THE REPORT OF THE AUDITOR GENERAL

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

REPORT NO: 19/26

AUGUST 17TH 2026
7TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026
LOCAL GOVERNMENT AUDIT DIVISION

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LOCAL GOVERNMENT AUDIT DIVISION

P.O BOX 63
Bairiki, Tarawa
Kiribati

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

Audit for an impact for the public

VISION	To become an independent and professional national audit institution making positive impacts for the benefits of Kiribati and its people.
MISSION	To provide quality and professional auditing and assurance services to all public entities and Parliament for enhanced transparency, accountability, governance, and economic use of public resources.
CORE VALUES	Accountability Transparency Independence Professionalism Collaboration Excellence Continuous Development

PREFACE

It is my honor to submit the report on the accounts of Nikunau Island Council for the financial year ended 31st December 2024 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 22 of the Kiribati Audit Act, 2017.

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

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

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

I would like to take this opportunity to thank both the staff of the Ministry of Culture and Internal Affairs (MCIA) and the Nikunau Island Council for their support and cooperation during the course of the audit.

…………………………………………

Mr. Eriati Tauma Manaima

Auditor General.

CONTENTS

Part I: Preamble 5

1. Acronyms 6

2. Independent Auditor's Report 7

    2.1 Basis for Disclaimer of Opinion. 7

    2.2. Emphasis of the matter. 9

    2.3 iNTERNAL cONTROL DEFICIENCIES in council's revenue and expense management. 11

    2.4 Non compliance with accounting standards on recognition of kpf contributions. 11

3. Report on other Legal and Regulatory Requirements. 12

4. Island Councilors, Island Clerk, and Minister of Internal Affairs responsibilities for the Financial Statements. 13

5. Auditor General's Responsibilities for the Audit of the Financial Statements of Nikunau Island Council. 13

6. Communication with those Charged with Governance. 14

7 Statement of Auditor independence 14

    7.1 Independence 14

Part II: Details of Audit Findings, Recommendations & Management Responses. 15

1. Audit Findings: Nikunau Island Council Expenditures 16

    1.1 Missing Pvs and incomplete supporting documents worth $7,476.80. 16

    1.2 Control weaknesses in the payments process. 16

    1.4 NON-COMPLIANCE issue's (KPF) 17

    1.4.1 incorrect accounting treatment of KPF contributions for 2801 (birimwane nakon kaintabwi) 17

    1.4.2 KPF employee contributions of $10,756.30 incorrectly recorded as council revenue. 19

    1.4.3 Inconsistencies between FS and Database(GL) for Nikunau Island Council. 19

    1.4.4 A total of $3,535.36 of staff KPF contributions that had not been remitted to KPF. 20

2 Audit Findings: Nikunau council Revenues 21

    2.1 a total of $1,710.90 of missing receipts. 21

    2.2. Revenue misallocation. 21

3 Audit Findings: Nikunau island council balance sheet 22

    3.1 no thrid party confirmation for cash at bank 22

    3.2 long outstanding and static accounts balances in the balance sheet totalling $130,676.63for Accounts receivable and $123,253.54 for accounts payable. 22

3.3 Inconsistencies between GL (council Database) & Financial statements. 40

3.4 Weak internal controls over deposits, imprest and advances. 41

1. ACRONYMS

ANZ	Australia and New Zealand Bank	Ana Bangke Aotiteria ao Nutiran I aon Kiribati
BTL	Below the line	Atuu n Mwane ake aki Kataumwaneaki.
CFC	Council Finance Clerk	Ana Tia Mwane te Kauntira
FS	Financial Statement	Beeban te Riiboti ibukin Marurungin ma Korakoran ana Mwane te Kauntira
LGFI	Local Government Financial Instruction	Tua ni kaetieti ke kai ni baire ibukin kabonganaan ma tararuaan ana mwane te Kauntira
KAO	Kiribati Audit Office	Ana Aobiti te Oteta Tienera
MCIA	Ministry of Culture & Internal Affairs	Botaki ni Mwakuri ibukin Katein Abara ao Tautaeka Inanoa.
MOH	Ministry of Health	Botaki ni Makuri ibukin te Mauri ao Katoki Aoraki
OIC	Outer island councils	Te Tautaeka inanoa n Abamakoron Kiribati
PV	Payment Voucher	Beeba n Bwakamwane

2. INDEPENDENT AUDITOR'S REPORT

Introduction

I have audited the Financial Statements of Nikunau Island Council for the year ended 31st December 2024 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Nikunau Island Council for the year ended 31st December 2022 to 31st December 2023 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Nikunau Island Council. Because of the significance of the matters described in the Basis of Disclaimer of Opinion section of our report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an Opinion of the financial statements of Nikunau Island Council for the year ending 31st December 2024.

2.1 BASIS FOR DISCLAIMER OF OPINION.

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

1. **Missing PVs and incomplete supporting documents that worth $7,476.80**
   - The audit found that some payment vouchers (PVs) are missing. It also found that some PVs do not have supporting documents attached or the documents are missing particularly for payments relating to council loans. The total value of these issues is $7,476.30 from the council's expenditures. (Refer to section 1.1)
2. **Missing receipts that worth $1,710.90.**
   - The audit could not verify the council revenue of $1,710.90 due to the missing receipts. (Refer to Section 2.1)

3. **Missing documents and long outstanding balances in the balance sheet.**
    - **Accounts Receivable - $130,676.63:** Several balances including deposits, imprest, advances, loss and loan accounts, have been inactive and unresolved since 2019. Supporting documents were not available, so the accuracy and completeness of this amount could not be confirmed. (Refer to section 3.2)
    - **Accounts Payable - $123,253.54:** Similar inactive and unresolved balances were found in deposit, imprest, and loan accounts since 2019, without supporting documentation to verify them. (Refer to section 3.2)
4. **Inability to verify the approved imprest amount of $30,000.00 for IBD deposit**

    The audit found that an imprest of $34,840.00 recorded under PV No. 7/3 in 2024 was issued to Bakarere for the procurement of office supplies and the Council's IBD deposit of $30,000.00. ($30,000.00 IBD deposit was included in the total imprest of $34,840.00).

    A review of the council minutes confirmed that the imprest for the IBD deposit was approved by the full council. However, the approved amount of the deposit was not stated in the minutes. As a result, the audit was unable to verify the accuracy of the imprest advances issued to Bakarere for the IBD deposit.

    In addition, the audit noted that the officer retired the imprest that recorded under receipts, RR No.122885 & RR No. 122923 that worth $30,840.00. However, the receipt were missing. Therefore, the audit could not verify whether the imprest was properly retired and supported by valid receipts.

    An imprest balance of $25,510.00 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remain unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount. (Refer to section 3.4, 2nd bullet points).
5. **Unverified imprest retirement of $2,322.69 for Teaeto.**

    The audit found that imprest recoveries (retirements) totaling $2,322.69 that recorded under RR No. 101981 were not supported by actual receipts or other relevant documents to prove that goods or services were actually purchased. Therefore, the audit could not verify whether these recovery amounts were valid, accurate, and properly accounted for.

    An imprest balance of $6,525.71 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remain unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount. (Refer to section 3.4, 1st bullet point)

2.2. EMPHASIS OF THE MATTER.

The audit want to draw the attention to the following matters identified during the audit of the Nikunau Island Council's financial statements.

1. **Staff KPF Contributions of $3,535.36 deducted from salaries but not remitted to KPF.**
   - The audit found that a total of $3,535.36 of staff KPF contributions that had been deducted from their salaries were not remitted to KPF. As a result, the staff KPF contribution balance was not increasing as it should. The audit is particularly concerned that KPF contributions from 2022 and 2023 were still not deposited to KPF in the following years. (Refer to section 1.4.4)
2. **Inconsistency between general ledger and financial statements for KPF contributions.**
   - The council's financial statements for 2024 reported council expenditure on KPF remittance of $26,865.58, however, there were no underlying expenditure records in the council's general ledger (Database). (Refer to section 1.4.3)
3. **Opening balances in council Financial statements in 2024 do not match with closing balances in 2023.**
   - **Loss Cashbook**: The 2023 closing balance showed a receivable of $0.33. This does not match the 2024 opening balance, which was recorded as a payable of -$53,451.14. (Refer to section 3.3)
   - **Deposit Tanimwarutamu:** A payable balance of -$2,102.30 for this BTL account in 2023 does not match opening balance of -$1,487.30 in 2024. (Refer to section 3.3)
   - **Deposit Tengore Grp:** A repetitive issue with the above BTL, where the closing payable balance of -$1,447.32 does not match with the opening payable balance of -$3,657.32. (Refer to section 3.3)
4. **Prior-Year Issues Affecting the 2024 Financial Statements.**

   The following issues were identified in 2023 and have a significant impact on the 2024 financial statements, as the affected balances were carried forward into 2024. The differences between the Council's database and the 2023 financial statements were not properly corrected, resulting in inaccurate opening balances for 2024.

   - **Deposit-Kakau**: the council database recorded a closing balance of $278.00 as an account receivable. In the financial statements, this amount was incorrectly classified and reported as an accounts payable of -$592.00. (Refer to section 3.3)

- **Deposit Aan Nikunau**: The database showed a receivable balance of $1,353.00, yet the financial statements reported the account as a payable of -$86.20. (Refer to section 3.3)

- **Deposit Koifwap**: The database recorded a receivable balance of $2,829.76. The financial statements instead reported a payable balance of -$8,708.94. (Refer to section 3.3)

- **Deposit Council staff**: The database recorded a payable balance of -$161.65. The financial statements reported -$1,321.65, causing an overstatement of $1,160.00. (Refer to section 3.3)

- **Deposit Kainaomata**: The database recorded a payable balance of -$1,7310.10. The financial statements reported -$7,063.60, resulting in a variance of -$5,333.50. (Refer to section 3.3)

- **Deposit Tikareta**: The database recorded a payable balance of -$7.90. The financial statements reported -$3,715.00, an overstatement of $3,707.10. (Refer to section 3.3)

- **Loss Tabea**: The database recorded a receivable balance of $58,933.30, whereas the financial statements reported only $58,818.31, resulting in an understatement of $114.99. (Refer to section 3.3)

- **Deposit Runga**: The database recorded a receivable balance of $5,728.00. However, this receivable balance was omitted from the 2023 council financial statements. (Refer to section 3.3)

5. Withdrawal exceeding funds deposited by KPC Rungata and Clinic Mwanrunga.

- The council permitted a withdrawal of $9,650.00 to KPC Rungata that exceeded the funds deposited by $4,650.00. This has resulted in an outstanding balance of $6,479.00 owed to the council. (Refer to section 3.4, 2nd & 3rd bullet point)

- In addition, the audit noted a cash withdrawal of $5,000.00 recorded under PV No. 18/12 from the deposit account. Upon reviewing the payment voucher, the audit found that KPC Rungata did not make any request or provide their letter in requesting a cash withdrawal of $5,000.00.

Account Receivable	Date	Ref	Details	Cr	Dr	Audit comments
	01/01/2024		**opening balance**		**1,479.00**	
Dep-KPC Rungata	28-Mar-24	122841	Dep-KPC Rungata - deposit	3,150.00	-	Akea ana claim n bubuti KPC Rungata ibukin butan te mwane ae $5,000.00 n attached ma te PV (same comments ma MCIA ae No supporting documents ao E kunea te audit bwa e aki raoiroi te reconciliation iaon ana balance te BTL ae Dep. KPC Rungata nte aro are a kabwaka mwane ao aki taraia bwa iraua raoi ana nikira n balance KPC Rungata iroun te Kauntira. Man aei ao ea oti bwa CFC ao clerk a tia n kariaia kabwakakin ana mwane KPC Rungata ae $5,000.00, ngke n bon etina ao ea bane raoi kanoan ana karinmwane KPC Rungata ibukin te ririki 2024, are nanona bwa ea bon buumwane KPC Rungata nte mwaiti ae $5,000.00 ao akea nikiran ana balance. Man aei ao ea oti bwa ikotan ana taarau KPC Rungata iroun te Kauntira bon $6,479.00 ($1,479.00 opening balance+$5,000.00 current withdrawal)
	31-Mar-24	15/3	Dep-KPC Rungata - ana bumwane KPC Rungata	-	3,150.00	
	30-Jun-24	122941	Dep-KPC Rungata - deposit	1,500.00	-	
	31-Aug-24	8/8	Dep-KPC Rungata - ana bumwane KPC Rungata	-	1,500.00	
	31-Dec-24	18/12	Dep-KPC Rungata - ana bmwane KPC Rugata	-	5,000.00	
			Total deposit/Withdrawal	4,650.00	11,129.00	
	31-Dec-24		Closing balance		6,479.00	this receivable balance of $6,479.00 reported as Advance KPC Rungata under account receivable

- In 2024, the audit noted further cash withdrawals totaling $2,000.00 made to Clinic Mwanrunga. However, the audit found no evidence that Clinic Mwanrunga had previously deposited these funds with the Council. (Refer to section 3.4, 3rd bullet point)

Account Receivable	Date	Ref	Details	Cr	Dr	Audit comments
	01/01/2024		**opening balance**		**446.00**	Clinic Mwanrunga Cash Withdrawals Without Evidence of Prior Deposits
Dep clinic Mwanrunga	29-Feb-24	2/2	Dep clinic Mwanrunga - ana bumwane Mwanrung clinic man ana deposit	-	1,000.00	
	31-May-24	11/5	Dep clinic Mwanrunga - ana bumwane Mwanrung clinic man ana deposit	-	1,000.00	
	31/12/2024		Closing balance		2,446.00	this receivable balance of $2,446.00 reported as Advance Clinic Mwanrunga under account receivable

2.3 INTERNAL CONTROL DEFICIENCIES IN COUNCIL'S REVENUE, EXPENSE, AND BALANCE SHEET MANAGEMENT.

I want to draw attention to significant internal control weaknesses in the council's management of revenues and expenses. These deficiencies increase the risk of errors and mismanagement.

1. **Inadequate documentation for sitting allowance payments:**

   Most sitting allowance payments totalling $5,495.00 lack proper supporting documents such as meeting minutes or letters outlining the meeting's purpose and schedule. This weakens control over allowance disbursements. (Refer to Section 1.3, 1st bullet point)

2. **Revenue misallocation**

   In 2024, the council misclassified the maintenance grant (code 1303) of $76,847.11 under government support grant (code 1301). (Refer to section 2.3)

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

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

- Of the total $28,865.58 that was reported as council expense under code 2801, an amount of $13,432.79 represent employees' KPF contributions that was incorrectly recorded as council expense under code 2801, because employee contribution are deductions from employees' earnings and should be recognized as a reduction of the KPF Payable (liability), not as an expense. The employer's contribution is the only portion that should be recognized as an expense in the council's financial records. (Refer to Section 1.4.1)
- Staff KPF contributions totalling $10,756.30 were incorrectly recorded as council revenue under code 1701. These contributions represent employee deduction that should have been recorded as liability (KPF Payable) until the council or MCIA remitted to the KPF. (Refer to section 1.4.2)

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

3. REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS.

My office confirmed that the following practices by Nikunau Island Council had contradicted important provisions of the Public Finance Control and Audit Ordinance, Local Government Act and Local Government Financial Instructions (LGFI).

Lack for proper maintenance of the following: The council fail to properly maintain the following key records:

a) Vote book
b) Logbook
c) Receipts register.
d) Statement of loans
e) Statement of arrears of revenue
f) Statement of loss and arrears of revenue abandoned.
g) Handing over statement
h) Meeting minutes.

