoa Island Council's financial statements in accordance with International Standards on Auditing and to express an independent opinion on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under Section 68 of the Local Government Act 1984.

I am independent of the Island Council in accordance with ethical requirements that are relevant to my audit of the financial statements in Kiribati, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

6. COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE.

I communicate with the Island Councilors and Ministry of Culture & Internal Affairs regarding, amongst other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.

7 STATEMENT OF AUDITOR INDEPENDENCE

7.1 INDEPENDENCE

We confirm that, for the audit of the financial statements of the **Onotoa Island Council for the year ended 31st December 2023**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

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

4. AUDIT FINDINGS: ONOTOA ISLAND COUNCIL EXPENDITURES

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

1.1 COUNCIL EXPENDITURES HAD BEEN UNDERSTATED BY \$936.60

Findings and Analysis.

The audit found that the council's salary expenses were understated by \$936.60. This occurred because salary payments were recorded in the council database using the net salary amounts instead of the gross salary amounts. As a result, the salary expense reported in the financial records did not reflect the council's actual payroll costs.

Month	Date	PV #	Allocation	Details	Amount Understated	Audit findings or remarks
Jan	31/01/227/1/2023023	Pv 22/01	2102	Salary list for the month of Jan 2023	187.32	The payment was for the Mayor's and other elected councillors' salaries for the pay period ending 6 January. The audit found that the payment was understated by \$187.32, as the actual gross salaries of \$2,487.32 were not fully recorded in the council database. Instead, only the net salaries amounting to \$2,300.00 were recorded.
Jan	13/01/2023	Pv 13/01	2102	Salary list for the month of Jan 2023	187.32	
Feb	24/02/2023	Pv 32/02	2102	Salary list for the month of February 2023	187.32	
Feb	10/02/2023	Pv 09/02	2102	Salary list for the month of February 2023	187.32	
Mar	31/03/2023	Pv 12/03	2102	Salary list for the month of March 2023	187.32	
					936.60	

Recommendation

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

Management Response

Agree with the Audit Finding that the council salary expenses were understated by 936.60

1.2 MISALLOCATING HOUSING MAINTENANCE(2803) TO SCHOOL TRUCK RELATED EXPENDITURES (2806)

Audit Findings and Analysis.

The audit noted that PV No. 04/11/2023, amounting to \$4,022.85, was correctly classified under account code 2803 in both the payment voucher and cash book. However, during data entry into the council database, the transaction was incorrectly recorded under account code 2806. As a result, the expenditure was misclassified in the financial records.

Recommendation

The council should strengthen its revenue recording and classification procedures to ensure all grants are accurately recorded under the correct account codes. This can be achieved by providing training to finance staff on the proper use of the chart of accounts and

implementing a review process to verify the accuracy of revenue classifications before finalizing financial statements.

Management response.

Agree with the audit finding, we acknowledge that the PV #4/11 was correctly processed and recorded under code 2803, during the data entry into the council database was incorrectly posted to account 2806.

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.

- **Payment for sitting allowances of \$4,305.00¹.** The audit found that most of the allowance paid did not have a meeting minute attached to the payment vouchers or letter covering the purpose of the meeting, as well as when the meeting is convened and adjourned. The absence of this supporting document indicates a significant weakness in the controls over allowance payments.
- **Uncertified invoices and claimed letter request totaling \$4,450.00².** The audit found that most invoices relating to fuel purchases and truck hire expenses were not certified upon receipt. This indicates that the council did not adequately verify that the goods or services were received before processing payment.

The lack of invoice certification weakens internal control over expenditure and increases the risk of unauthorized, inaccurate, or duplicate payments. It also reduces the reliability of the council's financial records and may result in unnecessary or excessive expenditure.

Recommendation

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

- A covering letter should be mandatory for all allowance payments. The letter should clearly state the purpose of the meeting, include a signed list of participants, and specify the date and time of the meeting.

¹ Refer to Table 1 in Appendices for breakdown.

² Refer to Table 2 in Appendices for breakdown.

- The council should ensure that all invoices are certified upon receipt by an authorized representative before any payment is processed.

Management Response

- Agree with the audit finding.

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 \$18,848.45 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$9,424.23 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 Onotoa Island Council expenses and liabilities, as no proper offset was recorded.

Year	Code	Detail	FS Amount	Audit Comment
2023	2801	Birimwane nakon Kaintabwi	\$ 18,848.45	The amount of \$18,848.45 represent both employee and employer KPF contributions. However, only the employers contribution, which is half of the total amount should be recognized as an expense
			\$ 18,848.45	\$ 9,424.23

Recommendation

The audit recommends management to perform the following.

- Employee deductions should be recorded as a liability under KPF Payable, while only the employer (Onotoa Island Council) contribution should be recorded as an expense.
- It about time to review the current LGFI and update them to include accounting definitions, criteria, and treatments that are consistent with IPSAS. This will help

ensure that council financial reporting aligns with international accounting standards and improves the accuracy and reliability of financial statements.

Management Response

- MCIA will provide answer and supporting for kpf contribution

1.4.2 KPF EMPLOYEE CONTRIBUTIONS OF \$9,347.22 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$9,347.22 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 Onotoa Island Council revenue and liabilities being understated.

Year	Code	Detail	FS Amount	Audit Comment
2023	1702	Kantabwi taan makuri	\$ 9,347.22	These amount should be recognized and recorded as a liability under KPF payable in the councils account until they are fully settled with the Kiribati Provident Fund
			\$ 9,347.22	

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

- MCIA will provide answer and supporting for council staff for their KPF contribution

1.4.3 LACK OF SUPPORTING DOCUMENTS FOR KPF CONTRIBUTIONS

Findings and Analysis

The audit found that PV No. 13/02/2023 totaling \$1,604.25 was a payment made to the KPF for staff KPF contributions. However, no supporting breakdown was attached to the PV to identify the employees whose contributions were paid, the amount contributed for each employee, or the relevant payroll period.

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

Recommendation

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

Management response

- MCIA will provide answer and supporting on breakdown for staff KPF contribution

2 AUDIT FINDINGS: ONOTOA COUNCIL REVENUES

2.1 A TOTAL OF \$15,538.75 OF GOVERNMENT GRANTS THAT DO NOT HAVE DEPARTMENTAL WARRANT.

Findings and Analysis

The audit found that government grants totaling \$15,538.75 recorded as council revenue could not be verified because the departmental warrant for the Onotoa Island Council were not available during the audit. As a result, the audit was unable to confirm the validity of the accuracy of the recorded council revenue amounting to \$231,528.31

Allocation	Tran. Date	Date on PV	MRR./PV.	Details	GL	Receipts/PV/sub RR	Issue:
1301	31/12/2023	12/12/2023	908005	Remaining support grant	\$ 6,720.50	\$ 6,720.50	Have requested the DW for this receipt with MCIA yet still haven't send it to me.
1303	31/12/2023	31/12/2023	908025	New Bobou for JSS DW 287/23	\$ 8,818.25	\$ 8,818.25	I have consulted the clerk and assistant treasurer and could not find a trace for this Dw.
						\$ 15,538.75	

Recommendations

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

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

Management response

- MCIA will provide a copy of the DW

3 AUDIT FINDINGS: ONOTOA ISLAND COUNCIL BALANCE SHEET

3.1 NO THIRD PARTY CONFIRMAITION FOR CASH AT BANK.

Year	Name of account	Financial Statement	Bank Audit Certificate
2023	cash at bank	16,253.36	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 Onotoa Island Council's reported bank balances.

Recommendation

Management at MCIA should encourage the Clerk to respond promptly to audit request and treat them as a priority.

Management response

- We acknowledge the requirement to obtain third-party confirmation for cash at bank balances. The necessary documentation has already been submitted to the relevant third party (ANZ) and we are currently awaiting their response.

3.2 LONG OUTSTANDING AND STATIC ACCOUNTS BALANCES IN THE BALANCE SHEET TALLING \$208,779.20 FOR ACCOUNTS RECEIVABLE AND \$200,791.11 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	2022	2023	2024	
Adv Amark	262.00	262.00	262.00	Static
Adv Aoraereke Cy	1,038.20	1,038.20	1,038.20	Static
Adv Ariana	50.00	50.00	50.00	Static
Adv Arikata	21.85	21.85	21.85	Static
Adv Audit	30.00	30.00	30.00	Static
Adv Aviation	1,084.29	1,084.29	1,084.29	Static

Adv Babaron Onotoa	3,954.75	3,954.75	3,954.75	Static
Adv Benetita	24.05	24.05	24.05	Static
Adv Bingo	165.00	165.00	165.00	Static
Adv Biri/ Contributions	170.00	170.00	170.00	Static
Adv Buraing/Others	275.00	275.00	275.00	Static
Adv Bureita	72.50	72.50	72.50	Static
Adv Clerk	29.00	29.00	29.00	Static
Adv Clerk Tebobora	255.00	255.00	255.00	Static
Adv Council Staff	187.00	187.00	187.00	Static
Adv Education	507.15	507.15	507.15	Static
Adv Govrn'T Printery	175.00	175.00	175.00	Static
Adv Hand Pump	40.00	40.00	40.00	Static
Adv Health	15.00	15.00	15.00	Static
Adv Ieie	10.00	10.00	10.00	Static
Adv Inadventence	336.00	336.00	336.00	Static
Adv Incentive Allowance	10,380.00	10,380.00	10,380.00	Static
Adv Ka Inaomata	3,328.10	3,328.10	3,328.10	Static
Adv Kaierua	80.00	80.00	80.00	Static
Adv Kaimatang	200.00	200.00	200.00	Static
Adv Kataatia	15.00	15.00	15.00	Static
Adv Kauntira	110.00	110.00	110.00	Static
Adv Kiri Eu	362.85	362.85	362.85	Static
Adv Kiri_Eu	80.50	80.50	80.50	Static
Adv Kiritwatsan	200.00	200.00	200.00	Static
Adv Kitabu	131.00	131.00	131.00	Static
Adv Koes	95.00	95.00	95.00	Static
Adv Kpc Otoae Truck				Static

	140.00	140.00	140.00	
Adv Labour	135.00	135.00	135.00	Static
Adv Magistrate	145.00	145.00	145.00	Static
Adv Maintenace	83,458.81	83,458.81	83,458.81	Static
Adv Maria.Vill	80.30	80.30	80.30	Static
Adv Matoo	439.40	439.40	439.40	Static
Adv Melad	104.00	104.00	104.00	Static
Adv Mia	636.76	636.76	636.76	Static
Adv Mirate	100.00	100.00	100.00	Static
Adv Misa	8,125.20	8,125.20	8,125.20	Static
Adv Missing Pvs	480.85	480.85	480.85	Static
Adv Mpw&U	25.50	25.50	25.50	Static
Adv Mtc	80.00	80.00	80.00	Static
Adv New Police Office	26.80	26.80	26.80	Static
Adv Ob Osmosis	280.00	280.00	280.00	Static
Adv Police Office	1,286.60	1,286.60	1,286.60	Static
Adv Police&Offece Cells	743.00	743.00	743.00	Static
Adv Preschool Teachers	1,460.90	1,460.90	1,460.90	Static
Adv Raineti	126.00	126.00	126.00	Static
Adv Rec Rev Fund	172.00	172.00	172.00	Static
Adv Recharge Card	563.80	563.80	563.80	Static
Adv Recharge Revolving Fund	1,069.65	1,069.65	1,069.65	Static
Adv Saw Mill	100.00	100.00	100.00	Static
Adv Sip Advance	480.00	480.00	480.00	Static
Adv Siua	754.80	754.80	754.80	Static
Adv Solar	150.00	150.00	150.00	Static
Adv Taata	10.00	10.00	10.00	Static

Adv Tabwakea	30.00	30.00	30.00	Static
Adv Tatite	270.50	270.50	270.50	Static
Adv Teaitao	30.00	30.00	30.00	Static
Adv Teanibeia	541.00	541.00	541.00	Static
Adv Tearawa	50.00	50.00	50.00	Static
Adv Tebobora	50.00	50.00	50.00	Static
Adv Teeneti	159.20	159.20	159.20	Static
Adv Teitiaki	550.00	550.00	550.00	Static
Adv Terora	3.20	3.20	3.20	Static
Adv Teuarai	147.25	147.25	147.25	Static
Adv Toaiauea	40.00	40.00	40.00	Static
Adv Toll Fare	1,659.30	1,659.30	1,659.30	Static
Adv Treassurer(Ant)	175.00	175.00	175.00	Static
Adv Tuara U	80.00	80.00	80.00	Static
Adv Tuuaia Kauntira	208.00	208.00	208.00	Static
Adv Uaia Waa	284.60	284.60	284.60	Static
Adv Uniform	1,134.35	1,134.35	1,134.35	Static
Adv Works&Energy	300.00	300.00	300.00	Static
Adv Yamaha	1,850.00	1,850.00	1,850.00	Static
Adv-Land Lease	2,595.60	2,595.60	2,595.60	Static
Imp Arawaia	600.00	600.00	600.00	Static
Imp Baranite	648.00	648.00	648.00	Static
Imp Bouataake	12.00	12.00	12.00	Static
Imp Buraing	100.00	100.00	100.00	Static
Imp Council (Karikirake Freight)	72.00	72.00	72.00	Static
Imp Itamwaeri	150.00	150.00	150.00	Static
Imp Kauongo				Static

	70.00	70.00	70.00	
Imp Kouraiti	3,610.44	3,610.44	3,610.44	Static
Imp Mannaba	130.00	130.00	130.00	Static
Imp Marion	150.00	150.00	150.00	Static
Imp Mere Temaia	1,382.40	1,382.40	1,382.40	Static
Imp Miite	300.00	300.00	300.00	Static
Imp Mimitong	269.80	269.80	269.80	Static
Imp Mp Taneti	799.05	799.05	799.05	Static
Imp Mwemwenikeaki	710.00	710.00	710.00	Static
Imp New Ways	200.00	200.00	200.00	Static
Imp Onotoa	1,380.00	1,380.00	1,380.00	Static
Imp Raarube	167.10	167.10	167.10	Static
Imp Raiteta	400.00	400.00	400.00	Static
Imp Riannaua	150.00	150.00	150.00	Static
Imp Roranti	1,160.00	1,160.00	1,160.00	Static
Imp Takaia	10.00	10.00	10.00	Static
Imp Taritoa	548.45	548.45	548.45	Static
Imp Taunaia	450.00	450.00	450.00	Static
Imp Tearawa	3,918.60	3,918.60	3,918.60	Static
Imp Tebobora	2,161.00	2,161.00	2,161.00	Static
Imp Teiti Clerk	2,137.00	2,137.00	2,137.00	Static
Imp Tenarai	2,945.00	2,945.00	2,945.00	Static
Imp Terorati	20.00	20.00	20.00	Static
Imp Teuarai	5,912.35	5,912.35	5,912.35	Static
Imp Tiema	250.00	250.00	250.00	Static
Imp Tongokai	30.80	30.80	30.80	Static
Imp Turutana	300.50	300.50	300.50	Static

