

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



Arorae Island Council
Financial Statements for the year ended 31st
December 2019 to 31st December 2021

Kiribati Audit Office
December 2024

KIRIBATI NATIONAL 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 2019 TO 31ST
DECEMBER 2021**

I have audited the Financial Statements of Arorae Island Council for the year ended 31st December 2019 to 31st December 2021 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 Arorae Island Council for the year ended 31st December 2019 to 31st December 2021 comprised of the following.

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

Disclaimer of Opinion

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 2019 to 31st December 2021.

Basis for Disclaimer of Opinion

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 balances below:

<i>Year</i>	<i>Balance</i>
2019	\$36,216.28
2020	\$50,081.42
2021	\$54,798.20

Account Receivables

- In the Balance sheet under the Current Assets, an Account Receivables balance of **\$140,413.72** for 2019 shown on the Financial Statements of Arorae Island Council consist of Deposit account balance of **\$14,209.15**. This contradicted the nature of the Deposit account which should always be a liability.
- Audit also noted that **\$68,662.41** (49% of Account Receivables 2019, 45% of Account Receivables 2020, and 46% of Account Receivables in 2021) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.

Account Payables

- In the Balance sheet under the Current Liabilities, an Account Payables balance of **\$69,375.09** for 2019 shown for Arorae Island Council consist of Advance account balance of **\$980.30**, Loan account balance of **\$14,145.90**, and Loss account balance of **\$328.20**. This contradicted the nature of the Advance, Loss and Loan accounts which should always be assets.
- Audit also noted that **\$30,197.47** (44% for Account Payables 2019, 32% for Account Payables 2020, and 32% of Account Payables for 2021) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.

Receipts and Revenues

- For 2019, sub-receipts of 730817 and 731397-731400 did not return to MCIA
- For 2020, sub-receipts of 730641-730676 at the total amount of **\$414.50** did not return to MCIA and was not accounted on the cashbook.
-

Cash book Variance

- In 2021, audit noted a total of **\$385.30** variance between the cash book and the receipts.

Commercial Activities

Basis for Disclaimer of Opinion

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<i>Year</i>	<i>Balance</i>
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Cash book Variance

- In 2021, audit noted a total of **\$385.30** variance between the cash book and the receipts.

Commercial Activities

- Audit cannot determine the success or failure of the commercial activities for the island council for the following reasons:
 1. In 2019 to 2021, Brick making revenue (1537) did not have an expenditure code to determine if such activity is profitable to the council
 2. In 2020 to 2021, Aluminum expenses (2711) did not have revenue code to determine the profitability of the activity.
 3. In 2020, Hardware expense (2707) did not have revenue code to determine the profitability of the activity.

KPF Payments

- In 2019, audit noted that the total KPF collected (1701) was **\$8,714.80** (\$4,087.40 x 2) whereas the total KPF paid (2801) was **\$11,694.78**. Audit noted a variance between the KPF collected against the KPF paid of **\$3,519.98**.
- In 2020, audit noted that the total KPF collected (1701) was **\$11,885.18** (\$5,942.59 x 2), whereas the total KPF paid (2801) was nil.
- In 2021, audit noted that the total KPF collected (1701) was **\$12,054.08** (\$6,027.04 x 2), whereas the total KPF paid (2801) was **\$15,831.38**. Audit noted a variance between the KPF collected against the KPF paid of **\$3,777.30**.

Budget Credibility

- Arorae Island Council spent **\$11,196.15** as at 31st December 2019, **\$30,190.59** as at 31st December 2020 and **\$10,178.13** as at 31st December 2021 beyond the approved estimates without Virement warrant or Special Warrant approved by the Minister of Internal Affairs. *Section 157-165 of XIV Estimates (LGFI)*. See [Appendix 1](#) in Appendices.
- Arorae Island Council did not reach its revenue budget target on a few revenue heads, not being able to collect the approved estimates target. The total under-collection of revenue was **\$34,095.05** for 2019, **\$38,586.61** for 2020 and **\$57,741.23** for 2021. See [Appendix 2](#) in Appendices.

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 practices by Arorae Island Council had contradicted important provisions of the Public Finance Control and Audit Ordinance, Local Government Act and Local Government Financial Instructions (LGFI).

1. Lack for proper maintenance of the following: Vote book, Logbook, Loan, and Receipt books. These represented departure from the following sections of LGFI and Local Government Act respectively:

- Part III of LGFI: Control of Expenditure section 49: Vote book
- Part VIII of LGFI: Miscellaneous section 52: Logbook
- Part II of LGFI: Receipts: Receipt Books maintenance sections 7-18
- Part XIII of LGFI: Supervision, Control and Custody, section 142 (e)
- Part XII of LGFI: Loans sections 131 to 135

Island Councilors, Island Council Clerks, 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.

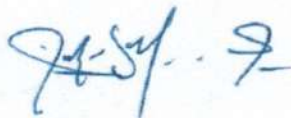
Auditor General's Responsibilities for the Audit of the Financial Statements of Arorae Island Council

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 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.

Communication With Those Charged with Governance.

I communicate with the Island Councilors 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
26/11/2024

Appendices

Appendix 1: Overspent

Overspent 2019

Code	Details	Estimate	Actual	Overspent
2209	Dirt Bonus	\$ 1,200.00	\$ 1,204.75	\$ 4.75
2225	Kometen te roronrikirake ao takakaro	\$ 540.00	\$ 580.00	\$ 40.00
2301	Mwamwananga	\$ 600.00	\$ 642.80	\$ 42.80
2307	Tareboon/Uaereti/Reeta	\$ 100.00	\$ 203.85	\$ 103.85
2319	Buoka ibukin uaereti ao reeta	\$ 800.00	\$ 822.10	\$ 22.10
2322	Kairuaa	\$ 200.00	\$ 378.90	\$ 178.90
2326	Bwain te aobiti	\$ 1,012.00	\$ 2,038.90	\$ 1,026.90
2403	Auti ni maeka te Kauntira	\$ 15,497.00	\$ 15,500.65	\$ 3.65
2408	Rebwerebwe/Kaa	\$ 2,000.00	\$ 3,783.95	\$ 1,783.95
2414	Ana bwai tabeua te Kauntira	\$ 1,000.00	\$ 2,255.90	\$ 1,255.90
2701	Auti ni Irua	\$ 2,000.00	\$ 2,913.00	\$ 913.00
2702	Boon bwaan te kaa	\$ 3,000.00	\$ 3,059.20	\$ 59.20
2709	Katangomwane	\$ 60,000.00	\$ 62,535.70	\$ 2,535.70
2711	Aramanim Shop	\$ 500.00	\$ 1,198.70	\$ 698.70
2719	Ana karikirake aika uarereke te Kauntira	\$ 1,000.00	\$ 1,152.00	\$ 152.00
2803	Onobwaiian autin Tautaeka	\$ 14,423.00	\$ 16,797.75	\$ 2,374.75
		\$ 103,872.00	\$ 115,068.15	\$11,196.15

2020 Overspent

Code	Details	Estimate	Actual	Overspent
2108	Kabenta	\$ 3,393.00	\$ 4,410.90	\$ 1,017.90
2109	Turaiwa	\$ 5,656.00	\$ 7,351.36	\$ 1,695.36
2112	Kaubure	\$ 6,032.00	\$ 7,841.36	\$ 1,809.36
2113	Neeti ni kaawa	\$ 6,032.00	\$ 7,841.60	\$ 1,809.60
2114	Sanitarian	\$ 2,451.00	\$ 3,185.23	\$ 734.23
2115	ICW	\$ 1,352.00	\$ 1,757.60	\$ 405.60
2120	Tiibi Mwakaeneke	\$ 3,393.00	\$ 4,410.90	\$ 1,017.90
2123	Women's Trainer (WIW)	\$ 2,451.00	\$ 3,185.23	\$ 734.23
2127	Tia mwakuri nte auti n irua	\$ 2,451.00	\$ 3,185.23	\$ 734.23
2130	Tia mwakuri nte Kawai	\$ 2,900.00	\$ 3,562.16	\$ 662.16
2133	Tia Uaereti	\$ 2,466.00	\$ 3,276.07	\$ 810.07
2135	Tia reireinia Ataei	\$ 720.00	-\$ 1.80	-\$ 721.80
2152	Assistant IT	\$ 3,205.00	\$ 4,290.08	\$ 1,085.08
2159	Tia mwakuri nte Hardware	\$ 1,450.00	\$ 1,884.28	\$ 434.28
2163	Taan Karao Aramanim	\$ 10,558.00	\$ 13,514.47	\$ 2,956.47
2164	Powerman	\$ 1,450.00	\$ 1,884.28	\$ 434.28
2203	Incentive Allowance	\$ 6,480.00	\$ 7,740.00	\$ 1,260.00
2225	Kometen te Roronrikirake ao takakaro	\$ 720.00	\$ 750.00	\$ 30.00
2301	Mwamwananga	\$ 600.00	\$ 1,922.00	\$ 1,322.00
2319	Buoka ibukin uaereti ao reeta	\$ 800.00	\$ 1,044.00	\$ 244.00
2403	Auti ni maeka te Kauntira	\$ 15,497.25	\$ 17,817.10	\$ 2,319.85

2410	Kawai/Kotiweei	\$ 850.00	\$ 1,789.00	\$ 939.00
2803	Onobwai Autin Tautaeka	\$ 14,422.79	\$ 14,936.68	\$ 513.89
2806	Buoka ibukin school trucks	\$ 6,000.00	\$ 13,942.90	\$ 7,942.90
		\$ 101,330.04	\$ 131,520.63	\$30,190.59

2021 Overspent

Code	Details	Estimate	Actual	Overspent
2103	Kauoman Kiraaka	\$ 4,656.60	\$ 4,834.35	\$ 177.75
2109	Turaiwa	\$ 7,352.80	\$ 8,143.20	\$ 790.40
2112	Kaubure	\$ 7,841.60	\$ 8,143.20	\$ 301.60
2113	Neeti ni Kaawa	\$ 7,841.60	\$ 8,143.20	\$ 301.60
2114	Sanitarian	\$ 3,186.30	\$ 3,306.15	\$ 119.85
2115	ICW	\$ 1,757.60	\$ 1,825.20	\$ 67.60
2119	Assistant Mechanic	\$ 1,885.00	\$ 1,956.15	\$ 71.15
2120	Tiibi Mwakaeneke	\$ 4,410.19	\$ 4,580.55	\$ 170.36
2123	Women's trainer (WIW)	\$ 3,186.30	\$ 3,306.15	\$ 119.85
2127	Tia mwakuri nte auti n irua	\$ 3,186.30	\$ 3,306.15	\$ 119.85
2130	Tia mwakuri nte kawai	\$ 3,770.00	\$ 3,912.30	\$ 142.30
2133	Tia Uaereti	\$ 3,205.80	\$ 3,329.10	\$ 123.30
2159	Tia mwakuri nte Hardware	\$ 1,885.00	\$ 1,956.15	\$ 71.15
2164	Powerman	\$ 1,885.00	\$ 1,956.15	\$ 71.15
2201	Aia arauenti Kauntira	\$ 6,960.00	\$ 7,550.00	\$ 590.00
2203	Incentive Allowance	\$ 6,480.00	\$ 8,580.00	\$ 2,100.00
2225	Kometen te roronikirake ao takakaro	\$ 810.00	\$ 915.00	\$ 105.00
2312	Rinerine	\$ 100.00	\$ 265.65	\$ 165.65
2314	Kaokan mwane n raka	\$ -	\$ 18.70	\$ 18.70
2326	Bwain te aobiti	\$ 1,012.00	\$ 2,357.78	\$ 1,345.78
2408	Rebwerebwe/Kaa	\$ 2,000.00	\$ 3,203.10	\$ 1,203.10
2410	Kawai/Kotiweei	\$ 1,700.00	\$ 3,653.49	\$ 1,953.49
2704	Bwaai tabeua	\$ 500.00	\$ 548.50	\$ 48.50
		\$ 75,612.09	\$85,790.22	\$ 10,178.13

Appendix 2: Undercollection

2019 Undercollection

Code	Details	Estimate	Actual	Undercollection
1101	Taan neweaba	\$ 100.00	\$ -	\$ 100.00
1105	Roon te toka nte kaibuke	\$ 100.00	\$ 71.00	\$ 29.00
1203	Bwatika	\$ 532.00	\$ 464.00	\$ 68.00
1204	Kamea	\$ 600.00	\$ 75.00	\$ 525.00
1205	Titoa	\$ 2,860.00	\$ 1,645.00	\$ 1,215.00
1207	Kakukurei/DJ Hire	\$ 30.00	\$ -	\$ 30.00
1211	Karikirake aika nakonako	\$ 10.00	\$ -	\$ 10.00
1212	Tabo ni bwaa	\$ 1,268.00	\$ 908.00	\$ 360.00
1214	Karikirake man te burawa	\$ 360.00	\$ 117.50	\$ 242.50
1215	Karikirake aika Uarereke	\$ 700.00	\$ 494.00	\$ 206.00

1217	Taibora ni Kamwarake	\$ 10.00	\$ -	\$ 10.00
1227	Kabonakoan ika	\$ 660.00	\$ 374.00	\$ 286.00
1237	Bobwai man te Kaibuke	\$ 2,000.00	\$ 1,530.00	\$ 470.00
1238	Tutaraa	\$ 60.00	\$ 30.00	\$ 30.00
1239	Roon botaki ao boboti aika a kakaokoro	\$ 280.00	\$ 40.00	\$ 240.00
1254	Karikirake man marin Taari	\$ 20.00	\$ -	\$ 20.00
1258	Kako ake a katukaki	\$ 100.00	\$ -	\$ 100.00
1261	Anakin te tano man te bike	\$ 100.00	\$ -	\$ 100.00
1263	Mangen te kaibuke	\$ 100.00	\$ -	\$ 100.00
1402	Rakan Katangomwane	\$ 7,200.00	\$ 6,727.10	\$ 472.90
1504	Roon ana auti ni maeka te Kauntira	\$ 840.00	\$ 789.45	\$ 50.55
1506	Tangoan kaa/turakita/tipper/backhoe	\$ 6,000.00	\$ 3,472.00	\$ 2,528.00
1506a	School Truck	\$ 4,500.00	\$ 2,409.50	\$ 2,090.50
1508	Tangoan bwai ni mwkauri /mixer/ intin/ chainsaw	\$ 3,000.00	\$ 2,241.50	\$ 758.50
1510	Tangoan te mwaneaba/Autin te Kauntira	\$ 600.00	\$ 320.00	\$ 280.00
1511	Internet	\$ 19,200.00	\$ 9,260.00	\$ 9,940.00
1512	Computer and Photocopy	\$ 600.00	\$ 331.00	\$ 269.00
1520	Workshop charges	\$ 1,500.00	\$ 770.00	\$ 730.00
1521	Tau beeki/kamea	\$ 100.00	\$ -	\$ 100.00
1529	Karaobwai man te kai	\$ 3,360.00	\$ -	\$ 3,360.00
1532	Karaoan nambwan bao ni mamananga	\$ 500.00	\$ 152.50	\$ 347.50
1534	Komitin nte tareboon	\$ 91.00	\$ -	\$ 91.00
1537	Karaobwai man te timanti	\$ 1,800.00	\$ 906.00	\$ 894.00
1538	Karaobwai man te aramanim	\$ 5,280.00	-\$ 56.00	\$ 5,336.00
1539	Ana karekemwane te botaki n aine	\$ 700.00	\$ 493.00	\$ 207.00
1602	Tuaa nte bowi/boon te bowi	\$ 300.00	\$ 170.00	\$ 130.00
1701	Kaintabwi	\$ 6,456.00	\$ 4,087.40	\$ 2,368.60
		\$ 71,917.00	\$ 37,821.95	\$ 34,095.05

2020 Undercollection

Code	Details	Estimate	Actual	Undercollection
1101	Taan neweaba	\$ 100.00	\$ 20.00	\$ 80.00
1104	Roon te kiba	\$ 2,000.00	\$ 1,410.00	\$ 590.00
1105	Roon te nako nte kaibuke	\$ 100.00	\$ 20.00	\$ 80.00
1203	Bwatika	\$ 532.00	\$ 318.00	\$ 214.00
1204	Kamea	\$ 600.00	\$ 230.00	\$ 370.00
1205	Titoa	\$ 2,860.00	\$ 1,664.00	\$ 1,196.00
1207	Kakukurei (DJ Hire)	\$ 30.00	\$ -	\$ 30.00
1210	Auti ni Irua/Auti aika tatangoaki	\$ 250.00	\$ -	\$ 250.00
1211	Karikirake aika nakonako	\$ 10.00	\$ -	\$ 10.00
1212	Taabo ni bwaa	\$ 1,268.07	\$ 850.00	\$ 418.07
1214	Karikriake man te burawa	\$ 360.00	\$ 47.00	\$ 313.00
1217	Karikirake aika uarereke	\$ 700.00	\$ 412.50	\$ 287.50
1218	Kirabu n kamwarake	\$ 100.00	\$ 75.00	\$ 25.00
1219	Rebwerebwe/Kaa aika tatangoaki	\$ 1,220.00	\$ 1,057.00	\$ 163.00
1227	Kabonakoan te ika	\$ 600.00	\$ 210.00	\$ 390.00
1237	Bobwai man te Kaibuke	\$ 2,000.00	\$ 532.50	\$ 1,467.50

1238	Tutara	\$ 60.00	\$ 30.00	\$ 30.00
1239	Roon botaki ao boboti aika a kakaokoro	\$ 280.00	\$ 160.00	\$ 120.00
1258	Kako ake a katukaki	\$ 100.00	\$ -	\$ 100.00
1261	Anakin te tano man te bike	\$ 100.00	\$ -	\$ 100.00
1263	Mangen te Kaibuke	\$ 100.00	\$ -	\$ 100.00
1402	Rakan Katangomwane	\$ 7,200.00	\$ 6,217.40	\$ 982.60
1504	Roon ana auti ni maeka te Kauntira	\$ 1,320.00	\$ 560.55	\$ 759.45
1505	Roon maekaia irua	\$ 5,000.00	\$ 3,985.00	\$ 1,015.00
1506	Kantoka/Tangoan taian kaa	\$ 6,000.00	\$ 2,817.00	\$ 3,183.00
1506a	School Truck	\$ 4,500.00	\$ 2,840.50	\$ 1,659.50
1508	Tangoan bwain te Kauntira	\$ 3,000.00	\$ 2,750.50	\$ 249.50
1509	Tangoan rebwerekwe	\$ 1,000.00	\$ 710.00	\$ 290.00
1511	Boon te intanete	\$ 16,800.00	\$ -	\$ 16,800.00
1512	Computer & Photocopy	\$ 600.00	\$ 572.50	\$ 27.50
1519	Service Charge	\$ 600.00	\$ 308.00	\$ 292.00
1520	Workshop Charges/Metal work	\$ 1,500.00	\$ 688.50	\$ 811.50
1521	Ororakeaia beeki/kamea	\$ 100.00	\$ 36.00	\$ 64.00
1522	Katangomwane	\$ 60,000.00	\$ 59,507.15	\$ 492.85
1529	Karaobwai man te kai	\$ 3,360.00	\$ 145.00	\$ 3,215.00
1532	Karaoan nambwan bao ni mamananga	\$ 500.00	\$ 88.85	\$ 411.15
1535	Boon te iti ma te solar	\$ 600.00	\$ -	\$ 600.00
1539	Ana kareke mwane te botaki n aine	\$ 700.00	\$ 625.50	\$ 74.50
1541	Ana karikirake te Kauntira ae uarereke	\$ 3,500.00	\$ 2,969.62	\$ 530.38
1602	Tuaa nte bowi/boon te bowi	\$ 300.00	\$ 140.00	\$ 160.00
1701	Kaintabwi	\$ 6,577.20	\$ 5,942.59	\$ 634.61
		\$ 136,527.27	\$ 97,940.66	\$ 38,586.61