This is a breach of several provisions of the Local Government Financial Instructions (LGFI) and the Local Government Act 1984, as detailed below:

a) Vote Book – Part III, Section 49 of the LGFI: *Control of Expenditure*
b) Logbook – Part VIII, Section 52 of the LGFI: *Miscellaneous*
c) Receipt Register – Part II, Sections 7–18 of the LGFI: *Receipts Maintenance*
d) Statement of loans - Part III, Section 115 of the LGFI: *Final Accounts.*
e) Statement of arrears of revenues – Part II, Sections 22 of the LGFI: Financial Instructions
f) Statement of loss and arrears of revenue abandoned - Part II, Sections 23 of the LGFI: Financial Instructions
g) Meeting Minutes – Sections 27 and 71(1) of the *Local Government Act 1984*

4. ISLAND COUNCILORS, ISLAND CLERK, AND MINISTER OF INTERNAL AFFAIRS RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS.

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

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

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

5. AUDITOR GENERAL'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS OF NIKUNAU ISLAND COUNCIL.

My responsibility is to conduct an audit of Nikunau Island Council' financial statements in accordance with International Standards on Auditing and to express an independent opinion on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under Section 68 of the Local Government Act 1984.

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

6. COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE.

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

7 STATEMENT OF AUDITOR INDEPENDENCE

7.1 INDEPENDENCE

We confirm that, for the audit of the financial statements of the **Nikunau Island Council for the year ended 31st December 2024**, we have maintained our independence in accordance with the requirements of the International Standards of Supreme Audit Institutions (ISSAI).

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

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

1. AUDIT FINDINGS: NIKUNAU ISLAND COUNCIL EXPENDITURES

The following significant matters are raised for your attention and comment:

1.1 MISSING PVS AND INCOMPLETE SUPPORTING DOCUMENTS WORTH $7,476.80.

Findings and Analysis:

The audit found that some payment vouchers (PVs) are missing. It also found that some PVs do not have supporting documents attached or the documents are missing. The total value of these issues is $7,476.80 from the council's expenditures.

Tran_Date	MRR#/PV#	Allocation	Details	GI	SC	Audit comments
31-Jan-24	1/1	2217		$630.00	0	not disclosed on PV
29-Feb-24	11/2	2217		$480.00	0	no attachment to support payment
30-Apr-24	12/4	2217		$600.00	0	no attachment to support payment
31-Oct-24	12/10	2217	duty allowance	$1,120.00	0	no attachment to support payment
31/12/2024	20/12	2301	Air ticket TRW-NIK	$ 147.00		not disclosed on PV
31/12/2024	20/12	2301	Air ticket TRW-NIK	$ 223.00	0	no receipt attached only ticket
30/09/2024	5/9	2301		$ 60.00	0	no attachment to support payments
31/03/2024	10/3	2322	Tekatao Benetito	$ 135.00	$ -	amounts not match PV $15, GL is $135. And also no attachment attached to support payment.
29/02/2024	14/2	2322	Taotin Nikunau	$ 10.80	$ -	no attachement
31/05/2024	5/5	2322	Temariti Tabue	$ 60.00	$ -	no attachment,
31/12/2024	20/12	2322	rekenibain nakon te mate	$ 100.00	$ -	no attachment
30-Jun-24	11/9	2410	Tebitemwa/others	$190.00	0	no attachment
30-Jun-24	13/6	2410	Tobia/others	$190.00	0	no attachment
30-Jun-24	14/6	2410	Kariwbaraoi Biribo/others	$190.00	0	claim amount not clear
31-Jul-24	1/7	2410	Karaoan te kawai ae e tia irouia kain Rungata maiaki	$380.00	0	claim letter did not include amount for karaoan te kawai
31-Jul-24	2/7	2410	Dep MISE Wash-Utimawa Teikarawa & Burangke Tongobo	$190.00	0	no attachment to support payment
31-Aug-24	4/8	2410	Kaai Ikaati/ Otheres	$380.00	0	no attachment to support payment
31/05/2024	11/5	2806	Itoi ni ngaina Truck	$ 120.00	$ -	this pv have no attachment for payment 2806
31/09/2024	pv3/9	2201	aia bwakabwai Kauntria	$2,271.00	0	no attachment to the pv
				$7,476.80		

Recommendations

Management are encouraged to do the followings,

- Nikunau Island Council should maintain an electronic copies of all their PVs for audit verification.
- MCIA, together with Nikunau Island Council should consider implementing an electronic document management system to strengthen their filing and record keeping processes.

Management response:

1.2 CONTROL WEAKNESSES IN THE PAYMENTS PROCESS.

Findings and Analysis.

The audit identified several control weaknesses in the payment process for sitting allowances, loans, office equipment and overhead cost (council operational expenses). The control weaknesses are identified below.

- **Payment for sitting allowances of $5,495.00**. The audit found that most of the allowance paid did not have a meeting minute attached to the payment vouchers or letter covering the purpose of the meeting, as well as when the meeting is convened and adjourned. The absence of this supporting document indicates a significant weakness in the controls over allowance payments.

Tran_Date	MRR#/PV#	Allocation	Details	GL	Audit comments
31-Jan-24	6/1	2201	sitting allowance normal meeting	$ 605.00	no brief minute attached to support the meeting
29-Feb-24	9/2	2201	sitting allowance normal meeting	$ 705.00	no brief minute attached to support the meeting
30-Apr-24	4/4	2201	sitting allowance normal meeting	$ 505.00	no brief minute attached to support the meeting
31-Jul-24	14/7	2201	sitting allowance normal meeting	$ 555.00	paying allowance to those attending the meetin was not clear.
31-Aug-24	8/8	2201	sitting allowance normal meeting	$ 605.00	Payment not supported
30-Sept-24	6/9	2201	sitting allowance normal meeting	$ 705.00	no brief minute attached to support the meeting
31-Oct-24	6/10	2201	sitting allowance normal meeting	$ 505.00	paying extra $5 to those attending the meeting.
31-Oct-24	12/10	2201	sitting allowance normal meeting	$ 605.00	no supporting documents
30-Nov-24	10/11	2201	sitting allowance normal meeting	$ 705.00	paying extra $5 to those attending the meeting.
				$5,495.00	

Recommendation

Management are encouraged to implement the following measures to improve internal controls over expenditure management.

- A covering letter should be mandatory for all allowance payments. The letter should clearly state the purpose of the meeting, include a signed list of participants, and specify the date and time of the meeting.

Management Response

1.4 NON-COMPLIANCE ISSUE'S (KPF)

The following issues relate to accounting treatment for KPF.

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

Findings and Analysis.

The audit found that the council incorrectly reported $26,865.58 as the expense for KPF contributions under expense code 2801. Only half of this amount which is $13,432.79 should have been recorded as the council's actual expense.

This is because only the employer's portion of the KPF contribution is an expense to the council. The other half represents employees' contributions, which are deducted from their salaries and should be recorded as a liability under **KPF Payable** until the amount is paid to the Kiribati Provident Fund.

According to proper accounting standards such as IPSAS and IFRS, only the employer's contribution should be treated as an expense because it represents an additional cost to the council.

This incorrect accounting treatment has resulted in overstating Nikunau Island Council expenses and liabilities, as no proper offset was recorded.

Year	Code	Detail	FS Amount	Audit Comment
2024	2801	Birimwane nakon Kaintabwi	$ 26,865.58	These amounts include both employee and employer KPF contributions. However, only the employers contribution, which is half of the total amount should be recognized as an expense.
			$ 26,865.58	$ 13,432.79

Recommendation

The audit recommends management to perform the following.

- Employee deductions should be recorded as a liability under KPF Payable, while only the employer (Nikunau Island Council) contribution should be recorded as an expense.
- It is about time to review the current LGFI and update them to include accounting definitions, criteria, and treatments that are consistent with IPSAS. This will help ensure that council financial reporting aligns with international accounting standards and improves the accuracy and reliability of financial statements.

Management Response

1.4.2 KPF EMPLOYEE CONTRIBUTIONS OF $10,756.30 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of $10,756.30 collected from council staff as KPF contributions was wrongly recorded as council revenue under code 1701. These amounts represent employee deductions that should have been recorded as liabilities payable to KPF, not as revenue earned by the council. This misclassification results in overstating Nikunau Island Council revenue and liabilities being understated.

Year	Code	Detail	FS Amount
2024	1701	Kaintabwi	$ 10,756.30
			$ 10,756.30

Recommendations.

Management are recommended to perform the following

- record all KPF staff contributions correctly under liabilities and ensure they are promptly remitted to KPF.
- It about time to review the current LGFI and update them to include accounting definitions, criteria, and treatments that are consistent with IPSAS. This will help ensure that council financial reporting aligns with international accounting standards and improves the accuracy and reliability of financial statements.

Management Response

1.4.3 INCONSISTENCIES BETWEEN FS AND DATABASE(GL) FOR NIKUNAU ISLAND COUNCIL.

Findings and Analysis

Year	**Code**	**Detail**	**FS Amount**	**Abstract Amount (GL Amount)**
2024	2801	Birimwane nakon Kaintabwi	$ 26,865.58	no record

The table above shows that there has been an inconsistency or disagreement between the general ledger and financial statements for KPF contributions.

- The financial statements for 2024 reported KPF remittance expenses of $26,865.58, however, there were no corresponding expenditure records in the council's general ledger (Database).

As a result of these differences, the financial statement does not accurately reflect the council's true expenses, undermining the reliability and completeness of the financial report.

Management response.

1.4.4 A TOTAL OF $3,535.36 OF STAFF KPF CONTRIBUTIONS THAT HAD NOT BEEN REMITTED TO KPF.

Finding and Analysis.

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

Tran_Date	MRR#/PV#	Allocation	Cash Receipt	
30-Sept-24	pv 3/9	1701	$171.00	Te kantaninga bwa ana rin bwa kanoan bwakamwane n 2025
30-Sept-24	PV 4/9	1701	$273.66	
30-Sept-24	PV 10/9	1701	$171.00	
30-Sept-24	pv 7/9	1701	$274.28	
31-Oct-24	pv# 5/10	1701	$274.28	
31-Oct-24	pv# 6/10	1701	$171.00	
31-Oct-24	pv 8/10	1701	$271.53	
31-Oct-24	pv 9/10	1701	$154.68	
30-Nov-24	pv 3/12	1701	$271.53	
30-Nov-24	pv 2/11	1701	$154.68	
30-Nov-24	pv 9/11	1701	$274.34	
30-Nov-24	pv 10/11	1701	$154.68	
30-Nov-24	pv 11/11	1701	$273.32	
30-Nov-24	pv 15/11	1701	$32.44	
31-Dec-24	PV 17/12	1701	$64.88	
31-Dec-24	pv 7/12	1701	$273.72	
31-Dec-24	PV 15/12	1701	$274.34	
			$3,535.36	

Recommendation.

The council and MCIA are strongly advised to perform the following task,

1. The Council encourages the MCIA to remit all outstanding KPF contributions.
2. The MCIA should remit all KPF contributions on a fortnightly basis to avoid arrears.

Management response

2.1 A TOTAL OF $1,710.90 OF MISSING RECEIPTS.

Findings and Analysis

The audit found a total of $1,710.90 receipts for Nikunau Island Council were missing. Because of this, the audit could not confirm the legitimacy and accuracy of the recorded revenue of $7,739.80.

Month	Date	RR #	Allocation	Amount	Total as per Year
July	31/07/2024	122997	1205	190.00	
July	31/07/2024	122989	1212	400.00	
May	31-May-24	122921	1237	400.00	
Feb	29/02/2024	101976	1610	720.90	**1,710.90**
				1,710.90	

Recommendations

Management should do the following task to ensure the accuracy and legitimacy of the reported income.

- **Proper Document Filing:** Management should ensure that all main receipts and sub receipts are properly filed and accompanied by their corresponding receipts.
- **Regular Reconciliations:** Daily or monthly reconciliations should be conducted to identify and address any missing receipts or DW in a timely manner and also to detect and correct errors if any.
- **Automated System:** Nikunau Island Council should request for an automated system that will capture transactions from their initiation to reporting along with their supporting documents.

Management response

2.2. REVENUE MISALLOCATION.

Audit Finding and Analysis.

In 2024, the council misclassified the maintenance grant (code 1303) of $76,847.11 under government support grant (1301).

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

Month	Date	RR #	Current Allocation	Details	Amount	Correct Allocation
Dec	31/12/2024	124188	1301	MCIA - outstanding claim on maintenance work	42,706.96	1303
Dec	31/12/2024	124192	1301	MIA - maintenance fund	34,140.15	1303
				Total misallocations revenues for 2024	**$ 76,847.11**	

Recommendation

The council should strengthen its revenue recording and classification procedures to ensure all grants are accurately recorded under the correct account codes. This can be achieved by providing training to finance staff on the proper use of the chart of accounts and implementing a review process to verify the accuracy of revenue classifications before finalizing financial statements.

Management Response

3 AUDIT FINDINGS: NIKUNAU ISLAND COUNCIL BALANCE SHEET

3.1 NO THRID PARTY CONFIRMATION FOR CASH AT BANK

Year	Account	FS Amount	Bank Confirmation
2024	Cash at bank	$ 62,781.69	Not yet provided
		$ 62,781.69	

The audit could not perform further testing on the year-end cash-at-bank balances because no third-party confirmation was received from ANZ Bank of Kiribati to verify Nikunau Island Council's reported bank balances. Despite several requests and reminders, the Clerk did not follow up on our request or seek clarification if they did not understand the template or how to complete it.

Recommendation

Management at MCIA should encourage the Clerk to respond promptly to audit request and treat them as a priority.

Management response

3.2 LONG OUTSTANDING AND STATIC ACCOUNTS BALANCES IN THE BALANCE SHEET TOTALLING $130,676.63FOR ACCOUNTS RECEIVABLE AND $123,253.54 FOR ACCOUNTS PAYABLE.

Audit Finding and Analysis.

The audit found that several balances reported in the balance sheet including deposits accounts, imprest accounts, advance accounts, loss accounts, and loan accounts under accounts receivable and accounts payable have been idle and remained unresolved for several years. Supporting documents for these balances were not available during the audit. As a result, the audit was unable to verify the accuracy and completeness of the reported loss balances.

