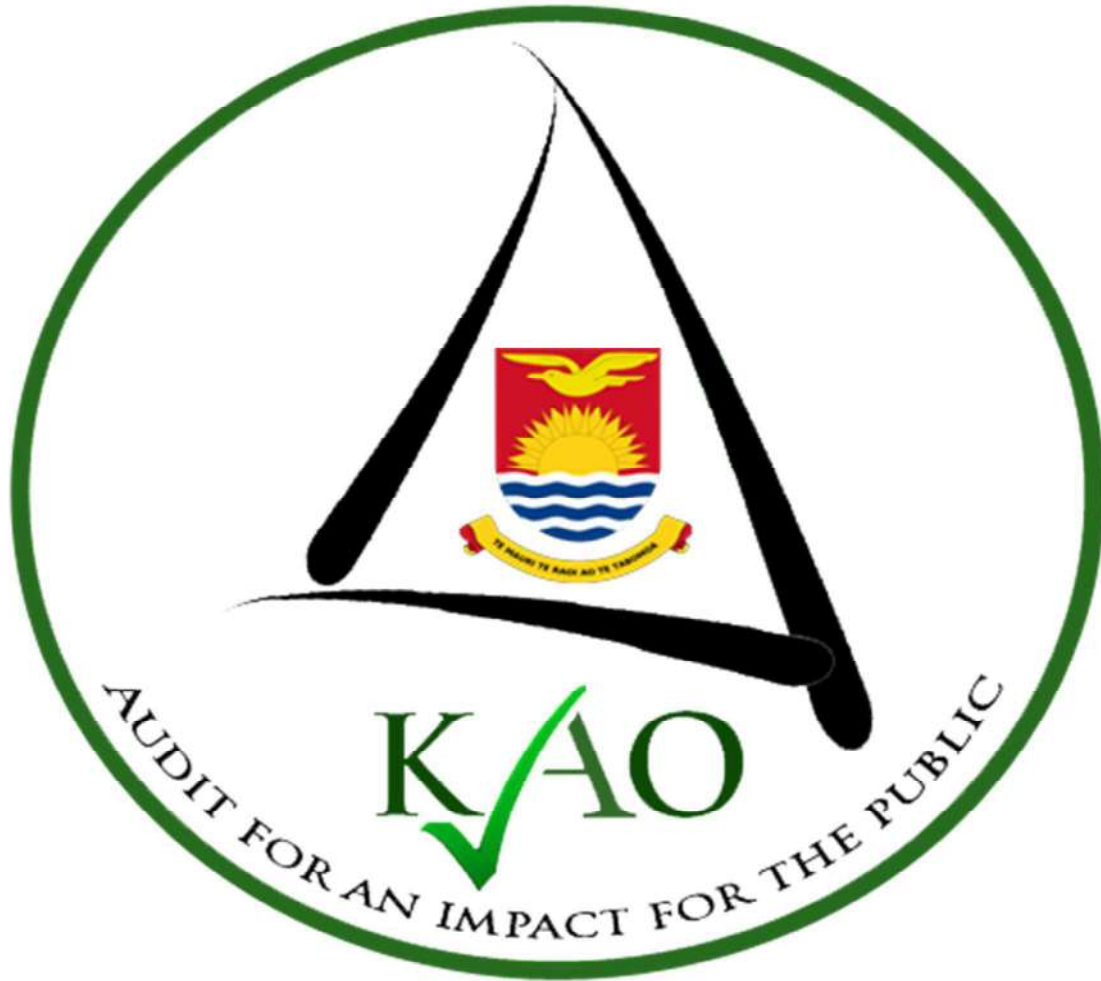


THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF NIKUNAU ISLAND COUNCIL
FINANCIAL STATEMENT FOR THE YEAR ENDED 2022 - 2023



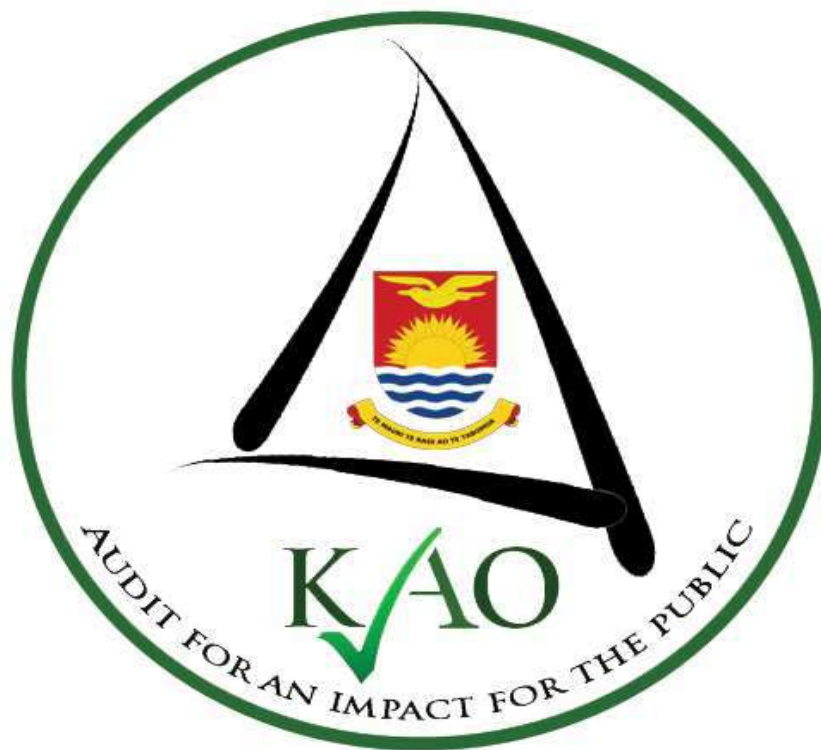
REPORT NO: 17-18/26

AUGUST 17TH 2026

7TH MEETING OF THE 13TH MANEABA NI MAUNGATABU 2026
STATE OWNED ENTERPRISES AUDIT DIVISION

THE REPORT OF THE AUDITOR GENERAL

ON THE ACCOUNTS OF NIKUNAU ISLAND COUNCIL
FINANCIAL STATEMENT FOR THE YEARS ENDED
2022-2023



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

KIRIBATI AUDIT OFFICE

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

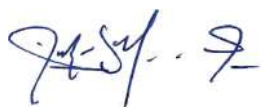
It is my honor to submit the report on the accounts of Nikunau Island Council for the financial years ended 31st December 2022 to 31st December 2023 in accordance with section 114(3) of the Kiribati Constitution, Part VII of the Republic Finance (Control and Audit) ordinance, 1981 and Part IV section 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.	8
2.3 Internal Control Deficiencies in council's revenue, Expense, and Balance Sheet management.....	11
2.4 Non compliance with accounting standards on recognition of kpf contributions.	12
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.....	14
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 \$8,201.30.	16
1.2 Council Expenditures had been overstated by \$566.70.....	17
1.3 Control weaknesses in the payments process.	17
1.4 NON-COMPLIANCE issue's (KPF)	18
1.4.1 incorrect accounting treatment of KPF contributions for 2801 (birimwane nakon kaintabwi)	18
1.4.2 KPF employee contributions of \$9,535.24 incorrectly recorded as council revenue.....	20
1.4.3 Inconsistencies between FS and Database(GL) for Nikunau Island Council.	21
1.4.4 A total of \$5,670.33 of staff kpf contributions that had not been remitted to kpf.....	21
2 Audit Findings: Nikunau council Revenues	23
2.1 a total of \$7,739.80 of missing receipts.	23
2.2 Unverified the council miscellaneous revenue of \$1,372.61.	23
2.3. Revenue misallocation.	24
3 Audit Findings: Nikunau island council balance sheet.....	25

3.1 no thrid party confirmation for cash at bank	25
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.....	25
3.3 Inconsistencies between GL (council Database) & Financial statements.	43
3.4 Weak internal controls over deposits, imprest and advances.	44
4. Appendices	47
Table 1. List of sitting allowances indicating control deficiency	47
Table 2. List of loans Payments highlighting control deficiencies	49
Table 3. List of PV's not signed by clerk	49

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 2022 to 31st December 2023 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 2022. to 31st December 2023.

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 \$8,201.30

- 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 \$8,201.30 from the council's expenditures.
([Refer to section 1.1](#))

2. Missing receipts that worth \$7,739.80.

- The audit could not verify the council revenue of \$7,739.80 due to the missing receipts. ([Refer to Section 2.1](#))

3. Unverified the council miscellaneous revenue of \$1,372.61

The audit was unable to verify the miscellaneous revenue balance of \$1,372.61 reported by the Council due to absence of supporting documentation and insufficient explanations from management regarding the nature and source of the revenue. ([Refer to section 2.2](#))

4. Unverified cash at bank of \$35,563.38

- The audit could not verify the council's reported cash balance of \$35, 563.38 at year end because no confirmation was received from ANZ Bank of Kiribati. ([Refer to section 3.1](#))

5. 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](#))

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. Overstatement of the Council Expenditure by \$566.70

- The audit found that the council's expenses were overstated by \$566.70. This happened because the amounts recorded in the database or general ledger were higher than the amounts shown on the supporting documents and invoices. As a result, the net profit was reported to be lower than it should be. ([Refer to section 1.2](#))

2. Staff KPF Contributions of \$5,670.33 deducted from salaries but not remitted to KPF.

- The audit found that a total of \$5,670.33 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](#))

3. Inconsistency between general ledger and financial statements for KPF contributions.

- In 2022, the council incurred \$7,586.40 in KPF remittance payments, but these payments were not recorded in the council's database. As a result, the expenditure was omitted from the council's 2022 financial statements, causing the council's expenditure to be understated by \$7,586.40. ([Refer to section 1.5.3, 3rd bullet point](#))
- In 2023, the council recorded \$11,027.19 under council revenue code 1701 (Kaintabwi staff), while the financial statements only report \$3,070.71 resulting in a difference of \$7,956.48. ([Refer to section 1.5.3, 1st bullet point](#))
- Also in 2023, the council recorded \$8,720.45 as an expense for remitting KPF contributions under expense code 2801 (Kabanemwane nte Kaintabwi), while the financial statements reported \$13,899.76, creating a variance of \$5,179.31. ([Refer to section 1.5.3, 2nd bullet point](#))

4. Inconsistency between general ledger and financial statements for balance sheet items.

- **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](#))

These errors result in material misclassification and overstatements of liabilities and corresponding understatement of misstatement of receivables. Consequently, the reported balances for accounts receivable and account payable are unreliable. The net effect distorts the council's financial position and indicates the deficiencies in the controls over the completeness, accuracy and classification of BTL accounts.

5. \$6,270.40 in imprest advances disbursed without prior full council approval.

The audit noted that Teaeto imprest account balanced increased continuously from 2022 to 2023 without any retirement or acquittal of expenditures being recorded. During the review of the supporting documents, the audit found that no Council minutes were attached to show that these imprest advances had been approved by the Full Council. This practice contradicts section 61 of the Local Government Act. As a result, the audit could not confirm whether the advances were properly authorised before they were issued. ([Refer to Section 3.4, 1st bullet](#))

In addition, the audit identified weaknesses in the Council's imprest policy. Imprest advances continued to issued to officers even when those officers imprest still not been cleared or retired.

Account Receivable	Date	Ref	Details	Cash Receipt	Cash Payment	Audit comments
Imp Teaeto	14-Mar-22	Pv 3/06	Imp-Teaeto - telmo nakon Teaeto Ribwanataake	-	1,500.00	E kunea te oteta bwa akea te retirement ae karaoaki nakon ana imprest Teaeto, te titiraki a bon tuai man reke bwain te kauntira ake ena kabooi Teaeto ngkai e teitmatoa n riki bwa ana oustanding?.
	30-Sept-22	Pv 9/08	Imp-Teaeto	-	1,900.00	
	07-Nov-22	Pv 11/11	Imp-Teaeto - te mvane ae kabwakaaki ibukin boon bwain te kauntira	-	400.00	
	07-Nov-22	Pv 12/11	Imp-Teaeto - te mvane ae kabwakaaki ibukin boon bwain te kauntira	-	242.00	
Imp Teaeto	09-Feb-23	Pv 10/2	Imp-Teaeto - ana imprest ibukin kaboan bebwa ni bingko	-	364.60	
	15-Feb-23	Pv 17/2	Imp-Teaeto - ana imprest Teaeto ibukin kaboan amwarake ibukin kauan ana Terminal Nikunau	-	713.80	
	31-Mar-23	pv3/15	imp Teaeto	-	150.00	
	30-Nov-23	PV 15/11	Imp-Teaeto - telmo ibukin boon bwain te kauntira	-	1,000.00	
					6,270.40	

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

- Due to weak reconciliation and monitoring of deposits accounts, the council permitted a withdrawal of \$3,000.00 that exceeded the funds deposited by

\$1,479.00. This has resulted in an outstanding balance of \$1,479.00 owed to the council. ([Refer to section 3.4, 2nd & 3rd bullet point](#))

Account Receivable	Date	Ref	Details	Cr	Dr	Audit comments
			opening balance	628.00		
Dep KPC Rungata	14-Jan-22	895105	Dep-KPC Rungata - deposit	500.00	-	E kanga te Clerk ao te CFC n te Kauntira inanon 2022 n kanakoa te \$ ae e riao ana karimwane ke ana deposit KPC Rungata nte aro are n tokin te ririki ae 2022, ao ea tarau KPC Rungatai i roun te Kauntira nte maiti ae \$1,479.00.00
	12-Jan-22	895101	Dep-KPC Rungata - deposit	253.00	-	
	30-Apr-22	997619	Dep-KPC Rungata - deposit	140.00	-	
	31-Dec-22	Pv 24/12	Dep-KPC Rungata - te bwakamwane ibukin butan ana mwane KPC Rungata man ana deposit	-	3,000.00	
			Total Deposit & Withdrawal (PA 4, 100 testing)	1,521.00	3,000.00	
	31-Dec-22		closing balance		1,479.00	
	31-Dec-23		closing balance		1,479.00	

- In 2023, Clinic Mwanrunnga withdrew \$114.40 (PV3/12) from their deposit. However, the audit found that there is no record that Clinic Mwanrunnga had made deposit to council. This indicates weaknesses in the council's control over deposit-funded payments, as payments were made without first verifying that the required funds had been deposited. ([Refer to section 3.4, 3rd bullet point](#))

Account Receivable	Date	Ref	Details	Cr	Dr	Audit Comments
	01/01/2023		opening balance		446.00	
Dep clinic Mwanrunnga	31-Dec-23	PV3/12	Dep Clinic Mwanrunnga - ana buumwane Manrunnga Clinic man ana deposit	-	114.40	Enooria te oteta bwa te request ibukin boon kaintekateka ae \$28.60 per chair for 4 chairs, Eaki matata bwa a tangoaki ana kaintekateka Manrunnga clinic i roun te Kauntira hence they request claim iaona ke bon ana buumane Manrunnga Clinic ae kainanoia ibukin boon ana kaintekateka ae ena karekei.
	31-Dec-23		Closing balance		560.40	

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 \$20,755.00 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. Unauthorized loan payments

Loan payments amounting to \$61,010.00 were frequently made without approval from the Island Clerk on the loan request letters, indicating poor authorization controls. ([Refer to section 1.3, 2nd bullet point](#))

3. \$7,494.70 in payments disbursed without Clerk signed payment vouchers.

The audit found that some PVs were processed and funds were paid to suppliers without the Clerk's approval. This is a breach of LGFI Part II, Section 35. ([Refer to section 1.3, 3rd bullet point](#))

4. Revenue misallocation

The audit found that Nikunau island council misclassified its revenue in 2022 specifically \$10,000.00 of government grant (code 1301) was incorrectly recorded under the maintenance grant (code 1303). ([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 \$13,899.76 that was reported as council expense under code 2801, an amount of \$6,949.88 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 \$9,535.24 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's financial statements in accordance with International Standards on Auditing and to express an independent opinion on these Financial Statements and reporting that opinion to the Speaker of Parliament as required under Section 68 of the Local Government Act 1984.

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

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 2022 to 31st December 2023**, 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 2022 to 31st December 2023**. Furthermore, we have no relationship with, or interest in, **Nikunau Island Council**.

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 \$8,201.30.

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 \$15,678.10 from the council's expenditures.

Tran_Date	MRR#/PV#	Allocation	Details	GI	SC	Audit comments
31-May-22	Pv5/03	2803	bobou ana eating house Treasurer house #6	\$1,327.75	0	no attachment to the pv
31-Aug-22	Pv14/8	2709		\$ 800.00		missing PV
31-Oct-22	Pv 10/10	2709		\$ 200.00		missing PV
31-Jan-23	Pv16/1	2211	mwengabuaka n kaboan bwaan bwaai- irian te imprest are e anganaki- latateta	\$140.00	0	not supported
28-Feb-23	Pv20/2	2211	Latateta Boreree mwengabuakana	\$310.00	0	no proper supporting document for this
31-Mar-23	Pv 3/02	2211	aia mwengabuaka Baraniko Tangitaua, Taroka Teiniku and Iakobo Teweia	\$840.00	0	unsupported payments
31-Mar-23	Pv3/19	2211	ana mwengabuaka allowance Mayor Temariti ao clerk Bakarere	\$560.00	0	not supported
31-May-23	11-May	2211	aia mwengabuaka 3 unimwane ibukin 2 weeks	\$840.00	0	not supported and Pv not signed by Clerk
31-Jul-23	2/7	2211	ana allowance Matarena Aron	\$70.00	0	payment not supported
31/05/2023	11/5	2301	Kantokaia 3 unimwane nako Tarawa bwa kaean aia bowi	\$ 669.00	\$ -	Pv not signed by Clerk and pv no supporting documents
31/05/2023	10/5	2301	fuel ibukin nikiran te mail to the airport	\$ 170.00	\$ -	Pv not signed by clerk, PV also have no attachments for supporting payments
31/03/2023	Pv3/24	2301	nil	\$ 446.00	\$ -	not supported
31/03/2023	Pv3/02	2301	Kantoka nako Tarawa	\$ 669.00	\$ -	not supported
16/10/2023	8/10	2806	diesel	659.55	0	no attachment
05/01/2023	1/5	2709		\$ 500.00		Missing
				\$8,201.30		

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 COUNCIL EXPENDITURES HAD BEEN OVERSTATED BY \$566.70.

