

**REPORT OF THE AUDITOR GENERAL
ON THE ACCOUNT OF**



**Teraina Island Council
Financial Statements for the Year Ended 31st
December 2018 to 31st December 2021**

**Kiribati Audit Office
December 2024**

KIRIBATI NATIONAL AUDIT OFFICE



P.O BOX 63
Bairiki, Tarawa
Kiribati

Tel: (686)75021118
Fax: (686)75021250
Email: infor@knao.gov.ki

Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

**REPORT ON THE AUDIT OF TERAINA ISLAND COUNCIL' FINANCIAL
STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2018 TO 31ST
DECEMBER 2021**

I have audited the Financial Statements of Teraina Island Council for the year ended 31st December 2018 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 Teraina 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 Teraina 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 Teraina Island Council for the year ending 31st December 2018 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 Teraina Island Council Cash at Bank balances below:

Year	Balance
2018	\$137,154.05
2019	\$209,311.05
2020	\$245,784.05
2021	\$230,784.05

Account Receivables

- In the Balance sheet under the Current Assets, an Account Receivables balance of **\$110,257.43** for 2018 shown on the Financial Statements of Teraina Island Council consist of Deposit account balance of **\$12,873.60**. This contradicted the nature of the Deposit account which should always be a liability.
- Account Receivables balance of **\$113,753.23** for 2019 shown on the Financial Statements of Teraina Island Council consist of Deposit account balance of **\$13,418.90**. This contradicted the nature of the Deposit account which should always be a liability.
- Audit also noted that **\$24,988.64** (23% of Account Receivables 2018, 22% of Account Receivables 2019, 18% of Account Receivables 2020, and 17% of Account Receivables in 2021) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.
- Audit noted that in 2020 on PV17/01, one receiver did not sign to confirm receiving his/her land lease of **\$1,064.00**. This contradicted LGFI Part II Section 44 (b). However, the auditor confirmed that no receipt number noted to indicate the return of this payment.

Account Payables

- In the Balance sheet under the Current Liabilities, an Account Payables balance of **\$77,597.17** for 2018 shown for Teraina Island Council consist of Advance account balance of **\$635.00** and Loan Account balance of **\$452.70**. This contradicted the nature of the Advance and Loan accounts which should always be assets.
- In the Balance sheet under the Current Liabilities, an Account Payables balance of **\$138,172.08** for 2019 shown for Teraina Island Council consist of Advance account balance of **\$635.00** and Loan Account balance of **\$452.70**. This contradicted the nature of the advance and loan accounts which should always be assets.
- Audit also noted that **\$19,631.14** (25% for Account Payables 2018, 14% for Account Payables 2019, 20% for Account Payables 2020, and 21% of Account Payables for 2021) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.
- Audit noted that in 2019, PV19/08 at **\$5,560.00** and PV10/12 at **\$4,490.30**, payments for deposit, did not have supporting documents.

- Audit noted that in 2020, a total of **\$15,890.60** payment of deposit did not have supporting documents.
- Audit noted that in 2021, a total of **\$10,385.00** payment of deposit did not have supporting documents.

Payroll

- For 2018, audit noted a total of **\$54,241.91**¹ payment for payroll made without the authority of the Island Council Clerk. This contradicted LGFI Part II Section 35.
- For 2019, audit noted that PV21/09 with the amount of **\$3,064.65** was made without the authority of the Island Council Clerk. This contradicted LGFI Part II Section 35.
- For 2020, audit noted a total of **\$50,840.67**² payment for payroll made without the authority of the Island Council Clerk. This contradicted LGFI Part II Section 35.
- For 2021, audit noted a misallocation made in a payment of payroll on PV31/01 at the amount of **\$737.04**. On the Payment voucher and financial statements, the payment was recorded under 2113 when it should be under 2112.

KPF Contribution

- Audit noted a variance in the audit figure of KPF contribution compared with the actual amount paid to KPF as noted in the table below:

Year	1701 (KPF Collected)	2801 (KPF Paid)	Audit Figure (Employee + Employer payment)	Variance
2018	\$6,362.15	\$7,719.24	\$12,724.30 (\$6,362.15 x 2)	\$5,005.06
2019	\$7,772.42	\$12,127.70	\$15,544.84 (\$7,772.42 x 2)	\$3,417.14
2020	\$10,137.90	\$8,753.34	\$20,275.84 (\$10,137.90 x 2)	\$11,522.50
2021	\$10,098.22	\$15,296.06	\$20,196.44 (\$10,098.22 x 2)	\$4,900.38
			Total	\$24,845.08

- The table above shows that the amount of KPF paid (2801) for 2018, 2019, 2020, and 2021 was less than the actual amount that should be paid. A total underpayment of **\$24,845.08** for the four years.

Allowances

- For 2020, audit noted a payment of incentive allowance on PV2/17 at the amount of **\$8,900.00** was made without the authority of the Island Council Clerk. This contradicted LGFI Part II Section 35.

Loan (2709)

- For 2019, below are the follow issues that the audit noted:

PV#	Amount	Remarks
PV01/06	\$500.00	The supporting document (loan request letter) amount (\$100.00) is different from the PV amount (\$500.00)

¹ See Appendix 1

² See Appendix 3

PV4/23	\$400.00	The signature on the loan request letter is different from the signature of the receiver. No authority letter thus contradicting LGFI Part II Section 46.
PV5/32	\$1,000.00	Loan paid to others without authority letter. This contradict LGFI Part II Section 46.
PV20/09	\$500.00	Loan paid to another without authority letter. This contradict LGFI Part II Section 46.

- For 2020, below are the follow issues that the audit noted:

PV#	Amount	Remarks
PV18/03	\$4,450.00	Receivers did not sign to confirm the receipt of their loan. This contradict LGFI Part II Section 32 and 44 (b)
PV01/06	\$200.00	Loan taken by another without authority letter. This contradict LGFI Part II Section 46.
PV02/01	\$500.00	Signature on loan request letter is different from signature of the payee. No authority letter thus contradicting LGFI Part II Section 46.
PV05/08	\$600.00	Signature on loan request letter is different from signature of the payee. No authority letter thus contradicting LGFI Part II Section 46.
PV08/21	\$400.00	Loan taken by another without authority letter. This contradict LGFI Part II Section 46.
PV08/04	\$900.00	Signatures on loan request letter is different from signatures of the payees. No authority letter thus contradicting LGFI Part II Section 46.
PV07/06	\$200.00	Signature on loan request letter is different from signature of the payee. No authority letter thus contradicting LGFI Part II Section 46.

Maintenance Expense (2803)

- In 2020, Audit noted a payment for maintenance of **\$2,250.00** paid on PV04/22 was made without the authority of the island council clerk. This contradicted LGFI Part II Section 35.

Budget Credibility

- Teraina Island Council spent **\$71,862.28** as at 31st December 2018, **\$76,469.10** as at 31st December 2019, **\$74,398.89** as at 31st December 2020 and **\$49,838.76** 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 3-6)**
- Teraina 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 **\$21,891.80** for 2018, **\$27,134.70** for 2019, **\$26,868.51** for 2020 and **\$47,981.19** for 2021. **(See Appendix 7-10)**

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 Teraina 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 Teraina 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, Receipt books and register, and Council Meetings Minutes. These represented departure from the following sections of LGFI and Local Government Act respectively:
 - o Part III of LGFI: Control of Expenditure section 49: Vote book
 - o Part VIII of LGFI: Miscellaneous section 52: Logbook
 - o Part II of LGFI: Receipts: Receipt Books maintenance sections 7-18
 - o Part XIII of LGFI: Supervision, Control and Custody, section 142 (e)
 - o Local Government Act Section 27 and Section 71(1)

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.

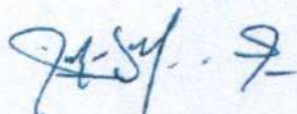
Auditor General's Responsibilities for the Audit of the Financial Statements of Teraina Island Council

My responsibility is to conduct an audit of Teraina 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
04/10/2024

Appendices

Appendix 1: Salary Payment without Clerk's Authority

PV#	Code	Amount	Remarks
PV2/9	2100	\$ 3,023.42	PV not Authorized
PV2/33	2100	\$ 3,111.95	PV not Authorized
PV4/36	2100	\$ 3,065.27	PV not Authorized
PV5/55	2100	\$ 3,065.24	PV not Authorized
PV6/15	2100	\$ 3,065.27	PV not Authorized
PV7/41	2100	\$ 3,061.43	PV not Authorized
PV7/15	2100	\$ 3,065.27	PV not Authorized
PV29/8	2100	\$ 3,265.34	PV not Authorized
PV52/8	2100	\$ 3,317.34	PV not Authorized
PV7/8	2100	\$ 3,265.34	PV not Authorized
PV31/9	2100	\$ 3,317.39	PV not Authorized
PV11/9	2100	\$ 3,317.39	PV not Authorized
PV10/14	2100	\$ 3,317.39	PV not Authorized
PV10/23	2100	\$ 3,317.39	PV not Authorized
PV11/18	2100	\$ 3,222.16	PV not Authorized
PV11/5	2100	\$ 3,222.16	PV not Authorized
PV12/05	2100	\$ 3,222.16	PV not Authorized

\$ 54,241.91

Appendix 2: Unauthorized Payroll for 2020

PV#	Code	Amount	Remarks
PV3/1	2100	\$ 3,408.68	PV not Authorized
PV39/1	2100	\$ 3,987.18	PV not Authorized
PV21/1	2100	\$ 3,987.18	PV not Authorized
PV13/2	2100	\$ 3,987.18	PV not Authorized
PV35/2	2100	\$ 3,987.18	PV not Authorized
PV10/7	2100	\$ 3,986.72	PV not Authorized
PV54/7	2100	\$ 3,987.18	PV not Authorized
PV27/7	2100	\$ 3,987.18	PV not Authorized
PV18/10	2100	\$ 4,713.86	PV not Authorized
PV8/10	2100	\$ 4,871.23	PV not Authorized
PV34/12	2100	\$ 4,968.65	PV not Authorized
PV22/12	2100	\$ 4,968.65	PV not Authorized
		\$ 50,840.87	

Appendix 3: Overspent 2018

Code	Details	Estimate	Actual	Increase
2102	Councilors	21,082.00	22,250.31	1,168.31
2127	Tia tararua te auti ni Irua	2,491.00	2,609.24	118.24
2145	Tia Kaitiaki	2,476.00	2,482.04	6.04
2204	Boia Reibwa	600.00	3,744.18	3,144.18
2209	Boneti, Bareka & Mwainwai	200.00	236.20	36.20
2210	Bonomwi	200.00	425.00	225.00
2213	Komete ni Kateirake	306.00	308.00	2.00
2301	Mwainwananga	1,500.00	1,997.80	497.80
2326	Bwain te aobiti	1,032.00	3,306.95	2,274.95
2702	Bwaan te Kaa/Tabo ni bwaa	5,000.00	5,220.00	220.00
2703	Internet	3,000.00	8,293.72	5,293.72
2709	katangomwane	50,000.00	90,799.00	40,799.00
2803	Onobwaiian autin Tautaeaka	1,209.00	17,223.95	16,014.95
2806	Te buoka ibukin te school trucks	6,000.00	7,417.25	1,417.25
2806a	Te bwakabwai ao te overtime	0.00	644.64	644.64
	Total	95,096.00	166,958.28	71,862.28

Appendix 4: Overspent 2019

Code	Details	Estimate	Actual	Increase
2201	Kauntira	4,725.00	5,330.00	605.00
2210	Bonomwi	200.00	390.00	190.00
2211	Mwengabuaka	100.00	1,480.00	1,380.00
2230	Komete ni Katawe	369.00	444.00	75.00
2301	Mwainwananga	1,500.00	2,914.00	1,414.00
2303	Furniture/Equipment	3,000.00	3,246.06	246.06
2307	Uaereti & Tareboon	80.00	170.10	90.10
2308	Buraeki ao Kaboraoi	118.00	316.80	198.80
2312	Rinerine	100.00	160.00	60.00
2314	Kaokan mane	500.00	504.92	4.92
2316	Kabwaratarau	1,500.00	2,105.00	605.00
2320	Tararua beeki	500.00	520.00	20.00
2326	Bwain te aobiti	1,032.00	1,245.30	213.30
2404	Auti ni Irua	2,000.00	2,020.00	20.00
2407	Maneaba	100.00	235.75	135.75
2408	Kaa/Rebwerebwe	1,000.00	1,920.45	920.45
2410	Kawai/Kotiwei	6,000.00	8,651.80	2,651.80
2709	katangomwane	55,000.00	94,475.00	39,475.00
2803	Onobwaiian autin Tautaeaka	1,209.00	29,219.00	28,010.00
2806a	Te bwakabwai ao te overtime	-	153.92	153.92
	Total	79,033.00	155,502.10	76,469.10

Appendix 5: Overspent 2020

Code	Details	Estimate	Actual	Increase
2103	Kauoman Clerk	3,357.00	4,531.68	1,174.68
2104	Kauoman Tia Mwane	3,351.00	4,523.85	1,172.85
2106	Tia Taibi	3,151.00	4,253.58	1,102.58
2108	Kabenta	3,351.00	4,523.58	1,172.58
2109	Turaiwa	3,330.00	4,495.23	1,165.23
2111	Tiibi Kaubure	2,571.00	3,682.92	1,111.92
2112	Kaubure	15,042.00	20,109.96	5,067.96
2113	Neeti ni Kawa	15,117.00	20,406.33	5,289.33
2114	Burama	3,330.00	4,495.23	1,165.23
2115	(ICW)	3,345.00	4,505.94	1,160.94
2119	Makaeneke	3,345.00	4,454.28	1,108.28
2127	Tia tararua te auti ni Irua	3,345.00	4,491.81	1,145.81
2133	Tia Uaereti	3,330.00	4,495.23	1,165.23
2145	Tia Kaitiaki	3,330.00	4,495.23	1,165.23
2148	Watchman	3,330.00	4,495.23	1,165.23
2149	Pond cleaner	2,095.00	2,817.54	722.54
2150	Jss kiribati skill (Boys)	2,095.00	2,827.98	732.98
2201	Kauntira	6,375.00	6,660.00	285.00
2209	Boneti, Bareka & Mwaimwai	300.00	850.00	550.00
2230	Kometeni Katawe	450.00	485.00	35.00
2306	Uaereti & Tareboon	80.00	309.30	229.30
2322	Kairuaa/Mweaka nakon Bota	900.00	2,673.00	1,773.00
2326	Bwain te aobiti	1,032.00	1,410.54	378.54
2408	Kaa/Rebwerabwe	1,500.00	1,937.90	437.90
2702	Bwaan te Kaa/Tabo ni bwaa	5,000.00	5,075.60	75.60
2709	Katangomwane	60,000.00	82,789.00	22,789.00
2803	Onobwaiian autin Tautaka	1,209.00	19,419.55	18,210.55
2805	Buokan kangnaga	1,000.00	1,198.00	198.00
2806	Te buoka ibukin te school tru	6,000.00	8,638.40	2,638.40
	Total	160,664.00	235,052.89	74,388.89

Appendix 6: Overspent 2021

Code	Details	Estimate	Actual	Increase
2104	Kauoman Tia mwane	4,356.00	4,356.04	0.04
2106	Tia Taibi	4,096.00	4,096.04	0.04
2112	Kaubure	17,038.00	18,367.61	1,329.61
2113	Neeti ni Kaawa	19,653.00	20,387.58	734.58
2148	Watchman	4,329.00	5,481.36	1,152.36
2211	Mwengabuaka	1,000.00	1,540.00	540.00
2306	Uaereti & Tareboon	80.00	374.50	294.50
2322	Kairuaa/Mweaka nakon botaki	900.00	1,075.00	175.00
2403	Auti ni maeka	4,800.00	4,827.20	27.20
2702	Bwaan te kaa/Tabo ni Bwaa	5,000.00	13,247.80	8,247.80
2703	Internet	9,600.00	14,667.11	5,067.11
2709	Katangomwane	80,000.00	101,003.75	21,003.75
2803	Onobwaiian autin Tautaka	-	11,266.77	11,266.77
	Total	150,852.00	200,690.76	49,838.76

Appendix 7: Undercollection 2018

2018				
Code	Details	Estimate	Actual	Decrease
1206	Kaoti Tannei	60.00	-	60.00
1207	Kakukurei	150.00	-	150.00
1213	Botaki aika tauaki mwia	300.00	280.00	20.00
1214	Kariki/Tonati	1,000.00	900.00	100.00
1215	Bwakaukau	2,850.00	1,775.00	1,075.00
1216	Taan kateiei (contractors)	10.00	-	10.00
1219	Tangoan Kaa/rebwe2	580.00	210.00	370.00
1220	Tangoan Wa-uowa	100.00	-	100.00
1222	General Workshop/Karati	10.00	-	10.00
1223	Bingo	200.00	75.00	125.00
1233	Contract/Kateiei/Korobanna/Photoshop/Printing	350.00	105.00	245.00
1241	Nangkona	2,750.00	1,125.00	1,625.00
1254	Karikirake man Marin Taari	700.00	545.70	154.30
1306	Te buoka baota ataein te reirei	8,000.00	-	8,000.00
1403	Hardware	1,250.00	-	1,250.00
1504	Roon Auti ni maeka	720.00	227.50	492.50
1505	Roon maekai Irua	6,000.00	4,515.00	1,485.00
1510	Tangoan ana tabo te Kauntira	1,800.00	450.00	1,350.00
1514	Ruhi ni bitineti	3,000.00	2,950.00	50.00
1516	Bwain Kiribati	10.00	-	10.00
1530	Kabonakoan uanikai	10.00	-	10.00
1542	Hardware	5,000.00	-	5,000.00
1602	Tuaa n te bowi	200.00	-	200.00
	Total	35,050.00	13,158.20	21,891.80

Appendix 8: Undercollection 2019

Code	Details	Estimate	Actual	Decrease
1205	Irtoa	6,000.00	5,000.00	1,000.00
1212	Tabo ni bwa	5,000.00	1,800.00	3,200.00
1214	Kariki/Tonati	1,000.00	650.00	350.00
1215	Bwakaukau	2,850.00	1,425.00	1,425.00
1220	Tangoan Wa-uowa	100.00	50.00	50.00
1223	Bingo	450.00	300.00	150.00
1224	Agency Fee	150.00	75.00	75.00
1233	Contract/Kateiei/Korobanna/Photoshop/Printing	350.00	-	350.00
1254	Karikirake man Marin Taari	700.00	500.00	200.00
1306	Te buoka baota ataein te reirei	8,000.00	-	8,000.00
1401	Paka ni Boki n mwane/IBD	20.00	-	20.00
1403	Hardware	1,250.00	43.63	1,206.37
1504	Roon Auti ni maeka	720.00	162.50	557.50
1506	Kantoka/Tangoan Kaa	6,000.00	570.00	5,430.00
1507	Kabonakoan te Bwaa	600.00	424.40	175.60
1510	Tangoan ana tabo te Kauntira	500.00	250.00	250.00
1516	Bwain Kiribati	10.00	-	10.00
1530	Kabonakoan uanikai	10.00	-	10.00
1537	Karaobwai man te timanti	100.00	90.00	10.00
1542	Hardware	5,000.00	505.87	4,494.13
1602	Tuaa n te bowi	200.00	28.90	171.10
	Total	39,010.00	11,875.30	27,134.70

Appendix 9: Undercollection 2020

Code	Details	Estimate	Actual	Decrease
1104	Airport tax	4,000.00	1,782.00	2,218.00
1201	Motoka/Rebwerebwe	3,240.00	3,023.00	217.00
1203	Bwatika	900.00	201.00	699.00
1204	Kamea	1,000.00	350.00	650.00
1207	Kakukurei	250.00	28.00	222.00
1209	Liquor	100.00	-	100.00
1210	Motel	700.00	350.00	350.00
1211	Kamarake aika nakonako	650.00	465.00	195.00
1214	Kariki/Tonati	800.00	750.00	50.00
1215	Bwakaukau	4,500.00	4,056.50	443.50
1220	Tangoan Wa-uowa	100.00	-	100.00
1223	Bingo	450.00	300.00	150.00
1224	Agency Fee	150.00	75.00	75.00
1230	Taabo n rawetamnei (design, photo)	300.00	-	300.00
1237	Floating licences	2,400.00	500.00	1,900.00
1238	Secondhand	600.00	75.00	525.00
1303	Mwane n onobwaiian autin Tautae	1,209.00	-	1,209.00
1306	Te buoka baoia ataein te reirei	8,000.00	-	8,000.00
1501	Kabonakoan bwaai	300.00	133.00	167.00
1504	Roon Auti ni maeka	744.00	182.50	561.50
1505	Roon maekaia Irua	6,000.00	4,265.00	1,735.00
1508	Tangoan bwain te Kauntira	500.00	324.00	176.00
1511	Ana karekemwane Internet	22,000.00	21,970.14	29.86
1514	Riti ni bitinebi	5,000.00	3,500.00	1,500.00
1530	Kabonakoan uanikai	10.00	-	10.00
1541	Ana karikirake aika uarereke	1,000.00	-	1,000.00
1518	Hardware	4,000.00	-	4,000.00
1601	Mwane n Raka	150.00	64.36	85.64
1602	Tuaa n te bowi	200.00	-	200.00
	Total	69,263.00	42,394.49	26,868.51