Account Payables	2022 FS	2023 FS	2024 FS	Status
Dep Ads	16.70	16.70	16.70	Stable 2022-2024
Dep Agriculture	51.50	51.50	51.50	Stable 2022-2024
Dep Airfied Project	3,592.50	3,592.50	3,592.50	Stable 2022-2024
Dep Atuae	2.00	2.00	2.00	Stable 2022-2024
Dep Back pay	170.00	170.00	170.00	Stable 2022-2024
Dep Bingko	2,208.00	2,208.00	2,208.00	Stable 2022-2024
Dep Bonus Akau	42.00	42.00	42.00	Stable 2022-2024
Dep Burannang	60.00	60.00	60.00	Stable 2022-2024
Dep C/Allowance	352.50	352.50	352.50	Stable 2022-2024
Dep Catholic Nikumanu	4,545.00	4,545.00	4,545.00	Stable 2022-2024
Dep Commission	26.00	26.00	26.00	Stable 2022-2024
Dep Construction Tee	81.00	81.00	81.00	Stable 2022-2024
Dep Copra	6,947.90	6,947.90	6,947.90	Stable 2022-2024
Dep Copra cake	1,000.00	1,000.00	1,000.00	Stable 2022-2024
Dep Covid 19	3,678.90	3,678.90	3,678.90	Stable 2022-2024
Dep Deposit a/c	1,447.19	1,447.19	1,447.19	Stable 2022-2024
Dep Disaster fund	10,321.70	10,321.70	10,321.70	Stable 2022-2024
Dep Fish Market	1,441.39	1,441.39	1,441.39	Stable 2022-2024
Dep Hardware	653.52	653.52	653.52	Stable 2022-2024
Dep Iareta	280.00	280.00	280.00	Stable 2022-2024
Dep IBD	260.00	260.00	260.00	Stable 2022-2024
Dep Ioana	305.00	305.00	305.00	Stable 2022-2024
Dep Ioane	55.00	55.00	55.00	Stable 2022-2024
Dep Iuta Tambura				Stable 2022-

	10.00	10.00	10.00	2024
Dep Kaboraoi	735.00	735.00	735.00	Stable 2022-2024
Dep Kanan te beeki	1,000.00	1,000.00	1,000.00	Stable 2022-2024
Dep Kiribati Got Talent	694.90	694.90	694.90	Stable 2022-2024
Dep Kiriwatsan	1,144.00	1,144.00	1,144.00	Stable 2022-2024
Dep Koriteta	800.00	800.00	800.00	Stable 2022-2024
Dep KPF Statement	280.00	280.00	280.00	Stable 2022-2024
Dep Land Lease	1,440.20	1,440.20	1,440.20	Stable 2022-2024
Dep Mat Kereboki	2,655.00	2,655.00	2,655.00	Stable 2022-2024
Dep MELAD	968.80	968.80	968.80	Stable 2022-2024
Dep Ministry	24,365.79	24,365.79	24,365.79	Stable 2022-2024
Dep Mwanriki K	1,005.00	1,005.00	1,005.00	Stable 2022-2024
Dep Nenetaake	10.00	10.00	10.00	Stable 2022-2024
Dep Nifa	370.00	370.00	370.00	Stable 2022-2024
Dep Nikunau Disabilities	60.00	60.00	60.00	Stable 2022-2024
Dep Nikunau Police	39.20	39.20	39.20	Stable 2022-2024
Dep Nukantewa	2,994.90	2,994.90	2,994.90	Stable 2022-2024
Dep Nukate	650.00	650.00	650.00	Stable 2022-2024
Dep Oko ni kamaiu	2,000.00	2,000.00	2,000.00	Stable 2022-2024
Dep Overtime	796.00	796.00	796.00	Stable 2022-2024
Dep Parish Nikunau	100.00	100.00	100.00	Stable 2022-2024
Dep Rekenibai	223.00	223.00	223.00	Stable 2022-2024
Dep Revolving cargoes	1,388.00	1,388.00	1,388.00	Stable 2022-2024
Dep Runga 2019	71.00	71.00	71.00	Stable 2022-2024
Dep Rungata Maiaki K	1,040.00	1,040.00	1,040.00	Stable 2022-2024
Dep Rungata Meang Kamwengaraoi	980.00	980.00	980.00	Stable 2022-2024

Dep Rungata Nuka	1,000.00	1,000.00	1,000.00	Stable 2022-2024
Dep S/Terimwa	266.20	266.20	266.20	Stable 2022-2024
Dep Soccer Field	1,000.00	1,000.00	1,000.00	Stable 2022-2024
Dep Surplus Cash	134.18	134.18	134.18	Stable 2022-2024
Dep Tabokai	751.20	751.20	751.20	Stable 2022-2024
Dep Taebo Kariti	1,300.00	1,300.00	1,300.00	Stable 2022-2024
Dep Taiwan Team	75.30	75.30	75.30	Stable 2022-2024
Dep Tangita	108.00	108.00	108.00	Stable 2022-2024
Dep Tebong	215.00	215.00	215.00	Stable 2022-2024
Dep Teebo	323.01	323.01	323.01	Stable 2022-2024
Dep Teriantemotu	1,060.30	1,060.30	1,060.30	Stable 2022-2024
Dep Terimwa	356.16	356.16	356.16	Stable 2022-2024
Dep Teweia	130.00	130.00	130.00	Stable 2022-2024
Dep Tiote	140.00	140.00	140.00	Stable 2022-2024
Dep Transport	200.00	200.00	200.00	Stable 2022-2024
Dep Tuiteke	100.00	100.00	100.00	Stable 2022-2024
Dep Ueen te reitaki	1.85	1.85	1.85	Stable 2022-2024
Dep Vodafone	564.30	564.30	564.30	Stable 2022-2024
Dep W/Center	591.90	591.90	591.90	Stable 2022-2024
Dep Waa n Oo	2,470.00	2,470.00	2,470.00	Stable 2022-2024
Dep White Ribbon Day	38.30	38.30	38.30	Stable 2022-2024
Dep Xmas	93.20	93.20	93.20	Stable 2022-2024
Dep Youth Day	1,280.00	1,280.00	1,280.00	Stable 2022-2024
Imp Abou	1,509.75	1,509.75	1,509.75	Stable 2022-2024
Imp Aonta	120.00	120.00	120.00	Stable 2022-2024
Imp Barekiau				Stable 2022-

	314.00	314.00	314.00	2024
Imp Bitaua	30.00	30.00	30.00	Stable 2022-2024
Imp Kaneang MP	79.15	79.15	79.15	Stable 2022-2024
Imp Mangoteti	41.00	41.00	41.00	Stable 2022-2024
Imp Neways	261.65	261.65	261.65	Stable 2022-2024
Imp Nooa	212.80	212.80	212.80	Stable 2022-2024
Imp Return Salary	1,467.70	1,467.70	1,467.70	Stable 2022-2024
Imp Ribaiti	74.00	74.00	74.00	Stable 2022-2024
Imp Taebo	100.00	100.00	100.00	Stable 2022-2024
Imp Tauaketia	0.10	0.10	0.10	Stable 2022-2024
Imp Temariti	20,741.00	20,741.00	20,741.00	Stable 2022-2024
Imp Urititia	139.00	139.00	139.00	Stable 2022-2024
Imp Utimawa	200.00	200.00	200.00	Stable 2022-2024
Loan Aibonga	21.75	21.75	21.75	Stable 2022-2024
Loan Aimatu	40.00	40.00	40.00	Stable 2022-2024
Loan Akau	46.00	46.00	46.00	Stable 2022-2024
Loan Arebwaio	57.80	57.80	57.80	Stable 2022-2024
Loan Atuae	285.00	285.00	285.00	Stable 2022-2024
Loan Benuera	50.00	50.00	50.00	Stable 2022-2024
Loan Biota	27.80	27.80	27.80	Stable 2022-2024
Loan Burannang	40.00	40.00	40.00	Stable 2022-2024
Loan Iakobo	20.00	20.00	20.00	Stable 2022-2024
Loan Ieita	20.00	20.00	20.00	Stable 2022-2024
Loan Ioane	140.00	140.00	140.00	Stable 2022-2024
Loan Kabeia	35.50	35.50	35.50	Stable 2022-2024
Loan Kataara	15.00	15.00	15.00	Stable 2022-2024

Loan Kateara	20.00	20.00	20.00	Stable 2022-2024
Loan Koika	84.25	84.25	84.25	Stable 2022-2024
Loan Repayment (Loan)	325.00	325.00	325.00	Stable 2022-2024
Loan Rutiana	235.00	235.00	235.00	Stable 2022-2024
Loan Taati	70.00	70.00	70.00	Stable 2022-2024
Loan Tabokai	48.25	48.25	48.25	Stable 2022-2024
Loan Taebo	20.00	20.00	20.00	Stable 2022-2024
Loan Tanibura	249.00	249.00	249.00	Stable 2022-2024
Loan Tanta	105.00	105.00	105.00	Stable 2022-2024
Loan Taratau	20.00	20.00	20.00	Stable 2022-2024
Loan Teebo	41.55	41.55	41.55	Stable 2022-2024
Loan Teiamoe	20.00	20.00	20.00	Stable 2022-2024
Loan Tekanako	85.10	85.10	85.10	Stable 2022-2024
Loan Tekueta	81.75	81.75	81.75	Stable 2022-2024
Loan Temai	10.00	10.00	10.00	Stable 2022-2024
Loan Tenanorake	16.45	16.45	16.45	Stable 2022-2024
Loan Terimwa	90.70	90.70	90.70	Stable 2022-2024
Loan Tiibi	15.00	15.00	15.00	Stable 2022-2024
Loan Timea	20.00	20.00	20.00	Stable 2022-2024
Loan Toteru	30.00	30.00	30.00	Stable 2022-2024
Loan Tuta	20.00	20.00	20.00	Stable 2022-2024
	123,253.54	123,253.54	123,253.54	

Account Receivables	2022	2023	2024	Status

Adv Council Rekenibai	120.00	120.00	120.00	STABLE 2022 - 2024
Adv Council Xmas	55.00	55.00	55.00	STABLE 2022 - 2024
Adv KPC Dev Com	210.00	210.00	210.00	STABLE 2022 - 2024
Adv Mitaera K	800.00	800.00	800.00	STABLE 2022 - 2024
Adv Mwanriki Kamwengaraoi	600.00	600.00	600.00	STABLE 2022 - 2024
Adv Nikun Taiwan	498.00	498.00	498.00	STABLE 2022 - 2024
Adv Nikunau Catholic	5,172.00	5,172.00	5,172.00	STABLE 2022 - 2024
Adv Nikunau NSA	1,000.00	1,000.00	1,000.00	STABLE 2022 - 2024
Adv Airport	1,600.30	1,600.30	1,600.30	STABLE 2022 - 2024
Adv Akau	1,986.86	1,986.86	1,986.86	STABLE 2022 - 2024
Adv Anterea	200.00	200.00	200.00	STABLE 2022 - 2024
Adv Arikate	2,846.54	2,846.54	2,846.54	STABLE 2022 - 2024
Adv Arikita	22.00	22.00	22.00	STABLE 2022 - 2024

Adv Atuae	76.92	76.92	76.92	STABLE 2022 - 2024
Adv Bioo	173.00	173.00	173.00	STABLE 2022 - 2024
Adv BPA	171.00	171.00	171.00	STABLE 2022 - 2024
Adv Canteen	4,511.30	4,511.30	4,511.30	STABLE 2022 - 2024
Adv Catholic Nikunau	3,348.00	3,348.00	3,348.00	STABLE 2022 - 2024
Adv Communication	397.00	397.00	397.00	STABLE 2022 - 2024
Adv CPPL	17.90	17.90	17.90	STABLE 2022 - 2024
Adv Drivers	67.45	67.45	67.45	STABLE 2022 - 2024
Adv FTC	95.00	95.00	95.00	STABLE 2022 - 2024
Adv Health Cap	125.40	125.40	125.40	STABLE 2022 - 2024
Adv Ice Plant	611.55	611.55	611.55	STABLE 2022 - 2024
Adv IDC	120.00	120.00	120.00	STABLE 2022 - 2024
Adv Incentive allowance	8,890.00	8,890.00	8,890.00	STABLE 2022 - 2024

Adv Iotobina	78.00	78.00	78.00	STABLE 2022 - 2024
Adv Iuta	3,149.72	3,149.72	3,149.72	STABLE 2022 - 2024
Adv Jubilee	1,666.00	1,666.00	1,666.00	STABLE 2022 - 2024
Adv Kabokia	374.06	374.06	374.06	STABLE 2022 - 2024
Adv KAP	550.00	550.00	550.00	STABLE 2022 - 2024
Adv KCCS	104.00	104.00	104.00	STABLE 2022 - 2024
Adv KCMCL	738.50	738.50	738.50	STABLE 2022 - 2024
Adv Kiimwa	4.20	4.20	4.20	STABLE 2022 - 2024
Adv KOES	300.00	300.00	300.00	STABLE 2022 - 2024
Adv Koika	2,612.67	2,612.67	2,612.67	STABLE 2022 - 2024
Adv Koil	1,637.15	1,637.15	1,637.15	STABLE 2022 - 2024
Adv KV20	160.00	160.00	160.00	STABLE 2022 - 2024
Adv Maneaba Project	285.00	285.00	285.00	STABLE 2022 - 2024

Adv MHMS	379.90	379.90	379.90	STABLE 2022 - 2024
Adv MIA	462.15	462.15	462.15	STABLE 2022 - 2024
Adv Ministry - President Team	809.50	809.50	809.50	STABLE 2022 - 2024
Adv Mokiana	406.04	406.04	406.04	STABLE 2022 - 2024
Adv Nooa	679.51	679.51	679.51	STABLE 2022 - 2024
Adv Nukata	650.00	650.00	650.00	STABLE 2022 - 2024
Adv Phone Card	550.00	550.00	550.00	STABLE 2022 - 2024
Adv Police quarter	100.00	100.00	100.00	STABLE 2022 - 2024
Adv Preschool Teacher	121.30	121.30	121.30	STABLE 2022 - 2024
Adv Project	100.00	100.00	100.00	STABLE 2022 - 2024
Adv Ribati	537.00	537.00	537.00	STABLE 2022 - 2024
Adv Riboriki	649.73	649.73	649.73	STABLE 2022 - 2024
Adv Rimeta	1,080.95	1,080.95	1,080.95	STABLE 2022 - 2024

Adv Rinerine	1,278.40	1,278.40	1,278.40	STABLE 2022 - 2024
Adv Rubetaake	138.75	138.75	138.75	STABLE 2022 - 2024
Adv Ruube	2.00	2.00	2.00	STABLE 2022 - 2024
Adv Staff	250.00	250.00	250.00	STABLE 2022 - 2024
Adv Taata	1,831.37	1,831.37	1,831.37	STABLE 2022 - 2024
Adv Taati	2,323.99	2,323.99	2,323.99	STABLE 2022 - 2024
Adv Tabeaua	28.60	28.60	28.60	STABLE 2022 - 2024
Adv Tambura	896.00	896.00	896.00	STABLE 2022 - 2024
Adv Taoakita	100.00	100.00	100.00	STABLE 2022 - 2024
Adv Tauaketia	98.70	98.70	98.70	STABLE 2022 - 2024
Adv Tauanei	566.25	566.25	566.25	STABLE 2022 - 2024
Adv Tebeete	1,119.40	1,119.40	1,119.40	STABLE 2022 - 2024
Adv Teinari	1,597.00	1,597.00	1,597.00	STABLE 2022 - 2024

Adv Tekaboi	851.85	851.85	851.85	STABLE 2022 - 2024
Adv Teuikita	200.00	200.00	200.00	STABLE 2022 - 2024
Adv Teun	150.00	150.00	150.00	STABLE 2022 - 2024
Adv Teunaia	2,023.22	2,023.22	2,023.22	STABLE 2022 - 2024
Adv Teunroko	27.00	27.00	27.00	STABLE 2022 - 2024
Adv Touaika	21.00	21.00	21.00	STABLE 2022 - 2024
Adv TTM	230.00	230.00	230.00	STABLE 2022 - 2024
Adv Unimwane	260.00	260.00	260.00	STABLE 2022 - 2024
Adv Women Teachers Day	218.20	218.20	218.20	STABLE 2022 - 2024
Imp Ruube	200.00	200.00	200.00	STABLE 2022 - 2024
Imp Terom Tambura	300.00	300.00	300.00	STABLE 2022 - 2024
Imp Ariraoi	600.00	600.00	600.00	STABLE 2022 - 2024
Imp Ataake	379.00	379.00	379.00	STABLE 2022 - 2024

Imp Bitaam	110.00	110.00	110.00	STABLE 2022 - 2024
Imp Bouataake	4,232.00	4,232.00	4,232.00	STABLE 2022 - 2024
Imp Clerk Beeteri	328.25	328.25	328.25	STABLE 2022 - 2024
Imp Director of Fisheries	1,428.90	1,428.90	1,428.90	STABLE 2022 - 2024
Imp Iareta	280.00	280.00	280.00	STABLE 2022 - 2024
Imp Iotobina	83.59	83.59	83.59	STABLE 2022 - 2024
Imp Kanta	150.00	150.00	150.00	STABLE 2022 - 2024
Imp Karabinoata (MWYSA)	218.00	218.00	218.00	STABLE 2022 - 2024
Imp Komoe	1,685.00	1,685.00	1,685.00	STABLE 2022 - 2024
Imp Marion	1,035.50	1,035.50	1,035.50	STABLE 2022 - 2024
Imp Mere	3,811.30	3,811.30	3,811.30	STABLE 2022 - 2024
Imp Ngutu	4,255.20	4,255.20	4,255.20	STABLE 2022 - 2024
Imp Ribwanataake	2,027.85	2,027.85	2,027.85	STABLE 2022 - 2024

