

GOVERNMENT OF KIRIBATI



ANNUAL ACCOUNT REPORT

2021

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2022.

Government of Kiribati




ANNUAL ACCOUNT REPORT 2021

**Treasury Division,
Ministry of Finance
Bairiki, Tarawa
30 June 2022**

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2022.

Table of Contents

GLOSSARY	I
ACKNOWLEDGEMENT	1
ACCOUNTANT GENERAL OVERVIEW	2
1. INTRODUCTION	2
<i>Non-Disclosure of some Items</i>	2
<i>OBS: Other Reports presented for information only</i>	2
<i>Covid-19 Impact</i>	2
<i>Period Covered in this Report</i>	3
2. HIGHLIGHTS OF THE YEAR 2021	3
<i>Government Recurrent revenue</i>	3
<i>Fishing License</i>	4
<i>Value Added Tax</i>	4
<i>Interest Received</i>	4
<i>Tax Revenue</i>	4
<i>Other Financing</i>	4
<i>2021 GOK Expenditures Budget & Actual</i>	5
<i>Ministries Actual Expenditure</i>	5
<i>The 2021 actual expenditure Vs 2020</i>	6
<i>Table 5: Expenditures % distribution by Main Subhead</i>	7
<i>Overspent ministries 2021</i>	7
<i>Development revenue</i>	8
<i>Others/Unallocated Projects</i>	8
<i>Development expenditures</i>	9
<i>RERF</i>	10
<i>SSG Cash trust</i>	10
<i>Cash at Bank and Cash equivalents</i>	10
3. SUMMARY OF 2021 ACCOUNT	10
ANNUAL ACCOUNTS	12
STATEMENT I: BALANCE SHEET	12
STATEMENT II: STATEMENT OF RECEIPTS AND PAYMENTS BY HEADS	14
STATEMENT III & IV: COMPARATIVE STATEMENT OF RECURRENT EXPENDITURE & REVENUE AGAINST ESTIMATE BY SUB HEAD AS AT 31 DECEMBER 2021	17
STATEMENT V: SPECIAL FUNDS AND OTHER FUNDS	32
STATEMENT VI: CASH AS AT BANK & ON HAND 31 ST DECEMBER 2021	33
STATEMENT VII: ADVANCES FROM THE CONSOLIDATED FUND	34
STATEMENT VIII: ADVANCES FROM DEPOSITS	35
STATEMENT IX: DEPOSITS	36
STATEMENT X: STATEMENT OF CONTINGENT LIABILITIES	38
STATEMENT XI: INVESTMENTS	40
STATEMENT XII: OUTSTANDING LOANS MADE FROM THE CONSOLIDATED FUND	41
STATEMENT XIII: PUBLIC DEBT	43
STATEMENT XIV: ARREARS OF REVENUE	46
STATEMENT XV: UNALLOCATED STORES AND MANUFACTURING ACCOUNTS	47
STATEMENT XVI: BALANCE ON DEVELOPMENT FUND	48
STATEMENT XVII: BALANCE ON DEVELOPMENT FUND BY DONOR	49
STATEMENT XVII: BALANCES ON SUSPENSE ACCOUNT	68
STATEMENT XVIII: UNAUTHORISED EXPENDITURE BY MINISTRY	69
STATEMENT XIX: CASH IN TRANSITS (RBC)	70
STATEMENT XX: REVENUE EQUALISATION RESERVE FUND AND CASH TRUST	71
STATEMENT XXI: CASH FLOW STATEMENT FOR 31 ST DECEMBER 2021	72


.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2022.

GLOSSARY

ADB	Asian Development Bank
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
K	Thousand dollars (Australian)
KAO	Kiribati Audit Office
KDP	Kiribati Development Plan
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



.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.

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
OGC	Other Government Commitment
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
SSG	State Street Australia
Telmo	Telegraphic money
VAT	Value Added Tax



.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.

ACKNOWLEDGEMENT

It is my great honour and pleasure to proudly express my sincere gratitude and appreciation to all staff of the Accountancy cadre, and in particular to the two Accountants- General deputies and Senior Accountants, for the hard work and commitment throughout our 2021 "bumpy journey", triggered by the world Covid 19 pandemic and other critical challenges- without which this report would not have been possible to produce.

I also want to extend my sincere thanks to our local consultant Dr Iete Rouatu for his continuing and untiring effort in helping the Treasury divisions and account units at the Line Ministries, including the Linnix Ministry and the Kiribati High Commission in Fiji. All account tables and statements in this report are the extracts from his database program explicitly designed for the GoK Annual Account statements mandatorily required by section 39 of Cap 79.

And of course, the valuable advice and incredible support of the Honourable Vice President and the Minister of Finance and Economic Development, Dr Teuea Toatu, the Secretary, Mrs Koin Uriam Kiritione and all MFED staff offered throughout the year are very much appreciated.

Te Mauri Te Raoi ao Te Tabemoa

KAM BATI N RABA.

Mr Toromon Metutera

Accountant General

30th June 2022



.....
Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

ACCOUNTANT GENERAL OVERVIEW

1. Introduction

As required under s39 of the Cap 79, the Accountant General is mandated to produce the GOK Annual Account comprising of the Balance Sheet, Statements of Receipts and Payments, Development Fund, Special Funds and Deposits from and into the Consolidated fund, Public debts, and other statements, within six months after the end of the fiscal year.

Government ministries' management report (Part 1 submitted separately), bank reconciliation statements and cash flow statements will 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 Ministry as per Table 4.

Non-Disclosure of some Items

This GOK Annual Account aims to provide all financial information required so that the public is well informed on the stewardship and the custody of their financial affairs. Due to the voluminous economic activities, some of these transactions involving significant cash purchases/receipts are not being accounted for, including the followings:

- ✓ Outstanding invoices for Fishing License Fees
- ✓ Outstanding commitments
- ✓ Other Government liabilities
- ✓ Government assets i.e buildings, roads, causeways, except the Government Land in Fiji.
- ✓ Aid-in-kind
- ✓ Statutory bodies activities except Public Vehicles Utilities (PVU)
- ✓ Gain/Loss on Foreign Exchange rate
- ✓ Receipts & payments of separate accounts operated outside the Government accounting system, including project funds managed by the KFSU and CFU.

OBS: Other Reports presented for information only

Among the statements included in this report are Statement of Contingent liabilities and arrears of revenue. These items do not have direct impact on the consolidated fund, but they are provided for information only.

Covid-19 Impact

Again, I wish to reiterate that the world pandemic Covid-19 has no direct negative financial impact. Donations for the covid-19 received from Development Partners exceed the anticipated huge cash outlay needed for acquiring the essential health services and equipment, the construction/renovations of isolation centres by the public works department, funding assistance for the accommodations and repatriation of stranded nationals, and a loan guarantee scheme for local private businesses etc.

In fact, the Covid-19 shock comes with a positive impact instead, as reflected by a sharp decrease one of the essential expenditure items such as the LCDF and boosts the performance of the private businesses tapping the stimulus package assistance from the Government and would contribute a lot to the vulnerability of the economy (a reliable source confirmed).

Another critical positive impact is the lean toward the use of digital services, meaning more savings and efficiency in the payment process. In early 2021 all civil servants gave up using cash salary to receive their pay and opted for the direct electronic payment of their compensation to their bank accounts. Later in the year, all GOK local and overseas payments are made via the ANZ



.....
Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

transactive banking facility, reducing the need for the Treasury to handle cash. Reducing the use of money, therefore, is one of our main achievements in the year 2021 – and this has paved the way to improve our PFM and significantly cut our operating costs.

However, we cannot escape its downturn, and this is clearly reflected in our primary revenue earner- The fishing License. see Table 1

Period Covered in this Report

The financial year is 1st January-31st December 2021.


2. Highlights of the year 2021

Table 1: Government Recurrent revenue by Source: 2021

Details	Estimate	Actual 2021	Variance Over/(Under)	% of Actual Vs Estimate	% of Actual Collection	Actual 2020	Actual Percentage (%)	Net Increase 2020 to 2021 Increase/(Decrease)
Fishing Licence Fees	160,000,000	161,445,280.34	1,445,280.34	1%	65.51%	170,736,450.20	70.59%	-5.44%
Fishing Transshipment Fees	4,500,000	7,481,671.59	2,981,671.59	66%	3.04%	12,004,312.02	4.96%	-37.68%
Other Fishing Revenue	996,000	447,081.82	(548,918.18)	-55%	0.18%	1,328,052.35	0.55%	-66.34%
VAT	18,860,371	28,746,555.15	9,886,184.15	52%	11.66%	20,962,001.12	8.67%	37.14%
Personal Taxes (non-cash item)	10,713,584	13,612,391.70	2,898,807.70	27%	5.52%	12,364,642.35	5.11%	10.09%
Comapny Taxes	12,052,782	12,692,220.90	639,438.90	5%	5.15%	9,702,664.50	4.01%	30.81%
Excise Tax	8,369,987	10,919,223.84	2,549,236.84	30%	4.43%	8,619,710.26	3.56%	26.68%
Line Ministries	2,990,484	5,565,689.41	2,575,205.41	86%	2.26%	4,262,406.34	1.76%	30.58%
Interest Earnings	1,500,000	96,460.03	(1,403,539.97)	-94%	0.04%	1,212,406.60	0.50%	-92.04%
Dividends	3,500,000	4,535,811.67	1,035,811.67	30%	1.84%	539,833.33	0.22%	740.22%
JAXA Downrange & Air Services	1,737,469	712,989.00	(1,024,480.00)	-59%	0.29%	-	0.00%	
Openship Registration	280,000	203,431.72	(76,568.28)	-27%	0.08%	129,535.48	0.05%	57.05%
Total Government Revenue	225,500,677	246,458,807	20,958,130.17	9%	100.00%	241,862,014.55	100.00%	1.90%
Other Sources (Budget Support)	13,971,978	3,500,000.00	(10,471,978.00)	-75%	100.00%	7,008,305.27	100.00%	-50.06%
RERF Dividend	40,000,000	-	(40,000,000.00)	-100%	0.00%	-	0.00%	
Total Other Financing	53,971,978	3,500,000	(50,471,978.00)	-94%	100.00%	7,008,305.27	100.00%	-50.06%
Total Government Collection	279,472,655	249,958,807	(29,513,847.83)	-11%	100.00%	248,870,320	100.00%	0.44%

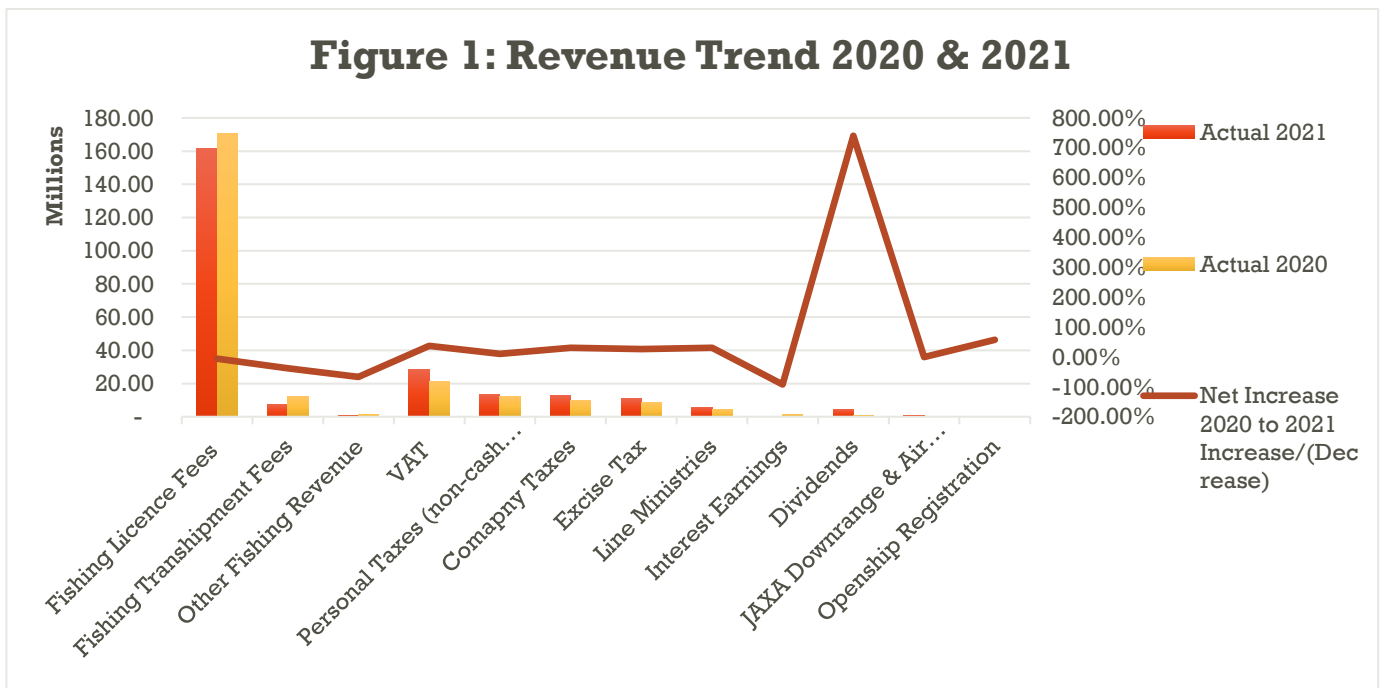
Government Recurrent revenue

The total Government collection for 2021 is \$249.9m (2020: \$248.9m), including other financings of \$3.5m (2020: \$7.0m). When additional funding (or Other Financing) is excluded, the total government revenue would be \$246.4m (2020: \$241.8m). This fiscal year shows an increase of 1.90% compared to last year, as per Table 1 above. Coupled with this is an over-collection of 9% (or \$20.9m).



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 3

Figure 1: Revenue Trend 2020 & 2021



Fishing License

The fishing license has the highest collection of \$161m (or 65% of the total collection). It exceeds its budget by 1 % or \$1.4 m together with other fishing-related revenue: Transshipment, 66 % or \$2.9m. However, compared to 2020, they are all down by 5% or \$9m, 38% or \$4.5m and 66% or \$0.9m for Fishing License fees, Transshipment and Other fishing revenue, respectively.

Value Added Tax

VAT is the second largest revenue earner representing 12 % (or \$28m) of the 2021 total revenue- this is an increase of 37% compared to last year's VAT collection

Interest Received

Interest received from Term Deposits, compared to its budget, shows a shortfall of 94% or \$1.4m. A sharp decrease of 92%, or \$1.1m, reportedly reflected when compared to the 2020 figure, is a consequence of the COVID-19. These Term Deposits are the excess cash from the No.1 and the No.4 at different periods during the year. Also included are those from the unclaimed deposits confirmed dormant for over five years. As required under s27 of Cap 79, these unclaimed deposits should form part of the Consolidated Funds.

Tax Revenue

All Tax revenue items have exceeded their 2021 budgets. This is related to the ongoing SFU and other social benefits that the Government continues to offer citizens within the country. Furthermore, the company tax is a tax revenue item showing a significant increase of 31% (or \$2.9m) compared to the 2020 actual personal income tax. Again, this is possibly due to the Covid-19 pandemic.

Other Financing

This consist of budget support with a value of \$3.5m (2020: \$7.0m) and RERF Dividend. There is a sharp decrease of 50.06% for the budget support compared with last year and an under-collection of 75% compared to its estimate (refer to table 1 above). As for RERF Dividend, the Government has not drawn any to its operating account.

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

.....
 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 4

2021 GOK Expenditures Budget & Actual


The overall expenditure for the 2021 fiscal year is \$293.0m. This is under the current year estimate (or revised budget) by 3.9% (or \$12.1m). However, this exceeds last year's (2020) actual by 27.1% (or \$79.4m), as reported in table 2 below.

Ministries Actual Expenditure

The analysis of the LM and OC is presented in Table 2, and the LM with the highest actual expenditures are the MOE (12%), followed by MHMS (9.3%), KPS (3.8%) and MEHR (2.1%).

Table 2. Recurrent expenditure by ministry: 2021 Vs 2020

Ministry Name	Ori Budget	Rev Budget	Actual 2021	Bal (Over)/Under	Y21	Actual 2020
09 OB	2,744,078.03	2,744,078.03	2,742,696.07	1,381.96	0.94%	2,206,663.22
10 PSO	1,356,663.93	1,356,663.93	1,298,385.14	58,278.79	0.44%	1,035,861.25
11 Jud	2,921,914.45	3,082,239.45	2,863,152.65	219,086.80	0.98%	2,177,319.16
12 KPS	11,188,360.13	11,188,360.13	11,284,382.44	(96,022.31)	3.85%	7,830,876.22
13 PSC	376,110.32	376,110.32	362,529.43	13,580.89	0.12%	282,976.41
14 MFAI	3,551,118.55	3,551,118.55	2,597,505.20	953,613.35	0.89%	2,027,002.20
15 MIA	3,182,004.85	3,182,004.85	3,065,106.58	116,898.27	1.05%	2,258,663.01
16 MELAD	4,748,142.19	4,748,142.19	4,696,814.40	51,327.79	1.60%	3,841,115.38
17 MM	5,780,364.37	5,813,736.37	5,575,114.60	238,621.77	1.90%	3,148,076.77
18 MTCIC	2,606,386.52	2,606,386.52	2,602,360.24	4,026.28	0.89%	1,841,654.95
19 KAO	1,077,001.49	1,077,001.49	1,028,778.34	48,223.15	0.35%	644,794.30
20 OAG	1,106,033.59	1,106,033.59	937,394.57	168,639.02	0.32%	661,012.86
21 MFMRD	4,196,904.66	4,196,904.66	4,101,673.87	95,230.79	1.40%	2,712,102.38
22 MHMS	27,352,296.22	27,352,296.22	27,241,544.93	110,751.29	9.30%	21,890,746.55
23 MOE	35,298,872.21	35,298,872.21	35,172,193.93	126,678.28	12.00%	24,844,929.28
24 MICT	4,812,022.80	4,812,022.80	4,587,246.26	224,776.54	1.57%	3,604,822.66
25 MFED	4,330,437.10	4,330,437.10	4,328,361.79	2,075.31	1.48%	2,940,984.69
26 MWYSA	2,124,146.18	2,124,146.18	1,956,399.42	167,746.76	0.67%	1,577,250.36
27 MISE	4,355,161.73	4,355,161.73	4,225,530.20	129,631.53	1.44%	3,153,260.70
28 MEHR	6,375,212.54	6,375,212.54	6,287,334.40	87,878.14	2.15%	5,104,986.29
29 MLPID	4,914,368.74	4,914,368.74	4,906,378.38	7,990.36	1.67%	3,506,946.52
30 Debt Servicing	3,681,768.72	3,783,618.72	3,739,920.90	43,697.82	1.28%	3,409,451.79
31 Other Commitment	90,281,601.00	113,750,220.00	104,880,518.61	8,869,701.39	35.79%	50,568,363.41
37 MOJ	3,808,437.45	3,808,437.45	3,536,414.49	272,022.96	1.21%	2,799,948.02
38 LC	460,827.05	460,827.05	245,959.73	214,867.32	0.08%	208,937.08
02 LCDF	46,795,753.00	48,790,748.00	48,790,748.00	0.00	16.65%	59,340,028.00
Grand Total	279,425,987.82	305,185,148.82	293,054,444.57	12,130,704.25	100.00%	213,618,773.46
Last Year Difference	79,435,671.11					
Last Year Increase (%)	27.11%					



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 5

The 2021 actual expenditure Vs 2020

The comparison of the Government recurrent actual expenditure reportedly disclosed in Table 2 above.