Findings and Analysis.

The audit found that the council's expenses were overstated by \$566.70. This happened because the amounts recorded in the database or general ledger were higher than the amounts shown on the supporting documents and invoices. As a result, the net profit was reported to be lower than it should be.

Tran_Date	MRR#/PV#	Allocation	Details	GL	PV	SC	Audit comments	Misstatement
31/05/2022	Pv5/11	2806	boon bwaan JSS Truck	1078.25	1078.25	761.55	Total invoice from KOL is \$761.55, while PV amount is \$1,078.25, causing an overstatement and overpayment of \$316.70	316.7
30-Apr-23	Pv4/15	2211	Nikira n sub for Mayor and Clerk @10 20 days	\$200.00	200	100	Mayor only request for remaining unpaid days 17/04/23-28/04/23 10 days for \$10,00 per day	100
30/04/2023	Pv4/15	2301	rental hire car and fuel for rental car	\$ 328.00	\$ 328.00	\$ 178.00	Total invoice for car rental hire, air cargo bill & fuel for car was \$178, while the gl reports \$328.00 causing overstatement of \$150	\$ 150.00
								566.7

Recommendation

Management should encourage the finance team (CFC's and its team) to strengthen their review and reconciliation process. They should also implement segregation of duties as part of their internal control system to improve accuracy and reduce errors.

Management Response

1.3 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 \$20,755.00¹.** 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.

¹ Refer to Table 1 in Appendices for breakdown.

- **Payment for Loan (tangomwane man mwanen te Kauntira) of \$61,010.00².** The audit found that most loan payments were approved without the Island Clerk's authorization on the loan request letter. The council also did not have a proper loan policy or a standardized loan application template to capture key information, including the outstanding loan balance and repayment terms.

The audit also raised concerns about loans issued in 2022 and 2023, as MCIA had already abolished the council loan scheme, yet the council continued to grant loans.

- **A total of \$7,494.70³ of PVs not signed by clerk.** The audit found that some PVs were processed and funds were paid to suppliers without the Clerk's approval. This is a breach of LGFI Part II, Section 35.

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.
- Loan register should be maintained. Management should introduce standardized loan forms outlining clear requirements for loan applications. In addition, a loan committee should be established to review and approve loan applications before any payment is made.
- The Clerk should ensure that all invoices are properly reviewed and certified by authorized personnel before payment are processed.

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.

² Refer to Table 2 in Appendices for breakdown.

³ Refer to Table 3 in appendices for breakdown.

The audit found that the council incorrectly reported \$13,899.76 as the expense for KPF contributions under expense code 2801. Only half of this amount which is \$6,949.88 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
2022	2801	Birimwane nakon Kaintabwi	not reported in the FS	
2023	2801	Birimwane nakon Kaintabwi	\$ 13,899.76	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.
				\$ 6,949.88

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 \$9,535.24 INCORRECTLY RECORDED AS COUNCIL REVENUE.

Findings and Analysis

The audit found that a total of \$9,535.24 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	FSAmount
2022	1701	Kaintabwi	\$ 6,464.53
2023	1701	Kaintabwi	\$ 3,070.71
			\$ 9,535.24

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	FSAmount	Abstract Amount	Past Transaction Amount
2022	1701	Kaintabwi	6,464.53	6,464.53	6,464.53
2023	1701	Kaintabwi	3,070.71	11,027.19	11,027.19
2022	2801	Birimwane nakon Kaintabwi	not reported in the FS	No record	No record
2023	2801	Birimwane nakon Kaintabwi	13,899.76	8,720.45	8,720.45

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

- In 2023, the council records \$11,027.19 that is collected from staff for their KPF contributions, while the financial statements only report \$3,070.71 resulting in a difference of \$7,956.48.
- Also in 2023, the council recorded \$8,720.45 as an expense for remitting KPF contributions, while the financial statements reported \$13,899.76, creating a variance of \$5,179.31.
- In 2022, the audit noted that the council is neither record nor report its expenditure on KPF remittances. However, the audit found that MCIA made a remittance of \$15,172.80 for KPF contributions on behalf of Nikunau Island Council. This indicates that the council did not report its KPF contrition portion of \$7,586.40 (half of \$15,172.80) as KPF expenditure.

MCIA payment to KPF							
	2022	Counci Staff	Amounts		Elected Councils	Amounts	
	MIA 245/03/2022	Jan	943.18	MIA 244/03/2022	Jan	275.72	
	MIA 245/03/2022	Feb	997.18	MIA 244/03/2022	Feb	275.72	
	MIA 329/03/22	Mar	953.34	MIA 329/03/2022	Mar	567.68	
	MIA 717/03/22	Apr	962.7	MIA 718/03/2022	Apr	373.04	
	MIA 717/03/22	May	954.32	MIA 718/03/2022	May	373.04	
	MIA 717/03/22	Jun	935.46	MIA 718/03/2022	Jun	373.04	
	MIA 717/03/22	Jul	1399.84	MIA 718/03/2022	Jul	559.56	
	MIA 476/03/22	Aug	925.8	MIA 718/03/2022	Aug	373.04	
	MIA 476/03/22	Sept	925.36	MIA 718/03/2022	Sept	373.04	
	MIA 476/03/22	Oct	937.34	MIA 745/03/2022	Oct	373.04	
	MIA 476/03/22	Nov	948.32		Nov	373.04	
		Dec			Dec		
			10882.84			4289.96	\$15,172.80

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

Management response.

1.4.4 A total of \$5,670.33 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. The audit is particularly concerned that KPF contributions from 2022 and 2023 were still not deposited to KPF in the following years.

Tran_Date	MRR#/PV#	Allocation	Cash Receipt	Audit Comments
30/11/2022	Pv4/11	1701	242.14	Aki rin bwa kanoan bwakamwane n 2023
30/11/2022	Pv44/11	1701	241.64	
31-Dec-22	PV#5/12	1701	\$242.14	
31-Dec-22	PV 21/12	1701	\$249.62	
31-Dec-22	PV#29/12	1701	\$10.10	
31-Dec-22	PV#33/12	1701	\$240.71	Aki rin bwa kanoan bwakamwane n 2024
30-Jun-23	PV 1/6	1701	\$10.86	
30-Jun-23	pv 3/6	1701	\$187.32	
30-Jun-23	pv 3/6	1701	\$241.00	
30-Jun-23	PV 15/6	1701	\$187.32	
30-Jun-23	PV 15/6	1701	\$247.79	
30-Jun-23	PV 19/6	1701	\$5.82	
30-Jun-23	PV 20/6	1701	\$187.32	
30-Jun-23	PV 20/6	1701	\$232.24	
31-Oct-23	pv 5/10	1701	\$260.56	
31-Oct-23	pv 5/10	1701	\$187.32	
31-Oct-23	pv 5/10	1701	\$5.43	
31-Oct-23	12/10	1701	\$187.32	
31-Oct-23	12/10	1701	\$263.27	
30-Nov-23	PV 4/11	1701	\$187.32	
30-Nov-23	PV 4/11	1701	\$259.49	
30-Nov-23	PV 10/11	1701	\$187.32	
30-Nov-23	PV 10/11	1701	\$251.89	
31-Dec-23	PV 2/12	1701	\$187.32	
31-Dec-23	PV 2/12	1701	\$257.25	
31-Dec-23	pv 10/12	1701	\$187.32	
31-Dec-23	pv 10/12	1701	\$246.93	
31-Dec-23	PV#11/12	1701	\$11.82	
31-Dec-23	PV#15/12	1701	\$20.88	
31-Dec-23	pv 17/12	1701	\$187.32	
31-Dec-23	pv 17/12	1701	\$255.55	
			\$5,670.33	

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 \$7,739.80 OF MISSING RECEIPTS.

Findings and Analysis

The audit found a total of \$7,739.80 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.

Transaction Details					
Month	Date	RR #	Allocation	Amount	Total as per Year
Sept	30-Sept-22	997772	1301	2,000.00	
Nov	30-Nov-22	998318	1301	1,000.00	
Sept	30-Sept-22	997782	1505	405.00	
Nov	30-Nov-22	998254	1506	229.00	
Nov	30-Nov-22	998317	1524	606.00	
Nov	30-Nov-22	998318	1601	180.00	
Sept	30-Sept-22	997779	1601	160.00	
Sept	30-Sept-22	997780	1610	613.70	
Sept	30-Sept-22	998207	1610	462.10	5,655.80
Jul	31-Jul-23	45539	1205	800.00	
Jun	30/06/2023	45409	1524	568.00	
Jul	31-Jul-23	44803	1524	716.00	2,084.00
				7,739.80	7,739.80

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 UNVERIFIED THE COUNCIL MISCELLANEOUS REVENUE OF \$1,372.61.

Audit Findings and Analysis.

The audit was unable to verify the miscellaneous revenue balance of \$1,372.61 reported by the Council due to absence of supporting documentation and insufficient explanations from management regarding the nature and source of the revenue. As a result, the audit could not determine whether the revenue was valid, accurately recorded, and properly classified in the financial statements. The lack of supporting evidence increases the risk of misstatement and reduces the reliability of the financial reports.

Transaction Details						Audit findings/remarks
Month	Date	RR #	Allocation	Details	Amount	
June	30-Jun-22	Cashbook	1601		1,372.61	unable to verify the accuracy of Miscellaneous revenue since cash book for May is incomplete_ there is no closing statement at the end of that month and cash physical count that should be match against cash book.

Recommendation

Management are encouraged to,

- The council should ensure that all miscellaneous revenue transactions are supported by adequate documentation, including receipts, invoices, deposit slips, and any other relevant records that clearly identify the source and nature of the revenue.
- Strengthening controls over cash management and ensuring timely reconciliation between physical cash and accounting records will enhance transparency and improve the accuracy of revenue reporting.

Management Response

2.3. REVENUE MISALLOCATION.

Audit Finding and Analysis.

The audit found that Nikunau island council misclassified its revenue in 2022 specifically \$10,000.00 of government grant (code 1301) was incorrectly recorded under the maintenance grant (code 1303).

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

Transaction Details						Correct Allocation
Month	Date	RR #	Current Allocation	Details	Amount	
Nov	30-Nov-22	998278	1303	MIA - support grant	5,000.00	1301
Nov	30-Nov-22	998280	1303	MIA - support grant	5,000.00	1301
<i>Total misallocations revenues for 2022</i>					\$ 10,000.00	

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
2022	Cash at bank	\$ 2,781.69	Not yet provided
2023	Cash at bank	\$ 32,781.69	Not yet provided
		\$ 35,563.38	

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 TALLING \$130,676.63 FOR 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	10.00	10.00	10.00	Stable 2022-2024
Dep Kaboraoi	735.00	735.00	735.00	Stable 2022-2024
Dep Kanan te beeki				Stable 2022-

	1,000.00	1,000.00	1,000.00	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 kamaui	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 Tiotē	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	314.00	314.00	314.00	Stable 2022-2024
Imp Bitaua	30.00	30.00	30.00	Stable 2022-2024
Imp Kaneang MP				Stable 2022-

	79.15	79.15	79.15	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 Tamariti	20,741.00	20,741.00	20,741.00	Stable 2022-2024
Imp Uritita	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 lotobina	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 Bitam	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 Tiotē	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 Kanrunge	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 inconsistency with their balances reported in the councils financial statements.

Accounts Payable	2023			2024			Audit Comments
	Opening Bal GL	Closing Bal GL	2023 FS Amount	Opening Bal GL	Closing Bal GL	2024 FS Amount	
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 error and indicates weaknesses 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 Koifwapa	- 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	
Account Receivable	2023			2024			Audit Comments
	Opening Bal GL	Closing Bal GL	2023 FS Amount	Opening Bal GL	Closing Bal GL	2023 FS Amount	
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 omitted 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.

- Imprest account for Teaeto.
 - The audit noted that Teaeto imprest account balanced increased continuously from 2022 to 2023 without any retirement or acquittal of expenditures being recorded. Does goods and services intended to be purchased were not actually received by the council that result in the advances remained outstanding.

Account Receivable	Date	Ref	Details	Cash Receipt	Cash Payment	Audit comments
Imp Teaeto	14-Mar-22	Pv 3/06	Imp-Teaeto - telmo nakon Teaeto	-	1,500.00	E kunea te oteta bwa akea te retirement ae karaoaki nakon ana imprest Teaeto, te titiraki a bon tuai man reke bwain te kauntira ake ena kabooi Teaeto ngkai e teitmatoa n riki bwa ana ousstanding?.
	30-Sept-22	Pv 9/08	Imp-Teaeto	-	1,900.00	
	07-Nov-22	Pv 11/11	Imp-Teaeto - te mvane ae kabwakaaki ibukin boon bwain te kauntira	-	400.00	
	07-Nov-22	Pv 12/11	Imp-Teaeto - te mvane ae kabwakaaki ibukin boon bwain te kauntira	-	242.00	
Imp Teaeto	09-Feb-23	Pv 10/2	Imp-Teaeto - ana imprest ibukin kaboan bebwani bingko	-	364.60	
	15-Feb-23	Pv 17/2	Imp-Teaeto - ana imprest Teaeto ibukin kaboan amwarake ibukin kauan ana Terminal Nikunau	-	713.80	
	31-Mar-23	pv3/15	Imp-Teaeto	-	150.00	
	30-Nov-23	PV 15/11	Imp-Teaeto - telmo ibukin boon bwain te kauntira	-	1,000.00	
					6,270.40	

- 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.

- Omission of Deposit Runga from Financial Statements.
 - The audit found the Deposit Runga, amounting to \$5,728.00, was omitted from the council's notes to the financial statements under account receivable. As a result, the accounts receivable balances reported in the financial statements was understated by \$5,728.00.

Account Receivable	Date	Ref	Details	Cr	Dr	Audit Comments
	01/0/2023		opening balance		-	
Dep Runga	31-Aug-23	44856	Received from Bakarere Katarake	\$534.00		Ekunea te oteta bwate Dep Runga e aki ribotinaki ana nikira n tarau iroun te Kauntira e \$5,728.00
	31-Aug-23	44876	Received from Bakarere Katarake	\$1,380.00		
	30-Sept-23	44885	Received from Muribenua Meang	\$170.00		
	30-Sept-23	44886	received from Bauntetang	\$70.00		
	30-Sept-23	44887	received from tabomatang ward	\$120.00		
	30-Sept-23	44888	Received from Muribenua Meang	\$10.00		
	30-Sept-23	44896		\$100.00		
	30-Sept-23	44898	Received from Rungata Nuka	\$380.00		
	30-Sept-23	44900	Received from Mwanriki Ward	\$50.00		
	30-Sept-23	44939	Received from Rungata Meang	\$200.00		
	30-Sept-23	44940	Received from Nikumanu Maiaki	\$60.00		
	31-Oct-23	44950	Received from Bakarere Katarake	\$500.00		
	30-Sept-23	5/9	Telmo ae maitina \$4000.00		\$4,000.00	Akeate telmon n attached mate PV
	30-Sept-23	18/9	Kantokaia Vice Mayor ma raona		\$669.00	Eaera ngkai e allocated kantokaia Vice Mayor ma raona nako aan Dep. Runga?
	31-Oct-23	1/10	dep. Runga		\$420.00	No supporting document attached to PV1/10 that relates to dep. Runga. (same comments ma MCLA)
	31-Oct-23	1/10	dep. Runga		\$223.00	
	31-Oct-23	1/10	dep. Runga		\$280.00	
	31-Oct-23	3/10	Telmo nakon Terimwa Kariti for Dep Terunga		\$2,510.00	No supporting document attached to PV7/10 that relates to dep. Runga.
	31-Oct-23	7/10	dep. Runga		\$60.00	
	31-Oct-23	8/10	Telmo nakon Terimwa Kariti for Dep Terunga		\$140.00	
	31-Oct-23	13/10	Telmo nakon Terimwa Kariti for Dep Terunga		\$1,000.00	
			Total deposit/Withdraw	\$3,574.00	\$9,302.00	
	31-Dec-23		Closing balance		\$5,728.00	This receivable balance was omitted from council 2023 FS

- Deposit KPC Rungata

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

- In 2022, the account had an opening balance of -\$628.00. during the year, KPC Rungata deposited a total of \$893.00 and subsequently withdrew \$3,000.00 (PV24/12). The audit found that inadequate reconciliations and monitoring of the deposit account resulted in the Council allowing withdrawals that exceeded the total funds deposited. Based on the transactions reviewed, KPC Rungata had deposited a total of \$1,521.00 but withdrew \$3,000.00, resulting in an outstanding balance owing to the council of \$1,479.00.

- Deposit Clinic Mwanrunga.

The audit identified several concerns relating to transactions recorded under Deposit Clinic Mwanrunga account.

