



GOVERNMENT OF KIRIBATI



ANNUAL ACCOUNT REPORT

2023

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
31st May 2024



Government of Kiribati

ANNUAL ACCOUNT REPORT
2023

Treasury Division,
Ministry of Finance and Economic Development
Bairiki, Tarawa
7 June 2024

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
31st May 2024

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GLOSSARY

ADB	Asian Development Bank
AUD	Australian dollar
Cap 79	Public Finance (Control & Audit) Act
CFU	Climate Finance Unit
Currency	The currency used in this report is the Australian Dollar.
DFAT	Australia Department of Foreign Affairs and Trade
DP	Development Partners
EU	European Union
GL	General Ledger
GOK	Government of Kiribati
GOC	Government Other Commitment
ICT	Information and Communication Technology
K	Thousand dollars (Australian)
KAO	Kiribati Audit Office
KDP	Kiribati Development Plan
KEC	Kiribati Embassy to China
KFSU	Kiribati Fiduciary Service Unit
KV20	Kiribati Vision 2020
LC	Leadership Commission
LCDF	Local Contribution to Development Fund
Linnix	Ministry of the Lines and Phoenix Group
LM	Line Ministries
M	Million Dollars (Australian)
MCIC	Ministry of Commerce, Industry and Cooperatives
MELAD	Ministry of Environment, Lands and Agricultural Development
MFAI	Ministry of Foreign Affairs and Immigration
MFED	Ministry of Finance and Economic Development
MFMRD	Ministry of Fisheries and Marine Resource Development
MIA	Ministry of Internal Affairs
MICTTD	Ministry of Information, Communication, Transport and Tourism Development
MISE	Ministry of Infrastructure and Sustainable Energy
MLPID	Ministry of Line and Phoenix Island Development
MM	Maneaba n Maungatabu
MOE	Ministry of Education
MHMS	Ministry of Health
MOJ	Ministry of Justice
MWYSA	Ministry of Women, Youth, Sport and Social Affairs
NAC	National accounting code
NEPO	National Economic Planning Office
NSO	National Statistics Office
OC	Operational Cost



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OAG	Office of Attorney General
OB	Office of the Beretitenti
OBS	Off-Balance Sheet Items
PE	Personal Emolument
PFM	Public Finance Management
PSC	Public Service Commission
PSO	Public Service Office
RBC	Remittance Between Chest
RERF	Revenue Equalization Reserve Fund
RMB	Reimb Currency
Telmo	Telegraphic money
USD	United State Dollar
VAT	Value Added Tax



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ACKNOWLEDGEMENT

I would like to express my sincere gratitude to the hardworking and dedicated staff of the Accountancy cadre at Line Ministries and the Treasury division, especially the Senior Accountants and the two Accountant-General deputies. Their tireless efforts and commitment throughout 2023 are greatly appreciated, as they made this report possible.

I would also like to extend my thanks to Dr Iete Rouatu, our local consultant, for his unwavering support in assisting the Treasury divisions and account units at line ministries, including the Linnix Ministry and the Kiribati High Commission in Fiji.

Additionally, I am grateful for the guidance and advice provided by Mr Nilanjan Bose, the ADB TA, for the parallel run and roll out of the IFMIS system. I am also thankful for his guidance and advice in adopting the International Public Sector Accounting Standard (IPSAS) format as well as his tireless efforts in finalizing this report.

Finally, I appreciate the valuable support given by Secretary Koin Uriam Kiritione of our parent ministry (MFED) and her NEPO staff as well as the ICT team throughout the year. Their support has been invaluable.

Te Mauri Te Raoi ao Te Tabemoa

KAM BATI N RABA.


- Mr Toromon Metutera

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ACCOUNTANT GENERAL OVERVIEW

1. Introduction

It is the statutory responsibility of the Accountant General to complete the GoK Annual account within six months of the fiscal year's end (as outlined in section 39 of Cap 79) and send it to the Auditor General for auditing by June 30th. The annual account report for 2023 holds significant importance as it will display various changes, not only in the statements but also in the way it is presented.

Annual Account Presentation

This year, the annual account will be produced using a template that comply with the International Public Sector Accounting Standards (IPSAS). This format was introduced in the 2022 annual report, and it is also compliant with section 39 of the Cap 79. Compliance to the IPSAS remain on voluntary basis and the rationale in adopting it is to produce a report that is not only transparent and show accountability to the people of Kiribati but to provide relevant and useful information to other stakeholders such as decision-maker and development partners.

Further and as usual, the government ministries management report (Part 1 submitted separately) and bank reconciliation statements will continue to form part of this report and, therefore, should be read in conjunction with this report. Furthermore, the management report summarised details of the PE and OC for each Line Ministries as per Table 3.

Non-Disclosure of some Items

The GOK Annual Account aims to provide all financial information required so that the public is well informed on the stewardship and custody of their financial affairs. However, due to the voluminous transactions and services, some of them will not be accounted for, including the following:

- Outstanding commitments
- Government assets, i.e. buildings, roads, and causeways, except the Government Land in Fiji.
- Aid-in-kind
- SOEs activities except for Public Vehicles Utilities (PVU)
- Other Government liabilities
- Projects accounts operated outside the Government accounting system, including project funds managed by the KFSU.



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OBS: Other Reports presented for information only.

As usual, Statement of Contingent liabilities, loans from consolidated fund and arrears of revenue are included as statement in the old format, however these will form part of the note to the statements. These items do not have direct impact on the consolidated fund, but they are provided for information only.

The aftermath of the Covid-19 pandemic.

When comparing 2023 with previous years, especially when Covid-19 was a pandemic, we were having challenges in meeting our revenue goals. However, this year, fishing license exceeded its estimated figure. Although 2023 is promising, still we are having issues with achieving some of our revenue targets and in controlling our expenditures. In fact, we did face some unexpected spending increases, but we're confident we can address this through the GoK's ongoing public financial management reform efforts and by implementing the Integrated Financial Management Information System (IFMIS).

Period Covered in this Report.

The financial year is 1st January - 31st December 2023.

2. Highlights of the year 2023

Table 1: Government Recurrent revenue by Source

Details	This Year						Last Year		Net % Increase/(Decrease) 2022 to 2023
	Estimate	Actual 2023	Variance Over/(Under)	% of Actual Vs Estimate	% of Actual Collection	Actual 2022	Actual Percentage (%)		
Fishing Licence Fees	191,432,013	205,820,978	14,388,965	7.52%	66.52%	130,567,318	59.55%	57.64%	
Fishing Transhipment Fees	8,091,428	5,000,386	(3,091,042)	-38.20%	1.62%	9,602,849	4.38%	-47.93%	
Other Fishing Revenue	476,559	1,469,427	992,868	208.34%	0.47%	850,220	0.39%	72.83%	
VAT	35,507,306	17,856,872	(17,650,434)	-49.71%	5.77%	27,609,302	12.59%	-35.32%	
Personal Taxes (non-cash item)	14,659,691	15,032,010	372,319	2.54%	4.86%	13,966,018	6.37%	7.63%	
Company Taxes	16,259,915	14,070,125	(2,189,790)	-13.47%	4.55%	12,898,816	5.88%	9.08%	



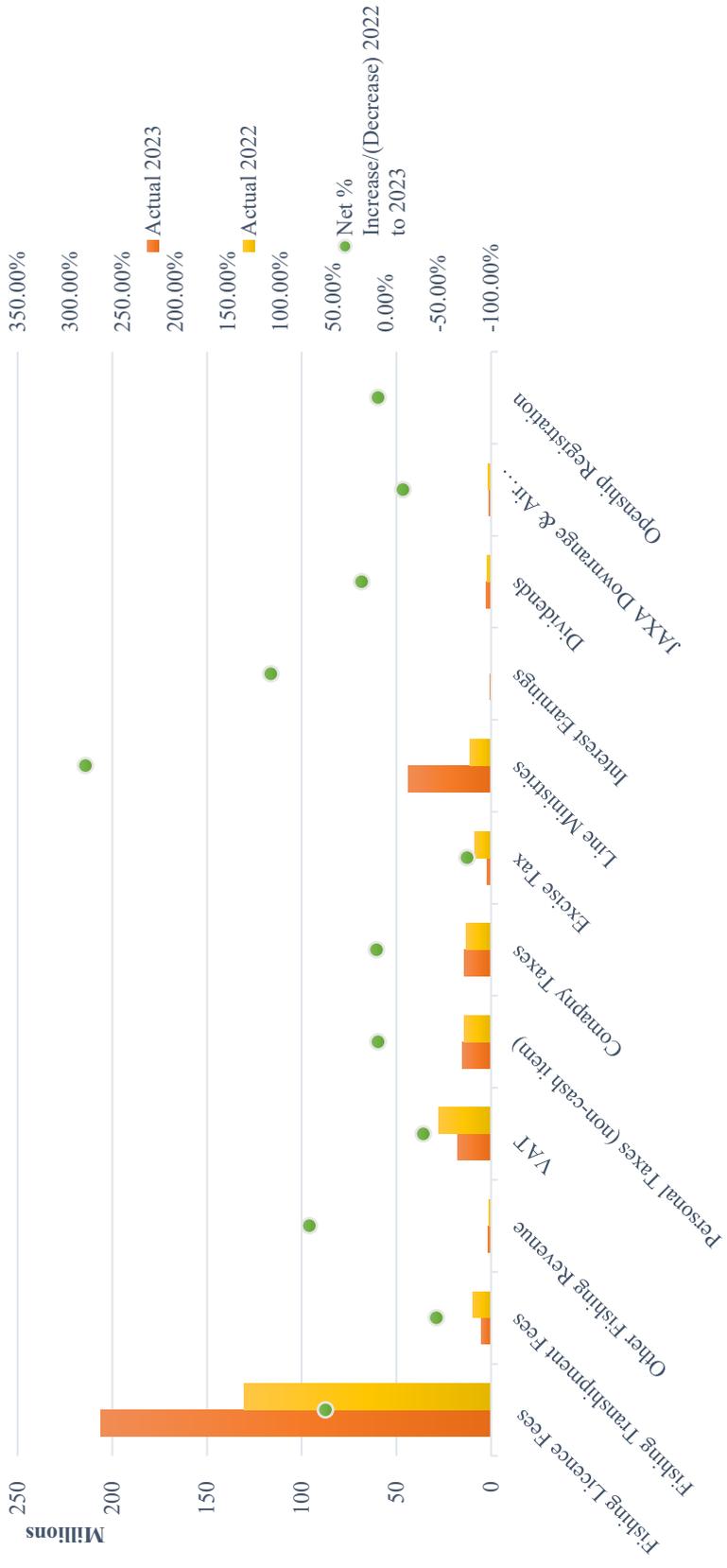
Details	This Year						Last Year		Net % Increase/(Decrease) 2022 to 2023
	Estimate	Actual 2023	Variance Over/(Under)	% of Actual Vs Estimate	% of Actual Collection	Actual 2022	Actual Percentage (%)		
Excise Tax	13,016,967	1,947,473	(11,069,494)	-85.04%	0.63%	8,506,093	3.88%	-77.10%	
Line Ministries	7,147,916	43,742,217	36,594,301	511.96%	14.14%	11,344,260	5.17%	285.59%	
Interest Earnings	1,500,000	567,104	(932,896)	-62.19%	0.18%	270,789	0.12%	109.43%	
Dividends	4,905,480	2,547,494	(2,357,986)	-48.07%	0.82%	2,069,101	0.94%	23.12%	
JAXA Downrange & Air Services	1,771,233	1,197,751	(573,482)	-32.38%	0.39%	1,425,978	0.65%	-16.00%	
Openship Registration	200,000	150,012	(49,988)	-24.99%	0.05%	139,230	0.06%	7.74%	
Total Government Revenue	294,968,508	309,401,849	14,433,341	4.89%	100.00%	219,249,973	100.00%	41.12%	
Other Sources (Budget Support)	0	23,574,471	23,574,471	0	100.00%	14,323,514	100.00%	64.59%	
RERF Dividend	0	0	0	0	0.00%	0	0.00%		
Total Other Financing	0	23,574,471	23,574,471	0	100.00%	14,323,514	100.00%	64.59%	
Total Government Collection	294,968,508	332,976,320	38,007,812	12.89%	100.00%	233,573,487	100.00%	42.56%	

Government Recurrent revenue

The Government collected \$333.0m in 2023, with \$23.6m from Other Financing. This collection did not only over the revised budget (12.89%) but it also outperformed the 2022 collection by 42.56%.

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Figure 1: Revenue Trend 2023 & 2022



Fishing Revenue

Fishing license fees remains the highest collection. This year it reached 205.8m (last year \$130.6m) or 66.52% of the total collection (previous year 59.55%). It does not only outperform last year's collection (57.64%), but it also exceed the budget estimates by 7.52% (\$14.4m). Transhipment fees is under the budget estimates by 38.20% (\$3.1m) and the previous year's collection by 47.93%. Other fishing revenue is over the budget estimate by 208.34% (\$1m) as well as the collection in the previous year (72.83%).

Value Added Tax

In 2023, VAT accounted for 5.77% of total revenue, making it the third largest source of income. However, there was a decline in revenue from VAT by 35.32% and 49.71% when compared to the 2022 collection and the revised budget respectively.

Interest Received

The interest received from Term Deposits falls short of the budget by 62.19%, which amounts to \$0.9m. These deposits include excess cash from No.1 and No.4 at different times throughout the year and unclaimed deposits that have been dormant for over five years (including the unclaimed deposits that have been dormant is done in compliance with Section 27 of Cap 79). However, there has been a significant increase of 109.43% when compared to the previous year.

Tax Revenue

This year only the personal tax that has gone beyond its 2023 budgets (2.54%), while company and excise tax fall short by 13.48% and 85.04% respectively. However, when compared to previous year collection, personal and company taxes have risen by 7.63% and 9.08% respectively, while the excise tax decrease substantially by 77.10%.

Other Financing

There is no budget support anticipated to be earned in 2023, however, \$23.6m received in 2023 (previous year: \$14.3m). This could relate to prior years budget, but GoK had just received it this year.

Details of other Government key revenue streams are provided in Table 1 above.

2023 GOK Expenditures Budget & Actual

According to Table 2 below, the total spending for the 2023 fiscal year is \$327.7m, which is 3.01% (\$9.6m) higher than the current year estimate. However, it is 6.58% (\$20.2m) higher than the actual spending for the previous year (2022).

Government Actual Expenditure

Apart from LCDF (32.45%) and other commitments (19.89%) being the highest GoK expenditure, there are LM with significant expenditure as well. These are: the MOE (10.99%) followed by MHMS (8.59%), KPS (3.33%) and MM (2.52%). Other than these, debt servicing is also one of a substantial expenditure for 2023 as it accounts for 4.74% of the total expenditure.

Table 2. Recurrent expenditure by ministry

Ministry Name	This Year						Actual 2022
	Ori Budget	Rev Budget	Actual 2023	Balance	Budget vs Actual (%)	Actual Proportion (%)	
1. LCDF	106,336,733	106,336,733	106,336,733	0	0.00%	32.45%	105,543,372
2. OB	2,859,282	2,856,682	2,856,711	(29)	0.00%	0.87%	2,815,572
3. PSO	1,294,106	1,294,106	1,240,332	53,774	4.16%	0.38%	1,376,613
4. Jud	2,812,948	2,812,948	2,845,631	(32,683)	-1.16%	0.87%	2,822,804
5. KPS	11,526,495	11,526,495	10,923,137	603,358	5.23%	3.33%	11,278,795


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Ministry Name	This Year						Actual 2022
	Ori Budget	Rev Budget	Actual 2023	Balance	Budget vs Actual (%)	Actual Proportion (%)	
6. PSC	379,770	379,770	392,984	(13,214)	-3.48%	0.12%	370,971
7. MFAI	3,694,467	3,694,467	3,479,741	214,726	5.81%	1.06%	3,383,194
8. MIA	3,333,696	3,333,696	3,186,390	147,306	4.42%	0.97%	3,182,557
9. MELAD	4,867,117	4,867,117	4,726,703	140,414	2.88%	1.44%	4,723,964
10. MM	7,178,298	7,178,298	8,264,871	(1,086,573)	-15.14%	2.52%	6,368,111
11. MCIC	3,130,436	3,130,436	3,009,187	121,249	3.87%	0.92%	2,926,138
12. KAO	1,099,042	1,101,642	1,039,125	62,517	5.67%	0.32%	955,424
13. OAG	1,115,747	1,115,747	1,035,410	80,337	7.20%	0.32%	897,120
14. MFMRD	4,299,483	4,299,483	4,217,896	81,587	1.90%	1.29%	4,193,002
15. MHMS	28,341,577	28,341,577	28,138,684	202,893	0.72%	8.59%	27,377,729
16. MOE	36,551,368	36,551,368	36,017,221	534,147	1.46%	10.99%	35,251,218
17. MICTTD	4,685,700	4,685,700	4,115,743	569,957	12.16%	1.26%	4,018,309
18. MFED	5,427,431	5,427,431	5,193,750	233,681	4.31%	1.58%	5,010,707
19. MWYSA	2,151,526	2,151,526	1,915,820	235,706	10.96%	0.58%	2,143,600
20. MISE	4,398,352	4,398,352	3,947,745	450,607	10.24%	1.20%	4,210,173
21. MLHERD	6,433,775	6,433,775	6,086,374	347,401	5.40%	1.86%	6,008,025
22. MLIPD	4,984,713	4,984,713	4,816,341	168,372	3.38%	1.47%	4,694,198
23. MOJ	3,051,755	3,051,755	2,878,523	173,232	5.68%	0.88%	2,663,184
24. LC	495,558	495,558	353,748	141,810	28.62%	0.11%	252,620
25. Debt Servicing	4,055,383	4,080,383	15,529,574	(11,449,191)	-280.59%	4.74%	4,576,495
26. Other Commitments	63,563,782	63,602,700	65,173,377	(1,570,677)	-2.47%	19.89%	60,438,337
Total	318,068,540	318,132,458	327,721,750	(9,589,292)	-3.01%	100.00%	307,482,231
Last year difference	20,239,519						
% increase	6.58%						

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The 2023 actual expenditure Vs 2022

The comparison of the government recurrent actual expenditure is fully detailed in Table 2 above.

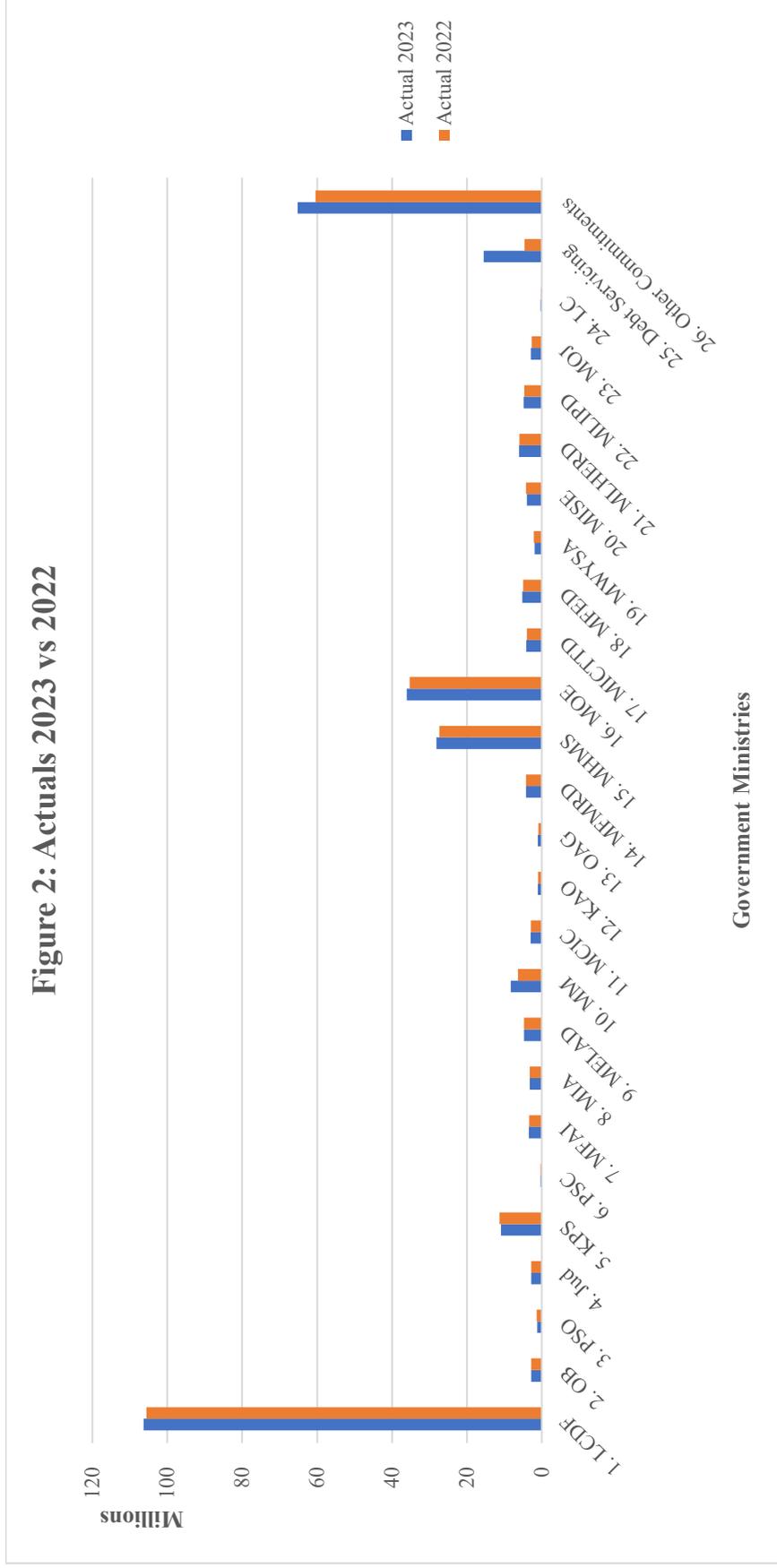


Table 3: Expenditure breakdowns

Details	This Year	% of Total (this year)	Last Year	% of Total (Last year)	Difference (\$)	Difference (%)
Personal Emolument	99,006,139	30.21%	96,978,759	31.54%	2,027,381	2%
Operating Cost	41,675,927	12.72%	39,945,268	12.99%	1,730,659	4%
LCDF	106,336,733	32.45%	105,543,372	34.33%	793,361	1%
Debt Servicing	15,529,574	4.74%	4,576,495	1.49%	10,953,079	239%
Other Commitments	65,173,377	19.89%	60,438,337	19.66%	4,735,040	8%
Total	327,721,750	100.00%	307,482,231	100.00%	20,239,519	6.58%

When the expenditures are categorized into five groups (shown in table 3 and figure 3), LCDF and Personal Emolument has the highest proportion of 32.45% (previous year: 34.33%) and 30.21% (previous year: 31.54%) respectively. This signify that budget was focused mainly on development projects and payment to civil servant. However, operation cost has a proportion of 12.72% (previous year: 12.99%), Other commitment has a proportion of 19.89% (previous year: 19.66%) and the remaining is for debt servicing.