Appendix 10: Undercollection 2021

Code	Details	Estimate	Actual	Decrease
1104	Airport tax	4,000.00	-	4,000.00
1203	Bwatika	900.00	150.00	750.00
1205	Retailer/Wholesaler	9,500.00	8,506.00	994.00
1207	Kakukurei (DJ Hire)	250.00	-	250.00
1209	Liquor	100.00	-	100.00
1210	Motel	700.00	175.00	525.00
1314	Karikirake man te burawa	800.00	750.00	50.00
1315	Karikirake aika a uarereke	4,750.00	3,360.00	1,390.00
1319	Kaa/Rebwerebwe aika tatangoaki	1,300.00	1,125.00	175.00
1359	Taan Kateitei (contractors)	200.00	-	200.00
1320	Booti aika tatangoaki/Wa-uowa	100.00	50.00	50.00
1324	Te Itabon	150.00	75.00	75.00
1333	Taabo n rawetamnei, design etc	300.00	-	300.00
1338	Tutara (Second Hand)	600.00	450.00	150.00
1302	Buoka man te Postal	800.00	400.00	400.00
1306	Mwanen baoia ataein te reirei	18,000.00	-	18,000.00
1401	Raka ni boki ni mwane/IBD	50.00	30.00	20.00
1403	Hardware	1,000.00	-	1,000.00
1501	Kabonakoan Bwaai	2,000.00	1,350.00	650.00
1504	Roon Auti ni maeka	720.00	475.00	245.00
1505	Roon maekaia Irua	3,000.00	950.00	2,050.00
1506	Kantoka/tangoan Kaa	1,000.00	159.00	841.00
1508	Tangoan bwain te Kauntira	350.00	40.00	310.00
1511	Ana karekemwane te internet	15,050.00	1,415.00	13,635.00
1514	Riti ni Bitinebi	3,500.00	2,875.00	625.00
1601	Mwane n Raka	1,000.00	3.81	996.19
1602	Tuaa n te bowi	200.00	-	200.00
	Total	70,320.00	22,338.81	47,981.19

Teraina Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$189,066.76) for the year ended 31st December 2018 are correct

Signed by:

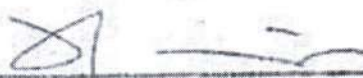
Clerk to Island Council



Mayor to Island Council



Secretary



TERAINA ISLAND COUNCIL ACUMMULATIVE TRIAL BALANCE

AS AT DECEMBER 2018

Code	Details	Approved Estimate	Amounts	Debit	Credit
Surplus at 31/12/2017					143,513.26
1100	ANGABWAI				
1103	Roon rabwata	7,500.00	7,615.00		7,615.00
1104	Airport tax	3,500.00	3,660.00		3,660.00
1200	RAITIENTI				
1201	Motoka/Rebwerebwe	1,044.00	2,469.00		2,469.00
1202	Beeba ni kabubuti	350.00	1,315.00		1,315.00
1203	Bwatika	310.00	351.00		351.00
1204	Kamea	200.00	805.00		805.00
1205	Titoa	6,000.00	6,729.00		6,729.00
1206	Kaoti Tamnei	60.00	0.00	0.00	
1207	Kakukurei	150.00	0.00	0.00	
1211	Kamarake aika nakonako	400.00	443.00		443.00
1212	Tabo ni bwa	5,000.00	7,500.00		7,500.00
1213	Botaki aika tauaki mwiiia	300.00	280.00		280.00
1214	Kariki/Tonati	1,000.00	900.00		900.00
1215	Bwakaukau	2,850.00	1,775.00		1,775.00
1216	Taan kateitei (contractors)	10.00	0.00	0.00	
1219	Tangoan Kaa/rebwe2	580.00	210.00		210.00
1220	Tangoan Wa-uowa	100.00	0.00	0.00	
1222	General Workshop/Karati	10.00	0.00	0.00	
1223	Bingo	200.00	75.00		75.00
1224	Agency Fee	150.00	150.00		150.00
1233	Contract/Kateitei/Korobanna/Photoshop/Printing	350.00	105.00		105.00
1237	Floating licences	600.00	1,200.00		1,200.00
1238	Secondhand	450.00	600.00		600.00
1241	Nangkona	2,750.00	1,125.00		1,125.00
1251	Studio shop	0.00	0.00	0.00	
1254	Karikirake man Marin Taari	700.00	545.70		545.70
1300	MWANE NI BUOKA				
1301	Buoka man te Tautaeka	82,124.00	77,288.48		77,288.48
1302	Buoka man te Postal	800.00	800.00		800.00
1303	Mwane n onobwaiian autin Tautaeka	1,209.00	15,000.00		15,000.00
1306	Te buoka baoia ataein te reirei	8,000.00	0.00	0.00	
1400	BAKAO (INTREST)				
1401	Raka ni Boki n mwane/IBD	20.00	698.30		698.30
1402	Rakan te Loan	7,500.00	23,903.19		23,903.19
1403	Hardware	1,250.00	0.00	0.00	
1500	WAKI NI KARIKIRAKE				
1501	Kabonakoan bwaii	10.00	1,863.50		1,863.50
1502	Tangoan Uaa-uowa/booti	0.00	0.00	0.00	
1504	Roon Auti ni maeka	720.00	227.50		227.50
1505	Roon maekaia Irua	6,000.00	4,515.00		4,515.00
1506	Kantoka/Tangoan Kaa	6,000.00	9,472.29		9,472.29
1506a	School truck	0.00	0.00	0.00	
1507	Kabonakoan te Bwaa	600.00	1,299.00		1,299.00
1508	Tangoan bwain te Kauntira	500.00	965.00		965.00
1510	Tangoan ana tabo te Kauntira	1,800.00	450.00		450.00
1511	Ana karekemwane Internet	3,500.00	27,241.20		27,241.20

1514	Riiti ni bitineti	3,000.00	2,950.00		2,950.00
1516	Bwain Kiribati	10.00	0.00	0.00	
1521	Kaotinakoaia beeki	100.00	753.00		753.00
1522	Katangomwane	50,000.00	79,821.04		79,821.04
1530	Kabonakoan uanikai	10.00	0.00	0.00	
1534	Commission from ATHKL	700.00	1,872.70		1,872.70
1537	Karaobwai man te timanti	100.00	110.00		110.00
1541	Ana karikirake aika uarereke	10.00	316.00		316.00
1542	Hardware	5,000.00	0.00	0.00	
1600	MWANE TABEUA				
1601	Mwane n Raka	150.00	2,786.19		2,786.19
1602	Tuaa n te bowi	200.00	0.00	0.00	
1700	KARAI MWANE				
1701	Kaintabwi	6,260.00	6,362.15		6,362.15
2100	BWAKABWAI				
2101	Backpay	0.00	0.00		0.00
2102	Councilors	21,082.00	22,250.31	22,250.31	
2103	Kauoman Clerk	2,502.00	2,500.12	2,500.12	
2104	Kauoman Tia Mwane	2,496.00	2,494.06	2,494.06	
2106	Tia Taibi	2,302.00	2,036.19	2,036.19	
2108	Kabenta	2,496.00	2,494.00	2,494.00	
2109	Turaiwa	2,476.00	2,474.04	2,474.04	
2111	Tiibi Kaubure	2,496.00	2,494.00	2,494.00	
2112	Kaubure	8,137.00	8,134.34	8,134.34	
2113	Neeti ni Kawa	8,462.00	8,294.16	8,294.16	
2114	Burama	2,476.00	2,474.04	2,474.04	
2115	(ICW)	2,491.00	2,316.68	2,316.68	
2119	Makaeneke	2,491.00	2,488.90	2,488.90	
2122	Tia Rikomwane	2,476.00	2,093.12	2,093.12	
2127	Tia tararua te auti ni Irua	2,491.00	2,432.02	2,432.02	
2133	Tia Uaereti	2,476.00	2,474.04	2,474.04	
2135	Taan Reireia Ataei	8,612.00	8,580.64	8,580.64	
2145	Tia Kaitiaki	2,476.00	2,474.04	2,474.04	
2148	Watchman	2,476.00	2,474.04	2,474.04	
2149	Pond cleaner	1,277.00	1,031.52	1,031.52	
2150	Jss kiribati skill (Boys)	1,277.00	761.35	761.35	
2200	ARAUENTI				
2201	Kauntira	4,725.00	3,105.00	3,105.00	
2202	Kaniwangan te Mayor	600.00	550.00	550.00	
2203	mwane ni motirawa (incentive allowance)	10,380.00	9,955.00	9,955.00	
2204	Boia Reibwa	600.00	3,744.18	3,744.18	
2207	JSS/Primary Sch Committee	1,224.00	896.00	896.00	
2208	Komete ni Karikirake	408.00	42.00	42.00	
2209	Boneti, Bareka & Mwaimwai	200.00	236.20	236.20	
2210	Bonomwi	200.00	425.00	425.00	
2211	Mwengabuaka	0.00	0.00		0.00
2213	Komete ni Kateirake	306.00	308.00	308.00	
2216	Komete aika rineaki	1,476.00	1,349.00	1,349.00	
2230	Komete ni Katawe	369.00	360.00	360.00	
2300	KABUTAN TE WAAKI				
2301	Mwamwananga	1,500.00	1,997.80	1,997.80	
2303	Furniture/Equipment	2,000.00	719.00	719.00	
2307	Uaereti & Tareboon	400.00	125.60	125.60	
2308	Buraeki ao Kaboraoi	500.00	101.20	101.20	

2312	Rinerine	250.00	35.00	35.00	
2313	Kainaomata	1,500.00	107.00	107.00	
2314	Kaokan mane	500.00	490.17	490.17	
2315	Bootaki ian te Kauntira	200.00	0.00		0.00
2316	Kabwaratarau	1,500.00	724.50	724.50	
2318	Roon te Bowi	200.00	50.00	50.00	
2320	Tararuia beeki	500.00	110.00	110.00	
2322	Kairuaa/Mweaka nakon Botaki	400.00	210.00	210.00	
2326	Bwain te aobiti	1,032.00	3,306.95	3,306.95	
2332	Support to Elderly Fund Distirbution	600.00	60.00	60.00	
2333	Support to Copra Monitoring transport	0.00	0.00		0.00
2400	ONOBWAI				
2402	Aobiti	2,000.00	0.00		0.00
2403	Auti ni maeka	4,800.00	2,733.56	2,733.56	
2404	Auti ni Irua	2,000.00	317.00	317.00	
2407	Maneaba	100.00	0.00		0.00
2408	Kaa/Rebwerebwe	1,000.00	438.00	438.00	
2408a	School Truck	2,000.00	1,000.00	1,000.00	
2410	Kawai/Kotiwei	3,000.00	50.00	50.00	
2700	KABANE MWANE N TE KARIKIRAKE				
2701	Amwarake/Mooi ibukia Irua	1,500.00	1,271.30	1,271.30	
2702	Bwaan te Kaa/Tabo ni bwaa	5,000.00	5,220.00	5,220.00	
2703	Internet	3,000.00	8,293.72	8,293.72	
2709	katangomwane	50,000.00	90,799.00	90,799.00	
2712	Hardware	5,000.00	1,812.00	1,812.00	
2719	Nei ni Baneawa	0.00	0.00		0.00
2720	Auti n reirei	1,000.00	300.00	300.00	
2721	Boon te rebwerebwe	2,000.00	1,497.00	1,497.00	
2800	KARAI MWANE				
2801	Kaintabwi	12,520.00	197.11	197.11	
2802	School Truck contribution	0.00	0.00		0.00
2803	Onobwaian autin Tautaeka	1,209.00	17,223.95	17,223.95	
2804	Birimwane nakon KiLGA	1,000.00	0.00		0.00
2805	Buokan kangnaga	1,000.00	0.00		0.00
2806	Te buoka ibukin te school trucks	6,000.00	7,417.25	7,417.25	
2806a	Te bwakabwai ao te overtime	0.00	644.64	644.64	
ADVANCE					
	Account		265.00	265.00	
	Agriculture		(510.00)		510.00
	ATHKL		800.00	800.00	
	Aviation		990.81	990.81	
	Communication		187.50	187.50	
	Copra		2,610.00	2,610.00	
	High Court		(125.00)		125.00
	KiLGA		240.00	240.00	
	Koil		955.00	955.00	
	Marae (Airport)		6,766.80	6,766.80	
	MELAD		450.00	450.00	
	MIA		640.00	640.00	
	Primary Project		900.00	900.00	
	Uaborau		500.00	500.00	
	Ununiki		510.00	510.00	
DEPOSIT					
	Aata/others		(127.00)		127.00

Abitai		127.00	127.00	
Account		875.39	875.39	
Andrew		50.00	50.00	
Atanimango		(400.00)		400.00
ATHKL		(4,090.05)		4,090.05
Aviation		(914.96)		914.96
Baibuaka/Others		(908.00)		908.00
Barebu		(500.00)		500.00
Been/Others		0.00		0.00
Biriitia		(44.28)		44.28
Boatman		0.00		0.00
Boboti CS		(46.40)		46.40
Carpentry		(183.53)		183.53
Copra sales		1,507.40	1,507.40	
Council		(66.90)		66.90
CPR		(270.00)		270.00
Elderly Allowance		(100.00)		100.00
Eleatumwa		0.00		0.00
Elections		(640.00)		640.00
Fisheries		(9,831.35)		9,831.35
Ianna		240.00	240.00	
Ice plant		(2,205.62)		2,205.62
Incentive Allowances		(969.40)		969.40
Ingatia		(90.00)		90.00
Iotebwa		(8.34)		8.34
Joinery		(452.00)		452.00
JSS Truck		2,380.00	2,380.00	
Kainaomata		(4,116.11)		4,116.11
Kaitibwebwe		180.00	180.00	
Kakiaman		(10.00)		10.00
Karitia		(48.91)		48.91
Kaubure		15.00	15.00	
Kauntira		(11,780.04)		11,780.04
Kauntira Store		(200.00)		200.00
Kauntira Waa-n-OO		(750.00)		750.00
Kauntira waa n oo		(4,799.00)		4,799.00
KCCS		(5,001.57)		5,001.57
KCDL		38.53	38.53	
Keebi		(7.50)		7.50
KEIP		(2,659.82)		2,659.82
Kenny/others		0.00		0.00
Kieura		(10.00)		10.00
KiLGA		(240.00)		240.00
Kirimae		50.00	50.00	
KIT		0.00		0.00
KIT		0.00		0.00
KOIL		(955.00)		955.00
Koito		(80.00)		80.00
KPF Taan karao kawai		0.00		0.00
Lands		0.00		0.00
Linnix		(50.00)		50.00
Maboua		(40.00)		40.00
Maintenance		4,638.49	4,638.49	
Mayor		0.00		0.00

MCIC		25.00	25.00	
Meekata		0.00		0.00
MELAD		(300.00)		300.00
MIA		1,229.00	1,229.00	
MICTTD		(170.00)		170.00
Miite/Others		(22.50)		22.50
MLPID		(4,350.00)		4,350.00
MOE		(2,224.70)		2,224.70
MPWU		(320.00)		320.00
Nabakai		(248.80)		248.80
Naboua		(90.08)		90.08
Nautuao		(146.47)		146.47
Nei Buroon		0.00		0.00
Neirei		(140.51)		140.51
O/T Keebi		(10.00)		10.00
O/T Tavita		75.00	75.00	
OB		(200.00)		200.00
Otabu		0.00		0.00
Oti		0.65	0.65	
Primary Project		(274.25)		274.25
Ritang		0.40	0.40	
Roronrikirake		(30.00)		30.00
Roronrkirake		(150.00)		150.00
Rose		(46.24)		46.24
Ruatoa		(51.57)		51.57
Santo Rabwaere		(59.20)		59.20
SPC		0.00		0.00
Surplus		(28.63)		28.63
Taam		(962.80)		962.80
Taatu		(536.83)		536.83
Taberannang		60.00	60.00	
Takakaro		0.00		0.00
Takimte		(38.24)		38.24
Tangata		(4.60)		4.60
Tarabainnang Metara		0.00		0.00
Tauati		86.74	86.74	
Tavita		(145.00)		145.00
Te Marae		(3,003.66)		3,003.66
Tearein		(18.47)		18.47
Teboraiti		(48.90)		48.90
Teia		(34.00)		34.00
Temaia		(299.00)		299.00
Temaritao		(55.13)		55.13
Teoti		(52.46)		52.46
Tereba		(40.00)		40.00
Tereke		40.00	40.00	
Teuatati		(86.74)		86.74
Tiibaua		50.00	50.00	
Tiime		(15.00)		15.00
Tikutaake		(5.00)		5.00
Toatoa		415.00	415.00	
Tokia		(52.46)		52.46
Tonga		(60.00)		60.00
Tuaeti		0.00		0.00

	Tumoa		(196.30)		196.30
	Uenteakanta		0.00		0.00
	Unimwane		(1,402.15)		1,402.15
	Unsigned MP Rereao		(12.00)		12.00
	Unsigned Teaiwa N		(40.20)		40.20
	Uruantaake		390.00	390.00	
	Waa n oo		400.00	400.00	
	Wa n oo		(3,900.00)		3,900.00
	Warden		(706.20)		706.20
	Youth		(289.80)		289.80
IMPREST					
	Ataake Kamoriki (Information Unit LGD)		5,300.00	5,300.00	
	Atanimango		446.70	446.70	
	Autamoe		400.00	400.00	
	Beiataake		0.00		0.00
	Beruiaki		178.77	178.77	
	Brad		5,000.00	5,000.00	
	Buanaki		(20.00)		20.00
	Bwabwaku		0.00		0.00
	Bwebwe		4,370.00	4,370.00	
	Iotebwa		300.00	300.00	
	Kaitama Toroto		3,840.00	3,840.00	
	Kaiueta		0.00		0.00
	Kanofou		0.00		0.00
	Kieura		0.00		0.00
	Rereao		(416.00)		416.00
	Ritang		0.00		0.00
	Taakenibeia		(30.00)		30.00
	Taaren		0.00		0.00
	Taatu		50.00	50.00	
	Taritoa		800.00	800.00	
	Teaang		(30.00)		30.00
	Teewaa		2,200.00	2,200.00	
	Tekaai		100.00	100.00	
	Tekeewa		(2,000.00)		2,000.00
	Tekiraraiti		(67.40)		67.40
	Terengawi		(242.40)		242.40
	Teroata T		0.00		0.00
	Tikuataake		0.00		0.00
	Tirenga		0.00		0.00
	Tokibara		1,000.00	1,000.00	
	Tuumoa		0.00		0.00
	Uaieta		260.00	260.00	
	Uakeia		(240.00)		240.00
	Uaniito		160.00	160.00	
	Uriam		0.00		0.00
LOAN					
	Beruiaki		(112.70)		112.70
	Buanaki		(90.00)		90.00
	Iotebwa		(40.00)		40.00
	Taakenibeia		(80.00)		80.00
	Teaang		(80.00)		80.00
	Tekiraraiti		(50.00)		50.00
	Terengawi		242.40	242.40	

LOSS					
	Act Clerk Ritang		120.00	120.00	
	Beruiaki		33,862.55	33,862.55	
	Bwabwaku		1,407.70	1,407.70	
	Bwebwe		11,491.21	11,491.21	
	Clerk Tirenga		8,850.00	8,850.00	
	Kanofou/Others		121.60	121.60	
	Katetia		0.08	0.08	
	Mangoteti		720.00	720.00	
	Taritoa		97.50	97.50	
	Teroata.T		250.21	250.21	
	CLOSING CASH		19,252.45	19,252.45	
	CLOSING BANK		129,498.65	129,498.65	
	IBD # 1298493		7,655.40	7,655.40	
	TOTAL			517,657.67	517,657.67

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

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Roon rabwata	7,615.00		
	1104	Airport tax	3,660.00		
				11,275.00	
	1200	Raitienti			
	1201	Motoka/Rebwerebwe	2,469.00		
	1202	Beeba ni kabubuti	1,315.00		
	1203	Bwatika	351.00		
	1204	Kamea	805.00		
	1205	Titoea	6,729.00		
	1206	Kaoti Tamnei	0.00		
	1207	Kakukurei	0.00		
	1211	Kamarake aika nakonako	443.00		
	1212	Tabo ni bwa	7,500.00		
	1213	Botaki aika tauaki mwia	280.00		
	1214	Kariki/Tonati	900.00		
	1215	Bwakaukau	1,775.00		
	1216	Taan kateitei (contractors)	0.00		
	1219	Tangoan Kaa/rebwe2	210.00		
	1220	Tangoan Wa-uowa	0.00		
	1222	General Workshop/Karati	0.00		
	1223	Bingo	75.00		
	1224	Agency Fee	150.00		
	1233	Contract/Kateitei/Korobanna/P	105.00		
	1237	Floating licences	1,200.00		
	1238	Secondhand	600.00		
	1241	Nangkona	1,125.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1251	Studio shop	0.00		
	1254	Karikirake man Marin Taari	545.70		
				26,577.70	
1300		Mane Buoka			
	1301	Buoka man te Tautaeka	86,007.72		
	1302	Buoka man te Postal	800.00		
	1303	Mwane n onobwaiian autin Taut	15,000.00		
	1306	Te buoka baoia ataein te reirei	0.00		
				101,807.72	
1400		Rakan karinimwane			
	1401	Raka ni Boki n mwane/IBD	698.30		
	1402	Rakan te Loan	23,903.19		
	1403	Hardware	0.00		
				24,601.49	
1500		Waaki ni lokinibwai			
	1501	Kabonakoan bwaai	1,863.50		
	1502	Tangoan Uaa-uowa/booti	0.00		
	1504	Roon Auti ni maeka	227.50		
	1505	Roon maekaia lrua	4,515.00		
	1506	Kantoka/Tangoan Kaa	9,472.29		
	1507	Kabonakoan te Bwaa	1,299.00		
	1508	Tangoan bwain te Kauntira	965.00		
	1510	Tangoan ana tabo te Kauntira	450.00		
	1511	Ana karekemwane Internet	27,241.20		
	1514	Riiti ni bitineti	2,950.00		
	1516	Bwain Kiribati	0.00		
	1521	Kaotinakoia beeki	753.00		
	1522	Katangomwane	79,821.04		
	1530	Kabonakoan uanikai	0.00		
	1534	Commission from ATHKL	1,872.70		
	1537	Karaobwai man te timanti	110.00		
	1541	Ana karikirake aika uarereke	316.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1542	Hardware	0.00		
				131,856.23	
	1600	Mane tabeua			
	1601	Mwane n Raka	2,786.19		
	1602	Tuaa n te bowi	0.00		
				2,786.19	
	1700	Karaii mwane			
	1701	Kaintabwi	6,362.15		
				6,362.15	
					305,266.48