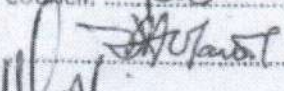
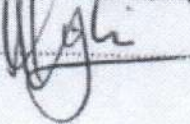
2021 Undercollection

Code	Details	Estimate	Actual	Undercollection
1101	Taan Neweaba	\$ 100.00	\$ 70.00	\$ 30.00
1202	Beeba n Kabubuti	\$ 1,830.00	\$ 1,268.00	\$ 562.00
1203	Bwatika	\$ 368.00	\$ 196.00	\$ 172.00
1204	Kamea	\$ 245.00	\$ 230.00	\$ 15.00
1210	Auti aika tatangoaki	\$ 250.00	\$ -	\$ 250.00
1214	Karikirake man burawa (bakery)	\$ 360.00	\$ 55.00	\$ 305.00
1219	Rebwerekwe/Kaa aika tatangoaki	\$ 1,220.00	\$ 1,036.80	\$ 183.20
1227	Kabonakoan te ika	\$ 600.00	\$ 38.00	\$ 562.00
1237	Bobwai man te kaibuke	\$ 2,000.00	\$ 580.00	\$ 1,420.00
1254	Karikirake man marin taari	\$ 20.00	\$ -	\$ 20.00
1258	Kako ake a katukaki	\$ 100.00	\$ -	\$ 100.00
1263	Mangen te kaibuke	\$ 100.00	\$ -	\$ 100.00
1504	Roon ana auti ni maeka te Kauntira	\$ 1,320.00	\$ 1,018.05	\$ 301.95
1506	Kantoka/tangoan taian kaa	\$ 6,000.00	\$ 4,311.00	\$ 1,689.00
1506a	School Truck	\$ 4,500.00	\$ 1,688.90	\$ 2,811.10
1508	Tangoan bwain te Kauntira	\$ 3,000.00	\$ 1,677.00	\$ 1,323.00
1509	Tangoan rebwerekwe	\$ 1,000.00	\$ 633.70	\$ 366.30
1511	Boon te intanete (internet)	\$ 9,187.50	\$ -	\$ 9,187.50

1520	Workshop Charges/metal work	\$ 1,500.00	\$ 750.00	\$ 750.00
1521	Ororakeaia beeki/kamea	\$ 100.00	\$ 66.00	\$ 34.00
1522	Katangomwane	\$ 60,000.00	\$ 59,485.41	\$ 514.59
1527	Bwain Kiribati (Handicraft)	\$ 5,000.00	\$ 120.00	\$ 4,880.00
1529	Karaobwai man te kai	\$ 14,000.00	\$ 395.00	\$ 13,605.00
1532	Karaoan nambwan bao ni mwamwananga	\$ 500.00	\$ 20.00	\$ 480.00
1534	Komitin nte tareboon	\$ 91.00	\$ 20.00	\$ 71.00
1537	Karaobwai man te timanti	\$ 12,450.00	\$ 267.00	\$ 12,183.00
1539	Ana karekemwane te botaki n aine	\$ 2,800.00	\$ 745.00	\$ 2,055.00
1541	Ana karikirake te Kauntira ae uarereke	\$ 3,500.00	\$ 2,603.90	\$ 896.10
1601	Mwane n raka	\$ 1,000.00	\$ 391.46	\$ 608.54
1701	Kaintabwi	\$ 8,292.99	\$ 6,027.04	\$ 2,265.95
		\$ 141,434.49	\$ 83,693.26	\$ 57,741.23

Arorae Island Council

The following certify that the attached statements (revealing a surplus Account
Balance \$108,072.26) for the year ended 31st December 2019 are correct.

Signed by Clerk to the Council: 
Mayor of the Council: 
Secretary: 

Arorae Island Council

Balance Sheet

as at 12/31/19

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		36,216.28		
Cash on Hand		817.35		
Account Receivable	1	140,413.72	177,447.35	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				177,447.35
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	69,375.09	69,375.09	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				69,375.09
Net Asset				108,072.26
Equity				
Current Year Earning			217.70	
Historical Balancing			107,854.56	
Total Equity				108,072.26

Arorae Island Council
Profit and Loss Statement
For the Period 01/01/19 to 12/31/19

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1101	Taan Neweaba	0.00		
	1103	Angabwain rabwata	1,717.50		
	1104	Roon te Kiba	2,762.00		
	1105	Roon te toka n te kaibuke	71.00		
				4,550.50	
	1200	Raitienti			
	1201	Kaa/ Rebwerebwe	2,256.00		
	1202	Beba ni Kabubuti	1,077.00		
	1203	Bwatika	96.00		
	1203	bwatika	368.00		
	1204	Kamea	75.00		
	1205	Titoa (Retail/ Wholesale & Manu	1,645.00		
	1206	Kaoti Tamnei/ Kabo Birim	0.00		
	1207	Kakukurei/ DJ Hire	0.00		
	1210	Outero/ Auti ni lrua/ Auti aika ta	250.00		
	1211	Karikirake aika nakonako (Hawk	0.00		
	1212	Tabo ni bwa (Retail & Wholesale	908.00		
	1214	Karikirake man te Burawa (Bake	117.50		
	1215	Karikirake aika uarereke	494.00		
	1217	Taibora ni Kamwarake (Stall)	0.00		
	1218	Kirabu ni kamwarake	201.50		
	1219	Kaa/ Rebwerebwe aika tatang	1,366.35		
	1227	Kabonakoan ika	374.00		
	1237	Bobwai man te Kaibuke (Float)	1,530.00		
	1238	Tutaraa	30.00		
	1239	Roon botaki ao boboti aika a k	40.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1241	Nangkona	975.00		
	1242	Internet Café	0.00		
	1254	Karikirake man marin taari	0.00		
	1258	Kako ake a katukaki	0.00		
	1261	Anakin te tano man te bike	0.00		
	1263	Mangen te kaibuke	0.00		
				11,803.35	
	1300	Mane Buoka			
	1301	Buoka man te Tautaeka	70,762.00		
	1302	Buoka ibukin kabutan reeta	800.00		
	1303	Onobwai n autin Tautaeka	30,888.25		
	1306	Te buoka ibukin baoia ataein te	8,000.00		
	1307	Te buoka ibukin te taraau nte K	0.00		
				110,450.25	
	1400	Rakan karinimwane			
	1402	Rakan Katangomwane	6,727.10		
				6,727.10	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan bwaai/ spare part	1,304.00		
	1504	Roon ana auti ni maeka te Kau	789.45		
	1505	Roon tikum n te auti n Iruwa	8,190.00		
	1506	Tangoan Kaa/ Turakita/ Tipper	3,472.00		
	1506a	School truck	2,409.50		
	1508	Tangoan bwai ni makuri/mixer/i	2,241.50		
	1509	Tangoan rebwerebwe	1,085.00		
	1510	Tangoan te Mwaneaba/ Autin t	320.00		
	1511	Internet	9,260.00		
	1512	Computer & Photocopy	331.00		
	1518	Kabonakoan bwaai (Hardware)	782.00		
	1520	Workshop charges	770.00		
	1521	Tau Beeki/ Kamea	0.00		
	1522	Katangomwane	62,581.50		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1529	Karaobwai man te kai	0.00		
	1532	Karaoan nambwan bao ni ma	152.50		
	1534	Komitin n te tareboon	0.00		
	1537	Karaobwai man te timanti	906.00		
	1538	Karaobwai man te aramanim	-56.00		
	1539	Ana karekemwane te botaki n	493.00		
	1541	Ana karikirake te Kauntira ae ua	3,832.30		
				98,863.75	
	1600	Mane tabeua			
	1601	Mwane n raka	2,079.85		
	1602	Tuaa n te Bowi/ boon te bowi	170.00		
				2,249.85	
	1700	Karaii mwane			
	1701	Kaintabwi	4,087.40		
				4,087.40	
					238,732.20
Expenditure					
	2100	Bwakabwai			
	2101	Backpay 2016	0.00		
	2102	Bwakabwai Kauntira	24,710.00		
	2103	Kauoman Kiraka	3,443.75		
	2104	Island treasurer	0.00		
	2108	Kabenta	2,784.00		
	2109	Turaiwa	5,285.25		
	2112	Kaubure	6,032.00		
	2113	Neeti ni kaawa	5,356.50		
	2114	Sanitarian	2,450.50		
	2115	ICW	1,264.75		
	2120	Tiibi mwakaeneke	3,336.75		
	2123	Women's trainer (WIW)	2,450.52		
	2127	Tia mwakuri n te auti ni lrua	1,242.50		
	2130	Tia mwakuri n te kawai	2,612.75		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2133	Tia Uaereti	1,410.85		
	2135	Tia reireinia ataei	0.00		
	2135	Tia reireinia ataei	1,923.25		
	2152	Assistant IT (Tia tararua te Intern	3,137.00		
	2159	Tia mwakuri n te Hardware	1,502.50		
	2163	Taan karao aramanim	10,164.40		
				79,107.27	
	2200	Arauenti			
	2201	Aia arauenti Kauntira	5,940.00		
	2202	Kaniwangan te Mayor	1,605.00		
	2203	Support to incentive allowance	6,480.00		
	2205	Booia Reibwa (Labour cost)	302.25		
	2207	Kometen te reirei	1,320.00		
	2208	IDC allowance	200.00		
	2209	Dirt Bonus	1,204.75		
	2210	Bonomwi	160.00		
	2211	Mwengabuaka	690.00		
	2214	Komete ni botaki n aine	680.00		
	2215	Kometen kamwengaraoi	440.00		
	2216	Komete ni kamwakuri	50.00		
	2218	Kometen Inaomata	315.55		
	2225	Kometen te roronrikirake ao tak	580.00		
	2229	Board of survey	60.00		
				20,027.55	
	2300	Kabutan te waaki			
	2301	Mwamwananga	642.80		
	2302	Riitin Aaba	0.00		
	2303	Bwai ni mwakuri	42.00		
	2304	Ana tiati te bangke	20.00		
	2307	Tareboon/ Uaereti/ Reeta	203.85		
	2308	Buraeki/ Kaboraoi	50.00		
	2310	Kaitiaki ao katamaroa	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2311	Boon kai n amwarake	140.00		
	2312	Rinerine	0.00		
	2313	Kainaomata	350.00		
	2314	Kaokan mwane n raka	0.00		
	2315	Botaki iaan te Kauntira	119.00		
	2316	Kabwara taarau	0.00		
	2317	Boon te iti	0.00		
	2319	Buoka ibukin uaereti ao reeta	822.10		
	2320	Tararuaia kamea	0.00		
	2321	Tararuaia beeki	0.00		
	2322	Kairuaa	378.90		
	2323	Internet	5,322.90		
	2326	Bwain te aobiti	2,038.90		
	2327	Reirei ao Kataneiai	0.00		
	2328	Boon te kabowi	0.00		
	2332	Support to Elderly Fund distributi	492.80		
	2333	Support to Copra Monitoring Tra	0.00		
	2334	Buron Arorae	0.00		
				10,623.25	
	2400	Onobwai			
	2402	Ana aobiti te Kauntira	12.00		
	2403	Auti ni maeka te Kauntira	15,500.65		
	2404	Auti ni Irua te Kauntira	170.00		
	2405	Auti n reirei te Kauntira	0.00		
	2406	Auti n tatanninga (marae/ tabon	0.00		
	2407	Mwaneaba	0.00		
	2408	Rebwerebwe/ Kaa	3,783.95		
	2408a	School trucks	130.50		
	2410	Kawai/ Kotiweei	797.50		
	2413	Workshop (tao)	0.00		
	2414	Ana bwai tabeua te kauntira	2,255.90		
				22,650.50	

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2700	Iokinibwai			
	2701	Auti ni Irua [amwarake & mooj]	2,913.00		
	2702	Boon bwaan te kaa	3,059.20		
	2703	Internet	1,660.90		
	2704	Bwaai tabeua	318.00		
	2706	Taabo ni botaki / itutu	442.60		
	2707	Hardware	2.00		
	2709	Katangomwane	62,535.70		
	2711	Aramanim Shop	1,198.70		
	2712	Furnitures	0.00		
	2718	Karaoan nambwan bao ni ma	0.00		
	2719	Ana karikirake aika uarereke te	1,152.00		
				73,282.10	
	2800	Karaili mwane			
	2801	Kaintabwi	11,694.78		
	2802	JSS Truck Contribution	0.00		
	2803	Onobwain autin te Tautaeka (m	16,797.75		
	2804	Birimwane nakon KiLGA	1,000.00		
	2806	Buoka ibukin School trucks	3,331.30		
				32,823.83	
					238,514.50
Net Profit/Loss					217.70

Arorae Island Council
Statement of Notes
For the Period 01/01/19 to 12/31/19

Note#	Account	Bot_Code	Amount \$	Total \$
1	Account Receivable			
	Adv Air Kiribati		5,374.95	
	Adv Akabo		836.00	
	Adv Anna		190.00	
	Adv Arati		0.00	
	Adv Ateta		168.00	
	Adv Aton		1,273.40	
	Adv Auna		565.00	
	Adv Baareti		304.00	
	Adv Bauro		912.00	
	Adv Biita		997.50	
	Adv Bonteman		396.30	
	Adv David P		81.90	
	Adv DBK Agent		132.10	
	Adv Eka		1,924.80	
	Adv Eremai		1,318.60	
	Adv FTC		160.00	
	Adv Iabeta		717.25	
	Adv Ioane		302.00	
	Adv Itatite		792.60	
	Adv Kiarita		1,109.40	
	Adv Kiribati Police		28.00	
	Adv Koito		2,016.05	
	Adv Korobiti		1,854.00	
	Adv KPF		75.00	
	Adv Lawrence		28.70	
	Adv Mariti		152.00	
	Adv Masaninga		912.00	
	Adv MTC		80.00	
	Adv Mwata		278.00	
	Adv Nebaiota		943.50	
	Adv Rabunauea		650.00	
	Adv Riite		633.20	

Note#	Account	Bot_Code	Amount \$	Total \$
	Adv Ruitita		977.20	
	Adv Ruuru		304.00	
	Adv Ruuti		1,212.00	
	Adv Solar pump		95.00	
	Adv Taratiera		113.30	
	Adv Tearoua		168.00	
	Adv Tebwebwe		168.00	
	Adv Teima O		34.60	
	Adv Tenanoiti		1,149.50	
	Adv Tominiko		836.00	
	Adv Totiare		443.20	
	Adv Tuivaka		456.00	
	Adv Tuluaka		228.00	
	Adv Umanibong		152.00	
	Adv Wikita		684.00	
	Dep Air Kiribati		115.00	
	Dep Allows Ministerial Tour		110.00	
	Dep Angatai		0.00	
	Dep Annaine		410.00	
	Dep Baareti		43.45	
	Dep Back pay/ Baterii		62.75	
	Dep Bakae		31.20	
	Dep Biita		0.00	
	Dep Bitatebong		10.00	
	Dep Bobotin Arorae		30.00	
	Dep Bonnano		0.00	
	Dep Bonus/ Masananga		14.00	
	Dep Bwareri		11.55	
	Dep Chain Saw		20.00	
	Dep DBK		51.10	
	Dep Enete		20.00	
	Dep Erieti		75.35	
	Dep Ice block		22.05	
	Dep leetero		51.95	
	Dep Independence		800.00	
	Dep Itatite		68.70	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep Kaobunang & Others	180.00	
		Dep Koura	16.70	
		Dep Labour charge	261.00	
		Dep Maintenance	7,902.81	
		Dep MAINTENANCE/Quarters	2,529.15	
		Dep Meal Allowance	240.00	
		Dep Mwerai	0.00	
		Dep Namorai	243.00	
		Dep Refund Arabwati	10.00	
		Dep Refund/Ataniman	17.90	
		Dep Refund/Masanninga	25.00	
		Dep Refund/Morete	36.75	
		Dep Refund/Takoto	3.00	
		Dep Refund/Teburae	8.00	
		Dep Refund/Teerime	2.10	
		Dep Refund/Tiiketa	180.00	
		Dep Sawmill	40.00	
		Dep Semegali	50.00	
		Dep Solar Agent	110.00	
		Dep Surplus account	2.14	
		Dep Tabea	1.00	
		Dep Tania	88.00	
		Dep Tauia (Solar)	130.00	
		Dep Teimiti	3.00	
		Dep Titera	5.00	
		Dep Tonatebwa	20.00	
		Dep Totiare	55.50	
		Dep Tuete	30.00	
		Dep Tuivaka	8.00	
		Dep Turia	30.00	
		Dep Warehouse	34.00	
		Imp Anna	750.00	
		Imp Ataake	1,550.00	
		Imp Ateti Kirata	170.00	
		Imp Beretara	230.00	
		Imp Beritati	80.00	

Note#	Account	Bot_Code	Amount \$	Total \$
	Imp Clerk Miire		100.00	
	Imp Clerk Rianna		18,494.35	
	Imp Erika		1,629.90	
	Imp Etita		700.00	
	Imp Iaatua		340.00	
	Imp Ioane- Mayor		0.00	
	Imp Kabwra		170.00	
	Imp Keeke		30.00	
	Imp Kititan Mouata		170.00	
	Imp Marion		300.00	
	Imp Mere		1,148.85	
	Imp Michael.Beteroo		700.00	
	Imp Mitateti (DS)		650.00	
	Imp MP. Teimwa Onorio		1,959.45	
	Imp Nei Kanta		150.00	
	Imp Niiti		2,000.00	
	Imp Orobwabera		3,000.00	
	Imp Renga		200.00	
	Imp Rikiaua Takeke		2,510.00	
	Imp Romano		4.20	
	Imp Tamwii		48.80	
	Imp Tateti		737.60	
	Imp Tawerio		0.00	
	Imp Tearawa		282.00	
	Imp Tebukei		0.00	
	Imp Teewa		500.00	
	Imp Teimiti		170.00	
	Imp Teitiaki		200.00	
	Imp Tekabwara		498.55	
	Imp Tekoba		192.00	
	Imp Tiimon		554.20	
	Imp Tikareta		230.00	
	Imp Totiana		500.00	
	Imp Uatire		90.00	
	Loan Abenera		3.00	
	Loan Ainoama		135.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Loan Akaaka	276.95	
		Loan Anna	39.90	
		Loan Arieta	277.95	
		Loan Atibeta	13.00	
		Loan Banny	640.00	
		Loan Bauro	162.70	
		Loan Biita	411.90	
		Loan Bonteman	79.90	
		Loan Eremai	109.90	
		Loan Iabeta	93.65	
		Loan Itatite	119.80	
		Loan Kabwara	440.00	
		Loan Kaitu	198.40	
		Loan Kakianako	205.20	
		Loan Karikira	150.00	
		Loan Korobiti	110.00	
		Loan Maawa	71.60	
		Loan Mariti	74.50	
		Loan Martha	2,460.00	
		Loan Meeren	66.60	
		Loan Meerita	262.50	
		Loan Naboua	71.30	
		Loan Nantei	219.15	
		Loan Nebaiota	14.50	
		Loan Noarite	181.40	
		Loan Oren	78.75	
		Loan Raatuti	240.00	
		Loan Raeta	153.40	
		Loan Ramten	407.00	
		Loan Roeta	26.85	
		Loan Rone	142.05	
		Loan Ruitita	194.90	
		Loan Ruuti	480.00	
		Loan Samuelu	227.40	
		Loan Siu	1,040.00	
		Loan Taratiera	144.15	