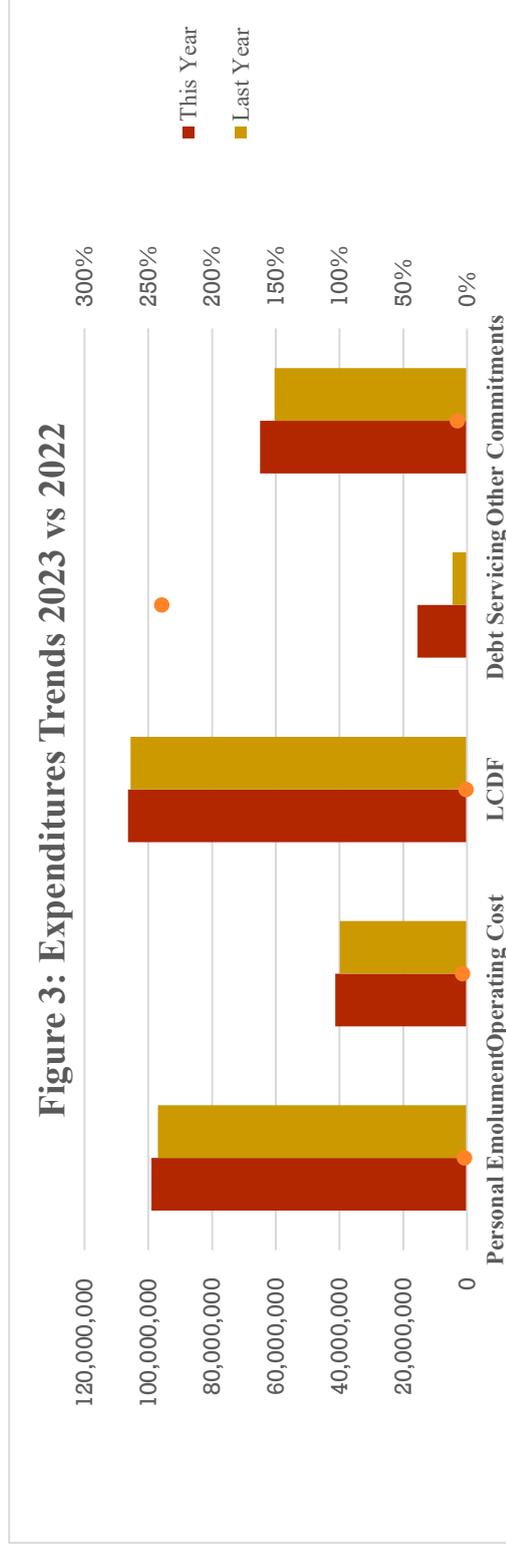


Table 4: PE Expenditure by Ministry

Ministries	201 KPF Contributions	202 Salaries	203 Housing Assistance	204 Allowances	205 Overtime	206 Temporary Assistance	207 Wages	208 Leave grants	Grand Total
09 OB	70,331	863,488	27,330	98,788	66,379	50,207		210,196	1,386,719
10 PSO	43,456	609,636	51,515	24,831	24,120	14,248		123,965	891,772
11 Jud	84,380	1,068,753	13,402	404,488	18,143	46,317	57,944	272,331	1,965,758
12 KPS	442,897	5,496,336	37,397	756,508	708,459	408,773		1,709,015	9,559,386
13 PSC	7,820	104,267		35,262	5,124	0		22,546	175,019
14 MFAI	45,480	583,721	320,716	353,168	110,516	40,677	168,370	148,080	1,770,729
15 MIA	122,099	1,566,205	24,392	88,740	57,924	61,717	6,377	387,156	2,314,609
16 MELAD	161,612	1,978,409	41,187	117,536	164,847	185,043		558,608	3,207,242
17 MM	150,450	1,981,519	20,564	132,839	47,273	28,757		95,146	2,456,547
18 MTCIC	102,172	1,347,652	46,704	50,993	38,213	38,652		316,120	1,940,505
19 KAO	37,799	503,614	14,292	10,075	12,825	6,566		110,389	695,559
20 OAG	33,223	417,761	43,149	14,045	12,897	23,735		94,889	639,699
21 MFMRD	156,606	1,886,354	85,630	55,192	85,347	207,493		469,898	2,946,520
22 MHMS	823,968	10,092,344	198,034	3,345,412	1,318,176	905,836		2,541,650	19,225,421
23 MOE	1,688,443	20,653,182	278,569	515,381	221,855	1,832,944	54,130	5,152,573	30,397,076
24 MICT	147,134	1,887,066	44,264	82,206	102,303	64,110		496,715	2,823,799
25 MFED	190,244	2,430,592	87,359	80,649	358,468	153,512		588,150	3,888,973
26 MWYSA	67,409	864,816	12,573	48,439	61,143	51,012		197,095	1,302,488
27 MISE	139,643	1,762,769	71,801	59,326	81,089	101,764		506,387	2,722,779
28 MEHR	177,861	2,161,239	114,972	55,694	88,065	213,446		505,878	3,317,154
29 MLPID	157,267	1,814,647	8,030	66,520	351,025	71,764	100,000	709,167	3,278,420
37 MOJ	94,280	1,241,995	16,020	85,325	104,313	22,639		310,469	1,875,042



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Ministries	201 KPF Contributions	202 Salaries	203 Housing Assistance	204 Allowances	205 Overtime	206 Temporary Assistance	207 Wages	208 Leave grants	Grand Total
38 LC	12,301	141,915	3,948	9,229	11,960	11,570		34,000	224,923
Grand Total	4,956,876	61,458,279	1,561,847	6,490,646	4,050,463	4,540,782	386,822	15,560,423	99,006,139

As depicted in table 4 above, the top 3 Ministries with the highest Personal Emolument are: MOE, MHMS and KPS. This is not surprising as these Ministries have the largest workforce compared to the rest of the other Ministries. Overspent Ministries

In 2023, six heads reported a budget overrun, these are listed in table 6 below. This implies an insignificant improvement compared to previous years. However, 2023 was a year in which the new and old system were parallel run, thus there is a high probability of overspent that it will happen. In fact, there is a budget control mechanism in the new system, but this was not working as the actuals from Jan to June were not migrated until nearly end of last year. Consequently, OB, Jud, PSC and MM report a budget overspent of \$29, \$32.7k, \$13.2k and \$1.1m respectively.

Table 5. Overspent ministries

Ministry	Ori Budget	Rev Budget	Actual	Balance
09 OB	2,859,282	2,856,682	2,856,711	(29)
11 Jud	2,812,948	2,812,948	2,845,631	(32,683)
13 PSC	379,770	379,770	392,984	(13,214)
17 MM	7,178,298	7,178,298	8,264,871	(1,086,573)
30 Debt Servicing	4,055,383	4,080,383	15,529,574	(11,449,191)
31 Other Commitment	63,563,782	63,602,700	65,173,377	(1,570,677)

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Development Revenue

Presented in Table 6 is the summary of funded projects received in 2023 valued at \$142.3m (previous year: \$142.8m).

Table 6: Development Fund Revenue by Donor 2023 and 2022

Donor	This Year	Last Year	This Year (% of Total)	Change (\$)	Change (%)
ADB	16,500	10,949,869	0.01%	(10,933,369)	-99.8493%
AUSAID	739,382	755,804	0.50%	(16,422)	-2.17%
CF	0	2,925	0.00%	(2,925)	-100.00%
Commonwealth of Australia as represented by the Bureau of Meteorology	0	39,970	0.00%	(39,970)	-100.00%
DFAT	0	491,255	0.00%	(491,255)	-100.00%
EU	0	28,743	0.00%	(28,743)	-100.00%
FAO	139,308	123,045	0.09%	16,263	13.22%
FFA	0	120,933	0.00%	(120,933)	-100.00%
Food and Agriculture Organizations of the United Nations (FAO)	38,972	23,383	0.03%	15,589	66.67%
India	49,363	0	0.03%	49,363	0%
Italy	800	0	0.00%	800	0%
Japan	24,529	0	0.02%	24,529	0%
KOIL	0	16,352	0.00%	(16,352)	-100.00%
LDS	0	204,307	0.00%	(204,307)	-100.00%
MFAT	386,940	317,450	0.26%	69,490	21.89%
NZAID	0	500	0.00%	(500)	-100.00%
NZAP/MFAT	4,313,346	4,526,596	2.89%	(213,250)	-4.71%
ONOC	0	68,862	0.00%	(68,862)	-100.00%
Other	220	17,609	0.00%	(17,389)	-98.75%

Donor	This Year	Last Year	This Year (% of Total)	Change (\$)	Change (%)
Others	23,039,068	1,325,633	15.43%	21,713,435	1637.97%
Pacific Labour Facility (PLF)	75,957	21,959	0.05%	53,998	245.91%
PPIU, Samoa	0	26,000	0.00%	(26,000)	-100.00%
PRC	6,840,864	14,215,282	4.58%	(7,374,418)	-51.88%
SPC	811,449	417,037	0.54%	394,411	94.57%
SPREP	8,755	50,412	0.01%	(41,656)	-82.63%
UN Women	398,943	492,052	0.27%	(93,109)	-18.92%
UNDP	484,566	344,338	0.32%	140,229	40.72%
UNE	161,181	124,264	0.11%	36,918	29.71%
UNEP	0	68,493	0.00%	(68,493)	-100.00%
UNFPA	85,457	257,563	0.06%	(172,106)	-66.82%
UNICEF	1,535,962	411,513	1.03%	1,124,449	273.25%
UNICEF (RR)	0	19,460	0.00%	(19,460)	-100.00%
University of Sydney/Australia Respiratory Council	199,940	199,955	0.13%	(15)	-0.01%
UNODC	0	35,171	0.00%	(35,171)	-100.00%
WHO	332,183	128,859	0.22%	203,324	157.79%
Pacer Plus Implementing Unit	0	8,254	0.00%	(8,254)	-100.00%
Development Partners	39,683,685	35,833,850	26.58%	3,849,835	10.74%
GOK Development Funds	108,935,982	106,308,159	72.97%	2,627,823	2.47%
GOK Revolving fund	660,838	661,082	0.44%	(244)	-0.04%
Grant Total	149,280,506	142,803,091	100.00%	6,477,414	4.54%



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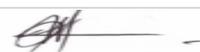
As disclosed in Table 6, the total project funds received climbed by \$6.5m (4.54%) for 2023. The contribution of the project revenues is split between GOK development fund (72.97%) and Development Partners (26.58%). The other 0.44% is for GoK's Revolving funds. However, some of the projects' balances may not tally with the bank balance due to the issue with the allocation/ posting.

Others/Unallocated Projects

Table 8 shows a significant increase in unallocated project funds for the 2023 fiscal year, going from \$0.5m to \$22.4m. These funds were donated but were not assigned to their respective project codes. This is a consequence of not having enough details in the remittance advice. NEPO has utilized the database project reconciliation program funded by DFAT, but the unallocated funds still need to be addressed as a pressing issue.

Table 7: Summary of unallocated projects funds by donors for 2023

Donor	Amount
ADB	11,604,293.59
AUSAID	3,999,940.00
Bureau of Meteorology	110,000.00
CENTRAL	588.62
CHERN LUNG FISHERY	903.72
CHINA	569,500.00
Commonwealth	4,945.57
Conservation	2,580.00
FAO	67,579.00
GLOBAL GREEN	10,400.00
GoK RICE	428,650.22
International Paralympic	12,055.46
James Cook	31,030.69
KFL	2,000.00
Kiribati and Fisheries	33,432.00
KIRIKORE SUBIC	2,000.00
NZAID	3,023,417.08
OCEAN PRIDE Co	3,395.00
Other	639,130.05
PACIFIC COMMUNITY	11,290.32
SEA Education	3,591.35
SPBA	12,818.14
The Conference Co Ltd	5,608.00
The Fred Hollows	96,890.00
UICN	15,192.37
UN	976,542.67
UNICEF	665,048.36
US	2,223.82
US Geological Survey	3,375.00



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Donor	Amount
WHO	63,370.00
Grand Total	22,401,791.03



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Development Expenditures

The total Project expenditure for 2023 is valued at \$188.0m (previous year: \$141.5m) as summarised in Table 8.

Table 8: Project expenditure by donor in 2023

Donor	This Year	Last Year	This Year (% of Total)	Change (\$)	Change (%)
ADB	2,357,771	5,112,280	1.25%	(2,754,509)	-53.88%
ADB/GOK	364,440	-	0.19%	364,440	0%
AUSAID	392,853	83,831	0.21%	309,023	368.63%
AusAID/AAP/DFAT	195,323	532,188	0.10%	(336,865)	-63.30%
Commonwealth of Australia as representd by the Bureau of Meteorology	-	25,941	0.00%	(25,941)	-100.00%
DFAT	291,836	233,497	0.16%	58,339	24.99%
EU	-	40,498	0.00%	(40,498)	-100.00%
FAO	177,094	119,805	0.09%	57,289	47.82%
FFA	94,142	-	0.05%	94,142	0%
Food and Agriculture Organizations of the United Nations (FAO)	42,366	20,227	0.02%	22,138	109.45%
India	-	2,868	0.00%	(2,868)	-100.00%
ISA	-	44,475	0.00%	(44,475)	-100.00%
Italy	249,670	291,315	0.13%	(41,645)	-14.30%
Japan	13,022	144,741	0.01%	(131,720)	-91.00%
Korea	-	-	0.00%	0	0%
LDS	-	202,353	0.00%	(202,353)	-100.00%
MFAT	338,443	81,611	0.18%	256,831	314.70%
NZAID	243,902	320	0.13%	243,582	76119.28%
NZAP/MFAT	9,805,610	7,775,325	5.22%	2,030,286	26.11%
Observer Fund	-	6,681	0.00%	(6,681)	-100.00%

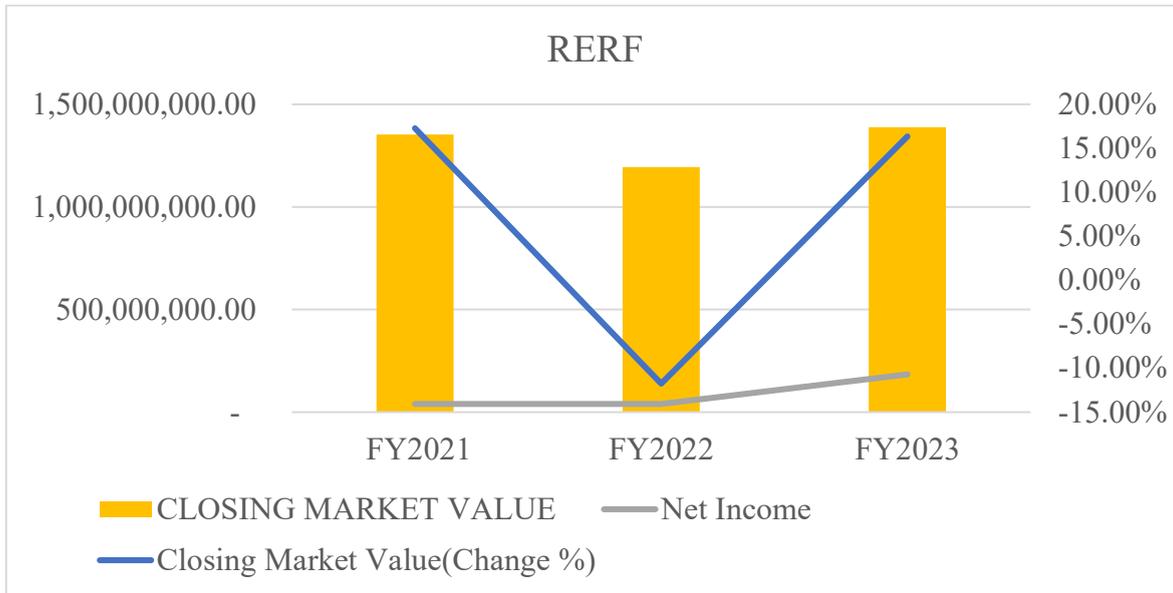
Donor	This Year	Last Year	This Year (% of Total)	Change (\$)	Change (%)
ONOC	-	68,812	0.00%	(68,812)	-100.00%
Other	4,365,556	523,039	2.32%	3,842,518	734.65%
Others	2,652,655	1,064,838	1.41%	1,587,817	149.11%
Pacific Island Farmers	309	1,795	0.00%	(1,486)	-82.79%
Pacific Labour Facility (PLF)	60,997	20,915	0.03%	40,082	191.65%
PPIU,Samoa	9,788	13,471	0.01%	(3,683)	-27.34%
PRC	17,836,869	19,331,297	9.49%	(1,494,428)	-7.73%
SPC	395,814	165,059	0.21%	230,755	139.80%
SPREP	14,464	21,928	0.01%	(7,465)	-34.04%
UK	-	4,500	0.00%	(4,500)	-100.00%
UN Women	547,345	469,091	0.29%	78,254	16.68%
UNDP	601,729	595,936	0.32%	5,793	0.97%
UNE	80,080	144,061	0.04%	(63,981)	-44.41%
UNEP	55,846	29,860	0.03%	25,986	87.03%
UNFPA	148,791	266,153	0.08%	(117,362)	-44.10%
UNICEF	1,068,020	804,504	0.57%	263,517	32.76%
University of Sydney/Australia Respiratory Council	308,442	53,673	0.16%	254,769	474.67%
UNODC	17,998	8,973	0.01%	9,025	100.59%
US Disbursing Office Symbol	8,200	-	0.00%	8,200	0%
WHO	224,765	170,087	0.12%	54,678	32.15%
China	6,544	-	0.00%	6,544	0%
Development Partners	42,970,684	38,475,947	22.86%	4,494,737	11.68%
GOK Development Funds	144,049,920	102,819,860	76.62%	41,230,059	40.10%

Donor	This Year	Last Year	This Year (% of Total)	Change (\$)	Change (%)
GOK Revolving fund	978,262	209,283	0.52%	768,979	367.43%
Grant Total	187,998,866	141,505,091	100.00%	46,493,775	32.86%

The total project expenditure reported an increase of \$46.5m (32.86%) for 2023 as compared to 2022. As disclosed in table 9 above, projects funded by GoK development funds account for 76.62% (\$102.8m) of the total expenditure while projects funded by DP only account for 22.86% (\$38.5m). The remaining of 0.52% (\$0.2m) is funded by GoK Revolving funds.

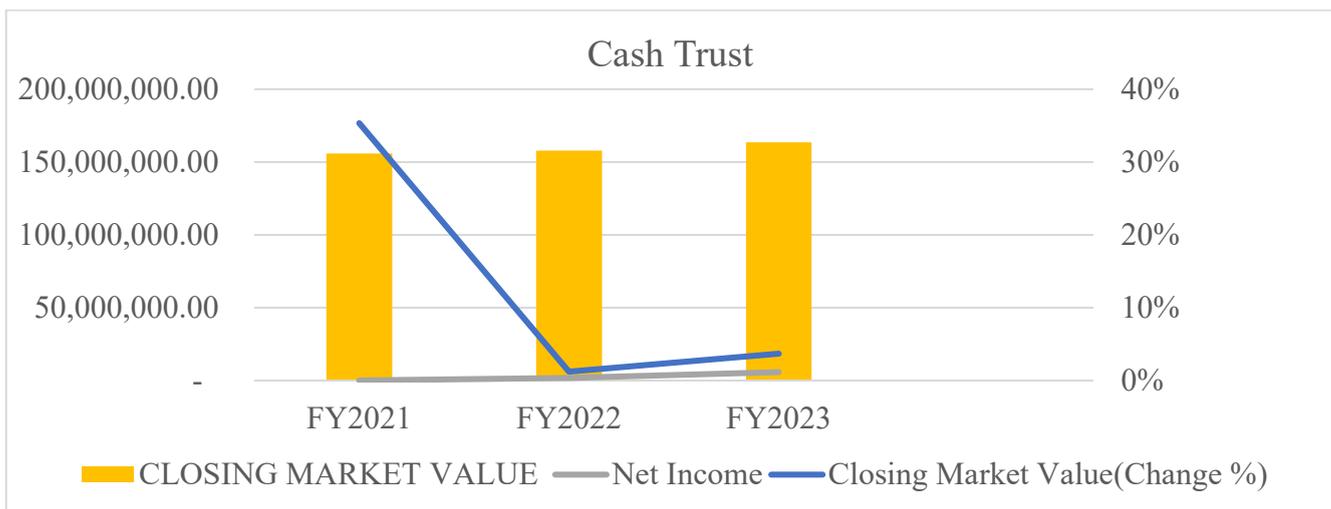
RERF

The combined value of the Revenue Equalisation Reserve Fund stands at \$1.39b in 2023 (previous year: \$1.19b). The market value of the fund held by fund managers Northern Trust and Blackrock is \$450.9m (previous year: \$432.7m) and \$938.0m (previous year: \$761.0m), respectively. When compared to previous year, this represents a net change of \$195.27m (or 16.36%). This change is caused by the market growth after the covid-19 pandemic, however GoK decided not to make any RERF Dividend for 2023 (Schedule V for more details).



State Street Cash Trust

The Government cash trust account in Australia reached a total of \$163.5m (previous year: \$157.7m). This shows an increase of \$5.8m (or 3.67%), despite this increase and the fact that GoK has not withdrawal any fund, the interest earned is not quite substantial.





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Cash at Bank and Cash Equivalents

The total cash holdings show a decline of 17.13% or \$32.3 m. The Cash Flow statement gives a full detail of the net decrease in cash held at the end of 2023 (refer to page 27).

