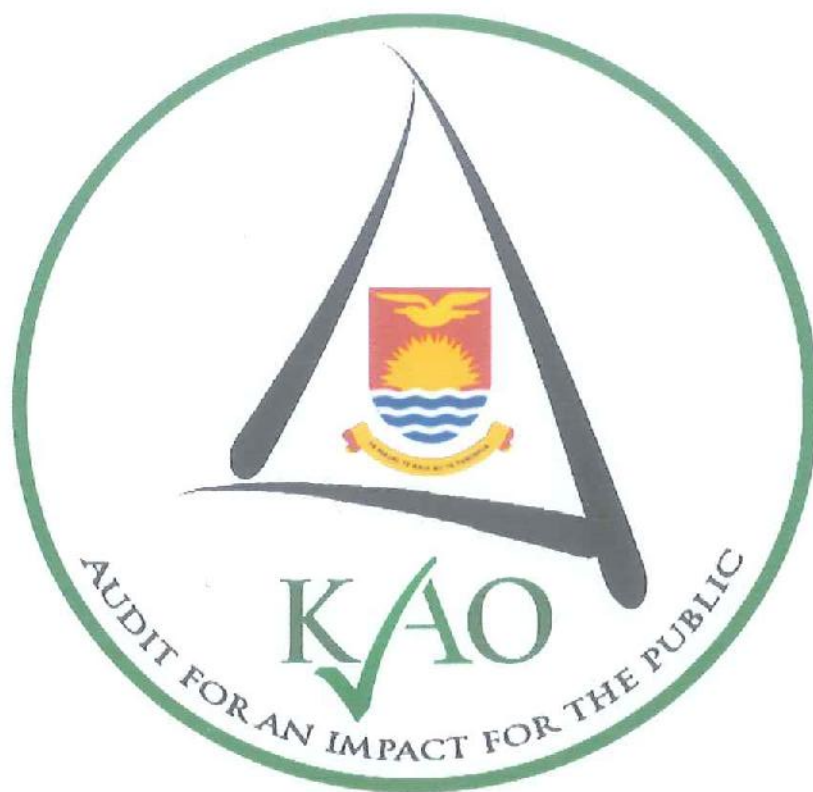


REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



ARORAE ISLAND COUNCIL
For the Year Ended 31st December 2018

Kiribati Audit Office
SEPTEMBER 2020

KIRIBATI AUDIT OFFICE



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Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF ARORAE ISLAND COUNCIL' FINANCIAL STATEMENT FOR THE YEAR ENDED 31st DECEMBER 2018

Disclaimer of Opinion

I was engaged to audit the Financial Statements of Arorae Island Council for the year ended 31st December 2018 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 Financial Statements of Arorae Island Council for the year ended 31st December 2018 comprised of the followings:

- Profit and Loss Statement
- Balance Sheet
- Accumulative Trial Balance
- Below the Line Account

I do not express an opinion on the accompanying financial statements of Arorae Island Council. Because of the significance of the matters described in the *Basis for 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 on the financial statement of Arorae Island Council for the year ending 31st December 2018.

Basis for Disclaimer of Opinion

I was unable to satisfy myself as to the following balances reported in Arorae Island Council' profit and loss, balance sheet as at 31st December 2018 due to the followings:

Accounts Receivables

- Total Account Receivables balance of \$122,800.33 reported in Arorae Island Council Balance Sheet is overstated by \$14,842.51 (Deposit). The \$14,842.51 deposit from members should be a liability and not an asset.
- The remaining Account Receivables balance of \$107,957.82 (\$122,800.33 - \$14,842.51) comprises of Loans, Advances, Losses, and Imprests cannot be sufficiently substantiated.

Equity

- Arorae Island Council's **Equity of \$101,612.30** for the year ended 31st December 2018 cannot be substantiated.

Accounts Payables

- The Account Payables balance of **\$46,501.86** reported in Arorae Island Council Balance Sheet is overstated by **\$20,347.61 (Loans, Losses, Imprests, and Advances)**.

Cash at Bank

- No third-party confirmation from ANZ Bank of Kiribati was received as a form of verification for Arorae Island Council Cash at Bank balance of **\$29,351.03**
- ANZ Bank services were not recorded on Arorae Island Council's passbook, yet bank charges still levied to the Government of Kiribati.

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 Arorae 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.

