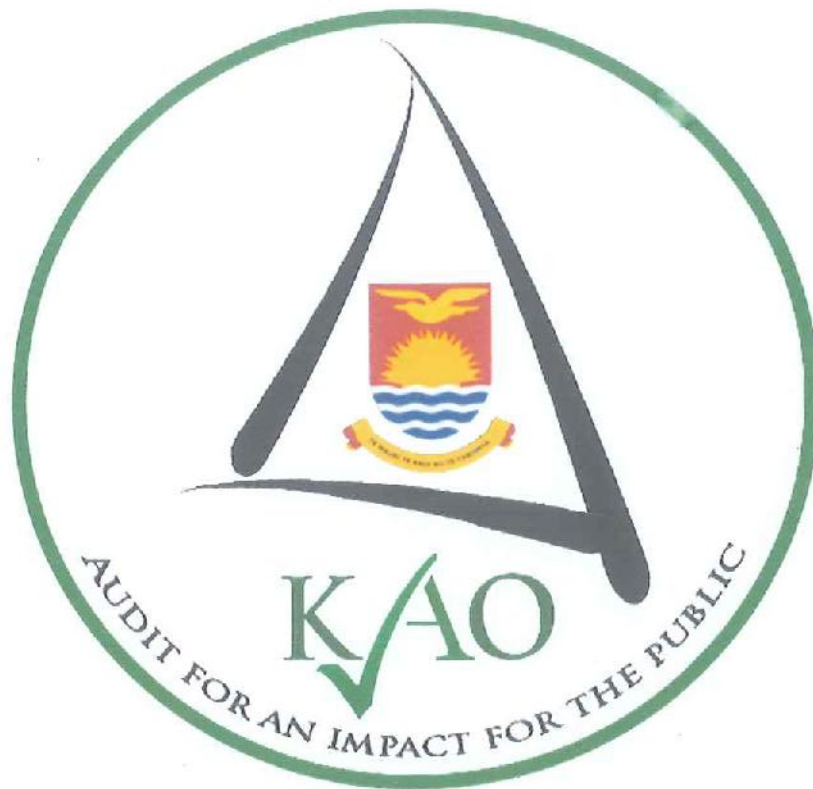


REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



NIKUNAU ISLAND COUNCIL
For the Year Ended 31st December 2018

Kiribati Audit Office
SEPTEMBER 2020

KIRIBATI AUDIT OFFICE



P.O BOX 63
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Kiribati

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Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

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

Disclaimer of Opinion

I was engaged to audit the Financial Statements of Nikunau Island Council for the year ended 31st December 2018 in accordance with section 114 (2) of the Constitution, Part VII, Sec 42(4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22(1) of the Kiribati Audit Act, 2017 and sections 67 & 69 of the Local Government Act 1984. The Financial Statements of Nikunau Island Council for the year ended 31st December 2018 comprised of the followings:

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

I do not express an opinion on the accompanying financial statements of Nikunau 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 Nikunau Island Council for the year ending 31st December 2018.

Basis for Disclaimer of Opinion

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

Accounts Receivables

- Total Account Receivables balance of \$207,129 reported in Nikunau Island Council Balance Sheet is overstated by \$49,168 (Deposits). The \$49,168 deposit from members should be a liability and not an asset.
- The remaining Account Receivables balance of \$157,961 (\$207,129 – \$49,168) comprises of Loans, Advances, Losses, and Imprests cannot be sufficiently substantiated.

Equity

- Nikunau Island Council's **Equity of \$109,216** for the year ended 31st December 2018 cannot be substantiated.

Accounts Payables

- The Account Payables balance of \$73,548 reported in Nikunau Island Council Balance Sheet is overstated by \$8,310.71 (**Loans, Losses, Imprests, and Advances**).
- The remaining Account Payables balance of \$65,237.75 (\$73,548.46 - \$8,310.71) comprises of Deposits cannot be sufficiently substantiated without the subsidiary records.

Cash at Bank

- No third-party confirmation from ANZ Bank of Kiribati was received as a form of verification for Nikunau Island Council Cash at Bank balance of \$16,496.37
- ANZ Bank services were not recorded on Nikunau Island Council's passbook, yet bank charges still levied to the Government of Kiribati.

Maintenance Expenditures

- Wrong classification of Maintenance Expenditure costs \$42,792 understated the total expenditure and overstated the Net Profit at year ended 31st December 2018.
-

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 Nikunau Island Council in accordance with the Ethical requirements that are relevant to my audit of the financial statements of the Island Council and I have fulfilled my other responsibilities in accordance with these requirements.