3. Salient Points of 2023 Accounts

In conclusion, the significant transactions/ events of the Treasury Division are as follows:

- ✚ Overseas fishing license remains the main revenue earner for the government (64.04 % of total revenue).
- ✚ \$23.6m Budget support is earned this year.
- ✚ All civil servants and temporary employees are paid electronically via transactive banking. This a major step towards digitization of Economy.
- ✚ IFMIS parallel and roll out (phase 1) was completed to all Ministries, except Island Councils and overseas Missions/Embassies.
- ✚ AS-IS and system customization as well as user training for the new payroll system was also commence in 2023.
- ✚ A separate Section called “Notes to the Financial Statements” has been added to the Annual Account Report where necessary disclosures about Financial Statements have been made.

4. Implementation of New IFMIS

GOK has decided to implement a new IFMIS. The project commenced from November 2020. Undertaking this is possible with the support from development partners through funding and technical advises provided from ADB-TA. The project made considerable progress during 2022. During the year, IFMIS Implementation Partner was appointed through an international bidding process and development and design of IFMIS started from July 2022.

The parallel run of IFMIS commence in July 2023, with the MFED. In August, roll out of this new system was made to the MHMS and MOE and then to the other Ministries under December 2023. This was part of the parallel run in which the functionality of the system is being tested.



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Financial Statements for the Year ended 2023

Statement of Financial Position As at 31st December 2023

Description	Schedule Reference	Current Year	Previous Year
		AUD	AUD
ASSETS			
Current Assets			
Cash and Cash Equivalents			
Cash at Bank	I	151,853,405.77	184,388,285.06
Cash in Hand	II	4,633,255.40	3,895,635.36
Cash in Transit	III	18,580.00	563,065.00
Advances from The Consolidated Fund	IV	13,343,673.00	11,162,147.81
TOTAL CURRENT ASSETS	a	169,848,914.17	200,009,133.23
Non-Current Assets			
Investment In RERF	V	1,388,908,363.67	1,193,643,175.52
Other Investments	VI	173,147,188.72	167,368,246.28
Suspense	VII	35,378,825.59	35,362,367.85
TOTAL NON-CURRENT ASSETS	b	1,597,434,377.98	1,396,373,789.65
TOTAL ASSETS	c= a+b	1,767,283,292.15	1,596,382,922.88
LIABILITIES			
Current Liabilities			
Payables			
Deceased Native Estates		2,104,332.25	1,965,621.85
Public Officers	VIII	24,863.20	20,810.53
Sundry Deposits	IX	11,009,577.32	5,846,763.36
Telmos & Posmo	X	10,604,222.58	9,925,033.43
TOTAL CURRENT LIABILITIES	d	23,742,995.35	17,758,229.17
Non Current Liabilities			
TOTAL NON-CURRENT LIABILITIES	e	0.00	0.00
TOTAL LIABILITIES	f= d+e	23,742,995.35	17,758,229.17
NET ASSETS	g=c-f	1,743,540,296.80	1,578,624,693.71
NET ASSETS/ EQUITY			
<i>Capital Contributed by</i>			
Reserves			
Revenue Equalization Reserve Fund (RERF)	XI	1,388,908,363.67	1,193,643,175.52
Other Funds	XII	182,682,072.68	176,756,740.91



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Description	Schedule Reference	Current Year	Previous Year
		AUD	AUD
Accumulated Surpluses/ (Deficits)			
Consolidated Fund		67,963,456.71	62,628,803.05
Development Fund		91,693,170.83	130,411,530.90
Special Fund	XIII	12,293,232.91	15,184,443.33
NET ASSETS/ EQUITY		1,743,540,296.80	1,578,624,693.71



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**Statement of Financial Performance (Consolidated Fund)
For the Year Ended 31st December 2023**

Description	Schedule Reference	Original Budget [current Year]	Revised Budget [Current Year]	Actual [Current Year]	Over/- Under	Actual [Previous Year]
		AUD	AUD	AUD	AUD	AUD
<u>REVENUE</u>						
Taxes						
Fees, Fines, Penalties and Licenses						
Fishing License and Fishing related Activities	CF-I	79,504,718.00	79,504,718.00	70,068,979.79	(9,435,738.21)	63,016,854.64
Other Fees, Fines, Penalties and Licenses	CF-I	200,000,000.00	200,000,000.00	212,290,790.76	12,290,790.76	141,020,386.45
Revenue from Exchange Transactions	CF-I	7,942,762.00	7,942,762.00	4,668,940.37	(3,273,821.63)	4,718,194.25
Transfers						
Other Revenue	CF-I	7,521,028.00	7,521,028.00	45,947,608.87	38,426,580.87	24,818,051.21
	a	294,968,508.00	294,968,508.00	332,976,319.79	38,007,811.79	233,573,486.55
<u>EXPENSES</u>						
General Public Services	CF-I(A)	36,438,407.00	36,438,407.00	35,832,359.03	(606,047.97)	33,425,593.23
Public Order and Safety	CF-I(B)	18,506,945.00	18,506,945.00	17,682,700.81	(824,244.19)	17,661,903.01
Economic Affairs	CF-I(C)	17,255,702.00	17,255,702.00	16,368,578.09	(887,123.91)	16,340,019.09
Environmental protection	CF-I(D)	4,867,117.00	4,867,117.00	4,726,703.21	(140,413.79)	4,723,963.86
Housing and community amenities						
Health	CF-I(E)	28,341,577.00	28,341,577.00	28,138,683.61	(202,893.39)	27,377,728.79
Recreation, culture and religion						
Education	CF-I(G)	36,551,368.00	36,551,368.00	36,017,221.37	(534,146.63)	35,251,218.02
Social protection	CF-I(H)	2,151,526.00	2,151,526.00	1,915,820.39	(235,705.61)	2,143,600.49
Local Contribution To Development Fund (LCDF)		106,336,733.00	106,336,733.00	106,336,733.00	0.00	105,543,372.00
Other Government Expenses						



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Description	Schedule Reference	Original Budget [current Year]	Revised Budget [Current Year]	Actual [Current Year]	Over/- Under	Actual [Previous Year]
		AUD	AUD	AUD	AUD	AUD
Debt Servicing	CF-II	3,355,383.00	3,101,838.97	14,686,128.00	(11,584,289.03)	3,070,987.62
Subsidy	CF-III	16,132,695.00	18,762,695.00	18,250,714.03	(511,980.97)	14,862,537.60
Grant	CF-IV	7,828,753.00	8,202,753.00	8,564,231.90	361,478.90	7,888,624.60
Social Benefits and Assistance	CF-V	27,161,224.00	24,815,224.00	27,128,071.36	2,312,847.36	27,170,793.27
Other Statutory Payments	CF-VI	700,000.00	978,544.03	843,445.81	135,098.22	1,505,507.67
Other Expenses (n.e.c]	CF-VII	12,441,110.00	11,822,028.00	11,150,275.52	(591,668.58)	10,721,663.13
TOTAL EXPENDITURE	b	318,068,540.00	318,132,458.00	327,641,666.13	(13,309,089.59)	307,687,512.38
SURPLUS/ -DEFICIT FOR THE YEAR	a-b= c	(23,100,032.00)	(23,163,950.00)	5,334,653.66	51,316,901.38	(74,114,025.83)
BALANCE BROUGHT FORWARD FROM LAST YEAR	d			62,628,803.05		136,742,828.88
BALANCE CARRIED FORWARD TO BALANCE SHEET	c+d = e			67,963,456.71		62,628,803.05



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**Statement of Financial Performance (Development Fund)
For the Year Ended 31st December 2023**

Description	Schedule Reference	Original Budget [current Year]	Revised Budget [Current Year]	Actual [Current Year]	Over/- Under	Actual [Previous Year]
		AUD	AUD	AUD	AUD	AUD
REVENUE						
Contribution from Govt. of Kiribati	DF-I(A)			109,596,820.54		106,969,241.18
Contribution from Development Partners	DF-I(B)			39,683,684.97		35,834,400.02
TOTAL REVENUE	a	0.00	0.00	149,280,505.51	0.00	142,803,641.20
EXPENSES						
General Public Services	DF-II(A)	12,162,616.22	19,235,736.02	12,838,515.41	(6,397,220.61)	14,841,839.44
Public Order and Safety	DF-II(B)	15,060.00	15,060.00	15,060.00	0.00	3,250.00
Economic Affairs	DF-II(C)	67,328,818.13	110,377,765.46	102,223,438.75	(8,154,326.71)	61,478,928.73
Environmental protection	DF-II(D)	2,586,614.02	2,985,604.24	2,104,048.42	(881,555.82)	1,322,952.17
Housing and community amenities						
Health	DF-II(E)	6,455,265.27	17,770,989.75	13,942,566.83	(3,828,422.92)	11,979,715.27
Recreation, culture and religion						
Education	DF-II(F)	7,201,473.46	20,215,807.57	16,050,909.18	(4,164,898.39)	18,059,279.40
Social protection	DF-II(G)	13,237,933.75	36,596,490.97	40,824,326.99	4,227,836.02	33,819,125.56
Other Development Expenses	DF-II	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURE	b	108,987,780.85	207,197,454.01	187,998,865.58	(19,198,588.43)	141,505,090.57
SURPLUS/ -DEFICIT FOR THE YEAR	a-b= c	(108,987,780.85)	(207,197,454.01)	(38,718,360.07)	19,198,588.43	1,298,550.63
BALANCE BROUGHT FORWARD FROM LAST YEAR						
	d			130,411,530.90		129,112,980.27



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Description	Schedule Reference	Original Budget [current Year]		Revised Budget [Current Year]		Actual [Current Year]		Over/- Under		Actual [Previous Year]	
		AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
BALANCE CARRIED FORWARD TO BALANCE SHEET	c+d = e					91,693,170.83					130,411,530.90

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Cash Flow Statement
For the Year Ended 31ST December 2023

Details	Note	This Year	Last Year
Cash Flow from Operating Activities:			
Recurrent Revenue			
Cash Taxes	-	70,068,980	63,016,855
Fishing License and Fishing related Activities		212,290,791	141,020,386
Other Fees, Fines, Penalties and Licenses		4,668,940	4,718,194
Other Revenue (Budget Support)		45,947,609	24,818,051
Total Recurrent Revenue		332,976,320	233,573,487
Development Revenue			
Contribution from Govt. of Kiribati		109,596,821	106,969,241
Contribution from Development Partners		39,683,685	35,834,400
Total Recurrent Revenue		149,280,506	142,803,641
Total Cash received: Recurrent & Development		482,256,825	376,377,128
Expenditure: Recurrent & Development			
General Public Services		48,670,874	48,267,433
Public Order and Safety		17,697,761	17,665,153
Economic Affairs		118,592,017	77,818,948
Environmental protection		6,830,752	6,046,916
Housing and community amenities		0	0
Health		42,081,250	39,357,444
Recreation, culture and religion		0	0
Education		52,068,131	53,310,497
Social protection		42,740,147	35,962,726
Local Contribution To Development Fund (LCDF)		106,336,733	105,543,372
Total Cash paid R & D expenditure		435,017,665	383,972,489
Expenditure: Recurrent only			
Debt Servicing		14,686,128	3,070,988
Subsidy		18,250,714	14,862,538
Grant		8,564,232	7,888,625
Social Benefits and Assistance		27,128,071	27,170,793
Other Statutory Payments		843,446	1,505,508
Other Expenses (n.e.c]		11,150,276	10,721,663
Total cash paid Recurrent		80,622,867	65,220,114
Grand Total Cash paid		515,640,532	449,192,603
Cash used from operating activities		(33,383,706)	(72,815,475)
Cash flow from investing activities			
Net movement in Advances		3,786,783	(6,271,664)
Net movement in Other Investments		(5,778,942)	5,451,322
Cash received from Investment activities		(1,992,159)	(820,342)

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Details	Note	This Year	Last Year
Cash flow from Financing activities			
Cash received from Other Funds		5,925,332	1,101,072
Cash received from Special Funds		(2,891,210)	895,059
Cash received from financing activities		3,034,121	1,996,131
Net Increased/decreased in cash held		(32,341,744)	(71,639,686)
Add: Cash and Cash equivalent 1/12/022		188,846,985	260,486,672
Cash and Cash equivalent 31/12/2023		156,505,241	188,846,985



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Notes Forming Part of Financial Statements

For the Year Ended 31 December 2022

NOTE 1. Annual Account Preparation and Presentation

The financial statements have been prepared in accordance with CAP 79 and Government Financial Regulations (June 2011) and various Regulations and/ or Policies framed thereunder by the appropriate authorities. Accordingly, in preparing the financial statements the relevant provisions of the said Act, Regulations etc. have been duly considered.

NOTE 2. Significant Accounting Policies

- a. Where CAP 79 permits a choice of accounting policy, the accounting principle which is judged to be most appropriate to the particular circumstances for the purpose of giving a true and fair view has been selected.
- b. The particular accounting principles adopted by GOK are described below. They have been applied consistently in dealing with items considered material in relation to the Accounts.
 - i. The Financial Statements have been prepared based on Cash Basis of Accounting.
 - ii. These Accounts have been prepared under the Historical Cost Convention.
 - iii. Going Concern Basis of accounting has been adopted in the preparation of the financial statements.
- c. The particular accounting policies adopted by GOK are described below. They have been applied consistently in dealing with items considered material in relation to the Accounts.
 - i. **Cash Flow Statement-** The Cash Flow Statement follows a direct method for the disclosure of cash movements in the government operating activities.
 - ii. **Foreign Exchange Rates-** The exchange rates of foreign currency transactions from all AUD Bank Accounts have been taken at the bank exchange rates on the date of the transactions. For Account No. 3 (USD Account), Kiribati High Commission Account (FJD Account) and Kiribati Embassy to China Account (RMB & USD Account) to arrive at the closing balance as on 31 December 2023 in AUD, the bank exchange rate on 31 December 2023 has been considered. The revenue/ loss from change in foreign currency rates have been recognized under sundry revenue/ bank charges.
 - iii. **Inventories-** Inventories have been recognized as expense under Consolidated Fund statement and Development Fund Statement based on their source of fund.
 - iv. **Events after Reporting Date-** There are no events happening after 31 December 2023 and till the publication of this Annual Account, which has any material impact on the Annual Account.
 - v. **Contingent Liabilities and Assets-** The Contingent Liabilities are recognized when GOK has a present obligation (legal or constructive) as a result of past agreements entered by it and there is a probability that an outflow of fund will be required to settle these obligations and where reliable estimate of the liabilities could be made. Contingent Assets are not recognized. The list of Contingent Liability is given in *Note 4*.
 - vi. **Unallocated Revenue-** The funds credited in the development bank account but which have not been allocated to any project has been shown under this head (\$0.5m in 2022 to \$22.40 m in 2023). Details of these are provided in the table below:



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Donor	Amount
ADB	11,604,293.59
AUSAID	3,999,940.00
Bureau of Meteorology	110,000.00
CENTRAL	588.62
CHERN LUNG FISHERY	903.72
CHINA	569,500.00
Commonwealth	4,945.57
Conservation	2,580.00
FAO	67,579.00
GLOBAL GREEN	10,400.00
GoK RICE	428,650.22
International Paralympic	12,055.46
James Cook	31,030.69
KFL	2,000.00
Kiribati and Fisheries	33,432.00
KIRIKORE SUBIC	2,000.00
NZAID	3,023,417.08
OCEAN PRIDE Co	3,395.00
Other	639,130.05
PACIFIC COMMUNITY	11,290.32
SEA Education	3,591.35
SPBA	12,818.14
The Conference Co Ltd	5,608.00
The Fred Hollows	96,890.00
UICN	15,192.37
UN	976,542.67
UNICEF	665,048.36
US	2,223.82
US Geological Survey	3,375.00
WHO	63,370.00
Grand Total	22,401,791.03

- vii. **Investment-** Investments in Northern Trust and Blackrock for Revenue Equalisation Reserve Fund have been valued at market value.
- viii. **Revenue Recognition-** Revenues Under Consolidated fund and Development Fund Statement has been recognized on cash basis i.e., as-and-when revenues have been received. The arrear revenues are shown separately in this Notes forming Part of Financial Statements (**Refer Note 3**).
- ix. **Land in Fiji-** This investment abroad that have been consistently valued using historical cost i.e., at the price in which it was first acquired. Revaluation is not adopted due to the lack of information regarding GoK's plan for using such investment.



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NOTE 3. Arrear Revenue

The larger arrear revenues are provided as a separate statement below. These are routine in nature and are based on actual data, collected from Line Ministries, rather than being the result of estimates or judgments applied. As GOK is following Cash Basis of accounting, the arrear revenues have not been included in the Balance Sheet but only disclosed for information purposes. However, this year there is no arrears of revenue provided from line Ministries thus none is being disclosed.

NOTE 4. Details of Contingent Liabilities are as follows:

Details	Currency	This Year	Last Year	Comments
ANZ Bank (Kiribati) Ltd				
KPF guarantee	AUD	5,411,450	5,411,450	Under Section 10 of CAP78A (Provident Fund Act 1977), the GoK guarantees to fund any obligations that are unable to be met by the KPF
Visa Business Card Facility	AUD	280,000	280,000	To meet the travelling requirements of Government Senior Government Officials and Ministries
		5,691,450	5,691,450	
Kiribati Provident Fund				
Air Kiribati	AUD	11,584,233	8,331,014	Government guaranteed loan from KPF
Development Bank of Kiribati	AUD	60,050	1,365,899	Government guaranteed loan from KPF
		11,644,283	9,696,913	
TOTAL CONTINGENT LIABILITIES (AUD)		17,335,733	15,388,363	
International Monetary Fund				
Promissory Notes 20,883,635 SDR	SDR	20,883,635	20,883,635	Promissory notes held by Kiribati for the International Monetary Fund
World Bank (a.k.a. IBRD)				
Promissory Notes 99,000 SDR				
On Call 990,000 SDR	SDR	990,000	990,000	Callable Capital held by Kiribati for the International Bank for reconstruction and Development
International Development Association				
On Call 54,000 SDR	SDR	54,000	54,000	Callable Capital held by Kiribati for the International Development Association
TOTAL CONTINGENT LIABILITIES (SDR)		21,927,635	21,927,635	



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NOTE 5. The details of Un-authorized Expenditure are as follows:

Statement of Un-authorized Expenditure As at 31st December 2023

Ministry	Ori Budget	Rev Budget	Actual	Balance
09 OB	2,859,282	2,856,682	2,856,711	(29)
11 Jud	2,812,948	2,812,948	2,845,631	(32,683)
13 PSC	379,770	379,770	392,984	(13,214)
17 MM	7,178,298	7,178,298	8,264,871	(1,086,573)
30 Debt Servicing*	4,055,383	4,080,383	15,529,574	(11,449,191)
31 Other Commitment**	63,563,782	63,602,700	65,173,377	(1,570,677)

*The additional amount is paid on behalf of Air Kiribati Limited (AKL) as the State-Owned Enterprise (SOE) defaulted in payment of their loan to International Cooperation and Development Fund

**This is caused mainly by the senior citizen's benefit that has an overspent of \$2.1m

NOTE 6. Suspense Account

The Suspense Account comprises of old unreconciled balances. The opening balance of Suspense Account on 1 January 2023 was \$35.36 m. During the year 2023, more such old unreconciled balances were identified and added to the Suspense Account. The list of further addition to Suspense Account in 2023 is given below:

Account Head	Account Description	Amount (AUD)	Comments
M0032000029A	Kanton (State fund)	-5,713	Unreconciled & Prior Period Balances
M0032000012A	Marakei (State fund)	4	Unreconciled & Prior Period Balances
M0032000009A	Kuria (State fund)	0	Unreconciled & Prior Period Balances
M0030000017A	Fji Litd	-826	Unreconciled & Prior Period Balances
M0030000017A	Tebutiaki Taratai	-826	Unreconciled & Prior Period Balances
V0060000110A	AUD a/c 55-1999. 5th Anniversa	23,819	Unreconciled & Prior Period Balances
Total		16,458	

It is proposed that these balances as given in the table above may be charged to Consolidated Fund Statement with approval from the appropriate authorities.

NOTE 7. Consolidated Fund Statement contains a credit amount of AUD 80,084 (*previous year AUD 205,282 debit*) towards Net Movement of Adjustments included in Schedule XX (Other Expenses Not Elsewhere Classified). This amount relates to adjustments relating to 2022, entries for which were not done in that year and hence have been done in 2023.

NOTE 8. Development Fund Statement contains a credit amount of AUD 0.00 (*previous year AUD 550*) towards Net Movement of Adjustments included in Schedule DF-I (Donor-wise Details of Development Expenditure and Revenue- Development Fund) and Schedule DF-II (Ministry-wise Details of Development Expenditure and Revenue- Development Fund).

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NOTE 9. Commemorative Coins lying in the custody of Treasury but not accounted for earlier, have been considered in the Balance Sheet under Commemorative Coins FROM Fiscal Year 2023 under Cash in Hand (Schedule II) and corresponding reserve has been created under Commemorative Coins Reserve.

NOTE 10. Previous year's figures have been reclassified to conform to this year's classification along with other regrouping / rearrangement wherever necessary.