- In 2022, the council advanced funds to cover patient airfare costs while awaiting the processing of a departmental warrant (DW) from MHMS. Although the advance was reportedly made to facilitate an urgent medical referral request, the audit was unable to obtain council minutes or other evidence demonstrating that the advanced had been formally approved. Furthermore, the balance remained outstanding at year end, indicating that the expected reimbursement through the DW had not been received or cleared.
- In 2023, Clinic Mwanrunga withdrew \$114.40 (PV3/12) from their deposit. However, the audit found that there is no record that Clinic Mwanrunga had made deposit to council. This indicates weaknesses in the council's control

over deposit-funded payments, as payments were made without first verifying that the required funds had been deposited.

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

TABLE 1. LIST OF SITTING ALLOWANCES INDICATING CONTROL DEFICIENCY

Tran Date	MRR#/PV#	Allocation	Details	GL	Audit comments
31-Jan-22	Pv 11/1	2201	unclaim allowance of Tautei	\$0.00	double entry, this had been recorded in the 805 below.
31-Jan-22	Pv 1/5	2201	sitting allowance for board of survey meeting	\$350.00	no covering letter to support that still actually occurred
31-Jan-22	Pv 1/6	2201	sitting allowance for board of survey meeting	\$150.00	no covering letter to support that still actually occurred
31-Jan-22	Pv 1/11	2201	sitting allowance kauntira	\$805.00	no covering letter to support that still actually occurred
31-Jan-22	Pv 1/13	2201	sitting allowance kauntira	\$605.00	no attachment
31-Mar-22	Pv 3/12	2201	sitting allowance	\$605.00	no covering letter of the meeting to support payment of allowance
30-Apr-22	Pv 4/11	2201	sitting allowance kauntira	\$1,210.00	no covering letter of the meeting to support payment of allowance
31-Jul-22	Pv 7/04	2201	sitting allowance kauntira	\$605.00	no covering letter of the meeting to support payment of allowance
31-Jul-22	Pv 7/12	2201	sitting allowance kauntira	\$1,360.00	no covering letter of the meeting to support payment of allowance
30-Sept-22	Pv 9/07	2201	sitting allowance kauntira	\$505.00	covering letter to support payment
31-Oct-22	Pv 10/5	2201	sitting allowance kauntira	\$455.00	covering letter of the meeting to support payment
31-Oct-22	Pv 10/27	2201	sitting allowance kauntira	\$455.00	covering letter of the meeting to support payment
31-Oct-22	Pv 10/30	2201	bowi ni kauntira allowance	\$150.00	covering letter of the meeting to support payment
31-Oct-22	Pv 10/47	2201	sitting allowance kauntira	\$505.00	covering letter of the meeting to support payment
31-Oct-22	Pv 10/50	2201	sitting allowance kauntira	\$705.00	covering letter of the meeting to support payments
31-Jan-23	Pv 26/1	2201	Aia allowance kauntira	\$555.00	ok akea covering letter
28-Feb-23	Pv 25/2	2201	sitting allowance normal meeting	\$605.00	ok akea covering letter
31-Mar-23	Pv 3/17	2201	sitting allowance normal meeting	\$705.00	ok ma akea covering letter
31-Mar-23	Pv 3/24	2201	sitting allowance	\$705.00	ok ma akea covering letter
30-Apr-23	Pv 4/21	2201	aia allowance kauntira	\$655.00	ok ma akea covering letter to support meeting occurred
31-May-23	20/5	2201	Normal meeting sitting allowance	\$655.00	ok ma akea covering to support meeting held
30-Jun-23	16/6	2201	Sitting allowance kauntira normal meeting	\$705.00	ok, ma akea covering to support that the meeting really occurred
30-Jun-23	19/6	2201	sitting allowance for special meeting for kainamata	\$705.00	ok, ma akea covering to support that the meeting really occurred
30-Jun-23	20/6	2201	sitting allowance for kauntira meeting	\$755.00	ok, ma akea covering to support that the meeting really occurred
31-Jul-23	19/7	2201	Sitting allowance kauntira n aia bowi	\$755.00	ok ma akea covering letter to support meeting held
31-Aug-23	15/8	2201	Normal meeting sitting allowance	\$655.00	ok ma akea covering letter to support occurrence of the meeting
31-Aug-23	17/8	2201	kauntira ake a bure kaongoraeaia n te namwakaina anne tain te bowi	\$300.00	not properly supported
30-Sept-23	1/9	2201	Allowance for Arongata Tebau ngke e bure tain te tetewe n te bowi	\$50.00	no attachment for Arongata allowance
30-Sept-23	13/9	2201	sitting allowance for normal meeting	\$655.00	ok, ma akea covering to support that the meeting really occurred
31-Oct-23	3/10	2201	Sitting allowance- ibukin rinanoan tuua	\$555.00	ok ma akea covering letter n attached to prove that the meeting really occurred
31-Oct-23	11/10	2201	Sitting allowance- te moan wareware n ana kataumwane Nikunau	\$605.00	ok ma akea covering letter n attached to prove that the meeting really occurred
31-Oct-23	14/10	2201	Sitting allowance - 2nd meeting ibukin te kataumwane 2024	\$705.00	ok ma akea covering letter n attached to prove that the meeting really occurred
31-Oct-23	15/10	2201	Sitting allowance - normal meeting Kauntira	\$605.00	ok ma akea covering letter n attached to prove that the meeting really occurred
30-Nov-23	PV 15/11	2201	Sitting allowance	\$655.00	ok ma akea covering letter for the meeting to prove the meeting really occurred
31-Dec-23	15/12	2201	sitting allowance normal meeting	\$705.00	from the list, Bakarere Katarake did not sign his allowance
				\$20,755.00	

TABLE 2. LIST OF LOANS PAYMENTS HIGHLIGHTING CONTROL DEFICIENCIES

Date	Date on PV	Reference	Allocation	Details	Amount GL	Audit Comments
31/01/2023	05/01/2023	Pv2/1	2709	loans to 48 staff of the council	\$ 22,600.00	from the 48 staff, one of them Boita Arenta did not sign his this loan list
28/02/2023	10/02/2023	Pv11/2	2709	aia loan Tennang, koria, Morita, and Arongata	\$ 2,210.00	tabeman taab loan e aki oti te maiti ae ana loan iai, akea ana kariaia te clerk ke n authorise iaon aia request letter, e aki oti bwa iai aia outstanding mai imwaine ke akea.
31/03/2023	24/03/2023	Pv3/17	2709	aia loan Teaiwa, Kaibwakia, and Teaua	\$ 880.00	not signed by Clerk
31-Mar-22	25/03/2022	Pv 3/10	2709	aia loan taan mwakuri n te kauntira	\$7,180.00	attachment amount was different with PV amount and GL amount
31-Mar-22	31/03/2022	Pv 3/12	2709	aia loan taan mwakuri n te kauntira	\$2,190.00	from the 7 debtors one of them did not sign his name
31-Jul-22	07/07/2022	Pv 7/04	2709	aia loan taan mwakuri n te kauntira	\$10,200.00	GL understate the PV amount by \$10
31-Jul-22	07/07/2022	Pv 7/05	2709	aia loan taan mwakuri n te kuantira imwain te kainaomata	\$10,450.00	some of these people lending money from the council, did not sign their names upon receiving their loan money
31-Aug-22	26/08/2022	Pv8/11	2709	loan taan mwakuri n te kauntira	\$5,300.00	not signed by Clerk
					\$ 61,010.00	

TABLE 3. LIST OF PV'S NOT SIGNED BY CLERK

Tran_Date	MRR#/PV#	Allocation	Details	GL	PV	SC	Audit comments
31-Jan-22	Pv 1/7	2203	marontau Bobai	\$300.00	300	0	not signed by Clerk,
31-Aug-22	Pv8/11	2709	loan taan mwakuri n te kauntira	\$5,300.00	5300	5300	not signed by Clerk
35/12	30/12/2022	2806	ADO 200L	448	448	448	not signed by Clerk
Pv10/26	14/10/2022	2806	boon bwaan te kaa	316.7	316.7	316.7	not signed by the Clerk
31-Mar-23	Pv 3/17	2403	boon kaikan ana mwaniibwa AA Nicholas	\$250.00	250	250	not signed by Clerk
31/03/2023	Pv3/17	2709	aia loan Teaiwa, Kaibwakia, and Teaua	\$ 880.00	880	880	not signed by Clerk
				\$7,494.70			

Nikunau Island Council

The following certify that the attached statements (revealing a surplus account balance (\$227,605.59) for the Year ended 31st December 2022 are correct.

Signed by:

Clerk to Island Council

Mayor to Island Council

Secretary

Rec'd 19/04/24



Nikunau Island Council Surplus Account As at 12/31/22



Surplus 01/01/22	179,715.22
Add: Total Current Revenues 2022	396,911.10
Total	576,626.32
Less: Total Current Expenditures 2022	349,020.73
Surplus End 12/31/22	<u>227,605.59</u>

Statement of Ledger balances 12/31/22

Details	Debit	Credit
Surplus Account for 12/31/22		227,605.59

Below the Line

Adv clinic Mwanrunga	446	0
Adv Copra fund	26448.3	0
Adv Council Rekenibai	120	0
Adv Council Xmas	55	0
Adv KPC Dev Com	210	0
Adv LSA Nikunau	0	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 Tetonganga	0	0
Adv Tikatereta	0	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-Council Staff	47	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-Iuta	3149.72	0
Adv-IYA	1575.6	0
Adv-Jubilee	1666	0
Adv-Kabokia	374.06	0
Adv-Kainaomata	886.9	0
Adv-Kaneang MP	0	0
Adv-KAP	550	0
Adv-Karibwaraoi	0	0
Adv-KCCS	104	0
Adv-KCMCL	738.5	0
Adv-Kiimwa	4.2	0
Adv-Kiritimati	37	0
Adv-KOES	300	0
Adv-Koika	2612.67	0
Adv-Koil	1637.15	0
Adv-KPC Rungata	1479	0
Adv-KV20	160	0
Adv-Maneaba Project	285	0
Adv-MHMS	379.9	0
Adv-MIA	462.15	0
Adv-Ministry - President Team	809.5	0
Adv-MISE	595.77	0
Adv-Mokiana	406.04	0
Adv-Mwysa	0	0
Adv-Nooa	679.51	0
Adv-Nukata	650	0
Adv-Phone Card	550	0
Adv-Police quarter	100	0
Adv-Postal	1408	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-Taata	1831.37	0
Adv-Taati	2323.99	0
Adv-Tabeaua	28.6	0
Adv-Tambura	896	0
Adv-Taoakita	100	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-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 Catholic Nikumanu	0	4545
Dep Copra cake	0	1000
Dep Health Centre	0	500
Dep Iuta Tambura	0	10
Dep Kanan te beeki	0	1000
Dep KILGA - Wash	0	3780
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 Ramten	0	70
Dep Revolving cargoes	0	1388
Dep Taebo Kariti	0	1300
Dep Teriantemotu	0	1060.3
Dep Ueen te reitaki	0	1.85
Dep-Aan Nikunau	0	1485.2
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	67
Dep-C/allowance	0	352.5
Dep-Commission	0	26
Dep-Construction Tee	0	81
Dep-Copra	0	6947.9
Dep-Council staff	0	1321.65
Dep-Covid 19	0	3678.9
Dep-DBK Agent	0	9876.92
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-lareta	0	280
Dep-IBD	0	260
Dep-loana	0	305
Dep-loane	0	55
Dep-Kaboraoi	0	735
Dep-Kakau	0	374
Dep-Kiriwatsan	0	1144
Dep-Koifwap	0	8434.34
Dep-Land Lease	0	1440.2
Dep-Mat-Kereboki	0	2655
Dep-MELAD	0	968.8
Dep-Ministry	0	24365.79
Dep-Mwanriiki K	0	1005
Dep-Nifa	0	370

Dep-Nikunau	0	37.3
Dep-Nikunau Police	0	39.2
Dep-Nukantewa	0	2994.9
Dep-Nukate	0	650
Dep-Okoni 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	1487.3
Dep-Tebong	0	215
Dep-Teebo	0	323.01
Dep-Tengore Grp	0	1125.52
Dep-Terimwa	0	356.16
Dep-Teweia	0	130
Dep-Tiote	0	140
Dep-Transport	0	200
Dep-Tuiteke	0	100
Dep-Utimawa	0	527.5
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 Tamariti Tabuee	0	150
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	23010	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-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	6050	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	0	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-loane	0	140
Loan-luta	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-Katikuua	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	0.33	0
Loss-Clerk Beeteri	5166.25	0
Loss-Clerk Uritita	184.2	0
Loss-lotobina	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	57875.9	0
Loss-Takareti	6307.13	0
Loss-Tekaboi	32.55	0
Loss-Terimwa	81470.11	0
Loss-Tewaiti	10.9	0
Closing Cash	45415.03	0.00
Closing Bank	2781.69	0.00
Total	380,203.26	380,203.26



Nikunau Island Council Balance Sheet as at 12/31/22



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	2,781.69		
Cash on Hand		45,415.03		
Account Receivable	2	332,006.54	380,203.26	
Non-Current Asset				
Fixed Assets		0.00	- 0.00	
Total Assets				380,203.26
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	152,597.67	152,597.67	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				152,597.67
Net Asset				227,605.59
Equity				
Current Year Earning			47,890.37	
Historical Balancing			179,715.22	
Total Equity				227,605.59

Prepared by : LGD Internal Audit

Incomes as at 12/31/22

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1104	Te Nako n Te Wanikiba	1,622.00		
					1,622.00	
1200	Raitienti	1201	Motoka/Rebwerebwe	1,937.50		
		1202	Beeba ni kabubuti	463.50		
		1205	Titoe (retail/wholesale/manufa	5,210.00		
		1207	Kakukurei (DJ)	120.00		
		1212	Taabo ni Bwa (retail/wholesale)	14,390.00		
		1213	Bootaki aika tauaki mwia	850.00		
		1214	Karikirake n te burawa	40.00		
		1215	Karikirake aika uareke	600.00		
		1217	Bitineti aika aki tei maan	175.00		
		1219	Kaa/Rebwerebwe aika tatang	1,600.00		
		1227	Kabonakoan te ika	1,440.00		
		1237	Bobwai man te Kaibuke (Floatin	960.00		
		1239	Roon botaki ao boboti	1,620.00		
		1241	Nangkona	920.00		
					30,326.00	
1300	Mwane ni buoka	1301	Te Tautaeka	109,634.56		
		1302	Te postal	900.00		
		1303	Te Onobwai	60,000.00		
					170,534.56	
1400	Bakao (Interest)	1402	Rakan Katangomwane	5,795.64		
		1403	Roon Tangomane (Loan Fee)	4,534.57		
					10,330.21	
1500	Waki ni Karikirake	1501	Kabonakoan bwain te Kauntira	1,880.00		
		1504	Roon auti ni maeka	969.14		
		1505	Roon maekaia irua	3,900.00		
		1506	Kantoka n te bus/Tangoan taia	9,093.50		
		1507	Kabonakoan te bwa	1,275.30		
		1508	Tangoan bwain te kauntira	170.00		
		1509	Tangoan rebwerekwen te Kaun	40.00		
		1510	Tangoan ana tabo te Kauntira	968.00		
		1511	Boon te intanete/Internet	20.00		
		1512	Photocopying kabonakoan bo	468.00		
		1518	Hardware/Bwaraki - KNB Hardw	1,904.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waki ni Karikirake	1520	Workshop charge	370.00		
		1521	Kaotinakoan beeki ao kamea	40.00		
		1522	Katangomwane	110,367.56		
		1524	Kamwaitoro	7,967.00		
		1529	Karaobwai man te kai (Joinery)	1,590.00		
		1537	Karaobwai man te timanti	510.00		
					141,532.50	
1600	Mwane Tabeua	1601	Mwane n Raka	15,953.90		
		1610	Mwane n tania	20,147.40		
					36,101.30	
1700	Karaii Mwane	1701	Kaintabwi (KPF Contribution)	6,464.53		
					6,464.53	
Total Income						396,911.10

Expenditures as at 12/31/22

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Councillors Salary	29,660.00		
		2103	Assistant Clerk	3,829.23		
		2104	Assistant Treasurer	3,244.83		
		2106	Typist	3,177.05		
		2108	Carpenter	3,441.48		
		2109	Drivers	9,575.55		
		2112	Village Warden	16,560.51		
		2113	Nurse aide	18,186.00		
		2114	Plumber	3,533.43		
		2117	Tiibi Kaubure	3,827.84		
		2119	Makaeneke	2,953.83		
		2123	WIW	3,371.25		
		2127	Resthouse Caretaker	3,303.31		
		2133	Tia Uaereti	3,640.95		
		2137	Ice plant Caretaker	3,556.27		
		2138	Uatiman n te Maneaba I Temai	3,023.63		
					114,885.16	
2200	Arauenti	2201	Arauenti Kauntira	11,440.00		
		2202	Kaniwangan te Mayor	600.00		
		2203	Incentive Allowance	10,500.00		
		2207	JSS/Primary School Committee	2,670.00		
		2208	Komete ni karikirake	260.00		
		2209	Bareka ao maimai	640.00		
		2210	Bonomwi	520.00		
		2211	Mwengabuaka	320.00		
		2212	Ann Nikunau	740.00		
		2213	Komete ni kamwakuri	560.00		
		2214	Drivers Allowance	240.00		
		2216	Finance Committee	320.00		
		2217	Duty Allowance for Kauntira	1,770.00		
					30,580.00	
2300	Kabutan te waaki	2301	Bao ni Mwamwananga	1,929.85		
		2302	Ritin aaba	5,340.50		
		2303	Bwai ni mwakuri	455.00		
		2306	Uaereti/Tareboon	556.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te waaki	2311	Boon kai n amwarake	125.00		
		2322	Kakukurei/Kairuaa	4,769.60		
		2326	Bwain te aobiti	1,001.79		
		2329	Commission ibukin kanakoman	16.00		
		2332	Elderly Fund distriubution	280.00		
					14,473.74	
2400	Onobwai	2402	Ana Aobiti te Kauntira	3,088.23		
		2403	Ana Auti ni maeka te Kauntira	9,295.05		
		2404	Auti ni Irua	945.14		
		2407	Maneaba	199.62		
		2408	Rebwerebwe/Kaa	20.00		
		2410	Kawai/bono	1,530.00		
					15,078.04	
2700	Kabanemwane n te Karikirak	2701	Amwarake/mooi ibukin te auti	1,475.90		
		2702	Bwaa	2,827.85		
		2705	Kaa/Rebwebwe	346.00		
		2707	KNB Hardware	544.86		
		2709	Katangomwane	98,706.00		
					103,900.61	
2800	Karaii Mwane	2803	Onobwaiian autin Tautaeka	59,082.08		
		2806	Te buoka ibukin te school truck	11,021.10		
					70,103.18	
			Total Expenditure			349,020.73



