

REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



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

**Kiribati Audit Office
December 2024**

KIRIBATI NATIONAL AUDIT OFFICE

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Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

**REPORT ON THE AUDIT OF NIKUNAU ISLAND COUNCIL' FINANCIAL
STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019 TO 31ST
DECEMBER 2021**

I have audited the Financial Statements of Nikunau Island Council for the year ended 31st December 2019 to 31st December 2021 in accordance with Section 114 (2) of the Constitution, Part VII, Sec 42 (4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22 (1) of the Kiribati Audit Act, 2017 and Sections 67 & 69 of the Local Government Act 1984. The Final Account of Nikunau Island Council for the year ended 31st December 2019 to 31st December 2021 comprised of the following.

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

Disclaimer of Opinion

I do not express an opinion on the accompanying financial statements of Nikuna Island Council. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* section of our report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an Opinion on the financial statement of Nikunau Island Council for the year ending 31st December 2019 to 31st December 2021.

Basis for Disclaimer of Opinion

Cash at Bank

- No third-party confirmation from ANZ Bank of Kiribati was received as a form of verification for Nikunau Island Council Cash at Bank balances below:

<i>Year</i>	<i>Balance</i>
2019	\$2,781.69
2020	\$2,781.69
2021	\$2,781.69

Account Receivables

- In the Balance sheet under the Current Assets, an Account Receivables balance of **\$217,543.18** for 2019 shown on the Financial Statements of Nikunau Island Council consist of Deposit account balance of **\$39,629.41**. This contradicted the nature of the Deposit account which should always be a liability.
- Audit also noted that **\$68,658.01** (32% of Account Receivables 2019, 30% of Account Receivables 2020, and 26% of Account Receivables in 2021) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.
- Audit noted that in 2020 on PV17/01, one receiver did not sign to confirm receiving his/her land lease of **\$1,064.00**. This contradicted LGFI Part II Section 44 (b). However, the auditor confirmed that no receipt number noted to indicate the return of this payment.

Account Payables

- In the Balance sheet under the Current Liabilities, an Account Payables balance of **\$72,655.35** for 2019 for Nikunau Island Council consist of Advance account balance of **\$1,846.90** and Loan Account balance of **\$2,405**. This contradicted the nature of the Advance and Loan accounts which should always be assets.
- Audit also noted that **\$47,319.30** (65% for Account Payables 2019, 53% for Account Payables 2020, and 37% of Account Payables for 2021) were brought forward balances as far back as 2014, which cannot be substantiated due to unavailability of supporting documents.
- Audit noted that in 2019, PV19/08 at **\$5,560.00** and PV10/12 at **\$4,490.30**, payments for deposit, did not have supporting documents.
- Audit noted that in 2020, a total of **\$15,890.60** payment of deposit did not have supporting documents.
- Audit noted that in 2021, a total of **\$10,385.00** payment of deposit did not have supporting documents.

Maintenance (2803 & 2403)

- Audit noted that in 2019, a total of **\$9,315.45** expended on Maintenance (2403) without supporting documents and with incomplete maintenance forms. See table below for details of the amount.

Month	PV#	Code	Amount	Comment
March	PV19/3	2803	\$ 2,417.45	Incomplete signatures on Maintenance Form
March	PV24/3	2803	\$ 287.50	Incomplete signatures on Maintenance Form
March	PV28/3	2803	\$ 90.00	Incomplete signatures on Maintenance Form
April	PV7/4	2803	\$ 988.20	Incomplete signatures on Maintenance Form
May	PV3/5	2803	\$ 244.25	Incomplete signatures on Maintenance Form
May	PV40/5	2803	\$ 2,870.50	Incomplete signatures on Maintenance Form
August	PV2/8	2803	\$ 215.70	Incomplete signatures on Maintenance Form
August	PV4/8	2803	\$ 2,201.85	Incomplete signatures on Maintenance Form
Total			\$ 9,315.45	

- Audit also noted that in 2019, a total payment of **\$13,761.32¹** for Maintenance (2403) was made without supporting documents and with incomplete maintenance forms.
- Audit noted that in 2020, a payment (PV05/03) of **\$4,349.40** for Maintenance (2803) did not have the signature of the receiver to confirm that the payment had been received. This contradicted LGFI Chapter II Section 44 (b).
- Audit also noted that in 2020, a total of **\$14,031.35** expended on Maintenance without supporting documents and with incomplete maintenance forms. See table below for details of the amount.

Month	PV#	Code	Amount	Comment
August	PV16/8	2803	\$917.25	Incomplete signatures on Maintenance Form
November	PV5/11	2803	\$7,532.65	Incomplete signatures on Maintenance Form
January	PV04/01	2403	\$1,000.00	No maintenance form attached.
April	PV02/04	2403	\$1,645.75	No maintenance form attached.
May	PV25/05	2403	\$1,559.20	No Maintenance form attached.
August	PV04/08	2403	\$1,376.50	No maintenance form attached.
Total			\$14,031.35	

- Audit noted that in 2021, a total of **\$11,747.63** expended on Maintenance with incomplete maintenance forms. See table below for details of the amount.

PV #	Code	Amount	Remarks
19/3	2803	\$ 215.70	Incomplete signatures on Maintenance Form
20/3	2803	\$ 60.00	Incomplete signatures on Maintenance Form
10/4	2803	\$ 275.00	Incomplete signatures on Maintenance Form
25/4	2803	\$ 480.00	Incomplete signatures on Maintenance Form
Pv 7/02	2803	\$ 1,582.50	Incomplete signatures on Maintenance Form
Pv 7/21	2803	\$ 2,687.58	Incomplete signatures on Maintenance Form
3/8	2803	\$ 727.70	Incomplete signatures on Maintenance Form
14/10	2803	\$ 4,022.65	Incomplete signatures on Maintenance Form
17/10	2803	\$ 1,494.50	Incomplete signatures on Maintenance Form
Pv 11/1	2803	\$ 202.00	Incomplete signatures on Maintenance Form
Total		\$ 11,747.63	

¹ See Table 1 in Appendices

Expenditures

- Audit noted that in 2019, a total of **\$16,033.19²** payment was made under the authorization of the Council Finance Clerk. This contradicted LGFI Chapter II Section 35.
- Audit noted that in 2020, there is a weakness in a few payments totaled **\$5,340.00**. See table below for details.

Date	PV #	Codes	Details	Amount	Remarks
20/07/2020	8/7	2302	Lease	2,000.00	Need breakdown for which years of O/S
21/08/2020	10/08	2201	Allowance - Mayor (June & July)	40	Unsigned of allowance of \$40. Should be receipted.
11/09/2020	03/09	2203	Incentive allowance	300	Need letter for claim of incentive allowance
07/10/2020	02/10	2302	Lease	3,000.00	Need breakdown for which years of O/S
			TOTAL	\$5,340.00	

- Audit noted that in 2021, three (3) sitting allowances (2201) were not signed yet no receipt number noted or attached to indicate that they were returned. A total of **\$150.00** (PV02/02 \$10.00, PV61/06 \$100.00, PV07/09 \$40.00) should be receipted.

Payroll

- Audit noted that in 2019, more than **\$2,000.00** salaries were paid to others without authority letter. This contradicted LGFI Chapter II Section 46.
- Audit also noted that in 2019, more than **\$1,000.00** salaries were not signed yet no receipt number noted or attached to indicate that they were returned.
- Audit noted that in 2020, more than **\$2,000** salaries were paid to others without authority letter. This contradicted LGFI Chapter II Section 46.
- Audit also noted that **\$269.93** salaries were not signed, yet no receipt number noted or attached to indicate that these salaries were returned.
- Audit noted that in 2021, a salary payment on PV08/05 of **\$641.25** for 2138 did not have supporting document to support the claim.
- Audit also noted a total of **\$1,226.77** payroll was not signed yet no receipt number noted or attached to indicate the return of these salaries.
- Audit also noted that a salary paid on PV12/11 of **\$265.36** for 2114 was paid to someone without authority letter. This contradicted LGFI Part II Section 46.

Loan

- Audit noted that in 2019, a total of **\$19,950.00³** payment of loan was made without proper supporting document.
- Audit noted that in 2020, a total of **\$20,820.00⁴** payment of loan was made without proper supporting document.
- Audit also noted that in 2020, payments of loans at **\$700.00** in total had errors in them as stated in the table below.

² See Table 3 in Appendices

³ See Table 2 in Appendices

⁴ See Table 4 in Appendices

Date	PV #	Codes	Amount	Remarks
27/03/2020	14/3	2709	200.00	Unsigned - should be receipted.
03/07/2020	1/7	2709	200.00	Unsigned - should be receipted
08/07/2020	5/7	2709	100.00	Signed by another receiver without authority (LGFI Part II Section 46)
09/10/2020	7/10	2709	200.00	Unsigned of Loan - \$200 - should be receipted.
Total			\$700.00	

- Audit noted that in 2021, a payment of loan on PV26/04 with **\$1,990.00** was not authorized. This contradicted LGFI Part II Section 35.
- Audit also noted that in 2021, payments of loans of **\$1,290.00** (PV01/01 \$600.00, PV01/02 \$600.00, PV23/03 \$90.00) were not signed by the receiver, yet no receipt number noted to indicate the return of these loans.
- Audit also noted that in 2021, payments of loans of **\$1,700.00** was paid to and signed by others without authority letter. This contradicted LGFI Chapter II Section 46.

Date	PV #	Codes	Details	Amount
14/01/2021	6/1	2709	3 loans signed by another receiver	900.00
13/08/2021	4/8	2709	2 loans signed by another receiver	600.00
30/08/2021	12/8	2709	1 loan signed by another receiver	200.00
TOTAL				\$1,000.00

Budget Credibility

- Nikunau Island Council spent **\$126,233.42** as at 31st December 2019, **\$62,235.96** as at 31st December 2020 and **\$95,667.15** as at 31st December 2021 beyond the approved estimates without Virement warrant or Special Warrant approved by the Minister of Internal Affairs. **Section 157-165 of XIV Estimates (LGFI).**
- Nikunau Island Council did not reach its revenue budget target on a few revenue heads, not being able to collect the approved estimates target. The total under-collection of revenue was **\$33,465.95** for 2019, **\$18,854.31** for 2020 and **\$31,784.63** for 2021.

I have conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAI). My responsibilities under those standards are described in the Auditor's Responsibilities paragraph of my report. I am independent of Nikunau Island Council in accordance with the Ethical Requirements that are relevant to my audit of the financial statements of the Island Council, and I have fulfilled my other responsibilities in accordance with these requirements.

Report on Other Legal and Regulatory Requirements.

My office confirmed that the following 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).

1. Lack for proper maintenance of the following: Vote book, Logbook, Board of Survey Stores Ledger, Receipt books and register, and Council Meetings Minutes. These represented departure from the following sections of LGFI and Local Government Act respectively:
 - o Part III of LGFI: Control of Expenditure section 49: Vote book
 - o Part VIII of LGFI: Miscellaneous section 52: Logbook

- Part V of LGFI Section 36-38 Board of Survey.
- Part II of LGFI: Receipts: Receipt Books maintenance sections 7-18
- Part XIII of LGFI: Supervision, Control and Custody, section 142 (e)
- Local Government Act Section 27 and Section 71(1)

Island Councilors, Island Council Clerks, and Minister of Internal Affairs responsibilities for the Financial Statements

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

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

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

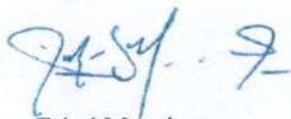
Auditor General's Responsibilities for the Audit of the Financial Statements of Nikunau Island Council

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

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

Communication With Those Charged with Governance.

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



Eriati Manaima
Auditor General
Kiribati Audit Office
26/11/2024

Appendices

Table 1: Maintenance for 2403

Date	PV #	Codes	Amount	Remarks
14/02/2019	Pv 12/2	2403	726.35	No maintenance form attached.
18/03/2019	Pv 20/3	2403	771.6	" " " "
21/03/2019	Pv 26/3	2403	1,522.65	No maintenance form for 2018 attached.
10/04/2019	Pv 12/4	2403	830.5	No maintenance form attached.
18/04/2019	Pv 30/4	2403	1,092.75	" " " "
04/05/2019	Pv 5/5	2403	521.7	" " " "
11/06/2019	Pv 8/6	2403	639.35	No maintenance form attached.
18/06/2019	Pv 17/6	2403	1,344.70	No maintenance form attached.
30/08/2019	Pv 20/8	2403	634.6	" " " "
09/09/2019	Pv 3/9	2403	752.9	" " " "
17/10/2019	PV 13/10	2403	1,127.10	No maintenance form attached & no letter for new signatory to authorize the PV.
01/11/2019	PV 1/11	2403	1,351.08	no maintenance form attached
27/12/2019	PV 19/12	2403	929.75	No supporting doc
16/05/2019	Pv 20/5	2403	663.39	No supporting doc & no authority for the receiver - (Payee: Maretaake & Receiver: Naomi)
June	PV9/6	2403	\$852.90	Not well supported with supporting documents
Total			\$13,761.32	

Table 2: Loan without supporting document

Date	PV #	Codes	Details	Amount	Remarks
18/01/2019	Pv 17/1	2709	Loan - Council employees for period of 18/01/19	2,300.00	No Loan request letter attached.
01/03/2019	Pv 3/3	2709	Loan - Ekeniman & Others (\$200 * 5)	1,000.00	" " " " "
29/03/2019	Pv 43/3	2709	Tetaubuki Aabota, Tiribwebwe Bokai & Others	2,080.00	" " " " "
26/04/2019	Pv 37/4	2709	Loan - Kaneang Betero & Others	1,000.00	No Loan request letter attached.
10/05/2019	Pv 16/5	2709	Loan: Tiibi Tewau, Icita Atuae & Tekanako Unnang	600.00	" " " " "
"	Pv 3/7	2709	Loan - Aren Tanauna & Others	2,650.00	No Loan request letter attached.
19/07/2019	Pv 14/7	2709	Loan - Tetang Iuti & Others	1,000.00	" " " " "
26/07/2019	Pv 16/7	2709	Loan - Nian Raieta & Others	800.00	" " " " "
16/08/2019	Pv13/8	2709	Loan - Bwebwe Toromone & Others	2,200.00	" " " " "
30/08/2019	Pv 18/8	2709	Loan - Tauaketia Tiweri & Others(Kauntira & Staff)	4,100.00	" " " " "
27/09/2019	Pv 17/9	2709	Loan - Temarei loane & Others	1,620.00	" " " " "
"	Pv 18/9	2709	Loan - Kaiana.M, Nian Raieta & Tetang Iuti	600.00	" " " " "
TOTAL				19,950.00	

Table 3: Payments made under the CFC Authorization

Date	PV #	Codes	Details	Amount	Remarks
10/04/2019	Pv 12/4	2403	Onobwai - auti n matu # 11 _ Radio Operator (Terouta T)	\$830.50	No letter attached for new singnatory to authorized PV by C.F.C.
11/04/2019	Pv 14/4	2709	Loan - Katherine Baati, Terimwa Kariti & Tetang luti.	\$600.00	No letter attached for new singnatory to authorized PV by C.F.C.
12/04/2019	Pv 18/4	2709	Loan - Riuai Timeon & Others.	\$1,010.00	No letter attached for new singnatory to authorized PV by C.F.C.
"	Pv 20/4	1522	Loan repayment	\$708.30	No letter attached for new singnatory to authorized PV by C.F.C.
16/05/2019	Pv 20/5	2403	Maretaake & Others	\$663.39	No letter attached for new singnatory to authorized PV by C.F.C.
24/05/2019	Pv 33/5	Various	Imiriano & Others	\$113.00	No letter attached for new singnatory to authorized PV by C.F.C.
"	Pv 35/5	1522	Loan repayment	\$1,074.85	No letter attached for new singnatory to authorized PV by C.F.C.
07/06/2019	Pv 6/6	1522	Loan repayment	\$906.30	No letter attached for new singnatory to authorized PV by C.F.C.
11/06/2019	Pv 8/6	2403	Onobwai auti n matu - house # 9(I.D.O.)	\$639.35	No letter attached for new singnatory to authorized PV by C.F.C.
"	Pv 9/6	2403	Te bobou house # 4 - toilet (Tabokai)	\$852.90	No letter attached for new singnatory to authorized PV by C.F.C.
14/06/2019	Pv 11/6	2709	Loan - Biribita K, Merita T, Tongobo R & Others	\$800.00	No letter attached for new singnatory to authorized PV by C.F.C.
"	Pv 12/6	Dep & 2320	KUC -Tabomatang/Others	\$829.50	No letter attached for new singnatory to authorized PV by C.F.C.
"	Pv 13/6	2709	Loan - Barekiau Tiweri & Others	\$1,600.00	No letter attached for new singnatory to authorized PV by C.F.C.
18/06/2019	Pv 17/6	2403	Onobwai sleeping house # 7 (Raiteta)	\$1,344.70	No letter attached for new singnatory to authorized PV by C.F.C.
21/06/2019	Pv 20/6	1522	Loan repayment	\$1,160.30	No letter attached for new singnatory to authorized PV by C.F.C.
"	Pv 21/6	2709	Loan - taan makuri katangoane te kauntira.	\$1,400.00	No letter attached for new singnatory to authorized PV by C.F.C.
"	Pv 22/6	2709	Loan - Ieremia Niuea & Others.	\$1,500.00	No letter attached for new singnatory to authorized PV by C.F.C.
TOTAL				\$16,033.09	

Table 4: Loan without Supporting Documents (2020)

Date	PV #	Codes	Details	Amount	Remarks
25/02/2020	11/2	2709	Loan - Arongata Tebau & Others	3,110.00	No Loan request letter attached.
27/02/2020	14/2	2709	Loan - Tuiteke O & Others	4,350.00	" " " " "
13/03/2020	5/3	2709	Loan - Teiamoe. K/Others	1,000.00	" " " " "
08/05/2020	16/5	2709	Taebo Kariti/Others	2,460.00	No Loan request letter attached.
22/05/2020	27/5	2709	Loan - Karibwaraoi/Others	2,300.00	" " " " "
05/06/2020	3/6	2709	Loan - Taukoroa Tawita/Others	2,110.00	" " " " "
11/09/2020	4/9	2709	Loan - Roteman A/Others	1,200.00	No Loan request letter attached.
25/09/2020	12/9	2709	Loan - Teitoi Iareta/Others	2,140.00	" " " " "
09/11/2020	2/11	2709	Loan - Neene Biribo/Others	2,150.00	No Loan request letter attached.
			TOTAL	\$20,820.00	

Nikunau Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$151,630.24) for the year ended 31st December 2019 are correct.