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Schedule I: Cash at Bank
As at 31st December 2023

Details	GL Code	Current Year	Previous Year
		AUD	AUD
No 1 Account	M0030000001A	29,415,956.76	16,437,247.49
No 3 Account	M0030000003A	36,812,783.93	38,693,763.34
No 4 Account	M0030000004A	17,035,610.33	58,495,039.40
No 5 Account (Kiritimati)	M0030000005A	(188,433.26)	(402,417.69)
No 6 Account (Stabex Fund)	M0030000006A	0.00	0.00
IBDs with BOK Ltd	M0030000008A	53,691,308.51	53,136,707.70
Kiribati High Com. Bank Account	M0030000017A	63,435.29	449,417.41
Taipei Mission Bank Account	M0030000018A	0.00	0.00
New York Mission Bank Account	M0030000019A	(33,691.40)	11,979.14
EFTPOS	M0030000023A	7,207,841.10	6,586,989.07
Other funds	M0030000025A	7,579,159.46	10,643,411.53
Beijing Embassy RMB Bank A/C	M0030000027A	268,063.24	334,306.31
Beijing Embassy USD Bank A/C	M0030000028A	1,371.81	1,841.36
TOTAL CASH AT BANK		151,853,405.77	184,388,285.06

Schedule II: Cash in Hand
As at 31st December 2023

Details	GL Code	Current Year	Previous Year
		AUD	AUD
Petty Cash (Recurrent)	M0030000007A	0.00	13,551.00
Taipei Mission Petty Cash	M0030000020A	0.00	0.00
Kiribati High Com. Petty cash	M0030000022A	0.00	126,430.36
Project Petty Cash	M0030000026A	0.00	616.57
Commemorative coins	M0030000029A	4,122.00	0.00
Cash with Subaccountant			
Sub-Accountants (M31s)	M0031	0.00	0.00
State Funds - Local Governments (M32s)	M0032	4,629,133.40	3,755,037.43
TOTAL CASH IN HAND		4,633,255.40	3,895,635.36



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Schedule III: Cash in Transits
As at 31st December 2023

Details	GL Code	Current Year	Previous Year
		AUD	AUD
Abaiang	M0033000003A	2,500.00	2,890.00
Abemama	M0033000004A	3,160.00	1,975.00
Aranuka	M0033000005A	0.00	0.00
Arorae	M0033000006A	320.00	1,960.00
Beru	M0033000007A	0.00	400,125.00
Butaritari	M0033000008A	1,225.00	2,625.00
Kuria	M0033000009A	0.00	0.00
Maiana	M0033000010A	0.00	465.00
Makin	M0033000011A	1,855.00	0.00
Marakei	M0033000012A	1,380.00	2,400.00
Nikunau	M0033000013A	1,160.00	7,770.00
Nonouti	M0033000014A	970.00	0.00
Onotoa	M0033000015A	370.00	0.00
Tab Nth	M0033000016A	1,890.00	140,000.00
Tab Sth	M0033000017A	450.00	770.00
Tamana	M0033000018A	0.00	0.00
Banaba	M0033000019A	0.00	0.00
Kiritimati	M0033000020A	0.00	0.00
Fanning	M0033000021A	0.00	0.00
Washington	M0033000022A	0.00	915.00
Abaokoro	M0033000023A	3,300.00	1,170.00
Kanton	M0033000024A	0.00	0.00
Kiribati High Commission	M0033000027A	0.00	0.00
Mission in Taipei	M0033000028A	0.00	0.00
Mission in New York	M0033000029A	0.00	0.00
Postmaster Bairiki	M0033000601A	0.00	0.00
Post Office -Bikenibeu	M0033000602A	0.00	0.00
Postmaster Betio	M0033000603A	0.00	0.00
TOTAL CASH-IN-TRANSIT		18,580.00	563,065.00



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Schedule IV: Advances from Consolidated Fund
As at 31st December 2023

Details	GL Code	Current Year	Previous Year
		AUD	AUD
C. PUBLIC OFFICERS ADVANCES			
Advances	L100A	7,986,484.81	7,033,545.81
Imprest	L200A	4,290,463.64	3,016,685.24
TOTAL PUBLIC OFFICERS ADVANCES		12,276,948.45	10,050,231.05
F. SUNDRY ADVANCES			
Unallocated Cents	K0049	32,263.45	32,263.45
Supplier double & Overpayments	K0050	189,120.96	208,692.37
Individual double & Overpayments	K0070	3,757.00	1,610.00
Bounced Cheques	K0048	841,583.14	869,350.94
TOTAL SUNDRY ADVANCES		1,066,724.55	1,111,916.76
TOTAL ADVANCES FROM CONSOLIDATED FUND		13,343,673.00	11,162,147.81

Schedule V: Investment in RERF
As at 31st December 2023

Details	GL Code	Current Year	Previous Year
		AUD	AUD
Investment with Northern Trust Asset Managers	V0060000200A	450,920,789.40	432,678,883.64
Investment with Blackrock Asset Managers	V0060000204A	937,987,574.27	760,964,291.88
TOTAL INVESTMENT IN RERF		1,388,908,363.67	1,193,643,175.52

Schedule VI: Other Investment
As at 31st December 2023

Details	GL Code	Current Year	Previous Year
		AUD	AUD
IMF No.2	V0060000105A	292,186.50	292,186.50
State street	V0060000203A	163,538,381.22	157,743,329.38
Aud A/c 55-1999 5th Anniversary	V0060000110A	7,710.00	23,819.40
Aud A/c 56-0449 10th Anniversary	V0060000124A	8,731.00	8,731.00
Investment with PIPA Trust Fund	V0060000202A	0.00	0.00
Escrow Investment (Fiji land purchase)	V0060000201A	9,300,180.00	9,300,180.00
TOTAL OTHER INVESTMENT		173,147,188.72	167,368,246.28



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Schedule VII: Suspense Account
As at 31st December 2023

Details	GL Code	Current Year	Previous Year
		AUD	AUD
2023	SUSPENSE1	16,457.74	
2022		6,792,453.99	6,792,453.99
2021		(849,182.85)	(849,182.85)
2020		16,004,161.66	16,004,161.66
2019		1,376,865.21	1,376,865.21
2018		2,013,114.43	2,013,114.43
2017		5,142,982.71	5,142,982.71
2016		2,070.42	2,070.42
2015		(5,103.28)	(5,103.28)
2013		4,885,005.56	4,885,005.56
TOTAL SUSPENSE ACCOUNT		35,378,825.59	35,362,367.85

Schedule VIII: Payables for Public Officers
As at 31st December 2023

Details	GL Code	Current Year	Previous Year
		AUD	AUD
Arrear Salary	Q0057	(1,071.50)	(811.50)
Save As You Earn Scheme	T0059	(23,791.70)	(19,999.03)
TOTAL PAYABLES FOR PUBLIC OFFICERS		(24,863.20)	(20,810.53)

Schedule IX: Sundry Deposits
As at 31st December 2023

Details	GL Code	Current Year	Previous Year
		AUD	AUD
Trade Creditors Local	O005000010A	(4,596,884.38)	15,247.02
Kir High Com KPF acc	O0050001000A	142,840.28	142,521.36
Kir High Com Insurance	O0050001001A	773.43	773.43
KHC maintenance (Cakacaka)	O0050001002A	13,283.02	13,283.02
KHC Rent	O0050006000A	(30,866.37)	(31,809.37)
Service Charge	O0050006001A	(54,527.48)	(23,786.64)
Bank Salaries	O0050006004A	102,880.58	(80,880.52)
KPF loan	O0050006005A	(568,007.32)	(528,323.40)
Kiribati Insurance Corporation	O0050006006A	(192,890.11)	(95,773.61)
Housing Loans	O0050006008A	(139,877.72)	(139,877.72)
Chief Registrar	O0050006010A	(567,174.42)	(126,093.63)
Linnix Service Charge	O0050006012A	(52,678.40)	(43,543.40)

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Details	GL Code	Current Year	Previous Year
		AUD	AUD
Sundry Deposit for NY mission	O0050006013A	(114,079.31)	(114,079.31)
KPF clearing	O0050006014A	(497,561.34)	(498,354.44)
No.5 unaccounted credit	O0050006039A	(163,751.42)	(163,751.42)
Security Bond Immigration	O0050006040A	(126,258.69)	(118,258.69)
Employee's contribn to KPF	O0050006115A	(356,344.75)	(290,368.96)
Bank Agency arrangement	O0050006117A	6,354,692.39	6,189,200.91
Outer island kpf contribution	O0050006152A	(35,752.60)	(35,752.60)
Prior periods Unclaimed Chqs	O0050006330A	(1,384,943.34)	(1,389,560.44)
No1 unidentified Credit	O0050006334A	(7,142,806.96)	(7,068,881.67)
No 5 unidentified Credit	O0050006339A	(56,896.28)	(37,193.28)
No.5 unclaimed cheques	O0050006341A	(6,867.47)	(6,867.47)
Land owners consent fee	O0050006342A	(29,250.46)	(29,250.46)
Overpayment Claims	O0050007187A	(219,794.58)	(219,794.58)
Underpayment Claims	O0050007794A	(5,335.30)	(4,495.08)
Contra Bank Statements	O0050009988A	(22,074.94)	(22,172.82)
Return of TT funds from ANZ	O0050009989A	(211,740.26)	(197,997.38)
Domaint A/C return fund - ANZ	O0050009990A	(415,372.92)	(128,579.30)
Recurrent uncollected PVs	O0050201401A	(147,972.01)	(398,056.88)
No.4 uncollected PVs	O0050201402A	(201,984.36)	(197,924.36)
Overpayment to suppliers	O0050201701A	4,331.82	(6,602.95)
Xmas copra deductions	O0050202301A	(22,303.29)	0.00
Funds deposited into Missions	O500000010A	(264,382.36)	(209,758.72)
TOTAL SUNDRY DEPOSITS		(11,009,577.32)	(5,846,763.36)

**Schedule X: TELMO Salary and POSMO
As at 31st December 2023**

Details	GL Code	Current Year	Previous Year
		AUD	AUD
TELMO (P0051*, I0051*)	I0051	94,380.63	94,380.78
POSMO (Money Transfer)	I0053	(3,737,887.38)	(3,196,635.97)
TELMO (Salary)	I0052	(6,960,715.83)	(6,822,778.24)
TOTAL TELMOS		(10,604,222.58)	(9,925,033.43)



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Schedule XI: Details of RERF (Reserve)
As at 31st December 2023

TYPES OF INVESTMENT BY MANAGERS	Northern Trust	Blackrock	RERF Total
	V0060000200A	V0060000204A	F0070000060A
	AUD	AUD	AUD
OPENING MARKET VALUE	432,678,883.64	760,964,291.88	1,193,643,175.52
Contributions			0.00
Cash Transfer In			0.00
Cash Transfer Out			0.00
Cash Redemptions		(154,576.64)	(154,576.64)
Asset Transfer In			0.00
Asset Transfer Out			0.00
Subscriptions			0.00
Less: Drawdowns			
	432,678,883.64	760,809,715.24	1,193,488,598.88
ADD: INCOME			
Dividend Income	0.00	41,195,132.76	41,195,132.76
Interest Income	0.00	0.00	0.00
Bond Interest Income	10,923,111.02	0.00	10,923,111.02
Cash Interest	0.00	0.00	0.00
Other Income	0.00	0.00	0.00
Settlement Variance	0.00	0.00	0.00
Currency Gain/Loss Security Settlement	0.00	0.00	0.00
Currency Gain/Loss on FX Settlement	0.00	0.00	0.00
Currency Gain/Loss on Interest Received	0.00	0.00	0.00
Currency Gain/Loss on Dividend received	0.00	0.00	0.00
Currency Gain/Loss on Tax refund received	0.00	0.00	0.00
Currency Gain/Loss on Margin Variation	0.00	0.00	0.00
Average Gain/Loss on currency disposal	0.00	0.00	0.00
Amortization /Accretion - Bond Interest Income	(1,121,917.09)	0.00	(1,121,917.09)
Realized Gain or loss	(2,564,850.80)	37,390.32	(2,527,460.48)
Unrealized Exchange Gain or Loss	87.98	135,945,335.95	135,945,423.93
Average Currency Gain/Loss	0.00	0.00	0.00
Average Security Gain/Loss	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00
TOTAL INCOME	7,236,431.11	177,177,859.03	184,414,290.14
LESS: EXPENSES			
Bond withholding tax expense	0.00	0.00	0.00
Management fees	297,247.51	0.00	297,247.51
Custodian Fees	139,744.95	0.00	139,744.95
Tax Expenses	0.00	0.00	0.00
Other Fees	0.00	0.00	0.00
TOTAL EXPENSES	436,992.46	0.00	436,992.46



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TYPES OF INVESTMENT BY MANAGERS	Northern Trust	Blackrock	RERF Total
	V0060000200A	V0060000204A	F0070000060A
	AUD	AUD	AUD
NET INCOME	6,799,438.65	177,177,859.03	183,977,297.68
LESS: OPENING UNREALIZED APP/DEP	(53,386,191.74)	0.00	(53,386,191.74)
ADD: CLOSING UNREALIZED APP/DEP	(41,943,724.63)	0.00	(41,943,724.63)
NET GAIN/LOSS ON UNREALIZED APP/DEP	11,442,467.11	0.00	11,442,467.11
CLOSING MARKET VALUE	450,920,789.40	937,987,574.27	1,388,908,363.67

Schedule XII: Other Funds (Reserve)
As at 31st December 2023

FUNDS	GL Code	Previous Year	Current Year
		AUD	AUD
Other Funds - Self Operated Projects	F0080000002A	(10,643,411.53)	(7,586,869.46)
Land Equity	F0070000071A	(8,370,000.00)	(8,370,000.00)
PIPA Trust Fund	F0070000074A	0.00	(3,182,700.00)
SSGA Cash Trust (Street Fund)	F0070000065A	(157,743,329.38)	(163,538,381.22)
No. 6 Stabex Fund	F0070000063A	0.00	0.00
Commemorative coins reserves	F0070000075A	0.00	(4,122.00)
TOTAL		(176,756,740.91)	(182,682,072.68)

Schedule XIII: Special Funds (Reserve)
As at 31st December 2023

FUNDS	GL Code	Previous Year	Current Year
Kaoki Mange Special Fund	F0070000030A	(1,243,992.17)	(1,064,375.30)
Import Levy Fund	F0070000061A	(9,906,229.32)	(6,961,558.75)
Dai Nippon Causeway Fund	F0070000067A	(3,013,387.27)	(3,229,027.82)
Civil Aviation Fund	F0070000069A	(512,013.28)	(565,478.38)
Plant and Vehicles Unit Fund	F0070000070A	(52,312.30)	(21,092.70)
Highway Authority	F0070000072A	(60,618.14)	(55,809.11)
Sanitation maintenance fund	F0070000073A	(395,890.85)	(395,890.85)
TOTAL		(15,184,443.33)	(12,293,232.91)

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Schedule CF-I: Details of Recurrent Expenditure and Revenue (Consolidated Fund)
As at 31st December 2023

Ministry	Expenditure					Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
A. GENERAL PUBLIC SERVICES										
09 - Office of Beretitenti (President)										
Administration	1,309,032	1,306,432	1,307,982	1,550	1,287,765	0	0	0	0	0
State House	282,879	282,879	285,221	2,342	278,752	0	0	0	0	0
Comm. & Relations	78,038	78,038	77,877	(161)	80,987	0	0	0	0	0
Meteorological Division	766,958	766,958	764,416	(2,542)	752,552	0	0	0	0	0
Strategic Policy	212,661	212,661	212,282	(379)	216,178	0	0	0	0	0
Cabinet Secretariat	209,714	209,714	208,932	(782)	199,337	0	0	0	0	0
TOTAL	2,859,282	2,856,682	2,856,711	29	2,815,572	0	0	0	0	0
10 - PUBLIC SERVICE OFFICE (PSO)										
Administration	593,340	593,340	584,789	(8,551)	654,890	0	0	0	0	0
HRMC	305,987	305,987	290,752	(15,235)	302,060	0	0	0	0	0
PSPSM	267,273	267,273	244,303	(22,970)	269,178	0	0	0	0	0
IT/DMR	127,506	127,506	120,487	(7,019)	150,485	0	0	0	0	0
TOTAL	1,294,106	1,294,106	1,240,332	(53,774)	1,376,613	0	0	0	0	0
13 - PUBLIC SERVICE COMMISSION (PSC)										
Administration	379,770	379,770	392,984	13,214	370,971	0	0	0	0	0



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Ministry	Expenditure					Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
TOTAL	379,770	379,770	392,984	13,214	370,971	0	0	0	0	0
14 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION (MFAI)										
Administration	1,043,166	1,043,166	1,031,004	(12,162)	1,044,293	0	0	0	0	0
Immigration	381,894	381,894	291,357	(90,537)	361,407	29,490	29,490	109,207	79,717	84,087
Kiribati High Commission	794,867	794,867	782,858	(12,009)	707,134	750	750	526	(224)	2,633
Mission in Beijing	646,228	646,228	553,908	(92,320)	569,461	0	0	0	0	0
Mission in New York	828,312	828,312	820,614	(7,698)	700,899	0	0	0	0	0
TOTAL	3,694,467	3,694,467	3,479,741	(214,726)	3,383,194	30,240	30,240	109,733	79,493	86,720
15 - MINISTRY OF INTERNAL AFFAIRS (MIA)										
Administration and Policy	846,969	846,969	850,902	3,933	790,482	0	0	0	0	0
Rural Promoting Development	615,309	615,309	586,539	(28,770)	599,030	0	0	0	0	0
Local Government Development	1,352,497	1,352,497	1,306,215	(46,282)	1,316,905	0	0	0	0	0
CMD	436,349	436,349	420,414	(15,935)	405,062	2,000	2,000	2,310	310	7,140
Election	82,572	82,572	22,320	(60,252)	71,078	0	0	0	0	0
TOTAL	3,333,696	3,333,696	3,186,390	(147,306)	3,182,557	2,000	2,000	2,310	310	7,140
17 - MANEABA NI MAUNGATABU (MM)										
Administration	1,611,337	1,611,337	1,617,286	5,949	1,371,656	50,600	50,600	7,155	(43,445)	8,283

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Ministry	Expenditure						Revenue					
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
Parliamentary Meetings	3,814,423	3,814,423	4,195,107	380,684	3,547,714	0	0	0	0	0		
Parliamentary Committees	1,752,538	1,752,538	2,452,478	699,940	1,448,740	0	0	0	0	0		
TOTAL	7,178,298	7,178,298	8,264,871	1,086,573	6,368,111	50,600	50,600	7,155	(43,445)	8,283		
19 - KIRIBATI NATIONAL AUDIT OFFICE (KNAO)												
Admin	397,414	469,014	447,588	(21,426)	420,589	0	0	0	0	0		
Treasury	179,785	166,785	171,012	4,227	108,677	0	0	0	0	0		
SOE Division	126,187	126,187	107,501	(18,686)	111,822	10,000	10,000	37,441	27,441	67,750		
Local Government	158,901	145,901	138,336	(7,565)	119,378	0	0	0	0	0		
Project Division	116,816	83,816	70,071	(13,745)	98,230	3,500	3,500	7,000	3,500	5,500		
IT Division	41,281	41,281	40,228	(1,053)	40,234	0	0	0	0	0		
Performance- HR	78,658	68,658	64,390	(4,268)	56,495	0	0	0	0	0		
TOTAL	1,099,042	1,101,642	1,039,125	(62,517)	955,424	13,500	13,500	44,441	30,941	73,250		
24 - MINISTRY OF INFORMATION, COMMUNICATIONS & TRANSPORT (MICT)												
Administration and Policy	1,198,111	1,318,111	1,137,422	(180,689)	1,106,457	1,971,233	1,971,233	1,347,763	(623,470)	1,565,208		
Marine	551,395	551,395	454,588	(96,807)	443,715	134,000	134,000	173,710	39,710	138,621		
Navigation	115,870	115,870	104,981	(10,889)	113,664	0	0	0	0	0		
Aviation	418,031	418,031	350,510	(67,521)	340,909	0	0	0	0	0		
Airport Services	769,861	694,861	681,412	(13,449)	658,494	0	0	0	0	0		
Kiribati Post	497,547	497,547	478,442	(19,105)	519,692	185,000	185,000	365,086	180,086	374,449		
Printery	350,209	350,209	299,505	(50,704)	295,432	110,000	110,000	99,392	(10,608)	156,344		
ICT	784,676	739,676	608,883	(130,793)	539,947	0	0	0	0	0		



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Ministry	Expenditure				Revenue					
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
TOTAL	4,685,700	4,685,700	4,115,743	(569,957)	4,018,309	2,400,233	2,400,233	1,985,951	(414,282)	2,234,622
28 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCE										
Administration and Policy	975,221	975,221	975,185	(36)	905,752	0	0	0	0	0
Labour and Employment	588,917	588,917	559,080	(29,837)	547,700	1,569	1,569	16,680	15,111	750
Kiribati Technical Institute Services	2,251,850	2,251,850	2,144,284	(107,566)	2,088,820	110,000	110,000	115,135	5,135	102,211
Marine Training Center	2,617,787	2,617,787	2,407,825	(209,962)	2,465,753	72,000	72,000	183,861	111,861	162,391
TOTAL	6,433,775	6,433,775	6,086,374	(347,401)	6,008,025	183,569	183,569	315,675	132,106	265,352
29 - MINISTRY OF LINE AND PHOENIX ISLANDS DEVELOPMENT (MLPID)										
Administration	985,769	985,769	983,896	(1,873)	878,186	18,500	18,500	87,773	69,273	56,382
Accounts	294,520	294,520	289,255	(5,265)	273,997	0	0	0	0	0
PWD Construction	910,149	910,149	886,343	(23,806)	914,275	1,500	1,500	2,205	705	650
Housing	114,505	114,505	108,935	(5,570)	111,332	68,900	68,900	68,850	(50)	72,281
Electrical	382,623	382,623	373,632	(8,991)	380,573	400,000	400,000	687,030	287,030	501,618
Power	389,692	389,692	376,575	(13,118)	333,913	0	0	0	0	0
IT	157,479	157,479	139,901	(17,578)	112,948	0	0	0	0	0
Civil	352,009	352,009	351,838	(171)	320,593	2,000	2,000	18,024	16,024	3,040
Planning	117,962	117,962	104,061	(13,901)	106,268	0	0	0	0	0
Solar Salt	148,926	148,926	130,510	(18,416)	149,033	22,000	22,000	3,885	(18,115)	11,111
HMM	452,370	452,370	432,044	(20,326)	452,677	55,000	55,000	24,003	(30,997)	65,712
Water	546,699	546,699	545,684	(1,015)	550,547	80,000	80,000	88,312	8,312	63,243

Ministry	Expenditure					Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
Linnix Agency	132,010	132,010	93,669	(38,341)	109,856	0	0	0	0	0
TOTAL	4,984,713	4,984,713	4,816,341	(168,372)	4,694,198	647,900	647,900	980,083	332,183	774,036
38 - LEADERSHIP COMMISSION										
Administration and Policy Commission	298,307	298,307	227,648	(70,659)	176,834	0	0	0	0	0
	197,251	197,251	126,100	(71,151)	75,785	0	0	0	0	0
TOTAL	495,558	495,558	353,748	(141,810)	252,620	0	0	0	0	0
A. TOTAL GENERAL PUBLIC SERVICES	36,438,407	36,438,407	35,832,359	(606,048)	33,425,593	3,328,042	3,328,042	3,445,349	117,307	3,449,403
B. PUBLIC ORDER AND SAFETY										
11 - JUDICIARY										
High court	633,836	633,836	647,903	14,067	711,515	165,000	165,000	259,835	94,835	248,853
Magistrates	1,368,872	1,368,872	1,379,843	10,971	1,403,900	90,000	90,000	113,797	23,797	119
Judicial Technical division	810,240	810,240	817,886	7,646	707,389	11,300	11,300	11,936	636	906
TOTAL	2,812,948	2,812,948	2,845,631	32,683	2,822,804	266,300	266,300	385,568	119,268	249,878
12 - KIRIBATI POLICE SERVICE (KPS)										
Administration	3,077,837	3,077,837	2,927,626	(150,211)	2,794,245	60,250	60,250	68,506	8,256	72,552
Fire	136,256	136,256	121,391	(14,865)	107,408	0	0	0	0	0
PMU	1,147,101	1,147,101	1,063,716	(83,385)	1,166,073	5,000	5,000	200	(4,800)	0



