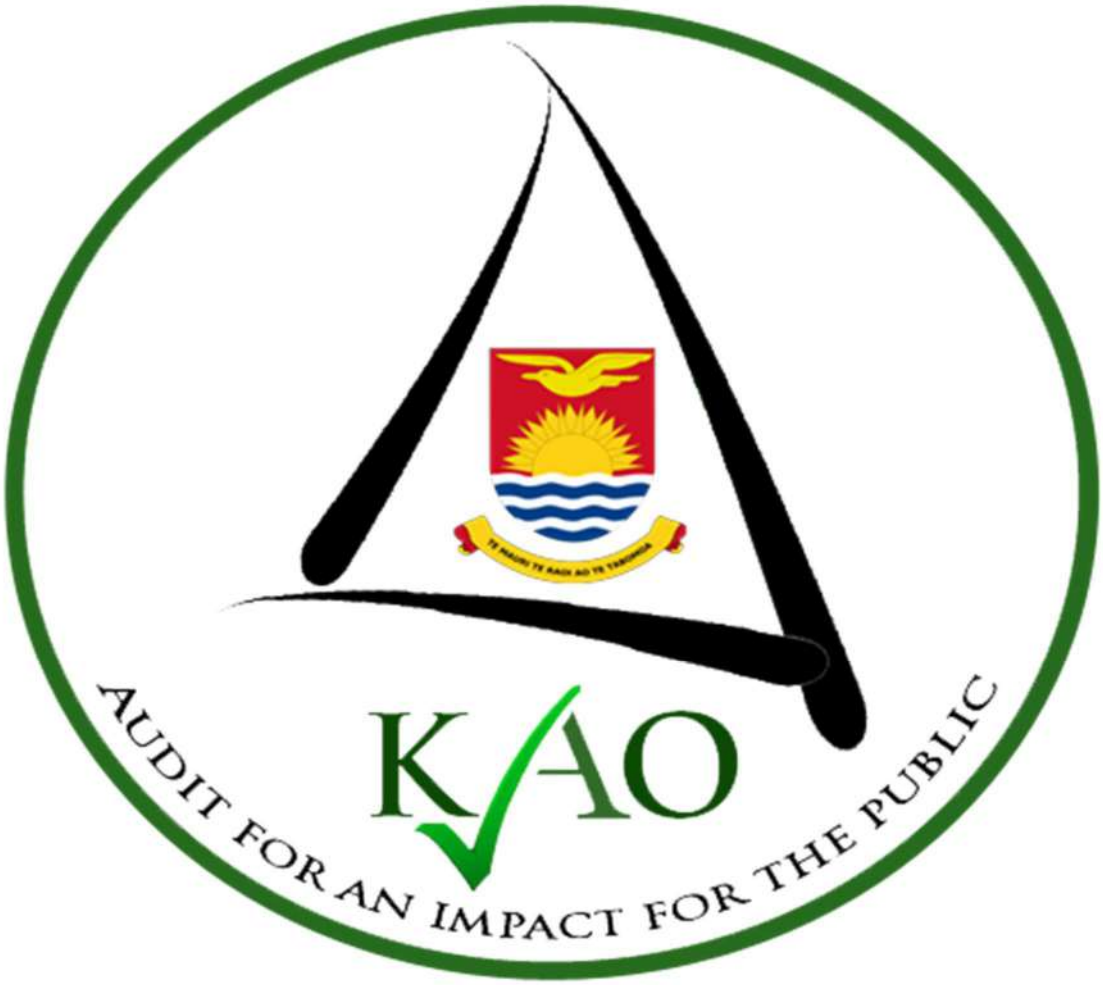
THE REPORT OF THE AUDITOR GENERAL

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



REPORT NO: 25/26

AUGUST 17TH 2026

7TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026

LOCAL GOVERNMENT AUDIT DIVISION

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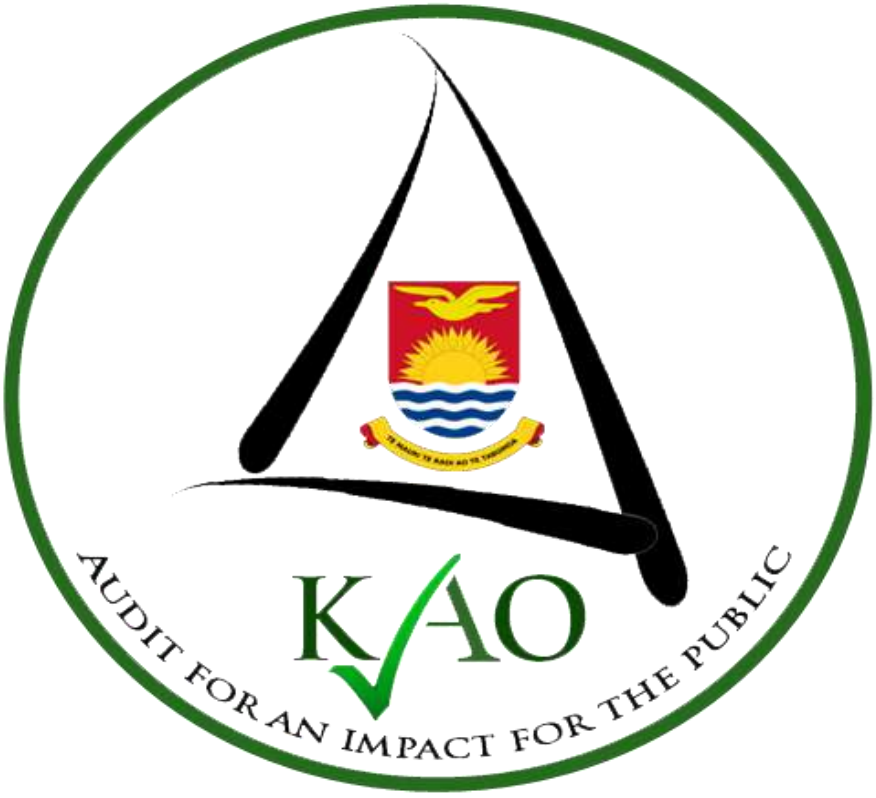

AUGUST 17, 2026

7TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026

LOCAL GOVERNMENT AUDIT DIVISION

KIRIBATI AUDIT OFFICE

P.O BOX 63
Bairiki, Tarawa
Kiribati

Tel1: (686)75021118
Tel2: (686)75021335
Email: support@kao.gov.ki

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 year ended 31st December 2024 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit Act, 2017.

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

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

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

I would like to take this opportunity to thank both the staff of the Ministry of Culture and Internal Affairs (MCIA) and the 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 2024 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Tabiteuea Meang Island Council for the year ended 31st December 2024 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of 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 2024.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. **Missing PVs and incomplete supporting documents that worth $6,770.40**

   The audit found that some payment vouchers (PVs) are missing. It also found that some PVs do not have supporting documents attached or the documents are missing particularly for payments relating to council loans. council loan. The total value of these issues is $6,770.40 from the council's expenditures. (Refer to section 1.1)

2. **Unverified cash at bank of $175,337.77**

- The audit could not verify the council's reported cash balance of $175,337.77 at year end because no confirmation was received from ANZ Bank of Kiribati. (Refer to section 3.1)

3. **Missing documents and long outstanding balances in the balance sheet.**
    - **Accounts Receivable - $298,742.71:** 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)

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.