Report on Other Legal and Regulatory Requirements

My office confirmed that the following practises by Arorae Island Council had contradicted important provisions of Public Finance Control and Audit Ordinance and Local Government Financial Instruction (LGFI).

- Arorae Island Council spend \$47,673 beyond approved Estimate as at 31 December 2018, without Virement warrant nor Special Warrant approved by the Minister of Internal Affairs. **Sections 157-165 of XIV Estimates refers.**
- Lack of Proper maintenance for the following records: Stores Ledger, Handing over statements and Arrears of Revenue represented departure from the following sections of LGFI:
 - **Part II: Receipts: section 22 Arrears of Revenues**
 - **Part XIII: Supervision, Control and Custody, section 142 (e)**

Island Councillors, Island Council Clerk and Minister for 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 Practices in Kiribati, and for such internal

control as management determines is 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 Company'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 Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor General's responsibilities for the audit of the financial statements of Arorae Island Council

My responsibility is to conduct an audit of Arorae Island Council's financial statements in accordance with International Standards on Auditing and to express an independent opinion on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under section 68 of Local Government Act 1984. However, because of the matters described in the *Basis for Disclaimer of Opinion* section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

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.

Communication with those charged with governance

I communicate with the Island Councillors and Ministry of 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.



Eriati Manaima
Auditor General
Kiribati Audit Office
31.08.2020

ARORAEISLAND COUNCIL

The following certify that the attached statements (revealing a Surplus Account Balance\$ 107,854.56) for the year ended 31st December 2018 is correct.

Signed by:

Clerk



Mayor



Secretary



Arorae Island Council
Profit and Loss Statement
For the Period 1/1/18 to 31/12/18

