

THE REPORT OF THE AUDITOR GENERAL

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



REPORT NO: 23-24/26

AUGUST 17TH 2026

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

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Audit for an impact for the public

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

PREFACE

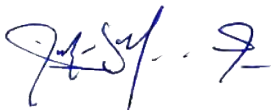
It is my honor to submit the report on the accounts of Tabiteuea Meng Island Council for the financial years ended 31st December 2022 to 31st December 2023 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV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

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

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

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

I would like to take this opportunity to thank both the staff of the Ministry of Culture and Internal Affairs (MCIA) and the Tabiteuea Meang 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 Tabiteuea Meang Island Council for the year ended 31st December 2022 to 31st December 2023 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Tabiteuea Meang Island Council for the year ended 31st December 2022 to 31st December 2023 comprised of the following.

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

Disclaimer of Opinion

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

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. Unverified cash at bank of \$488,655.48

- The audit could not verify the council's reported cash balance of \$488,655.48 at year end because no confirmation was received from ANZ Bank of Kiribati.
([Refer to section 3.1](#))

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

- **Accounts Receivable - \$231,376.40:** 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 - \$138,023.42:** 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](#))

3. Unverified imprest recoveries of \$62,704.89 for King Holdings.

- The audit also found that imprest recoveries (retirements) totaling \$62,704.89 were not supported by actual receipts or other relevant documents to prove that goods or services were actually purchased. Therefore, the audit could not verify whether these recovery amounts were valid, accurate, and properly accounted for. ([Refer to section 3.3](#))

PV#/MRR	Date	Description	Allocation	Cr	Dr	Balance	Audit comments
		opening balance				0	
979479	31-Mar-22		Imp King Holdings	\$30,600.00			No receipt attached to confirm that goods and services were actually purchased for their intended purpose
16132	31-Aug-22		Imp King Holdings	\$600.00			
				\$31,200.00			this balance remained steady to 2024

2.2. EMPHASIS OF THE MATTER.

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

1. Missing PVs and incomplete supporting documents that worth \$854.00

The audit found that some payment vouchers (PVs) are missing. It also found that some PVs do not have supporting documents attached or the documents are missing particularly for payments relating to council loans. council loan. The total value of these issues is \$854.00 from the council's expenditures. ([Refer to section 1.1](#))

2. Unverified imprest retirement due to faded receipts.

- The audit found that \$44,794.67 was retired under PV No. 33/06/2022 for purchases related to the council's hardware operations. However, only \$37,275.32 could be verified with supporting receipts. The remaining **\$7,519.35** could not be verified because some receipts were faded and unreadable. ([Refer to section 3.3](#))

- The audit noted a similar issue in PV No. 13/7/2022, totaling \$10,381.08. However, only \$3,734.69 could be verified, as some of the supporting invoices were faded and unreadable. ([Refer to section 3.3](#))
- Balance of \$6,525.71 for advance auditing committee remained outstanding as at 31 December 2024. The audit is concerned that the balance may remain unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount. ([Refer to section 3.3](#))

3. KPF investment omitted, resulting in material understatement of the council's net worth.

- The audit found, following the zoom exit meeting, that councilors raised a query regarding the council's \$100,000.00 investment in KPF made in 2019 and the interest earned on the investment. ([Refer to section 1.4](#))
- After obtaining and reviewing the KPF investment statement, the audit confirmed that the council's financial statements did not report the \$100,000.00 principal investment and interest earned from 2021 to 2023, totaling \$11,302.50. As a result, the council's reported assets and overall financial position were materially understated. ([Refer to section 1.4](#))
- This omission also means that the financial statements did not present a complete picture of the councils financial position. ([Refer to section 1.4](#))

4. Staff KPF Contributions of \$4,112.96 deducted from salaries but not remitted to KPF.

- The audit found that a total of \$4,112.96 of staff KPF contributions that had been deducted from their salaries were not remitted to KPF. As a result, the staff KPF contribution balance was not increasing as it should. The audit is particularly concerned that KPF contributions from 2022 and 2023 were still not deposited to KPF in the following years. ([Refer to section 1.3.3](#))

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

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

1. Expenditure misallocation

In 2023, \$820.00 of council expenditure transactions were not allocated to their appropriate codes, resulting in inaccurate classification of council expenditure. ([Refer to section 1.2](#))

2. Revenue misallocation

The audit found that Tabiteuea Meang Island Council misclassified \$32,160.95 in maintenance grants (code 1303) by recording the amount under the Government Support Grant (code 1301). This resulted in the grant being recorded under the wrong revenue classification. ([Refer to section 2.1](#))

3. Inconsistency between general ledger and financial statements.

The audit found a difference of \$19,922.15 between the accounts payable and accounts receivable balances recorded in the general ledger and the amounts reported in the financial statements. This indicates that the balances in the financial statements do not agree with the accounting records. ([Refer to section 3.4](#))

4. \$62,704.89 in imprest advances disbursed without prior full council approval.

During the review of the supporting documents, the audit found that no Council minutes were attached to show that these imprest advances had been approved by the Full Council. This practice contradicts section 61 of the Local Government Act. As a result, the audit could not confirm whether the advances were properly authorised before they were issued. ([Refer to Section 3.3](#))

PV#/MRR	Date	Description	Allocation	Cr	Dr	Balance	Audit comments
		opening balance				0	
02/03	28-Feb-22		Imp King Holdings		\$30,600.00		No full council minute for proper authorisation on imprest advance
PV57/6	30-Jun-22		Imp King Holdings		\$600.00		
PV64/6	30-Jun-22		Imp King Holdings		\$900.00		
PV3/8	31-Aug-22		Imp King Holdings		\$30,604.89		
				\$0.00	\$62,704.89	-\$62,704.89	this balance remained outstanding in 2024

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 \$55,187.73 that was reported as council expense under code 2801, an amount of \$27,593.87 represent employees' KPF contributions that was incorrectly recorded as council expense under code 2801, because

employee contribution are deductions from employees' earnings and should be recognized as a reduction of the KPF Payable (liability), not as an expense. The employer's contribution is the only portion that should be recognized as an expense in the council's financial records. ([Refer to Section 1.3.1](#))

- Staff KPF contributions totalling \$31,221.27 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 1.3.2](#))

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 Tabiteuea Meang 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 Tabiteuea Meang 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 TABITEUEA MEANG ISLAND COUNCIL.

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

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

1. AUDIT FINDINGS: TABITEUEA MEANG ISLAND COUNCIL EXPENDITURES

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

1.1 INCOMPLETE SUPPORTING DOCUMENTS ATTACHED TO THE PV THAT WORTH \$854.00.

Findings and Analysis:

The audit found that some PVs do not have supporting documents attached or the documents are missing. The total value of these issues is \$854.00 from the council's expenditures. As a result of incomplete documentation, the audit cannot verify the councils expenditures of \$854.00

Code	PV Number	Date	Details	GL	Audit Comment	Tab North Response
2102	07/62	18/07/2022	Payment for salary : Ten Tooni, Tabukirake	\$200	No supporting documents, just a PV itself.	\$300 MWANE NI MWANANGA
2301	65/10	26/10/2023	Airfare plus mwane ni mwananga	654.00	NO SUPPORTING DOCUMENTS	\$354 AIRTICKET- BUT THERES NO TICKET AVAILABLE FROM ABERAAM KORU
				854.00		2303 \$5919.61, 2326 \$6954.29, DEP HARDWARE \$2911.13, SO THE SUPPORTING DOCUMENT ATTACHE AS BELOW:

Recommendations

Management are encouraged to do the followings,

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

Management response:

1.2 MISALLOCATION ON COUNCILS EXPENDITURES.

Audit Findings and Analysis.

The audit found that a total of \$820.00 of expenditure was recorded under incorrect expenditure allocation codes. The transactions were not allocated to the appropriate codes, resulting in inaccurate classification of Council expenditure.

Code	PV Number	Date	Details	GL	PV	SC	Correct Allocation	Audit Comment
2303	03/1	04/01/2023	paymenty ibukin kaboan mmiin ana tyre Toatang are e kabongnaki n karaoaki ana rebwerebwe Policeman Koura	\$110.00	\$ 110.00	\$ 110.00	2806	The claim letter was certified and advised the cfc to pay out from 2806. Wrong allocation
2303	47/08	22/08/2023	payment of 20 LC1 from the imprest Ataake	\$630.00	\$ 630.00	\$ 630.00	2326	Wrong allocation, should be accounted under 2326 (Bwain mwakuri stationary)
2303	48/08	22/08/2023	Payment for airfreight of LC1 20 KG @4.00	\$80.00	\$ 80.00	\$ 80.00	2326	Wrong allocation, should be accounted under 2326 (Bwain mwakuri stationary)
				\$820.00				

Recommendation

- The Council should provide training to relevant staff responsible for recording financial transactions to ensure they understand the correct use of expenditure code.
- The council should regularly review and reconcile expenditure records to identify and correct any misclassifications promptly before preparing financial reports.

Management response.

- Wrong allocation, next time I will correct my allocation.
- CFC took annual leave, AG CFC Keaa Taom was a reliever
- Same as above.

1.3 NON-COMPLIANCE ISSUE'S (KPF)

The following issues relate to accounting treatment for KPF.

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

Findings and Analysis.

The audit found that the council incorrectly reported \$55,187.73 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$27,593.87 should have been recorded as the council's actual expense.

This is because only the employer's portion of the KPF contribution is an expense to the council. The other half represents employees' contributions, which are deducted from their salaries and should be recorded as a liability under **KPF Payable** until the amount is paid to the Kiribati Provident Fund.

According to proper accounting standards such as IPSAS and IFRS, only the employer's contribution should be treated as an expense because it represents an additional cost to the council.

This incorrect accounting treatment has resulted in overstating Tabiteuea Meang Island Council expenses and liabilities, as no proper offset was recorded.

Year	Code	Detail	FS Amount	Audit Comment
2022	2801	Birimwane nakon Kaintabwi	18,237.00	The amount of \$18,237.00 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
2023	2801	Birimwane nakon Kaintabwi	\$ 36,950.73	same comments as above
			\$ 55,187.73	\$ 27,593.87

Recommendation

The audit recommends management to perform the following.

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

Management Response

- Ask Clerk for this year, because I just arrived here in December 2022.
- Should paid this year, distribute to 2801 and Deposit KPF.

1.3.2 KPF EMPLOYEE CONTRIBUTIONS OF \$31,221.27 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$31,221.27 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 Tabiteuea Meang Island Council revenue and liabilities being understated.

Year	Code	Detail	FS Amount	Audit Comment
2022	1701	Kaintabwi taan makuri	10,919.82	
2023	1701	Kaintabwi taan makuri	\$ 20,301.45	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
			\$ 31,221.27	

Recommendations.

Management are recommended to perform the following

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

Management Response

1.3.3 A TOTAL OF \$4,112.96 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

Finding and Analysis.

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

Tran_Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
31-Dec-22	Pv 2/12	1701	\$359.82	KPF Contributions ake a tia n tauki man aia bwakabwai staff ao Councilors, ma a tuai paid nakon KPF
31-Dec-22	Pv 3/12	1701	\$182.43	
31-Dec-22	Pv 33/12	1701	\$370.38	
31-Dec-22	Pv 31/12	1701	\$182.43	
31-Dec-22	Pv 58/12	1701	\$392.73	
31-Dec-22	Pv 68/12	1701	\$182.43	
31-Dec-23	PV 01/12	1701	\$436.04	KPF Contributions ake a tia n tauki man aia bwakabwai staff ao Councilors, ma a tuai paid nakon KPF
31-Dec-23	PV 3/12	1701	\$348.64	
31-Dec-23	PV 5/12	1701	\$47.64	
31-Dec-23	pv 40/12	1701	\$416.82	
31-Dec-23	pv 41/12	1701	\$348.64	
31-Dec-23	pv 42/12	1701	\$47.64	
31-Dec-23	PV 48/12	1701	\$47.64	
31-Dec-23	PV 50/12	1701	\$348.64	
31-Dec-23	PV 51/12	1701	\$401.04	
to			\$4,112.96	KPF in the following years.

Recommendation.

The council and MCIA are strongly advised to perform the following task,

1. The Council encourages the MCIA to remit all outstanding KPF contributions.
2. The MCIA should remit all KPF contributions on a fortnightly basis to avoid arrears.

Management response

1.4. COUNCIL'S INVESTMENT OF \$100,000.00 AND INTEREST EARNED WERE NOT REPORTED IN THE COUNCIL'S FINANCIAL STATEMENT.

Audit Findings and Analysis.

The audit found, following the Zoom exit meeting, that councillors raised a query regarding the Council's \$100,000.00 investment in KPF made in 2019 and the interest earned on the investment.

The audit follows up on the query and reviewed the KPF investment statement submitted by Clerk and Mayor. The audit confirmed that the council's financial statement did not report the \$100,000.00 principal investment or the interest earned from 2021 to 2023, totalling \$11,302.50.

As a result of omitting the council investment, the Council's reported assets and overall financial position were materially understated.

KIRIBATI PROVIDENT FUND STATEMENT OF CONTRIBUTION ACCOUNT



Tab North Island

Mem. ID#: 19-2069295

B/F Balance:	\$0.00
Total Debit:	\$0.00
Total Credit:	\$139,261.44
C/F Balance:	<u>\$139,261.44</u>

Transaction Dates: 1 January 2016 to 31 August 2026

Date	Narrative	Transaction	Amount	Balance
07/07/2019	Tab North Island vol cont dated 21/6/19 ref#21061902	Voluntary Contribution Receipt	-100000.00	0.00
31/03/2021	Annual Interest Period: 01-Apr-20 12:00:00 AM - 31-Mar-21 11:59:59 PM	Annual Interest	-5500.00	100,000.00
31/03/2022	Annual Interest Period: 4/1/2021 12:00:00 AM - 3/31/2022 11:59:59 PM	Annual Interest	-5802.50	105,500.00
31/03/2023	Annual Interest Period: 4/1/2022 12:00:00 AM - 3/31/2023 11:59:59 PM	Annual Interest	-6232.94	111,302.50

Recommendation

The council should maintain proper records of all investment, record them properly with their interest earned and review the financial statements before finalisation to ensure that all council assets are completely and accurately reported.

Management response.

2 AUDIT FINDINGS: TABITEUEA MEANG COUNCIL REVENUES

2.1. REVENUE MISALLOCATION

Audit Finding and Analysis.

The audit found that Tabiteuea Meang Island Council misclassified its grants for maintenance fund (1303) to support grant from government (1301)

These misclassification indicate weaknesses in the council's revenue recording and classification processes, which could affect the accuracy and reliability of the financial statements.

Transaction Details						Audit findings/remarks
Month	Date	RR#	Allocation	Details	Amount	
Aug	18/08/2022	16140	1301	MIA - 8th share maintenance	10,000.00	misallocation, correct allocation 1303
Dec	31/12/2023	106232	1301	MIA - maintenance fund	22,160.95	misallocation, correct allocation 1303
					32,160.95	

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

- Not my time, AG CFC Amiina reliever.
- AG CFC Nangiroo act on this matter.

2.2 REVENUE EARNED MORE THAN \$50.00 ARE WITHHELD BY REVENUE COLLECTOR.

Audit Findings and Analysis

The audit found that council revenue collections were withheld by revenue collector for more than 3 months, from 3rd January 2022 to 27th April 2022. This practice goes against the **Local Government Financial Instructions (LGFI) Part II, Section 25**, which clearly states: *"The revenue collector will pay his collections to the Clerk at least weekly or as soon as his cash exceeds \$50.00."* Failure to follow this rule increases the risk of mismanagement or loss of public funds.

Transaction Details						Audit findings/remarks
Month	Date	RR#	Allocation	Details	Amount	
Apr	30/04/2022	979564	1201	Tetenge Taubo - Pay in subrr 962601 - 962800	751.50	Collections were withheld by Revenue Collector Tetenge Taubo for more than three months, from 3 January 2022 to 27 April 2022
Apr	30/04/2022	979564	1205	Tetenge Taubo - Pay in subrr 962601 - 962800	1,575.00	
Apr	30/04/2022	979564	1212	Tetenge Taubo - Pay in subrr 962601 - 962800	1,000.00	
Apr	30/04/2022	979564	1507	Tetenge Taubo - Pay in subrr 962601 - 962800	304.80	
April	30/04/2022	979564	1510	Tetenge Taubo - Pay in subrr 962601 - 962800	18.50	
April	30/04/2022	979564	1540	Tetenge Taubo - Pay in subrr 962601 - 962800	133.00	
					\$3,782.80	

Recommendation

- The council should maintain proper oversight of revenue collectors by performing periodic reviews of collection records and taking immediate action on any delays in handing over collected funds.

Management response

CASE ON TETENGE TAUBO- ACT CLERK TO THIS MATTER: THIS REVENUE COLLECTOR HAS BEEN DISMISSED IN 2022.

3 AUDIT FINDINGS: TABITEUEA MEANG ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	Financial Statement Amount	Bank Certificate Amount
2022	Cash at bank	249,270.18	Not Provided
2023	Cash at bank	239,385.30	Not Provided
		488,655.48	

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 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

3.2 LONG OUTSTANDING AND STATIC ACCOUNTS BALANCES IN THE BALANCE SHEET TOTALLING \$231,376.40 FOR ACCOUNTS RECEIVABLE AND \$138,023.42 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	2025
Adv Overtime	10.95	10.95	10.95	Static
Adv Rose	10.00	10.00	10.00	Static
Adv-Account	76.89	76.89	76.89	Static

Adv-Allow Rooba Others	10.00	10.00	10.00	Static
Adv-Allow Tabunikai	20.00	20.00	20.00	Static
Adv-Allow Takuku	853.75	853.75	853.75	Static
Adv-Allow Taokai	15.00	15.00	15.00	Static
Adv-Allow Tiokate	617.00	617.00	617.00	Static
Adv-Allowance	30.00	30.00	30.00	Static
Adv-Aukai	187.00	187.00	187.00	Static
Adv-B/Men Allow	25.00	25.00	25.00	Static
Adv-Bachoe	945.25	945.25	945.25	Static
Adv-Batita	1.70	1.70	1.70	Static
Adv-Betero	63.19	63.19	63.19	Static
Adv-Betiota	48.00	48.00	48.00	Static
Adv-Board Of Survey	50.00	50.00	50.00	Static
Adv-Booti	12.00	12.00	12.00	Static
Adv-Buange	658.20	658.20	658.20	Static
Adv-Burau	38.71	38.71	38.71	Static
Adv-Burentau	14.40	14.40	14.40	Static
Adv-Bwebwen	387.50	387.50	387.50	Static
Adv-Cat	387.50	387.50	387.50	Static
Adv-Fishing Gears	2,011.85	2,011.85	2,011.85	Static
Adv-Guesthouse	241.80	241.80	241.80	Static
Adv-Ika	74.65	74.65	74.65	Static
Adv-Ipo	200.00	200.00	200.00	Static
Adv-Itoningaina	238.00	238.00	238.00	Static
Adv-Ka-50	1,566.25	1,566.25	1,566.25	Static
Adv-Kab/Kaw Baraiti	16.00	16.00	16.00	Static
Adv-Kabutatewa				Static

	69.75	69.75	69.75	
Adv-Kairaoa	5.00	5.00	5.00	Static
Adv-Kamarie	279.00	279.00	279.00	Static
Adv-Kanan Te Beeki	11.00	11.00	11.00	Static
Adv-Kaukuki	3,737.55	3,737.55	3,737.55	Static
Adv-Kiaimoa	136.20	136.20	136.20	Static
Adv-Kk/M	101.00	101.00	101.00	Static
Adv-L/Charge	6.00	6.00	6.00	Static
Adv-L/Cost	7.25	7.25	7.25	Static
Adv-Lds	50.00	50.00	50.00	Static
Adv-Loss Bwaraiti	102.82	102.82	102.82	Static
Adv-Mantaia	56.71	56.71	56.71	Static
Adv-Maria	75.60	75.60	75.60	Static
Adv-Mauna	9.00	9.00	9.00	Static
Adv-Mhard	94.00	94.00	94.00	Static
Adv-Mho	217.80	217.80	217.80	Static
Adv-Misa	2,952.59	2,952.59	2,952.59	Static
Adv-Mpwu	131.00	131.00	131.00	Static
Adv-Mv Maoanaraoi	2,953.55	2,953.55	2,953.55	Static
Adv-Mwakin	210.00	210.00	210.00	Static
Adv-Nantongo	705.00	705.00	705.00	Static
Adv-Naunta	260.00	260.00	260.00	Static
Adv-O/T Babakai	119.50	119.50	119.50	Static
Adv-O/T Biita	54.70	54.70	54.70	Static
Adv-O/T Burenteun	7.80	7.80	7.80	Static
Adv-O/T Kookia	166.77	166.77	166.77	Static
Adv-O/T W/B	57.00	57.00	57.00	Static

Adv-O/T W/B K Booti	37.00	37.00	37.00	Static
Adv-Okoro	701.50	701.50	701.50	Static
Adv-Phone Card	2,037.00	2,037.00	2,037.00	Static
Adv-Phone Cards	450.00	450.00	450.00	Static
Adv-Project	377.65	377.65	377.65	Static
Adv-Pvu	933.95	933.95	933.95	Static
Adv-Rooba	274.75	274.75	274.75	Static
Adv-Rooti	800.00	800.00	800.00	Static
Adv-Supervisor	20.00	20.00	20.00	Static
Adv-Surplus Betero	30.80	30.80	30.80	Static
Adv-Taara	50.00	50.00	50.00	Static
Adv-Tabera	110.00	110.00	110.00	Static
Adv-Taboiku	228.70	228.70	228.70	Static
Adv-Taebo	120.00	120.00	120.00	Static
Adv-Takuku	32.40	32.40	32.40	Static
Adv-Tamaroa	1,919.30	1,919.30	1,919.30	Static
Adv-Tangimate	74.85	74.85	74.85	Static
Adv-Tantonga	38.71	38.71	38.71	Static
Adv-Tanunikai	9.00	9.00	9.00	Static
Adv-Teangabo	4,024.45	4,024.45	4,024.45	Static
Adv-Tearau	38.71	38.71	38.71	Static
Adv-Tearawa	40.00	40.00	40.00	Static
Adv-Tebikeiti	434.26	434.26	434.26	Static
Adv-Tebua	20.00	20.00	20.00	Static
Adv-Tekaibo	50.00	50.00	50.00	Static
Adv-Tekaronga	38.71	38.71	38.71	Static
Adv-Tekimwa				Static

	38.71	38.71	38.71	
Adv-Teraburabu	506.78	506.78	506.78	Static
Adv-Teubiti	38.71	38.71	38.71	Static
Adv-Teuruba	15.00	15.00	15.00	Static
Adv-Tewawea	390.00	390.00	390.00	Static
Adv-Tiita	20.00	20.00	20.00	Static
Adv-Tikii	0.50	0.50	0.50	Static
Adv-Tiokate	67.00	67.00	67.00	Static
Adv-Tongabiri	72.00	72.00	72.00	Static
Adv-Traon	40.00	40.00	40.00	Static
Adv-Truck	30.00	30.00	30.00	Static
Adv-Trw Motrs	252.00	252.00	252.00	Static
Adv-Tuata	202.00	202.00	202.00	Static
Adv-Turekau	128.00	128.00	128.00	Static
Adv-Ueen Tbn	44.00	44.00	44.00	Static
Adv-Unallocated Payments	7,091.20	7,091.20	7,091.20	Static
Adv-Understated O/Bank	54.00	54.00	54.00	Static
Adv-Usp	1,500.00	1,500.00	1,500.00	Static
Adv-W/B Mantaia	29.00	29.00	29.00	Static
Adv-W/B Moanikuna	2,127.00	2,127.00	2,127.00	Static
Adv-W/B Tabukinikai	5.00	5.00	5.00	Static
Adv-W/B Tetiria	10.00	10.00	10.00	Static
Adv-W/B Tiokate	10.00	10.00	10.00	Static
Imp Hardware	9,824.40	9,824.40	9,824.40	Static
Imp- Ngaatau	4,100.00	4,100.00	4,100.00	Static
Imp-Akau	15.00	15.00	15.00	Static
Imp-Clerk	5,372.50	5,372.50	5,372.50	Static

Imp-Eliza	722.07	722.07	722.07	Static
Imp-Kabwea	2,640.00	2,640.00	2,640.00	Static
Imp-Kateia	150.00	150.00	150.00	Static
Imp-Kobebe	363.10	363.10	363.10	Static
Imp-Martin.T	717.15	717.15	717.15	Static
Imp-Mere	2,000.00	2,000.00	2,000.00	Static
Imp-Nantongo	3,619.45	3,619.45	3,619.45	Static
Imp-Riannaua	462.00	462.00	462.00	Static
Imp-Tabwaua	1,328.67	1,328.67	1,328.67	Static
Imp-Takiakia	854.09	854.09	854.09	Static
Imp-Tarakabu	9,000.00	9,000.00	9,000.00	Static
Imp-Teaiwa	2,000.00	2,000.00	2,000.00	Static
Imp-Teanaua	283.25	283.25	283.25	Static
Imp-Tearawa	811.70	811.70	811.70	Static
Imp-Tebunana	1,103.38	1,103.38	1,103.38	Static
Imp-Teewa	463.20	463.20	463.20	Static
Imp-Teitiaki	78.00	78.00	78.00	Static
Imp -Teitimatang	580.00	580.00	580.00	Static
Imp-Tekoba	2,064.65	2,064.65	2,064.65	Static
Imp-Teraku	1,200.00	1,200.00	1,200.00	Static
Imp-Tetenge	1,828.70	1,828.70	1,828.70	Static
Imp-Tetiria	1,333.90	1,333.90	1,333.90	Static
Imp-Tiaoti	600.00	600.00	600.00	Static
Imp-Ueanraoi	1,438.00	1,438.00	1,438.00	Static
Loss-Bank Balance (Ac# 297502)	1,199.96	1,199.96	1,199.96	Static
Loss-Betero	1,289.05	1,289.05	1,289.05	Static
Loss-Eritabeta (Ass Clerk)				Static

	7,585.54	7,585.54	7,585.54	
Loss-Mangoteti	28,679.26	28,679.26	28,679.26	Static
Loss-Maria	574.87	574.87	574.87	Static
Loss-Okoro	2,510.53	2,510.53	2,510.53	Static
Loss-Tabera.E	0.10	0.10	0.10	Static
Loss-Taboiku	186.26	186.26	186.26	Static
Loss-Tabwaua	605.00	605.00	605.00	Static
Loss-Tanimeata	120.13	120.13	120.13	Static
Loss-Teitirere	55,371.11	55,371.11	55,371.11	Static
Loss-Tekamauna	195.85	195.85	195.85	Static
Loss-Tetiria	29,172.50	29,172.50	29,172.50	Static
Loss-Tiare	1,978.90	1,978.90	1,978.90	Static
Loss-Tikaa	3.81	3.81	3.81	Static
Loss-Turaa	0.50	0.50	0.50	Static

231,376.40 231,376.40 231,376.40

Account Payable				
	2022	2023	2024	2025
Dep Agency Fee	2086.5	2086.5	2086.5	Static
Dep Air Kiribati	401.3	401.3	401.3	Static
Dep Akawa	1433.1	1433.1	1433.1	Static
Dep Aketa	3	3	3	Static
Dep Allow Kiaimoa	15	15	15	Static
Dep Allow Kiritamwa	58.25	58.25	58.25	Static
Dep Allow Moanikuna	120	120	120	Static
Dep Allow Okoro	10	10	10	Static
Dep Apron	2215.95	2215.95	2215.95	Static
Dep Areti	230.95	230.95	230.95	Static
Dep Aviation	2501.25	2501.25	2501.25	Static
Dep B/Pens	3.2	3.2	3.2	Static
Dep Block	43.5	43.5	43.5	Static
Dep Bobai	3	3	3	Static
Dep Bridge	48	48	48	Static

Dep Buota	1498.56	1498.56	1498.56	Static
Dep Burentoun	146	146	146	Static
Dep Buta	8.05	8.05	8.05	Static
Dep Buy Frame	7	7	7	Static
Dep Bwain Akawa	194.95	194.95	194.95	Static
Dep Canteen	8169.74	8169.74	8169.74	Static
Dep Chainsaw	91	91	91	Static
Dep Clerk/Tiibi	218	218	218	Static
Dep Copra Cake	1470	1470	1470	Static
Dep Court	10	10	10	Static
Dep CPPL	699.25	699.25	699.25	Static
Dep D/Bonus	3.5	3.5	3.5	Static
Dep Disaster	6032.43	6032.43	6032.43	Static
Dep Divers	0.2	0.2	0.2	Static
Dep Fish/Net	9	9	9	Static
Dep Float	45	45	45	Static
Dep Handling Cargo	0	0	0	Static
Dep Health	2091.8	2091.8	2091.8	Static
Dep Helmet	2375.7	2375.7	2375.7	Static
Dep ICT Worker	1387.08	1387.08	1387.08	Static
Dep Incentive Allowance	1500	1500	1500	Static
Dep Internet	75	75	75	Static
Dep Iosabata	5	5	5	Static
Dep JSS Takoronga	3712.92	3712.92	3712.92	Static
Dep K/Aine	20	20	20	Static
Dep K/Kaw	9	9	9	Static
Dep K/Kaw Mantaia	107	107	107	Static
Dep Kab/Kaw Booti	215.06	215.06	215.06	Static
Dep Kab/Kaw Kaiea	16	16	16	Static
Dep Kab/Kaw Tetiria	84	84	84	Static
Dep Kabnuree	10	10	10	Static
Dep Kabomwi	20	20	20	Static
Dep Kabuna	2418.76	2418.76	2418.76	Static
Dep Kabwea	3120	3120	3120	Static
Dep Kabwearuru	72	72	72	Static
Dep Kamwarake	113	113	113	Static
Dep KANGO	180	180	180	Static
Dep Karan	1094.2	1094.2	1094.2	Static
Dep Karao Kawai	4828.9	4828.9	4828.9	Static
Dep Karere	217.43	217.43	217.43	Static
Dep Katorika Utiroa	120	120	120	Static
Dep Kiaimoa/Kamarie	113	113	113	Static
Dep Kirimaaua	42	42	42	Static
Dep Kiritamwa	84.6	84.6	84.6	Static
Dep KOFA	11	11	11	Static
Dep KOIL	2756.89	2756.89	2756.89	Static
Dep Komete ni Kaukuki	2994.81	2994.81	2994.81	Static
Dep KPC/C TBN	50	50	50	Static

Dep KPF Loan	6717.55	6717.55	6717.55	Static
Dep Kuau	4581	4581	4581	Static
Dep Loss account Betero	10.65	10.65	10.65	Static
Dep Mataio	206.34	206.34	206.34	Static
Dep Mayor	20	20	20	Static
Dep Meal & Transport	397.88	397.88	397.88	Static
Dep Meeri	100	100	100	Static
Dep MICTTD	220	220	220	Static
Dep Miira	100	100	100	Static
Dep Mimitong	10	10	10	Static
Dep Minifin	338.9	338.9	338.9	Static
Dep Moanikuna	189.18	189.18	189.18	Static
Dep Motorman	40	40	40	Static
Dep Nunaia	31.3	31.3	31.3	Static
Dep O/Time	894.67	894.67	894.67	Static
Dep Okoro	163.7	163.7	163.7	Static
Dep Overstated O/Cash	1551.22	1551.22	1551.22	Static
Dep Pick Up	1279.15	1279.15	1279.15	Static
Dep Pigs	5	5	5	Static
Dep Pvu	380	380	380	Static
Dep RAK	2	2	2	Static
Dep Retirement	3093.02	3093.02	3093.02	Static
Dep Retirement MISA	60	60	60	Static
Dep Rui	11	11	11	Static
Dep S/Cucumber	3746.2	3746.2	3746.2	Static
Dep Salaries	118.61	118.61	118.61	Static
Dep Sawmill	720	720	720	Static
Dep Seaweed	399.1	399.1	399.1	Static
Dep SKH	1040	1040	1040	Static
Dep SOLAR	765.9	765.9	765.9	Static
Dep Spark	15	15	15	Static
Dep Surplus	597.16	597.16	597.16	Static
Dep Surplus Okoro	81.28	81.28	81.28	Static
Dep Taakaria	27	27	27	Static
Dep Tabera	600	600	600	Static
Dep Taboanna	91	91	91	Static
Dep Tabwaria	260	260	260	Static
Dep Tanaeang	2545.85	2545.85	2545.85	Static
Dep Tanguitu Tata	0	0	0	Static
Dep Taokai	258.9	258.9	258.9	Static
Dep Taukoriri	33.18	33.18	33.18	Static
Dep Tauma	883.08	883.08	883.08	Static
Dep Teabike College	6961.55	6961.55	6961.55	Static
Tebuaoti	0	0	0	Static
Dep Tebukoko	383.38	383.38	383.38	Static
Dep Tebunana	60	60	60	Static
Dep Tebunanna	114	114	114	Static
Dep Teikona	44	44	44	Static

Dep Teingoaaba	16.5	16.5	16.5	Static
Dep Tekabuibui	272.7	272.7	272.7	Static
Dep Tekaibo	255.03	255.03	255.03	Static
Dep Tekaie	33.7	33.7	33.7	Static
Dep Tekatata	0.1	0.1	0.1	Static
Dep Tekeraoi	5	5	5	Static
Dep Tenatoorua	36	36	36	Static
Dep Tentau	0.2	0.2	0.2	Static
Dep Teraburabu/Kiaimoa	132	132	132	Static
Dep Teraiti	100	100	100	Static
Dep Terikiai	1199.75	1199.75	1199.75	Static
Dep Tetenge	772.09	772.09	772.09	Static
Dep Tetoaiti	240	240	240	Static
Dep Tiam	5.5	5.5	5.5	Static
Dep Tiibwere	6	6	6	Static
Dep Tiikai	12	12	12	Static
Dep Tioon	0	0	0	Static
Dep Transport	400	400	400	Static
Dep Trust Fund	3296.6	3296.6	3296.6	Static
Dep TTI	705	705	705	Static
Dep Tuake	59.5	59.5	59.5	Static
Dep Turaa	9.3	9.3	9.3	Static
Dep Unclaim Bioia Wainu	25.55	25.55	25.55	Static
Dep Unclaim Karere	30	30	30	Static
Dep Unclaim Nimnang	30	30	30	Static
Dep Unclaim Tabare	30	30	30	Static
Dep Unclaim Temaotarawa	100	100	100	Static
Dep Unclaim Uubwa	30	30	30	Static
Dep Understated C/Cash	0.12	0.12	0.12	Static
Dep Utiroa	2548.75	2548.75	2548.75	Static
Dep W/B Baraiti	10.75	10.75	10.75	Static
Dep W/B Biita	15	15	15	Static
Dep W/B Kabutatewa	280	280	280	Static
Dep W/B Tabokai	10	10	10	Static
Dep W/B Takuku	34	34	34	Static
Dep W/Bonus	26.88	26.88	26.88	Static
Dep W/Bonus Kiritamwa	10	10	10	Static
Dep W/Taara	3485	3485	3485	Static
Dep Waa n Oo	7425.5	7425.5	7425.5	Static
Dep Wages	309.68	309.68	309.68	Static
Dep Wages of Labour Charges	49.94	49.94	49.94	Static
Dep White Ribbon	200	200	200	Static
Dep Wire	90	90	90	Static
Dep Yagona	112.5	112.5	112.5	Static
Imp Dr. Tetaua Taitai	54	54	54	Static
Imp Kaeka	5.2	5.2	5.2	Static
Imp Meere U	2978	2978	2978	Static

Imp Retirement	10228.65	10228.65	10228.65	Static
Imp Solar	88.35	88.35	88.35	Static
Imp Teitirere	4000	4000	4000	Static
Loss Nangiroo	0	0	0	Static
Loss Taibere	16	16	16	Static
Loss Tebunana	420	420	420	Static
Loss Wanikaie	54	54	54	Static
	138,023.42	138,023.42	138,023.42	

Recommendation.