Imp Rimeta MP	2,024.35	2,024.35	2,024.35	STABLE 2022 - 2024
Imp Secretary (MIA)	2,260.00	2,260.00	2,260.00	STABLE 2022 - 2024
Imp Taata	140.00	140.00	140.00	STABLE 2022 - 2024
Imp Tabeaua	202.00	202.00	202.00	STABLE 2022 - 2024
Imp Takiakia	2,850.00	2,850.00	2,850.00	STABLE 2022 - 2024
Imp Tambura	1,895.05	1,895.05	1,895.05	STABLE 2022 - 2024
Imp Tangita	15.70	15.70	15.70	STABLE 2022 - 2024
Imp Taomwati	180.00	180.00	180.00	STABLE 2022 - 2024
Imp Tauanei	1,195.10	1,195.10	1,195.10	STABLE 2022 - 2024
Imp Tearawa	816.45	816.45	816.45	STABLE 2022 - 2024
Imp Tebano	100.00	100.00	100.00	STABLE 2022 - 2024
Imp Teebete	110.00	110.00	110.00	STABLE 2022 - 2024
Imp Teerimwa	300.00	300.00	300.00	STABLE 2022 - 2024

Imp Teewa	5,280.50	5,280.50	5,280.50	STABLE 2022 - 2024
Imp Teinnari	58.00	58.00	58.00	STABLE 2022 - 2024
Imp Teitikai	252.00	252.00	252.00	STABLE 2022 - 2024
Imp Tekaboi	49.00	49.00	49.00	STABLE 2022 - 2024
Imp Tekoba	600.00	600.00	600.00	STABLE 2022 - 2024
Imp Tiau	40.00	40.00	40.00	STABLE 2022 - 2024
Imp Tiote	140.00	140.00	140.00	STABLE 2022 - 2024
Imp TSKL Sales Marketing	180.00	180.00	180.00	STABLE 2022 - 2024
Loan Aibo	90.00	90.00	90.00	STABLE 2022 - 2024
Loan Arikate	20.00	20.00	20.00	STABLE 2022 - 2024
Loan Atauea	400.00	400.00	400.00	STABLE 2022 - 2024
Loan Baariki	170.00	170.00	170.00	STABLE 2022 - 2024
Loan Biribo	290.00	290.00	290.00	STABLE 2022 - 2024

Loan Bwebwe	200.00	200.00	200.00	STABLE 2022 - 2024
Loan Iuta	20.00	20.00	20.00	STABLE 2022 - 2024
Loan Kabokia	75.00	75.00	75.00	STABLE 2022 - 2024
Loan Kaeba	175.00	175.00	175.00	STABLE 2022 - 2024
Loan Kanrunga	20.00	20.00	20.00	STABLE 2022 - 2024
Loan Katikuaa	170.00	170.00	170.00	STABLE 2022 - 2024
Loan Maritino	140.00	140.00	140.00	STABLE 2022 - 2024
Loan Mokiana	60.00	60.00	60.00	STABLE 2022 - 2024
Loan Taata	190.00	190.00	190.00	STABLE 2022 - 2024
Loan Tauaketia	200.75	200.75	200.75	STABLE 2022 - 2024
Loan Teinnari	75.00	75.00	75.00	STABLE 2022 - 2024
Loan Tekaboi	200.00	200.00	200.00	STABLE 2022 - 2024
Loan Terooko	10.00	10.00	10.00	STABLE 2022 - 2024

Loan Tokanaako	170.00	170.00	170.00	STABLE 2022 - 2024
Loss Bakarere	0.33	0.33	0.33	STABLE 2022 - 2024
Loss Nene	538.30	538.30	538.30	STABLE 2022 - 2024
Loss Clerk Beeteri	5,166.25	5,166.25	5,166.25	STABLE 2022 - 2024
Loss Clerk Uritita	184.20	184.20	184.20	STABLE 2022 - 2024
Loss Iotobina	3,948.68	3,948.68	3,948.68	STABLE 2022 - 2024
Loss Koika	142.00	142.00	142.00	STABLE 2022 - 2024
Loss Maria	3,721.65	3,721.65	3,721.65	STABLE 2022 - 2024
Loss Maritino	114.00	114.00	114.00	STABLE 2022 - 2024
Loss Neere B	0.71	0.71	0.71	STABLE 2022 - 2024
Loss Nil Codes	426.70	426.70	426.70	STABLE 2022 - 2024
Loss Nooa	944.61	944.61	944.61	STABLE 2022 - 2024
Loss Raiteta	120.00	120.00	120.00	STABLE 2022 - 2024

Loss Ramram	314.70	314.70	314.70	STABLE 2022 - 2024
Loss Taata	103.10	103.10	103.10	STABLE 2022 - 2024
Loss Takareti	6,307.13	6,307.13	6,307.13	STABLE 2022 - 2024
Loss Tekaboi	32.55	32.55	32.55	STABLE 2022 - 2024
Loss Tewaiti	10.90	10.90	10.90	STABLE 2022 - 2024
	$ 130,676.63	**$ 130,676.63**	**$ 130,676.63**	

Recommendation.

- Management should investigate the nature of the balances and determine the appropriate accounting treatment, including writing off or adjusting the balances where necessary.

Management Response

3.3 INCONSISTENCIES BETWEEN GL (COUNCIL DATABASE) & FINANCIAL STATEMENTS.

Audit Findings and Analysis

The table below identified list of BTL accounts balances reported in the council database that are inconsistence with their balances reported in the councils financial statements.

	2023			2024			
Accounts Payable	**Opening Bal GL**	**Closing Bal GL**	**2023FS Amount**	**Opening Bal GL**	**Closing Bal GL**	**2024 FS Amount**	**Audit Comments**
Dep-Kakau	- 374.00	278.00	- 592.00	- 592.00	- 829.00	- 829.00	The account for Dep. Kakau had a closing balance of $278.00 recorded as account receivable. However, in the financial statements, this amount was incorrectly reported as account payable with a balance of $592.00. This is a material errorand indicates weaknessess in the accuracy and reliability of the council's financial records.
Dep-Aan Nikunau	- 1,485.20	1,353.00	- 86.20	- 86.20	1,617.80	2,374.80	The account for Dep. Aan Nikunau serves the same issue with Dep. Kakau, where the closing balance of $1,353.00 as account receivable, whereas in the financial statements, this amount was incorrectly reported as account payable with a balance of $86.20
Dep Council Staff	- 1,321.65	- 161.65	- 1,321.65	- 1,321.65	- 1,261.65	- 1,304.65	The closing balance for Dep. Council staff was recorded as -$161.65, but the financial statements reported a different amount of $-1,321.65.
Dep Kainaomata	886.90	- 1,730.10	- 7,063.60	- 7,063.60	- 50,632.10	- 50,632.10	same issue with the above
Dep Koifwap	- 8,464.34	2,829.76	- 8,708.94	- 8,708.94	- 6,148.94	- 6,148.94	Same issue with Dep. Aan Nikunau, closing balance 2022 is $2,829.76 account receivable, whereas financial statements reports $8,708.94 as account payable
Dep Tikatereta	-	- 7.90	- 3,715.00	- 3,715.00	- 3,545.00	- 3,545.00	Same issue with Dep. Council staff and Dep. Kainaomata
		2,561.11	- 21,487.39	- 21,487.39		- 60,084.89	
	2023			2024			
Account Receivable	**Opening Bal GL**	**Closing Bal GL**	**2023FS Amount**	**Opening Bal GL**	**Closing Bal GL**	**2023FS Amount**	**Audit Comments**
Loss Tabea	57875.9	58933.3	58818.31	58818.31	78918.66	78918.66	Loss Tabea was understated by $114.99
Dep Runga	0	5728	not reported in 2023 FS	0	0		Dep. Runga of $5,728.00 was ommitted from Council FS
Dep Clinic Mwanrunga	446	560.4	446	446	2446	2446	Dep. Clinic Mwanrunga was understated by $114.40
							5,957.39

Recommendation

- The council should perform a thorough reconciliation of all BTL accounts to identify and resolve discrepancies between the general ledger and the financial statements.
- Strengthening internal controls over record keeping and financial reporting will help ensure accuracy and reliability.
- Regular reviews and reconciliation should be established to prevent future misstatements and improve overall transparency.
- MCIA should consider the adoption of a more advanced accounting system to enhance data management, automate reconciliations, and reduce the risk of errors.

Management response.

3.4 WEAK INTERNAL CONTROLS OVER DEPOSITS, IMPREST AND ADVANCES.

Audit Findings and Analysis.

The audit found significant weaknesses in Nikunau Island Council's internal controls over supporting documents, reconciliations, and the management of deposits, imprest and advance accounts. These weaknesses resulted in unreconciled balances, unsupported transactions, and inaccuracies in the financial statements.

- Unverified imprest retirement of $2,322.69.
  - The audit could not verify Teaeto imprest retirements of $2,322.69 because there are no actual receipts to prove that goods and services were purchased.
  - An imprest balance of $6,525.71 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remain unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount

Account Receivable	Date	Ref	Details	Cr	Dr	Audit comments
	01/01/2024		**opening balance**		**7,278.40**	
Imprest Teaeto	31-Jan-24	Pv6/1	imp Teaeto		800.00	
	31-Jan-24	RR101968	imp Teaeto		70.00	
	29-Feb-24	101981	imp Teaeto (retirement)	2,322.69	-	No actual receipts to prove that goods and services were actually purchased
	29-Feb-24	Pv3/2	imp Teaeto	-	700.00	
				2,322.69	8,848.40	
	31-Dec-24		closing balance		6,525.71	

- Imprest account for Bakarere.
  - The audit found that an imprest of $34,840.00 (Pv7/3/2024) was issued to Bakarere for the procurement of office supplies and the Council's IBD deposit which is $30,000.00 from $34,840.00. However, a review of the council minutes showed that although the imprest to the Clerk was approved, the approved amount of the deposit was not specified.

    Furthermore, the audit noted that supporting receipts (RR122885 $840.00 and RR122923 $30,000) that worth $30,840.00 were missing. As a result, the imprest retirement could not be verified.

    An imprest balance of $6,525.71 remained outstanding as at 31 December 2024. The audit is concerned that the balance may remain unrecovered and carried forward for several years if the Council does not take appropriate action to recover and clear the outstanding amount

Account Receivable	Date	Ref	Details	Cr	Dr	Audit comments
	01/01/2024		**opening balance**		**23,010.00**	
Imp-Bakarere	31-Mar-24	7/3	Imp-Bakarere - ana imprest Clerk Bakarere ae telmo nakoina ibukin karinan ana IBD Nikunau ao kaboan bwain te kauntira	-	34,840.00	E aki taekinaki nte minute bwa iraua te mwaiti ae ena karinaki ibukin te IBD ao iraua ae ena anaaki ibukin boon bwain te Kauntira
	24-Apr-24	122869	Imp-Bakarere - retired imprest	4,000.00	-	No actual receipts to prove that goods and services were actually purchased
	31-May-24	122885	Imp-Bakarere	840.00	-	main receipt is missing - 122883 - 122923
	31-May-24	122923	Imp-Bakarere	30,000.00	-	
	17-May-24	6/5	Imp-Bakarere - ana imprest Clerk ibukin 20kg yagona ao bebwa ni bingko	-	2,500.00	No council minutes attached for proper approval of imprest advances
				34,840.00	60,350.00	
	31-Dec-24		closing balance		25,510.00	remained oustanding, this balance might be carried forward for next few years, if the council fail to make adjustment or recover this outstanding

- Deposit KPC Rungata

The audit identified several issues relating to the Deposit KPC Rungata account.

- Due to weak reconciliation and monitoring of deposits accounts, the council permitted a withdrawal of $9,650.00 to KPC Rungata that exceeded the funds deposited by $4,650.00. This has resulted in an outstanding balance of $6,479.00 owed to the council.

- In addition, the audit noted a cash withdrawal of $5,000.00 recorded under PV No. 18/12 from the deposit account. Upon reviewing the payment voucher, the audit found that the PV did not include any request or supporting documentation from KPC Rungata authorising the withdrawal. As a result, the audit could not verify whether the withdrawal was properly authorized and made for its intended purpose. This increases the risk of unauthorized use or misappropriation of funds.

Account Receivable	Date	Ref	Details	Cr	Dr	Audit comments
	01/01/2024		**opening balance**		**1,479.00**	
Dep-KPC Rungata	28-Mar-24	122841	Dep-KPC Rungata - deposit	3,150.00	-	Akea ana claim n bubuti KPC Rungata ibukin butan te mwane ae $5,000.00 n attached ma te PV (same comments ma MCIA ae No supporting documents ao E kunea te audit bwa e aki raoiroi te reconciliation iaon ana balance te BTL ae Dep. KPC Rungata nte aro are a kabwaka mwane ao aki taraia bwa iraua raoi ana nikira n balance KPC Rungata iroun te Kauntira. Man aei ao ea oti bwa CFC ao clerk a tia n kariaia kabwakakin ana mwane KPC Rungata ae $5,000.00, ngke n bon etina ao ea bane raoi kanoan ana karinmwane KPC Rungata ibukin te ririki 2024, are nanona bwa ea bon buumwane KPC Rungata nte mwaiti ae $5,000.00 ao akea nikiran ana balance. Man aei ao ea oti bwa ikotan ana taarau KPC Rungata iroun te Kauntira bon $6,479.00 ($1,479.00 opening balance+$5,000.00 current withdrawal)
	31-Mar-24	15/3	Dep-KPC Rungata - ana bumwane KPC Rungata	-	3,150.00	
	30-Jun-24	122941	Dep-KPC Rungata - deposit	1,500.00	-	
	31-Aug-24	8/8	Dep-KPC Rungata - ana bumwane KPC Rungata	-	1,500.00	
	31-Dec-24	18/12	Dep-KPC Rungata - ana bmwane KPC Rugata	-	5,000.00	
			Total deposit/Withdrawal	4,650.00	11,129.00	
	31-Dec-24		Closing balance		6,479.00	this receivable balance of $6,479.00 reported as Advance KPC Rungata under account receivable

- Deposit Clinic Mwanrunga

- In 2024, the audit noted further withdrawals totaling $2,000.00. Similar to previous year, the Council was unable to provide evidence that clinic Mwanrunga had deposited funds into account before the withdrawals were made.

Account Receivable	Date	Ref	Details	Cr	Dr	Audit comments
	01/01/2024		**opening balance**		**446.00**	Clinic Mwanrunga Cash Withdrawals Without Evidence of Prior Deposits
Dep clinic Mwanrunga	29-Feb-24	2/2	Dep clinic Mwanrunga - ana bumwane Mwanrung clinic man ana deposit	-	1,000.00	
	31-May-24	11/5	Dep clinic Mwanrunga - ana bumwane Mwanrung clinic man ana deposit	-	1,000.00	
	31/12/2024		Closing balance		2,446.00	this receivable balance of $2,446.00 reported as Advance Clinic Mwanrunga under account receivable

The issues identified indicate a lack of effective controls over deposit, advance and imprest accounts. The absence of regular reconciliations, supporting documentation, and proper authorization increases the risk of errors, misappropriation of funds, inaccurate financial reporting, and unrecoverable receivables.

Management response

Nikunau Island Council

The following certify that the attached statements (revealing a surplus Account Balance $310,952.58) for the year ended 31st December 2024 are correct.