4. **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 2024, totaling $17,535.44. 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)
5. **Staff KPF Contributions of $2,320.61 deducted from salaries but not remitted to KPF.**
    - The audit found that a total of $2,320.61 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. (Refer to section 1.5.3)

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. **Revenue misallocation**

   The audit found that Tabiteuea Meang Island Council misclassified $40,000.00 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)

2. Balance of $31,504.89 for King Holding imprest advanced in 2022 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remained unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount. (Refer to section 3.3)

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 remained unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount. (Refer to section 3.3)

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

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

- Of the total $47,531.48 that was reported as council expense under code 2801, an amount of $27,765.74 represent employees' KPF contributions that was incorrectly recorded as council expense under code 2801, because employee contribution are deductions from employees' earnings and should be recognized as a reduction of the KPF Payable (liability), not as an expense. The employer's contribution is the only portion that should be recognized as an expense in the council's financial records. (Refer to Section 1.2.1)
- Staff KPF contributions totalling $20,723.35 were incorrectly recorded as council revenue under code 1701. These contributions represent employee deduction that should have been recorded as liability (KPF Payable) until the council or MCIA remitted to the KPF. (Refer to section 1.2.2)

I have conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAI). My responsibilities under those standards are described in the Auditor's Responsibilities paragraph of my report. I am independent of 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' 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 2024**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

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

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

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 $6,770.40.

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 $6,770.40 from the council's expenditures. As a result of incomplete documentation, the audit cannot verify the councils expenditues of $6,770.40.

Code	PV Number	Date	Details	GL	Audit Comment	Tab North Response
2706	48|05	27/05/2024	Imprest	5,713.40	There is no supporting document for this PV.	TAKE MY ANNUAL LEAVE –AG CFC AMINA TABIANG RELIEVER
2301	05|06	05/06/2024	Airfare for Arima	697.00	There is no supporting documents.Should provide a ticket or any supporting document	SAME AS ABOVE
2306	05|02	02/02/2024	Aileen Enterprise	360.00	There is no supporting documents.Should provide a ticket or any supporting document	ALL SUPPORTING WERE ALL SENT WITH ACCOUNT TO MCIA
				6,770.40		

Recommendations

Management are encouraged to do the followings,

- Tabiteteuea 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 NON-COMPLIANCE ISSUE'S (KPF)

The following issues relate to accounting treatment for KPF.

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

Findings and Analysis.

The audit found that the council incorrectly reported $47,531.48 as the expense for KPF contributions under expense code 2801. Only half of this amount which is $23,765.74 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
2024	2801	Birimwane nakon Kaintabwi	$ 47,531.48	same comments as above
			$ 47,531.48	$ 23,765.74

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

- Should paid this year, distribute to 2801 and Deposit KPF.

1.2.2 KPF EMPLOYEE CONTRIBUTIONS OF $20,723.35 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of $20,723.35 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
2024	1701	Kaintabwi taan makuri	$ 20,723.35	same comments as above
			$ 20,723.35	

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

1.2.3 A TOTAL OF $2,320.61 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

Finding and Analysis.

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

Tran_Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
30-Nov-24	PV 10/11	1701	$433.28	Te kantaninga n aikai bwa ana ria n tia n paid inanon 2025
30-Nov-24	PV 51/11	1701	$433.28	
30-Nov-24	PV 71/11	1701	$439.24	
31-Dec-24	PV 22/12	1701	$35.73	
31-Dec-24	PV 23/12	1701	$445.19	
31-Dec-24	PV 29/12	1701	$32.44	
31-Dec-24	PV 63/12	1701	$23.82	
31-Dec-24	pv 64/12	1701	$445.19	
31-Dec-24	PV 66/12	1701	$32.44	
			$2,320.61	

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

1.3. 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 2024, totalling $17,535.44.

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:	$139,261.44

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
31/03/2024	Annual Interest Period: 4/1/2023 12:00:00 AM - 3/31/2024 11:59:59 PM	Annual Interest	-6758.28	117,535.44

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 it grants for maintenance fund (1303) to support grant from government (1301)

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

Month	Date	RR#	Allocation	Details	Amount	Audit Findings/remarks
Aug	30/08/2024	145407	1301	Treasurer - maintenance fund	20,000.00	misallocation, correct allocation 1303
Aug	30/08/2024	145408	1301	Treasurer - maintenance fund	20,000.00	misallocation, correct allocation 1303
					40,000.00	

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

- CFC TOOK ANNUAL LEAVE-AG CFC KEAA TAOM WAS A RELIEVER

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
2024	Cash at bank	175,337.77	Not Provided
		175,337.77	

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				Static

	2,011.85	2,011.85	2,011.85	
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	69.75	69.75	69.75	Static
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				Static

	4,024.45	4,024.45	4,024.45	
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	38.71	38.71	38.71	Static
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				Static

	1,200.00	1,200.00	1,200.00	
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)	7,585.54	7,585.54	7,585.54	Static
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 Kirimaua	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 Tangutu 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

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.

- Balance of $31,504.89 for this imprest advanced in 2022 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remained unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount.

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
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		
	31/12/2022		Imp King Holdings	$31,504.89			this balance remained steady to 2024

2. Advance Auditing Committee

- The 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.

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	cash sales for hardware store
30-Jun-22	979735	Adv Auditing committee		-	3,475.00	
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

Tab-North Island Council

The following certify that the attached statements (revealing a surplus Account Balance $ 295,092.81) for the year ended 31st December 2024 are correct.

Signed by:

Island Council Clerk _____

Island Council Mayor _____

Secretary _____

Tab-North Island Council
Surplus Account
As at 12/31/24

Surplus 01/01/24	**318,746.55**
Add: Total Current Revenues 2024	625,964.94
Total	**944,711.49**
Less: Total Current Expenditres 2024	649,618.68
Surplus End 31/12/24	**295,092.81**

Statement of Ledger balances 12/31/24

Details	**Debit**	**Credit**
Surplus Account for 12/31/24		295,092.81
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 Iuta	0	0
Adv Biina Borauea	300	0
Adv Buara Ranibong	0	0
Adv Bwataka Burenneita	0	0
Adv Bwatarawa Tekeiaki	270	0
Adv CFC Banrenga	50	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	200	0
Adv Karubea Rooba	20	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 Longo Rimatu	0	0
Adv M/Hire	0	0
Adv Maatite	0	0
Adv Mangare Batiua	270	0
Adv MCIA	0	0
Adv Merea Tebuanna	0	0
Adv MFAT	0	0
Adv Mikaere Kaburara	450	0
Adv MOH	0	0
Adv Moote	0	0
Adv Mwaitaake Bonto	300	0
Adv Mwysa	0	0
Adv Naanua Tenatorua	0	0
Adv Nei Bina Kaito	65	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	300	0
Adv Nunaia Mamaua	0	0
Adv Nutrition	100	0
Adv Overtime	10.95	0
Adv Prices	0	0
Adv Raketu Okitawe	300	0
Adv Ramcar MHMS	80	0
Adv Ranibong Boutu	0	0
Adv Rekentarawa Tekakoro	450	0
Adv Restaurant	2844.85	0
Adv Rikan	150	0
Adv Rose	10	0
Adv Rosie Ioram	270	0
Adv salary watchman	0	0
Adv sports	0	0
Adv STARLINK	195	0
Adv Taamate Okitawe	300	0