- Management should investigate the nature of the balances and determine the appropriate accounting treatment, including writing off or adjusting the balances where necessary.

Management Response

Clerk/FULL CONCILLORS: : TO BE DISCUSSED IN THE FULL COUNCIL AS TO RESOLVE WHICH ONE TO BE RIGHT OFF AND WHICH ONE TO LEAVE IT IN THE ACCOUNT RECEIVABLE AND ACCOUNT PAYABLE.

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

Audit Findings and Analysis

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

1. Imprest King Holding.

- The audit found that during the period from **2022 to 2024**, King Holding Ltd received a total of **\$62,704.89** in imprest advances.
- During the review of the supporting documents, the audit found that no Council minutes were attached to show that these imprest advances had been approved by the Full Council. As a result, the audit could not confirm whether the advances were properly authorised before they were issued.
- The audit also found that imprest recoveries (retirements) totalling **\$31,200.00** were not supported by any retirement documents or other relevant evidence. Therefore, the audit could not verify whether these recovery amounts were valid, accurate, and properly accounted for.
- King Holding outstanding imprest advance of \$31,504.89 remained unsettled as at 31st December 2024.
- In addition, the audit also notes that the Council needs to strengthen its controls by ensuring that all outstanding imprest are cleared before issuing another imprest.

PV#/MRR	Date	Description	Allocation	Cash Receipt	Cash Payment	Balance	Audit comments
		opening balance				0	
02/03	28-Feb-22		Imp King Holdings		\$30,600.00		No full council minute for proper authorisation on imprest advance
979479	31-Mar-22		Imp King Holdings	\$30,600.00			No receipt attached to confirm that goods and services were actually purchased for their intended purpose
PV57/6	30-Jun-22		Imp King Holdings		\$600.00		No full council minute for proper authorisation on imprest advance
PV64/6	30-Jun-22		Imp King Holdings		\$900.00		
16132	31-Aug-22		Imp King Holdings	\$600.00			
PV3/8	31-Aug-22		Imp King Holdings		\$30,604.89		No full council minute for proper authorisation on imprest advance
				\$31,200.00	\$62,704.89	-\$31,504.89	this balance remained steady to 2024

2. Advance Auditing Committee

- The audit found that PV No. 33/06/2022, totalling \$44,794.67, includes imprest retirement submitted by Teabi for goods purchased for the council's profit-oriented Hardware operations. However, after reviewing the supporting documents, the audit was only able to verify \$37,275.32. The remaining amount could not be verified because some of the receipts were faded.
- Same issue with PV No. 13/7/2022, totalling \$10,381.08. However, the audit can only verify \$3,734.69 due with some invoices were faded.
- The outstanding balance of this advance account of \$6,648.57 from 2022 remained unpaid and had not been cleared as at 31st December 2024.
- The audit also noted that many transactions recorded under this advance account relate to Teabi's imprest retirement and hardware sales collections. These transactions are not related to the purpose of the advance auditing committee account and should not have been recorded under this account. Instead, they should have been recorded under the Deposit Hardware account.

Tran_Date	MRR#/PV #	Allocation	Details	Dr	Cr	Audit Comments
01/01/2022			opening balance	-		
30-Jun-22	979731	Adv Auditing committee		-	4,373.00	
30-Jun-22	979734	Adv Auditing committee		-	1,195.00	
30-Jun-22	979735	Adv Auditing committee		-	3,475.00	cash sales for hardware store
30-Jun-22	PV33/6	Adv Auditing committee	Advance auditing committee (miin ana boobwai Teabi iaon Tarawa aika a irekereke ma hardware)	44,794.67	-	37,275.32 can only verified, the remaining amount cannot verified due to faded and unreadable receipts
31-Jul-22	979773	Adv Auditing committee		-	1,401.58	
31-Jul-22	979773	Adv Auditing committee		-	8,350.00	
31-Jul-22	16043	Adv Auditing committee		-	2,984.50	cash sales for hardware store
31-Jul-22	16068	Adv Auditing committee		-	3,145.50	
31-Jul-22	PV13/7	Adv Auditing committee	Ana imprest Teabi ae e retired ao ana refund n ana mwane ibukin kanakoan boon bwain te karikirake nte advance auditing committee	10,381.08	-	3,734.69 can only verified, the remaining amount cannot verified due to faded and unreadable receipts
31-Aug-22	16091	Adv Auditing committee		-	3,349.00	cash sales for hardware store
31-Aug-22	16097	Adv Auditing committee		-	6,553.00	
			Total Withdrawal & receipt (PA 5, sample testing)			
31/12/2022		closing balance		6,525.71		this balances remained outstanding as at 31/12/2024

Recommendation

- The Council should ensure that hardware-related purchases, sales collections, and related imprest retirements are recorded under the Deposit Hardware account or the appropriate ledger account, rather than the Advance Auditing Committee account.
- The council should established and consistently use a standardized chart of accounts to avoid creating duplicate accounts for similar types of transactions.

Management response

3.4 INCONSISTENCIES BETWEEN COUNCIL DATABASE AND FINANCIAL STATEMENTS.

Audit Findings and Analysis

The audit found a significant variance of \$19,922.15 between the financial statements and the council database records relating to account receivable and account payable balances. The difference indicate that the balances recorded in the council database do not agree with the amounts reported in the financial statements. As a result, the audit could not confirm

the accuracy and completeness of the account receivable and accounts payable balances presented in the financial statements.

Year	Account	FS Amount	GL Amount/Database Amount	Variance
2022	Account Receivable	387,322.94	345,874.86	41,448.08
2023	Account Receivable	460,125.87	480,131.85	- 20,005.98
2022	Account Payable	300,216.60	303,673.45	- 3,456.85
2023	Account Payable	404,490.69	402,553.79	1,936.90
				19,922.15

Recommendation

The council should perform regular reconciliations between the council database records and the financial statements to identify and correct any differences before financial reports are finalized.

Management response

Tab-North Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$ \$365,726.11) for the year ended 31st December 2022 are correct.

Signed by:

Clerk to Island Council

A large, stylized handwritten signature in black ink, appearing to be 'H. H. H.', written over a horizontal line.

Mayor to Island Council

A handwritten signature in black ink, appearing to be 'J. H.', written over a horizontal line.

Secretary

A handwritten signature in black ink, appearing to be 'W. G. Li', written over a horizontal line.



Tab-North Island Council

Surplus Account

As at 31/12/22



Surplus 01/01/22	292,745.66
Add: Total Current Revenues 2022	595,078.14
Total	887,823.80
Less: Total Current Expenditures 2022	522,097.69
Surplus End 31/12/22	<u>365,726.11</u>

Statement of Ledger balances 31/12/22

Details	Debit	Credit
Surplus Account for 31/12/22		365,726.11

Below the Line

Adv Auditing committee	6648.57	0
Adv auditing Hardware	108.74	0
Adv Handling cargo	9131.24	0
Adv Itimaera	0	0
Adv M/Hire	0	0
Adv Overtime	10.95	0
Adv Rekentarawa	171.05	0
Adv Rose	10	0
Adv Tabuia	18.1	0
Adv Teuna	0	0
Adv Tioon	18.9	0
Adv-Account	76.89	0
Adv-Air Field Fuel	0	0
Adv-Allow Rooba others	10	0
Adv-Allow Tabunikai	20	0
Adv-Allow Takuku	853.75	0
Adv-Allow Taokai	15	0
Adv-Allow Tiokate	617	0
Adv-Allowance	30	0
Adv-Aukai	187	0
Adv-B/Men Allow	25	0
Adv-Bachoe	945.25	0
Adv-Batita	1.7	0
Adv-Ben M Pedro	0	0
Adv-Betero	63.19	0

Adv-Betiota	48	0
Adv-Bingo	0	0
Adv-Board of Survey	50	0
Adv-Boat Hire	0	0
Adv-Booti	12	0
Adv-Buange	658.2	0
Adv-Burau	38.71	0
Adv-Burentau	14.4	0
Adv-Bwaua	0	0
Adv-Bwebwen	387.5	0
Adv-Cat	387.5	0
Adv-Coral Ace	0	0
Adv-Council office	907.67	0
Adv-Crowbar	0	0
Adv-D/Mayor	0	0
Adv-Election	20	0
Adv-Eritabeta	0	0
Adv-Fishing Gears	2011.85	0
Adv-Florence	0	0
Adv-Fuel Farm	54	0
Adv-Guesthouse	241.8	0
Adv-Hautia	0	0
Adv-Ika	74.65	0
Adv-IPO	200	0
Adv-Island Council	190.55	0
Adv-Itoningaina	238	0
Adv-Ka-50	1566.25	0
Adv-kab/kaw Baraiti	16	0
Adv-Kab/Kaw Borai/Others	0	0
Adv-Kabutatewa	69.75	0
Adv-Kainaomata	6593.4	0
Adv-Kairaoa	5	0
Adv-Kamarie	279	0
Adv-Kanan te beeki	11	0
Adv-Kaukuki	3737.55	0
Adv-Kiaimoa	136.2	0
Adv-KK/M	101	0
Adv-Kourabi	38.71	0
Adv-L/Charge	6	0

Adv-L/Cost	7.25	0
Adv-LDS	50	0
Adv-Loss Bwaraiti	102.82	0
Adv-Maintenance	3171.63	0
Adv-Mantaia	56.71	0
Adv-Maria	75.6	0
Adv-Mauna	9	0
Adv-Maurieta	0	0
Adv-MHARD	94	0
Adv-MHO	217.8	0
Adv-Mikaere	26.3	0
Adv-MISA	2952.59	0
Adv-MOE	0	0
Adv-Motorbike	3227	0
Adv-MPWU	131	0
Adv-Mv Maoanaraoi	2953.55	0
Adv-Mwakin	210	0
Adv-Nantongo	705	0
Adv-Naunta	260	0
Adv-O/t Babakai	119.5	0
Adv-O/t Biita	54.7	0
Adv-O/t Burenteun	7.8	0
Adv-O/t Kookia	166.77	0
Adv-O/t Tabukinikai	163.3	0
Adv-o/t taokai	1.26	0
Adv-O/t Taubkinikai	0	0
Adv-O/t w/b	57	0
Adv-O/T w/b k booti	37	0
Adv-O/time Maurieta	0	0
Adv-Okoro	701.5	0
Adv-Phone Card	2037	0
Adv-Phone Cards	450	0
Adv-Project	377.65	0
Adv-PVU	933.95	0
Adv-Rakentara	0	0
Adv-Ranibong	3.15	0
Adv-Rooba	274.75	0
Adv-Rooti	800	0
Adv-Shovel	0	0

Adv-Sleep Allowance	6.3	0
Adv-Supervisor	20	0
Adv-Surplus Betero	30.8	0
Adv-Taara	50	0
Adv-Tabera	110	0
Adv-Taberannang	0	0
Adv-Taboiku	228.7	0
Adv-Tabukinikai	120.25	0
Adv-Tabukirake	0	0
Adv-Tabwanang	0	0
Adv-Taebo	120	0
Adv-Takuku	32.4	0
Adv-Tamaroa	1919.3	0
Adv-Tangimate	74.85	0
Adv-Tantonga	38.71	0
Adv-Tanunikai	9	0
Adv-Tatia	0	0
Adv-Tauteang	0	0
Adv-Teangabo	4024.45	0
Adv-Tearau	38.71	0
Adv-Tearawa	40	0
Adv-Tebikeiti	434.26	0
Adv-Tebua	20	0
Adv-Teereuea	0	0
Adv-Teibouri	0	0
Adv-Teikake	8.75	0
Adv-Tekaibo	50	0
Adv-Tekaronga	38.71	0
Adv-Tekimwa	38.71	0
Adv-Teraburabu	506.78	0
Adv-Tetiria	0	0
Adv-Teubiti	38.71	0
Adv-Teuruba	15	0
Adv-Tewawea	390	0
Adv-Tiita	20	0
Adv-Tikii	0.5	0
Adv-Tiokate	67	0
Adv-Tobacco	0	0
Adv-Tongabiri	72	0

Adv-Traon	40	0
Adv-Truck	30	0
Adv-TRW Motrs	252	0
Adv-Tuata	202	0
Adv-Turekau	128	0
Adv-Ueen TBN	44	0
Adv-Unallocated payments	7091.2	0
Adv-Understated O/Bank	54	0
Adv-USP	1500	0
Adv-w/b Barai	0	0
Adv-w/b Mangoteti	0	0
Adv-W/B Mantaia	29	0
Adv-W/B Moanikuna	2127	0
Adv-W/B Tabukinikai	5	0
Adv-w/b Tetiria	10	0
Adv-W/B Tiokate	10	0
Dep Burannikoraoi	0	4445
Dep Covid 19	0	9192
Dep Crew	0	30
Dep Hardware	0	57921
Dep- Helmet	0	2375.7
Dep- MICTTD	0	220
Dep Nikira	0	197.85
Dep Red Cross	0	38
Dep Rice	0	2607
Dep Teikona	0	44
Dep Toatang	0	63.3
Dep Water	0	20
Dep Wifi	0	197
Dep-Aberaam	0	1600
Dep-Agency fee	0	2086.5
Dep-Air Kiribati	0	401.3
Dep-Aiwa	0	611.7
Dep-Akawa	0	1433.1
Dep-Aketa	0	3
Dep-Allow Kiaimoa	0	15
Dep-Allow Kiritamwa	0	58.25
Dep-Allow Moanikuna	0	120
Dep-Allow Okoro	0	10

Dep-Apron	0	2215.95
Dep-Areti	0	230.95
Dep-Aviation	0	2501.25
Dep-B/Pens	0	3.2
Dep-Babakai	0	183.55
Dep-Bangai	0	132
Dep-Betero	0	530
Dep-Biina	0	36.8
Dep-Biita	0	271.3
Dep-Block	0	43.5
Dep-Bobai	0	3
Dep-Boka	0	61.5
Dep-Bridge	0	48
Dep-Buota	0	1498.56
Dep-Burentoun	0	146
Dep-Buta	0	8.05
Dep-Buy Frame	0	7
Dep-Bwain akawa	0	194.95
Dep-Bwaraiti	0	41.5
Dep-Canteen	0	8169.74
Dep-Cement	0	600
Dep-Chainsaw	0	91
Dep-Clerk/Tiibi	0	218
Dep-Cm Utiroa	0	49.2
Dep-Copra	0	569.32
Dep-Copra cake	0	1470
Dep-Council Staff	0	459.63
Dep-Court	0	10
Dep-CPPL	0	699.25
Dep-D/Bonus	0	3.5
Dep-DBK	0	5876.56
Dep-Disaster	0	6032.43
Dep-Divers	0	0.2
Dep-Drumstick	0	7432
Dep-Fish/Net	0	9
Dep-Float	0	45
Dep-Health	0	2091.8
Dep-Iceplant	0	2802.6
Dep-Ice-Plant	0	3580.2

Dep-ICT Worker	0	1387.08
Dep-Incentive allowance	0	1500
Dep-Independence	0	10724.4
Dep-Internet	0	75
Dep-Iosabata	0	5
Dep-Itibunnang	0	4.5
Dep-IYA	0	2076.75
Dep-JSS Takoronga	0	3712.92
Dep-K/Aine	0	20
Dep-K/Kaw	0	9
Dep-K/Kaw Mantaia	0	107
Dep-Kab/Kaw Booti	0	215.06
Dep-Kab/Kaw Kaiea	0	16
Dep-kab/kaw Tetiria	0	84
Dep-Kabnuree	0	10
Dep-Kabomwi	0	20
Dep-Kabuna	0	2418.76
Dep-Kabwea	0	3120
Dep-Kabwearuru	0	72
Dep-Kamwarake	0	113
Dep-Kango	0	180
Dep-Karan	0	1094.2
Dep-Karao Kawai	0	4828.9
Dep-Kareiti	0	210
Dep-Karere	0	217.43
Dep-Katorika Utiroa	0	120
Dep-Kiaimoa/Kamarie	0	113
Dep-Kiri-EU	0	1385.2
Dep-Kirimaua	0	42
Dep-Kiritamwa	0	84.6
Dep-KOFA	0	11
Dep-KOIFWAP	0	40.75
Dep-KOIL	0	2756.89
Dep-Komete ni Kaukuki	0	2994.81
Dep-Kookia	0	834.55
Dep-KPC/C TBN	0	50
Dep-KPF Loan	0	6717.55
Dep-Kuau	0	4581
Dep-Landing Craft	0	710

Dep-Lease	0	6236.94
Dep-Loan	0	287
Dep-Loss account Betero	0	10.65
Dep-Mataio	0	206.34
Dep-Mayor	0	20
Dep-Meal & Transport	0	397.88
Dep-Meeri	0	100
Dep-Miira	0	100
Dep-Mimitong	0	10
Dep-Minifin	0	338.9
Dep-Moanikuna	0	189.18
Dep-Motorman	0	40
Dep-Nunaia	0	31.3
Dep-O/t Barai	0	42.54
Dep-O/t Hautia	0	75.4
Dep-O/t Kaiea	0	9.16
Dep-O/t Kaioka	0	15
Dep-O/t Robati	0	1.5
Dep-o/t Rooba	0	126.15
Dep-o/t Taboiku	0	19
Dep-o/t Tabokai	0	71.5
Dep-O/t Takuku	0	4.5
Dep-O/t Teoi	0	8.6
Dep-O/t Tikai	0	4.5
Dep-O/time	0	894.67
Dep-OB	0	1160
Dep-O-IBD-9065550.41	0	18387.71
Dep-Okoro	0	163.7
Dep-Opearator	0	35
Dep-Operation Allow	0	30
Dep-Overnight	0	25
Dep-Overstated o/Cash	0	1551.22
Dep-Overstated O/IBD-297513	0	100
Dep-Pick UP	0	1279.15
Dep-Pigs	0	5
Dep-Preschool	0	17720.17
Dep-PVU	0	380
Dep-RAK	0	2
Dep-Retirement	0	3093.02

Dep-Retirement MISA	0	60
Dep-Rui	0	11
Dep-S/cucumber	0	3746.2
Dep-Salaries	0	118.61
Dep-Sausages	0	1050
Dep-Sawmill	0	720
Dep-Seaweed	0	399.1
Dep-SKH	0	1040
Dep-Social Committee	0	313
Dep-Solar	0	765.9
Dep-Spark	0	15
Dep-Surplus	0	597.16
Dep-Surplus Okoro	0	81.28
Dep-Surplus Teitirere	0	63.58
Dep-Taakaria	0	27
Dep-Tabera	0	600
Dep-Taboanna	0	91
Dep-Tabokai	0	82.1
Dep-Tabwaria	0	260
Dep-Tanaeang	0	2545.85
Dep-Taokai	0	258.9
Dep-Taukoriri	0	33.18
Dep-Tauma	0	883.08
Dep-Teabike College	0	6961.55
Dep-Tebou	0	25
Dep-Tebukoko	0	383.38
Dep-Tebunana	0	60
Dep-Tebunanna	0	114
Dep-Teingoaaba	0	16.5
Dep-Tekabuibui	0	272.7
Dep-Tekaibo	0	255.03
Dep-Tekaie	0	33.7
Dep-Tekaman	0	1129.1
Dep-Tekamauna	0	139.35
Dep-Tekatata	0	0.1
Dep-Tekeraoi	0	5
Dep-Tenatoorua	0	36
Dep-Tentau	0	0.2
Dep-Teraburabu/Kiaimoa	0	132

Dep-Teraiti	0	100
Dep-Terikiai	0	1199.75
Dep-Tetenge	0	772.09
Dep-Tetoaiti	0	240
Dep-Tiam	0	5.5
Dep-Tiibwere	0	6
Dep-Tiikai	0	12
Dep-Tion T	0	15
Dep-Tokoia	0	655.8
Dep-Tonganibeia	0	339.1
Dep-Transport	0	400
Dep-Trust Fund	0	3296.6
Dep-TTI	0	705
Dep-Tuake	0	59.5
Dep-Turaa	0	9.3
Dep-Uclaim Rikan	0	30
Dep-Unclaim Bioia Wainu	0	25.55
Dep-Unclaim Karere	0	30
Dep-Unclaim Nimnang	0	30
Dep-Unclaim Tabare	0	30
Dep-Unclaim Temaotarawa	0	100
Dep-Unclaim Uubwa	0	30
Dep-Understated C/Cash	0	0.12
Dep-Unimwane	0	4
Dep-Utiroa	0	2548.75
Dep-w/b Baraiti	0	10.75
Dep-w/b Biita	0	15
Dep-W/B Kabutatewa	0	280
Dep-w/b Tabokai	0	10
Dep-W/B Takuku	0	34
Dep-W/Bonus	0	26.88
Dep-W/Bonus Kiritamwa	0	10
Dep-W/Taara	0	3485
Dep-Waa n oo	0	7425.5
Dep-Wages	0	309.68
Dep-wages of labour charges	0	49.94
Dep-White Ribbon	0	200
Dep-Wire	0	90
Dep-Workshop	0	1502.85

Dep-Yagona	0	112.5
Imp Angitaake	0	0
Imp Betio Mini Market	0	0
Imp Biine	24439	0
Imp Goodlife	485	0
Imp Hardware	284	0
Imp Kairo T	1200	0
Imp Kinateao	96.4	0
Imp King Holdings	31504.89	0
Imp Kiriteu	4030	0
Imp- Ngaatau	4100	0
Imp Omere Tearei	531.56	0
Imp Sina M	253.15	0
Imp Taaruta	45	0
Imp Taotin Trading	9.57	0
Imp Teikake	178.11	0
Imp Tekimaata	3565.42	0
Imp-Aberaam	5	0
Imp-Akau	15	0
Imp-Ataake from MIA	58.6	0
Imp-Bakoa	0	0
Imp-Bonnari	0	0
Imp-Clerk	5372.5	0
Imp-Dr. Tetaua Taitai	0	54
Imp-Eliza	722.07	0
Imp-Eritabeta	0	0
Imp-Kabwea	2640	0
Imp-Kaeka	0	5.2
Imp-Kateia	150	0
Imp-Kobebe	363.1	0
Imp-Martin.T	717.15	0
Imp-Mayor Tabukirake	0	0
Imp-Meere U	0	2978
Imp-Mere	2000	0
Imp-MP Taberannang	44.4	0
Imp-N. Tiri	0	0
Imp-Nantongo	3619.45	0
Imp-Retirement	0	10228.65
Imp-Riannaua	462	0

Imp-Rose	0	0
Imp-Solar	0	88.35
Imp-Taata	349.95	0
Imp-Tabera	1002	0
Imp-Taberannang	0	216.4
Imp-Tabukirake	650.3	0
Imp-Tabwaua	1328.67	0
Imp-Takiakia	854.09	0
Imp-Taona	447.65	0
Imp-Tarakabu	9000	0
Imp-Teabi	9751.58	0
Imp-Teaiwa	2000	0
Imp-Teanaua	283.25	0
Imp-Tearawa	811.7	0
Imp-Tebunana	1103.38	0
Imp-Teewa	463.2	0
Imp-Teitiaki	78	0
Imp-Teitimatang	580	0
Imp-Teitirere	0	4000
Imp-Tekamauna T	0	7.22
Imp-Tekoba	2064.65	0
Imp-Teraku	1200	0
Imp-Tetenge	1828.7	0
Imp-Tetiria	1333.9	0
Imp-Tiaoti	600	0
Imp-Tokoia Kareimoa	6641.1	0
Imp-Triple Tee	0	0
Imp-Ubwa	0	0
Imp-Ueanraoi	1438	0
Loss Amiina Tabiang	0	178.99
Loss Banrenga	0	0.01
Loss Kaaa	0	3.7
Loss Ngaatau	1196.75	0
Loss-Bank Balance (Ac# 297502)	1199.96	0
Loss-Betero	1289.05	0
Loss-Eritabeta (Ass Clerk)	7585.54	0
Loss-Mangoteti	28679.26	0
Loss-Maria	574.87	0
Loss-Okoro	2510.53	0

Loss-Tabera.E	0.1	0
Loss-Taboiku	186.26	0
Loss-Tabwaua	605	0
Loss-Taibere	0	16
Loss-Tanimeata	120.13	0
Loss-Tebunana	0	420
Loss-Teitirere	55371.11	0
Loss-Tekamauna	195.85	0
Loss-Tetenge	6924.56	0
Loss-Tetiria	29172.5	0
Loss-Tiare	1978.9	0
Loss-Tikaa	3.81	0
Loss-Turaa	0.5	0
Loss-Wanikaie	0	54
Closing Cash	: 51804.70	0.00
Closing Bank	271720.00	0.00
Total	669,399.56	669,399.56



Tab-North Island Council Balance Sheet as at 31/12/22



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	313,720.00		
Cash on Hand		9,804.70		
Account Receivable	2	345,874.86	669,399.56	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				669,399.56
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	303,673.45	303,673.45	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				303,673.45
Net Asset				365,726.11
Equity				
Current Year Earning			72,980.45	
Historical Balancing			292,745.66	
Total Equity				365,726.11

Prepared by : LGD Internal Audit



Tab-North Island Council Profit and Loss Statement or the Period 1/1/22 to 31/12/22



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1104	Roon te kiba	6,104.50		
		1107	Roon ukeuke	549.00		
					6,653.50	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	8,352.50		
		1202	Beba ni kabubuti	2,881.50		
		1203	Bwatika	368.00		
		1204	Kamea	810.00		
		1205	Titoa (retail & wholesale)	12,600.00		
		1210	Motel/auti aika a tatangoaki	275.00		
		1211	Hawker	10.00		
		1212	Tabo ni bwa (retail/wholesale)	15,056.00		
		1213	Botaki aika tauaki mwia	2,850.00		
		1214	Kariki/Tonati	360.00		
		1215	Niimoko/ice-block/raiben/kabonako an uariki/kara/oon raa/kocharaa	2,065.00		
		1216	Bitineti n te kateitei (Local & National)	240.00		
		1217	Stalls (taibora ni kamwarake)	635.00		
		1219	Kaa/rebwerebwe tatangoaki	1,800.00		
		1220	Waa 2/ Booti aika tangoaki	950.00		
		1221	Tianaraita aika tatangoaki	1,020.00		
		1227	Taan akawa	400.00		
		1237	Bobwai man kaibuke	1,700.00		
		1238	Second hand	600.00		
		1239	Roon Boboti - Takataka	1,040.00		
		1241	Yagona/Mooi betin	3,875.00		
					57,888.00	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	206,279.82		
		1302	Buoka man te Postal	1,000.00		
		1303	Onobwaian autin Tautaeka	120,000.00		
		1306	Te buoka ibukin baoia ataein te reirei	26,000.00		
					353,279.82	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1400	Bakao (interest)				
		1403	interest n te loan	7,499.38		
					7,499.38	
	1500	Waki ni Karikirake				
		1501	Kabonakoan bwaai/spare parts	233.60		
		1502	Tangoan booti wa-uowa	4,739.20		
		1502a	Tangoan landing craft	3,600.00		
		1504	Roon Auti ni maeka	637.50		
		1505	Roon tikum n te auti ni Irua	12,802.00		
		1505a	Laundry	150.00		
		1505b	Restaurant	2,961.40		
		1506	Tangoan te Kaa	21,058.25		
		1507	Kabonakoan te bwaa	16,995.10		
		1508	Tangoan bwai ni makuri/ chainsaw	25.00		
		1510	Tangoan te Mwaneaba/autin te Kau ntira	30,568.50		
		1511	Internet	1,609.60		
		1512	Photocopy	414.10		
		1520	Workshop charges	4,381.10		
		1521	Tau beeki	990.00		
		1524	Ice Plant	9,025.70		
		1530	Boon uanikai	95.50		
		1537	Karao bwaai/boo	4,337.00		
		1540	Aia anganano taan oroben	5,265.00		
		1543	Kanan te beeki	2,605.50		
		1549	Loan ni bwain te auti	29,809.82		
					152,303.87	
	1600	Mwane Tabeua				
		1601	Mwane n raka	2,924.81		
					2,924.81	
	1700	Karaii Mwane				
		1701	Kaintabwi	13,691.90		
					13,691.90	
	2100	Bwakabwai				
		2102	Kauntira	346.00		
		2103	Kauoman ni Kiraka	164.75		
		2112	Kaubure	74.78		
		2113	Neeti ni Kaawa	244.13		
					829.66	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Expenditure	2700	Kabane mwane nte karikir				
		2701	Amwarake moo ibukia Irua	7.20		
					7.20	
						595,078.14
	2100	Bwakabwai				
		2102	Kauntira	63,782.75		
		2103	Kauoman ni Kiraka	4,297.43		
		2104	Kauoman Tia Mwane	171.83		
		2106	Registry Clerk/Tia taibi	4,200.79		
		2108	Kabenta	11,846.37		
		2109	Turaiwa	16,349.97		
		2111	Tiibi Kaubure	3,705.92		
		2112	Kaubure	26,404.44		
		2113	Neeti ni Kaawa	26,212.71		
		2115	ICW/WIW	2,051.05		
		2117	Depot Hand	3,509.48		
		2119	Mwakaeneke	4,883.00		
		2120	Kauoman Makaeneke	3,840.14		
		2122	Tia rikomwane	3,779.55		
		2127	Tia tararua te auti ni Irua	3,265.29		
		2128	Te tia mwakuri n te Mara	1,894.12		
		2133	Tia makuri ma reeta/Tia Uaereti	1,841.47		
		2135	Taan Reireinia Ataei	15,148.00		
		2136	Ice Plant	4,071.60		
		2138	Cosxwain	757.65		
		2164	Chef	3,148.09		
					205,161.65	
	2200	Arauenti				
		2201	Kauntira	20,640.00		
		2203	Incentive	21,880.00		
		2204	Loan/Karaobwai Committee	780.00		
		2209	Bareka ao mwaimwai	2,418.00		
		2210	Bonomwi	600.00		
		2211	Mwengabuaka	200.00		
		2213	Kometen karao ukeuke	1,240.00		
		2218	Komete ni Kainaomata	1,520.00		
		2222	Finance Committee	800.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2229	Board of Survey	460.00		
		2233	Kaniwanga Uatiman	1,500.00		
		2234	Entertainment	130.00		
		2235	Audit & Development Committee	1,390.00		
					53,558.00	
	2300		Kabutan te waaki			
		2301	Mwamwananga	-1,592.00		
		2303	Bwai ni makuri	2,511.15		
		2306	Uaereti & Tareboon	1,137.20		
		2311	Kabomwi ni kain amwarake	120.00		
		2313	Buokan te Kainaomata	1,969.20		
		2317	Te iti (Maneaba I Tarawa)	116.90		
		2322	Kairua	427.00		
		2326	Bwain te Aobiti	3,501.35		
		2329	Bao nako atimwakoro	4,363.00		
		2332	Support to Elderly Fund distribution	-2,300.00		
		2333	Support to Copra weighing transport	2,300.00		
					12,553.80	
	2400		Onobwai			
		2402	Aobiti	157.50		
		2403	Auti ni maeka	12,924.02		
		2404	Katamaroa auti ni iruaa	558.30		
		2407	Maneaba	2,368.40		
		2408	Rebwerebwere/Kaa	50.00		
		2408a	School trucks	8,260.00		
		2409	Booti ma intin	1,284.00		
		2410	Kawai/Kotiwei/bono	4,216.75		
		2413	Workshop	3,343.89		
		2414	Computer ao photocopy	1,548.00		
					34,710.86	
	2600		Karikirake inanoaa			
		2604	Kanan te beeki	6.00		
					6.00	
	2700		Kabane mwane nte karikir			
		2701	Amwarake moo ibukia Irua	9,252.50		
		2702	Bwaan te booti/kaa ao intin	11,514.68		
		2706	Ice Plant	5,000.00		
		2712	Karao bwai/boo	842.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2720	Loan ibukin te toronibwai	22,001.83		
					48,611.01	
	2800		Karaii Mwane			
		2801	Kaintabwi	18,237.00		
		2803	Onobwaian autin Tautaeka	126,259.37		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin baoia ataein te reirei	22,000.00		
					167,496.37	
						522,097.69
Net Profit/Loss						72,980.45