Nikunau Island Council Accumulative Trial Balance As at 12/31/22



					Debit	Credit
	Surplus brought forward 01-Jan-2022					179,715.22
es	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1103	Basic Rate/Arrears	0.00	\$0.00	\$0.00	\$0.00	\$0.00
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	\$1,622.00	\$0.00	\$1,622.00
1200	Raitienti					
1210	Auti ni Irua/Auti aika tatangoaki	600.00	\$600.00	\$0.00	\$0.00	\$0.00
1202	Beeba ni kabubuti	699.00	\$699.00	\$463.50	\$0.00	\$463.50
1217	Bitineti aika aki tei maan	260.00	\$260.00	\$175.00	\$0.00	\$175.00
1237	Bobwai man te Kaibuke (Floating	1,040.00	\$1,040.00	\$960.00	\$0.00	\$960.00
1213	Bootaki aika tauaki mwia	400.00	\$400.00	\$850.00	\$0.00	\$850.00
1203	Bwatika	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1255	Contractors	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1219	Kaa/Rebwerebwe aika tatango	1,360.00	\$1,360.00	\$1,600.00	\$0.00	\$1,600.00
1227	Kabonakoan te ika	700.00	\$700.00	\$1,440.00	\$0.00	\$1,440.00
1207	Kakukurei (DJ)	150.00	\$150.00	\$120.00	\$0.00	\$120.00
1204	Kamea	400.00	\$400.00	\$0.00	\$0.00	\$0.00
1206	Kaoti Tamnei	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1215	Karikirake aika uarereke	400.00	\$400.00	\$600.00	\$0.00	\$600.00
1254	Karikirake man bain taari	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1214	Karikirake n te burawa	400.00	\$400.00	\$40.00	\$0.00	\$40.00
1226	Katangomwane	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1201	Motoka/Rebwerebwe	2,000.00	\$2,000.00	\$1,937.50	\$0.00	\$1,937.50
1241	Nangkona	900.00	\$900.00	\$920.00	\$0.00	\$920.00
1239	Roon botaki ao boboti	900.00	\$900.00	\$1,620.00	\$0.00	\$1,620.00
1212	Taabo ni Bwa (retail/wholesale)	6,380.00	\$6,380.00	\$14,390.00	\$0.00	\$14,390.00
1205	Titoo (retail/wholesale/manufact	6,000.00	\$6,000.00	\$5,210.00	\$0.00	\$5,210.00
1300	Mwane ni buoka					
1306	Baoia Ataein te Reirei	26,000.00	\$26,000.00	\$0.00	\$0.00	\$0.00
1303	Te Onobwai	40,000.00	\$40,000.00	\$60,000.00	\$0.00	\$60,000.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1302	Te postal	900.00	\$900.00	\$900.00	\$0.00	\$900.00
1301	Te Tautaeaka	134,111.00	\$134,111.00	\$109,634.56	\$0.00	\$109,634.56
1400	Bakao (Interest)					
1401	Rakan Boki ni mane/IBDs/others	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	5,000.00	\$5,000.00	\$5,795.64	\$0.00	\$5,795.64
1403	Roon Tangomane (Loan Fee)	4,500.00	\$4,500.00	\$4,534.57	\$0.00	\$4,534.57
1500	Waki ni Karikirake					
1540	Ana Karekeman te Sawmill	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1539	Ana Karekemwane te botaki n ai	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1543	Boon aia bwaa touring official	1,500.00	\$1,500.00	\$0.00	\$0.00	\$0.00
1511	Boon te intanete/Internet	0.00	\$0.00	\$20.00	\$0.00	\$20.00
1534	Commission (tareboon)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1518	Hardware/Bwaraki - KNB Hardwa	4,000.00	\$4,000.00	\$1,904.00	\$0.00	\$1,904.00
1501	Kabonakoan bwain te Kauntira	1,000.00	\$1,000.00	\$1,880.00	\$0.00	\$1,880.00
1507	Kabonakoan te bwa	0.00	\$0.00	\$1,275.30	\$0.00	\$1,275.30
1524	Kamwaitoro	5,000.00	\$5,000.00	\$7,967.00	\$0.00	\$7,967.00
1506	Kantoka n te bus/Tangoan taian	7,000.00	\$7,000.00	\$9,093.50	\$0.00	\$9,093.50
1521	Kaotinakoan beeki ao kamea	1,000.00	\$1,000.00	\$40.00	\$0.00	\$40.00
1529	Karaobwai man te kai (Joinery)	1,000.00	\$1,000.00	\$1,590.00	\$0.00	\$1,590.00
1537	Karaobwai man te timanti	1,000.00	\$1,000.00	\$510.00	\$0.00	\$510.00
1533	Kataneiai te kabuti-kaa	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1522	Katangomwane	40,000.00	\$40,000.00	\$110,367.56	\$0.00	\$110,367.56
1542	Ninau Temaiiku Maneaba	5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
1532	Number plate	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1512	Photocopying kabonakoan boo	500.00	\$500.00	\$468.00	\$0.00	\$468.00
1504	Roon auti ni maeka	1,200.00	\$1,200.00	\$969.14	\$0.00	\$969.14
1505	Roon maekaia irua	2,000.00	\$2,000.00	\$3,900.00	\$0.00	\$3,900.00
1506a	School truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1510	Tangoan ana tabo te Kauntira	1,000.00	\$1,000.00	\$968.00	\$0.00	\$968.00
1508	Tangoan bwain te kauntira	100.00	\$100.00	\$170.00	\$0.00	\$170.00
1509	Tangoan rebwerebwen te Kaunti	100.00	\$100.00	\$40.00	\$0.00	\$40.00
1541	Tiatinakin tareboon/laptop	500.00	\$500.00	\$0.00	\$0.00	\$0.00
1520	Workshop charge	1,000.00	\$1,000.00	\$370.00	\$0.00	\$370.00
1600	Mwane Tabeua					
1601	Mwane n Raka	500.00	\$500.00	\$15,953.90	\$0.00	\$15,953.90
1610	Mwane n tania	10,500.00	\$10,500.00	\$20,147.40	\$0.00	\$20,147.40

Codes	Details	Estimate	Revised	Amount	Debit	Credit
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)	9,346.00	\$9,346.00	\$6,464.53	\$0.00	\$6,464.53
2000	Bwakabwai					
2103	Assistant Clerk	3,978.00	\$3,978.00	\$3,829.23	\$3,829.23	\$0.00
2120	Assistant Mechanic	3,634.00	\$3,634.00	\$0.00	\$0.00	\$0.00
2104	Assistant Treasurer	3,488.00	\$3,488.00	\$3,244.83	\$3,244.83	\$0.00
2108	Carpenter	3,647.00	\$3,647.00	\$3,441.48	\$3,441.48	\$0.00
2102	Councillors Salary	32,326.00	\$32,326.00	\$29,660.00	\$29,660.00	\$0.00
2109	Drivers	6,634.00	\$6,634.00	\$9,575.55	\$9,575.55	\$0.00
2137	Ice plant Caretaker	3,581.00	\$3,581.00	\$3,556.27	\$3,556.27	\$0.00
2119	Makaeneke	3,634.00	\$3,634.00	\$2,953.83	\$2,953.83	\$0.00
2113	Nurse aide	19,717.00	\$19,717.00	\$18,186.00	\$18,186.00	\$0.00
2114	Plumber	3,581.00	\$3,581.00	\$3,533.43	\$3,533.43	\$0.00
2127	Resthouse Caretaker	3,488.00	\$3,488.00	\$3,303.31	\$3,303.31	\$0.00
2135	Taan reirei n te kinder	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2128	Te tia mwakuri n te marae	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2133	Tia Uaereti	3,646.00	\$3,646.00	\$3,640.95	\$3,640.95	\$0.00
2117	Tiibi Kaubure	3,848.00	\$3,848.00	\$3,827.84	\$3,827.84	\$0.00
2106	Typist	3,488.00	\$3,488.00	\$3,177.05	\$3,177.05	\$0.00
2138	Uatiman n te Maneaba I Temaik	2,809.00	\$2,809.00	\$3,023.63	\$3,023.63	\$0.00
2112	Village Warden	19,473.00	\$19,473.00	\$16,560.51	\$16,560.51	\$0.00
2123	WIW	3,646.00	\$3,646.00	\$3,371.25	\$3,371.25	\$0.00
2200	Arauenti					
2212	Ann Nikunau	600.00	\$600.00	\$740.00	\$740.00	\$0.00
2201	Arauenti Kauntira	10,575.00	\$10,575.00	\$11,440.00	\$11,440.00	\$0.00
2209	Bareka ao maimai	720.00	\$720.00	\$640.00	\$640.00	\$0.00
2210	Bonomwi	700.00	\$700.00	\$520.00	\$520.00	\$0.00
2214	Drivers Allowance	520.00	\$520.00	\$240.00	\$240.00	\$0.00
2217	Duty Allowance for Kauntira	880.00	\$880.00	\$1,770.00	\$1,770.00	\$0.00
2216	Finance Committee	400.00	\$400.00	\$320.00	\$320.00	\$0.00
2203	Incentive Allowance	10,980.00	\$10,980.00	\$10,500.00	\$10,500.00	\$0.00
2207	JSS/Primary School Committee	3,400.00	\$3,400.00	\$2,670.00	\$2,670.00	\$0.00
2202	Kaniwangan te Mayor	600.00	\$600.00	\$600.00	\$600.00	\$0.00
2213	Komete ni kamwakuri	360.00	\$360.00	\$560.00	\$560.00	\$0.00
2208	Komete ni karikirake	560.00	\$560.00	\$260.00	\$260.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2215	Licensing Committee	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2211	Mwengabuaka	800.00	\$800.00	\$320.00	\$320.00	\$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	\$1,929.85	\$1,929.85	\$0.00
2311	Boon kai n amwarake	400.00	\$400.00	\$125.00	\$125.00	\$0.00
2328	Boon te kabowi	250.00	\$250.00	\$0.00	\$0.00	\$0.00
2315	Bootaki iaan te Kauntira	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2308	Buraeki/Kaboraoi	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2334	Bwaa ni mwakuri	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2303	Bwai ni mwakuri	1,000.00	\$1,000.00	\$455.00	\$455.00	\$0.00
2326	Bwain te aobiti	1,231.00	\$1,231.00	\$1,001.79	\$1,001.79	\$0.00
2329	Commission ibukin kanakomane	300.00	\$300.00	\$16.00	\$16.00	\$0.00
2332	Elderly Fund distriubution	600.00	\$600.00	\$280.00	\$280.00	\$0.00
2316	Kabwara tarau	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2313	Kainaomata	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2322	Kakukurei/Kairuaa	1,500.00	\$1,500.00	\$4,769.60	\$4,769.60	\$0.00
2335	Karokoan kaako man te rawa	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2312	Rinerine ibukia Kauntira	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2302	Ritin aaba	0.00	\$0.00	\$5,340.50	\$5,340.50	\$0.00
2333	Support to copra transport	1,400.00	\$1,400.00	\$0.00	\$0.00	\$0.00
2320	Tararuia Kamea/Tiri- Kamea	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2306	Uaereti/Tareboon	720.00	\$720.00	\$556.00	\$556.00	\$0.00
2400	Onobwai					
2402	Ana Aobiti te Kauntira	1,000.00	\$1,000.00	\$3,088.23	\$3,088.23	\$0.00
2403	Ana Auti ni maeka te Kauntira	16,640.00	\$16,640.00	\$9,295.05	\$9,295.05	\$0.00
2404	Auti ni Irua	1,000.00	\$1,000.00	\$945.14	\$945.14	\$0.00
2410	Kawai/bono	3,800.00	\$3,800.00	\$1,530.00	\$1,530.00	\$0.00
2407	Maneaba	500.00	\$500.00	\$199.62	\$199.62	\$0.00
2415	Maneaba Temaiku	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwe/Kaa	400.00	\$400.00	\$20.00	\$20.00	\$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	\$0.00	\$0.00	\$0.00
2700	Kabanemwane n te Karikirake					
2701	Amwarake/mooi ibukin te auti ni	500.00	\$500.00	\$1,475.90	\$1,475.90	\$0.00
2702	Bwaa	1,000.00	\$1,000.00	\$2,827.85	\$2,827.85	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2703	Internet	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2705	Kaa/Rebwebwe	1,000.00	\$1,000.00	\$346.00	\$346.00	\$0.00
2706	Kamwaitoro	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2709	Katangomwane	40,000.00	\$40,000.00	\$98,706.00	\$98,706.00	\$0.00
2707	KNB Hardware	3,000.00	\$3,000.00	\$544.86	\$544.86	\$0.00
2717	Tangoan bwain makuri	200.00	\$200.00	\$0.00	\$0.00	\$0.00
2800	Karaii Mwane					
2804	Birimwane nakon KilGA	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2801	Kaintabwi	18,693.00	\$18,693.00	\$0.00	\$0.00	\$0.00
2803	Onobwaiian autin Tautaeka	40,000.00	\$40,000.00	\$59,082.08	\$59,082.08	\$0.00
2806	Te buoka ibukin te school trucks	24,000.00	\$24,000.00	\$11,021.10	\$11,021.10	\$0.00
	Below the Line					
	Adv clinic Mwanrunga	0.00		\$446.00	\$446.00	\$0.00
	Adv Copra fund	0.00		\$26,448.30	\$26,448.30	\$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 KPC Dev Com	0.00		\$210.00	\$210.00	\$0.00
	Adv LSA Nikunau	0.00		\$0.00	\$0.00	\$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 Tetonganga	0.00		\$0.00	\$0.00	\$0.00
	Adv Tikatereta	0.00		\$0.00	\$0.00	\$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
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Council Staff	0.00		\$47.00	\$47.00	\$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-Iuta	0.00		\$3,149.72	\$3,149.72	\$0.00
	Adv-IYA	0.00		\$1,575.60	\$1,575.60	\$0.00
	Adv-Jubilee	0.00		\$1,666.00	\$1,666.00	\$0.00
	Adv-Kabokia	0.00		\$374.06	\$374.06	\$0.00
	Adv-Kainaomata	0.00		\$886.90	\$886.90	\$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-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		\$37.00	\$37.00	\$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		\$1,479.00	\$1,479.00	\$0.00
	Adv-KV20	0.00		\$160.00	\$160.00	\$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
	Adv-MISE	0.00		\$595.77	\$595.77	\$0.00
	Adv-Mokiana	0.00		\$406.04	\$406.04	\$0.00
	Adv-Mwysa	0.00		\$0.00	\$0.00	\$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Police quarter	0.00		\$100.00	\$100.00	\$0.00
	Adv-Postal	0.00		\$1,408.00	\$1,408.00	\$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-Taata	0.00		\$1,831.37	\$1,831.37	\$0.00
	Adv-Taati	0.00		\$2,323.99	\$2,323.99	\$0.00
	Adv-Tabeaua	0.00		\$28.60	\$28.60	\$0.00
	Adv-Tambura	0.00		\$896.00	\$896.00	\$0.00
	Adv-Taoakita	0.00		\$100.00	\$100.00	\$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
	Adv-Teunaia	0.00		\$2,023.22	\$2,023.22	\$0.00
	Adv-Teunroko	0.00		\$27.00	\$27.00	\$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 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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Kanan te beeki	0.00		-\$1,000.00	\$0.00	\$1,000.00
	Dep KILGA - Wash	0.00		-\$3,780.00	\$0.00	\$3,780.00
	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 Ramten	0.00		-\$70.00	\$0.00	\$70.00
	Dep Revolving cargoes	0.00		-\$1,388.00	\$0.00	\$1,388.00
	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 Ueen te reilaki	0.00		-\$1.85	\$0.00	\$1.85
	Dep-Aan Nikunau	0.00		-\$1,485.20	\$0.00	\$1,485.20
	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
	Dep-Bwataka	0.00		-\$67.00	\$0.00	\$67.00
	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		-\$1,321.65	\$0.00	\$1,321.65
	Dep-Covid 19	0.00		-\$3,678.90	\$0.00	\$3,678.90
	Dep-DBK Agent	0.00		-\$9,876.92	\$0.00	\$9,876.92
	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-lareta	0.00		-\$280.00	\$0.00	\$280.00
	Dep-IBD	0.00		-\$260.00	\$0.00	\$260.00
	Dep-loana	0.00		-\$305.00	\$0.00	\$305.00
	Dep-loane	0.00		-\$55.00	\$0.00	\$55.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Kaboraoi	0.00		-\$735.00	\$0.00	\$735.00
	Dep-Kakau	0.00		-\$374.00	\$0.00	\$374.00
	Dep-Kiriwatsan	0.00		-\$1,144.00	\$0.00	\$1,144.00
	Dep-Koifwap	0.00		-\$8,434.34	\$0.00	\$8,434.34
	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-Mwanriiki K	0.00		-\$1,005.00	\$0.00	\$1,005.00
	Dep-Nifa	0.00		-\$370.00	\$0.00	\$370.00
	Dep-Nikunau	0.00		-\$37.30	\$0.00	\$37.30
	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-Okoi 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
	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		-\$1,487.30	\$0.00	\$1,487.30
	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		-\$1,125.52	\$0.00	\$1,125.52
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Transport	0.00		-\$200.00	\$0.00	\$200.00
	Dep-Tuiteke	0.00		-\$100.00	\$0.00	\$100.00
	Dep-Utimawa	0.00		-\$527.50	\$0.00	\$527.50
	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		-\$150.00	\$0.00	\$150.00
	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		\$23,010.00	\$23,010.00	\$0.00
	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-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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Rivai	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		\$6,050.00	\$6,050.00	\$0.00
	Imp-Tearawa	0.00		\$816.45	\$816.45	\$0.00
	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		\$0.00	\$0.00	\$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Arikate	0.00		\$20.00	\$20.00	\$0.00
	Loan-Atauea	0.00		\$400.00	\$400.00	\$0.00
	Loan-Atuae	0.00		-\$285.00	\$0.00	\$285.00
	Loan-Baariiki	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-Kanrunnga	0.00		\$20.00	\$20.00	\$0.00
	Loan-Kataara	0.00		-\$15.00	\$0.00	\$15.00
	Loan-Kateara	0.00		-\$20.00	\$0.00	\$20.00
	Loan-Katikuua	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		\$0.33	\$0.33	\$0.00
	Loss-Clerk Beeteri	0.00		\$5,166.25	\$5,166.25	\$0.00
	Loss-Clerk Uritita	0.00		\$184.20	\$184.20	\$0.00
	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		\$57,875.90	\$57,875.90	\$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		\$81,470.11	\$81,470.11	\$0.00
	Loss-Tewaiti	0.00		\$10.90	\$10.90	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Closing Cash				45415.03	0.00
	Closing Bank				2781.69	0.00
	Grand Total				729,223.99	729,223.99