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	4-1100	Angabwai			
	1101	Taan Neweaba	25.00		
	1103	Angabwain rabwata	1,367.00		
	1104	Roon te Kiba	1,935.00		
	1105	Roon te toka n te kaibuke	36.00		
				3,363.00	
	4-1200	Raitientli			
	1201	Kaa/ Robwerebwe	1,509.00		
	1202	Beba ni Kabubuti	365.00		
	1203	bwatika	374.00		
	1204	Kamea	221.00		
	1205	Titoa (Retail/ Wholesale & Manu	2,680.00		
	1206	Kaoti Tamnei/ Kabo Birim	0.00		
	1207	Kakukurei/ DJ Hire	45.00		
	1210	Outero/ Auti ni Irua/ Auti aika ta	125.00		
	1211	Karikirake aika nakonako (Hawk	0.00		
	1212	Tabo ni bwa (Retail & Wholesal	1,200.00		
	1214	Karikirake man te Burawa (Bake	462.00		
	1215	Karikirake aika uarereke	467.00		
	1217	Taibora ni Kamwarake (Stall)	4.00		
	1218	Kirabu ni kamwarake	100.00		
	1219	Kaa/ Rebwerebwe aika tatang	1,030.00		
	1227	Kabonakoan ika	715.00		
	1237	Bobwai man te Kaibuke (Float)	2,850.00		
	1238	Tutaraa	45.00		
	1239	Roon botaki ao boboti aika a k	340.00		
	1241	Nangkona	675.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1242	Internet Café	0.00		
	1254	Karikirake man marin taari	0.00		
	1258	Kako ake a katukaki	50.00		
	1261	Anakin te tano man te bike	0.00		
	1263	Mangen te kaibuke	0.00		
				13,257.00	
	4-1300	Mwane ni Buoka			
	1301	Buoka man te Tautaeka	93,766.45		
	1302	Buoka ibukin kabutan reeta	8,291.88		
	1303	Onobwai n autin Tautaeka	43,560.95		
	1306	Te buoka ibukin baoia ataein te	8,000.00		
	1307	Te buoka ibukin te taraau nte K	0.00		
				153,619.28	
	4-1400	Rakan Karinmwane			
	1402	Rakan Katangomwane	7,018.55		
				7,018.55	
	4-1500	Waaki ni Karikirake			
	1501	Kabonakoan bwaai/ spare part	148.00		
	1504	Roon ana auti ni maeka te Kau	675.00		
	1505	Roon tikum n te auti n Iruwa	4,300.00		
	1506	Tangoan Kaa/ Turakita/ Tipper	3,924.50		
	1506a	School truck	2,210.50		
	1508	Tangoan bwai ni makuri/mixer/i	1,251.50		
	1509	Tangoan rebwerebwe	2,237.50		
	1510	Tangoan te Mwaneaba/ Autin t	155.00		
	1511	Internet	19,303.40		
	1512	Computer & Photocopy	667.50		
	1520	Workshop charges	675.00		
	1521	Tau Beeki/ Kamea	6,759.55		
	1522	Katangomwane	68,891.39		
	1529	Karaobwai man te kai	356.60		
	1534	Komilin n te tareboon	0.50		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1537	Karaobwai man te timanti	770.00		
	1538	Karaobwai man te aramanim	2,369.50		
	1539	Ana karekemwane te botaki n	104.00		
				114,799.44	
	4-1600	Mwane Tabeua			
	1601	Mwane n raka	1,444.00		
	1602	Tuaa n te Bowi/ boon te bowi	0.00		
				1,444.00	
	4-1700	Karai Mwane			
	1701	Kaintabwi	4,218.85		
				4,218.85	
					297,720.12
Expenditure					
	6-2100	Bwakabwai			
	2101	Backpay 2016			
	2102	Bwakabwai Kauntira	24,100.00		
	2103	Kauoman Kiraka	3,525.85		
	2104	Island treasurer			
	2108	Kabenta	2,760.35		
	2109	Turaiwa	5,569.80		
	2112	Kaubure	4,685.30		
	2113	Neeti ni kaawa	6,017.50		
	2114	Sanitarian	2,335.00		
	2115	ICW	1,300.00		
	2120	Tiibi mwakaeneke	3,286.50		
	2123	Women's trainer (WIW)	2,547.00		
	2127	Tia mwakuri n te auti ni lrua	2,412.00		
	2130	Tia mwakuri n te kawai	2,843.25		
	2133	Tia Uaereti	1,887.45		
	2135	Tia reireinia ataei	2,745.90		
	2152	Assistant IT (Tia tararua te Intern	3,117.50		
	2159	Tia mwakuri n te Hardware	2,150.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2163	Taan karao aramanim	9,207.80		
				80,491.20	
	6-2200	Arauenti			
	2201	Aia arauenti Kauntira	6,305.00		
	2202	Kaniwangan te Mayor	650.00		
	2203	Support to incentive allowance	6,479.40		
	2205	Booia Reibwa (Labour cost)	238.00		
	2207	Kometen te reirei	1,610.00		
	2208	IDC allowance	80.00		
	2209	Dirt Bonus	66.00		
	2210	Bonomwi	218.00		
	2211	Mwengabuaka	690.00		
	2214	Komete ni botaki n aine	920.00		
	2215	Kometen kamwengaraoi	370.00		
	2216	Komete ni kamwakuri	190.00		
	2218	Kometen Inaomata	660.00		
	2225	Kometen te roronikirake ao tak	660.80		
	2229	Board of survey	110.00		
				19,247.20	
	6-2300	Kabutan te Waaki			
	2301	Mwamwananga	491.50		
	2302	Riitin Aaba	2,361.80		
	2307	Tareboon/ Uaereti/ Reeta	155.65		
	2308	Buraeki/ Kaboraoi	0.00		
	2310	Kaitiaki ao katamaroa	492.35		
	2311	Boon kai n amwarake	180.00		
	2312	Rinerine	158.00		
	2313	Kainaomata	350.00		
	2314	Kaakan mwane n raka	59.00		
	2315	Botaki iaan te Kauntira	200.00		
	2316	Kabwara taarau	0.00		
	2319	Buoka ibukin uaereli ao reeta	799.70		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2320	Tararuaia kamea	0.00		
	2321	Tararuaia beeki	5.00		
	2322	Kairuaa	140.00		
	2323	Internet	11,374.00		
	2326	Bwain te aobiti	1,006.82		
	2327	Reirei ao Kataneiaia	1,326.40		
	2328	Boon te kabowi	170.00		
	2332	Support to Elderly Fund distributi	600.00		
	2333	Support to Copra Monitoring Tra	0.00		
	2334	Buron Arorae	0.00		
				19,870.22	
	6-2400	Onobwai			
	2402	Ana aobiti te Kauntira	0.00		
	2403	Auli ni maeka te Kauntira	12,128.49		
	2404	Auli ni Irua te Kauntira	0.00		
	2405	Auli n reirei te Kauntira	487.70		
	2406	Auli n tatanninga (marae/ tabon	570.25		
	2407	Mwaneaba	0.00		
	2408	Rebwerebwe/ Kaa	1,178.12		
	2408a	School trucks	897.40		
	2410	Kawai/ Kotiweei	850.00		
	2413	Workshop (tao)	0.00		
				16,111.96	
	6-2700	Iokinibwai			
	2701	Auli ni Irua [amwarake & mooii]	1,869.15		
	2702	Boon bwaan te kaa	2,797.00		
	2703	Internet	1,867.60		
	2704	Bwaai tabeua	513.30		
	2706	Taabo ni botaki / ilulu	2,000.00		
	2707	Hardware	8.00		
	2709	Katangomwane	74,019.10		
	2711	Aramanim Shop	2,214.80		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2712	Furnitures	525.43		
				85,814.38	
	6-2800	Karaai Mwane			
	2801	Kaintabwi	15,595.14		
	2802	JSS Truck Contribution	0.00		
	2803	Onobwain autin le Tautaeka (m	50,421.41		
	2804	Birimwane nakon KILGA	1,000.00		
	2806	Buoka ibukin School trucks	2,926.35		
				69,942.90	
					291,477.86
Net Profit/Loss					6,242.26