Prepared by : LGD Internal Audit



Tab-North Island Council Accumulative Trial Balance As at 31/12/22



					Debit	Credit
Surplus brought forward 01-Jan-2022						292,745.66
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Roon rabwata	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1104	Roon te kiba	5,000.00	\$5,000.00	\$6,104.50	\$0.00	\$6,104.50
1107	Roon ukeuke	250.00	\$250.00	\$549.00	\$0.00	\$549.00
1105	Te borau i taari	60.00	\$60.00	\$0.00	\$0.00	\$0.00
1200	Raitienti					
1208	Angabwain te kaokioki	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1202	Beba ni kabubuti	3,000.00	\$3,000.00	\$2,881.50	\$0.00	\$2,881.50
1223	Bingo	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1216	Bitineti n te kateitei (Local & Nati	310.00	\$310.00	\$240.00	\$0.00	\$240.00
1237	Bobwai man kaibuke	2,400.00	\$2,400.00	\$1,700.00	\$0.00	\$1,700.00
1213	Botaki aika tauaki mwia	3,000.00	\$3,000.00	\$2,850.00	\$0.00	\$2,850.00
1203	Bwatika	500.00	\$500.00	\$368.00	\$0.00	\$368.00
1211	Hawker	1,200.00	\$1,200.00	\$10.00	\$0.00	\$10.00
1242	Internet café	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1254	Itabon n te bainibakoa/kereboki	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1219	Kaa/rebwerebwe tatangoaki	2,050.00	\$2,050.00	\$1,800.00	\$0.00	\$1,800.00
1207	Kakukurei/kaoti tamnei/hire tape	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1204	Kamea	650.00	\$650.00	\$810.00	\$0.00	\$810.00
1206	Kaoti tamnei	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1214	Kariki/Tonati	180.00	\$180.00	\$360.00	\$0.00	\$360.00
1226	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1222	Mechanical workshop	150.00	\$150.00	\$0.00	\$0.00	\$0.00
1210	Motel/auti aika a tatangoaki	450.00	\$450.00	\$275.00	\$0.00	\$275.00
1201	Motoka/Rebwerebwe	7,500.00	\$7,500.00	\$8,352.50	\$0.00	\$8,352.50
1215	Niimoko/ice-block/raiben/kabon	3,900.00	\$3,900.00	\$2,065.00	\$0.00	\$2,065.00
1239	Roon Boboti - Takataka	1,120.00	\$1,120.00	\$1,040.00	\$0.00	\$1,040.00
1238	Second hand	300.00	\$300.00	\$600.00	\$0.00	\$600.00
1217	Stalls (taibora ni kamwarake)	490.00	\$490.00	\$635.00	\$0.00	\$635.00
1227	Taan akawa	400.00	\$400.00	\$400.00	\$0.00	\$400.00
1212	Tabo ni bwa (retail/wholesale)	5,000.00	\$5,000.00	\$15,056.00	\$0.00	\$15,056.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1221	Tianaraita aika tatangoaki	100.00	\$100.00	\$1,020.00	\$0.00	\$1,020.00
1205	Titoa (retail & wholesale)	9,250.00	\$9,250.00	\$12,600.00	\$0.00	\$12,600.00
1220	Waa 2/ Booti aika tangoaki	1,000.00	\$1,000.00	\$950.00	\$0.00	\$950.00
1241	Yagona/Mooi betin	2,500.00	\$2,500.00	\$3,875.00	\$0.00	\$3,875.00
1300	Mwane ni buoka					
1302	Buoka man te Postal	1,000.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
1301	Buoka man te Tautaeka	215,002.00	\$215,002.00	\$206,279.82	\$0.00	\$206,279.82
1303	Onobwaiian autin Tautaeka	47,156.00	\$47,156.00	\$120,000.00	\$0.00	\$120,000.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1400	Bakao (interest)					
1401	Boki ni mwane/IBD/KPF	4,200.00	\$4,200.00	\$0.00	\$0.00	\$0.00
1403	interest n te loan	5,933.90	\$5,933.90	\$7,499.38	\$0.00	\$7,499.38
1500	Waki ni Karikirake					
1540	Aia anganano taan oroben	6,000.00	\$6,000.00	\$5,265.00	\$0.00	\$5,265.00
1544	Aia anganano te IYA	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1513	Bingo	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1530	Boon uanikai	150.00	\$150.00	\$95.50	\$0.00	\$95.50
1524	Ice Plant	6,975.00	\$6,975.00	\$9,025.70	\$0.00	\$9,025.70
1511	Internet	5,940.00	\$5,940.00	\$1,609.60	\$0.00	\$1,609.60
1501	Kabonakoan bwaai/spare parts	250.00	\$250.00	\$233.60	\$0.00	\$233.60
1507	Kabonakoan te bwaa	2,000.00	\$2,000.00	\$16,995.10	\$0.00	\$16,995.10
1543	Kanan te beeki	7,000.00	\$7,000.00	\$2,605.50	\$0.00	\$2,605.50
1537	Karao bwaai/boo	11,000.00	\$11,000.00	\$4,337.00	\$0.00	\$4,337.00
1538	Komitin man te Solar	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1505a	Laundry	700.00	\$700.00	\$150.00	\$0.00	\$150.00
1549	Loan ni bwain te auti	29,930.00	\$29,930.00	\$29,809.82	\$0.00	\$29,809.82
1512	Photocopy	350.00	\$350.00	\$414.10	\$0.00	\$414.10
1505b	Restaurant	5,250.00	\$5,250.00	\$2,961.40	\$0.00	\$2,961.40
1504	Roon Auti ni maeka	1,080.00	\$1,080.00	\$637.50	\$0.00	\$637.50
1505	Roon tikum n te auti ni Irua	7,000.00	\$7,000.00	\$12,802.00	\$0.00	\$12,802.00
1502	Tangoan booti wa-uowa	4,150.00	\$4,150.00	\$4,739.20	\$0.00	\$4,739.20
1508	Tangoan bwai ni makuri/ chainsa	2,000.00	\$2,000.00	\$25.00	\$0.00	\$25.00
1502a	Tangoan landing craft	7,600.00	\$7,600.00	\$3,600.00	\$0.00	\$3,600.00
1506	Tangoan te Kaa	20,000.00	\$20,000.00	\$21,058.25	\$0.00	\$21,058.25
1510	Tangoan te Mwaneaba/autin te	15,500.00	\$15,500.00	\$30,568.50	\$0.00	\$30,568.50
1521	Tau beeki	2,000.00	\$2,000.00	\$990.00	\$0.00	\$990.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1520	Workshop charges	8,000.00	\$8,000.00	\$4,381.10	\$0.00	\$4,381.10
1600	Mwane Tabeua					
1601	Mwane n raka	100.00	\$100.00	\$2,924.81	\$0.00	\$2,924.81
1602	Roon te bowi	150.00	\$150.00	\$0.00	\$0.00	\$0.00
1700	Karaii Mwane					
1701	Kaintabwi	15,672.45	\$15,672.45	\$13,691.90	\$0.00	\$13,691.90
2100	Bwakabwai					
2117	Advot Hand	4,064.00	\$4,064.00	\$3,509.48	\$3,509.48	\$0.00
2164	Chef	4,064.00	\$4,064.00	\$3,148.09	\$3,148.09	\$0.00
2138	Cosxwain	4,064.00	\$4,064.00	\$757.65	\$757.65	\$0.00
2136	Ice Plant	4,064.00	\$4,064.00	\$4,071.60	\$4,071.60	\$0.00
2110	ICT	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2115	ICW/WIW	3,929.00	\$3,929.00	\$2,051.05	\$2,051.05	\$0.00
2108	Kabenta	12,599.00	\$12,599.00	\$11,846.37	\$11,846.37	\$0.00
2112	Kaubure	28,529.00	\$28,529.00	\$26,479.22	\$26,479.22	\$0.00
2102	Kauntira	63,245.00	\$63,245.00	\$64,128.75	\$64,128.75	\$0.00
2120	Kauoman Makaeneke	4,132.00	\$4,132.00	\$3,840.14	\$3,840.14	\$0.00
2103	Kauoman ni Kiraka	4,267.00	\$4,267.00	\$4,462.18	\$4,462.18	\$0.00
2104	Kauoman Tia Mwane	0.00	\$0.00	\$171.83	\$171.83	\$0.00
2119	Mwakaeneke	4,876.00	\$4,876.00	\$4,883.00	\$4,883.00	\$0.00
2113	Neeti ni Kaawa	28,529.00	\$28,529.00	\$26,456.84	\$26,456.84	\$0.00
2106	Registry Clerk/Tia taibi	4,200.00	\$4,200.00	\$4,200.79	\$4,200.79	\$0.00
2114	Sanitarian	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2135	Taan Reireinia Ataei	0.00	\$0.00	\$15,148.00	\$15,148.00	\$0.00
2128	Te tia mwakuri n te Marae	3,929.00	\$3,929.00	\$1,894.12	\$1,894.12	\$0.00
2133	Tia makuri ma reeta/Tia Uaereti	4,605.00	\$4,605.00	\$1,841.47	\$1,841.47	\$0.00
2122	Tia rikomwane	4,064.00	\$4,064.00	\$3,779.55	\$3,779.55	\$0.00
2127	Tia tararua te auti ni Irua	4,267.00	\$4,267.00	\$3,265.29	\$3,265.29	\$0.00
2111	Tiibi Kaubure	4,267.00	\$4,267.00	\$3,705.92	\$3,705.92	\$0.00
2109	Turaiwa	17,272.00	\$17,272.00	\$16,349.97	\$16,349.97	\$0.00
2200	Arauenti					
2235	Audit & Development Committe	960.00	\$960.00	\$1,390.00	\$1,390.00	\$0.00
2209	Bareka ao mwaimwai	2,880.00	\$2,880.00	\$2,418.00	\$2,418.00	\$0.00
2229	Board of Survey	480.00	\$480.00	\$460.00	\$460.00	\$0.00
2210	Bonomwi	480.00	\$480.00	\$600.00	\$600.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2234	Entertainment	300.00	\$300.00	\$130.00	\$130.00	\$0.00
2222	Finance Committee	960.00	\$960.00	\$800.00	\$800.00	\$0.00
2207	Health and Education Committe	480.00	\$480.00	\$0.00	\$0.00	\$0.00
2203	Incentive	21,780.00	\$21,780.00	\$21,880.00	\$21,880.00	\$0.00
2233	Kaniwanga Uatiman	1,800.00	\$1,800.00	\$1,500.00	\$1,500.00	\$0.00
2202	Kaniwangan Meeia Kauoman M	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2201	Kauntira	20,740.00	\$20,740.00	\$20,640.00	\$20,640.00	\$0.00
2218	Komete ni Kainaomata	1,400.00	\$1,400.00	\$1,520.00	\$1,520.00	\$0.00
2208	Komete ni karikirake	320.00	\$320.00	\$0.00	\$0.00	\$0.00
2213	Kometen karao ukeuke	300.00	\$300.00	\$1,240.00	\$1,240.00	\$0.00
2204	Loan/Karaobwai Committee	960.00	\$960.00	\$780.00	\$780.00	\$0.00
2211	Mwengabuaka	600.00	\$600.00	\$200.00	\$200.00	\$0.00
2206	Social Committee	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2300	Kabutan te waaki					
2329	Bao nako atimwakoro	4,013.00	\$4,013.00	\$4,363.00	\$4,363.00	\$0.00
2315	Buoka nakon te roronrikirake	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2313	Buokan te Kainaomata	2,000.00	\$2,000.00	\$1,969.20	\$1,969.20	\$0.00
2308	Buraeki ao kaboraoi	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2303	Bwai ni makuri	2,000.00	\$2,000.00	\$2,511.15	\$2,511.15	\$0.00
2326	Bwain te Aobiti	4,041.00	\$4,041.00	\$3,501.35	\$3,501.35	\$0.00
2320	Dog/Pig Control	2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
2311	Kabomwi ni kain amwarake	200.00	\$200.00	\$120.00	\$120.00	\$0.00
2322	Kairua	1,000.00	\$1,000.00	\$427.00	\$427.00	\$0.00
2301	Mwamwananga	700.00	\$700.00	-\$1,592.00	\$0.00	\$1,592.00
2302	Riitin aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2312	Rinerine	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2328	Roon te bowi	4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00
2333	Support to Copra weighing trans	3,500.00	\$3,500.00	\$2,300.00	\$2,300.00	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	-\$2,300.00	\$0.00	\$2,300.00
2316	Taarau n te KPF	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2317	Te iti (Maneaba I Tarawa)	1,500.00	\$1,500.00	\$116.90	\$116.90	\$0.00
2306	Uaereti & Tareboon	1,000.00	\$1,000.00	\$1,137.20	\$1,137.20	\$0.00
2400	Onobwai					
2402	Aobiti	550.00	\$550.00	\$157.50	\$157.50	\$0.00
2403	Auti ni maeka	13,535.00	\$13,535.00	\$12,924.02	\$12,924.02	\$0.00
2409	Booti ma intin	3,500.00	\$3,500.00	\$1,284.00	\$1,284.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2414	Computer ao photocopy	2,000.00	\$2,000.00	\$1,548.00	\$1,548.00	\$0.00
2415	Disaster	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2404	Katamaroa auti ni iruaa	3,000.00	\$3,000.00	\$558.30	\$558.30	\$0.00
2401	Katamaroan Copra shed	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2410	Kawai/Kotiwei/bono	5,800.00	\$5,800.00	\$4,216.75	\$4,216.75	\$0.00
2407	Maneaba	3,500.00	\$3,500.00	\$2,368.40	\$2,368.40	\$0.00
2405	Pre-School house	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwere/Kaa	3,500.00	\$3,500.00	\$50.00	\$50.00	\$0.00
2408a	School trucks	5,000.00	\$5,000.00	\$8,260.00	\$8,260.00	\$0.00
2413	Workshop	5,000.00	\$5,000.00	\$3,343.89	\$3,343.89	\$0.00
2600	Karikirake inanoaa					
2604	Kanan te beeki	5,500.00	\$5,500.00	\$6.00	\$6.00	\$0.00
2602	Walkie talkie/CB	100.00	\$100.00	\$0.00	\$0.00	\$0.00
2700	Kabane mwane nte karikirake					
2701	Amwarake mooi ibukia Irua	2,000.00	\$2,000.00	\$9,259.70	\$9,259.70	\$0.00
2704	Bingo	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2702	Bwaan te booti/kaa ao intin	11,200.00	\$11,200.00	\$11,514.68	\$11,514.68	\$0.00
2706	Ice Plant	5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	\$0.00
2703	Internet	5,900.00	\$5,900.00	\$0.00	\$0.00	\$0.00
2712	Karao bwai/boo	10,500.00	\$10,500.00	\$842.00	\$842.00	\$0.00
2720	Loan ibukin te toronibwai	19,200.00	\$19,200.00	\$22,001.83	\$22,001.83	\$0.00
2719	Tabangaki/Raffle ticket	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2800	Karaii Mwane					
2804	Birimwane nakon KILGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2801	Kaintabwi	38,451.35	\$38,451.35	\$18,237.00	\$18,237.00	\$0.00
2803	Onobwaiian autin Tautaeka	47,156.00	\$47,156.00	\$126,259.37	\$126,259.37	\$0.00
2802	School trucks birimwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806	Te buoka ibukin baoia ataein te r	22,000.00	\$22,000.00	\$22,000.00	\$22,000.00	\$0.00
	Below the Line					
	Adv Auditing committee	0.00		\$6,648.57	\$6,648.57	\$0.00
	Adv auditing Hardware	0.00		\$108.74	\$108.74	\$0.00
	Adv Handling cargo	0.00		\$9,131.24	\$9,131.24	\$0.00
	Adv Itimaera	0.00		\$0.00	\$0.00	\$0.00
	Adv M/Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv Overtime	0.00		\$10.95	\$10.95	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Rekentarawa	0.00		\$171.05	\$171.05	\$0.00
	Adv Rose	0.00		\$10.00	\$10.00	\$0.00
	Adv Tabuia	0.00		\$18.10	\$18.10	\$0.00
	Adv Teuna	0.00		\$0.00	\$0.00	\$0.00
	Adv Tioon	0.00		\$18.90	\$18.90	\$0.00
	Adv-Account	0.00		\$76.89	\$76.89	\$0.00
	Adv-Air Field Fuel	0.00		\$0.00	\$0.00	\$0.00
	Adv-Allow Rooba others	0.00		\$10.00	\$10.00	\$0.00
	Adv-Allow Tabunikai	0.00		\$20.00	\$20.00	\$0.00
	Adv-Allow Takuku	0.00		\$853.75	\$853.75	\$0.00
	Adv-Allow Taokai	0.00		\$15.00	\$15.00	\$0.00
	Adv-Allow Tiokate	0.00		\$617.00	\$617.00	\$0.00
	Adv-Allowance	0.00		\$30.00	\$30.00	\$0.00
	Adv-Aukai	0.00		\$187.00	\$187.00	\$0.00
	Adv-B/Men Allow	0.00		\$25.00	\$25.00	\$0.00
	Adv-Bachoe	0.00		\$945.25	\$945.25	\$0.00
	Adv-Batita	0.00		\$1.70	\$1.70	\$0.00
	Adv-Ben M Pedro	0.00		\$0.00	\$0.00	\$0.00
	Adv-Betero	0.00		\$63.19	\$63.19	\$0.00
	Adv-Betiota	0.00		\$48.00	\$48.00	\$0.00
	Adv-Bingo	0.00		\$0.00	\$0.00	\$0.00
	Adv-Board of Survey	0.00		\$50.00	\$50.00	\$0.00
	Adv-Boat Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Booti	0.00		\$12.00	\$12.00	\$0.00
	Adv-Buange	0.00		\$658.20	\$658.20	\$0.00
	Adv-Burau	0.00		\$38.71	\$38.71	\$0.00
	Adv-Burentau	0.00		\$14.40	\$14.40	\$0.00
	Adv-Bwaua	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bwebwen	0.00		\$387.50	\$387.50	\$0.00
	Adv-Cat	0.00		\$387.50	\$387.50	\$0.00
	Adv-Coral Ace	0.00		\$0.00	\$0.00	\$0.00
	Adv-Council office	0.00		\$907.67	\$907.67	\$0.00
	Adv-Crowbar	0.00		\$0.00	\$0.00	\$0.00
	Adv-D/Mayor	0.00		\$0.00	\$0.00	\$0.00
	Adv-Election	0.00		\$20.00	\$20.00	\$0.00
	Adv-Eritabeta	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Fishing Gears	0.00		\$2,011.85	\$2,011.85	\$0.00
	Adv-Florence	0.00		\$0.00	\$0.00	\$0.00
	Adv-Fuel Farm	0.00		\$54.00	\$54.00	\$0.00
	Adv-Guesthouse	0.00		\$241.80	\$241.80	\$0.00
	Adv-Hautia	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ika	0.00		\$74.65	\$74.65	\$0.00
	Adv-IPO	0.00		\$200.00	\$200.00	\$0.00
	Adv-Island Council	0.00		\$190.55	\$190.55	\$0.00
	Adv-Itoningaina	0.00		\$238.00	\$238.00	\$0.00
	Adv-Ka-50	0.00		\$1,566.25	\$1,566.25	\$0.00
	Adv-kab/kaw Baraiti	0.00		\$16.00	\$16.00	\$0.00
	Adv-Kab/Kaw Borai/Others	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kabutatewa	0.00		\$69.75	\$69.75	\$0.00
	Adv-Kainaomata	0.00		\$6,593.40	\$6,593.40	\$0.00
	Adv-Kairaoa	0.00		\$5.00	\$5.00	\$0.00
	Adv-Kamarie	0.00		\$279.00	\$279.00	\$0.00
	Adv-Kanan te beeki	0.00		\$11.00	\$11.00	\$0.00
	Adv-Kaukuki	0.00		\$3,737.55	\$3,737.55	\$0.00
	Adv-Kiaimoa	0.00		\$136.20	\$136.20	\$0.00
	Adv-KK/M	0.00		\$101.00	\$101.00	\$0.00
	Adv-Kourabi	0.00		\$38.71	\$38.71	\$0.00
	Adv-L/Charge	0.00		\$6.00	\$6.00	\$0.00
	Adv-L/Cost	0.00		\$7.25	\$7.25	\$0.00
	Adv-LDS	0.00		\$50.00	\$50.00	\$0.00
	Adv-Loss Bwaraiti	0.00		\$102.82	\$102.82	\$0.00
	Adv-Maintenance	0.00		\$3,171.63	\$3,171.63	\$0.00
	Adv-Mantaia	0.00		\$56.71	\$56.71	\$0.00
	Adv-Maria	0.00		\$75.60	\$75.60	\$0.00
	Adv-Mauna	0.00		\$9.00	\$9.00	\$0.00
	Adv-Maurieta	0.00		\$0.00	\$0.00	\$0.00
	Adv-MHARD	0.00		\$94.00	\$94.00	\$0.00
	Adv-MHO	0.00		\$217.80	\$217.80	\$0.00
	Adv-Mikaere	0.00		\$26.30	\$26.30	\$0.00
	Adv-MISA	0.00		\$2,952.59	\$2,952.59	\$0.00
	Adv-MOE	0.00		\$0.00	\$0.00	\$0.00
	Adv-Motorbike	0.00		\$3,227.00	\$3,227.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-MPWU	0.00		\$131.00	\$131.00	\$0.00
	Adv-Mv Maoanaraoi	0.00		\$2,953.55	\$2,953.55	\$0.00
	Adv-Mwakin	0.00		\$210.00	\$210.00	\$0.00
	Adv-Nantongo	0.00		\$705.00	\$705.00	\$0.00
	Adv-Naunta	0.00		\$260.00	\$260.00	\$0.00
	Adv-O/t Babakai	0.00		\$119.50	\$119.50	\$0.00
	Adv-O/t Biita	0.00		\$54.70	\$54.70	\$0.00
	Adv-O/t Burenteun	0.00		\$7.80	\$7.80	\$0.00
	Adv-O/t Kookia	0.00		\$166.77	\$166.77	\$0.00
	Adv-O/t Tabukinikai	0.00		\$163.30	\$163.30	\$0.00
	Adv-o/t taokai	0.00		\$1.26	\$1.26	\$0.00
	Adv-O/t Taubkinikai	0.00		\$0.00	\$0.00	\$0.00
	Adv-O/t w/b	0.00		\$57.00	\$57.00	\$0.00
	Adv-O/T w/b k booti	0.00		\$37.00	\$37.00	\$0.00
	Adv-O/time Maurieta	0.00		\$0.00	\$0.00	\$0.00
	Adv-Okoro	0.00		\$701.50	\$701.50	\$0.00
	Adv-Phone Card	0.00		\$2,037.00	\$2,037.00	\$0.00
	Adv-Phone Cards	0.00		\$450.00	\$450.00	\$0.00
	Adv-Project	0.00		\$377.65	\$377.65	\$0.00
	Adv-PVU	0.00		\$933.95	\$933.95	\$0.00
	Adv-Rakentara	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ranibong	0.00		\$3.15	\$3.15	\$0.00
	Adv-Rooba	0.00		\$274.75	\$274.75	\$0.00
	Adv-Rooti	0.00		\$800.00	\$800.00	\$0.00
	Adv-Shovel	0.00		\$0.00	\$0.00	\$0.00
	Adv-Sleep Allowance	0.00		\$6.30	\$6.30	\$0.00
	Adv-Supervisor	0.00		\$20.00	\$20.00	\$0.00
	Adv-Surplus Betero	0.00		\$30.80	\$30.80	\$0.00
	Adv-Taara	0.00		\$50.00	\$50.00	\$0.00
	Adv-Tabera	0.00		\$110.00	\$110.00	\$0.00
	Adv-Taberannang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Taboiku	0.00		\$228.70	\$228.70	\$0.00
	Adv-Tabukinikai	0.00		\$120.25	\$120.25	\$0.00
	Adv-Tabukirake	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tabwanang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Taebo	0.00		\$120.00	\$120.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Takuku	0.00		\$32.40	\$32.40	\$0.00
	Adv-Tamaroa	0.00		\$1,919.30	\$1,919.30	\$0.00
	Adv-Tangimate	0.00		\$74.85	\$74.85	\$0.00
	Adv-Tantonga	0.00		\$38.71	\$38.71	\$0.00
	Adv-Tanunikai	0.00		\$9.00	\$9.00	\$0.00
	Adv-Tatia	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tauteang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teangabo	0.00		\$4,024.45	\$4,024.45	\$0.00
	Adv-Tearau	0.00		\$38.71	\$38.71	\$0.00
	Adv-Tearawa	0.00		\$40.00	\$40.00	\$0.00
	Adv-Tebikeiti	0.00		\$434.26	\$434.26	\$0.00
	Adv-Tebua	0.00		\$20.00	\$20.00	\$0.00
	Adv-Teereuea	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teibouri	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teikake	0.00		\$8.75	\$8.75	\$0.00
	Adv-Tekaibo	0.00		\$50.00	\$50.00	\$0.00
	Adv-Tekaronga	0.00		\$38.71	\$38.71	\$0.00
	Adv-Tekimwa	0.00		\$38.71	\$38.71	\$0.00
	Adv-Teraburabu	0.00		\$506.78	\$506.78	\$0.00
	Adv-Tetiria	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teubiti	0.00		\$38.71	\$38.71	\$0.00
	Adv-Teuruba	0.00		\$15.00	\$15.00	\$0.00
	Adv-Tewawea	0.00		\$390.00	\$390.00	\$0.00
	Adv-Tiita	0.00		\$20.00	\$20.00	\$0.00
	Adv-Tikii	0.00		\$0.50	\$0.50	\$0.00
	Adv-Tiokate	0.00		\$67.00	\$67.00	\$0.00
	Adv-Tobacco	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tongabiri	0.00		\$72.00	\$72.00	\$0.00
	Adv-Traon	0.00		\$40.00	\$40.00	\$0.00
	Adv-Truck	0.00		\$30.00	\$30.00	\$0.00
	Adv-TRW Motrs	0.00		\$252.00	\$252.00	\$0.00
	Adv-Tuata	0.00		\$202.00	\$202.00	\$0.00
	Adv-Turekau	0.00		\$128.00	\$128.00	\$0.00
	Adv-Ueen TBN	0.00		\$44.00	\$44.00	\$0.00
	Adv-Unallocated payments	0.00		\$7,091.20	\$7,091.20	\$0.00
	Adv-Understated O/Bank	0.00		\$54.00	\$54.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-USP	0.00		\$1,500.00	\$1,500.00	\$0.00
	Adv-w/b Barai	0.00		\$0.00	\$0.00	\$0.00
	Adv-w/b Mangoteti	0.00		\$0.00	\$0.00	\$0.00
	Adv-W/B Mantaia	0.00		\$29.00	\$29.00	\$0.00
	Adv-W/B Moanikuna	0.00		\$2,127.00	\$2,127.00	\$0.00
	Adv-W/B Tabukinikai	0.00		\$5.00	\$5.00	\$0.00
	Adv-w/b Tetiria	0.00		\$10.00	\$10.00	\$0.00
	Adv-W/B Tiokate	0.00		\$10.00	\$10.00	\$0.00
	Dep Burannikoraoi	0.00		-\$4,445.00	\$0.00	\$4,445.00
	Dep Covid 19	0.00		-\$9,192.00	\$0.00	\$9,192.00
	Dep Crew	0.00		-\$30.00	\$0.00	\$30.00
	Dep Hardware	0.00		-\$57,921.00	\$0.00	\$57,921.00
	Dep- Helmet	0.00		-\$2,375.70	\$0.00	\$2,375.70
	Dep- MICTTD	0.00		-\$220.00	\$0.00	\$220.00
	Dep Nikira	0.00		-\$197.85	\$0.00	\$197.85
	Dep Red Cross	0.00		-\$38.00	\$0.00	\$38.00
	Dep Rice	0.00		-\$2,607.00	\$0.00	\$2,607.00
	Dep Teikona	0.00		-\$44.00	\$0.00	\$44.00
	Dep Toatang	0.00		-\$63.30	\$0.00	\$63.30
	Dep Water	0.00		-\$20.00	\$0.00	\$20.00
	Dep Wifi	0.00		-\$197.00	\$0.00	\$197.00
	Dep-Aberaam	0.00		-\$1,600.00	\$0.00	\$1,600.00
	Dep-Agency fee	0.00		-\$2,086.50	\$0.00	\$2,086.50
	Dep-Air Kiribati	0.00		-\$401.30	\$0.00	\$401.30
	Dep-Aiwa	0.00		-\$611.70	\$0.00	\$611.70
	Dep-Akawa	0.00		-\$1,433.10	\$0.00	\$1,433.10
	Dep-Aketa	0.00		-\$3.00	\$0.00	\$3.00
	Dep-Allow Kiaimoa	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Allow Kiritamwa	0.00		-\$58.25	\$0.00	\$58.25
	Dep-Allow Moanikuna	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Allow Okoro	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Apron	0.00		-\$2,215.95	\$0.00	\$2,215.95
	Dep-Areti	0.00		-\$230.95	\$0.00	\$230.95
	Dep-Aviation	0.00		-\$2,501.25	\$0.00	\$2,501.25
	Dep-B/Pens	0.00		-\$3.20	\$0.00	\$3.20
	Dep-Babakai	0.00		-\$183.55	\$0.00	\$183.55