Expenditure

2100	Bwakabwai	
2101	Backpay	0.00
2102	Councilors	22,250.31
2103	Kauoman Clerk	2,500.12
2104	Kauoman Tia Mwane	2,494.06
2106	Tia Taibi	2,036.19
2108	Kabenta	2,494.00
2109	Turaiwa	2,474.04
2111	Tiibi Kaubure	2,494.00
2112	Kaubure	8,134.34
2113	Neeti ni Kawa	8,294.16
2114	Burama	2,474.04
2115	(ICW)	2,316.68
2119	Makaeneke	2,488.90
2122	Tia Rikomwane	2,093.12
2127	Tia tararua te auti ni Irua	2,432.02
2133	Tia Uaereti	2,474.04
2135	Taan Reireia Ataei	8,580.64
2145	Tia Kaitiaki	2,474.04
2148	Watchman	2,474.04
2149	Pond cleaner	1,031.52

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2150	Jss kiribati skill (Boys)	761.35		
				82,771.61	
	2200	Arauenti			
	2201	Kauntira	3,105.00		
	2202	Kaniwangan te Mayor	550.00		
	2203	mwane ni motirawa (incentive	9,955.00		
	2204	Boia Reibwa	3,744.18		
	2207	JSS/Primary Sch Committee	896.00		
	2208	Komete ni Karikirake	42.00		
	2209	Boneti, Bareka & Mwaimwai	236.20		
	2210	Bonomwi	425.00		
	2211	Mwengabuaka	0.00		
	2213	Komete ni Kateirake	308.00		
	2216	Komete aika rineaki	1,349.00		
	2230	Komete ni Katawe	360.00		
				20,970.38	
	2300	Kabutan te waaki			
	2301	Mwamwananga	1,997.80		
	2303	Furniture/Equipment	719.00		
	2307	Uaereti & Tareboon	125.60		
	2308	Buraeki ao Kaboraoi	101.20		
	2312	Rinerine	35.00		
	2313	Kainaomata	107.00		
	2314	Kaokan mane	490.17		
	2315	Bootaki ian te Kauntira	0.00		
	2316	Kabwaratarau	724.50		
	2318	Roon te Bowi	50.00		
	2320	Tararuia beeki	110.00		
	2322	Kairuaa/Mweaka nakon Botaki	210.00		
	2326	Bwain te aobiti	3,306.95		
	2332	Support to Elderly Fund Distirbuti	60.00		
	2333	Support to Copra Monitoring tra	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
				8,037.22	
	2400	Onobwai			
	2402	Aobiti	0.00		
	2403	Auti ni maeka	2,733.56		
	2404	Auti ni Irua	317.00		
	2407	Maneaba	0.00		
	2408	Kaa/Rebwerebwe	438.00		
	2408a	School Truck	1,000.00		
	2410	Kawai/Kotiwei	50.00		
				4,538.56	
	2700	Iokinibwai			
	2701	Amwarake/Mooi ibukia Irua	1,271.30		
	2702	Bwaan te Kaa/Tabo ni bwaa	5,220.00		
	2703	Internet	8,293.72		
	2709	katangomwane	90,799.00		
	2712	Hardware	1,812.00		
	2719	Nei ni Baneawa	0.00		
	2720	Auti n reirei	300.00		
	2721	Boon te rebwerebwe	1,497.00		
				109,193.02	
	2800	Karaii mwane			
	2801	Kaintabwi	7,916.35		
	2802	School Truck contribution	0.00		
	2803	Onobwaian autin Tautaeka	17,223.95		
	2804	Birimwane nakon KiLGA	1,000.00		
	2805	Buokan kangnaga	0.00		
	2806	Te buoka ibukin te school trucks	7,417.25		
	2806a	Te bwakabwai ao te overtime	644.64		
				34,202.19	
					259,712.98
Net Profit/Loss					45,553.50

Teraina Island Council

Balance Sheet

as at 12/31/18

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		137,154.05		
Cash on Hand		19252.45		
Account Receivable	1	110,257.43	266,663.93	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				266,663.93
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	77,597.17	77,597.17	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				77,597.17
Net Asset				189,066.76
Equity				
Current Year Earning			45,553.50	
Historical Balancing			143,513.26	
Total Equity				189,066.76

Teraina Island Council
Statements of Notes
For the Period 1/1/18 to 12/31/18

Note#	Account	Bot_Code	Amount (\$)	Total (\$)
1	Account Receivable			
		Adv-Account	265.00	
		Adv-ATHKL	800.00	
		Adv-Aviation	990.81	
		Adv-Communication	187.50	
		Adv-Copra	2,610.00	
		Adv-KILGA	240.00	
		Adv-Koil	955.00	
		Adv-Marae (Airport)	6,766.80	
		Adv-MELAD	450.00	
		Adv-MIA	640.00	
		Adv-Primary Project	900.00	
		Adv-Uaborau	500.00	
		Adv-Ununiki	510.00	
		Adv-Abitai	127.00	
		Adv-Account	875.39	
		Adv-Andrew	50.00	
		Adv-Been/Others	-	
		Adv-Boatman	-	
		Adv-Copra sales	1,507.40	
		Adv-Eleatumwa	-	
		Adv-Ianna	240.00	
		Adv-JSS Truck	2,380.00	
		Adv-Kaitibwebwe	180.00	
		Adv-Kaubure	15.00	
		Adv-KCDL	38.53	
		Adv-Kenny/others	-	
		Adv-Kirimae	50.00	
		Adv-KIT	-	
		Adv-KIT	-	
		Adv-KPF Taan karao kawai	-	
		Adv-Lands	-	
		Adv-Maintenance	4,638.49	

Adv-Mayor	-
Adv-MCIC	25.00
Adv-Meekata	-
Adv-MIA	1,229.00
Adv-Nei Buroon	-
Adv-O/T Tavita	75.00
Adv-Otabu	-
Adv-Oti	0.65
Adv-Ritang	0.40
Adv-SPC	-
Adv-Taberannang	60.00
Adv-Takakaro	-
Adv-Tarabainnang Metara	-
Adv-Tauati	86.74
Adv-Tereke	40.00
Adv-Tiibaua	50.00
Adv-Toatoa	415.00
Adv-Tuaeti	-
Adv-Uenteakanta	-
Adv-Uruantaake	390.00
Adv-Waa n oo	400.00
Imp-Ataake Kamoriki (MIA)	5,300.00
Imp-Atanimango	446.70
Imp-Autamoe	400.00
Imp-Beiataake	-
Imp-Beruiaki	178.77
Imp-Brad	5,000.00
Imp-Bwabwaku	-
Imp-Bwebwe	4,370.00
Imp-lotebwa	300.00
Imp-Kaitama Toroto	3,840.00
Imp-Kaiueta	-
Imp-Kanofou	-
Imp-Kieura	-
Imp-Ritang	-
Imp-Taaren	-

Imp-Taatu	50.00
Imp-Taritoa	800.00
Imp-Teewaa	2,200.00
Imp-Tekaai	100.00
Imp-Teroata T	-
Imp-Tikuataake	-
Imp-Tirenga	-
Imp-Tokibara	1,000.00
Imp-Tuumoa	-
Imp-Uaieta	260.00
Imp-Uaniito	160.00
Imp-Uriam	-
Loan - Terengawi	242.40
Loss - Act Clerk Ritang	120.00
Loss - Beruiaki	33,862.55
Loss - Bwabwaku	1,407.70
Loss - Bwebwe	11,491.21
Loss - Clerk Tirenga	8,850.00
Loss - Kanofou/Others	121.60
Loss - Katetia	0.08
Loss - Mangoteti	720.00
Loss - Taritoa	97.50
Loss - Teroata.T	250.21
	110,257.43
2 Account Payable	
Dep-Agriculture	510.00
Dep-High Court	125.00
Dep-Aata/others	127.00
Dep-Atanimango	400.00
Dep-ATHKL	4,090.05
Dep-Aviation	914.96
Dep-Baibuaka/Others	908.00
Dep-Barebu	500.00
Dep-Biritia	44.28
Dep-Boboti CS	46.40
Dep-Carpentry	183.53

Dep-Council	66.90
Dep-CPR	270.00
Dep-Elderly Allowance	100.00
Dep-Elections	640.00
Dep-Fisheries	9,831.35
Dep-Ice plant	2,205.62
Dep-Incentive Allowances	969.40
Dep-Ingatia	90.00
Dep-lotebwa	8.34
Dep-Joinery	452.00
Dep-Kainaomata	4,116.11
Dep-Kakiaman	10.00
Dep-Karitia	48.91
Dep-Kauntira	11,780.04
Dep-Kauntira Store	200.00
Dep-Kauntira waa n oo	4,799.00
Dep-Kauntira Waa-n-OO	750.00
Dep-KCCS	5,001.57
Dep-Keebi	7.50
Dep-KEIP	2,659.82
Dep-Kieura	10.00
Dep-KiLGA	240.00
Dep-KOIL	955.00
Dep-Koito	80.00
Dep-Linnix	50.00
Dep-Maboua	40.00
Dep-MELAD	300.00
Dep-MICTTD	170.00
Dep-Miite/Others	22.50
Dep-MLPID	4,350.00
Dep-MOE	2,224.70
Dep-MPWU	320.00
Dep-Nabakai	248.80
Dep-Naboua	90.08
Dep-Nautuao	146.47
Dep-Neirei	140.51

Dep-O/T Keebi	10.00
Dep-OB	200.00
Dep-Primary Project	274.25
Dep-Roronrikirake	30.00
Dep-Roronrkirake	150.00
Dep-Rose	46.24
Dep-Ruatoa	51.57
Dep-Santo Rabwaere	59.20
Dep-Surplus	28.63
Dep-Taam	962.80
Dep-Taatu	536.83
Dep-Takimte	38.24
Dep-Tangata	4.60
Dep-Tavita	145.00
Dep-Te Marae	3,003.66
Dep-Tearein	18.47
Dep-Teboraiti	48.90
Dep-Teia	34.00
Dep-Temaia	299.00
Dep-Temaritao	55.13
Dep-Teoti	52.46
Dep-Tereba	40.00
Dep-Teuatati	86.74
Dep-Tiime	15.00
Dep-Tikutaake	5.00
Dep-Tokia	52.46
Dep-Tonga	60.00
Dep-Tumoa	196.30
Dep-Unimwane	1,402.15
Dep-Unsigned MP Rereao	12.00
Dep-Unsigned Teaiwa N	40.20
Dep-Wa n oo	3,900.00
Dep-Warden	706.20
Dep-Youth	289.80
Imp-Buanaki	20.00
Imp-Rereao	416.00

Imp-Taakenibeia	30.00
Imp-Teaang	30.00
Imp-Tekeewa	2,000.00
Imp-Tekiraraiti	67.40
Imp-Terengawi	242.40
Imp-Uakeia	240.00
Loan - Beruiaki	112.70
Loan - Buanaki	90.00
Loan - Iotebwa	40.00
Loan - Taakenibeia	80.00
Loan - Teaang	80.00
Loan - Tekiraraiti	50.00
	77,597.17

Teraina Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$249,694.72) for the year ended 31st December 2019 are correct

Signed by:

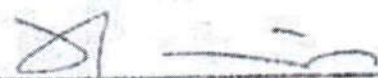
Clerk to Island Council



Mayor to Island Council



Secretary



**ERAINA ISLAND COUNCIL ACUMMULATIVE TRIAL BALANCE
AS AT DECEMBER 2019**

Code	Details	Approved Estimate	Debit	Credit
	Opening Balance 01/01/2019			\$ 189,066.76
1100	ANGABWAI			
1103	Roon rabwata	3,750.00		\$ 4,389.25
1104	Airport tax	3,500.00		\$ 5,397.80
1105	Copra commission	5,000.00		\$ 28,853.93
1200	RAITIENI			
1201	Motoka/Rebwerebwe	1,710.00		\$ 3,542.00
1202	Beeba ni kabubuti	261.00		\$ 884.00
1203	Bwatika	309.00		\$ 864.00
1204	Kamea	200.00		\$ 585.00
1205	Titoa	6,000.00		\$ 5,000.00
1206	Kaoti Tamnei	0.00		\$ -
1207	Kakukurei	250.00		\$ 260.00
1211	Kamarake aika nakonako	400.00		\$ 780.00
1212	Tabo ni bwa	5,000.00		\$ 1,800.00
1213	Botaki aika tauaki mwii	330.00		\$ 350.00
1214	Kariki/Tonati	1,000.00		\$ 650.00
1215	Bwakaukau	2,850.00		\$ 1,425.00
1216	Taan kateitei (contractors)	0.00		\$ 200.00
1219	Tangoan Kaa/rebwe2	580.00		\$ 625.00
1220	Tangoan Wa-uowa	100.00		\$ 50.00
1222	General Workshop/Karati	10.00		\$ 75.00
1223	Bingo	450.00		\$ 300.00
1224	Agency Fee	150.00		\$ 75.00
1233	Contract/Kateitei/Korobanna/Photoshop/Pr	350.00		\$ -
1237	Floating licences	1,200.00		\$ 1,600.00
1238	Secondhand	600.00		\$ 600.00
1241	Nangkona	1,550.00		\$ 1,675.00
1251	Studio shop	10.00		\$ 50.00
1254	Karikirake man Marin Taari	700.00		\$ 500.00
1300	MWANE NI BUOKA			
1301	Buoka man te Tautaeka	82,124.00		\$ 114,618.22
1302	Buoka man te Postal	800.00		\$ 800.00
1303	Mwane n onobwaian autin Tautaeka	1,209.00		\$ 6,541.50
1306	Te buoka baoia ataein te reirei	8,000.00		\$ -
1400	BAKAO (INTREST)			
1401	Raka ni Boki n mwane/IBD	20.00		\$ -
1402	Rakan te Loan	12,000.00		\$ 24,775.69

1403	Hardware	1,250.00		\$ 43.63
1500	WAKI NI KARIKIRAKE			
1501	Kabonakoan bwaai	10.00		\$ 880.50
1502	Tangoan Uaa-uowa/booti	0.00		\$ -
1504	Roon Auti ni maeka	720.00		\$ 162.50
1505	Roon maekaia Irua	6,000.00		\$ 6,876.00
1506	Kantoka/Tangoan Kaa	6,000.00		\$ 570.00
1506a	School truck	0.00		\$ -
1507	Kabonakoan te Bwaa	600.00		\$ 424.40
1508	Tangoan bwain te Kauntira	500.00		\$ 544.80
1510	Tangoan ana tabo te Kauntira	500.00		\$ 250.00
1511	Ana karekemwane Internet	11,500.00		\$ 27,214.00
1514	Riiti ni bitineti	3,500.00		\$ 4,075.00
1516	Bwain Kiribati	10.00		\$ -
1521	Kaotinakoaia beeki	100.00		\$ 1,906.00
1522	Katangomwane	55,000.00		\$ 82,431.14
1530	Kabonakoan uanikai	10.00		\$ -
1534	Commission from ATHKL	700.00		\$ 2,400.40
1537	Karaobwai man te timanti	100.00		\$ 90.00
1541	Ana karikirake aika uarereke	10.00		\$ 928.00
1542	Hardware	5,000.00		\$ 505.87
1600	MWANE TABEUA			
1601	Mwane n Raka	150.00		\$ 1,179.25
1602	Tuaa n te bowi	200.00		\$ 28.90
1700	KARAI MWANE			
1701	Kaintabwi	6,862.00		\$ 7,772.42
EXPENDITURE				
2100	BWAKABWAI			
2101	Backpay	0.00	\$ -	
2102	Councilors	23,893.00	\$ 23,883.36	
2103	Kauoman Clerk	2,577.00	\$ 2,565.56	
2104	Kauoman Tia Mwane	2,571.00	\$ 2,559.36	
2106	Tia Taibi	2,371.00	\$ 2,360.30	
2108	Kabenta	2,571.00	\$ 2,559.36	
2109	Turaiwa	2,550.00	\$ 2,538.68	
2111	Tiibi Kaubure	2,571.00	\$ 2,559.36	
2112	Kaubure	9,582.00	\$ 9,444.93	
2113	Neeti ni Kawa	9,656.00	\$ 9,515.17	
2114	Burama	2,550.00	\$ 2,538.68	
2115	(ICW)	2,566.00	\$ 1,808.92	
2119	Makaeneke	2,566.00	\$ 2,554.38	
2122	Tia Rikomwane	2,550.00	\$ 98.69	
2127	Tia tararua te auti ni Irua	2,566.00	\$ 1,583.49	

2133	Tia Uaereti	2,550.00	\$ 2,538.68	
2135	Taan Reireia Ataei	10,077.00	\$ 7,357.48	
2145	Tia Kaitiaki	2,550.00	\$ 2,538.68	
2148	Watchman	2,550.00	\$ 2,536.44	
2149	Pond cleaner	1,315.00	\$ 1,309.24	
2150	Jss kiribati skill (Boys)	1,315.00	\$ 1,306.51	
2200	ARAUENTI			
2201	Kauntira	4,725.00	\$ 5,330.00	
2202	Kaniwangan te Mayor	600.00	\$ 600.00	
2203	mwane ni motirawa (incentive allowance)	10,380.00	\$ 10,255.00	
2204	Boia Reibwa	1,000.00	\$ 906.45	
2207	JSS/Primary Sch Committee	1,224.00	\$ 572.00	
2208	Komete ni Karikirake	408.00	\$ 22.00	
2209	Boneti, Bareka & Mwaimwai	300.00	\$ 110.00	
2210	Bonomwi	200.00	\$ 390.00	
2211	Mwengabuaka	100.00	\$ 1,480.00	
2213	Komete ni Kateirake	306.00	\$ 252.00	
2216	Komete aika rineaki	1,476.00	\$ 707.00	
2230	Komete ni Katawe	369.00	\$ 444.00	
2300	KABUTAN TE WAAKI			
2301	Mwamwananga	1,500.00	\$ 2,914.00	
2303	Furniture/Equipment	3,000.00	\$ 3,246.06	
2307	Uaereti & Tareboon	80.00	\$ 170.10	
2308	Buraeki ao Kaboraoi	118.00	\$ 316.80	
2312	Rinerine	100.00	\$ 160.00	
2313	Kainaomata	1,500.00	\$ 260.00	
2314	Kaokan mane	500.00	\$ 504.92	
2315	Bootaki ian te Kauntira	300.00	\$ 200.00	
2316	Kabwaratarau	1,500.00	\$ 2,105.00	
2318	Roon te Bowi	200.00	\$ 30.00	
2320	Tararuia beeki	500.00	\$ 520.00	
2322	Kairuaa/Mweaka nakon Botaki	400.00	\$ 220.00	
2326	Bwain te aobiti	1,032.00	\$ 1,245.30	
2332	Support to Elderly Fund Distirbution	600.00	\$ -	
2333	Support to Copra Monitoring transport	0.00	\$ -	
2334	Kaongora ni Kataumwane	500.00	\$ 350.00	
2400	ONOBWAI			
2402	Aobiti	2,000.00	\$ -	
2403	Auti ni maeka	4,800.00	\$ 340.70	
2404	Auti ni Irua	2,000.00	\$ 2,020.00	
2407	Maneaba	100.00	\$ 235.75	
2408	Kaa/Rebwerebwe	1,000.00	\$ 1,920.45	
2408a	School Truck	2,000.00	\$ -	

2410	Kawai/Kotiwei - (Virrement warrant no 1/1	6,000.00	\$ 8,651.80	
2700	KABANE MWANE N TE KARIKIRAKE			
2701	Amwarake/Mooi ibukia Irua	1,500.00	\$ 1,245.20	
2702	Bwaan te Kaa/Tabo ni bwaa - (Virrement v	2,000.00	\$ 1,429.80	
2703	Internet	9,600.00	\$ 9,223.92	
2709	katangomwane	55,000.00	\$ 94,475.00	
2712	Hardware	3,000.00	\$ 1,080.87	
2719	Nei ni Baneawa	0.00	\$ -	
2720	Auti n reirei	1,000.00	\$ 350.00	
2721	Boon te rebwerebwe	1,600.00	\$ -	
2800	KARAI MWANE			
2801	Kaintabwi	13,724.00	\$ 12,127.70	
2802	School Truck contribution	0.00	\$ -	
2803	Onobwaian autin Tautaeka	1,209.00	\$ 29,219.00	
2804	Birimwane nakon KiLGA	1,000.00	\$ 1,000.00	
2805	Buokan kangnaga	1,000.00	\$ 215.85	
2806	Te buoka ibukin te school trucks	6,000.00	\$ 3,763.38	
2806a	Te bwakabwai ao te overtime	0.00	\$ 153.92	
BELOW THE LINE ACCOUNTS				
ADVANCE				
	Account	265.00	\$ 265.00	
	Agriculture	-510.00		\$ 510.00
	ATHKL	800.00	\$ 800.00	
	Aviation	1,140.81	\$ 1,140.81	
	Communication	187.50	\$ 187.50	
	Copra	2,610.00	\$ 2,610.00	
	High Court	-125.00		\$ 125.00
	KiLGA	240.00	\$ 240.00	
	Koil	955.00	\$ 955.00	
	Marae (Airport)	6,766.80	\$ 6,766.80	
	Matan	500.00	\$ 500.00	
	Terabwata	500.00	\$ 500.00	
	Teretio	380.00	\$ 380.00	
	Toilet project	156.00	\$ 156.00	
	MELAD	450.00	\$ 450.00	
	MIA	640.00	\$ 640.00	
	Primary Project	900.00	\$ 900.00	
	SPC	2,537.50	\$ 2,537.50	
	Ununiki	510.00	\$ 510.00	
	Uaborau	500.00	\$ 500.00	
DEPOSIT				
	Aata/others	-127.00		\$ 127.00
	Ata	0.00	\$ -	\$ -