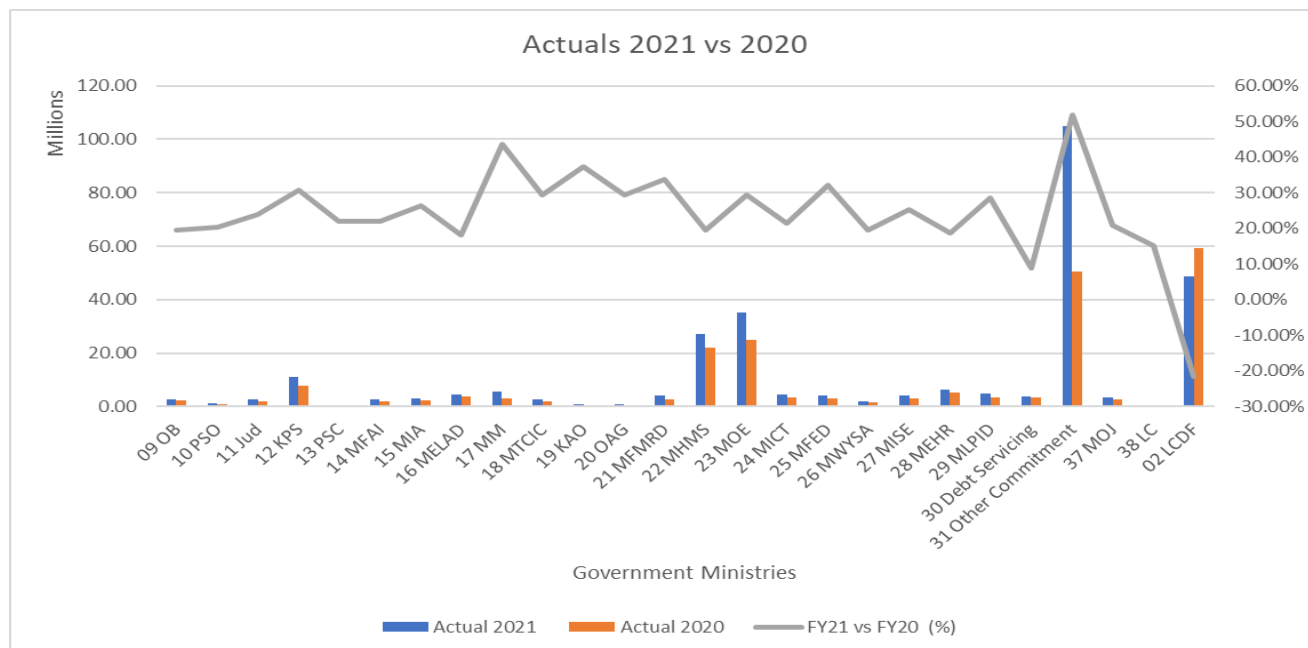
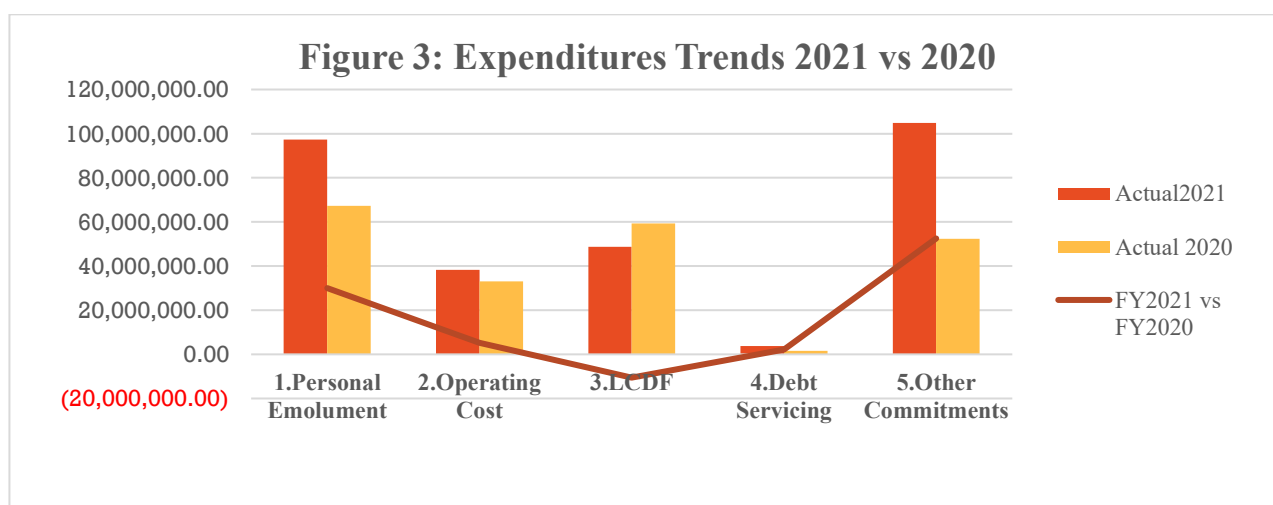


Table 3: Expenditure breakdowns

Details	Actual2021	Actual 2020	FY2021 vs FY2020	FY2021 vs FY2020 (%)
1.Personal Emolument	97,346,761.70	67,294,097.82	30,052,663.88	45%
2.Operating Cost	38,296,495.36	33,006,832.44	5,289,662.92	16%
3.LCDF	48,790,748.00	59,340,028.00	(10,549,280.00)	-18%
4.Debt Servicing	3,739,920.90	1,613,780.23	2,126,140.67	132%
5.Other Commitments	104,880,518.61	52,364,034.97	52,516,483.64	100%
Grand Total	293,054,444.57	213,618,773.46	79,435,671.11	37.19%





 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 6

Table 4: PE Expenditure by Ministry

Ministry Name	201 KPF contribution	202 Salaries	203 Housing assistance	204 Allowances	205 Overtime	206 Temporary assistance	207 Wages	208 Leave grants	Grand Total
09 OB	69,636.35	895,952.20	30,795.00	77,031.80	49,420.80	31,480.67		195,241.05	1,349,557.87
10 PSO	50,412.76	579,649.66	57,810.00	23,643.69	14,909.71	93,618.85		116,835.00	936,879.67
11 Jud	82,900.88	1,069,128.18	24,834.00	377,653.04	19,390.02	38,537.42	3,417.57	255,676.16	1,871,537.27
12 KPS	425,914.45	5,578,313.31	24,223.00	735,062.40	792,399.71	23,992.28	298,230.64	1,756,073.18	9,634,208.97
13 PSC	7,414.12	98,564.14		21,074.80	3,613.49	285.87		22,896.55	153,848.97
14 MFAI	47,787.26	626,232.97	234,034.67	301,949.27	41,463.74	12,334.36	100,695.16	153,000.00	1,517,497.43
15 MIA	125,118.75	1,612,039.00	30,323.75	91,993.73	42,759.03	56,691.87	-	377,973.07	2,336,899.20
16 MELAD	160,449.50	2,053,049.89	38,310.00	90,314.99	142,062.81	95,148.09		508,823.04	3,088,158.32
17 MM	148,700.76	1,975,342.72	28,082.00	38,106.91	47,029.89	2,806.18		90,000.00	2,330,068.46
18 MTCIC	80,950.21	1,067,595.73	35,857.00	70,579.70	26,758.98	11,162.58		239,889.50	1,532,793.70
19 KAO	39,470.83	526,910.83	15,840.00	9,194.58	13,227.39	4,548.44		102,000.00	711,192.07
20 OAG	32,360.89	426,391.87	39,467.00	3,478.24	13,519.55	5,067.79		79,500.00	599,785.34
21 MFMRD	149,879.43	1,955,025.21	90,199.00	91,022.44	149,319.13	81,441.88		446,063.06	2,962,950.15
22 MHMS	824,689.63	10,292,990.84	193,002.00	2,976,487.70	1,578,691.94	697,004.46		2,420,514.31	18,983,380.88
23 MOE	1,639,105.35	19,595,373.77	206,638.00	545,914.03	270,587.54	2,252,663.01	10,907.30	4,882,042.31	29,403,231.31
24 MICT	167,487.73	2,190,392.35	78,294.00	126,088.61	63,221.04	73,858.85		516,445.75	3,215,788.33
25 MFED	160,249.87	2,062,154.50	52,818.00	77,040.11	109,681.40	75,090.23		458,128.94	2,995,163.05
26 MWYSA	71,301.05	913,487.77	25,985.00	52,008.13	42,372.53	37,482.29		194,678.56	1,337,315.33
27 MISE	156,888.30	2,017,555.91	61,460.00	86,948.53	118,057.26	74,276.98		510,534.75	3,025,721.73
28 MEHR	179,937.31	2,307,368.81	97,583.00	61,168.16	151,837.63	91,995.93		512,268.88	3,402,159.72
29 MLPID	156,028.54	1,875,193.21	7,300.00	106,082.33	359,450.00	141,737.53	60,510.54	666,915.02	3,373,217.17
37 MOJ	118,828.94	1,560,104.07	21,072.00	90,577.18	218,964.48	32,530.03		374,348.41	2,416,425.11
38 LC	8,572.55	113,436.32	3,077.00	10,049.65	6,078.51	767.62		27,000.00	168,981.65
Grand Total	4,904,085.46	61,392,253.26	1,397,004.42	6,063,470.02	4,274,816.58	3,934,523.21	473,761.21	14,906,847.54	97,346,761.70


Table 5: Expenditures % distribution by Main Subhead

Details	Actual2021	Actual 2020	% of Expenditure (2021)	% of Expenditure (2020)
1. Personal Emolument	97,346,761.70	67,294,097.82	33%	32%
2. Operating Cost	38,296,495.36	33,006,832.44	13%	15%
3. LCDF	48,790,748.00	59,340,028.00	17%	28%
4. Debt Servicing	3,739,920.90	1,613,780.23	1%	1%
5. Other Commitments	104,880,518.61	52,364,034.97	36%	25%
Grand Total	293,054,444.57	213,618,773.46	100%	100%

As depicted in Table 5, the main subheads are the PE, LCDF and OC, representing 33% (2020:32%), 17% (2020: 28%) and 36% (2020: 25%), respectively, of the total expenditure. PE increase by 1% when compared to last year while LCDF and OC are down 11% and 2%, respectively.

Overspent ministries 2021

The number of overspent ministries continued to get smaller over the years and in 2021 only one ministry reported an overspending of \$96k. This is indeed a significant improvement compared to previous years.



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 7

Table 6. Overspent ministries

Ministry Name	Ori Budget	Revi Budget	CY Actual	Bal Over/(Under)
Police and Prisons	\$11,188,360.13	\$11,188,360.13	\$11,284,382.44	-\$96,022.31

Development revenue

Presented in Table 7 is the summary of funded projects received in 2021 stood at \$89m.

Table 7: Development Fund revenue by Donor 2021 and 2020.

Donor	2021 Revenue	2020 Revenue	%oftotal21	Change	%change
CHINA	- 8,557,800.53	- 30,268,059.78	9.56%	21,710,259	-254%
EU	- 288.00	- 26,482.34	0.00%	26,194	-9095%
India	- 55,670.68	- 35,567.90	0.06%	- 20,103	36%
Italy	-	- 393,374.85	0.00%	393,375	0%
Japan	- 269,226.00	-	0.30%	- 269,226	100%
Others	- 11,041,136.58	- 1,504,774.34	12.33%	- 9,536,362	86%
SPC	- 237,162.68	- 69,850.43	0.26%	- 167,312	71%
SPREP	- 21,379.86	- 23,164.06	0.02%	1,784	-8%
UN Women	- 377,569.86	- 70,785.25	0.42%	- 306,785	81%
UNDP	- 651,159.43	- 498,712.37	0.73%	- 152,447	23%
UNEP	- 93,584.79	- 92,170.21	0.10%	- 1,415	2%
UNFPA	- 154,419.16	- 234,561.19	0.17%	80,142	-52%
UNICEF	- 908,619.93	- 1,234,458.16	1.01%	325,838	-36%
WHO	- 107,346.10	- 107,426.90	0.12%	81	0%
PIFS	-	- 3,211.01	0.00%	3,211	
ADB/GOK	- 2,065,511.02	-	2.31%	- 2,065,511	100%
AusAID/AAP/DFAT	- 1,710,787.00	- 3,856,755.50	1.91%	2,145,969	-125%
NZAP/MFAT	- 13,115,452.60	- 7,820,663.05	14.64%	- 5,294,790	40%
UNESCO	- 20,105.15	-	0.02%	- 20,105	100%
FAO	- 107,875.10	-	0.12%	- 107,875	100%
Development Partners	- 39,495,094.47	- 46,240,017.34	44.10%	6,744,923	-17%
GOK Development Funds	-49,808,820	-63,339,834	55.62%	13,531,014	-27%
Revolving Fund	-254,734	-213,994	0.28%	- 40,740	16%
Grand Total	- 89,558,648.75	- 109,793,845.92	100%	20,235,197	-23%

As disclosed in Table 7, the total project funds received is down from 12% to 23% or \$20.2m in 2021. The contribution of the project revenues or warranted project are shared between GOK (55.5%) and DP (44.2%). Some of the projects' balance, however, may not tally with the bank balance due to the issue with the allocation/posting.

Others/Unallocated Projects

There is a sharp increase of unallocated project funds from \$1.5 to \$10.4 m this fiscal year. Table 8 below shows the value of this by donor. These are the funds that have been credited to the development bank account but have not allocated to their project. The project reconciliation process is still ongoing and a separate DFAT funding has been secured for this reconciliation task. Although, this is the case, the unallocated project funds remain a major issue that needed a remedy.


.....

 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.

Table 8: Summary of unallocated projects by donors for 2021.

Donor	Total Amount
The Fred Hollows	\$ 4,749.00
China	\$ 4,001,696.56
DFAT	\$ 3,215,719.00
FAO	\$ 8,083.00
MFAT	\$ 1,878,278.90
Others	\$ 715,969.41
UN	\$ 183,533.28
UNDP	\$ 158,564.87
UNICEF	\$ 73,586.26
Unknown	\$ 117,761.81
WHO	\$ 35,250.90
Grand Total	\$ 10,393,192.99


Development expenditures

The total Project expenditure for 2021 is valued at \$77.1m as summarised in Table 9.

Table 9: Project expenditure by donor in 2021.

Donor Name	2021 Expenditure	2020 Expenditure	%oftotal20	Change	%change
ADB/GOK	1,700,904.63	-	2.21%	1,700,905	100%
AusAID/AAP/DFAT	660,570.43	2,501,459.09	0.86%	- 1,840,889	-279%
Canada	-	6,339.65	0.00%	- 6,340	0%
CHINA	9,694,456.87	3,423,802.96	12.57%	6,270,654	65%
EU	36,362.06	35,107.29	0.05%	1,255	3%
FAO	51,193.36	-	0.07%	51,193	100%
FFA	7,307.80	4,500.00	0.01%	2,808	38%
India	73,128.67	145,190.99	0.09%	- 72,062	-99%
Italy	72,647.18	729,759.17	0.09%	- 657,112	-905%
Japan	142,436.07	345,447.64	0.18%	- 203,012	-143%
NZAP/MFAT	3,929,706.78	5,891,636.60	5.09%	- 1,961,930	-50%
Others	1,130,677.14	2,042,880.11	1.47%	- 912,203	-81%
PIFS	-	1,950.00	0.00%	- 1,950	0%
PNG	-	237,072.69	0.00%	- 237,073	0%
SPC	235,157.20	112,400.07	0.30%	122,757	52%
SPREP	45,314.37	14,816.56	0.06%	30,498	67%
Taiwan	438,688.62	1,068,273.54	0.57%	- 629,585	-144%
UN Women	292,137.46	224,409.21	0.38%	67,728	23%
UNDP	702,803.56	449,315.21	0.91%	253,488	36%
UNEP	213,838.41	203,752.25	0.28%	10,086	5%
UNESCO	17,807.25	930.00	0.02%	16,877	95%
UNFPA	243,870.04	143,454.86	0.32%	100,415	41%
UNICEF	880,513.39	806,409.15	1.14%	74,104	8%
WHO	53,781.05	69,338.78	0.07%	- 15,558	-29%
Development Partners	20,623,302.34	18,458,245.82	26.74%	2,165,057	10%
GOK Development Funds	56,441,610.04	85,200,839.95	73.18%	- 28,759,230	-51%
GOK Revolving fund	64,842.84	19,451.70	0.08%	45,391	70%
Grand Total	77,129,755.22	103,678,537.47	100.00%	- 26,548,782	-34%

The total project expenditure reportedly falls by \$26.5 m (- 34%) from \$103.7 to \$77.1m in 2021.

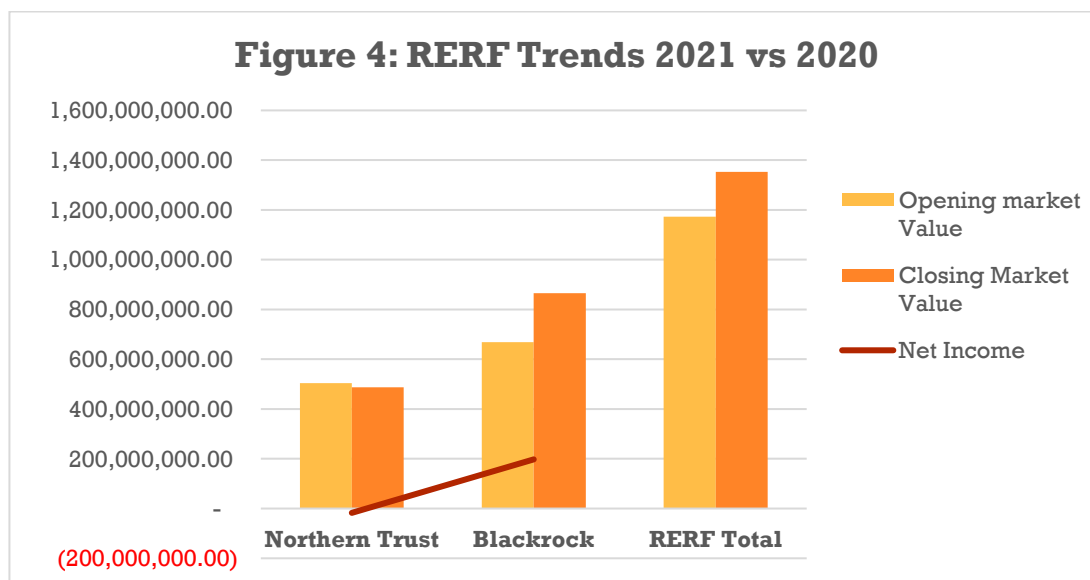


 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 9

RERF

The combined value of the Revenue Equalisation Reserve Fund stands at \$1.35b in 2021. Fund managers Northern Trust and Blackrock hold the fund's market value as \$486.9m and \$865.7m, respectively. Compared to last year, there is a decrease in the Northern Trust value of 3% (or \$17.3m) and an increase for Blackrock by 22% (or \$197.5m).