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Bangai	0.00		-\$132.00	\$0.00	\$132.00
	Dep-Betero	0.00		-\$530.00	\$0.00	\$530.00
	Dep-Biina	0.00		-\$36.80	\$0.00	\$36.80
	Dep-Biita	0.00		-\$271.30	\$0.00	\$271.30
	Dep-Block	0.00		-\$43.50	\$0.00	\$43.50
	Dep-Bobai	0.00		-\$3.00	\$0.00	\$3.00
	Dep-Boka	0.00		-\$61.50	\$0.00	\$61.50
	Dep-Bridge	0.00		-\$48.00	\$0.00	\$48.00
	Dep-Buota	0.00		-\$1,498.56	\$0.00	\$1,498.56
	Dep-Burentoun	0.00		-\$146.00	\$0.00	\$146.00
	Dep-Buta	0.00		-\$8.05	\$0.00	\$8.05
	Dep-Buy Frame	0.00		-\$7.00	\$0.00	\$7.00
	Dep-Bwain akawa	0.00		-\$194.95	\$0.00	\$194.95
	Dep-Bwaraiti	0.00		-\$41.50	\$0.00	\$41.50
	Dep-Canteen	0.00		-\$8,169.74	\$0.00	\$8,169.74
	Dep-Cement	0.00		-\$600.00	\$0.00	\$600.00
	Dep-Chainsaw	0.00		-\$91.00	\$0.00	\$91.00
	Dep-Clerk/Tiibi	0.00		-\$218.00	\$0.00	\$218.00
	Dep-Cm Utiroa	0.00		-\$49.20	\$0.00	\$49.20
	Dep-Copra	0.00		-\$569.32	\$0.00	\$569.32
	Dep-Copra cake	0.00		-\$1,470.00	\$0.00	\$1,470.00
	Dep-Council Staff	0.00		-\$459.63	\$0.00	\$459.63
	Dep-Court	0.00		-\$10.00	\$0.00	\$10.00
	Dep-CPPL	0.00		-\$699.25	\$0.00	\$699.25
	Dep-D/Bonus	0.00		-\$3.50	\$0.00	\$3.50
	Dep-DBK	0.00		-\$5,876.56	\$0.00	\$5,876.56
	Dep-Disaster	0.00		-\$6,032.43	\$0.00	\$6,032.43
	Dep-Divers	0.00		-\$0.20	\$0.00	\$0.20
	Dep-Drumstick	0.00		-\$7,432.00	\$0.00	\$7,432.00
	Dep-Fish/Net	0.00		-\$9.00	\$0.00	\$9.00
	Dep-Float	0.00		-\$45.00	\$0.00	\$45.00
	Dep-Health	0.00		-\$2,091.80	\$0.00	\$2,091.80
	Dep-Iceplant	0.00		-\$2,802.60	\$0.00	\$2,802.60
	Dep-Ice-Plant	0.00		-\$3,580.20	\$0.00	\$3,580.20
	Dep-ICT Worker	0.00		-\$1,387.08	\$0.00	\$1,387.08
	Dep-Incentive allowance	0.00		-\$1,500.00	\$0.00	\$1,500.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Independence	0.00		-\$10,724.40	\$0.00	\$10,724.40
	Dep-Internet	0.00		-\$75.00	\$0.00	\$75.00
	Dep-Iosabata	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Itibunnang	0.00		-\$4.50	\$0.00	\$4.50
	Dep-IYA	0.00		-\$2,076.75	\$0.00	\$2,076.75
	Dep-JSS Takoronga	0.00		-\$3,712.92	\$0.00	\$3,712.92
	Dep-K/Aine	0.00		-\$20.00	\$0.00	\$20.00
	Dep-K/Kaw	0.00		-\$9.00	\$0.00	\$9.00
	Dep-K/Kaw Mantaia	0.00		-\$107.00	\$0.00	\$107.00
	Dep-Kab/Kaw Booti	0.00		-\$215.06	\$0.00	\$215.06
	Dep-Kab/Kaw Kaiea	0.00		-\$16.00	\$0.00	\$16.00
	Dep-kab/kaw Tetiria	0.00		-\$84.00	\$0.00	\$84.00
	Dep-Kabnuree	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Kabomwi	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Kabuna	0.00		-\$2,418.76	\$0.00	\$2,418.76
	Dep-Kabwea	0.00		-\$3,120.00	\$0.00	\$3,120.00
	Dep-Kabwearuru	0.00		-\$72.00	\$0.00	\$72.00
	Dep-Kamwarake	0.00		-\$113.00	\$0.00	\$113.00
	Dep-Kango	0.00		-\$180.00	\$0.00	\$180.00
	Dep-Karan	0.00		-\$1,094.20	\$0.00	\$1,094.20
	Dep-Karao Kawai	0.00		-\$4,828.90	\$0.00	\$4,828.90
	Dep-Kareiti	0.00		-\$210.00	\$0.00	\$210.00
	Dep-Karere	0.00		-\$217.43	\$0.00	\$217.43
	Dep-Katorika Utiroa	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Kiaimoa/Kamarie	0.00		-\$113.00	\$0.00	\$113.00
	Dep-Kiri-EU	0.00		-\$1,385.20	\$0.00	\$1,385.20
	Dep-Kirimaua	0.00		-\$42.00	\$0.00	\$42.00
	Dep-Kiritamwa	0.00		-\$84.60	\$0.00	\$84.60
	Dep-KOFA	0.00		-\$11.00	\$0.00	\$11.00
	Dep-KOIFWAP	0.00		-\$40.75	\$0.00	\$40.75
	Dep-KOIL	0.00		-\$2,756.89	\$0.00	\$2,756.89
	Dep-Komete ni Kaukuki	0.00		-\$2,994.81	\$0.00	\$2,994.81
	Dep-Kookia	0.00		-\$834.55	\$0.00	\$834.55
	Dep-KPC/C TBN	0.00		-\$50.00	\$0.00	\$50.00
	Dep-KPF Loan	0.00		-\$6,717.55	\$0.00	\$6,717.55
	Dep-Kuau	0.00		-\$4,581.00	\$0.00	\$4,581.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Landing Craft	0.00		-\$710.00	\$0.00	\$710.00
	Dep-Lease	0.00		-\$6,236.94	\$0.00	\$6,236.94
	Dep-Loan	0.00		-\$287.00	\$0.00	\$287.00
	Dep-Loss account Betero	0.00		-\$10.65	\$0.00	\$10.65
	Dep-Mataio	0.00		-\$206.34	\$0.00	\$206.34
	Dep-Mayor	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Meal & Transport	0.00		-\$397.88	\$0.00	\$397.88
	Dep-Meeri	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Miira	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Mimitong	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Minifin	0.00		-\$338.90	\$0.00	\$338.90
	Dep-Moanikuna	0.00		-\$189.18	\$0.00	\$189.18
	Dep-Motorman	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Nunaia	0.00		-\$31.30	\$0.00	\$31.30
	Dep-O/t Barai	0.00		-\$42.54	\$0.00	\$42.54
	Dep-O/t Hautia	0.00		-\$75.40	\$0.00	\$75.40
	Dep-O/t Kaiea	0.00		-\$9.16	\$0.00	\$9.16
	Dep-O/t Kaioka	0.00		-\$15.00	\$0.00	\$15.00
	Dep-O/t Robati	0.00		-\$1.50	\$0.00	\$1.50
	Dep-o/t Rooba	0.00		-\$126.15	\$0.00	\$126.15
	Dep-o/t Taboiku	0.00		-\$19.00	\$0.00	\$19.00
	Dep-o/t Tabokai	0.00		-\$71.50	\$0.00	\$71.50
	Dep-O/t Takuku	0.00		-\$4.50	\$0.00	\$4.50
	Dep-O/t Teoi	0.00		-\$8.60	\$0.00	\$8.60
	Dep-O/t Tikai	0.00		-\$4.50	\$0.00	\$4.50
	Dep-O/time	0.00		-\$894.67	\$0.00	\$894.67
	Dep-OB	0.00		-\$1,160.00	\$0.00	\$1,160.00
	Dep-O-IBD-9065550.41	0.00		-\$18,387.71	\$0.00	\$18,387.71
	Dep-Okoro	0.00		-\$163.70	\$0.00	\$163.70
	Dep-Opearator	0.00		-\$35.00	\$0.00	\$35.00
	Dep-Operation Allow	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Overnight	0.00		-\$25.00	\$0.00	\$25.00
	Dep-Overstated o/Cash	0.00		-\$1,551.22	\$0.00	\$1,551.22
	Dep-Overstated O/IBD-297513	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Pick UP	0.00		-\$1,279.15	\$0.00	\$1,279.15
	Dep-Pigs	0.00		-\$5.00	\$0.00	\$5.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Preschool	0.00		-\$17,720.17	\$0.00	\$17,720.17
	Dep-PVU	0.00		-\$380.00	\$0.00	\$380.00
	Dep-RAK	0.00		-\$2.00	\$0.00	\$2.00
	Dep-Retirement	0.00		-\$3,093.02	\$0.00	\$3,093.02
	Dep-Retirement MISA	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Rui	0.00		-\$11.00	\$0.00	\$11.00
	Dep-S/cucumber	0.00		-\$3,746.20	\$0.00	\$3,746.20
	Dep-Salaries	0.00		-\$118.61	\$0.00	\$118.61
	Dep-Sausages	0.00		-\$1,050.00	\$0.00	\$1,050.00
	Dep-Sawmill	0.00		-\$720.00	\$0.00	\$720.00
	Dep-Seaweed	0.00		-\$399.10	\$0.00	\$399.10
	Dep-SKH	0.00		-\$1,040.00	\$0.00	\$1,040.00
	Dep-Social Committee	0.00		-\$313.00	\$0.00	\$313.00
	Dep-Solar	0.00		-\$765.90	\$0.00	\$765.90
	Dep-Spark	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Surplus	0.00		-\$597.16	\$0.00	\$597.16
	Dep-Surplus Okoro	0.00		-\$81.28	\$0.00	\$81.28
	Dep-Surplus Teitirere	0.00		-\$63.58	\$0.00	\$63.58
	Dep-Taakaria	0.00		-\$27.00	\$0.00	\$27.00
	Dep-Tabera	0.00		-\$600.00	\$0.00	\$600.00
	Dep-Taboanna	0.00		-\$91.00	\$0.00	\$91.00
	Dep-Tabokai	0.00		-\$82.10	\$0.00	\$82.10
	Dep-Tabwaria	0.00		-\$260.00	\$0.00	\$260.00
	Dep-Tanaeang	0.00		-\$2,545.85	\$0.00	\$2,545.85
	Dep-Taokai	0.00		-\$258.90	\$0.00	\$258.90
	Dep-Taukoriri	0.00		-\$33.18	\$0.00	\$33.18
	Dep-Tauma	0.00		-\$883.08	\$0.00	\$883.08
	Dep-Teabike College	0.00		-\$6,961.55	\$0.00	\$6,961.55
	Dep-Tebou	0.00		-\$25.00	\$0.00	\$25.00
	Dep-Tebukoko	0.00		-\$383.38	\$0.00	\$383.38
	Dep-Tebunana	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Tebunanna	0.00		-\$114.00	\$0.00	\$114.00
	Dep-Teingoaaba	0.00		-\$16.50	\$0.00	\$16.50
	Dep-Tekabuibui	0.00		-\$272.70	\$0.00	\$272.70
	Dep-Tekaibo	0.00		-\$255.03	\$0.00	\$255.03
	Dep-Tekaie	0.00		-\$33.70	\$0.00	\$33.70

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Tekaman	0.00		-\$1,129.10	\$0.00	\$1,129.10
	Dep-Tekamauna	0.00		-\$139.35	\$0.00	\$139.35
	Dep-Tekatata	0.00		-\$0.10	\$0.00	\$0.10
	Dep-Tekeraoi	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Tenatoorua	0.00		-\$36.00	\$0.00	\$36.00
	Dep-Tentau	0.00		-\$0.20	\$0.00	\$0.20
	Dep-Teraburabu/Kiaimoa	0.00		-\$132.00	\$0.00	\$132.00
	Dep-Teraiti	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Terikiai	0.00		-\$1,199.75	\$0.00	\$1,199.75
	Dep-Tetenge	0.00		-\$772.09	\$0.00	\$772.09
	Dep-Tetocaiti	0.00		-\$240.00	\$0.00	\$240.00
	Dep-Tiam	0.00		-\$5.50	\$0.00	\$5.50
	Dep-Tiibwere	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Tiikai	0.00		-\$12.00	\$0.00	\$12.00
	Dep-Tion T	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Tokoia	0.00		-\$655.80	\$0.00	\$655.80
	Dep-Tonganibeia	0.00		-\$339.10	\$0.00	\$339.10
	Dep-Transport	0.00		-\$400.00	\$0.00	\$400.00
	Dep-Trust Fund	0.00		-\$3,296.60	\$0.00	\$3,296.60
	Dep-TTI	0.00		-\$705.00	\$0.00	\$705.00
	Dep-Tuake	0.00		-\$59.50	\$0.00	\$59.50
	Dep-Turaa	0.00		-\$9.30	\$0.00	\$9.30
	Dep-Unclaim Rikan	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Unclaim Bioia Wainu	0.00		-\$25.55	\$0.00	\$25.55
	Dep-Unclaim Karere	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Unclaim Nimnang	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Unclaim Tabare	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Unclaim Temaotarawa	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Unclaim Uubwa	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Understated C/Cash	0.00		-\$0.12	\$0.00	\$0.12
	Dep-Unimwane	0.00		-\$4.00	\$0.00	\$4.00
	Dep-Utiroa	0.00		-\$2,548.75	\$0.00	\$2,548.75
	Dep-w/b Baraiti	0.00		-\$10.75	\$0.00	\$10.75
	Dep-w/b Biita	0.00		-\$15.00	\$0.00	\$15.00
	Dep-W/B Kabutatewa	0.00		-\$280.00	\$0.00	\$280.00
	Dep-w/b Tabokai	0.00		-\$10.00	\$0.00	\$10.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-W/B Takuku	0.00		-\$34.00	\$0.00	\$34.00
	Dep-W/Bonus	0.00		-\$26.88	\$0.00	\$26.88
	Dep-W/Bonus Kiritamwa	0.00		-\$10.00	\$0.00	\$10.00
	Dep-W/Taara	0.00		-\$3,485.00	\$0.00	\$3,485.00
	Dep-Waa n oo	0.00		-\$7,425.50	\$0.00	\$7,425.50
	Dep-Wages	0.00		-\$309.68	\$0.00	\$309.68
	Dep-wages of labour charges	0.00		-\$49.94	\$0.00	\$49.94
	Dep-White Ribbon	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Wire	0.00		-\$90.00	\$0.00	\$90.00
	Dep-Workshop	0.00		-\$1,502.85	\$0.00	\$1,502.85
	Dep-Yagona	0.00		-\$112.50	\$0.00	\$112.50
	Imp Angitaake	0.00		\$0.00	\$0.00	\$0.00
	Imp Betio Mini Market	0.00		\$0.00	\$0.00	\$0.00
	Imp Biine	0.00		\$24,439.00	\$24,439.00	\$0.00
	Imp Goodlife	0.00		\$485.00	\$485.00	\$0.00
	Imp Hardware	0.00		\$284.00	\$284.00	\$0.00
	Imp Kairo T	0.00		\$1,200.00	\$1,200.00	\$0.00
	Imp Kinateao	0.00		\$96.40	\$96.40	\$0.00
	Imp King Holdings	0.00		\$31,504.89	\$31,504.89	\$0.00
	Imp Kiriteu	0.00		\$4,030.00	\$4,030.00	\$0.00
	Imp- Ngaatau	0.00		\$4,100.00	\$4,100.00	\$0.00
	Imp Omere Tearei	0.00		\$531.56	\$531.56	\$0.00
	Imp Sina M	0.00		\$253.15	\$253.15	\$0.00
	Imp Taaruta	0.00		\$45.00	\$45.00	\$0.00
	Imp Taotin Trading	0.00		\$9.57	\$9.57	\$0.00
	Imp Teikake	0.00		\$178.11	\$178.11	\$0.00
	Imp Tekimaata	0.00		\$3,565.42	\$3,565.42	\$0.00
	Imp-Aberaam	0.00		\$5.00	\$5.00	\$0.00
	Imp-Akau	0.00		\$15.00	\$15.00	\$0.00
	Imp-Ataake from MIA	0.00		\$58.60	\$58.60	\$0.00
	Imp-Bakoa	0.00		\$0.00	\$0.00	\$0.00
	Imp-Bonnari	0.00		\$0.00	\$0.00	\$0.00
	Imp-Clerk	0.00		\$5,372.50	\$5,372.50	\$0.00
	Imp-Dr. Tetava Taitai	0.00		-\$54.00	\$0.00	\$54.00
	Imp-Eliza	0.00		\$722.07	\$722.07	\$0.00
	Imp-Eritabeta	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Kabwea	0.00		\$2,640.00	\$2,640.00	\$0.00
	Imp-Kaeka	0.00		-\$5.20	\$0.00	\$5.20
	Imp-Kateia	0.00		\$150.00	\$150.00	\$0.00
	Imp-Kobebe	0.00		\$363.10	\$363.10	\$0.00
	Imp-Martin.T	0.00		\$717.15	\$717.15	\$0.00
	Imp-Mayor Tabukirake	0.00		\$0.00	\$0.00	\$0.00
	Imp-Meere U	0.00		-\$2,978.00	\$0.00	\$2,978.00
	Imp-Mere	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp-MP Taberannang	0.00		\$44.40	\$44.40	\$0.00
	Imp-N. Tiri	0.00		\$0.00	\$0.00	\$0.00
	Imp-Nantongo	0.00		\$3,619.45	\$3,619.45	\$0.00
	Imp-Retirement	0.00		-\$10,228.65	\$0.00	\$10,228.65
	Imp-Riannaua	0.00		\$462.00	\$462.00	\$0.00
	Imp-Rose	0.00		\$0.00	\$0.00	\$0.00
	Imp-Solar	0.00		-\$88.35	\$0.00	\$88.35
	Imp-Taata	0.00		\$349.95	\$349.95	\$0.00
	Imp-Tabera	0.00		\$1,002.00	\$1,002.00	\$0.00
	Imp-Taberannang	0.00		-\$216.40	\$0.00	\$216.40
	Imp-Tabukirake	0.00		\$650.30	\$650.30	\$0.00
	Imp-Tabwaua	0.00		\$1,328.67	\$1,328.67	\$0.00
	Imp-Takiakia	0.00		\$854.09	\$854.09	\$0.00
	Imp-Taona	0.00		\$447.65	\$447.65	\$0.00
	Imp-Tarakabu	0.00		\$9,000.00	\$9,000.00	\$0.00
	Imp-Teabi	0.00		\$9,751.58	\$9,751.58	\$0.00
	Imp-Teaiwa	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp-Teanaua	0.00		\$283.25	\$283.25	\$0.00
	Imp-Tearawa	0.00		\$811.70	\$811.70	\$0.00
	Imp-Tebunana	0.00		\$1,103.38	\$1,103.38	\$0.00
	Imp-Teewa	0.00		\$463.20	\$463.20	\$0.00
	Imp-Teitiaki	0.00		\$78.00	\$78.00	\$0.00
	Imp-Teitimatang	0.00		\$580.00	\$580.00	\$0.00
	Imp-Teitirere	0.00		-\$4,000.00	\$0.00	\$4,000.00
	Imp-Tekamauna T	0.00		-\$7.22	\$0.00	\$7.22
	Imp-Tekoba	0.00		\$2,064.65	\$2,064.65	\$0.00
	Imp-Teraku	0.00		\$1,200.00	\$1,200.00	\$0.00
	Imp-Tetenge	0.00		\$1,828.70	\$1,828.70	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Tetiria	0.00		\$1,333.90	\$1,333.90	\$0.00
	Imp-Tiaoti	0.00		\$600.00	\$600.00	\$0.00
	Imp-Tokoia Kareimoa	0.00		\$6,641.10	\$6,641.10	\$0.00
	Imp-Triple Tee	0.00		\$0.00	\$0.00	\$0.00
	Imp-Ubwa	0.00		\$0.00	\$0.00	\$0.00
	Imp-Ueanraoi	0.00		\$1,438.00	\$1,438.00	\$0.00
	Loss Amiina Tabiang	0.00		-\$178.99	\$0.00	\$178.99
	Loss Banrenga	0.00		-\$0.01	\$0.00	\$0.01
	Loss Keaa	0.00		-\$3.70	\$0.00	\$3.70
	Loss Ngaatau	0.00		\$1,196.75	\$1,196.75	\$0.00
	Loss-Bank Balance (Ac# 297502)	0.00		\$1,199.96	\$1,199.96	\$0.00
	Loss-Betero	0.00		\$1,289.05	\$1,289.05	\$0.00
	Loss-Eritabeta (Ass Clerk)	0.00		\$7,585.54	\$7,585.54	\$0.00
	Loss-Mangoteti	0.00		\$28,679.26	\$28,679.26	\$0.00
	Loss-Maria	0.00		\$574.87	\$574.87	\$0.00
	Loss-Okoro	0.00		\$2,510.53	\$2,510.53	\$0.00
	Loss-Tabera.E	0.00		\$0.10	\$0.10	\$0.00
	Loss-Taboiku	0.00		\$186.26	\$186.26	\$0.00
	Loss-Tabwaua	0.00		\$605.00	\$605.00	\$0.00
	Loss-Taibere	0.00		-\$16.00	\$0.00	\$16.00
	Loss-Tanimeata	0.00		\$120.13	\$120.13	\$0.00
	Loss-Tebunana	0.00		-\$420.00	\$0.00	\$420.00
	Loss-Teitirere	0.00		\$55,371.11	\$55,371.11	\$0.00
	Loss-Tekamauna	0.00		\$195.85	\$195.85	\$0.00
	Loss-Tetenge	0.00		\$6,924.56	\$6,924.56	\$0.00
	Loss-Tetiria	0.00		\$29,172.50	\$29,172.50	\$0.00
	Loss-Tiare	0.00		\$1,978.90	\$1,978.90	\$0.00
	Loss-Tikaa	0.00		\$3.81	\$3.81	\$0.00
	Loss-Turaa	0.00		\$0.50	\$0.50	\$0.00
	Loss-Wanikaie	0.00		-\$54.00	\$0.00	\$54.00
	Closing Cash				51804.70	0.00
	Closing Bank				271720.00	0.00
Grand Total					1,196,226.11	1,194,552.39

Prepared by : LGD Internal Audit

Incomes as at 31/12/22

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1104	Roon te kiba	6,104.50		
		1107	Roon ukeuke	549.00		
					6,653.50	
1200	Raitienti	1201	Motoka/Rebwerebwe	8,352.50		
		1202	Beba ni kabubuti	2,881.50		
		1203	Bwatika	368.00		
		1204	Kamea	810.00		
		1205	Titoa (retail & wholesale)	12,600.00		
		1210	Motel/auti aika a tatangoaki	275.00		
		1211	Hawker	10.00		
		1212	Tabo ni bwa (retail/wholesale)	15,056.00		
		1213	Botaki aika tauaki mwia	2,850.00		
		1214	Kariki/Tonati	360.00		
		1215	Niimoko/ice-block/raiben/kabo	2,065.00		
		1216	nakoan uanikai/kano/non rice	240.00		
		1217	Bifineti n te kateitei (Local & Nat	635.00		
		1219	Stalls (taibora ni kamwarake)	1,800.00		
		1220	Kaa/rebwerebwe tatangoaki	950.00		
		1221	Waa 2/ Booti aika tangoaki	1,020.00		
		1227	Tianaraita aika tatangoaki	400.00		
		1237	Taan akawa	1,700.00		
		1238	Bobwai man kaibuke	600.00		
		1239	Second hand	1,040.00		
		1241	Roon Boboti - Takataka	3,875.00		
			Yagona/Mooi betin		57,888.00	
1300	Mwane ni buoka	1301	Buoka man te Tautaeka	206,279.82		
		1302	Buoka man te Postal	1,000.00		
		1303	Onobwaian autin Tautaeka	120,000.00		
		1306	Te buoka ibukin baoia ataein te	26,000.00		
					353,279.82	
1400	Bakao (interest)	1403	interest n te loan	7,499.38		
					7,499.38	
1500	Waki ni Karikirake	1501	Kabonakoan bwaai/spare parts	233.60		
		1502	Tangoan booti wa-uowa	4,739.20		
		1502a	Tangoan landing craft	3,600.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waki ni Karikirake	1504	Roon Auti ni maeka	637.50		
		1505	Roon tikum n te auti ni Irua	12,802.00		
		1505a	Laundry	150.00		
		1505b	Restaurant	2,961.40		
		1506	Tangoan te Kaa	21,058.25		
		1507	Kabonakoan te bwaa	16,995.10		
		1508	Tangoan bwai ni makuri/ chains	25.00		
		1510	Tangoan te Mwaneaba/autin t	30,568.50		
		1511	Internet	1,609.60		
		1512	Photocopy	414.10		
		1520	Workshop charges	4,381.10		
		1521	Tau beeki	990.00		
		1524	Ice Plant	9,025.70		
		1530	Boon uanikai	95.50		
		1537	Karao bwaai/boo	4,337.00		
		1540	Aia anganano taan oroben	5,265.00		
		1543	Kanan te beeki	2,605.50		
		1549	Loan ni bwain te auti	29,809.82		
					152,303.87	
1600	Mwane Tabeua	1601	Mwane n raka	2,924.81		
					2,924.81	
1700	Karaii Mwane	1701	Kaintabwi	13,691.90		
					13,691.90	
2100	Bwakabwai	2102	Kauntira	346.00		
		2103	Kauoman ni Kiraka	164.75		
		2112	Kaubure	74.78		
		2113	Neeti ni Kaawa	244.13		
					829.66	
2700	Kabane mwane nte karikir	2701	Amwarake mooi ibukia Irua	7.20		
					7.20	
			Total Income			595,078.14

Expenditures as at 31/12/22

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Kauntira	63,782.75		
		2103	Kauoman ni Kiraka	4,297.43		
		2104	Kauoman Tia Mwane	171.83		
		2106	Registry Clerk/Tia taibi	4,200.79		
		2108	Kabenta	11,846.37		
		2109	Turaiwa	16,349.97		
		2111	Tibi Kaubure	3,705.92		
		2112	Kaubure	26,404.44		
		2113	Neeti ni Kaawa	26,212.71		
		2115	ICW/WIW	2,051.05		
		2117	Depot Hand	3,509.48		
		2119	Mwakaeneke	4,883.00		
		2120	Kauoman Makaeneke	3,840.14		
		2122	Tia rikomwane	3,779.55		
		2127	Tia tararua te auti ni Irua	3,265.29		
		2128	Te tia mwakuri n te Marae	1,894.12		
		2133	Tia makuri ma reeta/Tia Uaereti	1,841.47		
		2135	Taan Reireinia Ataei	15,148.00		
		2136	Ice Plant	4,071.60		
		2138	Cosxwain	757.65		
		2164	Chef	3,148.09		
					205,161.65	
2200	Arauenti	2201	Kauntira	20,640.00		
		2203	Incentive	21,880.00		
		2204	Loan/Karaobwai Committee	780.00		
		2209	Bareka ao mwaimwai	2,418.00		
		2210	Bonomwi	600.00		
		2211	Mwengabuaka	200.00		
		2213	Kometen karao ukeuke	1,240.00		
		2218	Komete ni Kainaomata	1,520.00		
		2222	Finance Committee	800.00		
		2229	Board of Survey	460.00		
		2233	Kaniwanga Uatiman	1,500.00		
		2234	Entertainment	130.00		
		2235	Audit & Development Committ	1,390.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
					53,558.00	
2300	Kabutan te waaki	2301	Mwamwananga	-1,592.00		
		2303	Bwai ni makuri	2,511.15		
		2306	Uaereti & Tareboon	1,137.20		
		2311	Kabomwi ni kain amwarake	120.00		
		2313	Buokan te Kainaomata	1,969.20		
		2317	Te iti (Maneaba I Tarawa)	116.90		
		2322	Kairua	427.00		
		2326	Bwain te Aobiti	3,501.35		
		2329	Bao nako atimwakoro	4,363.00		
		2332	Support to Elderly Fund distribut ion	-2,300.00		
		2333	Support to Copra weighing tra nsport	2,300.00		
					12,553.80	
2400	Onobwai	2402	Aobiti	157.50		
		2403	Auti ni maeka	12,924.02		
		2404	Katamaroa auti ni iruaa	558.30		
		2407	Maneaba	2,368.40		
		2408	Rebwerebwere/Kaa	50.00		
		2408a	School trucks	8,260.00		
		2409	Booti ma intin	1,284.00		
		2410	Kawai/Kotiwei/bono	4,216.75		
		2413	Workshop	3,343.89		
		2414	Computer ao photocopy	1,548.00		
					34,710.86	
2600	Karikirake inanoaa	2604	Kanan te beeki	6.00		
					6.00	
2700	Kabane mwane nte karikirak	2701	Amwarake mooii ibukia Irua	9,252.50		
		2702	Bwaan te booti/kaa ao intin	11,514.68		
		2706	Ice Plant	5,000.00		
		2712	Karao bwai/boo	842.00		
		2720	Loan ibukin te toronibwai	22,001.83		
					48,611.01	
2800	Karaii Mwane	2801	Kaintabwi	18,237.00		
		2803	Onobwaiian autin Tautaeaka	126,259.37		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin baomia ataein t o raia	22,000.00		
					167,496.37	
Total Expenditure						522,097.69



Tab-North Island Council
Statement of Notes
for the Period 1/1/22 to 31/12/22



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)			
		KPF# 19-2069295	100,000.00	
		IBD: 297513	50,920.53	
		PassBook Acc# 650684	7,699.53	
		PassBook Acc# 297502	155,099.94	
				313,720.00