Note#	Account	Bot_Code	Amount \$	Total \$
	Loan Tariangi		320.00	
	Loan Teanneki		170.00	
	Loan Teeren		130.10	
	Loan Teerime		185.00	
	Loan Tekannatu		90.10	
	Loan Tenikoi		404.85	
	Loan Terabuna		300.00	
	Loan Tiibera		34.70	
	Loan Tioone		170.00	
	Loan Tominiko		193.30	
	Loan Totiare		8.20	
	Loan Tuivaka		21.10	
	Loan Turabu		234.90	
	Loan Wikita		1,080.15	
	Loss Ag.clerk Tabea		550.50	
	Loss Aretana		6,256.68	
	Loss Bonteman		9,875.10	
	Loss Clerk Miire		213.00	
	Loss Clerk Rianna		5,145.95	
	Loss Eka		10.50	
	Loss Emimwa		5,552.85	
	Loss Kabunare		1,041.90	
	Loss Koito		629.35	
	Loss Mawata		0.30	
	Loss Ruete		870.55	
	Loss Ruuti		2,420.65	
	Loss Tamwii		3,175.20	
	Loss Tiibera		3,629.19	
	Loss Tikerata		200.20	
	Total			140,413.72

2 Account Payable

Adv Erimeta	80.00
Adv Erineta	120.00
Adv Kabwara	20.00
Adv Kaekea	140.00
Adv Karebwa	50.00

Note#	Account	Bot_Code	Amount \$	Total \$
		Adv Mwaketara	73.00	
		Adv Ratuti	132.10	
		Adv Reoneti	67.00	
		Adv Siu	0.10	
		Adv Taamoa	31.60	
		Adv Tearia	20.00	
		Adv Teerine	113.50	
		Adv Tikareta	25.00	
		Adv Tione	108.00	
		Dep Akaaka	110.00	
		Dep Allowance	485.00	
		Dep Alluminium	880.90	
		Dep Anna	55.00	
		Dep Anterea	2.25	
		Dep Anthena	350.00	
		Dep Arati	51.45	
		Dep Aretana	142.15	
		Dep Ariane	320.00	
		Dep BDM	35.60	
		Dep Beretara	100.00	
		Dep Bereti Baeteke	14.10	
		Dep Boboti n akawa	30.00	
		Dep Bonus/ Eritita	0.50	
		Dep Bonus/ Ruuteti	1.00	
		Dep Bouakinna	20.00	
		Dep Century	100.00	
		Dep Circular saw	10.00	
		Dep Clerk	3.00	
		Dep COUNCIL	8,214.15	
		Dep Councillor	0.18	
		Dep CPP	665.30	
		Dep Dep Tueta	30.00	
		Dep Dep Turia	30.00	
		Dep Desalination Plants	679.50	
		Dep Disaster Fund	996.00	
		Dep DOB	2.40	

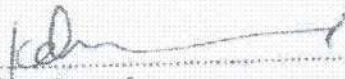
Note#	Account	Bot_Code	Amount \$	Total \$
	Dep Driver		22.20	
	Dep Education		574.00	
	Dep Erieti Machanic		97.40	
	Dep Handicraft		565.00	
	Dep Hardware		8,580.55	
	Dep IPO		300.00	
	Dep isl		54.00	
	Dep IT		4.70	
	Dep Kabunare		6.15	
	Dep Kaneati		20.00	
	Dep Kava		2.40	
	Dep Kauntira allws		110.00	
	Dep Kimeati		5.00	
	Dep KPF		60.00	
	Dep Land Lease		4,605.00	
	Dep Maneaba Babaroroa		5.00	
	Dep Masaninga		5.50	
	Dep Naboua		10.00	
	Dep Nebaiota		39.00	
	Dep New cooking		1,677.20	
	Dep Overtime		31.20	
	Dep Rabuna		17.75	
	Dep Refreshment		92.55	
	Dep Rianna		0.10	
	Dep Social Committee		63.55	
	Dep Solar		310.00	
	Dep S-raoi CS		80.00	
	Dep Surplus		1,174.87	
	Dep T/Makuri		124.30	
	Dep Taniera		10.00	
	Dep Taratiera		17.50	
	Dep Tebweretaake		85.70	
	Dep Teikabu		1.05	
	Dep Tekonnang		30.20	
	Dep Tenanoiti		9.20	
	Dep Tennis		3.50	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep Teretata	10.00	
		Dep Tiona Primary Sch	12.20	
		Dep Tiotaia Tiotaia	552.10	
		Dep Tominiko	424.25	
		Dep Toner	4.50	
		Dep Totiane	55.50	
		Dep Touaia	16.60	
		Dep Uein	340.00	
		Dep Umanibong	295.00	
		Dep Waa n Oo Project	3,252.88	
		Dep Waa te kai	107.50	
		Dep Water Desalination	185.00	
		Dep Water project	650.80	
		Dep Water Pump	5.00	
		Imp Labour charge	2.25	
		Imp Lawrence	7.40	
		Imp Rianna	14,779.46	
		Imp Takiakia	600.00	
		Imp Totiare	497.20	
		Loan Aretana	118.15	
		Loan Aton	45.40	
		Loan Bainrebu	73.20	
		Loan Benian	61.15	
		Loan Beretara	280.00	
		Loan Betene	205.00	
		Loan Eka	1,619.40	
		Loan Erineta	40.00	
		Loan Etita	20.00	
		Loan Ikaarau	41.00	
		Loan Itaaka	30.00	
		Loan Kabutaman	10.00	
		Loan Karebwa	295.00	
		Loan Kiarita	265.25	
		Loan Koito	59.90	
		Loan Loan repayment	3,935.45	
		Loan Masaninga	425.45	

Note#	Account	Bot_Code	Amount \$	Total \$
		Loan Matakai	145.60	
		Loan Matereta	110.00	
		Loan Mawata	86.80	
		Loan Miire	2,673.80	
		Loan Nabuna	105.00	
		Loan Oriti. PRI	200.00	
		Loan Oteti	200.00	
		Loan Rabunauea	359.05	
		Loan Ratufi	1,158.80	
		Loan Riite	232.90	
		Loan Riumete	30.00	
		Loan Roiti	30.00	
		Loan Ruuru	319.60	
		Loan Tabea	49.15	
		Loan Teangjua	50.00	
		Loan Teariki	613.60	
		Loan Teboiuea	15.00	
		Loan Tikerata	100.00	
		Loan Tiobe	30.00	
		Loan Toare	25.00	
		Loan Tui	47.25	
		Loan Uatire	30.00	
		Loan Uwiri	10.00	
		Loss Erimeta	178.00	
		Loss Karebwa	50.00	
		Loss Shikaprijiwata	0.20	
		Loss Tione	100.00	
		Total		69,375.09

ARORAE ISLAND COUNCIL

The following certify that the attached statements (revealing a Surplus Account Balance \$112,937.26) for the year ended 31st December 2020 are correct.

Signed by Clerk to the Council: 

Mayor of the Council: 

Secretary: 



Arorae Island Council Balance Sheet as at 12/31/20



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		50,081.42		
Cash on Hand		4,778.94		
Account Receivable	1	153,928.24	208,788.60	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				208,788.60
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	95,851.34	95,851.34	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				95,851.34
Net Asset				112,937.26
Equity				
Current Year Earning			4,865.00	
Historical Balancing			108,072.26	
Total Equity				112,937.26

Prepared by : LGD Internal Audit

Arorae Island Council
Accumulative Trial Balance
As at 31/12/2020

				Debit	Credit
	Surplus brought forward 01-Jan-2020				108,072.26
Codes	Details	Estimate	Amount	Debit	Credit
1100	Angabwai				
1101	Taan neweaba	100	20	0	20
1103	Angabwai n rabwata	1,214.00	1402	0	1402
1104	Roon te kiba	2,000.00	1410	0	1410
1105	Roon te nako n te kaibuke	100	20	0	20
1200	Raitienti				
1201	Motoka/Rebwerebwe	1,890.00	2206	0	2206
1202	Beba ni kabubuti	800	803	0	803
1203	Bwatika	532	318	0	318
1204	Kamea	600	230	0	230
1205	Titaa (Retail, Wholesale, Manufacturer)	2,860.00	1664	0	1664
1206	Kaoti tamnei /Kabo birim	0	0	0	0
1207	Kakukurei (DJ Hire)	30	0	0	0
1210	Auti ni Irua/Auti aika tatangoaki	250	0	0	0
1211	Karikirake aika nakonako (Hawker)	10	0	0	0
1212	Taabo ni bwa (retail & wholesale)	1,268.07	850	0	850
1214	Karikirake man te burawa (bakery)	360	47	0	47
1215	Karikirake aika a uarereke	700	412.5	0	412.5
1217	Taibora ni kamwarake (Stall)	10	43	0	43
1218	Kirabu ni kamwarake	100	75	0	75
1219	Rebwerebwe/Kaa aika tatangoaki	1,220.00	1057.5	0	1057.5
1227	Kabonakoan te ika	600	210	0	210
1237	Bobwai man te kaibuke	2,000.00	532.5	0	532.5
1238	Tutaraa	60	30	0	30
1239	Roon botaki ao boboti aika a kakaokoro	280	160	0	160
1241	Nangkona	450	1050	0	1050
1242	Internet	0	0	0	0
1254	Karikirake man marin taari	20	150	0	150
1258	Kako ake a katukaki	100	0	0	0
1261	Anakin te tano man te bike	100	0	0	0
1263	Mangen te kaibuke	100	0	0	0
1264	Company permit license	0	0	0	0
1300	Mwane ni Buoka				
1301	Buoka man te fautaeka	87,635.25	95218.84	0	95218.84
1302	Buoka ibukin kabutan reeta	800	800	0	800
1303	Onobwai autin Tautaeka	14,423.00	21303.75	0	21303.75
1305	Buoka man ana Karikirake te Kauntira	6,005.00	725	0	725
1306	Te buoka ibukin baia ataein te reirei	8,000.00	17333	0	17333
1307	Te buoka ibukin te taarau n te KPF	0	0	0	0
1400	Rakan Karinimwane				

1401	Boki ni mwane	0	20	0	20
1402	Rakan katangomwane	7,200.00	6217.4	0	6217.4
1500	Waaki ni Kariklake				
1501	Kabonakoan bwain te Kauntira(koro taia)	800	1793	0	1793
1504	Roon ana auti ni maeka te Kauntira	1,320.00	560.55	0	560.55
1505	Roon maekaia irua	5,000.00	3985	0	3985
1506	Kantoka/tangoan taian kaa	6,000.00	2817	0	2817
1506a	School truck	4,500.00	2840.5	0	2840.5
1508	Tangoan bwain te kauntira	3,000.00	2750.5	0	2750.5
1509	Tangoan rebwerekwe	1,000.00	710	0	710
1510	Tangoan ana tabo te Kauntira	600	1595	0	1595
1511	Boon te itanete (Internet)	16,800.00	0	0	0
1512	Computer & Photocopy	600	572.5	0	572.5
1518	Kabonakoan bwaai (Hardware)	0	0	0	0
1519	Service Charge (Boon karaaoan mwakuri)	600	308	0	308
1520	Workshop Charges/metal work	1,500.00	688.5	0	688.5
1521	Ororakeaia beeki/kamea	100	36	0	36
1522	Katangomwane	60,000.00	59507.15	0	59507.15
1529	Karaobwai man te kai	3,360.00	145	0	145
1532	Karaaoan nambwan bao ni mamananga	500	88.85	0	88.85
1534	Komitin n te tareboon	91.2	260	0	260
1535	Boon te iti ma te solar	600	0	0	0
1537	karaobwai man te timanti	300	485	0	485
1538	Karaobwai man te aramanim	0	0	0	0
1539	Ana kareke mwane te botaki n aine	700	625.5	0	625.5
1541	Ana karikirake te Kauntira ae uareke n aron	3,500.00	2969.75	0	2969.75
1600	Mwane Tabeua				
1601	Mwane n raka	1,000.00	2465.62	0	2465.62
1602	Tuaa n te Bowi/boon te bowi	300	140	0	140
1700	Karai Mwane				
1701	Kaintabwi	6,577.20	5942.59	0	5942.59
2100	Bwakabwai				
2101	Backpay	0	0	0	0
2102	Aia bwakabwai Kauntira	26,704.00	20350	20350	0
2103	Kauoman Kiraka	3,582.00	3140.63	3140.63	0
2104	Island Treasurer	0	0	0	0
2108	Kabenta	3,393.00	4410.9	4410.9	0
2109	Turaiwa	5,656.00	7351.36	7351.36	0
2112	Kaubure	6,032.00	7841.6	7841.6	0
2113	Neeti ni kaawa	6,032.00	7841.6	7841.6	0
2114	Sanitarian	2,451.00	3185.23	3185.23	0
2115	ICW	1,352.00	1757.6	1757.6	0
2119	Assistant Mechanic	1,450.00	618.65	618.65	0
2120	Tiibi mwakaeneke	3,393.00	4410.9	4410.9	0
2123	Women's trainer (WIW)	2,451.00	3185.23	3185.23	0
2127	Tia mwakrui n te auti n irua	2,451.00	3185.23	3185.23	0
2130	Tia mwakrui n te kawai	2,900.00	3562.16	3562.16	0

2133	Tia Uaereti	2,466.00	3276.07	3276.07	0
2135	Tia reireinia ataei	720	-1.8	0	1.8
2152	Assistant IT	3,205.00	4290.08	4290.08	0
2159	Tia mwakuri n te Hardware	1,450.00	1884.28	1884.28	0
2163	Taan karao aramanim	10,558.00	13514.47	13514.47	0
2164	Powerman	1,450.00	1884.28	1884.28	0
2200	Arauenti				
2201	Aia arauenti Kauntira	4,880.00	3625	3625	0
2202	Kaniwangan Mayor	1,380.00	1285	1285	0
2203	Incentive allowance	6,480.00	7740	7740	0
2205	Booia aika a tangoaki	800	300	300	0
2207	Kometen te reirei	2,160.00	1455	1455	0
2208	IDC allowance	240	150	150	0
2209	Dirt Bonus	1,560.00	1429.75	1429.75	0
2210	Bonomwi	300	240	240	0
2211	Mwengabuaka	1,120.00	910	910	0
2214	Komete ni Botaki n Aine	720	705	705	0
2215	Kometen Kamwengaraai	720	530	530	0
2216	Komete ni Kamwakuri	300	0	0	0
2218	Kometen Inaomata	720	615	615	0
2225	Kometen te roronikirake ao takakaro	720	750	750	0
2229	Board of Survey	120	90	90	0
2300	Kabutan te Waaki				
2301	Mwamwananga	600	1922	1922	0
2302	Riitin aaba	0	0	0	0
2303	Bwai ni mwakuri	500	432	432	0
2304	Ana tiati te bangke	100	25	25	0
2307	Tareboon/Uaereti/Reeta	100	97.2	97.2	0
2308	Buraeki/Kaboraoi	300	18	18	0
2310	Kaitiaki ao katamaroa	500	328.05	328.05	0
2311	Boon kai n amwarake	500	0	0	0
2312	Rinerine	1,000.00	960	960	0
2313	Kauring inaomata	350	350	350	0
2314	Koakan mwane n raka	0	0	0	0
2315	Botaki iaan te Kauntira	300	180.2	180.2	0
2316	Kabwara tarau	0	0	0	0
2317	Boon te iti	0	0	0	0
2319	Buoka ibukin uaereti ao reeta	800	1044	1044	0
2320	Tararuai kamea	200	150	150	0
2321	Tararuai beeki	200	0	0	0
2322	Kairuaa	200	150	150	0
2323	Internet	9,850.00	0	0	0
2326	Bwain te aobiti	1,012.00	912	912	0
2327	Reirei ao kataneiai	1,500.00	0	0	0
2328	Boon te kabowl	700	700	700	0
2332	Support to Elderly Fund distribution	600	0	0	0
2333	Support to Copra Monitoring transport	0	0	0	0

2334	Buron Arorae	240	0	0	0
2400	Onobwai				
2402	Ana Aobiti te Kauntira	700	691.35	691.35	0
2403	Auti ni maeka te Kauntira	15,497.25	17817.1	17817.1	0
2404	Auti ni Irua te Kauntira	700	143.9	143.9	0
2405	Auti n reirei te Kauntira	500	361.2	361.2	0
2406	Auti n tataninga(marae/tabon te uaabu)	1,000.00	180	180	0
2407	Mwaneaba	500	0	0	0
2408	Rebwerebwe/Kaa	2,000.00	677.9	677.9	0
2408a	School trucks	2,000.00	1483.15	1483.15	0
2410	Kawai/kotiweei	850	1789	1789	0
2413	Workshop (tao)	200	5.6	5.6	0
2414	Ana bwai tabeua te kauntira	500	135.5	135.5	0
2700	Iokinibwai				
2701	Amwarake/mooi ao tabeua riki ibukin te auti ni	2,000.00	873	873	0
2702	Boon bwaan te kaa	3,000.00	2988.4	2988.4	0
2703	Intanete (Internet)	2,500.00	252	252	0
2704	Bwaai tabeua	500	362.1	362.1	0
2706	Taabo ni botaki/Itutu	500	228.8	228.8	0
2707	Hardware	500	102	102	0
2709	Katangomwane	60,000.00	59601	59601	0
2711	Bwai ni Kiribati	500	400	400	0
2712	Furnitures	1,000.00	165.7	165.7	0
2718	Karaoan nambwan bao ni mamonanga	200	95	95	0
2719	Ana karikirake aika uareke te Kauntira (raffle)	1,000.00	646.55	646.55	0
2800	Karaai Mwane				
2801	Kaintabwi	13,154.40	0	0	0
2802	Jss Truck Contribution	0	0	0	0
2803	Onobwai autin Tautaeka (maintenance)	14,422.79	14936.68	14936.68	0
2804	Birimwane nakon KiLGA	1,000.00	0	0	0
2806	Buoka ibukin school trucks	6,000.00	13942.9	13942.9	0
2806a	Booia ao te overtime	0	69	69	0
2806b	Bwaan taian school trucks	0	0	0	0
	Below the Line				
	Adv Air Kiribati	0	5374.95	5374.95	0
	Adv Air Kiribati	0	115	115	0
	Adv Akabo	0	836	836	0
	Adv Allows Ministrial Tour	0	110	110	0
	Adv Anna	0	190	190	0
	Adv Annaine	0	410	410	0
	Adv Arati	0	0	0	0
	Adv Ateta	0	168	168	0
	Adv Aton	0	1273.4	1273.4	0
	Adv Auna	0	565	565	0
	Adv Baareti	0	304	304	0

