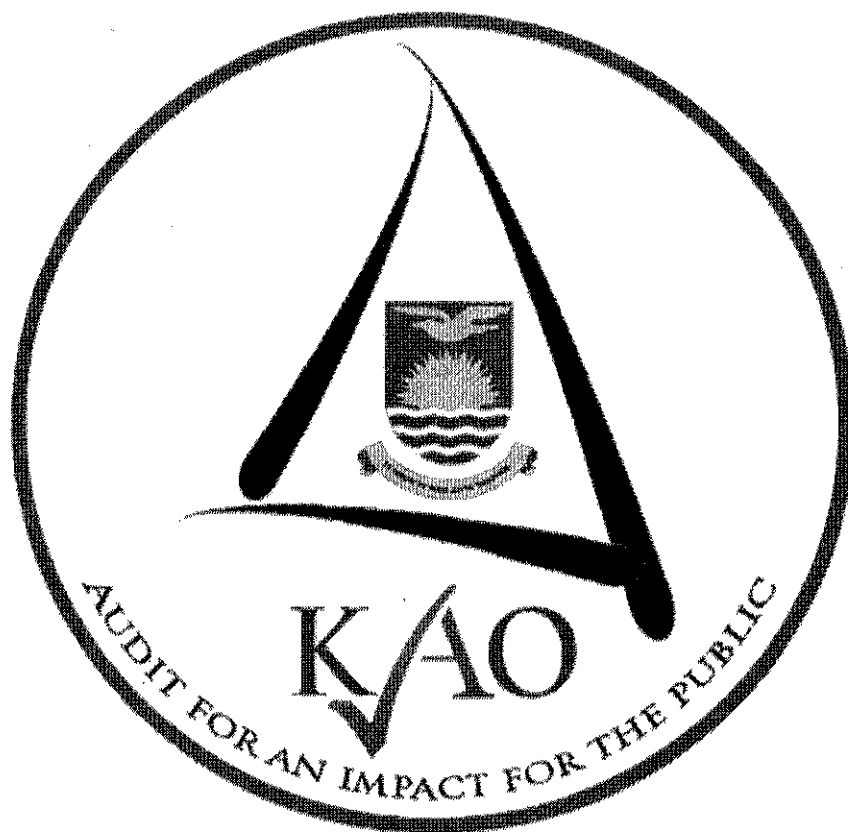


REPORT OF THE AUDITOR GENERAL ON THE ACCOUNT OF



**Betio Town Council
Financial Statements
For the Year Ended 31st December 2019**

**Kiribati Audit Office
September 2022**

KIRIBATI AUDIT OFFICE



P.O BOX 63
Bairiki, Tarawa
Kiribati

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Audit for an impact for the public

INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF BETIO TOWN COUNCIL' FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER 2019.

Disclaimer of Opinion

I was engaged to audit the Financial Statements of Betio Town Council for the year ended 31st December 2019 in accordance with section 114 (2) of the Constitution, Part VII, Sec 42(4) of the Public Finances (Control and Audit) 1981, Part III, Sec 22(1) of the Kiribati Audit Act, 2017 and sections 67 & 69 of the Local Government Act 1984. The Financial Statements of Betio Town Council for the year ended 31st December 2019 comprised of the followings:

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

I do not express an opinion on the accompanying financial statements of Betio Town 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 Betio Town Council for the year ending 31st December 2019.

Basis for Disclaimer of Opinion

I am unable to satisfy myself as to the following balances reported in Betio Town Council' profit and loss and balance sheet as at 31st December 2019 due to the followings:

Accounts Receivables

- A total Account Receivables of **\$553,887.08** recorded on the Balance Sheet of Betio Town Council is overstated by **\$134,621 (Deposits)**. Treatment of Deposit should be a liability and not an asset.
- Account Receivables balance of **\$419,266** reported on the Balance Sheet as at 31st December 2019 cannot be sufficiently substantiated due to lack and unavailability of subsidiary and supporting records.

Equity

- Equity of **\$318,591** reported on the Betio Town Council Balance Sheet as at 31st of December 2019 cannot be substantiated.

Accounts Payables

- A total Account Payables of **\$321,128.95** recorded on the Balance Sheet of Betio Town Council is overstated by **\$41,156 (Imprests, Loss, Loans and Advances)**. Imprests, Losses, Loans and Advances should be reported as Accounts Receivables and not Accounts Payables.
- Deposit balance of **\$279,971** reported on the Balance Sheet as at 31st December 2019 cannot be sufficiently substantiated due to lack and unavailability of subsidiary and supporting records.

These issues are reported in my last Audit Report of BTC'2018 final account and yet no corrective actions been taken by BTC and MIA.

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

Report on Other Legal and Regulatory Requirements

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

- Lack of Proper maintenance for the following important records by BTC: Attendance records, Votebook, Vote Ledger, Log Book, Stores Ledger, Receipt Book Register and timely cash book and bank reconciliation represented departure from the following sections of LGFI:
 - **Part II: Financial Instructions I Receipts sections 13-22**
 - **Part III: Control of Expenditure section 49: Vote Book**
 - **Part IV: Cash Book section 69**
 - **Part V111: Miscellaneous section 52: Log Book**
 - **Part XIII: Supervision, Control and Custody, section 142 (e)**

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

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

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

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

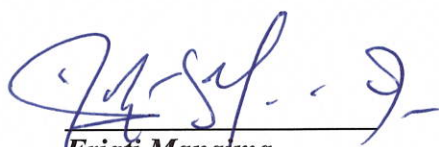
Auditor General's responsibilities for the audit of the financial statements of Betio Town Council

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

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

Communication with those charged with governance

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



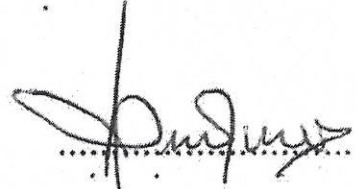
Eriati Manatma
Auditor General
Kiribati Audit Office
25.04.2022

BTC ISLAND COUNCIL

The following certify that the attached statements (revealing a Surplus Account Balance \$ 334,144.38) for the year ended 31st December 2019 is correct.

Signed by:

Clerk

A handwritten signature in black ink, appearing to be "P. Jones", written over a dotted line.

Mayor

A handwritten signature in black ink, appearing to be "B. Williams", written over a dotted line.

Secretary

A handwritten signature in blue ink, appearing to be "J. Smith", written over a dotted line.