Signed by: 
Clerk to Island Council _____
Mayor to Island Council  _____
Secretary  _____

Nikunau Island Council

Balance Sheet

as at 12/31/19

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		2,781.69		
Cash on Hand		3960.72		
Account Receivable	1	217,543.18	224,285.59	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				224,285.59
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	72,655.35	72,655.35	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				72,655.35
Net Asset				151,630.24
Equity				
Current Year Earning			-23,462.71	
Historical Balancing			175,092.95	
Total Equity				151,630.24

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

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwai n rabwata	1,866.00		
	1104	Roon te kiba	3,660.50		
	1105	Roon te toka nte kaibuke	65.00		
	1109	Arrears of revenue	0.00		
				5,591.50	
	1200	Raitienti			
	1201	Motoka/Rebwerebwe	966.50		
	1202	Beeba ni kabubuti	91.50		
	1203	Bwatika	75.00		
	1204	Kamea	0.00		
	1205	Bitineti(retail/wholesale/manufa	6,840.00		
	1206	Kaoti tamnei	0.00		
	1207	Kakukurei/Bwai ni katangtang	0.00		
	1210	Auti ni iruwa/Motel	0.00		
	1212	Taabo ni bwaa (retail wholesale	4,400.00		
	1213	Bootaki aika tauaki mwii	140.00		
	1214	Karikirake nte burawa	40.00		
	1215	Roon karikirake aika uarereke	10.00		
	1217	Bitineti aika aki tei maan	0.00		
	1219	Kaa/Rebwerebwe aika tangoa	1,080.00		
	1226	Katangomwane	0.00		
	1227	Taan akawa	80.00		
	1237	Bobwai man te kaibuke	2,240.00		
	1239	Roon botaki ao boboti aika a k	960.00		
	1241	Kabonakoan te nangkona	950.00		
	1254	Karikirake man bain taari	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
				17,873.00	
	1300	Mane Buoka			
	1301	Buoka man te tautaeka	115,211.00		
	1302	Buoka man te Postal	900.00		
	1303	Te Onobwai	43,087.70		
	1306	Te Buoka ibukin baoia Ataein te	0.00		
	1307	Te Buoka ibukin te Tarau nte KPF	0.00		
				159,198.70	
	1400	Rakan karinimwane			
	1401	Rakan Booki ni mwane/IBDs/Ot	0.00		
	1402	Rakan katangomwane	5,570.25		
	1403	Commission man CPPL	0.00		
				5,570.25	
	1500	Waaki ni lokinibwai			
	1501	Kabonakoan bwain te Kauntira	25.00		
	1504	Roon ana auti ni maeka/o/s	155.00		
	1505	Boon maekaia irua	3,045.00		
	1506	Kantoka nte bus/Tangoan taian	1,086.00		
	1506a	School Truck	0.00		
	1507	kabonakoan te bwaa	6,231.40		
	1508	Tangoan bwain te Kauntira	50.00		
	1509	Tangoan rebwerebwen te Kaun	60.00		
	1510	Tangoan ana tabo te Kauntira	1,384.00		
	1511	Roon te internet	4,735.00		
	1512	Computer&photocopying kabo	859.00		
	1518	Hardware/Bwaraki-KNB Hardwa	0.00		
	1520	Workshop charge	324.45		
	1521	Kaotinakoan beeki ao kamea	1,230.00		
	1522	Katangomwane	49,047.55		
	1524	Kamwaitoro	17,672.40		
	1529	Karaobwai man te kai (Joinery)	160.00		
	1532	Number plate	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1533	Karao ID card/Kataneiai te kab	0.00		
	1534	Commission (tareboon)	25.60		
	1537	Karaobwai man te timanti	650.00		
	1539	Ana karekemwane te botaki n	0.00		
	1540	Ana karekemwane te sawmill	0.00		
				86,740.40	
	1600	Mane tabeua			
	1601	Mwane n raka	2,999.96		
	1602	Tuua nte bowi/Boon te bowi	220.00		
				3,219.96	
	1700	Karaii mwane			
	1701	Kaintabwi/KPF Contribution	4,465.10		
				4,465.10	
					282,658.91

Expenditure

2100	Bwakabwai	
2101	Backpay	0.00
2102	Councilors	29,010.10
2103	Assistant Clerk	2,980.05
2104	Assistant Treasurer	2,505.35
2106	Typist	2,052.25
2108	Carpenter	1,982.39
2109	Drivers	7,523.07
2112	Village Warden	9,529.89
2113	Nurse Aide	12,908.45
2114	Plumber	2,110.35
2115	ICW	0.00
2117	Tiibi Kaubure	2,370.67
2119	Makaeneke	2,192.45
2123	WIW	2,436.83
2127	Resthouse Caretaker	2,532.54
2128	Te tia mwakuri nte marae	1,413.55

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2133	Tia Uaereti	2,386.66		
	2135	Taan reirei nte Kinder	1,944.27		
	2137	Ice Plant Caretaker	2,422.13		
				88,301.00	
	2200	Arauenti			
	2201	Arauenti Kauntira	9,120.00		
	2202	Kaniwangan te Mayor	70.00		
	2203	Incentive allowance	10,680.00		
	2204	Reibwa	0.00		
	2206	Aoataim	0.00		
	2207	JSS/Primary School Committee	1,960.00		
	2208	Komete ni karikirake	105.00		
	2209	Bareka ao mwaimwai	700.00		
	2210	Bonomwi	740.00		
	2211	Mwengabuaka	1,910.00		
				25,285.00	
	2300	Kabutan te waaki			
	2301	Bao ni mwamwananga	1,038.40		
	2302	Riitin aaba	0.00		
	2303	Bwai ni mwakuri	495.54		
	2306	Ana tiati TSKL/ATHKL	72.30		
	2308	Buraeki/Kaboraoi	173.40		
	2311	Boon kai n amwarake	70.00		
	2312	Rinerine ibukia Kauntira	982.00		
	2313	Kainaomata	120.00		
	2315	Bootaki iaan te Kauntira	0.00		
	2316	Kabwara tarau	0.00		
	2320	Tararuia Kamea/Tiri Kamea	390.00		
	2322	Kakukurei/Kairua	470.00		
	2326	Bwain te aobiti	1,818.09		
	2328	Boon te kabowi	320.00		
	2332	Spport to Eldery Fund distributio	240.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2333	Support to Copra Monitoring tra	0.00		
				6,189.73	
	2400	Onobwai			
	2402	Ana aobiti te Kauntira	198.26		
	2403	Ana auti ni maeka te Kauntira	18,319.70		
	2404	Auti ni irua	621.15		
	2407	Maneaba	154.40		
	2408	Rebwerebwe/Kaa	739.10		
	2408a	School trucks	0.00		
	2410	Kawai/Bono	2,125.75		
	2413	Tabo ni makaeneke/Bwai ni ma	30.00		
				22,188.36	
	2700	Iokinibwai			
	2701	Amwarake/Mooi ibukin te auti n	1,149.00		
	2702	Bwaan te kaa/rebwerebwe	5,080.60		
	2703	Internet	5,485.00		
	2705	Kaa/Rebwerebwe	0.00		
	2706	Kamwaitoro	22,777.83		
	2707	KNB Hardware	0.00		
	2709	Katangomwane	50,070.60		
	2717	Tangoan bwain Mwakuri	0.00		
				84,563.03	
	2800	Karaii mwane			
	2801	Kaintabwi	33,246.93		
	2802	School trucks contribution	0.00		
	2803	Onobwaian autin Tautaeka	30,153.97		
	2804	Birimwane nakon KILGA	1,000.00		
	2806	Te buoka ibukin te School Trucks	15,193.60		
				79,594.50	
					306,121.62
Net Profit/Loss					-23,462.71

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

Note#	Account	Bot_Code	Amount \$	Total \$
1	Account Receivable			
	Adv-Atuae		76.92	
	Adv-FTC		95.00	
	Adv-Iuta		3,149.72	
	Adv-Kabokia		250.40	
	Adv-Kaneang MP		100.00	
	Adv-Karibwaraoi		100.00	
	Adv-KCCS		750.00	
	Adv-KOES		300.00	
	Adv-Koika		2,612.67	
	Adv-MELAD		70.00	
	Adv-MIA		462.15	
	Adv-MISE		595.77	
	Adv-Mokiana		406.04	
	Adv-Nukata		650.00	
	Adv-Police quarter		100.00	
	Adv-Project		100.00	
	Adv-Riboriki		649.73	
	Adv-Rimeta		1,080.95	
	Adv-Taata		1,831.37	
	Adv-Taati		2,323.99	
	Adv-Tabeaua		28.60	
	Adv-Taoakita		100.00	
	Adv-Temariti		200.00	
	Adv-Teuikita		200.00	
	Dep-Airport		400.00	
	Dep-Akau		1,986.86	
	Dep-Anterea		200.00	
	Dep-Arikate		2,846.54	
	Dep-Arikita		22.00	
	Dep-Bioo		173.00	
	Dep-BPA		171.00	
	Dep-Canteen		4,511.30	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Communication	397.00	
		Dep-DBK Agent	162.07	
		Dep-Drivers	103.45	
		Dep-Health Cap	125.40	
		Dep-Ice plant	611.55	
		Dep-Incentive allowance	8,890.00	
		Dep-Iotobina	78.00	
		Dep-Jubilee	1,666.00	
		Dep-Kabokia	123.66	
		Dep-Kainaomata	559.30	
		Dep-KAP	550.00	
		Dep-KCMCL	137.50	
		Dep-Kiimwa	4.20	
		Dep-Koil	2,137.15	
		Dep-KPC Rungata	2,000.00	
		Dep-KV20	160.00	
		Dep-Maneaba Project	285.00	
		Dep-Ministry - President Team	809.50	
		Dep-Nooa	679.51	
		Dep-Phone Card	550.00	
		Dep-Postal	908.00	
		Dep-Preschool Teacher	121.30	
		Dep-Ribati	537.00	
		Dep-Rubetaake	138.75	
		Dep-Ruube	2.00	
		Dep-Staff	250.00	
		Dep-Tambura	896.00	
		Dep-Tauaketia	198.70	
		Dep-Tebeete	1,119.40	
		Dep-Teinnari	1,597.00	
		Dep-Tekaboi	851.85	
		Dep-Teun	150.00	
		Dep-Teunaia	2,023.22	
		Dep-Teunroko	27.00	
		Dep-Touaika	21.00	
		Dep-TTM	230.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-World Teachers Day	218.20	
		Imp-Ariraoi	600.00	
		Imp-Bakarere	2,010.00	
		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-Ngutu	4,255.20	
		Imp-Rimeta MP	2,024.35	
		Imp-Secretary (MIA)	2,260.00	
		Imp-Taata	140.00	
		Imp-Tabeaua	202.00	
		Imp-Taebo	50.00	
		Imp-Takiakia	2,850.00	
		Imp-Tambura	1,895.05	
		Imp-Tangita	15.70	
		Imp-Taomwati	180.00	
		Imp-Tauanei	1,195.10	
		Imp-Tearawa	816.45	
		Imp-Tebano	100.00	
		Imp-Teebete	110.00	
		Imp-Teewa	5,280.50	
		Imp-Teinnari	58.00	
		Imp-Teitiaki	252.00	
		Imp-Tekaboi	49.00	
		Imp-Tekoba	200.00	
		Imp-Tiau	40.00	
		Imp-Tiote	140.00	
		Imp-TSKL sales marketing	180.00	
		Loan-Aibo	90.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		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-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-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-Nil Codes	426.70	
		Loss-Nooa	944.61	
		Loss-Raiteta	120.00	
		Loss-Ramram	314.70	
		Loss-Taata	103.10	
		Loss-Tabea	21,817.19	
		Loss-Takareti	6,307.13	
		Loss-Tekaboi	32.55	
		Loss-Terimwa	81,196.13	
		Loss-Tewaiti	10.90	
		Total		217,543.18

Note#	Account	Bot_Code	Amount \$	Total \$
2	Account Payable			
	Adv-lareta		280.00	
	Adv-loane		55.00	
	Adv-Nukate		650.00	
	Adv-Teweia		130.00	
	Adv-Tiote		140.00	
	Adv-W-Center		591.90	
	Dep-Aan Nikunau		120.00	
	Dep-Ads		16.70	
	Dep-Agriculture		51.50	
	Dep-ATHKL		35.30	
	Dep-Atuae		2.00	
	Dep-Back pay		170.00	
	Dep-Bonus Akau		42.00	
	Dep-Burannang		60.00	
	Dep-C/allowance		352.50	
	Dep-Commission		26.00	
	Dep-Construction Tee		81.00	
	Dep-Copra		6,947.90	
	Dep-Council staff		1,221.65	
	Dep-CPPL		700.00	
	Dep-Deposit a/c		1,447.19	
	Dep-Disaster fund		8,843.05	
	Dep-Fish market		1,441.39	
	Dep-Hardware		653.52	
	Dep-IBD		260.00	
	Dep-loana		305.00	
	Dep-Kakau		2.00	
	Dep-Kiritimati		24.00	
	Dep-Kiriwatsan		1,144.00	
	Dep-Land Lease		2,932.60	
	Dep-Mat-Kereboki		2,655.00	
	Dep-Ministry		24,365.79	
	Dep-Nikunau		37.30	
	Dep-Okoko ni kamaiu		2,000.00	
	Dep-Overtime		702.00	

Note#	Account	Bot_Code	Amount \$	Total \$
		Dep-Parish Nikunau	100.00	
		Dep-Ruuka	107.40	
		Dep-S/Terimwa	266.20	
		Dep-Soccer Field	1,000.00	
		Dep-Surplus Cash	134.09	
		Dep-Tabokai	751.20	
		Dep-Taiwan Team	75.30	
		Dep-Tangita	108.00	
		Dep-Tanimwarutamu	940.60	
		Dep-Tauanei	33.75	
		Dep-Tebong	215.00	
		Dep-Teebo	323.01	
		Dep-Terimwa	356.16	
		Dep-Transport	200.00	
		Dep-Waa n oo	2,470.00	
		Dep-White Ribbon Day	38.30	
		Dep-Xmas	115.00	
		Dep-Youth Day	280.00	
		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-Tauaketia	0.10	
		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	

*Note#	Account	Bot_Code	Amount \$	Total \$
		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	
		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	
		Total		72,655.35

Nikunau Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$191,677.54) for the year ended 31st December 2020 are correct.