Imp Uarai	840.00	840.00	840.00	Static
Imp Ubwaitoi	65.85	65.85	65.85	Static
Imp Ueenikai	105.00	105.00	105.00	Static
Imp-Teauatara Clerk	10,000.00	10,000.00	10,000.00	Static
Imp-Tekoba	300.00	300.00	300.00	Static
Loan Ateru	140.00	140.00	140.00	Static
Loan Bombe	30.00	30.00	30.00	Static
Loan Buraita	7.50	7.50	7.50	Static
Loan Buramte	10.00	10.00	10.00	Static
Loan Bwaia	22.50	22.50	22.50	Static
Loan Eritabeta	100.00	100.00	100.00	Static
Loan Iaatiman	17.50	17.50	17.50	Static
Loan Karawaiti	40.00	40.00	40.00	Static
Loan Raineti	116.00	116.00	116.00	Static
Loan Ruuteta	100.00	100.00	100.00	Static
Loan Service Charge	2.00	2.00	2.00	Static
Loan Teemaia	100.00	100.00	100.00	Static
Loan Teioota	50.50	50.50	50.50	Static
Loan Tekitau	90.00	90.00	90.00	Static
Loan Teueanna	200.00	200.00	200.00	Static
Loan Tierita	22.00	22.00	22.00	Static
Loan Tiute	5.50	5.50	5.50	Static
Loan Tongokai	60.00	60.00	60.00	Static
Loan Uarai	70.00	70.00	70.00	Static
Loss Boibe	3,510.03	3,510.03	3,510.03	Static
Loss Bureita	1,699.88	1,699.88	1,699.88	Static
Loss Kitabu				Static

	11,166.19	11,166.19	11,166.19	
Loss Maraea	120.00	120.00	120.00	Static
Loss Mwemwenikeaki	1,770.30	1,770.30	1,770.30	Static
Loss Rui	1,147.91	1,147.91	1,147.91	Static
Loss Taberiki	2,605.16	2,605.16	2,605.16	Static
Loss Teeneti	5,239.05	5,239.05	5,239.05	Static
Loss Tekanawa	512.00	512.00	512.00	Static
Loss Tiema	1,399.33	1,399.33	1,399.33	Static
Loss Tongokai	953.90	953.90	953.90	Static
	208,779.20	208,779.20	208,779.20	

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

- We believed, that these BTL balances were written off as they had remained inactive for more than seven years. Please refer to the supporting document attached Onotoa BTL account sent by the office that this account inactive over 7 years, also the minute that related to write off BTL in 2026 after the email received. However, the finalized full council minuted for Onotoa BTL account are available and can be accessed at the MCIA.

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

Audit Findings and Analysis

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

1. Loan scheme concealed through Maria Imprest advance account & Deposit Hardware.

The audit noted that Payment Voucher (PV) No. 36/01/2023 recorded a withdrawal of \$3,000.00 from the council's funds to establish a staff and councillors' loan scheme. However, instead of recording the amount as a loan fund or loan receivable, the Clerk

approved the transaction to be recorded as an imprest advance issued to Maria for the purpose of facilitating loan disbursements and repayments.

In addition, the audit also identified that deposit hardware account was also used to conceal loan transactions. \$10,850.00 of loan withdrawals that were recorded through the deposit hardware account rather than being recorded as loan receivables.

The audit further found that the council did not maintain a loan register to record loan recipients, amounts disbursed, repayments received, and outstanding balances. As a result, the audit was unable to determine the total amount of loans issued, identify borrowers with outstanding balances, or verify whether all repayments had been properly collected and accounted for.

The audit is concerned that recording loan transactions through an imprest advance account and deposit account does not accurately reflect the true nature of the transactions. Using these accounts to manage loan activities may result in the loan scheme not being properly disclosed, monitored, and reported in the council's financial records. This increases the risk of inaccurate financial reporting, loss of public funds, and difficulties in recovering outstanding loans.

Tran_Date	MRR#/PV#	Allocation	Details	Cash Payment
31-May-23	15/5	Dep Hardware	Mwae Ruubo & Others - aia loan nakai n aron retana ae airi ma te PV aio	\$1,300.00
31-Aug-23	16/8	Dep Hardware	Tekua & Kaimatang Loan	\$1,000.00
31-Aug-23	19/8	Dep Hardware	Temaui & Others - aia loan n aron retana ae airi ma te pv aio	\$1,300.00
31-Aug-23	37/8	Dep Hardware	Tikanteata & Others - aia loan taan makuri & kauntira n aron retana ae airi ma te PV aio	\$1,300.00
30-Sept-23	26/9	Dep Hardware	Abikaira & Others loan	\$1,000.00
30-Nov-23	5/11	Dep Hardware	Temaui Itamaeri & Others loan	\$1,250.00
30-Nov-23	19/11	Dep Hardware	Tiito&othrs loan	\$600.00
31-Dec-23	7/12	Dep Hardware		\$1,400.00
31-Dec-23	28/12	Dep Hardware	Tikanteata & Others - aia loan taan makuri & kauntira n aron retana ae airi ma te PV aio	\$800.00
31-Dec-23	47/12	Dep Hardware	Merira & Others loan	\$900.00
			(PA 5, sample testing	\$10,850.00

2. Imprest Outstanding of \$1,540.00

The audit found that imprest advances issued to the Mayor amounting to \$600.00, Tarena amounting to \$300.00 and Teburea amounting to \$640.00 during 2023 remained unsettled as at 2024. Does goods and services intended to be purchased were not actually received by the council that result in the advances remained outstanding?. In addition, the audit found that no council minutes were attached to show that these imprest advances had been approved by the full council.

The audit also noted that imprest accounts for the Mayor and Tarena relate to the same individual. However, the council recorded these imprest advances separately instead of maintaining one imprest account for the same person. This creates confusion and makes it difficult to accurately monitor, reconcile, and recover outstanding balances.

Tran_Date	MRR#/PV#	Allocation	Details	Cash Payment	Audit Comments
30-Apr-23	PV 31/4	Imp Teburea	Imprest Mayor Tarena - boon bwain te kauntira n aron retana ae airi ma te pv aio	\$640.00	A teimatoa n tuai reke bwaai aika ana kabooaki ngkai e teimatoa n tiku bwa aia tinetine Teburea
30-Jun-23	13/6	Imp Mayor	Imprest Mayor Tarena - boon bwain te kauntira n aron bebwana ae airi ma te pv aio	\$600.00	A tia n reke bwaai ake a kabooaki, ea tia n kaoki ana receipt, bukin tera ngkanne a teimatoa n tiku bwa taarau aikai.
30-Nov-23	26/11	Imp Tarena	Teburea Kaono - boon bwain te kauntira ae na karekea neiei ae kanakoaki boona n PT #313632-ZMCJD	\$300.00	A teimatoa n tuai reke bwaai aika ana kabooaki ngkai e teimatoa n tiku bwa aia tinetine Tarena
			(PA 4, 100 testing)	\$1,540.00	

Recommendation

The council should:

- Maintain a loan register that records details of all loans issued, including the borrower's name, loan amount, date issued, repayment terms, repayments received, and outstanding balance.
- Record all loan disbursements and repayments in the appropriate loan accounts rather than using imprest or deposit accounts.
- Ensure that all loans are supported by formal loan agreements, approved by the appropriate authority, and include clear repayment schedules and conditions.
- Regularly review and reconcile the loan register against the accounting records and bank transactions to ensure that all outstanding balances are accurately identified and collected.
- Ensure that the council's lending activities comply with the requirements of the Local Government Act, relevant regulations, and council-approved policies.
- Maintain one imprest account per individual to avoid duplicate records and ensure accurate monitoring of outstanding imprest advances.

Management response

- there is a minutes 02/23, dated 28/01/2023 obtained and support the loan scheme amount 3000 approved by Full Council.

- Regarding the Imprest advance issued to the mayor amounting \$600, she mentioned that all her imprest has been retired to Clerk Teauatara along with the receipt of goods she bought for the office stationeries. The clerk Teauatara reported that she gives those Receipts to the CFC Eritabeta.

4. APPENDICES.

4.1 TABLE 1. ALLOWANCES PAID WITHOUT COVERING LETTER

Month	Date	PV #	Allocation	Details	Amount
Jan	31/01/2023	Pv 37/01	2201		615.00
Mar	31/03/2023	Pv 41/03	2201	Mayor & Others - aia arauenti kauntira n aron ae oti araia ae nim ma te pv aio	560.00
Apr	06/04/2023	Pv 06/04	2201	Mayor & Others - aia arauenti ibukin aia bowi ae teweaki n aron araia ae airi ma te pay aio	510.00
Jun	22/06/2023	Pv 28/06	2201	Tarena & Others - aia arauenti kauntira n aron araia ae airi ma te pv aio	565.00
Aug	31/08/2023	Pv 47/08	2201	Ruuka & Others - aia arauenti kauntira n aron araia ae airi ma te pv aio	460.00
Aug	02/08/2023	Pv 01/08	2201	Mayor & Others - aia arauenti kauntira n aron bebana ae airi ma te pv aio	665.00
Sept	29/09/2023	Pv 30/09	2201	Mayor & Others - aia arauenti kauntira n aron bebana ae airi ma te	515.00

				pv aio	
Dec	01/12/2023	Pv 06/12	2201	Mayor & Others - aia arauenti kauntira ibukin aia bowi n te bong aio 1/12/2023	415.00
					4,305.00

4.2. TABLE 2. INVOICES NOT CERTIFIED.

Month	Date	PV #	Allocation	Details	Amount
Feb	17/02/203	Pv 18/02	2806	Takuia Tokatati - boon tangoan te kaa ibukin baoia ataein JSS	250.00
Mar	10/03/2023	Pv 11/03	2806	Koura Rereiti & Takuia Tokatati - boon tangoan te kaa ibukin baoia ataein te reirei	350.00
Jun	27/06/2023	Pv 29/06	2806	Manikauea - boon tangoan te kaa ibukiiia ataein JSS	750.00
Jun	30/06/2023	Pv 37/06	2806	Manikauea - boon tangoan te kaa n aron rititi ae airi ma te pv aio	700.00
Jun	02/06/2023	Pv 07/06	2806	Kamoki & Others - boon baoia ataein JSS n aron rititi ae airi ma te pv aio	500.00
Jul	05/07/2023	Pv 04/07	2806	Buautoa Maeke - Boon tangoan te kaa ibukin baoia ataein JSS n aron bebwana ae airi ma te pv aio	500.00
Jul	28/07/2023	Pv 30/07	2806	Kamwaitia Bio - boon tangoan te kaa ibukin baoia ataein JSS n aron ririti 0672	200.00
Jul	04/07/2023	Pv 03/07	2806	Areimoa Betero - Boon tangoan te kaa ibukin baoia ataein JSS n aron rititi 2104	50.00
Sept	08/09/2023	Pv 04/09	2806	Abitai - boon tangoan te kaa n aron rititi 0684 & 0718	450.00
Oct	09/10/2023	Pv 10/10	2806	Manikauea Tuakai - boon tangoan te kaa ibukin baoia ataein JSS aron rititi 1682, 1683 & 1684	700.00
					4,450.00

Onotoa Island Council

The following certify that the attached statements (revealing a surplus account balance (**\$133,723.05**) for the Year ended 31st December 2023 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary _____



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



Surplus 01/01/23	133,054.32
Add: Total Current Revenues 2023	243,176.87
Total	376,231.19
Less: Total Current Expenditures 2023	242,508.14
Surplus End 31/12/23	133,723.05

Statement of Ledger balances 31/12/23

Details	Debit	Credit
Surplus Account for 31/12/23		133,723.05

Below the Line

Adv Akawa	1228.3	0
Adv Amark	262	0
Adv Aoraereke CY	1038.2	0
Adv Ariana	50	0
Adv Arikata	21.85	0
Adv Ateru	40	0
Adv Audit	30	0
Adv Auesa	0	0
Adv Aviation	1084.29	0
Adv Baaka	60	0
Adv Babaron Onotoa	3954.75	0
Adv Barekokakawo	140	0
Adv Beekina	74.25	0
Adv Benetita	24.05	0
Adv Bingo	165	0
Adv Bioua	3000	0
Adv Biri/ Contributions	170	0
Adv BKL	2054	0
Adv Boatman	30	0
Adv Boorau	134.85	0
Adv Buraing/Others	275	0
Adv Bureita	72.5	0
Adv Burenteun	0	0
Adv Bwabwaro	212.55	0
Adv Bwarata	254.2	0
Adv CCK	0	0

Adv Clerk	29	0
Adv Clerk Tebobora	255	0
Adv CM Temao	0	0
Adv Coffee	0	0
Adv Community	288.6	0
Adv Copra	19488.8	0
Adv Council staff	187	0
Adv DBK	2634	0
Adv Dental	0	0
Adv Desel	2519.43	0
Adv Education	507.15	0
Adv Eimi	0	0
Adv Fr Tebanako	0	0
Adv Fuel	234.75	0
Adv Govrn't Printery	175	0
Adv Hand Pump	40	0
Adv Hardware	11296.46	0
Adv Health	15	0
Adv Hotel	10.95	0
Adv Iaokiri	29.19	0
Adv Ieie	10	0
Adv Ieremia	384.14	0
Adv InAdventence	336	0
Adv Inaomata	3417.6	0
Adv Incentive Allowance	10380	0
Adv Itamwaeri	130	0
Adv IYA	213.3	0
Adv JSS Study	0	0
Adv Ka inaomata	3328.1	0
Adv Kaierua	80	0
Adv Kaimatang	200	0
Adv Kakano	0	0
Adv Kamoki	0	0
Adv Kataatia	15	0
Adv Kauntira	110	0
Adv Kauriri	0	0
Adv KIRI EU	362.85	0
Adv KIRI_EU	80.5	0
Adv Kiritwatsan	200	0
Adv Kiriwatsan	5.5	0