Signed by:

Clerk to island Council

Mayor to Island Council

Secretary

Nikunau Island Council
Surplus Account
As at 12/31/24

Surplus 01/01/24	**202,638.75**
Add: Total Current Revenues 2024	362,045.09
Total	**564,683.84**
Less: Total Current Expenditres 2024	253,731.26
Surplus End 12/31/24	**310,952.58**

Statement of Ledger balances 12/31/24

Details	Debit	Credit
Surplus Account for 12/31/24		310,952.58
Below the Line		
Adv Baks Lending	0	0
Adv Child Pro	0	0
Adv clinic Mwanrunga	2446	0
Adv Copra fund	0	0
Adv Council Rekenibai	120	0
Adv Council Xmas	55	0
Adv Government Ministerial tour	480	0
Adv Kaeana Mote	0	0
Adv KCDL	0	0
Adv KPC Dev Com	210	0
Adv LSA Nikunau	0	0
Adv Maintenance	119039.25	0
Adv Mitaera K	800	0
Adv Mwanriki Kamwengaraoi	600	0
Adv Nikun Taiwan	498	0
Adv Nikunau Catholic	5172	0
Adv Nikunau NSA	1000	0
Adv Runga	0	0
Adv Ruuti & Arauri	350	0
Adv Tekanako Unnang	0	0
Adv Tetonganga	0	0
Adv Tewaea Burangke Str	0	0
Adv-Aan Nikunau	2374.8	0
Adv-Airport	1600.3	0
Adv-Akau	1986.86	0
Adv-Anterea	200	0

Adv-Arikate	2846.54	0
Adv-Arikita	22	0
Adv-Atuae	76.92	0
Adv-Bioo	173	0
Adv-BPA	171	0
Adv-Canteen	4511.3	0
Adv-Catholic Nikunau	3348	0
Adv-Communication	397	0
Adv-CPPL	17.9	0
Adv-Drivers	67.45	0
Adv-FTC	95	0
Adv-Health Cap	125.4	0
Adv-Ice plant	611.55	0
Adv-IDC	120	0
Adv-Incentive allowance	8890	0
Adv-Iotobina	78	0
Adv-Irata	0	0
Adv-Iuta	3149.72	0
Adv-IYA	939.6	0
Adv-Jubliee	1666	0
Adv-Kabokia	374.06	0
Adv-Kaneang MP	0	0
Adv-KAP	550	0
Adv-Karibwaraoi	0	0
Adv-Kataua	0	0
Adv-Kaumai	0	0
Adv-KCCS	104	0
Adv-KCMCL	738.5	0
Adv-Kiimwa	4.2	0
Adv-Kiritimati	265	0
Adv-KOES	300	0
Adv-Koika	2612.67	0
Adv-Koil	1637.15	0
Adv-KPC Rungata	6479	0
Adv-KV20	160	0
Adv-Latateta	413.3	0
Adv-Maneaba Project	285	0
Adv-MHMS	379.9	0
Adv-MIA	462.15	0
Adv-Ministry - President Team	809.5	0

Adv-Mokiana	406.04	0
Adv-Mwysa	0	0
Adv-Nikunau	2608.9	0
Adv-Nikunau Terminal	3419.743	0
Adv-Nooa	679.51	0
Adv-Nukata	650	0
Adv-Phone Card	550	0
Adv-Police quarter	100	0
Adv-Postal	1758	0
Adv-Preschool Teacher	121.3	0
Adv-Project	100	0
Adv-Ribati	537	0
Adv-Riboriki	649.73	0
Adv-Rimeta	1080.95	0
Adv-Rinerine	1278.4	0
Adv-Rubetaake	138.75	0
Adv-Ruube	2	0
Adv-St Mikaere GRP	0	0
Adv-Staff	250	0
Adv-Taara	10	0
Adv-Taata	1831.37	0
Adv-Taati	2323.99	0
Adv-Tabea	1.42	0
Adv-Tabeaua	28.6	0
Adv-Tambura	896	0
Adv-Tanimwauu	0	0
Adv-Taoakita	100	0
Adv-Taotin	1044	0
Adv-Tauaketia	98.7	0
Adv-Tauanei	566.25	0
Adv-Tebeete	1119.4	0
Adv-Teinnari	1597	0
Adv-Tekaboi	851.85	0
Adv-Temariti	0	0
Adv-Teuikita	200	0
Adv-Teun	150	0
Adv-Teunaia	2023.22	0
Adv-Teunroko	27	0
Adv-Tikareta	0	0
Adv-Touaika	21	0

Adv-TTM	230	0
Adv-Unimwane	260	0
Adv-World Teachers Day	218.2	0
Dep Airfield Project	0	3592.5
Dep Bwarane	0	50
Dep Catholic Nikumanu	0	4545
Dep Copra cake	0	1000
Dep Health Centre	0	500
Dep Iuta Tambura	0	10
Dep Kaintamoa & Beeti	0	410
Dep Kanan te beeki	0	1000
Dep KILGA - Wash	0	2280
Dep Kiribati Got Talent	0	694.9
Dep Koriteta	0	800
Dep- KPF Statement	0	280
Dep Nenetaake	0	10
Dep Nikunau Disabilities	0	60
Dep Nutrition	0	450
Dep Ramten	0	196.3
Dep Revolving cargoes	0	1388
Dep Riitobwa	0	10
Dep Taebo Kariti	0	1300
Dep Teriantemotu	0	1060.3
Dep Tikatereta	0	3545
Dep Ueen te reitaki	0	1.85
Dep-Ads	0	16.7
Dep-Agriculture	0	51.5
Dep-Atuae	0	2
Dep-Back pay	0	170
Dep-Bingko	0	2208
Dep-Bonus Akau	0	42
Dep-Burannang	0	60
Dep-Bwataka	0	134
Dep-C/allowance	0	352.5
Dep-Commission	0	26
Dep-Construction Tee	0	81
Dep-Copra	0	6947.9
Dep-Council staff	0	1304.65
Dep-Covid 19	0	3678.9
Dep-DBK Agent	0	9485.92

Dep-Deposit a/c	0	1447.19
Dep-Disaster fund	0	10321.7
Dep-Fish market	0	1441.39
Dep-Hardware	0	653.52
Dep-Iareta	0	280
Dep-IBD	0	260
Dep-Ioana	0	305
Dep-Ioane	0	55
Dep-Iota	0	333
Dep-Kaboraoi	0	735
Dep-Kainaomata	0	50632.1
Dep-Kakau	0	829
Dep-Kiriwatsan	0	1144
Dep-Koifwap	0	6148.94
Dep-Land Lease	0	1440.2
Dep-Mat-Kereboki	0	2655
Dep-MELAD	0	968.8
Dep-Ministry	0	24365.79
Dep-MISE	0	384.23
Dep-Mwanriiki K	0	1005
Dep-Nifa	0	370
Dep-Nikunau Police	0	39.2
Dep-Nukantewa	0	2994.9
Dep-Nukate	0	650
Dep-Oko ni kamaiu	0	2000
Dep-Overtime	0	796
Dep-Parish Nikunau	0	100
Dep-Rekenibai	0	223
Dep-Runga 2019	0	71
Dep-Rungata Maiaki K	0	1040
Dep-Rungata Meang Kamwengaraoi	0	980
Dep-Rungata Nuka	0	1000
Dep-Ruuka	0	107.4
Dep-S/Terimwa	0	266.2
Dep-Soccer Field	0	1000
Dep-Surplus Cash	0	134.18
Dep-Tabokai	0	751.2
Dep-Taiwan Team	0	75.3
Dep-Tangita	0	108
Dep-Tanimwarutamu	0	2062.6

Dep-Tebong	0	215
Dep-Teebo	0	323.01
Dep-Tengore Grp	0	3187.32
Dep-Terimwa	0	356.16
Dep-Teweia	0	130
Dep-Tiote	0	140
Dep-Transport	0	200
Dep-Tuiteke	0	100
Dep-Utimawa	0	694.5
Dep-Vodafone	0	564.3
Dep-Waa n oo	0	2470
Dep-W-Center	0	591.9
Dep-White Ribbon Day	0	38.3
Dep-Xmas	0	93.2
Dep-Youth Day	0	1280
Imp Ruube	200	0
Imp Temariti Tabuee	350	0
Imp Terom Tambura	300	0
Imp Utimawa	0	200
Imp-Abou	0	1509.75
Imp-Aonta	0	120
Imp-Ariraoi	600	0
Imp-Ataake	379	0
Imp-Bakarere	25510	0
Imp-Barekiau	0	314
Imp-Bitaam	110	0
Imp-Bitaua	0	30
Imp-Bouataake	4232	0
Imp-Clerk Beeteri	328.25	0
Imp-Director of Fisheries	1428.9	0
Imp-Iareta	280	0
Imp-Iotobina	83.59	0
Imp-Kaneang MP	0	79.15
Imp-Kanta	150	0
Imp-Karabinoata (MWYSA)	218	0
Imp-Komoe	1685	0
Imp-Latateta	1000	0
Imp-Mangoteti	0	41
Imp-Marion	1035.5	0
Imp-Mere	3811.3	0

Imp-Neways	0	261.65
Imp-Ngutu	4255.2	0
Imp-Nooa	0	212.8
Imp-Return salary	0	1467.7
Imp-Ribaiti	0	74
Imp-Ribwanataake	2027.85	0
Imp-Rimeta MP	2024.35	0
Imp-Riuai	0	0
Imp-Secretary (MIA)	2260	0
Imp-Taata	140	0
Imp-Tabeaua	202	0
Imp-Taebo	0	100
Imp-Takiakia	2850	0
Imp-Tambura	1895.05	0
Imp-Tangita	15.7	0
Imp-Taomwati	180	0
Imp-Tauaketia	0	0.1
Imp-Tauanei	1195.1	0
Imp-Teaeto	6525.71	0
Imp-Tearawa	816.45	0
Imp-Tebano	100	0
Imp-Teebete	110	0
Imp-Teerimwa	300	0
Imp-Teewa	5280.5	0
Imp-Teinnari	58	0
Imp-Teitiaki	252	0
Imp-Tekaboi	49	0
Imp-Tekoba	600	0
Imp-Temariti	0	20741
Imp-Tiau	40	0
Imp-Tiote	140	0
Imp-Tongobo	38	0
Imp-TSKL sales marketing	180	0
Imp-Uritita	0	139
Loan-Aibo	90	0
Loan-Aibonga	0	21.75
Loan-Aimatu	0	40
Loan-Akau	0	46
Loan-Arebwaio	0	57.8
Loan-Arikate	20	0

Loan-Atauea	400	0
Loan-Atuae	0	285
Loan-Baariki	170	0
Loan-Benuera	0	50
Loan-Biota	0	27.8
Loan-Biribo	290	0
Loan-Burannang	0	40
Loan-Bwebwe	200	0
Loan-Iakobo	0	20
Loan-Ieita	0	20
Loan-Ioane	0	140
Loan-Iuta	20	0
Loan-Kabeia	0	35.5
Loan-Kabokia	75	0
Loan-Kaeba	175	0
Loan-Kanrunga	20	0
Loan-Kataara	0	15
Loan-Kateara	0	20
Loan-Katikuaa	170	0
Loan-Koika	0	84.25
Loan-Maritino	140	0
Loan-Mokiana	60	0
Loan-Repayment (Loan)	0	325
Loan-Rutiana	0	235
Loan-Taata	190	0
Loan-Taati	0	70
Loan-Tabokai	0	48.25
Loan-Taebo	0	20
Loan-Tanibura	0	249
Loan-Tanta	0	105
Loan-Taratau	0	20
Loan-Tauaketia	200.75	0
Loan-Teebo	0	41.55
Loan-Teiamoe	0	20
Loan-Teinnari	75	0
Loan-Tekaboi	200	0
Loan-Tekanako	0	85.1
Loan-Tekueta	0	81.75
Loan-Temai	0	10
Loan-Tenanorake	0	16.45

Loan-Terimwa	0	90.7
Loan-Terooko	10	0
Loan-Tiibi	0	15
Loan-Timea	0	20
Loan-Tokanaako	170	0
Loan-Toteru	0	30
Loan-Tuta	0	20
Loss Bakarere	0.33	0
Loss Nene	538.3	0
Loss-Cashbook	0	53451.14
Loss-Clerk Beeteri	5166.25	0
Loss-Clerk Urítita	184.2	0
Loss-Iotobina	3948.68	0
Loss-Koika	142	0
Loss-Maria	3721.65	0
Loss-Maritino	114	0
Loss-Neere B	0.71	0
Loss-Nil Codes	426.7	0
Loss-Nooa	944.61	0
Loss-Raiteta	120	0
Loss-Ramram	314.7	0
Loss-Taata	103.1	0
Loss-Tabea	78918.656	0
Loss-Takareti	6307.13	0
Loss-Tekaboi	32.55	0
Loss-Terimwa	81260.51	0
Loss-Tewaiti	10.9	0
Closing Cash	41712.01	0.00
Closing Bank	62781.69	0.00
Total	**570,402.22**	**570,402.22**

Nikunau Island Council
Accumulative Trial Balance
As at 12/31/24

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Surplus brought forward 01-Jan-2024					202,638.75
1100	**Angabwai**					
1109	Nikira ni karekemwane	10.00	$10.00	$0.00	$0.00	$0.00
1105	Te Nako n Te Kaibuke	0.00	$0.00	$0.00	$0.00	$0.00
1104	Te Nako n Te Wanikiba	2,500.00	$2,500.00	$2,664.50	$0.00	$2,664.50
1200	**Raitienti**					
1210	Auti ni Irua/Auti aika tatangoaki	600.00	$600.00	$300.00	$0.00	$300.00
1202	Beeba ni kabubuti	700.00	$700.00	$158.50	$0.00	$158.50
1217	Bitineti aika aki tei maan	260.00	$260.00	$80.00	$0.00	$80.00
1237	Bobwai man te Kaibuke (Floating	1,000.00	$1,000.00	$3,830.00	$0.00	$3,830.00
1213	Bootaki aika tauaki mwia	400.00	$400.00	$50.00	$0.00	$50.00
1203	Bwatika	0.00	$0.00	$0.00	$0.00	$0.00
1219	Kaa/Rebwerebwe aika tatango	1,360.00	$1,360.00	$1,440.00	$0.00	$1,440.00
1227	Kabonakoan te ika	700.00	$700.00	$400.00	$0.00	$400.00
1207	Kakukurei (DJ)	150.00	$150.00	$0.00	$0.00	$0.00
1204	Kamea	400.00	$400.00	$0.00	$0.00	$0.00
1206	Kaoti tamnei	10.00	$10.00	$0.00	$0.00	$0.00
1215	Karikirake aika uarereke	400.00	$400.00	$347.00	$0.00	$347.00
1214	Karikirake n te burawa	400.00	$400.00	$225.00	$0.00	$225.00
1201	Motoka/Rebwerebwe	1,500.00	$1,500.00	$1,018.00	$0.00	$1,018.00
1241	Nangkona	900.00	$900.00	$560.00	$0.00	$560.00
1239	Roon botaki ao boboti	900.00	$900.00	$160.00	$0.00	$160.00
1212	Taabo ni Bwa (retail/wholesale)	7,000.00	$7,000.00	$22,220.00	$0.00	$22,220.00
1205	Titoa (retail/wholesale/manufact	6,500.00	$6,500.00	$6,500.00	$0.00	$6,500.00
1300	**Mwane ni buoka**					
1306	Baoia Ataein te Reirei	26,000.00	$26,000.00	$0.00	$0.00	$0.00
1303	Te Onobwai	0.00	$0.00	$10,000.00	$0.00	$10,000.00
1302	Te postal	900.00	$900.00	$450.00	$0.00	$450.00
1301	Te Tautaeka	134,111.00	$134,111.00	$250,545.69	$0.00	$250,545.69
1400	**Bakao (Interest)**					
1401	Rakan Boki ni mane/IBDs/others	100.00	$100.00	$0.00	$0.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1402	Rakan Katangomwane	0.00	$0.00	$0.00	$0.00	$0.00
1403	Roon Tangomane (Loan Fee)	0.00	$0.00	$0.00	$0.00	$0.00
1500	**Waki ni Karikirake**					
1540	Ana Karekemane te Sawmill	100.00	$100.00	$0.00	$0.00	$0.00
1543	Boon aia bwa touring official	1,500.00	$1,500.00	$130.50	$0.00	$130.50
1511	Boon te intanete/Internet	100.00	$100.00	$124.00	$0.00	$124.00
1518	Hardware/Bwaraki - KNB Hardwa	4,000.00	$4,000.00	$755.00	$0.00	$755.00
1501	Kabonakoan bwain te Kauntira	1,000.00	$1,000.00	$100.00	$0.00	$100.00
1507	Kabonakoan te bwa	0.00	$0.00	$58.00	$0.00	$58.00
1524	Kamwaitoro	2,500.00	$2,500.00	$7,395.00	$0.00	$7,395.00
1506	Kantoka n te bus/Tangoan taian	8,000.00	$8,000.00	$13,481.00	$0.00	$13,481.00
1521	Kaotinakoan beeki ao kamea	1,000.00	$1,000.00	$0.00	$0.00	$0.00
1533	Karao ID card/Kataneiai te kabu	100.00	$100.00	$0.00	$0.00	$0.00
1529	Karaobwai man te kai (Joinery)	1,000.00	$1,000.00	$0.00	$0.00	$0.00
1537	Karaobwai man te timanti	1,000.00	$1,000.00	$135.00	$0.00	$135.00
1534	Kataneiai n te Kabuti kaa	100.00	$100.00	$20.00	$0.00	$20.00
1522	Katangomwane	0.00	$0.00	$0.00	$0.00	$0.00
1542	Nikunau Temaiku maneaba	2,000.00	$2,000.00	$2,000.00	$0.00	$2,000.00
1532	Number plate	1,500.00	$1,500.00	$425.00	$0.00	$425.00
1512	Photocopying kabonakoan boo	1,000.00	$1,000.00	$1,256.00	$0.00	$1,256.00
1504	Roon auti ni maeka	1,200.00	$1,200.00	$73.21	$0.00	$73.21
1505	Roon maekaia irua	2,000.00	$2,000.00	$2,055.00	$0.00	$2,055.00
1510	Tangoan ana tabo te Kauntira	1,000.00	$1,000.00	$430.00	$0.00	$430.00
1508	Tangoan bwain te kauntira	100.00	$100.00	$20.00	$0.00	$20.00
1509	Tangoan rebwerebwen te Kaunti	100.00	$100.00	$0.00	$0.00	$0.00
1541	Tiatinakin tareboon/laptop	500.00	$500.00	$0.00	$0.00	$0.00
1520	Workshop charge	2,000.00	$2,000.00	$3,815.00	$0.00	$3,815.00
1600	**Mwane Tabeua**					
1611	Buokan kainaomata mairouia M	0.00	$0.00	$0.00	$0.00	$0.00
1610	Mane n Tania	20,000.00	$20,000.00	$16,551.70	$0.00	$16,551.70
1601	Mwane n Raka	1,000.00	$1,000.00	$1,515.69	$0.00	$1,515.69
1602	Tuua n te bowi/Boon te bowi	400.00	$400.00	$0.00	$0.00	$0.00
1700	**Karaii Mwane**					
1701	Kaintabwi (KPF Contribution)	9,743.93	$9,743.93	$10,756.30	$0.00	$10,756.30
2100	**Bwakabwai**					