Prepared by : LGD Internal Audit

ACTUAL REVENUE COLLECTED

YEAR 2022

HEAD & SUB-HEAD	Details	Approved Estimates	Actual Receipts	Increase	Decrease
1100	ANGABWAI				
1103	Basic Rate/Arrears	0.00	-		0.00
1104	Te Nako n Te Wanikiba	2,500.00	1,622.00		878.00
1105	Te Nako n Te Kaibuke	0.00	-		0.00
1109	Nikira ni karekemwane	10.00	-		10.00
1200	RAITIENTI				
1201	Motoka/Rebwerebwe	2,000.00	1,937.50		62.50
1202	Beeba ni kabubuti	699.00	463.50		235.50
1203	Bwatika	0.00	0.00		0.00
1204	Kamea	400.00	0.00		400.00
1205	Titoa (retail/wholesale/manufacture)	6,000.00	5,210.00		790.00
1206	Kaoti Tamnei	200.00	0.00		200.00
1207	Kakukurei (DJ)	150.00	120.00		30.00
1210	Auti ni Irua/Auti aika tatangoaki	600.00	0.00		600.00
1212	Taabo ni Bwa (retail/wholesale)	6,380.00	14,390.00	8,010.00	
1213	Bootaki aika tauaki mwia	400.00	850.00	450.00	
1214	Karikirake n te burawa	400.00	40.00		360.00
1215	Karikirake aika uarereke	400.00	600.00	200.00	
1217	Bitineti aika aki tei maan	260.00	175.00		85.00
1219	Kaa/Rebwerebwe aika tatangoaki	1,360.00	1,600.00	240.00	
1226	Katangomwane	0.00	0.00		0.00
1227	Kabonakoan te ika	700.00	1,440.00	740.00	
1237	Bobwai man te Kaibuke (Floating)	1,040.00	960.00		80.00
1239	Roon botaki ao boboti	900.00	1,620.00	720.00	
1241	Nangkona	900.00	920.00	20.00	
1254	Karikirake man bain taari	0.00	0.00		0.00
1255	Contractors	0.00	0.00		0.00
1300	MWANE NI BUOKA				
1301	Te Tautaeka	134,111.00	109,634.56		24,476.44
1302	Te postal	900.00	900.00		0.00
1303	Te Onobwai	40,000.00	60,000.00	20,000.00	
1306	Baoia Ataain te Reirei	26,000.00	0.00		26,000.00
1400	BAKAO				
1401	Rakan Boki ni mane/IBDs/others	100.00	0.00		100.00
1402	Rakan Katangomwane	5,000.00	5,795.64	795.64	
1403	Roon Tangomane (Loan Fee)	4,500.00	4,534.57	34.57	
1500	WAAKI NI KARIKIRAKE				
1501	Kabonakoan bwain te Kauntira	1,000.00	1,880.00	880.00	
1504	Roon auti ni maeka	1,200.00	969.14		230.86
1505	Roon maekaia irua	2,000.00	3,900.00	1,900.00	

1506	Kantoka n te bus/Tangoan taian Kaa	7,000.00	9,093.50	2,093.50	
1506a	School truck	0.00	0.00		
1507	Kabonakoan te bwa	0.00	1,275.30		
1508	Tangoan bwain te kauntira	100.00	170.00		
1509	Tangoan rebwerebwen te Kauntira	100.00	40.00		
1510	Tangoan ana tabo te Kauntira	1,000.00	968.00		
1511	Boon te intanete/Internet	0.00	20.00		
1512	Photocopying kabonakoan booma	500.00	468.00		
1518	Hardware/Bwaraki - KNB Hardware	4,000.00	1,904.00		
1520	Workshop charge	1,000.00	370.00		630.00
1521	Kaotinakoan beeki ao kamea	1,000.00	40.00		960.00
1522	Katangomwane	40,000.00	110,367.56	70,367.56	
1524	Kamwaitoro	5,000.00	7,967.00	2,967.00	
1529	Karaobwai man te kai (Joinery)	1,000.00	1,590.00	590.00	
1532	Number plate	100.00	0.00		100.00
1533	Kataneiai te kabuti-kaa	100.00	0.00		100.00
1534	Commission (tareboon)	0.00	0.00		0.00
1537	Karaobwai man te timanti	1,000.00	510.00		490.00
1539	Ana Karekemwane te botaki n aine	0.00	0.00		0.00
1540	Ana Karekemane te Sawmill	100.00	0.00		100.00
1541	Tiatinakin tareboon/laptop	500.00	0.00		500.00
1542	Ninau Temaiku Maneaba	5,000.00	0.00		5,000.00
1543	Boon aia bwaa touring official	1,500.00	0.00		1,500.00
1600	MWANE TABEUA				
1601	Mwane n Raka	500.00	15,953.90	15,453.90	
1602	Tuua n te bowi/Boon te bowi	400.00	0.00		400.00
1610	Mwane n tania	10,500.00	20,147.40		
1700	KARAI MWANE				
1701	Kaintabwi (KPF Contribution)	9,346.00	6,464.53		2,881.47
	TOTAL	329,856.00	396,911.10	125,462.17	67,199.77

ACTUAL EXPENDITURE INCURRED**YEAR 2022**

HEAD & SUB-HEAD	Details	Approved Estimates	Actual Exp	Increase	Decrease
2100	BAKABWAI				
2102	Councillors Salary	32,326	29,660		2,666
2103	Assistant Clerk	3,978	3,829		149
2104	Assistant Treasurer	3,488	3,245		243
2106	Typist	3,488	3,177		311
2108	Carpenter	3,647	3,441		206
2109	Drivers	6,634	9,576	2,942	
2112	Village Warden	19,473	16,561		2,912
2113	Nurse aide	19,717	18,186		1,531
2114	Plumber	3,581	3,533		48
2117	Tiibi Kaubure	3,848	3,828		20
2119	Makaeneke	3,634	2,954		680
2120	Assistant Mechanic	3,634	0		3,634
2123	WIW	3,646	3,371		275
2127	Resthouse Caretaker	3,488	3,303		185
2128	Te tia mwakuri n te marae	0	0		0
2133	Tia Uaereti	3,646	3,641		5
2135	Taan reirei n te kinder	0	0		0
2137	Ice plant Caretaker	3,581	3,556		25
2138	Uatiman n te Maneaba I Temaiku	2,809	3,024	215	
2200	ARAUENTI				
2201	Arauenti Kauntira	10,575	11,440	865	
2202	Kaniwangan te Mayor	600	600		0
2203	Incentive Allowance	10,980	10,500		480
2204	Reibwa	0	0		0
2207	JSS/Primary School Committee	3,400	2,670		730
2208	Komete ni karikirake	560	260		300
2209	Bareka ao maimai	720	640		80
2210	Bonomwi	700	520		180
2211	Mwengabuaka	800	320		480
2212	Ann Nikunau	600	740	140	
2213	Komete ni kamwakuri	360	560	200	
2214	Drivers Allowance	520	240		280
2215	Licensing Committee	400	0		400
2216	Finance Commiittee	400	320		80
2217	Duty Allowance for Kauntira	880	1,770	890	
2300	KABUTAN TE WAAKI				
2301	Bao ni Mwamwananga	1,500	1,930	430	
2302	Ritin aaba	0	5,341	5,341	
2303	Bwai ni mwakuri	1,000	455		545
2306	Uaereti/Tareboon	720	556		164
2308	Buraeki/Kaboraoi	400	0		400

2311	Boon kai n amwarake	400	125		275
2312	Rinerine ibukia Kauntira	500	0		500
2313	Kainaomata	500	0		500
2315	Bootaki iaan te Kauntira	500	0		500
2316	Kabwara tarau	600	0		600
2320	Tararuia Kamea/Tiri- Kamea	500	0		500
2322	Kakukurei/Kairuaa	1,500	4,770	3,270	
2326	Bwain te aobiti	1,231	1,002		229
2328	Boon te kabowi	250	0		250
2329	Commission ibukin kanakomane	300	16		284
2332	Elderly Fund distriubution	600	280		320
2333	Support to copra transport	1,400	0		1,400
2334	Bwaa ni mwakuri	1,000	0		1,000
2335	Karokoan kaako man te rawa	1,000	0		1,000
2400	ONOBWAI				
2402	Ana Aobiti te Kauntira	1,000	3,088	2,088	
2403	Ana Auti ni maeka te Kauntira	16,640	9,295		7,345
2404	Auti ni Irua	1,000	945		55
2407	Maneaba	500	200		300
2408	Rebwerebwe/Kaa	400	20		380
2408a	School trucks	2,000	0		2,000
2410	Kawai/bono	3,800	1,530		2,270
2413	Tabo ni Makaeneke/Bwai ni makuri	1,000	0		1,000
2415	Maneaba Temaiku	3,000	0		3,000
2700	IOKINIBWAI				
2701	Amwarake/mooi ibukin te auti ni irua	500	1,476	976	
2702	Bwaa	1,000	2,828	1,828	
2703	Internet	0	0		0
2705	Kaa/Rebwebwe	1,000	346		654
2706	Kamwaitoro	1,000	0		1,000
2707	KNB Hardware	3,000	545		2,455
2709	Katangomwane	40,000	98,706	58,706	
2717	Tangoan bwain makuri	200	0		200
2800	KARAI MWANE				
2801	Kaintabwi	18,693	0		18,693
2803	Onobwaian autin Tautaeka	40,000	59,082	19,082	
2804	Birimwane nakon KiLGA	1,000	0		1,000
2806	Te buoka ibukin te school trucks	24,000	11,021		12,979
	TOTAL	329,747	349,020.73	96,971	77,697



Nikunau Island Council
Statement of Notes
For the Period 01/01/22 to 12/31/22



Note#	Account	Bot_Code	Amount \$	Total \$
1	Bank of Kiribati (ANZ)	Bank	2,781.69	
				<u>2,781.69</u>

Note#	Account	BTL Accounts	Amount \$	Total \$
2	Account Receivable			
		Adv clinic Mwanrunga	\$446.00	
		Adv Copra fund	\$26,448.30	
		Adv Council Rekenibai	\$120.00	
		Adv Council Xmas	\$55.00	
		Adv KPC Dev Com	\$210.00	
		Adv LSA Nikunau	\$0.00	
		Adv Mitaera K	\$800.00	
		Adv Mwanriki Kamwengaraai	\$600.00	
		Adv Nikun Taiwan	\$498.00	
		Adv Nikunau Catholic	\$5,172.00	
		Adv Nikunau NSA	\$1,000.00	
		Adv Tetonganga	\$0.00	
		Adv Tikatereta	\$0.00	
		Adv-Airport	\$1,600.30	
		Adv-Akau	\$1,986.86	
		Adv-Anterea	\$200.00	
		Adv-Arikate	\$2,846.54	
		Adv-Arikita	\$22.00	
		Adv-Atuae	\$76.92	
		Adv-Bioo	\$173.00	
		Adv-BPA	\$171.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Canteen	\$4,511.30	
		Adv-Catholic Nikunau	\$3,348.00	
		Adv-Communication	\$397.00	
		Adv-Council Staff	\$47.00	
		Adv-CPPL	\$17.90	
		Adv-Drivers	\$67.45	
		Adv-FTC	\$95.00	
		Adv-Health Cap	\$125.40	
		Adv-Ice plant	\$611.55	
		Adv-IDC	\$120.00	
		Adv-Incentive allowance	\$8,890.00	
		Adv-Iotobina	\$78.00	
		Adv-Iuta	\$3,149.72	
		Adv-IYA	\$1,575.60	
		Adv-Jubilee	\$1,666.00	
		Adv-Kabokia	\$374.06	
		Adv-Kainaomata	\$886.90	
		Adv-Kaneang MP	\$0.00	
		Adv-KAP	\$550.00	
		Adv-Karibwaraoi	\$0.00	
		Adv-KCCS	\$104.00	
		Adv-KCMCL	\$738.50	
		Adv-Kiimwa	\$4.20	
		Adv-Kiritimati	\$37.00	
		Adv-KOES	\$300.00	
		Adv-Koika	\$2,612.67	
		Adv-Koil	\$1,637.15	
		Adv-KPC Rungata	\$1,479.00	
		Adv-KV20	\$160.00	
		Adv-Maneaba Project	\$285.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-MHMS	\$379.90	
		Adv-MIA	\$462.15	
		Adv-Ministry - President Team	\$809.50	
		Adv-MISE	\$595.77	
		Adv-Mokiana	\$406.04	
		Adv-Mwysa	\$0.00	
		Adv-Nooa	\$679.51	
		Adv-Nukata	\$650.00	
		Adv-Phone Card	\$550.00	
		Adv-Police quarter	\$100.00	
		Adv-Postal	\$1,408.00	
		Adv-Preschool Teacher	\$121.30	
		Adv-Project	\$100.00	
		Adv-Ribati	\$537.00	
		Adv-Riboriki	\$649.73	
		Adv-Rimeta	\$1,080.95	
		Adv-Rinerine	\$1,278.40	
		Adv-Rubetaake	\$138.75	
		Adv-Ruube	\$2.00	
		Adv-St Mikaere GRP	\$0.00	
		Adv-Staff	\$250.00	
		Adv-Taata	\$1,831.37	
		Adv-Taati	\$2,323.99	
		Adv-Tabeaua	\$28.60	
		Adv-Tambura	\$896.00	
		Adv-Taoakita	\$100.00	
		Adv-Tauaketia	\$98.70	
		Adv-Tauanei	\$566.25	
		Adv-Tebeete	\$1,119.40	
		Adv-Teinnari	\$1,597.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Tekaboi	\$851.85	
		Adv-Temariti	\$0.00	
		Adv-Teuikita	\$200.00	
		Adv-Teun	\$150.00	
		Adv-Teunaia	\$2,023.22	
		Adv-Teunroko	\$27.00	
		Adv-Touaika	\$21.00	
		Adv-TTM	\$230.00	
		Adv-Unimwane	\$260.00	
		Adv-World Teachers Day	\$218.20	
		Imp Ruube	\$200.00	
		Imp Terom Tambura	\$300.00	
		Imp-Ariraoi	\$600.00	
		Imp-Ataake	\$379.00	
		Imp-Bakarere	\$23,010.00	
		Imp-Bitaam	\$110.00	
		Imp-Bouataake	\$4,232.00	
		Imp-Clerk Beeteri	\$328.25	
		Imp-Director of Fisheries	\$1,428.90	
		Imp-Iareta	\$280.00	
		Imp-Iotobina	\$83.59	
		Imp-Kanta	\$150.00	
		Imp-Karabinoata (MWYSA)	\$218.00	
		Imp-Komoe	\$1,685.00	
		Imp-Marion	\$1,035.50	
		Imp-Mere	\$3,811.30	
		Imp-Ngutu	\$4,255.20	
		Imp-Ribwanataake	\$2,027.85	
		Imp-Rimeta MP	\$2,024.35	
		Imp-Riuai	\$0.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Secretary (MIA)	\$2,260.00	
		Imp-Taata	\$140.00	
		Imp-Tabeaua	\$202.00	
		Imp-Takiakia	\$2,850.00	
		Imp-Tambura	\$1,895.05	
		Imp-Tangita	\$15.70	
		Imp-Taomwati	\$180.00	
		Imp-Tauanei	\$1,195.10	
		Imp-Teaeto	\$6,050.00	
		Imp-Tearawa	\$816.45	
		Imp-Tebano	\$100.00	
		Imp-Teebete	\$110.00	
		Imp-Teerimwa	\$300.00	
		Imp-Teewa	\$5,280.50	
		Imp-Teinnari	\$58.00	
		Imp-Teitiaki	\$252.00	
		Imp-Tekaboi	\$49.00	
		Imp-Tekoba	\$600.00	
		Imp-Tiau	\$40.00	
		Imp-Tiote	\$140.00	
		Imp-Tongobo	\$0.00	
		Imp-TSKL sales marketing	\$180.00	
		Loan-Aibo	\$90.00	
		Loan-Arikate	\$20.00	
		Loan-Atauea	\$400.00	
		Loan-Baariki	\$170.00	
		Loan-Biribo	\$290.00	
		Loan-Bwebwe	\$200.00	
		Loan-luta	\$20.00	
		Loan-Kabokia	\$75.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Kaeba	\$175.00	
		Loan-Kanrunga	\$20.00	
		Loan-Katikuua	\$170.00	
		Loan-Maritino	\$140.00	
		Loan-Mokiana	\$60.00	
		Loan-Taata	\$190.00	
		Loan-Tauaketia	\$200.75	
		Loan-Teinnari	\$75.00	
		Loan-Tekaboi	\$200.00	
		Loan-Terooko	\$10.00	
		Loan-Tokanaako	\$170.00	
		Loss Bakarere	\$0.33	
		Loss Nene	\$538.30	
		Loss-Cashbook	\$0.33	
		Loss-Clerk Beeteri	\$5,166.25	
		Loss-Clerk Uritita	\$184.20	
		Loss-lotobina	\$3,948.68	
		Loss-Koika	\$142.00	
		Loss-Maria	\$3,721.65	
		Loss-Maritino	\$114.00	
		Loss-Neere B	\$0.71	
		Loss-Nil Codes	\$426.70	
		Loss-Nooda	\$944.61	
		Loss-Raiteta	\$120.00	
		Loss-Ramram	\$314.70	
		Loss-Taata	\$103.10	
		Loss-Tabea	\$57,875.90	
		Loss-Takareti	\$6,307.13	
		Loss-Tekaboi	\$32.55	
		Loss-Terimwa	\$81,470.11	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loss-Tewaiti	\$10.90	
				332,006.54