Adv Kitabu	131	0
Adv KOES	95	0
Adv KPC Otoae truck	140	0
Adv Labour	135	0
Adv Magistrate	145	0
Adv Maintenace	83458.81	0
Adv Maintenance	10.4	0
Adv Maneaba Project	917.58	0
Adv Maraea	876.7	0
Adv Maria.Vill	80.3	0
Adv Matake	40	0
Adv Matoo	439.4	0
Adv MELAD	104	0
Adv MIA	636.76	0
Adv Mirate	100	0
Adv MISA	8125.2	0
Adv Missing PVs	480.85	0
Adv MPW&U	25.5	0
Adv MTC	80	0
Adv Mwemwenikeaki	0	0
Adv NCD	0	0
Adv New Police Office	26.8	0
Adv OB	10998.48	0
Adv OB Osmosis	280	0
Adv Onotoa Vehicle	0	0
Adv OSA	180	0
Adv Overtime	391	0
Adv Overtime-Riatae	25	0
Adv Police office	1286.6	0
Adv Police&Offece Cells	743	0
Adv Pre-School	3414	0
Adv Preschool Teachers	1460.9	0
Adv Raera	0	0
Adv Raineti	126	0
Adv Rakera	321.75	0
Adv Raorao Causeway	2256.85	0
Adv Rec Rev Fund	172	0
Adv Recharge Card	563.8	0
Adv Recharge revolving fund	1069.65	0
Adv Rikitaake	50	0

Adv Riteta	0	0
Adv Rotiawe	200	0
Adv Saw Mill	100	0
Adv SIP Advance	480	0
Adv Siua	754.8	0
Adv Solar	150	0
Adv Survey	60	0
Adv Taaremwa	499.55	0
Adv Taata	10	0
Adv Taberiki	15160.7	0
Adv Tabuarorae	300	0
Adv Tabwakea	30	0
Adv Taiwan	348	0
Adv Taiwan Pig	0	0
Adv Taneti	295.8	0
Adv Tanibwarata	60	0
Adv Taotin	40.3	0
Adv Taree	0	0
Adv Tatite	270.5	0
Adv Tauatea	827.65	0
Adv Teaitao	30	0
Adv Teanibeia	541	0
Adv Teanika	0	0
Adv Tearawa	50	0
Adv Teatika	550	0
Adv Teauatara	775.4	0
Adv Tebobora	50	0
Adv Tebwebweriki	288.8	0
Adv Teeneti	159.2	0
Adv Teitiaki	550	0
Adv Teitinrerei Anre	0	0
Adv Tekeketi	49.5	0
Adv Tekiau	0	0
Adv Temao	303.1	0
Adv Temtita	0	0
Adv Terora	3.2	0
Adv Teroro	5	0
Adv Tetoata	400	0
Adv Teuarai	147.25	0
Adv Tiare	40	0

Adv Tierita	82.3	0
Adv Tikareta	87.19	0
Adv Tiute	262.79	0
Adv Toaiauea	40	0
Adv Tokaniman	182	0
Adv Toll Fare	1659.3	0
Adv Tongobo	0	0
Adv Trackoma	0	0
Adv Treassurer(ant)	175	0
Adv TSKL	1551.98	0
Adv Tuara U	80	0
Adv Tuuaia Kauntira	208	0
Adv Uaia waa	284.6	0
Adv Uarai	4350	0
Adv Uniform	1134.35	0
Adv Vehicle	0	0
Adv Volleyball	182	0
Adv Waan O	0	0
Adv Works&Energy	300	0
Adv Yamaha	1850	0
Adv-Airfield	4.07	0
Adv-Land lease	2595.6	0
Advosit Korimoa	0	0
Adv-Tarete	11.57	0
Dep 50 Anniversary	0	500
Dep Aana	0	60.45
Dep Airam	0	9
Dep Akamatang	0	80
Dep Amark	0	100
Dep Anganano YCL	0	70
Dep Arawaia	0	284
Dep Ariti	0	123.45
Dep ATHKL	0	193
Dep Atita	0	49.8
Dep Bakarere	0	3655.85
Dep Baneua	0	120.9
Dep Beekiro	0	175
Dep Benetito	0	165.45
Dep Benina	0	4.25
Dep Bingo	0	1306.6

Dep Biri- Refees	0	511.7
Dep Boibe	0	246.8
Dep Bomwane	0	80
Dep Bontio	0	123.45
Dep Buraitoa Group	0	502.55
Dep Buranikai	0	290
Dep Bureita	0	293.06
Dep Bwareto	0	362.5
Dep Café	0	200
Dep Cement	0	460
Dep Chain Saw	0	233
Dep Clinic	0	193.8
Dep CM Buraitoa	0	288.6
Dep CM Tabuarorae	0	300
Dep Commerce	0	195.1
Dep Council Fuel	0	31
Dep Council loan	0	404
Dep Council office	0	26980
Dep Dep Pre-school Teacher	0	838.84
Dep Deposit account	0	12.35
Dep Depsit loss Iuriana	0	41.6
Dep Drivers	0	919.5
Dep Education	0	5320.98
Dep Election	0	2076.7
Dep Erati	0	112.5
Dep Eritabeta	0	123.45
Dep Fishmarket	0	261.5
Dep Football	0	35
Dep FTC	0	180
Dep Garment	0	829
Dep Government Contribution	0	50
Dep Health	0	4222.71
Dep latiman	0	125.45
Dep Internet	0	293
Dep lotumeta	0	0.3
Dep Kaako	0	30
Dep Kabwate	0	250
Dep Kainaomata	0	597.49
Dep Kaitia	0	123.45
Dep Kakiaman	0	140.55

Dep Kamaobo	0	50
Dep Kanrin	0	297
Dep Kantoa&Tooroto	0	118.5
Dep Kareobwa	0	190
Dep Kauntira	0	31.2
Dep Kauongo	0	704.8
Dep KILGA	0	1500
Dep Koifawp	0	822
Dep KOIL	0	170
Dep Kootene	0	450
Dep KUC Otoae	0	200.45
Dep Kuuti	0	453.9
Dep L/Charge	0	17532.68
Dep Mayor	0	559.15
Dep MCIT	0	150.95
Dep Meaua	0	143.6
Dep Merira	0	263.15
Dep MHARD	0	100
Dep Michacle	0	125.45
Dep Miite	0	600
Dep MISA	0	915
Dep MOE	0	45463.35
Dep Mooi tianti	0	60
Dep Motorman	0	125.45
Dep Mwae	0	4
Dep Mwae&Tiira	0	20
Dep Mwemwenikeaki	0	85
Dep Nakabuti	0	105
Dep Neetari	0	271.65
Dep New Maneaba	0	558.28
Dep New Office fund	0	146.8
Dep O/T Boote	0	228.25
Dep Office Beretitenti	0	4006.65
Dep Other (rr# 745329)	0	3000
Dep Parliament	0	342.4
Dep Peace Commission	0	86.8
Dep Police Office&Cell	0	110.45
Dep Raamwane	0	5
Dep Raineti	0	815
Dep Raiteta	0	53.25

Dep Ran	0	36.5
Dep Raorao causeway	0	1694.3
Dep Refreshment	0	290.15
Dep RNAO (Botaki Aine)	0	174.2
Dep Robwati	0	123.45
Dep Rokoraoi	0	80.45
Dep Ruruita	0	131
Dep Ruuteta	0	123.45
Dep Ruuti	0	60
Dep Solar	0	455.8
Dep Solar Kits	0	4653.28
Dep Statistic	0	100
Dep Surplus Bank	0	140.09
Dep Surplus Cash	0	1168.54
Dep Taakaria	0	2
Dep Taamoa	0	100.75
Dep Taatika	0	55.5
Dep Taiwan Pig	0	40
Dep Takaio	0	20
Dep Tamoā	0	30
Dep Tanre	0	150
Dep Taremwa	0	60.45
Dep Taritoa	0	211.1
Dep Tatīe	0	60.45
Dep Teachers	0	362.5
Dep Teauatara	0	767.2
Dep Teburae	0	31.9
Dep Teemaia	0	611.39
Dep Teeneti	0	5
Dep Teingoa	0	284.47
Dep Tekanawa	0	90
Dep Tekeari	0	40
Dep Temaaki	0	92.3
Dep Tenanora	0	20
Dep Terorati	0	60.45
Dep Teuarai	0	80.6
Dep Text top up	0	65
Dep Tiema	0	123.45
Dep Tiira	0	145.45
Dep Tioka	0	40

Dep Tiote	0	60.45
Dep Tiria	0	10.1
Dep Tita	0	60.45
Dep Tooroto	0	7094.25
Dep Tororo	0	30
Dep tricycle	0	356.5
Dep TSKL	0	3706.15
Dep TTT	0	1405.75
Dep Tupaia	0	373.64
Dep Turiana	0	336
Dep Tuua	0	43.5
Dep Uarai	0	106
Dep Ubwaitoi	0	65.85
Dep Unclaimed	0	51.2
Dep Uniform	0	303.1
Dep USP	0	4730.05
Dep V/Bank	0	145.45
Dep Various	0	65
Dep Water Technician	0	5796.67
Dep White Ribbon Day	0	2174.86
Dep Withdraw	0	6933.56
Dep Youth	0	434
Dep-Bingko	0	400
Dep-Covid19	0	482.4
Imp Akineti	0	20
Imp Arawaia	600	0
Imp Ataake	6798.4	0
Imp Bakarere	0	290
Imp Baranite	648	0
Imp Bouataake	12	0
Imp Buraing	100	0
Imp Council (Karikirake freight)	72	0
Imp Imprest	0	550
Imp Itamwaeri	150	0
Imp Kataatia	0	16.55
Imp Kauongo	70	0
Imp Kouraiti	3610.44	0
Imp Mannaba	130	0
Imp Maria	5405	0
Imp Marion	150	0

Imp Matoo	0	200
Imp Mayor	600	0
Imp Mere Temaia	1382.4	0
Imp Miire	0	282
Imp Miite	300	0
Imp Mimitong	269.8	0
Imp MP Taneti	799.05	0
Imp Mweea	0	100
Imp Mwemwenikeaki	710	0
Imp Naseli	0	200
Imp New ways	200	0
Imp Onotoa	1380	0
Imp Raarube	167.1	0
Imp Raiteta	400	0
Imp Riannaua	150	0
Imp Roranti	1160	0
Imp Takaia	10	0
Imp Tarawariki	0	7
Imp Tarena	300	0
Imp Taritoa	548.45	0
Imp Taunaia	450	0
Imp Tearawa	3918.6	0
Imp Teauatara	0	10086.65
Imp Tebobora	2161	0
Imp Teburea	640	0
Imp Teirang	35	0
Imp Teiti CLERK	2137	0
Imp Teitiaki	0	325.55
Imp Tenarai	2945	0
Imp Terorati	20	0
Imp Teuarai	5912.35	0
Imp Tiaeke	0	391.5
Imp Tiema	250	0
Imp Tierata	0	5
Imp Tongokai	30.8	0
Imp Turutana	300.5	0
Imp Uarai	840	0
Imp Ubwaitoi	65.85	0
Imp Ueenikai	105	0
Imp-Teauatara Clerk	10000	0

Imp-Tekoba	300	0
Loan Aare	0	10
Loan Arikita	0	90
Loan Ariti	0	90
Loan Ateru	140	0
Loan Baneua	0	17.85
Loan Bareii	0	17.9
Loan Beeta	0	90
Loan Bombe	30	0
Loan Boobu	0	40
Loan Buraing	0	376
Loan Buraita	7.5	0
Loan Buramte	10	0
Loan Bureita	0	51
Loan Bwaia	22.5	0
Loan Bwakoua	0	6.5
Loan Council staff	0	267.7
Loan Enoka	0	20
Loan Eritabeta	100	0
Loan Iaaitiman	17.5	0
Loan Kaitia	0	50
Loan Karawaiti	40	0
Loan Kautoa	0	32.5
Loan Kitabu	0	24.25
Loan Korete	0	5.85
Loan KPF	0	0
Loan Loan Staff	0	871
Loan Maatata	0	60
Loan Maria	0	40
Loan Meaua	0	107.5
Loan Miite	0	34
Loan Mwea	0	15
Loan Naseli	0	20
Loan Raineti	116	0
Loan Rakera	0	45
Loan RNAO (Botaki Aine)	0	0
Loan Rokoraoi	0	27.5
Loan Rotiwae	0	18.5
Loan Ruuteta	100	0
Loan Service charge	2	0

Loan Taakaria	0	13.7
Loan Tebitatuia	0	9
Loan Teemaia	100	0
Loan Teera	0	6
Loan Teioota	50.5	0
Loan Tekanawa	0	246.8
Loan Tekitau	90	0
Loan Terengaiti	0	20
Loan Teroro	0	41.9
Loan Teuaraii	0	5
Loan Teueanna	200	0
Loan Tibina	0	55
Loan Tiema	0	20
Loan Tierita	22	0
Loan Tiute	5.5	0
Loan Tongokai	60	0
Loan Tureene	0	18.5
Loan Turiana	0	155
Loan Uarai	70	0
Loss Beretekira	0	20
Loss Boibe	3510.03	0
Loss Bureita	1699.88	0
Loss Bwaaia	0	280.3
Loss Eritabeta Tannang	423.39	0
Loss Kitabu	11166.19	0
Loss Maraea	120	0
Loss Mwemwenikeaki	1770.3	0
Loss Rui	1147.91	0
Loss Taberiki	2605.16	0
Loss Tarete	1090.48	0
Loss Tebobora	0	1817.82
Loss Teeneti	5239.05	0
Loss Teiti	0	4845.85
Loss Tekanawa	512	0
Loss Tiema	1399.33	0
Loss Tongokai	953.9	0
Loss Turiana	0	17.83
Loss Turutana	0	0

Closing Cash	5581.83	0.00
Closing Bank	16253.36	0.00
Total	340,186.99	340,186.99



Onotoa Island Council

Balance Sheet

as at 31/12/23



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	16,253.36		
Cash on Hand		5,581.83		
Account Receivable	2	318,351.80	340,186.99	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				340,186.99
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	206,463.94	206,463.94	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				206,463.94
Net Asset				133,723.05
Equity				
Current Year Earning			668.73	
Historical Balancing			133,054.32	
Total Equity				133,723.05