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2103	Assistant Clerk	4,082.00	$4,082.00	$3,989.68	$3,989.68	$0.00
2104	Assistant Treasurer	3,592.00	$3,592.00	$3,495.23	$3,495.23	$0.00
2108	Carpenter	3,699.00	$3,699.00	$3,639.24	$3,639.24	$0.00
2102	Councillors Salary	34,590.00	$34,590.00	$53,158.32	$53,158.32	$0.00
2109	Drivers	6,894.00	$6,894.00	$6,886.09	$6,886.09	$0.00
2137	Ice plant Caretaker	3,633.00	$3,633.00	$3,512.02	$3,512.02	$0.00
2106	Internet Technician/Typist	3,540.00	$3,540.00	$3,496.51	$3,496.51	$0.00
2120	Kauoman Makaeneke	3,686.00	$3,686.00	$2,954.84	$2,954.84	$0.00
2119	Makaeneke	3,738.00	$3,738.00	$3,683.77	$3,683.77	$0.00
2113	Nurse aide	21,017.00	$21,017.00	$20,758.89	$20,758.89	$0.00
2114	Plumber	3,000.00	$3,000.00	$2,409.35	$2,409.35	$0.00
2127	Resthouse Caretaker	3,540.00	$3,540.00	$3,542.40	$3,542.40	$0.00
2133	Tia Uaereti	3,698.00	$3,698.00	$3,686.63	$3,686.63	$0.00
2117	Tiibi Kaubure	3,900.00	$3,900.00	$3,851.79	$3,851.79	$0.00
2138	Uatiman	3,000.00	$3,000.00	$2,874.75	$2,874.75	$0.00
2112	Village Warden	20,612.00	$20,612.00	$20,426.12	$20,426.12	$0.00
2123	WIW	3,698.00	$3,698.00	$3,691.70	$3,691.70	$0.00
2200	**Arauenti**					
2212	Ann Nikunau	600.00	$600.00	$600.00	$600.00	$0.00
2201	Arauenti Kauntira	11,695.00	$11,695.00	$7,410.00	$7,410.00	$0.00
2209	Bareka ao maimai	1,000.00	$1,000.00	$600.00	$600.00	$0.00
2210	Bonomwi	700.00	$700.00	$1,250.00	$1,250.00	$0.00
2214	Drivers Allowance	520.00	$520.00	$780.00	$780.00	$0.00
2217	Duty Allowance for Kauntira	880.00	$880.00	$4,230.00	$4,230.00	$0.00
2216	Finance Committee	400.00	$400.00	$0.00	$0.00	$0.00
2203	Incentive Allowance	0.00	$0.00	$0.00	$0.00	$0.00
2207	JSS/Primary School Committee	4,320.00	$4,320.00	$3,690.00	$3,690.00	$0.00
2202	Kanuangan te Mayor	600.00	$600.00	$1,105.00	$1,105.00	$0.00
2213	Komete ni kamwakuri	360.00	$360.00	$440.00	$440.00	$0.00
2208	Komete ni karikirake	1,120.00	$1,120.00	$380.00	$380.00	$0.00
2215	License Committee	400.00	$400.00	$140.00	$140.00	$0.00
2211	Mwengabuaka	800.00	$800.00	$2,680.00	$2,680.00	$0.00
2204	Reibwa	0.00	$0.00	$0.00	$0.00	$0.00
2300	**Kabutan te waaki**					
2301	Bao ni Mwamwananga	1,500.00	$1,500.00	$2,290.20	$2,290.20	$0.00
2311	Boon kai n amwarake	500.00	$500.00	$1,260.00	$1,260.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2328	Boon te kabowi	250.00	$250.00	$35.00	$35.00	$0.00
2315	Bootaki iaan te Kauntira	500.00	$500.00	$0.00	$0.00	$0.00
2308	Buraeki/Kaboraoi	500.00	$500.00	$0.00	$0.00	$0.00
2303	Bwai ni mwakuri	500.00	$500.00	$44.99	$44.99	$0.00
2326	Bwain te aobiti	1,231.00	$1,231.00	$973.60	$973.60	$0.00
2329	Commission ibukin kanakomane	300.00	$300.00	$174.00	$174.00	$0.00
2332	Elderly Fund distriubution	600.00	$600.00	$640.00	$640.00	$0.00
2334	Kaboan bwai ni mwakuri aika bo	2,500.00	$2,500.00	$47.50	$47.50	$0.00
2316	Kabwara tarau	1,000.00	$1,000.00	$0.00	$0.00	$0.00
2313	Kainaomata	500.00	$500.00	$400.00	$400.00	$0.00
2322	Kakukurei/Kairuaa	1,500.00	$1,500.00	$5,305.90	$5,305.90	$0.00
2335	Karokoan kako man te rawa	1,000.00	$1,000.00	$1,185.90	$1,185.90	$0.00
2306	Recharge	720.00	$720.00	$800.00	$800.00	$0.00
2312	Rinerine ibukia Kauntira	2,000.00	$2,000.00	$380.00	$380.00	$0.00
2302	Ritin aaba	0.00	$0.00	$0.00	$0.00	$0.00
2333	Support to copra transport	1,400.00	$1,400.00	$0.00	$0.00	$0.00
2320	Tararuaia Kamea/Tiri- Kamea	0.00	$0.00	$0.00	$0.00	$0.00
2400	**Onobwai**					
2402	Ana Aobiti te Kauntira	1,000.00	$1,000.00	$50.00	$50.00	$0.00
2403	Ana Auti ni maeka te Kauntira	16,640.00	$16,640.00	$17,970.30	$17,970.30	$0.00
2404	Auti ni Irua	1,000.00	$1,000.00	$305.20	$305.20	$0.00
2410	Kawai/bono	3,800.00	$3,800.00	$3,610.00	$3,610.00	$0.00
2407	Maneaba	500.00	$500.00	$0.00	$0.00	$0.00
2415	Maneaba Temaiku	2,000.00	$2,000.00	$0.00	$0.00	$0.00
2408	Rebwerebwe/Kaa	500.00	$500.00	$0.00	$0.00	$0.00
2408a	School trucks	2,000.00	$2,000.00	$0.00	$0.00	$0.00
2413	Tabo ni Makaeneke/Bwai ni mak	1,000.00	$1,000.00	$155.00	$155.00	$0.00
2700	**Kabanemwane n te Karikirake**					
2701	Amwarake/mooi ibukin te auti ni	500.00	$500.00	$1,769.00	$1,769.00	$0.00
2702	Bwaa	750.00	$750.00	$2,342.40	$2,342.40	$0.00
2703	Internet	0.00	$0.00	$0.00	$0.00	$0.00
2705	Kaa/Rebwebwe	1,000.00	$1,000.00	$1,780.00	$1,780.00	$0.00
2706	Kamwaitoro	1,000.00	$1,000.00	$3,103.50	$3,103.50	$0.00
2709	Katangomwane	0.00	$0.00	$0.00	$0.00	$0.00
2707	KNB Hardware	3,500.00	$3,500.00	$0.00	$0.00	$0.00
2717	Tangoan bwain makuri	200.00	$200.00	$0.00	$0.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2800	**Karaii Mwane**					
2804	Birimwane nakon KiLGA	1,000.00	$1,000.00	$1,000.00	$1,000.00	$0.00
2801	Kaintabwi	28,462.11	$28,462.11	$26,865.58	$26,865.58	$0.00
2803	Onobwaian autin Tautaeka	0.00	$0.00	$0.00	$0.00	$0.00
2806	Te buoka ibukin te school trucks	24,000.00	$24,000.00	$11,880.86	$11,880.86	$0.00
	Below the Line					
	Adv Baks Lending	0.00		$0.00	$0.00	$0.00
	Adv Child Pro	0.00		$0.00	$0.00	$0.00
	Adv clinic Mwanrunga	0.00		$2,446.00	$2,446.00	$0.00
	Adv Copra fund	0.00		$0.00	$0.00	$0.00
	Adv Council Rekenibai	0.00		$120.00	$120.00	$0.00
	Adv Council Xmas	0.00		$55.00	$55.00	$0.00
	Adv Government Ministerial tour	0.00		$480.00	$480.00	$0.00
	Adv Kaeana Mote	0.00		$0.00	$0.00	$0.00
	Adv KCDL	0.00		$0.00	$0.00	$0.00
	Adv KPC Dev Com	0.00		$210.00	$210.00	$0.00
	Adv LSA Nikunau	0.00		$0.00	$0.00	$0.00
	Adv Maintenance	0.00		$119,039.25	$119,039.25	$0.00
	Adv Mitaera K	0.00		$800.00	$800.00	$0.00
	Adv Mwanriki Kamwengaraoi	0.00		$600.00	$600.00	$0.00
	Adv Nikun Taiwan	0.00		$498.00	$498.00	$0.00
	Adv Nikunau Catholic	0.00		$5,172.00	$5,172.00	$0.00
	Adv Nikunau NSA	0.00		$1,000.00	$1,000.00	$0.00
	Adv Runga	0.00		$0.00	$0.00	$0.00
	Adv Ruuti & Arauri	0.00		$350.00	$350.00	$0.00
	Adv Tekanako Unnang	0.00		$0.00	$0.00	$0.00
	Adv Tetonganga	0.00		$0.00	$0.00	$0.00
	Adv Tewaea Burangke Str	0.00		$0.00	$0.00	$0.00
	Adv-Aan Nikunau	0.00		$2,374.80	$2,374.80	$0.00
	Adv-Airport	0.00		$1,600.30	$1,600.30	$0.00
	Adv-Akau	0.00		$1,986.86	$1,986.86	$0.00
	Adv-Anterea	0.00		$200.00	$200.00	$0.00
	Adv-Arikate	0.00		$2,846.54	$2,846.54	$0.00
	Adv-Arikita	0.00		$22.00	$22.00	$0.00
	Adv-Atuae	0.00		$76.92	$76.92	$0.00
	Adv-Bioo	0.00		$173.00	$173.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-BPA	0.00		$171.00	$171.00	$0.00
	Adv-Canteen	0.00		$4,511.30	$4,511.30	$0.00
	Adv-Catholic Nikunau	0.00		$3,348.00	$3,348.00	$0.00
	Adv-Communication	0.00		$397.00	$397.00	$0.00
	Adv-CPPL	0.00		$17.90	$17.90	$0.00
	Adv-Drivers	0.00		$67.45	$67.45	$0.00
	Adv-FTC	0.00		$95.00	$95.00	$0.00
	Adv-Health Cap	0.00		$125.40	$125.40	$0.00
	Adv-Ice plant	0.00		$611.55	$611.55	$0.00
	Adv-IDC	0.00		$120.00	$120.00	$0.00
	Adv-Incentive allowance	0.00		$8,890.00	$8,890.00	$0.00
	Adv-Iotobina	0.00		$78.00	$78.00	$0.00
	Adv-Irata	0.00		$0.00	$0.00	$0.00
	Adv-Iuta	0.00		$3,149.72	$3,149.72	$0.00
	Adv-IYA	0.00		$939.60	$939.60	$0.00
	Adv-Jubliee	0.00		$1,666.00	$1,666.00	$0.00
	Adv-Kabokia	0.00		$374.06	$374.06	$0.00
	Adv-Kaneang MP	0.00		$0.00	$0.00	$0.00
	Adv-KAP	0.00		$550.00	$550.00	$0.00
	Adv-Karibwaraoi	0.00		$0.00	$0.00	$0.00
	Adv-Kataua	0.00		$0.00	$0.00	$0.00
	Adv-Kaumai	0.00		$0.00	$0.00	$0.00
	Adv-KCCS	0.00		$104.00	$104.00	$0.00
	Adv-KCMCL	0.00		$738.50	$738.50	$0.00
	Adv-Kiimwa	0.00		$4.20	$4.20	$0.00
	Adv-Kiritimati	0.00		$265.00	$265.00	$0.00
	Adv-KOES	0.00		$300.00	$300.00	$0.00
	Adv-Koika	0.00		$2,612.67	$2,612.67	$0.00
	Adv-Koil	0.00		$1,637.15	$1,637.15	$0.00
	Adv-KPC Rungata	0.00		$6,479.00	$6,479.00	$0.00
	Adv-KV20	0.00		$160.00	$160.00	$0.00
	Adv-Latateta	0.00		$413.30	$413.30	$0.00
	Adv-Maneaba Project	0.00		$285.00	$285.00	$0.00
	Adv-MHMS	0.00		$379.90	$379.90	$0.00
	Adv-MIA	0.00		$462.15	$462.15	$0.00
	Adv-Ministry - President Team	0.00		$809.50	$809.50	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Mokiana	0.00		$406.04	$406.04	$0.00
	Adv-Mwysa	0.00		$0.00	$0.00	$0.00
	Adv-Nikunau	0.00		$2,608.90	$2,608.90	$0.00
	Adv-Nikunau Terminal	0.00		$3,419.74	$3,419.74	$0.00
	Adv-Nooa	0.00		$679.51	$679.51	$0.00
	Adv-Nukata	0.00		$650.00	$650.00	$0.00
	Adv-Phone Card	0.00		$550.00	$550.00	$0.00
	Adv-Police quarter	0.00		$100.00	$100.00	$0.00
	Adv-Postal	0.00		$1,758.00	$1,758.00	$0.00
	Adv-Preschool Teacher	0.00		$121.30	$121.30	$0.00
	Adv-Project	0.00		$100.00	$100.00	$0.00
	Adv-Ribati	0.00		$537.00	$537.00	$0.00
	Adv-Riboriki	0.00		$649.73	$649.73	$0.00
	Adv-Rimeta	0.00		$1,080.95	$1,080.95	$0.00
	Adv-Rinerine	0.00		$1,278.40	$1,278.40	$0.00
	Adv-Rubetaake	0.00		$138.75	$138.75	$0.00
	Adv-Ruube	0.00		$2.00	$2.00	$0.00
	Adv-St Mikaere GRP	0.00		$0.00	$0.00	$0.00
	Adv-Staff	0.00		$250.00	$250.00	$0.00
	Adv-Taara	0.00		$10.00	$10.00	$0.00
	Adv-Taata	0.00		$1,831.37	$1,831.37	$0.00
	Adv-Taati	0.00		$2,323.99	$2,323.99	$0.00
	Adv-Tabea	0.00		$1.42	$1.42	$0.00
	Adv-Tabeaua	0.00		$28.60	$28.60	$0.00
	Adv-Tambura	0.00		$896.00	$896.00	$0.00
	Adv-Tanimwauu	0.00		$0.00	$0.00	$0.00
	Adv-Taoakita	0.00		$100.00	$100.00	$0.00
	Adv-Taotin	0.00		$1,044.00	$1,044.00	$0.00
	Adv-Tauaketia	0.00		$98.70	$98.70	$0.00
	Adv-Tauanei	0.00		$566.25	$566.25	$0.00
	Adv-Tebeete	0.00		$1,119.40	$1,119.40	$0.00
	Adv-Teinnari	0.00		$1,597.00	$1,597.00	$0.00
	Adv-Tekaboi	0.00		$851.85	$851.85	$0.00
	Adv-Temariti	0.00		$0.00	$0.00	$0.00
	Adv-Teuikita	0.00		$200.00	$200.00	$0.00
	Adv-Teun	0.00		$150.00	$150.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Teunaia	0.00		$2,023.22	$2,023.22	$0.00
	Adv-Teunroko	0.00		$27.00	$27.00	$0.00
	Adv-Tikareta	0.00		$0.00	$0.00	$0.00
	Adv-Touaika	0.00		$21.00	$21.00	$0.00
	Adv-TTM	0.00		$230.00	$230.00	$0.00
	Adv-Unimwane	0.00		$260.00	$260.00	$0.00
	Adv-World Teachers Day	0.00		$218.20	$218.20	$0.00
	Dep Airfield Project	0.00		-$3,592.50	$0.00	$3,592.50
	Dep Bwarane	0.00		-$50.00	$0.00	$50.00
	Dep Catholic Nikumanu	0.00		-$4,545.00	$0.00	$4,545.00
	Dep Copra cake	0.00		-$1,000.00	$0.00	$1,000.00
	Dep Health Centre	0.00		-$500.00	$0.00	$500.00
	Dep Iuta Tambura	0.00		-$10.00	$0.00	$10.00