The GOK, via the Investment Committee, with the technical assistance of the fund custodian (NY Mellon), continues to exercise rigorous control over the fund managers. The RERF dividend of \$40m, approved at the end of 2020 to equalise the 2021 budget, is kept offshore by SSG in Australia.



SSG Cash trust

The Government cash trust account in Australia reached the total of \$155.83m (2020: \$155.76m). There is still no withdrawal from this offshore bank account to date. Refer to Statement V


Cash at Bank and Cash equivalents

The total cash holdings show a decrease of 11% or \$29.5 m. The 2021 Cash Flow statement gives a full detail of the net decrease in cash held at the end of 2021 on page 72.

3. Summary of 2021 account

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

- Continue dominance of the overseas fishing license as the primary revenue earner for the Government
- Increase in all Tax-related revenues
- Social Security Payment reached its total commitment this year, causing a sharp increase in the OGC.
- All Government payments, including civil servants and temporary employees, are paid electronically via transactive banking.
- All ministries except one show no unauthorized spending
- Cash Reserve at ANZ is still at a "favourable" or "comfortable" level.
- The Cash Flow Statement follows a direct method for disclosing cash movements in the Government operating activities.


.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.

- ✚ Continued computerization and automation of account systems and processes within the Treasury and account units in LM
- ✚ ADB IFMIS project has progressed well in its implementation phase, despite covid 19.



.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 11


ANNUAL ACCOUNTS

Pursuant to section 39 of the Public Finance (Control & Audit) Act, 1998, I am pleased to submit the 2021 GOK Annual Account to the Auditor General, which comprises of the following statements:

STATEMENT I: BALANCE SHEET

Government of Kiribati Balance sheet as at 31st December 2021

Account Classifications	Notes (refer Statements)	2021	2020
Investments			
Investments with Northern Trust	XI	486,924,827.63	504,229,178.63
Investments with Blackrock	XI	865,751,785.75	668,207,498.20
Land in Fiji	XI	-	9,300,180.00
PIPA Trust Fund	XI	7,361,554.00	6,255,461.00
Other Investments	XI	156,157,834.02	156,088,201.51
		<u>1,516,196,001.40</u>	<u>1,344,080,519.34</u>
Cash			
Cast at Bank and on hand	VI	251,507,630.56	281,717,440.15
Cash in Transit	XIX	8,979,041.14	8,269,490.68
		<u>260,486,671.70</u>	<u>289,986,930.83</u>
Advances			
Public Officers	VII	8,797,858.52	9,352,150.48
Sundry Advances	VII	922,926.64	856,176.45
		<u>9,720,785.16</u>	<u>10,208,326.93</u>
Non Current Asset			
Land in Fiji	XI	9,300,180.00	-
SUSPENSE			
	XVII	28,569,913.86	29,419,096.71
TOTAL Assets			
		<u>1,824,273,552.12</u>	<u>1,673,694,873.81</u>
Less:			


.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.


Account Classifications	Notes (refer Statements)	2021	2020
Deposits			
Deceased Native Estates	IX	1,696,287.32	1,398,688.66
Public Officers	IX	17,253.46	14,482.46
Sundry Deposits	IX	6,112,626.72	6,866,398.64
Telmos	IX	7,969,908.95	7,285,631.16
Total Liabilities		15,796,076.45	15,565,200.92
Total Net Asset		1,808,477,475.67	1,658,129,672.89
ATTRIBUTABLE TO			
Consolidated Fund	II	136,742,828.83	179,972,222.92
Development Fund	XVI	129,112,980.27	116,684,167.49
Revenue Equalization Reserve Fund	XX	1,352,676,613.38	1,172,436,676.83
Special Funds	V	14,289,384.34	13,028,258.16
Other Funds	V	175,655,668.85	176,008,347.49
Total Equity		1,808,477,475.67	1,658,129,672.89



Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.

STATEMENT II: STATEMENT OF RECEIPTS AND PAYMENTS BY HEADS
Government of Kiribati Consolidated Fund as at 31st December 2021

Description	Expenditure			Revenue				
	Org Budget	Rev Budget	Actual	Over (Under)	Org Budget	Rev Budget	Actual	Over (Under)
Contribution to Development Fund	46,795,753	48,790,748	48,790,748	0	0	0	0	0
Office of Te Beretitenti	2,744,078	2,744,078	2,742,696	1,382	0	0	0	0
Public Service Office	1,356,664	1,356,664	1,298,385	58,279	0	0	0	0
Judiciary	2,921,914	3,082,239	2,863,153	219,087	-365,000	-365,000	-282,413	-82,587
Police and Prisons	11,188,360	11,188,360	11,284,382	-96,022	-89,126	-89,126	-110,416	21,290
Public Service Commission	376,110	376,110	362,529	13,581	0	0	0	0
Foreign Affairs	3,551,119	3,551,119	2,597,505	953,613	-52,250	-52,250	-306,392	254,142
Ministry of Internal Affairs	3,182,005	3,182,005	3,065,107	116,898	-1,000	-1,000	-2,240	1,240
Ministry of Environment, lands and Agricultural Development	4,748,142	4,748,142	4,696,814	51,328	-295,363	-295,363	-792,935	497,572
Maneaba ni Maungatabu	5,780,364	5,813,736	5,575,115	238,622	-5,850	-5,850	-44,256	38,406
Ministry of Commerce, Industry and Cooperatives	2,606,387	2,606,387	2,602,360	4,026	-69,583	-69,583	-105,696	36,113
Kiribati Audit Office	1,077,001	1,077,001	1,028,778	48,223	-27,000	-27,000	-28,200	1,200
Office of the Attorney General	1,106,034	1,106,034	937,395	168,639	-850	-850	-411	-439
Ministry of Fisheries and Marine Resources Development	4,196,905	4,196,905	4,101,674	95,231	-165,496,000	-165,496,000	-169,374,034	3,878,034
Ministry of Health	27,352,296	27,352,296	27,241,545	110,751	-117,000	-117,000	-185,992	68,992




 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 14

Description	Expenditure				Revenue			
	Org Budget	Rev Budget	Actual	Over (Under)	Org Budget	Rev Budget	Actual	Over (Under)
Ministry of Education Ministry of Information, Communication, Transport	35,298,872	35,298,872	35,172,194	126,678	-283,605	-283,605	-380,267	96,662
Ministry of Finance and Economic Development	4,812,023	4,812,023	4,587,246	224,777	-2,425,369	-2,425,369	-2,081,364	-344,005
Ministry for Women, Youth, Sport and Social Affairs	4,330,437	4,330,437	4,328,362	2,075	-109,132,819	-109,132,819	-74,865,375	-34,267,444
Ministry of Infrastructure and Sustainable Energy	2,124,146	2,124,146	1,956,399	167,747	-20,490	-20,490	-35,400	14,910
Ministry of Labour and Human Resources Development	4,355,162	4,355,162	4,225,530	129,632	-57,000	-57,000	-61,736	4,736
Ministry of Line and Phoenix Development	6,375,213	6,375,213	6,287,334	87,878	-241,500	-241,500	-231,833	-9,667
Ministry of Justice	4,914,369	4,914,369	4,906,378	7,990	-635,150	-635,150	-831,714	196,564
Leadership Commission	3,808,437	3,808,437	3,536,414	272,023	-157,700	-157,700	-238,133	80,433
Debt Servicing	460,827	460,827	245,960	214,867	0	0	0	0
Other Government Expenses	3,681,769	3,783,619	3,739,921	43,698	0	0	0	0
	90,281,601	113,750,220	104,880,519	8,869,701	0	0	0	0
Grand TOTAL	279,425,987.82	305,185,148.82	293,054,444.57	12,130,704.25	-279,472,655.00	-279,472,655.00	-249,958,807.17	-29,513,847.83

Statement No. II - Consolidated Fund - Retain Earnings Calculation

	2021	2020



 Mr. Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 15

Description	Expenditure			Revenue			
	Org Budget	Rev Budget	Actual	Org Budget	Rev Budget	Actual	Over (Under)
Consolidated Fund Balance as at 1st January							
ADD: Net Movement of adjustments	-179,972,222.92	-144,501,458.83					
	133,756.64	-219,217.73					
Disclosed in the Trial Balance	-179,838,466.28	-144,720,676.56					
ADD:							
Revenues (all C's)	-249,958,807.17	-248,870,319.82					
DEDUCT:							
Expenditure (all E's)	293,054,444.57	213,618,773.46					
TOTAL per Balance Sheet	-136,742,828.88	-179,972,222.92					



.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 16

STATEMENT III & IV: Comparative Statement of Recurrent Expenditure & Revenue against Estimate by Sub Head as at 31 December 2021

Ministry	Expenditure			Revenue			Variance Over/(Under)
	Original Budget	Revised Budget	Actual	Original Budget	Revised Budget	Actual	
02 - LOCAL CONTRIBUTION TO DEVELOPMENT FUND (LCDF)							
Contribution to Development Fund	46,795,753.00	48,790,748.00	48,790,748.00	0.00			0.00
TOTAL	46,795,753.00	48,790,748.00	48,790,748.00	0.00	0.00	0.00	0.00
09 - OFFICE OF TE BERETITENTI (OB)							
Administration & Policy	1,215,424.00	1,215,424.00	1,215,278.31	-145.69	0.00	0.00	0.00
Support services to Te Beretitenti	279,866.22	279,866.22	279,758.83	-107.39	0.00	0.00	0.00
Communications & Relations	82,662.75	82,662.75	82,378.64	-284.11	0.00	0.00	0.00
Meteorological Services	748,584.13	748,584.13	748,460.59	-123.54	0.00	0.00	0.00
Strategic National Policy	223,296.53	223,296.53	222,912.36	-384.17	0.00	0.00	0.00
Cabinet Secretariat	194,244.40	194,244.40	193,907.34	-337.06	0.00	0.00	0.00
TOTAL	2,744,078.03	2,744,078.03	2,742,696.07	-1,381.96	0.00	0.00	0.00
10 - PUBLIC SERVICE OFFICE (PSO)							
Administration and Policy	649,777.53	649,777.53	643,225.62	-6,551.91	0.00	0.00	0.00

.....
 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 17

Ministry	Expenditure					Revenue					Variance Over/(Under)	
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)				
Human Resource Management	311,018.75	311,018.75	298,789.58	-12,229.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
PSPSM	245,293.24	245,293.24	215,679.79	-29,613.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
IT/DMR	150,574.41	150,574.41	140,690.15	-9,884.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	1,356,663.93	1,356,663.93	1,298,385.14	-58,278.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
11 - JUDICIARY (HIGH COURT)												
High Court	858,185.31	1,018,510.31	944,233.36	-74,276.95	-162,500.00	-162,500.00	-136,401.55	-26,098.45				
Magisterial Services	1,564,687.39	1,564,687.39	1,452,257.20	-112,430.19	-142,500.00	-142,500.00	-135,620.01	-6,879.99				
Judicial Technical	499,041.75	499,041.75	466,662.09	-32,379.66	-60,000.00	-60,000.00	-10,391.58	-49,608.42				
TOTAL	2,921,914.45	3,082,239.45	2,863,152.65	-219,086.80	-365,000.00	-365,000.00	-282,413.14	-82,586.86				
12 - KIRIBATI POLICE SERVICE (KPS)												
Admin	2,619,910.22	2,619,910.22	2,722,627.91	102,717.69	-65,545.00	-65,545.00	-65,814.80	269.80				
Fire	134,989.12	134,989.12	133,759.49	-1,229.63	0.00	0.00	0.00	0.00				
PMU	1,215,000.00	1,215,000.00	1,212,549.97	-2,450.03	-5,000.00	-5,000.00	-6,107.50	1,107.50				
Crime	1,033,823.12	1,033,823.12	1,032,531.21	-1,291.91	0.00	0.00	0.00	0.00				
Law	6,184,637.67	6,184,637.67	6,182,913.86	-1,723.81	-18,581.00	-18,581.00	-38,494.10	19,913.10				
TOTAL	11,188,360.13	11,188,360.13	11,284,382.44	96,022.31	-89,126.00	-89,126.00	-110,416.40	21,290.40				
13 - PUBLIC SERVICE COMMISSION (PSC)												
Servicing the Public Service Commission	376,110.32	376,110.32	362,529.43	-13,580.89	0.00	0.00	0.00	0.00				

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 18

Ministry	Expenditure				Revenue				Variance Over/(Under)	
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
TOTAL	376,110.32	376,110.32	362,529.43	-13,580.89	0.00	0.00	0.00	0.00	0.00	
14 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION (MIFAI)										
Administration and Policy	1,015,946.38	1,015,946.38	994,004.71	-21,941.67	0.00	0.00	0.00	0.00	0.00	0.00
Immigration Services	355,283.76	355,283.76	349,062.53	-6,221.23	-51,500.00	-51,500.00	-23,378.75	-28,121.25		
Kiribati High Commission	642,392.75	642,392.75	531,463.45	-110,929.30	-750.00	-750.00	-283,013.70	282,263.70		
Mission in Beijing	540,640.14	540,640.14	115,765.81	-424,874.33	0.00	0.00	0.00	0.00		
Mission in New York	996,855.52	996,855.52	607,208.70	-389,646.82	0.00	0.00	0.00	0.00		
TOTAL	3,551,118.55	3,551,118.55	2,597,505.20	-953,613.35	-52,250.00	-52,250.00	-306,392.45	254,142.45		
15 - MINISTRY OF INTERNAL AFFAIRS (MIA)										
Administration and Policy	791,476.57	791,476.57	769,486.14	-21,990.43	0.00	0.00	0.00	0.00		
Local Government Development	622,282.51	622,282.51	598,412.93	-23,869.58	0.00	0.00	0.00	0.00		
Rural Promoting Development	1,369,356.11	1,369,356.11	1,323,719.88	-45,636.23	-1,000.00	-1,000.00	-2,240.00	1,240.00		
CMD	398,889.66	398,889.66	373,487.63	-25,402.03	0.00	0.00	0.00	0.00		
TOTAL	3,182,004.85	3,182,004.85	3,065,106.58	-116,898.27	-1,000.00	-1,000.00	-2,240.00	1,240.00		
16 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT (MELAD)										

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 19


Ministry	Expenditure				Revenue				Variance Over/(Under)
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)	
Administration and Policy	962,618.87	962,618.87	956,802.30	-5,816.57	0.00	0.00	0.00	0.00	0.00
Improving the Environment	982,261.18	982,261.18	959,386.14	-22,875.04	-11,970.00	-11,970.00	-222,871.29	210,901.29	210,901.29
Lands Administration	1,167,889.83	1,167,889.83	1,150,783.84	-17,105.99	-228,393.00	-228,393.00	-498,383.26	269,990.26	269,990.26
Agriculture and Livestock Division	1,635,372.31	1,635,372.31	1,629,842.12	-5,530.19	-55,000.00	-55,000.00	-71,680.82	16,680.82	16,680.82
TOTAL	4,748,142.19	4,748,142.19	4,696,814.40	-51,327.79	-295,363.00	-295,363.00	-792,935.37	497,572.37	497,572.37
17 - MANEABA NI MAUNGATABU (MM)									
Administration and Support Services	1,562,195.12	1,583,333.12	1,441,071.17	-142,261.95	-5,500.00	-5,500.00	-44,255.61	38,755.61	38,755.61
Parliamentary Meetings	3,577,474.25	3,589,708.25	3,548,748.89	-40,959.36	-350.00	-350.00	0.00	-350.00	-350.00
Parliamentary Committees	640,695.00	640,695.00	585,294.54	-55,400.46	0.00	0.00	0.00	0.00	0.00
TOTAL	5,780,364.37	5,813,736.37	5,575,114.60	-238,621.77	-5,850.00	-5,850.00	-44,255.61	38,405.61	38,405.61
18 - MINISTRY OF COMMERCE INDUSTRY AND COOPERATIVES (MCIC)									
Administration and Policy	977,282.74	976,385.63	974,700.52	-1,685.11	0.00	0.00	0.00	0.00	0.00
Protection of Consumer Rights & Intellectual Property Rights, including	579,637.58	580,534.69	579,620.17	-914.52	-49,650.00	-49,650.00	-77,485.40	27,835.40	27,835.40



Ministry	Expenditure				Revenue				Variance Over/(Under)
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)	
Facilitation of Fair Trading									
Promotion and Assitance to Private Sector Development	717,620.86	717,620.86	717,437.26	-183.60	-19,933.00	-19,933.00	-28,210.35	8,277.35	
Promotion of Commerce and Industry in Kiritimat	331,845.34	331,845.34	330,602.29	-1,243.05	0.00	0.00	0.00	0.00	
TOTAL	2,606,386.52	2,606,386.52	2,602,360.24	-4,026.28	-69,583.00	-69,583.00	-105,695.75	36,112.75	
19 - KIRIBATI NATIONAL AUDIT OFFICE (KNAO)									
Admin	367,822.33	499,322.33	471,577.69	-27,744.64	0.00	0.00	0.00	0.00	
Treasury	162,773.21	127,273.21	126,364.67	-908.54	0.00	0.00	0.00	0.00	
SOE Division	157,139.41	144,139.41	142,658.99	-1,480.42	-20,000.00	-20,000.00	-24,000.00	4,000.00	
Local Government	207,858.59	175,858.59	164,806.21	-11,052.38	0.00	0.00	0.00	0.00	
Project Division	141,834.41	90,834.41	84,994.65	-5,839.76	-7,000.00	-7,000.00	-4,200.00	-2,800.00	
IT Division	39,573.54	39,573.54	38,376.13	-1,197.41	0.00	0.00	0.00	0.00	
TOTAL	1,077,001.49	1,077,001.49	1,028,778.34	-48,223.15	-27,000.00	-27,000.00	-28,200.00	1,200.00	
20 - OFFICE OF THE ATTORNEY GENERAL (AG)									
Administration and Policy	406,903.27	406,903.27	334,343.29	-72,559.98	-850.00	-850.00	-411.40	-438.60	
Civil Law	257,796.84	257,796.84	229,558.15	-28,238.69	0.00	0.00	0.00	0.00	

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 21

Ministry	Expenditure				Revenue				Variance Over/(Under)	
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
Criminal Prosecutions	286,360.15	286,360.15	263,459.62	-22,900.53	0.00	0.00	0.00	0.00	0.00	
Drafting	154,973.33	154,973.33	110,033.51	-44,939.82	0.00	0.00	0.00	0.00	0.00	
TOTAL	1,106,033.59	1,106,033.59	937,394.57	-168,639.02	-850.00	-850.00	-411.40	-438.60		
21 - MINISTRY OF FISHERIES AND MARINE RESOURCES DEVELOPMENT (MFMIRD)										
Administration and Policy	1,094,705.02	1,094,705.02	1,062,888.39	-31,816.63	0.00	0.00	0.00	0.00	0.00	
Planning & Development	183,030.58	183,030.58	158,647.77	-24,382.81	0.00	0.00	0.00	0.00	0.00	
Coastal Fisheries Licensing & Compliance	1,769,892.84	1,769,892.84	1,767,817.54	-2,075.30	-85,000.00	-85,000.00	-6,573.40	-78,426.60		
Mineral Resource	419,612.40	419,612.40	413,684.15	-5,928.25	-165,400,000.00	-165,400,000.00	-169,358,806.22	3,958,806.22		
Competent Authority	271,946.16	271,946.16	269,405.52	-2,540.64	-11,000.00	-11,000.00	-8,654.13	-2,345.87		
ICT	309,953.10	309,953.10	289,850.94	-20,102.16	0.00	0.00	0.00	0.00	0.00	
TOTAL	4,196,904.66	4,196,904.66	4,101,673.87	-95,230.79	-165,496,000.00	-165,496,000.00	-169,374,033.75	3,878,033.75		
22 - MINISTRY OF HEALTH (MOH)										
Administration and Policy	3,784,004.82	3,934,004.82	3,933,102.02	-902.80	-106,000.00	-106,000.00	-180,760.05	74,760.05		
Supportive Services	2,506,216.29	2,656,216.29	2,635,531.29	-20,685.00	0.00	0.00	0.00	0.00	0.00	
Public Health Services - Preventive	1,338,378.44	1,338,378.44	1,326,704.89	-11,673.55	0.00	0.00	0.00	0.00	0.00	