Report on Other Legal and Regulatory Requirements

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

- Nikunau Island Council spent \$51,209 beyond approved Estimate as at 31 December 2018, without Virement warrant nor Special Warrant approved by the Minister of Internal Affairs.
Sections 157-165 of XIV Estimates refers.
- Lack of Proper maintenance for the following records: Attendance records, Votebook, Vote Ledger, Log Book, Stores Ledger, Receipts Books, Bank Reconciliation and Arrears of Revenue represented departure from the following sections of LGFI:

- **Part II: Receipts: Receipt Books maintenance sections 7-18**
 - **Part II: Receipts: section 22 Arrears of Revenues**
 - **Part III: General: section 6: Stores Ledger**
 - **Part III: Control of Expenditure section 49: Vote Book**
 - **Part IV: Cash Book section 69: Reconciliation**
 - **Part V111: Miscellaneous section 52: Log Book**
 - **Part XIII: Supervision, Control and Custody, section 142 (e)**
- The absence of cash safe also contradicted Part XIII: Supervision, Control and Custody section 142 (a) of LGFI
 - The Island Council Clerk of Nikunau failed to respond within a reasonable period of time to any audit questions nor submit such records, books, vouchers, or other documents pertaining to the audit: *Section 48 (1a) (1b) of Public Finance Control and Audit Ordinance refers.*

Island Councillors, Island Council Clerk and Minister for Internal Affairs' responsibilities for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Generally Accepted Accounting Practices in Kiribati, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

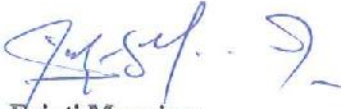
Auditor General's responsibilities for the audit of the financial statements of Nikunau Island Council

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

I am independent of the Island Council in accordance with ethical requirements that are relevant to my audit of the financial statements in Kiribati and I have fulfilled my other ethical responsibilities in accordance with these requirements.

Communication with those charged with governance

I communicate with the Island Councillors and Ministry of Internal Affairs regarding, amongst other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identified during my audit.



Eriati Manaima
Auditor General
Kiribati Audit Office
31.08.2020

Nikunau Island Council

The following certify that the attached statement (revealing a surplus account balance of \$175, 092.95) for year ended 31st December 2018 is correct.

Signed by



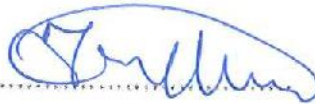
Clerk

.....



Mayor

.....



Secretary

.....

Nikunau Island Council
Profit and Loss Statement
For the Period 01/01/18 to 31/12/18

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Basic rate/Basic rate arrears	2,190.00		
	1104	Roon te kiba	4,498.50		
	1105	Roon te toka nte kaibuke	0.00		
	1109	Arrears of revenue	0.00		
				6,688.50	
	1200	Raitientii			
	1201	Motoka/Rebwerebwe	1,958.50		
	1202	Beeba ni kabubuti	492.50		
	1203	Bwatika	47.00		
	1204	Kamea	10.00		
	1205	Bitineti(etail/wholesale/manufa	4,860.00		
	1206	Kaoli tamnei	0.00		
	1207	Kakukurei/Bwai ni katangtang	0.00		
	1210	Auti ni iruwa/Motel	0.00		
	1212	Taabo ni bwaa (etail wholesale	3,130.00		
	1213	Bootaki aika tauaki mwila	360.00		
	1214	Karikirake nte burawa	120.00		
	1215	Roon karikirake aika uarereke	79.00		
	1217	Bitineti aika aki tei maan	37.00		
	1219	Kaa/Rebwerebwe aika tangoa	1,120.00		
	1226	Katangomwane	0.00		
	1227	Taan akawa	0.00		
	1237	Bobwai man te kaibuke	3,920.00		
	1239	Roon botaki ao boboti aika a k	960.00		
	1241	Kabonakoan te nangkona	640.00		
	1254	Karikirake man bain taari	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
				17,734.00	
	1300	Mane Buoka			
	1301	Buoka man te tautaeka	107,935.31		
	1302	Buoka man Postal	450.00		
	1303	Buoka ibukin onobwaian aulin t	99,867.04		
	1306	Te buoka ibukin baoria alaein te	16,000.00		
	1307	Te buoka ibukin te taarau n le K	0.00		
				224,252.35	
	1400	Rakan karinimwane			
	1401	Rakan Booki ni mwane/IBDs/Ot	0.00		
	1402	Rakan katangomwane	0.00		
				0.00	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan bwain te Kauntira	890.00		
	1504	Roon ana auti ni maeka te Kau	227.50		
	1505	Boon maekaia irua	4,203.00		
	1506	Kantoka nte bus/Tangoan taian	2,719.00		
	1506a	School truck	0.00		
	1507	kabonakoan te bwaa	3,288.20		
	1508	Tangoan bwain te Kauntira	50.00		
	1509	Tangoan rebwerebwen te Kaun	140.00		
	1510	Tangoan ana tabo te Kauntira	515.00		
	1511	Boon le intanete/ internet	17,659.50		
	1512	Computer&photocopying kabo	526.00		
	1518	Hardware/Bwaraki-KNB Hardwa	20.00		
	1520	Workshop charge	843.00		
	1521	Kaotinakoan beeki ao kamea	680.00		
	1522	Katangomwane	48.00		
	1524	Kamwaitoro	15,099.80		
	1529	Karaobwai man le kai (Joinery)	1,252.00		
	1532	Number plate	50.00		
	1533	Karao ID card/Kataneia te kab	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1534	Commission (tareboon)	156.80		
	1537	Karaobwai man te timanti	2,015.00		
	1539	Ana karekemwane te botaki n	0.00		
				50,382.80	
	1600	Mane tabeua			
	1601	Mwane n raka	580.09		
	1602	Tuua nte bowi/Boon te bowi	190.00		
				770.09	
	1700	Karaii mwane			
	1701	Kaintabwi/KPF Contribution	4,219.45		
				4,219.45	
					304,047.19