Signed by:

Clerk to Island Council _____

Mayor to Island Council _____

Secretary _____



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		2,781.69		
Cash on Hand		51,543.72		
Account Receivable	1	226,931.72	281,257.13	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				281,257.13
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	89,579.59	89,579.59	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				89,579.59
Net Asset				191,677.54
Equity				
Current Year Earning			40,047.30	
Historical Balancing			151,630.24	
Total Equity				191,677.54

Prepared by : LGD Internal Audit

Actual Revenue Collected

Nikunau Island Council

Year

2020

HEAD & SUB-HEAD	Details	Approved Estimates	Actual Receipts	Increase	Decrease	No. of Note
1103	Angabwai n rabwata	0.00	0.00		0.00	
1104	Te Nako n Te Waanikiba	3,630.00	2,207.40		1,422.60	
1105	Te nNako n Te Kaibuke	104.00	40.00		64.00	
1107	Copra Commission	5,000.00	13,472.25	8,472.25		
1109	Nikira ni karekeniwanne	500.00	0.00		500.00	
1201	Motoka/Rebwerewe	1,500.00	905.00		595.00	
1202	Beeba ni kabubuti	400.00	106.00		294.00	
1203	Bwatika	200.00	4.00		196.00	
1204	Kamea	700.00	10.00		690.00	
1205	Titoa (retail/wholesale/manufacture)	7,000.00	5,140.00		1,860.00	
1206	Kaoti tamnei	10.00	0.00		10.00	
1207	Kakukurei (DJ)	50.00	83.00	33.00		
1210	Auti ni Irua/Auti aika tatangoaki	150.00	525.00	375.00		
1212	Taabo ni Bwa (retail/wholesale)	3,500.00	4,470.00	970.00		
1213	Bootaki aika tauaki mwia	180.00	0.00		180.00	
1214	Karikirake n te burawa	40.00	200.00	160.00		
1215	Karikirake aika uareke	100.00	426.00	326.00		
1217	Bitineti aika aki tei maan	150.00	0.00		150.00	
1219	Kaa/Rebwerewe aika tatangoaki	1,360.00	1,296.00		64.00	
1226	Katangomwane	0.00	0.00		0.00	
1227	Kabonakoan te ika	140.00	685.00	545.00		
1237	Bobwai man te Kaibuke (Floating)	2,000.00	1,360.00		640.00	
1239	Roon botaki ao boboti	900.00	800.00		100.00	
1241	Nangkona	900.00	600.00		300.00	
1254	Karikirake man bain taari	0.00	0.00		0.00	
1255	Contractors	125.00	0.00		125.00	
1301	Te Tautaeaka	109,446.00	149,289.26	39,843.26		
1302	Te postal	900.00	450.00		450.00	
1303	Te Onobwai	40,000.00	58,494.00	18,494.00		
1306	Baota Ateain te Reirei	16,000.00	0.00		16,000.00	

1307	Te taarau nte KPF	0.00	0.00			0.00	
1401	Rakan Boki ni mane/IBDs/others	10.00	0.00			10.00	
1402	Rakan Katangomwane	6,000.00	4,277.00			1,723.00	
1403	Commission man CPPL	500.00	0.00			500.00	
1501	Kabonakoan bwain te Kauntira	250.00	1,314.00	1,064.00			
1504	Roon auti ni maeka	1,200.00	975.50			224.50	
1505	Roon maekaia i'ua	4,000.00	1,660.00			2,340.00	
1506	Kantoka n te bus/Tangoan talan Kaa	2,000.00	12,976.00	10,976.00			
1506a	School truck	0.00	0.00			0.00	
1507	Kabonakoan le bwa	3,000.00	1,652.10			1,347.90	
1508	Tangoan bwain te Kauntira	100.00	0.00			100.00	
1509	Tangoan rebwerebwen te Kauntira	150.00	60.00			90.00	
1510	Tangoan ana tabo te Kauntira	500.00	1,540.00	1,040.00			
1511	Boon te intanete/Internet	0.00	0.00			0.00	
1512	Photocopying kabonakoan booma	600.00	2,479.50	1,879.50			
1518	Hardware/Bwaraki - KNB Hardware	10.00	0.00			10.00	
1520	Workshop charge	500.00	477.00			23.00	
1521	Kaolinakoan beeki ao kamea	600.00	1,025.00	425.00			
1522	Katangomwane	40,000.00	53,292.72	13,292.72			
1524	Kamwaitoro	5,000.00	4,818.00			182.00	
1529	Karabwai man te kai (Joinery)	2,000.00	0.00			2,000.00	
1532	Number plate	30.00	0.00			30.00	
1533	Karao ID card/Katanelai te kabuti-kaa	0.00	0.00			0.00	
1534	Commission (tareboon)	100.00	0.00			100.00	
1537	Karabwai man te timanti	1,000.00	180.00			820.00	
1539	Ana Karekenwane te botaki n aine	50.00	0.00			50.00	
1540	Ana Karekenwane te Sawmill	500.00	50.00			450.00	
1601	Mwane n Raka	500.00	52.25			447.75	
1602	Tuua n te bowi/Boon te bowi	350.00	0.00			350.00	
1701	Kaintabwi (KPF Contribution)	7,018.00	6,152.44			865.56	
	Total		333,544.42				

Actual Expenditure incurred

Year 2020

HEAD & SUB-HEAD	Details	Approved Estimates	Actual Expenditure	Increase	Decrease	No. of Note
2102	Councillors Salary	26,704.00	27,310.00	606.00		
2103	Assistant Clerk	2,451.00	3,931.51	1,480.51		
2104	Assistant Treasurer	2,860.00	3,113.05	253.05		
2106	Typist	2,705.00	2,983.66	278.66		
2108	Carpenter	2,705.00	3,325.44	620.44		
2109	Drivers	5,026.00	9,209.50	4,183.50		
2112	Village Warden	14,548.00	16,685.82	2,137.82		
2113	Nurse aide	14,416.00	19,133.18	4,717.18		
2114	Plumber	2,551.00	3,450.68	899.68		
2115	ICW	0.00	0.00		0.00	
2117	Tibi Kaubure	2,860.00	3,561.56	701.56		
2119	Makaeneke	5,430.00	3,273.07		2,156.93	
2123	WIV	2,705.00	4,150.46	1,445.46		
2127	Resthouse Caretaker	2,705.00	3,222.30	517.30		
2128	Te tia mwakuri n te marae	0.00	242.27	242.27		
2133	Tia Uaereti	2,705.00	3,545.22	840.22		
2135	Taan reirei n te kinder	546.00	0.00		546.00	
2137	Ice Plant Caretaker	2,655.00	3,233.33	578.33		
2201	Arauenti Kauntira	8,355.00	8,725.00	370.00		
2202	Kanungangan te Mayor	0.00	0.00		0.00	
2203	Incentive Allowance	11,880.00	10,690.00		1,190.00	
2204	Reibwa	520.00	0.00		520.00	
2206	Aoataim	0.00	0.00		0.00	
2207	JSS/Primary School Committee	1,920.00	2,050.00	130.00		
2208	Komete ni karikirake	480.00	120.00		360.00	
2209	Bareka ao maimai	1,000.00	9,900.00	8,900.00		

2210	Bonomwi	700.00	210.00		490.00	
2211	Mwengabuaka	800.00	939.50	139.50		
2212	Ann Nikunau	600.00	400.00		200.00	
2213	Komete ni kamwakuri	360.00	400.00	40.00		
2214	Drivers allowance	520.00	508.00		12.00	
2301	Bao ni Mwanwananga	1,000.00	640.60		359.40	
2302	Ritin aaba	0.00	5,250.00	5,250.00		
2303	Bwai ni mwakuri	500.00	675.00	175.00		
2306	Ana tiati TSKL/ATHKL	720.00	1,456.30	736.30		
2308	Buraeki/Kaboraoi	500.00	0.00		500.00	
2311	Boon kai n amwarake	150.00	330.00	180.00		
2312	Rinerine ibukia Kauntira	2,000.00	1,240.00		760.00	
2313	Kainaomata	500.00	760.00	260.00		
2315	Bootaki laan te Kauntira	100.00	0.00		100.00	
2316	Kabwara tarau	10.00	0.00		10.00	
2320	Tararuaja Kamea/Tiri- Kamea	500.00	1,815.00	1,315.00		
2322	Kakukurei/Kairuaa	200.00	1,401.00	1,201.00		
2326	Bwain te aobiti	1,231.00	1,607.15	376.15		
2328	Boon te kabowi	250.00	0.00		250.00	
2332	Elderly Fund distribution	600.00	360.00		240.00	
2333	Support to Copra Monitoring transport	0.00	0.00		0.00	
2402	Ana Aobiti te Kauntira	1,000.00	1,119.90	119.90		
2403	Ana Auti ni maeka te Kauntira	16,640.00	9,152.29		7,487.71	
2404	Auti ni irua	1,000.00	161.00		839.00	
2407	Maneaba	500.00	60.00		440.00	
2408	Rebwerebwe/Kaa	500.00	0.00		500.00	
2408a	School trucks	2,000.00	0.00		2,000.00	
2410	Kawai/ono	1,900.00	2,040.00	140.00		
2413	Tabo ni Makaeneke/Bwai ni makuri	500.00	0.00		500.00	
2701	Amwarake/mooi ibukin te auti ni irua	1,000.00	653.50		346.50	
2702	Bwaan te Kaa/rebwerebwe,etc	4,000.00	1,692.40		2,307.60	

2703	Internet	0.00	120.00	120.00		
2705	Kaa/Rebwebwe	0.00	0.00		0.00	
2706	Kamwaitoro	3,000.00	1,368.30		1,631.70	
2707	KNB Hardware	100.00	0.00		100.00	
2709	Katangomwane	40,000.00	43,320.00	3,320.00		
2717	Tangoan bwain makuni	200.00	0.00		200.00	
2801	Kaintabwi	14,036.00	0.00		14,036.00	
2802	School trucks contribution	0.00	0.00		0.00	
2803	Onobwaian autin Tautaeka	40,000.00	57,942.73	17,942.73		
2804	Birimwane nakon KILGA	1,000.00	0.00		1,000.00	
2805	Kabwara Taarau	0.00	0.00		0.00	
2806	Te buoka ibukin te school trucks	14,000.00	16,018.40	2,018.40		
	Total		293,497.12			

Nikunau Island Council
Accumulative Trial Balance

As at 31/12/20

				Debit	Credit
	Surplus brought forward 01-Jan-2020				151,630.24
Codes	Details	Estimate	Amount	Debit	Credit
1100	Angabwai				
1103	Angabwai n rabwata	0	0	0	0
1104	Te Nako n Te Wacnikibda	3,630.00	2207.4	0	2207.4
1105	Te nNako n Te Kaibuke	104	40	0	40
1107	Copra Commission	5,000.00	13472.25	0	13472.25
1109	Nikira ni karekemwane	500	0	0	0
1200	Raitienii				
1201	Motoko/Rebwerebwe	1,500.00	905	0	905
1202	Beeba ni kabubuli	400	106	0	106
1203	Bwotika	200	4	0	4
1204	Kamea	700	10	0	10
1205	Titaa (retail/wholesale/manufacture)	7,000.00	5140	0	5140
1206	Kaofi tamnei	10	0	0	0
1207	Kakukurei (DJ)	50	83	0	83
1210	Aufi ni Inua/Aufi aika tatangoaki	150	525	0	525
1212	Taabo ni Bwa (retail/wholesale)	3,500.00	4470	0	4470
1213	Bootaki aika tauaki mwia	180	0	0	0
1214	Kanikirake n te burawa	40	200	0	200
1215	Kanikirake aika uoreke	100	426	0	426
1217	Bitireti aika aki tei man	150	0	0	0
1219	Kaa/Rebwerebwe aika tatangoaki	1,360.00	1296	0	1296
1226	Katangomwane	0	0	0	0
1227	Kabonakoan te ika	140	685	0	685
1237	Bobwai man te Kaibuke (Flooding)	2,000.00	1360	0	1360

1 239	Roan botaki ao boboti	900	800	0	800
1 241	Nangkana	900	600	0	600
1 254	Kanikrake man bain taari	0	0	0	0
1 255	Contractors	125	0	0	0
1 300	Mwane ni buoka				
1 301	Te Tauiaeka	109,446.00	149289.26	0	149289.26
1 302	Te postal	900	450	0	450
1 303	Te Onobwai	40,000.00	58494	0	58494
1 306	Baola Ataehi te Reirei	16,000.00	0	0	0
1 307	Te taarou nie KPF	0	0	0	0
1 400	Rakan karinimwane				
1 401	Rakan Boki ni mane/IBDs/others	10	0	0	0
1 402	Rakan Katangomwane	6,000.00	4277	0	4277
1 403	Commission man CPPL	500	0	0	0
1 500	Wadiki ni lokinibwai				
1 501	Kabonakoan bwain te Kountira	250	1314	0	1314
1 504	Roan auli ni maeka	1,200.00	975.5	0	975.5
1 505	Roan maekaia irua	4,000.00	1660	0	1660
1 506	Kantoka n te bus/Tangoan Talan Kaa	2,000.00	12976	0	12976
1 506a	School truck	0	0	0	0
1 507	Kabonakoan te bwa	3,000.00	1652.1	0	1652.1
1 508	Tangoan bwain te Kountira	100	0	0	0
1 509	Tangoan rebwerebwen te Kountira	150	60	0	60
1 510	Tangoan ana tabo te Kountira	500	1540	0	1540
1 511	Boon te Intanete/Internet	0	0	0	0
1 512	Photocopying kabonakoan booma	600	2479.5	0	2479.5
1 518	Hardware/Bwarki - KNB Hardware	10	0	0	0
1 520	Workshop charge	500	477	0	477
1 521	Kaafinakoan beeki ao kamea	600	1025	0	1025
1 522	Katangomwane	40,000.00	53292.72	0	53292.72

1524	Kamwaitoro	5,000.00	4818	0	4818
1529	Karabwai man te kai (Joinery)	2,000.00	0	0	0
1532	Number plate	30	0	0	0
1533	Karao ID card/Kataneia te kabuti-kao	0	0	0	0
1534	Commission (Iareboon)	100	0	0	0
1537	Karabwai man te timanti	1,000.00	180	0	180
1539	Ana Karekemmwane te botaki n oine	50	0	0	0
1540	Ana Karekemmwane te Sawmill	500	50	0	50
1600	Mwane tabeua				
1601	Mwane n Raka	500	52.25	0	52.25
1602	Tuua n te bowi/Boon te bowi	350	0	0	0
1700	Karaii mane				
1701	Kaitatowi (KPF Contribution)	7,018.00	6152.44	0	6152.44
2100	Bwakabwai				
2101	Backpay 2016	0	0	0	0
2102	Councillors Salary	26,704.00	27310	27310	0
2103	Assistant Clerk	2,451.00	3931.51	3931.51	0
2104	Assistant Treasurer	2,860.00	3113.05	3113.05	0
2106	Typist	2,705.00	2983.66	2983.66	0
2108	Carpenter	2,705.00	3325.4398	3325.4398	0
2109	Drivers	5,026.00	9209.4999	9209.4999	0
2112	Village Warden	14,548.00	16685.82	16685.82	0
2113	Nurse aide	14,416.00	19133.18	19133.18	0
2114	Plumber	2,551.00	3450.68	3450.68	0
2115	ICW	0	0	0	0
2117	Tilbi Kabure	2,860.00	3561.5596	3561.5596	0
2119	Makaeneke	5,430.00	3273.07	3273.07	0
2123	WiW	2,705.00	4150.46	4150.46	0
2127	Resihouse Caretaker	2,705.00	3222.3	3222.3	0
2128	Te tita mwakuri n te marae	0	242.27	242.27	0

2133	Tiia Uacerei	2,705.00	3545.22	3545.22	0
2135	Itaan reirei n te kinder	546	0	0	0
2137	Iice Plant Caretaker	2,655.00	3233.3299	3233.3299	0
2200	Arauenti				
2201	Arauenti Kauntira	8,355.00	8725	8725	0
2202	Kanuongan te Mayor	0	0	0	0
2203	Incentive Allowance	11,880.00	10690	10690	0
2204	Reibwa	529	0	0	0
2206	Aoataim	0	0	0	0
2207	JSS/Primary School Committee	1,920.00	2050	2050	0
2208	Komite ni karikira	480	120	120	0
2209	Bareka oo mainai	1,000.00	9900	9900	0
2210	Bonamwi	700	210	210	0
2211	Mwengabuoka	800	939.5	939.5	0
2212	Ann Nikunau	600	400	400	0
2213	Komite ni kamwakuini	360	400	400	0
2214	Drivers allowance	520	508	508	0
2300	Kabutan te waki				
2301	Bao ni Mwamwananga	1,000.00	640.6	640.6	0
2302	Riitiin oabo	0	5250	5250	0
2303	Bwai ni mwakuri	500	675	675	0
2306	Ana tiati TSKL/ATHL	720	1456.3	1456.3	0
2308	Buraeki/Kaborai	500	0	0	0
2311	Boon kai n amwarake	150	330	330	0
2312	Rineire Ibukia Kauntira	2,000.00	1240	1240	0
2313	Kainqomato	500	760	760	0
2315	Booiaki iaan te Kauntira	100	0	0	0
2316	Kabwara tarau	10	0	0	0
2320	Taranuata Kamia/Tiri- Kamia	500	1815	1815	0
2322	Kakukurei/Kainuao	200	1401	1401	0