	Dep Kaintamoa & Beeti	0.00		-$410.00	$0.00	$410.00
	Dep Kanan te beeki	0.00		-$1,000.00	$0.00	$1,000.00
	Dep KILGA - Wash	0.00		-$2,280.00	$0.00	$2,280.00
	Dep Kiribati Got Talent	0.00		-$694.90	$0.00	$694.90
	Dep Koriteta	0.00		-$800.00	$0.00	$800.00
	Dep- KPF Statement	0.00		-$280.00	$0.00	$280.00
	Dep Nenetaake	0.00		-$10.00	$0.00	$10.00
	Dep Nikunau Disabilities	0.00		-$60.00	$0.00	$60.00
	Dep Nutrition	0.00		-$450.00	$0.00	$450.00
	Dep Ramten	0.00		-$196.30	$0.00	$196.30
	Dep Revolving cargoes	0.00		-$1,388.00	$0.00	$1,388.00
	Dep Riitobwa	0.00		-$10.00	$0.00	$10.00
	Dep Taebo Kariti	0.00		-$1,300.00	$0.00	$1,300.00
	Dep Teriantemotu	0.00		-$1,060.30	$0.00	$1,060.30
	Dep Tikatereta	0.00		-$3,545.00	$0.00	$3,545.00
	Dep Ueen te reitaki	0.00		-$1.85	$0.00	$1.85
	Dep-Ads	0.00		-$16.70	$0.00	$16.70
	Dep-Agriculture	0.00		-$51.50	$0.00	$51.50
	Dep-Atuae	0.00		-$2.00	$0.00	$2.00
	Dep-Back pay	0.00		-$170.00	$0.00	$170.00
	Dep-Bingko	0.00		-$2,208.00	$0.00	$2,208.00
	Dep-Bonus Akau	0.00		-$42.00	$0.00	$42.00
	Dep-Burannang	0.00		-$60.00	$0.00	$60.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Bwataka	0.00		-$134.00	$0.00	$134.00
	Dep-C/allowance	0.00		-$352.50	$0.00	$352.50
	Dep-Commission	0.00		-$26.00	$0.00	$26.00
	Dep-Construction Tee	0.00		-$81.00	$0.00	$81.00
	Dep-Copra	0.00		-$6,947.90	$0.00	$6,947.90
	Dep-Council staff	0.00		-$1,304.65	$0.00	$1,304.65
	Dep-Covid 19	0.00		-$3,678.90	$0.00	$3,678.90
	Dep-DBK Agent	0.00		-$9,485.92	$0.00	$9,485.92
	Dep-Deposit a/c	0.00		-$1,447.19	$0.00	$1,447.19
	Dep-Disaster fund	0.00		-$10,321.70	$0.00	$10,321.70
	Dep-Fish market	0.00		-$1,441.39	$0.00	$1,441.39
	Dep-Hardware	0.00		-$653.52	$0.00	$653.52
	Dep-Iareta	0.00		-$280.00	$0.00	$280.00
	Dep-IBD	0.00		-$260.00	$0.00	$260.00
	Dep-Ioana	0.00		-$305.00	$0.00	$305.00
	Dep-Ioane	0.00		-$55.00	$0.00	$55.00
	Dep-Iota	0.00		-$333.00	$0.00	$333.00
	Dep-Kaboraoi	0.00		-$735.00	$0.00	$735.00
	Dep-Kainaomata	0.00		-$50,632.10	$0.00	$50,632.10
	Dep-Kakau	0.00		-$829.00	$0.00	$829.00
	Dep-Kiriwatsan	0.00		-$1,144.00	$0.00	$1,144.00
	Dep-Koifwap	0.00		-$6,148.94	$0.00	$6,148.94
	Dep-Land Lease	0.00		-$1,440.20	$0.00	$1,440.20
	Dep-Mat-Kereboki	0.00		-$2,655.00	$0.00	$2,655.00
	Dep-MELAD	0.00		-$968.80	$0.00	$968.80
	Dep-Ministry	0.00		-$24,365.79	$0.00	$24,365.79
	Dep-MISE	0.00		-$384.23	$0.00	$384.23
	Dep-Mwanriiki K	0.00		-$1,005.00	$0.00	$1,005.00
	Dep-Nifa	0.00		-$370.00	$0.00	$370.00
	Dep-Nikunau Police	0.00		-$39.20	$0.00	$39.20
	Dep-Nukantewa	0.00		-$2,994.90	$0.00	$2,994.90
	Dep-Nukate	0.00		-$650.00	$0.00	$650.00
	Dep-Oko ni kamaiu	0.00		-$2,000.00	$0.00	$2,000.00
	Dep-Overtime	0.00		-$796.00	$0.00	$796.00
	Dep-Parish Nikunau	0.00		-$100.00	$0.00	$100.00
	Dep-Rekenibai	0.00		-$223.00	$0.00	$223.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Runga 2019	0.00		-$71.00	$0.00	$71.00
	Dep-Rungata Maiaki K	0.00		-$1,040.00	$0.00	$1,040.00
	Dep-Rungata Meang Kamweng	0.00		-$980.00	$0.00	$980.00
	Dep-Rungata Nuka	0.00		-$1,000.00	$0.00	$1,000.00
	Dep-Ruuka	0.00		-$107.40	$0.00	$107.40
	Dep-S/Terimwa	0.00		-$266.20	$0.00	$266.20
	Dep-Soccer Field	0.00		-$1,000.00	$0.00	$1,000.00
	Dep-Surplus Cash	0.00		-$134.18	$0.00	$134.18
	Dep-Tabokai	0.00		-$751.20	$0.00	$751.20
	Dep-Taiwan Team	0.00		-$75.30	$0.00	$75.30
	Dep-Tangita	0.00		-$108.00	$0.00	$108.00
	Dep-Tanimwarutamu	0.00		-$2,062.60	$0.00	$2,062.60
	Dep-Tebong	0.00		-$215.00	$0.00	$215.00
	Dep-Teebo	0.00		-$323.01	$0.00	$323.01
	Dep-Tengore Grp	0.00		-$3,187.32	$0.00	$3,187.32
	Dep-Terimwa	0.00		-$356.16	$0.00	$356.16
	Dep-Teweia	0.00		-$130.00	$0.00	$130.00
	Dep-Tiote	0.00		-$140.00	$0.00	$140.00
	Dep-Transport	0.00		-$200.00	$0.00	$200.00
	Dep-Tuiteke	0.00		-$100.00	$0.00	$100.00
	Dep-Utimawa	0.00		-$694.50	$0.00	$694.50
	Dep-Vodafone	0.00		-$564.30	$0.00	$564.30
	Dep-Waa n oo	0.00		-$2,470.00	$0.00	$2,470.00
	Dep-W-Center	0.00		-$591.90	$0.00	$591.90
	Dep-White Ribbon Day	0.00		-$38.30	$0.00	$38.30
	Dep-Xmas	0.00		-$93.20	$0.00	$93.20
	Dep-Youth Day	0.00		-$1,280.00	$0.00	$1,280.00
	Imp Ruube	0.00		$200.00	$200.00	$0.00
	Imp Temariti Tabuee	0.00		$350.00	$350.00	$0.00
	Imp Terom Tambura	0.00		$300.00	$300.00	$0.00
	Imp Utimawa	0.00		-$200.00	$0.00	$200.00
	Imp-Abou	0.00		-$1,509.75	$0.00	$1,509.75
	Imp-Aonta	0.00		-$120.00	$0.00	$120.00
	Imp-Ariraoi	0.00		$600.00	$600.00	$0.00
	Imp-Ataake	0.00		$379.00	$379.00	$0.00
	Imp-Bakarere	0.00		$25,510.00	$25,510.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Barekiau	0.00		-$314.00	$0.00	$314.00
	Imp-Bitaam	0.00		$110.00	$110.00	$0.00
	Imp-Bitaua	0.00		-$30.00	$0.00	$30.00
	Imp-Bouataake	0.00		$4,232.00	$4,232.00	$0.00
	Imp-Clerk Beeteri	0.00		$328.25	$328.25	$0.00
	Imp-Director of Fisheries	0.00		$1,428.90	$1,428.90	$0.00
	Imp-Iareta	0.00		$280.00	$280.00	$0.00
	Imp-Iotobina	0.00		$83.59	$83.59	$0.00
	Imp-Kaneang MP	0.00		-$79.15	$0.00	$79.15
	Imp-Kanta	0.00		$150.00	$150.00	$0.00
	Imp-Karabinoata (MWYSA)	0.00		$218.00	$218.00	$0.00
	Imp-Komoe	0.00		$1,685.00	$1,685.00	$0.00
	Imp-Latateta	0.00		$1,000.00	$1,000.00	$0.00
	Imp-Mangoteti	0.00		-$41.00	$0.00	$41.00
	Imp-Marion	0.00		$1,035.50	$1,035.50	$0.00
	Imp-Mere	0.00		$3,811.30	$3,811.30	$0.00
	Imp-Neways	0.00		-$261.65	$0.00	$261.65
	Imp-Ngutu	0.00		$4,255.20	$4,255.20	$0.00
	Imp-Nooa	0.00		-$212.80	$0.00	$212.80
	Imp-Return salary	0.00		-$1,467.70	$0.00	$1,467.70
	Imp-Ribaiti	0.00		-$74.00	$0.00	$74.00
	Imp-Ribwanataake	0.00		$2,027.85	$2,027.85	$0.00
	Imp-Rimeta MP	0.00		$2,024.35	$2,024.35	$0.00
	Imp-Riuai	0.00		$0.00	$0.00	$0.00
	Imp-Secretary (MIA)	0.00		$2,260.00	$2,260.00	$0.00
	Imp-Taata	0.00		$140.00	$140.00	$0.00
	Imp-Tabeaua	0.00		$202.00	$202.00	$0.00
	Imp-Taebo	0.00		-$100.00	$0.00	$100.00
	Imp-Takiakia	0.00		$2,850.00	$2,850.00	$0.00
	Imp-Tambura	0.00		$1,895.05	$1,895.05	$0.00
	Imp-Tangita	0.00		$15.70	$15.70	$0.00
	Imp-Taomwati	0.00		$180.00	$180.00	$0.00
	Imp-Tauaketia	0.00		-$0.10	$0.00	$0.10
	Imp-Tauanei	0.00		$1,195.10	$1,195.10	$0.00
	Imp-Teaeto	0.00		$6,525.71	$6,525.71	$0.00
	Imp-Tearawa	0.00		$816.45	$816.45	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Imp-Tebano	0.00		$100.00	$100.00	$0.00
	Imp-Teebete	0.00		$110.00	$110.00	$0.00
	Imp-Teerimwa	0.00		$300.00	$300.00	$0.00
	Imp-Teewa	0.00		$5,280.50	$5,280.50	$0.00
	Imp-Teinnari	0.00		$58.00	$58.00	$0.00
	Imp-Teitiaki	0.00		$252.00	$252.00	$0.00
	Imp-Tekaboi	0.00		$49.00	$49.00	$0.00
	Imp-Tekoba	0.00		$600.00	$600.00	$0.00
	Imp-Temariti	0.00		-$20,741.00	$0.00	$20,741.00
	Imp-Tiau	0.00		$40.00	$40.00	$0.00
	Imp-Tiote	0.00		$140.00	$140.00	$0.00
	Imp-Tongobo	0.00		$38.00	$38.00	$0.00
	Imp-TSKL sales marketing	0.00		$180.00	$180.00	$0.00
	Imp-Uritita	0.00		-$139.00	$0.00	$139.00
	Loan-Aibo	0.00		$90.00	$90.00	$0.00
	Loan-Aibonga	0.00		-$21.75	$0.00	$21.75
	Loan-Aimatu	0.00		-$40.00	$0.00	$40.00
	Loan-Akau	0.00		-$46.00	$0.00	$46.00
	Loan-Arebwaio	0.00		-$57.80	$0.00	$57.80
	Loan-Arikate	0.00		$20.00	$20.00	$0.00
	Loan-Ataueа	0.00		$400.00	$400.00	$0.00
	Loan-Atuae	0.00		-$285.00	$0.00	$285.00
	Loan-Baariki	0.00		$170.00	$170.00	$0.00
	Loan-Benuera	0.00		-$50.00	$0.00	$50.00
	Loan-Biota	0.00		-$27.80	$0.00	$27.80
	Loan-Biribo	0.00		$290.00	$290.00	$0.00
	Loan-Burannang	0.00		-$40.00	$0.00	$40.00
	Loan-Bwebwe	0.00		$200.00	$200.00	$0.00
	Loan-Iakobo	0.00		-$20.00	$0.00	$20.00
	Loan-Ieita	0.00		-$20.00	$0.00	$20.00
	Loan-Ioane	0.00		-$140.00	$0.00	$140.00
	Loan-Iuta	0.00		$20.00	$20.00	$0.00
	Loan-Kabeia	0.00		-$35.50	$0.00	$35.50
	Loan-Kabokia	0.00		$75.00	$75.00	$0.00
	Loan-Kaeba	0.00		$175.00	$175.00	$0.00
	Loan-Kanrunga	0.00		$20.00	$20.00	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Kataara	0.00		-$15.00	$0.00	$15.00
	Loan-Kateara	0.00		-$20.00	$0.00	$20.00
	Loan-Katikuaa	0.00		$170.00	$170.00	$0.00
	Loan-Koika	0.00		-$84.25	$0.00	$84.25
	Loan-Maritino	0.00		$140.00	$140.00	$0.00
	Loan-Mokiana	0.00		$60.00	$60.00	$0.00
	Loan-Repayment (Loan)	0.00		-$325.00	$0.00	$325.00
	Loan-Rutiana	0.00		-$235.00	$0.00	$235.00
	Loan-Taata	0.00		$190.00	$190.00	$0.00
	Loan-Taati	0.00		-$70.00	$0.00	$70.00
	Loan-Tabokai	0.00		-$48.25	$0.00	$48.25
	Loan-Taebo	0.00		-$20.00	$0.00	$20.00
	Loan-Tanibura	0.00		-$249.00	$0.00	$249.00
	Loan-Tanta	0.00		-$105.00	$0.00	$105.00
	Loan-Taratau	0.00		-$20.00	$0.00	$20.00
	Loan-Tauaketia	0.00		$200.75	$200.75	$0.00
	Loan-Teebo	0.00		-$41.55	$0.00	$41.55
	Loan-Teiamoe	0.00		-$20.00	$0.00	$20.00
	Loan-Teinnari	0.00		$75.00	$75.00	$0.00
	Loan-Tekaboi	0.00		$200.00	$200.00	$0.00
	Loan-Tekanako	0.00		-$85.10	$0.00	$85.10
	Loan-Tekueta	0.00		-$81.75	$0.00	$81.75
	Loan-Temai	0.00		-$10.00	$0.00	$10.00
	Loan-Tenanorake	0.00		-$16.45	$0.00	$16.45
	Loan-Terimwa	0.00		-$90.70	$0.00	$90.70
	Loan-Terooko	0.00		$10.00	$10.00	$0.00
	Loan-Tiibi	0.00		-$15.00	$0.00	$15.00
	Loan-Timea	0.00		-$20.00	$0.00	$20.00
	Loan-Tokanaako	0.00		$170.00	$170.00	$0.00
	Loan-Toteru	0.00		-$30.00	$0.00	$30.00
	Loan-Tuta	0.00		-$20.00	$0.00	$20.00
	Loss Bakarere	0.00		$0.33	$0.33	$0.00
	Loss Nene	0.00		$538.30	$538.30	$0.00
	Loss-Cashbook	0.00		-$53,451.14	$0.00	$53,451.14
	Loss-Clerk Beeteri	0.00		$5,166.25	$5,166.25	$0.00
	Loss-Clerk Uritita	0.00		$184.20	$184.20	$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loss-Iotobina	0.00		$3,948.68	$3,948.68	$0.00
	Loss-Koika	0.00		$142.00	$142.00	$0.00
	Loss-Maria	0.00		$3,721.65	$3,721.65	$0.00
	Loss-Maritino	0.00		$114.00	$114.00	$0.00
	Loss-Neere B	0.00		$0.71	$0.71	$0.00
	Loss-Nil Codes	0.00		$426.70	$426.70	$0.00
	Loss-Nooa	0.00		$944.61	$944.61	$0.00
	Loss-Raiteta	0.00		$120.00	$120.00	$0.00
	Loss-Ramram	0.00		$314.70	$314.70	$0.00
	Loss-Taata	0.00		$103.10	$103.10	$0.00
	Loss-Tabea	0.00		$78,918.66	$78,918.66	$0.00
	Loss-Takareti	0.00		$6,307.13	$6,307.13	$0.00
	Loss-Tekaboi	0.00		$32.55	$32.55	$0.00
	Loss-Terimwa	0.00		$81,260.51	$81,260.51	$0.00
	Loss-Tewaiti	0.00		$10.90	$10.90	$0.00
	Closing Cash				41712.01	0.00
	Closing Bank				62781.69	0.00
	Grand Total				**824,133.48**	**824,133.48**