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 22

Ministry	Expenditure				Revenue				Variance Over/(Under)	
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
Curative	3,046,003.79	2,896,003.79	2,878,176.52	-17,827.27	0.00	0.00	0.00	0.00	0.00	
Laboratory Services	738,346.61	738,346.61	737,500.09	-846.52	0.00	0.00	0.00	0.00	0.00	
Radiology	353,993.38	353,993.38	349,512.84	-4,480.54	0.00	0.00	0.00	0.00	0.00	
Pharmacy and Medical Stores	3,146,655.00	3,146,655.00	3,144,308.87	-2,346.13	0.00	0.00	0.00	0.00	0.00	
Physiotherapy services	348,899.23	348,899.23	345,472.04	-3,427.19	-1,000.00	-1,000.00	-277.00	-723.00	-723.00	
Dental Services	531,761.40	531,761.40	528,406.22	-3,355.18	-10,000.00	-10,000.00	-4,954.65	-5,045.35	-5,045.35	
Nursing care and medical training	8,871,644.07	8,721,644.07	8,698,713.77	-22,930.30	0.00	0.00	0.00	0.00	0.00	
Linnix Services	1,507,782.82	1,507,782.82	1,506,576.19	-1,206.63	0.00	0.00	0.00	0.00	0.00	
SKH	948,155.10	948,155.10	927,517.29	-20,637.81	0.00	0.00	0.00	0.00	0.00	
Health Promotion	230,455.27	230,455.27	230,022.90	-432.37	0.00	0.00	0.00	0.00	0.00	
TOTAL	27,352,296.22	27,352,296.22	27,241,544.93	-110,751.29	-117,000.00	-117,000.00	-185,991.70	68,991.70	68,991.70	
23 - MINISTRY OF EDUCATION (MOE)										
Administration and Policy	1,705,025.18	1,705,025.18	1,687,581.68	-17,443.50	-157,305.00	-157,305.00	-165,274.22	7,969.22	7,969.22	
Primary Education Services	13,263,127.02	13,263,127.02	13,256,185.75	-6,941.27	-92,800.00	-92,800.00	-133,118.70	40,318.70	40,318.70	
Junior Secondary Education	8,860,215.17	8,860,215.17	8,852,831.19	-7,383.98	0.00	0.00	0.00	0.00	0.00	
PPD & TR	136,265.52	136,265.52	135,587.89	-677.63	0.00	0.00	0.00	0.00	0.00	
Teabike College	1,143,125.09	1,143,125.09	1,142,373.88	-751.21	0.00	0.00	0.00	0.00	0.00	

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 23

Ministry	Expenditure					Revenue				
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
Kiribati Teachers College	1,575,591.29	1,575,591.29	1,575,430.80	-160.49	0.00	0.00	0.00	0.00		
Exams	696,906.21	696,906.21	695,702.01	-1,204.20	-22,750.00	-22,750.00	-56,603.35	33,853.35		
CDRC	647,863.79	647,863.79	637,735.31	-10,128.48	0.00	0.00	0.00	0.00		
Library and Archival Services	455,795.59	455,795.59	454,009.36	-1,786.23	-10,750.00	-10,750.00	-25,270.90	14,520.90		
SSS	2,881,942.54	2,881,942.54	2,874,857.67	-7,084.87	0.00	0.00	0.00	0.00		
Facility Management Unit	544,618.30	544,618.30	543,353.24	-1,265.06	0.00	0.00	0.00	0.00		
Stats & IT	270,405.31	270,405.31	265,485.34	-4,919.97	0.00	0.00	0.00	0.00		
KGV & EBS	2,619,724.53	2,619,724.53	2,617,242.72	-2,481.81	0.00	0.00	0.00	0.00		
KQA	53,412.84	53,412.84	49,747.12	-3,665.72	0.00	0.00	0.00	0.00		
ECCE	444,853.83	444,853.83	384,069.97	-60,783.86	0.00	0.00	0.00	0.00		
TOTAL	35,298,872.21	35,298,872.21	35,172,193.93	-126,678.28	-283,605.00	-283,605.00	-380,267.17	96,662.17		
24 - MINISTRY OF INFORMATION COMMUNICATIONS TRANSPORT AND TOURISM DEVELOPMENT (MCTTD)										
Administration and Policy	1,238,601.94	1,238,601.94	1,200,675.81	-37,926.13	-2,017,469.00	-2,017,469.00	-916,420.72	-1,101,048.28		
Marine	481,911.96	481,911.96	446,813.41	-35,098.55	-101,000.00	-101,000.00	-89,421.02	-11,578.98		
Navigation	113,631.24	113,631.24	108,087.32	-5,543.92	-40,000.00	-40,000.00	-19,739.02	-20,260.98		
Aviation	399,419.74	399,419.74	370,687.09	-28,732.65	0.00	0.00	0.00	0.00		
Airport Services	843,433.05	843,433.05	794,136.27	-49,296.78	0.00	0.00	0.00	0.00		
Kiribati Post	529,047.71	529,047.71	518,634.58	-10,413.13	-158,900.00	-158,900.00	-939,244.52	780,344.52		
Printery	341,952.01	341,952.01	341,193.66	-758.35	-108,000.00	-108,000.00	-116,538.57	8,538.57		

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 24

Ministry	Expenditure					Revenue				
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
Tourism	555,107.49	555,107.49	514,400.37	-40,707.12	0.00	0.00	0.00	0.00		
ICT	308,917.66	308,917.66	292,617.75	-16,299.91	0.00	0.00	0.00	0.00		
TOTAL	4,812,022.80	4,812,022.80	4,587,246.26	-224,776.54	-2,425,369.00	-2,425,369.00	-2,081,363.85	-344,005.15		
25 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT (MFED)										
Administration and Policy	1,186,176.45	1,457,094.45	1,456,670.27	-424.18	-13,971,978.00	-13,971,978.00	-3,500,000.00	-10,471,978.00		
Account Division	1,454,417.06	1,425,249.06	1,424,939.64	-309.42	-5,164,117.00	-5,164,117.00	-5,394,983.48	230,866.48		
Internal Audit	134,919.95	110,715.95	110,203.87	-512.08	0.00	0.00	0.00	0.00		
Economic Policy and Budget Management	396,013.11	352,485.11	352,184.56	-300.55	-40,000,000.00	-40,000,000.00	0.00	-40,000,000.00		
Taxation Administration	596,321.87	532,595.87	532,438.00	-157.87	-49,996,724.00	-49,996,724.00	-65,970,391.59	15,973,667.59		
National Statistics Office	240,878.23	177,487.23	177,471.38	-15.85	0.00	0.00	0.00	0.00		
IT Department	234,818.54	224,462.54	224,376.99	-85.55	0.00	0.00	0.00	0.00		
CPU	86,891.89	50,346.89	50,077.08	-269.81	0.00	0.00	0.00	0.00		
TOTAL	4,330,437.10	4,330,437.10	4,328,361.79	-2,075.31	-109,132,819.00	-109,132,819.00	-74,865,375.07	-34,267,443.93		
26 - MINISTRY OF WOMEN, YOUTH, SPORT AND SOCIAL AFFAIRS										
Administration and Policy	1,207,964.61	1,207,964.61	1,169,336.03	-38,628.58	0.00	0.00	0.00	0.00		
Sport Division	151,843.69	151,843.69	142,704.23	-9,139.46	-20,490.00	-20,490.00	-35,400.00	14,910.00		

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 25

Ministry	Expenditure				Revenue				Variance Over/(Under)	
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
Social Welfare	292,041.03	292,041.03	278,344.13	-13,696.90	0.00	0.00	0.00	0.00	0.00	
Youth Division	136,137.47	136,137.47	95,954.13	-40,183.34	0.00	0.00	0.00	0.00	0.00	
Women	192,833.50	192,833.50	164,430.25	-28,403.25	0.00	0.00	0.00	0.00	0.00	
NGO Division	63,125.17	63,125.17	44,135.97	-18,989.20	0.00	0.00	0.00	0.00	0.00	
Disability	80,200.71	80,200.71	61,494.68	-18,706.03	0.00	0.00	0.00	0.00	0.00	
TOTAL	2,124,146.18	2,124,146.18	1,956,399.42	-167,746.76	-20,490.00	-20,490.00	-35,400.00	14,910.00	14,910.00	
27 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY										
Administration and Policy	1,192,319.46	1,192,319.46	1,180,502.99	-11,816.47	-1,000.00	-1,000.00	-8,643.81	7,643.81	7,643.81	
Energy Planning	269,025.08	269,025.08	253,104.48	-15,920.60	-1,000.00	-1,000.00	-3,840.97	2,840.97	2,840.97	
Electricity for Public Places	10,200.00	10,200.00	10,139.50	-60.50	0.00	0.00	0.00	0.00	0.00	
Department of engineering	13,686.00	13,686.00	12,094.44	-1,591.56	0.00	0.00	0.00	0.00	0.00	
Construction Services	873,938.57	873,938.57	836,425.34	-37,513.23	0.00	0.00	0.00	0.00	0.00	
Water & Sanitation	620,960.14	620,960.14	607,957.89	-13,002.25	0.00	0.00	0.00	0.00	0.00	
Quality Control	300,520.30	300,520.30	294,508.39	-6,011.91	-10,000.00	-10,000.00	-29,462.44	19,462.44	19,462.44	
Architectural	149,354.65	149,354.65	140,702.90	-8,651.75	-30,000.00	-30,000.00	-9,654.43	-20,345.57	-20,345.57	
Civil Engineer	764,174.78	764,174.78	731,058.30	-33,116.48	-15,000.00	-15,000.00	-10,134.30	-4,865.70	-4,865.70	
Cost & Planning	160,982.75	160,982.75	159,035.97	-1,946.78	0.00	0.00	0.00	0.00	0.00	
TOTAL	4,355,161.73	4,355,161.73	4,225,530.20	-129,631.53	-57,000.00	-57,000.00	-61,735.95	4,735.95	4,735.95	

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 26

Ministry	Expenditure				Revenue				Variance Over/(Under)
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)	
28 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCE									
Administration and Policy	961,850.77	961,850.77	921,901.73	-39,949.04	0.00	0.00	0.00	0.00	0.00
Labour and Employment	633,265.38	633,265.38	614,340.48	-18,924.90	-1,500.00	-1,500.00	-1,304.50	-195.50	-195.50
Kiribati Technical Institute Services	2,103,160.02	2,103,160.02	2,086,662.09	-16,497.93	-100,000.00	-100,000.00	-134,294.65	34,294.65	34,294.65
Marine Training Center	2,676,936.37	2,676,936.37	2,664,430.10	-12,506.27	-140,000.00	-140,000.00	-96,234.05	-43,765.95	-43,765.95
TOTAL	6,375,212.54	6,375,212.54	6,287,334.40	-87,878.14	-241,500.00	-241,500.00	-231,833.20	-9,666.80	-9,666.80
29 - MINISTRY OF LINE AND PHOENIX ISLANDS DEVELOPMENT (MLPID)									
Administration and Policy	935,109.04	936,135.04	935,499.02	-636.02	-18,500.00	-18,500.00	-23,801.67	5,301.67	5,301.67
Finance Management	274,164.06	273,138.06	271,574.80	-1,563.26	0.00	0.00	0.00	0.00	0.00
Public Works Development	932,614.38	936,814.38	936,693.89	-120.49	-1,500.00	-1,500.00	-2,892.00	1,392.00	1,392.00
Housing	131,188.19	131,188.19	131,171.61	-16.58	-68,900.00	-68,900.00	-73,362.68	4,462.68	4,462.68
Electricity Distribution	410,333.12	410,333.12	409,787.40	-545.72	-400,000.00	-400,000.00	-590,185.53	190,185.53	190,185.53
Power	358,185.91	358,185.91	358,159.15	-26.76	0.00	0.00	0.00	0.00	0.00
IT	162,623.25	162,623.25	162,488.98	-134.27	0.00	0.00	0.00	0.00	0.00
Civil Engineering	331,475.41	331,475.41	330,455.72	-1,019.69	-1,250.00	-1,250.00	-5,509.30	4,259.30	4,259.30

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 27

Ministry	Expenditure					Revenue				
	Original Budget	Revised Budget	Actual	Variance Over/(Under)		Original Budget	Revised Budget	Actual	Variance Over/(Under)	
Planning	114,841.35	110,641.35	109,865.46	-775.89		0.00	0.00	0.00	0.00	0.00
Solar Salt	140,734.91	140,734.91	140,640.87	-94.04		0.00	0.00	0.00	0.00	0.00
HMM	434,239.59	434,239.59	433,050.66	-1,188.93		-55,000.00	-55,000.00	-25,629.25	-29,370.75	
Water	565,180.36	565,180.36	564,794.08	-386.28		-90,000.00	-90,000.00	-110,333.29	20,333.29	
Linnix Agency	123,679.17	123,679.17	122,196.74	-1,482.43		0.00	0.00	0.00	0.00	0.00
TOTAL	4,914,368.74	4,914,368.74	4,906,378.38	-7,990.36		-635,150.00	-635,150.00	-831,713.72	196,563.72	
37 - MINISTRY OF JUSTICE										
Administration and Policy	727,298.82	727,298.82	685,185.20	-42,113.62		0.00	0.00	0.00	0.00	0.00
Custom	818,203.30	818,203.30	800,282.87	-17,920.43		-70,500.00	-70,500.00	-88,371.64	17,871.64	
Prison	891,595.99	891,595.99	853,023.22	-38,572.77		0.00	0.00	0.00	0.00	0.00
Civil Registration	300,142.60	300,142.60	278,830.92	-21,311.68		-85,000.00	-85,000.00	-146,211.00	61,211.00	
Human Rights	129,404.78	129,404.78	112,140.49	-17,264.29		0.00	0.00	0.00	0.00	0.00
OPL	718,917.33	718,917.33	630,462.49	-88,454.84		-2,200.00	-2,200.00	-3,550.00	1,350.00	
Xmas	142,695.37	142,695.37	116,970.83	-25,724.54		0.00	0.00	0.00	0.00	0.00
Election	80,179.26	80,179.26	59,518.47	-20,660.79		0.00	0.00	0.00	0.00	0.00
TOTAL	3,808,437.45	3,808,437.45	3,536,414.49	-272,022.96		-157,700.00	-157,700.00	-238,132.64	80,432.64	
38 - LEADERSHIP COMMISSION										
Administration and Policy	289,111.86	289,111.86	178,150.10	-110,961.76		0.00	0.00	0.00	0.00	0.00
Commission	171,715.19	171,715.19	67,809.63	-103,905.56		0.00	0.00	0.00	0.00	0.00
TOTAL	460,827.05	460,827.05	245,959.73	-214,867.32		0.00	0.00	0.00	0.00	0.00

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 28

Ministry	Expenditure				Revenue			
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)
30 - Debt Servicing								
Debt Servicing	3,681,768.72	3,783,618.72	3,739,920.90	-43,697.82				
TOTAL	3,681,768.72	3,783,618.72	3,739,920.90	-43,697.82				
31 - Other Government Expenses								
Kiribati Housing Subsidy	250,000.00	250,000.00	250,000.00	0.00				
Support Grant	4,159,811.00	4,159,811.00	3,861,513.30	-298,297.70				
Local Council Grant	180,686.00	180,686.00	111,895.00	-68,791.00				
Ferry Service to Remote Island	22,757.00	22,757.00	7,715.00	-15,042.00				
Land Rents	9,657,930.00	9,657,930.00	7,823,579.16	-1,834,350.84				
Secondary Mission Schools	3,081,403.00	3,146,403.00	3,136,320.01	-10,082.99				
In-Country Tertiary Support	2,131,200.00	2,131,200.00	2,131,146.22	-53.78				
USP contribution	875,980.00	875,980.00	854,932.66	-21,047.34				
School stationery for Prm&JSS	1,342,961.00	1,132,961.00	1,128,345.27	-4,615.73				
Subsidy for School Fees	3,818,812.00	3,818,812.00	3,801,639.90	-17,172.10				



.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 29

	Expenditure					Revenue			Variance Over/(Under)
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual		
School for special needs	102,376.00	102,376.00	102,376.00	0.00					
Support for pre-schools	2,000,000.00	2,265,000.00	2,261,229.50	-3,770.50					
KTC students allowances	527,040.00	407,040.00	357,916.71	-49,123.29					
Search & Rescue	800,000.00	800,000.00	784,481.16	-15,518.84					
Subsidy for xmas air services	2,080,000.00	2,080,000.00	1,574,234.44	-505,765.56					
International Contributions	2,000,000.00	2,000,000.00	1,068,848.29	-931,151.71					
Pension and KPF	97,200.00	97,200.00	51,047.18	-46,152.82					
Community Support Obligations	7,435,000.00	7,435,000.00	7,162,949.37	-272,050.63					
Freight Subsidy Local	1,000,000.00	1,000,000.00	308,699.97	-691,300.03					
Produc	420,000.00	420,000.00	180,740.46	-239,259.54					
Census	19,062,910.00	20,473,581.00	20,351,284.96	-122,296.04					
Senior Citizens' Benefit	20,000.00	20,000.00	0.00	-20,000.00					
Voluntary Organizations Grant	56,000.00	179,023.00	27,896.37	-151,126.63					
School fees for the underprivi	1,500,000.00	2,150,875.00	1,780,589.42	-370,285.58					
Disability Support Allowance	27,065,911.00	48,349,961.00	45,244,590.20	-3,105,370.80					
Unemployment benefit									

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 30

	Expenditure					Revenue			
	Original Budget	Revised Budget	Actual	Variance Over/(Under)		Original Budget	Revised Budget	Actual	Variance Over/(Under)
Ministry									
Student Allow for MTC, KIT, SONH	443,624.00	443,624.00	345,443.88	-98,180.12					
Housing Maintenance - Linnix	150,000.00	150,000.00	171,104.18	21,104.18					
TOTAL	90,281,601.00	113,750,220.00	104,880,518.61	-8,869,701.39					
GRAND TOTAL	279,425,987.82	305,185,148.82	293,054,444.57	-12,130,704.25		-279,472,655.00	-249,958,807.17	-29,513,847.83	



.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 31

STATEMENT V: SPECIAL FUNDS AND OTHER FUNDS**Government of Kiribati****Statement of Special funds and other funds as at 31st December 2021**