Prepared by : LGD Internal Audit



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



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1103	Angabwai n rabwata	2,240.00		
		1104	Roon te kiba	4,717.00		
		1105	Roon te nako n te kaibuke	280.00		
					7,237.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	1,330.00		
		1202	Beba ni kabubuti	435.00		
		1204	Kamea	70.00		
		1205	Titoo (Retail, Wholesale,Manufacturer	6,620.00		
		1207	Kakukurei (DJ Hire)	110.00		
		1210	Auti ni Irua/Auti aika tatangoaki	400.00		
		1212	Taabo ni bwa (retail & wholesale)	2,100.00		
		1213	Botaki aika tauaki mwia	200.00		
		1214	Karikirake man te burawa (bakery)	150.00		
		1215	Karikirake aika a uarereke	295.00		
		1217	Taibora ni kamwarake (Stall)	5.00		
		1218	Kamwarake ae teimatoa n kamwara	120.00		
		1219	Rebwerebwe/Kaa aika tatangoaki	3,300.00		
		1220	Waa uowa/booti aika tatangoaki	200.00		
		1227	Kabonakoan te ika	300.00		
		1237	Bobwai man te kaibuke	1,580.00		
		1238	Tutaraa	105.00		
		1239	Boboti	200.00		
		1241	Nangkona	2,250.00		
					19,770.00	
	1300	Mwane ni buoka				
		1301	Buoka man te tautaeka	149,121.00		
		1302	Buoka ibukin kabutan reeta	900.00		
		1303	Onobwai autin Tautaeka	48,818.25		
					198,839.25	
	1500	Waaki ni Karikirake				
		1501	Kabonakoan bwain te Kauntira(koro	2,165.80		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1504	Roon ana auti ni maeka te Kauntira	121.60		
		1506	Kantoka/tangoan taian kaa	1,450.00		
		1508	Tangoan bwain te kauntira	494.00		
		1510	Tangoan ana tabo te Kauntira	560.00		
		1532	Number Plate	2.00		
		1536	Kantoka n te kotiweei	2,128.20		
		1541	Bingko	161.80		
		1543	Ana buoka Buranikain Onotoa No2	900.00		
					7,983.40	
	1700	Karaai Mwane				
		1701	Kaintabwi	9,347.22		
					9,347.22	
						243,176.87
Expenditure						
	2100	Bwakabwai				
		2102	Bwakabwai Kauntira	63,716.92		
		2106	Aobiti Manatia	3,890.00		
		2108	Kabenta	3,962.00		
		2109	Turaiwa	7,095.40		
		2110	Tia anai kantoka n te causeway/kaa	3,524.30		
		2112	Kaubure	20,918.82		
		2113	Neeti ni kaawa	19,271.55		
		2115	ICW/ WIW	3,524.30		
		2119	Mwakaeneke	3,524.30		
		2121	Metintia	3,524.30		
		2122	Revenue Inspector	3,117.65		
					136,069.54	
	2200	Arauenti				
		2201	Aia arauenti Kauntira	8,660.00		
		2202	Kaniwangan Mayor	1,100.00		
		2205	Mwakuri n tangoaki	135.55		
		2208	Kometen te karikirake (IDC)	580.00		
		2209	Boneti (bareka/boira)	10.00		
		2210	Bonomwi	299.00		
		2211	Mwengabuaka	965.00		
		2229	Board of Survey	100.00		
					11,849.55	
	2300	Kabutan te Waaki				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2301	Mwamwananga	1,000.00		
		2303	Bwai ni mwakuri	34.60		
		2306	Uaereti/ Tareboon	304.00		
		2308	Buraeki/Kaboraoi	127.20		
		2311	Boon kai n amwarake	640.00		
		2313	Kainaomata	610.00		
		2315	Botaki iaan te Kauntira	100.00		
		2326	Bwain te aobiti	1,831.30		
		2332	Support to Elderly Fund distribution	1,470.00		
		2333	Support to Copra distribution	2,880.00		
					8,997.10	
	2400	Onobwai				
		2403	Auti ni maeka te Kauntira	7,356.65		
		2408a	School trucks	4,438.40		
		2410	Kawai/kotiweei	3,200.00		
					14,995.05	
	2700	Kabanemwane n te karikir				
		2702	Boon bwaan te kaa	1,418.90		
		2719	Bingko	100.00		
					1,518.90	
	2800	Karaai Mwane				
		2801	Kaintabwi	18,848.45		
		2803	Onobwaian autin Tautaeka (Mainten ance)	36,906.70		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Buoka ibukin school trucks	12,322.85		
					69,078.00	
						242,508.14
Net Profit/Loss						668.73