Abitai	127.00	\$ 127.00	\$ -
Account	875.39	\$ 875.39	\$ -
Andrew	50.00	\$ 50.00	\$ -
Atanimango	-400.00		\$ 400.00
ATHKL	-4,090.05		\$ 4,090.05
Aviation	-914.96		\$ 914.96
Air Field	-1,974.12		\$ 1,974.12
Bwain Akawa	-2,502.10		\$ 2,502.10
Baibuaka/Others	-908.00		\$ 908.00
Barebu	-500.00		\$ 500.00
Beteroo	-10.00		\$ 10.00
Biribo	0.00		\$ -
Biriitia	-44.28		\$ 44.28
Boboti CS	-46.40		\$ 46.40
Bobou MOE	-52,911.90		\$ 52,911.90
Carpentry	-183.53		\$ 183.53
Copra sales	1,507.40	\$ 1,507.40	\$ -
Council	-66.90		\$ 66.90
CPR	-270.00		\$ 270.00
EII-G12ACE proj	0.00	\$ -	\$ -
Elderly Allowance	-100.00		\$ 100.00
Elections	-640.00		\$ 640.00
Eriaba	-100.00		\$ 100.00
Fisheries	-9,831.35		\$ 9,831.35
Iotebwa	-8.34		\$ 8.34
Ianna	240.00	\$ 240.00	\$ -
Ingatia	-170.00		\$ 170.00
Ice plant	-7,140.47		\$ 7,140.47
Incentive Allowances	-969.40		\$ 969.40
Joinery	-452.00		\$ 452.00
JSS Truck	2,380.00	\$ 2,380.00	\$ -
Kainaomata	-4,080.01		\$ 4,080.01
Kaitibwebwe	180.00	\$ 180.00	\$ -
Kakiaman	-10.00		\$ 10.00
Karitia	-48.91		\$ 48.91
Kaubure	-145.00		\$ 145.00
Kauntira	-11,780.04		\$ 11,780.04
Kauntira Store	-200.00		\$ 200.00
Kauntira Waa n Oo	-5,549.00		\$ 5,549.00
KCCS/ KCDL	(1,667.74)		\$ 1,667.74
KCDL	38.53	\$ 38.53	\$ -
Keebi	-7.50		\$ 7.50
KEIP	-2,659.82		\$ 2,659.82

Kieura	-10.00		\$ 10.00
KiLGA	-240.00		\$ 240.00
Kirima	50.00	\$ 50.00	\$ -
Koito	-80.00		\$ 80.00
KOIL	-955.00		\$ 955.00
Koro-Mwaneaba	112.50	\$ 112.50	\$ -
Linnix	-50.00		\$ 50.00
Maboua	-40.00		\$ 40.00
Maintenance	4,638.49	\$ 4,638.49	\$ -
MCIC	25.00	\$ 25.00	\$ -
MELAD	-300.00		\$ 300.00
MIA	1,229.00	\$ 1,229.00	\$ -
MICTTD	-170.00		\$ 170.00
Miite/Others	-22.50		\$ 22.50
MLPID	-4,350.00		\$ 4,350.00
MOE	-2,224.70		\$ 2,224.70
MPWU	-320.00		\$ 320.00
Mekata	-12.00		\$ 12.00
Nabakai	-248.80		\$ 248.80
Naboua	-110.08		\$ 110.08
Nautuao	-146.47		\$ 146.47
Nei Buroon	-164.30		\$ 164.30
Neirei	-140.51		\$ 140.51
O/T Keebi	-15.00		\$ 15.00
O/T Tavita	75.00	\$ 75.00	\$ -
OB	-170.00		\$ 170.00
Otabu	-30.00		\$ 30.00
Oti	0.65	\$ 0.65	\$ -
Primary Project	-274.25		\$ 274.25
Pre-School Teachers Salary	-1,369.18		\$ 1,369.18
Public Toilet	-261.77		\$ 261.77
Ritang	0.40	\$ 0.40	\$ -
Roronrkirake	-109.50		\$ 109.50
Rose	-46.24		\$ 46.24
Ruatoa	-63.57		\$ 63.57
Santo Rabwaere	-59.20		\$ 59.20
SPC	-364.00		\$ 364.00
Solar	-11.50		\$ 11.50
Surplus	-41.91		\$ 41.91
Taam	-962.80		\$ 962.80
Taatu	-536.83		\$ 536.83
Taberannang	60.00	\$ 60.00	\$ -
Takakaro	962.80	\$ 962.80	\$ -

	Takimte	-38.24		\$ 38.24
	Tangata	-4.60		\$ 4.60
	Tauati	86.74	\$ 86.74	\$ -
	Tavita	-145.00		\$ 145.00
	Takenibeia	-20.00		\$ 20.00
	Tekaiti	-22.00		\$ 22.00
	Tearein	-18.47		\$ 18.47
	Teboraiti	-48.90		\$ 48.90
	Teburoro	-10.00		\$ 10.00
	Teia	-34.00		\$ 34.00
	Temaia	-299.00		\$ 299.00
	Temaritao	-55.13		\$ 55.13
	Tematanimooone	-4.64		\$ 4.64
	Te Marae	-3,003.66		\$ 3,003.66
	Teoti	-52.46		\$ 52.46
	Tereba	-40.00		\$ 40.00
	Tereke	40.00	\$ 40.00	\$ -
	Tetaake	12.00	\$ 12.00	\$ -
	Teuatati	-110.74		\$ 110.74
	Tiibaua	50.00	\$ 50.00	\$ -
	Tiime	-15.00		\$ 15.00
	Tikutaake	-5.00		\$ 5.00
	Toatoa	415.00	\$ 415.00	\$ -
	Tobwaraoi	-12.00		\$ 12.00
	Tokia	-52.46		\$ 52.46
	Tonga	-60.00		\$ 60.00
	Tumoa	-196.30		\$ 196.30
	Unimwane	-86.95		\$ 86.95
	Unsigned MP Rereao	-12.00		\$ 12.00
	Unsigned Teaiwa N	-40.20		\$ 40.20
	Uruantaake	390.00	\$ 390.00	\$ -
	Wa n oo	-5,978.20		\$ 5,978.20
	Warden	-706.20		\$ 706.20
	Youth	-558.50		\$ 558.50
IMPREST				
	Ataake Kamoriki (Information Unit LGD)	5,700.00	\$ 5,700.00	
	Atanimango	446.70	\$ 446.70	\$ -
	Autamoe	400.00	\$ 400.00	\$ -
	Beruiaki	178.77	\$ 178.77	\$ -
	Brad	5,000.00	\$ 5,000.00	\$ -
	Buanaki	-20.00		\$ 20.00
	Bwebwe	4,370.00	\$ 4,370.00	\$ -
	Faioa Mikarite	0.00	\$ -	\$ -

	Iotebwa	300.00	\$ 300.00	\$ -
	Kaitama Toroto	3,840.00	\$ 3,840.00	\$ -
	Kaburee O	0.00	\$ -	\$ -
	Kanofou	0.00	\$ -	\$ -
	Rereao	-416.00		\$ 416.00
	Taakenibeia	-30.00		\$ 30.00
	Taatu	50.00	\$ 50.00	\$ -
	Taritoa	800.00	\$ 800.00	\$ -
	Teaang	-30.00		\$ 30.00
	Tearawa (MIA)	0.00	\$ -	\$ -
	Teewaa	200.00	\$ 200.00	\$ -
	Tekaai	100.00	\$ 100.00	\$ -
	Tekiraraiti	-67.40		\$ 67.40
	Terengawi	-242.40		\$ 242.40
	Tirenga	0.00	\$ -	\$ -
	Tokibara	1,000.00	\$ 1,000.00	\$ -
	Tuumoa	0.00	\$ -	\$ -
	Uaieta	260.00	\$ 260.00	\$ -
	Uakeia	-240.00		\$ 240.00
	Uaniito	160.00	\$ 160.00	\$ -
	Wakareta Teekea	200.00	\$ 200.00	\$ -
LOAN				
	Beruiaki	-112.70		\$ 112.70
	Buanaki	-90.00		\$ 90.00
	Iotebwa	-40.00		\$ 40.00
	Taakenibeia	-80.00		\$ 80.00
	Teaang	-80.00		\$ 80.00
	Tekiraraiti	-50.00		\$ 50.00
	Terengawi	242.40	\$ 242.40	
LOSS				
	Act Clerk Ritang	120.00	\$ 120.00	
	Beruiaki	33,862.55	\$ 33,862.55	
	Bwabwaku	1,407.70	\$ 1,407.70	
	Bwebwe	11,491.21	\$ 11,491.21	
	Clerk Tirenga	8,850.00	\$ 8,850.00	
	Katetia	0.08	\$ 0.08	
	Kanofou/Others	121.60	\$ 121.60	
	Mangoteti	720.00	\$ 720.00	
	Taritoa	118.89	\$ 118.89	
	Teroata.T	228.82	\$ 228.82	
	CLOSING CASH		\$ 64,802.52	
	CLOSING BANK		\$ 201,655.65	
	IBD # 1298493		\$ 7,655.40	

GRAND TOTAL		\$ 672,788.04	\$ 672,788.04
-------------	--	---------------	---------------

\$ -

Teraina Island Council
Profit and Loss Statement
For the Period 1/1/19 to 12/31/19

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Roon rabwata	4,389.25		
	1104	Airport tax	5,397.80		
	1105	Copra commission	28,853.93		
				38,640.98	
	1200	Raitienti			
	1201	Motoka/Rebwerebwe	3,542.00		
	1202	Beeba ni kabubuti	884.00		
	1203	Bwatika	864.00		
	1204	Kamea	585.00		
	1205	Titoea	5,000.00		
	1206	Kaoti Tamnei	0.00		
	1207	Kakukurei	260.00		
	1211	Kamarake aika nakonako	780.00		
	1212	Tabo ni bwa	1,800.00		
	1213	Botaki aika tauaki mwiia	350.00		
	1214	Kariki/Tonati	650.00		
	1215	Bwakaukau	1,425.00		
	1216	Taan kateitei (contractors)	200.00		
	1219	Tangoan Kaa/rebwe2	625.00		
	1220	Tangoan Wa-uowa	50.00		
	1222	General Workshop/Karati	75.00		
	1223	Bingo	300.00		
	1224	Agency Fee	75.00		
	1233	Contract/Kateitei/Korobanna/P	0.00		
	1237	Floating licences	1,600.00		
	1238	Secondhand	600.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1241	Nangkona	1,675.00		
	1251	Studio shop	50.00		
	1254	Karikirake man Marin Taari	500.00		
				21,890.00	
1300		Mane Buoka			
	1301	Buoka man te Tautaeka	114,618.22		
	1302	Buoka man te Postal	800.00		
	1303	Mwane n onobwaiian autin Taut	6,541.50		
	1306	Te buoka baoia ataein te reirei	0.00		
				121,959.72	
1400		Rakan karinimwane			
	1401	Raka ni Boki n mwane/IBD	0.00		
	1402	Rakan te Loan	24,775.69		
	1403	Hardware	43.63		
				24,819.32	
1500		Waaki ni lokinibwai			
	1501	Kabonakoan bwaai	880.50		
	1502	Tangoan Uaa-uowa/booti	0.00		
	1504	Roon Auti ni maeka	162.50		
	1505	Roon maekaia lrua	6,876.00		
	1506	Kantoka/Tangoan Kaa	570.00		
	1507	Kabonakoan te Bwaa	424.40		
	1508	Tangoan bwain te Kauntira	544.80		
	1510	Tangoan ana tabo te Kauntira	250.00		
	1511	Ana karekemwane Internet	27,214.00		
	1514	Riiti ni bitineti	4,075.00		
	1516	Bwain Kiribati	0.00		
	1521	Kaotinakoia beeki	1,906.00		
	1522	Katangomwane	82,431.14		
	1530	Kabonakoan uanikai	0.00		
	1534	Commission from ATHKL	2,400.40		
	1537	Karaobwai man te timanti	90.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1541	Ana karikirake aika uarereke	928.00		
	1542	Hardware	505.87		
				129,258.61	
	1600	Mane tabeua			
	1601	Mwane n Raka	1,179.25		
	1602	Tuaa n te bowi	28.90		
				1,208.15	
	1700	Karaii mwane			
	1701	Kaintabwi	7,772.42		
				7,772.42	
					345,549.20

Expenditure

2100	Bwakabwai	
2101	Backpay	0.00
2102	Councilors	23,883.36
2103	Kauoman Clerk	2,565.56
2104	Kauoman Tia Mwane	2,559.36
2106	Tia Taibi	2,360.30
2108	Kabenta	2,559.36
2109	Turaiwa	2,538.68
2111	Tiibi Kaubure	2,559.36
2112	Kaubure	9,444.93
2113	Neeti ni Kawa	9,515.17
2114	Burama	2,538.68
2115	(ICW)	1,808.92
2119	Makaeneke	2,554.38
2122	Tia Rikomwane	98.69
2127	Tia tararua te auti ni Irua	1,583.49
2133	Tia Uaereti	2,538.68
2135	Taan Reireia Ataei	7,357.48
2145	Tia Kaitiaki	2,538.68
2148	Watchman	2,536.44

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2149	Pond cleaner	1,309.24		
	2150	Jss kiribati skill (Boys)	1,306.51		
				84,157.27	
	2200	Arauenti			
	2201	Kauntira	5,330.00		
	2202	Kaniwangan te Mayor	600.00		
	2203	mwane ni motirawa (incentive	10,255.00		
	2204	Boia Reibwa	906.45		
	2207	JSS/Primary Sch Committee	572.00		
	2208	Komete ni Karikirake	22.00		
	2209	Boneti, Bareka & Mwaimwai	110.00		
	2210	Bonomwi	390.00		
	2211	Mwengabuaka	1,480.00		
	2213	Komete ni Kateirake	252.00		
	2216	Komete aika rineaki	707.00		
	2230	Komete ni Katawe	444.00		
				21,068.45	
	2300	Kabutan te waaki			
	2301	Mwamwananga	2,914.00		
	2303	Furniture/Equipment	3,246.06		
	2307	Uaereti & Tareboon	170.10		
	2308	Buraeki ao Kaboraoi	316.80		
	2312	Rinerine	160.00		
	2313	Kainaomata	260.00		
	2314	Kaokan mane	504.92		
	2315	Bootaki ian te Kauntira	200.00		
	2316	Kabwaratarau	2,105.00		
	2318	Roon te Bowi	30.00		
	2320	Tararuia beeki	520.00		
	2322	Kairuaa/Mweaka nakon Botaki	220.00		
	2326	Bwain te aobiti	1,245.30		
	2332	Support to Elderly Fund Distirbuti	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2333	Support to Copra Monitoring tra	0.00		
	2334	Kaongora ni Kataumwane	350.00		
				12,242.18	
	2400	Onobwai			
	2402	Aobiti	0.00		
	2403	Auti ni maeka	340.70		
	2404	Auti ni Irua	2,020.00		
	2407	Maneaba	235.75		
	2408	Kaa/Rebwerebwe	1,920.45		
	2410	Kawai/Kotiwei - (Virrement warr	8,651.80		
				13,168.70	
	2700	Iokinibwai			
	2701	Amwarake/Mooi ibukia Irua	1,245.20		
	2702	Bwaan te Kaa/Tabo ni bwaa - (	1,429.80		
	2703	Internet	9,223.92		
	2709	katangomwane	94,475.00		
	2712	Hardware	1,080.87		
	2719	Nei ni Baneawa	0.00		
	2720	Auti n reirei	350.00		
	2721	Boon te rebwerebwe	0.00		
				107,804.79	
	2800	Karaii mwane			
	2801	Kaintabwi	12,127.70		
	2802	School Truck contribution	0.00		
	2803	Onobwaian autin Tautaeka	29,219.00		
	2804	Birimwane nakon KiLGA	1,000.00		
	2805	Buokan kangnaga	215.85		
	2806	Te buoka ibukin te school trucks	3,763.38		
	2806a	Bwakabwai & Overtime	153.92		
				46,479.85	
					284,921.24
Net Profit/Loss					60,627.96

Teraina Island Council

Balance Sheet

as at 12/31/19

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		209,311.05		
Cash on Hand		64802.52		
Account Receivable	1	113,753.23	387,866.80	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				387,866.80
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	138,172.08	138,172.08	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				138,172.08
Net Asset				249,694.72
Equity				
Current Year Earning			60,627.96	
Historical Balancing			189,066.76	
Total Equity				249,694.72

Teraina Island Council
Statements of Notes
For the Period 1/1/19 to 12/31/19

Note#	Account	Bot_Code	Amount (\$)	Total (\$)
1	Account Receivable			
	Adv -Account		265.00	
	Adv -ATHKL		800.00	
	Adv -Aviation		1,140.81	
	Adv -Communication		187.50	
	Adv -Copra		2,610.00	
	Adv -KILGA		240.00	
	Adv -Koil		955.00	
	Adv -Marae (Airport)		6,766.80	
	Adv -Matan		500.00	
	Adv -MELAD		450.00	
	Adv -MIA		640.00	
	Adv -Primary Project		900.00	
	Adv -SPC		2,537.50	
	Adv -Terabwata		500.00	
	Adv -Teretio		380.00	
	Adv -Toilet project		156.00	
	Adv -Uaborau		500.00	
	Adv -Ununiki		510.00	
	Adv- Abitai		127.00	
	Adv- Account		875.39	
	Adv- Andrew		50.00	
	Adv- Ata		-	
	Adv- Biribo		-	
	Adv- Copra sales		1,507.40	
	Adv- EII-G12ACE proj		-	
	Adv- Ianna		240.00	
	Adv- JSS Truck		2,380.00	
	Adv- Kaitibwebwe		180.00	
	Adv- KCDL		38.53	
	Adv- Kirimae		50.00	
	Adv- Koro-Mwaneaba		112.50	
	Adv- Maintenance		4,638.49	

Adv- MCIC	25.00
Adv- MIA	1,229.00
Adv- O/T Tavita	75.00
Adv- Oti	0.65
Adv- Ritang	0.40
Adv- Taberannang	60.00
Adv- Takakaro	962.80
Adv- Tauati	86.74
Adv- Tereke	40.00
Adv- Tetaake	12.00
Adv- Tiibaua	50.00
Adv- Toatoa	415.00
Adv- Uruantaake	390.00
Imp -Ataake Kamoriki (MIA)	5,700.00
Imp -Atanimango	446.70
Imp -Autamoe	400.00
Imp -Beruiaki	178.77
Imp -Brad	5,000.00
Imp -Bwebwe	4,370.00
Imp -Faioa Mikarite	-
Imp -lotebwa	300.00
Imp -Kaburee O	-
Imp -Kaitama Toroto	3,840.00
Imp -Knofou	-
Imp -Taatu	50.00
Imp -Taritoa	800.00
Imp -Tearawa (MIA)	-
Imp -Teewaa	200.00
Imp -Tekai	100.00
Imp -Tirenga	-
Imp -Tokibara	1,000.00
Imp -Tuumoa	-
Imp -Uaieta	260.00
Imp -Uaniito	160.00
Imp -Wakareta Teekea	200.00
Loan -Terengawi	242.40

Loss -Act Clerk Ritang	120.00
Loss -Beruiaki	33,862.55
Loss -Bwabwaku	1,407.70
Loss -Bwebwe	11,491.21
Loss -Clerk Tirenga	8,850.00
Loss -Kanofou/Others	121.60
Loss -Katetia	0.08
Loss -Mangoteti	720.00
Loss -Taritoa	118.89
Loss -Teroata.T	228.82
	113,753.23
2 Account Payable	
Dep -Agriculture	510.00
Dep -High Court	125.00
Dep - Aata/others	127.00
Dep - Air Field	1,974.12
Dep - Atanimango	400.00
Dep - ATHKL	4,090.05
Dep - Aviation	914.96
Dep - Baibuaka/Others	908.00
Dep - Barebu	500.00
Dep - Beteroo	10.00
Dep - Biriitia	44.28
Dep - Boboti CS	46.40
Dep - Bobou MOE	52,911.90
Dep - Bwain Akawa	2,502.10
Dep - Carpentry	183.53
Dep - Council	66.90
Dep - CPR	270.00
Dep - Elderly Allowance	100.00
Dep - Elections	640.00
Dep - Eriaba	100.00
Dep - Fisheries	9,831.35
Dep - Ice plant	7,140.47
Dep - Incentive Allowances	969.40
Dep - Ingatia	170.00

Dep - Iotebwa	8.34
Dep - Joinery	452.00
Dep - Kainaomata	4,080.01
Dep - Kakiaman	10.00
Dep - Karitia	48.91
Dep - Kaubure	145.00
Dep - Kauntira	11,780.04
Dep - Kauntira Store	200.00
Dep - Kauntira Waa n Oo	5,549.00
Dep - KCCS/ KCDL	1,667.74
Dep - Keebi	7.50
Dep - KEIP	2,659.82
Dep - Kieura	10.00
Dep - KiLGA	240.00
Dep - KOIL	955.00
Dep - Koito	80.00
Dep - Linnix	50.00
Dep - Maboua	40.00
Dep - Mekata	12.00
Dep - MELAD	300.00
Dep - MICTTD	170.00
Dep - Miite/Others	22.50
Dep - MLPID	4,350.00
Dep - MOE	2,224.70
Dep - MPWU	320.00
Dep - Nabakai	248.80
Dep - Naboua	110.08
Dep - Nautuao	146.47
Dep - Nei Buroon	164.30
Dep - Neirei	140.51
Dep - O/T Keebi	15.00
Dep - OB	170.00
Dep - Otabu	30.00
Dep - Pre-School Teachers Salary	1,369.18
Dep - Primary Project	274.25
Dep - Public Toilet	261.77

Dep - Roronrkirake	109.50
Dep - Rose	46.24
Dep - Ruatoa	63.57
Dep - Santo Rabwaere	59.20
Dep - Solar	11.50
Dep - SPC	364.00
Dep - Surplus	41.91
Dep - Taam	962.80
Dep - Taatu	536.83
Dep - Takenibeia	20.00
Dep - Takimte	38.24
Dep - Tangata	4.60
Dep - Tavita	145.00
Dep - Te Marae	3,003.66
Dep - Tearein	18.47
Dep - Teboraiti	48.90
Dep - Teburoro	10.00
Dep - Teia	34.00
Dep - Tekaiti	22.00
Dep - Temaia	299.00
Dep - Temaritao	55.13
Dep - Tematanimoone	4.64
Dep - Teoti	52.46
Dep - Tereba	40.00
Dep - Teuatati	110.74
Dep - Tiime	15.00
Dep - Tikutaake	5.00
Dep - Tobwaraoi	12.00
Dep - Tokia	52.46
Dep - Tonga	60.00
Dep - Tumoa	196.30
Dep - Unimwane	86.95
Dep - Unsigned MP Rereao	12.00
Dep - Unsigned Teaiwa N	40.20
Dep - Wa n oo	5,978.20
Dep - Warden	706.20

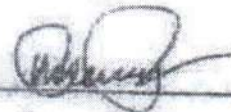
Dep - Youth	558.50
Imp -Buanaki	20.00
Imp -Rereao	416.00
Imp -Taakenibeia	30.00
Imp -Teaang	30.00
Imp -Tekiraraiti	67.40
Imp -Terengawi	242.40
Imp -Uakeia	240.00
Loan -Beruiaki	112.70
Loan -Buanaki	90.00
Loan -Iotebwa	40.00
Loan -Taakenibeia	80.00
Loan -Teaang	80.00
Loan -Tekiraraiti	50.00
	138,172.08

Teraina Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$ 295,586.22 for the year ended 31st December 2020 are correct.