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Ministry	Expenditure					Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
Crime	1,298,029	1,298,029	1,220,422	(77,607)	1,010,532	0	0	0	0	0
Law	5,867,272	5,867,272	5,589,982	(277,290)	6,200,537	6,250	6,250	53,984	47,734	97,074
TOTAL	11,526,495	11,526,495	10,923,137	(603,358)	11,278,795	71,500	71,500	122,690	51,190	169,626
20 - OFFICE OF THE ATTORNEY GENERAL (AG)										
Administration and Policy	412,275	412,275	414,554	2,279	337,681	600	600	580	(20)	181
Civil Law	234,004	234,004	244,825	10,821	188,027	0	0	0	0	0
Criminal Prosecutions	291,223	291,223	258,319	(32,904)	241,559	0	0	0	0	0
Drafting	178,245	178,245	117,712	(60,533)	129,853	0	0	0	0	0
TOTAL	1,115,747	1,115,747	1,035,410	(80,337)	897,120	600	600	580	(20)	181
37 - MINISTRY OF JUSTICE										
Administration and Policy	763,708	763,708	760,691	(3,017)	671,328	37,000	37,000	114,965	77,965	36,095
Prison	954,318	954,318	945,606	(8,712)	896,213	0	0	0	0	145,121
Civil Registration	325,530	325,530	293,983	(31,547)	269,187	90,000	90,000	145,443	55,443	0
Human Rights	129,799	129,799	91,046	(38,753)	123,698	0	0	0	0	4,949
OPL S	728,580	728,580	658,741	(69,839)	590,508	2,800	2,800	7,803	5,003	0
Xmas	149,820	149,820	128,456	(21,364)	112,249	0	0	0	0	0
Election	0	0	0	0	0	0	0	0	0	0
TOTAL	3,051,755	3,051,755	2,878,523	(173,232)	2,663,184	129,800	129,800	268,211	138,411	186,165



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Ministry	Expenditure					Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
B. TOTAL PUBLIC ORDER AND SAFETY	18,506,945	18,506,945	17,682,701	(824,244)	17,661,903	468,200	468,200	777,049	308,849	605,849
C. ECONOMIC AFFAIRS										
18 - MINISTRY OF TOURISM, COMMERCE, INDUSTRY & CO-OPERATIVES										
Administration	991,218	991,218	965,066	(26,152)	913,360	0	0	0	0	0
BRC	583,634	583,634	552,845	(30,789)	548,522	86,641	86,641	120,751	34,110	85,445
BPC	691,189	691,189	685,898	(5,291)	660,740	27,496	27,496	11,256	(16,240)	16,103
Kiritimati (Christmas)	311,548	311,548	294,537	(17,011)	284,677	0	0	0	0	0
Tourism	552,847	552,847	510,841	(42,006)	518,839	0	0	0	0	0
TOTAL	3,130,436	3,130,436	3,009,187	(121,249)	2,926,138	114,137	114,137	132,007	17,870	101,548
21 - MINISTRY OF FISHERIES AND MARINE RESOURCES DEVELOPMENT (MFMRD)										
Administration	1,162,360	1,162,360	1,156,172	(6,188)	1,103,252	0	0	0	0	0
Planning & Development	184,579	184,579	149,956	(34,623)	169,809	0	0	0	0	0
Coastal fisheries	1,795,901	1,795,901	1,793,969	(1,932)	1,760,895	7,055	7,055	133,008	125,953	34,690
Licensing & Compliance	484,793	484,793	475,146	(9,647)	441,399	199,990,491	199,990,491	212,148,647	12,158,156	140,958,649
GEO Science	261,053	261,053	253,735	(7,318)	263,738	2,454	2,454	9,135	6,681	27,047
Seafood verification	301,930	301,930	284,513	(17,417)	305,446	0	0	0	0	0
ICT	108,867	108,867	104,405	(4,462)	148,463	0	0	0	0	0
TOTAL	4,299,483	4,299,483	4,217,896	(81,587)	4,193,002	200,000,000	200,000,000	212,290,791	12,290,791	141,020,386
25 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT (MFED)										



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Ministry	Expenditure					Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
Administration	1,236,177	1,299,677	1,295,689	(3,988)	1,276,892	0	0	23,574,471	23,574,471	14,323,514
Treasury	1,598,181	1,598,181	1,586,431	(11,750)	1,541,328	7,011,028	7,011,028	21,586,715	14,575,687	9,836,576
Internal Audit	130,951	125,951	111,156	(14,795)	116,449	0	0	0	0	0
NEPO	449,676	449,676	442,774	(6,902)	359,396	0	0	0	0	0
Tax	628,607	618,607	533,525	(85,082)	569,036	79,443,879	79,443,879	48,906,480	(30,537,399)	62,980,228
NSO	237,740	232,740	198,478	(34,262)	194,860	0	0	0	0	0
IT	214,425	200,425	154,905	(45,520)	196,794	0	0	0	0	0
CPU	122,769	122,769	114,645	(8,124)	92,200	0	0	0	0	0
Customs	808,905	779,405	756,147	(23,258)	663,751	60,839	60,839	21,162,499	21,101,660	36,626
TOTAL	5,427,431	5,427,431	5,193,750	(233,681)	5,010,707	86,515,746	86,515,746	115,230,166	28,714,420	87,176,944
27 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY										
Administration and Policy	1,253,455	1,253,455	1,186,987	(66,468)	1,205,216	5,000	5,000	3,489	(1,511)	144,260
Energy Planning	340,183	340,183	227,531	(112,652)	292,334	1,000	1,000	4,859	3,859	8,600
Electricity for Public Places	17,481	17,481	14,021	(3,460)	16,218	0	0	0	0	0
Department of engineering	8,626	8,626	6,227	(2,400)	2,313	0	0	0	0	0
Construction Services	869,385	869,385	886,759	17,374	878,170	0	0	0	0	0
Water & Sanitation	615,379	615,379	536,216	(79,163)	566,595	0	0	0	0	0
Quality Control	290,155	290,155	154,976	(135,179)	274,870	15,000	15,000	24,571	9,571	10,209
Architectural	146,329	146,329	130,922	(15,407)	147,257	151,978	151,978	1,916	(150,062)	0
Civil Engineer	722,397	722,397	677,195	(45,202)	699,830	10,000	10,000	10,388	388	3,605
Cost & Planning	134,962	134,962	126,912	(8,050)	127,370	0	0	0	0	0



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Ministry	Expenditure					Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
TOTAL	4,398,352	4,398,352	3,947,745	(450,607)	4,210,173	182,978	182,978	45,222	(137,756)	166,674
C. TOTAL ECONOMIC AFFAIRS	17,255,702	17,255,702	16,368,578	(887,124)	16,340,019	286,812,861	286,812,861	327,698,186	40,885,325	228,465,553
D. ENVIRONMENTAL PROTECTION										
16 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT (MELAD)										
Administration	1,032,084	1,032,084	1,021,171	(10,913)	956,806	3,000,000	3,000,000	0	(3,000,000)	0
ECD	956,751	956,751	919,401	(37,350)	963,695	18,300	18,300	30,223	11,923	24,243
Lands	1,229,649	1,229,649	1,190,212	(39,437)	1,156,078	838,655	838,655	351,661	(486,994)	362,027
Agriculture	1,648,633	1,648,633	1,595,919	(52,714)	1,647,385	70,000	70,000	43,338	(26,662)	75,652
TOTAL	4,867,117	4,867,117	4,726,703	(140,414)	4,723,964	3,926,955	3,926,955	425,222	(3,501,733)	461,921
D. TOTAL ENVIRONMENTAL PROTECTION	4,867,117	4,867,117	4,726,703	(140,414)	4,723,964	3,926,955	3,926,955	425,222	(3,501,733)	461,921
E. HEALTH										
22 - MINISTRY OF HEALTH (MOH)										
Administration	4,122,643	4,812,643	4,776,866	(35,777)	4,599,140	110,700	110,700	119,717	9,017	188,367
Support	2,654,496	2,654,496	2,621,013	(33,483)	2,684,439	0	0	0	0	0
Public Health	1,098,769	1,098,769	1,094,238	(4,531)	1,355,475	0	0	0	0	0
Curative	3,428,648	2,948,648	2,929,396	(19,252)	2,584,946	0	0	0	0	0

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Ministry	Expenditure					Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
Laboratory	779,960	779,960	773,256	(6,704)	746,427	0	0	0	0	0
Radiology	337,952	337,952	341,837	3,885	267,819	0	0	0	0	0
Pharmacy	2,929,489	2,929,489	2,937,776	8,287	2,833,115	0	0	0	0	0
Rehabilitation	418,703	418,703	413,017	(5,686)	303,948	1,000	1,000	0	(1,000)	0
Dental Clinic	794,320	794,320	789,342	(4,978)	510,173	1,000	1,000	3,311	2,311	360
Nursing services	8,981,950	8,981,950	8,979,658	(2,292)	8,928,152	0	0	0	0	0
Linnix Health Services	1,548,883	1,338,883	1,283,951	(54,932)	1,350,104	0	0	0	0	0
Southern Kiribati Hospital	967,565	967,565	966,452	(1,113)	969,668	0	0	0	0	0
Health Information	278,199	278,199	231,882	(46,317)	244,324	0	0	0	0	0
TOTAL	28,341,577	28,341,577	28,138,684	(202,893)	27,377,729	112,700	112,700	123,028	10,328	188,728
F. TOTAL HEALTH	28,341,577	28,341,577	28,138,684	(202,893)	27,377,729	112,700	112,700	123,028	10,328	188,728
F. EDUCATION										
23 - MINISTRY OF EDUCATION (MOE)										
Administration	2,184,755	2,187,755	2,183,912	(3,844)	2,106,055	110,000	110,000	352,100	242,100	212,178
Primary	13,881,342	13,881,342	13,840,578	(40,764)	13,643,034	109,000	109,000	114,298	5,298	124,348
Junior Secondary Sch	8,801,650	8,798,650	8,764,456	(34,194)	8,354,774	0	0	0	0	0
PPD & TR	136,418	136,418	104,107	(32,311)	66,779	0	0	0	0	0
Teabike College	1,241,671	1,241,671	1,233,839	(7,832)	1,200,428	0	0	0	0	0
KTC	1,568,582	1,568,582	1,562,471	(6,111)	1,538,048	0	0	0	0	0
Exams	661,266	661,266	630,177	(31,089)	616,203	32,000	32,000	7,300	(24,700)	13,247
CDRC	694,954	694,954	675,223	(19,731)	684,476	0	0	0	0	0

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Ministry	Expenditure					Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Previous Year]
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
Library & Archive	459,635	459,635	394,946	(64,689)	398,789	20,300	20,300	16,406	(3,894)	18,677
SSS	2,892,694	2,892,694	2,854,683	(38,011)	2,812,757	0	0	0	0	0
FMU	569,571	569,571	558,803	(10,768)	551,852	0	0	0	0	0
Statistics & IT	270,405	270,405	252,384	(18,021)	223,647	0	0	0	0	0
KGV&EBS	2,661,226	2,661,226	2,491,662	(169,564)	2,552,430	20,000	20,000	0	(20,000)	0
KQA	53,413	53,413	42,918	(10,495)	47,369	0	0	0	0	0
ECCE	473,786	473,786	427,063	(46,723)	454,579	0	0	0	0	0
TOTAL	36,551,368	36,551,368	36,017,221	(534,147)	35,251,218	291,300	291,300	490,104	198,804	368,450
F. TOTAL EDUCATION	36,551,368	36,551,368	36,017,221	(534,147)	35,251,218	291,300	291,300	490,104	198,804	368,450
G. SOCIAL PROTECTION										
26 - MINISTRY OF WOMEN, YOUTH, SPORT AND SOCIAL AFFAIRS										
Administration	1,238,063	1,238,063	1,205,837	(32,226)	1,246,382	0	0	0	0	0
Sport	152,577	152,577	140,087	(12,490)	146,042	28,450	28,450	17,382	(11,069)	33,583
Social Welfare	290,575	290,575	243,146	(47,429)	287,671	0	0	0	0	0
Youth	142,162	142,162	84,549	(57,613)	136,843	0	0	0	0	0
Women	182,362	182,362	141,369	(40,993)	181,961	0	0	0	0	0
NGO	62,744	62,744	51,817	(10,927)	63,272	0	0	0	0	0
Disability	83,043	83,043	49,016	(34,027)	81,430	0	0	0	0	0
TOTAL	2,151,526	2,151,526	1,915,820	(235,706)	2,143,600	28,450	28,450	17,382	(11,069)	33,583



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Ministry	Expenditure				Revenue				
	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	Actual [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/- Under	
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
G. TOTAL SOCIAL PROTECTION	2,151,526	2,151,526	1,915,820	(235,706)	2,143,600	28,450	17,382	(11,069)	33,583
TOTAL EXPENSES OF THE MINISTRIES	144,112,642	144,112,642	140,682,067	(3,430,575)	136,924,026				
TOTAL TAX REVENUE						79,504,718	70,068,980	(9,435,738)	63,016,855
TOTAL REVENUE FROM FISHING LICENSE & FISHING RELATED ACTIVITIES						200,000,000	212,290,791	12,290,791	141,020,386
OTHER FEES, FINES, PENALTIES & LICENSES						7,942,762	4,668,940	(3,273,822)	4,718,194
TOTAL OTHER REVENUE						7,521,028	45,947,609	38,426,581	24,818,051
TOTAL REVENUE						294,968,508	332,976,320	38,007,812	233,573,487



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Schedule CF-II: Public Debts
As at 31st December 2023

Year	Purpose of the Loan	GL Code	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance [Previous Year]	Budget	Revised	Repayment [Current Year]	Variance	Closing Balance [Current Year]	Repayment [Previous Year]
1988	Asian Development Bank Loan No.724 KIR (SF) equivalent SDR 496,105.53. On lent to Betio Shipyard.Principal repayment over 30 years commencing April 1985 interest free loan, with 1% service charge	E30010000380	496,105.53	SDR	81,187.29	40,553.00	312,782.00	312,782.36	(0.36)	(231,595.07)	21,447.94
1989	Asian Development Bank Loan No.786 KIR (SF) equivalent SDR 574,425.15, on	E30010000381	574,425.15	SDR	(170,709.47)	44,469.00	23,874.70	23,874.75	(0.05)	(194,584.22)	43,259.08



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Year	Purpose of the Loan	GL Code	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance [Previous Year]	Budget	Revised	Repayment [Current Year]	Variance	Closing Balance [Current Year]	Repayment [Previous Year]
	lent to PUB for Power Generation Principal repayment over 30 years commencing December 1996 interest free loan, with 1% service charge										
1990	Asian Development Bank Loan No.922 KIR (SF) equivalent SDR 666,970.06 on lent to PUB for Power Distribution Principal repayment over 30 years commencing March 1999 interest free	E300100000382	666,970.06	SDR	364,014.40	61,726.00	36,294.66	36,294.66	0.00	327,719.74	29,593.89

Year	Purpose of the Loan	GL Code	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance [Previous Year]	Budget	Revised	Repayment [Current Year]	Variance	Closing Balance [Current Year]	Repayment [Previous Year]
	loan, with 1% service charge										
1991	Asian Development Bank Loan No.1039 KIR (SF) equivalent SDR 722,000.00. As at 31/12/92 only part draw down. On lent to Development Bank of Kiribati. Principal repayment over 30 years commencing May 2001 interest free loan, with 1% service charge	E30010000383	722,000.00	SDR	351,402.59	52,010.00	53,778.45	53,778.45	0.00	297,624.14	51,170.28



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Year	Purpose of the Loan	GL Code	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance [Previous Year]	Budget	Revised	Repayment [Current Year]	Variance	Closing Balance [Current Year]	Repayment [Previous Year]
											AUD
2000	Asian Development Bank Loan No.1648 KIR (SF) purpose is to finance sanitation, Public health Environment project (SAPHE).Con tract agreement between Kiribati Government and Original Engineering Company signed on 24th May 2000. DF:12/01VX	E30010000384	7,271,000.00	SDR	8,603,296.05	704,040.00	630,574.96	630,574.93	0.03	7,972,721.12	680,710.45
2011	Asian Development Bank Loan No.2718 KIR (SF) purpose is to support road rehabilitation.	E30010000385	7,621,000.00	SDR	10,506,574.77	814,454.00	880,855.80	880,855.83	(0.03)	9,625,718.94	799,435.76



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Year	Purpose of the Loan	GL Code	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance [Previous Year]	Budget	Revised	Repayment [Current Year]	Variance	Closing Balance [Current Year]	Repayment [Previous Year]
2012	Asian Development Bank Loan no. 2795 KIR (SF) for SDR 4.7 million purpose is for the South Tarawa Sanitation Improvement Sector Project. Commenced 3 May 2012. 7 year grace period with interest of 1% during the grace period and 1.5% afterwards. The loan will be paid over 30 years	E30010000386	4,700,000.00	SDR	3,661,749.95	474,453.00	0.40	0.00	0.40	3,661,749.95	268,267.26
2014	International Cooperation and Development Fund Loan for the repair and	E30010000387	20,227,983.00	AUD	17,196,713.56	1,163,678.00	1,163,678.00	12,747,967.02	(11,584,289.02)	4,448,746.54	1,177,102.96



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Year	Purpose of the Loan	GL Code	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance [Previous Year]	Budget	Revised	Repayment [Current Year]	Variance	Closing Balance [Current Year]	Repayment [Previous Year]
					AUD			AUD		AUD	AUD
	upgrade of Bonriki International Airport. Commenced 6 August 2014. 7 year grace period with a commitment fee of 0.75% interest and afterwards 1.5%. The loan will be paid over 30 years				40,594,229.14	3,355,383.00	3,101,838.97	14,686,128.00	(11,584,289.03)	25,908,101.14	3,070,987.62
	TOTAL			AUD							

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Schedule CF-III: Subsidy Paid
As at 31st December 2023

Details	GL Code	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/-Under	Actual [Previous Year]
		AUD	AUD	AUD	AUD	AUD
Kiribati Housing Subsidy	E31100000325	250,000.00	250,000.00	250,000.00	0.00	250,000.00
Ferry Service to Remote Island	E31150000332	22,757.00	22,757.00	22,757.00	0.00	0.00
Subsidy for School Fees	E31230000353	3,818,812.00	6,303,812.00	6,302,275.23	-1,536.77	4,860,022.60
Support for pre-schools	E31230000355	2,000,000.00	2,361,000.00	2,236,885.81	-124,114.19	2,497,298.98
Subsidy for xmas air services	E31240000338	2,080,000.00	2,330,000.00	2,323,542.23	-6,457.77	52,991.48
Freight Subsidy Local Product	E31250000331	1,000,000.00	534,000.00	243,261.00	-290,739.00	200,745.61
School for special needs	E31230000354	102,376.00	102,376.00	102,376.00	0.00	102,376.00
Community Support Obligations	E31250000328	6,858,750.00	6,858,750.00	6,769,616.76	-89,133.24	6,750,518.95
Housing Maintenance - Linnix	E31290000326	0.00	0.00	0.00	0.00	148,583.98
TOTAL SUBSIDY PAID		16,132,695.00	18,762,695.00	18,250,714.03	-511,980.97	14,862,537.60



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Schedule CF-IV: Grant Paid
As at 31st December 2023

Details	GL Code	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/-Under	Actual [Previous Year]
		AUD	AUD	AUD	AUD	AUD
Support Grant	E31150000315	4,554,664.00	4,554,664.00	4,771,335.67	216,671.67	3,791,333.53
Secondary Mission Schools	E31230000263	3,081,403.00	3,455,403.00	3,630,108.03	174,705.03	3,905,319.37
Local Council Grant	E31150000318	180,686.00	180,686.00	152,884.00	(27,802.00)	173,241.20
Voluntary Organizations Grant	E31260000317	12,000.00	12,000.00	9,904.20	(2,095.80)	18,730.50
TOTAL SUBSIDY PAID		7,828,753.00	8,202,753.00	8,564,231.90	361,478.90	7,888,624.60

Schedule CF-V: Social Benefits and Assistance
As at 31st December 2023

Details	GL Code	Original Budget [Current Year]	Revised Budget [Current Year]	Actual [Current Year]	Variance Over/-Under	Actual [Previous Year]
		AUD	AUD	AUD	AUD	AUD
In-Country Tertiary Support	E31230000264	2,131,200.00	314,200.00	310,410.64	(3,789.36)	667,797.06
School stationery for Prm&JSS	E31230000350	1,342,961.00	968,961.00	950,525.65	(18,435.35)	1,138,051.80
KTC students allowances	E31230000357	527,040.00	372,040.00	361,057.17	(10,982.83)	346,950.90
Student Allow for MTC,KIT,SONH	E31280000358	443,624.00	443,624.00	429,055.35	(14,568.65)	364,723.63
Senior Citizens' Benefit	E31260000302	20,330,000.00	20,330,000.00	22,384,533.89	2,054,533.89	22,019,733.20



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Details	GL Code	Original Budget [Current Year]		Revised Budget [Current Year]		Actual [Current Year]		Variance Over/Under		Actual /Previous Year]	
		AUD		AUD		AUD		AUD		AUD	
School fees for the underprivileged	E31260000337	0.00		0.00		0.00		0.00		66,733.50	
Disability Support Allowance	E31260000356	2,386,399.00		2,386,399.00		2,692,488.66		306,089.66		2,566,803.18	
Unemployment benefit	E31260000360	0.00		0.00		0.00		0.00		0.00	
TOTAL SOCIAL BENEFITS AND ASSISTANCE PAID		27,161,224.00		24,815,224.00		27,128,071.36		2,312,847.36		27,170,793.27	