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv Auditing committee	\$6,648.57	
		Adv auditing Hardware	\$108.74	
		Adv Handling cargo	\$9,131.24	
		Adv Itimaera	\$0.00	
		Adv M/Hire	\$0.00	
		Adv Overtime	\$10.95	
		Adv Rekentarawa	\$171.05	
		Adv Rose	\$10.00	
		Adv Tabuia	\$18.10	
		Adv Teuna	\$0.00	
		Adv Tioon	\$18.90	
		Adv-Account	\$76.89	
		Adv-Air Field Fuel	\$0.00	
		Adv-Allow Rooba others	\$10.00	
		Adv-Allow Tabunikai	\$20.00	
		Adv-Allow Takuku	\$853.75	
		Adv-Allow Taokai	\$15.00	
		Adv-Allow Tiokate	\$617.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Allowance	\$30.00	
		Adv-Aukai	\$187.00	
		Adv-B/Men Allow	\$25.00	
		Adv-Bachoe	\$945.25	
		Adv-Batita	\$1.70	
		Adv-Ben M Pedro	\$0.00	
		Adv-Betero	\$63.19	
		Adv-Betiota	\$48.00	
		Adv-Bingo	\$0.00	
		Adv-Board of Survey	\$50.00	
		Adv-Boat Hire	\$0.00	
		Adv-Booti	\$12.00	
		Adv-Buange	\$658.20	
		Adv-Burau	\$38.71	
		Adv-Burentau	\$14.40	
		Adv-Bwaua	\$0.00	
		Adv-Bwebwen	\$387.50	
		Adv-Cat	\$387.50	
		Adv-Coral Ace	\$0.00	
		Adv-Council office	\$907.67	
		Adv-Crowbar	\$0.00	
		Adv-D/Mayor	\$0.00	
		Adv-Election	\$20.00	
		Adv-Eritabeta	\$0.00	
		Adv-Fishing Gears	\$2,011.85	
		Adv-Florence	\$0.00	
		Adv-Fuel Farm	\$54.00	
		Adv-Guesthouse	\$241.80	
		Adv-Hautia	\$0.00	
		Adv-Ika	\$74.65	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-IPO	\$200.00	
		Adv-Island Council	\$190.55	
		Adv-Itoningaina	\$238.00	
		Adv-Ka-50	\$1,566.25	
		Adv-kab/kaw Baraiti	\$16.00	
		Adv-Kab/Kaw Borai/Others	\$0.00	
		Adv-Kabutatewa	\$69.75	
		Adv-Kainaomata	\$6,593.40	
		Adv-Kairaoa	\$5.00	
		Adv-Kamarie	\$279.00	
		Adv-Kanan te beeki	\$11.00	
		Adv-Kaukuki	\$3,737.55	
		Adv-Kiaimoa	\$136.20	
		Adv-KK/M	\$101.00	
		Adv-Kourabi	\$38.71	
		Adv-L/Charge	\$6.00	
		Adv-L/Cost	\$7.25	
		Adv-LDS	\$50.00	
		Adv-Loss Bwaraiti	\$102.82	
		Adv-Maintenance	\$3,171.63	
		Adv-Mantaia	\$56.71	
		Adv-Maria	\$75.60	
		Adv-Mauna	\$9.00	
		Adv-Maurieta	\$0.00	
		Adv-MHARD	\$94.00	
		Adv-MHO	\$217.80	
		Adv-Mikaere	\$26.30	
		Adv-MISA	\$2,952.59	
		Adv-MOE	\$0.00	
		Adv-Motorbike	\$3,227.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-MPWU	\$131.00	
		Adv-Mv Maoanaraoi	\$2,953.55	
		Adv-Mwakin	\$210.00	
		Adv-Nantongo	\$705.00	
		Adv-Naunta	\$260.00	
		Adv-O/t Babakai	\$119.50	
		Adv-O/t Biita	\$54.70	
		Adv-O/t Burenteun	\$7.80	
		Adv-O/t Kookia	\$166.77	
		Adv-O/t Tabukinikai	\$163.30	
		Adv-o/t taokai	\$1.26	
		Adv-O/t Taubkinikai	\$0.00	
		Adv-O/t w/b	\$57.00	
		Adv-O/T w/b k booti	\$37.00	
		Adv-O/time Maurieta	\$0.00	
		Adv-Okoro	\$701.50	
		Adv-Phone Card	\$2,037.00	
		Adv-Phone Cards	\$450.00	
		Adv-Project	\$377.65	
		Adv-PVU	\$933.95	
		Adv-Rakentara	\$0.00	
		Adv-Ranibong	\$3.15	
		Adv-Rooba	\$274.75	
		Adv-Rooti	\$800.00	
		Adv-Shovel	\$0.00	
		Adv-Sleep Allowance	\$6.30	
		Adv-Supervisor	\$20.00	
		Adv-Surplus Betero	\$30.80	
		Adv-Taara	\$50.00	
		Adv-Tabera	\$110.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Taberannang	\$0.00	
		Adv-Taboiku	\$228.70	
		Adv-Tabukinikai	\$120.25	
		Adv-Tabukirake	\$0.00	
		Adv-Tabwanang	\$0.00	
		Adv-Taebo	\$120.00	
		Adv-Takuku	\$32.40	
		Adv-Tamaroa	\$1,919.30	
		Adv-Tangimate	\$74.85	
		Adv-Tantonga	\$38.71	
		Adv-Tanunikai	\$9.00	
		Adv-Tatia	\$0.00	
		Adv-Tauteang	\$0.00	
		Adv-Teangabo	\$4,024.45	
		Adv-Tearau	\$38.71	
		Adv-Tearawa	\$40.00	
		Adv-Tebikeiti	\$434.26	
		Adv-Tebua	\$20.00	
		Adv-Teereuea	\$0.00	
		Adv-Teibouri	\$0.00	
		Adv-Teikake	\$8.75	
		Adv-Tekaibo	\$50.00	
		Adv-Tekaronga	\$38.71	
		Adv-Tekimwa	\$38.71	
		Adv-Teraburabu	\$506.78	
		Adv-Tetiria	\$0.00	
		Adv-Teubiti	\$38.71	
		Adv-Teuruba	\$15.00	
		Adv-Tewawea	\$390.00	
		Adv-Tiita	\$20.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Tikii	\$0.50	
		Adv-Tiokate	\$67.00	
		Adv-Tobacco	\$0.00	
		Adv-Tongabiri	\$72.00	
		Adv-Traon	\$40.00	
		Adv-Truck	\$30.00	
		Adv-TRW Motrs	\$252.00	
		Adv-Tuata	\$202.00	
		Adv-Turekau	\$128.00	
		Adv-Ueen TBN	\$44.00	
		Adv-Unallocated payments	\$7,091.20	
		Adv-Understated O/Bank	\$54.00	
		Adv-USP	\$1,500.00	
		Adv-w/b Barai	\$0.00	
		Adv-w/b Mangoteti	\$0.00	
		Adv-W/B Mantaia	\$29.00	
		Adv-W/B Moanikuna	\$2,127.00	
		Adv-W/B Tabukinikai	\$5.00	
		Adv-w/b Tetiria	\$10.00	
		Adv-W/B Tiokate	\$10.00	
		Imp Angitaake	\$0.00	
		Imp Betio Mini Market	\$0.00	
		Imp Biine	\$24,439.00	
		Imp Goodlife	\$485.00	
		Imp Hardware	\$284.00	
		Imp Kairo T	\$1,200.00	
		Imp Kinateao	\$96.40	
		Imp King Holdings	\$31,504.89	
		Imp Kiriteu	\$4,030.00	
		Imp- Ngaatau	\$4,100.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Omere Tearei	\$531.56	
		Imp Sina M	\$253.15	
		Imp Taaruta	\$45.00	
		Imp Taotin Trading	\$9.57	
		Imp Teikake	\$178.11	
		Imp Tekimaata	\$3,565.42	
		Imp-Aberaam	\$5.00	
		Imp-Akau	\$15.00	
		Imp-Ataake from MIA	\$58.60	
		Imp-Bakoa	\$0.00	
		Imp-Bonnari	\$0.00	
		Imp-Clerk	\$5,372.50	
		Imp-Eliza	\$722.07	
		Imp-Eritabeta	\$0.00	
		Imp-Kabwea	\$2,640.00	
		Imp-Kateia	\$150.00	
		Imp-Kobebe	\$363.10	
		Imp-Martin.T	\$717.15	
		Imp-Mayor Tabukirake	\$0.00	
		Imp-Mere	\$2,000.00	
		Imp-MP Taberannang	\$44.40	
		Imp-N. Tiri	\$0.00	
		Imp-Nantongo	\$3,619.45	
		Imp-Riannaua	\$462.00	
		Imp-Rose	\$0.00	
		Imp-Taata	\$349.95	
		Imp-Tabera	\$1,002.00	
		Imp-Tabukirake	\$650.30	
		Imp-Tabwaua	\$1,328.67	
		Imp-Takiakia	\$854.09	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Taona	\$447.65	
		Imp-Tarakabu	\$9,000.00	
		Imp-Teabi	\$9,751.58	
		Imp-Teaiwa	\$2,000.00	
		Imp-Teanaua	\$283.25	
		Imp-Tearawa	\$811.70	
		Imp-Tebunana	\$1,103.38	
		Imp-Teewa	\$463.20	
		Imp-Teitiaki	\$78.00	
		Imp-Teitimatang	\$580.00	
		Imp-Tekoba	\$2,064.65	
		Imp-Teraku	\$1,200.00	
		Imp-Tetenge	\$1,828.70	
		Imp-Tetiria	\$1,333.90	
		Imp-Tiaoti	\$600.00	
		Imp-Tokoia Kareimoa	\$6,641.10	
		Imp-Triple Tee	\$0.00	
		Imp-Ubwa	\$0.00	
		Imp-Ueanraoi	\$1,438.00	
		Loss Ngaatau	\$1,196.75	
		Loss-Bank Balance (Ac# 297502)	\$1,199.96	
		Loss-Betero	\$1,289.05	
		Loss-Eritabeta (Ass Clerk)	\$7,585.54	
		Loss-Mangoteti	\$28,679.26	
		Loss-Maria	\$574.87	
		Loss-Okoro	\$2,510.53	
		Loss-Tabera.E	\$0.10	
		Loss-Taboiku	\$186.26	
		Loss-Tabwaua	\$605.00	
		Loss-Tanimeata	\$120.13	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loss-Teitirere	\$55,371.11	
		Loss-Tekamauna	\$195.85	
		Loss-Tetenge	\$6,924.56	
		Loss-Tetiria	\$29,172.50	
		Loss-Tiare	\$1,978.90	
		Loss-Tikaa	\$3.81	
		Loss-Turaa	\$0.50	
				345,874.86
3	Account Payable			
		Dep Burannikoraai	\$4,445.00	
		Dep Covid 19	\$9,192.00	
		Dep Crew	\$30.00	
		Dep Hardware	\$57,921.00	
		Dep- Helmet	\$2,375.70	
		Dep- MICTTD	\$220.00	
		Dep Nikira	\$197.85	
		Dep Red Cross	\$38.00	
		Dep Rice	\$2,607.00	
		Dep Teikona	\$44.00	
		Dep Toatang	\$63.30	
		Dep Water	\$20.00	
		Dep Wifi	\$197.00	
		Dep-Aberaam	\$1,600.00	
		Dep-Agency fee	\$2,086.50	
		Dep-Air Kiribati	\$401.30	
		Dep-Aiwa	\$611.70	
		Dep-Akawa	\$1,433.10	
		Dep-Aketa	\$3.00	
		Dep-Allow Kiaimoa	\$15.00	
		Dep-Allow Kiritamwa	\$58.25	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Allow Moanikuna	\$120.00	
		Dep-Allow Okoro	\$10.00	
		Dep-Apron	\$2,215.95	
		Dep-Areti	\$230.95	
		Dep-Aviation	\$2,501.25	
		Dep-B/Pens	\$3.20	
		Dep-Babakai	\$183.55	
		Dep-Bangai	\$132.00	
		Dep-Betero	\$530.00	
		Dep-Biina	\$36.80	
		Dep-Biita	\$271.30	
		Dep-Block	\$43.50	
		Dep-Bobai	\$3.00	
		Dep-Boka	\$61.50	
		Dep-Bridge	\$48.00	
		Dep-Buota	\$1,498.56	
		Dep-Burentoun	\$146.00	
		Dep-Buta	\$8.05	
		Dep-Buy Frame	\$7.00	
		Dep-Bwain akawa	\$194.95	
		Dep-Bwaraiti	\$41.50	
		Dep-Canteen	\$8,169.74	
		Dep-Cement	\$600.00	
		Dep-Chainsaw	\$91.00	
		Dep-Clerk/Tiibi	\$218.00	
		Dep-Cm Utiroa	\$49.20	
		Dep-Copra	\$569.32	
		Dep-Copra cake	\$1,470.00	
		Dep-Council Staff	\$459.63	
		Dep-Court	\$10.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-CPPL	\$699.25	
		Dep-D/Bonus	\$3.50	
		Dep-DBK	\$5,876.56	
		Dep-Disaster	\$6,032.43	
		Dep-Divers	\$0.20	
		Dep-Drumstick	\$7,432.00	
		Dep-Fish/Net	\$9.00	
		Dep-Float	\$45.00	
		Dep-Health	\$2,091.80	
		Dep-Iceplant	\$2,802.60	
		Dep-Ice-Plant	\$3,580.20	
		Dep-ICT Worker	\$1,387.08	
		Dep-Incentive allowance	\$1,500.00	
		Dep-Independence	\$10,724.40	
		Dep-Internet	\$75.00	
		Dep-Iosabata	\$5.00	
		Dep-Itibunnang	\$4.50	
		Dep-IYA	\$2,076.75	
		Dep-JSS Takoronga	\$3,712.92	
		Dep-K/Aine	\$20.00	
		Dep-K/Kaw	\$9.00	
		Dep-K/Kaw Mantaia	\$107.00	
		Dep-Kab/Kaw Booti	\$215.06	
		Dep-Kab/Kaw Kaiea	\$16.00	
		Dep-kab/kaw Tetiria	\$84.00	
		Dep-Kabnuree	\$10.00	
		Dep-Kabomwi	\$20.00	
		Dep-Kabuna	\$2,418.76	
		Dep-Kabwea	\$3,120.00	
		Dep-Kabwearuru	\$72.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Kamwarake	\$113.00	
		Dep-Kango	\$180.00	
		Dep-Karan	\$1,094.20	
		Dep-Karao Kawai	\$4,828.90	
		Dep-Kareiti	\$210.00	
		Dep-Karere	\$217.43	
		Dep-Katorika Utiroa	\$120.00	
		Dep-Kiaimoa/Kamarie	\$113.00	
		Dep-Kiri-EU	\$1,385.20	
		Dep-Kirimaua	\$42.00	
		Dep-Kiritamwa	\$84.60	
		Dep-KOFA	\$11.00	
		Dep-KOIFWAP	\$40.75	
		Dep-KOIL	\$2,756.89	
		Dep-Komete ni Kaukuki	\$2,994.81	
		Dep-Kookia	\$834.55	
		Dep-KPC/C TBN	\$50.00	
		Dep-KPF Loan	\$6,717.55	
		Dep-Kuau	\$4,581.00	
		Dep-Landing Craft	\$710.00	
		Dep-Lease	\$6,236.94	
		Dep-Loan	\$287.00	
		Dep-Loss account Betero	\$10.65	
		Dep-Mataio	\$206.34	
		Dep-Mayor	\$20.00	
		Dep-Meal & Transport	\$397.88	
		Dep-Meeri	\$100.00	
		Dep-Miira	\$100.00	
		Dep-Mimitong	\$10.00	
		Dep-Minifin	\$338.90	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Moanikuna	\$189.18	
		Dep-Motorman	\$40.00	
		Dep-Nunaia	\$31.30	
		Dep-O/t Barai	\$42.54	
		Dep-O/t Hautia	\$75.40	
		Dep-O/t Kaiea	\$9.16	
		Dep-O/t Kaioka	\$15.00	
		Dep-O/t Robati	\$1.50	
		Dep-o/t Rooba	\$126.15	
		Dep-o/t Taboiku	\$19.00	
		Dep-o/t Tabokai	\$71.50	
		Dep-O/t Takuku	\$4.50	
		Dep-O/t Teoi	\$8.60	
		Dep-O/t Tikai	\$4.50	
		Dep-O/time	\$894.67	
		Dep-OB	\$1,160.00	
		Dep-O-IBD-9065550.41	\$18,387.71	
		Dep-Okoro	\$163.70	
		Dep-Opearator	\$35.00	
		Dep-Operation Allow	\$30.00	
		Dep-Overnight	\$25.00	
		Dep-Overstated o/Cash	\$1,551.22	
		Dep-Overstated O/IBD-297513	\$100.00	
		Dep-Pick UP	\$1,279.15	
		Dep-Pigs	\$5.00	
		Dep-Preschool	\$17,720.17	
		Dep-PVU	\$380.00	
		Dep-RAK	\$2.00	
		Dep-Retirement	\$3,093.02	
		Dep-Retirement MISA	\$60.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Rui	\$11.00	
		Dep-S/cucumber	\$3,746.20	
		Dep-Salaries	\$118.61	
		Dep-Sausages	\$1,050.00	
		Dep-Sawmill	\$720.00	
		Dep-Seaweed	\$399.10	
		Dep-SKH	\$1,040.00	
		Dep-Social Committee	\$313.00	
		Dep-Solar	\$765.90	
		Dep-Spark	\$15.00	
		Dep-Surplus	\$597.16	
		Dep-Surplus Okoro	\$81.28	
		Dep-Surplus Teitirere	\$63.58	
		Dep-Taakaria	\$27.00	
		Dep-Tabera	\$600.00	
		Dep-Taboanna	\$91.00	
		Dep-Tabokai	\$82.10	
		Dep-Tabwaria	\$260.00	
		Dep-Tanaeang	\$2,545.85	
		Dep-Taokai	\$258.90	
		Dep-Taukoriri	\$33.18	
		Dep-Tauma	\$883.08	
		Dep-Teabike College	\$6,961.55	
		Dep-Tebou	\$25.00	
		Dep-Tebukoko	\$383.38	
		Dep-Tebunana	\$60.00	
		Dep-Tebunanna	\$114.00	
		Dep-Teingoaaba	\$16.50	
		Dep-Tekabuibui	\$272.70	
		Dep-Tekaibo	\$255.03	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Tekaie	\$33.70	
		Dep-Tekaman	\$1,129.10	
		Dep-Tekamauna	\$139.35	
		Dep-Tekatata	\$0.10	
		Dep-Tekeraoi	\$5.00	
		Dep-Tenatoorua	\$36.00	
		Dep-Tentau	\$0.20	
		Dep-Teraburabu/Kiaimoa	\$132.00	
		Dep-Teraiti	\$100.00	
		Dep-Terikiai	\$1,199.75	
		Dep-Tetenge	\$772.09	
		Dep-Tetoaiti	\$240.00	
		Dep-Tiam	\$5.50	
		Dep-Tiibwere	\$6.00	
		Dep-Tiikai	\$12.00	
		Dep-Tion T	\$15.00	
		Dep-Tokoia	\$655.80	
		Dep-Tonganibeia	\$339.10	
		Dep-Transport	\$400.00	
		Dep-Trust Fund	\$3,296.60	
		Dep-TTI	\$705.00	
		Dep-Tuake	\$59.50	
		Dep-Turaa	\$9.30	
		Dep-Uclaim Rikan	\$30.00	
		Dep-Unclaim Bioia Wainu	\$25.55	
		Dep-Unclaim Karere	\$30.00	
		Dep-Unclaim Nimnang	\$30.00	
		Dep-Unclaim Tabare	\$30.00	
		Dep-Unclaim Temaotarawa	\$100.00	
		Dep-Unclaim Uubwa	\$30.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Understated C/Cash	\$0.12	
		Dep-Unimwane	\$4.00	
		Dep-Utiroa	\$2,548.75	
		Dep-w/b Baraiti	\$10.75	
		Dep-w/b Biita	\$15.00	
		Dep-W/B Kabutatewa	\$280.00	
		Dep-w/b Tabokai	\$10.00	
		Dep-W/B Takuku	\$34.00	
		Dep-W/Bonus	\$26.88	
		Dep-W/Bonus Kiritamwa	\$10.00	
		Dep-W/Taara	\$3,485.00	
		Dep-Waa n oo	\$7,425.50	
		Dep-Wages	\$309.68	
		Dep-wages of labour charges	\$49.94	
		Dep-White Ribbon	\$200.00	
		Dep-Wire	\$90.00	
		Dep-Workshop	\$1,502.85	
		Dep-Yagona	\$112.50	
		Imp-Dr. Tetaua Taitai	\$54.00	
		Imp-Kaeka	\$5.20	
		Imp-Meere U	\$2,978.00	
		Imp-Retirement	\$10,228.65	
		Imp-Solar	\$88.35	
		Imp-Taberannang	\$216.40	
		Imp-Teitirere	\$4,000.00	
		Imp-Tekamauna T	\$7.22	
		Loss Amiina Tabiang	\$178.99	
		Loss Banrenga	\$0.01	
		Loss Keaa	\$3.70	
		Loss-Taibere	\$16.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loss-Tebunana	\$420.00	
		Loss-Wanikaie	\$54.00	
				303,673.45

Prepared by : LGD Internal Audit

TabNorth Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$318,746.55) for the year ended 31st December 2023 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary


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Tab-North Island Council Surplus Account As at 12/31/23



Surplus 01/01/23	365,726.11
Add: Total Current Revenues 2023	625,780.10
Total	991,506.21
Less: Total Current Expenditures 2023	672,759.66
Surplus End 12/31/23	<u>318,746.55</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		318,746.55

Below the Line

Adv Akata Akau	300	0
Adv Akata Mautekai	270	0
Adv Aritita Kariti	300	0
Adv Auditing committee	6648.57	0
Adv auditing Hardware	108.74	0
Adv Bakarereua lufa	0	0
Adv Biina Borauea	300	0
Adv Buara Ranibong	0	0
Adv Bwataka Burenneita	450	0
Adv Bwatarawa Tekeiaki	270	0
Adv Emwa Aneraka	0	0
Adv Handling cargo	9843.09	0
Adv Itibunnang Tekeiaki	0	0
Adv Itimaera	0	0
Adv Kaateta TenTuri	300	0
Adv Kamaraia Tokia	0	0
Adv Karaia Naboua	0	0
Adv Kararaua Inatio	0	0
Adv Karete Toakai	450	0
Adv Karubea Rooba	270	0
Adv Katonua Mataio	270	0
Adv Kautuna Terawea	270	0
Adv Keaa Taom	0	0
Adv Keetebwa Tetabo	270	0
Adv Kireua	0	0
Adv Kobua	100	0

Adv Kokia Kabiri	0	0
Adv Koobuti	300	0
Adv Leave grant	0	0
Adv M/Hire	0	0
Adv Mangare Batiua	270	0
Adv Merea Tebuanna	450	0
Adv MHMS airfare	354	0
Adv Mikaere Kaburara	450	0
Adv Moote	0	0
Adv Mwaitaake Bonto	300	0
Adv Nei Bina Kaito	450	0
Adv Nei Boka Baraniko	0	0
Adv Nei Mwaa T	300	0
Adv Nei Ruti Tetuai	270	0
Adv Nikira	0	0
Adv Nikora Tokam	0	0
Adv Nuea	150	0
Adv Nunaia Mamaua	0	0
Adv Nutrition	100	0
Adv Overtime	10.95	0
Adv Raketu Okitawe	300	0
Adv Ramcar MHMS	80	0
Adv Ranibong Boutu	0	0
Adv Rekentarawa	128.55	0
Adv Rekentarawa Tekakoro	450	0
Adv Restaurant	3144.35	0
Adv Rikan	150	0
Adv Rose	10	0
Adv Rosie Ioram	270	0
Adv Taamate Okitawe	300	0
Adv Tabuia	18.1	0
Adv Tabukinikai Tabwanou	0	0
Adv Taeboa	200	0
Adv Taieta Tanintoa	300	0
Adv Taing Teekawa	20	0
Adv Takeuea	300	0
Adv Tangutu Taata	0	0
Adv Tantonga Arane	270	0
Adv Taotere Bureia	270	0
Adv Tauai Viane	300	0

Adv Tauanibure Matawete	450	0
Adv Taukoriri Tekaititi	250	0
Adv Teanau	0	0
Adv Tebanana	0	0
Adv Tebuaoti Teitimaua	450	0
Adv Tebukaa Tongoun	300	0
Adv Tebukoko	50	0
Adv Tebureeti Timon	270	0
Adv Tebwatau T	404.5	0
Adv Teebeku	0	0
Adv Teekawa Tetabea	0	0
Adv Teikake Aram	0	0
Adv Teikona Tangimate	0	0
Adv Teingoa Kirimaua	300	0
Adv Tekaeko Teem	300	0
Adv Tekamauna Tebiina	450	0
Adv Tekatang Tebau	270	0
Adv Tekimwa Tebou	270	0
Adv Tekina	0	0
Adv Temboa Tannang	0	0
Adv Temii Manikai	300	0
Adv Tenamoiti Tatao	300	0
Adv Teneaa Rinikarawa	300	0
Adv Teraeai Bebeia	270	0
Adv Teraumwemwe	300	0
Adv Tereaua Tetabea	0	0
Adv Teretia Tekaau	300	0
Adv Tetamne Butitoa	270	0
Adv Teuaua Temwaka	270	0
Adv Teuna	0	0
Adv Tiamatang Roteti	0	0
Adv Tiarine Tiinga	300	0
Adv Tiinia Tebau	300	0
Adv Tioon	171.9	0
Adv Tioon Tabukinikai	270	0
Adv Toatang Tekaata	450	0
Adv Tokaniman Tangaroa	300	0
Adv Tonganibeia Kabutatewa	0	0
Adv Totoki T	0	0
Adv VCO	3225.02	0

Adv-Account	76.89	0
Adv-Air Field Fuel	0	0
Adv-Allow Rooba others	10	0
Adv-Allow Tabunikai	20	0
Adv-Allow Takuku	853.75	0
Adv-Allow Taokai	15	0
Adv-Allow Tiokate	617	0
Adv-Allowance	30	0
Adv-Aukai	187	0
Adv-B/Men Allow	25	0
Adv-Bachoe	945.25	0
Adv-Batita	1.7	0
Adv-Ben M Pedro	0	0
Adv-Betero	63.19	0
Adv-Betiota	48	0
Adv-Bingo	0	0
Adv-Board of Survey	50	0
Adv-Boat Hire	0	0
Adv-Booti	12	0
Adv-Buange	658.2	0
Adv-Burau	38.71	0
Adv-Burentau	14.4	0
Adv-Bwaua	0	0
Adv-Bwebwen	387.5	0
Adv-Cat	387.5	0
Adv-Coral Ace	0	0
Adv-Council office	907.67	0
Adv-Crowbar	0	0
Adv-D/Mayor	0	0
Adv-Election	20	0
Adv-Eritabeta	0	0
Adv-Fishing Gears	2011.85	0
Adv-Florence	0	0
Adv-Fuel Farm	54	0
Adv-Guesthouse	241.8	0
Adv-Hautia	0	0
Adv-Ika	74.65	0
Adv-InAdvendence	3084.6	0
Adv-IPO	200	0
Adv-Island Council	190.55	0

Adv-Itibunnang	25.5	0
Adv-Itoningaina	238	0
Adv-Ka-50	1566.25	0
Adv-kab/kaw Baraiti	16	0
Adv-Kab/Kaw Borai/Others	0	0
Adv-Kabutatewa	69.75	0
Adv-Kainaomata	7241.4	0
Adv-Kairaoa	5	0
Adv-Kamarie	279	0
Adv-Kanan te beeki	11	0
Adv-Kaukuki	3737.55	0
Adv-Kiaimoa	136.2	0
Adv-KK/M	101	0
Adv-Kourabi	38.71	0
Adv-L/Charge	6	0
Adv-L/Cost	7.25	0
Adv-LDS	50	0
Adv-Loss Bwaraiti	102.82	0
Adv-Maintenance	3171.63	0
Adv-Mantaia	56.71	0
Adv-Maria	75.6	0
Adv-Mauna	9	0
Adv-Maurieta	0	0
Adv-MHARD	94	0
Adv-MHO	217.8	0
Adv-Mikaere	28.8	0
Adv-MISA	2952.59	0
Adv-Motorbike	3227	0
Adv-MPWU	131	0
Adv-Mv Maoanaraoi	2953.55	0
Adv-Mwakin	210	0
Adv-Nantongo	705	0
Adv-Naunta	260	0
Adv-O/t Babakai	119.5	0
Adv-O/t Biita	54.7	0
Adv-O/t Burenteun	7.8	0
Adv-O/t Kookia	166.77	0
Adv-O/t Tabukinikai	125.6	0
Adv-o/t taokai	1.26	0
Adv-O/t Taubkinikai	0	0

Adv-O/t w/b	57	0
Adv-O/T w/b k booti	37	0
Adv-O/time Maurieta	0	0
Adv-OB	840	0
Adv-Okoro	701.5	0
Adv-Phone Card	2037	0
Adv-Phone Cards	450	0
Adv-Preschool	62237.83	0
Adv-Project	377.65	0
Adv-PVU	933.95	0
Adv-Rakentara	0	0
Adv-Ranibong	5.65	0
Adv-Rooba	274.75	0
Adv-Rooti	800	0
Adv-Shovel	0	0
Adv-Sleep Allowance	6.3	0
Adv-Supervisor	20	0
Adv-Surplus Betero	30.8	0
Adv-Taara	50	0
Adv-Tabera	110	0
Adv-Taberannang	0	0
Adv-Taboiku	228.7	0
Adv-Tabukinikai	172.95	0
Adv-Tabukirake	0	0
Adv-Tabwanang	0	0
Adv-Taebo	120	0
Adv-Takuku	32.4	0
Adv-Tamaroa	1919.3	0
Adv-Tangimate	74.85	0
Adv-Tantonga	38.71	0
Adv-Tanunikai	9	0
Adv-Tatia	0	0
Adv-Tauteang	0	0
Adv-Teangabo	4024.45	0
Adv-Tearau	38.71	0
Adv-Tearawa	40	0
Adv-Tebikeiti	434.26	0
Adv-Tebua	20	0
Adv-Teereuea	0	0
Adv-Teibouri	0	0

Adv-Teikake	64.15	0
Adv-Tekaibo	50	0
Adv-Tekaronga	38.71	0
Adv-Tekimwa	38.71	0
Adv-Teraburabu	506.78	0
Adv-Tetiria	0	0
Adv-Teubiti	38.71	0
Adv-Teuruba	15	0
Adv-Tewawea	390	0
Adv-Tiita	20	0
Adv-Tikii	0.5	0
Adv-Tiokate	67	0
Adv-Tobacco	0	0
Adv-Tongabiri	72	0
Adv-Traon	40	0
Adv-Truck	30	0
Adv-TRW Motrs	252	0
Adv-Tuata	202	0
Adv-Turekau	128	0
Adv-Ueen TBN	44	0
Adv-Unallocated payments	7091.2	0
Adv-Understated O/Bank	54	0
Adv-USP	1500	0
Adv-w/b Barai	0	0
Adv-w/b Mangoteti	0	0
Adv-W/B Mantaia	29	0
Adv-W/B Moanikuna	2127	0
Adv-W/B Tabukinikai	5	0
Adv-w/b Tetiria	10	0
Adv-W/B Tiokate	10	0
Dep Beer	0	6108.56
Dep Burannikoraoi	0	4445
Dep Cigarette	0	402
Dep coke	0	924
Dep Covid 19	0	9192
Dep Crew	0	120
Dep egg	0	107
Dep Hardware	0	66960.92
Dep- Helmet	0	2375.7
Dep Karebwerebwe	0	2090.85

Dep Kata	0	3440
Dep Koitip	0	2475
Dep Malisia Beiatou	0	300
Dep Marewea Tekabo	0	30
Dep- MICTTD	0	220
Dep Naanua Botaua	0	30
Dep Parish	0	100
Dep Red Cross	0	414.2
Dep Rice	0	2838
Dep Tarariki Tatoi	0	300
Dep Tebikeiti Temarou	0	30
Dep Teikona	0	44
Dep Tenatorua	0	150
Dep Teorabuti A	0	120
Dep Toatang	0	93.3
Dep Uanikai	0	403.8
Dep Water	0	291.5
Dep Wifi	0	197
Dep wine	0	294.79
Dep-Aberaam	0	2000
Dep-Agency fee	0	2086.5
Dep-Air Kiribati	0	401.3
Dep-Aiwa	0	761.7
Dep-Akawa	0	1433.1
Dep-Aketa	0	3
Dep-Allow Kiaimoa	0	15
Dep-Allow Kiritamwa	0	58.25
Dep-Allow Moanikuna	0	120
Dep-Allow Okoro	0	10
Dep-Apron	0	2215.95
Dep-Areti	0	230.95
Dep-Aviation	0	2501.25
Dep-B/Pens	0	3.2
Dep-Babakai	0	183.55
Dep-Bangai	0	282
Dep-Betero	0	530
Dep-Biina	0	306.8
Dep-Biita	0	271.3
Dep-Block	0	43.5
Dep-Bobai	0	3

Dep-Boka	0	61.5
Dep-Bridge	0	48
Dep-Buota	0	1498.56
Dep-Burentoun	0	146
Dep-Buta	0	8.05
Dep-Buy Frame	0	7
Dep-Bwain akawa	0	194.95
Dep-Bwaraiti	0	41.5
Dep-Canteen	0	8169.74
Dep-Cement	0	600
Dep-Chainsaw	0	91
Dep-Clerk/Tiibi	0	218
Dep-Cm Utiroa	0	49.2
Dep-Copra	0	569.32
Dep-Copra cake	0	1470
Dep-Council Staff	0	459.63
Dep-Court	0	10
Dep-CPPL	0	699.25
Dep-D/Bonus	0	3.5
Dep-DBK	0	5388.9
Dep-Disaster	0	6032.43
Dep-Divers	0	0.2
Dep-Drumstick	0	15033.85
Dep-Fish/Net	0	9
Dep-Float	0	45
Dep-Health	0	2091.8
Dep-Iceplant	0	2802.6
Dep-Ice-Plant	0	3580.2
Dep-ICT Worker	0	1387.08
Dep-Incentive allowance	0	1500
Dep-Internet	0	75
Dep-Iosabata	0	5
Dep-IYA	0	4571.75
Dep-JSS Takoronga	0	3712.92
Dep-K/Aine	0	20
Dep-K/Kaw	0	9
Dep-K/Kaw Mantaia	0	107
Dep-Kab/Kaw Booti	0	215.06
Dep-Kab/Kaw Kaiea	0	16
Dep-kab/kaw Tetiria	0	84

Dep-Kabnuree	0	10
Dep-Kabomwi	0	20
Dep-Kabuna	0	2418.76
Dep-Kabwea	0	3120
Dep-Kabwearuru	0	72
Dep-Kamwarake	0	113
Dep-Kango	0	180
Dep-Karan	0	1094.2
Dep-Karao Kawai	0	4828.9
Dep-Kareiti	0	210
Dep-Karere	0	217.43
Dep-Katorika Utiroa	0	120
Dep-Kiaimoa/Kamarie	0	113
Dep-Kiri-EU	0	1385.2
Dep-Kirimaua	0	42
Dep-Kiritamwa	0	84.6
Dep-KOFA	0	11
Dep-KOIFWAP	0	4978.25
Dep-KOIL	0	2756.89
Dep-Komete ni Kaukuki	0	2994.81
Dep-Kookia	0	847.75
Dep-KPC/C TBN	0	50
Dep-KPF Loan	0	6717.55
Dep-Kuau	0	4581
Dep-Landing Craft	0	320
Dep-Lease	0	6236.94
Dep-Loan	0	292
Dep-Loss account Betero	0	10.65
Dep-Mataio	0	206.34
Dep-Mayor	0	20
Dep-Meal & Transport	0	397.88
Dep-Meeri	0	100
Dep-Miira	0	100
Dep-Mimitong	0	10
Dep-Minifin	0	338.9
Dep-Moanikuna	0	189.18
Dep-MOE	0	33105.6
Dep-Motorman	0	40
Dep-Nunaia	0	31.3
Dep-O/t Barai	0	42.54

Dep-O/t Hautia	0	75.4
Dep-O/t Kaiea	0	9.16
Dep-O/t Kaioka	0	15
Dep-O/t Robati	0	1.5
Dep-o/t Rooba	0	126.15
Dep-o/t Taboiku	0	19
Dep-o/t Tabokai	0	71.5
Dep-O/t Takuku	0	4.5
Dep-O/t Teoi	0	8.6
Dep-O/t Tikai	0	4.5
Dep-O/time	0	894.67
Dep-O-IBD-9065550.41	0	18387.71
Dep-Okoro	0	163.7
Dep-Opearator	0	35
Dep-Operation Allow	0	30
Dep-Overnight	0	25
Dep-Overstated o/Cash	0	1551.22
Dep-Overstated O/IBD-297513	0	100
Dep-Pick UP	0	1279.15
Dep-Pigs	0	5
Dep-PVU	0	380
Dep-RAK	0	2
Dep-Retirement	0	3093.02
Dep-Retirement MISA	0	60
Dep-Rui	0	11
Dep-S/cucumber	0	3746.2
Dep-Salaries	0	118.61
Dep-Sausages	0	272.5
Dep-Sawmill	0	720
Dep-Seaweed	0	399.1
Dep-SKH	0	1040
Dep-Social Committee	0	1558
Dep-Solar	0	765.9
Dep-Spark	0	15
Dep-Surplus	0	597.16
Dep-Surplus Okoro	0	81.28
Dep-Surplus Teitirere	0	63.58
Dep-Taakaria	0	27
Dep-Tabera	0	600
Dep-Taboanna	0	91

Dep-Tabokai	0	84.6
Dep-Tabwaria	0	260
Dep-Tanaeang	0	2545.85
Dep-Taokai	0	258.9
Dep-Taukoriri	0	33.18
Dep-Tauma	0	883.08
Dep-Teabike College	0	6961.55
Dep-Tebou	0	25
Dep-Tebukoko	0	383.38
Dep-Tebunana	0	60
Dep-Tebunanna	0	114
Dep-Teingoaaba	0	16.5
Dep-Tekabuibui	0	272.7
Dep-Tekaibo	0	255.03
Dep-Tekaie	0	33.7
Dep-Tekaman	0	829.1
Dep-Tekamauna	0	139.35
Dep-Tekatata	0	0.1
Dep-Tekeraoi	0	5
Dep-Tenatoorua	0	36
Dep-Tentau	0	0.2
Dep-Teraburabu/Kiaimoa	0	132
Dep-Teraiti	0	100
Dep-Terikiai	0	1199.75
Dep-Tetenge	0	772.09
Dep-Tetoaiti	0	240
Dep-Tiam	0	5.5
Dep-Tiibwere	0	6
Dep-Tiikai	0	12
Dep-Tion T	0	210
Dep-Tokoia	0	887.3
Dep-Tonganibeia	0	339.1
Dep-Transport	0	400
Dep-Trust Fund	0	3296.6
Dep-TTI	0	705
Dep-Tuake	0	59.5
Dep-Turaa	0	9.3
Dep-Uclaim Rikan	0	30
Dep-Unclaim Bioia Wainu	0	25.55
Dep-Unclaim Karere	0	30

Dep-Unclaim Nimnang	0	30
Dep-Unclaim Tabare	0	30
Dep-Unclaim Temaotarawa	0	100
Dep-Unclaim Uubwa	0	30
Dep-Understated C/Cash	0	0.12
Dep-Unimwane	0	31694
Dep-Utiroa	0	2548.75
Dep-w/b Baraiti	0	10.75
Dep-w/b Biita	0	15
Dep-W/B Kabutatewa	0	280
Dep-w/b Tabokai	0	10
Dep-W/B Takuku	0	34
Dep-W/Bonus	0	26.88
Dep-W/Bonus Kiritamwa	0	10
Dep-W/Taara	0	3485
Dep-Waa n oo	0	7425.5
Dep-Wages	0	309.68
Dep-wages of labour charges	0	49.94
Dep-White Ribbon	0	200
Dep-Wire	0	90
Dep-Workshop	0	2963.7
Dep-Yagona	0	112.5
Imp Angitaake	0	0
Imp Betio Mini Market	0	0
Imp Biine	24439	0
Imp Clerk Arima Teukera	0	3789.92
Imp Goodlife	485	0
Imp Hardware	9824.4	0
Imp Kairo T	1200	0
Imp Keaa	360	0
Imp Kinateao	96.4	0
Imp King Holdings	31504.89	0
Imp Kiritau	4030	0
Imp- Ngaatau	4100	0
Imp Omere Tearei	531.56	0
Imp Sina M	253.15	0
Imp Taaruta	45	0
Imp Taotin Trading	9.57	0
Imp Teikake	178.11	0
Imp Tekimaata	3565.42	0