Arorae Island Council

Balance Sheet

as at 31/12/18

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		29,351.03		
Cash on Hand		2205.06		
Account Receivable	1	122,800.33	154,356.42	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				154,356.42
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	46,501.86	46,501.86	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				46,501.86
Net Asset				107,854.56
Equity				
Current Year Earning			6,242.26	
Historical Balancing			101,612.30	
Total Equity				107,854.56

**ARORAE ISLAND COUNCIL ACUMMULATIVE TRIAL BALANCE
AS AT DECEMBER 2018**

Code	Details	Estimates	Debit	Credit
Surplus brought forward - 01-01-18				101,612.30
1100	TAXATION			
1101	Taan Neweaba	100.00		25.00
1103	Angabwain rabwata	1,252.00		1,367.00
1104	Roon te Kiba	2,000.00		1,935.00
1105	Roon te toka n te kaibuke	50.00		36.00
1200	Raitienti			
1201	Kaa/ Rebwerebwe	1,782.00		1,509.00
1202	Beba ni Kabubuti	400.00		365.00
1203	bwatika	680.00		374.00
1204	Kamea	715.00		221.00
1205	Titoa (Retail/ Wholesale & Manufacturer)	2,860.00		2,680.00
1206	Kaoti Tamnei/ Kabo Birim	0.00		
1207	Kakukurei/ DJ Hire	30.00		45.00
1210	Outero/ Auti ni Irua/ Auti aika tatangoaki	250.00		125.00
1211	Karikirake aika nakonako (Hawker)	10.00		
1212	Tabo ni bwa (Retail & Wholesale)	1,732.00		1,200.00
1214	Karikirake man te Burawa (Bakery)	100.00		462.00
1215	Karikirake aika uarereke	700.00		467.00
1217	Taibora ni Kamwarake (Stall)	10.00		4.00
1218	Kirabu ni kamwarake	100.00		100.00
1219	Kaa/ Rebwerebwe aika tatangoaki	600.00		1,030.00
1227	Kabonakoan ika	1,380.00		715.00
1237	Bobwai man te Kaibuke (Float)	2,000.00		2,850.00
1238	Tutaraa	60.00		45.00
1239	Roon botaki ao boboti aika a kakaokoro(Asso	100.00		340.00
1241	Nangkona	1,050.00		675.00
1242	Internet Café	100.00		
1254	Karikirake man marin taari	20.00		
1258	Kako ake a katukaki	100.00		50.00
1261	Anakin te tano man te bike	100.00		
1263	Mangen te kaibuke	100.00		
1300	Mwane ni buoka			
1301	Buoka man te Tautaeka	75,061.00		93,766.45
1302	Buoka ibukin kabutan reeta	800.00		8,291.88
1303	Onobwai n autin Tautaeka	14,423.00		43,560.95
1306	Te buoka ibukin baoia ataein te reirei	8,000.00		8,000.00
1307	Te buoka ibukin te taraau nte KPF	0.00		
1400	Bakao			
1402	Rakan Katangomwane	7,200.00		7,018.55
1500	Waaki ni Karikirake			
1501	Kabonakoan bwaai/ spare parts	800.00		148.00
1504	Roon ana auti ni maeka te Kauntira	840.00		675.00
1505	Roon tikum n te auti n Iruwa	5,000.00		4,300.00
1506	Tangoan Kaa/ Turakita/ Tipper ao Backhoe	6,000.00		3,924.50
1506a	School truck	4,500.00		2,210.50
1508	Tangoan bwai ni makuri/mixer/intin/ chainsaw	4,200.00		1,251.50
1509	Tangoan rebwerebwe	2,300.00		2,237.50