Prepared by : LGD Internal Audit



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



					Debit	Credit
Surplus brought forward 01-Jan-2023						133,054.32
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Angabwai n rabwata	3,260.00	\$3,260.00	\$2,240.00	\$0.00	\$2,240.00
1104	Roon te kiba	2,000.00	\$2,000.00	\$4,717.00	\$0.00	\$4,717.00
1105	Roon te nako n te kaibuke	100.00	\$100.00	\$280.00	\$0.00	\$280.00
1200	Raitienti					
1201	Motoka/Rebwerebwe	8,770.00	\$8,770.00	\$1,330.00	\$0.00	\$1,330.00
1202	Beba ni kabubuti	2,957.00	\$2,957.00	\$435.00	\$0.00	\$435.00
1204	Kamea	930.00	\$930.00	\$70.00	\$0.00	\$70.00
1205	Titoa (Retail, Wholesale, Manufac	5,100.00	\$5,100.00	\$6,620.00	\$0.00	\$6,620.00
1207	Kakukurei (DJ Hire)	120.00	\$120.00	\$110.00	\$0.00	\$110.00
1210	Auti ni Irua/Auti aika tatangoaki	800.00	\$800.00	\$400.00	\$0.00	\$400.00
1211	Karikirake aika nakonako (Hawke	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1212	Taabo ni bwa (retail & wholesale	1,600.00	\$1,600.00	\$2,100.00	\$0.00	\$2,100.00
1213	Botaki aika tauaki mwia	800.00	\$800.00	\$200.00	\$0.00	\$200.00
1214	Karikirake man te burawa (baker	300.00	\$300.00	\$150.00	\$0.00	\$150.00
1215	Karikirake aika a uarereke	570.00	\$570.00	\$295.00	\$0.00	\$295.00
1217	Taibora ni kamwarake (Stall)	55.00	\$55.00	\$5.00	\$0.00	\$5.00
1218	Kamwarake ae teimatoa n kam	140.00	\$140.00	\$120.00	\$0.00	\$120.00
1219	Rebwerebwe/Kaa aika tatango	3,300.00	\$3,300.00	\$3,300.00	\$0.00	\$3,300.00
1220	Waa uowa/booti aika tatangoak	300.00	\$300.00	\$200.00	\$0.00	\$200.00
1227	Kabonakoan te ika	240.00	\$240.00	\$300.00	\$0.00	\$300.00
1233	Photoshop & Printing	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1237	Bobwai man te kaibuke	350.00	\$350.00	\$1,580.00	\$0.00	\$1,580.00
1238	Tutaraa	450.00	\$450.00	\$105.00	\$0.00	\$105.00
1239	Boboti	800.00	\$800.00	\$200.00	\$0.00	\$200.00
1241	Nangkona	2,100.00	\$2,100.00	\$2,250.00	\$0.00	\$2,250.00
1255	Tenamwakoro	30.00	\$30.00	\$0.00	\$0.00	\$0.00
1300	Mwane ni buoka					
1301	Buoka man te tautaeka	159,643.00	\$159,643.00	\$149,121.00	\$0.00	\$149,121.00
1302	Buoka ibukin kabutan reeta	900.00	\$900.00	\$900.00	\$0.00	\$900.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1303	Onobwai autin Tautaeaka	26,123.00	\$26,123.00	\$48,818.25	\$0.00	\$48,818.25
1306	Te buoka ibukin baoia ataein te r	26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00
1500	Waaki ni Karikirake					
1501	Kabonakoan bwain te Kauntira(k	1,000.00	\$1,000.00	\$2,165.80	\$0.00	\$2,165.80
1504	Roon ana auti ni maeka te Kaunt	609.00	\$609.00	\$121.60	\$0.00	\$121.60
1506	Kantoka/tangoan taian kaa	1,000.00	\$1,000.00	\$1,450.00	\$0.00	\$1,450.00
1508	Tangoan bwain te kauntira	700.00	\$700.00	\$494.00	\$0.00	\$494.00
1510	Tangoan ana tabo te Kauntira	1,500.00	\$1,500.00	\$560.00	\$0.00	\$560.00
1518	Canteen/ Bwaraki rental	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1520	Karaoan kaa ma rebwerebwe	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1521	Ororakeaia beeki/kamea	150.00	\$150.00	\$0.00	\$0.00	\$0.00
1527	Bwai n Kiribati	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1532	Number Plate	50.00	\$50.00	\$2.00	\$0.00	\$2.00
1534	Komitin n te tareboon/ Internet	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1536	Kantoka n te kotiweei	2,800.00	\$2,800.00	\$2,128.20	\$0.00	\$2,128.20
1540	Aia buoka aine/ Roron rikirake	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1541	Bingko	3,500.00	\$3,500.00	\$161.80	\$0.00	\$161.80
1543	Ana buoka Buranikain Onotoa N	3,600.00	\$3,600.00	\$900.00	\$0.00	\$900.00
1545	Ana buoka Buranikain Onotoa N	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1546	Canteen/store	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1600	Mwane Tabeua					
1601	Mwane n raka	650.00	\$650.00	\$0.00	\$0.00	\$0.00
1602	Tuaa n te Bowi/boon te bowi	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1700	Karaai Mwane					
1701	Kaintabwi	10,549.00	\$10,549.00	\$9,347.22	\$0.00	\$9,347.22
2100	Bwakabwai					
2102	Bwakabwai Kauntira	64,647.18	\$64,647.18	\$63,716.92	\$63,716.92	\$0.00
2106	Aobiti Manatia	3,887.00	\$3,887.00	\$3,890.00	\$3,890.00	\$0.00
2108	Kabenta	3,955.00	\$3,955.00	\$3,962.00	\$3,962.00	\$0.00
2109	Turaiwa	7,094.00	\$7,094.00	\$7,095.40	\$7,095.40	\$0.00
2110	Tia anai kantoka n te causeway/	3,524.00	\$3,524.00	\$3,524.30	\$3,524.30	\$0.00
2112	Kaubure	22,646.00	\$22,646.00	\$20,918.82	\$20,918.82	\$0.00
2113	Neeti ni kaawa	20,800.00	\$20,800.00	\$19,271.55	\$19,271.55	\$0.00
2115	ICW/ WIW	3,524.00	\$3,524.00	\$3,524.30	\$3,524.30	\$0.00
2119	Mwakaeneke	3,524.00	\$3,524.00	\$3,524.30	\$3,524.30	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2121	Metintia	3,524.00	\$3,524.00	\$3,524.30	\$3,524.30	\$0.00
2122	Revenue Inspector	3,524.00	\$3,524.00	\$3,117.65	\$3,117.65	\$0.00
2133	Tia Uaereti	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2135	Tia reireinia ataei	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2161	Cleaner	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2162	Storeman	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2163	Assistant Carpenter	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2200	Arauenti					
2201	Aia arauenti Kauntira	9,225.00	\$9,225.00	\$8,660.00	\$8,660.00	\$0.00
2202	Kaniwangan Mayor	1,400.00	\$1,400.00	\$1,100.00	\$1,100.00	\$0.00
2203	Incentive Allowance	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2205	Mwakuri n tangoaki	180.00	\$180.00	\$135.55	\$135.55	\$0.00
2207	Kometen te reirei	255.00	\$255.00	\$0.00	\$0.00	\$0.00
2208	Kometen te karikirake (IDC)	660.00	\$660.00	\$580.00	\$580.00	\$0.00
2209	Boneti (bareka/boira)	200.00	\$200.00	\$10.00	\$10.00	\$0.00
2210	Bonomwi	300.00	\$300.00	\$299.00	\$299.00	\$0.00
2211	Mwengabuaka	1,000.00	\$1,000.00	\$965.00	\$965.00	\$0.00
2213	Kometen Disaster	270.00	\$270.00	\$0.00	\$0.00	\$0.00
2220	Kometen te mwane	180.00	\$180.00	\$0.00	\$0.00	\$0.00
2229	Board of Survey	240.00	\$240.00	\$100.00	\$100.00	\$0.00
2300	Kabutan te Waaki					
2301	Mwamwananga	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2302	Riitin aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2303	Bwai ni mwakuri	500.00	\$500.00	\$34.60	\$34.60	\$0.00
2306	Uaereti/ Tareboon	300.00	\$300.00	\$304.00	\$304.00	\$0.00
2308	Buraeki/Kaboraoi	500.00	\$500.00	\$127.20	\$127.20	\$0.00
2311	Boon kai n amwarake	800.00	\$800.00	\$640.00	\$640.00	\$0.00
2312	Rinerine	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2313	Kainaomata	500.00	\$500.00	\$610.00	\$610.00	\$0.00
2315	Botaki iaan te Kauntira	200.00	\$200.00	\$100.00	\$100.00	\$0.00
2320	Tararuaia kamea/ Tiri kamea	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2321	Boon tiringan te kamea	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2322	Kairuaa	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2326	Bwain te aobiti	1,526.00	\$1,526.00	\$1,831.30	\$1,831.30	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$1,470.00	\$1,470.00	\$0.00
2333	Support to Copra distribution	3,500.00	\$3,500.00	\$2,880.00	\$2,880.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2400	Onobwai					
2402	Ana Aobiti te Kauntira	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2403	Auti ni maeka te Kauntira	23,481.00	\$23,481.00	\$7,356.65	\$7,356.65	\$0.00
2408	Rebwerebwe/Kaa	300.00	\$300.00	\$0.00	\$0.00	\$0.00
2408a	School trucks	4,000.00	\$4,000.00	\$4,438.40	\$4,438.40	\$0.00
2410	Kawai/kotiweei	4,800.00	\$4,800.00	\$3,200.00	\$3,200.00	\$0.00
2411	Auti n tatanninga (Marae)	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2412	Buranikai Maneaba 1	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
2700	Kabanemwane n te karikirake					
2702	Boon bwaan te kaa	2,000.00	\$2,000.00	\$1,418.90	\$1,418.90	\$0.00
2703	Intanete (Internet)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2719	Bingko	1,500.00	\$1,500.00	\$100.00	\$100.00	\$0.00
2800	Karaai Mwane					
2801	Kaintabwi	23,385.00	\$23,385.00	\$18,848.45	\$18,848.45	\$0.00
2803	Onobwaian autin Tautaeaka (Mai	26,123.00	\$26,123.00	\$36,906.70	\$36,906.70	\$0.00
2804	Birimwane nakon KiLGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2806	Buoka ibukin school trucks	22,000.00	\$22,000.00	\$12,322.85	\$12,322.85	\$0.00
	Below the Line					
	Adv Akawa	0.00		\$1,228.30	\$1,228.30	\$0.00
	Adv Amark	0.00		\$262.00	\$262.00	\$0.00
	Adv Aoraereke CY	0.00		\$1,038.20	\$1,038.20	\$0.00
	Adv Ariana	0.00		\$50.00	\$50.00	\$0.00
	Adv Arikata	0.00		\$21.85	\$21.85	\$0.00
	Adv Ateru	0.00		\$40.00	\$40.00	\$0.00
	Adv Audit	0.00		\$30.00	\$30.00	\$0.00
	Adv Auesa	0.00		\$0.00	\$0.00	\$0.00
	Adv Aviation	0.00		\$1,084.29	\$1,084.29	\$0.00
	Adv Baaka	0.00		\$60.00	\$60.00	\$0.00
	Adv Babaron Onotoa	0.00		\$3,954.75	\$3,954.75	\$0.00
	Adv Barekokakawo	0.00		\$140.00	\$140.00	\$0.00
	Adv Beekina	0.00		\$74.25	\$74.25	\$0.00
	Adv Benetita	0.00		\$24.05	\$24.05	\$0.00
	Adv Bingo	0.00		\$165.00	\$165.00	\$0.00
	Adv Bioua	0.00		\$3,000.00	\$3,000.00	\$0.00
	Adv Biri/ Contributions	0.00		\$170.00	\$170.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv BKL	0.00		\$2,054.00	\$2,054.00	\$0.00
	Adv Boatman	0.00		\$30.00	\$30.00	\$0.00
	Adv Boorau	0.00		\$134.85	\$134.85	\$0.00
	Adv Buraing/Others	0.00		\$275.00	\$275.00	\$0.00
	Adv Bureita	0.00		\$72.50	\$72.50	\$0.00
	Adv Burenteun	0.00		\$0.00	\$0.00	\$0.00
	Adv Bwabwaro	0.00		\$212.55	\$212.55	\$0.00
	Adv Bwarata	0.00		\$254.20	\$254.20	\$0.00
	Adv CCK	0.00		\$0.00	\$0.00	\$0.00
	Adv Clerk	0.00		\$29.00	\$29.00	\$0.00
	Adv Clerk Tebobora	0.00		\$255.00	\$255.00	\$0.00
	Adv CM Temoa	0.00		\$0.00	\$0.00	\$0.00
	Adv Coffee	0.00		\$0.00	\$0.00	\$0.00
	Adv Community	0.00		\$288.60	\$288.60	\$0.00
	Adv Copra	0.00		\$19,488.80	\$19,488.80	\$0.00
	Adv Council staff	0.00		\$187.00	\$187.00	\$0.00
	Adv DBK	0.00		\$2,634.00	\$2,634.00	\$0.00
	Adv Dental	0.00		\$0.00	\$0.00	\$0.00
	Adv Desel	0.00		\$2,519.43	\$2,519.43	\$0.00
	Adv Education	0.00		\$507.15	\$507.15	\$0.00
	Adv Eimi	0.00		\$0.00	\$0.00	\$0.00
	Adv Fr Tebanako	0.00		\$0.00	\$0.00	\$0.00
	Adv Fuel	0.00		\$234.75	\$234.75	\$0.00
	Adv Govrn't Printery	0.00		\$175.00	\$175.00	\$0.00
	Adv Hand Pump	0.00		\$40.00	\$40.00	\$0.00
	Adv Hardware	0.00		\$11,296.46	\$11,296.46	\$0.00
	Adv Health	0.00		\$15.00	\$15.00	\$0.00
	Adv Hotel	0.00		\$10.95	\$10.95	\$0.00
	Adv Iaokiri	0.00		\$29.19	\$29.19	\$0.00
	Adv Ieie	0.00		\$10.00	\$10.00	\$0.00
	Adv Ieremia	0.00		\$384.14	\$384.14	\$0.00
	Adv InAdventence	0.00		\$336.00	\$336.00	\$0.00
	Adv Inaomata	0.00		\$3,417.60	\$3,417.60	\$0.00
	Adv Incentive Allowance	0.00		\$10,380.00	\$10,380.00	\$0.00
	Adv Itamwaeri	0.00		\$130.00	\$130.00	\$0.00
	Adv IYA	0.00		\$213.30	\$213.30	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv JSS Study	0.00		\$0.00	\$0.00	\$0.00
	Adv Ka inaomata	0.00		\$3,328.10	\$3,328.10	\$0.00
	Adv Kaierua	0.00		\$80.00	\$80.00	\$0.00
	Adv Kaimatang	0.00		\$200.00	\$200.00	\$0.00
	Adv Kakano	0.00		\$0.00	\$0.00	\$0.00
	Adv Kamoki	0.00		\$0.00	\$0.00	\$0.00
	Adv Kataatia	0.00		\$15.00	\$15.00	\$0.00
	Adv Kauntira	0.00		\$110.00	\$110.00	\$0.00
	Adv Kauriri	0.00		\$0.00	\$0.00	\$0.00
	Adv KIRI EU	0.00		\$362.85	\$362.85	\$0.00
	Adv KIRI_EU	0.00		\$80.50	\$80.50	\$0.00
	Adv Kiritwatsan	0.00		\$200.00	\$200.00	\$0.00
	Adv Kiriwatsan	0.00		\$5.50	\$5.50	\$0.00
	Adv Kitabu	0.00		\$131.00	\$131.00	\$0.00
	Adv KOES	0.00		\$95.00	\$95.00	\$0.00
	Adv KPC Otoae truck	0.00		\$140.00	\$140.00	\$0.00
	Adv Labour	0.00		\$135.00	\$135.00	\$0.00
	Adv Magistrate	0.00		\$145.00	\$145.00	\$0.00
	Adv Maintenace	0.00		\$83,458.81	\$83,458.81	\$0.00
	Adv Maintenance	0.00		\$10.40	\$10.40	\$0.00
	Adv Maneaba Project	0.00		\$917.58	\$917.58	\$0.00
	Adv Maraea	0.00		\$876.70	\$876.70	\$0.00
	Adv Maria.Vill	0.00		\$80.30	\$80.30	\$0.00
	Adv Matake	0.00		\$40.00	\$40.00	\$0.00
	Adv Matoo	0.00		\$439.40	\$439.40	\$0.00
	Adv MELAD	0.00		\$104.00	\$104.00	\$0.00
	Adv MIA	0.00		\$636.76	\$636.76	\$0.00
	Adv Mirate	0.00		\$100.00	\$100.00	\$0.00
	Adv MISA	0.00		\$8,125.20	\$8,125.20	\$0.00
	Adv Missing PVs	0.00		\$480.85	\$480.85	\$0.00
	Adv MPW&U	0.00		\$25.50	\$25.50	\$0.00
	Adv MTC	0.00		\$80.00	\$80.00	\$0.00
	Adv Mwemwenikeaki	0.00		\$0.00	\$0.00	\$0.00
	Adv NCD	0.00		\$0.00	\$0.00	\$0.00
	Adv New Police Office	0.00		\$26.80	\$26.80	\$0.00
	Adv OB	0.00		\$10,998.48	\$10,998.48	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv OB Osmosis	0.00		\$280.00	\$280.00	\$0.00
	Adv Onotoa Vehicle	0.00		\$0.00	\$0.00	\$0.00
	Adv OSA	0.00		\$180.00	\$180.00	\$0.00
	Adv Overtime	0.00		\$391.00	\$391.00	\$0.00
	Adv Overtime-Riatae	0.00		\$25.00	\$25.00	\$0.00
	Adv Police office	0.00		\$1,286.60	\$1,286.60	\$0.00
	Adv Police&Offece Cells	0.00		\$743.00	\$743.00	\$0.00
	Adv Pre-School	0.00		\$3,414.00	\$3,414.00	\$0.00
	Adv Preschool Teachers	0.00		\$1,460.90	\$1,460.90	\$0.00
	Adv Raera	0.00		\$0.00	\$0.00	\$0.00
	Adv Raineti	0.00		\$126.00	\$126.00	\$0.00
	Adv Rakera	0.00		\$321.75	\$321.75	\$0.00
	Adv Raorao Causeway	0.00		\$2,256.85	\$2,256.85	\$0.00
	Adv Rec Rev Fund	0.00		\$172.00	\$172.00	\$0.00
	Adv Recharge Card	0.00		\$563.80	\$563.80	\$0.00
	Adv Recharge revolving fund	0.00		\$1,069.65	\$1,069.65	\$0.00
	Adv Rikitaake	0.00		\$50.00	\$50.00	\$0.00
	Adv Riteta	0.00		\$0.00	\$0.00	\$0.00
	Adv Rotiawe	0.00		\$200.00	\$200.00	\$0.00
	Adv Saw Mill	0.00		\$100.00	\$100.00	\$0.00
	Adv SIP Advance	0.00		\$480.00	\$480.00	\$0.00
	Adv Siua	0.00		\$754.80	\$754.80	\$0.00
	Adv Solar	0.00		\$150.00	\$150.00	\$0.00
	Adv Survey	0.00		\$60.00	\$60.00	\$0.00
	Adv Taaremwa	0.00		\$499.55	\$499.55	\$0.00
	Adv Taata	0.00		\$10.00	\$10.00	\$0.00
	Adv Taberiki	0.00		\$15,160.70	\$15,160.70	\$0.00
	Adv Tabuarorae	0.00		\$300.00	\$300.00	\$0.00
	Adv Tabwakea	0.00		\$30.00	\$30.00	\$0.00
	Adv Taiwan	0.00		\$348.00	\$348.00	\$0.00
	Adv Taiwan Pig	0.00		\$0.00	\$0.00	\$0.00
	Adv Taneti	0.00		\$295.80	\$295.80	\$0.00
	Adv Tanibwarata	0.00		\$60.00	\$60.00	\$0.00
	Adv Taotin	0.00		\$40.30	\$40.30	\$0.00
	Adv Taree	0.00		\$0.00	\$0.00	\$0.00
	Adv Tatite	0.00		\$270.50	\$270.50	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Tauatea	0.00		\$827.65	\$827.65	\$0.00
	Adv Teaitao	0.00		\$30.00	\$30.00	\$0.00
	Adv Teanibeia	0.00		\$541.00	\$541.00	\$0.00
	Adv Teanika	0.00		\$0.00	\$0.00	\$0.00
	Adv Tearawa	0.00		\$50.00	\$50.00	\$0.00
	Adv Teatika	0.00		\$550.00	\$550.00	\$0.00
	Adv Teauatara	0.00		\$775.40	\$775.40	\$0.00
	Adv Tebobora	0.00		\$50.00	\$50.00	\$0.00
	Adv Tebwebweriki	0.00		\$288.80	\$288.80	\$0.00
	Adv Teeneti	0.00		\$159.20	\$159.20	\$0.00
	Adv Teitiaki	0.00		\$550.00	\$550.00	\$0.00
	Adv Teitinrerei Anre	0.00		\$0.00	\$0.00	\$0.00
	Adv Tekeketi	0.00		\$49.50	\$49.50	\$0.00
	Adv Tekiau	0.00		\$0.00	\$0.00	\$0.00
	Adv Temao	0.00		\$303.10	\$303.10	\$0.00
	Adv Temtita	0.00		\$0.00	\$0.00	\$0.00
	Adv Terora	0.00		\$3.20	\$3.20	\$0.00
	Adv Teroro	0.00		\$5.00	\$5.00	\$0.00
	Adv Tetoata	0.00		\$400.00	\$400.00	\$0.00
	Adv Teuarai	0.00		\$147.25	\$147.25	\$0.00
	Adv Tiare	0.00		\$40.00	\$40.00	\$0.00
	Adv Tierita	0.00		\$82.30	\$82.30	\$0.00
	Adv Tikareta	0.00		\$87.19	\$87.19	\$0.00
	Adv Tiute	0.00		\$262.79	\$262.79	\$0.00
	Adv Toaiauea	0.00		\$40.00	\$40.00	\$0.00
	Adv Tokaniman	0.00		\$182.00	\$182.00	\$0.00
	Adv Toll Fare	0.00		\$1,659.30	\$1,659.30	\$0.00
	Adv Tongobo	0.00		\$0.00	\$0.00	\$0.00
	Adv Trackoma	0.00		\$0.00	\$0.00	\$0.00
	Adv Treassurer(ant)	0.00		\$175.00	\$175.00	\$0.00
	Adv TSKL	0.00		\$1,551.98	\$1,551.98	\$0.00
	Adv Tuara U	0.00		\$80.00	\$80.00	\$0.00
	Adv Tuuaia Kauntira	0.00		\$208.00	\$208.00	\$0.00
	Adv Uaia waa	0.00		\$284.60	\$284.60	\$0.00
	Adv Uarai	0.00		\$4,350.00	\$4,350.00	\$0.00
	Adv Uniform	0.00		\$1,134.35	\$1,134.35	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Vehicle	0.00		\$0.00	\$0.00	\$0.00
	Adv Volleyball	0.00		\$182.00	\$182.00	\$0.00
	Adv Waan O	0.00		\$0.00	\$0.00	\$0.00
	Adv Works&Energy	0.00		\$300.00	\$300.00	\$0.00
	Adv Yamaha	0.00		\$1,850.00	\$1,850.00	\$0.00
	Adv-Airfield	0.00		\$4.07	\$4.07	\$0.00
	Adv-Land lease	0.00		\$2,595.60	\$2,595.60	\$0.00
	Advosit Korimoa	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tarete	0.00		\$11.57	\$11.57	\$0.00
	Dep 50 Anniversary	0.00		-\$500.00	\$0.00	\$500.00
	Dep Aana	0.00		-\$60.45	\$0.00	\$60.45
	Dep Airam	0.00		-\$9.00	\$0.00	\$9.00
	Dep Akamatang	0.00		-\$80.00	\$0.00	\$80.00
	Dep Amark	0.00		-\$100.00	\$0.00	\$100.00
	Dep Anganano YCL	0.00		-\$70.00	\$0.00	\$70.00
	Dep Arawaia	0.00		-\$284.00	\$0.00	\$284.00
	Dep Ariti	0.00		-\$123.45	\$0.00	\$123.45
	Dep ATHKL	0.00		-\$193.00	\$0.00	\$193.00
	Dep Atita	0.00		-\$49.80	\$0.00	\$49.80
	Dep Bakarere	0.00		-\$3,655.85	\$0.00	\$3,655.85
	Dep Baneua	0.00		-\$120.90	\$0.00	\$120.90
	Dep Beekiro	0.00		-\$175.00	\$0.00	\$175.00
	Dep Benetito	0.00		-\$165.45	\$0.00	\$165.45
	Dep Benina	0.00		-\$4.25	\$0.00	\$4.25
	Dep Bingo	0.00		-\$1,306.60	\$0.00	\$1,306.60
	Dep Biri- Refees	0.00		-\$511.70	\$0.00	\$511.70
	Dep Boibe	0.00		-\$246.80	\$0.00	\$246.80
	Dep Bomwane	0.00		-\$80.00	\$0.00	\$80.00
	Dep Bontio	0.00		-\$123.45	\$0.00	\$123.45
	Dep Buraitoa Group	0.00		-\$502.55	\$0.00	\$502.55
	Dep Buranikai	0.00		-\$290.00	\$0.00	\$290.00
	Dep Bureita	0.00		-\$293.06	\$0.00	\$293.06
	Dep Bwareto	0.00		-\$362.50	\$0.00	\$362.50
	Dep Café	0.00		-\$200.00	\$0.00	\$200.00
	Dep Cement	0.00		-\$460.00	\$0.00	\$460.00
	Dep Chain Saw	0.00		-\$233.00	\$0.00	\$233.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Clinic	0.00		-\$193.80	\$0.00	\$193.80
	Dep CM Buraitoa	0.00		-\$288.60	\$0.00	\$288.60
	Dep CM Tabuarorae	0.00		-\$300.00	\$0.00	\$300.00
	Dep Commerce	0.00		-\$195.10	\$0.00	\$195.10
	Dep Council Fuel	0.00		-\$31.00	\$0.00	\$31.00
	Dep Council loan	0.00		-\$404.00	\$0.00	\$404.00
	Dep Council office	0.00		-\$26,980.00	\$0.00	\$26,980.00
	Dep Dep Pre-school Teacher	0.00		-\$838.84	\$0.00	\$838.84
	Dep Deposit account	0.00		-\$12.35	\$0.00	\$12.35
	Dep Depsit loss Iuriana	0.00		-\$41.60	\$0.00	\$41.60
	Dep Drivers	0.00		-\$919.50	\$0.00	\$919.50
	Dep Education	0.00		-\$5,320.98	\$0.00	\$5,320.98
	Dep Election	0.00		-\$2,076.70	\$0.00	\$2,076.70
	Dep Erati	0.00		-\$112.50	\$0.00	\$112.50
	Dep Eritabeta	0.00		-\$123.45	\$0.00	\$123.45
	Dep Fishmarket	0.00		-\$261.50	\$0.00	\$261.50
	Dep Football	0.00		-\$35.00	\$0.00	\$35.00
	Dep FTC	0.00		-\$180.00	\$0.00	\$180.00
	Dep Garment	0.00		-\$829.00	\$0.00	\$829.00
	Dep Government Contribution	0.00		-\$50.00	\$0.00	\$50.00
	Dep Health	0.00		-\$4,222.71	\$0.00	\$4,222.71
	Dep latiman	0.00		-\$125.45	\$0.00	\$125.45
	Dep Internet	0.00		-\$293.00	\$0.00	\$293.00
	Dep lotumeta	0.00		-\$0.30	\$0.00	\$0.30
	Dep Kaako	0.00		-\$30.00	\$0.00	\$30.00
	Dep Kabwate	0.00		-\$250.00	\$0.00	\$250.00
	Dep Kainaomata	0.00		-\$597.49	\$0.00	\$597.49
	Dep Kaitia	0.00		-\$123.45	\$0.00	\$123.45
	Dep Kakiaman	0.00		-\$140.55	\$0.00	\$140.55
	Dep Kamaobo	0.00		-\$50.00	\$0.00	\$50.00
	Dep Kanrin	0.00		-\$297.00	\$0.00	\$297.00
	Dep Kantoa&Tooroto	0.00		-\$118.50	\$0.00	\$118.50
	Dep Kareobwa	0.00		-\$190.00	\$0.00	\$190.00
	Dep Kauntira	0.00		-\$31.20	\$0.00	\$31.20
	Dep Kauongo	0.00		-\$704.80	\$0.00	\$704.80
	Dep KILGA	0.00		-\$1,500.00	\$0.00	\$1,500.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Koifawp	0.00		-\$822.00	\$0.00	\$822.00
	Dep KOIL	0.00		-\$170.00	\$0.00	\$170.00
	Dep Kootene	0.00		-\$450.00	\$0.00	\$450.00
	Dep KUC Otoae	0.00		-\$200.45	\$0.00	\$200.45
	Dep Kuuti	0.00		-\$453.90	\$0.00	\$453.90
	Dep L/Charge	0.00		-\$17,532.68	\$0.00	\$17,532.68
	Dep Mayor	0.00		-\$559.15	\$0.00	\$559.15
	Dep MCIT	0.00		-\$150.95	\$0.00	\$150.95
	Dep Meaua	0.00		-\$143.60	\$0.00	\$143.60
	Dep Merira	0.00		-\$263.15	\$0.00	\$263.15
	Dep MHARD	0.00		-\$100.00	\$0.00	\$100.00
	Dep Michacle	0.00		-\$125.45	\$0.00	\$125.45
	Dep Miite	0.00		-\$600.00	\$0.00	\$600.00
	Dep MISA	0.00		-\$915.00	\$0.00	\$915.00
	Dep MOE	0.00		-\$45,463.35	\$0.00	\$45,463.35
	Dep Mooi tianti	0.00		-\$60.00	\$0.00	\$60.00
	Dep Motorman	0.00		-\$125.45	\$0.00	\$125.45
	Dep Mwae	0.00		-\$4.00	\$0.00	\$4.00
	Dep Mwae&Tiira	0.00		-\$20.00	\$0.00	\$20.00
	Dep Mwemwenikeaki	0.00		-\$85.00	\$0.00	\$85.00
	Dep Nakabuti	0.00		-\$105.00	\$0.00	\$105.00
	Dep Neetari	0.00		-\$271.65	\$0.00	\$271.65
	Dep New Maneaba	0.00		-\$558.28	\$0.00	\$558.28
	Dep New Office fund	0.00		-\$146.80	\$0.00	\$146.80
	Dep O/T Boote	0.00		-\$228.25	\$0.00	\$228.25
	Dep Office Beretitenti	0.00		-\$4,006.65	\$0.00	\$4,006.65
	Dep Other (rr# 745329)	0.00		-\$3,000.00	\$0.00	\$3,000.00
	Dep Parliament	0.00		-\$342.40	\$0.00	\$342.40
	Dep Peace Commission	0.00		-\$86.80	\$0.00	\$86.80
	Dep Police Office&Cell	0.00		-\$110.45	\$0.00	\$110.45
	Dep Raamwane	0.00		-\$5.00	\$0.00	\$5.00
	Dep Raineti	0.00		-\$815.00	\$0.00	\$815.00
	Dep Raiteta	0.00		-\$53.25	\$0.00	\$53.25
	Dep Ran	0.00		-\$36.50	\$0.00	\$36.50
	Dep Raorao causeway	0.00		-\$1,694.30	\$0.00	\$1,694.30
	Dep Refreshment	0.00		-\$290.15	\$0.00	\$290.15