Betio Town Council
Profit and Loss Statement
For the Period 01/01/19 to 31/12/19

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
Revenue					
	1100	Angabwai			
	1103	Angabwai n rabwata	998.50		
				998.50	
	1200	Raitienfi			
	1202	Beeba ni Kabubuti	92.00		
	1204	Kamea	524.50		
	1205	Titaa (Retail/Wholesale/Manufa	76,890.55		
	1206	Kaofi tamnei/Kabo birm	1,739.00		
	1207	Kakukurei (DJ hire)	316.50		
	1208	Kaokioi	15.00		
	1209	Kamanging (Liquor)	10,283.00		
	1210	Auti ni iruaa/Auti aika tatangoa	20,825.00		
	1211	Karikirake aika nakonako (Hawk	61,778.00		
	1212	Taabo ni bwaa (wholesale/retal	450.00		
	1213	Botaki aika tauaki mwia	1,930.00		
	1214	Karikirake man te burawa	3,575.00		
	1215	Karikirake aika uarekeke	855.00		
	1216	Taan Kafetei (Contractors)	7,850.00		
	1217	Taibora ni kamwarake/Titaa ni k	2,492.50		
	1218	Kirabu ni kamwarake	5,000.00		
	1219	Tangoan Kaa/Rebwerebwe	5,175.00		
	1220	Bitinefi ni kabutan te kaibuke	1,100.00		
	1222	Taabo ni karao kaa	1,950.00		
	1224	Itabon ma labatera (Agents)	10,191.00		
	1225	Maan ao ununiki (Livestock/agri	309.00		
	1227	Kabonakoan te ka	4,483.00		
	1228	Taabo ni itutu	2,600.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1230	Karikirake man te iti (Electrical r	537.00		
	1231	Kaobwai ao lokinibwai ma Tina	35,950.00		
	1232	Taabo ni uaati	0.00		
	1233	Taabo n rawetamnei (Design/P	805.00		
	1234	Aban te Kauntira ae leased (Co	15,327.30		
	1236	Beeba ni kaongora	100.00		
	1241	Nangkona (retail/kava bar)	2,350.00		
	1242	Internet (internet café)	0.00		
	1243	Kabonakoan bwaai ni Makete	225.00		
	1244	Kaneweaba	0.00		
	1245	Kaba booti	0.00		
	1247	Aia bilineti aomata (Accounts a	2,387.50		
	1248	Waaki ni bitineti n te Bwati (Bus s	37,175.00		
	1249	Taan Mwakuria te Kalbuke (Stev	41,546.50		
	1252	Taan karao ira (Hairdresser)	100.00		
	1259	Bootaki ni bwatere	0.00		
	1260	Bwain Kiribati (Local Produce)	5,106.00		
	1262	Taabo ni kamarurung (Fiteness	0.00		
	1264	Titoo ni boki & bwain mwakuri n	0.00		
	1265	Taan karoro Kalbuke (Pilot marin	3,850.00		
	1267	Tabe atama ao te tanq ao tab	0.00		
	1268	Security services	1,045.00		
				366,928.35	
	1300	Mwane n buoka			
	1301	Buoka man te Tautaeaka	110,898.07		
	1306	Te buoka ibukin baola ataein te	0.00		
				110,898.07	
	1500	Waaki ni karikirake			
	1501	Kabonakoan bwain te Kauntira	45.00		
	1504	Roon auti	511.00		
	1506	Tangoan Kaq/Minibus	48,215.05		
	1506a	School trucks	7,461.45		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	1510	Tangoan ana tabo te Kauntira (	32,920.00		
	1510	Tangoan ana tabo te Kauntira (	0.00		
	1512	Boardroom	2,590.00		
	1516	Bwain Kiribati	500.00		
	1520	Ana karekemwane te tabo ni k	0.00		
	1521	Ororakeala/Kaotinakoala Kame	16.00		
	1523	Tangoan ana tabo ni Maakete t	14,270.00		
	1525	Maneaba	5,562.00		
	1543	Kaitiakan te Mange (Service Ch	100,384.01		
				212,474.51	
	1600	Mwane tabeua			
	1601	Mwane n raka (Miscellaneous)	27,104.40		
	1604	Reon Ruanimafe	410.50		
	1607	Tuaaia Bwaati	50.00		
				27,564.90	
	1700	Kaintabwi			
	1701	Kaintabwi	21,852.86		
				21,852.86	
					740,717.19

Expenditure

2100	Bwakabwai	
2102	Bwakabwai Kauntira	16,650.00
2103	Kauoman Kiraka	6,155.68
2105	Tia kawakina te mwane (Cashie	3,947.68
2106	Tia Taibi ao taua mwiin reeta m	4,559.16
2107	Tia tararua te mwakuri (Work su	5,088.11
2108	Tia biriakin bwain nako te Kaunti	4,833.07
2109	Taan Kabuti Kaa (Drivers - 8)	33,242.68
2111	Taan Rikomange (10)	29,207.70
2112	Kaubure (8) (Enforcement Offic	25,773.79
2113	Neeti ni Kaawa (3)	9,382.86
2115	Tia Karikirakea aroia Aomata	4,432.76

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2119	Mataniwi n te tabo ni karao kaa	5,791.14		
	2120	Mataniwi ni Kaubure (Senior Enf	5,889.33		
	2121	Tia kabuta te Kai ni koro uteute	3,092.52		
	2122	Taan Rikomwane - 8	29,430.04		
	2123	Tia mwakuri ma Aine (WIW)	4,406.29		
	2124	Tia kawakin bwain te Kauntira (\$	0.00		
	2125	Tia ibuobuoki ni kabuta te kai ni	4,662.91		
	2137	Tia kaboraoa te tabo ni mange	4,224.52		
	2138	Tia ibuobuoki n te tabo ni Karao	7,670.01		
	2139	Tia mwakuri n te tabo ni karao k	0.00		
	2140	Assistant IT	3,897.19		
	2141	Youth Sport Officer	5,448.51		
	2144	Senior Revenue Collector	1,141.63		
	2145	Taan Kaitiaki (11)	13,127.71		
	2146	Assistant handyman	6,953.09		
	2148	Watchman (4)	25,399.79		
	2155	Planning Inspector	5,600.10		
	2156	Tia tararua te Rua ni mate (Cem	3,990.96		
	2157	Tia ununiki (Gardener)	3,133.30		
				277,132.53	
	2200	Arauenti			
	2201	Arauenti Kauntira	18,100.00		
	2202	Kaniwangan te Mayor	3,800.00		
	2203	Mwane ni motirawa	52,980.00		
	2204	Booia Reibwa	23,415.91		
	2205	Aoataim	23,586.02		
	2207	IDC Allowance	3,255.00		
	2208	Boneti (Bareka Boira)	45,730.55		
	2209	Bonomwi	4,392.85		
	2210	Mwengabuaka	0.00		
	2212	Selection Committee	0.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2219	Urgency Committee	320.00		
	2220	Kometen te Kamwengaraai	3,570.00		
	2221	Area Committee	4,210.00		
	2222	Finance Committee	4,550.00		
	2223	Mayor's entertainment	510.80		
	2225	Duty allowance	22,505.00		
	2227	BTC Camp Committee	4,710.00		
	2228	Kometen te mwamwananga	4,020.00		
	2230	Joint Council full committee	720.00		
	2231	Liquor Board	1,580.00		
	2232	Waste Management	5,582.50		
				227,538.63	
	2300	Kabutan te waaki			
	2301	Bao ni mwamwananga	3,156.50		
	2303	Bwain te Aobiti	7,267.61		
	2304	Bank Charges	1,169.30		
	2307	Tareboon/Uaerefi/Reeta	7,577.23		
	2308	Sublease Rent	8,683.75		
	2309	Buraeki/Kaboraai	0.00		
	2311	Fixed Assets	9,704.10		
	2312	Cleaning and Beautification	2,709.10		
	2313	Kabomwi (Compensations)	350.00		
	2315	Rinerine Ibukia Kauntira	2,750.50		
	2318	Kainaomata	0.00		
	2320	Buokaia bootaki (Youth, BSA etc	50.00		
	2325	Boon te iti	19,191.92		
	2326	Bwain mwakuri n te Aobiti	8,872.10		
	2327	Boon te kabowi	0.00		
	2330	Dog/Pig Control	7.50		
	2331	Kakukurei/Kairuaa Kauntira	7,573.55		
	2332	Buokan bao-ni bwakamwane fi	1,320.00		