1510	Tangoan te Mwaneaba/ Autin te Kauntira	600.00		155.00
1511	Internet	19,200.00		19,303.40
1512	Computer & Photocopy	600.00		667.50
1520	Workshop charges	1,500.00		675.00
1521	Tau Beeki/ Kamea	100.00		6,759.55
1522	Katangomwane	40,000.00		68,891.39
1529	Karaobwai man te kai	3,360.00		356.60
1534	Komitin n te tareboon	91.00		0.50
1537	Karaobwai man te timanti	1,800.00		770.00
1538	Karaobwai man te aramanim	7,000.00		2,369.50
1539	Ana karekemwane te botaki n aine	100.00		104.00
1600	Mwane Tabeua			
1601	Mwane n raka	500.00		1,444.00
1602	Tuaa n te Bowi/ boon te bowi	300.00		.
1700	Karaii mwane			
1701	Kaintabwi	6,497.00		4,218.85
2100	Bwakabwai			
2101	Backpay 2016	0.00		
2102	Bwakabwai Kauntira	26,704.00	24,100.00	
2103	Kauoman Kiraka	3,582.00	3,525.85	
2104	Island treasurer	0.00		
2108	Kabenta	2,828.00	2,760.35	
2109	Turaiwa	5,655.00	5,569.80	
2112	Kaubure	6,032.00	4,685.30	
2113	Neeti ni kaawa	6,032.00	6,017.50	
2114	Sanitarian	2,451.00	2,335.00	
2115	ICW	1,352.00	1,300.00	
2120	Tiibi mwakaeneke	3,393.00	3,286.50	
2123	Women's trainer (WIW)	2,451.00	2,547.00	
2127	Tia mwakuri n te auti ni Irua	2,451.00	2,412.00	
2130	Tia mwakuri n te kawai	2,900.00	2,843.25	
2133	Tia Uaereti	2,466.00	1,887.45	
2135	Tia reireinia ataei	3,120.00	2,745.90	
2152	Assistant IT (Tia tararua te Internet)	3,205.00	3,117.50	
2163	Taan karao aramanim	10,556.00	9,207.80	
2159	Tia mwakuri n te Hardware	1,450.00	2,150.00	
2200	Arauenti			
2201	Aia arauenti Kauntira	7,280.00	6,305.00	
2202	Kaniwangan te Mayor	780.00	650.00	
2203	Support to incentive allowance	6,480.00	6,479.40	
2205	Booia Reibwa (Labour cost)	800.00	238.00	
2207	Kometen te reirei	1,620.00	1,610.00	
2208	IDC allowance	240.00	80.00	
2209	Dirt Bonus	240.00	66.00	
2210	Bonomwi	300.00	218.00	
2211	Mwengabuaka	1,000.00	690.00	
2214	Komete ni botaki n aine	960.00	920.00	
2215	Kometen kamwengaraoi	540.00	370.00	
2216	Komete ni kamwakuri	0.00	190.00	
2218	Kometen Inaomata	540.00	660.00	