FUNDS	GL Code	2020	Current Year Total Credit (Receipts)	Current Year Total Debit (Expenses)	2021
Special Funds					
Kaoki Mange Special Fund	F0070000030A	-691,291.02	-2,002,661.21	1,659,980.05	-1,033,972.18
Import Levy Fund	F0070000061A	-8,729,624.99	-7,112,464.49	6,399,108.15	-9,442,981.33
Dai Nippon Causeway Fund	F0070000067A	-2,703,171.52	-313,894.36	106,887.38	-2,910,178.50
Civil Aviation Fund	F0070000069A	-350,336.64	0.00	0.00	-350,336.64
Plant and Vehicles Unit Fund	F0070000070A	-97,325.00	-201,641.70	203,560.00	-95,406.70
Highway Authority	F0070000072A	-60,618.14	0.00	0.00	-60,618.14
Sanitation maintenance fund	F0070000073A	-395,890.85	0.00	0.00	-395,890.85
		-13,028,258.16			-14,289,384.34
Other Funds					
Other Funds - Self Operated Projects	F0080000002A	-5,130,523.08		1,528,404.15	-3,602,118.93
Land Equity	F0070000071A	-8,370,000.00			-8,370,000.00
PIPA Trust Fund	F0070000074A	-6,255,461.00	-1,106,093.00		-7,361,554.00
SSGA Cash Trust	F0070000065A	-155,763,464.61	-80,249.22	10,616.71	-155,833,097.12
No. 6 Stabex Fund	F0070000063A	-488,898.80			-488,898.80
		-176,008,347.49			-175,655,668.85
TOTAL		-189,036,605.65			-189,945,053.19



.....
Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

STATEMENT VI: CASH AS AT BANK & ON HAND 31ST DECEMBER 2021

Cash at Bank and on Hand	GL CODE	2021	2020
No 1 Account	M0030000001A	47,086,536.18	15,908,779.48
No 3 Account	M0030000003A	23,497,966.27	94,679,568.42
No 4 Account	M0030000004A	117,080,236.62	81,901,071.92
No 5 Account (Kiritimati)	M0030000005A	-411,396.36	29,602.42
No 6 Account (Stabex Fund)	M0030000006A	6,576.00	6,576.00
Petty Cash (Recurrent)	M0030000007A	25,112.05	27,923.30
IBDs with BOK Ltd	M0030000008A	52,879,681.59	77,980,075.13
Kiribati High Com Bank Account	M0030000017A	-656,403.40	-1,358,229.30
Taipei Mission Bank Account	M0030000018A	-356,117.80	-356,117.80
New York Mission Bank Account	M0030000019A	100,813.54	53,304.86
Taipei Mission Petty Cash	M0030000020A	-9,669.53	-9,669.53
Kiribati High Com Petty cash	M0030000022A	122,279.50	121,968.21
EFTPOS	M0030000023A	5,282,881.16	3,287,639.15
SSGA cash trust	M0030000024A	0.00	0.00
Other funds	M0030000025A	3,602,118.93	5,130,523.08
Project Petty Cash	M0030000026A	685.62	6,974.24
		248,251,300.37	277,409,989.58
OTHER- Cash with Subaccountant			
Sub-Accountants (M31s)		3,937.85	3,937.85
State Funds - Local Governments (M32s)		3,252,392.34	4,303,512.72
		3,256,330.19	4,307,450.57
TOTAL PER BALANCE SHEET		251,507,630.56	281,717,440.15



.....
Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

STATEMENT VII: ADVANCES FROM THE CONSOLIDATED FUND**Government of Kiribati****Statement of Advances from Consolidated fund 31st December 2021**

	2021	2020
A. OTHER GOVERNMENTS		
B. SPECIAL FUNDS		
C. PUBLIC OFFICERS ADVANCES		
Advances (L100As)	6,437,814.61	6,134,978.10
Imprest (L200As)	2,360,043.96	2,446,564.91
	0.00	0.00
Standing Imprest (J0046s)	0.00	1,457.86
Other (J0044s)	0.00	769,149.61
	8,797,858.57	9,352,150.48
D. IN ANTICIPATION OF LOANS		
E. TO AGENTS		
F. SUNDRY ADVANCES		
Unallocated Cents	32,263.45	32,263.55
Supplier double & Overpayments	42,325.85	36,881.35
Rtd Chqs Contol Account	0.00	0.00
Bounce Cheques (All K accounts excluding above)	848,337.34	787,031.55
	922,926.64	856,176.45



.....
Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

STATEMENT VIII: ADVANCES FROM DEPOSITS

Government of Kiribati Advances from Deposits as at 31st December 2021

No Advances were made from Deposits in 2021



.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 35

STATEMENT IX: DEPOSITS**Deposits with Government of Kiribati 31st December 2021**

GL CODES		2021	2020
S00	DECEASED NATIVE ESTATE (S*)	(\$1,696,287.32)	(\$1,398,688.66)
	PUBLIC OFFICERS		
Q00	Salary Allotments (Q0057*)	(\$11,395.56)	(\$11,478.46)
T00	Save As You Earn Scheme (T*)	(\$5,857.90)	(\$3,004.00)
		(\$17,253.46)	(\$14,482.46)
	SUNDRY DEPOSITS (O00, O50)		
O000000010A	Trade Creditors Overseas	\$1,500.00	\$1,500.00
O005000010A	Trade Creditors Local	\$8,278.53	\$9,914.00
O0050001000A	Kir High Com KPF acc	\$14,985.79	\$18,419.49
O0050001001A	Kir High Com Insurance	\$773.43	\$773.43
O0050001002A	KHC maintenance (Cakacaka)	\$13,283.02	\$13,283.02
O0050006000A	KHC Rent	(\$31,826.91)	(\$32,004.61)
O0050006001A	Service Charge	(\$27,557.04)	(\$16,560.10)
O0050006003A	Telmo Salaries	\$0.00	\$0.00
O0050006004A	Bank Salaries	(\$75,711.97)	\$1,037,732.63
O0050006005A	KPF loan	(\$518,934.43)	(\$2,189,012.88)
O0050006006A	Kiribati Insurance Corporation	(\$77,429.78)	(\$84,163.13)
O0050006007A	Development Bank	\$0.00	\$0.00
O0050006008A	Housing Loans	(\$140,115.71)	(\$118,130.17)
O0050006010A	Chief Registrar	(\$61,824.40)	(\$344,547.31)
O0050006012A	Linnix Service Charge	(\$34,049.90)	(\$24,001.40)
O0050006013A	Sundry Deposit for NY mission	(\$82,762.57)	(\$82,761.99)
O0050006014A	KPF clearing	(\$524,439.53)	(\$392,504.37)
O0050006015A	Constabulary Reward	(\$138.22)	(\$138.22)
O0050006024A	Prison Fund	(\$33.40)	(\$33.40)
O0050006039A	No.5 unaccounted credit	(\$163,751.42)	(\$164,515.02)
O0050006040A	Security Bond Immigration	(\$102,258.69)	(\$102,258.69)
O0050006114A	Forum Fisheries	(\$486.39)	(\$473.08)
O0050006115A	Employee's contribn to KPF	(\$258,137.35)	(\$286,527.27)
O0050006117A	Bank Agency arrangement	\$5,848,439.57	\$5,382,470.73
O0050006150A	Police Fund	\$5,550.11	\$5,550.11
O0050006151A	EFPOS	\$0.00	\$0.00
O0050006152A	Outer island kpf contribution	(\$76,935.33)	(\$52,488.83)
O0050006328A	DOL Trust Fund	\$0.00	\$46,520.93
O0050006330A	Prior periods Unclaimed Chqs	(\$1,182,688.15)	(\$1,108,782.54)
O0050006334A	No1 unidentified Credit	(\$7,108,834.79)	(\$7,073,271.48)
O0050006335A	No.1 PPI unreconcile balance	\$0.00	\$0.00
O0050006339A	No 5 unidentified Credit	(\$37,517.28)	(\$9,868.58)



Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

GL CODES		2021	2020
O0050006341A	No.5 unclaimed cheques	(\$6,867.47)	(\$6,867.47)
O0050006342A	Land owners consent fee	(\$21,336.46)	(\$21,336.46)
O0050007187A	Overpayment Claims	(\$219,794.58)	(\$219,794.58)
O0050009988A	Contra Bank Statements	(\$20,131.55)	(\$19,656.60)
O0050009989A	Return of TT funds from ANZ	(\$107,483.41)	(\$101,601.21)
O0050009990A	Domaint A/C return fund - ANZ	(\$8,800.14)	\$0.00
O0050201401A	Recurrent uncollected PVs	(\$708,992.57)	(\$526,657.52)
O0050201402A	No.4 uncollected PVs	(\$348,405.29)	(\$346,413.63)
O0050201701A	Overpayment to suppliers	\$0.00	\$0.00
O5000000010A	Funds deposited into Missions	(\$58,192.44)	(\$58,192.44)
		<u>(\$6,112,626.72)</u>	<u>(\$6,866,398.64)</u>
	TELMOS (51*, 52*, 53*)		
I0051	Internal (P0051*, I0051*)	(\$487,760.17)	\$94,380.78
I0053	Internal (P0053*, I0053*)	(\$831,433.23)	(\$666,952.17)
I0052	Internal (Telmo Salaries P0052*, I0052)	(\$6,650,715.55)	(\$6,713,059.77)
P0052	Internal (Telmo Salaries P0052*, I0052)	\$0.00	\$0.00
		<u>(\$7,969,908.95)</u>	<u>(\$7,285,631.16)</u>
	Total	<u>(\$15,796,076.45)</u>	<u>(\$15,565,200.92)</u>



.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 37

Details	Currency	2021	2020	Details
World Bank (a.k.a. IBRD) Promisory Notes 99,000 SDR On Call 990,000 SDR	SDR	990,000.00	990,000.00	Callable Capital held by Kiribati for the International Bank for reconstruction and Development
International Development Association On Call 54,000 SDR	SDR	54,000.00	54,000.00	Callable Capital held by Kiribati for the International Development Association
TOTAL CONTINGENT LIABILITIES (SDR)		21,927,635.00	21,927,635.00	



.....
Mr Toromon Metutera
Accountant General
30th June 2021.

STATEMENT XI: INVESTMENTS**Government of Kiribati****Statement of Investments as at 31st December 2021**

GL CODES		2021	2020
	RERF		
V0060000200A	Investment with Northern Trust Asset Managers	486,924,827.63	504,229,178.63
V0060000204A	Investment with Blackrock Asset Managers	865,751,785.75	668,207,498.20
		<u>1,352,676,613.38</u>	<u>1,172,436,676.83</u>
	FURTHER RERF INVESTMENTS		
V0060000201A	Escrow Investment (Fiji land purchase)	9,300,180.00	9,300,180.00
V0060000202A	Investment with PIPA Trust Fund	7,361,554.00	6,255,461.00
		<u>16,661,734.00</u>	<u>15,555,641.00</u>
	OTHER INVESTMENTS		
V0060000105A	IMF No.2	292,186.50	292,186.50
V0060000203A	State street	155,833,097.12	155,763,464.61
V0060000110A	Aud A/c 55-1999 5th Anniversary	23,819.40	23,819.40
V0060000124A	Aud A/c 56-0449 10th Anniversary	8,731.00	8,731.00
		<u>156,157,834.02</u>	<u>156,088,201.51</u>
	TOTAL	<u>1,525,496,181.40</u>	<u>1,344,080,519.34</u>



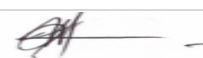
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.

STATEMENT XII: OUTSTANDING LOANS MADE FROM THE CONSOLIDATED FUND

Government of Kiribati

Statement of Outstanding loans made from Consolidated fund 31st December 2021

Borrower	Purpose and Authority	Amount Borrowed	Outstanding	Notes
National Loans Board (Development Bank of Kiribati)	To provide loans for agricultural and economic development. Authority: Secretary of State Savingram No. 236 30/5/62	100,000	100,000	Interest free loans an indefinite period issued in 1962
National Loans Board (Development Bank of Kiribati)	To meet outstanding loans application. Authority schedule of additional provision No. 4/1988 item No. 109	20,000	20,000	Interest free loans an indefinite period issued in 1977
National Loans Board (Development Bank of Kiribati)	Loans to small scale business and and agricultural coop. Authority: Dev. Aid Project 38 20/5/71	64,000	64,000	Interest free loans repayable to UK when the project is wound up
Te Mautari Ltd	Working capital. Authority: Dev Aid project 33	250,000	250,000	10% p.a interest. Repayable over 15 years from 17/8/86
KCWS	Additional working capital. Authority: Council of Ministers Memorandum No. 36/76 of 02/4/76 F:85/4 Vol 1	1,000,000	794,654	4% interest. Repayable over 15 years from 31/12/76
Air Tungaru	Purchase of Trislander spare parts. Authority:Dev Aid project No. 815 & DP 25/40 p3A are relevant	135,000	180,000	Principal and interest at 4% recoverable over 7 years at \$22,388p.a wef 10/12/80
Air Tungaru	Purchase of Trislander spare parts. Authority:Dev Aid project No. 815 & DP 25/40 p7 are relevant	64,900	300,000	Principal and interest at 4% recoverable over 7 years at \$10,745p.a wef 10/12/81
Housing Corporation	Housing loans scheme Authority: Dev Aid project No. 368 DP 34/11 F28 is relevant	100,000	100,000	5% interest.Loan repayable over 10 years (with one year grace) from 11/7/81
KCWS	Working capital issued in 1986 from Stabex fund authority: Relevant Cabinet minutes and Stabex (Special Fund) Act	500,000	415,000	Interest free loan. Repayments at \$100,000p.a wef 16/1/89



Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

Borrower	Purpose and Authority	Amount Borrowed	Outstanding	Notes
Betio Shipyard Ltd	On lending by Government of proceeds of loan 724 KIR (SF) from ADB. Refer Statement No. XIII. Authority:Government	894,963	894,963	Interest free loan. Repayments of principal over 30years commencing April 1995. Cap39. Ref File DP 24/21
Public Utilities Board	On lending by Government of proceeds of loan 786 KIR (SF) from ADB for USD700,000. See Statement No.XIII. Authority:39 ref file DP 29/02	1,076,923	1,076,923	7.65% interest. Loan repayable over 15years, commencing June 1990
Public Utilities Board	On lending by Government of proceeds of loan 922 KIR (SF) from ADB for USD890,000. See Statement No.XIII. Authority:Government Borrowing and Guarantee Act Cap39 ref file DP 29/03/88	1,202,547	1,783,875	605% interest. Loan repayable over 20years commencing September 1992
Development Bank of Kiribati	On lending by Government of a proceeds of loan 1039 KIR (SF). See Statement No. XIII. Authority:Government Borrowing and Guarantee Act Cap39 ref file DP 16/1/90	1,059,253	1,180,071	6.5% interest. Loan repayable over 12years commencing June 1984
	Total	6,467,586	7,159,486	



.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 42

STATEMENT XIII: PUBLIC DEBT**Government of Kiribati
Statement of Public Debt as at 31st December 2021**

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance @ 31/12/2020 in AUD	2021 Repayment	Closing Balance 2021
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	496,105.53	SDR	142,352.96	39,717.73	102,635.23
1989	Asian Development Bank Loan No. 786 KIR (SF) equivalent SDR 574,425.15, on lent to PUB for Power Generation Principal repayment over 30 years commencing December 1996 interest free loan, with 1% service charge	574,425.15	SDR	239,655.47	367,105.86	- 127,450.39
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 loan, with 1% service charge	666,970.06	SDR	455,110.66	61,502.37	393,608.29
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	722,000.00	SDR	429,831.69	27,258.82	402,572.87

.....
Mr Toromon MetuteraAccountant General
Ministry of Finance and Economic Development
30th June 2021.

Page | 43

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance @ 31/12/2020 in AUD	2021 Repayment	Closing Balance 2021
2000	Asian Development Bank Loan No.1648 KIR (SF) purpose is to finance sanitation, Public health Environment project (SAPHE). Contract agreement between Kiribati Government and Original Engineering Company signed on 24th May 2000. DF:12/01VX	7,271,000.00	SDR	9,700,503.34	416,496.84	9,284,006.50
2011	Asian Development Bank Loan No.2718 KIR (SF) purpose is to support road rehabilitation.	7,621,000.00	SDR	12,120,922.57	814,912.04	11,306,010.53
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	4,700,000.00	SDR	4,429,092.14	499,074.93	3,930,017.21
2014	International Cooperation and Development Fund Loan for the repair and 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	20,227,983.00	AUD	19,145,358.00	771,541.48	18,373,816.52
	EIB Loan 70372				-	
	Other Statutory Payments				-	
	JPY Commission				-	
	Bank Charges				322,255.59	
	Civil Suites				100,830.00	
	Voluntary Organisation grant				-	



.....
Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance @ 31/12/2020 in AUD	2021 Repayment	Closing Balance 2021
	Commission of Enquiry (MV Butiraai) Contingency				-	
	Total Public Debts				319,225.24	3,739,920.90



.....
 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.