Adv Tabuia	18.1	0
Adv Tabukinikai Tabwanou	0	0
Adv Taeboa	50	0
Adv Taieta Tanintoa	300	0
Adv Taing Teekawa	20	0
Adv Taitai	450	0
Adv Takeuea	300	0
Adv Tantonga Arane	270	0
Adv Taotere Bureia	270	0
Adv Tauai Viane	300	0
Adv Tauanibure Matawete	0	0
Adv Taukoriri Tekaititi	0	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 Teebua Terawete	0	0
Adv Teekawa Tetabea	0	0
Adv Teikake Aram	0	0
Adv Teikake Tebou	418	0
Adv Teikona Tangimate	0	0
Adv Teina	0	0
Adv Teina Teburea	60	0
Adv Teingoa Kirimaua	300	0
Adv Teitewae	3.15	0
Adv Teitirere	0	0
Adv Tekaeko Teem	300	0
Adv Tekaititi Enere	0	0
Adv Tekamauna Tebiina	450	0
Adv Tekaoti Teiti	50	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 Tatoa	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 Tetewe	0	0
Adv Teuaua Temwaka	270	0
Adv Teumwa Tebouaki	0	0
Adv Teuna	0	0
Adv Tiamatang Roteti	0	0
Adv Tiarine Tiinga	300	0
Adv Tiinia Tebau	300	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 Touna Enere	0	0
Adv VCO	14689.72	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	1017.67	0
Adv-Crowbar	0	0
Adv-D/Mayor	0	0
Adv-Election	10860	0
Adv-Eritabeta	0	0
Adv-Fishing Gears	2011.85	0
Adv-Florence	0	0
Adv-Guesthouse	241.8	0
Adv-Hautia	0	0
Adv-Ika	74.65	0
Adv-InAdvendence	29256.25	0
Adv-IPO	200	0
Adv-Island Council	80.55	0
Adv-Itibunnang	25.5	0
Adv-Itoningaina	238	0
Adv-IYA	374.75	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-L/Charge	6	0
Adv-L/Cost	7.25	0
Adv-LDS	50	0
Adv-Loss Bwaraiti	102.82	0
Adv-Maintenance	95086.95	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	3167	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	59154.13	0
Adv-Project	377.65	0
Adv-PVU	933.95	0
Adv-Rakentara	0	0
Adv-Ranibong	13.25	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-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 Banikeang	0	150
Dep Beer	0	11201.36
Dep Burannikoraoi	0	4445
Dep Cigarrette	0	402
Dep Clerk Arima	0	50
Dep coke	0	976.5
Dep Covid 19	0	9192
Dep Crew	0	120
Dep egg	0	107
Dep Election	0	2640
Dep Freight refund	0	584.96
Dep Handling Cargo	0	244.2
Dep Hardware	0	76402.17
Dep- Helmet	0	2375.7
Dep Karebwerebwe	0	2421.1
Dep Kata	0	11120
Dep Koitip	0	2475
Dep Malisia Beiatau	0	300
Dep Maneaba hire	0	480
Dep Marewea Tekabo	0	30
Dep MHMS airfare	0	20
Dep- MICTTD	0	220
Dep Naanua Botaua	0	30
Dep New Set MOE	0	11300.4
Dep Parish	0	100
Dep Pearl	0	155
Dep Polling staff	0	160
Dep R2R Project	0	7170
Dep Red Cross	0	519.2
Dep Rekentarawa	0	291.45
Dep Rice	0	2838
Dep Tamararake	0	17.5

Dep Tar[illegible]u Taata	0	21.52
Dep Tarariki Tatoa	0	300
Dep Tebeau	0	770
Dep Tebikeiti Temarou	0	30
Dep Tebuaoti	0	450
Dep Teikona	0	44
Dep Tekaiti	0	50
Dep Tenatorua	0	150
Dep Teorabuti A	0	120
Dep Tioon	0	91.9
Dep Toatang	0	543.3
Dep Uanikai	0	403.8
Dep wash	0	602
Dep Water	0	291.5
Dep Wifi	0	1522
Dep wine	0	314.79
Dep-Aberaam	0	1867.95
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	475
Dep-Biina	0	418.32
Dep-Biita	0	271.3
Dep-Block	0	43.5
Dep-Bobai	0	3
Dep-Boka	0	162.02
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	1179.2
Dep-Copra	0	569.32
Dep-Copra cake	0	1470
Dep-Council Staff	0	5619.63
Dep-Court	0	10
Dep-CPPL	0	699.25
Dep-D/Bonus	0	3.5
Dep-DBK	0	5391.04
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-Fuel Farm	0	148.6
Dep-Health	0	2091.8
Dep-Iceplant	0	32989.1
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-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	240.25
Dep-KOIL	0	2756.89
Dep-Komete ni Kaukuki	0	2994.81
Dep-Kookia	0	851.45
Dep-Kourabi	0	415.79
Dep-KPC/C TBN	0	50
Dep-KPF Loan	0	6717.55
Dep-Kuau	0	4581
Dep-Landing Craft	0	320
Dep-Lease	0	4428.14
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	1678
Dep-Solar	0	765.9
Dep-Spark	0	15
Dep-Surplus	0	597.16
Dep-Surplus Okoro	0	81.28
Dep-Surplus Teitirere	0	213.58
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	100
Dep-Tebukoko	0	383.38
Dep-Tebunana	0	60
Dep-Tebunanna	0	114
Dep-Teikake	0	235.85
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	47018.4
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	3859.7
Dep-Yagona	0	112.5
Imp Angitaake	0	0
Imp Betio Mini Market	0	0
Imp Biine	24439	0
Imp Clerk Arima Teukera	0	4789.92
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 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 Tekori	460	0

Imp-Aberaam	0	1936.9
Imp-Akau	15	0
Imp-Ataake from MIA	12158.6	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	992.78	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	8129.65	0
Imp-Triple Tee	0	0
Imp-Ubwa	0	0
Imp-Ueanraoi	1438	0
Loss Amiina Tabiang	0	178.99
Loss Banrenga	0	1317.02
Loss Clerk Arima Teukera	0	0
Loss Keaa	63.72	0
loss Nangiro	0	55.8
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	4924.56	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	9703.97	0.00
Closing Bank	175337.77	0.00
Total	**793,581.77**	**793,581.77**