Expenditure

2100	Bwakabwai	
2101	Back pay 2016	950.00
2102	Bwakabwai Councillors	23,800.00
2103	Assistant Clerk	3,719.40
2104	Assistant Treasurer	2,347.42
2106	Typist	2,268.60
2108	Carpenter	2,354.63
2109	Drivers	7,270.15
2112	Village Warden	8,941.68
2113	Nurse Aide	10,981.51
2114	Plumber	2,045.99
2115	ICW	91.34
2117	Tiibi Kaubure	2,303.02
2119	Makaeneke	4,542.27
2123	WIW	2,456.04
2127	Resthouse Caretaker	1,923.73
2128	Te tia mwakuri nte marae	1,173.22
2133	Tia Uaeret	2,354.73
2135	Taan reirei nte Kinder	2,035.32

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
				81,559.05	
	2200	Arauenti			
	2201	Arauenti Kauntira	13,910.00		
	2202	Kaniwangan te Mayor	1,620.00		
	2203	Incentive allowance	10,080.00		
	2204	Reibwa	480.00		
	2206	Aoataim	149.75		
	2207	JSS/Primary School Committee	1,530.00		
	2208	Komete ni karikirake	120.00		
	2209	Bareka ao mwaimwai	707.50		
	2210	Bonomwi	550.00		
	2211	Mwengabuaka	40.00		
				29,187.25	
	2300	Kabutan te waaki			
	2301	Bao ni mwamwananga	295.00		
	2302	Riitin aaba	652.70		
	2303	Bwai ni mwakuri	28.00		
	2306	Ana tiati TSKL	1,072.20		
	2308	Buraeki/Kaboraoi	147.00		
	2311	Boon kai n amwarake	10.00		
	2312	Rinerine ibukia Kauntira	940.00		
	2313	Kainaomata	1,150.00		
	2315	Bootaki iaan te Kauntira	160.00		
	2316	Kabwara tarau Loan	0.00		
	2320	Tararuaia Kamea/Tiri Kamea	0.00		
	2322	Kakukurei/Kairua	580.00		
	2326	Bwain te aobiti	354.50		
	2328	Boon te kabowi	30.00		
	2332	Spport to Eldery Fund distributio	200.00		
	2333	Support to Copra Monitoring tra	0.00		
				5,619.40	
	2400	Onobwai			

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2402	Ana aobili te Kauntira	0.00		
	2403	Ana auti ni maeka te Kauntira	9,885.10		
	2404	Auti ni irua	0.00		
	2407	Maneaba	0.00		
	2408	Rebwerebwe/Kaa	255.40		
	2408a	School trucks	0.00		
	2410	Kawai/Bono	0.00		
	2413	Tabo ni makaeneke/Bwai ni ma	0.00		
				10,140.50	
	2700	Iokinibwai			
	2701	Amwarake/Mooi ibukin te auti n	1,260.00		
	2702	Bwaan te kaa/rebwerebwe	10,833.30		
	2703	Internet	4,466.80		
	2705	Kaa/Rebwerebwe	0.00		
	2706	Kamwaitoro	11,898.08		
	2707	KNB Hardware	0.00		
	2709	Katangomwane	0.00		
	2717	Tangoan bwain te Kauntira	0.00		
				28,458.18	
	2800	Karaii mwane			
	2801	Kaintabwi	8,965.10		
	2802	School trucks contribution	0.00		
	2803	Onobwaiian autin Tautaeka	57,133.28		
	2804	Birimwane nakon KILGA	1,000.00		
	2806	Te buoka ibukin te school trucks	16,107.10		
	2806a	Te bwakabwai ao te overtime	0.00		
	2806b	Bwaan taiian school trucks	0.00		
				83,205.48	
					238,169.86
Net Profit/Loss					65,877.33

Nikunau Island Council

Balance Sheet

as at 31/12/18

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		16,496.37		
Cash on Hand		25015.41		
Account Receivable	1	207,129.63	248,641.41	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				248,641.41
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	73,548.46	73,548.46	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				73,548.46
Net Asset				175,092.95
Equity				
Current Year Earning			65,877.33	
Historical Balancing			109,215.62	
Total Equity				175,092.95