Imp-Aberaam	0	1936.9
Imp-Akau	15	0
Imp-Ataake from MIA	58.6	0
Imp-Bakoa	0	0
Imp-Bonnari	0	0
Imp-Clerk	5372.5	0
Imp-Dr. Tetaua Taitai	0	54
Imp-Eliza	722.07	0
Imp-Eritabeta	0	0
Imp-Kabwea	2640	0
Imp-Kaeka	0	5.2
Imp-Kateia	150	0
Imp-Kobebe	363.1	0
Imp-Martin.T	717.15	0
Imp-Mayor Tabukirake	0	0
Imp-Meere U	0	2978
Imp-Mere	2000	0
Imp-MP Taberannang	0	14907.51
Imp-N. Tiri	0	0
Imp-Nantongo	3619.45	0
Imp-Retirement	0	10228.65
Imp-Riannaua	462	0
Imp-Rose	0	0
Imp-Solar	0	88.35
Imp-Taata	349.95	0
Imp-Tabera	1002	0
Imp-Taberannang	1562.6	0
Imp-Tabukirake	13620.3	0
Imp-Tabwaua	1328.67	0
Imp-Takiakia	854.09	0
Imp-Taona	1991.43	0
Imp-Tarakabu	9000	0
Imp-Teabi	5902.11	0
Imp-Teaiwa	2000	0
Imp-Teanaua	283.25	0
Imp-Tearawa	811.7	0
Imp-Tebunana	1103.38	0
Imp-Teewa	463.2	0
Imp-Teitiaki	78	0
Imp-Teitimatang	580	0

Imp-Teitirere	0	4000
Imp-Tekamauna T	492.78	0
Imp-Tekoba	2064.65	0
Imp-Teraku	1200	0
Imp-Tetenge	1828.7	0
Imp-Tetiria	1333.9	0
Imp-Tiaoti	600	0
Imp-Tokoia Kareimoa	7436.15	0
Imp-Triple Tee	0	0
Imp-Ubwa	0	0
Imp-Ueanraoi	1438	0
Loss Amiina Tabiang	0	178.99
Loss Banrenga	0	874.7
Loss Clerk Arima Teukera	0	0
Loss Keaa	63.72	0
Loss Ngaatau	1196.75	0
Loss-Bank Balance (Ac# 297502)	1199.96	0
Loss-Betero	1289.05	0
Loss-Eritabeta (Ass Clerk)	7585.54	0
Loss-Mangoteti	28679.26	0
Loss-Maria	574.87	0
Loss-Okoro	2510.53	0
Loss-Tabera.E	0.1	0
Loss-Taboiku	186.26	0
Loss-Tabwaua	605	0
Loss-Taibere	0	16
Loss-Tanimeata	120.13	0
Loss-Tebunana	0	420
Loss-Teitirere	55371.11	0
Loss-Tekamauna	195.85	0
Loss-Tetenge	5524.56	0
Loss-Tetiria	29172.5	0
Loss-Tiare	1978.9	0
Loss-Tikaa	3.81	0
Loss-Turaa	0.5	0
Loss-Wanikaie	0	54

Closing Cash	:	23726.07	0.00
Closing Bank		239385.30	0.00
Total		723,237.24	723,237.24



Tab-North Island Council Balance Sheet as at 12/31/23



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	239,385.30		
Cash on Hand		23,726.07		
Account Receivable	2	460,125.87	723,237.24	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				723,237.24
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	404,490.69	404,490.69	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				404,490.69
Net Asset				318,746.55
Equity				
Current Year Earning			-46,979.56	
Historical Balancing			365,726.11	
Total Equity				318,746.55

Prepared by : LGD Internal Audit



Tab-North Island Council Profit and Loss Statement or the Period 01/01/23 to 12/31/23



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1104	Roon te kiba	10,974.00		
		1107	Roon ukeuke	381.00		
					11,355.00	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	6,060.00		
		1202	Beba ni kabubuti	1,236.00		
		1203	Bwatika	511.00		
		1204	Kamea	1,810.00		
		1205	Titoe (retail & wholesale)	21,623.00		
		1207	Kakukurei/kaoti tamnei/hire tape	225.00		
		1210	Motel/auti aika a tatangoaki	450.00		
		1211	Hawker	219.50		
		1212	Tabo ni bwa (retail/wholesale)	19,900.00		
		1213	Botaki aika tauaki mwia	2,040.00		
		1214	Kariki/Tonati	435.00		
		1215	Niimoko/raiben/kouben	2,295.00		
		1216	Bitineti n te kateitei (Local & National	210.00		
		1217	Stalls (taibora ni kamwarake)	315.00		
		1219	Kaa/rebwerebwe tatangoaki	3,944.40		
		1220	Waa 2/ Booti aika tangoaki	1,250.00		
		1221	Tianaraita aika tatangoaki	1,290.00		
		1227	Taan akawa	400.00		
		1237	Bobwai man kaibuke	2,600.00		
		1238	Second hand	525.00		
		1239	Roon Boboti - Takataka	560.00		
		1241	Yagona/Mooi betin	3,200.00		
					71,098.90	
	1300	Mwane ni buoka				
		1301	Buoka man te Tautaeka	318,003.15		
		1302	Buoka man te Postal	500.00		
		1306	Te buoka ibukin baia ataein te reirei	26,000.00		
					344,503.15	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
	1400		Bakao (Interest)			
		1403	Te raka man te loan	3,535.00		
					3,535.00	
	1500		Waki ni Karikirake			
		1501	Kabonakoan bwaai/spare parts	1,957.00		
		1502	Tangoan booti wa-uowa	12,345.00		
		1502a	Tangoan landing craft	3,370.00		
		1504	Roon Auti ni maeka	612.50		
		1505	Roon tikum n te auti ni lrua	16,732.20		
		1505a	Laundry	160.00		
		1505b	Restaurant	1,400.50		
		1506	Tangoan te Kaa	24,468.85		
		1507	Kabonakoan te bwaa	7,016.70		
		1508	Tangoan bwai ni makuri/ chainsaw	220.00		
		1510	Tangoan te Mwaneaba/auti te Kau	1,268.00		
		1511	Internet	3,246.40		
		1512	Photocopy	1,840.80		
		1520	Workshop charges	2,905.00		
		1521	Tau beeki	2,150.00		
		1524	Ice Plant	39,802.05		
		1530	Boon uanikai	5.00		
		1537	Karao bwaai/boo	8,966.50		
		1543	Kanan te beeki	4,138.00		
		1549	Loan ni bwain te auti	12,832.00		
					145,436.50	
	1600		Mwane Tabeua			
		1601	Mwane n raka	489.85		
		1610	Mwane n tania	29,060.25		
					29,550.10	
	1700		Karaii Mwane			
		1701	Kaintabwi	20,301.45		
					20,301.45	
						625,780.10
Expenditure						
	2100		Bwakabwai			
		2102	Kauntira	128,213.05		
		2103	Kauoman ni Kiraka	4,654.45		
		2104	Kauoman Tia Mwane/Island Fund	4,476.83		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2106	Registry Clerk/Tia taibi	4,358.04		
		2108	Kabenta	11,824.44		
		2109	Turaiwa	17,153.11		
		2111	Tiibi Kaubure	4,374.43		
		2112	Kaubure	27,083.75		
		2113	Neeti ni Kaawa	29,349.53		
		2115	ICW/WIW	4,374.41		
		2119	Mwakaeneke	4,864.03		
		2120	Kauoman Makaeneke	4,340.64		
		2127	Tia tararua te auti ni Irua	4,120.23		
		2128	Te tia mwakuri n te Marae	4,120.23		
		2136	Ice Plant	4,633.43		
		2138	Cosxwain	4,628.36		
		2162	Hardware Manager	4,628.36		
		2164	Chef	3,834.51		
					271,031.83	
	2200	Arauenti				
		2201	Kauntira	28,920.00		
		2204	Loan/Karaobwai Committee	1,410.00		
		2205	Board of Survey	1,470.00		
		2207	Health and Education Committee	30.00		
		2208	Komete ni karikirake	200.00		
		2209	Bareka ao mwaimwai	2,340.00		
		2210	Bonomwi	320.00		
		2211	Mwengabuaka	900.00		
		2213	Kometen karao ukeuke	900.00		
		2218	Komete ni Kainaomata	1,718.00		
		2222	Finance Committee	1,814.00		
		2233	Kaniwanga Uatiman	1,358.70		
		2234	Entertainment	572.80		
		2235	Audit & Development Committee	2,530.00		
					44,483.50	
	2300	Kabutan te waaki				
		2301	Mwamwananga	34,409.99		
		2303	Bwai ni makuri (equipment)	15,204.21		
		2306	Uaereti & Tareboon	3,829.00		
		2308	Buraeki ao kaboraoi	1,843.50		
		2311	Kabomwi ni kain amwarake	300.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2313	Buokan te Kainaomata	1,440.00		
		2317	Te iti (Maneaba I Tarawa)	2,432.55		
		2322	Kairua	2,794.30		
		2326	Bwain te Aobiti (stationary)	38,275.14		
		2328	Roon te bowi	10.00		
		2329	Bao nako atimwakoro	460.00		
		2332	Support to Elderly Fund distribution	865.00		
		2333	Support to Copra weighing transport	19.80		
					101,883.49	
	2400	Onobwai				
		2402	Aobiti	918.25		
		2403	Auti ni maeka	16,458.18		
		2404	Katamaroa nakon te auti ni irua	9,354.00		
		2408	Rebwerebwere/Kaa	160.00		
		2409	Booti ma intin	400.00		
		2410	Kawai/Kotiwei/bono	4,393.40		
		2413	Workshop	4,605.76		
					36,289.59	
	2600	Karikirake inanoaa				
		2604	Kanan te beeki	2,160.00		
					2,160.00	
	2700	Kabane mwane nte karikir				
		2701	Amwarake mooi ibukia lrua	11,505.55		
		2702	Bwaan te booti/kaa ao intin	3,882.00		
		2703	Internet	5,952.12		
		2706	Ice Plant	25,715.07		
		2712	Karao bwai/boo	6,222.00		
		2720	Loan ibukin te toronibwai	15,485.03		
					68,761.77	
	2800	Karaii Mwane				
		2801	Kaintabwi	36,950.73		
		2803	Onobwaiian autin Tautaeka	57,262.80		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin baoia ataein te reirei	52,935.95		
					148,149.48	
						672,759.66
Net Profit/Loss						-46,979.56

Prepared by : LGD Internal Audit



Tab-North Island Council Accumulative Trial Balance As at 12/31/23



					Debit	Credit
Surplus brought forward 01-Jan-2023						365,726.11
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1104	Roon te kiba	5,000.00	\$5,000.00	\$10,974.00	\$0.00	\$10,974.00
1107	Roon ukeuke	250.00	\$250.00	\$381.00	\$0.00	\$381.00
1105	Te borau i taari	60.00	\$60.00	\$0.00	\$0.00	\$0.00
1200	Raitienti					
1208	Angabwain te kaokioki	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1202	Beba ni kabubuti	3,000.00	\$3,000.00	\$1,236.00	\$0.00	\$1,236.00
1216	Bitineti n te kateitei (Local & Nati	310.00	\$310.00	\$210.00	\$0.00	\$210.00
1237	Bobwai man kaibuke	2,400.00	\$2,400.00	\$2,600.00	\$0.00	\$2,600.00
1213	Botaki aika tauaki mwiia	3,000.00	\$3,000.00	\$2,040.00	\$0.00	\$2,040.00
1203	Bwatika	500.00	\$500.00	\$511.00	\$0.00	\$511.00
1211	Hawker	500.00	\$500.00	\$219.50	\$0.00	\$219.50
1242	Internet café	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1219	Kaa/rebwerebwe tatangoaki	2,050.00	\$2,050.00	\$3,944.40	\$0.00	\$3,944.40
1207	Kakukurei/kaoti tamnei/hire tape	150.00	\$150.00	\$225.00	\$0.00	\$225.00
1204	Kamea	650.00	\$650.00	\$1,810.00	\$0.00	\$1,810.00
1206	Kaoti tamnei	50.00	\$50.00	\$0.00	\$0.00	\$0.00
1214	Kariki/Tonati	180.00	\$180.00	\$435.00	\$0.00	\$435.00
1222	Mechanical workshop	150.00	\$150.00	\$0.00	\$0.00	\$0.00
1210	Motel/auti aika a tatangoaki	450.00	\$450.00	\$450.00	\$0.00	\$450.00
1201	Motoka/Rebwerebwe	7,500.00	\$7,500.00	\$6,060.00	\$0.00	\$6,060.00
1215	Niimoko/raiben/kouben	3,900.00	\$3,900.00	\$2,295.00	\$0.00	\$2,295.00
1239	Roon Boboti - Takataka	1,120.00	\$1,120.00	\$560.00	\$0.00	\$560.00
1238	Second hand	300.00	\$300.00	\$525.00	\$0.00	\$525.00
1217	Stalls (taibora ni kamwarake)	490.00	\$490.00	\$315.00	\$0.00	\$315.00
1227	Taan akawa	400.00	\$400.00	\$400.00	\$0.00	\$400.00
1212	Tabo ni bwa (retail/wholesale)	7,500.00	\$7,500.00	\$19,900.00	\$0.00	\$19,900.00
1221	Tianaraita aika tatangoaki	100.00	\$100.00	\$1,290.00	\$0.00	\$1,290.00
1205	Titoo (retail & wholesale)	9,250.01	\$9,250.01	\$21,623.00	\$0.00	\$21,623.00
1220	Waa 2/ Booti aika tangoaki	1,000.00	\$1,000.00	\$1,250.00	\$0.00	\$1,250.00
1241	Yagona/Mooi betin	3,900.00	\$3,900.00	\$3,200.00	\$0.00	\$3,200.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1300	Mwane ni buoka					
1302	Buoka man te Postal	1,000.00	\$1,000.00	\$500.00	\$0.00	\$500.00
1301	Buoka man te Tautaeka	273,787.28	\$273,787.28	\$318,003.15	\$0.00	\$318,003.15
1303	Onobwaian autin Tautaeka	47,156.00	\$47,156.00	\$0.00	\$0.00	\$0.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1400	Bakao (interest)					
1403a	Ana raka te hardware	4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00
1401	Boki ni mwane/IBD/KPF	2,200.00	\$2,200.00	\$0.00	\$0.00	\$0.00
1403	Te raka man te loan	5,934.36	\$5,934.36	\$3,535.00	\$0.00	\$3,535.00
1500	Waki ni Karikirake					
1544	Ana anganano te IYA	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1513	Bingo	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1530	Boon uanikai	150.00	\$150.00	\$5.00	\$0.00	\$5.00
1524	Ice Plant	6,975.00	\$6,975.00	\$39,802.05	\$0.00	\$39,802.05
1511	Internet	5,940.00	\$5,940.00	\$3,246.40	\$0.00	\$3,246.40
1501	Kabonakoan bwaai/spare parts	250.00	\$250.00	\$1,957.00	\$0.00	\$1,957.00
1507	Kabonakoan te bwaa	4,000.00	\$4,000.00	\$7,016.70	\$0.00	\$7,016.70
1543	Kanan te beeki	7,000.00	\$7,000.00	\$4,138.00	\$0.00	\$4,138.00
1537	Karao bwaai/boo	11,000.00	\$11,000.00	\$8,966.50	\$0.00	\$8,966.50
1538	Komitin man te Solar	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1505a	Laundry	700.00	\$700.00	\$160.00	\$0.00	\$160.00
1549	Loan ni bwain te auti	29,930.00	\$29,930.00	\$12,832.00	\$0.00	\$12,832.00
1512	Photocopy	350.00	\$350.00	\$1,840.80	\$0.00	\$1,840.80
1505b	Restaurant	6,500.00	\$6,500.00	\$1,400.50	\$0.00	\$1,400.50
1504	Roon Auti ni maeka	1,080.00	\$1,080.00	\$612.50	\$0.00	\$612.50
1505	Roon tikum n te auti ni lrua	7,000.00	\$7,000.00	\$16,732.20	\$0.00	\$16,732.20
1502	Tangoan booti wa-uowa	2,500.00	\$2,500.00	\$12,345.00	\$0.00	\$12,345.00
1508	Tangoan bwai ni makuri/ chainsa	2,000.00	\$2,000.00	\$220.00	\$0.00	\$220.00
1502a	Tangoan landing craft	7,600.00	\$7,600.00	\$3,370.00	\$0.00	\$3,370.00
1506	Tangoan te Kaa	20,000.00	\$20,000.00	\$24,468.85	\$0.00	\$24,468.85
1510	Tangoan te Mwaneaba/autin te	15,500.00	\$15,500.00	\$1,268.00	\$0.00	\$1,268.00
1521	Tau beeki	2,000.00	\$2,000.00	\$2,150.00	\$0.00	\$2,150.00
1520	Workshop charges	8,000.00	\$8,000.00	\$2,905.00	\$0.00	\$2,905.00
1600	Mwane Tabeua					
1601	Mwane n raka	100.00	\$100.00	\$489.85	\$0.00	\$489.85

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1610	Mwane n tania	7,900.00	\$7,900.00	\$29,060.25	\$0.00	\$29,060.25
1602	Roon te bowi	150.00	\$150.00	\$0.00	\$0.00	\$0.00
1700	Karaii Mwane					
1701	Kaintabwi	20,363.87	\$20,363.87	\$20,301.45	\$0.00	\$20,301.45
2100	Bwakabwai					
2117	Advot Hand	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2164	Chef	4,132.00	\$4,132.00	\$3,834.51	\$3,834.51	\$0.00
2138	Cosxwain	4,673.00	\$4,673.00	\$4,628.36	\$4,628.36	\$0.00
2162	Hardware Manager	4,673.00	\$4,673.00	\$4,628.36	\$4,628.36	\$0.00
2136	Ice Plant	4,673.00	\$4,673.00	\$4,633.43	\$4,633.43	\$0.00
2110	ICT	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2115	ICW/WIW	4,402.00	\$4,402.00	\$4,374.41	\$4,374.41	\$0.00
2108	Kabenta	13,004.00	\$13,004.00	\$11,824.44	\$11,824.44	\$0.00
2112	Kaubure	27,312.00	\$27,312.00	\$27,083.75	\$27,083.75	\$0.00
2102	Kauntira	126,483.24	\$126,483.24	\$128,213.05	\$128,213.05	\$0.00
2120	Kauoman Makaeneke	4,402.00	\$4,402.00	\$4,340.64	\$4,340.64	\$0.00
2103	Kauoman ni Kiraka	4,673.00	\$4,673.00	\$4,654.45	\$4,654.45	\$0.00
2104	Kauoman Tia Mwane/Island Fun	4,673.00	\$4,673.00	\$4,476.83	\$4,476.83	\$0.00
2119	Mwakaeneke	4,876.00	\$4,876.00	\$4,864.03	\$4,864.03	\$0.00
2113	Neeti ni Kaawa	29,067.00	\$29,067.00	\$29,349.53	\$29,349.53	\$0.00
2106	Registry Clerk/Tia taibi	4,402.00	\$4,402.00	\$4,358.04	\$4,358.04	\$0.00
2114	Sanitarian	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2135	Taan Reireinia Ataei	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2128	Te tia mwakuri n te Marae	4,132.00	\$4,132.00	\$4,120.23	\$4,120.23	\$0.00
2133	Tia makuri ma reeta/Tia Uaereti	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2122	Tia rikomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2127	Tia tararua te auti ni Irua	4,132.00	\$4,132.00	\$4,120.23	\$4,120.23	\$0.00
2111	Tiibi Kaubure	4,402.00	\$4,402.00	\$4,374.43	\$4,374.43	\$0.00
2109	Turaiwa	17,407.00	\$17,407.00	\$17,153.11	\$17,153.11	\$0.00
2200	Arauenti					
2235	Audit & Development Committe	1,920.00	\$1,920.00	\$2,530.00	\$2,530.00	\$0.00
2209	Bareka ao mwaimwai	2,880.00	\$2,880.00	\$2,340.00	\$2,340.00	\$0.00
2205	Board of Survey	720.00	\$720.00	\$1,470.00	\$1,470.00	\$0.00
2210	Bonomwi	480.00	\$480.00	\$320.00	\$320.00	\$0.00
2234	Entertainment	300.00	\$300.00	\$572.80	\$572.80	\$0.00
2222	Finance Committee	1,440.00	\$1,440.00	\$1,814.00	\$1,814.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2207	Health and Education Committee	480.00	\$480.00	\$30.00	\$30.00	\$0.00
2203	Incentive	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2233	Kaniwanga Uatiman	1,800.00	\$1,800.00	\$1,358.70	\$1,358.70	\$0.00
2202	Kaniwangan Meeia Kauoman M	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2201	Kauntira	30,600.00	\$30,600.00	\$28,920.00	\$28,920.00	\$0.00
2218	Komete ni Kainaomata	1,400.00	\$1,400.00	\$1,718.00	\$1,718.00	\$0.00
2208	Komete ni karikirake	320.00	\$320.00	\$200.00	\$200.00	\$0.00
2213	Kometen karao ukeuke	300.00	\$300.00	\$900.00	\$900.00	\$0.00
2204	Loan/Karaobwai Committee	1,440.00	\$1,440.00	\$1,410.00	\$1,410.00	\$0.00
2211	Mwengabuaka	600.00	\$600.00	\$900.00	\$900.00	\$0.00
2206	Social Committee	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2300	Kabutan te waaki					
2329	Bao nako atimwakoro	4,013.00	\$4,013.00	\$460.00	\$460.00	\$0.00
2315	Buoka nakoia taan ununiki	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2313	Buokan te Kainaomata	2,000.00	\$2,000.00	\$1,440.00	\$1,440.00	\$0.00
2308	Buraeki ao kaboraoi	200.00	\$200.00	\$1,843.50	\$1,843.50	\$0.00
2303	Bwai ni makuri (equipment)	4,000.00	\$4,000.00	\$15,204.21	\$15,204.21	\$0.00
2326	Bwain te Aobiti (stationary)	4,041.00	\$4,041.00	\$38,275.14	\$38,275.14	\$0.00
2320	Dog/Pig Control	2,500.00	\$2,500.00	\$0.00	\$0.00	\$0.00
2311	Kabomwi ni kain amwarake	200.00	\$200.00	\$300.00	\$300.00	\$0.00
2322	Kairua	1,000.00	\$1,000.00	\$2,794.30	\$2,794.30	\$0.00
2301	Mwamwananga	700.00	\$700.00	\$34,409.99	\$34,409.99	\$0.00
2302	Riitin aaba	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2312	Rinerine	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2328	Roon te bowi	4,000.00	\$4,000.00	\$10.00	\$10.00	\$0.00
2333	Support to Copra weighing trans	3,500.00	\$3,500.00	\$19.80	\$19.80	\$0.00
2332	Support to Elderly Fund distributio	1,200.00	\$1,200.00	\$865.00	\$865.00	\$0.00
2316	Taarau n te KPF	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2317	Te iti (Maneaba I Tarawa)	1,500.00	\$1,500.00	\$2,432.55	\$2,432.55	\$0.00
2306	Uaereti & Tareboon	1,400.00	\$1,400.00	\$3,829.00	\$3,829.00	\$0.00
2400	Onobwai					
2402	Aobiti	2,500.00	\$2,500.00	\$918.25	\$918.25	\$0.00
2403	Auti ni maeka	13,535.00	\$13,535.00	\$16,458.18	\$16,458.18	\$0.00
2409	Booti ma intin	3,500.00	\$3,500.00	\$400.00	\$400.00	\$0.00
2414	Computer ao photocopy	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00
2415	Disaster	100.00	\$100.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2404	Katamaroa nakon te auti ni irua	3,000.00	\$3,000.00	\$9,354.00	\$9,354.00	\$0.00
2410	Kawai/Kotiwei/bono	5,800.00	\$5,800.00	\$4,393.40	\$4,393.40	\$0.00
2407	Maneaba	3,500.00	\$3,500.00	\$0.00	\$0.00	\$0.00
2405	Pre-School house	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwere/Kaa	3,500.00	\$3,500.00	\$160.00	\$160.00	\$0.00
2408a	School trucks	5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
2413	Workshop	5,000.00	\$5,000.00	\$4,605.76	\$4,605.76	\$0.00

2600 Karikirake inanoaa

2604	Kanan te beeki	5,500.00	\$5,500.00	\$2,160.00	\$2,160.00	\$0.00
2602	Walkie talkie/CB	100.00	\$100.00	\$0.00	\$0.00	\$0.00

2700 Kabane mwane nte karikirake

2701	Amwarake moo i ibukia Irua	2,000.00	\$2,000.00	\$11,505.55	\$11,505.55	\$0.00
2704	Bingo	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2702	Bwaan te booti/kaa ao intin	11,200.00	\$11,200.00	\$3,882.00	\$3,882.00	\$0.00
2706	Ice Plant	5,000.00	\$5,000.00	\$25,715.07	\$25,715.07	\$0.00
2703	Internet	5,900.00	\$5,900.00	\$5,952.12	\$5,952.12	\$0.00
2712	Karao bwai/boo	10,500.00	\$10,500.00	\$6,222.00	\$6,222.00	\$0.00
2720	Loan ibukin te toronibwai	19,200.00	\$19,200.00	\$15,485.03	\$15,485.03	\$0.00
2701a	Restaurant	5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
2719	Tabangaki/Raffle ticket	2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00

2800 Karali Mwane

2804	Birimwane nakon KilGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2801	Kaintabwi	48,735.74	\$48,735.74	\$36,950.73	\$36,950.73	\$0.00
2803	Onobwaiian autin Tautaeka	47,156.00	\$47,156.00	\$57,262.80	\$57,262.80	\$0.00
2802	School trucks birimwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2806	Te buoka ibukin baoia ataein te r	22,000.00	\$22,000.00	\$52,935.95	\$52,935.95	\$0.00