Schedule CF-VI: Other Statutory Payments
As at 31st December 2023

Details	GL Code	[Current Year]		[Previous Year]	
		AUD		AUD	
Bank Charges	E30010000388	815,367.72		1,391,878.64	
Contingency	E30010000389	3,078.09		12,773.08	
Civil Suites	E30010000390	25,000.00		100,855.95	
TOTAL OTHER STATUTORY PAYMENTS		843,445.81		1,505,507.67	



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Schedule CF-VII: Other Expenses Not Elsewhere Classified
As at 31st December 2023

Details	GL Code	Original Budget [Current Year]		Revised Budget [Current Year]		Actual [Current Year]		Variance Over/Under		Actual [Previous Year]	
		AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
Land Rents	E31160000286	8,457,930.00	8,457,930.00	7,874,952.71	7,874,952.71	(582,977.29)	7,419,264.47				
USP contribution	E31230000266	875,980.00	1,980.00	0.00	0.00	(1,980.00)	104,805.40				
Search & Rescue	E31240000270	800,000.00	550,000.00	483,729.06	483,729.06	(66,270.94)	994,617.59				
International Contributions	E31250000297	2,000,000.00	2,466,000.00	2,498,261.32	2,498,261.32	32,261.32	1,929,868.94				
Pension	E31250000300	97,200.00	97,200.00	74,400.00	74,400.00	(22,800.00)	67,824.90				
Census	E31250000359	0.00	0.00	0.00	0.00	0.00	0.00				
Election	E31150000306	200,000.00	238,918.00	299,016.33	299,016.33	60,098.33	0.00				
Sport Incentive	E31260000321	10,000.00	10,000.00	0.00	0.00	(10,000.00)	0.00				
Net Movement				(80,083.90)	(80,083.90)		205,281.83				
TOTAL Other Expenses PAID		12,441,110.00	11,822,028.00	11,150,275.52	11,150,275.52	(591,668.58)	10,721,663.13				



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Schedule DF-I: Donor-wise Details of Development Expenditure and Revenue (Development Fund)
As at 31st December 2023

Ministry	Revenue		Expenditure						Balance (Warrant- Exp.)
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
A. GOVERNMENT OF KIRIBATI									
GOK Development Funds	108,935,982	106,308,159	68,854,950	148,600,721	148,600,721	144,049,920	(4,550,802)	102,819,860	0
0901M044 Short Term technical Assistant for OAG's Legal service	0	0	0	0	0	0	0	370,935	
1001E093 Bairiki housing development pr	0	700,000	0	0	0	0	0	0	
1001K002 Pacific Regional Conference	0	0	0	0	0	0	0	63,927	
1001N002 PSO Graduate Scheme	0	0	269,932	269,932	269,932	349,729	79,797	0	
10023946 In-service training	0	0	170,000	170,000	170,000	181,019	11,019	0	
10029156 Local training	0	132,873	0	0	0	0	0	0	
10029157 Overseas training	0	427,024	240,229	517,529	517,529	297,819	(219,710)	189,524	
10021097 Overseas Short Term Training	0	156,322	0	0	0	0	0	0	



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Ministry	Revenue				Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
1502N021 Shortage of rice in Tarawa	0	0	86,855	86,855	86,855	0	(86,855)	0	0		
1503J001 Islet boat	0	0	29,735	29,735	29,735	17,791	(11,945)	186,761			
1602L024 Xmas Is Conservation Prot Area	0	0	1,129	1,129	1,129	0	(1,129)	20,977			
1602N013 Coastal Project for TTR (Tobwa)	0	0	1,033,874	1,033,874	1,033,874	683,444	(350,430)	0			
1603H084 Lands survey equipment	0	0	21,037	21,037	21,037	0	(21,037)	0			
1603I039 Outer island survey leases	0	0	11,964	11,964	11,964	0	(11,964)	0			
1603K012 KLTA Compensation to Land Owne	0	0	10,000	10,000	10,000	0	(10,000)	0			
1603K053 Tobwaan TeMaiuraoi Farm	1,892	0	0	0	0	0	0	0			
1603K054 Kiribati Lands Information sys	0	0	30,060	30,060	30,060	0	(30,060)	0			
1603M037 Land Lease and boundaries settlement	0	379,990	110,652	110,652	110,652	33,275	(77,377)	11,862			
1604I080 Farm production revolving fund	947	0	0	0	0	0	0	3,197			
1604J008 Agricultural hand tools	0	0	0	0	0	0	0	25,743			



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	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
1604K055 Resettlement Plan	5	37,733	6,722	6,722	6,722	0	(6,722)	35,742			
1801I073 Tourism Authority of Kiribati Support (CEO)	52,000	25,000	52,000	137,711	137,711	106,181	(31,530)	99,803			
2101H078 Tamana revolving fund	0	0	0	0	0	0	0	12,623			
2102I094 Support to Fisheries	0	4,733	127,596	303,714	303,714	140,073	(163,641)	808,003			
2103I094 Support to Fisheries (Fish Han	0	0	25,593	25,593	25,593	0	(25,593)	0			
2103L055 Support to Eco-Farm project	2,063	11,476	0	0	0	0	0	0			
210429I7 Observer project fund	2,432,516	682,985	0	0	0	0	0	0			
2104H221 Support to Observers	2,000,000	1,000,000	1,119,325	1,403,075	1,403,075	1,284,069	(119,006)	636,316			
2105M011 Essential Assets topographic survey for SPC	0	3,057	0	0	0	0	0	2,520			
2201E214 Health specialist	0	200,000	184,486	534,953	534,953	227,105	(307,848)	136,412			
2201K051 Kiribati Intership Training Pr	0	300,000	150,104	500,345	500,345	269,308	(231,038)	258,635			
2201M036 Construction of 10 outer island clinics	0	0	251,016	353,620	353,620	313,240	(40,380)	1,046,380			
2201M047 Essential Medical Equipment	0	441,982	36,857	36,857	36,857	28,417	(8,440)	348,509			



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	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2204C056 Medical overseas referral	0	2,000,000	1,500,000	7,209,636	7,209,636	7,144,351	(65,285)	3,399,368		
2204C057 Local referral	1,269,736	1,294,793	776,876	1,776,876	1,776,876	1,728,379	(48,497)	1,865,959		
2204G034 Directly obser treatm't support	0	138,570	89,373	143,170	143,170	136,928	(6,242)	133,970		
2301J038 Transport for students - trucks	0	0	174,743	174,743	174,743	167,127	(7,616)	19,273		
2301J039 Transport for students - buses	0	0	150,002	150,002	150,002	138,889	(11,112)	99,834		
2308C062 Overseas scholarship	12,000,000	18,409,085	4,900,412	14,668,436	14,668,436	13,259,480	(1,408,955)	15,387,778		
2308G004 Special consideration student	0	1,000,000	0	0	0	0	0	1,000,000		
2409J013 Outer island mobile towers	900,000	0	2,418,436	2,418,436	2,418,436	34,545	(2,383,892)	527,751		
2501L046 Infrastructure maintenance fund	62,713	3,000,000	335,926	6,771,121	6,771,121	5,391,409	(1,379,711)	3,935,315		
2501M042 Account opening pilot project	0	0	19,233	19,233	19,233	10,319	(8,914)	7,355		
2501N018 Leave Grant for Non ER Post	0	0	9,500,000	9,500,000	9,500,000	7,596,911	(1,903,089)	0		



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	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2501N019 New Financial Supervisory Auth	0	0	31,406	31,406	31,406	8,263	(23,143)	0		
2501N021 Shortage of rice in Tarawa	0	0	786,969	786,969	786,969	715,348	(71,621)	0		
2501N038 New financial supervisory auth	500,000	0	0	0	0	0	0	0		
2501N039 MFED Travel Reimbursement	0	0	18,700	25,100	25,100	32,440	7,340	0		
2502I001 Copra price scheme	28,000,000	40,000,000	19,013,724	35,792,837	35,792,837	35,381,975	(410,862)	30,175,979		
2502I068 Kiribati Financial Mgm't Infor	1,500,000	0	290,757	2,102,467	2,102,467	1,217,294	(885,174)	1,212,850		
2504A051 SOE reform programme	69,121	62,537	12,000	12,000	12,000	6,329	(5,671)	4,620		
2504I102 Support to AKL's domestic sect	0	0	500,000	500,000	500,000	500,021	21	0		
2504K011 2020-2023 KDP Consultations	50,000	0	0	0	0	0	0	0		
2504K041 COVID-19 Relief Package	0	0	0	0	0	0	0	55,022		
2504K059 Covid-19 Relief Package	0	0	0	0	0	0	0	464,000		



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2504K069 Port to Eligible stranded nationals (Unemployment stimulus pack)	0	0	0	0	0	0	0	166,101	0	
2504K071 COVID-19 Emergency Response - (Cargo Buffer)	0	0	58,708	58,708	58,708	61,622	2,914	2,457,127		
2504M063 Support to KOIL	0	0	3,245,960	3,245,960	3,245,960	3,245,960	0	1,906,872		
2504N015 Arrears Resolution	0	0	885,000	968,080	968,080	968,080	0	0		
2601G068 Social stability fund	0	1,500,000	1,000,000	1,000,000	1,000,000	1,071,203	71,203	1,692,634		
26028143 Te Runga	906,134	0	1,219,134	1,406,134	1,406,134	1,279,735	(126,399)	0		
2602M046 GOK support to Commonwealth Games (Birmingham UK)	0	0	0	0	0	0	0	14,274		
2602N044 GoK Supports to International	0	0	229,115	396,115	396,115	421,681	25,566	0		
2603L039 Support Fund for Unemployed	59,158,863	32,400,000	8,888,420	31,539,926	31,539,926	37,112,171	5,572,245	31,333,986		
2701F136 Expansion of Tungaur central h	0	0	24,775	74,325	74,325	30,226	(44,099)	130,192		
2704H108 Outer island infrastructure pr	29,993	0	7,764,321	19,842,069	19,842,069	20,332,811	490,742	720,217		



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2705F135 Public and communal toilets fo	0	0	0	0	0	0	0	26,937		
2706L010 Improving Banaba & Temwaiku wat	0	0	58,826	76,689	76,689	0	(76,689)	0		
2706L034 South Tarawa Water Supply	0	0	402,100	865,843	865,843	594,406	(271,437)	143,842		
2901K057 Line & Phoenix Senior Seco sch	0	1,000,000	90,867	319,082	319,082	354,233	35,151	680,918		
2905C038 Kiribati power supply, fuel	0	1,000,000	500,000	1,130,000	1,130,000	1,176,312	46,312	999,816		
GOK Revolving fund	660,838	661,082	917,026	917,026	917,026	978,262	61,236	209,283	0	
14024380 Passport fees	518,264	487,437	765,300	765,300	765,300	860,433	95,133	52,593		
15021021 Aranuka hardward project	275	813	0	0	0	0	0	15,102		
1604L080 Farm production GOK Revolving fund	112,145	91,583	74,910	74,910	74,910	40,742	(34,168)	141,589		
1604L081 Agricultural inputs revolving	8,218	6,841	0	0	0	0	0	0		
2103E037 Fishing gear	3,645	16,834	74,266	74,266	74,266	74,694	428	0		



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	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
2103L031 Outboard Motor Engine Spare pa	18,291	22,708	0	0	0	0	0	0			
2802E020 Recog.seasonal emplmt(revolvln	0	33,523	2,550	2,550	2,550	2,393	(157)	0			
2804C018 MTC course fees	0	1,343	0	0	0	0	0	0			
Total- Govt. of Kiribati	109,596,821	106,969,241	69,771,976	149,517,747	149,517,747	145,028,182	(4,489,566)	103,029,143	0		
<u>B. DEVELOPMENT PARTNERS</u>											
ADB/GOK	16,500	10,949,869	2,988,894	3,338,702	3,338,702	2,722,211	(616,491)	5,112,280	0		
1401M026 Support to Desk officer position within Asia Pacific Division (MFAI)	16,500	0	7,726	7,726	7,726	16,008	8,282	10,005			
2502N074 Covid-19 ADB Grant (Improv't	0	0	38,800	38,800	38,800	9,660	(29,140)	0			
2504K036 COVID19 Emergency Response	0	0	364,606	574,170	574,170	354,780	(219,390)	0			
2504M018 Covid19 ADB Grant (support to Eligible stranded nationals)	0	1,331,878	0	0	0	0	0	1,176,185			

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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2504M025 Betio Power Station Rehabilitation (ADB Grant)	0	2,820,001	1,870,000	1,870,000	1,870,000	1,870,000	0	950,000		
2504M028 Covid19 ADB grant (support to island to island councils)	0	230,000	0	0	0	0	0	180,287		
2504M030 Covid 19 ADB Grant - support to Kiribati Police services	0	215,063	0	0	0	0	0	0		
2504M034 Covid19-ADB Grant Support to MHMS	0	2,303,106	196,521	302,073	302,073	144,632	(157,441)	1,493,619		
2504M035 Covid-19 ADB Grant support to MOE	0	1,111,501	292,613	292,613	292,613	184,573	(108,040)	709,451		
2504M041 Covid-19 ADB Grant support to Kiritimatī Quarantine & Isolation Center	0	746,000	218,629	253,321	253,321	142,559	(110,763)	492,679		
2504M050 PSO Graduate Scheme	0	213,521	0	0	0	0	0	100,054		
2504M082 Quarantine centers in Tarawa	0	1,940,000	0	0	0	0	0	0		
2504M083 Improvement to strengthen financial system	0	38,800	0	0	0	0	0	0		
AusAID/AAP/DFAT	739,382	1,287,029	2,584,603	3,111,629	3,111,629	880,013	(2,231,617)	875,456	0	



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	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
0901K033 Covid19 Public Awareness	0	0	0	0	0	0	0	22,049	
0904M069 Kiribati Early action rainfall (EAR) watch expansion	0	39,970	0	0	0	0	0	25,941	
0904N064 SOFF Readiness Funding	10,000	0	10,000	10,000	10,000	0	(10,000)	0	
0904N065 Australia Kiribati Aviation Pr	0	0	110,000	110,000	110,000	7,518	(102,482)	0	
0905K013 DEAT emergency response to aff	0	0	29,488	29,488	29,488	3,957	(25,531)	300	
1401L013 Repatriation Assistance to Seasonal Workers and Vulnerable I-Kiribati	0	0	0	0	0	0	0	213,420	
1401L063 Support for formulation of the Kiribati Foreign Policy	0	0	24,546	24,546	24,546	12,384	(12,162)	0	
1401L065 National At the Office of the President of the General Assembly	0	0	0	0	0	0	0	160,526	
1803M023 Open integrated market	0	755,804	130,175	244,139	244,139	170,308	(73,831)	83,831	
2201H043 Eliminate dengue program	0	0	68,811	166,535	166,535	115,231	(51,303)	28,016	



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	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2201M064 Logistic Support for Covid19 vaccination DFAT	0	249,980	0	0	0	0	0	0	0	0
2203N051 EPI GAP Funding	729,382	0	729,322	729,322	729,322	0	(729,322)	0	0	0
2502L011 Project reconciliation	0	0	0	0	0	0	0	10,000	0	0
2502M013 Support fund to Unemployed (SF)	0	0	0	0	0	0	0	22,132	0	0
2506N059 Demand Side Survey Incorporati	0	0	194,896	194,896	194,896	93,879	(101,017)	0	0	0
2603F069 Disability unit strengthening	0	0	3,350	3,350	3,350	0	(3,350)	0	0	0
2603I004 Te toa mataoa CRPD resource tea	0	0	33,998	33,998	33,998	5,993	(28,005)	0	0	0
2603N004 Social Project Unit	0	0	869,566	869,566	869,566	121,147	(748,419)	0	0	0
2605H056 Support to org'al assessm't of	0	0	0	0	0	0	0	0	0	0
2605K022 Support to GEWD policy impleme	0	0	26,592	26,592	26,592	9,253	(17,339)	0	0	0
2605M021 Support to Women's Development Activities	0	0	14,225	14,225	14,225	14,226	1	36,231	0	0
2607L012 Furnishing Te Toa Mataoa Centre	0	0	7,245	7,245	7,245	300	(6,945)	15,312	0	0



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	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
2607M031 Kiribati National Disability & Action Plan 2018-2021	0	72,320	11,354	11,354	11,354	4,227	(7,127)	33,436			
2705K045 Mental Health rehabilitation facility	0	0	31,227	104,091	104,091	66,476	(37,615)	163,829			
2705L033 PCR Laboratory Construction	0	0	31,324	77,830	77,830	48,204	(29,626)	50			
2705L043 AMAK Rehabilitation	0	0	83,987	279,955	279,955	147,479	(132,476)	0			
2708H070 Te toa matoa (TTM) centre	0	0	5,542	5,542	5,542	0	(5,542)	60,383			
2901N027 Nei Baneawa Linnix (2901N027)	0	168,955	168,955	168,955	168,955	59,428	(109,527)	0			
Canada	0	2,925	0	0	0	0	0	0	0		
0905M072 KNEG meeting reimbursement	0	2,925	0	0	0	0	0	0			
China (PRC)	6,840,864	14,215,282	14,829,028	21,072,396	21,072,396	17,843,413	(3,228,983)	19,331,297	0		
0901K028 Small Grants	2,050,000	2,000,500	142,562	2,142,562	2,142,562	2,033,503	(109,060)	1,683,801			
0901K035 Kiribati National Day Support	103,500	100,000	100,000	103,500	103,500	100,697	(2,803)	95,679			



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
0901K049 Disaster Resilience Fund	2,050,000	2,012,476	549,971	2,605,971	2,605,971	1,297,643	(1,308,329)	2,289,179		
0901M049 Draught Assistance	0	60,000	0	0	0	0	0	0		
0901M058 PRC Support to Ministerial commitment Project	500,000	500,000	306,793	688,801	688,801	531,298	(157,502)	360		
0905M070 COP27	0	10,000	10,000	20,000	20,000	0	(20,000)	0		
1001K048 In service Training PRC	170,000	170,000	401,427	401,427	401,427	373,500	(27,927)	308,471		
1001M055 Support to Kiribati Delegation in attending the UNTOC	0	23,134	0	0	0	0	0	23,041		
1401N030 Support for UN & Communication	0	0	16,500	16,500	16,500	6,544	(9,956)	0		
1401N063 Reimbursement cost for airfare	0	0	3,000	3,000	3,000	0	(3,000)	0		
1502K034 Upgrading of social facilities	1,000,000	1,000,000	250,000	1,250,000	1,250,000	973,579	(276,421)	1,453,669		
1502N007 North Tarawa Police Office and Cell	0	85,744	85,744	85,744	85,744	300	(85,444)	0		
1502N008 Beru Police Office and Cell	0	147,542	0	0	0	0	0	0		

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	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
1502N009 Maiana Police Office and Cell	0	138,548	138,548	138,548	138,548	0	(138,548)	0	
1502N010 Abaiang Police Office and Cell	0	180,452	180,452	180,452	180,452	0	(180,452)	0	
1502N011 Teabike College Project Phase I	0	480,666	0	0	0	0	0	0	
1603N056 Topographical Survey of Otinta	0	0	872	872	872	0	(872)	0	
1604L076 Tobwaan Te Maiuraoi Farm (PRC)	467,364	0	441,444	467,364	467,364	499,689	32,325	75,000	
1802M040 Innovation & Entrepreneurship	0	56,400	966	966	966	359	(607)	55,208	
2201K026 Medical Fund	0	400,000	119,008	884,948	884,948	626,692	(258,256)	715,052	
2301M056 Charter for trucks	0	154,005	24,487	24,487	24,487	0	(24,487)	105,031	
2301M078 Award for Students	0	22,000	0	0	0	0	0	0	
2401M043 Purchase of a landing craft for the line and phoenix islands	0	4,540,000	0	0	0	0	0	4,540,000	
2504M002 Embraer - AKL Fleet Financing Project	0	0	10,215,366	10,215,366	10,215,366	9,928,890	(286,476)	7,530,514	



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	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
2504M051 Covid-19 Support (KPS COVID-19 Reimbursement)	0	0	0	0	0	0	0	290,936			
2504N026 Anti COVID-19 Cooperation Fund PRC	0	293,815	0	0	0	0	0	0			
2604L060 Youth & Children Got Talent	0	0	1,000	1,000	1,000	0	(1,000)	0			
2606K052 Social stability fund	500,000	500,000	500,000	500,000	500,000	130,834	(369,166)	0			
2701M019 Solar Kits Donation	0	0	0	0	0	0	0	3,019			
2706L072 Global handwashing an world toilet day	0	0	1,000	1,000	1,000	0	(1,000)	0			
2706N012 Reverse Osmosis Sea Water Desalination Plant-Emergency Drought Relief	0	1,340,000	1,339,887	1,339,887	1,339,887	1,339,887	0	0			
2709L026 Buota Submerged Causeway	0	0	0	0	0	0	0	162,336			
EU	0	28,743	0	0	0	0	0	40,498	0		
1503L008 Slum Upgrading Programme	0	28,743	0	0	0	0	0	40,498			

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Ministry	Revenue				Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
FAO	178,280	146,428	117,813	243,609	243,609	219,460	(24,149)	140,032	0		
1503M054 Resilient Islands, Resilient communities	38,972	23,383	20,682	42,127	42,127	42,366	238	20,227			
1602L036 ECD Resilient Islands & Commun	77,845	54,422	43,401	80,564	80,564	79,685	(879)	52,756			
1602M066 FAO LOA TCP/SAP/3805	0	0	435	435	435	0	(435)	0			
1602N029 GEF National Dialogue	0	0	9,138	9,138	9,138	1,846	(7,292)	0			
1604M066 FAO LOA TCP/SAP/3805	9,985	5,985	12,472	12,472	12,472	6,529	(5,943)	1,251			
1604N035 Mgmt Services for adaptation	0	5,345	0	0	0	0	0	0			
2103L042 Resilient islands resilient communities (R2R)	51,478	57,293	31,686	98,873	98,873	89,034	(9,839)	65,799			
FFA	0	120,933	304,852	304,852	304,852	94,142	(210,711)	0	0		
2101N061 FFA PNA Leader's Summit	0	0	154,200	154,200	154,200	78,585	(75,615)	0			
2103J034 National Offshore and Costal F	0	0	29,719	29,719	29,719	15,557	(14,162)	0			