NIKUNAU ACCUMULATIVE TRIAL BALANCE AS AT 31.12. 2018

CODES	DETAILS	ESTIMATES	DEBIT	CREDIT
Surplus account for 01.01.2017				109,215.62
100	ANGABWAI			
1103	Basic rate/Basic rate arrears	3,500.00		2,190.00
1104	Roon te kiba	3,000.00		4,498.50
1105	Roon te toka nte kaibuke	100.00		
1109	Arrears of revenue	500.00		
1200	RAITIENTI			
1201	Motoka/Rebwerebwe	1,500.00		1,958.50
1202	Beeba ni kabubuti	400.00		492.50
1203	Bwatika	500.00		47.00
1204	Kamea	300.00		10.00
1205	Bitineti(retaill/wholesale/manufacturer	7,000.00		4,860.00
1206	Kaoti tamnei	10.00		
1207	Kakukurei/Bwai ni katangtang	50.00		
1210	Auti ni iruwa/Motel	150.00		
1212	Taabo ni bwaa (retaill wholesale)	3,500.00		3,130.00
1213	Bootaki aika tauaki mwia	180.00		360.00
1214	Karikirake nte burawa	400.00		120.00
1215	Roon karikirake aika uarereke	150.00		79.00
1217	Bitineti aika aki tei maan	50.00		37.00
1219	Kaa/Rebwerebwe aika tangoaki	1,360.00		1,120.00
1226	Katangomwane	200.00		
1227	Taan akawa	700.00		
1237	Bobwai man te kaibuke	5,520.00		3,920.00
1239	Roon botaki ao boboti aika a kakaokoro	900.00		960.00
1241	Kabonakoan te nangkona	900.00		640.00
1254	Karikirake man bain taari	-		
1300	MWANE NI BUOKA			
1301	Buoka man te tautaeka	90,320.00		107,935.31
1302	Buoka man Postal	900.00		450.00
1303	Buoka ibukin onobwaian autin te tautaeka	40,000.00		99,867.04
1306	Te buoka ibukin baoia ataein te reirei	16,000.00		16,000.00
1307	Te buoka ibukin te taarau n te KPF	-		
1400	BAKAO			
1401	Rakan Booki ni mwane/IBDs/Others	-		
1402	Rakan katangomwane	500.00		
1500	WAAKI NI KARIKIRAKE			
1501	Kabonakoan bwain te Kauntira ake a koro taia	500.00		890.00
1504	Roon ana auti ni maeka te Kauntira/Nikiran roon auti ni maeka	1,020.00		227.50
1505	Boon maekaia irua	4,000.00		4,203.00
1506	Kantoka nte bus/Tangoan taian kaa	6,000.00		2,719.00
1506a	School truck	-		
1507	kabonakoan te bwaa	800.00		3,288.20
1508	Tangoan bwain te Kauntira	100.00		50.00
1509	Tangoan rebwewebwen te Kauntira	500.00		140.00
1510	Tangoan ana tabo te Kauntira	250.00		515.00
1511	Boon te intanete/ internet	7,500.00		17,659.50

1512	Computer&photocopying kabonakoan booma	400.00		526.00
1518	Hardware/Bwaraki-KNB Hardware	10.00		20.00
1520	Workshop charge	1,000.00		843.00
1521	Kaotinakoan beeki ao kamea	600.00		680.00
1522	Katangomwane	5,000.00		48.00
1524	Kamwaitoro	1,000.00		15,099.80
1529	Karaobwai man te kai (Joinery)	1,500.00		1,252.00
1532	Number plate	500.00		50.00
1533	Karao ID card/Kataneiai te kabuti kaa	-		
1534	Commission (tareboon)	400.00		156.80
1537	Karaobwai man te timanti	500.00		2,015.00
1539	Ana karekemwane te botaki n aine	50.00		
1600				
1601	Mwane n raka	100.00		580.09
1602	Tuua nte bowi/Boon te bowi	400.00		190.00
1700	KARAI MWANE			
1701	Kaintabwi/KPF Contribution	4,683.00		4,219.45
2100	BAKABWAI			
2101	Back pay 2016	-	950.00	
2102	Bwakabwai Councillors	26,704.00	23,800.00	
2103	Assistant Clerk	2,475.00	3,719.40	
2104	Assistant Treasurer	2,495.00	2,347.42	
2106	Typist	2,475.00	2,268.60	
2108	Carpenter	2,475.00	2,354.63	
2109	Drivers	7,421.00	7,270.15	
2112	Village Warden	10,933.00	8,941.68	
2113	Nurse Aide	10,960.00	10,981.51	
2114	Plumber	2,451.00	2,045.99	
2115	ICW	2,451.00	91.34	
2117	Tiibi Kaubure	2,475.00	2,303.02	
2119	Makaeneke	4,974.00	4,542.27	
2123	WIW	2,475.00	2,456.04	
2127	Resthouse Caretaker	2,475.00	1,923.73	
2128	Te tia mwakuri nte marae	1,364.00	1,173.22	
2133	Tia Uaereti	2,475.00	2,354.73	
2135	Taan reirei nte Kinder	2,064.00	2,035.32	
2200	ARAUENTI			
2201	Arauenti Kauntira	8,925.00	13,910.00	
2202	Kaniwangan te Mayor	840.00	1,620.00	
2203	Incentive allowance	10,680.00	10,080.00	
2204	Reibwa	520.00	480.00	
2206	Aoataim	500.00	149.75	
2207	JSS/Primary School Committee	1,920.00	1,530.00	
2208	Komete ni karikirake	480.00	120.00	
2209	Bareka ao mwaimwai	1,200.00	707.50	
2210	Bonomwi	700.00	550.00	
2211	Mwengabuaka	800.00	40.00	
2300	KABUTAN TE WAAKI			
2301	Bao ni mwamwananga	1,000.00	295.00	