2326	Bwain te aobiti	1,231.00	1607.15	1607.15	0
2328	Baon te kabowi	250	0	0	0
2332	Elderly Fund distribution	600	360	360	0
2333	Support to Copra Monitoring transport	0	0	0	0
2400	Onobwai				
2402	Ana Aobiti te Kauntira	1,000.00	1119.9	1119.9	0
2403	Ana Auli ni maeka te Kauntira	16,640.00	9152.29	9152.29	0
2404	Auli ni Irua	1,000.00	161	161	0
2407	Maneaba	500	60	60	0
2408	Rebwerebwe/Kaa	500	0	0	0
2408a	School trucks	2,000.00	0	0	0
2410	Kawa/bono	1,900.00	2040	2040	0
2413	Tabo ni Mokaeneke/Bwai ni makuri	500	0	0	0
2700	Iokinibwai				
2701	Amwara/ke/mooi ibukin te auli ni Irua	1,000.00	653.5	653.5	0
2702	Bwaan te Kaa/rebwerebwe,etc	4,000.00	1692.4	1692.4	0
2703	Internet	0	120	120	0
2705	Kaa/Rebwerebwe	0	0	0	0
2706	Kamwatoro	3,000.00	1368.3	1368.3	0
2707	KNB Hardware	100	0	0	0
2709	Katangamwane	40,000.00	43320	43320	0
2717	Tangoan bwain makuri	200	0	0	0
2800	Karali mwane				
2801	Kainibowi	14,036.00	0	0	0
2802	School trucks contribution	0	0	0	0
2803	Onobwaijan aulin Tautaka	40,000.00	57942.73	57942.73	0
2804	Birimwane nakon Kil.GA	1,000.00	0	0	0
2805	Kabwara Taarau	0	0	0	0
2806	Te buoka ibukin te school trucks	14,000.00	16018.4	16018.4	0
2806a	Te bwakabwai ao te overtime	0	0	0	0

2806b	Bwagan tofan school trucks	0	0	0	0
	Below the line				
	Adv-Atuae	0	76.92	76.92	0
	Adv-Council Staff	0	25	25	0
	Adv-FIC	0	95	95	0
	Adv-luta	0	3149.72	3149.72	0
	Adv-Kabokila	0	250.4	250.4	0
	Adv-Kaneang MP	0	0	0	0
	Adv-Karibwaraoi	0	0	0	0
	Adv-KCCS	0	104	104	0
	Adv-KOES	0	300	300	0
	Adv-Koiko	0	2612.67	2612.67	0
	Adv-MIA	0	462.15	462.15	0
	Adv-MISE	0	595.77	595.77	0
	Adv-Mokiana	0	406.04	406.04	0
	Adv-Nukata	0	650	650	0
	Adv-Police quarter	0	100	100	0
	Adv-Project	0	100	100	0
	Adv-Ribonki	0	649.73	649.73	0
	Adv-Rimeto	0	1080.95	1080.95	0
	Adv-Toata	0	1831.37	1831.37	0
	Adv-Toati	0	2323.99	2323.99	0
	Adv-Tabeaua	0	28.6	28.6	0
	Adv-Toadkita	0	100	100	0
	Adv-Temarii	0	0	0	0
	Adv-Teuikila	0	200	200	0
	ADV-Airport	0	1600.3	1600.3	0
	ADV-Akau	0	1986.86	1986.86	0
	ADV-Anterea	0	200	200	0
	ADV-Arikate	0	2846.54	2846.54	0

ADV-Ankita	0	22	22	0
ADV-Bioo	0	173	173	0
ADV-BPA	0	171	171	0
ADV-Canteen	0	4511.3	4511.3	0
ADV-Communication	0	397	397	0
ADV-CPPL	0	17.9	17.9	0
ADV-DBK Agent	0	162.07	162.07	0
ADV-Drivers	0	103.45	103.45	0
ADV-Health Cap.	0	125.4	125.4	0
ADV-Ice plant	0	611.55	611.55	0
ADV-Incentive allowance	0	8890	8890	0
ADV-Iotobing	0	78	78	0
ADV-IVA	0	2091	2091	0
ADV-Jubilee	0	1666	1666	0
ADV-Kabokia	0	123.66	123.66	0
ADV-KAP	0	550	550	0
ADV-KCMCL	0	738.5	738.5	0
ADV-Kimwa	0	4.2	4.2	0
ADV-Koil	0	1637.15	1637.15	0
ADV-KPC Rungata	0	2000	2000	0
ADV-KV20	0	160	160	0
ADV-Manabha Project	0	285	285	0
ADV-Ministry - President Team	0	809.5	809.5	0
ADV-Nooa	0	679.51	679.51	0
ADV-Phone Card	0	550	550	0
ADV-Postal	0	1408	1408	0
ADV-Preschool Teacher	0	121.3	121.3	0
ADV-Ribail	0	537	537	0
ADV-Rinerine	0	1278.4	1278.4	0
ADV-Rubetacke	0	138.75	138.75	0

ADV-Rube	0	2	2	0
ADV-Staff	0	250	250	0
ADV-Tambura	0	896	896	0
ADV-Iauaketia	0	98.7	98.7	0
ADV-Iebeete	0	1119.4	1119.4	0
ADV-Ieinani	0	1597	1597	0
ADV-Iekabof	0	851.85	851.85	0
ADV-Ieun	0	150	150	0
ADV-Ieundia	0	2023.22	2023.22	0
ADV-Ieunroko	0	27	27	0
ADV-Iouaika	0	21	21	0
ADV-TIM	0	230	230	0
ADV-Unimwane	0	260	260	0
ADV-Ulimawa	0	108	108	0
ADV-World Teachers Day	0	218.2	218.2	0
Dep-Aon Nikunau	0	665.2	0	665.2
Dep-Ads	0	16.7	0	16.7
Dep-Agriculture	0	51.5	0	51.5
Dep-Atuae	0	2	0	2
Dep-Back pay	0	170	0	170
Dep-Bingko	0	1596	0	1596
Dep-Bonus Akau	0	42	0	42
Dep-Burannang	0	60	0	60
Dep-Bwatoka	0	51	0	51
Dep-C/allowance	0	352.5	0	352.5
Dep-Commission	0	26	0	26
Dep-Construction Tee	0	81	0	81
Dep-Copra	0	6947.9	0	6947.9
Dep-Council staff	0	1271.65	0	1271.65
Dep-Covid 19	0	122	0	122

Dep-Deposit a/c	0	1447.19	0	1447.19
Dep-Disaster fund	0	10321.7	0	10321.7
Dep-Fish market	0	1441.39	0	1441.39
Dep-Hardware	0	653.52	0	653.52
Dep-IBD	0	260	0	260
Dep-Ioana	0	305	0	305
Dep-Kaboroi	0	735	0	735
Dep-Kainaoamaia	0	2624.3	0	2624.3
Dep-Kakau	0	6	0	6
Dep-Kiritimati	0	28	0	28
Dep-Kiriwatsan	0	1144	0	1144
Dep-Koitwag	0	729.1	0	729.1
Dep-Land Lease	0	2932.6	0	2932.6
Dep-Mat-Kereboki	0	2655	0	2655
Dep-MHMS	0	5843.8	0	5843.8
Dep-Ministry	0	24365.79	0	24365.79
Dep-Mwysa	0	0	0	0
Dep-Nifa	0	370	0	370
Dep-Nikunau	0	37.3	0	37.3
Dep-Nukantewa	0	693.4	0	693.4
Dep-Okoi ni kamaiu	0	2000	0	2000
Dep-Overtime	0	728	0	728
Dep-Parish Nikunau	0	100	0	100
Dep-Rekenibai	0	208	0	208
Dep-Ruuka	0	107.4	0	107.4
Dep-S/Terimwa	0	266.2	0	266.2
Dep-Soccer Field	0	1000	0	1000
Dep-Surplus Cash	0	134.18	0	134.18
Dep-Tabokai	0	751.2	0	751.2
Dep-Taiwan Team	0	75.3	0	75.3

	Dep-Tangila	0	108	0	108
	Dep-Tanimwarutamu	0	732.3	0	732.3
	Dep-Tauanel	0	33.75	0	33.75
	Dep-Iebong	0	215	0	215
	Dep-Ieebo	0	323.01	0	323.01
	Dep-Ierimwa	0	356.16	0	356.16
	Dep-Transport	0	200	0	200
	Dep-Vodafone	0	564.3	0	564.3
	Dep-Waa n oo	0	2470	0	2470
	Dep-White Ribbon Day	0	38.3	0	38.3
	Dep-Xmas	0	98.2	0	98.2
	Dep-Youth Day	0	1280	0	1280
	dep-Iareta	0	280	0	280
	dep-Ioane	0	55	0	55
	dep-MELAD	0	968.8	0	968.8
	dep-Nukate	0	650	0	650
	dep-Runga 2019	0	71	0	71
	dep-Ieweia	0	130	0	130
	dep-Iiote	0	140	0	140
	dep-Tuifeke	0	100	0	100
	dep-W-Center	0	591.9	0	591.9
	dep-Abou (imprest refund)	0	1509.75	0	1509.75
	dep-Aonta (imprest refund)	0	120	0	120
	dep-Borekiau (imprest refund)	0	314	0	314
	dep-Bitaua (imprest refund)	0	30	0	30
	dep-Kaneang MP (imprest refund)	0	79.15	0	79.15
	dep-Mangoteji (imprest refund)	0	41	0	41
	dep-Neways (imprest refund)	0	261.65	0	261.65
	dep-Nooa (imprest refund)	0	212.8	0	212.8
	dep-Return salary (imprest refund)	0	1467.7	0	1467.7

	dep-Ribaiji (imprest refund)	0	74		0	74
	dep-Taobo (imprest refund)	0	100		0	100
	dep-Tauketia (imprest refund)	0	0.1		0	0.1
	dep-Uritia (imprest refund)	0	139		0	139
	Dep-Albonga	0	21.75		0	21.75
	Dep-Aimatu	0	40		0	40
	Dep-Akau	0	46		0	46
	Dep-Arebwajo	0	57.8		0	57.8
	Dep-Aluae	0	285		0	285
	Dep-Benuera	0	50		0	50
	Dep-Biota	0	27.8		0	27.8
	Dep-Buramang	0	40		0	40
	Dep-Iakobo	0	20		0	20
	Dep-Ieiti	0	20		0	20
	Dep-Iaone	0	140		0	140
	Dep-Kabeia	0	35.5		0	35.5
	Dep-Katara	0	15		0	15
	Dep-Kateara	0	20		0	20
	Dep-Koika	0	84.25		0	84.25
	Dep-Repayment (Loan)	0	325		0	325
	Dep-Rutiana	0	235		0	235
	Dep-Taditi	0	70		0	70
	Dep-Tabokai	0	48.25		0	48.25
	Dep-Taobo	0	20		0	20
	Dep-Tanibura	0	249		0	249
	Dep-Tanta	0	105		0	105
	Dep-Taratau	0	20		0	20
	Dep-Teebo	0	41.55		0	41.55
	Dep-Teiamoe	0	20		0	20
	Dep-Tekanako	0	85.1		0	85.1

	Dep-Tekuleta	0	81.75	0	81.75
	Dep-Temai	0	10	0	10
	Dep-Tenanorake	0	16.45	0	16.45
	Dep-Terimwa	0	90.7	0	90.7
	Dep-Tilibi	0	15	0	15
	Dep-Timea	0	20	0	20
	Dep-Toteru	0	30	0	30
	Dep-Tuta	0	20	0	20
	Imp-Ariqai	0	600	600	0
	Imp-Bakarere	0	2010	2010	0
	Imp-Bitioam	0	110	110	0
	Imp-Boudaake	0	4232	4232	0
	Imp-Clerk Beeten	0	328.25	328.25	0
	Imp-Director of Fisheries	0	1428.9	1428.9	0
	Imp-Iareta	0	280	280	0
	Imp-Iotobina	0	83.59	83.59	0
	Imp-Kanta	0	150	150	0
	Imp-Kardibinoata (MWYSA)	0	218	218	0
	Imp-Komoe	0	1685	1685	0
	Imp-Morion	0	1035.5	1035.5	0
	Imp-Mere	0	711.3	711.3	0
	Imp-Ngutu	0	4255.2	4255.2	0
	Imp-Ribwanatoake	0	3150	3150	0
	Imp-Rimeta MP	0	2024.35	2024.35	0
	Imp-Secretary (MIA)	0	2260	2260	0
	Imp-Taata	0	140	140	0
	Imp-Tabeaua	0	202	202	0
	Imp-Takakia	0	2850	2850	0
	Imp-Tambura	0	1895.05	1895.05	0
	Imp-Tangila	0	15.7	15.7	0

	Imp-Taomwati	0	180	180	0
	Imp-Tauane	0	1195.1	1195.1	0
	Imp-Tearawa	0	816.45	816.45	0
	Imp-Tebano	0	100	100	0
	Imp-Teebete	0	110	110	0
	Imp-Teerimwa	0	300	300	0
	Imp-Teewa	0	5280.5	5280.5	0
	Imp-Teinori	0	58	58	0
	Imp-Teitaki	0	252	252	0
	Imp-Tekaboi	0	49	49	0
	Imp-Tekoba	0	200	200	0
	Imp-Temariti	0	0	0	0
	Imp-Tidu	0	40	40	0
	Imp-Tiote	0	140	140	0
	Imp-Tongobo	0	0	0	0
	Imp-TSKL sales marketing	0	180	180	0
	Loan-Albo	0	90	90	0
	Loan-Aikate	0	20	20	0
	Loan-Akuaa	0	400	400	0
	Loan-Baoriki	0	170	170	0
	Loan-Biribo	0	290	290	0
	Loan-Bwebwe	0	200	200	0
	Loan-luta	0	20	20	0
	Loan-Kabokia	0	75	75	0
	Loan-Kaeba	0	175	175	0
	Loan-Kanunga	0	20	20	0
	Loan-Katikuaa	0	170	170	0
	Loan-Marino	0	140	140	0
	Loan-Mokiana	0	60	60	0
	Loan-Iaafa	0	190	190	0

	Loan-Tauaketia	0	200.75	200.75	0
	Loan-Teimani	0	75	75	0
	Loan-Tekaboi	0	200	200	0
	Loan-Terooko	0	10	10	0
	Loan-Takanacko	0	170	170	0
	Loss Bakarere	0	0.33	0.33	0
	Loss-Cashbook	0	0.33	0.33	0
	Loss-Clerk Beeteri	0	5166.25	5166.25	0
	Loss-Clerk Unifita	0	184.2	184.2	0
	Loss-Iatobina	0	3948.68	3948.68	0
	Loss-Kolka	0	142	142	0
	Loss-Maria	0	3721.65	3721.65	0
	Loss-Maritino	0	114	114	0
	Loss-Nil Codes	0	426.7	426.7	0
	Loss-Nooa	0	944.61	944.61	0
	Loss-Raiteta	0	120	120	0
	Loss-Ramiam	0	314.7	314.7	0
	Loss-Taata	0	103.1	103.1	0
	Loss-Tabea	0	23124.03	23124.03	0
	Loss-Takareti	0	6307.13	6307.13	0
	Loss-Tekaboi	0	32.55	32.55	0
	Loss-Terimwa	0	81359.9	81359.9	0
	Loss-Tewoti	0		10.9	0
	Closing Cash			51,543.72	
	Closing Bank			2,781.69	
	Grand Total		\$ 574,754.25	\$ 574,754.25	

Prepared by : LGD Internal Audit

NIKUNAU ISLAND COUNCIL			
SURPLUS ACCOUNT			
AS AT 31/12/20			
Surplus 01/01/20			151,630.24
Add: Total Current Revenues 2020			333,544.42
Total			485,174.66
Less: Total Current Expenditures 2020			293,497.12
Surplus End 31/12/20			191,677.54
Statement of Ledger Balances 31/12/20			
Details		Debit	Credit
Surplus Account for 31/12/2020			191,677.54
Below The Line			
Adv-Atuae		76.92	0
Adv-Council Staff		25	0
Adv-FTC		95	0
Adv-luta		3149.72	0
Adv-Kabokia		250.4	0
Adv-Kaneang MP		0	0
Adv-Karibwaraoi		0	0
Adv-KCCS		104	0
Adv-KOES		300	0
Adv-Koika		2612.67	0
Adv-MIA		462.15	0
Adv-MISE		595.77	0
Adv-Mokiana		406.04	0
Adv-Nukata		650	0
Adv-Police quarter		100	0
Adv-Project		100	0
Adv-Riboriki		649.73	0
Adv-Rimeta		1080.95	0
Adv-Taata		1831.37	0
Adv-Taati		2323.99	0
Adv-Tabeaua		28.6	0
Adv-Taoakita		100	0
Adv-Temariti		0	0
Adv-Teuikita		200	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-Bloo		173	0
ADV-BPA		171	0
ADV-Canteen		4511.3	0
ADV-Communication		397	0