3

Account Payable

Dep Airfield Project	\$3,592.50
Dep Catholic Nikumanu	\$4,545.00
Dep Copra cake	\$1,000.00
Dep Health Centre	\$500.00
Dep Iuta Tambura	\$10.00
Dep Kanan te beeki	\$1,000.00
Dep KILGA - Wash	\$3,780.00
Dep Kiribati Got Talent	\$694.90
Dep Koriteta	\$800.00
Dep- KPF Statement	\$280.00
Dep Nenetaake	\$10.00
Dep Nikunau Disabilities	\$60.00
Dep Ramten	\$70.00
Dep Revolving cargoes	\$1,388.00
Dep Taebo Kariti	\$1,300.00
Dep Teriantemotu	\$1,060.30
Dep Ueen te reitaki	\$1.85
Dep-Aan Nikunau	\$1,485.20
Dep-Ads	\$16.70
Dep-Agriculture	\$51.50
Dep-Atuae	\$2.00
Dep-Back pay	\$170.00
Dep-Bingko	\$2,208.00
Dep-Bonus Akau	\$42.00
Dep-Burannang	\$60.00
Dep-Bwataka	\$67.00
Dep-C/allowance	\$352.50

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Commission	\$26.00	
		Dep-Construction Tee	\$81.00	
		Dep-Copra	\$6,947.90	
		Dep-Council staff	\$1,321.65	
		Dep-Covid 19	\$3,678.90	
		Dep-DBK Agent	\$9,876.92	
		Dep-Deposit a/c	\$1,447.19	
		Dep-Disaster fund	\$10,321.70	
		Dep-Fish market	\$1,441.39	
		Dep-Hardware	\$653.52	
		Dep-Iareta	\$280.00	
		Dep-IBD	\$260.00	
		Dep-loana	\$305.00	
		Dep-loane	\$55.00	
		Dep-Kaboraoi	\$735.00	
		Dep-Kakau	\$374.00	
		Dep-Kiriwatsan	\$1,144.00	
		Dep-Koifwap	\$8,434.34	
		Dep-Land Lease	\$1,440.20	
		Dep-Mat-Kereboki	\$2,655.00	
		Dep-MELAD	\$968.80	
		Dep-Ministry	\$24,365.79	
		Dep-Mwanriiki K	\$1,005.00	
		Dep-Nifa	\$370.00	
		Dep-Nikunau	\$37.30	
		Dep-Nikunau Police	\$39.20	
		Dep-Nukantewa	\$2,994.90	
		Dep-Nukate	\$650.00	
		Dep-Okoni kamaiu	\$2,000.00	
		Dep-Overtime	\$796.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Parish Nikunau	\$100.00	
		Dep-Rekenibai	\$223.00	
		Dep-Runga 2019	\$71.00	
		Dep-Rungata Maiaki K	\$1,040.00	
		Dep-Rungata Meang Kamwengara	\$980.00	
		Dep-Rungata Nuka	\$1,000.00	
		Dep-Ruuka	\$107.40	
		Dep-S/Terimwa	\$266.20	
		Dep-Soccer Field	\$1,000.00	
		Dep-Surplus Cash	\$134.18	
		Dep-Tabokai	\$751.20	
		Dep-Taiwan Team	\$75.30	
		Dep-Tangita	\$108.00	
		Dep-Tanimwarutamu	\$1,487.30	
		Dep-Tebong	\$215.00	
		Dep-Teebo	\$323.01	
		Dep-Tengore Grp	\$1,125.52	
		Dep-Terimwa	\$356.16	
		Dep-Teweia	\$130.00	
		Dep-Tiote	\$140.00	
		Dep-Transport	\$200.00	
		Dep-Tuiteke	\$100.00	
		Dep-Utimawa	\$527.50	
		Dep-Vodafone	\$564.30	
		Dep-Waa n oo	\$2,470.00	
		Dep-W-Center	\$591.90	
		Dep-White Ribbon Day	\$38.30	
		Dep-Xmas	\$93.20	
		Dep-Youth Day	\$1,280.00	
		Imp Tamariti Tabuee	\$150.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp Utimawa	\$200.00	
		Imp-Abou	\$1,509.75	
		Imp-Aonta	\$120.00	
		Imp-Barekiau	\$314.00	
		Imp-Bitaua	\$30.00	
		Imp-Kaneang MP	\$79.15	
		Imp-Mangoteti	\$41.00	
		Imp-Neways	\$261.65	
		Imp-Nooa	\$212.80	
		Imp-Return salary	\$1,467.70	
		Imp-Ribaiti	\$74.00	
		Imp-Taebo	\$100.00	
		Imp-Tauaketia	\$0.10	
		Imp-Temariti	\$20,741.00	
		Imp-Urititi	\$139.00	
		Loan-Aibonga	\$21.75	
		Loan-Aimatu	\$40.00	
		Loan-Akau	\$46.00	
		Loan-Arebwaio	\$57.80	
		Loan-Atuae	\$285.00	
		Loan-Benuera	\$50.00	
		Loan-Biota	\$27.80	
		Loan-Burannang	\$40.00	
		Loan-Iakobo	\$20.00	
		Loan-Ieita	\$20.00	
		Loan-Ioane	\$140.00	
		Loan-Kabeia	\$35.50	
		Loan-Kataara	\$15.00	
		Loan-Kateara	\$20.00	
		Loan-Koika	\$84.25	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Repayment (Loan)	\$325.00	
		Loan-Rutiana	\$235.00	
		Loan-Taati	\$70.00	
		Loan-Tabokai	\$48.25	
		Loan-Taebo	\$20.00	
		Loan-Tanibura	\$249.00	
		Loan-Tanta	\$105.00	
		Loan-Taratau	\$20.00	
		Loan-Teebo	\$41.55	
		Loan-Teiamoe	\$20.00	
		Loan-Tekanako	\$85.10	
		Loan-Tekueta	\$81.75	
		Loan-Temai	\$10.00	
		Loan-Tenanorake	\$16.45	
		Loan-Terimwa	\$90.70	
		Loan-Tiibi	\$15.00	
		Loan-Timea	\$20.00	
		Loan-Toteru	\$30.00	
		Loan-Tuta	\$20.00	
				152,597.67

Prepared by : LGD Internal Audit

Nikunau Island Council

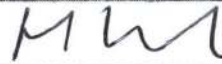
The following certify that the attached statements (revealing a surplus account balance (\$202,638.75) for the Year ended 31st December 2023 are correct.

Signed by:

Clerk to island Council

Mayor to Island Council

Secretary





Nikunau Island Council Surplus Account As at 12/31/23



Surplus 01/01/23	227,605.59
Add: Total Current Revenues 2023	153,916.66
Total	381,522.25
Less: Total Current Expenditures 2023	178,883.50
Surplus End 12/31/23	<u>202,638.75</u>

Statement of Ledger balances 12/31/23

Details	Debit	Credit
Surplus Account for 12/31/23		202,638.75

Below the Line

Adv clinic Mwanrunnga	446	0
Adv Copra fund	0	0
Adv Council Rekenibai	120	0
Adv Council Xmas	55	0
Adv KPC Dev Com	210	0
Adv LSA Nikunau	0	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 Tetonganga	0	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-Council Staff	47	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-lotobina	78	0
Adv-luta	3149.72	0
Adv-IYA	1539.6	0
Adv-Jubliee	1666	0
Adv-Kabokia	374.06	0
Adv-Kaneang MP	0	0
Adv-KAP	550	0
Adv-Karibwaraoi	0	0
Adv-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	1479	0
Adv-KV20	160	0
Adv-Latafeta	38.3	0
Adv-Maneaba Project	285	0
Adv-MHMS	379.9	0
Adv-MIA	462.15	0
Adv-Ministry - President Team	809.5	0
Adv-MISE	595.77	0
Adv-Mokiana	406.04	0
Adv-Mwysa	0	0
Adv-Nikunau	2608.9	0
Adv-Nikunau Terminal	3158.643	0
Adv-Nooa	679.51	0
Adv-Nukata	650	0
Adv-Phone Card	550	0
Adv-Police quarter	100	0
Adv-Postal	1408	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-Taata	1831.37	0
Adv-Taati	2323.99	0
Adv-Tabeaua	28.6	0
Adv-Tambura	896	0
Adv-Taoakita	100	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-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 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	3780
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 Ramten	0	396.3

Dep Revolving cargoes	0	1388
Dep Ruuti & Arauri	0	200
Dep Taebo Kariti	0	1300
Dep Teriantemotu	0	1060.3
Dep Tikatereta	0	3715
Dep Ueen te reitaki	0	1.85
Dep-Aan Nikunau	0	86.2
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	99
Dep-C/allowance	0	352.5
Dep-Commission	0	26
Dep-Construction Tee	0	81
Dep-Copra	0	6947.9
Dep-Council staff	0	1321.65
Dep-Covid 19	0	3678.9
Dep-DBK Agent	0	9876.92
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-lareta	0	280
Dep-IBD	0	260
Dep-loana	0	305
Dep-loane	0	55
Dep-lota	0	31
Dep-Kaboraoi	0	735
Dep-Kainaomata	0	7063.6
Dep-Kakau	0	592
Dep-Kiriwatsan	0	1144
Dep-Koifwap	0	8708.94
Dep-Land Lease	0	1440.2
Dep-Mat-Kereboki	0	2655
Dep-MELAD	0	968.8
Dep-Ministry	0	24365.79

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-Okoni kamaia	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 Kamwengaraol	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	1487.3
Dep-Tebong	0	215
Dep-Teebo	0	323.01
Dep-Tengore Grp	0	3657.32
Dep-Terimwa	0	356.16
Dep-Teweia	0	130
Dep-Tiote	0	140
Dep-Transport	0	200
Dep-Tuiteke	0	100
Dep-Utimawa	0	600.5
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	0	150
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	23010	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-Ribaili	0	74
Imp-Ribwanataake	2027.85	0
Imp-Rimeta MP	2024.35	0
Imp-Rivai	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	7278.4	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	0	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-Katikuua	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	0.33	0
Loss-Clerk Beeteri	5166.25	0
Loss-Clerk Uritita	184.2	0
Loss-lotobina	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	58818.31	0
Loss-Takareti	6307.13	0
Loss-Tekaboi	32.55	0
Loss-Terimwa	81260.51	0
Loss-Tewaiti	10.9	0
Closing Cash	₺ 22263.34	0.00
Closing Bank	₺ 32781.69	0.00
Total	368,675.42	368,675.42



Nikunau Island Council

Balance Sheet

as at 31/12/23



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank	1	32,781.69		
Cash on Hand		22,263.34		
Account Receivable	2	313,630.39	368,675.42	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				368,675.42
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	3	166,036.67	166,036.67	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				166,036.67
Net Asset				202,638.75
Equity				
Current Year Earning			-24,966.84	
Historical Balancing			227,605.59	
Total Equity				202,638.75

Prepared by : LGD Internal Audit



Nikunau Island Council
Profit and Loss Statement
or the Period 01/01/23 to 31/12/23



Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
Revenue						
	1100	Angabwai				
		1104	Te Nako n Te Wanikiba	783.00		
					783.00	
	1200	Raitienti				
		1201	Moloka/Rebwerebwe	171.00		
		1202	Beeba ni kabubuti	24.00		
		1205	Titoe (retail/wholesale/manufacture)	3,890.00		
		1212	Taabo ni Bwa (retail/wholesale)	8,320.00		
		1213	Bootaki aika tauaki mwia	50.00		
		1214	Karikirake n te burawa	120.00		
		1215	Karikirake aika uarereke	125.00		
		1217	Bitineti aika aki tei maan	40.00		
		1219	Kaa/Rebwerebwe aika tatangoaki	440.00		
		1237	Bobwai man te Kaibuke (Floating)	160.00		
		1241	Nangkona	160.00		
					13,500.00	
	1300	Mwane ni buoka				
		1301	Te Tautaeka	21,334.78		
		1303	Te Onobwai	20,000.00		
		1306	Baoia Ataein te Reirei	26,000.00		
					67,334.78	
	1400	Bakao (Interest)				
		1402	Rakan Katangomwane	260.00		
		1403	Roon Tangomane (Loan Fee)	2,030.00		
		1501	Kabonakoan bwain te Kauntira	250.00		
					2,540.00	
	1500	Waki ni Karikirake				
		1504	Roon auti ni maeka	387.62		
		1505	Roon maekaia irua	1,515.00		
		1506	Kantoka n te bus/Tangoan taian Kaa	5,242.00		
		1507	Kabonakoan te bwa	106.00		
		1510	Tangoan ana tabo te Kauntira	120.00		
		1512	Photocopying kabonakoan booma	412.00		
		1520	Workshop charge	75.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		1522	Katangomwane	46,384.38		
		1524	Kamwaitoro	1,028.00		
		1529	Karaobwai man te kai (Joinery)	-350.00		
		1537	Karaobwai man te timanti	20.00		
		1543	Boon aia bwa touring official	6.00		
					54,946.00	
	1600		Mwane Tabeua			
		1601	Mwane n Raka	247.12		
		1610	Mwane n tania	11,495.05		
					11,742.17	
	1700		Karaii Mwane			
		1701	Kaintabwi (KPF Contribution)	3,070.71		
					3,070.71	
						153,916.66
Expenditure						
	2100		Bwakabwai			
		2102	Councillors Salary	18,916.96		
		2103	Assistant Clerk	1,208.54		
		2104	Assistant Treasurer	1,059.62		
		2106	Typist	1,073.04		
		2108	Carpenter	1,091.43		
		2109	Drivers	3,214.35		
		2112	Village Warden	5,553.04		
		2113	Nurse aide	5,978.80		
		2114	Plumber	1,102.00		
		2117	Tiibi Kaubure	1,183.20		
		2119	Makaeneke	1,107.84		
		2123	WIW	1,113.60		
		2127	Resthouse Caretaker	1,073.04		
		2133	Tia Uaereti	1,113.60		
		2137	Ice plant Caretaker	1,088.73		
		2138	Uatiman n te Maneaba I Temaiku	893.24		
					46,771.03	
	2200		Arauenti			
		2201	Arauenti Kauntira	3,225.00		
		2202	Kaniwangan te Mayor	200.00		
		2207	JSS/Primary School Committee	810.00		
		2208	Komete ni karikirake	300.00		