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep RNAO (Botaki Aine)	0.00		-\$174.20	\$0.00	\$174.20
	Dep Robwati	0.00		-\$123.45	\$0.00	\$123.45
	Dep Rokoraoi	0.00		-\$80.45	\$0.00	\$80.45
	Dep Ruruita	0.00		-\$131.00	\$0.00	\$131.00
	Dep Ruuteta	0.00		-\$123.45	\$0.00	\$123.45
	Dep Ruuti	0.00		-\$60.00	\$0.00	\$60.00
	Dep Solar	0.00		-\$455.80	\$0.00	\$455.80
	Dep Solar Kits	0.00		-\$4,653.28	\$0.00	\$4,653.28
	Dep Statistic	0.00		-\$100.00	\$0.00	\$100.00
	Dep Surplus Bank	0.00		-\$140.09	\$0.00	\$140.09
	Dep Surplus Cash	0.00		-\$1,168.54	\$0.00	\$1,168.54
	Dep Taakaria	0.00		-\$2.00	\$0.00	\$2.00
	Dep Taamoa	0.00		-\$100.75	\$0.00	\$100.75
	Dep Taatika	0.00		-\$55.50	\$0.00	\$55.50
	Dep Taiwan Pig	0.00		-\$40.00	\$0.00	\$40.00
	Dep Takaio	0.00		-\$20.00	\$0.00	\$20.00
	Dep Tamoa	0.00		-\$30.00	\$0.00	\$30.00
	Dep Tanre	0.00		-\$150.00	\$0.00	\$150.00
	Dep Taremwa	0.00		-\$60.45	\$0.00	\$60.45
	Dep Taritoa	0.00		-\$211.10	\$0.00	\$211.10
	Dep Tatie	0.00		-\$60.45	\$0.00	\$60.45
	Dep Teachers	0.00		-\$362.50	\$0.00	\$362.50
	Dep Teauatara	0.00		-\$767.20	\$0.00	\$767.20
	Dep Teburae	0.00		-\$31.90	\$0.00	\$31.90
	Dep Teemaia	0.00		-\$611.39	\$0.00	\$611.39
	Dep Teeneti	0.00		-\$5.00	\$0.00	\$5.00
	Dep Teingoa	0.00		-\$284.47	\$0.00	\$284.47
	Dep Tekanawa	0.00		-\$90.00	\$0.00	\$90.00
	Dep Tekeari	0.00		-\$40.00	\$0.00	\$40.00
	Dep Temaaki	0.00		-\$92.30	\$0.00	\$92.30
	Dep Tenanora	0.00		-\$20.00	\$0.00	\$20.00
	Dep Terorati	0.00		-\$60.45	\$0.00	\$60.45
	Dep Teuarai	0.00		-\$80.60	\$0.00	\$80.60
	Dep Text top up	0.00		-\$65.00	\$0.00	\$65.00
	Dep Tiema	0.00		-\$123.45	\$0.00	\$123.45
	Dep Tiira	0.00		-\$145.45	\$0.00	\$145.45

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Tioka	0.00		-\$40.00	\$0.00	\$40.00
	Dep Tiote	0.00		-\$60.45	\$0.00	\$60.45
	Dep Tiria	0.00		-\$10.10	\$0.00	\$10.10
	Dep Tita	0.00		-\$60.45	\$0.00	\$60.45
	Dep Tooroto	0.00		-\$7,094.25	\$0.00	\$7,094.25
	Dep Tororo	0.00		-\$30.00	\$0.00	\$30.00
	Dep tricycle	0.00		-\$356.50	\$0.00	\$356.50
	Dep TSKL	0.00		-\$3,706.15	\$0.00	\$3,706.15
	Dep TTT	0.00		-\$1,405.75	\$0.00	\$1,405.75
	Dep Tupaia	0.00		-\$373.64	\$0.00	\$373.64
	Dep Turiana	0.00		-\$336.00	\$0.00	\$336.00
	Dep Tuua	0.00		-\$43.50	\$0.00	\$43.50
	Dep Uarai	0.00		-\$106.00	\$0.00	\$106.00
	Dep Ubwaitoi	0.00		-\$65.85	\$0.00	\$65.85
	Dep Unclaimed	0.00		-\$51.20	\$0.00	\$51.20
	Dep Uniform	0.00		-\$303.10	\$0.00	\$303.10
	Dep USP	0.00		-\$4,730.05	\$0.00	\$4,730.05
	Dep V/Bank	0.00		-\$145.45	\$0.00	\$145.45
	Dep Various	0.00		-\$65.00	\$0.00	\$65.00
	Dep Water Technician	0.00		-\$5,796.67	\$0.00	\$5,796.67
	Dep White Ribbon Day	0.00		-\$2,174.86	\$0.00	\$2,174.86
	Dep Withdraw	0.00		-\$6,933.56	\$0.00	\$6,933.56
	Dep Youth	0.00		-\$434.00	\$0.00	\$434.00
	Dep-Bingko	0.00		-\$400.00	\$0.00	\$400.00
	Dep-Covid19	0.00		-\$482.40	\$0.00	\$482.40
	Imp Akineti	0.00		-\$20.00	\$0.00	\$20.00
	Imp Arawaia	0.00		\$600.00	\$600.00	\$0.00
	Imp Ataaake	0.00		\$6,798.40	\$6,798.40	\$0.00
	Imp Bakarere	0.00		-\$290.00	\$0.00	\$290.00
	Imp Baranite	0.00		\$648.00	\$648.00	\$0.00
	Imp Bouataake	0.00		\$12.00	\$12.00	\$0.00
	Imp Buraing	0.00		\$100.00	\$100.00	\$0.00
	Imp Council (Karikirake freight)	0.00		\$72.00	\$72.00	\$0.00
	Imp Imprest	0.00		-\$550.00	\$0.00	\$550.00
	Imp Itamwaeri	0.00		\$150.00	\$150.00	\$0.00
	Imp Kataatia	0.00		-\$16.55	\$0.00	\$16.55