2302	Riitin aaba	500.00	652.70	
2303	Bwai ni mwakuri	500.00	28.00	
2306	Ana tiati TSKL	500.00	1,072.20	
308	Buraeki/Kaboraoi	500.00	147.00	
2311	Boon kai n amwarake	250.00	10.00	
2312	Rinerine ibukia Kauntira	100.00	940.00	
2313	Kainaomata	500.00	1,150.00	
2315	Bootaki iaan te Kauntira	100.00	160.00	
2316	Kabwara tarau Loan	1,500.00		
2320	Tararuai Kamea/Tiri Kamea	150.00		
2322	Kakukurei/Kairua	500.00	580.00	
2326	Bwain te aobiti	1,231.00	354.50	
2328	Boon te kabowi	250.00	30.00	
2332	Spport to Eldery Fund distribution	600.00	200.00	
2333	Support to Copra Monitoring transport	-		
2400	ONOBWAI			
2402	Ana aobiti te Kauntira	1,000.00		
2403	Ana auti ni maeka te Kauntira	5,400.00	9,885.10	
2404	Auti ni irua	1,000.00		
2407	Maneaba	-		
2408	Rebwerebwe/Kaa	1,000.00	255.40	
2408a	School trucks	100.00		
2410	Kawai/Bono	1,900.00		
2413	Tabo ni makaeneke/Bwai ni makuri	500.00		
2700	Kabanemwane nte Karikirake			
2701	Amwarake/Mooi ibukin te auti ni irua	1,000.00	1,260.00	
2702	Bwaan te kaa/rebwerebwe	1,000.00	10,833.30	
2703	Internet	5,800.00	4,466.80	
2705	Kaa/Rebwerebwe	-		
2706	Kamwaitoro	1,000.00	11,898.08	
2707	KNB Hardware	100.00		
2709	Katangomwane	5,000.00		
2717	Tangoan bwain te Kauntira	200.00		
2800	KARAI MWANE			
2801	Kaintabwi	9,366.00	8,965.10	
2802	School trucks contribution	-		
2803	Onobwaiian autin Tautaeka	40,000.00	57,133.28	
2804	Birimwane nakon KILGA	1,000.00	1,000.00	
2806	Te buoka ibukin te school trucks	16,000.00	16,107.10	
2806a	Te bwakabwai ao te overtime	-		
2806b	Bwaan taian school trucks	-		
BELOW THE LINE				
Advance				
	Atuae		76.92	
	Council staff		410.00	
	FTC		95.00	
	Iareta			280.00
	Ioane			55.00
	Iuta		656.10	

	Kabokia		250.40	
	KCCS		750.00	
	KOES		300.00	
	Koika		180.77	
	MELAD		70.00	
	MIA		393.40	
	Mokiana			80.00
	MPWU		14.05	
	Nukata		150.00	
	Police quarter		100.00	
	Project		100.00	
	Riboriki		649.73	
	Rimeta		1,080.95	
	Ruuka		307.60	
	Social affairs		68.75	
	Taata			140.00
	Taati		260.99	
	Tabeaua		28.60	
	Tabokai		193.80	
	Teebo		153.84	
	Terimwa			536.16
	Teweia			130.00
	Tiote			140.00
	W-Center			591.90
	Works		605.00	
DEPOSIT				
	Aan Nikunau			50.00
	Ads			16.70
	Agriculture			51.50
	Akau		1,986.86	
	Anterea		200.00	
	Arikate		2,846.54	
	Arikita		22.00	
	Atuae			2.00
	Back pay			170.00
	Bakarere			3,005.00
	Bioo		173.00	
	Bonus Akau			42.00
	BPA		171.00	
	Burannang			50.00
	C/allowance			352.50
	Canteen		4,511.30	
	Commission			26.00
	Communication		397.00	
	Copra			6,947.90
	Council			1,578.65
	DBK		1,892.40	
	DBK Aibonga			38.10
	DBK Bwebwe			276.00