Tab-North Island Council
Accumulative Trial Balance
As at 12/31/24

					Debit	Credit
	Surplus brought forward 01-Jan-2024					318,746.55
Codes	**Details**	**Estimate**	**Revised**	**Amount**	**Debit**	**Credit**
1100	**Angabwai**					
1104	Roon te kiba	8,400.00	$8,400.00	$8,696.00	$0.00	$8,696.00
1107	Roon ukeuke	250.00	$250.00	$156.00	$0.00	$156.00
1105	Te borau i taari	60.00	$60.00	$0.00	$0.00	$0.00
1200	**Raitienti**					
1208	Angabwain te kaokioki	600.00	$600.00	$0.00	$0.00	$0.00
1202	Beba ni kabubuti	3,000.00	$3,000.00	$1,932.50	$0.00	$1,932.50
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	$3,200.00	$0.00	$3,200.00
1213	Botaki aika tauaki mwiia	1,500.00	$1,500.00	$1,200.00	$0.00	$1,200.00
1203	Bwatika	500.00	$500.00	$139.00	$0.00	$139.00
1211	Hawker	950.00	$950.00	$0.00	$0.00	$0.00
1242	Internet café	0.00	$0.00	$0.00	$0.00	$0.00
1219	Kaa/rebwerebwe tatangoaki	3,860.00	$3,860.00	$2,412.00	$0.00	$2,412.00
1207	Kakukurei/kaoti tamnei/hire tape	200.00	$200.00	$0.00	$0.00	$0.00
1204	Kamea	650.00	$650.00	$344.00	$0.00	$344.00
1206	Kaoti tamnei	50.00	$50.00	$0.00	$0.00	$0.00
1214	Kariki/Tonati	510.00	$510.00	$825.00	$0.00	$825.00
1254	Kereboki	0.00	$0.00	$1,500.00	$0.00	$1,500.00
1222	Mechanical workshop	150.00	$150.00	$0.00	$0.00	$0.00
1210	Motel/auti aika a tatangoaki	300.00	$300.00	$150.00	$0.00	$150.00
1201	Motoka/Rebwerebwe	7,500.00	$7,500.00	$7,660.00	$0.00	$7,660.00
1215	Niimoko/raiben/kouben	3,900.00	$3,900.00	$1,950.00	$0.00	$1,950.00
1239	Roon Boboti - Takataka	1,120.00	$1,120.00	$770.00	$0.00	$770.00
1238	Second hand	450.00	$450.00	$160.00	$0.00	$160.00
1217	Stalls (taibora ni kamwarake)	490.00	$490.00	$1,015.00	$0.00	$1,015.00
1227	Taan akawa	400.00	$400.00	$480.00	$0.00	$480.00
1212	Tabo ni bwa (retail/wholesale)	16,000.00	$16,000.00	$25,025.00	$0.00	$25,025.00
1221	Tianaraita aika tatangoaki	100.00	$100.00	$525.00	$0.00	$525.00
1205	Titoa (retail & wholesale)	15,000.00	$15,000.00	$17,380.00	$0.00	$17,380.00
1220	Waa 2/ Booti aika tangoaki	1,200.00	$1,200.00	$950.00	$0.00	$950.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1241	Yagona/Mooi betin	3,800.00	$3,800.00	$3,575.00	$0.00	$3,575.00
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	$350,271.54	$0.00	$350,271.54
1303	Onobwaian autin Tautaeka	0.00	$0.00	$0.00	$0.00	$0.00
1306	Te buoka ibukin baoia ataein te r	26,000.00	$26,000.00	$13,000.00	$0.00	$13,000.00
1400	**Bakao (interest)**					
1403a	Ana raka te hardware	7,000.00	$7,000.00	$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 boon bwain te auti	5,934.00	$5,934.00	$1,361.79	$0.00	$1,361.79
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
1549	Bobwai n taarau ni bwain te auti	29,930.00	$29,930.00	$32,208.21	$0.00	$32,208.21
1530	Boon uanikai	150.00	$150.00	$40.50	$0.00	$40.50
1524	Ice Plant	18,000.00	$18,000.00	$6,458.90	$0.00	$6,458.90
1511	Internet	1,000.00	$1,000.00	$7,648.00	$0.00	$7,648.00
1501	Kabonakoan bwaai/spare parts	2,000.00	$2,000.00	$1,742.30	$0.00	$1,742.30
1507	Kabonakoan te bwaa	6,000.00	$6,000.00	$15,081.10	$0.00	$15,081.10
1543	Kanan te beeki	7,000.00	$7,000.00	$6,115.00	$0.00	$6,115.00
1537	Karao bwaai/boo	11,000.00	$11,000.00	$5,197.10	$0.00	$5,197.10
1538	Komitin man te Solar	0.00	$0.00	$0.00	$0.00	$0.00
1505a	Laundry	700.00	$700.00	$175.00	$0.00	$175.00
1512	Photocopy	1,000.00	$1,000.00	$1,216.50	$0.00	$1,216.50
1505b	Restaurant	6,500.00	$6,500.00	$6,740.00	$0.00	$6,740.00
1504	Roon Auti ni maeka	1,440.00	$1,440.00	$660.00	$0.00	$660.00
1505	Roon tikum n te auti ni Irua	15,000.00	$15,000.00	$13,130.00	$0.00	$13,130.00
1502	Tangoan booti wa-uowa	2,500.00	$2,500.00	$664.00	$0.00	$664.00
1508	Tangoan bwai ni makuri/ chainsa	500.00	$500.00	$280.00	$0.00	$280.00
1502a	Tangoan landing craft	11,600.00	$11,600.00	$16,232.00	$0.00	$16,232.00
1506	Tangoan te Kaa	20,000.00	$20,000.00	$8,499.40	$0.00	$8,499.40
1510	Tangoan te Mwaneaba/autin te	15,500.00	$15,500.00	$15,610.00	$0.00	$15,610.00
1521	Tau beeki	2,000.00	$2,000.00	$840.00	$0.00	$840.00
1550	VCO production	20,000.00	$20,000.00	$0.00	$0.00	$0.00
1520	Workshop charges	2,000.00	$2,000.00	$2,961.00	$0.00	$2,961.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1600	**Mwane Tabeua**					
1601	Mwane n raka	100.00	$100.00	$2,325.55	$0.00	$2,325.55
1610	Mwane n tania	15,000.00	$15,000.00	$15,999.20	$0.00	$15,999.20
1602	Roon te bowi	150.00	$150.00	$0.00	$0.00	$0.00
1700	**Karaii Mwane**					
1701	Kaintabwi	20,965.93	$20,965.93	$20,723.35	$0.00	$20,723.35
2100	**Bwakabwai**					
2117	Advot Hand	0.00	$0.00	$0.00	$0.00	$0.00
2164	Chef	4,329.65	$4,329.65	$4,308.20	$4,308.20	$0.00
2138	Cosxwain	4,870.45	$4,870.45	$4,863.30	$4,863.30	$0.00
2172	fisherman 1	0.00	$0.00	$0.00	$0.00	$0.00
2171	fisherman 2	0.00	$0.00	$0.00	$0.00	$0.00
2162	Hardware Manager	4,870.45	$4,870.45	$4,871.28	$4,871.28	$0.00
2136	Ice Plant	4,870.45	$4,870.45	$4,863.30	$4,863.30	$0.00
2110	ICT	0.00	$0.00	$0.00	$0.00	$0.00
2115	ICW/WIW	4,667.65	$4,667.65	$4,674.80	$4,674.80	$0.00
2108	Kabenta	4,870.45	$4,870.45	$9,557.14	$9,557.14	$0.00
2112	Kaubure	29,690.20	$29,690.20	$27,537.61	$27,537.61	$0.00
2102	Kauntira	126,483.24	$126,483.24	$110,115.14	$110,115.14	$0.00
2120	Kauoman Makaeneke	4,667.65	$4,667.65	$4,477.02	$4,477.02	$0.00
2103	Kauoman ni Kiraka	4,870.45	$4,870.45	$4,863.30	$4,863.30	$0.00
2104	Kauoman Tia Mwane/Island Fun	4,870.45	$4,870.45	$4,863.30	$4,863.30	$0.00
2119	Mwakaeneke	5,005.65	$5,005.65	$5,014.10	$5,014.10	$0.00
2113	Neeti ni Kaawa	30,628.00	$30,628.00	$30,674.94	$30,674.94	$0.00
2168	New Post VCO	0.00	$0.00	$0.00	$0.00	$0.00
2169	New Post VCO	0.00	$0.00	$0.00	$0.00	$0.00
2167	New Post VCO	0.00	$0.00	$0.00	$0.00	$0.00
2166	New Post VCO Manager	0.00	$0.00	$0.00	$0.00	$0.00
2106	Registry Clerk/Tia taibi	4,735.00	$4,735.00	$4,564.22	$4,564.22	$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	4,329.65	$4,329.65	$4,335.50	$4,335.50	$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	4,329.65	$4,329.65	$4,335.50	$4,335.50	$0.00
2111	Tiibi Kaubure	4,600.05	$4,600.05	$6,874.14	$6,874.14	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2109	Turaiwa	17,994.60	$17,994.60	$17,096.31	$17,096.31	$0.00
2170	Watchman maneaba (agent)	0.00	$0.00	$4,263.22	$4,263.22	$0.00
2200	**Arauenti**					
2235	Audit & Development Committe	1,920.00	$1,920.00	$5,580.00	$5,580.00	$0.00
2209	Bareka ao mwaimwai	2,880.00	$2,880.00	$3,453.24	$3,453.24	$0.00
2205	Board of Survey	720.00	$720.00	$2,190.00	$2,190.00	$0.00
2210	Bonomwi	480.00	$480.00	$990.00	$990.00	$0.00
2234	Entertainment	300.00	$300.00	$370.00	$370.00	$0.00
2222	Finance Committee	1,440.00	$1,440.00	$1,380.00	$1,380.00	$0.00
2207	Health and Education Committe	480.00	$480.00	$1,700.00	$1,700.00	$0.00
2203	Incentive	0.00	$0.00	$0.00	$0.00	$0.00
2233	Kaniwanga Uatiman	0.00	$0.00	$0.00	$0.00	$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	$31,400.00	$31,400.00	$0.00
2218	Komete ni Kainaomata	1,400.00	$1,400.00	$3,570.00	$3,570.00	$0.00
2208	Komete ni karikirake	320.00	$320.00	$0.00	$0.00	$0.00
2213	Kometen karao ukeuke	300.00	$300.00	$570.00	$570.00	$0.00
2204	Loan/Karaobwai Committee	1,440.00	$1,440.00	$1,830.00	$1,830.00	$0.00
2211	Mwengabuaka	600.00	$600.00	$0.00	$0.00	$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	$1,662.00	$1,662.00	$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	$0.00	$0.00	$0.00
2308	Buraeki ao kaboraoi	200.00	$200.00	$0.00	$0.00	$0.00
2303	Bwai ni makuri (equipment)	4,000.00	$4,000.00	$2,802.50	$2,802.50	$0.00