Adv Baareti	0	43.45	43.45	0
Adv Back pay/ Baterii	0	62.75	62.75	0
Adv Bakae	0	31.2	31.2	0
Adv Bauro	0	912	912	0
Adv Biita	0	997.5	997.5	0
Adv Bitatebong	0	10	10	0
Adv Bobotin Arorae	0	30	30	0
Adv Bonteman	0	396.3	396.3	0
Adv Bonus/ Masaniga	0	14	14	0
Adv Bwareri	0	11.55	11.55	0
Adv Chain Saw	0	20	20	0
Adv David P	0	81.9	81.9	0
Adv DBK	0	24.9	24.9	0
Adv DBK Agent	0	132.1	132.1	0
Adv Eka	0	1924.8	1924.8	0
Adv Enete	0	20	20	0
Adv Eremai	0	1318.6	1318.6	0
Adv Erieti	0	41.95	41.95	0
Adv FTC	0	160	160	0
Adv Iabeta	0	717.25	717.25	0
Adv Ice block	0	22.05	22.05	0
Adv Ieetero	0	51.95	51.95	0
Adv Independence	0	800	800	0
Adv Ioane	0	302	302	0
Adv Itatite	0	792.6	792.6	0
Adv Itatite	0	68.7	68.7	0
Adv Kabunare	0	4993.85	4993.85	0
Adv Kaino	0	17.5	17.5	0
Adv Kaobunang & Others	0	180	180	0
Adv karamwane	0	400	400	0
Adv Kiarita	0	1109.4	1109.4	0
Adv Kiribati Police	0	28	28	0
Adv Koito	0	2016.05	2016.05	0
Adv Korobiti	0	1854	1854	0
Adv Koura	0	16.7	16.7	0
Adv KPF	0	75	75	0
Adv Labour charge	0	261	261	0
Adv Lawrence	0	28.7	28.7	0
Adv Maintenance	0	10242.5	10242.51	0
Adv MAINTENANCE/Quarters	0	8115.05	8115.05	0
Adv Marifi	0	152	152	0
Adv Masaniga	0	912	912	0

Adv Meal Allowance	0	240	240	0
Adv MTC	0	80	80	0
Adv Mwata	0	278	278	0
Adv Namoraoi	0	243	243	0
Adv Nebaiota	0	943.5	943.5	0
Adv Rabunauea	0	650	650	0
Adv Rau	0	159	159	0
Adv Refund Arabwati	0	10	10	0
Adv Refund/Ataniman	0	17.9	17.9	0
Adv Refund/Masaninga	0	25	25	0
Adv Refund/Morete	0	36.75	36.75	0
Adv Refund/Takoto	0	3	3	0
Adv Refund/Teburae	0	8	8	0
Adv Refund/Teerime	0	2.1	2.1	0
Adv Refund/Tiiketa	0	180	180	0
Adv Riite	0	633.2	633.2	0
Adv Ruitita	0	977.2	977.2	0
Adv Ruuru	0	304	304	0
Adv Ruuti	0	1212	1212	0
Adv Sawmill	0	40	40	0
Adv Semegali	0	50	50	0
Adv Solar Agent	0	110	110	0
Adv Solar pump	0	95	95	0
Adv Tabea	0	1	1	0
Adv Tania	0	88	88	0
Adv Taratiera	0	113.3	113.3	0
Adv Tauia (Solar)	0	130	130	0
Adv Tearoua	0	168	168	0
Adv Tebwebwe	0	168	168	0
Adv Teima O	0	14.6	14.6	0
Adv Tenanoifi	0	1149.5	1149.5	0
Adv Titera	0	5	5	0
Adv Tominiko	0	836	836	0
Adv Tonatebwa	0	20	20	0
Adv Taliare	0	443.2	443.2	0
Adv Tuete	0	30	30	0
Adv Tuivaka	0	456	456	0
Adv Tuivaka	0	8	8	0
Adv Tuluaka	0	228	228	0
Adv Turia	0	30	30	0
Adv Umanibong	0	152	152	0
Adv Warehouse	0	34	34	0

Adv Wikita	0	684	684	0
Imp Anna	0	750	750	0
Imp Aretana	0	25.5	25.5	0
Imp Ataake	0	1550	1550	0
Imp Ateti Kirata	0	170	170	0
Imp Beretara	0	230	230	0
Imp Beretati	0	20	20	0
Imp Beritafi	0	1647.25	1647.25	0
Imp Clerk Miire	0	100	100	0
Imp Clerk Rianna	0	10714.9	10714.89	0
Imp Erika	0	1629.9	1629.9	0
Imp Elita	0	700	700	0
Imp Iaatua	0	340	340	0
Imp Kabwra	0	170	170	0
Imp Keeke	0	30	30	0
Imp Kititan Mouata	0	170	170	0
Imp Marion	0	300	300	0
Imp Mere	0	8332.15	8332.15	0
Imp Michael.Beteroo	0	700	700	0
Imp Mitateti (DS)	0	650	650	0
Imp MP. Teimwa Onorio	0	1959.45	1959.45	0
Imp Nei Kanta	0	150	150	0
Imp Niiti	0	2000	2000	0
Imp Orobwabera	0	3000	3000	0
Imp Renga	0	200	200	0
Imp Rikiaua Takeke	0	2510	2510	0
Imp Romano	0	4.2	4.2	0
Imp Tamwii	0	48.8	48.8	0
Imp Tateti	0	737.6	737.6	0
Imp Tearawa	0	282	282	0
Imp Teewa	0	0	0	0
Imp Teimiti	0	170	170	0
Imp Teitiaki	0	200	200	0
Imp Tekabwara	0	498.55	498.55	0
Imp Tekoba	0	192	192	0
Imp Tiimon	0	554.2	554.2	0
Imp Tikareta	0	230	230	0
Imp Totiana	0	500	500	0
Imp Uafire	0	90	90	0
Loan Abenera	0	3	3	0
Loan Ainoama	0	135	135	0
Loan Akaaka	0	276.95	276.95	0

Loan Anna	0	39.9	39.9	0
Loan Arieta	0	277.95	277.95	0
Loan Atibeta	0	13	13	0
Loan Banny	0	640	640	0
Loan Bauro	0	162.7	162.7	0
Loan Biita	0	411.9	411.9	0
Loan Bonteman	0	79.9	79.9	0
Loan Eremai	0	109.9	109.9	0
Loan Iabeta	0	93.65	93.65	0
Loan Itatite	0	119.8	119.8	0
Loan Kabwara	0	440	440	0
Loan Kaitu	0	198.4	198.4	0
Loan Kakianako	0	205.2	205.2	0
Loan Karikira	0	150	150	0
Loan Korobiti	0	110	110	0
Loan Maawa	0	71.6	71.6	0
Loan Mariti	0	74.5	74.5	0
Loan Martha	0	2460	2460	0
Loan Meeren	0	66.6	66.6	0
Loan Meerita	0	262.5	262.5	0
Loan Naboua	0	71.3	71.3	0
Loan Nantei	0	219.15	219.15	0
Loan Nebaiota	0	14.5	14.5	0
Loan Noarite	0	181.4	181.4	0
Loan Oren	0	78.75	78.75	0
Loan Raatuti	0	240	240	0
Loan Raeta	0	153.4	153.4	0
Loan Ramten	0	407	407	0
Loan Roeta	0	26.85	26.85	0
Loan Rone	0	142.05	142.05	0
Loan Ruitita	0	194.9	194.9	0
Loan Ruuti	0	480	480	0
Loan Samuelu	0	227.4	227.4	0
Loan Siu	0	1040	1040	0
Loan Taratiera	0	144.15	144.15	0
Loan Tariangi	0	320	320	0
Loan Teanneki	0	170	170	0
Loan Teeren	0	130.1	130.1	0
Loan Teerime	0	185	185	0
Loan Tekannatu	0	90.1	90.1	0
Loan Tenikoi	0	404.85	404.85	0
Loan Terabuna	0	300	300	0

Loan Tiibera	0	34.7	34.7	0
Loan Tioone	0	170	170	0
Loan Tominiko	0	193.3	193.3	0
Loan Totiare	0	8.2	8.2	0
Loan Tuivaka	0	21.1	21.1	0
Loan Turabu	0	234.9	234.9	0
Loan Wikita	0	1080.15	1080.15	0
Loss Ag.clerk Tabea	0	550.5	550.5	0
Loss Arefana	0	6256.68	6256.68	0
Loss Bonteman	0	9875.1	9875.1	0
Loss Clerk Miire	0	213	213	0
Loss Clerk Rianna	0	5145.95	5145.95	0
Loss Eka	0	10.5	10.5	0
Loss Emimwa	0	5334.02	5334.02	0
Loss Kabunare	0	992.95	992.95	0
Loss Koito	0	629.35	629.35	0
Loss Mawata	0	0.3	0.3	0
Loss Ruete	0	780.55	780.55	0
Loss Ruuti	0	2420.65	2420.65	0
Loss Tamwii	0	3175.2	3175.2	0
Loss Tiibera	0	3629.19	3629.19	0
Loss Tikerata	0	200.2	200.2	0
Dep Akaaka	0	110	0	110
Dep Allowance	0	485	0	485
Dep Alluminium	0	4831.88	0	4831.88
Dep Angatai	0	0	0	0
Dep Anna	0	55	0	55
Dep Anterea	0	2.25	0	2.25
Dep Anthena	0	350	0	350
Dep Arati	0	51.45	0	51.45
Dep Arauia	0	0	0	0
Dep Aretana	0	142.15	0	142.15
Dep Aretana	0	118.15	0	118.15
Dep Ariane	0	320	0	320
Dep Aton	0	45.4	0	45.4
Dep Babanto Group	0	0	0	0
Dep Bainrebu	0	73.2	0	73.2
Dep BDM	0	35.9	0	35.9
Dep Beneri	0	0	0	0
Dep Benian	0	61.15	0	61.15
Dep Beretara	0	100	0	100
Dep Beretara	0	280	0	280

Dep Bereti Baeteke	0	14.1	0	14.1
Dep Betene	0	205	0	205
Dep Biita	0	0	0	0
Dep Boboti n akawa	0	30	0	30
Dep Bonnano	0	0	0	0
Dep Bonus/ Eritita	0	0.5	0	0.5
Dep Bonus/ Ruuteti	0	1	0	1
Dep Bouakinna	0	20	0	20
Dep Bureta	0	0	0	0
Dep Century	0	100	0	100
Dep Circular saw	0	10	0	10
Dep Clerk	0	3	0	3
Dep COUNCIL	0	8214.15	0	8214.15
Dep Councillor	0	0.18	0	0.18
Dep CPP	0	665.3	0	665.3
Dep Dep Eurii	0	0	0	0
Dep Dep Okobeta	0	0	0	0
Dep Dep Tueta	0	30	0	30
Dep Dep Turia	0	30	0	30
Dep Dep Tuurabu	0	0	0	0
Dep Desalination Plants	0	1055	0	1055
Dep Disaster Fund	0	996	0	996
Dep DOB	0	2.4	0	2.4
Dep Driver	0	22.2	0	22.2
Dep Education	0	574	0	574
Dep Eka	0	1619.4	0	1619.4
Dep Emimwa	0	0	0	0
Dep Erieti Machanic	0	97.4	0	97.4
Dep Erika	0	0	0	0
Dep Erimeta	0	80	0	80
Dep Erineta	0	120	0	120
Dep Erineta	0	40	0	40
Dep Elita	0	20	0	20
Dep Fuel	0	804.4	0	804.4
Dep Handicraft	0	561	0	561
Dep Hardware	0	7393.1	0	7393.1
Dep Ikaarau	0	41	0	41
Dep IPO	0	300	0	300
Dep isl	0	54	0	54
Dep IT	0	4.7	0	4.7
Dep Itaaka	0	30	0	30
Dep Kabunare B	0	4927.17	0	4927.17

Dep Kabutaman	0	10	0	10
Dep Kabwara	0	20	0	20
Dep Kaekea	0	140	0	140
Dep Kaneati	0	20	0	20
Dep Karebwa	0	50	0	50
Dep Karebwa	0	295	0	295
Dep Kaua	0	2.4	0	2.4
Dep Kauntira allws	0	110	0	110
Dep Kekeiaki	0	0	0	0
Dep Kiang YCL (Kataia)	0	0	0	0
Dep Kiarita	0	265.25	0	265.25
Dep Kimeati	0	5	0	5
Dep Kiriwatu	0	0	0	0
Dep KOIFAWP	0	1065.5	0	1065.5
Dep Koito	0	59.9	0	59.9
Dep KPF	0	60	0	60
Dep Land Lease	0	1104.2	0	1104.2
Dep Lawrence	0	7.4	0	7.4
Dep Loan repayment	0	3935.45	0	3935.45
Dep Malt Grp	0	31006.9	0	31006.9
Dep Maneaba Babaroroa	0	5	0	5
Dep Masaniga	0	5.5	0	5.5
Dep Masaniga	0	425.45	0	425.45
Dep Matakai	0	145.6	0	145.6
Dep Matereta	0	110	0	110
Dep Mawata	0	86.8	0	86.8
Dep Met	0	63	0	63
Dep Miire	0	2673.8	0	2673.8
Dep Mwaketara	0	73	0	73
Dep Mwerai	0	0	0	0
Dep Naboua	0	10	0	10
Dep Nabuna	0	105	0	105
Dep Nakekea	0	0	0	0
Dep Nebaiota	0	39	0	39
Dep New cooking	0	1677.2	0	1677.2
Dep Oriti. PRI	0	200	0	200
Dep Oteti	0	200	0	200
Dep Overtime	0	44.4	0	44.4
Dep Preschool Salary	0	0	0	0
Dep Rabuna	0	17.75	0	17.75
Dep Rabunauea	0	359.05	0	359.05
Dep Ratuti	0	132.1	0	132.1

Dep Ratuti	0	1158.8	0	1158.8
Dep Refreshment	0	92.55	0	92.55
Dep Reoneti	0	67	0	67
Dep Rianna	0	3915.8	0	3915.8
Dep Riite	0	232.9	0	232.9
Dep Riumete	0	30	0	30
Dep Roiti	0	30	0	30
Dep Ruuru	0	319.6	0	319.6
Dep Siu	0	0.1	0	0.1
Dep Social Committee	0	13.65	0	13.65
Dep Solar	0	310	0	310
Dep S-raoi CS	0	80	0	80
Dep Surplus	0	1172.73	0	1172.73
Dep T/Makuri	0	124.3	0	124.3
Dep Taai	0	4.8	0	4.8
Dep Taamoa	0	31.6	0	31.6
Dep Tabea	0	49.15	0	49.15
Dep Tabwaua	0	400	0	400
Dep Takiakia	0	600	0	600
Dep Taniera	0	10	0	10
Dep Taratiera	0	17.5	0	17.5
Dep Teangiua	0	50	0	50
Dep Tearia	0	20	0	20
Dep Teariki	0	613.6	0	613.6
Dep Teboiuea	0	15	0	15
Dep Tebweretaake	0	0	0	0
Dep Teerine	0	113.5	0	113.5
Dep Teikabu	0	1.05	0	1.05
Dep Teimiti	0	5.8	0	5.8
Dep Tekiau	0	0	0	0
Dep Tekonnang	0	30.2	0	30.2
Dep Tenanoiti	0	9.2	0	9.2
Dep Tennis	0	3.5	0	3.5
Dep Teretata	0	10	0	10
Dep Tiaon	0	0	0	0
Dep Tikareta	0	25	0	25
Dep Tikerata	0	100	0	100
Dep Tiobe	0	30	0	30
Dep Tiona Primary Sch	0	12.2	0	12.2
Dep Tione	0	108	0	108
Dep Tiotaia Tiotaia	0	0	0	0
Dep TO	0	0	0	0

Dep Toare	0	25	0	25
Dep Tominiko	0	424.25	0	424.25
Dep Toner	0	78.7	0	78.7
Dep Totiare	0	497.2	0	497.2
Dep Touaia	0	16.6	0	16.6
Dep Tui	0	47.25	0	47.25
Dep Uatire	0	30	0	30
Dep Uein	0	340	0	340
Dep Umanibong	0	295	0	295
Dep Uwiri	0	10	0	10
Dep Waa n Oo Project	0	3323.88	0	3323.88
Dep Waa te kai	0	107.5	0	107.5
Dep Water Desalination	0	206	0	206
Dep Water project	0	650.8	0	650.8
Dep Water Pump	0	5	0	5
Dep Labour charge	0	2.25	0	2.25
Surplus Erimeta	0	178	0	178
Surplus Karebwa	0	50	0	50
Surplus Shikaprijiwata	0	0.2	0	0.2
Surplus Tione	0	100	0	100
Closing Cash			4,778.94	
Closing Bank			50,081.42	
Grand Total			449519.9	449,519.90
Prepared by : LGD Internal Audit				

Arorae Island Council
Surplus Account
As at 31/12/20

Surplus 01/01/20		108,072.26
Add: Total Current Revenues 2020		245,594.50
Total		353,666.76
Less: Total Current Expenditures 2020		240,729.50
Surplus End 31/12/2020		112,937.26
Statement of Ledger balances 31/12/2020		
Details	Debit	Credit
Surplus Account for	31/12/2020	112,937.26
Below the Line		
Surplus Erimeta	0	178
Surplus Karebwa	0	50
Surplus Shikaprijiwata	0	0.2
Surplus Tione	0	100
Adv Air Kiribati	5374.95	0
Adv Air Kiribati	115	0
Adv Akabo	836	0
Adv Allows Ministerial Tour	110	0
Adv Anna	190	0
Adv Annaine	410	0
Adv Arati	0	0
Adv Atefa	168	0
Adv Aton	1273.4	0
Adv Aura	565	0
Adv Baarefi	304	0
Adv Baareti	43.45	0
Adv Back pay/ Bateriai	62.75	0
Adv Bakae	31.2	0
Adv Bauro	912	0
Adv Biita	997.5	0
Adv Bitatebong	10	0
Adv Bobotin Arorae	30	0
Adv Bonteman	396.3	0
Adv Bonus/ Masaniga	14	0
Adv Bwareri	11.55	0
Adv Chain Saw	20	0
Adv David P	81.9	0
Adv DBK	24.9	0
Adv DBK Agent	132.1	0
Adv Eka	1924.8	0
Adv Enete	20	0
Adv Eremai	1318.6	0
Adv Erieti	41.95	0
Adv FTC	160	0

Adv Iabeta	717.25	0
Adv Ice block	22.05	0
Adv Ieetero	51.95	0
Adv Independence	800	0
Adv Ioane	302	0
Adv Italite	792.6	0
Adv Italite	68.7	0
Adv Kabunare	4993.85	0
Adv Kaino	17.5	0
Adv Kaobunang & Others	180	0
Adv karamwane	400	0
Adv Kiarita	1109.4	0
Adv Kiribati Police	28	0
Adv Koito	2016.05	0
Adv Korobiti	1854	0
Adv Koura	16.7	0
Adv KPF	75	0
Adv Labour charge	261	0
Adv Lawrence	28.7	0
Adv Maintenance	10242.51	0
Adv MAINTENANCE/Quarters	8115.05	0
Adv Mariti	152	0
Adv Masaniga	912	0
Adv Meal Allowance	240	0
Adv MTC	80	0
Adv Mwata	278	0
Adv Namoraoi	243	0
Adv Nebaiota	943.5	0
Adv Rabunauea	650	0
Adv Rau	159	0
Adv Refund Arabwati	10	0
Adv Refund/Ataniman	17.9	0
Adv Refund/Masaniga	25	0
Adv Refund/Morete	36.75	0
Adv Refund/Takoto	3	0
Adv Refund/Teburae	8	0
Adv Refund/Teerime	2.1	0
Adv Refund/Tiketa	180	0
Adv Riite	633.2	0
Adv Ruitita	977.2	0
Adv Ruuru	304	0
Adv Ruuti	1212	0
Adv Sawmill	40	0
Adv Semegali	50	0
Adv Solar Agent	110	0