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Kauongo	0.00		\$70.00	\$70.00	\$0.00
	Imp Kouraiti	0.00		\$3,610.44	\$3,610.44	\$0.00
	Imp Mannaba	0.00		\$130.00	\$130.00	\$0.00
	Imp Maria	0.00		\$5,405.00	\$5,405.00	\$0.00
	Imp Marion	0.00		\$150.00	\$150.00	\$0.00
	Imp Matoo	0.00		-\$200.00	\$0.00	\$200.00
	Imp Mayor	0.00		\$600.00	\$600.00	\$0.00
	Imp Mere Temaia	0.00		\$1,382.40	\$1,382.40	\$0.00
	Imp Miire	0.00		-\$282.00	\$0.00	\$282.00
	Imp Miite	0.00		\$300.00	\$300.00	\$0.00
	Imp Mimitong	0.00		\$269.80	\$269.80	\$0.00
	Imp MP Taneti	0.00		\$799.05	\$799.05	\$0.00
	Imp Mweea	0.00		-\$100.00	\$0.00	\$100.00
	Imp Mwemwenikeaki	0.00		\$710.00	\$710.00	\$0.00
	Imp Naseli	0.00		-\$200.00	\$0.00	\$200.00
	Imp New ways	0.00		\$200.00	\$200.00	\$0.00
	Imp Onotoa	0.00		\$1,380.00	\$1,380.00	\$0.00
	Imp Raarube	0.00		\$167.10	\$167.10	\$0.00
	Imp Raiteta	0.00		\$400.00	\$400.00	\$0.00
	Imp Riannaua	0.00		\$150.00	\$150.00	\$0.00
	Imp Roranti	0.00		\$1,160.00	\$1,160.00	\$0.00
	Imp Takaia	0.00		\$10.00	\$10.00	\$0.00
	Imp Tarawariki	0.00		-\$7.00	\$0.00	\$7.00
	Imp Tarena	0.00		\$300.00	\$300.00	\$0.00
	Imp Taritoa	0.00		\$548.45	\$548.45	\$0.00
	Imp Taunaia	0.00		\$450.00	\$450.00	\$0.00
	Imp Tearawa	0.00		\$3,918.60	\$3,918.60	\$0.00
	Imp Teauatara	0.00		-\$10,086.65	\$0.00	\$10,086.65
	Imp Tebobora	0.00		\$2,161.00	\$2,161.00	\$0.00
	Imp Teburea	0.00		\$640.00	\$640.00	\$0.00
	Imp Teirang	0.00		\$35.00	\$35.00	\$0.00
	Imp Teiti CLERK	0.00		\$2,137.00	\$2,137.00	\$0.00
	Imp Teitiaki	0.00		-\$325.55	\$0.00	\$325.55
	Imp Tenarai	0.00		\$2,945.00	\$2,945.00	\$0.00
	Imp Terorati	0.00		\$20.00	\$20.00	\$0.00
	Imp Teuarai	0.00		\$5,912.35	\$5,912.35	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp Tiaeke	0.00		-\$391.50	\$0.00	\$391.50
	Imp Tiema	0.00		\$250.00	\$250.00	\$0.00
	Imp Tierata	0.00		-\$5.00	\$0.00	\$5.00
	Imp Tongokai	0.00		\$30.80	\$30.80	\$0.00
	Imp Turutana	0.00		\$300.50	\$300.50	\$0.00
	Imp Uarai	0.00		\$840.00	\$840.00	\$0.00
	Imp Ubwaitoi	0.00		\$65.85	\$65.85	\$0.00
	Imp Ueenikai	0.00		\$105.00	\$105.00	\$0.00
	Imp-Teauatara Clerk	0.00		\$10,000.00	\$10,000.00	\$0.00
	Imp-Tekoba	0.00		\$300.00	\$300.00	\$0.00
	Loan Aare	0.00		-\$10.00	\$0.00	\$10.00
	Loan Arikita	0.00		-\$90.00	\$0.00	\$90.00
	Loan Ariti	0.00		-\$90.00	\$0.00	\$90.00
	Loan Ateru	0.00		\$140.00	\$140.00	\$0.00
	Loan Baneua	0.00		-\$17.85	\$0.00	\$17.85
	Loan Bareii	0.00		-\$17.90	\$0.00	\$17.90
	Loan Beeta	0.00		-\$90.00	\$0.00	\$90.00
	Loan Bombe	0.00		\$30.00	\$30.00	\$0.00
	Loan Boobu	0.00		-\$40.00	\$0.00	\$40.00
	Loan Buraing	0.00		-\$376.00	\$0.00	\$376.00
	Loan Buraita	0.00		\$7.50	\$7.50	\$0.00
	Loan Buramte	0.00		\$10.00	\$10.00	\$0.00
	Loan Bureita	0.00		-\$51.00	\$0.00	\$51.00
	Loan Bwaia	0.00		\$22.50	\$22.50	\$0.00
	Loan Bwakoua	0.00		-\$6.50	\$0.00	\$6.50
	Loan Council staff	0.00		-\$267.70	\$0.00	\$267.70
	Loan Enoka	0.00		-\$20.00	\$0.00	\$20.00
	Loan Eritabeta	0.00		\$100.00	\$100.00	\$0.00
	Loan Iaaitiman	0.00		\$17.50	\$17.50	\$0.00
	Loan Kaitia	0.00		-\$50.00	\$0.00	\$50.00
	Loan Karawaiti	0.00		\$40.00	\$40.00	\$0.00
	Loan Kautoa	0.00		-\$32.50	\$0.00	\$32.50
	Loan Kitabu	0.00		-\$24.25	\$0.00	\$24.25
	Loan Korete	0.00		-\$5.85	\$0.00	\$5.85
	Loan KPF	0.00		\$0.00	\$0.00	\$0.00
	Loan Loan Staff	0.00		-\$871.00	\$0.00	\$871.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan Maatata	0.00		-\$60.00	\$0.00	\$60.00
	Loan Maria	0.00		-\$40.00	\$0.00	\$40.00
	Loan Meaua	0.00		-\$107.50	\$0.00	\$107.50
	Loan Miite	0.00		-\$34.00	\$0.00	\$34.00
	Loan Mwea	0.00		-\$15.00	\$0.00	\$15.00
	Loan Naseli	0.00		-\$20.00	\$0.00	\$20.00
	Loan Raineti	0.00		\$116.00	\$116.00	\$0.00
	Loan Rakera	0.00		-\$45.00	\$0.00	\$45.00
	Loan RNAO (Botaki Aine)	0.00		\$0.00	\$0.00	\$0.00
	Loan Rokoraoi	0.00		-\$27.50	\$0.00	\$27.50
	Loan Rotiwae	0.00		-\$18.50	\$0.00	\$18.50
	Loan Ruuteta	0.00		\$100.00	\$100.00	\$0.00
	Loan Service charge	0.00		\$2.00	\$2.00	\$0.00
	Loan Taakaria	0.00		-\$13.70	\$0.00	\$13.70
	Loan Tebitatuia	0.00		-\$9.00	\$0.00	\$9.00
	Loan Teemaia	0.00		\$100.00	\$100.00	\$0.00
	Loan Teera	0.00		-\$6.00	\$0.00	\$6.00
	Loan Teioota	0.00		\$50.50	\$50.50	\$0.00
	Loan Tekanawa	0.00		-\$246.80	\$0.00	\$246.80
	Loan Tekitau	0.00		\$90.00	\$90.00	\$0.00
	Loan Terengaiti	0.00		-\$20.00	\$0.00	\$20.00
	Loan Teroro	0.00		-\$41.90	\$0.00	\$41.90
	Loan Teuaraii	0.00		-\$5.00	\$0.00	\$5.00
	Loan Teueanna	0.00		\$200.00	\$200.00	\$0.00
	Loan Tibina	0.00		-\$55.00	\$0.00	\$55.00
	Loan Tiema	0.00		-\$20.00	\$0.00	\$20.00
	Loan Tierita	0.00		\$22.00	\$22.00	\$0.00
	Loan Tiute	0.00		\$5.50	\$5.50	\$0.00
	Loan Tongokai	0.00		\$60.00	\$60.00	\$0.00
	Loan Tureene	0.00		-\$18.50	\$0.00	\$18.50
	Loan Turiana	0.00		-\$155.00	\$0.00	\$155.00
	Loan Uarai	0.00		\$70.00	\$70.00	\$0.00
	Loss Beretekira	0.00		-\$20.00	\$0.00	\$20.00
	Loss Boibe	0.00		\$3,510.03	\$3,510.03	\$0.00
	Loss Bureita	0.00		\$1,699.88	\$1,699.88	\$0.00
	Loss Bwaaia	0.00		-\$280.30	\$0.00	\$280.30

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loss Eritabeta Tannang	0.00		\$423.39	\$423.39	\$0.00
	Loss Kitabu	0.00		\$11,166.19	\$11,166.19	\$0.00
	Loss Maraesa	0.00		\$120.00	\$120.00	\$0.00
	Loss Mwemwenikeaki	0.00		\$1,770.30	\$1,770.30	\$0.00
	Loss Rui	0.00		\$1,147.91	\$1,147.91	\$0.00
	Loss Taberiki	0.00		\$2,605.16	\$2,605.16	\$0.00
	Loss Tarete	0.00		\$1,090.48	\$1,090.48	\$0.00
	Loss Tebobora	0.00		-\$1,817.82	\$0.00	\$1,817.82
	Loss Teeneti	0.00		\$5,239.05	\$5,239.05	\$0.00
	Loss Teiti	0.00		-\$4,845.85	\$0.00	\$4,845.85
	Loss Tekanawa	0.00		\$512.00	\$512.00	\$0.00
	Loss Tiema	0.00		\$1,399.33	\$1,399.33	\$0.00
	Loss Tongokai	0.00		\$953.90	\$953.90	\$0.00
	Loss Turiana	0.00		-\$17.83	\$0.00	\$17.83
	Loss Turutana	0.00		\$0.00	\$0.00	\$0.00
	Closing Cash				5581.83	0.00
	Closing Bank				16253.36	0.00
	Grand Total				582,695.13	582,695.13

Prepared by : LGD Internal Audit



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



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		Bank	108,573.36	
				108,573.36