Account	Allocation	Description	Amount \$	Block Total \$	Total \$
	2333	Katanoata	0.00		
	2335	Boon te bwaa	18,139.60		
	2336	Te Runga (Betio day)	10,674.15		
	2337	Kaongara aa Katanoata	0.00		
				109,196.91	
	2400	Onobwai			
	2402	Aobiti	1,665.90		
	2403	Auti ni maeka	38.50		
	2405	Kaa/Rebwerebwe	5,816.55		
	2406	Market Maintenance	631.90		
	2407	Mwaneaba	275.20		
	2408	Roads	4,465.00		
	2409	Landfill operation	6,252.50		
				19,145.55	
	2800	Karaii mwane			
	2801	Kaintabwi	47,819.56		
	2803	Education Grant	0.00		
	2804	Birimwane nakon KILGA	1,000.00		
	2805	Cleaning fund	2,241.65		
	2806	Te buoka ibukin te school trucks	39,267.10		
	2807	Membership fees	0.00		
	2808	Community support (Aine,ataei,	1,822.15		
				92,150.46	
					725,164.08
Net Profit/Loss					15,553.11

Betio Town Council

Balance Sheet

as at 31/12/19

	Notes	Amount \$	Block Total \$	Total \$
Assets				
Current Asset				
Cash at Bank		90,135.73		
Cash on Hand		11250.52		
Account Receivable	1	553,887.08	655,273.33	
Non-Current Asset				
Fixed Assets		0.00	0.00	
Total Assets				655,273.33
Liabilities				
Current Liabilities				
Bank Overdrafts		0.00		
Account Payable	2	321,128.95	321,128.95	
Non-Current Liabilities				
Long Term Loans		0.00	0.00	
Total Liabilities				321,128.95
Net Asset				334,144.38
Equity				
Current Year Earning			15,553.11	
Historical Balancing			318,591.27	
Total Equity				334,144.38

**BETIO TOWN COUNCIL ACUMMULATIVE TRIAL BALANCE
AS AT DECEMBER 2019**

Code	Details	Estimates	Debit	Credit
Surplus 01-01-2019				318,591.27
1100	Angabwai			
1103	Angabwai n rabwata	9,792		998.50
1200	Raitienti			
1202	Beeba ni Kabubuti	0		92.00
1204	Kamea	1,000		524.50
1205	Titoa (Retail/Wholesale/Manufacturer)	90,000		76,890.55
1206	Kaoti tamnei/Kabo birim	2,350		1,739.00
1207	Kakukurei (DJ hire)	650		316.50
1208	Kaokioki	100		15.00
1209	Kamanging (Liquor)	4,563		10,283.00
1210	Auti ni iruaa/Auti aika tatangoaki	25,200		20,825.00
1211	Karikirake aika nakonako (Hawker)	39,500		61,778.00
1212	Taabo ni bwaa (wholesale/retail)	2,350		450.00
1213	Botaki aika tauaki mwia	600		1,930.00
1214	Karikirake man te burawa	4,900		3,575.00
1215	Karikirake aika uarereke	0		855.00
1216	Taan Kateitei (Contractors)	19,000		7,850.00
1217	Taibora ni kamwarake/Titoa ni kabo amwarake	4,500		2,492.50
1218	Kirabu ni kamwarake	10,000		5,000.00
1219	Tangoan Kaa/Rebwerebwe	12,100		5,175.00
1220	Bitineti ni kabutan te kaibuke	5,000		1,100.00
1222	Taabo ni karao kaa	1,800		1,950.00
1224	Itabon ma labatera (Agents)	15,000		10,191.00
1225	Maan ao ununiki (Livestock/agriculture)	300		309.00
1227	Kabonakoan te ika	9,500		4,483.00
1228	Taabo ni itutu	3,000		2,600.00
1230	Karikirake man te iti (Electrical repair shop/electr	2,500		537.00
1231	Kaobwai ao lokinibwai ma Tinaniku	33,000		35,950.00
1232	Taabo ni uaati	200		
1233	Taabo n rawetamnei (Design/Photo)	4,500		805.00
1234	Aban te Kauntira ae leased (Commercial land le	18,552		15,327.30
1236	Beeba ni kaongora	500		100.00
1241	Nangkona (retail/kava bar)	3,650		2,350.00
1242	Internet (internet café)	0		
1243	Kabonakoan bwaai ni Makete	250		225.00
1244	Kaneweaba	550		
1245	Kaba booti	500		
1247	Aia bitineti aomata (Accounts and legal services)	3,200		2,387.50
1248	Waaki ni bitineti n te Bwati (Bus services)	50,250		37,175.00
1249	Taan Mwakuria te Kaibuke (Stevedoring)	6,600		41,546.50
1252	Taan karao ira (Hairdresser)	400		100.00
1259	Bootaki ni bwatere	300		
1260	Bwain Kiribati (Local Produce)	600		5,106.00
1262	Taabo ni kamarurung (Fiteness centre)	100		
1264	Titoa ni boki & bwain mwakuri n te aobiti	500		