Adv Solar pump	95	0
Adv Tabea	1	0
Adv Tania	88	0
Adv Taratiera	113.3	0
Adv Tauia (Solar)	130	0
Adv Tearoua	168	0
Adv Tebwebwe	168	0
Adv Teima O	14.6	0
Adv Tenanoiti	1149.5	0
Adv Titera	5	0
Adv Tominiko	836	0
Adv Tonatebwa	20	0
Adv Totiare	443.2	0
Adv Tuete	30	0
Adv Tuivaka	456	0
Adv Tuivaka	8	0
Adv Tuluaka	228	0
Adv Turia	30	0
Adv Umanibong	152	0
Adv Warehouse	34	0
Adv Wikita	684	0
Dep Akaaka	0	110
Dep Allowance	0	485
Dep Alluminium	0	4831.88
Dep Angatai	0	0
Dep Anna	0	55
Dep Anterea	0	2.25
Dep Anthena	0	350
Dep Arati	0	51.45
Dep Arauia	0	0
Dep Aretana	0	142.15
Dep Aretana	0	118.15
Dep Arianne	0	320
Dep Aton	0	45.4
Dep Babanto Group	0	0
Dep Bainrebu	0	73.2
Dep BDM	0	35.9
Dep Beneri	0	0
Dep Benian	0	61.15
Dep Beretara	0	100
Dep Beretara	0	280
Dep Bereli Baeleke	0	14.1
Dep Betene	0	205
Dep Biita	0	0
Dep Boboti n akawa	0	30

Dep Bonnano	0	0
Dep Bonus/ Eriſita	0	0.5
Dep Bonus/ Ruuteti	0	1
Dep Bouakinna	0	20
Dep Bureta	0	0
Dep Century	0	100
Dep Circular saw	0	10
Dep Clerk	0	3
Dep COUNCIL	0	8214.15
Dep Councillor	0	0.18
Dep CPP	0	665.3
Dep Dep Eurii	0	0
Dep Dep Okobeta	0	0
Dep Dep Tueta	0	30
Dep Dep Turia	0	30
Dep Dep Turabu	0	0
Dep Desalination Plants	0	1055
Dep Disaster Fund	0	996
Dep DOB	0	2.4
Dep Driver	0	22.2
Dep Education	0	574
Dep Eka	0	1619.4
Dep Emimwa	0	0
Dep Erieti Machanic	0	97.4
Dep Erika	0	0
Dep Erimeta	0	80
Dep Erineta	0	120
Dep Erineta	0	40
Dep Eſita	0	20
Dep Fuel	0	804.4
Dep Handicraft	0	561
Dep Hardware	0	7393.1
Dep Ikaarau	0	41
Dep IPO	0	300
Dep iſi	0	54
Dep IT	0	4.7
Dep Iſaaka	0	30
Dep Kabunare B	0	4927.17
Dep Kabutaman	0	10
Dep Kabwara	0	20
Dep Kaekea	0	140
Dep Kaneati	0	20
Dep Karebwa	0	50
Dep Karebwa	0	295
Dep Kaua	0	2.4

Dep Kauntira allws	0	110
Dep Kekeiaki	0	0
Dep Kiang YCL (Kataia)	0	0
Dep Kiarifa	0	265.25
Dep Kimeati	0	5
Dep Kiriwatu	0	0
Dep KOIFAWP	0	1065.5
Dep Koito	0	59.9
Dep KPF	0	60
Dep Land Lease	0	1104.2
Dep Lawrence	0	7.4
Dep Loan repayment	0	3935.45
Dep Mall Grp	0	31006.9
Dep Maneaba Babaroroa	0	5
Dep Masaniga	0	5.5
Dep Masaniga	0	425.45
Dep Matakai	0	145.6
Dep Matereta	0	110
Dep Mawafa	0	86.8
Dep Met	0	63
Dep Miire	0	2673.8
Dep Mwaketara	0	73
Dep Mweraoi	0	0
Dep Naboua	0	10
Dep Nabuna	0	105
Dep Nakekea	0	0
Dep Nebaiota	0	39
Dep New cooking	0	1677.2
Dep Oriti. PRI	0	200
Dep Oteli	0	200
Dep Overtime	0	44.4
Dep Preschool Salary	0	0
Dep Rabuna	0	17.75
Dep Rabunauea	0	359.05
Dep Ratuti	0	132.1
Dep Ratuti	0	1158.8
Dep Refreshment	0	92.55
Dep Reaneti	0	67
Dep Rianna	0	3915.8
Dep Riite	0	232.9
Dep Riumete	0	30
Dep Roiti	0	30
Dep Ruuru	0	319.6
Dep Siu	0	0.1
Dep Social Committee	0	13.65

Dep Solar	0	310
Dep S-raoi CS	0	80
Dep Surplus	0	1172.73
Dep T/Makuri	0	124.3
Dep Taai	0	4.8
Dep Taamoa	0	31.6
Dep Tabea	0	49.15
Dep Tabwaua	0	400
Dep Takiakia	0	600
Dep Taniera	0	10
Dep Taratiera	0	17.5
Dep Teangiua	0	50
Dep Tearia	0	20
Dep Teariki	0	613.6
Dep Teboiuea	0	15
Dep Tebweretaake	0	0
Dep Teerine	0	113.5
Dep Teikabu	0	1.05
Dep Teimiti	0	5.8
Dep Tekiau	0	0
Dep Tekonnang	0	30.2
Dep Tenanotti	0	9.2
Dep Tennis	0	3.5
Dep Teretafa	0	10
Dep Tiaon	0	0
Dep Tikareta	0	25
Dep Tikerata	0	100
Dep Tiobe	0	30
Dep Tiona Primary Sch	0	12.2
Dep Tione	0	108
Dep Tiotaia Tiotaia	0	0
Dep TO	0	0
Dep Toare	0	25
Dep Tominiko	0	424.25
Dep Toner	0	78.7
Dep Tofiare	0	497.2
Dep Touaia	0	16.6
Dep Tui	0	47.25
Dep Uatire	0	30
Dep Uein	0	340
Dep Umanibong	0	295
Dep Uwiri	0	10
Dep Waa n Oo Project	0	3323.88
Dep Waa te kai	0	107.5
Dep Water Desalination	0	206

Dep Water project	0	650.8
Dep Water Pump	0	5
Dep Labour charge	0	2.25
Imp Anna	750	0
Imp Aretana	25.5	0
Imp Ataake	1550	0
Imp Ateti Kirata	170	0
Imp Beretara	230	0
Imp Beretati	20	0
Imp Beritafi	1647.25	0
Imp Clerk Miire	100	0
Imp Clerk Rianna	10714.89	0
Imp Erika	1629.9	0
Imp Efiia	700	0
Imp Iaatua	340	0
Imp Kabwra	170	0
Imp Keeke	30	0
Imp Kititan Mouata	170	0
Imp Marion	300	0
Imp Mere	8332.15	0
Imp Michael.Beteroo	700	0
Imp Mitateti (DS)	650	0
Imp MP. Teimwa Onorio	1959.45	0
Imp Nei Kanta	150	0
Imp Niiti	2000	0
Imp Orobwabera	3000	0
Imp Renga	200	0
Imp Rikiau Takeke	2510	0
Imp Romano	4.2	0
Imp Tamwii	48.8	0
Imp Tateti	737.6	0
Imp Tearawa	282	0
Imp Teewa	0	0
Imp Teimiti	170	0
Imp Teitiaki	200	0
Imp Tekabwara	498.55	0
Imp Tekoba	192	0
Imp Tiimon	554.2	0
Imp Tikareta	230	0
Imp Totiana	500	0
Imp Uatire	90	0
Loan Abenera	3	0
Loan Ainoama	135	0
Loan Akaaka	276.95	0
Loan Anna	39.9	0

Loan Arieta	277.95	0
Loan Atibeta	13	0
Loan Banny	640	0
Loan Bauro	162.7	0
Loan Biita	411.9	0
Loan Bonteman	79.9	0
Loan Eremai	109.9	0
Loan Iabeta	93.65	0
Loan Itatite	119.8	0
Loan Kabwara	440	0
Loan Kaitu	198.4	0
Loan Kakianako	205.2	0
Loan Karikira	150	0
Loan Korobiti	110	0
Loan Maawa	71.6	0
Loan Mariti	74.5	0
Loan Martha	2460	0
Loan Meeren	66.6	0
Loan Meerita	262.5	0
Loan Naboua	71.3	0
Loan Nantei	219.15	0
Loan Nebaiota	14.5	0
Loan Noarite	181.4	0
Loan Oren	78.75	0
Loan Raatuti	240	0
Loan Raeta	153.4	0
Loan Ramten	407	0
Loan Roeta	26.85	0
Loan Rone	142.05	0
Loan Ruifita	194.9	0
Loan Ruuti	480	0
Loan Samuelu	227.4	0
Loan Siu	1040	0
Loan Taratiera	144.15	0
Loan Tariangi	320	0
Loan Teanneki	170	0
Loan Teeren	130.1	0
Loan Teerime	185	0
Loan Tekannatu	90.1	0
Loan Tenikoi	404.85	0
Loan Terabuna	300	0
Loan Tilibera	34.7	0
Loan Tioone	170	0
Loan Tominiko	193.3	0
Loan Totiare	8.2	0

Loan Tuivaka	21.1	0
Loan Turabu	234.9	0
Loan Wikita	1080.15	0
Loss Ag.clerk Tabea	550.5	0
Loss Arefana	6256.68	0
Loss Bonteman	9875.1	0
Loss Clerk Miire	213	0
Loss Clerk Rianna	5145.95	0
Loss Eka	10.5	0
Loss Emimwa	5334.02	0
Loss Kabunare	992.95	0
Loss Koito	629.35	0
Loss Mawata	0.3	0
Loss Ruete	780.55	0
Loss Ruuti	2420.65	0
Loss Tamwii	3175.2	0
Loss Tiibera	3629.19	0
Loss Tikerata	200.2	0
Closing Cash	4,778.94	
Closing Bank	50,081.42	
Total	208,788.60	208,788.60

Arorae Island Council
Statement of Notes

For the Period 01/01/2020 to 31/12/2020

Note#	Account	Bot_Code	Amount	Total
1	Account Receivable			
	Adv Air Kiribati		5374.95	
	Adv Air Kiribati		115	
	Adv Akabo		836	
	Adv Allows Ministerial Tour		110	
	Adv Anna		190	
	Adv Annaine		410	
	Adv Arati		0	
	Adv Ateta		168	
	Adv Aton		1273.4	
	Adv Auna		565	
	Adv Baareti		304	
	Adv Baareti		43.45	
	Adv Back pay/ Bateriai		62.75	
	Adv Bakae		31.2	
	Adv Bauro		912	
	Adv Biita		997.5	
	Adv Bitatebong		10	
	Adv Bobotin Arorae		30	
	Adv Bonteman		396.3	
	Adv Bonus/ Masananga		14	
	Adv Bwareri		11.55	
	Adv Chain Saw		20	
	Adv David P		81.9	
	Adv DBK		24.9	
	Adv DBK Agent		132.1	
	Adv Eka		1924.8	
	Adv Enete		20	
	Adv Eremai		1318.6	
	Adv Erieti		41.95	
	Adv FTC		160	
	Adv Iabeta		717.25	
	Adv Ice block		22.05	
	Adv Ieetero		51.95	
	Adv Independence		800	
	Adv Ioane		302	
	Adv Itatite		792.6	
	Adv Itatite		68.7	
	Adv Kabunare		4993.85	

Adv Kaino	17.5
Adv Kaobunang & Others	180
Adv karamwane	400
Adv Kiarita	1109.4
Adv Kiribati Police	28
Adv Koito	2016.05
Adv Korobiti	1854
Adv Koura	16.7
Adv KPF	75
Adv Labour charge	261
Adv Lawrence	28.7
Adv Maintenance	10242.51
Adv MAINTENANCE/Quarters	8115.05
Adv Mariti	152
Adv Masaninga	912
Adv Meal Allowance	240
Adv MTC	80
Adv Mwata	278
Adv Namoraai	243
Adv Nebaiota	943.5
Adv Rabunauea	650
Adv Rau	159
Adv Refund Arabwati	10
Adv Refund/Ataniman	17.9
Adv Refund/Masaninga	25
Adv Refund/Morete	36.75
Adv Refund/Takoto	3
Adv Refund/Teburae	8
Adv Refund/Teerime	2.1
Adv Refund/Tiiketa	180
Adv Riite	633.2
Adv Ruitita	977.2
Adv Ruuru	304
Adv Ruuti	1212
Adv Sawmill	40
Adv Semegali	50
Adv Solar Agent	110
Adv Solar pump	95
Adv Tabea	1
Adv Tania	88
Adv Taratiera	113.3
Adv Tauia (Solar)	130

	Adv Tearoua		168	
	Adv Tebwebwe		168	
	Adv Teima O		14.6	
	Adv Tenanoifi		1149.5	
	Adv Titera		5	
	Adv Tominiko		836	
	Adv Tonatebwa		20	
	Adv Totiare		443.2	
	Adv Tute		30	
	Adv Tuivaka		456	
	Adv Tuivaka		8	
	Adv Tuluaka		228	
	Adv Turia		30	
	Adv Umanibong		152	
	Adv Warehouse		34	
	Adv Wikita		684	
	Imp Anna		750	
	Imp Aretana		25.5	
	Imp Ataake		1550	
	Imp Ateti Kirata		170	
	Imp Beretara		230	
	Imp Beretati		20	
	Imp Beritati		1647.25	
	Imp Clerk Miire		100	
	Imp Clerk Rianna		10714.89	
	Imp Erika		1629.9	
	Imp Etita		700	
	Imp Iaatua		340	
	Imp Kabwra		170	
	Imp Keeke		30	
	Imp Kititan Mouata		170	
	Imp Marion		300	
	Imp Mere		8332.15	
	Imp Michael.Beteroo		700	
	Imp Mitateti (DS)		650	
	Imp MP. Teimwa Onorio		1959.45	
	Imp Nei Kanta		150	
	Imp Niiti		2000	
	Imp Orobwabera		3000	
	Imp Renga		200	
	Imp Rikiaua Takeke		2510	
	Imp Romano		4.2	

Imp Tamwii	48.8
Imp Tateti	737.6
Imp Tearawa	282
Imp Teewa	0
Imp Teimiti	170
Imp Teitiaki	200
Imp Tekabwara	498.55
Imp Tekoba	192
Imp Tiimon	554.2
Imp Tikareta	230
Imp Totiana	500
Imp Uafire	90
Loan Abenera	3
Loan Ainoama	135
Loan Akaaka	276.95
Loan Anna	39.9
Loan Arieta	277.95
Loan Atibeta	13
Loan Banny	640
Loan Bauro	162.7
Loan Biita	411.9
Loan Bonteman	79.9
Loan Eremai	109.9
Loan Iabeta	93.65
Loan Itatite	119.8
Loan Kabwara	440
Loan Kaitu	198.4
Loan Kakianako	205.2
Loan Karikira	150
Loan Korobiti	110
Loan Maawa	71.6
Loan Mariti	74.5
Loan Martha	2460
Loan Meeren	66.6
Loan Meerita	262.5
Loan Naboua	71.3
Loan Nantei	219.15
Loan Nebaiota	14.5
Loan Noarite	181.4
Loan Oren	78.75
Loan Raatuti	240
Loan Raeta	153.4

	Loan Ramten		407	
	Loan Roeta		26.85	
	Loan Rone		142.05	
	Loan Ruitita		194.9	
	Loan Ruuti		480	
	Loan Samuelu		227.4	
	Loan Siu		1040	
	Loan Taratiera		144.15	
	Loan Tariangi		320	
	Loan Teanneki		170	
	Loan Teeren		130.1	
	Loan Teerime		185	
	Loan Tekannatu		90.1	
	Loan Tenikoi		404.85	
	Loan Terabuna		300	
	Loan Tiibera		34.7	
	Loan Tioone		170	
	Loan Tominiko		193.3	
	Loan Totiare		8.2	
	Loan Tuivaka		21.1	
	Loan Turabu		234.9	
	Loan Wikita		1080.15	
	Loss Ag.clerk Tabea		550.5	
	Loss Aretana		6256.68	
	Loss Bonteman		9875.1	
	Loss Clerk Miire		213	
	Loss Clerk Rianna		5145.95	
	Loss Eka		10.5	
	Loss Emimwa		5334.02	
	Loss Kabunare		992.95	
	Loss Koito		629.35	
	Loss Mawata		0.3	
	Loss Ruete		780.55	
	Loss Ruuti		2420.65	
	Loss Tamwii		3175.2	
	Loss Tiibera		3629.19	
	Loss Tikerata		200.2	
				153928.24
	2 Account Payable			
	Dep Akaaka		110	
	Dep Allowance		485	
	Dep Alluminium		4831.88	

Dep Angatai	0
Dep Anna	55
Dep Anterea	2.25
Dep Anthena	350
Dep Arati	51.45
Dep Arauia	0
Dep Aretana	142.15
Dep Aretana	118.15
Dep Ariane	320
Dep Aton	45.4
Dep Babanto Group	0
Dep Bainrebu	73.2
Dep BDM	35.9
Dep Beneri	0
Dep Benian	61.15
Dep Beretara	100
Dep Beretara	280
Dep Bereti Baeteke	14.1
Dep Betene	205
Dep Biita	0
Dep Boboti n akawa	30
Dep Bonnano	0
Dep Bonus/ Eritita	0.5
Dep Bonus/ Ruuteti	1
Dep Bouakinna	20
Dep Bureta	0
Dep Century	100
Dep Circular saw	10
Dep Clerk	3
Dep COUNCIL	8214.15
Dep Councillor	0.18
Dep CPP	665.3
Dep Dep Eurii	0
Dep Dep Okobeta	0
Dep Dep Tueta	30
Dep Dep Turia	30
Dep Dep Tuurabu	0
Dep Desalination Plants	1055
Dep Disaster Fund	996
Dep DOB	2.4
Dep Driver	22.2
Dep Education	574

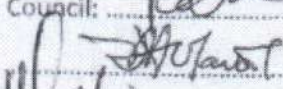
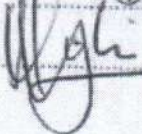
Dep Eka	1619.4
Dep Emimwa	0
Dep Erieti Machanic	97.4
Dep Erika	0
Dep Erimeta	80
Dep Erineta	120
Dep Erineta	40
Dep Etita	20
Dep Fuel	804.4
Dep Handicraft	561
Dep Hardware	7393.1
Dep Ikaarau	41
Dep IPO	300
Dep Isl	54
Dep IT	4.7
Dep Itaaka	30
Dep Kabunare B	4927.17
Dep Kabutaman	10
Dep Kabwara	20
Dep Kaekea	140
Dep Kaneati	20
Dep Karebwa	50
Dep Karebwa	295
Dep Kaua	2.4
Dep Kauntira allws	110
Dep Kekeiaki	0
Dep Kiang YCL (Kataia)	0
Dep Kiarita	265.25
Dep Kimeati	5
Dep Kiriwatu	0
Dep KOIFAWP	1065.5
Dep Koito	59.9
Dep KPF	60
Dep Land Lease	1104.2
Dep Lawrence	7.4
Dep Loan repayment	3935.45
Dep Malt Grp	31006.9
Dep Maneaba Babaroroa	5
Dep Masaninga	5.5
Dep Masaninga	425.45
Dep Matakai	145.6
Dep Matereta	110

Dep Mawata	86.8
Dep Met	63
Dep Miire	2673.8
Dep Mwaketara	73
Dep Mweraci	0
Dep Naboua	10
Dep Nabuna	105
Dep Nakekea	0
Dep Nebaiota	39
Dep New cooking	1677.2
Dep Oriti. PRI	200
Dep Oteti	200
Dep Overtime	44.4
Dep Preschool Salary	0
Dep Rabuna	17.75
Dep Rabunauea	359.05
Dep Ratuti	132.1
Dep Ratuti	1158.8
Dep Refreshment	92.55
Dep Reoneti	67
Dep Rianna	3915.8
Dep Riite	232.9
Dep Riumete	30
Dep Roiti	30
Dep Ruuru	319.6
Dep Siu	0.1
Dep Social Committee	13.65
Dep Solar	310
Dep S-raoi CS	80
Dep Surplus	1172.73
Dep T/Makuri	124.3
Dep Taai	4.8
Dep Taamoa	31.6
Dep Tabea	49.15
Dep Tabwaua	400
Dep Takiakia	600
Dep Taniera	10
Dep Taratiera	17.5
Dep Teangiua	50
Dep Tearia	20
Dep Teariki	613.6
Dep Teboiuea	15

	Dep Tebweretaake		0	
	Dep Teerine		113.5	
	Dep Teikabu		1.05	
	Dep Teimiti		5.8	
	Dep Tekiau		0	
	Dep Tekonnang		30.2	
	Dep Tenanoiti		9.2	
	Dep Tennis		3.5	
	Dep Teretata		10	
	Dep Tiaon		0	
	Dep Tikareta		25	
	Dep Tikerata		100	
	Dep Tiobe		30	
	Dep Tiona Primary Sch		12.2	
	Dep Tione		108	
	Dep Tiotaia Tiotaia		0	
	Dep TO		0	
	Dep Toare		25	
	Dep Tominiko		424.25	
	Dep Toner		78.7	
	Dep Totiare		497.2	
	Dep Touaia		16.6	
	Dep Tui		47.25	
	Dep Uatire		30	
	Dep Uein		340	
	Dep Umanibong		295	
	Dep Uwiri		10	
	Dep Waa n Oo Project		3323.88	
	Dep Waa te kai		107.5	
	Dep Water Desalination		206	
	Dep Water project		650.8	
	Dep Water Pump		5	
	Dep Labour charge		2.25	
	Surplus Erimeta		178	
	Surplus Karebwa		50	
	Surplus Shikaprijiwata		0.2	
	Surplus Tione		100	
				95851.34
Prepared by : LGD Internal Audit				
	Monday, 31 July 2023			

Arorae Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$109,345.23) for the year ended 31st December 2021 are correct.