2225	Kometen te roronrikirake ao takakaro	540.00	660.80	
2229	Board of survey	120.00	110.00	
2300	Kabutan te waaki			
2301	Mwamwananga	600.00	491.50	
2302	Riitin Aaba	0.00	2,361.80	
2307	Tareboon/ Uaereti/ Reeta	100.00	155.65	
2308	Buraeki/ Kaboraoi	300.00		
2310	Kaitiaki ao katamaroa	500.00	492.35	
2311	Boon kai n amwarake	500.00	180.00	
2312	Rinerine	300.00	158.00	
2313	Kainaomata	350.00	350.00	
2314	Kaokan mwane n raka	0.00	59.00	
2315	Botaki iaan te Kauntira	300.00	200.00	
2316	Kabwara taarau	0.00		
2319	Buoka ibukin uaereti ao reeta	800.00	799.70	
2320	Tararuaia kamea	200.00		
2321	Tararuaia beeki	200.00	5.00	
2322	Kairuaa	200.00	140.00	
2323	Internet	12,610.00	11,374.00	
2326	Bwain te aobiti	1,012.00	1,006.82	
2327	Reirei ao Kataneiai	1,500.00	1,326.40	
2328	Boon te kabowi	700.00	170.00	
2332	Support to Elderly Fund distribution	600.00	600.00	
2333	Support to Copra Monitoring Transport	0.00		
2334	Buron Arorae	240.00		
2400	Onobwai			
2402	Ana aobiti te Kauntira	700.00		
2403	Auti ni maeka te Kauntira	4,800.00	12,128.49	
2404	Auti ni Irua te Kauntira	700.00		
2405	Auti n reirei te Kauntira	500.00	487.70	
2406	Auti n tatanninga (marae/ tabon te uaabu)	1,000.00	570.25	
2407	Mwaneaba	500.00		
2408	Rebwerebwe/ Kaa	3,000.00	1,178.12	
2408a	School trucks	2,000.00	897.40	
2410	Kawai/ Kotiweei	850.00	850.00	
2413	Workshop (tao)	200.00		
2700	Iokinibwai			
2701	Auti ni Irua [amwarake & mooii]	2,000.00	1,869.15	
2702	Boon bwaan te kaa	2,500.00	2,797.00	
2703	Internet	1,000.00	1,867.60	
2704	Bwaai tabeua	500.00	513.30	
2706	Taabo ni botaki / itutu	500.00	2,000.00	
2707	Hardware	500.00	8.00	
2709	Katangomwane	40,000.00	74,019.10	
2711	Aramanim Shop	4,000.00	2,214.80	
2712	Furnitures	2,000.00	525.43	
2800	Karaii mwane			
2801	Kaintabwi	12,994.00	15,595.14	
2802	JSS Truck Contribution	0.00		
2803	Onobwain autin te Tautaeaka (maintenance)	10,428.00	50,421.41	
2804	Birimwane nakon KiLGA	0.00	1,000.00	

2806	Buoka ibukin School trucks	7,000.00	2,926.35	
Below the line Account				
ADVANCE	Air Kiribati		5,374.95	
	Akabo		836.00	
	Anna		190.00	
	Ateta		168.00	
	Aton		1,273.40	
	Auna		565.00	
	Baareti		304.00	
	Bauro		912.00	
	Biita		997.50	
	Bonteman		396.30	
	David P		81.90	
	DBK Agent		132.10	
	Eka		1,924.80	
	Eremai		1,318.60	
	Erimeta			80.00
	Erineta			120.00
	FTC		160.00	
	Iabeta		717.25	
	Ioane		302.00	
	Itatite		792.60	
	Kabwara			20.00
	Kaekea			140.00
	Karebwa			50.00
	Kiarita		1,109.40	
	Kiribati Police		28.00	
	Koito		2,016.05	
	Korobiti		1,854.00	
	KPF		75.00	
	Lawrence		28.70	
	Mariti		152.00	
	Masaninga		912.00	
	MTC		80.00	
	Mwaketara			73.00
	Mwata		278.00	
	Nebaiota		943.50	
	Rabunauea		650.00	
	Ratuti			132.10
	Reoneti			67.00
	Riite		633.20	
	Ruitita		977.20	
	Ruuru		304.00	
	Ruuti		1,212.00	
	Siu			0.10
	Solar pump		95.00	
	Taamoa			31.60
	Taratiera		113.30	
	Tearia			20.00
	Tearoua		168.00	
	Tebwebwe		168.00	