2326	Bwain te Aobiti (stationary)	10,641.00	$10,641.00	$17,534.72	$17,534.72	$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	$80.00	$80.00	$0.00
2322	Kairua	1,000.00	$1,000.00	$2,111.70	$2,111.70	$0.00
2301	Mwamwananga	700.00	$700.00	$8,970.03	$8,970.03	$0.00
2302	Riitin aaba	0.00	$0.00	$0.00	$0.00	$0.00
2312	Rinerine	10,500.00	$10,500.00	$380.00	$380.00	$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	$30.00	$30.00	$0.00
2332	Support to Elderly Fund distributio	1,200.00	$1,200.00	$1,050.00	$1,050.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2316	Taaraau 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	$8,293.30	$8,293.30	$0.00
2306	Uaereti & Tareboon	1,400.00	$1,400.00	$1,427.00	$1,427.00	$0.00
2400	**Onobwai**					
2402	Aobiti	2,500.00	$2,500.00	$0.00	$0.00	$0.00
2403	Auti ni maeka	34,212.50	$34,212.50	$25,313.18	$25,313.18	$0.00
2409	Booti ma intin	10,000.00	$10,000.00	$0.00	$0.00	$0.00
2414	Computer ao photocopy	3,000.00	$3,000.00	$0.00	$0.00	$0.00
2415	Disaster	100.00	$100.00	$0.00	$0.00	$0.00
2404	Katamaroa nakon te auti ni irua	3,000.00	$3,000.00	$30.00	$30.00	$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	$12,207.95	$12,207.95	$0.00
2407	Maneaba	3,500.00	$3,500.00	$0.00	$0.00	$0.00
2405	Pre-School house	500.00	$500.00	$500.00	$500.00	$0.00
2408	Rebwerebwere/Kaa	3,500.00	$3,500.00	$0.00	$0.00	$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	$7,513.00	$7,513.00	$0.00
2600	**Karikirake inanoaa**					
2604	Kanan te beeki	5,499.60	$5,499.60	$6,588.00	$6,588.00	$0.00
2602	Walkie talkie/CB	200.00	$200.00	$0.00	$0.00	$0.00
2700	**Kabane mwane nte karikirake**					
2701	Amwarake mooi ibukia Irua	2,000.00	$2,000.00	$5,708.53	$5,708.53	$0.00
2704	Bingo	400.00	$400.00	$0.00	$0.00	$0.00
2720	Bobwai n taarau ni bwain te auti	30,000.00	$30,000.00	$34,322.63	$34,322.63	$0.00
2702	Bwaan te booti/kaa ao intin	11,200.00	$11,200.00	$2,228.00	$2,228.00	$0.00
2706	Ice Plant	7,000.00	$7,000.00	$33,760.75	$33,760.75	$0.00
2703	Internet	5,900.00	$5,900.00	$31,714.49	$31,714.49	$0.00
2712	Karao bwai/boo	10,500.00	$10,500.00	$6,890.00	$6,890.00	$0.00
2701a	Restaurant	5,500.00	$5,500.00	$8,228.50	$8,228.50	$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	65,060.92	$65,060.92	$47,531.48	$47,531.48	$0.00
2803	Onobwaian autin Tautaeka	0.00	$0.00	$191.75	$191.75	$0.00
2802	School trucks birimwane	0.00	$0.00	$0.00	$0.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2806	Te buoka ibukin baoia ataein te r	22,000.00	$22,000.00	$66,363.61	$66,363.61	$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
	Adv Bwataka Burenneita	0.00		$0.00	$0.00	$0.00
	Adv Bwatarawa Tekeiaki	0.00		$270.00	$270.00	$0.00
	Adv CFC Banrenga	0.00		$50.00	$50.00	$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		$200.00	$200.00	$0.00
	Adv Karubea Rooba	0.00		$20.00	$20.00	$0.00
	Adv Katonua Mataio	0.00		$270.00	$270.00	$0.00
	Adv Kautuna Terawea	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 Longo Rimatu	0.00		$0.00	$0.00	$0.00
	Adv M/Hire	0.00		$0.00	$0.00	$0.00
	Adv Maatite	0.00		$0.00	$0.00	$0.00
	Adv Mangare Batiua	0.00		$270.00	$270.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv MCIA	0.00		$0.00	$0.00	$0.00
	Adv Merea Tebuanna	0.00		$0.00	$0.00	$0.00
	Adv MFAT	0.00		$0.00	$0.00	$0.00
	Adv Mikaere Kaburara	0.00		$450.00	$450.00	$0.00
	Adv MOH	0.00		$0.00	$0.00	$0.00
	Adv Moote	0.00		$0.00	$0.00	$0.00
	Adv Mwaitaake Bonto	0.00		$300.00	$300.00	$0.00
	Adv Mwysa	0.00		$0.00	$0.00	$0.00
	Adv Naanua Tenatorua	0.00		$0.00	$0.00	$0.00
	Adv Nei Bina Kaito	0.00		$65.00	$65.00	$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		$300.00	$300.00	$0.00
	Adv Nunaia Mamaua	0.00		$0.00	$0.00	$0.00
	Adv Nutrition	0.00		$100.00	$100.00	$0.00
	Adv Overtime	0.00		$10.95	$10.95	$0.00
	Adv Prices	0.00		$0.00	$0.00	$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 Tekakoro	0.00		$450.00	$450.00	$0.00
	Adv Restaurant	0.00		$2,844.85	$2,844.85	$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 salary watchman	0.00		$0.00	$0.00	$0.00
	Adv sports	0.00		$0.00	$0.00	$0.00
	Adv STARLINK	0.00		$195.00	$195.00	$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		$50.00	$50.00	$0.00
	Adv Taieta Tanintoa	0.00		$300.00	$300.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv Taing Teekawa	0.00		$20.00	$20.00	$0.00
	Adv Taitai	0.00		$450.00	$450.00	$0.00
	Adv Takeuea	0.00		$300.00	$300.00	$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		$0.00	$0.00	$0.00
	Adv Taukoriri Tekaititi	0.00		$0.00	$0.00	$0.00
	Adv Teanau	0.00		$0.00	$0.00	$0.00
	Adv Tebanana	0.00		$0.00	$0.00	$0.00
	Adv Tebuaoti Teitimaua	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 Teebua Terawete	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 Teikake Tebou	0.00		$418.00	$418.00	$0.00
	Adv Teikona Tangimate	0.00		$0.00	$0.00	$0.00
	Adv Teina	0.00		$0.00	$0.00	$0.00
	Adv Teina Teburea	0.00		$60.00	$60.00	$0.00
	Adv Teingoa Kirimaua	0.00		$300.00	$300.00	$0.00
	Adv Teitewae	0.00		$3.15	$3.15	$0.00
	Adv Teitirere	0.00		$0.00	$0.00	$0.00
	Adv Tekaeko Teem	0.00		$300.00	$300.00	$0.00
	Adv Tekaititi Enere	0.00		$0.00	$0.00	$0.00
	Adv Tekamauna Tebiina	0.00		$450.00	$450.00	$0.00
	Adv Tekaoti Teiti	0.00		$50.00	$50.00	$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 Tatoa	0.00		$300.00	$300.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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 Tetewe	0.00		$0.00	$0.00	$0.00
	Adv Teuaua Temwaka	0.00		$270.00	$270.00	$0.00
	Adv Teumwa Tebouaki	0.00		$0.00	$0.00	$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 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 Touna Enere	0.00		$0.00	$0.00	$0.00
	Adv VCO	0.00		$14,689.72	$14,689.72	$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		$1,017.67	$1,017.67	$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		$10,860.00	$10,860.00	$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-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		$29,256.25	$29,256.25	$0.00
	Adv-IPO	0.00		$200.00	$200.00	$0.00
	Adv-Island Council	0.00		$80.55	$80.55	$0.00
	Adv-Itibunnang	0.00		$25.50	$25.50	$0.00
	Adv-Itoningaina	0.00		$238.00	$238.00	$0.00
	Adv-IYA	0.00		$374.75	$374.75	$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		$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-KK/M	0.00		$101.00	$101.00	$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		$95,086.95	$95,086.95	$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		$3,167.00	$3,167.00	$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
	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		$59,154.13	$59,154.13	$0.00
	Adv-Project	0.00		$377.65	$377.65	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-PVU	0.00		$933.95	$933.95	$0.00
	Adv-Rakentara	0.00		$0.00	$0.00	$0.00
	Adv-Ranibong	0.00		$13.25	$13.25	$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
	Adv-Teereuea	0.00		$0.00	$0.00	$0.00
	Adv-Teibouri	0.00		$0.00	$0.00	$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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 Banikeang	0.00		-$150.00	$0.00	$150.00
	Dep Beer	0.00		-$11,201.36	$0.00	$11,201.36
	Dep Burannikoraoi	0.00		-$4,445.00	$0.00	$4,445.00
	Dep Cigarrette	0.00		-$402.00	$0.00	$402.00
	Dep Clerk Arima	0.00		-$50.00	$0.00	$50.00
	Dep coke	0.00		-$976.50	$0.00	$976.50
	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 Election	0.00		-$2,640.00	$0.00	$2,640.00
	Dep Freight refund	0.00		-$584.96	$0.00	$584.96
	Dep Handling Cargo	0.00		-$244.20	$0.00	$244.20