ADV-CPPL		17.9	0
ADV-DBK Agent		162.07	0
ADV-Driver		103.45	0
ADV-Health Cap		125.4	0
ADV-Ice plant		611.55	0
ADV-Incentive allowance		8890	0
ADV-Iotobina		78	0
ADV-IYA		2091	0
ADV-Jubilee		1666	0
ADV-Kabokia		123.66	0
ADV-KAP		550	0
ADV-KCMCL		738.5	0
ADV-Kilmwa		4.2	0
ADV-Koil		1637.15	0
ADV-KPC Rungata		2000	0
ADV-KV20		160	0
ADV-Maneaba Project		285	0
ADV-Ministry - President Team		809.5	0
ADV-Nood		679.51	0
ADV-Phone Card		550	0
ADV-Postal		1408	0
ADV-Preschool Teacher		121.3	0
ADV-Ribali		537	0
ADV-Rinerine		1278.4	0
ADV-Rubetaake		138.75	0
ADV-Ruube		2	0
ADV-Staff		250	0
ADV-Tambura		896	0
ADV-Tauaketia		98.7	0
ADV-Tebeete		1119.4	0
ADV-Teinnari		1597	0
ADV-Tekaboi		851.85	0
ADV-Teun		150	0
ADV-Teunaia		2023.22	0
ADV-Teunroko		27	0
ADV-Touaika		21	0
ADV-TTM		230	0
ADV-Unlmwane		260	0
ADV-Utimawa		108	0
ADV-World Teachers Day		218.2	0
Dep-Aan Nikunau		0	665.2
Dep-Ads		0	16.7
Dep-Agriculture		0	51.5
Dep-Atuae		0	2
Dep-Back pay		0	170

Dep-Bingko	0	1596
Dep-Bonus Akau	0	42
Dep-Burannang	0	60
Dep-Bwataka	0	51
Dep-C/allowance	0	352.5
Dep-Commission	0	26
Dep-Construction Tee	0	81
Dep-Copra	0	6947.9
Dep-Council staff	0	1271.65
Dep-Covid 19	0	122
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-IBD	0	260
Dep-loana	0	305
Dep-Kaboraoi	0	735
Dep-Kainaomata	0	2624.3
Dep-Kakau	0	6
Dep-Kiritimati	0	28
Dep-Kiriwatsan	0	1144
Dep-Kolfwap	0	729.1
Dep-Land Lease	0	2932.6
Dep-Mat-Kereboki	0	2655
Dep-MHMS	0	5843.8
Dep-Ministry	0	24365.79
Dep-Mwysa	0	0
Dep-Nifa	0	370
Dep-Nikunau	0	37.3
Dep-Nukantewa	0	693.4
Dep-Oko ni kamaiu	0	2000
Dep-Overtime	0	728
Dep-Parish Nikunau	0	100
Dep-Rekenibai	0	208
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-Tanlmwarutamu	0	732.3
Dep-Tauanei	0	33.75
Dep-Tebong	0	215
Dep-Teebo	0	323.01

Dep-Terimwa	0	356.16
Dep-Transport	0	200
Dep-Vodafone	0	564.3
Dep-Waa n oo	0	2470
Dep-White Ribbon Day	0	38.3
Dep-Xmas	0	98.2
Dep-Youth Day	0	1280
dep-lareta	0	280
dep-loane	0	55
dep-MELAD	0	968.8
dep-Nukate	0	650
dep-Runga 2019	0	71
dep-Tewela	0	130
dep-Tiote	0	140
dep-Tulfeke	0	100
dep-W-Center	0	591.9
dep-Abou (imprest refund)	0	1509.75
dep-Aonta (imprest refund)	0	120
dep-Barekiaa (imprest refund)	0	314
dep-Bitaua (imprest refund)	0	30
dep-Kaneang MP (imprest refund)	0	79.15
dep-Mangoteti (imprest refund)	0	41
dep-Neways (imprest refund)	0	261.65
dep-Noaa (imprest refund)	0	212.8
dep-Return salary (imprest refund)	0	1467.7
dep-Ribaiti (imprest refund)	0	74
dep-Taebo (imprest refund)	0	100
dep-Tauaketia (imprest refund)	0	0.1
dep-Uritita (imprest refund)	0	139
Dep-Albonga	0	21.75
Dep-Aimatu	0	40
Dep-Akau	0	46
Dep-Arebwaia	0	57.8
Dep-Atuae	0	285
Dep-Benuera	0	50
Dep-Biota	0	27.8
Dep-Burannang	0	40
Dep-Iakobo	0	20
Dep-Ieita	0	20
Dep-loane	0	140
Dep-Kabeia	0	35.5
Dep-Kataara	0	15
Dep-Kateara	0	20
Dep-Koika	0	84.25
Dep-Repayment (Loan)	0	325

Dep-Rutiana		0	235
Dep-Taali		0	70
Dep-Tabokai		0	48.25
Dep-Taebo		0	20
Dep-Tanibura		0	249
Dep-Tanta		0	105
Dep-Taratau		0	20
Dep-Teebo		0	41.55
Dep-Teiamoe		0	20
Dep-Tekanako		0	85.1
Dep-Tekueta		0	81.75
Dep-Temai		0	10
Dep-Tenanorake		0	16.45
Dep-Terimwa		0	90.7
Dep-Tilbi		0	15
Dep-Timea		0	20
Dep-Toteru		0	30
Dep-Tuta		0	20
Imp-Airaoi		600	0
Imp-Bakarere		2010	0
Imp-Bitaam		110	0
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-Kanta		150	0
Imp-Karabinoata (MWYSA)		218	0
Imp-Komoe		1685	0
Imp-Marion		1035.5	0
Imp-Mere		711.3	0
Imp-Ngutu		4255.2	0
Imp-Ribwanataake		3150	0
Imp-Rimeta MP		2024.35	0
Imp-Secretary (MIA)		2260	0
Imp-Taata		140	0
Imp-Tabeaua		202	0
Imp-Takiakia		2850	0
Imp-Tambura		1895.05	0
Imp-Tangita		15.7	0
Imp-Taomwati		180	0
Imp-Tauanei		1195.1	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		200	0
Imp-Temariti		0	0
Imp-Tiau		40	0
Imp-Tiote		140	0
Imp-Tongobo		0	0
Imp-TSKL sales marketing		180	0
Loan-Albo		90	0
Loan-Arikate		20	0
Loan-Atauea		400	0
Loan-Baariki		170	0
Loan-Biribo		290	0
Loan-Bwebwe		200	0
Loan-Iuta		20	0
Loan-Kabokia		75	0
Loan-Kaeba		175	0
Loan-Kanrunga		20	0
Loan-Katikuua		170	0
Loan-Maritino		140	0
Loan-Mokiana		60	0
Loan-Taata		190	0
Loan-Tauaketia		200.75	0
Loan-Teinnari		75	0
Loan-Tekaboi		200	0
Loan-Terooko		10	0
Loan-Tokanaako		170	0
Loss Bakarere		0.33	0
Loss-Cashbook		0.33	0
Loss-Clerk Beeteri		5166.25	0
Loss-Clerk Uritita		184.2	0
Loss-Iotobina		3948.68	0
Loss-Koika		142	0
Loss-Maria		3721.65	0
Loss-Maritino		114	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		23124.03	0
Loss-Takareti		6307.13	0

Loss-Tekabol		32.55	0
Loss-Terimwa		81359.9	0
Loss-Tewaiti		10.9	0
Closing Cash		51,543.72	
Closing Bank		2,781.69	
TOTAL		<u>281,257.13</u>	<u>281,257.13</u>

Nikunau Island Council
Statement of Notes
For the Period 1/1/20 to 31/12/20

Note#	Account	Bot Code	Amount	Total
			\$	\$
1	Account Receivable			
	Adv-Atuae		76.92	
	Adv-Council Staff		25	
	Adv-FTC		95	
	Adv-Iuta		3149.72	
	Adv-Kabokia		250.4	
	Adv-Kaneang MP		0	
	Adv-Karibwaraoi		0	
	Adv-KCCS		104	
	Adv-KOES		300	
	Adv-Koika		2612.67	
	Adv-MIA		462.15	
	Adv-MISE		595.77	
	Adv-Mokiana		406.04	
	Adv-Nukata		650	
	Adv-Police quarter		100	
	Adv-Project		100	
	Adv-Riboriki		649.73	
	Adv-Rimeta		1080.95	
	Adv-Taata		1831.37	
	Adv-Taati		2323.99	
	Adv-Tabeaua		28.6	
	Adv-Taoakita		100	
	Adv-Temiriti		0	
	Adv-Teuikita		200	
	ADV-Airport		1600.3	
	ADV-Akau		1986.86	
	ADV-Anterea		200	
	ADV-Arikate		2846.54	
	ADV-Arikita		22	
	ADV-Bloo		173	
	ADV-BPA		171	
	ADV-Canteen		4511.3	
	ADV-Communication		397	
	ADV-CPPL		17.9	
	ADV-DBK Agent		162.07	
	ADV-Driver		103.45	

ADV-Health Cap	125.4
ADV-Ice plant	611.55
ADV-Incentive allowance	8890
ADV-Iotobiria	78
ADV-IYA	2091
ADV-Jubilee	1666
ADV-Kabokia	123.66
ADV-KAP	550
ADV-KCMCL	738.5
ADV-Klimwa	4.2
ADV-Koil	1637.15
ADV-KPC Rungata	2000
ADV-KV20	160
ADV-Maneaba Project	285
ADV-Ministry - President Team	809.5
ADV-Nooa	679.51
ADV-Phone Card	550
ADV-Postal	1408
ADV-Preschool Teacher	121.3
ADV-Ribati	537
ADV-Rinerine	1278.4
ADV-Rubetaake	138.75
ADV-Ruube	2
ADV-Staff	250
ADV-Tambura	896
ADV-Tauaketia	98.7
ADV-Tebeefe	1119.4
ADV-Teinnari	1597
ADV-Tekabol	851.85
ADV-Teun	150
ADV-Teunaia	2023.22
ADV-Teunroko	27
ADV-Touaika	21
ADV-TTM	230
ADV-Unimwane	260
ADV-Utimawa	108
ADV-World Teachers Day	218.2
Imp-Ariraoi	600
Imp-Bakarere	2010
Imp-Bitaam	110
Imp-Bouataake	4232
Imp-Clerk Beeteri	328.25

Imp-Director of Fisheries	1428.9
Imp-Iareta	280
Imp-Iotobina	83.59
Imp-Kanta	150
Imp-Karabinoata (MWYSA)	218
Imp-Komoe	1685
Imp-Marion	1035.5
Imp-Mere	711.3
Imp-Ngutu	4255.2
Imp-Ribwanataake	3150
Imp-Rimeta MP	2024.35
Imp-Secretary (MIA)	2260
Imp-Taata	140
Imp-Tabeaua	202
Imp-Takiakia	2850
Imp-Tambura	1895.05
Imp-Tangita	15.7
Imp-Taamwafi	180
Imp-Tauanel	1195.1
Imp-Tearawa	816.45
Imp-Tebano	100
Imp-Teebete	110
Imp-Teerimwa	300
Imp-Teewa	5280.5
Imp-Teinnari	58
Imp-Teitiaki	252
Imp-Tekaboi	49
Imp-Tekoba	200
Imp-Temariti	0
Imp-Tiau	40
Imp-Tiote	140
Imp-Tongobo	0
Imp-TSKL sales marketing	180
Loan-Aibo	90
Loan-Arikate	20
Loan-Atauea	400
Loan-Baariiki	170
Loan-Biriibo	290
Loan-Bwebwe	200
Loan-Iuta	20
Loan-Kabokia	75
Loan-Kaeba	175

Loan-Kanrunga	20
Loan-Katikuva	170
Loan-Maritino	140
Loan-Mokiana	60
Loan-Taata	190
Loan-Tauaketia	200.75
Loan-Teinnari	75
Loan-Tekaboi	200
Loan-Terooko	10
Loan-Tokanaako	170
Loss Bakarere	0.33
Loss-Cashbook	0.33
Loss-Clerk Beeteri	5166.25
Loss-Clerk Uritita	184.2
Loss-Iotobina	3948.68
Loss-Koika	142
Loss-Maria	3721.65
Loss-Maritino	114
Loss-Nil Codes	426.7
Loss-Nooa	944.61
Loss-Raiteta	120
Loss-Ramram	314.7
Loss-Taafa	103.1
Loss-Tabea	231.24
Loss-Takareti	6307.13
Loss-Tekaboi	32.55
Loss-Terimwa	81359.9
Loss-Tewaiti	10.9
	\$ 226,931.72
3 Account Payable	
Dep-Aan Nikunau	665.2
Dep-Ads	16.7
Dep-Agriculture	51.5
Dep-Atuae	2
Dep-Back pay	170
Dep-Bingko	1596
Dep-Bonus Akau	42
Dep-Burannang	60
Dep-Bwafaka	51
Dep-C/allowance	352.5
Dep-Commission	26
Dep-Construction Tee	81

Dep-Copra	6947.9
Dep-Council staff	1271.65
Dep-Covid 19	122
Dep-Deposit a/c	1447.19
Dep-Disaster fund	10321.7
Dep-Fish market	1441.39
Dep-Hardware	653.52
Dep-IBD	260
Dep-loana	305
Dep-Kaboraci	735
Dep-Kainaomata	2624.3
Dep-Kakau	6
Dep-Kiritimati	28
Dep-Kiriwatsan	1144
Dep-Koifwap	729.1
Dep-Land Lease	2932.6
Dep-Mat-Kereboki	2655
Dep-MHMS	5843.8
Dep-Ministry	24365.8
Dep-Mwysa	0
Dep-Nifa	370
Dep-Nikunau	37.3
Dep-Nukantewa	693.4
Dep-Okoi ni kamalu	2000
Dep-Overtime	728
Dep-Parish Nikunau	100
Dep-Rekenibai	208
Dep-Ruuka	107.4
Dep-S/Terimwa	266.2
Dep-Soccer Field	1000
Dep-Surplus Cash	134.18
Dep-Tabokai	751.2
Dep-Taiwan Team	75.3
Dep-Tangita	108
Dep-Tanimwarufamu	732.3
Dep-Tauanel	33.75
Dep-Tebong	215
Dep-Teebo	323.01
Dep-Terimwa	356.16
Dep-Transport	200
Dep-Vodafone	564.3
Dep-Waa n oo	2470

Dep-White Ribbon Day	38.3
Dep-Xmas	98.2
Dep-Youth Day	1280
dep-lareta	280
dep-loane	55
dep-MELAD	968.8
dep-Nukate	650
dep-Runga 2019	71
dep-Teweia	130
dep-Tiote	140
dep-Tuiteke	100
dep-W-Center	591.9
dep-Abou (imprest refund)	1509.75
dep-Aonta (imprest refund)	120
dep-Bareklau (imprest refund)	314
dep-Bitaua (imprest refund)	30
dep-Kaneang MP (imprest refund)	79.15
dep-Mangoteti (imprest refund)	41
dep-Neways (imprest refund)	261.65
dep-Nooa (imprest refund)	212.8
dep-Return salary (imprest refund)	1467.7
dep-Ribaiti (imprest refund)	74
dep-Taebo (imprest refund)	100
dep-Tauaketia (imprest refund)	0.1
dep-Uritita (imprest refund)	139
Dep-Aibonga	21.75
Dep-Aimatu	40
Dep-Akau	46
Dep-Arebwaio	57.8
Dep-Atuae	285
Dep-Benuera	50
Dep-Biota	27.8
Dep-Burannang	40
Dep-Iakoba	20
Dep-Ieita	20
Dep-loane	140
Dep-Kabela	35.5
Dep-Kataara	15
Dep-Kateara	20
Dep-Koika	84.25
Dep-Repayment (Loan)	325
Dep-Rutiana	235

Dep-Taati		70	
Dep-Tabakai		48.25	
Dep-Taebo		20	
Dep-Tanibura		249	
Dep-Tanta		105	
Dep-Taratau		20	
Dep-Teeba		41.55	
Dep-Telamae		20	
Dep-Tekanako		85.1	
Dep-Tekueta		81.75	
Dep-Temai		10	
Dep-Tenanorake		16.45	
Dep-Terimwa		90.7	
Dep-Tilbi		15	
Dep-Timea		20	
Dep-Toteru		30	
Dep-Tuta		20	
			\$ 89,579.59

Nikunau Island Council

The following certify that the attached statements (revealing a surplus Account Balance \$179,715.22) for the year ended 31st December 2021 are correct.