	Teerine			113.50
	Teima O		34.60	
	Tenanoiti		1,149.50	
	Tikareta			25.00
	Tione			108.00
	Tominiko		836.00	
	Totiare		443.20	
	Tuivaka		456.00	
	Tuluaka		228.00	
	Umanibong		152.00	
	Wikita		684.00	
DEPOSIT				
	Air Kiribati		115.00	
	Akaaka			110.00
	Allowance			485.00
	Allows Ministerial Tour		110.00	
	Alluminium			372.00
	Angatai			0.00
	Anna			55.00
	Anterea			2.25
	Arabwati			0.00
	Aretana			37.15
	Arorae CS			0.00
	Baareti		43.45	
	Back pay/ Baterii		62.75	
	Bakae		31.20	
	BDM			35.60
	Beretara			100.00
	Bitatebong		10.00	
	Bonnano			0.00
	Bonus/ Eritita			0.50
	Bonus/ Masananga		14.00	
	Bonus/ Ruuteti			1.00
	Bwareri		11.55	
	Century			100.00
	Chain Saw		20.00	
	Clerk			3:00
	COUNCIL			0.00
	CPP			665.30
	CS Arorae			0.00
	Desalination Plants			168.00
	DOB			2.40
	Driver			22.20
	Education			574.00
	Erieti		65.35	
	Erieti Machanic			75.80
	Hardware			11,127.70
	Ice block		22.05	
	Ieetero		51.95	
	Independence		800.00	
	IPO			300.00

isl		80.00	
isl			134.00
IT			4.70
Itatite		68.70	
Kaabwara		5.00	
Kabunare			6.15
Kabwara			5.00
Kaobunang & Others		180.00	
Karamwane			0.00
Kataia GROUP			933.50
Kaua			2.40
Kauntira allws			110.00
Kimeati			5.00
Koura		16.70	
KPF			60.00
KUC Roreti Kabuianibwai			0.00
KUC Tamaroa			0.00
Labour charge		261.00	
Land Lease			2,076.60
Maintenance		8,863.06	
MAINTENANCE/Quarters		2,529.15	
Maneaba Babaroroa			5.00
Masaninga			5.50
Meal Allowance		240.00	
Mobile Network Project			0.00
Naboua			10.00
Namoraoi		243.00	
Nebaiota			39.00
New cooking			1,677.20
Overtime			31.20
Rabuna			239.10
Rabuna		221.35	
Refreshment			92.55
Refund Arabwati		10.00	
Refund/Ataniman		17.90	
Refund/Masaninga		25.00	
Refund/Morete		36.75	
Refund/Takoto		3.00	
Refund/Teburae		8.00	
Refund/Teerime		2.10	
Refund/Tiiketa		180.00	
Ruru			0.00
Sawmill		40.00	
Semegali			0.00
Solar			310.00
Solar Agent		110.00	
Sunrise			0.00
Surplus			1,174.87
Surplus account			0.10
T/Makuri			124.30
Tabea		1.00	

	Taboua			0.00
	Tabwaua			0.00
	Taete			0.00
	Tania		88.00	
	Taororo			0.00
	Tauia (Solar)		130.00	
	Tebweretaake			85.70
	Teikabu			1.05
	Teimiti		3.00	
	Tenanoiti			9.20
	Tennis			3.50
	Teretata			10.00
	Tiona Primary Sch			12.20
	Tione Kwong			0.00
	Titera		5.00	
	Tominiko			424.25
	Tonatebwa		20.00	
	Totiane			55.50
	Totiare		55.50	
	Touaia			16.60
	Tuivaka		8.00	
	Uein			340.00
	Umanibong			295.00
	Waa n Oo Project			2,749.38
	Waa te kai			107.50
	Warehouse		34.00	
	Water Desalination			105.50
	Water project			650.80
	Water Pump			5.00
LOAN				
	Abenera		3.00	
	Ainoama		135.00	
	Akaaka		276.95	
	Anna		39.90	
	Aretana			118.15
	Arieta		277.95	
	Atibeta		13.00	
	Aton			45.40
	Bainrebu			73.20
	Banny		640.00	
	Bauro		162.70	
	Benian			61.15
	Beretara			280.00
	Betene			205.00
	Biita		411.90	
	Bonteman		79.90	
	Eka			1,619.40
	Erema		109.90	
	Erineta			40.00
	Etila			20.00
	Iabeta		93.65	