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Hardware	0.00		-$76,402.17	$0.00	$76,402.17
	Dep- Helmet	0.00		-$2,375.70	$0.00	$2,375.70
	Dep Karebwerebwe	0.00		-$2,421.10	$0.00	$2,421.10
	Dep Kata	0.00		-$11,120.00	$0.00	$11,120.00
	Dep Koitip	0.00		-$2,475.00	$0.00	$2,475.00
	Dep Malisia Beiatau	0.00		-$300.00	$0.00	$300.00
	Dep Maneaba hire	0.00		-$480.00	$0.00	$480.00
	Dep Marewea Tekabo	0.00		-$30.00	$0.00	$30.00
	Dep MHMS airfare	0.00		-$20.00	$0.00	$20.00
	Dep- MICTTD	0.00		-$220.00	$0.00	$220.00
	Dep Naanua Botaua	0.00		-$30.00	$0.00	$30.00
	Dep New Set MOE	0.00		-$11,300.40	$0.00	$11,300.40
	Dep Parish	0.00		-$100.00	$0.00	$100.00
	Dep Pearl	0.00		-$155.00	$0.00	$155.00
	Dep Polling staff	0.00		-$160.00	$0.00	$160.00
	Dep R2R Project	0.00		-$7,170.00	$0.00	$7,170.00
	Dep Red Cross	0.00		-$519.20	$0.00	$519.20
	Dep Rekentarawa	0.00		-$291.45	$0.00	$291.45
	Dep Rice	0.00		-$2,838.00	$0.00	$2,838.00
	Dep Tamararake	0.00		-$17.50	$0.00	$17.50
	Dep Tangutu Taata	0.00		-$21.52	$0.00	$21.52
	Dep Tarariki Tatoa	0.00		-$300.00	$0.00	$300.00
	Dep Tebeau	0.00		-$770.00	$0.00	$770.00
	Dep Tebikeiti Temarou	0.00		-$30.00	$0.00	$30.00
	Dep Tebuaoti	0.00		-$450.00	$0.00	$450.00
	Dep Teikona	0.00		-$44.00	$0.00	$44.00
	Dep Tekaiti	0.00		-$50.00	$0.00	$50.00
	Dep Tenatorua	0.00		-$150.00	$0.00	$150.00
	Dep Teorabuti A	0.00		-$120.00	$0.00	$120.00
	Dep Tioon	0.00		-$91.90	$0.00	$91.90
	Dep Toatang	0.00		-$543.30	$0.00	$543.30
	Dep Uanikai	0.00		-$403.80	$0.00	$403.80
	Dep wash	0.00		-$602.00	$0.00	$602.00
	Dep Water	0.00		-$291.50	$0.00	$291.50
	Dep Wifi	0.00		-$1,522.00	$0.00	$1,522.00
	Dep wine	0.00		-$314.79	$0.00	$314.79