DBK Komoe			11.00
DBK Maritino			160.00
DBK Mweribwa			50.00
DBK Rutiana. Kieura			227.50
DBK Taata			159.00
DBK Tabokai			124.00
DBK Tambura			169.00
DBK Tekanako			342.98
DBK Tererei			19.75
DBK Terimwa			260.00
Deposit a/c			1,447.19
Disaster fund			8,843.05
Drivers		103.45	
Fish market			1,441.39
Hardware			653.52
Honorarium Mayor			0.00
IBD			260.00
Ice plant		611.55	
Incentive allowance		8,890.00	
Ioana			305.00
Iotobina		78.00	
Iuta		2,493.62	
Jubilee		1,666.00	
Kabokia		123.66	
Kakau			4.00
KAP		550.00	
KCMCL		480.00	
Kiimwa		4.20	
Kiritimati			24.00
Koika		2,431.90	
Koil		2,137.15	
KPC Rungata		2,000.00	
KV20		160.00	
Loan repayment			325.00
Mat-Kereboki			2,655.00
Mauanako Truck			60.00
Ministry			24,365.79
Mokiana		486.04	
MPWU			16.00
Ngauea			60.00
Nikunau			37.30
Nooa		679.51	
Oko ni kamaiu			2,000.00
Overtime			2.00
Overtime Akau		64.00	
Overtime Aritoa			80.00
Overtime Burannang			617.00
Overtime Bwebwe			48.00
Overtime Kiritimati		286.00	

	Overtime Komoe			56.00
	Overtime Neneia		261.00	
	Overtime Tabokai			344.00
	Overtime Taniera		154.00	
	Overtime Taokai		261.00	
	Overtime Kiritimati			445.00
	Parish Nikunau			100.00
	Phone Card		550.00	
	Ribati		537.00	
	Rubetaake		138.75	
	Ruube		2.00	
	Ruuka			415.00
	S/Terimwa			266.20
	Soccer Field			1,000.00
	Solar		105.50	
	Staff		250.00	
	Surplus Cash			49.44
	Surplus Iotobina			0.02
	Surplus Maria			56.37
	Taata		1,971.37	
	Taati		2,063.00	
	Tabokai			1,081.00
	Tabokai/Others		136.00	
	Taiwan Team			75.30
	Tambura		896.00	
	Tangita			108.00
	Tauaketia		198.70	
	Tauanei			33.75
	Tebeete		1,119.40	
	Tebong			215.00
	Teebo			626.85
	Teinnari		1,597.00	
	Tekaboi		851.85	
	Tentoa			34.00
	Terimwa		180.00	
	Teun		150.00	
	Teunaia		2,023.22	
	Teunroko		27.00	
	Tongoboo			20.00
	Touaika		21.00	
	Transport			200.00
	TTM		230.00	
	U/Overtime			208.00
	Waa n oo			2,470.00
	WORKS			60.00
Imprest				
	Abou			1,509.75
	Aonta			120.00
	Ariraoi		600.00	

	Bakarere		2,010.00	
	Barekiaua			314.00
	Bitaaam		110.00	
	Bitaua			30.00
	Bouataake		4,232.00	
	Clerk Beeteri		328.25	
	Director of Fisheries		1,428.90	
	Iareta		280.00	
	Iotobina		83.59	
	Kaneang MP			79.15
	Imprest Kanta		150.00	
	Imprest Komoe		1,685.00	
	Mangoteti			41.00
	Marion		1,035.50	
	Neways			261.65
	Ngutu		4,255.20	
	Nooa			212.80
	Ribaiti			74.00
	Rimeta MP		2,024.35	
	Secretary (MIA)		2,260.00	
	Surplus			27.60
	Taebo		50.00	
	Takiakia		2,850.00	
	Tabeaua		202.00	
	Tambura		1,895.05	
	Tangita		15.70	
	Taomwati		180.00	
	Taata		140.00	
	Tauanei		835.10	
	Tauaketia			0.10
	Tearawa		816.45	
	Tebano		100.00	
	Teebete		110.00	
	Teinnari		58.00	
	Teitiaki		252.00	
	Teewa		5,280.50	
	Tekaboi		49.00	
	Tiote		140.00	
	TSKL sales marketing		180.00	
	Uritita			139.00
Loan				
	Aibo		90.00	
	Aibonga			21.75
	Aimatu			40.00
	Akau			46.00
	Arebwaio			57.80
	Arikate		20.00	
	Atauea		400.00	
	Atuae			285.00