Signed by:

Clerk to Island Council



Mayor to Island Council



Secretary



TERAINA ISLAND COUNCIL			
SURPLUS ACCOUNT			
AS AT 31/12/2020			
Surplus 01/01/20			249,694.72
Add: Total Current Revenues 2020			344,369.38
Total			594,064.10
Less: Total Current Expenditures 2020			298,477.88
Surplus End 31/12/20			295,586.22
Statement of Ledger Balances 31/12/2020			
Details		Debit	Credit
Surplus Account for 31/12/2020			295,586.22
Below The Line			
Adv -Account		265	0
Adv -ATHKL		800	0
Adv -Aviation		1140.81	0
Adv -Communication		187.5	0
Adv -Copra		2610	0
Adv -KILGA		240	0
Adv -Koil		955	0
Adv -Marae (Airport)		6766.8	0
Adv -Matan		500	0
Adv -MELAD		450	0
Adv -MIA		640	0
Adv -Primary Project		900	0
Adv -SPC		2537.5	0
Adv -Terabwata		500	0
Adv -Teretio		380	0
Adv -Toilet project		156	0
Adv -Uaborau		500	0
Adv -Unimwane		1272	0
Adv -Ununiki		510	0
adv - Abitai		127	0
adv - Account		875.39	0
adv - Andrew		50	0
adv - Copra sales		1507.4	0
adv - Elections		880	0
adv - Ianna		240	0
adv - JSS Truck		2380	0
adv - Kaitibwebwe		180	0
adv - Kaubure		755	0
adv - Kirimae		50	0
adv - Koro-Mwaneaba		113.5	0
adv - Maintenance		4638.49	0
adv - MCIC		25	0
adv - MIA		1229	0

adv - O/T Tavita		75	0
adv - Oti		0.65	0
adv - Ritang		0.4	0
adv - Silver Jubilee		1	0
adv - Takabiri		37.1	0
adv - Takakaro		962.8	0
adv - Tarabainnang		45.56	0
adv - Tauati		86.74	0
adv - Tereke		40	0
adv - Tetaake		12	0
adv - Tilbaud		50	0
adv - Toatoa		415	0
adv - Uruantaake		390	0
Dep - Aata/others		0	127
Dep - Air Field		0	38.58
Dep - Arabwata		0	0
Dep - Ata		0	0
Dep - Atanimango		0	400
Dep - ATHKL		0	4090.05
Dep - Aviation		0	914.96
Dep - Balbuaka/Others		0	908
Dep - Barebu		0	1255
Dep - Beiaata		0	0
Dep - Beleroo		0	10
Dep - Biribo		0	0
Dep - Birilitia		0	45.07
Dep - Boboti CS		0	46.4
Dep - Bobou MOE		0	8818.65
Dep - Bruce		0	0
Dep - Bwain Akawa		0	2502.1
Dep - Carpentry		0	183.53
Dep - Council		0	66.9
Dep - CPR		0	270
Dep - Ell-G12ACE proj		0	0
Dep - Elderly Allowance		0	100
Dep - Eriaba		0	100
Dep - Fisheries		0	9831.35
Dep - Ibouri		0	0
Dep - Ice plant		0	9832.34
Dep - Incentive Allowances		0	969.4
Dep - Ingatia		0	160
Dep - Iolebwa		0	8.34
Dep - Joinery		0	452
Dep - Kaiea		0	0
Dep - Kainaomata		0	3242.59

Dep - Kakiaman		0	10
Dep - Karitua		0	48.91
Dep - Kavanano		0	0
Dep - Kauntira		0	11780.04
Dep - Kauntira Store		0	200
Dep - Kauntira Waa n Oo		0	5549
Dep - KCCS/ KCDL		0	1667.74
Dep - KCDL		0	285.47
Dep - Keebi		0	7.5
Dep - KEIP		0	2659.82
Dep - Kleura		0	10
Dep - KilGA		0	240
Dep - KOIL		0	955
Dep - Koita		0	80
Dep - Linnix		0	1.25
Dep - Maboua		0	40
Dep - Mayor		0	0
Dep - Mekata		0	12
Dep - MELAD		0	300
Dep - MICTTD		0	170
Dep - Milite/Others		0	22.5
Dep - MLPID		0	4350
Dep - MOE		0	2224.7
Dep - MPWU		0	320
Dep - Mwariko		0	0
Dep - Nabakai		0	248.8
Dep - Naboua		0	130.08
Dep - Nabwabwa		0	0
Dep - Naewenaka		0	0
Dep - Nautuao		0	146.47
Dep - Neetin		0	0
Dep - Nei Buroon		0	164.3
Dep - Neirei		0	140.51
Dep - O/T Keebi		0	15
Dep - OB		0	170
Dep - Otabu		0	30
Dep - Pre-School Teachers Salary		0	3480.17
Dep - Primary Project		0	274.25
Dep - Public Toilet		0	119.97
Dep - Roronkirake		0	109.5
Dep - Rose		0	46.24
Dep - Ruatoa		0	63.57
Dep - Ruutia		0	0
Dep - Santo Rabwaere		0	59.2
Dep - Solar		0	370.3

Dep - SPC		0	364
Dep - Surplus		0	41.91
Dep - Taam		0	962.8
Dep - Taatu		0	536.83
Dep - Takenibeia		0	20
Dep - Tamkite		0	38.24
Dep - Tangata		0	4.6
Dep - Tavita		0	145
Dep - Te Marae		0	3003.66
Dep - Teaara		0	0
Dep - Teaeaki		0	0
Dep - Teanganibeia		0	0
Dep - Tearein		0	126.67
Dep - Teboraiti		0	48.9
Dep - Teburoro		0	10
Dep - Teia		0	34
Dep - Tekaiti		0	22
Dep - Temaia		0	299
Dep - Temaritao		0	55.13
Dep - Tematanimoone		0	4.64
Dep - Temoaniti		0	0
Dep - Teneki Group		0	0
Dep - Tentaake		0	5
Dep - Teoti		0	52.46
Dep - Tereba		0	40
Dep - Tereita		0	100
Dep - Teuatati		0	110.74
Dep - Teuea		0	0
Dep - Tiime		0	15
Dep - Tikutaake		0	5
Dep - Tiribo Group		0	0
Dep - Tobwaraoi		0	12
Dep - Tokia		0	52.46
Dep - Tonga		0	60
Dep - Tuaa		0	0
Dep - Tumoa		0	196.3
Dep - Unimwane		0	1316.95
Dep - Unsigned MP Rereao		0	12
Dep - Unsigned Teaiwa N		0	40.2
Dep - Wa n oo		0	5978.2
Dep - Warden		0	706.2
Dep - William		0	0
Dep - Youth		0	145
Dep - Ietitaia		0	15
Dep - Bakaoti		0	0

Dep -Agriculture		0	510
Dep -High Court		0	125
Dep -Buanaki (imprest refund)		0	20
Dep -Rereao (imprest refund)		0	416
Dep -Taakenibeia(imprest refund)		0	30
Dep -Teaang(imprest refund)		0	30
Dep -Tekiraraiti (imprest refund)		0	67.4
Dep -Terengawi (imprest refund)		0	242.4
Dep -Uakeia (imprest refund)		0	240
Dep -Beruiaki		0	112.7
Dep -Buanaki		0	90
Dep -Iotebwa		0	40
Dep -Taakenibeia		0	80
Dep -Teaang		0	80
Dep -Tekiraraiti		0	50
Imp - Binti (Xmas)		1440	0
Imp -Ataake Kamoriki (MIA)		5700	0
Imp -Atanimango		446.7	0
Imp -Autamoe		400	0
Imp -Beruiaki		178.77	0
Imp -Brad		5000	0
Imp -Bwebwe		4370	0
Imp -Faioa Mikarite		0	0
Imp -Iotebwa		300	0
Imp -Kaburee O		0	0
Imp -Kaitama Toroto		3840	0
Imp -Kanofou		0	0
Imp -Taatu		50	0
Imp -Taritoo		800	0
Imp -Tearawa (MIA)		0	0
Imp -Teewaa		24883.1	0
Imp -Tekaal		100	0
Imp -Tirenga		0	0
Imp -Tokibara		1000	0
Imp -Tuumoa		0	0
Imp -Ualeta		260	0
Imp -Uaniito		160	0
Imp -Wakareta Teekea		200	0
Loan -Terengawi		242.4	0
Loss -Act Clerk Ritang		120	0
Loss -Beruiaki		33862.55	0
Loss -Bwabwaku		1407.7	0
Loss -Bwebwe		11491.21	0
Loss -Clerk Tirenga		8850	0
Loss -Kanofou/Others		121.6	0

Loss -Katetia		0.08	0
Loss -Mangoteti		720	0
Loss -Taritaa		118.89	0
Loss -Teroata.T		228.82	0
Closing Cash		4,620.65	
Closing Bank		245,784.05	
TOTAL		<u>393,174.16</u>	<u>393,174.16</u>



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	245,784.05		
Cash on Hand		4,620.65		
Account Receivable	2	142,769.46	393,174.16	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				393,174.16
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	97,587.94	97,587.94	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				97,587.94
Net Asset				295,586.22
Equity				
Current Year Earning			45,891.50	
Historical Balancing			249,694.72	
Total Equity				295,586.22

Prepared by : LGD Internal Audit

Expenditures as at 31/12/20

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	BWAKABWAI	2102	Councillors	22,865.97		
		2103	Kauoman Clerk	4,531.68		
		2104	Kauoman Tia Mwane	4,523.85		
		2106	Tia Talibi	4,253.58		
		2108	Kabenta	4,523.58		
		2109	Turalwa	4,495.23		
		2111	Tibi Kaubure	3,682.92		
		2112	Kaubure	20,109.96		
		2113	Neeti ni kawa	20,406.33		
		2114	Burama	4,495.23		
		2115	(ICW)	4,506.94		
		2119	Makaeneke	4,454.28		
		2122	Tia Rikomwane	0.00		
		2127	Tia taraua te au'i ni'irua	4,491.81		
		2133	Tia Uaereti	4,495.23		
		2135	Taan Reireia Atoei	3,636.72		
		2145	Tia Kaitiaki	4,495.23		
		2148	Watchman	4,495.23		
		2149	Pond cleaner	2,817.54		
		2150	Jss kiribati skill (Boys)	2,827.98		
					130,109.29	
2200	ARAUENTI	2201	Kauntira	6,660.00		
		2202	Kaniwangan te Mayor	600.00		
		2203	mwane ni marawa (incentive allowance)	11,280.00		
		2204	Bala Reibwa	406.00		
		2207	JSS/Primary Sch Committee	1,110.00		
		2208	Komete ni Karikirake	50.00		
		2209	Boneti, Bareka & Mwaimwal	860.00		
		2210	Bonamw	180.00		
		2213	Komete ni Kateirake	35.00		
		2216	Komete oika tineaiki	95.00		
		2218	Kometen te Kainaomata	390.00		
		2229	Board Survey Committee	155.00		
		2230	Komete ni Kalawe	485.00		
					22,306.00	

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	KABUTAN TE WAAKI	2301	Mwamwananga	1,020.00		
		2303	Furniture/Equipment	441.00		
		2306	Uaereli & Tareboon	309.30		
		2312	Rinerine	180.00		
		2313	Kolnaomara	177.00		
		2314	Kaakan mane	476.66		
		2316	Kabwaratarau	212.50		
		2320	Tararua beeki	355.00		
		2322	Ka'ruaa/Mweoka nakan Botaki	2,673.00		
		2326	Bwain te aobili	1,410.54		
					7,255.00	
2400	ONOBWAI	2402	Aobili	1,832.20		
		2403	Auli ni maeka	149.00		
		2404	Auli ni Irua	215.00		
		2408	Kaa/Rebwerebwe	1,937.90		
		2410	Kawal/Kotiwei - (Virremani war konta 1/10)	1,362.65		
					5,496.75	
2700	KABANE MWANE N TE KARIKI	2701	Amwarake/Mooli bukia Irua	416.95		
		2702	Bwaan te Kaa/Taba ni bwaa - (Bwaan te Kaa/Taba ni bwaa)	5,075.60		
		2703	Internet	5,800.00		
		2709	Kalangomwane	82,769.00		
					94,081.55	
2800	KARAI MWANE	2801	Kaintabwi	8,753.34		
		2803	Onobwa'an auli'n Tautaka	19,419.55		
		2804	Birimwane nakan KILGA	1,000.00		
		2805	Buokan kangnaga	1,198.00		
		2806	Te buoka ibukin te school truck	8,858.40		
					39,229.29	
			Total Expenditure			298,477.88

Incomes as at 31/12/20

Mid. Code	Description (M)	Bot. Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	ANGA3WAI	1103	Roan rabwata	4,380.00		
		1104	Airport tax	1,782.00		
		1107	Capra commission	37,286.62		
					43,448.62	
1200	RAITIENI	1201	Motoka/Rebwerebwe	3,023.00		
		1202	Beeba ni kabubufi	1,097.20		
		1203	Bwatika	201.00		
		1204	Kamea	350.00		
		1205	Titaa	6,691.45		
		1207	Kakukurei	28.00		
		1210	Motel	350.00		
		1211	Kamarake aika nakonaka	465.00		
		1212	Taba ni bwa	3,126.40		
		1213	Bofaki aika tauaki mwila	450.00		
		1214	Koriki/Tanati	750.00		
		1215	Bwakaukau	4,056.50		
		1219	Tangoan Kaa/rebwe2	1,200.00		
		1223	Binga	300.00		
		1224	Agency Fee	75.00		
		1237	Floating licences	500.00		
		1238	Secondhand	75.00		
		1241	Nangkona	2,100.00		
		1254	Karikirake man Marin Taari	750.00		
					25,588.55	
1300	MWANE NI BUOKA	1301	Buoka man te Tautaeaka	130,044.87		
		1302	Buoka man te Postal	800.00		
					130,844.87	
1400	BAKAO (INTREST)	1402	Rakan te Loan	21,012.54		
					21,012.54	
1500	WAKI NI KARIKIRAKE	1501	Kabonakoan bwaa	133.00		
		1504	Roan Auli ni maeka	182.50		
		1505	Roan maekaia Irua	4,265.00		
		1506	Kanfoka/Tangoan Kaa	1,564.00		
		1507	Kabonakoan te Bwaa	2,895.92		
		1508	Tangoan bwain te Kaunira	324.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	WAKI NI KARIKIRAKE	1510	Tangoan ana raba te Kountira	760.00		
		1511	Ana karekamwane Internet	21,970.14		
		1514	Riti ni birineli	3,500.00		
		1521	Kaofinakooia beeki	1,756.00		
		1522	Katangomwane	72,590.97		
		1534	Commission from ATHKL	3,031.00		
		1537	Karaoawal man te fimanti	300.00		
					113,272.53	
1600	MWANE TABELA	1601	Mwane n Raka	64.35		
					64.35	
1700	KARAI MWANE	1701	Kaintabwi	10,137.92		
					10,137.92	
			Total Income			344,369.38

Teraina Island Council
Statement of Notes
For the Period 01/01/20 to 31/12/20

Note#	Account	Bot_Code	Amount	Total
			\$	\$
1	Bank of Kiribati (ANZ)			
	IBD # 1298493		7,655.40	
	Current Account		238,128.65	
				245,784.05
2	Account Receivable			
	Adv -Account		265	
	Adv -ATHKL		800	
	Adv -Aviation		1140.81	
	Adv -Communication		187.5	
	Adv -Copra		2610	
	Adv -KILGA		240	
	Adv -Koil		955	
	Adv -Marae (Airport)		6766.8	
	Adv -Matan		500	
	Adv -MELAD		450	
	Adv -MIA		640	
	Adv -Primary Project		900	
	Adv -SPC		2537.5	
	Adv -Terabwala		500	
	Adv -Teretlo		380	
	Adv -Toilet project		156	
	Adv -Uaborau		500	
	Adv -Unimwane		1272	
	Adv -Ununiki		510	
	adv - Abitai		127	
	adv - Account		875.39	
	adv - Andrew		50	
	adv - Copra sales		1507.4	
	adv - Elections		880	
	adv - Ianna		240	
	adv - JSS Truck		2380	
	adv - Kaifibwebwe		180	
	adv - Kaubure		755	
	adv - Kirimae		50	
	adv - Koro-Mwaneaba		113.5	
	adv - Maintenance		4638.49	
	adv - MCIC		25	
	adv - MIA		1229	
	adv - O/T Tavita		75	
	adv - Oli		0.65	

adv - Ritang		0.4
adv - Silver Jubilee		1
adv - Takabiri		37.1
adv - Takakara		962.8
adv - Tarabainnang		45.56
adv - Tauati		86.74
adv - Tereke		40
adv - Tetaake		12
adv - Tilibaua		50
adv - Toatoa		415
adv - Uruantaake		390
Imp - Birti (Xmas)		1440
Imp - Ataake Kamariki (MIA)		5700
Imp - Afanimango		446.7
Imp - Autamoe		400
Imp - Beruiaki		178.77
Imp - Brad		5000
Imp - Bwebwe		4370
Imp - Faioa Mikarite		0
Imp - Iotebwa		300
Imp - Kaburee O		0
Imp - Kaitama Toroto		3840
Imp - Kanofou		0
Imp - Taatu		50
Imp - Taritua		800
Imp - Tearawa (MIA)		0
Imp - Teewaa		24883.1
Imp - Tekaa		100
Imp - Tirenga		0
Imp - Tokibara		1000
Imp - Tuumoa		0
Imp - Uaiefa		260
Imp - Uaniito		160
Imp - Wakareta Teekea		200
Loan - Terengawi		242.4
Loss - Act Clerk Ritang		120
Loss - Beruiaki		33862.55
Loss - Bwabwaku		1407.7
Loss - Bwebwe		11491.21
Loss - Clerk Tirenga		8850
Loss - Kanofou/Others		121.6
Loss - Katetia		0.08
Loss - Mangoteti		720
Loss - Taritua		118.89
Loss - Teroata.T		228.82

			\$142,769.46
3	Account Payable		
	Dep - Aafa/others	127	
	Dep - Air Field	38.58	
	Dep - Arabwata	0	
	Dep - Afa	0	
	Dep - Afanimango	400	
	Dep - ATHKL	4090.05	
	Dep - Aviation	914.96	
	Dep - Balbuaka/Others	908	
	Dep - Barebu	1255	
	Dep - Beiaata	0	
	Dep - Beterao	10	
	Dep - Biribo	0	
	Dep - Birilita	45.07	
	Dep - Boboti CS	46.4	
	Dep - Bobou MOE	8818.65	
	Dep - Bruce	0	
	Dep - Swain Akawa	2502.1	
	Dep - Carpentry	183.53	
	Dep - Council	66.9	
	Dep - CPR	270	
	Dep - Eli-G12ACE proj	0	
	Dep - Elderly Allowance	100	
	Dep - Eriaba	100	
	Dep - Fisheries	9831.35	
	Dep - Ibouri	0	
	Dep - Ice plant	9832.34	
	Dep - Incentive Allowances	969.4	
	Dep - Ingatia	160	
	Dep - Iotebwa	8.34	
	Dep - Joinery	452	
	Dep - Kalea	0	
	Dep - Kainaomata	3242.59	
	Dep - Kakiaman	10	
	Dep - Karitia	48.91	
	Dep - Kavanano	0	
	Dep - Kauntira	11780.04	
	Dep - Kauntira Store	200	
	Dep - Kauntira Waa n Oo	5549	
	Dep - KCCS/ KCDL	1667.74	
	Dep - KCDL	285.47	
	Dep - Keebi	7.5	
	Dep - KEIP	2659.82	
	Dep - Kieura	10	

Dep - KILGA		240	
Dep - KOIL		955	
Dep - Koito		80	
Dep - Linnix		1,25	
Dep - Maboua		40	
Dep - Mayor		0	
Dep - Mekata		12	
Dep - MELAD		300	
Dep - MICTID		170	
Dep - Milite/Others		22.5	
Dep - MLPID		4350	
Dep - MOE		2224.7	
Dep - MPWU		320	
Dep - Mwariko		0	
Dep - Nabakai		248.8	
Dep - Naboua		130.08	
Dep - Nabwabwa		0	
Dep - Naewenako		0	
Dep - Nautuao		146.47	
Dep - Neetin		0	
Dep - Nei Buroon		164.3	
Dep - Neirei		140.51	
Dep - O/T Keebi		15	
Dep - OB		170	
Dep - Otabu		30	
Dep - Pre-School Teachers Salary		3480.17	
Dep - Primary Project		274.25	
Dep - Public Toilet		119.97	
Dep - Roronkirake		109.5	
Dep - Rose		46.24	
Dep - Ruatoa		63.57	
Dep - Ruutia		0	
Dep - Santo Rabwaere		59.2	
Dep - Solar		370.3	
Dep - SPC		364	
Dep - Surplus		41.91	
Dep - Taam		962.8	
Dep - Taatu		536.83	
Dep - Takenibeia		20	
Dep - Tamkite		38.24	
Dep - Tangata		4.6	
Dep - Tavita		145	
Dep - Te Marae		3003.66	
Dep - Tearaa		0	
Dep - Teaeke		0	