Signed by:

Clerk to Island Council 

Mayor to Island Council 

Secretary 



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



	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		2,781.69		
Cash on Hand		42,704.96		
Account Receivable	1	262,079.30	307,565.95	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				307,565.95
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	127,850.73	127,850.73	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				127,850.73
Net Asset				179,715.22
Equity				
Current Year Earning			-11,962.33	
Historical Balancing			191,677.54	
Total Equity				179,715.22

Prepared by : LGD Internal Audit

Incomes as at 31/12/21

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1100	Angabwai	1104	Te Nako n Te Wanikiba	2,018.00		
		1109	Nikoro ni karekemwane	692.90		
					2,710.90	
1200	Railientli	1201	Motoka/Rebwarebwe	2,846.50		
		1202	Beeba ni kabuburi	929.50		
		1203	Bwarika	182.00		
		1204	Kamea	200.00		
		1205	Titaa (retail/wholesale/manufa	3,570.00		
		1210	Auli ni lua/Auli aika tafangaki	300.00		
		1212	Taoba ni Bwa (retail/wholesale)	3,840.00		
		1214	Karikake n te burawa	200.00		
		1215	Karikake aika uareke	310.00		
		1219	Kaa/Rebwarebwe aika tafang	1,680.00		
		1227	Kabonakoan te lka	220.00		
		1237	Babwai man te Kalaake (floatin	955.00		
		1239	Roon botaki aa baboti	660.00		
		1241	Nangiang	860.00		
					16,753.00	
1300	Mwane ni buoka	1301	Te taulaeka	156,443.06		
		1302	Te postal	900.00		
		1303	Te Onabwai	53,454.00		
		1310	Mwane n tania	9,113.90		
					219,910.96	
1400	Rakan karinimwane	1402	Rakan Katangamwane	1,799.00		
		1403	Roon Tangomane (Loan Fee)	2,841.00		
					4,640.00	
1500	Waaki ni lokinibwai	1501	Kabonakoan bwain te Kauntira	1,260.50		
		1504	Roon auli ni maeka	1,014.00		
		1505	Roon maekala lua	1,510.00		
		1506	Kanfoka n te bus/Tangoan taia	8,565.00		
		1507	Kabonakoan te bwa	1,111.50		
		1509	Tangoan rebwarebwen te Kau	20.00		
		1510	Tangoan ana labo te Kauntira	4,110.00		
		1512	Photocopying kabonakoan bo	581.00		
		1518	Hardware/Bwaraki - KNB Hardw	1,330.00		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount \$	Block Total \$	Total \$
1500	Waaki ni lokniawa	1520	Workshop charge	1,255.00		
		1521	Kaafinkoon beeki oo kamea	898.00		
		1522	Katangamwane	94,310.82		
		1524	Kamwafora	5,420.00		
		1529	Karaobwai man te kai (Joinery)	550.00		
		1537	Karaobwai man te timanti	270.00		
					122,205.82	
1600	Mwane tabeua	1601	Mwane n Raka	1,656.40		
					1,656.40	
1700	Kargil mane	1701	Kainiabwi (KPF Contribution)	6,331.62		
					6,331.62	
			Total Income			374,208.70

Expenditures as at 31/12/21

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2100	Bwakabwai	2102	Councillors Salary	29,310.00		
		2103	Assistant Clerk	3,669.73		
		2104	Assistant Treasurer	3,355.30		
		2106	Typist	3,130.74		
		2108	Carpenter	3,100.48		
		2109	Drivers	9,695.70		
		2112	Village Warden	17,392.87		
		2113	Nurse aide	18,316.36		
		2114	Plumber	3,393.31		
		2117	Tibi Kaubure	3,496.72		
		2119	Makoerexe	3,582.87		
		2123	W/W	3,493.78		
		2127	Resthouse Caretaker	3,173.58		
		2133	Tia Uaereli	3,299.01		
		2137	Ice plant Caretaker	3,430.46		
		2138	Uatiman ni te Maneaba i Temai	3,046.21		
					114,887.13	
2200	Arauenti	2201	Arauenti Kauntira	13,145.00		
		2203	Incentive Allowance	10,680.00		
		2204	Reibwa	60.00		
		2207	JSS/Primary School Committee	2,600.00		
		2208	Komele ni korikirake	380.00		
		2209	Bareka ao maimai	730.70		
		2210	Bonamwi	550.00		
		2211	Mwengabuaka	1,610.00		
		2212	Ann Nikunau	330.00		
		2213	Komele ni kamwakuri	680.00		
		2214	Drivers Allowance	520.00		
		2215	Licensing Committee	430.00		
		2216	Finance Committee	260.00		
					31,975.70	
2300	Kabutan te waki	2301	Bao ni Mwamwananga	3,103.10		
		2302	Riri aaba	7,811.45		
		2303	Bwai ni mwakuri	621.50		
		2306	Uaereli/Tareboon	1,458.60		

Mid_Code	Description (M)	Bot_Code	Description (B)	Amount	Block Total \$	Total \$
2300	Kabutan te waki	2308	Buraeki/Kabonadi	237.20		
		2311	Boon kai ni amwarake	50.00		
		2312	Rinerine ibukia Kauntira	60.00		
		2313	Kamaomata	880.00		
		2320	Tararuaia Kamea/Tiri- Kamea	80.00		
		2322	Kakukurei/Kairuaa	4,306.60		
		2324	Bwain te aobili	1,104.00		
		2328	Boon te kabowi	73.00		
		2332	Elderly Fund distribution	620.00		
					20,405.45	
2400	Onobwai	2403	Ana Auti ni maeka te Kauntira	15,860.20		
		2404	Auti ni Inua	4,388.18		
		2410	Kawai/bona	3,645.00		
					23,893.38	
2700	Iokinibwai	2701	Amwarake/mopi ibukin te auti	1,513.30		
		2702	Bwaa	1,688.00		
		2705	Kaa/Retwebwe	20.00		
		2706	Kamwatoro	1,178.30		
		2707	KNB Hardware	9,449.36		
		2709	Katonganhwane	91,160.00		
		2717	Tangoan bwain makuri	121.00		
					105,149.96	
2800	Kardii mwane	2801	Kaintabwi	14,943.03		
		2803	Onobwaan auti Taulaeka	56,966.48		
		2804	Birimwane nakon KILGA	1,000.00		
		2806	Te buoka ibukin te school truck	16,949.90		
					89,859.41	
			Total Expenditure			386,171.03

Nikunau Island Council						
Accumulative Trial Balance						
As at 31/12/21						
	Surplus brought forward 01-Jan-2020			Debit	Credit	
Codes	Details	Estimate	Amount	Debit	Credit	
1100	Angabwai					
1103	Basic Rate/Arrears	0	0	0	0	0
1104	Te Nako n Te Wanikiba	3,500.00	2018	0	2018	0
1105	Te Nako n Te Kalbuke	10	0	0	0	0
1109	Nikina ni Karekermwane	0	692.9	0	692.9	0
1200	Raifenti					
1201	Motoka/Rebwerebwe	1,500.00	2846.5	0	2846.5	0
1202	Beeba ni Kabubufi	450	929.5	0	929.5	0
1203	Bwalika	200	182	0	182	0
1204	Kamea	700	200	0	200	0
1205	Titua (retail/wholesale/manufacture)	7,000.00	3570	0	3570	0
1206	Kaafi Taminei	10	0	0	0	0
1207	Kakukuei (DJ)	150	0	0	0	0
1210	Auri ni Irua/Auri aika tatangoaki	900	300	0	300	0
1212	Taabo ni Bwa (retail/wholesale)	4,000.00	3840	0	3840	0
1213	Booiaki aika tauaki mwa	500	0	0	0	0
1214	Karikirake n te burawa	400	200	0	200	0
1215	Karikirake aika uareke	150	310	0	310	0
1217	Bitinei aika aki tei maan	150	0	0	0	0
1219	Kaa/Rebwerebwe aika tatangoaki	1,360.00	1680	0	1680	0
1226	Katangomwane	0	0	0	0	0
1227	Kabonakoan te Ika	700	220	0	220	0
1237	Bobwai man te Kalbuke (Floating)	3,000.00	955	0	955	0
1239	Roon boiaki oo boboi	900	660	0	660	0
1241	Nangkona	900	860	0	860	0
1254	Karikirake man bain taai	0	0	0	0	0

1255	Contractors	0	0	0	0
1300	Mwane ni buoka				
1301	Te tautaeka	131,243.00	156443.06	0	156443.06
1302	Te postal	900	900	0	900
1303	Te Onobwai	40,000.00	53454	0	53454
1306	Baala Ataelin te Relrei	26,000.00	0	0	0
1310	Mwane ni lania	10,000.00	9113.9	0	9113.9
1400	Rakan karinimwane				
1401	Rakan Baki ni mane/IBDs/others	100	0	0	0
1402	Rakan Katangomwane	4,000.00	1799	0	1799
1403	Raan Tangomane (Loan Fee)	2,000.00	2841	0	2841
1500	Waaki ni lokinibwai				
1501	Kabonakoan bwain te Kauntira	1,000.00	1260.5	0	1260.5
1504	Roon auti ni maeka	1,200.00	1014	0	1014
1505	Roon maekaia irua	2,000.00	1510	0	1510
1506	Kantoka n te bus/Tangoan taian Kaa	5,000.00	8565	0	8565
1506a	School truck	0	0	0	0
1507	Kabonakoan te bwa	3,000.00	1111.5	0	1111.5
1508	Tangoan bwain te kauntira	100	0	0	0
1509	Tangoan rebwerebwen te Kauntira	0	20	0	20
1510	Tangoan ana labo te Kauntira	250	4110	0	4110
1511	Boon te intanete/Internet	100	0	0	0
1512	Photocopying kabonakoan booma	1,000.00	581	0	581
1518	Hardware/Bwaraki - KNB Hardware	10,000.00	1330	0	1330
1520	Workshop charge	1,000.00	1255	0	1255
1521	Kaalinakoan beeki oo kamea	1,000.00	898	0	898
1522	Katangomwane	40,000.00	94310.82	0	94310.82
1524	Kamwaitoro	3,000.00	5420	0	5420
1529	Karaobwal man te kai (Joinery)	2,000.00	550	0	550
1532	Number plate	1,000.00	0	0	0
1533	Kataneiai te kabuti-kaa	1,000.00	0	0	0
1534	Commission (tareboon)	0	0	0	0

1537	Karabwai man te timanti	1,000.00	270	0	270
1539	Ana Karekewane le botaki n aine	50	0	0	0
1540	Ana Karekewane te Sowmill	100	0	0	0
1600	Mwane tabeua				
1601	Mwane n Raka	500	1656.4	0	1656.4
1602	Tuuu n te bowi/Boon te bowi	400	0	0	0
1700	Karaiti mane				
1701	Kaitabwi (KPF Contribution)	9,114.75	6331.62	0	6331.62
2100	Bwakabwai				
2102	Councillors Salary	34,590.00	29310	29310	0
2103	Assistant Clerk	3,718.00	3669.73	3669.73	0
2104	Assistant Treasurer	3,358.00	3355.303	3355.303	0
2106	Typist	3,358.00	3130.74	3130.74	0
2108	Carpenter	3,517.00	3100.48	3100.48	0
2109	Drivers	6,374.00	9695.7	9695.7	0
2112	Village Warden	18,180.00	17392.87	17392.87	0
2113	Nurse aide	18,417.00	18316.36	18316.36	0
2114	Plumber	3,451.00	3393.31	3393.31	0
2117	Tibi Kabure	3,718.00	3496.722	3496.722	0
2119	Makaeneke	3,504.00	3582.87	3582.87	0
2120	Assistant Mechanic	3,504.00	0	0	0
2123	W/W	3,516.00	3493.78	3493.78	0
2127	Resthouse Caretaker	3,358.00	3173.58	3173.58	0
2128	Te tia mwokuri n te marae	0	0	0	0
2133	Tia Uaereiti	3,516.00	3299.01	3299.01	0
2135	Toon reirei n te kinder	0	0	0	0
2137	Ice plant Caretaker	3,451.00	3430.46	3430.46	0
2138	Uatiman n te Manedba I Tematiku	2,000.00	3046.21	3046.21	0
2200	Arauenti				
2201	Arauenti Kauntira	11,280.00	13145	13145	0
2202	Kaniwangan te Mayor	0	0	0	0
2203	Incentive Allowance	11,880.00	10680	10680	0

2204	Reibwa	0	60	60	0
2207	JSS/Primary School Committee	3,400.00	2600	2600	0
2208	Komete ni karikirake	560	380	380	0
2209	Bareka ao maimai	1,000.00	730.7	730.7	0
2210	Bonamiwi	700	550	550	0
2211	Mwengabuaka	800	1610	1610	0
2212	Ann Nikunau	600	330	330	0
2213	Komete ni kamwakuri	360	680	680	0
2214	Drivers Allowance	520	520	520	0
2215	Licensing Committee	400	430	430	0
2216	Finance Committee	400	260	260	0
2300	Kabutan le waki				
2301	Bao ni Mwamwananga	1,000.00	3103.1	3103.1	0
2302	Ritin aaba	0	7811.45	7811.45	0
2303	Bwai ni miwakuri	1,000.00	621.5	621.5	0
2306	Uaereti/Tareboon	720	1458.6	1458.6	0
2308	Buraeki/Kaboraoi	500	237.2	237.2	0
2311	Boon kai n amwarake	250	50	50	0
2312	Rinerine ibukia Kauntira	500	60	60	0
2313	Kainaomala	500	880	880	0
2315	Bootaki laan te Kauntira	150	0	0	0
2316	Kabwara tarau	10	0	0	0
2320	Tarauaia Kamea/Tiri- Kamea	0	80	80	0
2322	Kakukurei/Kairuaa	1,500.00	4306.6	4306.6	0
2326	Bwain te aabiti	1,231.00	1104	1104	0
2328	Boon te kabowi	250	73	73	0
2332	Elderly Fund distribution	600	620	620	0
2400	Onobwai				
2402	Ana Aabiti te Kauntira	1,000.00	0	0	0
2403	Ana Auti ni moeka te Kauntira	16,640.00	15860.2	15860.2	0
2404	Auti ni Irua	1,000.00	4388.18	4388.18	0
2407	Maneaba	500	0	0	0

2408	Rebwebebe/Koa	500	0	0	0	0
2408a	School trucks	2,000.00	0	0	0	0
2410	Kawoi/boho	3,800.00	3645	3645	0	0
2413	Tabo ni Makeneneke/Bwai ni makuri	1,000.00	0	0	0	0
2700	lokhibwai					
2701	Amwarake/moolibukin te outi ni iuga	500	1513.3	1513.3	0	0
2702	Bwaga	3,000.00	1688	1688	0	0
2703	Internet	100	0	0	0	0
2705	Koa/Rebwebe	0	20	20	0	0
2706	Kamwathoro	1,000.00	1178.3	1178.3	0	0
2707	KNB Hardware	8,000.00	9449.36	9449.36	0	0
2709	Katangomwane	40,000.00	91180	91180	0	0
2717	Tangwan bwain makuri	200	121	121	0	0
2800	Karali mwane					
2801	Kaintabwi	18,229.50	14943.03	14943.03	0	0
2803	Onobwoian autin Toutaoka	40,000.00	56966.48	56966.48	0	0
2804	Bimwane nakon KILGA	1,000.00	1000	1000	0	0
2806	Te buoka ibukin te school trucks	24,000.00	16949.9	16949.9	0	0
	Below the line					
	Adv Council Rekenibai	0.00	120	120	0	0
	Adv-Atuue	0.00	76.92	76.92	0	0
	Adv-FTC	0.00	95	95	0	0
	Adv-luta	0.00	3149.72	3149.72	0	0
	Adv-Kabokita	0.00	250.4	250.4	0	0
	Adv-Kaneang MP	0.00	0	0	0	0
	Adv-Karibwaraoi	0.00	0	0	0	0
	Adv-KCCS	0.00	104	104	0	0
	Adv-KOES	0.00	300	300	0	0
	Adv-Koika	0.00	2612.67	2612.67	0	0
	Adv-MIA	0.00	462.15	462.15	0	0
	Adv-MISE	0.00	595.77	595.77	0	0
	Adv-Mokiana	0.00	406.04	406.04	0	0

	Adv-Nukata	0.00	650	650	0
	Adv-Police quarter	0.00	100	100	0
	Adv-Project	0.00	100	100	0
	Adv-Ribariki	0.00	649.73	649.73	0
	Adv-Rimeta	0.00	1080.95	1080.95	0
	Adv-Taata	0.00	1831.37	1831.37	0
	Adv-Taali	0.00	2323.99	2323.99	0
	Adv-Tabaoua	0.00	28.6	28.6	0
	Adv-Taakita	0.00	100	100	0
	Adv-Temarti	0.00	0	0	0
	Adv-Teukita	0.00	200	200	0
	ADV-KPF Statement	0.00	50	50	0
	ADV Mwaniki Kamwengarapi	0.00	600	600	0
	ADV Nikunau Catholic	0.00	5172	5172	0
	ADV-Airport	0.00	1600.3	1600.3	0
	ADV-Akou	0.00	1986.86	1986.86	0
	ADV-Anterea	0.00	200	200	0
	ADV-Arikate	0.00	2846.54	2846.54	0
	ADV-Arikita	0.00	22	22	0
	ADV-Bioa	0.00	173	173	0
	ADV-BPA	0.00	171	171	0
	ADV-Canteen	0.00	4511.3	4511.3	0
	ADV-Catholic Nikunau	0.00	3348	3348	0
	ADV-Communication	0.00	397	397	0
	ADV-CPPL	0.00	17.9	17.9	0
	ADV-DBK Agent	0.00	162.07	162.07	0
	ADV-Drivers	0.00	103.45	103.45	0
	ADV-Health Cap	0.00	125.4	125.4	0
	ADV-Ice plant	0.00	611.55	611.55	0
	ADV-Incentive allowance	0.00	8890	8890	0
	ADV-Iotobina	0.00	78	78	0
	ADV-IYA	0.00	1871	1871	0