	Baariki		170.00	
	Benuera			50.00
	Biota			27.80
	Biribo		290.00	
	Burannang			40.00
	Bwebwe		200.00	
	Iakobo			20.00
	Ioane			140.00
	Ieita			20.00
	Iuta		20.00	
	Kabokia		75.00	
	Kabeia			35.50
	Kaeba		175.00	
	Kanruna		20.00	
	Kataara			15.00
	Kateara			20.00
	Katikuaa		170.00	
	Koika			84.25
	Maritino		140.00	
	Mokiana		60.00	
	Rutiana			235.00
	Taata		190.00	
	Taati			70.00
	Tabokai			48.25
	Taebo			20.00
	Tanibura			249.00
	Tanta			105.00
	Taratau			20.00
	Tauaketia		200.75	
	Teebo			41.55
	Teinnari		75.00	
	Teiamoe			20.00
	Tekaboi		200.00	
	Tekanako			85.10
	Tekueta			81.75
	Temai			10.00
	Tenanorake			16.45
	Terimwa			90.70
	Terooko		10.00	
	Tiibi			15.00
	Timea			20.00
	Tokanaako		170.00	
	Toteru			30.00
	Tuta			20.00
Loss				
	Cashbook		0.33	
	Clerk Beeteri		5,166.25	
	Clerk Uritita		184.20	
	Iotobina		3,948.68	

	Koika		142.00	
	Maria		3,721.65	
	Maritino		114.00	
	Nil Codes		426.70	
	Nooa		944.61	
	Raiteta		120.00	
	Ramram		314.70	
	Return salary			1,467.70
	Taata		103.10	
	Tabea		12,019.49	
	Takareti		6,307.13	
	Tekaboi		32.55	
	Terimwa		81,196.13	
	Tewaiti		10.90	
Closing Cash Balance			25,015.41	
Closing Bank Balance			9.15	
Closing IBD			16,487.22	
Grand Total			486,811.27	486,811.27

Nikunau Island Council

Part A: Surplus account for year ending 31/12/2018

Surplus 01/01/18		109,215.62
Add: Total a revenues 2018	304,047.19	
Less: Total current expenditures 2018	<u>238,169.86</u>	65,877.33
Surplus end December 2018		<u><u>175,092.95</u></u>

Part B: Statement of Ledger Balances 31/12/2018

Details	Dr	Cr
Surplus Account 31/12/18		175,092.95
Advance	6,895.90	1,953.06
Deposit	49,168.97	65,237.75
Imprest	33,636.59	2,809.05
Loan	2,675.75	2,080.90
Loss	114,752.42	1,467.70
Closing Cash Balance	25,015.41	
Closing Bank Balance	9.15	
IDB	16,487.22	
Grand Total	248,641.41	248,641.41
Breakdown for BTL		
Advance		
Atuae	76.92	
Council staff	410.00	
FTC	95.00	
Iareta		280.00
Ioane		55.00
Iuta	656.10	
Kabokia	250.40	
KCCS	750.00	
KOES	300.00	
Koika	180.77	
MELAD	70.00	
MIA	393.40	
Mokiana		80.00
MPWU	14.05	
Nukata	150.00	
Police quarter	100.00	
Project	100.00	
Riboriki	649.73	
Rimeta	1,080.95	
Ruuka	307.60	
Social affairs	68.75	
Taata		140.00
Taati	260.99	
Tabeaua	28.60	
Tabokai	193.80	
Teebo	153.84	

Terimwa		536.16
Teweia		130.00
Tiote		140.00
W-Center		591.90
Works	605.00	
DEPOSIT		
Aan Nikunau		50.00
Ads		16.70
Agriculture		51.50
Akau	1,986.86	
Anterea	200.00	
Arikate	2,846.54	
Arikita	22.00	
Atuae		2.00
Back pay		170.00
Bakarere		3,005.00
Bioo	173.00	
Bonus Akau		42.00
BPA	171.00	
Burannang		50.00
C/allowance		352.50
Canteen	4,511.30	
Commission		26.00
Communication	397.00	
Copra		6,947.90
Council		1,578.65
DBK	1,892.40	
DBK Aibonga		38.10
DBK Bwebwe		276.00
DBK Komoe		11.00
DBK Maritino		160.00
DBK Mweribwa		50.00
DBK Rutiana. Kieura		227.50
DBK Taata		159.00
DBK Tabokai		124.00
DBK Tambura		169.00
DBK Tekanako		342.98
DBK Tererei		19.75
DBK Terimwa		260.00
Deposit a/c		1,447.19
Disaster fund		8,843.05
Drivers	103.45	
Fish market		1,441.39
Hardware		653.52
Honorarium Mayor		0.00
IBD		260.00
Ice plant	611.55	
Incentive allowance	8,890.00	
Ioana		305.00