Signed by Clerk to the Council: 
Mayor of the Council: 
Secretary: 



Arorae Island Council

Balance Sheet

as at 12/31/21



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		54,798.20		
Cash on Hand		1,452.49		
Account Receivable	1	148,178.21	204,428.90	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				204,428.90
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	95,083.67	95,083.67	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				95,083.67
Net Asset				109,345.23
Equity				
Current Year Earning			-3,592.03	
Historical Balancing			112,937.26	
Total Equity				109,345.23

Prepared by : LGD Internal Audit



Arorae Island Council

Profit and Loss Statement

For the Period 01/01/21 to 12/31/21



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1101	Taan neweaba	70.00		
		1104	Roon te kiba	2,188.50		
		1105	Roon te nako n te kaibuke	569.00		
					2,827.50	
	1200	Raitienti				
		1201	Motoka/Rebwerebwe	2,477.00		
		1202	Beba ni kabubuti	1,268.00		
		1203	Bwatika	196.00		
		1204	Kamea	230.00		
		1205	Titoe (Retail, Wholesale, Manufacturer)	2,700.00		
		1207	Kakukurei (DJ Hire)	90.00		
		1211	Karikirake aika nakonako (Hawker)	10.00		
		1212	Taabo ni bwa (retail & wholesale)	980.00		
		1214	Karikirake man te burawa (bakery)	55.00		
		1215	Karikirake aika a uarereke	817.50		
		1218	Kirabu ni kamwarake	144.00		
		1219	Rebwerebwe/Kaa aika tatangoaki	1,036.80		
		1227	Kabonakoan te ika	38.00		
		1237	Bobwai man te kaibuke	580.00		
		1238	Tutaraa	280.00		
		1239	Roon botaki ao boboti aika a kakaok (Association registration)	625.00		
		1241	Nangkona	1,790.00		
					13,317.30	
	1300	Mwane ni Buoka				
		1301	Buoka man te tautaeka	98,089.86		
		1302	Buoka ibukin kabutan reeta	800.00		
		1306	Te buoka ibukin baoia ataein te reirei	18,000.00		
		1310	Mwane n tania	861.60		
					117,751.46	
	1400	Rakan Karinimwane				
		1402	Rakan katangomwane	7,272.00		
					7,272.00	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Tot \$
	1500	Waaki ni Karikirake				
		1501	Kabonakoan bwain te Kauntira(koro tani)	1,079.50		
		1504	Roon ana auti ni maeka te Kauntira	1,018.05		
		1505	Roon maekaia irua	6,047.00		
		1506	Kantoka/tangoan taian kaa	4,311.00		
		1506a	School truck	1,688.90		
		1507	Kabonakoan te bwaa	1,406.05		
		1508	Tangoan bwain te kauntira	1,677.00		
		1509	Tangoan rebwerebwe	633.70		
		1510	Tangoan ana tabo te Kauntira	740.00		
		1512	Computer & Photocopy	952.40		
		1519	Service Charge (Boon karaoan mwa bani)	899.00		
		1520	Workshop Charges/metal work	750.00		
		1521	Ororakeaia beeki/kamea	66.00		
		1522	Katangomwane	59,485.41		
		1527	Bwain Kiribati (Handicraft)	120.00		
		1529	Karaobwai man te kai	395.00		
		1532	Karaoan nambwan bao ni mamana	20.00		
		1534	Komitin n te tareboon	20.00		
		1537	karaobwai man te timanti	267.00		
		1539	Ana kareke mwane te botaki n aine	745.00		
		1541	Ana karikirake te Kauntira ae uarerek a apan te raffle ticket ke taboua riki	2,603.90		
					84,924.91	
	1600	Mwane Taboua				
		1601	Mwane n raka	391.46		
		1602	Tuaa n te Bowi/boon te bowi	2,395.00		
					2,786.46	
	1700	Karai Mwane				
		1701	Kaintabwi	6,027.04		
					6,027.04	
						234,906.67
Expenditure						
	2100	Bwakabwai				
		2102	Aia bwakabwai Kauntira	24,950.00		
		2103	Kauoman Kiraka	4,834.35		
		2108	Kabenta	4,410.30		
		2109	Turaiwa	7,802.55		
		2112	Kaubure	8,143.20		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2113	Neeti ni kaawa	8,143.20		
		2114	Sanitarian	3,306.15		
		2115	ICW	1,825.20		
		2119	Assistant Mechanic	1,956.15		
		2120	Tiibi mwakaeneke	4,580.55		
		2123	Women's trainer (WIW)	3,306.15		
		2127	Tia mwakrui n te auti n irua	3,306.15		
		2130	Tia mwakrui n te kawai	3,912.30		
		2133	Tia Uaereti	3,329.10		
		2148	Uatiman	2,100.00		
		2152	Assistant IT	3,942.15		
		2159	Tia mwakuri n te Hardware	1,956.15		
		2163	Taan karao aramanim	11,597.35		
		2164	Powerman	1,956.15		
					105,357.15	
	2200	Arauenti				
		2201	Aia arauenti Kauntira	7,550.00		
		2202	Kaniwangan Mayor	1,380.00		
		2203	Incentive allowance	8,580.00		
		2205	Booia aika a tangoaki	800.00		
		2207	Kometen te reirei	2,325.00		
		2208	IDC allowance	90.00		
		2209	Dirt Bonus	1,441.00		
		2210	Bonomwi	23.00		
		2211	Mwengabuaka	420.00		
		2214	Komete ni Botaki n Aine	720.00		
		2215	Kometen Kamwengaraoi	525.00		
		2218	Kometen Inaomata	600.00		
		2223	Komete Unimwane	1,170.00		
		2225	Kometen te roronrikirake ao takakaro	915.00		
		2229	Board of Survey	80.00		
					26,619.00	
	2300	Kabutan te Waaki				
		2301	Mwamwananga	600.00		
		2303	Bwai ni mwakuri	484.35		
		2304	Ana tiati te bangke	34.00		
		2307	Tareboon/Uaereti/Reeta	76.00		
		2310	Kaitiaki ao katamaroa	251.60		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Tot \$
		2311	Boon kai n amwarake	50.00		
		2312	Rinerine	265.65		
		2313	Kauring inaomata	283.60		
		2314	Kaokan mwane n raka	18.70		
		2315	Botaki iaan te Kauntira	264.20		
		2319	Buoka ibukin uaereti ao reeta	800.00		
		2320	Tararuai kamea	200.00		
		2322	Kairuaa	170.00		
		2326	Bwain te aobiti	2,357.78		
		2332	Support to Elderly Fund distribution	270.00		
		2334	Buron Arorae	240.00		
					6,365.88	
	2400	Onobwai				
		2402	Ana Aobiti te Kauntira	66.10		
		2403	Auti ni maeka te Kauntira	2,303.85		
		2404	Auti ni Irua te Kauntira	156.20		
		2405	Auti n reirei te Kauntira	345.00		
		2406	Auti n tataninga(marae/tabon te ua	100.00		
		2407	Mwaneaba	7.00		
		2408	Rebwerebwe/Kaa	3,203.10		
		2408a	School trucks	72.50		
		2410	Kawai/kotiweei	3,653.49		
		2414	Ana bwai tabeua te kauntira	2.40		
					9,909.64	
	2700	Iokinibwai				
		2701	Amwarake/mooi ao tabeua riki ibuki	1,400.10		
		2702	Boon bwaan te kaa	1,166.10		
		2704	Bwaai tabeua	548.50		
		2706	Taabo ni botaki/Itutu	62.00		
		2709	Katangomwane	60,000.00		
		2711	Bwai ni Kiribati	707.55		
		2712	Furnitures	1,985.20		
		2719	Ana karikirake aika uarereke te Kaun	610.00		
					66,479.45	
	2800	Karaai Mwane				
		2801	Kaintabwi	15,831.38		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Buoka ibukin school trucks	6,936.20		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
					23,767.58	
						238,498.70
Net Profit/Loss						-3,592.03

Prepared by : LGD Internal Audit



Arorae Island Council Accumulative Trial Balance As at 12/31/21



				Debit	Credit
Surplus brought forward 01-Jan-2020					112,937.26
Codes	Details	Estimate	Amount	Debit	Credit
1100	Angabwai				
1101	Taan neweaba	100.00	70	0	70
1103	Angabwai n rabwata	0.00	0	0	0
1104	Roon te kiba	2,000.00	2188.5	0	2188.5
1105	Roon te nako n te kaibuke	100.00	569	0	569
1200	Raitienti				
1201	Motoka/Rebwerebwe	2,376.00	2477	0	2477
1202	Beba ni kabubuti	1,830.00	1268	0	1268
1203	Bwatika	368.00	196	0	196
1204	Kamea	245.00	230	0	230
1205	Titoe (Retail, Wholesale, Manufacturer)	2,700.00	2700	0	2700
1206	Kaoti tamnei /Kabo birim	0.00	0	0	0
1207	Kakukurei (DJ Hire)	30.00	90	0	90
1210	Auti ni Irua/Auti aika tatangoaki	250.00	0	0	0
1211	Karikirake aika nakonako (Hawker)	10.00	10	0	10
1212	Taabo ni bwa (retail & wholesale)	740.00	980	0	980
1214	Karikirake man te burawa (bakery)	360.00	55	0	55
1215	Karikirake aika a uarereke	700.00	817.5	0	817.5
1217	Taibora ni kamwarake (Stall)	0.00	0	0	0
1218	Kirabu ni kamwarake	100.00	144	0	144
1219	Rebwerebwe/Kaa aika tatangoaki	1,220.00	1036.8	0	1036.8
1227	Kabonakoan te ika	600.00	38	0	38
1237	Bobwai man te kaibuke	2,000.00	580	0	580
1238	Tutaraa	60.00	280	0	280
1239	Roon botaki ao boboti aika a kakaokoro (Assoc)	280.00	625	0	625
1241	Nangkona	600.00	1790	0	1790
1242	Internet	0.00	0	0	0
1254	Karikirake man marin taari	20.00	0	0	0
1258	Kako ake a katukaki	100.00	0	0	0
1263	Mangen te kaibuke	100.00	0	0	0
1300	Mwane ni Buoka				
1301	Buoka man te tautaeka	106,567.00	98089.86	0	98089.86
1302	Buoka ibukin kabutan reeta	800.00	800	0	800
1303	Onobwai autin Tautaeka	14,423.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
1306	Te buoka ibukin baoia ataein te reirei	18,000.00	18000	0	18000
1308	Te buoka ibukin land lease	2,564.80	0	0	0
1309	Tebuoka ibukin booia Pre School teachers	0.00	0	0	0
1310	Mwane n tania	1,440.00	861.6	0	861.6
1400	Rakan Karinimwane				
1401	Boki ni mwane	0.00	0	0	0
1402	Rakan katangomwane	7,200.00	7272	0	7272
1500	Waaki ni Karikirake				
1501	Kabonakoan bwain te Kauntira(koro taia)	800.00	1079.5	0	1079.5
1504	Roon ana auti ni maeka te Kauntira	1,320.00	1018.05	0	1018.05
1505	Roon maekaia irua	5,000.00	6047	0	6047
1506	Kantoka/tangoan taian kaa	6,000.00	4311	0	4311
1506a	School truck	4,500.00	1688.9	0	1688.9
1507	Kabonakoan te bwaa	1,200.00	1406.05	0	1406.05
1508	Tangoan bwain te kauntira	3,000.00	1677	0	1677
1509	Tangoan rebwerebwe	1,000.00	633.7	0	633.7
1510	Tangoan ana tabo te Kauntira	600.00	740	0	740
1511	Boon te itanete (internet)	9,187.50	0	0	0
1512	Computer & Photocopy	600.00	952.4	0	952.4
1518	Kabonakoan bwaai (Hardware)	0.00	0	0	0
1519	Service Charge (Boon karaoan mwakuri)	600.00	899	0	899
1520	Workshop Charges/metal work	1,500.00	750	0	750
1521	Ororakeaia beeki/kamea	100.00	66	0	66
1522	Katangomwane	60,000.00	59485.41	0	59485.41
1527	Bwain Kiribati (Handicraft)	5,000.00	120	0	120
1529	Karaobwai man te kai	14,000.00	395	0	395
1532	Karaoan nambwan bao ni mamananga	500.00	20	0	20
1534	Komitin n te tareboon	91.00	20	0	20
1537	karaobwai man te timanti	12,450.00	267	0	267
1538	Karaobwai man te aramanim	0.00	0	0	0
1539	Ana kareke mwane te botaki n aine	2,800.00	745	0	745
1541	Ana karikirake te Kauntira ae uarereke n aron t	3,500.00	2603.9	0	2603.9
1600	Mwane Tabeua				
1601	Mwane n raka	1,000.00	391.46	0	391.46
1602	Tuaa n te Bowi/boon te bowi	300.00	2395	0	2395
1700	Karai Mwane				
1701	Kaintabwi	8,292.99	6027.04	0	6027.04
2100	Bwakabwai				
2101	Backpay		0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
2102	Aia bwakabwai Kauntira	28,581.00	24950	24950	0
2103	Kauoman Kiraka	4,656.60	4834.35	4834.35	0
2104	Island Treasurer		0	0	0
2108	Kabenta	4,410.19	4410.3	4410.3	0
2109	Turaiwa	7,352.80	7802.55	7802.55	0
2112	Kaubure	7,841.60	8143.2	8143.2	0
2113	Neeti ni kaawa	7,841.60	8143.2	8143.2	0
2114	Sanitarian	3,186.30	3306.15	3306.15	0
2115	ICW	1,757.60	1825.2	1825.2	0
2119	Assistant Mechanic	1,885.00	1956.15	1956.15	0
2120	Tiibi mwakaeneke	4,410.19	4580.55	4580.55	0
2123	Women's trainer (WIW)	3,186.30	3306.15	3306.15	0
2127	Tia mwakrui n te auti n irua	3,186.30	3306.15	3306.15	0
2130	Tia mwakrui n te kawai	3,770.00	3912.3	3912.3	0
2133	Tia Uaereti	3,205.80	3329.1	3329.1	0
2135	Tia reireinia ataei	0.00	0	0	0
2148	Uatiman	3,640.00	2100	2100	0
2152	Assistant IT	4,166.50	3942.15	3942.15	0
2159	Tia mwakuri n te Hardware	1,885.00	1956.15	1956.15	0
2163	Taan karao aramanim	13,725.40	11597.35	11597.35	0
2164	Powerman	1,885.00	1956.15	1956.15	0

2200 Arauenti

2201	Aia arauenti Kauntira	6,960.00	7550	7550	0
2202	Kaniwangan Mayor	1,380.00	1380	1380	0
2203	Incentive allowance	6,480.00	8580	8580	0
2205	Booia aika a tangoaki	800.00	800	800	0
2207	Kometen te reirei	2,430.00	2325	2325	0
2208	IDC allowance	360.00	90	90	0
2209	Dirt Bonus	1,560.00	1441	1441	0
2210	Bonomwi	300.00	23	23	0
2211	Mwengabuaka	1,120.00	420	420	0
2214	Komete ni Botaki n Aine	810.00	720	720	0
2215	Kometen Kamwengaraoi	810.00	525	525	0
2216	Komete ni Kamwakuri	300.00	0	0	0
2218	Kometen Inaomata	810.00	600	600	0
2223	Komete Unimwane	1,570.00	1170	1170	0
2225	Kometen te roronirikake ao takakaro	810.00	915	915	0
2229	Board of Survey	120.00	80	80	0