STATEMENT XIV: ARREARS OF REVENUE

Government of Kiribati

Statement of Arrears of Revenue as at 31st December 2021

Details	Amount
MELAD	
KGV&EBS	6,957.35
KTC	2,880.50
MTC	1,663.33
OB	6,793.38
MELAD Total	18,294.56
MFED	
Tax	2,640,803.06
MFED Total	2,640,803.06
MICT	
JAXA (Air Service)	1,058,244.00
Licence for Foreign Vessels	24,479.90
MICT Total	1,082,723.90
Grand Total	3,741,821.52



Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

STATEMENT XV: UNALLOCATED STORES AND MANUFACTURING ACCOUNTS

GOK Unallocated Stores and Manufacturing Accounts as at 31st December 2021

No unallocated Stores of manufacturing accounts were operated
in 2021




.....
Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

STATEMENT XVI: BALANCE ON DEVELOPMENT FUND

Government of Kiribati Development Fund Balance as at 31st December 2021		
	2021	2020
Development Fund Balance as at 1st January	-116,684,167.49	-110,586,179.03
ADD: Net Movement	80.75	17,319.99
	-116,684,086.74	-110,568,859.04
ADD:		
Revenues (all N*)	-89,558,648.75	-109,793,845.92
DEDUCT:		
Expenditure (all H*)	77,129,755.22	103,678,537.47
TOTAL per Balance Sheet	-129,112,980.27	-116,684,167.49

NOTE
* refer *Statement XVI (A)*




.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 48

STATEMENT XVII: BALANCE ON DEVELOPMENT FUND BY DONOR

Government of Kiribati


Statement of Balance Development fund by Donor 31st December 2021

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
ADB/GOK	-\$2,065,511.02	\$2,078,060.00	\$1,700,904.63	\$377,155.37
2504K036-COVID19 Emergency Response	-\$2,065,511.02	\$2,078,060.00	\$1,700,904.63	\$377,155.37
AusAID/AAP/DFAT	-\$1,727,391.50	\$1,855,626.32	\$660,570.43	\$1,195,055.89
09012262-Disaster Betio hospital seawal	\$0.00	\$0.00	\$0.00	\$0.00
0901K033-Covid19 Public Awareness	\$0.00	\$0.00	\$0.00	\$0.00
0905K013-DFAT emergency response to aff	\$0.00	\$0.00	\$0.00	\$0.00
1001K006-Pacific Regional Conference	\$0.00	\$0.00	\$0.00	\$0.00
1401K038-Government prioritization retr	\$0.00	\$0.00	\$0.00	\$0.00
1401L013-Repatriation Assistance to Seasonal Workers and Vulnerable I-Kiribati	-\$299,985.00	\$299,985.00	\$65,556.50	\$234,428.50
1401L063-Support for formulation of the Kiribati Foreign Policy	-\$39,985.00	\$39,985.00	\$15,438.95	\$24,546.05
1401L065-National At the Office of the President of the General Assembly	-\$158,700.00	\$158,700.00	\$51,011.48	\$107,688.52
2101E079-Community based fisheries mgnt	-\$126,308.00	\$192,794.75	\$192,794.26	\$0.49
2201H043-Eliminate dengue program	-\$235,386.00	\$235,386.00	\$0.00	\$235,386.00
2201H048-Vaccine procurement	\$0.00	\$0.00	\$490.00	-\$490.00
2201K031-Covid-19 Preparedness & Respon	\$0.00	\$0.00	\$4,409.69	-\$4,409.69
2203I047-National hepatitis B program	\$0.00	\$0.00	\$0.00	\$0.00
2207I078-Travel Plan for Tupaia & mSupp	\$0.00	\$0.00	\$646.80	-\$646.80



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 49

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2208F028-Rebuild & strength tungaru reh	\$0.00	\$0.00	\$0.00	\$0.00
2307B007-Teachers' trainee salary & all	-\$6,619.50	\$0.00	\$0.00	\$0.00
2409K032-Covid19 Transport & ICT	\$0.00	\$99,882.97	\$99,882.97	\$0.00
2409L020-Cybersecurity Awareness Program	-\$9,985.00	\$9,985.00	\$6,602.80	\$3,382.20
2501K082-Quarantine Cost for SPMS crews	\$0.00	\$0.00	\$0.00	\$0.00
2502L011-Project reconciliation	-\$99,985.00	\$99,985.00	\$73,975.15	\$26,009.85
2502M013-Support fund to Unemployed (SF	-\$257,000.00	\$0.00	\$0.00	\$0.00
2603H041-Support to TTM seawall & manea	\$0.00	\$0.00	\$0.00	\$0.00
2605G082-Respectful relationship progra	\$0.00	\$0.00	\$0.00	\$0.00
2605H056-Support to org'al assessm't of	\$0.00	\$17,061.00	\$31,291.11	-\$14,230.11
2605K022-Support to GEWD policy impleme	\$0.00	\$0.00	\$0.00	\$0.00
2607L012-Furnishing Te Toa Mataoa Centre	\$0.00	\$68,200.00	\$44,602.09	\$23,597.91
2607L038-Disability COVID-19 awareness	-\$493,438.00	\$5,000.00	\$3,962.00	\$1,038.00
2701L033-Polycmerase Chain reaction fa	\$0.00	\$0.00	\$0.00	\$0.00
2705K043-MHMS PCR Facility Quality Revi	\$0.00	\$20,297.60	\$0.00	\$20,297.60
2705L033-PCR Laboratory Construction	\$0.00	\$423,864.00	\$0.00	\$423,864.00
2708H070-Te toa mataoa (TTM) centre	\$0.00	\$59,500.00	\$978.00	\$58,522.00
2805L544-MTC Institutional Strenghtening Program	\$0.00	\$125,000.00	\$68,928.63	\$56,071.37
Canada	\$0.00	\$0.00	\$0.00	\$0.00
1604K005-Shredder machine - Butaritari	\$0.00	\$0.00	\$0.00	\$0.00
CHINA	-\$8,557,800.53	\$13,855,370.03	\$9,694,456.87	\$4,160,913.16
0901K027-Kiribati national day support	\$0.00	\$0.00	\$0.00	\$0.00
0901K028-Small Grants	\$0.00	\$2,384,963.10	\$2,050,143.80	\$334,819.30
0901K035-Kiribati National Day Support	-\$100,000.00	\$115,000.00	\$109,175.92	\$5,824.08



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 50

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
0901K049-Disaster Resilience Fund	-\$2,050,000.00	\$3,449,930.40	\$1,428,472.65	\$2,021,457.75
1001K048-In service Training PRC	\$0.00	\$20,000.00	\$17,878.64	\$2,121.36
1401L001-Stranded Nationals Repatriation	\$0.00	\$129,000.00	\$127,134.97	\$1,865.03
1502K034-Upgrading of social facilities	-\$1,000,000.00	\$1,000,000.00	\$687,469.52	\$312,530.48
1601L075-MELAD week prize Donation	\$0.00	\$1,200.00	\$1,140.00	\$60.00
1602L051-Food System National Dialogue	-\$1,200.00	\$1,200.00	\$0.00	\$1,200.00
1604L076-Tobwaan Te Maiuraoi Farm (PRC)	-\$252,706.80	\$238,191.60	\$175,147.51	\$63,044.09
1801I107-Building and infrastructure Maintenance	\$0.00	\$291,391.20	\$0.00	\$291,391.20
2201K026-Medical Fund	\$0.00	\$0.00	\$0.00	\$0.00
2401L083-Tug and Barge for Kiribati National Shipping Line Ltd (KNSL)	-\$4,752,000.00	\$4,752,000.00	\$4,752,000.00	\$0.00
2404K075-Embraer Aircraft	\$0.00	\$0.00	\$0.00	\$0.00
2504L062-Covid-19 Vaccine roll out and transport	-\$400,893.73	\$400,893.73	\$75,333.86	\$325,559.87
2604L060-Youth & Children Got Talent	-\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
2606K052-Social stability fund	\$0.00	\$500,000.00	\$0.00	\$500,000.00
2706L072-Global handwashing an world toilet day	\$0.00	\$1,000.00	\$0.00	\$1,000.00
2709L026-Buota Submerged Causeway	\$0.00	\$569,600.00	\$270,560.00	\$299,040.00
EU	-\$288.00	\$48,254.14	\$36,362.06	\$11,892.08
1503L008-Slum Upgrading Programme	\$0.00	\$24,840.34	\$12,949.10	\$11,891.24
2103B088-Fisheries sector pocily devel	-\$288.00	\$23,413.80	\$23,412.96	\$0.84
2409J049-International visitors survey	\$0.00	\$0.00	\$0.00	\$0.00
2908I081-Focus Group for Land Use Plann	\$0.00	\$0.00	\$0.00	\$0.00
FAO	-\$107,875.10	\$107,875.10	\$51,193.36	\$56,681.74
1602L036-ECD Resilient Islands & Commun	-\$46,584.10	\$46,584.10	\$45,802.68	\$781.42


.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 51

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2103L042-Resilient islands resilient communities (R2R)	-\$61,291.00	\$61,291.00	\$5,390.68	\$55,900.32
FFA	\$0.00	\$37,378.82	\$7,307.80	\$30,071.02
2103J034-National Offshore and Coastal F	\$0.00	\$35,676.52	\$5,957.80	\$29,718.72
2104H066-Vessel monitoring system	\$0.00	\$1,702.30	\$1,350.00	\$352.30
GOK Development Funds	-\$49,808,820.20	\$69,846,190.03	\$56,441,610.04	\$13,404,579.99
09014277-Small grant(Marakei fish gear)	\$0.00	\$0.00	\$0.00	\$0.00
0901J023-LEG35 meeting	\$0.00	\$0.00	\$0.00	\$0.00
0901K018-Covid19	\$0.00	\$0.00	\$0.00	\$0.00
0901L015-Upgrading of State House	\$0.00	\$100,000.00	\$94,321.23	\$5,678.77
0902I075-Upgrading of Cabinet Facilitie	-\$1,400,000.00	\$0.00	\$0.00	\$0.00
1001E093-Bairiki housing development pr	-\$700,000.00	\$0.00	\$0.00	\$0.00
1001K002-Pacific Regional Conference	\$0.00	\$0.00	\$0.00	\$0.00
10023946-In-service training	\$0.00	\$0.00	\$0.00	\$0.00
10029156-Local training	-\$132,873.00	\$0.00	\$0.00	\$0.00
10029157-Overseas training	-\$427,024.00	\$300,000.00	\$150,588.21	\$149,411.79
1002I097-Overseas Short Term Training	-\$156,322.00	\$0.00	\$0.00	\$0.00
1401L002-Support to eligible stranded Nationals	-\$1,344,995.00	\$1,318,995.20	\$1,314,191.81	\$4,803.39
15024129-Upgrading social facilities-O/	\$0.00	\$0.00	\$0.00	\$0.00
1502F012-Maint & upgrade social welfare	-\$334,948.00	\$334,948.00	\$302,099.31	\$32,848.69
1502H031-Upgrading of Tamana island man	\$0.00	\$0.00	\$0.00	\$0.00
1503J001-Islet boat	\$0.00	\$429,080.60	\$182,848.91	\$246,231.69
1602K054-Kiribati Lands information system	\$0.00	\$192,404.00	\$92,167.50	\$100,236.50
1602L024-Xmas Is Conservation Prot Area	-\$29,589.00	\$29,589.00	\$0.00	\$29,589.00
1603E057-Compensation Project	\$0.00	\$0.00	\$0.00	\$0.00

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 52

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
1603K012-KLTA Compensation to Land Owne	\$0.00	\$42,442.00	\$881.52	\$41,560.48
1603K053-Tobwaan TeMaiuraoi Farm	-\$1,049.15	\$52,205.00	\$51,862.65	\$342.35
1603K054-Kiribati Lands Information sys	\$0.00	\$0.00	\$0.00	\$0.00
1604J008-Agricultural hand tools	\$0.00	\$150,000.00	\$111,856.43	\$38,143.57
1604J040-Assisting SIDS to intergrate a	\$0.00	\$0.00	\$0.00	\$0.00
1604J054-Agricultural compost shed	\$0.00	\$65,730.00	\$82,095.59	-\$16,365.59
1604K055-Resettlement Plan	\$0.00	\$84,971.40	\$54,465.26	\$30,506.14
2101H078-Tamana revolving fund	\$0.00	\$23,749.08	\$11,121.30	\$12,627.78
2102I094-Support to Fisheries	\$0.00	\$651,153.03	\$217,189.38	\$433,963.65
2102L006-Support to AcquaCulture-Ambo Farm	\$0.00	\$48,807.98	\$46,743.98	\$2,064.00
2103F058-Waa n oo for Beru, Marakei,etc	\$0.00	\$108,612.27	\$0.00	\$108,612.27
2103L035-Support to Aquaculture (Ambo)	-\$51,000.00	\$0.00	\$0.00	\$0.00
2103L055-Support to Eco-Farm project	-\$9,815.00	\$0.00	\$0.00	\$0.00
21042917-Observer project fund	-\$926,993.02	\$0.00	\$0.00	\$0.00
2104H221-Support to Observers	-\$2,501,316.00	\$1,382,501.27	\$914,255.48	\$468,245.79
22013877-Medical Fund	\$0.00	\$0.00	\$0.00	\$0.00
2201E214-Health specialist	-\$510,862.00	\$213,260.00	\$147,599.15	\$65,660.85
2201K050-Betio Hospital Project	\$0.00	\$0.00	\$0.00	\$0.00
2201K051-Kiribati Intership Training Pr	-\$525,000.00	\$601,001.00	\$248,601.60	\$352,399.40
2201L045-Upgrading & Refur of Clinics	-\$1,400,000.00	\$0.00	\$0.00	\$0.00
2204C056-Medical overseas referral	-\$4,100,000.00	\$2,031,142.00	\$1,469,293.53	\$561,848.47
2204C057-Local referral	-\$1,294,793.00	\$1,913,794.90	\$1,400,515.99	\$513,278.91
2204G034-Directly obser treatm't suppor	-\$138,570.00	\$141,570.00	\$142,580.16	-\$1,010.16
2301J038-Transport for students -trucks	\$0.00	\$569,015.21	\$45,796.32	\$523,218.89

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2301J039-Transport for students - buses	-\$171,888.00	\$171,888.00	\$15,668.94	\$156,219.06
2308C062-Overseas scholarship	-\$3,500,000.00	\$6,243,403.04	\$6,139,325.13	\$104,077.91
2308G004-Special consideration student	-\$1,000,000.00	\$817,510.00	\$817,510.00	\$0.00
2401K067-Banaba Airstrip	\$0.00	\$0.00	\$0.00	\$0.00
2402G127-New Tekabiau holding Ltd vess	\$0.00	\$0.00	\$0.00	\$0.00
2402H090-General manager for kssl	-\$65,000.00	\$82,041.50	\$57,700.00	\$24,341.50
2404I057-Embraer Aircraft	\$0.00	\$0.00	\$0.00	\$0.00
2408I073-CEO for tourism development	-\$53,800.00	\$122,600.00	\$104,330.75	\$18,269.25
2409I095-Support BwebwerikiNet	\$0.00	\$0.00	\$0.00	\$0.00
2409J013-Outer island mobile towers	-\$2,000,000.00	\$2,398,644.00	\$1,252,048.56	\$1,146,595.44
2409K042-Government Wide Area Network	\$0.00	\$0.00	\$0.00	\$0.00
2409L054-Microsoft office licenses for Government Use	\$0.00	\$199,882.00	\$180,439.00	\$19,443.00
2501G005-Archival and storage facility	\$0.00	\$0.00	\$0.00	\$0.00
2501L046-Infrastructure maintenance fund	\$0.00	\$5,088,151.58	\$1,376,290.81	\$3,711,860.77
2502I001-Copra price scheme	-\$16,000,000.00	\$23,328,624.98	\$22,113,848.89	\$1,214,776.09
2502I068-Kiribati Financial Mgm't Infor	\$0.00	\$0.00	\$0.00	\$0.00
2502K001-Government Short-term Bridge F	\$0.00	\$0.00	\$0.00	\$0.00
25048143-Terunga 2019	\$0.00	\$0.00	\$0.00	\$0.00
2504A051-SOE reform programme	-\$79,965.03	\$1,007.25	\$1,003.70	\$3.55
2504C056-Overseas referral - Stranded	\$0.00	\$342,000.00	\$261,506.10	\$80,493.90
2504I028-Development partners forum	-\$100,000.00	\$0.00	\$0.00	\$0.00
2504I057-Embraer Aircraft	\$0.00	\$952,766.67	\$949,436.62	\$3,330.05
2504J012-Support to AKL Domestic Sector	\$0.00	\$0.00	\$0.00	\$0.00
2504I102-Support to AKL's domestic sect	\$0.00	\$0.00	\$0.00	\$0.00



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 54


Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2504K011-2020-2023 KDP Consultations	-\$20,000.00	\$39,211.27	\$18,893.80	\$20,317.47
2504K041-COVID-19 Relief Package	\$0.00	\$0.00	\$0.00	\$0.00
2504K059-Covid-19 Relief Package	\$0.00	\$730,054.34	\$638,104.34	\$91,950.00
2504K070-Covid-19 Relier business stimu	\$0.00	\$0.00	\$0.00	\$0.00
2504K071-COVID-19 Emergency Response - (Cargo Buffer)	\$0.00	\$2,351,664.07	\$1,842,700.36	\$508,963.71
2504K080-Support to stranded I-Kiribati	\$0.00	\$723,292.00	\$644,591.19	\$78,700.81
2504L003-Repat Stranded Nationals Overs	-\$650,000.00	\$650,000.00	\$588,436.72	\$61,563.28
2506J025-Household income & expenditure	\$0.00	\$0.00	\$0.00	\$0.00
2601G068-Social stability fund	-\$1,500,000.00	\$1,500,000.00	\$1,274,588.94	\$225,411.06
26028143-Te Runga	\$0.00	\$0.00	\$0.00	\$0.00
2602L040-Sport Complex Maintenance	\$0.00	\$16,448.00	\$11,542.14	\$4,905.86
2603L039-Support Fund for Unemployed	\$0.00	\$8,000,000.00	\$7,626,400.00	\$373,600.00
2701F136-Expansion of Tungaur central h	\$0.00	\$598,749.40	\$394,637.10	\$204,112.30
2704H108-Outer island infrastructure pr	\$0.00	\$867,409.39	\$812,230.86	\$55,178.53
2705F135-Public and communal toilets fo	\$0.00	\$96,313.25	\$11,977.03	\$84,336.22
2706I086-Water Tanks for household on B	\$0.00	\$1,066,097.00	\$158,593.58	\$907,503.42
2706L010-Imroving Banaba & Temwaiku wat	-\$193,018.00	\$193,018.00	\$81,933.52	\$111,084.48
2706L034-South Tarawa Water Supply	-\$1,490,000.00	\$120,000.00	\$1,079.01	\$118,920.99
2709I096-Infrastructure Maintenance Fund	\$0.00	\$0.00	\$0.00	\$0.00
2709H010-Betio landfill seawall rehabl	\$0.00	\$0.00	\$0.00	\$0.00
2709I049-Outer island access & passages	\$0.00	\$234,124.35	\$219,578.26	\$14,546.09
2709I096-Infrastructure maintenance fun	-\$6,000,000.00	\$442,959.80	\$189,560.23	\$253,399.57
2901G133-Strengthening for Seaweed Sect	\$0.00	\$0.00	\$0.00	\$0.00
2901K017-Shipping cost for public trans	\$0.00	\$0.00	\$0.00	\$0.00

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 55

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2901K057-Line & Phoenix Senior Seco sch	\$0.00	\$457,726.00	\$456,792.90	\$933.10
2901L041-Kiritimati Mini Stadium Maintenance	\$0.00	\$16,100.00	\$15,378.50	\$721.50
2904K048-E-Grade housing development	\$0.00	\$200,000.00	\$200,000.00	\$0.00
2904K058-E-Grade Housing Development	\$0.00	\$0.00	\$0.00	\$0.00
2905C038-Kiribati power supply, fuel	-\$1,000,000.00	\$1,000,000.00	\$896,982.75	\$103,017.25
2908J003-Tabwakea primary school	\$0.00	\$0.00	\$0.00	\$0.00
2908J004-Toilet block at teraina airpor	\$0.00	\$0.00	\$0.00	\$0.00
3702H106-Automated system for customs d	\$0.00	\$9,532.20	\$7,425.00	\$2,107.20
GOK Revolving fund	-\$147,235.65	\$132,000.00	\$64,842.84	\$67,157.16
14024380-Passport fees	-\$147,235.65	\$132,000.00	\$64,842.84	\$67,157.16
India	-\$55,670.68	\$83,874.70	\$73,128.67	\$10,746.03
2702H115-Solar light kits for household	-\$40.00	\$0.00	\$0.00	\$0.00
2702I012-PV solar mini off-grid for rua	-\$55,630.68	\$83,874.70	\$73,128.67	\$10,746.03
Italy	\$0.00	\$415,059.24	\$72,647.18	\$342,412.06
2702I038-PV solar off-grid system for f	\$0.00	\$20,424.83	\$17,713.34	\$2,711.49
2702J005-Sustainable Water Supply Rural	\$0.00	\$72,068.76	\$53,461.94	\$18,606.82
2702L023-PV solar off-grid system 4 sch	\$0.00	\$322,565.65	\$1,471.90	\$321,093.75
Japan	-\$255,228.00	\$339,166.86	\$142,436.07	\$196,730.79
2103L028-Tanaea Hatchery Renovation	-\$230,699.00	\$230,699.00	\$97,982.76	\$132,716.24
2103L030-FAO FISHFAD Project	-\$24,529.00	\$24,529.00	\$12,230.41	\$12,298.59
2203K024-Betio Clinics rehabilitation p	\$0.00	\$83,938.86	\$32,222.90	\$51,715.96
2211J002-Linnix dental lab	\$0.00	\$0.00	\$0.00	\$0.00
2301J031-Construction of New JSS TUC1	\$0.00	\$0.00	\$0.00	\$0.00
NZAP/MFAT	-\$13,139,051.80	\$7,394,819.56	\$3,929,706.78	\$3,465,112.78