Iotobina	78.00	
Iuta	2,493.62	
Jubilee	1,666.00	
Kabokia	123.66	
Kakau		4.00
KAP	550.00	
KCMCL	480.00	
Kiimwa	4.20	
Kiritimati		24.00
Koika	2,431.90	
Koil	2,137.15	
KPC Rungata	2,000.00	
KV20	160.00	
Loan repayment		325.00
Mat-Kereboki		2,655.00
Mauanako Truck		60.00
Ministry		24,365.79
Mokiana	486.04	
MPWU		16.00
Ngauea		60.00
Nikunau		37.30
Nooa	679.51	
Oko ni kamaiu		2,000.00
Overtime		2.00
Overtime Akau	64.00	
Overtime Aritoa		80.00
Overtime Burannang		617.00
Overtime Bwebwe		48.00
Overtime Kiritimati	286.00	
Overtime Komoe		56.00
Overtime Neneia	261.00	
Overtime Tabokai		344.00
Overtime Taniera	154.00	
Overtime Taokai	261.00	
Overtime Kiritimati		445.00
Parish Nikunau		100.00
Phone Card	550.00	
Ribati	537.00	
Rubetaake	138.75	
Ruube	2.00	
Ruuka		415.00
S/Terimwa		266.20
Soccer Field		1,000.00
Solar	105.50	
Staff	250.00	
Surplus Cash		49.44
Surplus Iotobina		0.02
Surplus Maria		56.37
Taata	1,971.37	

Taati	2,063.00	
Tabokai		1,081.00
Tabokai/Others	136.00	
Taiwan Team		75.30
Tambura	896.00	
Tangita		108.00
Tauaketia	198.70	
Tauanei		33.75
Tebeete	1,119.40	
Tebong		215.00
Teebo		626.85
Teinnari	1,597.00	
Tekaboi	851.85	
Tentoa		34.00
Terimwa	180.00	
Teun	150.00	
Teunaia	2,023.22	
Teunroko	27.00	
Tongoboo		20.00
Touaika	21.00	
Transport		200.00
TTM	230.00	
U/Overtime		208.00
Waa n oo		2,470.00
WORKS		60.00
Imprest		
Abou		1,509.75
Aonta		120.00
Ariraoi	600.00	
Bakarere	2,010.00	
Barekiaua		314.00
Bitaaam	110.00	
Bitaua		30.00
Bouataake	4,232.00	
Clerk Beeteri	328.25	
Director of Fisheries	1,428.90	
Iareta	280.00	
Iotobina	83.59	
Kaneang MP		79.15
Imprest Kanta	150.00	
Imprest Komoe	1,685.00	
Mangoteti		41.00
Marion	1,035.50	
Neways		261.65
Ngutu	4,255.20	
Nooa		212.80
Ribaiti		74.00
Rimeta MP	2,024.35	
Secretary (MIA)	2,260.00	

Surplus		27.60
Taebo	50.00	
Takiakia	2,850.00	
Tabeaua	202.00	
Tambura	1,895.05	
Tangita	15.70	
Taomwati	180.00	
Taata	140.00	
Tauanei	835.10	
Tauaketia		0.10
Tearawa	816.45	
Tebano	100.00	
Teebete	110.00	
Teinnari	58.00	
Teitiaki	252.00	
Teewa	5,280.50	
Tekaboi	49.00	
Tiote	140.00	
TSKL sales marketing	180.00	
Uritita		139.00
Loan		
Aibo	90.00	
Aibonga		21.75
Aimatu		40.00
Akau		46.00
Arebwaio		57.80
Arikate	20.00	
Atauea	400.00	
Atuae		285.00
Baariki	170.00	
Benuera		50.00
Biota		27.80
Biribo	290.00	
Burannang		40.00
Bwebwe	200.00	
Iakobo		20.00
Ioane		140.00
Ieita		20.00
Iuta	20.00	
Kabokia	75.00	
Kabeia		35.50
Kaeba	175.00	
Kanrunga	20.00	
Kataara		15.00
Kateara		20.00
Katikuaa	170.00	
Koika		84.25
Maritino	140.00	
Mokiana	60.00	

Rutiana		235.00
Taata	190.00	
Taati		70.00
Tabokai		48.25
Taebo		20.00
Tanibura		249.00
Tanta		105.00
Taratau		20.00
Tauaketia	200.75	
Teebo		41.55
Teinnari	75.00	
Teiamoe		20.00
Tekaboi	200.00	
Tekanako		85.10
Tekueta		81.75
Temai		10.00
Tenanorake		16.45
Terimwa		90.70
Terooko	10.00	
Tiibi		15.00
Timea		20.00
Tokanaako	170.00	
Toteru		30.00
Tuta		20.00
Loss		
Cashbook	0.33	
Clerk Beeteri	5,166.25	
Clerk Uritita	184.20	
Iotobina	3,948.68	
Koika	142.00	
Maria	3,721.65	
Maritino	114.00	
Nil Codes	426.70	
Nooa	944.61	
Raiteta	120.00	
Ramram	314.70	
Return salary		1,467.70
Taata	103.10	
Tabea	12,019.49	
Takareti	6,307.13	
Tekaboi	32.55	
Terimwa	81,196.13	
Tewaiti	10.90	
Total BTL	207,129.63	73,548.46