ADV-Jubilee	0.00	1666	1666	0
ADV-Kabokia	0.00	123.66	123.66	0
ADV-KAP	0.00	550	550	0
ADV-KCMCL	0.00	738.5	738.5	0
ADV-Klimwa	0.00	4.2	4.2	0
ADV-Koil	0.00	1637.15	1637.15	0
ADV-KV20	0.00	160	160	0
ADV-Maneaba Project	0.00	285	285	0
ADV-MHMS	0.00	379.9	379.9	0
ADV-Ministry - President Team	0.00	809.5	809.5	0
ADV-Nboa	0.00	679.51	679.51	0
ADV-Phone Card	0.00	550	550	0
ADV-Postal	0.00	1408	1408	0
ADV-Preschool Teacher	0.00	121.3	121.3	0
ADV-Ribali	0.00	537	537	0
ADV-Rinerine	0.00	1278.4	1278.4	0
ADV-Rubelake	0.00	138.75	138.75	0
ADV-Rube	0.00	2	2	0
ADV-Staff	0.00	250	250	0
ADV-Tambura	0.00	896	896	0
ADV-Taukella	0.00	98.7	98.7	0
ADV-Tebeete	0.00	1119.4	1119.4	0
ADV-Teinari	0.00	1597	1597	0
ADV-Tekaboi	0.00	851.85	851.85	0
ADV-Tengore Gip	0.00	336.13	336.13	0
ADV-Teun	0.00	150	150	0
ADV-Teunaia	0.00	2023.22	2023.22	0
ADV-Teuriko	0.00	27	27	0
ADV-Touaika	0.00	21	21	0
ADV-TTM	0.00	230	230	0
ADV-Uinwane	0.00	260	260	0
ADV-Ulimawa	0.00	36.5	36.5	0

ADV-World Teachers Day	0.00	218.2	218.2	0
Dep Catholic Nikumanu	0.00	4545	0	4545
Dep Health Centre	0.00	500	0	500
Dep KILGA - Wash	0.00	1500	0	1500
Dep Korilela	0.00	800	0	800
Dep LSA Nikunau	0.00	5208	0	5208
Dep Milaera K	0.00	50	0	50
Dep Nikun Taiwan	0.00	1000	0	1000
Dep Teriantematu	0.00	2158.3	0	2158.3
Dep Tetonganga	0.00	0	0	0
Dep Tikatereta	0.00	0	0	0
Dep-Aan Nikunau	0.00	491.2	0	491.2
Dep-Ads	0.00	16.7	0	16.7
Dep-Agriculture	0.00	51.5	0	51.5
Dep-Atuae	0.00	2	0	2
Dep-Back pay	0.00	170	0	170
Dep-Blingko	0.00	2208	0	2208
Dep-Bonus Akau	0.00	42	0	42
Dep-Burannang	0.00	60	0	60
Dep-Bwafaka	0.00	40	0	40
Dep-C/allowance	0.00	352.5	0	352.5
Dep-Commission	0.00	26	0	26
Dep-Construction Tee	0.00	81	0	81
Dep-Copra	0.00	6947.9	0	6947.9
Dep-Council staff	0.00	1321.65	0	1321.65
Dep-Covid 19	0.00	82.5	0	82.5
Dep-Deposit a/c	0.00	1447.19	0	1447.19
Dep-Disaster fund	0.00	10321.7	0	10321.7
Dep-Fish market	0.00	1441.39	0	1441.39
Dep-Hardware	0.00	653.52	0	653.52
Dep-IBD	0.00	260	0	260
Dep-loana	0.00	305	0	305

	Dep-Kaboroi	0.00	735	0	735
	Dep-Koinamota	0.00	833.5	0	833.5
	Dep-Kakau	0.00	966	0	966
	Dep-Kiritimati	0.00	40	0	40
	Dep-Kiribatsan	0.00	1144	0	1144
	Dep-Koltwap	0.00	664.34	0	664.34
	Dep-KPC Rungata	0.00	628	0	628
	Dep-Land Lease	0.00	2932.6	0	2932.6
	Dep-Mat-Kereboki	0.00	2655	0	2655
	Dep-Ministry	0.00	24365.79	0	24365.79
	Dep-Mwanitiki K	0.00	1005	0	1005
	Dep-Mwysa	0.00	0	0	0
	Dep-Nifo	0.00	370	0	370
	Dep-Nikunau	0.00	37.3	0	37.3
	Dep-Nikunau Police	0.00	79.2	0	79.2
	Dep-Nukantewa	0.00	2994.9	0	2994.9
	Dep-Oko ni kamaiu	0.00	2000	0	2000
	Dep-Overtime	0.00	728	0	728
	Dep-Paish Nikunau	0.00	100	0	100
	Dep-Rekenibai	0.00	223	0	223
	Dep-Rungata Maiaki K	0.00	1040	0	1040
	Dep-Rungata Meang Kamwengaroi	0.00	980	0	980
	Dep-Rungata Nuka	0.00	1000	0	1000
	Dep-Ruuka	0.00	107.4	0	107.4
	Dep-S/Terimwo	0.00	266.2	0	266.2
	Dep-Soccer Field	0.00	1000	0	1000
	Dep-Si Milkaere GRP	0.00	0	0	0
	Dep-Surplus Cash	0.00	134.18	0	134.18
	Dep-Tabokoi	0.00	751.2	0	751.2
	Dep-Taiwan Team	0.00	75.3	0	75.3
	Dep-Tangita	0.00	108	0	108
	Dep-Tanimwarutamu	0.00	1357.3	0	1357.3

Dep-Tauane	0.00	33.75	0	33.75
Dep-Tebong	0.00	215	0	215
Dep-Teebo	0.00	323.01	0	323.01
Dep-Terimwa	0.00	356.16	0	356.16
Dep-Transport	0.00	200	0	200
Dep-Vodafone	0.00	564.3	0	564.3
Dep-Waani oo	0.00	2470	0	2470
Dep-White Ribbon Day	0.00	38.3	0	38.3
Dep-Xmas	0.00	93.2	0	93.2
Dep-Youth Day	0.00	1280	0	1280
Dep-Council Staff	0.00	190	0	190
Dep-Iareta	0.00	280	0	280
Dep-Ioane	0.00	55	0	55
Dep-MELAD	0.00	968.8	0	968.8
Dep-Nukate	0.00	650	0	650
Dep-Runga 2019	0.00	71	0	71
Dep-Teweia	0.00	130	0	130
Dep-Tiole	0.00	140	0	140
Dep-Tuiteke	0.00	100	0	100
Dep-W-Center	0.00	591.9	0	591.9
Dep-Utimawa (imprest refund)	0.00	200	0	200
Dep-Abou (imprest refund)	0.00	1509.75	0	1509.75
Dep-Aonta (imprest refund)	0.00	120	0	120
Dep-Barekiou (imprest refund)	0.00	314	0	314
Dep-Bitaua (imprest refund)	0.00	30	0	30
Dep-Kaneang MP (imprest refund)	0.00	79.15	0	79.15
Dep-Mangatoti (imprest refund)	0.00	41	0	41
Dep-Neways (imprest refund)	0.00	261.65	0	261.65
Dep-Nooa (imprest refund)	0.00	212.8	0	212.8
Dep-Return salary (imprest refund)	0.00	1467.7	0	1467.7
Dep-Ribaiti (imprest refund)	0.00	74	0	74
Dep-Taebo (imprest refund)	0.00	100	0	100

	Dep-Taucketia (imprest refund)	0.00	0.1	0	0.1
	Dep-Temariiti (imprest refund)	0.00	20741	0	20741
	Dep-Uritika (imprest refund)	0.00	139	0	139
	Dep-Albonga	0.00	21.75	0	21.75
	Dep-Aimatu	0.00	40	0	40
	Dep-Akau	0.00	46	0	46
	Dep-Arebwaio	0.00	57.8	0	57.8
	Dep-Aluae	0.00	285	0	285
	Dep-Benuera	0.00	50	0	50
	Dep-Biota	0.00	27.8	0	27.8
	Dep-Burannang	0.00	40	0	40
	Dep-Iakobo	0.00	20	0	20
	Dep-Ieiti	0.00	20	0	20
	Dep-Ioane	0.00	140	0	140
	Dep-Kabeia	0.00	35.5	0	35.5
	Dep-Katara	0.00	15	0	15
	Dep-Kaleera	0.00	20	0	20
	Dep-Koika	0.00	84.25	0	84.25
	Dep-Repayment (loan)	0.00	325	0	325
	Dep-Rutiana	0.00	235	0	235
	Dep-Taati	0.00	70	0	70
	Dep-Iabokoi	0.00	48.25	0	48.25
	Dep-Iaebo	0.00	20	0	20
	Dep-Tanibura	0.00	249	0	249
	Dep-Ianta	0.00	105	0	105
	Dep-Iarotau	0.00	20	0	20
	Dep-Ieebo	0.00	41.55	0	41.55
	Dep-Ielamoe	0.00	20	0	20
	Dep-Tekandko	0.00	85.1	0	85.1
	Dep-Tekueta	0.00	81.75	0	81.75
	Dep-Temai	0.00	10	0	10
	Dep-Tenonoroke	0.00	16.45	0	16.45

	Dep-Terimwa	0.00	90.7	0	90.7
	Dep-Tibi	0.00	15	0	15
	Dep-Timea	0.00	20	0	20
	Dep-Toteru	0.00	30	0	30
	Dep-Tuta	0.00	20	0	20
	Imp Ruube	0.00	200	200	0
	Imp-Airaaai	0.00	600	600	0
	Imp-Ataake	0.00	79	79	0
	Imp-Bakarere	0.00	23010	23010	0
	Imp-Bilaam	0.00	110	110	0
	Imp-Bouataake	0.00	4232	4232	0
	Imp-Clerk Beeteri	0.00	328.25	328.25	0
	Imp-Director of Fisheries	0.00	1428.9	1428.9	0
	Imp-Iareta	0.00	280	280	0
	Imp-Iotabina	0.00	83.59	83.59	0
	Imp-Kanta	0.00	150	150	0
	Imp-Karabinaata (MWYSA)	0.00	218	218	0
	Imp-Komoe	0.00	1685	1685	0
	Imp-Marion	0.00	1035.5	1035.5	0
	Imp-Mere	0.00	3611.3	3611.3	0
	Imp-Ngutu	0.00	4255.2	4255.2	0
	Imp-Ribwanataake	0.00	677.85	677.85	0
	Imp-Rimeta MP	0.00	2024.35	2024.35	0
	Imp-Riuai	0.00	0	0	0
	Imp-Secretary (MIA)	0.00	2260	2260	0
	Imp-Taata	0.00	140	140	0
	Imp-Tabaaua	0.00	202	202	0
	Imp-Takiakia	0.00	2850	2850	0
	Imp-Tambura	0.00	1895.05	1895.05	0
	Imp-Tangila	0.00	15.7	15.7	0
	Imp-Taomwati	0.00	180	180	0
	Imp-Tauaneai	0.00	1195.1	1195.1	0

Imp-Ieaeeto	0.00	2008	2008	0
Imp-Iearawa	0.00	816.45	816.45	0
Imp-Iebano	0.00	100	100	0
Imp-Ieebete	0.00	110	110	0
Imp-Ieerinwa	0.00	300	300	0
Imp-Ieewa	0.00	5280.5	5280.5	0
Imp-Ieinani	0.00	58	58	0
Imp-Ielilaki	0.00	252	252	0
Imp-Iekoboi	0.00	49	49	0
Imp-Iekoba	0.00	200	200	0
Imp-Iiau	0.00	40	40	0
Imp-Iiote	0.00	140	140	0
Imp-Iongobo	0.00	0	0	0
Imp-Iskl sales marketing	0.00	180	180	0
Loan-Aibo	0.00	90	90	0
Loan-Aikate	0.00	20	20	0
Loan-Atauea	0.00	400	400	0
Loan-Boarki	0.00	170	170	0
Loan-Birbo	0.00	290	290	0
Loan-Bwebwe	0.00	200	200	0
Loan-Iuia	0.00	20	20	0
Loan-Kabokia	0.00	75	75	0
Loan-Kaebo	0.00	175	175	0
Loan-Kamunungo	0.00	20	20	0
Loan-Kalikuaa	0.00	170	170	0
Loan-Martino	0.00	140	140	0
Loan-Mokiana	0.00	60	60	0
Loan-Taata	0.00	190	190	0
Loan-Tauketitia	0.00	200.75	200.75	0
Loan-Teinani	0.00	75	75	0
Loan-Tekoboi	0.00	200	200	0
Loan-Terooko	0.00	10	10	0

Loan-Tokanaaka	0.00	170	170	0
Loss-Bakarere	0.00	0.33	0.33	0
Loss-Nene	0.00	1435.14	1435.14	0
Loss-Cashbook	0.00	0.33	0.33	0
Loss-Clerk Beeleri	0.00	5166.25	5166.25	0
Loss-Clerk Urtita	0.00	184.2	184.2	0
Loss-Iotobina	0.00	3948.68	3948.68	0
Loss-Kolka	0.00	142	142	0
Loss-Maria	0.00	3721.65	3721.65	0
Loss-Maritino	0.00	114	114	0
Loss-Neere B	0.00	0.71	0.71	0
Loss-Nil Codes	0.00	426.7	426.7	0
Loss-Naga	0.00	944.61	944.61	0
Loss-Raiteta	0.00	120	120	0
Loss-Ramram	0.00	314.7	314.7	0
Loss-Taata	0.00	103.1	103.1	0
Loss-Tabea	0.00	25431.38	25431.38	0
Loss-Takareti	0.00	6307.13	6307.13	0
Loss-Tekabai	0.00	32.55	32.55	0
Loss-Terimwa	0.00	81359.9	81359.9	0
Loss-Tewaiti	0.00	10.9	10.9	0
Closing Cash			42,704.96	
Closing Bank			2,781.69	
Grand Total			\$ 693,736.98	\$ 693,736.97

Prepared by : LGD Internal Audit

NIKUNAU ISLAND COUNCIL			
SURPLUS ACCOUNT			
AS AT 31/12/2021			
Surplus 01/01/20			191,677.54
Add: Total Current Revenues 2021			374,208.70
Total			565,886.24
Less: Total Current Expenditures 2021			386,171.03
Surplus End 31/12/2021			179,715.22
Statement of Ledger Balances 31/12/2021			
Details		Debit	Credit
Surplus Account for 31/12/21			179,715.22
Below The Line			
Adv Council Rekenibai		120	0
Adv-Atuae		76.92	0
Adv-FTC		95	0
Adv-luta		3149.72	0
Adv-Kabokia		250.4	0
Adv-Kaneang MP		0	0
Adv-Karibwaraoi		0	0
Adv-KCCS		104	0
Adv-KOES		300	0
Adv-Koika		2612.67	0
Adv-MIA		462.15	0
Adv-MISE		595.77	0
Adv-Mokiana		406.04	0
Adv-Nukata		650	0
Adv-Police quarter		100	0
Adv-Project		100	0
Adv-Riboriki		649.73	0
Adv-Rimeta		1080.95	0
Adv-Taata		1831.37	0
Adv-Taati		2323.99	0
Adv-Tabeaua		28.6	0
Adv-Taoakifa		100	0
Adv-Temaiti		0	0
Adv-Teukita		200	0
ADV- KPF Statement		50	0
ADV Mwanriki Kamwengaraoi		600	0
ADV Nikunau Catholic		5172	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-Bloo		173	0

ADV-BPA		171	0
ADV-Canteen		4511.3	0
ADV-Catholic Nikunou		3348	0
ADV-Communication		397	0
ADV-CPPL		17.9	0
ADV-DBK Agent		162.07	0
ADV-Drivers		103.45	0
ADV-Health Cap		125.4	0
ADV-Ice plant		611.55	0
ADV-incentive allowance		8890	0
ADV-Iotobina		78	0
ADV-IYA		1871	0
ADV-Jubilee		1666	0
ADV-Kabokia		123.66	0
ADV-KAP		550	0
ADV-KCMCL		738.5	0
ADV-Kimwa		4.2	0
ADV-Koil		1637.15	0
ADV-KV20		160	0
ADV-Maneaba Project		285	0
ADV-MHMS		379.9	0
ADV-Ministry - President Team		809.5	0
ADV-Nood		679.51	0
ADV-Phone Card		550	0
ADV-Postal		1408	0
ADV-Preschool Teacher		121.3	0
ADV-Ribati		537	0
ADV-Rinerine		1278.4	0
ADV-Rubetaake		138.75	0
ADV-Ruube		2	0
ADV-Staff		250	0
ADV-Tambura		896	0
ADV-Tauaketia		98.7	0
ADV-Tebeete		1119.4	0
ADV-Teinnari		1597	0
ADV-Tekaboi		851.85	0
ADV-Tengore Grp		336.13	0
ADV-Teun		150	0
ADV-Teunaid		2023.22	0
ADV-Teunroka		27	0
ADV-Touaika		21	0
ADV-ITM		230	0
ADV-Unimwane		260	0
ADV-Ufimawa		36.5	0
ADV-World Teachers Day		218.2	0