1265	Taan karoro Kaibuke (Pilot marine service)	3,200		3,850.00
1267	Tabe atama ao te tano ao tabeua riki	100		
1268	Security services	1,000		1,045.00
1300	Mwane ni buoka			
1301	Buoka man te Tautaeaka	61,045		70,898.07
1306	Te buoka ibukin baoia ataein te reirei	40,000		40,000.00
1500	Waaki ni karikirake			
1501	Kabonakoan bwain te Kauntira	500		45.00
1504	Roon auti	390		511.00
1506	Tangoan Kaa/Minibus	6,000		48,215.05
1506a	School trucks	25,000		7,461.45
1510	Tangoan ana tabo te Kauntira (Council building)	20,928		32,920.00
1510	Tangoan ana tabo te Kauntira (High Court rental)	11,520		
1512	Boardroom	2,850		2,590.00
1516	Bwain Kiribati	4,000		500.00
1520	Ana karekemwane te tabo ni karao kaa (Worksh)	1,000		
1521	Ororakeaia/Kaotinakoia Kamea ao Beeki	1,000		16.00
1523	Tangoan ana tabo ni Maakete te Kauntira (Mark	29,561		14,270.00
1525	Maneaba	2,500		5,562.00
1543	Kaitiakan te Mange (Service Charge)	97,000		100,384.01
1600	Mwane tabeua			
1601	Mwane n raka (Miscellaneous)	4,000		27,104.40
1604	Roon Ruanimate	450		410.50
1607	Tuaaia Bwaati	500		50.00
1700	Karaai mwane			
1701	Kaintabwi	23,370		21,852.86
2100	Bwakabwai			
2102	Bwakabwai Kauntira	16,865	16,650.00	
2103	Kauoman Kiraka	6,235	6,155.68	
2105	Tia kawakina te mwane (Cashier)	4,220	3,947.68	
2106	Tia Taibi ao taua mwiin reeta ma ribooti (Typist/P	4,861	4,559.16	
2107	Tia tararua te mwakuri (Work supervisor)	5,504	5,088.11	
2108	Tia biriakin bwain nako te Kauntira (Handyman)	5,699	4,833.07	
2109	Taan Kabuti Kaa (Drivers - 8)	31,217	33,242.68	
2111	Taan Rikomange (10)	37,526	29,207.70	
2112	Kaubure (8) (Enforcement Officers)	21,706	25,773.79	
2113	Neeti ni Kaawa (3)	12,251	9,382.86	
2115	Tia Karikirakea aroia Aomata	5,504	4,432.76	
2119	Mataniwi n te tabo ni karao kaa (Chief Mechanic)	5,931	5,791.14	
2120	Mataniwi ni Kaubure (Senior Enforcement Office	5,931	5,889.33	
2121	Tia kabuta te Kai ni koro uteute (Shredder Opera	3,245	3,092.52	
2122	Taan Rikomwane - 8	26,739	29,430.04	
2123	Tia mwakuri ma Aine (WIW)	5,504	4,406.29	
2124	Tia kawakin bwain te Kauntira (Storeman)	3,917		
2125	Tia ibuobuoki ni kabuta te kai ni koro uteute	7,581	4,662.91	
2137	Tia kaboraoa te tabo ni mange (Landfill Operato	4,336	4,224.52	
2138	Tia ibuobuoki n te tabo ni Karao kaa	8,168	7,670.01	
2139	Tia mwakuri n te tabo ni karao kaa (Mechanic)	4,143		
2140	Assistant IT	4,478	3,897.19	

2141	Youth Sport Officer	5,504	5,448.51	
2144	Senior Revenue Collector	5,931	1,141.63	
2145	Taan Kaitiaki (11)	6,937	13,127.71	
2146	Assistant handyman	3,245	6,953.09	
2148	Watchman (4)	40,387	25,399.79	
2155	Planning Inspector	5,931	5,600.10	
2156	Tia tararua te Rua ni mate (Cemetery Caretaker)	4,336	3,990.96	
2157	Tia ununiki (Gardener)	2,908	3,133.30	
2200	Arauenti			
2201	Arauenti Kauntira	16,575	18,100.00	
2202	Kaniwangan te Mayor	5,400	3,800.00	
2203	Mwane ni motirawa	54,930	52,980.00	
2204	Booia Reibwa	13,218	23,415.91	
2205	Aoataim	12,006	23,586.02	
2207	IDC Allowance	3,840	3,255.00	
2208	Boneti (Bareka Boira)	35,592	45,730.55	
2209	Bonomwi	2,297	4,392.85	
2210	Mwengabuaka	1,500		
2212	Selection Committee	500		
2219	Urgency Committee	960	320.00	
2220	Kometen te Kamwengaraoi	3,840	3,570.00	
2221	Area Committee	3,840	4,210.00	
2222	Finance Committee	3,840	4,550.00	
2223	Mayor's entertainment	1,000	510.80	
2225	Duty allowance	14,940	22,505.00	
2227	BTC Camp Committee	3,840	4,710.00	
2228	Kometen te mwamwananga	3,840	4,020.00	
2230	Joint Council full committee	960	720.00	
2231	Liquor Board	930	1,580.00	
2232	Waste Management	3,840	5,582.50	
2300	Kabutan te Waaki			
2301	Bao ni mwamwananga	1,000	3,156.50	
2303	Bwain te Aobiti	1,500	7,267.61	
2304	Bank Charges	2,000	1,169.30	
2307	Tareboon/Uaereti/Reeta	10,560	7,577.23	
2308	Sublease Rent	8,000	8,683.75	
2309	Buraeki/Kaboraoi	300		
2311	Fixed Assets	11,000	9,704.10	
2312	Cleaning and Beautification	6,000	2,709.10	
2312a	Waste Management	5,000		
2313	Kabomwi (Compensations)	500	350.00	
2315	Rinerine ibukia Kauntira	1,140	2,750.50	
2318	Kainaomata	500		
2320	Buokaia bootaki (Youth, BSA etc)	2400	50.00	
2325	Boon te iti	18,000	19,191.92	
2326	Bwain mwakuri n te Aobiti	5,000	8,872.10	
2327	Boon te kabowi	1,000		
2330	Dog/Pig Control	684	7.50	
2331	Kakukurei/Kairuaa Kauntira	3,500	7,573.55	