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 56

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
0905K010-Emergency resp to affected Isl	\$0.00	\$0.00	\$0.00	\$0.00
0905M005-Temaiku Project (Support fund)	-\$10,846.00	\$0.00	\$0.00	\$0.00
1401K063-Government prioritization retr	\$0.00	\$0.00	\$0.00	\$0.00
1401K068-Government prioritization retr	\$0.00	\$0.00	\$0.00	\$0.00
1401L058-Support for UN Affairs and Communications Officer Position	-\$16,684.20	\$16,684.20	\$4,502.79	\$12,181.41
1502H007-Solid Waste Management Phase II	\$0.00	\$171,817.59	\$0.00	\$171,817.59
1602C016-Solid waste mgnt initiatives	\$0.00	\$0.00	\$0.00	\$0.00
1602H007-Solid waste mgnt UDP phasell	-\$949,484.00	\$601,441.12	\$394,462.17	\$206,978.95
1803J045-MCIC trade adviser	\$0.00	\$0.00	\$0.00	\$0.00
2103F129-Kiribati sustain coastal fishe	\$0.00	\$0.00	\$0.00	\$0.00
2103H093-Joint kiribati sustainable fis	-\$740,466.00	\$953,870.00	\$545,637.56	\$408,232.44
2201J021-Kiribati Australia health sect	-\$367,125.00	\$1,079,085.92	\$681,630.34	\$397,455.58
2201K016-Quick fix maintenance fund	\$0.00	\$155,878.00	\$4,045.45	\$151,832.55
2201K040-Covid-19 Health Sys Preparedne	\$0.00	\$0.00	\$0.00	\$0.00
2201L052-Public Health Clinic	-\$1,246,470.00	\$0.00	\$0.00	\$0.00
2203H036-Diabetic retinopathy project	-\$28,880.00	\$50,699.00	\$35,604.07	\$15,094.93
2203H046-National tb & leprosy program	\$0.00	\$0.00	\$2,330.00	-\$2,330.00
2203H071-Combat NCDs in Kiribati	\$0.00	\$0.00	\$490.00	-\$490.00
2203K030-Kiribati NCD's Stragetic Plan	\$0.00	\$916,160.85	\$171,368.10	\$744,792.75
2203L049-COVID19 Vaccine DeploymentPlan	-\$1,860,140.00	\$1,860,140.00	\$577,984.48	\$1,282,155.52
2311L071-Outerislands school project ma	-\$5,638,885.00	\$20,000.00	\$2,555.28	\$17,444.72
2401E228-Kiribati Maritime Safety Progr	-\$141,047.62	\$208,044.90	\$187,471.54	\$20,573.36
2504K018-COVID-19 project	-\$22,700.00	\$0.00	\$0.00	\$0.00



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 57


Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2504L017-Finalisation Kiribati Deveplan	-\$17,000.00	\$17,000.00	\$10,760.00	\$6,240.00
2603K062-Development skills training	\$0.00	\$6,862.00	\$3,147.60	\$3,714.40
2605D121-Support to women	\$0.00	\$0.00	\$0.00	\$0.00
2701K020-Improving access to quality po	\$0.00	\$0.00	\$0.00	\$0.00
2701K065-PUB assistance for critical sp	\$0.00	\$0.00	\$0.00	\$0.00
2702L066-Kiribati Utilities Reform Prog	-\$2,099,323.98	\$537,135.98	\$508,206.13	\$28,929.85
2706H004-Strengthening water security o	\$0.00	\$0.00	\$0.00	\$0.00
28054497-MTC institutional strengthenin	\$0.00	\$0.00	\$0.00	\$0.00
2904L058-E-Grade Housing Development	\$0.00	\$800,000.00	\$799,511.27	\$488.73
Others	-\$11,008,940.88	\$1,693,981.67	\$1,130,677.14	\$563,304.53
0904F100-Seismic station support	\$0.00	\$0.00	\$0.00	\$0.00
0904K079-Support development KMS Strate	\$0.00	\$19,304.00	\$6,741.75	\$12,562.25
0904L047-Support for KMS Conference Sys	-\$13,950.00	\$13,950.00	\$13,950.00	\$0.00
0904L048-Wave Buoy Deployment	-\$1,228.75	\$3,428.75	\$2,049.00	\$1,379.75
0904L059-Consultation&DevelopMeteorolog	-\$16,962.15	\$13,366.15	\$11,407.40	\$1,958.75
1103K058-Diploma in Justice	\$0.00	\$1,255.00	\$1,255.00	\$0.00
1103K085-Allowances Diplo injustice USP	-\$1,255.00	\$0.00	\$0.00	\$0.00
1502F133-Maman Kaburara causeway	\$0.00	\$76,056.12	\$918.00	\$75,138.12
1503H007-Solid waste mgt - UDP phase2	\$0.00	\$97,409.00	\$79,209.48	\$18,199.52
1601I061-PIPA Trust	-\$157,840.87	\$177,840.87	\$177,840.87	\$0.00
1602I050-Minamata initial assessment	\$0.00	\$41,402.00	\$6,735.82	\$34,666.18
1602I027-Leverage the development of lo	\$0.00	\$0.00	\$0.00	\$0.00
1602K072-Kiritimati Island Conservation	\$0.00	\$200,860.17	\$183,342.33	\$17,517.84
1602L061-Fourth National Biosafety Rept	-\$24,674.30	\$24,674.30	\$5,570.28	\$19,104.02

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 58

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
1604I082-Pacific Soil Management	-\$51,547.31	\$49,330.00	\$14,174.92	\$35,155.08
1604K007-Scaling the OPPO Abaiang Islan	\$0.00	\$0.00	\$0.00	\$0.00
1604K021-Agricultural equipment	\$0.00	\$0.00	\$0.00	\$0.00
1604K025-Resilient Islands/Communities	\$0.00	\$4,797.00	\$2,011.25	\$2,785.75
1604K064-Support World Food Day Activit	\$0.00	\$1,035.30	\$668.00	\$367.30
1803I036-Enhancing Inclusive Sustainabl	\$0.00	\$9,234.00	\$9,384.30	-\$150.30
2101A056-Fisheries New HQ Office	\$0.00	\$0.00	\$0.00	\$0.00
2101F048-MFMRD boat&engine procurement	\$0.00	\$100,000.00	\$40,751.12	\$59,248.88
2103I071-Observer project fund	\$0.00	\$0.00	\$0.00	\$0.00
2103L084-Community based fisheries mang	-\$54,970.00	\$28,280.40	\$23,470.71	\$4,809.69
2202M020-Hepatitis (HOPE)	-\$8,613.80	\$0.00	\$0.00	\$0.00
2203G081-Kiribati trachoma program	-\$179,383.10	\$77,359.80	\$39,412.62	\$37,947.18
2203G132-Diabetic retinopahty	\$0.00	\$0.00	\$4,352.78	-\$4,352.78
2203I045-National leprosy Elimination P	-\$22,011.00	\$22,202.00	\$23,280.74	-\$1,078.74
2203I036-Social exological traps & inte	\$0.00	\$0.00	\$0.00	\$0.00
2203K027-Nanikaai Community Nutrition	\$0.00	\$0.00	\$0.00	\$0.00
2211E098-Fencing for womens mental heal	\$0.00	\$0.00	\$0.00	\$0.00
2402M006-Marine Buoy	-\$57,685.58	\$0.00	\$0.00	\$0.00
2501H099-UNESCAP Annual Ministerial Mee	\$0.00	\$0.00	\$0.00	\$0.00
25020000-Unallocated credits	-\$10,393,192.99	\$0.00	\$0.00	\$0.00
2504I923-Acquittal of world meterologic	\$0.00	\$0.00	\$0.00	\$0.00
2504I072-Legal advisory services	\$0.00	\$0.00	\$0.00	\$0.00
2506M016-Kiribati Population Register D	-\$25,626.03	\$0.00	\$0.00	\$0.00
2601E064-Support to MWYSA&ESGBV	\$0.00	\$0.00	\$0.00	\$0.00


.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 59

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2706J056-Sanitation roadmap addendum	\$0.00	\$577,792.00	\$342,108.40	\$235,683.60
2908H007-Solid waste mgnt - UDPII	\$0.00	\$154,404.81	\$142,042.37	\$12,362.44
PIFS	\$0.00	\$0.00	\$0.00	\$0.00
1401K060-National Consultation Blue Pac	\$0.00	\$0.00	\$0.00	\$0.00
PNG	\$0.00	\$0.00	\$0.00	\$0.00
2501K004-Hon.Vice Presdient's maneaba	\$0.00	\$0.00	\$0.00	\$0.00
Revolving Fund	-\$116,094.93	\$30,941.46	\$0.00	\$30,941.46
15023927-Beru intergrated farming	-\$1,143.50	\$6,656.02	\$0.00	\$6,656.02
1502I021-Aranuka hardward project	-\$12,627.50	\$24,285.44	\$0.00	\$24,285.44
1604L080-Farm production revolving fund	-\$55,178.88	\$0.00	\$0.00	\$0.00
2103E037-Fishing gear	-\$33,657.75	\$0.00	\$0.00	\$0.00
2103I103-Marine safety gears	\$0.00	\$0.00	\$0.00	\$0.00
2103L031-Outboard Motor Engine Spare pa	-\$1,337.30	\$0.00	\$0.00	\$0.00
28028019-RSE-revolving fund (GOK)	\$0.00	\$0.00	\$0.00	\$0.00
2804C018-MTC course fees	-\$12,150.00	\$0.00	\$0.00	\$0.00
SPC	-\$237,162.68	\$344,048.56	\$235,157.20	\$108,891.36
0901G090-Building safety&resilience in	\$0.00	\$18,215.40	\$18,204.80	\$10.60
0904K023-Impact Based Forecast Coastal	\$0.00	\$0.00	\$0.00	\$0.00
1602H092-GEF Pacific International Wate	-\$101,938.93	\$189,833.83	\$122,586.62	\$67,247.21
2307J020-SPFSC exam administration	-\$740.82	\$1,516.40	\$1,516.40	\$0.00
2308F150-PILNA	\$0.00	\$0.00	\$0.00	\$0.00
2308I072-Pacific Is Literacy & Numeracy	\$0.00	\$0.00	\$0.00	\$0.00
2506J103-Household income & expenditure	\$0.00	\$0.00	\$0.00	\$0.00
2706L016-Enhancing Sustainable Water Se	-\$49,997.93	\$49,997.93	\$39,937.34	\$10,060.59



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 60

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2709L019-Managing Water Scarcity Resour	-84,485.00	\$84,485.00	\$52,912.04	\$31,572.96
SPREP	-21,379.86	\$54,599.70	\$45,314.37	\$9,285.33
09011923-World weather watch(SPREP)	-11,337.86	\$39,740.00	\$33,760.00	\$5,980.00
0904L029-Support World Meteorological d	-4,071.00	\$4,071.00	\$1,468.00	\$2,603.00
1602D107-National e-waste management	\$0.00	\$366.12	\$0.00	\$366.12
1603G047-Pac e-waste	\$0.00	\$0.00	\$0.00	\$0.00
2103I101-Pacific Partnership on Ocean Ac	-5,971.00	\$5,971.00	\$5,634.79	\$336.21
2504D055-Acquittal HP Montreal Protocol (HPMP stage1)	\$0.00	\$4,451.58	\$4,451.58	\$0.00
Taiwan	\$0.00	\$3,221,117.31	\$438,688.62	\$2,782,428.69
0901I104-Ministerial Tour Commercial	\$0.00	\$135,000.00	\$1,123.88	\$133,876.12
0905I104-Ministrial tour commitments	\$0.00	\$0.00	\$0.00	\$0.00
1401J053-Support for national day celeb	\$0.00	\$43,000.00	\$26,895.38	\$16,104.62
15024440-Tabuaeran	\$0.00	\$0.00	\$0.00	\$0.00
15024490-Nonouti council living quarter	\$0.00	\$217.50	\$171.75	\$45.75
15024794-Teraina housing project	\$0.00	\$123,728.35	\$0.00	\$123,728.35
15024831-Onotoa new council office	\$0.00	\$18,700.00	\$0.00	\$18,700.00
15029003-Aranuka women center	\$0.00	\$108,995.00	\$0.00	\$108,995.00
15029006-Marakei council sea wall	\$0.00	\$10,566.42	\$0.00	\$10,566.42
15029008-Nonouti garage & tools	\$0.00	\$26,487.76	\$25,117.76	\$1,370.00
15029010-Onotoa police office & cell	\$0.00	\$815.49	\$0.00	\$815.49
15029066-Tamana pre-school	\$0.00	\$44,422.91	\$0.00	\$44,422.91
15029158-Onotoa reverse osmosis plant	\$0.00	\$0.00	\$0.00	\$0.00
15029175-Tamana cooperative society bui	\$0.00	\$27,253.44	\$5,545.95	\$21,707.49
15029181-Namonrua protection of coastal	\$0.00	\$43,821.08	\$0.00	\$43,821.08



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 61


Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
15029185-Solar pump&water utiroa to tek	\$0.00	\$493,480.13	\$0.00	\$493,480.13
15029186-Tab-South Solar pump and water	\$0.00	\$12,717.09	\$1,436.80	\$11,280.29
1502C023-Beru Guest House	\$0.00	\$48,256.50	\$3,312.00	\$44,944.50
1502H015-Upgrading of butaritari island	\$0.00	\$8,293.55	\$5,214.40	\$3,079.15
1502H016-Upgrading of Marakei Island Co	\$0.00	\$1,931.49	\$1,338.31	\$593.18
1502H017-Upgrading of island council ma	\$0.00	\$16,682.80	\$0.00	\$16,682.80
1502H020-Upgrading BTC island council M	\$0.00	\$5,526.80	\$5,447.95	\$78.85
1502H022-upgrading of Kuria island coun	\$0.00	\$5,623.50	\$0.00	\$5,623.50
1502H023-Upgrading of Aranuka Is Coun M	\$0.00	\$26,486.05	\$1,531.00	\$24,955.05
1502H024-Abemama Mwaneaba Upgrading	\$0.00	\$0.00	\$0.00	\$0.00
1502H025-upgrading of nonouti island co	\$0.00	\$0.00	\$0.00	\$0.00
1502H028-Upgrading of Onotoa Island cou	\$0.00	\$0.00	\$0.00	\$0.00
1502H030-Upgrading of Nikunau Island co	\$0.00	\$5,094.62	\$0.00	\$5,094.62
1502H034-Upgrading of Tabuaeran Maneaba	\$0.00	\$7,602.92	\$5,910.18	\$1,692.74
1502H067-Construction of Tabuaeran mane	\$0.00	\$0.00	\$0.00	\$0.00
1502H068-Construction of Teraina maneab	\$0.00	\$0.00	\$0.00	\$0.00
1502I019-Aranuka Is Councils Material,	\$0.00	\$5,550.00	\$5,500.00	\$50.00
1502I020-Maiana New Council Office Supplementary	\$0.00	\$36,891.00	\$0.00	\$36,891.00
1502I022-Maiana New Council Office Supp	\$0.00	\$0.00	\$14,175.94	-\$14,175.94
1502I055-Buota Maneaba supplementary pr	\$0.00	\$0.00	\$0.00	\$0.00
1502I084-Arorae Council Living Quarters	\$0.00	\$4,619.78	\$2,942.51	\$1,677.27
1502I085-Arorae preschool classrooms &	\$0.00	\$0.00	\$0.00	\$0.00
1502I055-Banaba maneaba on s/trw	\$0.00	\$81,655.47	\$126.00	\$81,529.47
1502I022-Nikunau Terminal Project	\$0.00	\$133,662.00	\$19,338.80	\$114,323.20

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 62

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
1503C021-Abaiang Small Landing Craft	\$0.00	\$15,000.00	\$0.00	\$15,000.00
1801I070-Outer island cargo sheds	\$0.00	\$544,695.20	\$69,174.53	\$475,520.67
1803J047-Kiritimati copra mill	\$0.00	\$758,696.57	\$0.00	\$758,696.57
2201J018-Essential medical equipments	\$0.00	\$0.00	\$0.00	\$0.00
2203D055-Leprosy elimination program	\$0.00	\$0.00	\$760.00	-\$760.00
2303G027-JSS rehabilitation phase	\$0.00	\$60,643.89	\$85,649.69	-\$25,005.80
2303J046-KGV dormitories stage one	\$0.00	\$310,000.00	\$156,165.66	\$153,834.34
2312H055-Sunrise primary school	\$0.00	\$0.00	\$0.00	\$0.00
26014482-Social stability fund	\$0.00	\$0.00	\$0.00	\$0.00
2901L021-Rehabilitation of Teraina Tewarua Passage	\$0.00	\$55,000.00	\$1,810.13	\$53,189.87
2908J067-Main camp clinic Kiritimati	\$0.00	\$0.00	\$0.00	\$0.00
UN Women	-\$377,569.86	\$376,521.10	\$292,137.46	\$84,383.64
2504H073-Essential Services Programme	\$0.00	\$0.00	\$0.00	\$0.00
2605H060-Essential services program	\$0.00	\$13,699.00	\$4,516.00	\$9,183.00
2605H075-Strengthening peacefull villag	-\$377,569.86	\$362,822.10	\$287,621.46	\$75,200.64
UNDP	-\$641,174.43	\$892,569.59	\$702,803.56	\$189,766.03
0901J017-Disaster resilience in Pacific	\$0.00	\$0.00	\$0.00	\$0.00
1602F102-Integrating global environment	\$0.00	\$0.00	\$0.00	\$0.00
1602G075-Enhancing national food securi	\$0.00	\$0.00	\$0.00	\$0.00
1602H057-SAICM II post national project	\$0.00	\$0.00	\$0.00	\$0.00
1602J061-SAICM III	\$0.00	\$118,025.70	\$99,567.74	\$18,457.96
1602L078-Enhancing local food security	-\$67,061.17	\$67,061.17	\$72,063.32	-\$5,002.15
1603K037-GEF support to report against	\$0.00	\$53,218.00	\$33,322.41	\$19,895.59
1701E208-Anti-corruption programme	-\$7,000.00	\$0.00	\$0.00	\$0.00