Prepared by : LGD Internal Audit

Nikunau Island Council
Balance Sheet
as at 12/31/24

	Notes	Amount $	Block Total $	Total $
Assets				
Current Asset				
Cash at Bank	1	62,781.69		
Cash on Hand		41,712.01		
Account Receivable	2	465,908.52	570,402.22	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				570,402.22
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	259,449.64	259,449.64	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				259,449.64
Net Asset				**310,952.58**
Equity				
Current Year Earning			108,313.83	
Historical Balancing			202,638.75	
Total Equity				**310,952.58**

Prepared by : LGD Internal Audit

Nikunau Island Council
Profit and Loss Statement
or the Period 01/01/24 to 12/31/24

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
Revenue						
	1100	**Angabwai**				
		1104	Te Nako n Te Wanikiba	2,664.50		
					2,664.50	
	1200	**Raitienti**				
		1201	Motoka/Rebwerebwe	1,018.00		
		1202	Beeba ni kabubuti	158.50		
		1205	Titoa (retail/wholesale/manufacture)	6,500.00		
		1210	Auti ni Irua/Auti aika tatangoaki	300.00		
		1212	Taabo ni Bwa (retail/wholesale)	22,220.00		
		1213	Bootaki aika tauaki mwia	50.00		
		1214	Karikirake n te burawa	225.00		
		1215	Karikirake aika uarereke	347.00		
		1217	Bitineti aika aki tei maan	80.00		
		1219	Kaa/Rebwerebwe aika tatangoaki	1,440.00		
		1227	Kabonakoan te ika	400.00		
		1237	Bobwai man te Kaibuke (Floating)	3,830.00		
		1239	Roon botaki ao boboti	160.00		
		1241	Nangkona	560.00		
					37,288.50	
	1300	**Mwane ni buoka**				
		1301	Te Tautaeka	250,545.69		
		1302	Te postal	450.00		
		1303	Te Onobwai	10,000.00		
					260,995.69	
	1500	**Waki ni Karikirake**				
		1501	Kabonakoan bwain te Kauntira	100.00		
		1504	Roon auti ni maeka	73.21		
		1505	Roon maekaia irua	2,055.00		
		1506	Kantoka n te bus/Tangoan taian Kaa	13,481.00		
		1507	Kabonakoan te bwa	58.00		
		1508	Tangoan bwain te kauntira	20.00		
		1510	Tangoan ana tabo te Kauntira	430.00		
		1511	Boon te intanete/Internet	124.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
		1512	Photocopying kabonakoan booma	1,256.00		
		1518	Hardware/Bwaraki - KNB Hardware	755.00		
		1520	Workshop charge	3,815.00		
		1524	Kamwaitoro	7,395.00		
		1532	Number plate	425.00		
		1534	Kataneiai n te Kabuti kaa	20.00		
		1537	Karaobwai man te timanti	135.00		
		1542	Nikunau Temaiku maneaba	2,000.00		
		1543	Boon aia bwa touring official	130.50		
					32,272.71	
	1600	**Mwane Tabeua**				
		1601	Mwane n Raka	1,515.69		
		1610	Mane n Tania	16,551.70		
					18,067.39	
	1700	**Karaii Mwane**				
		1701	Kaintabwi (KPF Contribution)	10,756.30		
					10,756.30	
						362,045.09

Expenditure

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
	2100	**Bwakabwai**				
		2102	Councillors Salary	53,158.32		
		2103	Assistant Clerk	3,989.68		
		2104	Assistant Treasurer	3,495.23		
		2106	Internet Technician/Typist	3,496.51		
		2108	Carpenter	3,639.24		
		2109	Drivers	6,886.09		
		2112	Village Warden	20,426.12		
		2113	Nurse aide	20,758.89		
		2114	Plumber	2,409.35		
		2117	Tiibi Kaubure	3,851.79		
		2119	Makaeneke	3,683.77		
		2120	Kauoman Makaeneke	2,954.84		
		2123	WIW	3,691.70		
		2127	Resthouse Caretaker	3,542.40		
		2133	Tia Uaereti	3,686.63		
		2137	Ice plant Caretaker	3,512.02		
		2138	Uatiman	2,874.75		
					146,057.33	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
	2200	**Arauenti**				
		2201	Arauenti Kauntira	7,410.00		
		2202	Kanuangan te Mayor	1,105.00		
		2207	JSS/Primary School Committee	3,690.00		
		2208	Komete ni karikirake	380.00		
		2209	Bareka ao maimai	600.00		
		2210	Bonomwi	1,250.00		
		2211	Mwengabuaka	2,680.00		
		2212	Ann Nikunau	600.00		
		2213	Komete ni kamwakuri	440.00		
		2214	Drivers Allowance	780.00		
		2215	License Committee	140.00		
		2217	Duty Allowance for Kauntira	4,230.00		
					23,305.00	
	2300	**Kabutan te waaki**				
		2301	Bao ni Mwamwananga	2,290.20		
		2303	Bwai ni mwakuri	44.99		
		2306	Recharge	800.00		
		2311	Boon kai n amwarake	1,260.00		
		2312	Rinerine ibukia Kauntira	380.00		
		2313	Kainaomata	400.00		
		2322	Kakukurei/Kairuaa	5,305.90		
		2326	Bwain te aobiti	973.60		
		2328	Boon te kabowi	35.00		
		2329	Commission ibukin kanakomane	174.00		
		2332	Elderly Fund distriubution	640.00		
		2334	Kaboan bwai ni mwakuri aika boou	47.50		
		2335	Karokoan kako man te rawa	1,185.90		
					13,537.09	
	2400	**Onobwai**				
		2402	Ana Aobiti te Kauntira	50.00		
		2403	Ana Auti ni maeka te Kauntira	17,970.30		
		2404	Auti ni Irua	305.20		
		2410	Kawai/bono	3,610.00		
		2413	Tabo ni Makaeneke/Bwai ni makuri	155.00		
					22,090.50	
	2700	**Kabanemwane n te Karikir**				
		2701	Amwarake/mooi ibukin te auti ni irua	1,769.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount $	Block Total $	Total $
		2702	Bwaa	2,342.40		
		2705	Kaa/Rebwebwe	1,780.00		
		2706	Kamwaitoro	3,103.50		
					8,994.90	
	2800	**Karaii Mwane**				
		2801	Kaintabwi	26,865.58		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin te school trucks	11,880.86		
					39,746.44	
						253,731.26
Net Profit/Loss						**108,313.83**

Prepared by : LGD Internal Audit

Incomes as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount $	Block Total $	Total $
1100	Angabwai	1104	Te Nako n Te Wanikiba	2,664.50		
					2,664.50	
1200	Raitienti	1201	Motoka/Rebwerebwe	1,018.00		
		1202	Beeba ni kabubuti	158.50		
		1205	Titoa (retail/wholesale/manufac ture)	6,500.00		
		1210	Auti ni Irua/Auti aika tatangoaki	300.00		
		1212	Taabo ni Bwa (retail/wholesale)	22,220.00		
		1213	Bootaki aika tauaki mwia	50.00		
		1214	Karikirake n te burawa	225.00		
		1215	Karikirake aika uarereke	347.00		
		1217	Bitineti aika aki tei maan	80.00		
		1219	Kaa/Rebwerebwe aika tatango aki	1,440.00		
		1227	Kabonakoan te ika	400.00		
		1237	Bobwai man te Kaibuke (Floatin g)	3,830.00		
		1239	Roon botaki ao boboti	160.00		
		1241	Nangkona	560.00		
					37,288.50	
1300	Mwane ni buoka	1301	Te Tautaeka	250,545.69		
		1302	Te postal	450.00		
		1303	Te Onobwai	10,000.00		
					260,995.69	
1500	Waki ni Karikirake	1501	Kabonakoan bwain te Kauntira	100.00		
		1504	Roon auti ni maeka	73.21		
		1505	Roon maekaia irua	2,055.00		
		1506	Kantoka n te bus/Tangoan taia n Kaa	13,481.00		
		1507	Kabonakoan te bwa	58.00		
		1508	Tangoan bwain te kauntira	20.00		
		1510	Tangoan ana tabo te Kauntira	430.00		
		1511	Boon te intanete/Internet	124.00		
		1512	Photocopying kabonakoan bo oma	1,256.00		
		1518	Hardware/Bwaraki - KNB Hardw are	755.00		
		1520	Workshop charge	3,815.00		
		1524	Kamwaitoro	7,395.00		
		1532	Number plate	425.00		
		1534	Kataneiai n te Kabuti kaa	20.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount $	Block Total $	Total $
1500	Waki ni Karikirake	1537	Karaobwai man te timanti	135.00		
		1542	Nikunau Temaiku maneaba	2,000.00		
		1543	Boon aia bwa touring official	130.50		
					32,272.71	
1600	Mwane Tabeua	1601	Mwane n Raka	1,515.69		
		1610	Mane n Tania	16,551.70		
					18,067.39	
1700	Karaii Mwane	1701	Kaintabwi (KPF Contribution)	10,756.30		
					10,756.30	
			Total Income			**362,045.09**

Expenditures as at 12/31/24

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total $	Total $
2100	Bwakabwai	2102	Councillors Salary	53,158.32		
		2103	Assistant Clerk	3,989.68		
		2104	Assistant Treasurer	3,495.23		
		2106	Internet Technician/Typist	3,496.51		
		2108	Carpenter	3,639.24		
		2109	Drivers	6,886.09		
		2112	Village Warden	20,426.12		
		2113	Nurse aide	20,758.89		
		2114	Plumber	2,409.35		
		2117	Tiibi Kaubure	3,851.79		
		2119	Makaeneke	3,683.77		
		2120	Kauoman Makaeneke	2,954.84		
		2123	WIW	3,691.70		
		2127	Resthouse Caretaker	3,542.40		
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		2137	Ice plant Caretaker	3,512.02		
		2138	Uatiman	2,874.75		
					146,057.33	
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		2202	Kanuangan te Mayor	1,105.00		
		2207	JSS/Primary School Committee	3,690.00		
		2208	Komete ni karikirake	380.00		
		2209	Bareka ao maimai	600.00		
		2210	Bonomwi	1,250.00		
		2211	Mwengabuaka	2,680.00		
		2212	Ann Nikunau	600.00		
		2213	Komete ni kamwakuri	440.00		
		2214	Drivers Allowance	780.00		
		2215	License Committee	140.00		
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					23,305.00	
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		2303	Bwai ni mwakuri	44.99		
		2306	Recharge	800.00		
		2311	Boon kai n amwarake	1,260.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total $	Total $
2300	Kabutan te waaki	2312	Rinerine ibukia Kauntira	380.00		
		2313	Kainaomata	400.00		
		2322	Kakukurei/Kairuaa	5,305.90		
		2326	Bwain te aobiti	973.60		
		2328	Boon te kabowi	35.00		
		2329	Commission ibukin kanakoman	174.00		
		2332	Elderly Fund distriubution	640.00		
		2334	Kaboan bwai ni mwakuri aika	47.50		
		2335	Karokoan kako man te rawa	1,185.90		
					13,537.09	
2400	Onobwai	2402	Ana Aobiti te Kauntira	50.00		
		2403	Ana Auti ni maeka te Kauntira	17,970.30		
		2404	Auti ni Irua	305.20		
		2410	Kawai/bono	3,610.00		
		2413	Tabo ni Makaeneke/Bwai ni m	155.00		
					22,090.50	
2700	Kabanemwane n te Karikirak	2701	Amwarake/mooi ibukin te auti	1,769.00		
		2702	Bwaa	2,342.40		
		2705	Kaa/Rebwebwe	1,780.00		
		2706	Kamwaitoro	3,103.50		
					8,994.90	
2800	Karaii Mwane	2801	Kaintabwi	26,865.58		
		2804	Birimwane nakon KiLGA	1,000.00		
		2806	Te buoka ibukin te school truck	11,880.86		
					39,746.44	
			Total Expenditure			253,731.26