2332	Buokan bao ni bwakamwane irouia kaara	1,200	1,320.00	
2333	Katanoata	600		
2335	Boon te bwaa	8,000	18,139.60	
2336	Te Runga (Betio day)	5,000	10,674.15	
2337	Kaongora ao Katanoata	3,000		
2400	Onobwai			
2402	Aobiti	2,000	1,665.90	
2403	Auti ni maeka	1,000	38.50	
2405	Kaa/Rebwerebwe	3,000	5,816.55	
2406	Market Maintenance	3,000	631.90	
2407	Mwaneaba	2,000	275.20	
2408	Roads	3,000	4,465.00	
2409	Landfill operation	5,760	6,252.50	
2800	Karaai mwane			
2801	Kaintabwi	46,740	47,819.56	
2803	Education Grant	3,000.00		
2804	Birimwane nakon KiLGA	1,000.00	1,000.00	
2805	Cleaning fund	5,000.00	2,241.65	
2806	Te buoka ibukin te school trucks	40,000.00	39,267.10	
2807	Membership fees	3,000.00		
2808	Community support (Aine,ataei, Youth etc)	8,000.00	1,822.15	
ADVANCE				
	Aabera		22.70	
	Akibe Komete		1,226.50	
	Amanono		40.00	
	Anterea		29.10	
	Aren			20.00
	Ariraoi		1,065.00	
	Arobati		20.00	
	Auatabu		192.00	
	Baaka			20.00
	Bank		21,437.30	
	Bauro		20.00	
	Beia		10.00	
	Beitika		50.00	
	Biita		30.00	
	Blue disco		250.00	
	Bouataake		100.00	
	BSA		406.25	
	Buakanteang			379.00
	Bwaree			8.00
	Bwea		56.00	
	Cabbageman			100.00
	Carnival		220.00	
	Compost		98.00	
	Dishonored Cheque		8,382.13	
	Ebitoa			3.00
	Eliza		5.00	
	Erene		261.00	

Eritabeta			3.00
Fair Price		500.00	
Fence			691.23
Francis		4.90	
Grass Cutter		122.00	
Haudya		21.50	
Health		3,338.60	
Iakobwa T			25.00
Iareta		2.10	
Ieeru		5.00	
Ielu		10.00	
Itinnang		80.00	
Ituaa		12.00	
JSS Truck		14,045.00	
Kaain tinaniku		100.00	
Kaiea		148.00	
Kaitu		13.00	
Kamakin		31.00	
Kannangaki			15.20
Karekeman		120.00	
Kaua R			3.00
Kauntira		3,018.40	
KFHA		3,370.00	
Kiritimati		40.00	
Maria			0.10
Mariateresa		15.00	
Marieta		40.00	
Mataua		14.40	
Mauee		58.75	
Meriamine			2.00
MIA		2,431.40	
Namody			50.00
Narowi		53.00	
Orange day		1,063.00	
Paki			623.50
Raieta		192.60	
Raitinnang			120.00
Rangabua			25.00
Rikawa			30.00
Roriata		462.00	
Roriata/Buakanteang		550.00	
Ruoitao			27.80
Sion		63.65	
Siorita			3.00
Social Development		58.85	
SP		2,229.45	
Staff			134.97
Taarai E			3.00
Taati K			3.00

	Takeieta		291.50	
	Takentarawa		10.00	
	Tanio		27.00	
	Taoroba		18.60	
	Taraeke		10.00	
	Tarakai		75.45	
	Tarauea		76.80	
	Taruru			60.00
	Task Force		20.60	
	Taura		5.00	
	Tawea		14.00	
	Teairo		7.00	
	Teakai		2.40	
	Teakaua		42.50	
	Teanana		31.00	
	Teawaki		623.20	
	Tebou			10.00
	Tebuako		11.60	
	Tebure		14.60	
	Tekei			6.60
	Tekimwau		1.35	
	Tekuea		49.50	
	Temeere		3.80	
	Temoua		3,599.65	
	Tenea		360.00	
	Teoti		2,180.00	
	Terakoro			3.00
	Terengaiti			2,640.19
	Teriaki		23.00	
	Tetaake		32.00	
	Tetaeka		28.80	
	Tiburuume		424.05	
	Tiebe		211.80	
	Tiribo		138.50	
	Tororo			548.00
	Tuaa nte bowi		16,480.00	
	Tuana			5.00
	Tuite		309.58	
	TW Memorial		100.00	
	Uabong		6.00	
	Unicef			1,519.90
	V/Bank		3,673.25	
	W/Management		160.00	
	Wakareta		5.00	
DEPOSIT				
	Agricola			25.55
	Akibe			428.65
	Area Commiittee			586.60
	Bank Transfer			34,342.44

Betio day		777.20	
Bingko			188.60
BLLPB			640.00
BSA		361.90	
Bus driver			4.00
BYA			1,562.35
Carnival		3,666.95	
Catering		1,020.00	
Chair			120.00
Chipper			77.00
Compost			12.00
Council Allowance			2,030.00
Court Mikaere		40.00	
Court Order		240.00	
Credit Union			3,031.35
Dai Nippon			18,745.50
Donation		4,189.75	
Elders Allowance		38,160.00	
Election		120.80	
Fuel			190.00
Fundraising			77.00
Grass Cutter			67.50
Green bag			14.00
Happy hour			1,725.60
IBD		5,000.00	
Incentive Allowance			4,380.00
Insurance		170.50	
Internet			90.00
Japanese War Memorial			200.00
Joint Council			100.00
Kanan te aroka			27.00
Kilga		3,985.00	
Kindergarden		150.00	
Liquor Board			9,702.70
Local Land Planning Board		155.00	
Mariamine		7.95	
MPWU			6,263.97
NCD			272.40
Nursery		4,311.59	
o/time			2,386.42
Penalty			1,800.00
Peter & Sons		500.00	
PIPA Fund		11,284.40	
Preschool			116.00
Registration			54.00
Road Maintenance			43,250.00
Romano		480.00	
S/Bus			2,711.52
S/Development		210.80	

	S/Visit			6,091.00
	Shredder			1,803.35
	Sign board			3,995.11
	Sport		11,681.45	
	Squad		147.40	
	STP			80,005.73
	Surplus cash			45,977.96
	Survey Board			844.50
	Taakeieta		10.00	
	Taiwan Sand			80.00
	Tax			4,510.84
	Tebuako		225.00	
	Tenimanraoi		357.71	
	Te Runga		4,124.74	
	Tieta			50.00
	Tirintekai		30.00	
	Tonganibeia		20.00	
	TSKL			449.50
	Uniform		314.50	
	V/Bank			188.75
	Vat		9,012.39	
	W/Management		10,226.55	
	Works		20,000.00	
	Workshop			446.00
	Yagona		3,639.84	
	Youth Fundraising			307.70
IMPREST				
	Auatabu			50.00
	Ariraoi		66.00	
	Bamatoa		7.00	
	Beia			38.70
	Bitā		150.00	
	Bitamatang		200.00	
	Bouataake			600.00
	Bwaare		566.00	
	Clerk/Tiibi		500.00	
	Eliza			0.01
	Kabongnga		540.00	
	Kaiea		198.00	
	Karekeman		1,252.35	
	Kauoki		4,513.40	
	Keuea			2.00
	Maria B		5.00	
	Paki			3.00
	Pine		407.20	
	Raieta			20.00
	Rairamoana		90.00	
	Rikawa		30.00	
	Romano		1,000.00	