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv Akawa	\$1,228.30	
		Adv Amark	\$262.00	
		Adv Aoraereke CY	\$1,038.20	
		Adv Ariana	\$50.00	
		Adv Arikata	\$21.85	
		Adv Ateru	\$40.00	
		Adv Audit	\$30.00	
		Adv Auesa	\$0.00	
		Adv Aviation	\$1,084.29	
		Adv Baaka	\$60.00	
		Adv Babaron Onotoa	\$3,954.75	
		Adv Barekokakawo	\$140.00	
		Adv Beekina	\$74.25	
		Adv Benetita	\$24.05	
		Adv Bingo	\$165.00	
		Adv Bioua	\$3,000.00	
		Adv Biri/ Contributions	\$170.00	
		Adv BKL	\$2,054.00	
		Adv Boatman	\$30.00	
		Adv Boorau	\$134.85	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Buraing/Others	\$275.00	
		Adv Bureita	\$72.50	
		Adv Burenteun	\$0.00	
		Adv Bwabwaro	\$212.55	
		Adv Bwarata	\$254.20	
		Adv CCK	\$0.00	
		Adv Clerk	\$29.00	
		Adv Clerk Tebobora	\$255.00	
		Adv CM Temao	\$0.00	
		Adv Coffee	\$0.00	
		Adv Community	\$288.60	
		Adv Copra	\$19,488.80	
		Adv Council staff	\$187.00	
		Adv DBK	\$2,634.00	
		Adv Dental	\$0.00	
		Adv Desel	\$2,519.43	
		Adv Education	\$507.15	
		Adv Eimi	\$0.00	
		Adv Fr Tebanako	\$0.00	
		Adv Fuel	\$234.75	
		Adv Govrn't Printery	\$175.00	
		Adv Hand Pump	\$40.00	
		Adv Hardware	\$11,296.46	
		Adv Health	\$15.00	
		Adv Hotel	\$10.95	
		Adv Iaokiri	\$29.19	
		Adv Ieie	\$10.00	
		Adv Ieremia	\$384.14	
		Adv InAdventence	\$336.00	
		Adv Inaomata	\$3,417.60	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Incentive Allowance	\$10,380.00	
		Adv Itamwaeri	\$130.00	
		Adv IYA	\$213.30	
		Adv JSS Study	\$0.00	
		Adv Ka inaomata	\$3,328.10	
		Adv Kaierua	\$80.00	
		Adv Kaimatang	\$200.00	
		Adv Kakano	\$0.00	
		Adv Kamoki	\$0.00	
		Adv Kataatia	\$15.00	
		Adv Kauntira	\$110.00	
		Adv Kauriri	\$0.00	
		Adv KIRI EU	\$362.85	
		Adv KIRI_EU	\$80.50	
		Adv Kiritwatsan	\$200.00	
		Adv Kiriwatsan	\$5.50	
		Adv Kitabu	\$131.00	
		Adv KOES	\$95.00	
		Adv KPC Otoae truck	\$140.00	
		Adv Labour	\$135.00	
		Adv Magistrate	\$145.00	
		Adv Maintenace	\$83,458.81	
		Adv Maintenance	\$10.40	
		Adv Maneaba Project	\$917.58	
		Adv Maraea	\$876.70	
		Adv Maria.Vill	\$80.30	
		Adv Matake	\$40.00	
		Adv Matoo	\$439.40	
		Adv MELAD	\$104.00	
		Adv MIA	\$636.76	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Mirate	\$100.00	
		Adv MISA	\$8,125.20	
		Adv Missing PVs	\$480.85	
		Adv MPW&U	\$25.50	
		Adv MTC	\$80.00	
		Adv Mwemwenikeaki	\$0.00	
		Adv NCD	\$0.00	
		Adv New Police Office	\$26.80	
		Adv OB	\$10,998.48	
		Adv OB Osmosis	\$280.00	
		Adv Onotoa Vehicle	\$0.00	
		Adv OSA	\$180.00	
		Adv Overtime	\$391.00	
		Adv Overtime-Riatae	\$25.00	
		Adv Police office	\$1,286.60	
		Adv Police&Offece Cells	\$743.00	
		Adv Pre-School	\$3,414.00	
		Adv Preschool Teachers	\$1,460.90	
		Adv Raera	\$0.00	
		Adv Raineti	\$126.00	
		Adv Rakera	\$321.75	
		Adv Raorao Causeway	\$2,256.85	
		Adv Rec Rev Fund	\$172.00	
		Adv Recharge Card	\$563.80	
		Adv Recharge revolving fund	\$1,069.65	
		Adv Rikitaake	\$50.00	
		Adv Riteta	\$0.00	
		Adv Rotiawe	\$200.00	
		Adv Saw Mill	\$100.00	
		Adv SIP Advance	\$480.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Siua	\$754.80	
		Adv Solar	\$150.00	
		Adv Survey	\$60.00	
		Adv Taaremwa	\$499.55	
		Adv Taata	\$10.00	
		Adv Taberiki	\$15,160.70	
		Adv Tabuarorae	\$300.00	
		Adv Tabwakea	\$30.00	
		Adv Taiwan	\$348.00	
		Adv Taiwan Pig	\$0.00	
		Adv Taneti	\$295.80	
		Adv Tanibwarata	\$60.00	
		Adv Taotin	\$40.30	
		Adv Taree	\$0.00	
		Adv Tatite	\$270.50	
		Adv Tauatea	\$827.65	
		Adv Teaitao	\$30.00	
		Adv Teanibeia	\$541.00	
		Adv Teanika	\$0.00	
		Adv Tearawa	\$50.00	
		Adv Teatika	\$550.00	
		Adv Teauatara	\$775.40	
		Adv Tebobora	\$50.00	
		Adv Tebwebweriki	\$288.80	
		Adv Teeneti	\$159.20	
		Adv Teitiaki	\$550.00	
		Adv Teitinrerei Anre	\$0.00	
		Adv Tekeketi	\$49.50	
		Adv Tekiau	\$0.00	
		Adv Temao	\$303.10	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Temtita	\$0.00	
		Adv Terora	\$3.20	
		Adv Teroro	\$5.00	
		Adv Tetoata	\$400.00	
		Adv Teuarai	\$147.25	
		Adv Tiare	\$40.00	
		Adv Tierita	\$82.30	
		Adv Tikareta	\$87.19	
		Adv Tiute	\$262.79	
		Adv Toaiauea	\$40.00	
		Adv Tokaniman	\$182.00	
		Adv Toll Fare	\$1,659.30	
		Adv Tongobo	\$0.00	
		Adv Trackoma	\$0.00	
		Adv Treassurer(ant)	\$175.00	
		Adv TSKL	\$1,551.98	
		Adv Tuara U	\$80.00	
		Adv Tuuaia Kauntira	\$208.00	
		Adv Uaia waa	\$284.60	
		Adv Uarai	\$4,350.00	
		Adv Uniform	\$1,134.35	
		Adv Vehicle	\$0.00	
		Adv Volleyball	\$182.00	
		Adv Waan O	\$0.00	
		Adv Works&Energy	\$300.00	
		Adv Yamaha	\$1,850.00	
		Adv-Airfield	\$4.07	
		Adv-Land lease	\$2,595.60	
		Advosit Korimoa	\$0.00	
		Adv-Tarete	\$11.57	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Arawaia	\$600.00	
		Imp Ataake	\$6,798.40	
		Imp Baranite	\$648.00	
		Imp Bouataake	\$12.00	
		Imp Buraing	\$100.00	
		Imp Council (Karikirake freight)	\$72.00	
		Imp Itamwaeri	\$150.00	
		Imp Kauongo	\$70.00	
		Imp Kouraiti	\$3,610.44	
		Imp Mannaba	\$130.00	
		Imp Maria	\$5,405.00	
		Imp Marion	\$150.00	
		Imp Mayor	\$600.00	
		Imp Mere Temaia	\$1,382.40	
		Imp Miite	\$300.00	
		Imp Mimitong	\$269.80	
		Imp MP Taneti	\$799.05	
		Imp Mwemwenikeaki	\$710.00	
		Imp New ways	\$200.00	
		Imp Onotoa	\$1,380.00	
		Imp Raarube	\$167.10	
		Imp Raiteta	\$400.00	
		Imp Riannaua	\$150.00	
		Imp Roranti	\$1,160.00	
		Imp Takaia	\$10.00	
		Imp Tarena	\$300.00	
		Imp Taritoa	\$548.45	
		Imp Taunaia	\$450.00	
		Imp Tearawa	\$3,918.60	
		Imp Tebobora	\$2,161.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Teburea	\$640.00	
		Imp Teirang	\$35.00	
		Imp Teiti CLERK	\$2,137.00	
		Imp Tenarai	\$2,945.00	
		Imp Terorati	\$20.00	
		Imp Teuarai	\$5,912.35	
		Imp Tiema	\$250.00	
		Imp Tongokai	\$30.80	
		Imp Turutana	\$300.50	
		Imp Uarai	\$840.00	
		Imp Ubwaitoi	\$65.85	
		Imp Ueenikai	\$105.00	
		Imp-Teauatara Clerk	\$10,000.00	
		Imp-Tekoba	\$300.00	
		Loan Ateru	\$140.00	
		Loan Bombe	\$30.00	
		Loan Buraita	\$7.50	
		Loan Buramte	\$10.00	
		Loan Bwaia	\$22.50	
		Loan Eritabeta	\$100.00	
		Loan Iaatiman	\$17.50	
		Loan Karawaiti	\$40.00	
		Loan KPF	\$0.00	
		Loan Raineti	\$116.00	
		Loan RNAO (Botaki Aine)	\$0.00	
		Loan Ruuteta	\$100.00	
		Loan Service charge	\$2.00	
		Loan Teemaia	\$100.00	
		Loan Teioota	\$50.50	
		Loan Tekitau	\$90.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Teueanna	\$200.00	
		Loan Tierita	\$22.00	
		Loan Tiute	\$5.50	
		Loan Tongokai	\$60.00	
		Loan Uarai	\$70.00	
		Loss Boibe	\$3,510.03	
		Loss Bureita	\$1,699.88	
		Loss Eritabeta Tannang	\$423.39	
		Loss Kitabu	\$11,166.19	
		Loss Maraead	\$120.00	
		Loss Mwemwenikeaki	\$1,770.30	
		Loss Rui	\$1,147.91	
		Loss Taberiki	\$2,605.16	
		Loss Tarete	\$1,090.48	
		Loss Teeneti	\$5,239.05	
		Loss Tekanawa	\$512.00	
		Loss Tiema	\$1,399.33	
		Loss Tongokai	\$953.90	
		Loss Turutana	\$0.00	
				318,351.80
3	Account Payable			
		Dep 50 Anniversary	\$500.00	
		Dep Aana	\$60.45	
		Dep Airam	\$9.00	
		Dep Akamatang	\$80.00	
		Dep Amark	\$100.00	
		Dep Anganano YCL	\$70.00	
		Dep Arawaia	\$284.00	
		Dep Ariti	\$123.45	
		Dep ATHKL	\$193.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Atita	\$49.80	
		Dep Bakarere	\$3,655.85	
		Dep Baneua	\$120.90	
		Dep Beekiro	\$175.00	
		Dep Benetito	\$165.45	
		Dep Benina	\$4.25	
		Dep Bingo	\$1,306.60	
		Dep Biri- Refees	\$511.70	
		Dep Boibe	\$246.80	
		Dep Bomwane	\$80.00	
		Dep Bontio	\$123.45	
		Dep Buraitoa Group	\$502.55	
		Dep Buranikai	\$290.00	
		Dep Bureita	\$293.06	
		Dep Bwareto	\$362.50	
		Dep Café	\$200.00	
		Dep Cement	\$460.00	
		Dep Chain Saw	\$233.00	
		Dep Clinic	\$193.80	
		Dep CM Buraitoa	\$288.60	
		Dep CM Tabuarorae	\$300.00	
		Dep Commerce	\$195.10	
		Dep Council Fuel	\$31.00	
		Dep Council loan	\$404.00	
		Dep Council office	\$26,980.00	
		Dep Dep Pre-school Teacher	\$838.84	
		Dep Deposit account	\$12.35	
		Dep Depsit loss Iuriana	\$41.60	
		Dep Drivers	\$919.50	
		Dep Education	\$5,320.98	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Election	\$2,076.70	
		Dep Erati	\$112.50	
		Dep Eritabeta	\$123.45	
		Dep Fishmarket	\$261.50	
		Dep Football	\$35.00	
		Dep FTC	\$180.00	
		Dep Garment	\$829.00	
		Dep Government Contribution	\$50.00	
		Dep Health	\$4,222.71	
		Dep latiman	\$125.45	
		Dep Internet	\$293.00	
		Dep lotumeta	\$0.30	
		Dep Kaako	\$30.00	
		Dep Kabwate	\$250.00	
		Dep Kainaomata	\$597.49	
		Dep Kaitia	\$123.45	
		Dep Kakiaman	\$140.55	
		Dep Kamaobo	\$50.00	
		Dep Kanrin	\$297.00	
		Dep Kantoa&Tooroto	\$118.50	
		Dep Kareobwa	\$190.00	
		Dep Kauntira	\$31.20	
		Dep Kauongo	\$704.80	
		Dep KILGA	\$1,500.00	
		Dep Koifawp	\$822.00	
		Dep KOIL	\$170.00	
		Dep Kootene	\$450.00	
		Dep KUC Otoae	\$200.45	
		Dep Kuuti	\$453.90	
		Dep L/Charge	\$17,532.68	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Mayor	\$559.15	
		Dep MCIT	\$150.95	
		Dep Meaua	\$143.60	
		Dep Merira	\$263.15	
		Dep MHARD	\$100.00	
		Dep Michacle	\$125.45	
		Dep Miite	\$600.00	
		Dep MISA	\$915.00	
		Dep MOE	\$45,463.35	
		Dep Mooi tianti	\$60.00	
		Dep Motorman	\$125.45	
		Dep Mwae	\$4.00	
		Dep Mwae&Tiira	\$20.00	
		Dep Mwemwenikeaki	\$85.00	
		Dep Nakabuti	\$105.00	
		Dep Neetari	\$271.65	
		Dep New Maneaba	\$558.28	
		Dep New Office fund	\$146.80	
		Dep O/T Boote	\$228.25	
		Dep Office Beretitenti	\$4,006.65	
		Dep Other (rr# 745329)	\$3,000.00	
		Dep Parliament	\$342.40	
		Dep Peace Commission	\$86.80	
		Dep Police Office&Cell	\$110.45	
		Dep Raamwane	\$5.00	
		Dep Raineti	\$815.00	
		Dep Raiteta	\$53.25	
		Dep Ran	\$36.50	
		Dep Raorao causeway	\$1,694.30	
		Dep Refreshment	\$290.15	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep RNAO (Botaki Aine)	\$174.20	
		Dep Robwati	\$123.45	
		Dep Rokoraoi	\$80.45	
		Dep Ruruita	\$131.00	
		Dep Ruuteta	\$123.45	
		Dep Ruuti	\$60.00	
		Dep Solar	\$455.80	
		Dep Solar Kits	\$4,653.28	
		Dep Statistic	\$100.00	
		Dep Surplus Bank	\$140.09	
		Dep Surplus Cash	\$1,168.54	
		Dep Taakaria	\$2.00	
		Dep Taamoa	\$100.75	
		Dep Taatika	\$55.50	
		Dep Taiwan Pig	\$40.00	
		Dep Takaio	\$20.00	
		Dep Tamoa	\$30.00	
		Dep Tanre	\$150.00	
		Dep Taremwa	\$60.45	
		Dep Taritoo	\$211.10	
		Dep Tatie	\$60.45	
		Dep Teachers	\$362.50	
		Dep Teauatara	\$767.20	
		Dep Teburae	\$31.90	
		Dep Teemaia	\$611.39	
		Dep Teeneti	\$5.00	
		Dep Teingoa	\$284.47	
		Dep Tekanawa	\$90.00	
		Dep Tekeari	\$40.00	
		Dep Temaaki	\$92.30	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Tenanora	\$20.00	
		Dep Terorati	\$60.45	
		Dep Teuarai	\$80.60	
		Dep Text top up	\$65.00	
		Dep Tiema	\$123.45	
		Dep Tiira	\$145.45	
		Dep Tioka	\$40.00	
		Dep Tiotē	\$60.45	
		Dep Tiria	\$10.10	
		Dep Tita	\$60.45	
		Dep Tooroto	\$7,094.25	
		Dep Tororo	\$30.00	
		Dep tricycle	\$356.50	
		Dep TSKL	\$3,706.15	
		Dep TTT	\$1,405.75	
		Dep Tupaia	\$373.64	
		Dep Turiana	\$336.00	
		Dep Tuua	\$43.50	
		Dep Uarai	\$106.00	
		Dep Ubwaitoi	\$65.85	
		Dep Unclaimed	\$51.20	
		Dep Uniform	\$303.10	
		Dep USP	\$4,730.05	
		Dep V/Bank	\$145.45	
		Dep Various	\$65.00	
		Dep Water Technician	\$5,796.67	
		Dep White Ribbon Day	\$2,174.86	
		Dep Withdraw	\$6,933.56	
		Dep Youth	\$434.00	
		Dep-Bingko	\$400.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Covid19	\$482.40	
		Imp Akineti	\$20.00	
		Imp Bakarere	\$290.00	
		Imp Imprest	\$550.00	
		Imp Kataatia	\$16.55	
		Imp Matoo	\$200.00	
		Imp Miire	\$282.00	
		Imp Mweea	\$100.00	
		Imp Naseli	\$200.00	
		Imp Tarawariki	\$7.00	
		Imp Teauatara	\$10,086.65	
		Imp Teitiaki	\$325.55	
		Imp Tiaeke	\$391.50	
		Imp Tierata	\$5.00	
		Loan Aare	\$10.00	
		Loan Arikita	\$90.00	
		Loan Ariti	\$90.00	
		Loan Baneua	\$17.85	
		Loan Bareii	\$17.90	
		Loan Beeta	\$90.00	
		Loan Boobu	\$40.00	
		Loan Buraing	\$376.00	
		Loan Bureita	\$51.00	
		Loan Bwakoua	\$6.50	
		Loan Council staff	\$267.70	
		Loan Enoka	\$20.00	
		Loan Kaitia	\$50.00	
		Loan Kautoa	\$32.50	
		Loan Kitabu	\$24.25	
		Loan Korete	\$5.85	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan Loan Staff	\$871.00	
		Loan Maatata	\$60.00	
		Loan Maria	\$40.00	
		Loan Meaua	\$107.50	
		Loan Miite	\$34.00	
		Loan Mwea	\$15.00	
		Loan Naseli	\$20.00	
		Loan Rakera	\$45.00	
		Loan Rokoraoi	\$27.50	
		Loan Rotiwae	\$18.50	
		Loan Taakaria	\$13.70	
		Loan Tebitatuia	\$9.00	
		Loan Teera	\$6.00	
		Loan Tekanawa	\$246.80	
		Loan Terengaiti	\$20.00	
		Loan Teroro	\$41.90	
		Loan Teuaraii	\$5.00	
		Loan Tibina	\$55.00	
		Loan Tiema	\$20.00	
		Loan Tureene	\$18.50	
		Loan Turiana	\$155.00	
		Loss Beretekira	\$20.00	
		Loss Bwaaia	\$280.30	
		Loss Tebobora	\$1,817.82	
		Loss Teiti	\$4,845.85	
		Loss Turiana	\$17.83	
				206,463.94

Prepared by : LGD Internal Audit