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Aberaam	0.00		-$1,867.95	$0.00	$1,867.95
	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
	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		-$475.00	$0.00	$475.00
	Dep-Biina	0.00		-$418.32	$0.00	$418.32
	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		-$162.02	$0.00	$162.02
	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		-$1,179.20	$0.00	$1,179.20
	Dep-Copra	0.00		-$569.32	$0.00	$569.32
	Dep-Copra cake	0.00		-$1,470.00	$0.00	$1,470.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Council Staff	0.00		-$5,619.63	$0.00	$5,619.63
	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		-$5,391.04	$0.00	$5,391.04
	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-Fuel Farm	0.00		-$148.60	$0.00	$148.60
	Dep-Health	0.00		-$2,091.80	$0.00	$2,091.80
	Dep-Iceplant	0.00		-$32,989.10	$0.00	$32,989.10
	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-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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		-$240.25	$0.00	$240.25
	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		-$851.45	$0.00	$851.45
	Dep-Kourabi	0.00		-$415.79	$0.00	$415.79
	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
	Dep-Landing Craft	0.00		-$320.00	$0.00	$320.00
	Dep-Lease	0.00		-$4,428.14	$0.00	$4,428.14
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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
	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		-$1,678.00	$0.00	$1,678.00
	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		-$213.58	$0.00	$213.58
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		-$100.00	$0.00	$100.00
	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-Teikake	0.00		-$235.85	$0.00	$235.85
	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
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		-$47,018.40	$0.00	$47,018.40
	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
	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		-$3,859.70	$0.00	$3,859.70
	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		-$4,789.92	$0.00	$4,789.92
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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 Tekori	0.00		$460.00	$460.00	$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		$12,158.60	$12,158.60	$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. 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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		$992.78	$992.78	$0.00
	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		$8,129.65	$8,129.65	$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		-$1,317.02	$0.00	$1,317.02
	Loss Clerk Arima Teukera	0.00		$0.00	$0.00	$0.00
	Loss Keaa	0.00		$63.72	$63.72	$0.00
	loss Nangiro	0.00		-$55.80	$0.00	$55.80
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		$4,924.56	$4,924.56	$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				9703.97	0.00
	Closing Bank				175337.77	0.00
	Grand Total				**1,443,200.45**	**1,443,200.45**

Prepared by : LGD Internal Audit

Tab-North Island Council
Balance Sheet
as at 12/31/24

	Notes	Amount $	Block Total $	Total $
Assets				
Current Asset				
Cash at Bank	1	175,337.77		
Cash on Hand		9,703.97		
Account Receivable	2	608,540.03	793,581.77	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				793,581.77
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	498,488.96	498,488.96	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				498,488.96
Net Asset				**295,092.81**
Equity				
Current Year Earning			-23,653.74	
Historical Balancing			318,746.55	
Total Equity				**295,092.81**

Prepared by : LGD Internal Audit

Tab-North Island Council
Profit and Loss Statement
or the Period 01/01/24 to 12/31/24

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
Revenue						
	1100	**Angabwai**				
		1104	Roon te kiba	8,696.00		
		1107	Roon ukeuke	156.00		
					8,852.00	
	1200	**Raitienti**				
		1201	Motoka/Rebwerebwe	7,660.00		
		1202	Beba ni kabubuti	1,932.50		
		1203	Bwatika	139.00		
		1204	Kamea	344.00		
		1205	Titoa (retail & wholesale)	17,380.00		
		1210	Motel/auti aika a tatangoaki	150.00		
		1212	Tabo ni bwa (retail/wholesale)	25,025.00		
		1213	Botaki aika tauaki mwiia	1,200.00		
		1214	Kariki/Tonati	825.00		
		1215	Niimoko/raiben/kouben	1,950.00		
		1216	Bitineti n te kateitei (Local & National)	240.00		
		1217	Stalls (taibora ni kamwarake)	1,015.00		
		1219	Kaa/rebwerebwe tatangoaki	2,412.00		
		1220	Waa 2/ Booti aika tangoaki	950.00		
		1221	Tianaraita aika tatangoaki	525.00		
		1227	Taan akawa	480.00		
		1237	Bobwai man kaibuke	3,200.00		
		1238	Second hand	160.00		
		1239	Roon Boboti - Takataka	770.00		
		1241	Yagona/Mooi betin	3,575.00		
		1254	Kereboki	1,500.00		
					71,432.50	
	1300	**Mwane ni buoka**				
		1301	Buoka man te Tautaeka	350,271.54		
		1302	Buoka man te Postal	500.00		
		1306	Te buoka ibukin baoia ataein te reirei	13,000.00		
					363,771.54	
	1400	**Bakao (interest)**				

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
		1403	Te raka man boon bwain te auti	1,361.79		
					1,361.79	
	1500	Waki ni Karikirake				
		1501	Kabonakoan bwaai/spare parts	1,742.30		
		1502	Tangoan booti wa-uowa	664.00		
		1502a	Tangoan landing craft	16,232.00		
		1504	Roon Auti ni maeka	660.00		
		1505	Roon tikum n te auti ni Irua	13,130.00		
		1505a	Laundry	175.00		
		1505b	Restaurant	6,740.00		
		1506	Tangoan te Kaa	8,499.40		
		1507	Kabonakoan te bwaa	15,081.10		
		1508	Tangoan bwai ni makuri/ chainsaw	280.00		
		1510	Tangoan te Mwaneaba/autin te Kau ntira	15,610.00		
		1511	Internet	7,648.00		
		1512	Photocopy	1,216.50		
		1520	Workshop charges	2,961.00		
		1521	Tau beeki	840.00		
		1524	Ice Plant	6,458.90		
		1530	Boon uanikai	40.50		
		1537	Karao bwaai/boo	5,197.10		
		1543	Kanan te beeki	6,115.00		
		1549	Bobwai n taarau ni bwain te auti	32,208.21		
					141,499.01	
	1600	Mwane Tabeua				
		1601	Mwane n raka	2,325.55		
		1610	Mwane n tania	15,999.20		
					18,324.75	
	1700	Karaii Mwane				
		1701	Kaintabwi	20,723.35		
					20,723.35	
						625,964.94