Dep Catholic Nikumanu	0	4545
Dep Health Centre	0	500
Dep KILGA - Wash	0	1500
Dep Koriteta	0	800
Dep LSA Nikunau	0	5208
Dep Mitaera K	0	50
Dep Nikun Taiwan	0	1000
Dep Teriantemotu	0	2158.3
Dep Tetonganga	0	0
Dep Tikatereta	0	0
Dep-Aan Nikunau	0	491.2
Dep-Ads	0	16.7
Dep-Agriculture	0	51.5
Dep-Atuae	0	2
Dep-Back pay	0	170
Dep-Blingko	0	2208
Dep-Bonus Akau	0	42
Dep-Burannang	0	60
Dep-Bwafaka	0	40
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	82.5
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-IBD	0	260
Dep-loana	0	305
Dep-Kaboraoi	0	735
Dep-Kainaomata	0	833.5
Dep-Kakau	0	966
Dep-Kiritimati	0	40
Dep-Kiriwatsan	0	1144
Dep-Kalfwap	0	664.34
Dep-KPC Rungata	0	628
Dep-Land Lease	0	2932.6
Dep-Mat-Kereboki	0	2655
Dep-Ministry	0	24365.79
Dep-Mwanriiki K	0	1005
Dep-Mwysa	0	0
Dep-Nifa	0	370
Dep-Nikunau	0	37.3

Dep-Nikunau Police		0	79.2
Dep-Nukantewa		0	2994.9
Dep-Okoi ni kamaiu		0	2000
Dep-Overtime		0	728
Dep-Parish Nikunau		0	100
Dep-Rekenibai		0	223
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-St Mikaere GRP		0	0
Dep-Surplus Cash		0	134.18
Dep-Tabokai		0	751.2
Dep-Taiwan Team		0	75.3
Dep-Tangifa		0	108
Dep-Tanlmwarutamu		0	1357.3
Dep-Tauanei		0	33.75
Dep-Tebong		0	215
Dep-Teebo		0	323.01
Dep-Terimwa		0	356.16
Dep-Transport		0	200
Dep-Vodafone		0	564.3
Dep-Waa n oo		0	2470
Dep-White Ribbon Day		0	38.3
Dep-Xmas		0	93.2
Dep-Youth Day		0	1280
Dep-Council Staff		0	190
Dep-Iarefa		0	280
Dep-Ioane		0	55
Dep-MELAD		0	968.8
Dep-Nukate		0	650
Dep-Runga 2019		0	71
Dep-Teweia		0	130
Dep-Tiote		0	140
Dep-Tuiteke		0	100
Dep-W-Center		0	591.9
Dep Ulimawa (imprest refund)		0	200
Dep-Abou (imprest refund)		0	1509.75
Dep-Aonta (imprest refund)		0	120
Dep-Barekiaui (imprest refund)		0	314
Dep-Bitava (imprest refund)		0	30
Dep-Kaneang MP (imprest refund)		0	79.15
Dep-Mangotefi (imprest refund)		0	41

Dep-Neways (imprest refund)	0	261.65
Dep-Nooa (imprest refund)	0	212.8
Dep-Return salary (imprest refund)	0	1467.7
Dep-Ribaiti (imprest refund)	0	74
Dep-Taebo (imprest refund)	0	100
Dep-Tauaketia (imprest refund)	0	0.1
Dep-Temariti (imprest refund)	0	20741
Dep-Uritita (imprest refund)	0	139
Dep-Aibonga	0	21.75
Dep-Aimatū	0	40
Dep-Akau	0	46
Dep-Arebwaio	0	57.8
Dep-Atuae	0	285
Dep-Benuera	0	50
Dep-Biota	0	27.8
Dep-Burannang	0	40
Dep-Iakabo	0	20
Dep-Ieita	0	20
Dep-Ioane	0	140
Dep-Kabeia	0	35.5
Dep-Kataara	0	15
Dep-Kateara	0	20
Dep-Kolka	0	84.25
Dep-Repayment (Loan)	0	325
Dep-Rutiana	0	235
Dep-Taafi	0	70
Dep-Tabokai	0	48.25
Dep-Taebo	0	20
Dep-Tahibura	0	249
Dep-Tanta	0	105
Dep-Taratau	0	20
Dep-Teebo	0	41.55
Dep-Teiamoe	0	20
Dep-Tekanako	0	85.1
Dep-Tekueta	0	81.75
Dep-Temai	0	10
Dep-Tenanorake	0	16.45
Dep-Terimwa	0	90.7
Dep-Tiibi	0	15
Dep-Timea	0	20
Dep-Toteru	0	30
Dep-Tuta	0	20
Imp Ruube	200	0
Imp-Airaoi	600	0
Imp-Ataake	79	0

Imp-Bakarere		23010	0
Imp-Bitaam		110	0
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-Kanta		150	0
Imp-Karobinoata (MWYSA)		218	0
Imp-Komoe		1685	0
Imp-Marion		1035.5	0
Imp-Mere		3611.3	0
Imp-Ngutu		4255.2	0
Imp-Ribwanataake		677.85	0
Imp-Rimieta MP		2024.35	0
Imp-Riui		0	0
Imp-Secretary (MIA)		2260	0
Imp-Taata		140	0
Imp-Tabeaua		202	0
Imp-Taklakia		2850	0
Imp-Tambura		1895.05	0
Imp-Tangita		15.7	0
Imp-Taomwati		180	0
Imp-Tauanei		1195.1	0
Imp-Teaeto		2008	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-Teitlaki		252	0
Imp-Tekaboi		49	0
Imp-Tekoba		200	0
Imp-Tiau		40	0
Imp-Tiote		140	0
Imp-Tongobo		0	0
Imp-TSKL sales marketing		180	0
Loan-Aiba		90	0
Loan-Arikate		20	0
Loan-Atauea		400	0
Loan-Baariki		170	0
Loan-Biribo		290	0
Loan-Bwebwe		200	0
Loan-luta		20	0

Loan-Kabokia		75	0
Loan-Kaeba		175	0
Loan-Kanrunge		20	0
Loan-Katikuad		170	0
Loan-Maritino		140	0
Loan-Moklana		60	0
Loan-Taata		190	0
Loan-Tauaketia		200.75	0
Loan-Teinnari		75	0
Loan-Tekaboi		200	0
Loan-Terooko		10	0
Loan-Tokandaaka		170	0
Loss Bakarere		0.33	0
Loss Nene		1435.14	0
Loss-Cashbook		0.33	0
Loss-Clerk Beeteri		5166.25	0
Loss-Clerk Uritita		184.2	0
Loss-Iotobina		3948.68	0
Loss-Koika		142	0
Loss-Maria		3721.65	0
Loss-Maritino		114	0
Loss-Neere B		0.71	0
Loss-Nil Codes		426.7	0
Loss-Nooa		944.61	0
Loss-Raiteta		120	0
Loss-Ramram		314.7	0
Loss-Taata		103.1	0
Loss-Tabea		25431.38	0
Loss-Takareti		6307.13	0
Loss-Tekaboi		32.55	0
Loss-Terimwa		81359.9	0
Loss-Tewaiti		10.9	0
Closing Cash		42,704.96	
Closing Bank		2,781.69	
TOTAL		307565.95	307,565.95

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

Note#	Account	Bot_Code	Amount	Total
			\$	\$
1	Account Receivable			
	Adv Council Rekenibai		120	
	Adv-Atuae		76.92	
	Adv-FTC		95	
	Adv-luta		3149.72	
	Adv-Kabokia		250.4	
	Adv-Kaneang MP		0	
	Adv-Karibwaraoi		0	
	Adv-KCCS		104	
	Adv-KOES		300	
	Adv-Koika		2612.67	
	Adv-MIA		462.15	
	Adv-MISE		595.77	
	Adv-Mokiana		406.04	
	Adv-Nukata		650	
	Adv-Police quarter		100	
	Adv-Project		100	
	Adv-Riboriki		649.73	
	Adv-Rimeta		1080.95	
	Adv-Taata		1831.37	
	Adv-Taati		2323.99	
	Adv-Tabeaua		28.6	
	Adv-Tapakita		100	
	Adv-Temariti		0	
	Adv-Teukita		200	
	ADV- KPF Statement		50	
	ADV Mwanriki Kamwengaraoi		600	
	ADV Nikunau Catholic		5172	
	ADV-Airport		1600.3	
	ADV-Akau		1986.86	
	ADV-Anterea		200	
	ADV-Arikate		2846.54	
	ADV-Arikita		22	
	ADV-Bioo		173	
	ADV-BPA		171	
	ADV-Canteen		4511.3	
	ADV-Catholic Nikunau		3348	

ADV-Communication	397
ADV-CPPL	17.9
ADV-DBK Agent	162.07
ADV-Driver	103.45
ADV-Health Cap	125.4
ADV-Ice plant	611.55
ADV-Incentive allowance	8890
ADV-Iotobina	78
ADV-IYA	1871
ADV-Jubilee	1666
ADV-Kabokia	123.66
ADV-KAP	550
ADV-KCMCL	738.5
ADV-Kimwa	4.2
ADV-Koil	1637.15
ADV-KV20	160
ADV-Maneaba Project	285
ADV-MHMS	379.9
ADV-Ministry - President Team	809.5
ADV-Nood	679.51
ADV-Phone Card	550
ADV-Postal	1408
ADV-Preschool Teacher	121.3
ADV-Ribati	537
ADV-Rinerine	1278.4
ADV-Rubetaake	138.75
ADV-Ruube	2
ADV-Staff	250
ADV-Tambura	896
ADV-Tauaketia	98.7
ADV-Tebeete	1119.4
ADV-Teinnari	1597
ADV-Tekaboi	851.85
ADV-Tengore Grp	336.13
ADV-Teun	150
ADV-Teunaia	2023.22
ADV-Teunroka	27
ADV-Touaika	21
ADV-TTM	230
ADV-Unimwane	260
ADV-Utimawa	36.5
ADV-World Teachers Day	218.2

Imp Ruube	200
Imp-Ariraoi	600
Imp-Ataake	79
Imp-Bakarere	23010
Imp-Bitaam	110
Imp-Bouataake	4232
Imp-Clerk Beeteri	328.25
Imp-Director of Fisheries	1428.9
Imp-Iareta	280
Imp-Iatobina	83.59
Imp-Kanta	150
Imp-Karabinoata (MWYSA)	218
Imp-Komae	1685
Imp-Marion	1035.5
Imp-Mere	3611.3
Imp-Ngutu	4255.2
Imp-Ribwanataake	677.85
Imp-Rimeta MP	2024.35
Imp-Riuai	0
Imp-Secretary (MIA)	2260
Imp-Taata	140
Imp-Tabeaua	202
Imp-Takiakia	2850
Imp-Tambura	1895.05
Imp-Tangita	15.7
Imp-Taomwafi	180
Imp-Tauanei	1195.1
Imp-Teaeto	2008
Imp-Tearawa	816.45
Imp-Tebano	100
Imp-Teabete	110
Imp-Teerimwa	300
Imp-Teewa	5280.5
Imp-Teinnari	58
Imp-Teitiaki	252
Imp-Tekaboi	49
Imp-Tekoba	200
Imp-Tiau	40
Imp-Tiote	140
Imp-Tongobo	0
Imp-TSKL sales marketing	180
Loan-Albo	90

	Loan-Arikate	20	
	Loan-Atavea	400	
	Loan-Baariki	170	
	Loan-Biribo	290	
	Loan-Bwebwe	200	
	Loan-luta	20	
	Loan-Kabokia	75	
	Loan-Kaeba	175	
	Loan-Kanruna	20	
	Loan-Katikuua	170	
	Loan-Maritino	140	
	Loan-Mokiana	60	
	Loan-Taata	190	
	Loan-Tauaketia	200.75	
	Loan-Telnnari	75	
	Loan-Tekaboi	200	
	Loan-Terooka	10	
	Loan-Tokanaako	170	
	Loss Bakarere	0.33	
	Loss Nene	1435.14	
	Loss-Cashbook	0.33	
	Loss-Clerk Beeteri	5166.25	
	Loss-Clerk Uriftita	184.2	
	Loss-lotobina	3948.68	
	Loss-Koika	142	
	Loss-Maria	3721.65	
	Loss-Maritino	114	
	Loss-Neere B	0.71	
	Loss-Nll Codes	426.7	
	Loss-Nooa	944.61	
	Loss-Raiteta	120	
	Loss-Ramram	314.7	
	Loss-Taata	103.1	
	Loss-Tabea	25431.4	
	Loss-Takareti	6307.13	
	Loss-Tekaboi	32.55	
	Loss-Terimwa	81359.9	
	Loss-Tewaiti	10.9	
			\$ 262,079.30
3	Account Payable		
	Dep Catholic Nikumanu	4545	
	Dep Health Centre	500	

Dep KILGA - Wash	1500
Dep Koriteta	800
Dep LSA Nikunau	5208
Dep Mitaera K	50
Dep Nikun Taiwan	1000
Dep Teriantemotu	2158.3
Dep Tetonganga	0
Dep Tikatereta	0
Dep-Aan Nikunau	491.2
Dep-Ads	16.7
Dep-Agriculture	51.5
Dep-Atuae	2
Dep-Back pay	170
Dep-Blingko	2208
Dep-Bonus Akau	42
Dep-Burannang	60
Dep-Bwatoka	40
Dep-C/allowance	352.5
Dep-Commission	26
Dep-Construction Tee	81
Dep-Copra	6947.9
Dep-Council staff	1321.65
Dep-Covid 19	82.5
Dep-Deposit a/c	1447.19
Dep-Disaster fund	10321.7
Dep-Fish market	1441.39
Dep-Hardware	653.52
Dep-IBD	260
Dep-loana	305
Dep-Kaboroi	735
Dep-Kainaamata	833.5
Dep-Kakau	966
Dep-Kiritimati	40
Dep-Kiriwatsan	1144
Dep-Koifwap	664.34
Dep-KPC Rungata	628
Dep-Land Lease	2932.6
Dep-Mat-Kereboki	2655
Dep-Ministry	24365.8
Dep-Mwanriki K	1005
Dep-Mwysa	0
Dep-Nifa	370

Dep-Nikunau	37.3
Dep-Nikunau Police	79.2
Dep-Nukantewa	2994.9
Dep-Oku ni kamaiu	2000
Dep-Overtime	728
Dep-Parish Nikunau	100
Dep-Rekenibai	223
Dep-Rungata Maiaki K	1040
Dep-Rungata Meang Kamwengaraai	980
Dep-Rungata Nuka	1000
Dep-Ruuka	107.4
Dep-S/Terimwa	266.2
Dep-Soccer Field	1000
Dep-St Mikaere GRP	0
Dep-Surplus Cash	134.18
Dep-Tabokai	751.2
Dep-Taiwan Team	75.3
Dep-Tangita	108
Dep-Tanimwarutamu	1357.3
Dep-Tauanei	33.75
Dep-Tebong	215
Dep-Teebo	323.01
Dep-Terimwa	356.16
Dep-Transport	200
Dep-Vodafone	564.3
Dep-Waa n oo	2470
Dep-White Ribbon Day	38.3
Dep-Xmas	93.2
Dep-Youth Day	1280
Dep-Council Staff	190
Dep-lareta	280
Dep-loane	55
Dep-MELAD	968.8
Dep-Nukate	650
Dep-Runga 2019	71
Dep-Teweia	130
Dep-Tiofe	140
Dep-Tulteke	100
Dep-W-Center	591.9
Dep Utimawa (imprest refund)	200
Dep-Abou (imprest refund)	1509.75
Dep-Aonta (imprest refund)	120

Dep-Barekiau (imprest refund)	314
Dep-Bitaua (imprest refund)	30
Dep-Kaneang MP (imprest refund)	79.15
Dep-Mangoteti (imprest refund)	41
Dep-Neways (imprest refund)	261.65
Dep-Nooa (imprest refund)	212.8
Dep-Return salary (imprest refund)	1467.7
Dep-Ribaiti (imprest refund)	74
Dep-Taebo (imprest refund)	100
Dep-Tauaketia (imprest refund)	0.1
Dep-Temaiti (imprest refund)	20741
Dep-Uritita (imprest refund)	139
Dep-Aibonga	21.75
Dep-Aimatu	40
Dep-Akau	46
Dep-Arebwaio	57.8
Dep-Atuae	285
Dep-Benuera	50
Dep-Biota	27.8
Dep-Burannang	40
Dep-Iakobo	20
Dep-Ielta	20
Dep-Ioane	140
Dep-Kabela	35.5
Dep-Kataara	15
Dep-Kateara	20
Dep-Koika	84.25
Dep-Repayment (Loan)	325
Dep-Rutiana	235
Dep-Taati	70
Dep-Tabakai	48.25
Dep-Taebo	20
Dep-Tanibura	249
Dep-Tanta	105
Dep-Taratau	20
Dep-Teebo	41.55
Dep-Teiamoe	20
Dep-Tekanako	85.1
Dep-Tekueta	81.75
Dep-Temai	10
Dep-Tenanorake	16.45
Dep-Terimwa	90.7

	Dep-Tilbi		15	
	Dep-Timea		20	
	Dep-Toteru		30	
	Dep-Tufa		20	
				\$ 127,850.73