2300 Kabutan te Waaki

2301	Mwamwananga	600.00	600	600	0
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Codes	Details	Estimate	Amount	Debit	Credit
2302	Riitin aaba	0.00	0	0	0
2303	Bwai ni mwakuri	500.00	484.35	484.35	0
2304	Ana tiati te bangke	100.00	34	34	0
2307	Tareboon/Uaereti/Reeta	200.00	76	76	0
2308	Buraeki/Kaboraoi	300.00	0	0	0
2310	Kaitiaki ao katamaroa	600.00	251.6	251.6	0
2311	Boon kai n amwarake	500.00	50	50	0
2312	Rinerine	100.00	265.65	265.65	0
2313	Kauring inaomata	350.00	283.6	283.6	0
2314	Kaokan mwane n raka	0.00	18.7	18.7	0
2315	Botaki iaan te Kauntira	300.00	264.2	264.2	0
2316	Kabwara tarau	0.00	0	0	0
2317	Boon te iti	0.00	0	0	0
2319	Buoka ibukin uaereti ao reeta	800.00	800	800	0
2320	Tararuaia kamea	200.00	200	200	0
2321	Tararuaia beeki	200.00	0	0	0
2322	Kairuaa	200.00	170	170	0
2323	Internet	4,500.00	0	0	0
2326	Bwain te aobiti	1,012.00	2357.78	2357.78	0
2327	Reirei ao kataneiai	1,500.00	0	0	0
2328	Boon te kabowi	700.00	0	0	0
2332	Support to Elderly Fund distribution	600.00	270	270	0
2334	Buron Arorae	240.00	240	240	0
2400	Onobwai				
2402	Ana Aobiti te Kauntira	700.00	66.1	66.1	0
2403	Auti ni maeka te Kauntira	15,497.00	2303.85	2303.85	0
2404	Auti ni Irua te Kauntira	700.00	156.2	156.2	0
2405	Auti n reirei te Kauntira	500.00	345	345	0
2406	Auti n tatanninga(marae/tabon te uaabu)	1,000.00	100	100	0
2407	Mwaneaba	500.00	7	7	0
2408	Rebwerebwe/Kaa	2,000.00	3203.1	3203.1	0
2408a	School trucks	2,000.00	72.5	72.5	0
2410	Kawai/kotiweei	1,700.00	3653.49	3653.49	0
2413	Workshop (tao)	200.00	0	0	0
2414	Ana bwai tabeua te kauntira	500.00	2.4	2.4	0
2700	Iokinibwai				
2701	Amwarake/mooi ao tabeua riki ibukin te auti ni	2,000.00	1400.1	1400.1	0
2702	Boon bwaan te kaa	3,000.00	1166.1	1166.1	0
2703	Intanete (Internet)	2,500.00	0	0	0
2704	Bwaai tabeua	500.00	548.5	548.5	0

Codes	Details	Estimate	Amount	Debit	Credit
2706	Taabo ni botaki/Itutu	1,200.00	62	62	0
2707	Hardware	500.00	0	0	0
2709	Katangomwane	60,000.00	60000	60000	0
2711	Bwai ni Kiribati	4,000.00	707.55	707.55	0
2712	Furnitures	12,000.00	1985.2	1985.2	0
2718	Karaoan nambwan bao ni mamananga	200.00	0	0	0
2719	Ana karikirake aika uarereke te Kauntira (raffle t	1,000.00	610	610	0

2800 Karaai Mwane

2801	Kaintabwi	16,585.98	15831.38	15831.38	0
2802	Jss Truck Contribution	0.00	0	0	0
2803	Onobwai autin Tautaeaka (maintenance)	14,423.00	0	0	0
2804	Birimwane nakon KiLGA	1,000.00	1000	1000	0
2806	Buoka ibukin school trucks	16,000.00	6936.2	6936.2	0

Below the Line

Adv Air Kiribati	0.00	5374.95	5374.95	0
Adv Akabo	0.00	836	836	0
Adv Anna	0.00	190	190	0
Adv Arati	0.00	0	0	0
Adv Ateta	0.00	168	168	0
Adv Aton	0.00	1273.4	1273.4	0
Adv Auna	0.00	565	565	0
Adv Baareti	0.00	304	304	0
Adv Bauro	0.00	912	912	0
Adv Biita	0.00	997.5	997.5	0
Adv Bonteman	0.00	396.3	396.3	0
Adv David P	0.00	81.9	81.9	0
Adv DBK Agent	0.00	132.1	132.1	0
Adv Eka	0.00	1924.8	1924.8	0
Adv Eremai	0.00	1318.6	1318.6	0
Adv Erimeta	0.00	-80	0	80
Adv Erineta	0.00	-120	0	120
Adv FTC	0.00	160	160	0
Adv Iabeta	0.00	717.25	717.25	0
Adv Ioane	0.00	302	302	0
Adv Itatite	0.00	792.6	792.6	0
Adv Kabwara	0.00	-20	0	20
Adv Kaekea	0.00	-140	0	140
Adv Karebwa	0.00	-50	0	50
Adv Kiarita	0.00	1109.4	1109.4	0
Adv Kiribati Police	0.00	28	28	0

Codes	Details	Estimate	Amount	Debit	Credit
	Adv Koito	0.00	2016.05	2016.05	0
	Adv Korobiti	0.00	1854	1854	0
	Adv KPF	0.00	75	75	0
	Adv Lawrence	0.00	28.7	28.7	0
	Adv Mariti	0.00	152	152	0
	Adv Masaninga	0.00	912	912	0
	Adv MTC	0.00	80	80	0
	Adv Mwaketara	0.00	-73	0	73
	Adv Mwata	0.00	278	278	0
	Adv Nebaiota	0.00	943.5	943.5	0
	Adv Rabunauea	0.00	650	650	0
	Adv Ratuti	0.00	-132.1	0	132.1
	Adv Reoneti	0.00	-67	0	67
	Adv Riite	0.00	633.2	633.2	0
	Adv Ruitita	0.00	977.2	977.2	0
	Adv Ruuru	0.00	304	304	0
	Adv Ruuti	0.00	1212	1212	0
	Adv Siu	0.00	-0.1	0	0.1
	Adv Solar pump	0.00	95	95	0
	Adv Taamoa	0.00	-31.6	0	31.6
	Adv Taratiera	0.00	113.3	113.3	0
	Adv Tearia	0.00	-20	0	20
	Adv Tearoua	0.00	168	168	0
	Adv Tebwebwe	0.00	168	168	0
	Adv Teerine	0.00	-113.5	0	113.5
	Adv Teima O	0.00	14.6	14.6	0
	Adv Tenanoiti	0.00	1149.5	1149.5	0
	Adv Tikareta	0.00	-25	0	25
	Adv Tione	0.00	-108	0	108
	Adv Tominiko	0.00	836	836	0
	Adv Totiare	0.00	443.2	443.2	0
	Adv Tuivaka	0.00	456	456	0
	Adv Tuluaka	0.00	228	228	0
	Adv Umanibong	0.00	152	152	0
	Adv Wikita	0.00	684	684	0
	Dep Air Kiribati	0.00	115	115	0
	Dep Airfield Maintenance	0.00	-193.3	0	193.3
	Dep Akaaka	0.00	-110	0	110
	Dep Allowance	0.00	-485	0	485
	Dep Allows Ministerial Tour	0.00	110	110	0

Codes	Details	Estimate	Amount	Debit	Credit
	Dep Aluminium	0.00	-1512.08	0	1512.08
	Dep Angatai	0.00	0	0	0
	Dep Anna	0.00	-55	0	55
	Dep Annaine	0.00	410	410	0
	Dep Anterea	0.00	-2.25	0	2.25
	Dep Anthena	0.00	-350	0	350
	Dep Arati	0.00	-51.45	0	51.45
	Dep Arauia	0.00	0	0	0
	Dep Aretana	0.00	-149.6	0	149.6
	Dep Ariane	0.00	-320	0	320
	Dep Baareti	0.00	43.45	43.45	0
	Dep Babanto Group	0.00	0	0	0
	Dep Back pay/ Baterii	0.00	62.75	62.75	0
	Dep Bakae	0.00	31.2	31.2	0
	Dep BDM	0.00	-35.9	0	35.9
	Dep Beneri	0.00	0	0	0
	Dep Beretara	0.00	-100	0	100
	Dep Bereti Baeteke	0.00	-14.1	0	14.1
	Dep Biita	0.00	0	0	0
	Dep Bitatebong	0.00	10	10	0
	Dep Boboti n akawa	0.00	-30	0	30
	Dep Bobotin Arorae	0.00	30	30	0
	Dep Bonnano	0.00	0	0	0
	Dep Bonus/ Eritita	0.00	-0.5	0	0.5
	Dep Bonus/ Masananga	0.00	14	14	0
	Dep Bonus/ Ruuteti	0.00	-1	0	1
	Dep Bouakinna	0.00	-20	0	20
	Dep Bureini	0.00	0	0	0
	Dep Bureta	0.00	-18	0	18
	Dep Bwareri	0.00	11.55	11.55	0
	Dep Catering	0.00	-500	0	500
	Dep Century	0.00	-100	0	100
	Dep Chain Saw	0.00	20	20	0
	Dep Circular saw	0.00	-10	0	10
	Dep Clerk	0.00	-3	0	3
	Dep COUNCIL	0.00	-8214.15	0	8214.15
	Dep Councillor	0.00	-0.18	0	0.18
	Dep CPP	0.00	-665.3	0	665.3
	Dep DBK	0.00	24.9	24.9	0
	Dep Dep Eurii	0.00	0	0	0

Codes	Details	Estimate	Amount	Debit	Credit
	Dep Dep Okobeta	0.00	0	0	0
	Dep Dep Tueta	0.00	-30	0	30
	Dep Dep Turia	0.00	-30	0	30
	Dep Dep Tuurabu	0.00	0	0	0
	Dep Desalination Plants	0.00	-1192	0	1192
	Dep Disaster Fund	0.00	-996	0	996
	Dep DOB	0.00	-2.4	0	2.4
	Dep Driver	0.00	-30.2	0	30.2
	Dep Education	0.00	-574	0	574
	Dep Emimwa	0.00	0	0	0
	Dep Enete	0.00	20	20	0
	Dep Enumerators	0.00	0	0	0
	Dep Erieti	0.00	81.95	81.95	0
	Dep Erieti Machanic	0.00	-97.4	0	97.4
	Dep Erika	0.00	100	100	0
	Dep Fuel	0.00	-808	0	808
	Dep Handicraft	0.00	-561	0	561
	Dep Hardware	0.00	-9998.04	0	9998.04
	Dep Ice block	0.00	22.05	22.05	0
	Dep leetero	0.00	51.95	51.95	0
	Dep Independence	0.00	600	600	0
	Dep IPO	0.00	-300	0	300
	Dep isl	0.00	-54	0	54
	Dep IT	0.00	-4.7	0	4.7
	Dep Itatite	0.00	68.7	68.7	0
	Dep Kabunare	0.00	4993.85	4993.85	0
	Dep Kainaomata	0.00	-1512	0	1512
	Dep Kaino	0.00	17.5	17.5	0
	Dep Kaneati	0.00	-20	0	20
	Dep Kaobunang & Others	0.00	180	180	0
	Dep karamwane	0.00	400	400	0
	Dep Kaua	0.00	-2.4	0	2.4
	Dep Kauntira allws	0.00	-110	0	110
	Dep Kekeiaki	0.00	0	0	0
	Dep Kiang YCL (Kataia)	0.00	0	0	0
	Dep Kimeati	0.00	-5	0	5
	Dep Kiriwatu	0.00	0	0	0
	Dep KOIFAWP	0.00	-1025.5	0	1025.5
	Dep Korineta	0.00	0	0	0
	Dep Koubwere	0.00	-40	0	40

Codes	Details	Estimate	Amount	Debit	Credit
	Dep Koura	0.00	16.7	16.7	0
	Dep KPF	0.00	-60	0	60
	Dep Labour charge	0.00	261	261	0
	Dep Land Lease	0.00	-5906.2	0	5906.2
	Dep Maintenance	0.00	10242.51	10242.51	0
	Dep MAINTENANCE/Quarters	0.00	8115.05	8115.05	0
	Dep Malt Grp	0.00	-22631.9	0	22631.9
	Dep Maneaba Babaroroa	0.00	-5	0	5
	Dep Martin	0.00	80	80	0
	Dep Masaniga	0.00	-5.5	0	5.5
	Dep Mayor /Clerk	0.00	0	0	0
	Dep Meal Allowance	0.00	240	240	0
	Dep Met	0.00	-63	0	63
	Dep Motorbike Hire	0.00	0	0	0
	Dep Mweraoi	0.00	0	0	0
	Dep Naboua	0.00	-10	0	10
	Dep Nakekea	0.00	0	0	0
	Dep Namoraoi	0.00	243	243	0
	Dep Nebaiota	0.00	-39	0	39
	Dep New cooking	0.00	-1677.2	0	1677.2
	Dep Overtime	0.00	-44.4	0	44.4
	Dep Preschool Salary	0.00	0	0	0
	Dep Rabuna	0.00	-17.75	0	17.75
	Dep Rau	0.00	52	52	0
	Dep Refreshment	0.00	-92.55	0	92.55
	Dep Refund Arabwati	0.00	10	10	0
	Dep Refund/Ataniman	0.00	17.9	17.9	0
	Dep Refund/Masaniga	0.00	25	25	0
	Dep Refund/Morete	0.00	36.75	36.75	0
	Dep Refund/Takoto	0.00	3	3	0
	Dep Refund/Teburae	0.00	8	8	0
	Dep Refund/Teerime	0.00	2.1	2.1	0
	Dep Refund/Tiiketa	0.00	180	180	0
	Dep Rianna	0.00	-3915.8	0	3915.8
	Dep Sawmill	0.00	40	40	0
	Dep Semegali	0.00	50	50	0
	Dep Social Committee	0.00	124	124	0
	Dep Solar	0.00	-310	0	310
	Dep Solar Agent	0.00	110	110	0
	Dep S-raoi CS	0.00	-80	0	80

Codes	Details	Estimate	Amount	Debit	Credit
	Dep Surplus	0.00	-1172.73	0	1172.73
	Dep T/Makuri	0.00	-124.3	0	124.3
	Dep Taai	0.00	-4.8	0	4.8
	Dep Tabea	0.00	1	1	0
	Dep Tabwaua	0.00	-400	0	400
	Dep Tania	0.00	88	88	0
	Dep Taniera	0.00	-10	0	10
	Dep Taratiera	0.00	-17.5	0	17.5
	Dep Tauia (Solar)	0.00	124.75	124.75	0
	Dep Tebweretaake	0.00	0	0	0
	Dep Teikabu	0.00	-1.05	0	1.05
	Dep Teimiti	0.00	-5.8	0	5.8
	Dep Tekatau	0.00	0	0	0
	Dep Tekiau	0.00	0	0	0
	Dep Tekonnang	0.00	-30.2	0	30.2
	Dep Tenanoiti	0.00	-9.2	0	9.2
	Dep Tennis	0.00	-3.5	0	3.5
	Dep Teretata	0.00	-10	0	10
	Dep Teriaki	0.00	-80	0	80
	Dep Tiaon	0.00	0	0	0
	Dep Tiireta	0.00	40	40	0
	Dep Tiona Primary Sch	0.00	-12.2	0	12.2
	Dep Tiotaia Tiotaia	0.00	0	0	0
	Dep Titera	0.00	5	5	0
	Dep TO	0.00	0	0	0
	Dep Tominiko	0.00	-424.25	0	424.25
	Dep Tonatebwa	0.00	20	20	0
	Dep Toner	0.00	-84.7	0	84.7
	Dep Touaia	0.00	-16.6	0	16.6
	Dep Tuete	0.00	30	30	0
	Dep Tuivaka	0.00	8	8	0
	Dep Turia	0.00	30	30	0
	Dep Uein	0.00	-340	0	340
	Dep Umanibong	0.00	-295	0	295
	Dep Waa n Oo Project	0.00	-3323.88	0	3323.88
	Dep Waa te kai	0.00	-107.5	0	107.5
	Dep Warehouse	0.00	34	34	0
	Dep Water Desalination	0.00	-206	0	206
	Dep Water project	0.00	-650.8	0	650.8
	Dep Water Pump	0.00	-5	0	5

Codes	Details	Estimate	Amount	Debit	Credit
	Dep-Buroon Arorae	0.00	-489.5	0	489.5
	Imp Anna	0.00	750	750	0
	Imp Aretana	0.00	25.5	25.5	0
	Imp Ataake	0.00	1550	1550	0
	Imp Ateti Kirata	0.00	170	170	0
	Imp Beretara	0.00	230	230	0
	Imp Beretati	0.00	20	20	0
	Imp Beritati	0.00	1647.25	1647.25	0
	Imp Clerk Miire	0.00	100	100	0
	Imp Clerk Rianna	0.00	9849.79	9849.79	0
	Imp Emimwa	0.00	-6.16	0	6.16
	Imp Erika	0.00	1629.9	1629.9	0
	Imp Etita	0.00	700	700	0
	Imp Iaatua	0.00	340	340	0
	Imp Kabunare B	0.00	-5000	0	5000
	Imp Kabwra	0.00	170	170	0
	Imp Keeke	0.00	30	30	0
	Imp Kititan Mouata	0.00	170	170	0
	Imp Labour charge	0.00	-2.25	0	2.25
	Imp Lawrence	0.00	-7.4	0	7.4
	Imp Marion	0.00	300	300	0
	Imp Mere	0.00	2223.64	2223.64	0
	Imp Michael.Beteroo	0.00	700	700	0
	Imp Mitateti (DS)	0.00	650	650	0
	Imp MP. Teimwa Onorio	0.00	1959.45	1959.45	0
	Imp Nei Kanta	0.00	150	150	0
	Imp Niiti	0.00	2000	2000	0
	Imp Orobwabera	0.00	3000	3000	0
	Imp Renga	0.00	200	200	0
	Imp Rianna	0.00	-500	0	500
	Imp Rikiauwa Takeke	0.00	2510	2510	0
	Imp Romano	0.00	4.2	4.2	0
	Imp Takiakia	0.00	-600	0	600
	Imp Tamwii	0.00	48.8	48.8	0
	Imp Tateti	0.00	737.6	737.6	0
	Imp Tearawa	0.00	282	282	0
	Imp Teewa	0.00	0	0	0
	Imp Teimiti	0.00	170	170	0
	Imp Teitiaki	0.00	200	200	0
	Imp Tekabwara	0.00	498.55	498.55	0

Codes	Details	Estimate	Amount	Debit	Credit
	Imp Tekoba	0.00	792	792	0
	Imp Tiimon	0.00	554.2	554.2	0
	Imp Tikareta	0.00	230	230	0
	Imp Tion	0.00	311.98	311.98	0
	Imp Totiana	0.00	500	500	0
	Imp Totiare	0.00	-497.2	0	497.2
	Imp Uatire	0.00	90	90	0
	Loan Abenera	0.00	3	3	0
	Loan Ainoama	0.00	135	135	0
	Loan Akaaka	0.00	276.95	276.95	0
	Loan Anna	0.00	39.9	39.9	0
	Loan Aretana	0.00	-118.15	0	118.15
	Loan Arieta	0.00	277.95	277.95	0
	Loan Atibeta	0.00	13	13	0
	Loan Aton	0.00	-45.4	0	45.4
	Loan Bainrebu	0.00	-73.2	0	73.2
	Loan Banny	0.00	640	640	0
	Loan Bauro	0.00	162.7	162.7	0
	Loan Benian	0.00	-61.15	0	61.15
	Loan Beretara	0.00	-280	0	280
	Loan Betene	0.00	-205	0	205
	Loan Biita	0.00	411.9	411.9	0
	Loan Bonteman	0.00	79.9	79.9	0
	Loan Eka	0.00	-1619.4	0	1619.4
	Loan Eremai	0.00	109.9	109.9	0
	Loan Erineta	0.00	-40	0	40
	Loan Etita	0.00	-20	0	20
	Loan Iabeta	0.00	93.65	93.65	0
	Loan Ikaarau	0.00	-41	0	41
	Loan Itaaka	0.00	-30	0	30
	Loan Itatite	0.00	119.8	119.8	0
	Loan Kabutaman	0.00	-10	0	10
	Loan Kabwara	0.00	440	440	0
	Loan Kaitu	0.00	198.4	198.4	0
	Loan Kakianako	0.00	205.2	205.2	0
	Loan Karebwa	0.00	-295	0	295
	Loan Karikira	0.00	150	150	0
	Loan Kiarita	0.00	-265.25	0	265.25
	Loan Koito	0.00	-59.9	0	59.9
	Loan Korobiti	0.00	110	110	0