Expenditure

	2100	Bwakabwai				
		2102	Kauntira	110,115.14		
		2103	Kauoman ni Kiraka	4,863.30		
		2104	Kauoman Tia Mwane/Island Fund	4,863.30		
		2106	Registry Clerk/Tia taibi	4,564.22		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
		2108	Kabenta	9,557.14		
		2109	Turaiwa	17,096.31		
		2111	Tiibi Kaubure	6,874.14		
		2112	Kaubure	27,537.61		
		2113	Neeti ni Kaawa	30,674.94		
		2115	ICW/WIW	4,674.80		
		2119	Mwakaeneke	5,014.10		
		2120	Kauoman Makaeneke	4,477.02		
		2127	Tia tararua te auti ni Irua	4,335.50		
		2128	Te tia mwakuri n te Marae	4,335.50		
		2136	Ice Plant	4,863.30		
		2138	Cosxwain	4,863.30		
		2162	Hardware Manager	4,871.28		
		2164	Chef	4,308.20		
		2170	Watchman maneaba (agent)	4,263.22		
					262,152.32	
	2200	**Arauenti**				
		2201	Kauntira	31,400.00		
		2204	Loan/Karaobwai Committee	1,830.00		
		2205	Board of Survey	2,190.00		
		2207	Health and Education Committee	1,700.00		
		2209	Bareka ao mwaimwai	3,453.24		
		2210	Bonomwi	990.00		
		2213	Kometen karao ukeuke	570.00		
		2218	Komete ni Kainaomata	3,570.00		
		2222	Finance Committee	1,380.00		
		2234	Entertainment	370.00		
		2235	Audit & Development Committee	5,580.00		
					53,033.24	
	2300	**Kabutan te waaki**				
		2301	Mwamwananga	8,970.03		
		2303	Bwai ni makuri (equipment)	2,802.50		
		2306	Uaereti & Tareboon	1,427.00		
		2311	Kabomwi ni kain amwarake	80.00		
		2312	Rinerine	380.00		
		2317	Te iti (Maneaba I Tarawa)	8,293.30		
		2322	Kairua	2,111.70		
		2326	Bwain te Aobiti (stationary)	17,534.72		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
		2329	Bao nako atimwakoro	1,662.00		
		2332	Support to Elderly Fund distribution	1,050.00		
		2333	Support to Copra weighing transport	30.00		
					44,341.25	
	2400	Onobwai				
		2403	Auti ni maeka	25,313.18		
		2404	Katamaroa nakon te auti ni irua	30.00		
		2405	Pre-School house	500.00		
		2410	Kawai/Kotiwei/bono	12,207.95		
		2413	Workshop	7,513.00		
					45,564.13	
	2600	Karikirake inanoaa				
		2604	Kanan te beeki	6,588.00		
					6,588.00	
	2700	Kabane mwane nte karikir				
		2701	Amwarake mooi ibukia Irua	5,708.53		
		2701a	Restaurant	8,228.50		
		2702	Bwaan te booti/kaa ao intin	2,228.00		
		2703	Internet	31,714.49		
		2706	Ice Plant	33,760.75		
		2712	Karao bwai/boo	6,890.00		
		2720	Bobwai n taarau ni bwain te auti	34,322.63		
					122,852.90	
	2800	Karaii Mwane				
		2801	Kaintabwi	47,531.48		
		2803	Onobwaian autin Tautaeka	191.75		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin baoia ataein te reirei	66,363.61		
					115,086.84	
						649,618.68
Net Profit/Loss						**-23,653.74**

Prepared by : LGD Internal Audit

Incomes as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount $	Block Total $	Total $
1100	Angabwai	1104	Roon te kiba	8,696.00		
		1107	Roon ukeuke	156.00		
					8,852.00	
1200	Raitienti	1201	Motoka/Rebwerebwe	7,660.00		
		1202	Beba ni kabubuti	1,932.50		
		1203	Bwatika	139.00		
		1204	Kamea	344.00		
		1205	Titoa (retail & wholesale)	17,380.00		
		1210	Motel/auti aika a tatangoaki	150.00		
		1212	Tabo ni bwa (retail/wholesale)	25,025.00		
		1213	Botaki aika tauaki mwiia	1,200.00		
		1214	Kariki/Tonati	825.00		
		1215	Niimoko/raiben/kouben	1,950.00		
		1216	Bitineti n te kateitei (Local & Nat ional)	240.00		
		1217	Stalls (taibora ni kamwarake)	1,015.00		
		1219	Kaa/rebwerebwe tatangoaki	2,412.00		
		1220	Waa 2/ Booti aika tangoaki	950.00		
		1221	Tianaraita aika tatangoaki	525.00		
		1227	Taan akawa	480.00		
		1237	Bobwai man kaibuke	3,200.00		
		1238	Second hand	160.00		
		1239	Roon Boboti - Takataka	770.00		
		1241	Yagona/Mooi betin	3,575.00		
		1254	Kereboki	1,500.00		
					71,432.50	
1300	Mwane ni buoka	1301	Buoka man te Tautaeka	350,271.54		
		1302	Buoka man te Postal	500.00		
		1306	Te buoka ibukin baoia ataein te rairai	13,000.00		
					363,771.54	
1400	Bakao (interest)	1403	Te raka man boon bwain te aut i	1,361.79		
					1,361.79	
1500	Waki ni Karikirake	1501	Kabonakoan bwaai/spare parts	1,742.30		
		1502	Tangoan booti wa-uowa	664.00		
		1502a	Tangoan landing craft	16,232.00		
		1504	Roon Auti ni maeka	660.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount $	Block Total $	Total $
1500	Waki ni Karikirake	1505	Roon tikum n te auti ni Irua	13,130.00		
		1505a	Laundry	175.00		
		1505b	Restaurant	6,740.00		
		1506	Tangoan te Kaa	8,499.40		
		1507	Kabonakoan te bwaa	15,081.10		
		1508	Tangoan bwai ni makuri/ chains	280.00		
		1510	Tangoan te Mwaneaba/autin t	15,610.00		
		1511	Internet	7,648.00		
		1512	Photocopy	1,216.50		
		1520	Workshop charges	2,961.00		
		1521	Tau beeki	840.00		
		1524	Ice Plant	6,458.90		
		1530	Boon uanikai	40.50		
		1537	Karao bwaai/boo	5,197.10		
		1543	Kanan te beeki	6,115.00		
		1549	Bobwai n taarau ni bwain te au	32,208.21		
					141,499.01	
1600	Mwane Tabeua	1601	Mwane n raka	2,325.55		
		1610	Mwane n tania	15,999.20		
					18,324.75	
1700	Karaii Mwane	1701	Kaintabwi	20,723.35		
					20,723.35	
				Total Income		**625,964.94**