	Ikaarau			41.00
	Itaaka			30.00
	Itatite		119.80	
	Kabutaman			10.00
	Kabwara		440.00	
	Kaitu		198.40	
	Kakianako		205.20	
	Karebwa			295.00
	Karikira		150.00	
	Kiarita			265.25
	Koito			59.90
	Korobiti		110.00	
	Loan repayment			3,935.45
	Maawa		71.60	
	Mariti		74.50	
	Martha		2,460.00	
	Masaninga			425.45
	Matakai			145.60
	Matereta			110.00
	Mawata			86.80
	Meeren		66.60	
	Meerita		262.50	
	Miire			2,673.80
	Naboua		71.30	
	Nabuna			105.00
	Nantei		219.15	
	Nebaiota		14.50	
	Noarite		181.40	
	Oren		78.75	
	Oriti. PRI			200.00
	Oteti			200.00
	Raatuti		240.00	
	Rabunauea			359.05
	Raeta		153.40	
	Ramten		407.00	
	Ratuti			1,158.80
	Riite			232.90
	Riumete			30.00
	Roeta		26.85	
	Roiti			30.00
	Rone		142.05	
	Ruitita		194.90	
	Ruuru			319.60
	Ruuti		480.00	
	Samuelu		227.40	
	Siu		1,040.00	
	Tabea			49.15
	Taratiera		144.15	
	Tariangi		320.00	
	Teangiua			50.00
	Teanneki		170.00	

	Teariki			613.60
	Teboiuea			15.00
	Teeren		130.10	
	Teerime		185.00	
	Tekannatu		90.10	
	Tenikoi		404.85	
	Terabuna		300.00	
	Tiibera		34.70	
	Tikerata			100.00
	Tiohe			30.00
	Tioone		170.00	
	Toare			25.00
	Tominiko		193.30	
	Totiare		8.20	
	Tui			47.25
	Tuivaka		21.10	
	Turabu		234.90	
	Uatire			30.00
	Uwiri			10.00
	Wikita		1,080.15	
IMPREST				
	Anna		750.00	
	Ataake		1,550.00	
	Ateti Kirata		170.00	
	Beretara		230.00	
	Beritati		80.00	
	Clerk Miire		100.00	
	Clerk Rianna		6,994.35	
	Erika		1,629.90	
	Etita		700.00	
	Iaatua		340.00	
	Ioane- Mayor			0.00
	Kabwra		170.00	
	Keeke		30.00	
	Kititan Mouata		170.00	
	Labour charge			2.25
	Lawrence			7.40
	Marion		300.00	
	Michael.Beteroo		700.00	
	Mitateti (DS)		650.00	
	MP. Teimwa Onorio		1,959.45	
	Nei Kanta		150.00	
	Niiti		2,000.00	
	Orobwabera		3,000.00	
	Renga		200.00	
	Rianna			4,282.56
	Takiakia			600.00
	Tamwii		48.80	
	Tawerio			0.00
	Tearawa		282.00	
	Tebukei			0.00

	Teewa			0.00
	Teimiti		170.00	
	Teitiaki		200.00	
	Tekabwara		498.55	
	Tikareta		230.00	
	Totiana		500.00	
	Uatire		90.00	
LOSS				
	Ag.clerk Tabea		550.50	
	Aretana		6,256.68	
	Bonteman		9,875.10	
	Clerk Miire		213.00	
	Clerk Rianna		5,145.95	
	Eka		10.50	
	Emimwa		5,424.85	
	Erimeta			178.00
	Kabunare			1.20
	Karebwa			50.00
	Koito		629.35	
	Mawata		0.30	
	Ruete		940.55	
	Ruuti		2,420.65	
	Tamwii		3,175.20	
	Tiibera		3,629.19	
	Tikerata		200.20	
	Tione			100.00
Closing Cash Balance			2,205.06	
Closing Bank Balance			29,351.03	
Grand Total			445,834.28	445,834.28

Arorae Island Council		
Surplus account as at 31/12/2018		
Surplus 01/01/18		101,612.30
Add: Total current revenues 2018	297,720.12	
Less: Total current expenditures 2018	291,477.86	6,242.26
Surplus end December 2018		107,854.56

Statement of Ledger balances 31/12/2018		
Details	DR	CR
Surplus Account for 31/12/2018		107,854.56
Below the line Account		
Advance	32,227.05	980.30
Deposit	14,842.51	26,154.25
Imprest	23,893.05	4,892.21
Loan	13,365.70	14,145.90
Loss	38,472.02	329.20
Closing Cash Balance	2,205.06	
Closing Bank Balance	29,351.03	
Grand Total	154,356.42	154,356.42
Total BTL	122,800.33	46,501.86