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Ministry	Revenue				Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
2104M081 Workshop and Training for Observers	0	120,933	0	0	0	0	0	0	0		
2104N006 Sea Safety Training for Fishes	0	0	120,933	120,933	120,933	0	(120,933)	0	0		
India	49,363	0	0	0	0	0	0	2,868	0		
2702I012 PV solar mini off-grid for rua	49,363	0	0	0	0	0	0	2,868			
Italy	800	0	169,811	402,051	402,051	249,670	(152,381)	291,315	0		
2702J005 Sustainable Water Supply Rural	0	0	59,922	292,162	292,162	144,804	(147,358)	92,438			
2702L023 PV solar off-grid system 4 sch	800	0	109,889	109,889	109,889	104,866	(5,023)	198,877			
Japan	24,529	0	97,136	125,665	125,665	13,022	(112,643)	144,741	0		
2103L028 Tanaea Hatchery Renovation	0	0	0	0	0	0	0	130,962			
2103L030 FAO FISHFAD Project	24,529	0	8,845	37,374	37,374	13,022	(24,352)	13,780			



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Ministry	Revenue				Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
2203K024 Betio Clinics rehabilitation p	0	0	36,201	36,201	36,201	0	(36,201)	0			
2211J002 Linnix dental lab	0	0	52,090	52,090	52,090	0	(52,090)	0			
NZAP/MFAT	4,700,286	4,844,546	7,803,118	15,331,493	15,331,493	10,387,955	(4,943,538)	7,857,256	0		
0901M065 Support to the Photography competition during the resilience	0	210	0	0	0	0	0	0			
0905K010 Emergency resp to affected Isl	0	0	6,561	6,561	6,561	2,000	(4,561)	13,164			
0905M005 Temaiku Project (Support fund)	0	0	0	0	0	0	0	10,516			
1401L058 Support for UN Affairs and Communications Officer Position	0	0	0	0	0	0	0	8,505			
1602H007 Solid waste mngt UDP phaseII	0	0	34,000	34,000	34,000	31,025	(2,975)	378,816			
1602N001 Solid waste management Phase III	386,940	315,940	308,937	396,797	396,797	332,352	(64,445)	0			
2101N057 Fisheries New Office	0	0	500,000	500,000	500,000	0	(500,000)	0			



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
2103F129 Kiribati sustain coastal fishe	0	0	24,550	24,550	24,550	0	(24,550)	0	0
2103H093 Joint kiribati sustainable fis	0	0	459,510	1,307,910	1,307,910	1,054,018	(253,892)	751,167	
2103N023 Household and National ID cards listing	0	0	4,000	4,000	4,000	3,091	(909)	0	
2201J021 Kiribati Australia health sect	1,042,580	1,413,560	365,182	1,114,287	1,114,287	922,297	(191,990)	543,712	
2201K016 Quick fix maintenance fund	0	0	0	0	0	0	0	78,795	
2201L052 Public Health Clinic	0	0	686,150	686,150	686,150	226,624	(459,526)	691,266	
2203H036 Diabetic retinopathy project	0	0	15,666	15,666	15,666	0	(15,666)	14,726	
2203H071 Combat NCDs in Kiribati	0	0	0	0	0	0	0	14,376	
2203K030 Kiribati NCD's Stragetig Plan	485,779	18,763	118,474	845,376	845,376	328,803	(516,572)	386,197	
2203L049 COVID19 Vaccine DeploymentPlan	0	0	47,077	170,801	170,801	84,709	(86,092)	1,111,354	
2311L071 Outerislands school project ma	0	0	1,412,130	4,585,481	4,585,481	2,106,983	(2,478,498)	715,181	



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2401E228 Kiribati Maritime Safety Progr	292,940	0	350,768	350,768	350,768	204,614	(146,154)	181,082	
2504H010 Acqutial Betio Landfill Seawal	0	0	4,024	4,024	4,024	0	(4,024)	0	
2504L017 Finalisation Kiribati Deveplan	0	0	3,245	3,245	3,245	0	(3,245)	0	
2506M004 Kiribati Population register Development project	0	0	3,000	3,000	3,000	3,000	0	81,611	
2506N023 Household and National ID Card	0	0	330,072	330,072	330,072	243,902	(86,171)	0	
2702L066 Kiribati Utilities Reform Progr	2,335,407	2,194,303	2,781,033	4,390,410	4,390,410	4,390,410	0	1,931,094	
2706I040 Water Security Support for S.T	0	899,970	0	0	0	0	0	899,970	
2706M022 Kiribati world water day	0	500	180	180	180	0	(180)	320	
2706M076 Kiribati World Toilet Day -MFAT	0	600	600	600	600	0	(600)	0	
2706M077 Kiribati World Toilet Day - Rotomould	0	700	700	700	700	0	(700)	0	



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
28054497 MTC institutional strengthenin	156,640	0	347,258	556,915	556,915	454,127	(102,788)	45,403		
Others	23,314,965	1,906,493	3,177,924	4,369,422	4,369,422	3,058,079	(1,311,342)	1,484,191	0	
0904F100 Seismic station support	0	6,891	0	0	0	0	0	4,184		
2504M033 Eita Village Maneaba	0	0	0	0	0	0	0	6,681		
2602M045 Commonwealth Games Birmingham UK	0	68,862	0	0	0	0	0	68,812		
0904K079 Support development KMS Strate	0	0	0	0	0	0	0	3,994		
0904L059 Consultation&DevelopMeteorolog	0	0	0	0	0	0	0	5,550		
0904N037 MET Reimbursement frm Bureau o	0	570	0	0	0	0	0	0		
1103K085 Allowances Diplo injustice USP	0	15,060	15,060	15,060	15,060	15,060	0	0		
1401N071 Pacific Island countries summit- reimbursement	0	0	387,121	387,121	387,121	0	(387,121)	0		
1502F133 Maman Kaburara causeway	0	0	22,102	44,769	44,769	25,591	(19,178)	5,748		

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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
1503H007 Solid waste mgnt - UDP phase2	0	0	8,000	19,446	19,446	16,446	(3,000)	76,190		
1504J052 National cultural day 2019	0	1,000	0	0	0	0	0	0		
1601I061 PIPA Trust	0	104,602	32,339	32,339	32,339	32,339	0	72,263		
1601N033 Promoting Env'tal Sound Mgm't	0	86,422	0	0	0	0	0	0		
1602I050 Minamata initial assessment	0	0	9,322	9,322	9,322	19,364	10,042	3,591		
1602K072 Kiritimati Island Conservation	128,824	236,240	95,455	199,873	199,873	132,557	(67,317)	237,052		
1602L061 Fourth National Biosafety Rept	9,139	0	8,242	12,744	12,744	6,750	(5,995)	16,112		
1604I082 Pacific Soil Management	0	0	1,873	1,873	1,873	0	(1,873)	1		
1604K025 Resilient Islands/Communities	31,123	0	33,250	37,904	37,904	0	(37,904)	0		
1604K064 Support World Food Day Activit	0	4,720	0	0	0	0	0	1,013		
1604N034 ALD Farm Temaiku Reimbursement	5,600	5,600	0	0	0	0	0	0		



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Ministry	Revenue		Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
2101F048 MFMRD boat&engine procurement	0	0	1,800,000	2,040,000	2,040,000	1,775,585	(264,415)	160,858	
2103L084 Community based fisheries mang	238,427	235,711	51,000	287,112	287,112	294,795	7,683	183,127	
2202M020 Hepatitis (HOPE)	0	0	0	0	0	0	0	8,614	
2203G081 Kiribati trachoma program	76,486	18,856	31,851	202,273	202,273	81,801	(120,472)	167,449	
2203I045 National leprosy Elimination P	115,220	37,759	39,888	130,268	130,268	98,280	(31,988)	27,067	
2304M032 Kiribati Innovative Funding Project	0	12,568	4,378	4,378	4,378	2,575	(1,803)	5,164	
2306I014 Improving Teachers' Quality (K)	0	2,069	0	0	0	0	0	883	
2306N016 Teachers Capacity Dev't in OER	0	0	25,344	25,344	25,344	8,025	(17,319)	0	
2402M006 Marine Buoy	0	0	0	0	0	0	0	52,333	
2408N052 Support to APT Young Professio	7,458	0	7,458	7,458	7,458	4,604	(2,854)	0	
25020000 Unallocated credits	22,401,791	533,978	0	0	0	0	0	0	
2506I052 The Household listing & emerge	0	0	4,750	4,750	4,750	1,750	(3,000)	0	



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Ministry	Revenue		Expenditure						Balance (Warrant- Exp.)
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2506M016 Kiribati Population Register D	0	23,587	7,500	7,500	7,500	1,000	(6,500)	33,531	
2607N045 National Paralympic Committee	0	0	9,135	9,135	9,135	3,627	(5,508)	0	
2704L037 KOIL Support to Renewable Ener	0	0	86,117	106,372	106,372	75,005	(31,367)	0	
2706J056 Sanitation roadmap addendum	0	0	235,570	235,570	235,570	48,187	(187,383)	114	
2309N032 US Corner Equipment - KNLA	0	8,254	0	0	0	0	0	0	
2802M079 Salaries for labour officers and Assistant labour officers	75,957	21,959	23,659	75,972	75,972	60,997	(14,975)	20,915	
2702M027 Solarization of Junior Secondary Schools	0	0	0	0	0	0	0	44,475	
2103L037 Koil Support to Renewable Energy Sector	0	16,352	0	0	0	0	0	0	
2604G017 Acquisition of sport gears ISY	0	0	22,799	22,799	22,799	0	(22,799)	0	
2201M061 Essential Medicines and Medical supplies of covid19	0	204,307	0	0	0	0	0	202,353	



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2201M062 PEARL	199,940	199,955	106,955	317,068	317,068	308,442	(8,627)	53,673		
1003M048 Supporting to outreach and advocacy events with PSO	0	35,171	20,737	33,849	33,849	17,998	(15,851)	8,973		
2309N013 US Corner Equipment Kiribati National Library	0	0	8,254	8,254	8,254	8,200	(54)	0		
1803M060 Awareness and promotion of Pacer plus Kiribati	0	26,000	7,614	18,714	18,714	9,788	(8,927)	13,471		
2802N058 Country Liason Officers	25,000	0	25,000	25,000	25,000	0	(25,000)	0		
2908H007 Solid waste mgt - UDPII	0	0	47,152	47,152	47,152	9,314	(37,838)	0		
PIFS	0	0	3,010	3,010	3,010	309	(2,701)	1,795	0	
1401K060-National Consultation Blue Pac	0	0	0	0	0	0	0	0		
1604M003 In Support of KOFA reviving	0	0	3,010	3,010	3,010	309	(2,701)	1,795		
PNG	0	0	0	0	0	0	0	0	0	
	0	0	0	0	0	0	0	0		



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
SPC	811,449	417,037	258,194	503,540	503,540	395,814	(107,727)	165,059	0		
2203D096 Environmental health inspection	0	160	0	0	0	0	0	0			
2308I072 Pacific Is Literacy & Numeracy	0	0	0	0	0	0	0	8,245			
2504H092 Acquittal-GEF International water Ridge to Reef project	0	0	0	0	0	0	0	19,438			
2706L016 Enhancing Sustainable Water Se	87,622	54,927	77,817	114,521	114,521	40,612	(73,909)	72,948			
2709L019 Managing Water Scarcity Resour	723,827	361,950	180,377	389,019	389,019	355,201	(33,818)	64,428			
SPREP	8,755	50,412	48,600	48,600	48,600	14,464	(34,136)	21,928	0		
09011923 World weather watch(SPREP)	0	35,931	12,283	12,283	12,283	6,688	(5,596)	20,128			
0905M080 Support to COP27 Preparatory	0	14,481	27,561	27,561	27,561	1,260	(26,301)	0			
1602D107 National e-waste management	0	0	0	0	0	0	0	1,800			

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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
1602N031 OAP Competition Awareness Camp	8,755	0	8,755	8,755	8,755	6,516	(2,239)	0		
Taiwan (Other)	220	17,609	4,633,377	4,979,842	4,979,842	4,365,556	(614,285)	523,039	0	
0901H094 COP 23	0	0	0	0	0	0	0	17,771		
1401J069 Support to Kiribati youth part	0	16,500	0	0	0	0	0	0		
1501I101 Social facilities on the outer	0	0	3,000,000	3,000,000	3,000,000	3,000,000	0	0		
15024490 Nonouti council living quarter	0	0	30,036	30,036	30,036	0	(30,036)	0		
15024794 Teraina housing project	0	0	30,000	30,000	30,000	0	(30,000)	81,023		
15024831 Onotoa new council office	0	0	6,000	6,000	6,000	5,747	(253)	0		
15029003 Aranuka women center	0	0	92,603	99,717	99,717	34,600	(65,116)	9,279		
15029006 Marakei council sea wall	0	0	14,017	14,017	14,017	0	(14,017)	0		
15029009 TabNorth guest house	0	0	20,000	20,000	20,000	0	(20,000)	0		
15029010 Onotoa police office & cell	0	0	815	815	815	0	(815)	0		
15029066 Tamana pre-school	0	0	12,170	12,170	12,170	3,474	(8,696)	3,856		



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
15029175 Tamana cooperative society bui	0	0	8,936	8,936	8,936	2,234	(6,702)	2,724		
15029185 Solar pump&water utiroa to tek	0	0	148,045	148,045	148,045	0	(148,045)	0		
1502C023 Beru Guest House	0	0	47,263	47,263	47,263	1,470	(45,793)	11,138		
1502H016 Upgrading of Marakei Island Co	0	0	1,779	2,965	2,965	2,079	(886)	0		
1502H019 Ugrading of island maneaba-TUC	0	0	2,259	5,259	5,259	1,578	(3,681)	1,488		
1502H023 Upgrading of Aranuka Is Coun M	0	0	7,487	7,487	7,487	0	(7,487)	0		
1502H024 Abemama Mwaneaba Upgrading	0	0	4,725	4,725	4,725	0	(4,725)	0		
1502H029 Upgrading Beru council maneaba	0	0	15,078	29,312	29,312	1,806	(27,506)	5,085		
1502H034 Upgrading of Tabuaeran Maneaba	0	0	7,603	7,603	7,603	0	(7,603)	0		
1502I022 Maiana New Council Office Supp	0	0	53,208	53,208	53,208	20,099	(33,108)	54,405		
1502I084 Arorae Council Living Quarters	0	0	0	0	0	0	0	5,827		



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	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
1502J055 Banaba manecaba on s/trw	0	0	73,308	73,308	73,308	0	(73,308)	16,260		
1502L022 Nikunau Terminal Project	0	0	32,894	63,685	63,685	64,540	855	51,256		
1502M024 Nikunau Revolving Fund	0	0	15,000	15,000	15,000	1,754	(13,246)	0		
1604F146 Saw milling of senile coconut	220	1,109	8,590	8,590	8,590	4,764	(3,827)	7,358		
1801H070 Outer island cargo sheds	0	0	228,179	240,779	240,779	264,814	24,035	6,198		
1803J047 Kiritimati copra mill	0	0	530,835	808,375	808,375	804,562	(3,813)	0		
2303J046 KGV dormitories stage one	0	0	114,531	114,531	114,531	58,577	(55,954)	217,063		
2305C076 Maintenance of Teabike college	0	0	74,710	74,710	74,710	62,422	(12,288)	0		
2312H055 Sunrise primary school	0	0	53,307	53,307	53,307	31,037	(22,270)	0		
2901L021 Rehabilitation of Teraina Tewarua Passage	0	0	0	0	0	0	0	32,309		
UN Women	398,943	492,052	312,443	576,735	576,735	547,345	(29,390)	469,091	0	
2605H075 Strengthening peacefull villag	398,943	492,052	312,443	576,735	576,735	547,345	(29,390)	469,091		

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Ministry	Revenue				Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
UNDP	484,566	344,338	243,769	686,051	686,051	601,729	(84,321)	595,936	0		
1602J061 SAICM III	0	103,783	55,297	91,985	91,985	66,835	(25,150)	25,453			
1603K037 GEF support to report against	0	0	0	0	0	0	0	35,660			
1801L007 Kiribati Trade Development	129,240	0	88,642	183,589	183,589	155,636	(27,953)	134,055			
2203I013 HIV/TB	303,900	240,555	53,734	303,900	303,900	303,900	0	240,555			
2308I076 Community & School Based Famil	51,426	0	46,096	106,577	106,577	75,358	(31,219)	160,213			
UNE	161,181	124,264	114,111	192,894	192,894	80,080	(112,814)	144,061	0		
1602M015 Biennial update report 2022 tranche	102,881	69,439	84,997	117,878	117,878	47,125	(70,752)	99,952			
1604M017 Implementation of the Montreal Protocol ISP Phase V111	58,301	54,825	29,114	75,016	75,016	32,955	(42,062)	44,109			
UNEP	0	68,493	114,732	133,734	133,734	55,846	(77,888)	29,860	0		
0904N046 Improving KMS Services	0	0	49,410	49,410	49,410	9,898	(39,512)	0			

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Ministry	Revenue		Expenditure							Balance (Warrant- Exp.)
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
1602E021 Third national communication R	0	0	25,753	41,959	41,959	23,134	(18,825)	17,475		
1602E088 Support to KNAP for UNCCD 10YR	0	0	4,461	4,461	4,461	0	(4,461)	0		
1602G061 Biennial update report to unfc	0	68,493	0	0	0	0	0	497		
1602G101 Survey of ods alternatives at	0	0	0	0	0	0	0	1,299		
1602H008 Persistent oranic pollutant gl	0	0	2,409	3,809	3,809	0	(3,809)	426		
1602J026 Enabling activities for HFC ph	0	0	1,597	1,597	1,597	1,050	(547)	0		
1602J032 Third National Biosafety Repor	0	0	5,960	7,356	7,356	5,848	(1,508)	0		
1602J042 HCFC phase out mngt plan stage	0	0	2,935	2,935	2,935	1,740	(1,195)	563		
1602L050 Imple Montreal Phase V	0	0	5,159	5,159	5,159	13,926	8,768	4,421		
1602L064 HCFC Phase - out Management plan stage 111	0	0	0	0	0	0	0	1,731		
1602M029 HPMP Stage II Tranche I	0	0	17,048	17,048	17,048	250	(16,798)	0		



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Ministry	Revenue				Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
1603I079 Kiribati 6th national report t	0	0	0	0	0	0	0	3,448			
UNESCO	0	0	0	0	0	0	0	0	0		
UNFPA	85,457	257,563	54,705	201,796	201,796	148,791	(53,005)	266,153	0		
2203K015 Sexual Reproductive Health & F	56,204	0	40,752	134,348	134,348	108,469	(25,878)	168,144			
2604I063 Integrated sexual reproductive	29,253	257,563	13,953	67,448	67,448	40,322	(27,127)	98,010			
UNICEF	1,535,962	430,973	924,467	1,595,090	1,595,090	1,068,020	(527,070)	804,504	0		
1201M059 Child protection raising awareness intervention	0	3,250	0	0	0	0	0	3,250			
2203J035 Implementation of child health	193,771	0	53,258	210,969	210,969	193,169	(17,801)	145,436			
2203L032 Risk Communication Project	77,134	0	55,566	84,596	84,596	62,447	(22,149)	36,479			
2203M014 Whooping Cough supplementary doses on S.Tarawa	0	0	0	0	0	0	0	33,543			

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Ministry	Revenue				Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
2203N022 Kiribati Essential Mgm't Asses	35,210	0	35,210	35,210	35,210	26,902	(8,308)	0			
2203N024 Paediatric Pfizer Vaccine Proj	451,110	0	196,016	429,697	429,697	282,066	(147,631)	0			
2203N025 Health & Nutrition Measels & R	110,508	0	110,508	110,508	110,508	73,297	(37,211)	0			
2213H072 Was in health care facilities	120,852	0	102,397	129,504	129,504	49,333	(80,171)	60,665			
2301H067 Early Learning & Quality Educa	0	92,978	0	0	0	0	0	49,377			
2301J065 Measles Rubella Integrated Supplementary Immunization	0	0	432	432	432	0	(432)	0			
2301J068 Sector analysis & plan develop	0	0	78,136	78,136	78,136	51,359	(26,777)	0			
2301J072 Early childhood dev.national f	52,271	25,212	52,271	52,271	52,271	41,577	(10,694)	44,462			
2304J007 Child Protection in School Pol	0	0	0	0	0	0	0	18,461			
2304L009 National School level contingence	0	18,147	5,430	5,430	5,430	810	(4,620)	15,415			

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Ministry	Revenue		Expenditure							Balance (Warrant- Exp.)
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2304L053 MICS Eagle & Education Statistic	0	7,090	527	527	527	524	(3)	6,946		
2304M053 National Consultation for the Development of the Government	0	3,690	591	748	748	0	(748)	2,943		
2304M057 Safe School Operation SOP Training	0	2,325	2,325	2,325	2,325	935	(1,390)	0		
2306L009 Educational System Covid-19 prevention, control, response	0	0	0	0	0	0	0	42,800		
2306L018 Education System Covid 19 prevention, control, response for remote	0	5,325	5,501	5,801	5,801	2,034	(3,767)	109,480		
2308M038 Kiribati Quality standards	0	0	6,000	6,000	6,000	5,995	(5)	12,962		
2311K061 Kiribati WASH from the Start	83,757	0	55,084	67,106	67,106	27,202	(39,904)	10,565		
2315M052 Digital Kiribati Quality Students Data Collection for 2022	0	33,989	6,785	6,785	6,785	1,800	(4,985)	27,204		
2604L067 Child Protection Facilitation	54,077	36,160	75,605	110,869	110,869	62,263	(48,607)	52,839		



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Ministry	Revenue				Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD		
2705M039 Wash sector coordinator	19,718	0	5,376	34,895	34,895	30,138	(4,757)	4,284			
2706K047 WASH from the start	36,886	0	17,443	64,146	64,146	7,197	(56,949)	9,152			
2706M039 WASH Sector Coordinator	0	19,460	0	0	0	0	0	0			
2912K081 Wash from the Start	300,668	183,347	60,007	159,136	159,136	148,973	(10,163)	118,239			
UK	664,366	257,718	851,673	898,430	898,430	430,768	(467,662)	298,748	0		
2602G015 Sport Incentive for Pacific Game	0	0	0	0	0	0	0	4,500			
WHO	332,183	128,859	435,218	458,596	458,596	224,765	(233,831)	170,087	0		
0901J070 HLC for update of registration	0	0	14,017	14,017	14,017	3,625	(10,392)	0			
2201I059 Health sector coordinating com	12,500	0	12,500	12,500	12,500	11,414	(1,086)	0			
2201M075 Kirimat	0	10,161	3,040	3,040	3,040	3,525	485	1,916			
2201N070 Finalization of the National H	0	0	650	1,300	1,300	0	(1,300)	0			