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 63

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
1701K083-2020 Kiribati Parliament Opend	\$0.00	\$0.00	\$0.00	\$0.00
1801G012-Kiribati trade capacity develo	\$0.00	\$5,903.91	\$0.00	\$5,903.91
1801L007-Kiribati Trade Development	-\$238,128.00	\$238,128.00	\$145,756.09	\$92,371.91
2203I013-HIV/TB	-\$58,659.45	\$196,628.64	\$197,118.95	-\$490.31
2203I030-HIV/TB Program	-\$86,422.19	\$0.00	\$0.00	\$0.00
2308I076-Community & School Based Famil	-\$183,903.62	\$211,943.07	\$153,313.95	\$58,629.12
2504K083-Kiribati Parliament open Day 2020	\$0.00	\$1,661.10	\$1,661.10	\$0.00
UNEP	-\$93,584.79	\$375,265.18	\$213,838.41	\$161,426.77
0901J100-Small scale funding agreement	\$0.00	\$0.00	\$0.00	\$0.00
1602D055-HPMP	\$0.00	\$0.00	\$0.00	\$0.00
1602E021-Third national communication R	\$0.00	\$85,812.26	\$8,556.26	\$77,256.00
1602G061-Biennual update report to unfc	\$0.00	\$120,278.95	\$117,492.02	\$2,786.93
1602G101-Survey of ods alternatives at	\$0.00	\$1,299.48	\$0.00	\$1,299.48
1602H008-Persistent organic pollutant gl	\$0.00	\$8,290.00	\$5,058.95	\$3,231.05
1602H009-Persistent organic pollutants	-\$1,500.00	\$0.00	\$0.00	\$0.00
1602J026-Enabling activities for HFC ph	\$0.00	\$4,833.69	\$1,689.29	\$3,144.40
1602J032-Third National Biosafety Repor	\$0.00	\$24,825.70	\$17,469.86	\$7,355.84
1602J042-HCFC phase out mngt plan stage	\$0.00	\$6,433.00	\$0.00	\$6,433.00
1602L050-Imple Montreal Phase V	-\$51,652.89	\$51,652.89	\$36,914.55	\$14,738.34
1602L064-HCFC Phase - out Management plan stage 111	\$0.00	\$10,999.00	\$600.00	\$10,399.00
1602L077-HPMP Stage 11 Tranche 1	\$0.00	\$34,096.89	\$0.00	\$34,096.89
1602M029-HPMP Stage II Tranche I	-\$34,096.89	\$0.00	\$0.00	\$0.00
16033708-Implementing montreal Protoco	\$0.00	\$2,177.32	\$7,765.82	-\$5,588.50
1603I079-Kiribati 6th national report t	-\$6,335.01	\$21,566.00	\$11,251.86	\$10,314.14



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 64


Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
1604E062-Soil health improv.project	\$0.00	\$0.00	\$4,024.80	-\$4,024.80
2504L061-Acquittal - Schmidt Ocean Institution's refund of MSR fee	\$0.00	\$3,000.00	\$3,015.00	-\$15.00
UNESCO	-\$20,105.15	\$20,105.15	\$17,807.25	\$2,297.90
0905L070-Kiribati Nation Tsunami Support	-\$3,970.00	\$3,970.00	\$1,697.50	\$2,272.50
2301J030-Sandwatch & Canoe is the people	\$0.00	\$0.00	\$0.00	\$0.00
2901L056-Improving Water system on Kiri	-\$16,135.15	\$16,135.15	\$16,109.75	\$25.40
UNFPA	-\$154,419.16	\$355,430.16	\$243,870.04	\$111,560.12
2203K015-Sexual Reproductive Health & F	\$0.00	\$187,058.00	\$117,317.58	\$69,740.42
2604I063-Integrated sexual reproductive	-\$154,419.16	\$168,372.16	\$126,552.46	\$41,819.70
UNICEF	-\$902,000.43	\$1,205,126.48	\$880,513.39	\$324,613.09
0905L014-Strengthening Emerg Risk Mngmt	-\$10,224.46	\$10,224.40	\$6,608.50	\$3,615.90
2203H006-EPI & chain cold consultant	\$0.00	\$0.00	\$0.00	\$0.00
2203H065-Child health program	-\$138,120.00	\$0.00	\$0.00	\$0.00
2203J035-Implementation of child health	\$0.00	\$129,948.00	\$56,667.20	\$73,280.80
2203K003-National Measles and D & V out	\$0.00	\$0.00	\$3,818.00	-\$3,818.00
2203L004-National Child Health Program	\$0.00	\$63,890.80	\$48,481.70	\$15,409.10
2203L027-Develop National Deployment Va	-\$36,354.00	\$36,354.00	\$35,954.86	\$399.14
2203L032-Risk Communication Project	-\$94,196.00	\$94,196.00	\$45,849.23	\$48,346.77
2213H072-Was in health care facilities	-\$186,166.24	\$238,180.95	\$173,601.99	\$64,578.96
2301F005-Prepa activities for ECCE bill	\$0.00	\$0.00	\$0.00	\$0.00
2301F074-Development of ESSP 2016-19	-\$26,714.10	\$26,714.10	\$26,322.72	\$391.38
2301I067-Early Learning & Quality Educa	\$0.00	\$71,643.10	\$65,255.65	\$6,387.45
2301J068-Sector analysis & plan develop	\$0.00	\$0.00	\$0.00	\$0.00

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 65

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2301J072-Early childhood dev.national f	-79,505.24	\$82,779.18	\$64,649.87	\$18,129.31
2304J007-Child Protection in School Pol	-18,461.20	\$18,461.20	\$0.00	\$18,461.20
2304L009-National School level continge	\$0.00	\$104,328.00	\$102,576.05	\$1,751.95
2304L053-MICS Eagle & Education Statisc	-8,549.20	\$8,549.20	\$1,501.09	\$7,048.11
2306L018-Education System Covid 19 prevention, control, response for remote	-134,527.62	\$96,025.28	\$54,862.05	\$41,163.23
2308L057-Parents & Community Senisizati	-24,405.00	\$24,405.00	\$23,142.55	\$1,262.45
2311K061-Kiribati WASH from the Start	-33,273.67	\$72,401.66	\$53,982.89	\$18,418.77
2315K073-Regional review inclusive educ	\$0.00	\$0.00	\$0.00	\$0.00
26034678-Child protection - women	\$0.00	\$0.00	\$0.00	\$0.00
2603K009-Community Referral Pathway tra	\$0.00	\$0.00	\$0.00	\$0.00
2603K014-U-Report	\$0.00	\$0.00	\$0.00	\$0.00
2604L067-Child Protection Facilitation	-5,900.00	\$5,900.00	\$5,900.00	\$0.00
2706K047-WASH from the start	-54,136.30	\$62,048.30	\$44,525.81	\$17,522.49
2912K081-Wash from the Start	-51,467.40	\$59,077.31	\$66,813.23	-\$7,735.92
3701J098-Statelessness Workshop	\$0.00	\$0.00	\$0.00	\$0.00
37044678-Child protection	\$0.00	\$0.00	\$0.00	\$0.00
WHO	-\$121,344.10	\$100,434.60	\$53,781.05	\$46,653.55
0901J071-HLC update of Legistration	\$0.00	\$0.00	\$0.00	\$0.00
0905K008-Integrated vulnerability asses	\$0.00	\$0.00	\$0.00	\$0.00
2202L068-World Mental Health Day 2021	-2,096.60	\$2,096.60	\$885.00	\$1,211.60
2203E071-Lymphatic filariasis survey on	\$0.00	\$0.00	\$0.00	\$0.00
2203G003-Service delivery comm consultt	\$0.00	\$0.00	\$315.00	-\$315.00
2203H050-National Leprosy Elimination	\$0.00	\$0.00	\$490.00	-\$490.00

.....
Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
30th June 2021.
Page | 66

Details	Sum of Revenue (N**)	Sum of Warrant	Sum of Expenditure(H**)	Sum of Balance
2203H051-Leprosy elimination - STRW	\$0.00	\$27,422.00	\$12,512.00	\$14,910.00
2203I044-Mental Health Gap Training for	\$0.00	\$15,250.00	\$11,110.05	\$4,139.95
2203J010-Mental Health Gap training	\$0.00	\$0.00	\$0.00	\$0.00
2203J050-Tobacco control & dev'mt of NC	\$0.00	\$0.00	\$0.00	\$0.00
2203J065-Rubella intergrated supplement	\$0.00	\$0.00	\$1,470.00	-\$1,470.00
2203K019-Multi-sectoral NCD retreat for	\$0.00	\$0.00	\$0.00	\$0.00
2203K029-Severe acute malnutrition (SAM	\$0.00	\$0.00	\$0.00	\$0.00
2203L025-Trachoma Project	\$0.00	\$41,728.00	\$26,859.00	\$14,869.00
2203L082-Wash Gardening and physical Activity Programme in Kiribati Health Promotion	-\$13,998.00	\$13,938.00	\$0.00	\$13,938.00
2205M001-National Laboratory and IPC Re	-\$7,170.00	\$0.00	\$0.00	\$0.00
2207G104-World antibiotic awareness wee	\$0.00	\$0.00	\$0.00	\$0.00
2210G050-Care guideline-emergency obstet	\$0.00	\$0.00	\$0.00	\$0.00
2210J066-Annual nursing conference 2019	\$0.00	\$0.00	\$140.00	-\$140.00
2504M007-Acquittal-Nursing Acitivities	-\$52,153.50	\$0.00	\$0.00	\$0.00
2504M008-Acquittal-National Leprosy Eli	-\$25,000.00	\$0.00	\$0.00	\$0.00
2504M009-Acquittal- Trachoma Unutilized	-\$20,926.00	\$0.00	\$0.00	\$0.00
Grand Total	-\$89,558,648.75	\$104,863,815.76	\$77,129,755.22	\$27,734,060.54



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 67

STATEMENT XVII: BALANCES ON SUSPENSE ACCOUNT

Government of Kiribati

Statement of Balances on Suspense Account 31st December 2021

SUSPENSE ACCOUNT		SUSPENSE1	28,569,913.86
Net Movement on Suspense Account			
2021	J0046	Standing imprest	1,457.91
	J0044	Unallocated DRs, Crs and differences	769,149.61
	L100A	Prior years surcharged to Treasurers	50,454.58
	O0050	KPF loans prior years	- 1,670,244.95
2020			16,004,161.66
2019			1,376,865.21
2018			2,013,114.43
2017			5,142,982.71
2016			2,070.42
2015			-5,103.28
2014			0.00
2013			4,885,005.56
		TOTAL	\$28,569,913.86



.....
Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

STATEMENT XVIII: UNAUTHORISED EXPENDITURE BY MINISTRY

Government of Kiribati

Statement of Unauthorised Expenditure by Ministry 31st December 2021

Ministry Name	Ori Budget	Revi Budget	CY Actual	Bal (Over)/Under
Police and Prisons	\$11,188,360.13	\$11,188,360.13	\$11,284,382.44	-\$96,022.31



.....
Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

STATEMENT XIX: CASH IN TRANSITS (RBC)

Government of Kiribati Cash in Transits as at 31st December 2021

Local Government	GL Code	2021	2020
Abaiang	M0033000003A	-12,321.98	-13,186.98
Abemama	M0033000004A	81,992.20	85,262.20
Aranuka	M0033000005A	42,758.47	133,353.47
Arorae	M0033000006A	-23,070.00	-23,070.00
Beru	M0033000007A	67,308.53	185,853.53
Butaritari	M0033000008A	-77,033.08	-77,073.08
Kuria	M0033000009A	-51,595.65	79,229.35
Maiana	M0033000010A	184,012.55	315,402.55
Makin	M0033000011A	-103,245.51	-23,440.51
Marakei	M0033000012A	152,265.73	123,810.73
Nikunau	M0033000013A	88,690.15	88,690.15
Nonouti	M0033000014A	-3,169.89	138,280.11
Onotoa	M0033000015A	20,899.13	18,269.13
Tab Nth	M0033000016A	218,346.80	19,936.80
Tab Sth	M0033000017A	-70,312.03	-69,887.03
Tamana	M0033000018A	-82,163.14	-82,948.14
Banaba	M0033000019A	4,195.00	4,130.00
Kiritimati	M0033000020A	-17,070.52	-17,070.52
Fanning	M0033000021A	1,175,682.06	1,378,512.06
Washington	M0033000022A	316,655.60	316,275.60
Abaokoro	M0033000023A	18,911.15	19,401.15
Kanton	M0033000024A	12,283.71	12,283.71
Kiribati High Commission	M0033000027A	6,150,758.37	4,770,875.89
Mission in Taipei	M0033000028A	863,537.10	863,537.10
Mission in New York	M0033000029A	0.00	2,517.02
Postmaster Bairiki	M0033000601A	6,353.24	6,353.24
Post Office -Bikenibeu	M0033000602A	12,763.54	12,583.54
Postmaster Betio	M0033000603A	1,609.61	1,609.61
		8,979,041.14	8,269,490.68



Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

STATEMENT XX: REVENUE EQUALISATION RESERVE FUND AND CASH TRUST

Government of Kiribati

Statement of RERF and Cash Trust 31st December 2021

TYPES OF INVESTMENT BY MANAGERS	Northern Trust	Blackrock	RERF Total	State street	State street	State street Total
	V0060000200A	V0060000204A	F0070000060A	V0060000203A	V0060000203A	F0070000065A
	Jan to Dec	Jan to Dec	Jan to Dec	Jan to Dec	Jan to Dec	M0030000024A
OPENING MARKET VALUE	504,229,178.63	668,207,498.20	1,172,436,676.83	2,897.71	155,760,566.90	155,763,464.61
CONTRIBUTIONS	-	-	-	-	-	-
CASH TRANSFER IN	-	-	-	-	-	-
CASH TRANSFER OUT	-	-	-	-	-	-
CASH REDEMPTIONS	(2,897.71)	(104,831.09)	(107,728.80)	(2,897.71)	-	(2,897.71)
ASSET TRANSFER IN	-	-	-	-	-	-
ASSET TRANSFER OUT	-	-	-	-	-	-
SUBSCRIPTIONS	2,897.71	-	2,897.71	-	2,897.71	2,897.71
LESS DRAWDOWNS	-	-	-	-	-	-
	504,229,178.63	668,102,667.11	1,172,331,845.74	-	155,763,464.61	155,763,464.61
ADD: INCOME						
Dividend Income	-	31,775,477.09	31,775,477.09	-	-	-
Interest Income	-	-	-	-	-	-
Bond Interest Income	11,651,386.67	-	11,651,386.67	-	77,351.51	77,351.51
Cash Interest	(2.80)	-	(2.80)	-	-	-
Other Income	-	-	-	-	-	-
Settlement Variance	-	-	-	-	-	-
Currency Gain/Loss Security Settlement	-	-	-	-	-	-
Currency Gain/Loss on FX Settlement	-	-	-	-	-	-
Currency Gain/Loss on Interest Received	-	-	-	-	-	-
Currency Gain/Loss on Dividend received	-	-	-	-	-	-
Currency Gain/Loss on Tax refund received	-	-	-	-	-	-
Currency Gain/Loss on Margin Variation	-	-	-	-	-	-
Average Gain/Loss on currency disposal	-	-	-	-	-	-
Amortization /Accretion - Bond Interest Income	(3,291,377.00)	-	(3,291,377.00)	-	-	-
Realized Gain or loss	480,357.11	27,379.15	507,736.26	-	-	-
Unrealized Exchange Gain or Loss	(27.44)	-	(27.44)	-	-	-
Average Currency Gain/Loss	-	-	-	-	-	-
Average Security Gain/Loss	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-
Total Income	8,840,336.54	31,802,856.24	40,643,192.78	-	77,351.51	77,351.51
LESS: EXPENSES						
Bond withholding tax expense	-	-	-	-	7,719.00	7,719.00
Management fees	235,364.22	-	235,364.22	-	-	-
Custodian Fees	77,616.60	-	77,616.60	-	-	-
Tax Expenses	-	-	-	-	-	-
Other Fees	-	-	-	-	-	-
Total Expenses	312,980.82	-	312,980.82	-	7,719.00	7,719.00
Net Income	8,527,355.72	31,802,856.24	40,330,211.96	-	69,632.51	69,632.51
LESS: OPENING UNREALIZED APP/DEP	34,487,690.35	106,574,803.22	141,062,493.57	-	-	-
ADD: CLOSING UNREALIZED APP/DEP	8,655,983.63	272,421,065.62	281,077,049.25	-	-	-
Net Gain/Loss on Unrealized APP/DEP	(25,831,706.72)	165,846,262.40	140,014,555.68	-	-	-
CLOSING MARKET VALUE	486,924,827.63	865,751,785.75	1,352,676,613.38	-	155,833,097.12	155,833,097.12




Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
30th June 2021.

STATEMENT XXI: CASH FLOW STATEMENT FOR 31ST DECEMBER 2021

Cash Flow from operating Activities	Notes	2021	2020
Cash received from Clients			
Cash Receipt from Fishing		\$169,374,033.75	\$184,068,815.00
Cash Receipt from Tax		\$65,970,391.59	\$51,649,018.23
Cash Receipt to finance Development Projects		\$89,558,648.75	\$109,793,846.00
Interest received		\$96,460.03	\$1,212,406.60
Dividend		\$4,535,811.67	\$539,833.33
Budget Support		\$3,500,000.00	\$7,008,305.27
Open Ship registration fee received		\$203,431.72	\$129,535.48
Cash reception from LM activities		\$6,278,678.41	\$4,262,406.34
Total Cash Received		\$339,517,455.92	\$358,664,166.25
Cash Paid to Suppliers & Employees			
Cash Paid for LCDF		\$48,790,748.00	\$59,340,028.00
Cash Paid for the Implementation of Projects		\$77,129,755.22	\$103,678,537.50
Cash Paid for other Commitments		\$104,880,518.61	\$50,568,363.00
Cash Paid for PE		\$97,346,761.70	\$67,294,097.82
Cash Paid for LM OC		\$38,296,495.36	\$33,006,833.12
Cash Paid for Debt Servicing		\$3,739,920.90	\$3,409,452.00
Total Cash Paid		\$370,184,199.79	\$317,297,311.44
Net Cash received/(Used) from operating activities	V(1)	-\$30,666,743.87	\$41,366,854.81
Cash Flow from Investing activities			
Cash Paid for Investment at State Street		\$0.00	-\$113,709,388.42
Total received/Used in investing activities		\$0.00	-\$113,709,388.42
Cash from Financing activities			
Net Cash Receipt from Special Funds		\$1,166,484.74	\$646,686.14
Total Cash Received from Financing activities		\$1,166,484.74	\$646,686.14
Net Cash Increase/(Decrease) at year ending		-\$29,500,259.13	-\$71,695,843.75
Rounding off difference			\$2.80
		-\$29,500,259.13	-\$71,695,843.75
Add: Cash at bank at 01st of January		\$289,986,930.83	\$361,682,774.58
Cash at Bank as at 31st December		\$260,486,671.70	\$289,986,930.83
Note V(1)			
Reconciliation of Cash received from operating activities to Net Receipts			
		2021	2020
Recurrent		-\$43,095,637.40	\$35,251,546.36
Development		\$12,428,893.53	\$6,115,308.45
Total Net Receipts		-\$30,666,743.87	\$41,366,854.81
Add: Change in Balance Sheet Items			
Suspense account		\$849,182.85	-\$16,004,161.66
Public Officers Advances		\$487,541.77	\$6,532,324.22
Deceased Native Estates		\$297,598.66	\$90,174.05
Public Officers		\$2,771.00	\$124.80
Sundry Deposits		-\$753,771.92	\$6,061,798.16
Sundry Advances		\$0.00	\$0.00
Telmo		\$684,277.79	\$2,671,687.25
Adjustment to retain earnings		-\$1,567,600.15	\$648,053.18
Cash received from Operating activities		-\$30,666,743.87	\$41,366,854.81



 Mr Toromon Metutera
 Accountant General
 Ministry of Finance and Economic Development
 30th June 2021.
 Page | 72