Dep - Teanganibeia	0
Dep - Tearein	126.67
Dep - Teboraiti	48.9
Dep - Teburora	10
Dep - Teia	34
Dep - Tekaiti	22
Dep - Temaia	299
Dep - Temaritao	55.13
Dep - Tematanimoane	4.64
Dep - Temoaniti	0
Dep - Teneki Group	0
Dep - Tentake	5
Dep - Teoti	52.46
Dep - Tereba	40
Dep - Terelta	100
Dep - Teuafati	110.74
Dep - Teuea	0
Dep - Tiime'i	15
Dep - Tikutaake	5
Dep - Tiriba Group	0
Dep - Tobwaraoi	12
Dep - Tokia	52.46
Dep - Tonga	60
Dep - Tuaa	0
Dep - Tumoa	196.3
Dep - Unimwane	1316.95
Dep - Unsigned MP Rereao	12
Dep - Unsigned Teaiwa N	40.2
Dep - Wa n oo	5978.2
Dep - Warden	706.2
Dep - William	0
Dep - Youth	145
Dep - Jetitaita	15
Dep-Bakaoti	0
Dep -Agriculture	510
Dep -High Court	125
Dep -Buanaki (imprest refund)	20
Dep -Rereao (imprest refund)	416
Dep -Taakenibeia(imprest refund)	30
Dep -Teaang(imprest refund)	30
Dep -Tekiraraiti (imprest refund)	67.4
Dep -Terengawi (imprest refund)	242.4
Dep -Uakeia (imprest refund)	240
Dep -Beruaki	112.7
Dep -Buanaki	90

Dep -Iotebwa		40	
Dep -Taakenibeia		80	
Dep -Teaang		80	
Dep -Teklraaiti		50	
			\$97,587.94

Teraina Island Council
Accumulative Trial Balance

As at 31/12/20

	Surplus brought forward 01-Jan-2020			Debit	Credit
Codes	Details	Estimate	Amount	Debit	Credit
1100	ANGABWAI				
1103	Roon rabwato	3,770.00	4380	0	4380
1104	Airport tax	4,000.00	1782	0	1782
1107	Copra commission	20,000.00	37286.62	0	37286.62
1200	RAITIENITI				
1201	Motoka/Rebwerebwe	3,240.00	3023	0	3023
1202	Beeba ni kdbubuti	450	1097.2	0	1097.2
1203	Bwatika	900	201	0	201
1204	Kamea	1,000.00	350	0	350
1205	Titoo	6,000.00	6691.45	0	6691.45
1206	Kaoti Tamnei	0	0	0	0
1207	Kakukurei	250	28	0	28
1209	Liquor	100	0	0	0
1210	Motel	700	350	0	350
1211	Kamarake aika nkonoko	660	465	0	465
1212	Tabo ni bwa	2,600.00	3126.4	0	3126.4
1213	Botaki aika tauaki mwila	330	450	0	450
1214	Kariki/Tonali	800	750	0	750
1215	Bwakaukau	4,500.00	4056.5	0	4056.5
1216	Taan kateitei (contractors)	0	0	0	0
1219	Tangoan Kaa/rebwe2	1,050.00	1200	0	1200
1220	Tangoan Wa-uowa	100	0	0	0
1222	General Workshop/Karali	0	0	0	0
1223	Bingo	450	300	0	300

1224	Agency Fee	150	75	0	75
1230	Taabo n	300	0	0	0
1237	Floating licences	2,400.00	500	0	500
1238	Secondhand	600	75	0	75
1241	Nangkona	1,450.00	2100	0	2100
1251	Studio shop	0	0	0	0
1254	Karikirake man Marin Taari	700	750	0	750
1300	MWANE NI BUOKA				
1301	Buoka man te Tautaeaka	86,618.00	130044.9	0	130044.87
1302	Buoka man te Postal	800	800	0	800
1303	Mwane n onobwaian autin Tautaeaka	1,209.00	0	0	0
1306	Te buoka baaia ataein te reirei	8,000.00	0	0	0
1400	BAKAO (INTREST)				
1401	Raka ni Boki n mwane/IBD	50	0	0	0
1402	Rakan te Loan	20,000.00	21012.54	0	21012.54
1500	WAKI NI KARIKIRAKE				
1403	Hardware	100	0	0	0
1501	Kabonakoan bwaai	300	133	0	133
1502	Tangoan Uaa-uawa/boofi	0	0	0	0
1504	Roon Aafi ni maeka	744	182.5	0	182.5
1505	Roon maekaia luu	6,000.00	4265	0	4265
1506	Kantoka/Tangoan Kaa	1,000.00	1564	0	1564
1506a	School truck	0	0	0	0
1507	Kabonakoan te Bwaa	600	2895.92	0	2895.92
1508	Tangoan bwain te Kauntira	500	324	0	324
1510	Tangoan ana tabo te Kauntira	500	760	0	760
1511	Ana karekemwane Internet	22,000.00	21970.14	0	21970.14
1514	Riti ni bilineti	5,000.00	3500	0	3500
1516	Bwain Kiribati	0	0	0	0
1518	Hardware	4,000.00	0	0	0

1521	Kaoinakoaia beeki	1,000.00	1756	0	1756
1522	Katangomwane	60,000.00	72590.97	0	72590.97
1530	Kabonakoan uanikai	10	0	0	0
1534	Commission from ATHKL	800	3031	0	3031
1537	Karabwai man te limanti	100	300	0	300
1541	Ana kaikiroke alka uareke	1,000.00	0	0	0
1600	MWANE TABEUA				
1601	Mwane n Raka	150	64.35	0	64.35
1602	Tuoa n te bowi	200	0	0	0
1700	KARAIL MWANE				
1701	Kaintabwi	8,002.00	10137.92	0	10137.92
2100	BWAKABWAI				
2101	Backpay	0	0	0	0
2102	Councilors	23,893.00	22865.97	22865.97	0
2103	Kauoman Clerk	3,357.00	4531.68	4531.68	0
2104	Kauoman Tia Mwane	3,351.00	4523.85	4523.85	0
2106	Tia Taibi	3,151.00	4253.58	4253.58	0
2108	Kabenta	3,351.00	4523.58	4523.58	0
2109	Turaiwa	3,330.00	4495.23	4495.23	0
2111	Tiibi Kaubure	2,571.00	3682.92	3682.92	0
2112	Kaubure	15,042.00	20109.96	20109.96	0
2113	Neei ni Kowa	15,117.00	20406.33	20406.33	0
2114	Burama	3,330.00	4495.23	4495.23	0
2115	[ICW]	3,346.00	4506.94	4506.94	0
2119	Makaeneke	3,346.00	4454.28	4454.28	0
2122	Tia Rikomwane	0	0	0	0
2127	Tia tararua le guli ni lrua	3,346.00	4491.81	4491.81	0
2133	Tia Uaerei	3,330.00	4495.23	4495.23	0
2135	Taan Reireia Alaei	5,198.00	3636.72	3636.72	0
2145	Tia Kaiikiaki	3,330.00	4495.23	4495.23	0

2148	Watchman		3,330.00	4495.23	4495.23	0
2149	Pond cleaner		2,095.00	2817.54	2817.54	0
2150	Jss kiribati skill (Boys)		2,095.00	2827.98	2827.98	0
2200	ARAUENTI					
2201	Kauntira		6,375.00	6660	6660	0
2202	Kariwangan te Mayor		600	600	600	0
2203	mwane ni motirawa (incentive allowance)		11,280.00	11280	11280	0
2204	Baia Reibwa		1,000.00	406	406	0
2207	JSS/Primary Sch Committee		1,860.00	1110	1110	0
2208	Komete ni Karirake		620	50	50	0
2209	Boneti, Bareka & Mwaimwai		300	860	860	0
2210	Bonomwi		465	180	180	0
2211	Mwengabuaka		1,000.00	0	0	0
2213	Komete ni Kateirake		930	35	35	0
2216	Komete aika rineaki		465	95	95	0
2218	Kometen te Kainamata		465	390	390	0
2229	Board Survey Committee		465	155	155	0
2230	Komete ni Katawe		450	485	485	0
2300	KABUTAN TE WAAKI					
2301	Mwamwananga		1,500.00	1020	1020	0
2303	Furniture/Equipment		3,000.00	441	441	0
2306	Uaereti & Tareboon		80	309.3	309.3	0
2308	Buraeki ao Kabaraai		118	0	0	0
2312	Rinerine		2,440.00	180	180	0
2313	Kainamata		1,500.00	177	177	0
2314	Kaokan mane		500	476.66	476.66	0
2315	Bootaki ian te Kauntira		300	0	0	0
2316	Kabwaratarau		1,500.00	212.5	212.5	0
2318	Roon te Bowi		200	0	0	0
2320	Tataruia beeki		500	355	355	0

2322	Kaituaga/Mweaka nakon Botaki	900	2673	2673	0
2326	Bwain te aobiti	1,032.00	1410.54	1410.54	0
2332	Support to Elderly Fund Distribution	600	0	0	0
2333	Support to Copra Monitoring transport	0	0	0	0
2334	Kaongora ni Kataumwane	0	0	0	0
2400	ONOBWAI				
2402	Aobiti	2,000.00	1832.2	1832.2	0
2403	Auti ni maeko	4,800.00	149	149	0
2404	Auti ni Irua	1,000.00	215	215	0
2407	Maneaba	0	0	0	0
2408	Kaa/Rebwerebwe	1,500.00	1937.9	1937.9	0
2408a	School Truck	1,500.00	0	0	0
2410	Kawai/Kotiwei - (Virement warrant no 1)	3,000.00	1362.65	1362.65	0
2700	KABANE MWANE N TE KARIKIRAKE				
2701	Amwarake/Mooi ibukia Irua	2,000.00	416.95	416.95	0
2702	Bwaan te Kaa/Tabo ni bwaa - (Virement)	5,000.00	5075.6	5075.6	0
2703	Internet	9,600.00	5800	5800	0
2709	Katangomwane	60,000.00	82789	82789	0
2712	Hardware	1,000.00	0	0	0
2719	Nei ni Baneawa	0	0	0	0
2720	Auti n reitei	0	0	0	0
2721	Boon te rebwerebwe	1,600.00	0	0	0
2800	KARAI MWANE				
2801	Kainlabwi	16,003.00	8753.34	8753.34	0
2802	School Truck contribution	0	0	0	0
2803	Onobwaian autin Tautaeaka	1,209.00	19419.55	19419.55	0
2804	Birimwane nakon KILGA	1,000.00	1000	1000	0
2805	Buokan kangnaga	1,000.00	1198	1198	0
2806	Te buoka ibukin te school trucks	6,000.00	8858.4	8858.4	0
	Below the line				

	Adv -Account		0	265	265	0
	Adv -ATHKL		0	800	800	0
	Adv -Aviation		0	1140.81	1140.81	0
	Adv -Communication		0	187.5	187.5	0
	Adv -Copra		0	2610	2610	0
	Adv -KILGA		0	240	240	0
	Adv -Koil		0	955	955	0
	Adv -Marae (Airport)		0	6766.8	6766.8	0
	Adv -Matan		0	500	500	0
	Adv -MELAD		0	450	450	0
	Adv -MIA		0	640	640	0
	Adv -Primary Project		0	900	900	0
	Adv -SPC		0	2537.5	2537.5	0
	Adv -Terabwata		0	500	500	0
	Adv -Teretia		0	380	380	0
	Adv -Toilet project		0	156	156	0
	Adv -Uaborau		0	500	500	0
	Adv -Unimwane		0	1272	1272	0
	Adv -Ununiki		0	510	510	0
	adv - Abitai		0	127	127	0
	adv - Account		0	875.39	875.39	0
	adv - Andrew		0	50	50	0
	adv - Copra sales		0	1507.4	1507.4	0
	adv - Elections		0	880	880	0
	adv - Ianna		0	240	240	0
	adv - JSS Truck		0	2380	2380	0
	adv - Kailibwebwe		0	180	180	0
	adv - Kaubure		0	755	755	0
	adv - Kirimae		0	50	50	0
	adv - Koro-Mwaneaba		0	113.5	113.5	0

	adv - Maintenance	0	4638.49	4638.49	0
	adv - MCIC	0	25	25	0
	adv - MIA	0	1229	1229	0
	adv - O/T Tavita	0	75	75	0
	adv - Oti	0	0.65	0.65	0
	adv - Ritang	0	0.4	0.4	0
	adv - Silver Jubilee	0	1	1	0
	adv - Takabiri	0	37.1	37.1	0
	adv - Takakaro	0	962.8	962.8	0
	adv - Tarabainnang	0	45.56	45.56	0
	adv - Tauali	0	86.74	86.74	0
	adv - Tereke	0	40	40	0
	adv - Tetake	0	12	12	0
	adv - Tilbua	0	50	50	0
	adv - Toatua	0	415	415	0
	adv - Uruantake	0	390	390	0
	Dep - Aata/others	0	127	0	127
	Dep - Air Field	0	38.58	0	38.58
	Dep - Arobwala	0	0	0	0
	Dep - Ata	0	0	0	0
	Dep - Atanimango	0	400	0	400
	Dep - ATHKL	0	4090.05	0	4090.05
	Dep - Aviation	0	914.96	0	914.96
	Dep - Baibuaka/Others	0	908	0	908
	Dep - Barebu	0	1255	0	1255
	Dep - Beiaata	0	0	0	0
	Dep - Beleroo	0	10	0	10
	Dep - Biribo	0	0	0	0
	Dep - Biritia	0	45.07	0	45.07
	Dep - Boboti CS	0	46.4	0	46.4

	Dep - Bobou MOE		0	8818.65		0	8818.65
	Dep - Bruce		0	0		0	0
	Dep - Bwain Akawa		0	2502.1		0	2502.1
	Dep - Carpentry		0	183.53		0	183.53
	Dep - Council		0	66.9		0	66.9
	Dep - CPR		0	270		0	270
	Dep - ELI-G12ACE proj		0	0		0	0
	Dep - Elderly Allowance		0	100		0	100
	Dep - Eriaba		0	100		0	100
	Dep - Fisheries		0	9831.35		0	9831.35
	Dep - Ibouri		0	0		0	0
	Dep - Ice plant		0	9832.34		0	9832.34
	Dep - Incentive Allowances		0	969.4		0	969.4
	Dep - Ingatia		0	160		0	160
	Dep - Iolebwa		0	8.34		0	8.34
	Dep - Joinery		0	452		0	452
	Dep - Kaiea		0	0		0	0
	Dep - Kainaomata		0	3242.59		0	3242.59
	Dep - Kakiaman		0	10		0	10
	Dep - Karitia		0	48.91		0	48.91
	Dep - Kauanano		0	0		0	0
	Dep - Kauntira		0	11780.04		0	11780.04
	Dep - Kauntira Store		0	200		0	200
	Dep - Kauntira Waa n Oo		0	5549		0	5549
	Dep - KCCS/ KCDL		0	1667.74		0	1667.74
	Dep - KCDL		0	285.47		0	285.47
	Dep - Keebi		0	7.5		0	7.5
	Dep - KEIP		0	2659.82		0	2659.82
	Dep - Kieura		0	10		0	10
	Dep - KilGA		0	240		0	240

Dep - KOIL	0	955	0	955
Dep - Koito	0	80	0	80
Dep - Linnix	0	1.25	0	1.25
Dep - Maboua	0	40	0	40
Dep - Mayor	0	0	0	0
Dep - Mekata	0	12	0	12
Dep - MELAD	0	300	0	300
Dep - MICTD	0	170	0	170
Dep - Milite/Others	0	22.5	0	22.5
Dep - MLPID	0	4350	0	4350
Dep - MOE	0	2224.7	0	2224.7
Dep - MPWU	0	320	0	320
Dep - Mwariko	0	0	0	0
Dep - Nabakaj	0	248.8	0	248.8
Dep - Naboua	0	130.08	0	130.08
Dep - Nabwabwa	0	0	0	0
Dep - Naewenako	0	0	0	0
Dep - Nauluao	0	146.47	0	146.47
Dep - Neelin	0	0	0	0
Dep - Nei Buroon	0	164.3	0	164.3
Dep - Neirei	0	140.51	0	140.51
Dep - O/T Keebi	0	15	0	15
Dep - OB	0	170	0	170
Dep - Otabu	0	30	0	30
Dep - Pre-School Teachers Salary	0	3480.17	0	3480.17
Dep - Primary Project	0	274.25	0	274.25
Dep - Public Toilet	0	119.97	0	119.97
Dep - Rorontkirake	0	109.5	0	109.5
Dep - Rose	0	46.24	0	46.24
Dep - Ruatooa	0	63.57	0	63.57

	Dep - Ruutia		0	0	0	0
	Dep - Santo Rabwaere		0	59.2	0	59.2
	Dep - Solar		0	370.3	0	370.3
	Dep - SPC		0	364	0	364
	Dep - Surplus		0	41.91	0	41.91
	Dep - Taam		0	962.8	0	962.8
	Dep - Taatu		0	536.83	0	536.83
	Dep - Takenibeia		0	20	0	20
	Dep - Tamkite		0	38.24	0	38.24
	Dep - Tangata		0	4.6	0	4.6
	Dep - Tavita		0	145	0	145
	Dep - Te Marae		0	3003.66	0	3003.66
	Dep - Tearaa		0	0	0	0
	Dep - Teaeaki		0	0	0	0
	Dep - Teanganibeia		0	0	0	0
	Dep - Tearein		0	126.67	0	126.67
	Dep - Teboraiti		0	48.9	0	48.9
	Dep - Teburora		0	10	0	10
	Dep - Teia		0	34	0	34
	Dep - Tekaiti		0	22	0	22
	Dep - Temaia		0	299	0	299
	Dep - Temaritao		0	55.13	0	55.13
	Dep - Tematanimoone		0	4.64	0	4.64
	Dep - Temoaniti		0	0	0	0
	Dep - Teneki Group		0	0	0	0
	Dep - Tentaake		0	5	0	5
	Dep - Teoti		0	52.46	0	52.46
	Dep - Tereba		0	40	0	40
	Dep - Tereita		0	100	0	100
	Dep - Teuatati		0	110.74	0	110.74

Dep - Teuea	0	0	0	0
Dep - Tiimeai	0	15	0	15
Dep - Tikutaake	0	5	0	5
Dep - Tiibo Group	0	0	0	0
Dep - Tobwaraoi	0	12	0	12
Dep - Tokia	0	52.46	0	52.46
Dep - Tonga	0	60	0	60
Dep - Tuoa	0	0	0	0
Dep - Tumoa	0	196.3	0	196.3
Dep - Unimwane	0	1316.95	0	1316.95
Dep - Unsigned MP Rereao	0	12	0	12
Dep - Unsigned Tediwa N	0	40.2	0	40.2
Dep - Wa n oo	0	5978.2	0	5978.2
Dep - Warden	0	706.2	0	706.2
Dep - William	0	0	0	0
Dep - Youth	0	145	0	145
Dep - Jettitaid	0	15	0	15
Dep-Bakaoiti	0	0	0	0
Dep-Agriculture	0	510	0	510
Dep-High Court	0	125	0	125
Dep-Buanaki (Imprest refund)	0	20	0	20
Dep-Rereao (Imprest refund)	0	416	0	416
Dep-Toakenibeia(Imprest refund)	0	30	0	30
Dep-Teaang(Imprest refund)	0	30	0	30
Dep-Tekiraiti (Imprest refund)	0	67.4	0	67.4
Dep-Terengawi (Imprest refund)	0	242.4	0	242.4
Dep-Uakeia (Imprest refund)	0	240	0	240
Dep-Beruiaki	0	112.7	0	112.7
Dep-Buanaki	0	90	0	90
Dep-Iotebwa	0	40	0	40

Dep - Taakenibeia		0	80	0	80
Dep - Teatang		0	80	0	80
Dep - Tekiraititi		0	50	0	50
Imp - Binti (Xmas)		0	1440	1440	0
Imp - Ataake Kamoriki (MIA)		0	5700	5700	0
Imp - Atanimango		0	446.7	446.7	0
Imp - Autamoe		0	400	400	0
Imp - Beruiaki		0	178.77	178.77	0
Imp - Brad		0	5000	5000	0
Imp - Bwebwe		0	4370	4370	0
Imp - Faioa Mikarite		0	0	0	0
Imp - Iotebwa		0	300	300	0
Imp - Kaburee O		0	0	0	0
Imp - Kaitama Taroto		0	3840	3840	0
Imp - Kanofou		0	0	0	0
Imp - Taatu		0	50	50	0
Imp - Taritua		0	800	800	0
Imp - Tearawa (MIA)		0	0	0	0
Imp - Teewaa		0	24883.1	24883.1	0
Imp - Tekaa		0	100	100	0
Imp - Tirenga		0	0	0	0
Imp - Tokibara		0	1000	1000	0
Imp - Tuumoa		0	0	0	0
Imp - Uaieta		0	260	260	0
Imp - Uaniito		0	160	160	0
Imp - Wakareta Teekea		0	200	200	0
Loan - Terengawi		0	242.4	242.4	0
Loss - Act Clerk Ritang		0	120	120	0
Loss - Beruiaki		0	33862.55	33862.55	0
Loss - Bwabwaku		0	1407.7	1407.7	0

Loss -Bwebwe	0	11491.21	11491.21	0
Loss -Clerk Tiringa	0	8850	8850	0
Loss -Kanofo/Others	0	121.6	121.6	0
Loss -Katella	0	0.08	0.08	0
Loss -Mangotehi	0	720	720	0
Loss -Tariloa	0	118.89	118.89	0
Loss -Terodla.T	0	228.82	228.82	0
Closing Cash			4,620.65	
Closing Bank			245,784.05	
Grand Total			\$691,652.04	\$ 691,652.04

Toraina Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$ 315,705.33) for the year ended 31st December 2021 are correct.