Below the Line

Adv Akata Akau	0.00		\$300.00	\$300.00	\$0.00
Adv Akata Mautekai	0.00		\$270.00	\$270.00	\$0.00
Adv Aritita Kariti	0.00		\$300.00	\$300.00	\$0.00
Adv Auditing committee	0.00		\$6,648.57	\$6,648.57	\$0.00
Adv auditing Hardware	0.00		\$108.74	\$108.74	\$0.00
Adv Bakarereua Iuta	0.00		\$0.00	\$0.00	\$0.00
Adv Biina Borauea	0.00		\$300.00	\$300.00	\$0.00
Adv Buara Ranibong	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Bwataka Burenneita	0.00		\$450.00	\$450.00	\$0.00
	Adv Bwatarawa Tekeiaki	0.00		\$270.00	\$270.00	\$0.00
	Adv Emwa Aneraka	0.00		\$0.00	\$0.00	\$0.00
	Adv Handling cargo	0.00		\$9,843.09	\$9,843.09	\$0.00
	Adv Itibunnang Tekeiaki	0.00		\$0.00	\$0.00	\$0.00
	Adv Itimaera	0.00		\$0.00	\$0.00	\$0.00
	Adv Kaateta TenTuri	0.00		\$300.00	\$300.00	\$0.00
	Adv Kamaraia Tokia	0.00		\$0.00	\$0.00	\$0.00
	Adv Karaia Naboua	0.00		\$0.00	\$0.00	\$0.00
	Adv Kararaua Inatio	0.00		\$0.00	\$0.00	\$0.00
	Adv Karete Toakai	0.00		\$450.00	\$450.00	\$0.00
	Adv Karubea Rooba	0.00		\$270.00	\$270.00	\$0.00
	Adv Katonua Mataio	0.00		\$270.00	\$270.00	\$0.00
	Adv Kautuna Teraweia	0.00		\$270.00	\$270.00	\$0.00
	Adv Keaa Taom	0.00		\$0.00	\$0.00	\$0.00
	Adv Keetebwa Tetabo	0.00		\$270.00	\$270.00	\$0.00
	Adv Kireua	0.00		\$0.00	\$0.00	\$0.00
	Adv Kobua	0.00		\$100.00	\$100.00	\$0.00
	Adv Kokia Kabiri	0.00		\$0.00	\$0.00	\$0.00
	Adv Koobuti	0.00		\$300.00	\$300.00	\$0.00
	Adv Leave grant	0.00		\$0.00	\$0.00	\$0.00
	Adv M/Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv Mangare Batiua	0.00		\$270.00	\$270.00	\$0.00
	Adv Merea Tebuanna	0.00		\$450.00	\$450.00	\$0.00
	Adv MHMS airfare	0.00		\$354.00	\$354.00	\$0.00
	Adv Mikaere Kaburara	0.00		\$450.00	\$450.00	\$0.00
	Adv Moote	0.00		\$0.00	\$0.00	\$0.00
	Adv Mwaitaake Bonto	0.00		\$300.00	\$300.00	\$0.00
	Adv Nei Bina Kaito	0.00		\$450.00	\$450.00	\$0.00
	Adv Nei Boka Baraniko	0.00		\$0.00	\$0.00	\$0.00
	Adv Nei Mwaa T	0.00		\$300.00	\$300.00	\$0.00
	Adv Nei Ruti Tetuai	0.00		\$270.00	\$270.00	\$0.00
	Adv Nikira	0.00		\$0.00	\$0.00	\$0.00
	Adv Nikora Tokam	0.00		\$0.00	\$0.00	\$0.00
	Adv Nuea	0.00		\$150.00	\$150.00	\$0.00
	Adv Nunaia Mamaua	0.00		\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Nutrition	0.00		\$100.00	\$100.00	\$0.00
	Adv Overtime	0.00		\$10.95	\$10.95	\$0.00
	Adv Raketu Okitawe	0.00		\$300.00	\$300.00	\$0.00
	Adv Ramcar MHMS	0.00		\$80.00	\$80.00	\$0.00
	Adv Ranibong Boutu	0.00		\$0.00	\$0.00	\$0.00
	Adv Rekentarawa	0.00		\$128.55	\$128.55	\$0.00
	Adv Rekentarawa Tekakoro	0.00		\$450.00	\$450.00	\$0.00
	Adv Restaurant	0.00		\$3,144.35	\$3,144.35	\$0.00
	Adv Rikan	0.00		\$150.00	\$150.00	\$0.00
	Adv Rose	0.00		\$10.00	\$10.00	\$0.00
	Adv Rosie Ioram	0.00		\$270.00	\$270.00	\$0.00
	Adv Taamate Okitawe	0.00		\$300.00	\$300.00	\$0.00
	Adv Tabuia	0.00		\$18.10	\$18.10	\$0.00
	Adv Tabukinikai Tabwanou	0.00		\$0.00	\$0.00	\$0.00
	Adv Taeboa	0.00		\$200.00	\$200.00	\$0.00
	Adv Taieta Tanintoa	0.00		\$300.00	\$300.00	\$0.00
	Adv Taing Teekawa	0.00		\$20.00	\$20.00	\$0.00
	Adv Takeuea	0.00		\$300.00	\$300.00	\$0.00
	Adv Tangutu Taata	0.00		\$0.00	\$0.00	\$0.00
	Adv Tantonga Arane	0.00		\$270.00	\$270.00	\$0.00
	Adv Taotere Bureia	0.00		\$270.00	\$270.00	\$0.00
	Adv Tauai Viane	0.00		\$300.00	\$300.00	\$0.00
	Adv Tauanibure Matawete	0.00		\$450.00	\$450.00	\$0.00
	Adv Taukoriri Tekaititi	0.00		\$250.00	\$250.00	\$0.00
	Adv Teanau	0.00		\$0.00	\$0.00	\$0.00
	Adv Tebanana	0.00		\$0.00	\$0.00	\$0.00
	Adv Tebuaoti Teitimaui	0.00		\$450.00	\$450.00	\$0.00
	Adv Tebukaa Tongoun	0.00		\$300.00	\$300.00	\$0.00
	Adv Tebukoko	0.00		\$50.00	\$50.00	\$0.00
	Adv Tebureeti Timon	0.00		\$270.00	\$270.00	\$0.00
	Adv Tebwatau T	0.00		\$404.50	\$404.50	\$0.00
	Adv Teebeku	0.00		\$0.00	\$0.00	\$0.00
	Adv Teekawa Tetabea	0.00		\$0.00	\$0.00	\$0.00
	Adv Teikake Aram	0.00		\$0.00	\$0.00	\$0.00
	Adv Teikona Tangimate	0.00		\$0.00	\$0.00	\$0.00
	Adv Teingoa Kirimaua	0.00		\$300.00	\$300.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Tekaeko Teem	0.00		\$300.00	\$300.00	\$0.00
	Adv Tekamauna Tebiina	0.00		\$450.00	\$450.00	\$0.00
	Adv Tekatang Tebau	0.00		\$270.00	\$270.00	\$0.00
	Adv Tekimwa Tebou	0.00		\$270.00	\$270.00	\$0.00
	Adv Tekina	0.00		\$0.00	\$0.00	\$0.00
	Adv Temboa Tannang	0.00		\$0.00	\$0.00	\$0.00
	Adv Temii Manikai	0.00		\$300.00	\$300.00	\$0.00
	Adv Tenamoiti Tatao	0.00		\$300.00	\$300.00	\$0.00
	Adv Teneaa Rinikarawa	0.00		\$300.00	\$300.00	\$0.00
	Adv Teraeai Bebeia	0.00		\$270.00	\$270.00	\$0.00
	Adv Teraumwemwe	0.00		\$300.00	\$300.00	\$0.00
	Adv Tereaua Tetabea	0.00		\$0.00	\$0.00	\$0.00
	Adv Teretia Tekaau	0.00		\$300.00	\$300.00	\$0.00
	Adv Tetamne Butitoa	0.00		\$270.00	\$270.00	\$0.00
	Adv Teuaua Temwaka	0.00		\$270.00	\$270.00	\$0.00
	Adv Teuna	0.00		\$0.00	\$0.00	\$0.00
	Adv Tiamatang Roteti	0.00		\$0.00	\$0.00	\$0.00
	Adv Tiarine Tiinga	0.00		\$300.00	\$300.00	\$0.00
	Adv Tiinia Tebau	0.00		\$300.00	\$300.00	\$0.00
	Adv Tioon	0.00		\$171.90	\$171.90	\$0.00
	Adv Tioon Tabukinikai	0.00		\$270.00	\$270.00	\$0.00
	Adv Toatang Tekaata	0.00		\$450.00	\$450.00	\$0.00
	Adv Tokaniman Tangaroa	0.00		\$300.00	\$300.00	\$0.00
	Adv Tonganibeia Kabutatewa	0.00		\$0.00	\$0.00	\$0.00
	Adv Totoki T	0.00		\$0.00	\$0.00	\$0.00
	Adv VCO	0.00		\$3,225.02	\$3,225.02	\$0.00
	Adv-Account	0.00		\$76.89	\$76.89	\$0.00
	Adv-Air Field Fuel	0.00		\$0.00	\$0.00	\$0.00
	Adv-Allow Rooba others	0.00		\$10.00	\$10.00	\$0.00
	Adv-Allow Tabunikai	0.00		\$20.00	\$20.00	\$0.00
	Adv-Allow Takuku	0.00		\$853.75	\$853.75	\$0.00
	Adv-Allow Taokai	0.00		\$15.00	\$15.00	\$0.00
	Adv-Allow Tiokate	0.00		\$617.00	\$617.00	\$0.00
	Adv-Allowance	0.00		\$30.00	\$30.00	\$0.00
	Adv-Aukai	0.00		\$187.00	\$187.00	\$0.00
	Adv-B/Men Allow	0.00		\$25.00	\$25.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Bachoe	0.00		\$945.25	\$945.25	\$0.00
	Adv-Batita	0.00		\$1.70	\$1.70	\$0.00
	Adv-Ben M Pedro	0.00		\$0.00	\$0.00	\$0.00
	Adv-Betero	0.00		\$63.19	\$63.19	\$0.00
	Adv-Betiota	0.00		\$48.00	\$48.00	\$0.00
	Adv-Bingo	0.00		\$0.00	\$0.00	\$0.00
	Adv-Board of Survey	0.00		\$50.00	\$50.00	\$0.00
	Adv-Boat Hire	0.00		\$0.00	\$0.00	\$0.00
	Adv-Booti	0.00		\$12.00	\$12.00	\$0.00
	Adv-Buange	0.00		\$658.20	\$658.20	\$0.00
	Adv-Burau	0.00		\$38.71	\$38.71	\$0.00
	Adv-Burentau	0.00		\$14.40	\$14.40	\$0.00
	Adv-Bwaua	0.00		\$0.00	\$0.00	\$0.00
	Adv-Bwebwen	0.00		\$387.50	\$387.50	\$0.00
	Adv-Cat	0.00		\$387.50	\$387.50	\$0.00
	Adv-Coral Ace	0.00		\$0.00	\$0.00	\$0.00
	Adv-Council office	0.00		\$907.67	\$907.67	\$0.00
	Adv-Crowbar	0.00		\$0.00	\$0.00	\$0.00
	Adv-D/Mayor	0.00		\$0.00	\$0.00	\$0.00
	Adv-Election	0.00		\$20.00	\$20.00	\$0.00
	Adv-Eritabeta	0.00		\$0.00	\$0.00	\$0.00
	Adv-Fishing Gears	0.00		\$2,011.85	\$2,011.85	\$0.00
	Adv-Florence	0.00		\$0.00	\$0.00	\$0.00
	Adv-Fuel Farm	0.00		\$54.00	\$54.00	\$0.00
	Adv-Guesthouse	0.00		\$241.80	\$241.80	\$0.00
	Adv-Hautia	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ika	0.00		\$74.65	\$74.65	\$0.00
	Adv-InAdvendence	0.00		\$3,084.60	\$3,084.60	\$0.00
	Adv-IPO	0.00		\$200.00	\$200.00	\$0.00
	Adv-Island Council	0.00		\$190.55	\$190.55	\$0.00
	Adv-Itibunnang	0.00		\$25.50	\$25.50	\$0.00
	Adv-Itoningaina	0.00		\$238.00	\$238.00	\$0.00
	Adv-Ka-50	0.00		\$1,566.25	\$1,566.25	\$0.00
	Adv-kab/kaw Baraiti	0.00		\$16.00	\$16.00	\$0.00
	Adv-Kab/Kaw Borai/Others	0.00		\$0.00	\$0.00	\$0.00
	Adv-Kabutatewa	0.00		\$69.75	\$69.75	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Kainaomata	0.00		\$7,241.40	\$7,241.40	\$0.00
	Adv-Kairaoa	0.00		\$5.00	\$5.00	\$0.00
	Adv-Kamarie	0.00		\$279.00	\$279.00	\$0.00
	Adv-Kanan te beeki	0.00		\$11.00	\$11.00	\$0.00
	Adv-Kaukuki	0.00		\$3,737.55	\$3,737.55	\$0.00
	Adv-Kiaimoa	0.00		\$136.20	\$136.20	\$0.00
	Adv-KK/M	0.00		\$101.00	\$101.00	\$0.00
	Adv-Kourabi	0.00		\$38.71	\$38.71	\$0.00
	Adv-L/Charge	0.00		\$6.00	\$6.00	\$0.00
	Adv-L/Cost	0.00		\$7.25	\$7.25	\$0.00
	Adv-LDS	0.00		\$50.00	\$50.00	\$0.00
	Adv-Loss Bwaraiti	0.00		\$102.82	\$102.82	\$0.00
	Adv-Maintenance	0.00		\$3,171.63	\$3,171.63	\$0.00
	Adv-Mantaia	0.00		\$56.71	\$56.71	\$0.00
	Adv-Maria	0.00		\$75.60	\$75.60	\$0.00
	Adv-Mauna	0.00		\$9.00	\$9.00	\$0.00
	Adv-Maurieta	0.00		\$0.00	\$0.00	\$0.00
	Adv-MHARD	0.00		\$94.00	\$94.00	\$0.00
	Adv-MHO	0.00		\$217.80	\$217.80	\$0.00
	Adv-Mikaere	0.00		\$28.80	\$28.80	\$0.00
	Adv-MISA	0.00		\$2,952.59	\$2,952.59	\$0.00
	Adv-Motorbike	0.00		\$3,227.00	\$3,227.00	\$0.00
	Adv-MPWU	0.00		\$131.00	\$131.00	\$0.00
	Adv-Mv Maoanaraoi	0.00		\$2,953.55	\$2,953.55	\$0.00
	Adv-Mwakin	0.00		\$210.00	\$210.00	\$0.00
	Adv-Nantongo	0.00		\$705.00	\$705.00	\$0.00
	Adv-Naunta	0.00		\$260.00	\$260.00	\$0.00
	Adv-O/t Babakai	0.00		\$119.50	\$119.50	\$0.00
	Adv-O/t Biita	0.00		\$54.70	\$54.70	\$0.00
	Adv-O/t Burenteun	0.00		\$7.80	\$7.80	\$0.00
	Adv-O/t Kookia	0.00		\$166.77	\$166.77	\$0.00
	Adv-O/t Tabukinikai	0.00		\$125.60	\$125.60	\$0.00
	Adv-o/t taokai	0.00		\$1.26	\$1.26	\$0.00
	Adv-O/t Taubkinikai	0.00		\$0.00	\$0.00	\$0.00
	Adv-O/t w/b	0.00		\$57.00	\$57.00	\$0.00
	Adv-O/T w/b k booti	0.00		\$37.00	\$37.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-O/time Maurieta	0.00		\$0.00	\$0.00	\$0.00
	Adv-OB	0.00		\$840.00	\$840.00	\$0.00
	Adv-Okoro	0.00		\$701.50	\$701.50	\$0.00
	Adv-Phone Card	0.00		\$2,037.00	\$2,037.00	\$0.00
	Adv-Phone Cards	0.00		\$450.00	\$450.00	\$0.00
	Adv-Preschool	0.00		\$62,237.83	\$62,237.83	\$0.00
	Adv-Project	0.00		\$377.65	\$377.65	\$0.00
	Adv-PVU	0.00		\$933.95	\$933.95	\$0.00
	Adv-Rakentara	0.00		\$0.00	\$0.00	\$0.00
	Adv-Ranibong	0.00		\$5.65	\$5.65	\$0.00
	Adv-Rooba	0.00		\$274.75	\$274.75	\$0.00
	Adv-Rooti	0.00		\$800.00	\$800.00	\$0.00
	Adv-Shovel	0.00		\$0.00	\$0.00	\$0.00
	Adv-Sleep Allowance	0.00		\$6.30	\$6.30	\$0.00
	Adv-Supervisor	0.00		\$20.00	\$20.00	\$0.00
	Adv-Surplus Betero	0.00		\$30.80	\$30.80	\$0.00
	Adv-Taara	0.00		\$50.00	\$50.00	\$0.00
	Adv-Tabera	0.00		\$110.00	\$110.00	\$0.00
	Adv-Taberannang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Taboiku	0.00		\$228.70	\$228.70	\$0.00
	Adv-Tabukinikai	0.00		\$172.95	\$172.95	\$0.00
	Adv-Tabukirake	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tabwanang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Taebo	0.00		\$120.00	\$120.00	\$0.00
	Adv-Takuku	0.00		\$32.40	\$32.40	\$0.00
	Adv-Tamaroa	0.00		\$1,919.30	\$1,919.30	\$0.00
	Adv-Tangimate	0.00		\$74.85	\$74.85	\$0.00
	Adv-Tantonga	0.00		\$38.71	\$38.71	\$0.00
	Adv-Tanunikai	0.00		\$9.00	\$9.00	\$0.00
	Adv-Tatia	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tauteang	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teangabo	0.00		\$4,024.45	\$4,024.45	\$0.00
	Adv-Tearau	0.00		\$38.71	\$38.71	\$0.00
	Adv-Tearawa	0.00		\$40.00	\$40.00	\$0.00
	Adv-Tebikeiti	0.00		\$434.26	\$434.26	\$0.00
	Adv-Tebua	0.00		\$20.00	\$20.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Teereuea	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teibouri	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teikake	0.00		\$64.15	\$64.15	\$0.00
	Adv-Tekaibo	0.00		\$50.00	\$50.00	\$0.00
	Adv-Tekaronga	0.00		\$38.71	\$38.71	\$0.00
	Adv-Tekimwa	0.00		\$38.71	\$38.71	\$0.00
	Adv-Teraburabu	0.00		\$506.78	\$506.78	\$0.00
	Adv-Tetiria	0.00		\$0.00	\$0.00	\$0.00
	Adv-Teubiti	0.00		\$38.71	\$38.71	\$0.00
	Adv-Teuruba	0.00		\$15.00	\$15.00	\$0.00
	Adv-Tewawea	0.00		\$390.00	\$390.00	\$0.00
	Adv-Tiita	0.00		\$20.00	\$20.00	\$0.00
	Adv-Tikii	0.00		\$0.50	\$0.50	\$0.00
	Adv-Tiokate	0.00		\$67.00	\$67.00	\$0.00
	Adv-Tobacco	0.00		\$0.00	\$0.00	\$0.00
	Adv-Tongabiri	0.00		\$72.00	\$72.00	\$0.00
	Adv-Traon	0.00		\$40.00	\$40.00	\$0.00
	Adv-Truck	0.00		\$30.00	\$30.00	\$0.00
	Adv-TRW Motrs	0.00		\$252.00	\$252.00	\$0.00
	Adv-Tuata	0.00		\$202.00	\$202.00	\$0.00
	Adv-Turekau	0.00		\$128.00	\$128.00	\$0.00
	Adv-Ueen TBN	0.00		\$44.00	\$44.00	\$0.00
	Adv-Unallocated payments	0.00		\$7,091.20	\$7,091.20	\$0.00
	Adv-Understated O/Bank	0.00		\$54.00	\$54.00	\$0.00
	Adv-USP	0.00		\$1,500.00	\$1,500.00	\$0.00
	Adv-w/b Barai	0.00		\$0.00	\$0.00	\$0.00
	Adv-w/b Mangoteti	0.00		\$0.00	\$0.00	\$0.00
	Adv-W/B Mantaia	0.00		\$29.00	\$29.00	\$0.00
	Adv-W/B Moanikuna	0.00		\$2,127.00	\$2,127.00	\$0.00
	Adv-W/B Tabukinikai	0.00		\$5.00	\$5.00	\$0.00
	Adv-w/b Tetiria	0.00		\$10.00	\$10.00	\$0.00
	Adv-W/B Tiokate	0.00		\$10.00	\$10.00	\$0.00
	Dep Beer	0.00		-\$6,108.56	\$0.00	\$6,108.56
	Dep Burannikoraioi	0.00		-\$4,445.00	\$0.00	\$4,445.00
	Dep Cigarette	0.00		-\$402.00	\$0.00	\$402.00
	Dep coke	0.00		-\$924.00	\$0.00	\$924.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Covid 19	0.00		-\$9,192.00	\$0.00	\$9,192.00
	Dep Crew	0.00		-\$120.00	\$0.00	\$120.00
	Dep egg	0.00		-\$107.00	\$0.00	\$107.00
	Dep Hardware	0.00		-\$66,960.92	\$0.00	\$66,960.92
	Dep- Helmet	0.00		-\$2,375.70	\$0.00	\$2,375.70
	Dep Karebwerebwe	0.00		-\$2,090.85	\$0.00	\$2,090.85
	Dep Kata	0.00		-\$3,440.00	\$0.00	\$3,440.00
	Dep Koitip	0.00		-\$2,475.00	\$0.00	\$2,475.00
	Dep Malisia Beiatou	0.00		-\$300.00	\$0.00	\$300.00
	Dep Marewea Tekabo	0.00		-\$30.00	\$0.00	\$30.00
	Dep- MICTTD	0.00		-\$220.00	\$0.00	\$220.00
	Dep Naanua Botaua	0.00		-\$30.00	\$0.00	\$30.00
	Dep Parish	0.00		-\$100.00	\$0.00	\$100.00
	Dep Red Cross	0.00		-\$414.20	\$0.00	\$414.20
	Dep Rice	0.00		-\$2,838.00	\$0.00	\$2,838.00
	Dep Tarariki Tatoa	0.00		-\$300.00	\$0.00	\$300.00
	Dep Tebikeiti Tamarou	0.00		-\$30.00	\$0.00	\$30.00
	Dep Teikona	0.00		-\$44.00	\$0.00	\$44.00
	Dep Tenatorua	0.00		-\$150.00	\$0.00	\$150.00
	Dep Teorabuti A	0.00		-\$120.00	\$0.00	\$120.00
	Dep Toatang	0.00		-\$93.30	\$0.00	\$93.30
	Dep Uanikai	0.00		-\$403.80	\$0.00	\$403.80
	Dep Water	0.00		-\$291.50	\$0.00	\$291.50
	Dep Wifi	0.00		-\$197.00	\$0.00	\$197.00
	Dep wine	0.00		-\$294.79	\$0.00	\$294.79
	Dep-Aberaam	0.00		-\$2,000.00	\$0.00	\$2,000.00
	Dep-Agency fee	0.00		-\$2,086.50	\$0.00	\$2,086.50
	Dep-Air Kiribati	0.00		-\$401.30	\$0.00	\$401.30
	Dep-Aiwa	0.00		-\$761.70	\$0.00	\$761.70
	Dep-Akawa	0.00		-\$1,433.10	\$0.00	\$1,433.10
	Dep-Aketa	0.00		-\$3.00	\$0.00	\$3.00
	Dep-Allow Kiaimoa	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Allow Kiritamwa	0.00		-\$58.25	\$0.00	\$58.25
	Dep-Allow Moanikuna	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Allow Okoro	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Apron	0.00		-\$2,215.95	\$0.00	\$2,215.95

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Areti	0.00		-\$230.95	\$0.00	\$230.95
	Dep-Aviation	0.00		-\$2,501.25	\$0.00	\$2,501.25
	Dep-B/Pens	0.00		-\$3.20	\$0.00	\$3.20
	Dep-Babakai	0.00		-\$183.55	\$0.00	\$183.55
	Dep-Bangai	0.00		-\$282.00	\$0.00	\$282.00
	Dep-Betero	0.00		-\$530.00	\$0.00	\$530.00
	Dep-Biina	0.00		-\$306.80	\$0.00	\$306.80
	Dep-Biita	0.00		-\$271.30	\$0.00	\$271.30
	Dep-Block	0.00		-\$43.50	\$0.00	\$43.50
	Dep-Bobai	0.00		-\$3.00	\$0.00	\$3.00
	Dep-Boka	0.00		-\$61.50	\$0.00	\$61.50
	Dep-Bridge	0.00		-\$48.00	\$0.00	\$48.00
	Dep-Buota	0.00		-\$1,498.56	\$0.00	\$1,498.56
	Dep-Burentoun	0.00		-\$146.00	\$0.00	\$146.00
	Dep-Buta	0.00		-\$8.05	\$0.00	\$8.05
	Dep-Buy Frame	0.00		-\$7.00	\$0.00	\$7.00
	Dep-Bwain akawa	0.00		-\$194.95	\$0.00	\$194.95
	Dep-Bwaraiti	0.00		-\$41.50	\$0.00	\$41.50
	Dep-Canteen	0.00		-\$8,169.74	\$0.00	\$8,169.74
	Dep-Cement	0.00		-\$600.00	\$0.00	\$600.00
	Dep-Chainsaw	0.00		-\$91.00	\$0.00	\$91.00
	Dep-Clerk/Tiibi	0.00		-\$218.00	\$0.00	\$218.00
	Dep-Cm Utiroa	0.00		-\$49.20	\$0.00	\$49.20
	Dep-Copra	0.00		-\$569.32	\$0.00	\$569.32
	Dep-Copra cake	0.00		-\$1,470.00	\$0.00	\$1,470.00
	Dep-Council Staff	0.00		-\$459.63	\$0.00	\$459.63
	Dep-Court	0.00		-\$10.00	\$0.00	\$10.00
	Dep-CPPL	0.00		-\$699.25	\$0.00	\$699.25
	Dep-D/Bonus	0.00		-\$3.50	\$0.00	\$3.50
	Dep-DBK	0.00		-\$5,388.90	\$0.00	\$5,388.90
	Dep-Disaster	0.00		-\$6,032.43	\$0.00	\$6,032.43
	Dep-Divers	0.00		-\$0.20	\$0.00	\$0.20
	Dep-Drumstick	0.00		-\$15,033.85	\$0.00	\$15,033.85
	Dep-Fish/Net	0.00		-\$9.00	\$0.00	\$9.00
	Dep-Float	0.00		-\$45.00	\$0.00	\$45.00
	Dep-Health	0.00		-\$2,091.80	\$0.00	\$2,091.80

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Iceplant	0.00		-\$2,802.60	\$0.00	\$2,802.60
	Dep-Ice-Plant	0.00		-\$3,580.20	\$0.00	\$3,580.20
	Dep-ICT Worker	0.00		-\$1,387.08	\$0.00	\$1,387.08
	Dep-Incentive allowance	0.00		-\$1,500.00	\$0.00	\$1,500.00
	Dep-Internet	0.00		-\$75.00	\$0.00	\$75.00
	Dep-Iosabata	0.00		-\$5.00	\$0.00	\$5.00
	Dep-IYA	0.00		-\$4,571.75	\$0.00	\$4,571.75
	Dep-JSS Takoronga	0.00		-\$3,712.92	\$0.00	\$3,712.92
	Dep-K/Aine	0.00		-\$20.00	\$0.00	\$20.00
	Dep-K/Kaw	0.00		-\$9.00	\$0.00	\$9.00
	Dep-K/Kaw Mantaia	0.00		-\$107.00	\$0.00	\$107.00
	Dep-Kab/Kaw Booti	0.00		-\$215.06	\$0.00	\$215.06
	Dep-Kab/Kaw Kaiea	0.00		-\$16.00	\$0.00	\$16.00
	Dep-kab/kaw Tetiria	0.00		-\$84.00	\$0.00	\$84.00
	Dep-Kabnuree	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Kabomwi	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Kabuna	0.00		-\$2,418.76	\$0.00	\$2,418.76
	Dep-Kabwea	0.00		-\$3,120.00	\$0.00	\$3,120.00
	Dep-Kabwearuru	0.00		-\$72.00	\$0.00	\$72.00
	Dep-Kamwarake	0.00		-\$113.00	\$0.00	\$113.00
	Dep-Kango	0.00		-\$180.00	\$0.00	\$180.00
	Dep-Karan	0.00		-\$1,094.20	\$0.00	\$1,094.20
	Dep-Karao Kawai	0.00		-\$4,828.90	\$0.00	\$4,828.90
	Dep-Kareiti	0.00		-\$210.00	\$0.00	\$210.00
	Dep-Karere	0.00		-\$217.43	\$0.00	\$217.43
	Dep-Katorika Utiroa	0.00		-\$120.00	\$0.00	\$120.00
	Dep-Kiaimoa/Kamarie	0.00		-\$113.00	\$0.00	\$113.00
	Dep-Kiri-EU	0.00		-\$1,385.20	\$0.00	\$1,385.20
	Dep-Kirimaua	0.00		-\$42.00	\$0.00	\$42.00
	Dep-Kiritamwa	0.00		-\$84.60	\$0.00	\$84.60
	Dep-KOFA	0.00		-\$11.00	\$0.00	\$11.00
	Dep-KOIFWAP	0.00		-\$4,978.25	\$0.00	\$4,978.25
	Dep-KOIL	0.00		-\$2,756.89	\$0.00	\$2,756.89
	Dep-Komete ni Kaukuki	0.00		-\$2,994.81	\$0.00	\$2,994.81
	Dep-Kookia	0.00		-\$847.75	\$0.00	\$847.75
	Dep-KPC/C TBN	0.00		-\$50.00	\$0.00	\$50.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-KPF Loan	0.00		-\$6,717.55	\$0.00	\$6,717.55
	Dep-Kuau	0.00		-\$4,581.00	\$0.00	\$4,581.00
	Dep-Landing Craft	0.00		-\$320.00	\$0.00	\$320.00
	Dep-Lease	0.00		-\$6,236.94	\$0.00	\$6,236.94
	Dep-Loan	0.00		-\$292.00	\$0.00	\$292.00
	Dep-Loss account Betero	0.00		-\$10.65	\$0.00	\$10.65
	Dep-Mataio	0.00		-\$206.34	\$0.00	\$206.34
	Dep-Mayor	0.00		-\$20.00	\$0.00	\$20.00
	Dep-Meal & Transport	0.00		-\$397.88	\$0.00	\$397.88
	Dep-Meeri	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Miira	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Mimitong	0.00		-\$10.00	\$0.00	\$10.00
	Dep-Minifin	0.00		-\$338.90	\$0.00	\$338.90
	Dep-Moanikuna	0.00		-\$189.18	\$0.00	\$189.18
	Dep-MOE	0.00		-\$33,105.60	\$0.00	\$33,105.60
	Dep-Motorman	0.00		-\$40.00	\$0.00	\$40.00
	Dep-Nunaia	0.00		-\$31.30	\$0.00	\$31.30
	Dep-O/t Barai	0.00		-\$42.54	\$0.00	\$42.54
	Dep-O/t Hautia	0.00		-\$75.40	\$0.00	\$75.40
	Dep-O/t Kaiea	0.00		-\$9.16	\$0.00	\$9.16
	Dep-O/t Kaioka	0.00		-\$15.00	\$0.00	\$15.00
	Dep-O/t Robati	0.00		-\$1.50	\$0.00	\$1.50
	Dep-o/t Rooba	0.00		-\$126.15	\$0.00	\$126.15
	Dep-o/t Taboiku	0.00		-\$19.00	\$0.00	\$19.00
	Dep-o/t Tabokai	0.00		-\$71.50	\$0.00	\$71.50
	Dep-O/t Takuku	0.00		-\$4.50	\$0.00	\$4.50
	Dep-O/t Teoi	0.00		-\$8.60	\$0.00	\$8.60
	Dep-O/t Tikai	0.00		-\$4.50	\$0.00	\$4.50
	Dep-O/time	0.00		-\$894.67	\$0.00	\$894.67
	Dep-O-IBD-9065550.41	0.00		-\$18,387.71	\$0.00	\$18,387.71
	Dep-Okoro	0.00		-\$163.70	\$0.00	\$163.70
	Dep-Opearator	0.00		-\$35.00	\$0.00	\$35.00
	Dep-Operation Allow	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Overnight	0.00		-\$25.00	\$0.00	\$25.00
	Dep-Overstated o/Cash	0.00		-\$1,551.22	\$0.00	\$1,551.22
	Dep-Overstated O/IBD-297513	0.00		-\$100.00	\$0.00	\$100.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Pick UP	0.00		-\$1,279.15	\$0.00	\$1,279.15
	Dep-Pigs	0.00		-\$5.00	\$0.00	\$5.00
	Dep-PVU	0.00		-\$380.00	\$0.00	\$380.00
	Dep-RAK	0.00		-\$2.00	\$0.00	\$2.00
	Dep-Retirement	0.00		-\$3,093.02	\$0.00	\$3,093.02
	Dep-Retirement MISA	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Rui	0.00		-\$11.00	\$0.00	\$11.00
	Dep-S/cucumber	0.00		-\$3,746.20	\$0.00	\$3,746.20
	Dep-Salaries	0.00		-\$118.61	\$0.00	\$118.61
	Dep-Sausages	0.00		-\$272.50	\$0.00	\$272.50
	Dep-Sawmill	0.00		-\$720.00	\$0.00	\$720.00
	Dep-Seaweed	0.00		-\$399.10	\$0.00	\$399.10
	Dep-SKH	0.00		-\$1,040.00	\$0.00	\$1,040.00
	Dep-Social Committee	0.00		-\$1,558.00	\$0.00	\$1,558.00
	Dep-Solar	0.00		-\$765.90	\$0.00	\$765.90
	Dep-Spark	0.00		-\$15.00	\$0.00	\$15.00
	Dep-Surplus	0.00		-\$597.16	\$0.00	\$597.16
	Dep-Surplus Okoro	0.00		-\$81.28	\$0.00	\$81.28
	Dep-Surplus Teitirere	0.00		-\$63.58	\$0.00	\$63.58
	Dep-Taakaria	0.00		-\$27.00	\$0.00	\$27.00
	Dep-Tabera	0.00		-\$600.00	\$0.00	\$600.00
	Dep-Taboanna	0.00		-\$91.00	\$0.00	\$91.00
	Dep-Tabokai	0.00		-\$84.60	\$0.00	\$84.60
	Dep-Tabwaria	0.00		-\$260.00	\$0.00	\$260.00
	Dep-Tanaeang	0.00		-\$2,545.85	\$0.00	\$2,545.85
	Dep-Taokai	0.00		-\$258.90	\$0.00	\$258.90
	Dep-Taukoriri	0.00		-\$33.18	\$0.00	\$33.18
	Dep-Tauma	0.00		-\$883.08	\$0.00	\$883.08
	Dep-Teabike College	0.00		-\$6,961.55	\$0.00	\$6,961.55
	Dep-Tebou	0.00		-\$25.00	\$0.00	\$25.00
	Dep-Tebukoko	0.00		-\$383.38	\$0.00	\$383.38
	Dep-Tebunana	0.00		-\$60.00	\$0.00	\$60.00
	Dep-Tebunanna	0.00		-\$114.00	\$0.00	\$114.00
	Dep-Teingoaaba	0.00		-\$16.50	\$0.00	\$16.50
	Dep-Tekabuibui	0.00		-\$272.70	\$0.00	\$272.70
	Dep-Tekaibo	0.00		-\$255.03	\$0.00	\$255.03