Codes	Details	Estimate	Amount	Debit	Credit
	Loan Loan repayment	0.00	-3935.45	0	3935.45
	Loan Maawa	0.00	71.6	71.6	0
	Loan Mariti	0.00	74.5	74.5	0
	Loan Martha	0.00	2460	2460	0
	Loan Masaninga	0.00	-425.45	0	425.45
	Loan Matakai	0.00	-145.6	0	145.6
	Loan Matereta	0.00	-110	0	110
	Loan Mawata	0.00	-86.8	0	86.8
	Loan Meeren	0.00	66.6	66.6	0
	Loan Meerita	0.00	262.5	262.5	0
	Loan Miire	0.00	-2673.8	0	2673.8
	Loan Naboua	0.00	71.3	71.3	0
	Loan Nabuna	0.00	-105	0	105
	Loan Nantei	0.00	219.15	219.15	0
	Loan Nebaiota	0.00	14.5	14.5	0
	Loan Noarite	0.00	181.4	181.4	0
	Loan Oren	0.00	78.75	78.75	0
	Loan Oriti. PRI	0.00	-200	0	200
	Loan Oteti	0.00	-200	0	200
	Loan Raatuti	0.00	240	240	0
	Loan Rabunauea	0.00	-359.05	0	359.05
	Loan Raeta	0.00	153.4	153.4	0
	Loan Ramten	0.00	407	407	0
	Loan Ratuti	0.00	-1158.8	0	1158.8
	Loan Riite	0.00	-232.9	0	232.9
	Loan Riumete	0.00	-30	0	30
	Loan Roeta	0.00	26.85	26.85	0
	Loan Roiti	0.00	-30	0	30
	Loan Rone	0.00	142.05	142.05	0
	Loan Ruitita	0.00	194.9	194.9	0
	Loan Ruuru	0.00	-319.6	0	319.6
	Loan Ruuti	0.00	480	480	0
	Loan Samuelu	0.00	227.4	227.4	0
	Loan Siu	0.00	1040	1040	0
	Loan Tabea	0.00	-49.15	0	49.15
	Loan Taratiera	0.00	144.15	144.15	0
	Loan Tariangi	0.00	320	320	0
	Loan Teangiua	0.00	-50	0	50
	Loan Teanneki	0.00	170	170	0
	Loan Teariki	0.00	-613.6	0	613.6

Codes	Details	Estimate	Amount	Debit	Credit
	Loan Teboiuea	0.00	-15	0	15
	Loan Teeren	0.00	130.1	130.1	0
	Loan Teerime	0.00	185	185	0
	Loan Tekannatu	0.00	90.1	90.1	0
	Loan Tenikoi	0.00	404.85	404.85	0
	Loan Terabuna	0.00	300	300	0
	Loan Tiibera	0.00	34.7	34.7	0
	Loan Tikerata	0.00	-100	0	100
	Loan Tiobe	0.00	-30	0	30
	Loan Tioone	0.00	170	170	0
	Loan Toare	0.00	-25	0	25
	Loan Tominiko	0.00	193.3	193.3	0
	Loan Totiare	0.00	8.2	8.2	0
	Loan Tui	0.00	-47.25	0	47.25
	Loan Tuivaka	0.00	21.1	21.1	0
	Loan Turabu	0.00	234.9	234.9	0
	Loan Uatire	0.00	-30	0	30
	Loan Uwiri	0.00	-10	0	10
	Loan Wikita	0.00	1080.15	1080.15	0
	Loss Ag.clerk Tabea	0.00	550.5	550.5	0
	Loss Aretana	0.00	6256.68	6256.68	0
	Loss Bonteman	0.00	9875.1	9875.1	0
	Loss Clerk Miire	0.00	213	213	0
	Loss Clerk Rianna	0.00	5145.95	5145.95	0
	Loss Eka	0.00	10.5	10.5	0
	Loss Emimwa	0.00	5573.87	5573.87	0
	Loss Erimeta	0.00	-178	0	178
	Loss Kabunare	0.00	992.95	992.95	0
	Loss Karebwa	0.00	-50	0	50
	Loss Koito	0.00	629.35	629.35	0
	Loss Mawata	0.00	0.3	0.3	0
	Loss Ruete	0.00	780.55	780.55	0
	Loss Ruuti	0.00	2420.65	2420.65	0
	Loss Shikaprijiwata	0.00	-0.2	0	0.2
	Loss Tamwii	0.00	3175.2	3175.2	0
	Loss Tiibera	0.00	3629.19	3629.19	0
	Loss Tikerata	0.00	200.2	200.2	0
	Loss Tione	0.00	-100	0	100

Codes	Details	Estimate	Amount	Debit	Credit
	Closing Cash			1,452.49	
	Closing Bank			54,798.20	
	Grand Total			442,927.60	442,927.60

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Arorae Island Council
Statement of Notes
For the Period 01/01/21 to 12/31/21



Note#	Account	Bot_Code	Amount \$	Total \$
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1 Account Receivable

Adv Air Kiribati	5,374.95
Adv Akabo	836.00
Adv Anna	190.00
Adv Arati	0.00
Adv Ateta	168.00
Adv Aton	1,273.40
Adv Auna	565.00
Adv Baareti	304.00
Adv Bauro	912.00
Adv Biita	997.50
Adv Bonteman	396.30
Adv David P	81.90
Adv DBK Agent	132.10
Adv Eka	1,924.80
Adv Eremai	1,318.60
Adv FTC	160.00
Adv Iabeta	717.25
Adv Ioane	302.00
Adv Itatite	792.60
Adv Kiarita	1,109.40
Adv Kiribati Police	28.00
Adv Koito	2,016.05
Adv Korobiti	1,854.00
Adv KPF	75.00
Adv Lawrence	28.70
Adv Mariti	152.00
Adv Masaninga	912.00
Adv MTC	80.00
Adv Mwata	278.00
Adv Nebaiota	943.50
Adv Rabunauea	650.00
Adv Riite	633.20

Note#	Account	Bot_Code	Amount \$	Total \$
	Adv Ruitita		977.20	
	Adv Ruuru		304.00	
	Adv Ruuti		1,212.00	
	Adv Solar pump		95.00	
	Adv Taratiera		113.30	
	Adv Tearoua		168.00	
	Adv Tebwebwe		168.00	
	Adv Teima O		14.60	
	Adv Tenanoiti		1,149.50	
	Adv Tominiko		836.00	
	Adv Totiare		443.20	
	Adv Tuivaka		456.00	
	Adv Tuluaka		228.00	
	Adv Umanibong		152.00	
	Adv Wikita		684.00	
	Dep Air Kiribati		115.00	
	Dep Allows Ministerial Tour		110.00	
	Dep Angatai		0.00	
	Dep Annaine		410.00	
	Dep Arauia		0.00	
	Dep Baareti		43.45	
	Dep Babanto Group		0.00	
	Dep Back pay/ Baterii		62.75	
	Dep Bakae		31.20	
	Dep Beneri		0.00	
	Dep Biita		0.00	
	Dep Bitatebong		10.00	
	Dep Bobotin Arorae		30.00	
	Dep Bonnano		0.00	
	Dep Bonus/ Masaniga		14.00	
	Dep Bwareri		11.55	
	Dep Chain Saw		20.00	
	Dep DBK		24.90	
	Dep Dep Eurii		0.00	
	Dep Dep Okobeta		0.00	
	Dep Dep Tuurabu		0.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep Emimwa	0.00	
		Dep Enete	20.00	
		Dep Erieti	81.95	
		Dep Erika	100.00	
		Dep Ice block	22.05	
		Dep leetero	51.95	
		Dep Independence	600.00	
		Dep Itatite	68.70	
		Dep Kaino	17.50	
		Dep Kaobunang & Others	180.00	
		Dep karamwane	400.00	
		Dep Kekeiaki	0.00	
		Dep Kiang YCL (Kataia)	0.00	
		Dep Kiriwatu	0.00	
		Dep Korineta	0.00	
		Dep Koura	16.70	
		Dep Labour charge	261.00	
		Dep Maintenance	10,242.51	
		Dep MAINTENANCE/Quarters	8,115.05	
		Dep Martin	80.00	
		Dep Mayor /Clerk	0.00	
		Dep Meal Allowance	240.00	
		Dep Mwerai	0.00	
		Dep Nakekea	0.00	
		Dep Namorai	243.00	
		Dep Preschool Salary	0.00	
		Dep Rau	52.00	
		Dep Refund Arabwati	10.00	
		Dep Refund/Ataniman	17.90	
		Dep Refund/Masanninga	25.00	
		Dep Refund/Morete	36.75	
		Dep Refund/Takoto	3.00	
		Dep Refund/Teburao	8.00	
		Dep Refund/Teerime	2.10	
		Dep Refund/Tiiketa	180.00	
		Dep Sawmill	40.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep Semegali	50.00	
		Dep Solar Agent	110.00	
		Dep Tabea	1.00	
		Dep Tania	88.00	
		Dep Tauia (Solar)	124.75	
		Dep Tekiau	0.00	
		Dep Tiaon	0.00	
		Dep Titera	5.00	
		Dep TO	0.00	
		Dep Tonatebwa	20.00	
		Dep Tuete	30.00	
		Dep Tuivaka	8.00	
		Dep Turia	30.00	
		Dep Warehouse	34.00	
		Imp Anna	750.00	
		Imp Aretana	25.50	
		Imp Ataake	1,550.00	
		Imp Ateti Kirata	170.00	
		Imp Beretara	230.00	
		Imp Beretati	20.00	
		Imp Beritati	1,647.25	
		Imp Clerk Miire	100.00	
		Imp Clerk Rianna	9,849.79	
		Imp Erika	1,629.90	
		Imp Etita	700.00	
		Imp Iaatua	340.00	
		Imp Kabwra	170.00	
		Imp Keeke	30.00	
		Imp Kititan Mouata	170.00	
		Imp Marion	300.00	
		Imp Mere	2,223.64	
		Imp Michael.Beteroo	700.00	
		Imp Mitateti (DS)	650.00	
		Imp MP. Teimwa Onorio	1,959.45	
		Imp Nei Kanta	150.00	
		Imp Niiti	2,000.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Imp Orobwabera	3,000.00	
		Imp Renga	200.00	
		Imp Rikiaua Takeke	2,510.00	
		Imp Romano	4.20	
		Imp Tamwii	48.80	
		Imp Tateti	737.60	
		Imp Tearawa	282.00	
		Imp Teewa	0.00	
		Imp Teimiti	170.00	
		Imp Teitiaki	200.00	
		Imp Tekabwara	498.55	
		Imp Tekoba	792.00	
		Imp Tiimon	554.20	
		Imp Tikareta	230.00	
		Imp Tion	311.98	
		Imp Totiana	500.00	
		Imp Uatire	90.00	
		Loan Abenera	3.00	
		Loan Ainoama	135.00	
		Loan Akaaka	276.95	
		Loan Anna	39.90	
		Loan Arieta	277.95	
		Loan Atibeta	13.00	
		Loan Banny	640.00	
		Loan Bauro	162.70	
		Loan Biita	411.90	
		Loan Bonteman	79.90	
		Loan Eremai	109.90	
		Loan Iabeta	93.65	
		Loan Itatite	119.80	
		Loan Kabwara	440.00	
		Loan Kaitu	198.40	
		Loan Kakianako	205.20	
		Loan Karikira	150.00	
		Loan Korobiti	110.00	
		Loan Maawa	71.60	

Note#	Account	Bot_Code	Amount \$	Total \$
	Loan Mariti		74.50	
	Loan Martha		2,460.00	
	Loan Meeren		66.60	
	Loan Meerita		262.50	
	Loan Naboua		71.30	
	Loan Nantei		219.15	
	Loan Nebaiota		14.50	
	Loan Noarite		181.40	
	Loan Oren		78.75	
	Loan Raatuti		240.00	
	Loan Raeta		153.40	
	Loan Ramten		407.00	
	Loan Roeta		26.85	
	Loan Rone		142.05	
	Loan Ruitita		194.90	
	Loan Ruuti		480.00	
	Loan Samuelu		227.40	
	Loan Siu		1,040.00	
	Loan Taratiera		144.15	
	Loan Tariangi		320.00	
	Loan Teanneki		170.00	
	Loan Teeren		130.10	
	Loan Teerime		185.00	
	Loan Tekannatu		90.10	
	Loan Tenikoi		404.85	
	Loan Terabuna		300.00	
	Loan Tiibera		34.70	
	Loan Tioone		170.00	
	Loan Tominiko		193.30	
	Loan Totiare		8.20	
	Loan Tuivaka		21.10	
	Loan Turabu		234.90	
	Loan Wikita		1,080.15	
	Loss Ag.clerk Tabea		550.50	
	Loss Aretana		6,256.68	
	Loss Bonteman		9,875.10	

Note#	Account	Bot_Code	Amount \$	Total \$
		Loss Clerk Miire	213.00	
		Loss Clerk Rianna	5,145.95	
		Loss Eka	10.50	
		Loss Emimwa	5,573.87	
		Loss Kabunare	992.95	
		Loss Koito	629.35	
		Loss Mawata	0.30	
		Loss Ruete	780.55	
		Loss Ruuti	2,420.65	
		Loss Tamwii	3,175.20	
		Loss Tiibera	3,629.19	
		Loss Tikerata	200.20	
		Dep Bureini	0.00	
		Dep Enumerators	0.00	
		Dep Kabunare	4,993.85	
		Dep Motorbike Hire	0.00	
		Dep Social Committee	124.00	
		Dep Tebweretaake	0.00	
		Dep Tekatau	0.00	
		Dep Tiireta	40.00	
		Dep Tiotaia Tiotaia	0.00	
				148,178.21

2 Account Payable

Dep Bureta	18.00
Dep Catering	500.00
Dep Fuel	808.00
Dep KOIFAWP	1,025.50
Dep Malt Grp	22,631.90
Dep Met	63.00
Dep Taai	4.80
Dep Tabwaua	400.00
Dep Teimiti	5.80
Dep Teriaki	80.00
Imp Kabunare B	5,000.00
Adv Erimeta	80.00
Adv Erineta	120.00

Note#	Account	Bot_Code	Amount \$	Total \$
	Adv Kabwara		20.00	
	Adv Kaekea		140.00	
	Adv Karebwa		50.00	
	Adv Mwaketara		73.00	
	Adv Ratuti		132.10	
	Adv Reoneti		67.00	
	Adv Siu		0.10	
	Adv Taamoa		31.60	
	Adv Tearia		20.00	
	Adv Teerine		113.50	
	Adv Tikareta		25.00	
	Adv Tione		108.00	
	Dep Airfield Maintenance		193.30	
	Dep Akaaka		110.00	
	Dep Allowance		485.00	
	Dep Alluminium		1,512.08	
	Dep Anna		55.00	
	Dep Anterea		2.25	
	Dep Anthena		350.00	
	Dep Arati		51.45	
	Dep Aretana		149.60	
	Dep Ariane		320.00	
	Dep BDM		35.90	
	Dep Beretara		100.00	
	Dep Bereti Baeteke		14.10	
	Dep Boboti n akawa		30.00	
	Dep Bonus/ Eritita		0.50	
	Dep Bonus/ Ruuteti		1.00	
	Dep Bouakinna		20.00	
	Dep Century		100.00	
	Dep Circular saw		10.00	
	Dep Clerk		3.00	
	Dep COUNCIL		8,214.15	
	Dep Councillor		0.18	
	Dep CPP		665.30	
	Dep Dep Tueta		30.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep Dep Turia	30.00	
		Dep Desalination Plants	1,192.00	
		Dep Disaster Fund	996.00	
		Dep DOB	2.40	
		Dep Driver	30.20	
		Dep Education	574.00	
		Dep Erieti Machanic	97.40	
		Dep Handicraft	561.00	
		Dep Hardware	9,998.04	
		Dep IPO	300.00	
		Dep isl	54.00	
		Dep IT	4.70	
		Dep Kainaomata	1,512.00	
		Dep Kaneati	20.00	
		Dep Kaua	2.40	
		Dep Kauntira allws	110.00	
		Dep Kimeati	5.00	
		Dep Koubwere	40.00	
		Dep KPF	60.00	
		Dep Land Lease	5,906.20	
		Dep Maneaba Babaroroa	5.00	
		Dep Masaninga	5.50	
		Dep Naboua	10.00	
		Dep Nebaiota	39.00	
		Dep New cooking	1,677.20	
		Dep Overtime	44.40	
		Dep Rabuna	17.75	
		Dep Refreshment	92.55	
		Dep Rianna	3,915.80	
		Dep Solar	310.00	
		Dep S-raoi CS	80.00	
		Dep Surplus	1,172.73	
		Dep T/Makuri	124.30	
		Dep Taniera	10.00	
		Dep Taratiera	17.50	
		Dep Teikabu	1.05	

Note#	Account	Bot_Code	Amount \$	Total \$
	Dep Tekonnang		30.20	
	Dep Tenanoiti		9.20	
	Dep Tennis		3.50	
	Dep Teretata		10.00	
	Dep Tiona Primary Sch		12.20	
	Dep Tominiko		424.25	
	Dep Toner		84.70	
	Dep Touaia		16.60	
	Dep Uein		340.00	
	Dep Umanibong		295.00	
	Dep Waa n Oo Project		3,323.88	
	Dep Waa te kai		107.50	
	Dep Water Desalination		206.00	
	Dep Water project		650.80	
	Dep Water Pump		5.00	
	Dep-Buroon Arorae		489.50	
	Imp Emimwa		6.16	
	Imp Labour charge		2.25	
	Imp Lawrence		7.40	
	Imp Rianna		500.00	
	Imp Takiakia		600.00	
	Imp Totiare		497.20	
	Loan Aretana		118.15	
	Loan Aton		45.40	
	Loan Bainrebu		73.20	
	Loan Benian		61.15	
	Loan Beretara		280.00	
	Loan Betene		205.00	
	Loan Eka		1,619.40	
	Loan Erineta		40.00	
	Loan Etita		20.00	
	Loan Ikaarau		41.00	
	Loan Itaaka		30.00	
	Loan Kabutaman		10.00	
	Loan Karebwa		295.00	
	Loan Kiarita		265.25	

Note#	Account	Bot_Code	Amount \$	Total \$
		Loan Koito	59.90	
		Loan Loan repayment	3,935.45	
		Loan Masaninga	425.45	
		Loan Matakai	145.60	
		Loan Matereta	110.00	
		Loan Mawata	86.80	
		Loan Miire	2,673.80	
		Loan Nabuna	105.00	
		Loan Oriti. PRI	200.00	
		Loan Oteti	200.00	
		Loan Rabunauea	359.05	
		Loan Ratuti	1,158.80	
		Loan Riite	232.90	
		Loan Riumete	30.00	
		Loan Roiti	30.00	
		Loan Ruuru	319.60	
		Loan Tabea	49.15	
		Loan Teangiua	50.00	
		Loan Teariki	613.60	
		Loan Teboiuea	15.00	
		Loan Tikerata	100.00	
		Loan Tiobe	30.00	
		Loan Toare	25.00	
		Loan Tui	47.25	
		Loan Uatire	30.00	
		Loan Uwiri	10.00	
		Loss Erimeta	178.00	
		Loss Karebwa	50.00	
		Loss Shikaprijiwata	0.20	
		Loss Tione	100.00	
				95,083.67

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