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
		2209	Bareka ao maimai	80.00		
		2210	Bonomwi	89.00		
		2211	Mwengabuaka	2,050.00		
		2213	Komete ni kamwakuri	520.00		
		2214	Drivers Allowance	50.00		
		2215	Licensing Committee	160.00		
		2216	Finance Committee	520.00		
		2217	Duty Allowance for Kauntira	520.00		
					8,524.00	
	2300	Kabutan te waaki				
		2301	Bao ni Mwamwananga	2,708.00		
		2311	Boon kai n amwarake	210.00		
		2312	Rinerine ibukia Kauntira	180.00		
		2313	Kainaomata	200.00		
		2322	Kakukurei/Kairuaa	1,050.00		
		2326	Bwain te aobiti	56.40		
		2329	Commission ibukin kanakomane	183.00		
					4,587.40	
	2400	Onobwai				
		2403	Ana Auti ni maeka te Kauntira	2,469.30		
		2404	Auti ni Irua	50.00		
		2407	Maneaba	871.96		
		2408a	School trucks	1,071.00		
		2410	Kawai/bono	69.00		
		2413	Tabo ni Makaeneke/Bwai ni makuri	3,629.40		
					8,160.66	
	2700	Kabanemwane n te Karikir				
		2701	Amwarake/mooi ibukin te auti ni irua	318.85		
		2702	Bwaa	1,007.60		
		2705	Kaa/Rebwebwe	100.00		
		2709	Katangomwane	73,825.00		
					75,251.45	
	2800	Karaii Mwane				
		2801	Kaintabwi	13,899.76		
		2803	Onobwaian autin Tautaeka	15,333.25		
		2804	Birimwane nakon KilGA	1,000.00		
		2806	Te buoka ibukin te school trucks	5,355.95		
					35,588.96	

Account Typ	Mid_Code	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
						178,883.50
Net Profit/Loss						-24,966.84

Prepared by : LGD Internal Audit



Nikunau Island Council Accumulative Trial Balance As at 12/31/23



					Debit	Credit
Surplus brought forward 01-Jan-2023						227,605.59
Codes	Details	Estimate	Revised	Amount	Debit	Credit
1100	Angabwai					
1109	Nikira ni karekemwane	10.00	\$10.00	\$0.00	\$0.00	\$0.00
1104	Te Nako n Te Wanikiba	2,500.00	\$2,500.00	\$783.00	\$0.00	\$783.00
1200	Raitienti					
1210	Auti ni Irua/Auti aika tatangoaki	600.00	\$600.00	\$0.00	\$0.00	\$0.00
1202	Beeba ni kabubuti	699.00	\$699.00	\$24.00	\$0.00	\$24.00
1217	Bitineti aika aki tei maan	260.00	\$260.00	\$40.00	\$0.00	\$40.00
1237	Bobwai man te Kaibuke (Floating	1,040.00	\$1,040.00	\$160.00	\$0.00	\$160.00
1213	Bootaki aika tauaki mwia	400.00	\$400.00	\$50.00	\$0.00	\$50.00
1219	Kaa/Rebwerebwe aika tatango	1,360.00	\$1,360.00	\$440.00	\$0.00	\$440.00
1227	Kabonakoan te ika	700.00	\$700.00	\$0.00	\$0.00	\$0.00
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	200.00	\$200.00	\$0.00	\$0.00	\$0.00
1215	Karikirake aika uarereke	400.00	\$400.00	\$125.00	\$0.00	\$125.00
1214	Karikirake n te burawa	400.00	\$400.00	\$120.00	\$0.00	\$120.00
1201	Motoka/Rebwerebwe	2,000.00	\$2,000.00	\$171.00	\$0.00	\$171.00
1241	Nangkona	900.00	\$900.00	\$160.00	\$0.00	\$160.00
1239	Roon botaki ao boboti	900.00	\$900.00	\$0.00	\$0.00	\$0.00
1212	Taabo ni Bwa (retail/wholesale)	6,380.00	\$6,380.00	\$8,320.00	\$0.00	\$8,320.00
1205	Titoa (retail/wholesale/manufact	6,000.00	\$6,000.00	\$3,890.00	\$0.00	\$3,890.00
1300	Mwane ni buoka					
1306	Baoia Afaein te Reirei	26,000.00	\$26,000.00	\$26,000.00	\$0.00	\$26,000.00
1303	Te Onobwai	40,000.00	\$40,000.00	\$20,000.00	\$0.00	\$20,000.00
1302	Te postal	900.00	\$900.00	\$0.00	\$0.00	\$0.00
1301	Te Tautaeka	134,111.00	\$134,111.00	\$21,334.78	\$0.00	\$21,334.78
1400	Bakao (Interest)					
1501	Kabonakoan bwain te Kauntira	1,000.00	\$1,000.00	\$250.00	\$0.00	\$250.00
1401	Rakan Boki ni mane/IBDs/others	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1402	Rakan Katangomwane	5,000.00	\$5,000.00	\$260.00	\$0.00	\$260.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
1403	Roon Tangomane (Loan Fee)	4,500.00	\$4,500.00	\$2,030.00	\$0.00	\$2,030.00
1500	Waki ni Karikirake					
1540	Ana Karekeman te Sawmill	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1539	Ana Karekemwane te botaki n ai	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1543	Boon aia bwa touring official	1,500.00	\$1,500.00	\$6.00	\$0.00	\$6.00
1511	Boon te intanete/Internet	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1534	Commission (tareboon)	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1518	Hardware/Bwaraki - KNB Hardwa	4,000.00	\$4,000.00	\$0.00	\$0.00	\$0.00
1507	Kabonakoan te bwa	0.00	\$0.00	\$106.00	\$0.00	\$106.00
1524	Kamwaitoro	5,000.00	\$5,000.00	\$1,028.00	\$0.00	\$1,028.00
1506	Kantoka n te bus/Tangoan taian	7,000.00	\$7,000.00	\$5,242.00	\$0.00	\$5,242.00
1521	Kaotinakoan beeki ao kamea	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
1529	Karaobwai man te kai (Joinery)	1,000.00	\$1,000.00	-\$350.00	\$0.00	\$350.00
1537	Karaobwai man te timanti	1,000.00	\$1,000.00	\$20.00	\$0.00	\$20.00
1533	Kataneiai te kabuti-kaa	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1522	Katangomwane	40,000.00	\$40,000.00	\$46,384.38	\$0.00	\$46,384.38
1542	Ninau Temaiku Maneaba	5,000.00	\$5,000.00	\$0.00	\$0.00	\$0.00
1532	Number plate	100.00	\$100.00	\$0.00	\$0.00	\$0.00
1512	Photocopying kabonakoan boo	500.00	\$500.00	\$412.00	\$0.00	\$412.00
1504	Roon auti ni maeka	1,200.00	\$1,200.00	\$387.62	\$0.00	\$387.62
1505	Roon maekaia irua	2,000.00	\$2,000.00	\$1,515.00	\$0.00	\$1,515.00
1506a	School truck	0.00	\$0.00	\$0.00	\$0.00	\$0.00
1510	Tangoan ana tabo te Kauntira	1,000.00	\$1,000.00	\$120.00	\$0.00	\$120.00
1508	Tangoan bwain te kauntira	100.00	\$100.00	\$0.00	\$0.00	\$0.00
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	1,000.00	\$1,000.00	\$75.00	\$0.00	\$75.00
1600	Mwane Tabeua					
1601	Mwane n Raka	500.00	\$500.00	\$247.12	\$0.00	\$247.12
1610	Mwane n tania	10,500.00	\$10,500.00	\$11,495.05	\$0.00	\$11,495.05
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)	9,346.31	\$9,346.31	\$3,070.71	\$0.00	\$3,070.71
2100	Bwakabwai					
2103	Assistant Clerk	3,978.00	\$3,978.00	\$1,208.54	\$1,208.54	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2120	Assistant Mechanic	3,634.00	\$3,634.00	\$0.00	\$0.00	\$0.00
2104	Assistant Treasurer	3,488.00	\$3,488.00	\$1,059.62	\$1,059.62	\$0.00
2108	Carpenter	3,647.00	\$3,647.00	\$1,091.43	\$1,091.43	\$0.00
2102	Councillors Salary	32,326.00	\$32,326.00	\$18,916.96	\$18,916.96	\$0.00
2109	Drivers	6,634.00	\$6,634.00	\$3,214.35	\$3,214.35	\$0.00
2137	Ice plant Caretaker	3,581.00	\$3,581.00	\$1,088.73	\$1,088.73	\$0.00
2119	Makaeneke	3,634.00	\$3,634.00	\$1,107.84	\$1,107.84	\$0.00
2113	Nurse aide	19,717.00	\$19,717.00	\$5,978.80	\$5,978.80	\$0.00
2114	Plumber	3,581.00	\$3,581.00	\$1,102.00	\$1,102.00	\$0.00
2127	Resthouse Caretaker	3,488.00	\$3,488.00	\$1,073.04	\$1,073.04	\$0.00
2133	Tia Uaereti	3,646.00	\$3,646.00	\$1,113.60	\$1,113.60	\$0.00
2117	Tiibi Kaubure	3,848.00	\$3,848.00	\$1,183.20	\$1,183.20	\$0.00
2106	Typist	3,488.00	\$3,488.00	\$1,073.04	\$1,073.04	\$0.00
2138	Uatiman n te Maneaba I Temaik	2,809.00	\$2,809.00	\$893.24	\$893.24	\$0.00
2112	Village Warden	19,472.50	\$19,472.50	\$5,553.04	\$5,553.04	\$0.00
2123	WIW	3,646.00	\$3,646.00	\$1,113.60	\$1,113.60	\$0.00
2200	Arauenti					
2212	Ann Nikunau	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2201	Arauenti Kauntira	10,575.00	\$10,575.00	\$3,225.00	\$3,225.00	\$0.00
2209	Bareka ao maimai	720.00	\$720.00	\$80.00	\$80.00	\$0.00
2210	Bonomwi	700.00	\$700.00	\$89.00	\$89.00	\$0.00
2214	Drivers Allowance	520.00	\$520.00	\$50.00	\$50.00	\$0.00
2217	Duty Allowance for Kauntira	880.00	\$880.00	\$520.00	\$520.00	\$0.00
2216	Finance Committee	400.00	\$400.00	\$520.00	\$520.00	\$0.00
2203	Incentive Allowance	10,980.00	\$10,980.00	\$0.00	\$0.00	\$0.00
2207	JSS/Primary School Committee	3,400.00	\$3,400.00	\$810.00	\$810.00	\$0.00
2202	Kaniwangan te Mayor	600.00	\$600.00	\$200.00	\$200.00	\$0.00
2213	Komete ni kamwakuri	360.00	\$360.00	\$520.00	\$520.00	\$0.00
2208	Komete ni karikirake	560.00	\$560.00	\$300.00	\$300.00	\$0.00
2215	Licensing Committee	400.00	\$400.00	\$160.00	\$160.00	\$0.00
2211	Mwengabuaka	800.00	\$800.00	\$2,050.00	\$2,050.00	\$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	\$2,708.00	\$2,708.00	\$0.00
2311	Boon kai n amwarake	400.00	\$400.00	\$210.00	\$210.00	\$0.00
2328	Boon te kabowi	250.00	\$250.00	\$0.00	\$0.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2315	Bootaki iaan te Kauntira	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2308	Buraeki/Kaboraoi	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2334	Bwaa ni mwakuri	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2303	Bwai ni mwakuri	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2326	Bwain te aobiti	1,231.00	\$1,231.00	\$56.40	\$56.40	\$0.00
2329	Commission ibukin kanakomane	300.00	\$300.00	\$183.00	\$183.00	\$0.00
2332	Elderly Fund distriubution	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2316	Kabwara tarau	600.00	\$600.00	\$0.00	\$0.00	\$0.00
2313	Kainaomata	500.00	\$500.00	\$200.00	\$200.00	\$0.00
2322	Kakukurei/Kairuaa	1,500.00	\$1,500.00	\$1,050.00	\$1,050.00	\$0.00
2335	Karokoan kako man te rawa	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2312	Rinerine ibukia Kauntira	500.00	\$500.00	\$180.00	\$180.00	\$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	500.00	\$500.00	\$0.00	\$0.00	\$0.00
2306	Uaereti/Tareboon	720.00	\$720.00	\$0.00	\$0.00	\$0.00

2400 Onobwai

2402	Ana Aobiti te Kauntira	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2403	Ana Auti ni maeka te Kauntira	16,640.00	\$16,640.00	\$2,469.30	\$2,469.30	\$0.00
2404	Auti ni Irua	1,000.00	\$1,000.00	\$50.00	\$50.00	\$0.00
2410	Kawai/bono	3,800.00	\$3,800.00	\$69.00	\$69.00	\$0.00
2407	Maneaba	500.00	\$500.00	\$871.96	\$871.96	\$0.00
2415	Maneaba Temaiku	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
2408	Rebwerebwe/Kaa	400.00	\$400.00	\$0.00	\$0.00	\$0.00
2408a	School trucks	2,000.00	\$2,000.00	\$1,071.00	\$1,071.00	\$0.00
2413	Tabo ni Makaeneke/Bwai ni mak	1,000.00	\$1,000.00	\$3,629.40	\$3,629.40	\$0.00

2700 Kabanemwane n te Karikirake

2701	Amwarake/mooi ibukin te auti ni	500.00	\$500.00	\$318.85	\$318.85	\$0.00
2702	Bwaa	1,000.00	\$1,000.00	\$1,007.60	\$1,007.60	\$0.00
2703	Internet	0.00	\$0.00	\$0.00	\$0.00	\$0.00
2705	Kaa/Rebwebwe	1,000.00	\$1,000.00	\$100.00	\$100.00	\$0.00
2706	Kamwaitoro	1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00
2709	Katangomwane	40,000.00	\$40,000.00	\$73,825.00	\$73,825.00	\$0.00
2707	KNB Hardware	3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00
2717	Tangoan bwain makuri	200.00	\$200.00	\$0.00	\$0.00	\$0.00

2800 Karaii Mwane

Codes	Details	Estimate	Revised	Amount	Debit	Credit
2804	Birimwane nakon KILGA	1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0.00
2801	Kaintabwi	18,692.63	\$18,692.63	\$13,899.76	\$13,899.76	\$0.00
2803	Onobwaian autin Tautaeka	40,000.00	\$40,000.00	\$15,333.25	\$15,333.25	\$0.00
2806	Te buoka ibukin te school trucks	24,000.00	\$24,000.00	\$5,355.95	\$5,355.95	\$0.00

Below the Line

Adv clinic Mwanrunga	0.00		\$446.00	\$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 KPC Dev Com	0.00		\$210.00	\$210.00	\$0.00
Adv LSA Nikunau	0.00		\$0.00	\$0.00	\$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 Tetonganga	0.00		\$0.00	\$0.00	\$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
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-Council Staff	0.00		\$47.00	\$47.00	\$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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Adv-Iotobina	0.00		\$78.00	\$78.00	\$0.00
	Adv-Iuta	0.00		\$3,149.72	\$3,149.72	\$0.00
	Adv-IYA	0.00		\$1,539.60	\$1,539.60	\$0.00
	Adv-Jubilee	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-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		\$1,479.00	\$1,479.00	\$0.00
	Adv-KV20	0.00		\$160.00	\$160.00	\$0.00
	Adv-Latateta	0.00		\$38.30	\$38.30	\$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
	Adv-MISE	0.00		\$595.77	\$595.77	\$0.00
	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		\$3,158.64	\$3,158.64	\$0.00
	Adv-Nooda	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		\$1,408.00	\$1,408.00	\$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



Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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-Taata	0.00		\$1,831.37	\$1,831.37	\$0.00
	Adv-Taati	0.00		\$2,323.99	\$2,323.99	\$0.00
	Adv-Tabeaua	0.00		\$28.60	\$28.60	\$0.00
	Adv-Tambura	0.00		\$896.00	\$896.00	\$0.00
	Adv-Taoakita	0.00		\$100.00	\$100.00	\$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
	Adv-Teunaia	0.00		\$2,023.22	\$2,023.22	\$0.00
	Adv-Teunroko	0.00		\$27.00	\$27.00	\$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 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		-\$3,780.00	\$0.00	\$3,780.00
	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep Nenetaake	0.00		-\$10.00	\$0.00	\$10.00
	Dep Nikunau Disabilities	0.00		-\$60.00	\$0.00	\$60.00
	Dep Ramten	0.00		-\$396.30	\$0.00	\$396.30
	Dep Revolving cargoes	0.00		-\$1,388.00	\$0.00	\$1,388.00
	Dep Ruuli & Arauri	0.00		-\$200.00	\$0.00	\$200.00
	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		-\$3,715.00	\$0.00	\$3,715.00
	Dep Ueen te reitaki	0.00		-\$1.85	\$0.00	\$1.85
	Dep-Aan Nikunau	0.00		-\$86.20	\$0.00	\$86.20
	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
	Dep-Bwataka	0.00		-\$99.00	\$0.00	\$99.00
	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		-\$1,321.65	\$0.00	\$1,321.65
	Dep-Covid 19	0.00		-\$3,678.90	\$0.00	\$3,678.90
	Dep-DBK Agent	0.00		-\$9,876.92	\$0.00	\$9,876.92
	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-loana	0.00		-\$305.00	\$0.00	\$305.00
	Dep-loane	0.00		-\$55.00	\$0.00	\$55.00
	Dep-lota	0.00		-\$31.00	\$0.00	\$31.00
	Dep-Kaboraoi	0.00		-\$735.00	\$0.00	\$735.00
	Dep-Kainaomata	0.00		-\$7,063.60	\$0.00	\$7,063.60

Dep-Kakau	0.00		-\$592.00	\$0.00	\$592.00
Dep-Kiriwatsan	0.00		-\$1,144.00	\$0.00	\$1,144.00
Dep-Koifwap	0.00		-\$8,708.94	\$0.00	\$8,708.94
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-Mwanriki 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-Okoi 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
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		-\$1,487.30	\$0.00	\$1,487.30
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		-\$3,657.32	\$0.00	\$3,657.32
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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Dep-Utimawa	0.00		-\$600.50	\$0.00	\$600.50
	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		-\$150.00	\$0.00	\$150.00
	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-Airaoi	0.00		\$600.00	\$600.00	\$0.00
	Imp-Ataake	0.00		\$379.00	\$379.00	\$0.00
	Imp-Bakarere	0.00		\$23,010.00	\$23,010.00	\$0.00
	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-lareta	0.00		\$280.00	\$280.00	\$0.00
	Imp-lotobina	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