Signed by:

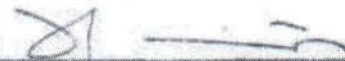
Clerk to Island Council



Mayor to Island Council



Secretary



TERAINA ISLAND COUNCIL			
SURPLUS ACCOUNT			
AS AT 31/12/2021			
Surplus 01/01/20			295,586.22
Add: Total Current Revenues 2021			356,824.21
Total			652,410.43
Less: Total Current Expenditures 2021			336,705.10
Surplus End 31/12/21			315,705.33
Statement of Ledger Balances 31/12/21			
Details		Debit	Credit
Surplus Account for 31/12/21			315,705.33
Below The Line			
Adv -Account		265	0
Adv -ATHKL		800	0
Adv -Aviation		1140.81	0
Adv -Communication		187.5	0
Adv -Copra		2610	0
Adv -KILGA		240	0
Adv -Koil		955	0
Adv -Marae (Airport)		6766.8	0
Adv -Matan		500	0
Adv -MELAD		450	0
Adv -MIA		640	0
Adv -Primary Project		900	0
Adv -SPC		2537.5	0
Adv -Terabwata		500	0
Adv -Terefia		380	0
Adv -Toilet project		156	0
Adv -Uabarau		500	0
Adv -Unimwane		1832	0
Adv -Ununiki		510	0
Adv -Kaburoro		550	0
adv - Abital		127	0
adv - Account		875.39	0
adv - Andrew		50	0
adv - Copra sales		1507.4	0
adv - Elections		880	0
adv - Ianna		240	0
adv - JSS Truck		2380	0
adv - Kaitibwebwe		180	0
adv - Kaubure		865	0
adv - Keebi		7.5	0
adv - Kirimae		50	0
adv - Koro-Mwaneaba		113.5	0
adv - Maintenance		4638.49	0

adv - MCIC		25	0
adv - MIA		1229	0
adv - O/T Tavita		75	0
adv - Oti		0.65	0
adv - Ritang		0.4	0
adv - Silver Jubilee		1	0
adv - Takabiri		37.1	0
adv - Takakara		962.8	0
adv - Tarabainnang		45.56	0
adv - Tauati		86.74	0
adv - Tereke		40	0
adv - Tefaaake		12	0
adv - Tiibaua		50	0
adv - Toatooa		415	0
adv - Uruantaaake		390	0
adv - Bwebwe		200	0
Dep - Aata/others		0	127
Dep - Air Field		0	38.58
Dep - Arabwata		0	0
Dep - Afa		0	0
Dep - Atanimango		0	400
Dep - ATHKL		0	4090.05
Dep - Aviation		0	914.96
Dep - Baibuaka/Others		0	908
Dep - Barebu		0	1855
Dep - Belaata		0	0
Dep - Beteroo		0	10
Dep - Biribo		0	0
Dep - Biritia		0	45.07
Dep - Bobofi CS		0	46.4
Dep - Bobou MOE		0	0
Dep - Bruce		0	0
Dep - Bwain Akawa		0	2502.1
Dep - Carpentry		0	183.53
Dep - Council		0	66.9
Dep - CPR		0	270
Dep - EII-G12ACE proj		0	0
Dep - Elderly Allowance		0	100
Dep - Eriaba		0	100
Dep - Fisheries		0	9831.35
Dep - Ibouri		0	0
Dep - Ice plant		0	6484.62
Dep - Incentive Allowances		0	969.4
Dep - Ingatia		0	160
Dep - Iotebwa		0	8.34

Dep - Joinery		0	452
Dep - Kaiea		0	0
Dep - Kainaomata		0	2708.59
Dep - Kakiaman		0	10
Dep - Kartia		0	48.91
Dep - Kauanano		0	0
Dep - Kauntira		0	11780.04
Dep - Kauntira Store		0	200
Dep - Kauntira Waa n Oo		0	5549
Dep - KCCS/ KCDL		0	7796.74
Dep - KCDL		0	285.47
Dep - KEIP		0	2659.82
Dep - Kieura		0	10
Dep - KiLGA		0	240
Dep - KOIL		0	955
Dep - Koito		0	80
Dep - Linnix		0	1.25
Dep - Maboua		0	40
Dep - Mayor		0	0
Dep - Mekata		0	12
Dep - MELAD		0	300
Dep - MICTTD		0	170
Dep - Miite/Others		0	22.5
Dep - MLPID		0	4350
Dep - MOE		0	2224.7
Dep - MPWU		0	320
Dep - Mwariko		0	0
Dep - Nabakai		0	248.8
Dep - Naboua		0	130.08
Dep - Nabwabwa		0	0
Dep - Naewenako		0	0
Dep - Nautuao		0	146.47
Dep - Neefin		0	0
Dep - Nei Buroon		0	164.3
Dep - Neirei		0	140.51
Dep - O/T Keebi		0	30
Dep - OB		0	170
Dep - Otabu		0	30
Dep - Pre-School Teachers Salary		0	3480.17
Dep - Primary Project		0	274.25
Dep - Public Toilet		0	119.97
Dep - Roronkirake		0	280
Dep - Rose		0	46.24
Dep - Ruatoa		0	63.57
Dep - Ruufia		0	0

Dep - Santa Rabwaere	0	59.2
Dep - Solar	0	110.3
Dep - SPC	0	364
Dep - Surplus	0	41.91
Dep - Taam	0	962.8
Dep - Taatu	0	536.83
Dep - Takenibeia	0	20
Dep - Tamkite	0	38.24
Dep - Tangata	0	4.6
Dep - Tavita	0	75
Dep - Te Marae	0	3003.66
Dep - Teaara	0	0
Dep - Teaeki	0	0
Dep - Teanganibeia	0	0
Dep - Tearein	0	126.67
Dep - Teboraiti	0	48.9
Dep - Teburoro	0	10
Dep - Teia	0	34
Dep - Tekaiti	0	22
Dep - Temaia	0	299
Dep - Temaritao	0	55.13
Dep - Tematanimoone	0	4.64
Dep - Temoaniti	0	0
Dep - Teneki Group	0	0
Dep - Tentake	0	5
Dep - Teoti	0	52.46
Dep - Tereba	0	40
Dep - Tereita	0	100
Dep - Teuatati	0	110.74
Dep - Teuea	0	0
Dep - Timei	0	15
Dep - Tikutaake	0	5
Dep - Tiribo Group	0	0
Dep - Tobwaraoi	0	12
Dep - Tokia	0	52.46
Dep - Tonga	0	60
Dep - Tuoa	0	0
Dep - Tumoa	0	196.3
Dep - Unimwane	0	1316.95
Dep - Unsigned MP Rereao	0	12
Dep - Unsigned Teaiwa N	0	40.2
Dep - Wa n oo	0	5978.2
Dep - Warden	0	706.2
Dep - William	0	0
Dep - Youth	0	145

Dep -Ietitaia	0	15
Dep-Akineti	0	0
Dep-Aroito	0	0
Dep-Bakaoti	0	0
Dep-Betereem	0	0
Dep-Boubou	0	7.3
Dep-Maneaba Xmas	0	464.15
Dep-Maria	0	0
Dep-Ruuta	0	0
Dep-Taanti	0	0
Dep-Tamaki	0	0
Dep-Tearoba	0	895.1
Dep-Teinai	0	0
Dep-Tefuai	0	0
Dep-Toobea	0	0
Dep -Agriculture	0	510
Dep -High Court	0	125
Dep -Buanaki (imprest refund)	0	20
Dep -Rereao (imprest refund)	0	416
Dep -Taakenibeia (imprest refund)	0	30
Dep -Teaang (imprest refund)	0	30
Dep -Tekiraraiti (imprest refund)	0	67.4
Dep -Terengawi (imprest refund)	0	242.4
Dep -Uakeia (imprest refund)	0	240
Dep -Beruiaki	0	112.7
Dep -Buanaki	0	90
Dep -Iotebwa	0	40
Dep -Taakenibeia	0	80
Dep -Teaang	0	80
Dep -Tekiraraiti	0	50
Imp - Binti (Xmas)	1440	0
Imp -Ataake Kamoriki (MIA)	5700	0
Imp -Atanimango	446.7	0
Imp -Autamoe	400	0
Imp -Beruiaki	178.77	0
Imp -Brad	5000	0
Imp -Bwebwe	4170	0
Imp -Faioa Mikarite	0	0
Imp -Iotebwa	300	0
Imp -Kaburee O	0	0
Imp -Kaitama Toroto	3840	0
Imp -Kanofoa	0	0
Imp -Taatu	50	0
Imp -Taritoo	800	0
Imp -Tearawa (MIA)	0	0

Imp -Teewaa		24883.1	0
Imp -Tekaa		100	0
Imp -Tirenga		128	0
Imp -Tokibara		1000	0
Imp -Tuumoa		0	0
Imp -Uaieta		260	0
Imp -Uaniito		160	0
Imp -Wakareta Teekea		200	0
Imp -Angete		4194	0
Imp -Temai		0	0
Imp -Tongabure		1120	0
Loan -Terengawi		242.4	0
Loss -Act Clerk Ritang		120	0
Loss -Beruiaki		33862.55	0
Loss -Bwabwaku		1407.7	0
Loss -Bwebwe		11491.21	0
Loss -Clerk Tirenga		8850	0
Loss -Kanofou/Others		121.6	0
Loss -Katetia		0.08	0
Loss -Mangoteti		720	0
Loss -Taritoo		118.89	0
Loss -Teroata.T		228.85	0
Closing Cash		28,313.41	
Closing Bank		230,784.05	
Total		<u>408,536.45</u>	<u>408,536.45</u>



Teraina Island Council Balance Sheet as at 31/12/21



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	230,784.05		
Cash on Hand		28,313.41		
Account Receivable	2	149,438.99	408,536.45	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				408,536.45
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	92,831.12	92,831.12	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				92,831.12
Net Asset				315,705.33
Equity				
Current Year Earning			20,119.11	
Historical Balancing			295,586.22	
Total Equity				315,705.33

Prepared by : LGD Internal Audit

Expenditures as at 31/12/21

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	BWAKABWAI	2102	Councillors	24,222.96		
		2103	Kauoman Clerk	4,363.84		
		2104	Kauoman Tia Mwane	4,356.04		
		2106	Tia Talbi	4,096.04		
		2108	Kabenta	4,339.29		
		2109	Turaiwa	4,329.00		
		2111	Tibi Kaubure	4,355.78		
		2112	Kaubure	18,367.61		
		2113	Neeli ni Kawa	20,387.58		
		2114	Burama	4,303.19		
		2115	(ICW)	4,349.80		
		2119	Makaeneke	4,299.61		
		2127	Tia tararua te auti ni Irua	4,349.80		
		2133	Tia Uaereti	4,329.00		
		2135	Taan Reireia Ataei	5,667.48		
		2145	Tia Kaitiak	4,329.00		
		2148	Watchman	5,481.36		
		2149	Pond cleaner	2,514.24		
		2150	Jss kiribati skill (Boys)	2,654.65		
					131,096.27	
2200	ARAUENTI	2201	Kauntira	6,375.00		
		2202	Kaitwangan te Mayor	600.00		
		2203	mwane ni motirawa (incentive	11,280.00		
		2204	Bola Reilowa	950.35		
		2207	JSS/Primary Sch Committee	940.00		
		2208	Komete ni Korikrake	270.00		
		2209	Boneti, Bareka & Mwaimwal	250.00		
		2210	Bonamwi	240.00		
		2211	Mwengabuaka	1,540.00		
		2216	Komete te Kainoomata	370.00		
		2229	Board Survey Committee	125.00		
		2230	Komete ni Katawe	280.00		
					23,220.35	
2300	KABUTAN TE WAAKI	2301	Mwamwananga	560.00		
		2306	Uaereti & Tareboan	374.50		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	KABUTAN TE WAAKI	2314	Kaakan mane	320.99		
		2316	Kabwaratarau	1,308.50		
		2320	Tararula beeki	435.00		
		2322	Kairuaa/Mweaka nakon Botak	1,075.00		
		2326	Bwain te aabifi	901.00		
					4,974.99	
2400	ONOBWAI	2401	Aufi ni reirei	351.25		
		2402	Aabifi	981.00		
		2403	Aufi ni maeka	4,827.20		
		2404	Aufi ni Irua	954.00		
		2408	Kaa/Rebwerebwe	773.40		
		2410	Kawai/Kotiwe	785.50		
					8,672.35	
2700	KABANE MWANE N TE KARIKIR	2701	Amwaraka/Mooli bukia Irua	39.40		
		2702	Bwaan te Kaa/Tabo ni bwaa	13,247.80		
		2703	Internet	8,157.11		
		2709	Katangomwane	107,513.75		
		2712	Hardware	3,548.00		
					132,506.06	
2800	KARAI MWANE	2801	Kaintabwi	15,296.06		
		2803	Onobwai on aufi Tauraeka	11,266.77		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Te buoka ibukin te school truck	8,672.25		
					36,235.08	
			Total Expenditure			336,705.10

Incomes as at 31/12/21

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1200	RAITIENI	1201	Motoka/Rebwerebwa	4,455.18		
		1202	Beeba ni kabubuti	1,145.00		
		1203	Bwatika	150.00		
		1204	Kamea	860.00		
		1205	Titaa	8,506.00		
		1210	Motel	175.00		
		1211	Kamarake aika nakonaka	775.00		
		1212	Taba ni bwa	6,500.00		
		1213	Botaki aika tauaki mwila	100.00		
		1214	Karikirake man te burawa	750.00		
		1215	Karikirake aika uarekeke	3,360.00		
		1216	Raiben/Boowai n te ben	9,625.00		
		1219	Tangoan Kaa/rebwe2	1,125.00		
		1220	Boofi aika tatangoaki/Wa-uoua	50.00		
		1223	Bingo	300.00		
		1224	Agency Fee	75.00		
		1237	Floating licences	900.00		
		1238	Tutara (Second Hand)	450.00		
		1241	Nangkona	5,475.00		
		1254	Karikirake man Marin Taari	750.00		
					45,526.18	
1300	MWANE NI BUOKA	1301	Buoka man te Tautaeaka	133,481.70		
		1302	Buoka man te Postal	400.00		
		1303	Mwane n anobwaiian outin Tau	10,407.95		
		1310	Mwane n Tania	14,375.83		
					158,665.48	
1400	BAKAO (INTREST)	1401	Raka ni Boki n mwane/IBD	30.00		
		1402	Rakan te Loan	27,470.13		
					27,500.13	
1500	WAKI NI KARIKIRAKE	1501	Kabonakoan bwaa	1,350.00		
		1504	Roon Auti ni maeka	475.00		
		1505	Roon maekala Irua	950.00		
		1506	Kantoka/Tangoan Kaa	159.00		
		1507	Kabonakoan te Bwaa	7,320.90		
		1508	Tangoan bwain te Kaunira	40.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	WAKI NI KARIKIRAKE	1510	Tangoan ana laba te Kaunira	800.00		
		1511	Ana karekemwane Internet	1,415.00		
		1514	Rili ni bitineli	2,875.00		
		1521	Kaafinakoala beed	2,550.00		
		1522	Katangomwane	93,647.39		
		1534	Commission from ATHKL	3,348.10		
		1537	Karaobwai man te fimani	100.00		
					115,030.39	
1600	MWANE TABEJA	1601	Mwane n Raka	3.81		
					3.81	
1700	KARAI MWANE	1701	Kaintabwi	10,098.22		
					10,098.22	
			Total Income			356,824.21

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

Note#	Account	Bof_Code	Amount	Total
			\$	\$
1	Bank of Kiribati (ANZ)			
	IBD # 298493		7,655.40	
	Current Account		223,128.65	
				230,784.05
2	Account Receivable			
	Adv -Account		265	
	Adv -ATHKL		800	
	Adv -Aviation		1140.81	
	Adv -Communication		187.5	
	Adv -Copra		2610	
	Adv -KILGA		240	
	Adv -Koll		955	
	Adv -Marae (Airport)		6766.8	
	Adv -Matan		500	
	Adv -MELAD		450	
	Adv -MIA		640	
	Adv -Primary Project		900	
	Adv -SPC		2537.5	
	Adv -Terabwata		500	
	Adv -Teretio		380	
	Adv -Toilet project		156	
	Adv -Uaborau		500	
	Adv -Unimwane		1832	
	Adv -Ununiki		510	
	Adv -Kaburora		550	
	adv - Abitai		127	
	adv - Account		875.39	
	adv - Andrew		50	
	adv - Copra sales		1507.4	
	adv - Elections		880	
	adv - Ianna		240	
	adv - JSS Truck		2380	
	adv - Kaitibwebwe		180	
	adv - Kaubure		865	
	adv - Keebi		7.5	
	adv - Kirimae		50	
	adv - Koro-Mwaneaba		113.5	

adv - Maintenance	4638.49
adv - MCIC	25
adv - MIA	1229
adv - O/T Tavita	75
adv - Ofi	0.65
adv - Ritang	0.4
adv - Silver Jubilee	1
adv - Takabiri	37.1
adv - Takakaro	962.8
adv - Tarabainnang	45.56
adv - Tauati	86.74
adv - Tereke	40
adv - Tetaake	12
adv - Tiibava	50
adv - Toatoo	415
adv - Uruantaake	390
adv - Bwebwe	200
Imp - Binti (Xmas)	1440
Imp - Afaake Kamoriki (MIA)	5700
Imp - Atanimango	446.7
Imp - Autamoe	400
Imp - Beruiaki	178.77
Imp - Brad	5000
Imp - Bwebwe	4170
Imp - Faioa Mikanite	0
Imp - Iotebwa	300
Imp - Kaburee O	0
Imp - Kaitama Toroto	3840
Imp - Kanofou	0
Imp - Taatu	50
Imp - Taritoo	800
Imp - Tearawa (MIA)	0
Imp - Teewaa	24883.1
Imp - Tekaa	100
Imp - Tirenga	128
Imp - Tokibara	1000
Imp - Tuumoa	0
Imp - Uaieta	260
Imp - Uaniito	160
Imp - Wakareta Teekea	200
Imp - Angete	4194
Imp - Temai	0

Imp-Tongabure		1120	
Loan -Terengawi		242.4	
Loss -Act Clerk Ritang		120	
Loss -Beruliaki		33862.55	
Loss -Bwabwaku		1407.7	
Loss -Bwebwe		11491.21	
Loss -Clerk Tirenga		8850	
Loss -Kanofofu/Others		121.6	
Loss -Katetia		0.08	
Loss -Mangoteti		720	
Loss -Taritua		118.89	
Loss -Teroata.T		228.85	
			\$ 149,438.99
3 Account Payable			
Dep - Aata/others		127	
Dep - Air Field		38.58	
Dep - Arabwata		0	
Dep - Ata		0	
Dep - Atanimanga		400	
Dep - ATHKL		4090.05	
Dep - Aviation		914.96	
Dep - Baibuaka/Others		908	
Dep - Barebu		1855	
Dep - Beiaata		0	
Dep - Beteroo		10	
Dep - Biribo		0	
Dep - Birilitia		45.07	
Dep - Boboti CS		46.4	
Dep - Bobou MOE		0	
Dep - Bruce		0	
Dep - Bwain Akawa		2502.1	
Dep - Carpentry		183.53	
Dep - Council		66.9	
Dep - CPR		270	
Dep - EII-G12ACE proj		0	
Dep - Elderly Allowance		100	
Dep - Eriaba		100	
Dep - Fisheries		9831.35	
Dep - Ibouli		0	
Dep - Ice plant		6484.62	
Dep - Incentive Allowances		969.4	
Dep - Ingatia		160	

Dep - Iotebwa		8.34	
Dep - Joinery		452	
Dep - Kaiea		0	
Dep - Kainaomata		2708.59	
Dep - Kakiama		10	
Dep - Karitia		48.91	
Dep - Kavanano		0	
Dep - Kauntira		11780.04	
Dep - Kauntira Store		200	
Dep - Kauntira Waa n Oo		5549	
Dep - KCCS/ KCDL		7796.74	
Dep - KCDL		285.47	
Dep - KEIP		2659.82	
Dep - Kleura		10	
Dep - KILGA		240	
Dep - KOIL		955	
Dep - Koito		80	
Dep - Linnix		1.25	
Dep - Maboua		40	
Dep - Mayor		0	
Dep - Mekata		12	
Dep - MELAD		300	
Dep - MICTD		170	
Dep - Milte/Others		22.5	
Dep - MLPID		4350	
Dep - MOE		2224.7	
Dep - MPWU		320	
Dep - Mwariko		0	
Dep - Nabakai		248.8	
Dep - Naboua		130.08	
Dep - Nabwabwa		0	
Dep - Naewenako		0	
Dep - Nautuao		146.47	
Dep - Neetin		0	
Dep - Nei Buroon		164.3	
Dep - Neirei		140.51	
Dep - O/T Keebi		30	
Dep - OB		170	
Dep - Otabu		30	
Dep - Pre-School Teachers Salary		3480.17	
Dep - Primary Project		274.25	
Dep - Public Toilet		119.97	

Dep - Roronkirake		280	
Dep - Rose		46.24	
Dep - Ruatoa		63.57	
Dep - Ruutia		0	
Dep - Santo Rabwaere		59.2	
Dep - Solar		110.3	
Dep - SPC		364	
Dep - Surplus		41.91	
Dep - Taam		962.8	
Dep - Taatu		536.83	
Dep - Takenibeia		20	
Dep - Tamkite		38.24	
Dep - Tangata		4.6	
Dep - Tavita		75	
Dep - Te Marae		3003.66	
Dep - Teara		0	
Dep - Teaeaki		0	
Dep - Teanganibeia		0	
Dep - Tearein		126.67	
Dep - Teboraiti		48.9	
Dep - Teburoro		10	
Dep - Teia		34	
Dep - Tekaiti		22	
Dep - Temaia		299	
Dep - Temaritao		55.13	
Dep - TemafaniMoone		4.64	
Dep - Temoaniti		0	
Dep - Teneki Group		0	
Dep - Tentaake		5	
Dep - Teoti		52.46	
Dep - Tereba		40	
Dep - Tereita		100	
Dep - Teuatati		110.74	
Dep - Teuea		0	
Dep - Tiime		15	
Dep - Tikutaake		5	
Dep - Tiribo Group		0	
Dep - Tobwaraoi		12	
Dep - Tokia		52.46	
Dep - Tonga		60	
Dep - Tuao		0	
Dep - Tumoa		196.3	