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Tekaie	0.00		-\$33.70	\$0.00	\$33.70
	Dep-Tekaman	0.00		-\$829.10	\$0.00	\$829.10
	Dep-Tekamauna	0.00		-\$139.35	\$0.00	\$139.35
	Dep-Tekatata	0.00		-\$0.10	\$0.00	\$0.10
	Dep-Tekeraoi	0.00		-\$5.00	\$0.00	\$5.00
	Dep-Tenatoorua	0.00		-\$36.00	\$0.00	\$36.00
	Dep-Tentau	0.00		-\$0.20	\$0.00	\$0.20
	Dep-Teraburabu/Kiaimoa	0.00		-\$132.00	\$0.00	\$132.00
	Dep-Teraiti	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Terikiai	0.00		-\$1,199.75	\$0.00	\$1,199.75
	Dep-Tetenge	0.00		-\$772.09	\$0.00	\$772.09
	Dep-Tetoaiti	0.00		-\$240.00	\$0.00	\$240.00
	Dep-Tiam	0.00		-\$5.50	\$0.00	\$5.50
	Dep-Tiibwere	0.00		-\$6.00	\$0.00	\$6.00
	Dep-Tiikai	0.00		-\$12.00	\$0.00	\$12.00
	Dep-Tion T	0.00		-\$210.00	\$0.00	\$210.00
	Dep-Tokoia	0.00		-\$887.30	\$0.00	\$887.30
	Dep-Tonganibeia	0.00		-\$339.10	\$0.00	\$339.10
	Dep-Transport	0.00		-\$400.00	\$0.00	\$400.00
	Dep-Trust Fund	0.00		-\$3,296.60	\$0.00	\$3,296.60
	Dep-TTI	0.00		-\$705.00	\$0.00	\$705.00
	Dep-Tuake	0.00		-\$59.50	\$0.00	\$59.50
	Dep-Turaa	0.00		-\$9.30	\$0.00	\$9.30
	Dep-Uclaim Rikan	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Unclaim Bioia Wainu	0.00		-\$25.55	\$0.00	\$25.55
	Dep-Unclaim Karere	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Unclaim Nimnang	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Unclaim Tabare	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Unclaim Temaotarawa	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Unclaim Uubwa	0.00		-\$30.00	\$0.00	\$30.00
	Dep-Understated C/Cash	0.00		-\$0.12	\$0.00	\$0.12
	Dep-Unimwane	0.00		-\$31,694.00	\$0.00	\$31,694.00
	Dep-Utiroa	0.00		-\$2,548.75	\$0.00	\$2,548.75
	Dep-w/b Baraiti	0.00		-\$10.75	\$0.00	\$10.75
	Dep-w/b Biita	0.00		-\$15.00	\$0.00	\$15.00
	Dep-W/B Kabutatewa	0.00		-\$280.00	\$0.00	\$280.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-w/b Tabokai	0.00		-\$10.00	\$0.00	\$10.00
	Dep-W/B Takuku	0.00		-\$34.00	\$0.00	\$34.00
	Dep-W/Bonus	0.00		-\$26.88	\$0.00	\$26.88
	Dep-W/Bonus Kiritamwa	0.00		-\$10.00	\$0.00	\$10.00
	Dep-W/Taara	0.00		-\$3,485.00	\$0.00	\$3,485.00
	Dep-Waa n oo	0.00		-\$7,425.50	\$0.00	\$7,425.50
	Dep-Wages	0.00		-\$309.68	\$0.00	\$309.68
	Dep-wages of labour charges	0.00		-\$49.94	\$0.00	\$49.94
	Dep-White Ribbon	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Wire	0.00		-\$90.00	\$0.00	\$90.00
	Dep-Workshop	0.00		-\$2,963.70	\$0.00	\$2,963.70
	Dep-Yagona	0.00		-\$112.50	\$0.00	\$112.50
	Imp Angitaake	0.00		\$0.00	\$0.00	\$0.00
	Imp Betio Mini Market	0.00		\$0.00	\$0.00	\$0.00
	Imp Biine	0.00		\$24,439.00	\$24,439.00	\$0.00
	Imp Clerk Arima Teukera	0.00		-\$3,789.92	\$0.00	\$3,789.92
	Imp Goodlife	0.00		\$485.00	\$485.00	\$0.00
	Imp Hardware	0.00		\$9,824.40	\$9,824.40	\$0.00
	Imp Kairo T	0.00		\$1,200.00	\$1,200.00	\$0.00
	Imp Keaa	0.00		\$360.00	\$360.00	\$0.00
	Imp Kinateao	0.00		\$96.40	\$96.40	\$0.00
	Imp King Holdings	0.00		\$31,504.89	\$31,504.89	\$0.00
	Imp Kiriteu	0.00		\$4,030.00	\$4,030.00	\$0.00
	Imp- Ngaatau	0.00		\$4,100.00	\$4,100.00	\$0.00
	Imp Omere Tearei	0.00		\$531.56	\$531.56	\$0.00
	Imp Sina M	0.00		\$253.15	\$253.15	\$0.00
	Imp Taaruta	0.00		\$45.00	\$45.00	\$0.00
	Imp Taotin Trading	0.00		\$9.57	\$9.57	\$0.00
	Imp Teikake	0.00		\$178.11	\$178.11	\$0.00
	Imp Tekimaata	0.00		\$3,565.42	\$3,565.42	\$0.00
	Imp-Aberaam	0.00		-\$1,936.90	\$0.00	\$1,936.90
	Imp-Akau	0.00		\$15.00	\$15.00	\$0.00
	Imp-Ataake from MIA	0.00		\$58.60	\$58.60	\$0.00
	Imp-Bakoa	0.00		\$0.00	\$0.00	\$0.00
	Imp-Bonnari	0.00		\$0.00	\$0.00	\$0.00
	Imp-Clerk	0.00		\$5,372.50	\$5,372.50	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Dr. Tetaua Taitai	0.00		-\$54.00	\$0.00	\$54.00
	Imp-Eliza	0.00		\$722.07	\$722.07	\$0.00
	Imp-Eritabeta	0.00		\$0.00	\$0.00	\$0.00
	Imp-Kabwea	0.00		\$2,640.00	\$2,640.00	\$0.00
	Imp-Kaeka	0.00		-\$5.20	\$0.00	\$5.20
	Imp-Kateia	0.00		\$150.00	\$150.00	\$0.00
	Imp-Kobebe	0.00		\$363.10	\$363.10	\$0.00
	Imp-Martin.T	0.00		\$717.15	\$717.15	\$0.00
	Imp-Mayor Tabukirake	0.00		\$0.00	\$0.00	\$0.00
	Imp-Meere U	0.00		-\$2,978.00	\$0.00	\$2,978.00
	Imp-Mere	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp-MP Taberannang	0.00		-\$14,907.51	\$0.00	\$14,907.51
	Imp-N. Tiri	0.00		\$0.00	\$0.00	\$0.00
	Imp-Nantongo	0.00		\$3,619.45	\$3,619.45	\$0.00
	Imp-Retirement	0.00		-\$10,228.65	\$0.00	\$10,228.65
	Imp-Riannaua	0.00		\$462.00	\$462.00	\$0.00
	Imp-Rose	0.00		\$0.00	\$0.00	\$0.00
	Imp-Solar	0.00		-\$88.35	\$0.00	\$88.35
	Imp-Taata	0.00		\$349.95	\$349.95	\$0.00
	Imp-Tabera	0.00		\$1,002.00	\$1,002.00	\$0.00
	Imp-Taberannang	0.00		\$1,562.60	\$1,562.60	\$0.00
	Imp-Tabukirake	0.00		\$13,620.30	\$13,620.30	\$0.00
	Imp-Tabwaua	0.00		\$1,328.67	\$1,328.67	\$0.00
	Imp-Takiakia	0.00		\$854.09	\$854.09	\$0.00
	Imp-Taona	0.00		\$1,991.43	\$1,991.43	\$0.00
	Imp-Tarakabu	0.00		\$9,000.00	\$9,000.00	\$0.00
	Imp-Teabi	0.00		\$5,902.11	\$5,902.11	\$0.00
	Imp-Teaiwa	0.00		\$2,000.00	\$2,000.00	\$0.00
	Imp-Teanaua	0.00		\$283.25	\$283.25	\$0.00
	Imp-Tearawa	0.00		\$811.70	\$811.70	\$0.00
	Imp-Tebunana	0.00		\$1,103.38	\$1,103.38	\$0.00
	Imp-Teewa	0.00		\$463.20	\$463.20	\$0.00
	Imp-Teitiaki	0.00		\$78.00	\$78.00	\$0.00
	Imp-Teitimatang	0.00		\$580.00	\$580.00	\$0.00
	Imp-Teitirere	0.00		-\$4,000.00	\$0.00	\$4,000.00
	Imp-Tekamauna T	0.00		\$492.78	\$492.78	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Tekoba	0.00		\$2,064.65	\$2,064.65	\$0.00
	Imp-Teraku	0.00		\$1,200.00	\$1,200.00	\$0.00
	Imp-Tetenge	0.00		\$1,828.70	\$1,828.70	\$0.00
	Imp-Tetiria	0.00		\$1,333.90	\$1,333.90	\$0.00
	Imp-Tiaoti	0.00		\$600.00	\$600.00	\$0.00
	Imp-Tokoia Kareimoa	0.00		\$7,436.15	\$7,436.15	\$0.00
	Imp-Triple Tee	0.00		\$0.00	\$0.00	\$0.00
	Imp-Ubwa	0.00		\$0.00	\$0.00	\$0.00
	Imp-Ueanraoi	0.00		\$1,438.00	\$1,438.00	\$0.00
	Loss Amiina Tabiang	0.00		-\$178.99	\$0.00	\$178.99
	Loss Banrenga	0.00		-\$874.70	\$0.00	\$874.70
	Loss Clerk Arima Teukera	0.00		\$0.00	\$0.00	\$0.00
	Loss Kead	0.00		\$63.72	\$63.72	\$0.00
	Loss Ngaatau	0.00		\$1,196.75	\$1,196.75	\$0.00
	Loss-Bank Balance (Ac# 297502)	0.00		\$1,199.96	\$1,199.96	\$0.00
	Loss-Betero	0.00		\$1,289.05	\$1,289.05	\$0.00
	Loss-Eritabeta (Ass Clerk)	0.00		\$7,585.54	\$7,585.54	\$0.00
	Loss-Mangoteti	0.00		\$28,679.26	\$28,679.26	\$0.00
	Loss-Maria	0.00		\$574.87	\$574.87	\$0.00
	Loss-Okoro	0.00		\$2,510.53	\$2,510.53	\$0.00
	Loss-Tabera.E	0.00		\$0.10	\$0.10	\$0.00
	Loss-Taboiku	0.00		\$186.26	\$186.26	\$0.00
	Loss-Tabwaua	0.00		\$605.00	\$605.00	\$0.00
	Loss-Taibere	0.00		-\$16.00	\$0.00	\$16.00
	Loss-Tanimeata	0.00		\$120.13	\$120.13	\$0.00
	Loss-Tebunana	0.00		-\$420.00	\$0.00	\$420.00
	Loss-Teitirere	0.00		\$55,371.11	\$55,371.11	\$0.00
	Loss-Tekamauna	0.00		\$195.85	\$195.85	\$0.00
	Loss-Tetenge	0.00		\$5,524.56	\$5,524.56	\$0.00
	Loss-Tetiria	0.00		\$29,172.50	\$29,172.50	\$0.00
	Loss-Tiare	0.00		\$1,978.90	\$1,978.90	\$0.00
	Loss-Tikaa	0.00		\$3.81	\$3.81	\$0.00
	Loss-Turaa	0.00		\$0.50	\$0.50	\$0.00
	Loss-Wanikaie	0.00		-\$54.00	\$0.00	\$54.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Closing Cash				23726.07	0.00
	Closing Bank				239385.30	0.00
	Grand Total				1,395,996.90	1,395,996.90

Prepared by : LGD Internal Audit



Tab-North Island Council
Statement of Notes
for the Period 01/01/23 to 12/31/23



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

KPF# 19-2069295	100,000.00
IBD: 297513	50,920.53
PassBook Acc# 650684	7,699.53
PassBook Acc# 297502	80,765.24

239,385.30

Note#	Account	BTL Accounts	Amount \$	Total \$
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2 Account Receivable

Adv Akata Akau	\$300.00
Adv Akata Mautekai	\$270.00
Adv Aritita Kariti	\$300.00
Adv Auditing committee	\$6,648.57
Adv auditing Hardware	\$108.74
Adv Bakarereua Iuta	\$0.00
Adv Biina Borauea	\$300.00
Adv Buara Ranibong	\$0.00
Adv Bwataka Burenneita	\$450.00
Adv Bwatarawa Tekeiaki	\$270.00
Adv Emwa Aneraka	\$0.00
Adv Handling cargo	\$9,843.09
Adv Itibunnang Tekeiaki	\$0.00
Adv Itimaera	\$0.00
Adv Kaateta TenTuri	\$300.00
Adv Kamaraia Tokia	\$0.00
Adv Karaia Naboua	\$0.00
Adv Kararaua Inatio	\$0.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Karete Toakai	\$450.00	
		Adv Karubea Rooba	\$270.00	
		Adv Katonua Mataio	\$270.00	
		Adv Kautuna Teraweia	\$270.00	
		Adv Keaa Taom	\$0.00	
		Adv Keetebwa Tetabo	\$270.00	
		Adv Kireua	\$0.00	
		Adv Kobua	\$100.00	
		Adv Kokia Kabiri	\$0.00	
		Adv Koobuti	\$300.00	
		Adv Leave grant	\$0.00	
		Adv M/Hire	\$0.00	
		Adv Mangare Batiua	\$270.00	
		Adv Merea Tebuanna	\$450.00	
		Adv MHMS airfare	\$354.00	
		Adv Mikaere Kaburara	\$450.00	
		Adv Moote	\$0.00	
		Adv Mwaitaake Bonto	\$300.00	
		Adv Nei Bina Kaito	\$450.00	
		Adv Nei Boka Baraniko	\$0.00	
		Adv Nei Mwaa T	\$300.00	
		Adv Nei Ruti Tetuai	\$270.00	
		Adv Nikira	\$0.00	
		Adv Nikora Tokam	\$0.00	
		Adv Nuea	\$150.00	
		Adv Nunaia Mamaua	\$0.00	
		Adv Nutrition	\$100.00	
		Adv Overtime	\$10.95	
		Adv Raketu Okitawe	\$300.00	
		Adv Ramcar MHMS	\$80.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Ranibong Boutu	\$0.00	
		Adv Rekentarawa	\$128.55	
		Adv Rekentarawa Tekakoro	\$450.00	
		Adv Restaurant	\$3,144.35	
		Adv Rikan	\$150.00	
		Adv Rose	\$10.00	
		Adv Rosie Ioram	\$270.00	
		Adv Taamate Okitawe	\$300.00	
		Adv Tabuia	\$18.10	
		Adv Tabukinikai Tabwanou	\$0.00	
		Adv Taeboa	\$200.00	
		Adv Taieta Tanintoa	\$300.00	
		Adv Taing Teekawa	\$20.00	
		Adv Takeuea	\$300.00	
		Adv Tangutu Taata	\$0.00	
		Adv Tantonga Arane	\$270.00	
		Adv Taotere Bureia	\$270.00	
		Adv Tauai Viane	\$300.00	
		Adv Tauanibure Matawete	\$450.00	
		Adv Taukoriri Tekaititi	\$250.00	
		Adv Teanau	\$0.00	
		Adv Tebanana	\$0.00	
		Adv Tebuaoti Teitimaua	\$450.00	
		Adv Tebukaa Tongoun	\$300.00	
		Adv Tebukoko	\$50.00	
		Adv Tebureeti Timon	\$270.00	
		Adv Tebwatau T	\$404.50	
		Adv Teebeku	\$0.00	
		Adv Teekawa Tetabea	\$0.00	
		Adv Teikake Aram	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv Teikona Tangimate	\$0.00	
		Adv Teingoa Kirimaua	\$300.00	
		Adv Tekaeko Teem	\$300.00	
		Adv Tekamauna Tebiina	\$450.00	
		Adv Tekatang Tebau	\$270.00	
		Adv Tekimwa Tebou	\$270.00	
		Adv Tekina	\$0.00	
		Adv Temboa Tannang	\$0.00	
		Adv Temii Manikai	\$300.00	
		Adv Tenamoiti Tatoa	\$300.00	
		Adv Teneaa Rinikarawa	\$300.00	
		Adv Teraeai Bebeia	\$270.00	
		Adv Teraumwemwe	\$300.00	
		Adv Tereaua Tetabea	\$0.00	
		Adv Teretia Tekaau	\$300.00	
		Adv Tetamne Butitoa	\$270.00	
		Adv Teuaua Temwaka	\$270.00	
		Adv Teuna	\$0.00	
		Adv Tiamatang Roteti	\$0.00	
		Adv Tiarine Tiinga	\$300.00	
		Adv Tiinia Tebau	\$300.00	
		Adv Tioon	\$171.90	
		Adv Tioon Tabukinikai	\$270.00	
		Adv Toatang Tekaata	\$450.00	
		Adv Tokaniman Tangaroa	\$300.00	
		Adv Tonganibeia Kabutatewa	\$0.00	
		Adv Totoki T	\$0.00	
		Adv VCO	\$3,225.02	
		Adv-Account	\$76.89	
		Adv-Air Field Fuel	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Allow Rooba others	\$10.00	
		Adv-Allow Tabunikai	\$20.00	
		Adv-Allow Takuku	\$853.75	
		Adv-Allow Taokai	\$15.00	
		Adv-Allow Tiokate	\$617.00	
		Adv-Allowance	\$30.00	
		Adv-Aukai	\$187.00	
		Adv-B/Men Allow	\$25.00	
		Adv-Bachoe	\$945.25	
		Adv-Batita	\$1.70	
		Adv-Ben M Pedro	\$0.00	
		Adv-Betero	\$63.19	
		Adv-Betiota	\$48.00	
		Adv-Bingo	\$0.00	
		Adv-Board of Survey	\$50.00	
		Adv-Boat Hire	\$0.00	
		Adv-Booti	\$12.00	
		Adv-Buange	\$658.20	
		Adv-Burau	\$38.71	
		Adv-Burentau	\$14.40	
		Adv-Bwaua	\$0.00	
		Adv-Bwebwen	\$387.50	
		Adv-Cat	\$387.50	
		Adv-Coral Ace	\$0.00	
		Adv-Council office	\$907.67	
		Adv-Crowbar	\$0.00	
		Adv-D/Mayor	\$0.00	
		Adv-Election	\$20.00	
		Adv-Eritabeta	\$0.00	
		Adv-Fishing Gears	\$2,011.85	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Florence	\$0.00	
		Adv-Fuel Farm	\$54.00	
		Adv-Guesthouse	\$241.80	
		Adv-Hautia	\$0.00	
		Adv-Ika	\$74.65	
		Adv-InAdvendence	\$3,084.60	
		Adv-IPO	\$200.00	
		Adv-Island Council	\$190.55	
		Adv-Itibunnang	\$25.50	
		Adv-Itoningaina	\$238.00	
		Adv-Ka-50	\$1,566.25	
		Adv-kab/kaw Baraiti	\$16.00	
		Adv-Kab/Kaw Borai/Others	\$0.00	
		Adv-Kabutatewa	\$69.75	
		Adv-Kainaomata	\$7,241.40	
		Adv-Kairaoa	\$5.00	
		Adv-Kamarie	\$279.00	
		Adv-Kanan te beeki	\$11.00	
		Adv-Kaukuki	\$3,737.55	
		Adv-Kiaimoa	\$136.20	
		Adv-KK/M	\$101.00	
		Adv-Kourabi	\$38.71	
		Adv-L/Charge	\$6.00	
		Adv-L/Cost	\$7.25	
		Adv-LDS	\$50.00	
		Adv-Loss Bwaraiti	\$102.82	
		Adv-Maintenance	\$3,171.63	
		Adv-Mantaia	\$56.71	
		Adv-Maria	\$75.60	
		Adv-Mauna	\$9.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Maurieta	\$0.00	
		Adv-MHARD	\$94.00	
		Adv-MHO	\$217.80	
		Adv-Mikaere	\$28.80	
		Adv-MISA	\$2,952.59	
		Adv-Motorbike	\$3,227.00	
		Adv-MPWU	\$131.00	
		Adv-Mv Maoanaraoi	\$2,953.55	
		Adv-Mwakin	\$210.00	
		Adv-Nantongo	\$705.00	
		Adv-Naunta	\$260.00	
		Adv-O/t Babakai	\$119.50	
		Adv-O/t Biita	\$54.70	
		Adv-O/t Burenteun	\$7.80	
		Adv-O/t Kookia	\$166.77	
		Adv-O/t Tabukinikai	\$125.60	
		Adv-o/t taokai	\$1.26	
		Adv-O/t Taubkinikai	\$0.00	
		Adv-O/t w/b	\$57.00	
		Adv-O/T w/b k booti	\$37.00	
		Adv-O/time Maurieta	\$0.00	
		Adv-OB	\$840.00	
		Adv-Okoro	\$701.50	
		Adv-Phone Card	\$2,037.00	
		Adv-Phone Cards	\$450.00	
		Adv-Preschool	\$62,237.83	
		Adv-Project	\$377.65	
		Adv-PVU	\$933.95	
		Adv-Rakentara	\$0.00	
		Adv-Ranibong	\$5.65	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Rooba	\$274.75	
		Adv-Rooti	\$800.00	
		Adv-Shovel	\$0.00	
		Adv-Sleep Allowance	\$6.30	
		Adv-Supervisor	\$20.00	
		Adv-Surplus Betero	\$30.80	
		Adv-Taara	\$50.00	
		Adv-Tabera	\$110.00	
		Adv-Taberannang	\$0.00	
		Adv-Taboiku	\$228.70	
		Adv-Tabukinikai	\$172.95	
		Adv-Tabukirake	\$0.00	
		Adv-Tabwanang	\$0.00	
		Adv-Taebo	\$120.00	
		Adv-Takuku	\$32.40	
		Adv-Tamaroa	\$1,919.30	
		Adv-Tangimate	\$74.85	
		Adv-Tantonga	\$38.71	
		Adv-Tanunikai	\$9.00	
		Adv-Tatia	\$0.00	
		Adv-Tauteang	\$0.00	
		Adv-Teangabo	\$4,024.45	
		Adv-Tearau	\$38.71	
		Adv-Tearawa	\$40.00	
		Adv-Tebikeiti	\$434.26	
		Adv-Tebua	\$20.00	
		Adv-Teereuea	\$0.00	
		Adv-Teibouri	\$0.00	
		Adv-Teikake	\$64.15	
		Adv-Tekaibo	\$50.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Tekaronga	\$38.71	
		Adv-Tekimwa	\$38.71	
		Adv-Teraburabu	\$506.78	
		Adv-Tetiria	\$0.00	
		Adv-Teubiti	\$38.71	
		Adv-Teuruba	\$15.00	
		Adv-Tewawea	\$390.00	
		Adv-Tiita	\$20.00	
		Adv-Tikii	\$0.50	
		Adv-Tiokate	\$67.00	
		Adv-Tobacco	\$0.00	
		Adv-Tongabiri	\$72.00	
		Adv-Traon	\$40.00	
		Adv-Truck	\$30.00	
		Adv-TRW Motrs	\$252.00	
		Adv-Tuata	\$202.00	
		Adv-Turekau	\$128.00	
		Adv-Ueen TBN	\$44.00	
		Adv-Unallocated payments	\$7,091.20	
		Adv-Understated O/Bank	\$54.00	
		Adv-USP	\$1,500.00	
		Adv-w/b Barai	\$0.00	
		Adv-w/b Mangoteti	\$0.00	
		Adv-W/B Mantaia	\$29.00	
		Adv-W/B Moanikuna	\$2,127.00	
		Adv-W/B Tabukinikai	\$5.00	
		Adv-w/b Tetiria	\$10.00	
		Adv-W/B Tiokate	\$10.00	
		Imp Angitaake	\$0.00	
		Imp Betio Mini Market	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Biine	\$24,439.00	
		Imp Goodlife	\$485.00	
		Imp Hardware	\$9,824.40	
		Imp Kairo T	\$1,200.00	
		Imp Keaa	\$360.00	
		Imp Kinateao	\$96.40	
		Imp King Holdings	\$31,504.89	
		Imp Kiritau	\$4,030.00	
		Imp- Ngaatau	\$4,100.00	
		Imp Omere Tearei	\$531.56	
		Imp Sina M	\$253.15	
		Imp Taaruta	\$45.00	
		Imp Taotin Trading	\$9.57	
		Imp Teikake	\$178.11	
		Imp Tekimaata	\$3,565.42	
		Imp-Akau	\$15.00	
		Imp-Ataake from MIA	\$58.60	
		Imp-Bakoa	\$0.00	
		Imp-Bonnari	\$0.00	
		Imp-Clerk	\$5,372.50	
		Imp-Eliza	\$722.07	
		Imp-Eritabeta	\$0.00	
		Imp-Kabwea	\$2,640.00	
		Imp-Kateia	\$150.00	
		Imp-Kobebe	\$363.10	
		Imp-Martin.T	\$717.15	
		Imp-Mayor Tabukirake	\$0.00	
		Imp-Mere	\$2,000.00	
		Imp-N. Tiri	\$0.00	
		Imp-Nantongo	\$3,619.45	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Riannaua	\$462.00	
		Imp-Rose	\$0.00	
		Imp-Taata	\$349.95	
		Imp-Tabera	\$1,002.00	
		Imp-Taberannang	\$1,562.60	
		Imp-Tabukirake	\$13,620.30	
		Imp-Tabwaua	\$1,328.67	
		Imp-Takiakia	\$854.09	
		Imp-Taona	\$1,991.43	
		Imp-Tarakabu	\$9,000.00	
		Imp-Teabi	\$5,902.11	
		Imp-Teaiwa	\$2,000.00	
		Imp-Teanaua	\$283.25	
		Imp-Tearawa	\$811.70	
		Imp-Tebunana	\$1,103.38	
		Imp-Teewa	\$463.20	
		Imp-Teitiaki	\$78.00	
		Imp-Teitimatang	\$580.00	
		Imp-Tekamauna T	\$492.78	
		Imp-Tekoba	\$2,064.65	
		Imp-Teraku	\$1,200.00	
		Imp-Tetenge	\$1,828.70	
		Imp-Tetiria	\$1,333.90	
		Imp-Tiaoti	\$600.00	
		Imp-Tokoia Kareimoo	\$7,436.15	
		Imp-Triple Tee	\$0.00	
		Imp-Ubwa	\$0.00	
		Imp-Ueanraoi	\$1,438.00	
		Loss Clerk Arima Teukera	\$0.00	
		Loss Keaa	\$63.72	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loss Ngaatau	\$1,196.75	
		Loss-Bank Balance (Ac# 297502)	\$1,199.96	
		Loss-Betero	\$1,289.05	
		Loss-Eritabeta (Ass Clerk)	\$7,585.54	
		Loss-Mangoteti	\$28,679.26	
		Loss-Maria	\$574.87	
		Loss-Okoro	\$2,510.53	
		Loss-Tabera.E	\$0.10	
		Loss-Taboiku	\$186.26	
		Loss-Tabwaua	\$605.00	
		Loss-Tanimeata	\$120.13	
		Loss-Teitirere	\$55,371.11	
		Loss-Tekamauna	\$195.85	
		Loss-Tetenge	\$5,524.56	
		Loss-Tetiria	\$29,172.50	
		Loss-Tiare	\$1,978.90	
		Loss-Tikaa	\$3.81	
		Loss-Turaa	\$0.50	
				460,125.87

3	Account Payable		
		Dep Beer	\$6,108.56
		Dep Burannikoraoi	\$4,445.00
		Dep Cigarette	\$402.00
		Dep coke	\$924.00
		Dep Covid 19	\$9,192.00
		Dep Crew	\$120.00
		Dep egg	\$107.00
		Dep Hardware	\$66,960.92
		Dep- Helmet	\$2,375.70
		Dep Karebwerebwe	\$2,090.85

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep Kata	\$3,440.00	
		Dep Koitip	\$2,475.00	
		Dep Malisia Beiatau	\$300.00	
		Dep Marewea Tekabo	\$30.00	
		Dep- MICTTD	\$220.00	
		Dep Naanua Botaua	\$30.00	
		Dep Parish	\$100.00	
		Dep Red Cross	\$414.20	
		Dep Rice	\$2,838.00	
		Dep Tarariki Tatoa	\$300.00	
		Dep Tebikeiti Tamarou	\$30.00	
		Dep Teikona	\$44.00	
		Dep Tenatorua	\$150.00	
		Dep Teorabuti A	\$120.00	
		Dep Toatang	\$93.30	
		Dep Uanikai	\$403.80	
		Dep Water	\$291.50	
		Dep Wifi	\$197.00	
		Dep wine	\$294.79	
		Dep-Aberaam	\$2,000.00	
		Dep-Agency fee	\$2,086.50	
		Dep-Air Kiribati	\$401.30	
		Dep-Aiwa	\$761.70	
		Dep-Akawa	\$1,433.10	
		Dep-Aketa	\$3.00	
		Dep-Allow Kiaimoa	\$15.00	
		Dep-Allow Kiritamwa	\$58.25	
		Dep-Allow Moanikuna	\$120.00	
		Dep-Allow Okoro	\$10.00	
		Dep-Apron	\$2,215.95	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Areti	\$230.95	
		Dep-Aviation	\$2,501.25	
		Dep-B/Pens	\$3.20	
		Dep-Babakai	\$183.55	
		Dep-Bangai	\$282.00	
		Dep-Betero	\$530.00	
		Dep-Biina	\$306.80	
		Dep-Biita	\$271.30	
		Dep-Block	\$43.50	
		Dep-Bobai	\$3.00	
		Dep-Boka	\$61.50	
		Dep-Bridge	\$48.00	
		Dep-Buota	\$1,498.56	
		Dep-Burentoun	\$146.00	
		Dep-Buta	\$8.05	
		Dep-Buy Frame	\$7.00	
		Dep-Bwain akawa	\$194.95	
		Dep-Bwaraiti	\$41.50	
		Dep-Canteen	\$8,169.74	
		Dep-Cement	\$600.00	
		Dep-Chainsaw	\$91.00	
		Dep-Clerk/Tiibi	\$218.00	
		Dep-Cm Utiroa	\$49.20	
		Dep-Copra	\$569.32	
		Dep-Copra cake	\$1,470.00	
		Dep-Council Staff	\$459.63	
		Dep-Court	\$10.00	
		Dep-CPPL	\$699.25	
		Dep-D/Bonus	\$3.50	
		Dep-DBK	\$5,388.90	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Disaster	\$6,032.43	
		Dep-Divers	\$0.20	
		Dep-Drumstick	\$15,033.85	
		Dep-Fish/Net	\$9.00	
		Dep-Float	\$45.00	
		Dep-Health	\$2,091.80	
		Dep-Iceplant	\$2,802.60	
		Dep-Ice-Plant	\$3,580.20	
		Dep-ICT Worker	\$1,387.08	
		Dep-Incentive allowance	\$1,500.00	
		Dep-Internet	\$75.00	
		Dep-Iosabata	\$5.00	
		Dep-IYA	\$4,571.75	
		Dep-JSS Takoronga	\$3,712.92	
		Dep-K/Aine	\$20.00	
		Dep-K/Kaw	\$9.00	
		Dep-K/Kaw Mantaia	\$107.00	
		Dep-Kab/Kaw Booti	\$215.06	
		Dep-Kab/Kaw Kaiea	\$16.00	
		Dep-kab/kaw Tetiria	\$84.00	
		Dep-Kabnuree	\$10.00	
		Dep-Kabomwi	\$20.00	
		Dep-Kabuna	\$2,418.76	
		Dep-Kabwea	\$3,120.00	
		Dep-Kabwearuru	\$72.00	
		Dep-Kamwarake	\$113.00	
		Dep-Kango	\$180.00	
		Dep-Karan	\$1,094.20	
		Dep-Karao Kawai	\$4,828.90	
		Dep-Kareiti	\$210.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Karere	\$217.43	
		Dep-Katorika Utiroa	\$120.00	
		Dep-Kiaimoo/Kamarie	\$113.00	
		Dep-Kiri-EU	\$1,385.20	
		Dep-Kirimaua	\$42.00	
		Dep-Kiritamwa	\$84.60	
		Dep-KOFA	\$11.00	
		Dep-KOIFWAP	\$4,978.25	
		Dep-KOIL	\$2,756.89	
		Dep-Komete ni Kaukuki	\$2,994.81	
		Dep-Kookia	\$847.75	
		Dep-KPC/C TBN	\$50.00	
		Dep-KPF Loan	\$6,717.55	
		Dep-Kuau	\$4,581.00	
		Dep-Landing Craft	\$320.00	
		Dep-Lease	\$6,236.94	
		Dep-Loan	\$292.00	
		Dep-Loss account Betero	\$10.65	
		Dep-Mataio	\$206.34	
		Dep-Mayor	\$20.00	
		Dep-Meal & Transport	\$397.88	
		Dep-Meeri	\$100.00	
		Dep-Miira	\$100.00	
		Dep-Mimitong	\$10.00	
		Dep-Minifin	\$338.90	
		Dep-Moanikuna	\$189.18	
		Dep-MOE	\$33,105.60	
		Dep-Motorman	\$40.00	
		Dep-Nunaia	\$31.30	
		Dep-O/t Barai	\$42.54	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-O/t Hautia	\$75.40	
		Dep-O/t Kaiea	\$9.16	
		Dep-O/t Kaioka	\$15.00	
		Dep-O/t Robati	\$1.50	
		Dep-o/t Rooba	\$126.15	
		Dep-o/t Taboiku	\$19.00	
		Dep-o/t Tabokai	\$71.50	
		Dep-O/t Takuku	\$4.50	
		Dep-O/t Teoi	\$8.60	
		Dep-O/t Tikai	\$4.50	
		Dep-O/time	\$894.67	
		Dep-O-IBD-9065550.41	\$18,387.71	
		Dep-Okoro	\$163.70	
		Dep-Opearator	\$35.00	
		Dep-Operation Allow	\$30.00	
		Dep-Overnight	\$25.00	
		Dep-Overstated o/Cash	\$1,551.22	
		Dep-Overstated O/IBD-297513	\$100.00	
		Dep-Pick UP	\$1,279.15	
		Dep-Pigs	\$5.00	
		Dep-PVU	\$380.00	
		Dep-RAK	\$2.00	
		Dep-Retirement	\$3,093.02	
		Dep-Retirement MISA	\$60.00	
		Dep-Rui	\$11.00	
		Dep-S/cucumber	\$3,746.20	
		Dep-Salaries	\$118.61	
		Dep-Sausages	\$272.50	
		Dep-Sawmill	\$720.00	
		Dep-Seaweed	\$399.10	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-SKH	\$1,040.00	
		Dep-Social Committee	\$1,558.00	
		Dep-Solar	\$765.90	
		Dep-Spark	\$15.00	
		Dep-Surplus	\$597.16	
		Dep-Surplus Okoro	\$81.28	
		Dep-Surplus Teitirere	\$63.58	
		Dep-Taakaria	\$27.00	
		Dep-Tabera	\$600.00	
		Dep-Taboanna	\$91.00	
		Dep-Tabokai	\$84.60	
		Dep-Tabwaria	\$260.00	
		Dep-Tanaeang	\$2,545.85	
		Dep-Taokai	\$258.90	
		Dep-Taukoriri	\$33.18	
		Dep-Tauma	\$883.08	
		Dep-Teabike College	\$6,961.55	
		Dep-Tebou	\$25.00	
		Dep-Tebukoko	\$383.38	
		Dep-Tebunana	\$60.00	
		Dep-Tebunanna	\$114.00	
		Dep-Teingoaaba	\$16.50	
		Dep-Tekabuibui	\$272.70	
		Dep-Tekaibo	\$255.03	
		Dep-Tekaie	\$33.70	
		Dep-Tekaman	\$829.10	
		Dep-Tekamauna	\$139.35	
		Dep-Tekatatata	\$0.10	
		Dep-Tekeraoi	\$5.00	
		Dep-Tenatoorua	\$36.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Tentau	\$0.20	
		Dep-Teraburabu/Kiaimoa	\$132.00	
		Dep-Teraiti	\$100.00	
		Dep-Terikiai	\$1,199.75	
		Dep-Tetenge	\$772.09	
		Dep-Tetoaiti	\$240.00	
		Dep-Tiam	\$5.50	
		Dep-Tiibwere	\$6.00	
		Dep-Tiikai	\$12.00	
		Dep-Tion T	\$210.00	
		Dep-Tokoia	\$887.30	
		Dep-Tonganibeia	\$339.10	
		Dep-Transport	\$400.00	
		Dep-Trust Fund	\$3,296.60	
		Dep-TTI	\$705.00	
		Dep-Tuake	\$59.50	
		Dep-Turaa	\$9.30	
		Dep-Uclaim Rikan	\$30.00	
		Dep-Unclaim Bioia Wainu	\$25.55	
		Dep-Unclaim Karere	\$30.00	
		Dep-Unclaim Nimnang	\$30.00	
		Dep-Unclaim Tabare	\$30.00	
		Dep-Unclaim Temaotarawa	\$100.00	
		Dep-Unclaim Uubwa	\$30.00	
		Dep-Understated C/Cash	\$0.12	
		Dep-Unimwane	\$31,694.00	
		Dep-Utiroa	\$2,548.75	
		Dep-w/b Baraiti	\$10.75	
		Dep-w/b Biita	\$15.00	
		Dep-W/B Kabutatewa	\$280.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-w/b Tabokai	\$10.00	
		Dep-W/B Takuku	\$34.00	
		Dep-W/Bonus	\$26.88	
		Dep-W/Bonus Kiritamwa	\$10.00	
		Dep-W/Taara	\$3,485.00	
		Dep-Waa n oo	\$7,425.50	
		Dep-Wages	\$309.68	
		Dep-wages of labour charges	\$49.94	
		Dep-White Ribbon	\$200.00	
		Dep-Wire	\$90.00	
		Dep-Workshop	\$2,963.70	
		Dep-Yagona	\$112.50	
		Imp Clerk Arima Teukera	\$3,789.92	
		Imp-Aberaam	\$1,936.90	
		Imp-Dr. Tetaua Taitai	\$54.00	
		Imp-Kaeka	\$5.20	
		Imp-Meere U	\$2,978.00	
		Imp-MP Taberannang	\$14,907.51	
		Imp-Retirement	\$10,228.65	
		Imp-Solar	\$88.35	
		Imp-Teitirere	\$4,000.00	
		Loss Amiina Tabiang	\$178.99	
		Loss Banrenga	\$874.70	
		Loss-Taibere	\$16.00	
		Loss-Tebunana	\$420.00	
		Loss-Wanikaie	\$54.00	
				404,490.69

Prepared by : LGD Internal Audit