	Roriata		229.30	
	Sion		215.00	
	Tauia		270.00	
	Teawaki		114.50	
	Tebou		243.75	
	Tekimwau		59.00	
	Tenanuta		20.00	
	Tenea		200.00	
	Terakoro		14.00	
	Tiburuume		49.80	
	Tiebe		1,080.00	
	Tororo		341.00	
LOAN				
	Amanono		130.00	
	Anterea		100.00	
	Aren		1,180.00	
	Ariraoi		370.00	
	Arobati			351.00
	Atanimatang		10.00	
	Bakaa		300.00	
	Bamatoa		780.00	
	Bamwaere			260.00
	Beia			452.00
	Beitika		247.00	
	Benjamin			10.00
	Biita		475.00	
	Bitamoana			10.00
	BOK		1,429.88	
	Bouataake		105.00	
	Buakanteang		602.50	
	Bukaewe		1,055.00	
	Bunatao		450.00	
	Bureaua			100.00
	Bureta		1,295.00	
	Bwea		1,705.00	
	Credit Union		387.82	
	DBK			680.10
	Eliza			125.90
	Erin		550.00	
	Francis			450.00
	Freddy		450.00	
	Iakobwa R		1,405.00	
	Iakobwa T		1,054.50	
	Ieete		119.00	
	Ielu			200.00
	Indeer			40.00
	Ioane			20.00
	Iotebwa R			205.00
	Itinikarawa			50.00

Itinikua		520.00	
Itinnang		585.00	
Ituaa		103.00	
Iutini		530.00	
Kabongnga		1,438.00	
Kabuaua			145.00
Kabwearuru		550.00	
Kaitu		807.00	
Kamakin		1,025.00	
Karekeman		290.00	
Katarina			140.00
Katiabwebwe		540.00	
Kaumai			320.00
Kautu		20.00	
Kawanga			430.00
KHC			231.85
Kianteata			120.00
Kirata		300.00	
Kiteon		530.00	
KPF		3,630.48	
Maria		1,545.00	
Marieta		787.00	
Martin		65.00	
Mary		350.00	
Matarena		465.00	
Mataua			20.00
Mauee		1,056.00	
Mauri			50.00
Meriamine		1,250.00	
Mikaere		527.00	
Mokiana			280.00
Mooreta		400.00	
Mooro		1,320.00	
Narowi		480.00	
Paki			450.00
Pine		50.00	
Rangabua		1,060.00	
Raoranti		804.00	
Raurenti		100.00	
Reete			420.00
Rine		500.00	
Roeta		1,635.00	
Romano			130.00
Roriata			70.00
Ruoitao		590.00	
Sion		1,480.00	
Staff			25,420.81
Taabo		580.00	
Tabwaree		565.00	

	Takeieta		400.00	
	Takua			10.00
	Tameri		260.00	
	Tamwi			90.00
	Tangariki		480.00	
	Taoroba			50.00
	Taratau			330.00
	Taraua		80.00	
	Taruru		1,027.00	
	Tauia		470.00	
	Teaeki		258.00	
	Teakai		530.00	
	Teakaua		950.00	
	Teaki			280.00
	Teanana		504.00	
	Teawaki		70.00	
	Tebou			40.00
	Tebuka		30.00	
	Tebure			440.00
	Teeta		500.00	
	Teewei			50.00
	Teikaua		450.00	
	Teinabure		365.00	
	Teiraoi			58.50
	Tekemau		688.80	
	Tekimwa		550.00	
	Tekimwau		734.00	
	Tekina		152.00	
	Temoua		1,565.00	
	Tenea		325.00	
	Tengeri		1,151.00	
	Teoti		230.00	
	Teriaki		420.00	
	Tetaake		610.00	
	Tetaeka			20.00
	Tetaua		96.00	
	Teteka			190.00
	Tetika		440.00	
	Tewanimooone		1,230.00	
	Tewei			40.00
	Tiaon		360.00	
	Tiibi Kauntira		250.00	
	Tikoi		150.00	
	Tioera		550.00	
	Tirae		778.00	
	Tireana		500.00	
	Tiriang		140.00	
	Tiribo		1,032.50	
	Tirite		530.00	

	Toakarawa		150.00	
	Tonganibeia			105.00
	Tooki		440.00	
	Tooto			240.00
	Tororo		305.00	
	Tuana			190.00
	Tutu		480.00	
	Uabong		820.00	
	Ueanrerei		367.00	
	Ueere		300.00	
LOSS				
	Bouataake		830.00	
	Eritibete		1,155.00	
	Francis		25.00	
	Haudya		9.50	
	Iutini		8,336.97	
	Katiabwebwe		54,607.60	
	Maneta		100.00	
	Mikari		1,396.70	
	Rine		1,362.23	
	Rose Teebua		1,500.36	
	Tarakai		20.00	
	Tebou		64,950.20	
	Teitiaki		13,291.71	
	Tekimwau		30,617.69	
	Temoua			45.00
	Terengaiti		1,651.75	
	Tetaeka		20.00	
	Wakareta		69,431.06	
Closing Cash			11,250.52	
Closing Bank Balances:				
	Current Account		701.89	
	132129		64,001.81	
	STP		45.66	
	IDC		2,551.57	
	IBD 1		953.52	
	IBD 2		21,862.43	
	Maneaba Account		18.85	
	Grand Total		1,380,437.41	1,380,437.41

Betio Town Council

Surplus account as at 31/12/2019			
Surplus 01/01/19			\$318,591.27
Add: Total current revenues 2019		\$740,717.19	
Less: Total current expenditures 2019		\$725,164.08	\$15,553.11
Surplus end December 2019			\$334,144.38

Statement of Ledger balances 31/12/2019			
Details		DR	CR
Surplus Account for 31/12/2019			\$334,144.38
Advance		\$95,202.11	\$7,082.49
Deposit		\$134,621.42	\$279,972.59
Imprest		\$12,361.30	\$713.71
Loan		\$62,396.48	\$33,315.16
Loss		\$249,305.77	\$45.00
Closing Cash		\$11,250.52	
Closing Bank			
Current Account		\$701.89	
132129		\$64,001.81	
STP		\$45.66	
IDC		\$2,551.57	
IBD 1		\$953.52	
IBD 2		\$21,862.43	
Maneaba Account		\$18.85	
Grand Total		\$655,273.33	\$655,273.33
Below the Line Accounts breakdown			
ADVANCE			
	Aabera	\$22.70	
	Akibe Komete	\$1,226.50	
	Amanono	\$40.00	
	Anterea	\$29.10	
	Aren		\$20.00
	Ariraoi	\$1,065.00	
	Arobati	\$20.00	
	Auatabu	\$192.00	
	Baaka		\$20.00
	Bank	\$21,437.30	
	Bauro	\$20.00	
	Beia	\$10.00	
	Beitika	\$50.00	
	Biita	\$30.00	
	Blue disco	\$250.00	
	Bouataake	\$100.00	
	BSA	\$406.25	
	Buakanteang		\$379.00
	Bwaree		\$8.00
	Bwea	\$56.00	
	Cabbageman		\$100.00
	Carnival	\$220.00	