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Ministry	Revenue		Expenditure							Balance (Warrant- Exp.)
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]		
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	
2203H050 National Leprosy Elimination	0	0	31,188	51,464	51,464	23,314	(28,150)	33,100		
2203H051 Leprosy elimination - STRW	0	53,686	0	0	0	0	0	0		
2203K019 Multi-sectoral NCD retreat for	0	0	0	0	0	0	0	374		
2203M068 GSRSS & Covid-19	0	3,912	2,072	2,072	2,072	0	(2,072)	1,315		
2203N017 Rotavirus	0	0	9,221	9,221	9,221	0	(9,221)	0		
2203N019 PEN Training Roll out to Outer	18,763	0	18,763	18,763	18,763	16,901	(1,862)	0		
2203N020 Lymphatic Filariasis Post - Va	36,099	0	1,114	1,114	1,114	145	(969)	0		
2203N043 Hepatitis Surveillance & Mgm't	0	0	21,414	21,414	21,414	10,661	(10,753)	0		
2203N047 Implementation of the measles	24,004	0	21,551	24,004	24,004	13,648	(10,356)	0		
2203N048 Improvem't of COVID-19 Data	24,196	0	24,196	24,196	24,196	19,912	(4,284)	0		
2203N049 Risk Communication (WHO)	14,490	0	14,490	14,490	14,490	13,673	(817)	0		
2203N053 Diabetic Retinopathy	14,802	0	14,802	14,802	14,802	1,504	(13,298)	0		



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Ministry	Revenue		Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
2203N055 NEHCCHAP Implementation	94,723	0	94,723	94,723	94,723	17,717	(77,006)	0	
2203N060 STEPS Survey	9,942	0	9,942	9,942	9,942	1,113	(8,829)	0	
2204N062 Strengthening Primary Health C	40,325	0	40,325	40,325	40,325	23,959	(16,366)	0	
2205M001 National Laboratory and IPC Re	0	0	0	0	0	0	0	4,925	
2205N069 Laboratory Retreat on WHO priority notifiable Disease at the international and National level	0	0	7,140	7,140	7,140	1,260	(5,880)	0	
2205N070 Finalization of the National Health Strategic plan 2024-2027	0	0	8,600	8,600	8,600	2,338	(6,263)	0	
2210M067 Nursing Quality Improvement Activities	0	51,880	24,368	24,368	24,368	19,388	(4,981)	21,379	
2210N066 Kaitketsu (Problem Solving App	14,704	0	14,704	14,704	14,704	1,330	(13,374)	0	
2213N050 Expansion of Sentinal Sites fo	27,635	0	27,635	27,635	27,635	20,578	(7,057)	0	
2303N017 Rotavirus	0	9,221	0	0	0	0	0	0	



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Ministry	Revenue		Expenditure						
	Actual [Current Year]	Actual [Previous Year]	Original Budget [Current Year]	Revised Budget [Current Year]	Warrants Issued	Actual [Current Year]	Variance Over/ -Under	Actual [Previous Year]	Balance (Warrant-Exp.)
	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD	AUD
2504L082 Wash Gardening and PA in Kiribati Schools	0	0	0	0	0	0	0	8,998	
2504M007 Acquittal-Nursing Activities	0	0	0	0	0	0	0	52,154	
2504M008 Acquittal-National Leprosy Eli	0	0	0	0	0	0	0	25,000	
2504M009 Acquittal- Trachoma Unutilized	0	0	0	0	0	0	0	20,926	
2504N014 Acquital Non-Communicable Dise	0	0	18,763	18,763	18,763	18,763	0	0	
Net Movement of Adjustment	0	550	0	0	0	0	0	0	0
Total- Development Partners	39,683,685	35,834,400	39,215,805	57,679,707	57,679,707	57,679,707	(14,709,023)	38,471,447	0

**Schedule DF-II: Ministry-wise Details of Development Expenditure and Revenue (Development Fund)
As at 31st December 2023**



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Ministry	Expenditure						Revenue		
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
A. GENERAL PUBLIC SERVICES 09 - OFFICE OF TE BERETTENTI (OB)									
Administration	1,125,627	5,567,134	5,567,134	3,973,453	(1,593,681)	4,499,903	1,593,681	4,703,500	4,709,117
State House	0	0	0	0	0	0	0	0	0
Comm. & Relations	0	0	0	0	0	0	0	0	0
Meteorological Division	169,410	169,410	169,410	17,417	(151,994)	39,669	151,994	10,000	47,431
Strategic Policy	73,610	83,610	83,610	7,217	(76,393)	23,980	76,393	0	27,406
Cabinet Secretariat	0	0	0	0	0	0	0	0	0
TOTAL	1,368,647	5,820,155	5,820,155	3,998,087	(1,822,068)	4,563,552	1,822,068	4,713,500	4,783,953
10 - PUBLIC SERVICE OFFICE (PSO)									
Administration	671,359	671,359	671,359	723,229	51,870	395,439	(51,870)	170,000	893,134
HRMC	410,229	687,529	687,529	478,839	(208,690)	189,524	208,690	0	716,219
PSPSM	20,737	33,849	33,849	17,998	(15,851)	8,973	15,851	0	35,171
IT/DMR	0	0	0	0	0	0	0	0	0
TOTAL	1,102,325	1,392,737	1,392,737	1,220,066	(172,672)	593,936	172,672	170,000	1,644,524
13 - PUBLIC SERVICE COMMISSION (PSC)									
Administration	0	0	0	0	0	0	0	0	0



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Ministry	Expenditure						Revenue		
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
TOTAL	0	0	0	0	0	0	0	0	0
14 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION (MFAI)									
Administration	438,892	438,892	438,892	34,936	(403,956)	392,457	403,956	16,500	16,500
Immigration	765,300	765,300	765,300	860,433	95,133	52,593	(95,133)	518,264	487,437
Kiribati High Commission	0	0	0	0	0	0	0	0	0
Mission in Beijing	0	0	0	0	0	0	0	0	0
Mission in New York	0	0	0	0	0	0	0	0	0
TOTAL	1,204,192	1,204,192	1,204,192	895,369	(308,823)	445,049	308,823	534,764	503,937
15 - MINISTRY OF INTERNAL AFFAIRS (MIA)									
Administration and Policy	3,000,000	3,000,000	3,000,000	3,000,000	0	0	0	0	0
Rural Promoting Development	1,386,926	2,465,919	2,465,919	1,138,852	(1,327,067)	1,716,859	1,327,067	1,000,275	2,033,766
Local Government Development	58,417	91,309	91,309	76,602	(14,706)	323,677	14,706	38,972	52,126
CMD	0	0	0	0	0	0	0	0	1,000
Election	0	0	0	0	0	0	0	0	0
TOTAL	4,445,343	5,557,227	5,557,227	4,215,454	(1,341,773)	2,040,536	1,341,773	1,039,247	2,086,892

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Ministry	Expenditure							Revenue	
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
17 - MANEABA NI MAUNGATABU (MM)									
Administration	0	0	0	0	0	0	0	0	0
Parliamentary Meetings	0	0	0	0	0	0	0	0	0
Parliamentary Committees	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0
19 - KIRIBATI NATIONAL AUDIT OFFICE (KNAO)									
Admin	0	0	0	0	0	0	0	0	0
Treasury	0	0	0	0	0	0	0	0	0
SOE Division	0	0	0	0	0	0	0	0	0
Local Government	0	0	0	0	0	0	0	0	0
Project Division	0	0	0	0	0	0	0	0	0
IT Division	0	0	0	0	0	0	0	0	0
Performance-HR	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0
24 - MINISTRY OF INFORMATION, COMMUNICATIONS & TRANSPORT (MICT)									



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Ministry	Expenditure						Revenue		
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
Administration and Policy	350,768	350,768	350,768	204,614	(146,154)	4,721,082	146,154	292,940	4,540,000
Marine	0	0	0	0	0	52,333	0	0	0
Navigation	0	0	0	0	0	0	0	0	0
Aviation	0	0	0	0	0	0	0	0	0
Airport Services	0	0	0	0	0	0	0	0	0
Kiribati Post	0	0	0	0	0	0	0	0	0
Printery	0	0	0	0	0	0	0	0	0
ICT	2,425,895	2,425,895	2,425,895	39,149	(2,386,746)	527,751	2,386,746	907,458	0
TOTAL	2,776,662	2,776,662	2,776,662	243,763	(2,532,899)	5,301,167	2,532,899	1,200,398	4,540,000
28 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCE									
Administration and Policy	0	0	0	0	0	0	0	0	0
Labour and Employment	51,209	103,522	103,522	63,390	(40,132)	20,915	40,132	100,957	55,481
Kiribati Technical Institute Services	0	0	0	0	0	0	0	0	0
Marine Training Center	0	0	0	0	0	0	0	0	1,343
MTC	347,258	556,915	556,915	454,127	(102,788)	45,403	102,788	156,640	0
TOTAL	398,467	660,437	660,437	517,517	(142,920)	66,318	142,920	257,597	56,824



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Ministry	Expenditure						Revenue		
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
29 - MINISTRY OF LINE AND PHOENIX ISLANDS DEVELOPMENT (MLPID)									
Administration	259,822	488,037	488,037	413,661	(74,376)	713,227	74,376	0	1,168,955
Accounts	0	0	0	0	0	0	0	0	0
PWD Construction	0	0	0	0	0	0	0	0	0
Housing	0	0	0	0	0	0	0	0	0
Electrical	500,000	1,130,000	1,130,000	1,176,312	46,312	999,816	(46,312)	0	1,000,000
Power	0	0	0	0	0	0	0	0	0
IT	0	0	0	0	0	0	0	0	0
Civil	47,152	47,152	47,152	9,314	(37,838)	0	37,838	0	0
Planning	0	0	0	0	0	0	0	0	0
Solar Salt	0	0	0	0	0	0	0	0	0
HMM	0	0	0	0	0	0	0	0	0
Water	60,007	159,136	159,136	148,973	(10,163)	118,239	10,163	300,668	183,347
Linnix Agency	0	0	0	0	0	0	0	0	0
TOTAL	866,980	1,824,325	1,824,325	1,748,260	(76,066)	1,831,282	76,066	300,668	2,352,302
38 - LEADERSHIP COMMISSION									
Administration and Policy Commission	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0



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Ministry	Expenditure							Revenue	
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
TOTAL	0	0	0	0	0	0	0	0	0
A. TOTAL GENERAL PUBLIC SERVICES	12,162,616	19,235,736		12,838,515	(6,397,221)	14,841,839		8,216,174	15,968,434
<u>B. PUBLIC ORDER AND SAFETY</u>									
11 - JUDICIARY									
High court	0	0	0	0	0	0	0	0	0
Magistrates	0	0	0	0	0	0	0	0	0
Judicial Technical division	15,060	15,060	15,060	15,060	0	0	0	0	15,060
TOTAL	15,060	15,060	15,060	15,060	0	0	0	0	15,060
12 - KIRIBATI POLICE SERVICE (KPS)									
Administration	0	0	0	0	0	3,250	0	0	3,250
Fire	0	0	0	0	0	0	0	0	0
PMU	0	0	0	0	0	0	0	0	0
Crime	0	0	0	0	0	0	0	0	0
Law	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	3,250	0	0	3,250



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Ministry	Expenditure							Revenue	
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
20 - OFFICE OF THE ATTORNEY GENERAL (AG)									
Administration and Policy	0	0	0	0	0	0	0	0	0
Civil Law	0	0	0	0	0	0	0	0	0
Criminal Prosecutions	0	0	0	0	0	0	0	0	0
Drafting	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0
37 - MINISTRY OF JUSTICE									
Administration and Policy	0	0	0	0	0	0	0	0	0
Prison	0	0	0	0	0	0	0	0	0
Civil Registration	0	0	0	0	0	0	0	0	0
Human Rights	0	0	0	0	0	0	0	0	0
OPL	0	0	0	0	0	0	0	0	0
Xmas	0	0	0	0	0	0	0	0	0
Election	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	0
B. TOTAL PUBLIC ORDER AND SAFETY	15,060	15,060	15,060	15,060	0	3,250	0	0	18,310

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Ministry	Expenditure						Revenue		
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
C. ECONOMIC AFFAIRS									
18 - MINISTRY OF TOURISM, COMMERCE, INDUSTRY & CO-OPERATIVES									
Administration	368,821	562,079	562,079	526,631	(35,448)	240,055	35,448	181,240	25,000
BRC	966	966	966	359	(607)	55,208	607	0	56,400
BPC	668,625	1,071,229	1,071,229	984,658	(86,571)	97,301	86,571	0	781,804
Kiritimati (Christmas)	0	0	0	0	0	0	0	0	0
Tourism	0	0	0	0	0	0	0	0	0
TOTAL	1,038,412	1,634,273	1,634,273	1,511,647	(122,626)	392,565	122,626	181,240	863,204
21 - MINISTRY OF FISHERIES AND MARINE RESOURCES DEVELOPMENT (MFMRD)									
Administration	2,454,200	2,694,200	2,694,200	1,854,170	(840,030)	173,481	840,030	0	0
Planning & Development	127,596	303,714	303,714	140,073	(163,641)	808,003	163,641	0	4,733
Coastal fisheries	709,168	1,889,397	1,889,397	1,544,210	(345,187)	1,144,834	345,187	338,433	360,374
Licencing & Compliance	1,240,258	1,524,008	1,524,008	1,284,069	(239,939)	636,316	239,939	4,432,516	1,803,918
GEO Science	0	0	0	0	0	2,520	0	0	3,057
Seafood verification	0	0	0	0	0	0	0	0	0
ICT	0	0	0	0	0	0	0	0	0



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Ministry	Expenditure						Revenue		
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
TOTAL	4,531,222	6,411,319	6,411,319	4,822,522	(1,588,797)	2,765,154	1,588,797	4,770,949	2,172,082
25 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT (MFED)									
Administration	10,692,235	17,133,829	17,133,829	13,754,691	(3,379,138)	3,942,670	3,379,138	562,713	3,000,000
Treasury	19,343,281	37,934,104	37,934,104	36,608,928	(1,325,176)	31,420,961	1,325,176	51,901,791	40,533,978
Internal Audit	0	0	0	0	0	0	0	0	0
NEPO	17,885,435	18,318,324	18,318,324	17,426,208	(892,115)	18,110,664	892,115	119,121	11,306,221
Tax	0	0	0	0	0	0	0	0	0
NSO	540,219	540,219	540,219	343,531	(196,688)	115,142	196,688	0	23,587
IT	0	0	0	0	0	0	0	0	0
CPU	0	0	0	0	0	0	0	0	0
Customs	0	0	0	0	0	0	0	0	0
TOTAL	48,461,170	73,926,476	73,926,476	68,133,358	(5,793,118)	53,589,438	5,793,118	52,583,626	54,863,787
27 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY (MISE)									
Administration and Policy	24,775	74,325	74,325	30,226	(44,099)	133,211	44,099	0	0
Energy Planning	2,950,844	4,792,461	4,792,461	4,640,080	(152,381)	2,269,752	152,381	2,385,570	2,194,303
Electricity for Public Places	0	0	0	0	0	0	0	0	0



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Ministry	Expenditure						Revenue		
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
Department of engineering	7,850,438	19,948,441	19,948,441	20,407,816	459,375	720,217	(459,375)	29,993	0
Construction Services	151,913	496,771	496,771	292,298	(204,474)	195,100	204,474	19,718	0
Water & Sanitation	2,134,123	2,699,137	2,699,137	2,030,290	(668,847)	1,126,345	668,847	124,508	2,316,158
Quality Control	0	0	0	0	0	0	0	0	0
Architectural	5,542	5,542	5,542	0	(5,542)	60,383	5,542	0	0
Civil Engineer	180,377	389,019	389,019	355,201	(33,818)	226,764	33,818	723,827	361,950
Cost & Planning	0	0	0	0	0	0	0	0	0
TOTAL	13,298,014	28,405,697	28,405,697	27,755,911	(649,786)	4,731,772	649,786	3,283,615	4,872,411
C. TOTAL ECONOMIC AFFAIRS	67,328,818	110,377,765	110,377,765	102,223,439	(8,154,327)	61,478,929	8,154,327	60,819,430	62,771,483
D. ENVIRONMENTAL PROTECTION									
16 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT (MELAD)									
Administration	32,339	32,339	32,339	32,339	0	72,263	0	0	191,024
ECD	1,758,304	2,080,818	2,080,818	1,453,446	(627,372)	862,921	627,372	714,384	848,317
Lands	184,584	184,584	184,584	33,275	(151,310)	50,971	151,310	1,892	379,990
Agriculture	611,387	687,863	687,863	584,989	(102,874)	336,798	102,874	693,907	213,741
TOTAL	2,586,614	2,985,604	2,985,604	2,104,048	(881,556)	1,322,952	881,556	1,410,183	1,633,071



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Ministry	Expenditure						Revenue		
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
D. TOTAL ENVIRONMENTAL PROTECTION	2,586,614	2,985,604	2,985,604	2,104,048	(881,556)	1,322,952	881,556	1,410,183	1,633,071
E. HEALTH									
22 - MINISTRY OF HEALTH (MOH)									
Administration	1,984,759	4,611,603	4,611,603	3,052,295	(1,559,309)	4,104,718	1,559,309	1,255,020	3,419,945
Support	0	0	0	0	0	8,614	0	0	0
Public Health	1,826,998	3,725,339	3,725,339	1,762,430	(1,962,909)	2,380,117	1,962,909	2,871,723	373,691
Curative	2,406,574	9,170,007	9,170,007	9,033,617	(136,390)	5,399,297	136,390	1,310,061	3,433,363
Laboratory	15,740	15,740	15,740	3,598	(12,143)	4,925	12,143	0	0
Radiology	0	0	0	0	0	0	0	0	0
Pharmacy	0	0	0	0	0	0	0	0	0
Rehabilitation	0	0	0	0	0	0	0	0	0
Dental Clinic	0	0	0	0	0	0	0	0	0
Nursing services	39,072	39,072	39,072	20,718	(18,355)	21,379	18,355	14,704	51,880
Linnix Health Services	52,090	52,090	52,090	0	(52,090)	0	52,090	0	0
Southern Kiribati Hospital	0	0	0	0	0	0	0	0	0
Health Information	130,032	157,139	157,139	69,911	(87,228)	60,665	87,228	148,487	0
TOTAL	6,455,265	17,770,990	17,770,990	13,942,567	(3,828,423)	11,979,715	3,828,423	5,599,995	7,278,879



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Ministry	Expenditure						Revenue		
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
E. TOTAL HEALTH	6,455,265	17,770,990	17,770,990	13,942,567	(3,828,423)	11,979,715	3,828,423	5,599,995	7,278,879
F. EDUCATION									
23 - MINISTRY OF EDUCATION (MOE)									
Administration	480,071	480,071	480,071	398,953	(81,118)	317,977	81,118	52,271	294,195
Primary	0	0	0	0	0	0	0	0	0
Junior Secondary Sch	114,531	114,531	114,531	58,577	(55,954)	217,063	55,954	0	9,221
PPD & TR	13,250	13,407	13,407	4,844	(8,563)	48,928	8,563	0	43,820
Teabike College	74,710	74,710	74,710	62,422	(12,288)	0	12,288	0	0
KTC	30,845	31,145	31,145	10,059	(21,086)	153,163	21,086	0	7,394
Exams	0	0	0	0	0	0	0	0	0
CDRC	4,952,508	14,781,012	14,781,012	13,340,833	(1,440,179)	16,569,198	1,440,179	12,051,426	19,409,085
Library & Archive	8,254	8,254	8,254	8,200	(54)	0	54	0	8,254
SSS	0	0	0	0	0	0	0	0	0
FMU	1,467,214	4,652,587	4,652,587	2,134,185	(2,518,401)	725,746	2,518,401	83,757	0
Statistics & IT	53,307	53,307	53,307	31,037	(22,270)	0	22,270	0	0
KGV&EBS	0	0	0	0	0	0	0	0	0
KQA	0	0	0	0	0	0	0	0	0
ECCE	6,785	6,785	6,785	1,800	(4,985)	27,204	4,985	0	33,989



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Ministry	Expenditure							Revenue	
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
TOTAL	7,201,473	20,215,808	20,215,808	16,050,909	(4,164,898)	18,059,279	4,164,898	12,187,454	19,805,957
F. TOTAL EDUCATION	7,201,473	20,215,808	20,215,808	16,050,909	(4,164,898)	18,059,279	4,164,898	12,187,454	19,805,957
G. SOCIAL PROTECTION									
26 - MINISTRY OF WOMEN, YOUTH, SPORT AND SOCIAL AFFAIRS									
Administration	1,000,000	1,000,000	1,000,000	1,071,203	71,203	1,692,634	(71,203)	0	1,500,000
Sport	1,448,249	1,802,249	1,802,249	1,701,416	(100,833)	87,586	100,833	906,134	68,862
Social Welfare	9,795,335	32,446,840	32,446,840	37,239,312	4,792,472	31,333,986	(4,792,472)	59,158,863	32,400,000
Youth	113,357	202,116	202,116	102,584	(99,532)	150,849	99,532	83,330	293,723
Women	353,260	617,552	617,552	570,824	(46,728)	505,322	46,728	398,943	492,052
NGO	500,000	500,000	500,000	130,834	(369,166)	0	369,166	500,000	500,000
Disability	27,733	27,733	27,733	8,154	(19,579)	48,748	19,579	0	72,320
TOTAL	13,237,934	36,596,491	36,596,491	40,824,327	4,227,836	33,819,126	(4,227,836)	61,047,270	35,326,958
G. TOTAL SOCIAL PROTECTION	13,237,934	36,596,491	36,596,491	40,824,327	4,227,836	33,819,126	(4,227,836)	61,047,270	35,326,958
Net Movement of Adjustment									550

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Ministry	Expenditure							Revenue	
	Original Budget [Current Year] AUD	Revised Budget [Current Year] AUD	Warrants Issued AUD	Actual [Current Year] AUD	Variance Over/- Under AUD	Actual [Previous Year] AUD	Balance (Warrant-Exp.) AUD	Actual [Current Year] AUD	Actual [Previous Year] AUD
TOTAL DEVELOPMENT EXPENSES	108,987,781	207,197,454	187,961,718	187,998,866	(19,198,588)	141,505,091	12,801,368		
TOTAL CONTRIBUTION								149,280,506	142,803,641



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