Codes	Details	Estimate	Revised	Amount	Debit	Credit
				-\$74.00	\$0.00	\$74.00
	Imp-Ribaiti	0.00				
	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-Tavanei	0.00		\$1,195.10	\$1,195.10	\$0.00
	Imp-Teaeto	0.00		\$7,278.40	\$7,278.40	\$0.00
	Imp-Tearawa	0.00		\$816.45	\$816.45	\$0.00
	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				
	Imp-Teinnari	0.00		\$5,280.50	\$5,280.50	\$0.00
	Imp-Teitiaki	0.00		\$58.00	\$58.00	\$0.00
	Imp-Tekaboi	0.00		\$252.00	\$252.00	\$0.00
	Imp-Tekoba	0.00		\$49.00	\$49.00	\$0.00
	Imp-Temariti	0.00		\$600.00	\$600.00	\$0.00
	Imp-Tiau	0.00		-\$20,741.00	\$0.00	\$20,741.00
	Imp-Tiote	0.00		\$40.00	\$40.00	\$0.00
	Imp-Tongobo	0.00		\$140.00	\$140.00	\$0.00
	Imp-TSKL sales marketing	0.00		\$0.00	\$0.00	\$0.00
	Imp-Uritita	0.00		\$180.00	\$180.00	\$0.00
	Loan-Aibo	0.00		-\$139.00	\$0.00	\$139.00
	Loan-Aibonga	0.00		\$90.00	\$90.00	\$0.00
	Loan-Aimatu	0.00		-\$21.75	\$0.00	\$21.75
	Loan-Akau	0.00		-\$40.00	\$0.00	\$40.00
	Loan-Arebwaio	0.00		-\$46.00	\$0.00	\$46.00
	Loan-Arikate	0.00		-\$57.80	\$0.00	\$57.80
		0.00		\$20.00	\$20.00	\$0.00

Codes	Details	Estimate	Revised	Amount	Debit	Credit
	Loan-Afauea	0.00		\$400.00	\$400.00	\$0.00
	Loan-Afaue	0.00		-\$285.00	\$0.00	\$285.00
	Loan-Baariiki	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-Kanruna	0.00		\$20.00	\$20.00	\$0.00
	Loan-Kataara	0.00		-\$15.00	\$0.00	\$15.00
	Loan-Kateara	0.00		-\$20.00	\$0.00	\$20.00
	Loan-Katikuua	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



Codes	Details	Estimate	Revised	Amount	Debit	Credit
	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		\$0.33	\$0.33	\$0.00
	Loss-Clerk Beeteri	0.00		\$5,166.25	\$5,166.25	\$0.00
	Loss-Clerk Unitita	0.00		\$184.20	\$184.20	\$0.00
	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		\$58,818.31	\$58,818.31	\$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				22263.34	0.00
	Closing Bank				32781.69	0.00
Grand Total					547,558.92	548,258.92

Prepared by : LGD Internal Audit



Nikunau Island Council
Statement of Notes
for the Period 1/1/23 to 12/31/23



Note#	Account	Bot_Code	Amount \$	Total \$
-------	---------	----------	--------------	-------------

1 Bank of Kiribati (ANZ)

Bank

32,781.69

32,781.69

Note#	Account	BTL Accounts	Amount \$	Total \$
-------	---------	--------------	--------------	-------------

2 Account Receivable

Adv clinic Mwanrunga	\$446.00
Adv Copra fund	\$0.00
Adv Council Rekenibai	\$120.00
Adv Council Xmas	\$55.00
Adv KPC Dev Com	\$210.00
Adv LSA Nikunau	\$0.00
Adv Mitaera K	\$800.00
Adv Mwanriki Kamwengaraoi	\$600.00
Adv Nikun Taiwan	\$498.00
Adv Nikunau Catholic	\$5,172.00
Adv Nikunau NSA	\$1,000.00
Adv Tetonganga	\$0.00
Adv-Airport	\$1,600.30
Adv-Akau	\$1,986.86
Adv-Anterea	\$200.00
Adv-Arikate	\$2,846.54
Adv-Arikita	\$22.00
Adv-Atuae	\$76.92
Adv-Bioo	\$173.00
Adv-BPA	\$171.00
Adv-Canteen	\$4,511.30
Adv-Catholic Nikunau	\$3,348.00
Adv-Communication	\$397.00
Adv-Council Staff	\$47.00
Adv-CPPL	\$17.90

Note#	Account	BTL Accounts	Amount \$	Total \$
		Adv-Drivers	\$67.45	
		Adv-FTC	\$95.00	
		Adv-Health Cap	\$125.40	
		Adv-Ice plant	\$611.55	
		Adv-IDC	\$120.00	
		Adv-Incentive allowance	\$8,890.00	
		Adv-Iotobina	\$78.00	
		Adv-Iuta	\$3,149.72	
		Adv-IYA	\$1,539.60	
		Adv-Jubliee	\$1,666.00	
		Adv-Kabokia	\$374.06	
		Adv-Kaneang MP	\$0.00	
		Adv-KAP	\$550.00	
		Adv-Karibwaraoi	\$0.00	
		Adv-KCCS	\$104.00	
		Adv-KCMCL	\$738.50	
		Adv-Kiimwa	\$4.20	
		Adv-Kiritimati	\$265.00	
		Adv-KOES	\$300.00	
		Adv-Koika	\$2,612.67	
		Adv-Koil	\$1,637.15	
		Adv-KPC Rungata	\$1,479.00	
		Adv-KV20	\$160.00	
		Adv-Latateta	\$38.30	
		Adv-Maneaba Project	\$285.00	
		Adv-MHMS	\$379.90	
		Adv-MIA	\$462.15	
		Adv-Ministry - President Team	\$809.50	
		Adv-MISE	\$595.77	
		Adv-Mokiana	\$406.04	
		Adv-Mwysa	\$0.00	
		Adv-Nikunau	\$2,608.90	
		Adv-Nikunau Terminal	\$3,158.64	
		Adv-Nooa	\$679.51	
		Adv-Nukata	\$650.00	
		Adv-Phone Card	\$550.00	

**Note# Account****BTL Accounts****Amount
\$****Total
\$**

Adv-Police quarter	\$100.00
Adv-Postal	\$1,408.00
Adv-Preschool Teacher	\$121.30
Adv-Project	\$100.00
Adv-Ribati	\$537.00
Adv-Riboriki	\$649.73
Adv-Rimeta	\$1,080.95
Adv-Rinerine	\$1,278.40
Adv-Rubetaake	\$138.75
Adv-Ruube	\$2.00
Adv-St Mikaere GRP	\$0.00
Adv-Staff	\$250.00
Adv-Taata	\$1,831.37
Adv-Taati	\$2,323.99
Adv-Tabeaua	\$28.60
Adv-Tambura	\$896.00
Adv-Taoakita	\$100.00
Adv-Tauaketia	\$98.70
Adv-Tauanei	\$566.25
Adv-Tebeete	\$1,119.40
Adv-Teinnari	\$1,597.00
Adv-Tekaboi	\$851.85
Adv-Temariti	\$0.00
Adv-Teuikita	\$200.00
Adv-Teun	\$150.00
Adv-Teunaia	\$2,023.22
Adv-Teunroko	\$27.00
Adv-Touaika	\$21.00
Adv-TTM	\$230.00
Adv-Unimwane	\$260.00
Adv-World Teachers Day	\$218.20
Imp Ruube	\$200.00
Imp Terom Tambura	\$300.00
Imp-Ariraoi	\$600.00
Imp-Ataake	\$379.00
Imp-Bakarere	\$23,010.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Bitaam	\$110.00	
		Imp-Bouataake	\$4,232.00	
		Imp-Clerk Beeteri	\$328.25	
		Imp-Director of Fisheries	\$1,428.90	
		Imp-Iareta	\$280.00	
		Imp-Iotobina	\$83.59	
		Imp-Kanta	\$150.00	
		Imp-Karabinoata (MWYSA)	\$218.00	
		Imp-Komoe	\$1,685.00	
		Imp-Latateta	\$1,000.00	
		Imp-Marion	\$1,035.50	
		Imp-Mere	\$3,811.30	
		Imp-Ngutu	\$4,255.20	
		Imp-Ribwanataake	\$2,027.85	
		Imp-Rimeta MP	\$2,024.35	
		Imp-Riuai	\$0.00	
		Imp-Secretary (MIA)	\$2,260.00	
		Imp-Taata	\$140.00	
		Imp-Tabeaua	\$202.00	
		Imp-Takiakia	\$2,850.00	
		Imp-Tambura	\$1,895.05	
		Imp-Tangita	\$15.70	
		Imp-Taomwati	\$180.00	
		Imp-Tauanei	\$1,195.10	
		Imp-Teaeto	\$7,278.40	
		Imp-Tearawa	\$816.45	
		Imp-Tebano	\$100.00	
		Imp-Teebete	\$110.00	
		Imp-Teerimwa	\$300.00	
		Imp-Teewa	\$5,280.50	
		Imp-Teinnari	\$58.00	
		Imp-Teitiaki	\$252.00	
		Imp-Tekaboi	\$49.00	
		Imp-Tekoba	\$600.00	
		Imp-Tiau	\$40.00	
		Imp-Tiote	\$140.00	



Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Tongobo	\$0.00	
		Imp-TSKL sales marketing	\$180.00	
		Loan-Aibo	\$90.00	
		Loan-Arikate	\$20.00	
		Loan-Atauea	\$400.00	
		Loan-Baariki	\$170.00	
		Loan-Biribo	\$290.00	
		Loan-Bwebwe	\$200.00	
		Loan-luta	\$20.00	
		Loan-Kabokia	\$75.00	
		Loan-Kaeba	\$175.00	
		Loan-Kanrunnga	\$20.00	
		Loan-Katikuua	\$170.00	
		Loan-Maritino	\$140.00	
		Loan-Mokiana	\$60.00	
		Loan-Taata	\$190.00	
		Loan-Tauaketia	\$200.75	
		Loan-Teinnari	\$75.00	
		Loan-Tekaboi	\$200.00	
		Loan-Terooko	\$10.00	
		Loan-Tokanaako	\$170.00	
		Loss Bakarere	\$0.33	
		Loss Nene	\$538.30	
		Loss-Cashbook	\$0.33	
		Loss-Clerk Beeteri	\$5,166.25	
		Loss-Clerk Uritita	\$184.20	
		Loss-lotobina	\$3,948.68	
		Loss-Koika	\$142.00	
		Loss-Maria	\$3,721.65	
		Loss-Maritino	\$114.00	
		Loss-Neere B	\$0.71	
		Loss-Nil Codes	\$426.70	
		Loss-Nooa	\$944.61	
		Loss-Raiteta	\$120.00	
		Loss-Ramram	\$314.70	
		Loss-Taata	\$103.10	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loss-Tabea	\$58,818.31	
		Loss-Takareti	\$6,307.13	
		Loss-Tekaboi	\$32.55	
		Loss-Terimwa	\$81,260.51	
		Loss-Tewaiti	\$10.90	
				313,630.39

3	Account Payable		
		Dep Airfield Project	\$3,592.50
		Dep Catholic Nikumanu	\$4,545.00
		Dep Copra cake	\$1,000.00
		Dep Health Centre	\$500.00
		Dep Iuta Tambura	\$10.00
		Dep Kaintamoa & Beeti	\$410.00
		Dep Kanan te beeki	\$1,000.00
		Dep KILGA - Wash	\$3,780.00
		Dep Kiribati Got Talent	\$694.90
		Dep Koriteta	\$800.00
		Dep- KPF Statement	\$280.00
		Dep Nenetaake	\$10.00
		Dep Nikunau Disabilities	\$60.00
		Dep Ramten	\$396.30
		Dep Revolving cargoes	\$1,388.00
		Dep Ruuti & Arauri	\$200.00
		Dep Taebo Kariti	\$1,300.00
		Dep Teriantemotu	\$1,060.30
		Dep Tikatereta	\$3,715.00
		Dep Ueen te reitaki	\$1.85
		Dep-Aan Nikunau	\$86.20
		Dep-Ads	\$16.70
		Dep-Agriculture	\$51.50
		Dep-Atuae	\$2.00
		Dep-Back pay	\$170.00
		Dep-Bingko	\$2,208.00
		Dep-Bonus Akau	\$42.00
		Dep-Burannang	\$60.00
		Dep-Bwataka	\$99.00

Note# Account

BTL Accounts

Amount
\$Total
\$

Dep-C/allowance	\$352.50
Dep-Commission	\$26.00
Dep-Construction Tee	\$81.00
Dep-Copra	\$6,947.90
Dep-Council staff	\$1,321.65
Dep-Covid 19	\$3,678.90
Dep-DBK Agent	\$9,876.92
Dep-Deposit a/c	\$1,447.19
Dep-Disaster fund	\$10,321.70
Dep-Fish market	\$1,441.39
Dep-Hardware	\$653.52
Dep-Iareta	\$280.00
Dep-IBD	\$260.00
Dep-loana	\$305.00
Dep-loane	\$55.00
Dep-lota	\$31.00
Dep-Kaboraoi	\$735.00
Dep-Kainaomata	\$7,063.60
Dep-Kakau	\$592.00
Dep-Kiriwatsan	\$1,144.00
Dep-Koifwap	\$8,708.94
Dep-Land Lease	\$1,440.20
Dep-Mat-Kereboki	\$2,655.00
Dep-MELAD	\$968.80
Dep-Ministry	\$24,365.79
Dep-Mwanriiki K	\$1,005.00
Dep-Nifa	\$370.00
Dep-Nikunau Police	\$39.20
Dep-Nukantewa	\$2,994.90
Dep-Nukate	\$650.00
Dep-Okoi ni kamaiu	\$2,000.00
Dep-Overtime	\$796.00
Dep-Parish Nikunau	\$100.00
Dep-Rekenibai	\$223.00
Dep-Runga 2019	\$71.00
Dep-Rungata Maiaki K	\$1,040.00

Note#	Account	BTL Accounts	Amount \$	Total \$
		Dep-Rungata Meang Kamwengara	\$980.00	
		Dep-Rungata Nuka	\$1,000.00	
		Dep-Ruuka	\$107.40	
		Dep-S/Terimwa	\$266.20	
		Dep-Soccer Field	\$1,000.00	
		Dep-Surplus Cash	\$134.18	
		Dep-Tabokai	\$751.20	
		Dep-Taiwan Team	\$75.30	
		Dep-Tangita	\$108.00	
		Dep-Tanimwarutamu	\$1,487.30	
		Dep-Tebong	\$215.00	
		Dep-Teebo	\$323.01	
		Dep-Tengore Grp	\$3,657.32	
		Dep-Terimwa	\$356.16	
		Dep-Teweia	\$130.00	
		Dep-Tiote	\$140.00	
		Dep-Transport	\$200.00	
		Dep-Tuiteke	\$100.00	
		Dep-Utimawa	\$600.50	
		Dep-Vodafone	\$564.30	
		Dep-Waa n oo	\$2,470.00	
		Dep-W-Center	\$591.90	
		Dep-White Ribbon Day	\$38.30	
		Dep-Xmas	\$93.20	
		Dep-Youth Day	\$1,280.00	
		Imp Temariti Tabuee	\$150.00	
		Imp Utimawa	\$200.00	
		Imp-Abou	\$1,509.75	
		Imp-Aonta	\$120.00	
		Imp-Barekiau	\$314.00	
		Imp-Bitaua	\$30.00	
		Imp-Kaneang MP	\$79.15	
		Imp-Mangoteti	\$41.00	
		Imp-Neways	\$261.65	
		Imp-Nooa	\$212.80	
		Imp-Return salary	\$1,467.70	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Imp-Ribaiti	\$74.00	
		Imp-Taebo	\$100.00	
		Imp-Tauaketia	\$0.10	
		Imp-Temariti	\$20,741.00	
		Imp-Uritita	\$139.00	
		Loan-Aibonga	\$21.75	
		Loan-Aimatu	\$40.00	
		Loan-Akau	\$46.00	
		Loan-Arebwaio	\$57.80	
		Loan-Atuae	\$285.00	
		Loan-Benuera	\$50.00	
		Loan-Biota	\$27.80	
		Loan-Burannang	\$40.00	
		Loan-Iakobo	\$20.00	
		Loan-Ieita	\$20.00	
		Loan-loane	\$140.00	
		Loan-Kabeia	\$35.50	
		Loan-Kataara	\$15.00	
		Loan-Kateara	\$20.00	
		Loan-Koika	\$84.25	
		Loan-Repayment (Loan)	\$325.00	
		Loan-Rutiana	\$235.00	
		Loan-Taati	\$70.00	
		Loan-Tabokai	\$48.25	
		Loan-Taebo	\$20.00	
		Loan-Tanibura	\$249.00	
		Loan-Tanta	\$105.00	
		Loan-Taratau	\$20.00	
		Loan-Teebo	\$41.55	
		Loan-Teiamoe	\$20.00	
		Loan-Tekanako	\$85.10	
		Loan-Tekueta	\$81.75	
		Loan-Temai	\$10.00	
		Loan-Tenanorake	\$16.45	
		Loan-Terimwa	\$90.70	
		Loan-Tilibi	\$15.00	

Note#	Account	BTL Accounts	Amount \$	Total \$
		Loan-Timea	\$20.00	
		Loan-Toteru	\$30.00	
		Loan-Tuta	\$20.00	
				<u>166,036.67</u>

Prepared by : LGD Internal Audit