	Compost	\$98.00	
	Dishonored Cheque	\$8,382.13	
	Ebitoa		\$3.00
	Eliza	\$5.00	
	Erene	\$261.00	
	Eritabeta		\$3.00
	Fair Price	\$500.00	
	Fence		\$691.23
	Francis	\$4.90	
	Grass Cutter	\$122.00	
	Haudya	\$21.50	
	Health	\$3,338.60	
	Iakobwa T		\$25.00
	Iareta	\$2.10	
	Ieeru	\$5.00	
	Ielu	\$10.00	
	Itinnang	\$80.00	
	Ituaa	\$12.00	
	JSS Truck	\$14,045.00	
	Kaain tinaniku	\$100.00	
	Kaiea	\$148.00	
	Kaitu	\$13.00	
	Kamakin	\$31.00	
	Kannangaki		\$15.20
	Karekeman	\$120.00	
	Kaua R		\$3.00
	Kauntira	\$3,018.40	
	KFHA	\$3,370.00	
	Kiritimati	\$40.00	
	Maria		\$0.10
	Mariateresa	\$15.00	
	Marieta	\$40.00	
	Mataua	\$14.40	
	Mauee	\$58.75	
	Meriamine		\$2.00
	MIA	\$2,431.40	
	Namody		\$50.00
	Narowi	\$53.00	
	Orange day	\$1,063.00	
	Paki		\$623.50
	Raieta	\$192.60	
	Raitinnang		\$120.00
	Rangabua		\$25.00
	Rikawa		\$30.00
	Roriata	\$462.00	
	Roriata/Buakanteang	\$550.00	
	Ruoitao		\$27.80
	Sion	\$63.65	
	Siorita		\$3.00

	Social Development	\$58.85	
	SP	\$2,229.45	
	Staff		\$134.97
	Taarai E		\$3.00
	Taati K		\$3.00
	Takeieta	\$291.50	
	Takentarawa	\$10.00	
	Tanio	\$27.00	
	Taoroba	\$18.60	
	Taraeke	\$10.00	
	Tarakai	\$75.45	
	Tarauea	\$76.80	
	Taruru		\$60.00
	Task Force	\$20.60	
	Taura	\$5.00	
	Tawea	\$14.00	
	Teairo	\$7.00	
	Teakai	\$2.40	
	Teakaua	\$42.50	
	Teanana	\$31.00	
	Teawaki	\$623.20	
	Tebou		\$10.00
	Tebuako	\$11.60	
	Tebure	\$14.60	
	Tekei		\$6.60
	Tekimwau	\$1.35	
	Tekuea	\$49.50	
	Temeere	\$3.80	
	Temoua	\$3,599.65	
	Tenea	\$360.00	
	Teoti	\$2,180.00	
	Terakoro		\$3.00
	Terengaiti		\$2,640.19
	Teriaki	\$23.00	
	Tetaake	\$32.00	
	Tetaeka	\$28.80	
	Tiburuume	\$424.05	
	Tiebe	\$211.80	
	Tiribo	\$138.50	
	Tororo		\$548.00
	Tuaa nte bowi	\$16,480.00	
	Tuana		\$5.00
	Tuite	\$309.58	
	TW Memorial	\$100.00	
	Uabong	\$6.00	
	Unicef		\$1,519.90
	V/Bank	\$3,673.25	
	W/Management	\$160.00	
	Wakareta	\$5.00	

DEPOSIT			
	Agricola		\$25.55
	Akibe		\$428.65
	Area Commiittee		\$586.60
	Bank Transfer		\$34,342.44
	Betio day	\$777.20	
	Bingko		\$188.60
	BLLPB		\$640.00
	BSA	\$361.90	
	Bus driver		\$4.00
	BYA		\$1,562.35
	Carnival	\$3,666.95	
	Catering	\$1,020.00	
	Chair		\$120.00
	Chipper		\$77.00
	Compost		\$12.00
	Council Allowance		\$2,030.00
	Court Mikaere	\$40.00	
	Court Order	\$240.00	
	Credit Union		\$3,031.35
	Dai Nippon		\$18,745.50
	Donation	\$4,189.75	
	Elders Allowance	\$38,160.00	
	Election	\$120.80	
	Fuel		\$190.00
	Fundraising		\$77.00
	Grass Cutter		\$67.50
	Green bag		\$14.00
	Happy hour		\$1,725.60
	IBD	\$5,000.00	
	Incentive Allowance		\$4,380.00
	Insurance	\$170.50	
	Internet		\$90.00
	Japanese War Memorial		\$200.00
	Joint Council		\$100.00
	Kanan te aroka		\$27.00
	Kilga	\$3,985.00	
	Kindergarden	\$150.00	
	Liquor Board		\$9,702.70
	Local Land Planning Board	\$155.00	
	Mariamane	\$7.95	
	MPWU		\$6,263.97
	NCD		\$272.40
	Nursery	\$4,311.59	
	o/time		\$2,386.42
	Penalty		\$1,800.00
	Peter & Sons	\$500.00	
	PIPA Fund	\$11,284.40	
	Preschool		\$116.00

	Registration		\$54.00
	Road Maintenance		\$43,250.00
	Romano	\$480.00	
	S/Bus		\$2,711.52
	S/Development	\$210.80	
	S/Visit		\$6,091.00
	Shredder		\$1,803.35
	Sign board		\$3,995.11
	Sport	\$11,681.45	
	Squad	\$147.40	
	STP		\$80,005.73
	Surplus cash		\$45,977.96
	Survey Board		\$844.50
	Taakeieta	\$10.00	
	Taiwan Sand		\$80.00
	Tax		\$4,510.84
	Tebuako	\$225.00	
	Tenimanraoi	\$357.71	
	Te Runga	\$4,124.74	
	Tieta		\$50.00
	Tirintekai	\$30.00	
	Tonganibeia	\$20.00	
	TSKL		\$449.50
	Uniform	\$314.50	
	V/Bank		\$188.75
	Vat	\$9,012.39	
	W/Management	\$10,226.55	
	Works	\$20,000.00	
	Workshop		\$446.00
	Yagona	\$3,639.84	
	Youth Fundraising		\$307.70
IMPREST			
	Auatabu		\$50.00
	Ariraoi	\$66.00	
	Bamatoa	\$7.00	
	Beia		\$38.70
	Bitu	\$150.00	
	Bitamatang	\$200.00	
	Bouataake		\$600.00
	Bwaare	\$566.00	
	Clerk/Tiibi	\$500.00	
	Eliza		\$0.01
	Kabongnga	\$540.00	
	Kaiea	\$198.00	
	Karekeman	\$1,252.35	
	Kauoki	\$4,513.40	
	Keuea		\$2.00
	Maria B	\$5.00	
	Paki		\$3.00