Dep - Unimwane		1316.95	
Dep - Unsigned MP Rereao		12	
Dep - Unsigned Teaiwa N		40.2	
Dep - Wa n oo		5978.2	
Dep - Warden		706.2	
Dep - William		0	
Dep - Youth		145	
Dep -Ielifaia		15	
Dep-Akineti		0	
Dep-Aroito		0	
Dep-Bakaoti		0	
Dep-Betereem		0	
Dep-Boubou		7.3	
Dep-Maneaba Xmas		464.15	
Dep-Maria		0	
Dep-Ruuta		0	
Dep-Taanti		0	
Dep-Tamaki		0	
Dep-Tearoba		895.1	
Dep-Teinai		0	
Dep-Tetuai		0	
Dep-Toobea		0	
Dep -Agriculture		510	
Dep -High Court		125	
Dep -Buanaki (imprest refund)		20	
Dep -Rereao (imprest refund)		416	
Dep -Taakenibeia (imprest refund)		30	
Dep -Teaang (imprest refund)		30	
Dep -Tekiraraiti (imprest refund)		67.4	
Dep -Terengawi (imprest refund)		242.4	
Dep -Uakeia (imprest refund)		240	
Dep -Beruiaki		112.7	
Dep -Buanaki		90	
Dep -Iotebwa		40	
Dep -Taakenibeia		80	
Dep -Teaang		80	
Dep -Tekiraraiti		50	
			\$ 92,831.12

Teraina Island Council
Accumulative Trial Balance

As at 31/12/21

				Debit	Credit
		Surplus brought forward 01-Jan-2020			295,586.22
Codes	Details	Estimate	Amount	Debit	Credit
1100	ANGABWAI				
1103	Roan rabwola	0	0	0	0
1104	Airport tax	4,000.00	0	0	0
1107	Copra commission	0	0	0	0
1200	RAITIENITI				
1201	Motoka/Rebwerebwe	3,240.00	4455.18	0	4455.18
1202	Beeba ni kabubuti	450	1145	0	1145
1203	Bwatika	900	150	0	150
1204	Kamea	450	860	0	860
1205	Titoo	9,500.00	8506	0	8506
1206	Kaoti Tamnei	0	0	0	0
1207	Kakukurei	250	0	0	0
1209	Liquor	100	0	0	0
1210	Motel	700	175	0	175
1211	Kamarake aika nakonako	360	775	0	775
1212	Tabo ni bwa	2,600.00	6500	0	6500
1213	Botaki aika tauaki mwila	400	100	0	100
1214	Karikirake man te burawa	800	750	0	750
1215	Karikirake aika uareke	4,750.00	3360	0	3360
1216	Raiben/Bobwai n te ben	3,900.00	9625	0	9625
1219	Tangaan Kaa/ebwe2	1,300.00	1125	0	1125
1220	Booti aika latangoaki/Wa-uoua	100	50	0	50
1222	General Workshop/Karafi	0	0	0	0
1223	Bingo	300	300	0	300
1224	Agency Fee	150	75	0	75
1230	Taabo n	300	0	0	0

1237	Floating licences	500	900	0	900
1238	Tutara (Second Hand)	600	450	0	450
1241	Nangkona	1,950.00	5475	0	5475
1251	Studio shop	0	0	0	0
1254	Karikirake man Marin Taari	700	750	0	750
1259	Taan Kateitei (Contractors)	200	0	0	0
1300	MWANE NI BUOKA				
1301	Buoka man te Tautaeaka	111,546.00	133481.7	0	133481.7
1302	Buoka man te Postal	800	400	0	400
1303	Mwane n onobwagan autin Tautaeaka	1,000.00	10407.95	0	10407.95
1306	Te buoka baogia ataein te reirei	18,000.00	0	0	0
1307	Te buoka ibukin kaitiakan tarau KPF	0	0	0	0
1310	Mwane n Tania	15,000.00	14375.83	0	14375.83
1400	BAKAO (INTREST)				
1401	Raka ni Boki n mwane/IBD	50	30	0	30
1402	Rakan te Loan	9,600.00	27470.13	0	27470.13
1500	WAKI NI KARIKIRAKE				
1403	Hardware	1,000.00	0	0	0
1501	Kabonakoan bwaai	2,000.00	1350	0	1350
1502	Tangoan Uaa-uowa/boati	0	0	0	0
1504	Roon Auli ni maeka	720	475	0	475
1505	Roon maekaia Irua	3,000.00	950	0	950
1506	Kanfaka/Tangoan Kaa	1,000.00	159	0	159
1506a	School truck	0	0	0	0
1507	Kabonakoan te Bwaa	1,200.00	7320.9	0	7320.9
1508	Tangoan bwain te Kauntira	350	40	0	40
1510	Tangoan ana tabo te Kauntira	100	800	0	800
1511	Ana karekmwane Internet	15,050.00	1415	0	1415
1514	Riiti ni bitineli	3,500.00	2875	0	2875
1521	Kaafinakoaa beeki	5,000.00	2550	0	2550
1522	Katangomwane	80,000.00	93647.39	0	93647.39
1527	Bwain Kiribati	0	0	0	0

1530	Kaborakoon uanikai	0	0	0	0
1534	Commission from ATHKL	700	3348.1	0	3348.1
1537	Karabwai man te timanti	200	100	0	100
1541	Roon taumimate	10	0	0	0
1542	Hardware	100	0	0	0
1600	MWANE TABEUA				
1601	Mwane n Raka	1,000.00	3.81	0	3.81
1602	Tuqa n te bowi	200	0	0	0
1700	KARAI MWANE				
1701	Kainlabwi	9,924.75	10098.22	0	10098.219
2100	BWAKABWAI				
2101	Backpay	0	0	0	0
2102	Councillors	25,576.00	24222.96	24222.96	0
2103	Kauoman Clerk	4,364.00	4363.84	4363.84	0
2104	Kauoman Tia Mwane	4,356.00	4356.04	4356.04	0
2106	Tia Taihi	4,096.00	4096.04	4096.04	0
2108	Kabenta	4,356.00	4339.29	4339.29	0
2109	Turoiwa	4,329.00	4329	4329	0
2111	Tiibi Kaubure	4,356.00	4355.78	4355.78	0
2112	Kaubure	17,038.00	18367.61	18367.61	0
2113	Neeti ni Kawa	19,653.00	20387.58	20387.58	0
2114	Burama	4,329.00	4303.19	4303.19	0
2115	(ICW)	4,350.00	4349.8	4349.8	0
2119	Makaeneke	4,350.00	4299.61	4299.61	0
2122	Tia Rikomwane	0	0	0	0
2127	Tia tararua te auli ni Irua	4,350.00	4349.8	4349.8	0
2133	Tia Uaereti	4,329.00	4329	4329	0
2135	Toan Reireia Ataei	5,668.00	5667.48	5667.48	0
2145	Tia Kaihiki	4,329.00	4329	4329	0
2148	Watchman	4,329.00	5481.36	5481.36	0
2149	Pond cleaner	2,724.00	2514.24	2514.24	0
2150	Jss kiribati skill (Boys)	2,724.00	2654.65	2654.65	0

2163	Watchman maneaba Xmas	2,724.00	0	0	0
2200	ARAUENTI				
2201	Kauntira	6,375.00	6375	6375	0
2202	Kaniwangan te Mayor	600	600	600	0
2203	mwane ni motirawa (incentive allowance)	11,880.00	11280	11280	0
2204	Boia Reibwa	1,000.00	950.35	950.35	0
2207	JSS/Primary Sch Committee	1,860.00	940	940	0
2208	Komete ni Karikirake	620	270	270	0
2209	Boneti, Bareka & Mwaimwai	700	250	250	0
2210	Bonomwi	300	240	240	0
2211	Mwengabuaka	1,000.00	1540	1540	0
2213	Komete ni Kateirake	465	0	0	0
2216	Kometen Onabwai	465	0	0	0
2218	Kometen te Kainoomata	465	370	370	0
2229	Board Survey Committee	465	125	125	0
2230	Komete ni Katawe	369	280	280	0
2231	Komete ni Kamwengaraai	465	0	0	0
2300	KABUTAN TE WAAKI				
2301	Mwamwananga	2,500.00	560	560	0
2303	Furniture/Equipment	0	0	0	0
2306	Uaereti & Tareboon	80	374.5	374.5	0
2308	Buraeki ao Kabaraai	118	0	0	0
2312	Rinerine	830	0	0	0
2313	Kainoomata	100	0	0	0
2314	Kaakan mane	500	320.99	320.99	0
2315	Bootaki ian te Kauntira	300	0	0	0
2316	Kabwaratarau	2,950.00	1308.5	1308.5	0
2318	Roon te Bowi	200	0	0	0
2320	Tararua beeki	500	435	435	0
2322	Kainuaa/Mweaka nakon Botaki	900	1075	1075	0
2326	Bwain te aobiti	1,032.00	901	901	0
2332	Support to Elderly Fund Distribution	600	0	0	0

2333	Support to Copra Monitoring transport	0	0	0	0	0	0	0	0
2334	Kaongara ni Kataumwane	0	0	0	0	0	0	0	0
2400	ONOBWAI								
2401	Auti n reiei	1,704.00	351.25			351.25		0	0
2402	Aobiti	1,032.00	981			981		0	0
2403	Auti ni maeka	4,800.00	4827.2			4827.2		0	0
2404	Auti ni luva	1,000.00	954			954		0	0
2407	Maneaba	0	0			0		0	0
2408	Kaa/Rebwerebwe	1,000.00	773.4			773.4		0	0
2408a	School Truck	1,000.00	0			0		0	0
2409	Booti/Wauoa	0	0			0		0	0
2410	Kawai/Kofiwei	3,000.00	785.5			785.5		0	0
2700	KABANE MWANE N TE KARIKIRAKE								
2701	Amwarake/Mooi ibukia luva	2,000.00	39.4			39.4		0	0
2702	Bwaan te Kaa/Tabo ni bwaa - (Vireme	5,000.00	13247.8			13247.8		0	0
2703	Internet	9,600.00	8157.11			8157.11		0	0
2709	katangomwane	80,000.00	107513.8			107513.75		0	0
2712	Hardware	5,000.00	3548			3548		0	0
2800	KARAI MWANE								
2801	Kaintabwi	16,036.00	15296.06			15296.06		0	0
2802	School Truck contribution	0	0			0		0	0
2803	Onobwaian autin Tautaeaka	0	11266.77			11266.77		0	0
2804	Birimwane nakon KilGA	1,000.00	1000			1000		0	0
2805	Buokan kangnaga	1,000.00	0			0		0	0
2806	Te buoka ibukin te school trucks	16,000.00	8672.25			8672.25		0	0
	Below the line								
	Adv -Account	0	265			265		0	0
	Adv -ATHKL	0	800			800		0	0
	Adv -Aviation	0	1140.81			1140.81		0	0
	Adv -Communication	0	187.5			187.5		0	0
	Adv -Copra	0	2610			2610		0	0
	Adv -KilGA	0	240			240		0	0

	Adv -Koil		0	955	955	0
	Adv -Marae (Airport)		0	6766.8	6766.8	0
	Adv -Matan		0	500	500	0
	Adv -MELAD		0	450	450	0
	Adv -MIA		0	640	640	0
	Adv -Primary Project		0	900	900	0
	Adv -SPC		0	2537.5	2537.5	0
	Adv -Terabwata		0	500	500	0
	Adv -Teretio		0	380	380	0
	Adv -Toilet project		0	156	156	0
	Adv -Uaborau		0	500	500	0
	Adv -Unimwane		0	1832	1832	0
	Adv -Ununiki		0	510	510	0
	Adv -Kaburoro		0	550	550	0
	adv - Abitai		0	127	127	0
	adv - Account		0	875.39	875.39	0
	adv - Andrew		0	50	50	0
	adv - Copra sales		0	1507.4	1507.4	0
	adv - Elections		0	880	880	0
	adv - Ianua		0	240	240	0
	adv - JSS Truck		0	2380	2380	0
	adv - Kailibwebwe		0	180	180	0
	adv - Kaubure		0	865	865	0
	adv - Keebi		0	7.5	7.5	0
	adv - Kirimae		0	50	50	0
	adv - Koro-Mwaneaba		0	113.5	113.5	0
	adv - Maintenance		0	4638.49	4638.49	0
	adv - MCIC		0	25	25	0
	adv - MIA		0	1229	1229	0
	adv - O/T Tavita		0	75	75	0
	adv - Oti		0	0.65	0.65	0
	adv - Ritang		0	0.4	0.4	0

	adv - Silver Jubilee	0	1	1	0
	adv - Tokabin	0	37.1	37.1	0
	adv - Takakaro	0	962.8	962.8	0
	adv - Tarabainnang	0	45.56	45.56	0
	adv - Tavali	0	86.74	86.74	0
	adv - Tereke	0	40	40	0
	adv - Tetaake	0	12	12	0
	adv - Tiibaua	0	50	50	0
	adv - Toatoo	0	415	415	0
	adv - Uruantake	0	390	390	0
	adv - Bwebwe	0	200	200	0
	Dep - Aata/others	0	127	0	127
	Dep - Air Field	0	38.58	0	38.58
	Dep - Arabwata	0	0	0	0
	Dep - Ata	0	0	0	0
	Dep - Atanimango	0	400	0	400
	Dep - ATHKL	0	4090.05	0	4090.05
	Dep - Aviation	0	914.96	0	914.96
	Dep - Baibuaka/Others	0	908	0	908
	Dep - Barebu	0	1855	0	1855
	Dep - Beiqata	0	0	0	0
	Dep - Beleroo	0	10	0	10
	Dep - Binbo	0	0	0	0
	Dep - Birittia	0	45.07	0	45.07
	Dep - Bobotti CS	0	46.4	0	46.4
	Dep - Bobou MOE	0	0	0	0
	Dep - Bruce	0	0	0	0
	Dep - Bwain Akawa	0	2502.1	0	2502.1
	Dep - Carpenter	0	183.53	0	183.53
	Dep - Council	0	66.9	0	66.9
	Dep - CPR	0	270	0	270
	Dep - EI-G12ACE proj	0	0	0	0

	Dep - Elderly Allowance		0	100	0	100
	Dep - Eriaba		0	100	0	100
	Dep - Fisheries		0	9831.35	0	9831.35
	Dep - Ibouri		0	0	0	0
	Dep - Ice plant		0	6484.62	0	6484.62
	Dep - Incentive Allowances		0	969.4	0	969.4
	Dep - Ingatia		0	160	0	160
	Dep - Iotebwa		0	8.34	0	8.34
	Dep - Joinery		0	452	0	452
	Dep - Kaiea		0	0	0	0
	Dep - Kainaomata		0	2708.59	0	2708.59
	Dep - Kakiaman		0	10	0	10
	Dep - Kariia		0	48.91	0	48.91
	Dep - Kauanana		0	0	0	0
	Dep - Kauntira		0	11780.04	0	11780.04
	Dep - Kauntira Store		0	200	0	200
	Dep - Kauntira Waa n Oo		0	5549	0	5549
	Dep - KCCS/ KC DL		0	7796.74	0	7796.74
	Dep - KC DL		0	285.47	0	285.47
	Dep - KEIP		0	2659.82	0	2659.82
	Dep - Kieura		0	10	0	10
	Dep - KiLGA		0	240	0	240
	Dep - KOIL		0	955	0	955
	Dep - Koito		0	80	0	80
	Dep - Linnix		0	1.25	0	1.25
	Dep - Maboua		0	40	0	40
	Dep - Mayor		0	0	0	0
	Dep - Mekata		0	12	0	12
	Dep - MELAD		0	300	0	300
	Dep - MICTTD		0	170	0	170
	Dep - Milite/Others		0	22.5	0	22.5
	Dep - MLPID		0	4350	0	4350

	Dep - MOE	0	2224.7		0	2224.7
	Dep - MPWU	0	320		0	320
	Dep - Mwariko	0	0		0	0
	Dep - Nabakai	0	248.8		0	248.8
	Dep - Naboua	0	130.08		0	130.08
	Dep - Nabwabwa	0	0		0	0
	Dep - Naawenako	0	0		0	0
	Dep - Nautuao	0	146.47		0	146.47
	Dep - Neelin	0	0		0	0
	Dep - Nei Buroon	0	164.3		0	164.3
	Dep - Neirei	0	140.51		0	140.51
	Dep - O/T Keebi	0	30		0	30
	Dep - OB	0	170		0	170
	Dep - Otubu	0	30		0	30
	Dep - Pre-School Teachers Salary	0	3480.17		0	3480.17
	Dep - Primary Project	0	274.25		0	274.25
	Dep - Public Toilet	0	119.97		0	119.97
	Dep - Roronikirake	0	280		0	280
	Dep - Rose	0	46.24		0	46.24
	Dep - Ruatooa	0	63.57		0	63.57
	Dep - Ruutia	0	0		0	0
	Dep - Sanlo Rabwoere	0	59.2		0	59.2
	Dep - Solar	0	110.3		0	110.3
	Dep - SPC	0	364		0	364
	Dep - Surplus	0	41.91		0	41.91
	Dep - Taam	0	962.8		0	962.8
	Dep - Taatu	0	536.83		0	536.83
	Dep - Takenibeia	0	20		0	20
	Dep - Tamkile	0	38.24		0	38.24
	Dep - Tangata	0	4.6		0	4.6
	Dep - Tavita	0	75		0	75
	Dep - Te Marge	0	3003.66		0	3003.66

	Dep - Teaqara		0	0	0	0
	Dep - Teakei		0	0	0	0
	Dep - Teanganibeia		0	0	0	0
	Dep - Tearein		0	126.67	0	126.67
	Dep - Teboraiti		0	48.9	0	48.9
	Dep - Teburara		0	10	0	10
	Dep - Teia		0	34	0	34
	Dep - Tekaiti		0	22	0	22
	Dep - Temaia		0	299	0	299
	Dep - Temaritaa		0	55.13	0	55.13
	Dep - Tematanimoone		0	4.64	0	4.64
	Dep - Temoanili		0	0	0	0
	Dep - Teneki Group		0	0	0	0
	Dep - Tentaka		0	5	0	5
	Dep - Teoti		0	52.46	0	52.46
	Dep - Tereba		0	40	0	40
	Dep - Tereita		0	100	0	100
	Dep - Teuafati		0	110.74	0	110.74
	Dep - Teuea		0	0	0	0
	Dep - Tiime		0	15	0	15
	Dep - Tikutaake		0	5	0	5
	Dep - Tiribo Group		0	0	0	0
	Dep - Tabwaratol		0	12	0	12
	Dep - Tokia		0	52.46	0	52.46
	Dep - Tonga		0	60	0	60
	Dep - Tuua		0	0	0	0
	Dep - Tumoa		0	196.3	0	196.3
	Dep - Unimwane		0	1316.95	0	1316.95
	Dep - Unsigned MP Rereao		0	12	0	12
	Dep - Unsigned Teaiwa N		0	40.2	0	40.2
	Dep - Wa n oo		0	5978.2	0	5978.2
	Dep - Warden		0	706.2	0	706.2

	Dep - William	0	0	0	0
	Dep - Youth	0	145	0	145
	Dep - Jettioia	0	15	0	15
	Dep - Akineti	0	0	0	0
	Dep - Aroito	0	0	0	0
	Dep - Bakaoti	0	0	0	0
	Dep - Betereem	0	0	0	0
	Dep - Boubou	0	7.3	0	7.3
	Dep - Maneaba Xmas	0	464.15	0	464.15
	Dep - Maria	0	0	0	0
	Dep - Ruia	0	0	0	0
	Dep - Taaniti	0	0	0	0
	Dep - Tamaki	0	0	0	0
	Dep - Tearoba	0	895.1	0	895.1
	Dep - Teinai	0	0	0	0
	Dep - Tetuai	0	0	0	0
	Dep - Toobea	0	0	0	0
	Dep - Agriculture	0	510	0	510
	Dep - High Court	0	125	0	125
	Dep - Buanaiki (imprest refund)	0	20	0	20
	Dep - Rereao (imprest refund)	0	416	0	416
	Dep - Taakenibeia (imprest refund)	0	30	0	30
	Dep - Teang (imprest refund)	0	30	0	30
	Dep - Tekiracaiti (imprest refund)	0	67.4	0	67.4
	Dep - Terengawi (imprest refund)	0	242.4	0	242.4
	Dep - Uakeia (imprest refund)	0	240	0	240
	Dep - Bervuaki	0	112.7	0	112.7
	Dep - Buanaiki	0	90	0	90
	Dep - Iotebwa	0	40	0	40
	Dep - Taakenibeia	0	80	0	80
	Dep - Teang	0	80	0	80
	Dep - Tekiracaiti	0	50	0	50

	Imp - Binti (Xmas)		0	1440	1440	0
	Imp -Ataake Kamoriki (MIA)		0	5700	5700	0
	Imp -Atanimanga		0	446.7	446.7	0
	Imp -Autamoe		0	400	400	0
	Imp -Beruiaki		0	178.77	178.77	0
	Imp -Brad		0	5000	5000	0
	Imp -Bwebwe		0	4170	4170	0
	Imp -Faioa Mikarite		0	0	0	0
	Imp -lotebwa		0	300	300	0
	Imp -Kaburee O		0	0	0	0
	Imp -Kaitama Toroto		0	3840	3840	0
	Imp -Kanofofou		0	0	0	0
	Imp -Taatu		0	50	50	0
	Imp -Tarifoa		0	800	800	0
	Imp -Tearawa (MIA)		0	0	0	0
	Imp -Teewaga		0	24883.1	24883.1	0
	Imp -Tekaa		0	100	100	0
	Imp -Tirenga		0	128	128	0
	Imp -Tokibara		0	1000	1000	0
	Imp -Tuumoa		0	0	0	0
	Imp -Uatieta		0	260	260	0
	Imp -Uaniilo		0	160	160	0
	Imp -Wakareta Teekea		0	200	200	0
	Imp -Angete		0	4194	4194	0
	Imp -Temai		0	0	0	0
	Imp -Tongabure		0	1120	1120	0
	Loan -Terengawi		0	242.4	242.4	0
	Loss -Act Clerk Ritang		0	120	120	0
	Loss -Beruiaki		0	33862.55	33862.55	0
	Loss -Bwabwaku		0	1407.7	1407.7	0
	Loss -Bwebwe		0	11491.21	11491.21	0
	Loss -Clerk Tirenga		0	8850	8850	0

	Loss - Kanofou/Others	0	121.6	121.6	0
	Loss - Katefia	0	0.08	0.08	0
	Loss - Mangoleli	0	720	720	0
	Loss - Taitoa	0	118.89	118.89	0
	Loss - Terodala.T	0	228.85	228.85	0
	Closing Cash			28,313.41	
	Closing Bank			230,784.05	
	Grand Total			\$ 745,241.55	\$ 745,241.55