	Pine	\$407.20	
	Raieta		\$20.00
	Rairamoana	\$90.00	
	Rikawa	\$30.00	
	Romano	\$1,000.00	
	Roriata	\$229.30	
	Sion	\$215.00	
	Tauia	\$270.00	
	Teawaki	\$114.50	
	Tebou	\$243.75	
	Tekimwau	\$59.00	
	Tenanuta	\$20.00	
	Tenea	\$200.00	
	Terakoro	\$14.00	
	Tiburuume	\$49.80	
	Tiebe	\$1,080.00	
	Tororo	\$341.00	
LOAN			
	Amanono	\$130.00	
	Anterea	\$100.00	
	Aren	\$1,180.00	
	Ariraoi	\$370.00	
	Arobati		\$351.00
	Atanimatang	\$10.00	
	Bakaa	\$300.00	
	Bamatoa	\$780.00	
	Bamwaere		\$260.00
	Beia		\$452.00
	Beitika	\$247.00	
	Benjamin		\$10.00
	Biita	\$475.00	
	Bitamoana		\$10.00
	BOK	\$1,429.88	
	Bouataake	\$105.00	
	Buakanteang	\$602.50	
	Bukaewe	\$1,055.00	
	Bunatao	\$450.00	
	Bureaua		\$100.00
	Bureta	\$1,295.00	
	Bwea	\$1,705.00	
	Credit Union	\$387.82	
	DBK		\$680.10
	Eliza		\$125.90
	Erin	\$550.00	
	Francis		\$450.00
	Freddy	\$450.00	
	Iakobwa R	\$1,405.00	
	Iakobwa T	\$1,054.50	
	Ieete	\$119.00	

	Ielu		\$200.00
	Indeer		\$40.00
	Ioane		\$20.00
	Iotebwa R		\$205.00
	Itinikarawa		\$50.00
	Itinikua	\$520.00	
	Itinnang	\$585.00	
	Ituaa	\$103.00	
	Iutini	\$530.00	
	Kabongnga	\$1,438.00	
	Kabuaua		\$145.00
	Kabwearuru	\$550.00	
	Kaitu	\$807.00	
	Kamakin	\$1,025.00	
	Karekeman	\$290.00	
	Katarina		\$140.00
	Katiabwebwe	\$540.00	
	Kaumai		\$320.00
	Kautu	\$20.00	
	Kawanga		\$430.00
	KHC		\$231.85
	Kianteata		\$120.00
	Kirata	\$300.00	
	Kiteon	\$530.00	
	KPF	\$3,630.48	
	Maria	\$1,545.00	
	Marieta	\$787.00	
	Martin	\$65.00	
	Mary	\$350.00	
	Matarena	\$465.00	
	Mataua		\$20.00
	Mauee	\$1,056.00	
	Mauri		\$50.00
	Meriamine	\$1,250.00	
	Mikaere	\$527.00	
	Mokiana		\$280.00
	Mooreta	\$400.00	
	Mooro	\$1,320.00	
	Narowi	\$480.00	
	Paki		\$450.00
	Pine	\$50.00	
	Rangabua	\$1,060.00	
	Raoranti	\$804.00	
	Raurenti	\$100.00	
	Reete		\$420.00
	Rine	\$500.00	
	Roeta	\$1,635.00	
	Romano		\$130.00
	Roriata		\$70.00

	Ruoitao	\$590.00	
	Sion	\$1,480.00	
	Staff		\$25,420.81
	Taabo	\$580.00	
	Tabwaree	\$565.00	
	Takeieta	\$400.00	
	Takua		\$10.00
	Tameri	\$260.00	
	Tamwi		\$90.00
	Tangariki	\$480.00	
	Taoroba		\$50.00
	Taratau		\$330.00
	Taraua	\$80.00	
	Taruru	\$1,027.00	
	Tauia	\$470.00	
	Teaeki	\$258.00	
	Teakai	\$530.00	
	Teakaua	\$950.00	
	Teaki		\$280.00
	Teanana	\$504.00	
	Teawaki	\$70.00	
	Tebou		\$40.00
	Tebuka	\$30.00	
	Tebure		\$440.00
	Teeta	\$500.00	
	Teewei		\$50.00
	Teikaua	\$450.00	
	Teinabure	\$365.00	
	Teiraoi		\$58.50
	Tekemau	\$688.80	
	Tekimwa	\$550.00	
	Tekimwau	\$734.00	
	Tekina	\$152.00	
	Temoua	\$1,565.00	
	Tenea	\$325.00	
	Tengeri	\$1,151.00	
	Teoti	\$230.00	
	Teriaki	\$420.00	
	Tetaake	\$610.00	
	Tetaeka		\$20.00
	Tetaua	\$96.00	
	Teteka		\$190.00
	Tetika	\$440.00	
	Tewanimoone	\$1,230.00	
	Tewei		\$40.00
	Tiaon	\$360.00	
	Tiibi Kauntira	\$250.00	
	Tikoi	\$150.00	
	Tioera	\$550.00	

	Tirae	\$778.00	
	Tireana	\$500.00	
	Tiriang	\$140.00	
	Tiribo	\$1,032.50	
	Tirite	\$530.00	
	Toakarawa	\$150.00	
	Tonganibeia		\$105.00
	Tooki	\$440.00	
	Tooto		\$240.00
	Tororo	\$305.00	
	Tuana		\$190.00
	Tutu	\$480.00	
	Uabong	\$820.00	
	Ueanrerei	\$367.00	
	Ueere	\$300.00	
LOSS			
	Bouataake	\$830.00	
	Eritibete	\$1,155.00	
	Francis	\$25.00	
	Haudya	\$9.50	
	Iutini	\$8,336.97	
	Katiabwebwe	\$54,607.60	
	Maneta	\$100.00	
	Mikari	\$1,396.70	
	Rine	\$1,362.23	
	Rose Teebua	\$1,500.36	
	Tarakai	\$20.00	
	Tebou	\$64,950.20	
	Teitiaki	\$13,291.71	
	Tekinwau	\$30,617.69	
	Temoua		\$45.00
	Terengaiti	\$1,651.75	
	Tetaeka	\$20.00	
	Wakareta	\$69,431.06	
Total BTL		\$553,887.08	\$321,128.95