



GOVERNMENT OF KIRIBATI



ANNUAL ACCOUNT REPORT 2025

A blue ink signature of Mr. Toromon Metutera.

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Mr. Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
29 June 2026



Government of Kiribati

ANNUAL ACCOUNT REPORT

2025

Treasury Division,
Ministry of Finance and Economic Development
Bairiki, Tarawa
29 June 2026

A blue ink signature of Mr. Toromon Metutera.

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Mr. Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
29 June 2026

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GLOSSARY

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



MOJ	Ministry of Justice
MWYSA	Ministry of Women, Youth, Sport and Social Affairs
NAC	National accounting code
NEPO	National Economic Planning Office
NSO	National Statistics Office
OC	Operational Cost
OAG	Office of Attorney General
OB	Office of the Beretitenti
OBS	Off-Balance Sheet Items
PE	Personal Emolument
PFM	Public Finance Management
PSC	Public Service Commission
PSO	Public Service Office
RBC	Remittance Between Chest
RERF	Revenue Equalization Reserve Fund
RMB	Reimb Currency
Telmo	Telegraphic money
USD	United State Dollar
VAT	Value Added Tax



ACKNOWLEDGEMENT

I would like to extend my heartfelt appreciation to the Accountancy cadre staff across the Line Ministries and the Treasury Division, particularly the Senior Accountants and the two Deputy Accountant Generals. Their dedication, professionalism, and tireless efforts throughout 2025 were central to the successful preparation of this annual report. Without their commitment and hard work, the quality and timeliness of this report would not have been possible.

I am also deeply grateful to Mr. Nilanjan Bose, DFAT TA, for his invaluable guidance and technical support during the year. As this marks the third annual report prepared using the IFMIS system, his expertise was critical in ensuring the accuracy and completeness of the financial statements and schedules. The successful completion of this report is a testament to his consistent advice and assistance, which greatly strengthened the reporting process.

Finally, I wish to acknowledge the unwavering support of Secretary Koin Uriam Kiritione of our parent Ministry (MFED), together with her NEPO staff and the ICT team. Their contributions throughout the year were indispensable, providing both administrative and technical support that enhanced the integrity of the report. Their collective efforts have been instrumental in ensuring that this annual account report meets the highest standards of reliability and transparency

Te Mauri Te Raoi ao Te Tabemoa

KAM BATI N RABA.



Mr Toromon Metutera

Accountant General

29 June 2026



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Ministry of Finance and Economic Development
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ACCOUNTANT GENERAL OVERVIEW

1. Introduction

It is the statutory responsibility of the Accountant General to complete the GoK Annual Account within six months of the fiscal year's end, as required under section 39 of Cap 79, and submit it to the Auditor General for auditing by June 30. The Annual Account Report for 2025 is particularly significant as it represents the third year in which financial statements and schedules have been generated directly from the Integrated FMIS. Except for the details of the Revenue Equalization Reserve Fund (RERF), public debt schedules and the bank reconciliation report, all other statements and schedules are produced directly from IFMIS. This advancement demonstrates the government's commitment to modernizing financial reporting, improving accuracy, and addressing drawbacks identified in the previous year's report.

1.1. Annual Account Presentation

The annual accounts are prepared in full compliance with the cash based International Public Sector Accounting Standards (IPSAS). At the same time, the report remains consistent with Section 39 of Cap. 79, ensuring that all disclosures required under that provision are presented within the schedules and notes to the financial statements.

The adoption of cash based IPSAS reflects the Government's commitment to producing reports that are transparent, accountable to the people of Kiribati, and relevant to stakeholders such as policymakers and development partners. This approach strengthens both public confidence and the utility of financial information for decision-making.

As in previous years, the management reports of government ministries (Part I, submitted separately) together with the bank reconciliation statements continue to form an integral part of the annual accounts. These documents should be read in conjunction with this report to provide a complete picture of the Government's financial position and performance.

1.2. Non-Disclosure of some Items

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

- Outstanding commitments
- Government assets, i.e. buildings, roads, and causeways, except the Government Land in Fiji are not capitalized as the Government follows a cash based IPSAS.
- Aid-in-kind,
- SOEs activities,
- Other Government liabilities,
- Projects accounts operated outside the Government accounting system (IFMIS), including project funds managed by the KFSU.

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1.3. OBS: Other Reports presented for information only

As usual, Statement of Contingent liabilities, loans from consolidated fund and arrears of revenue are included as a separate statement as a part of the Notes on Accounts. These items do not have direct impact on the consolidated fund, but they are provided for information only.

1.4. Period Covered in this Report

The financial year is 1st January - 31st December 2025.

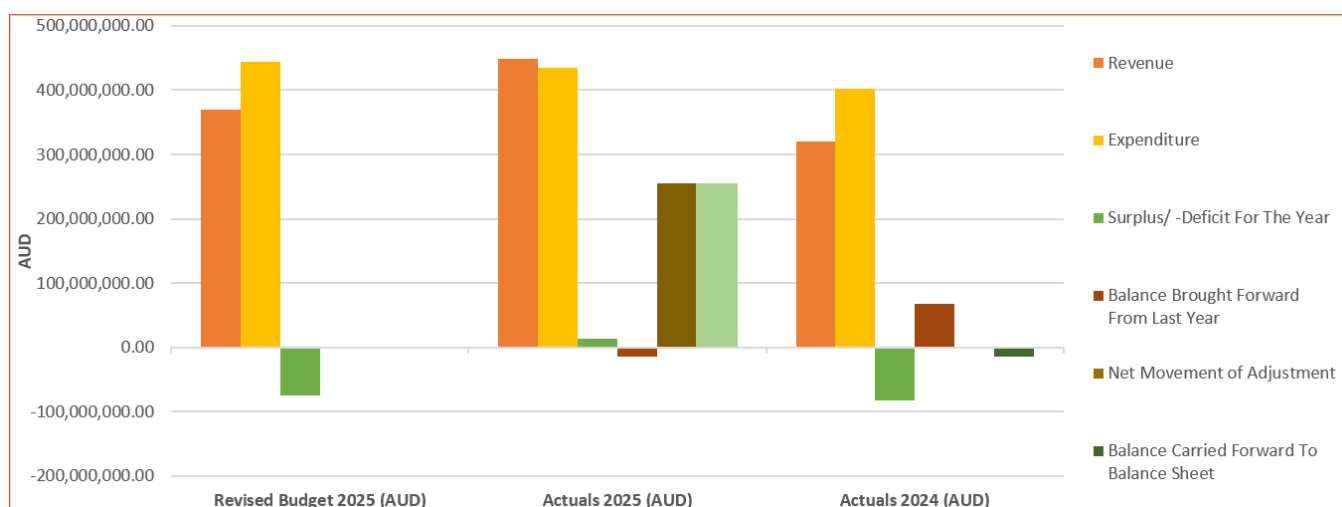
2. Highlights of the year 2025

2.1. Consolidated fund

Consolidated fund summary

The consolidated fund for Fiscal Year (FY) 2025 marked an improvement in financial performance compared to FY2024. While the budget had projected a deficit of \$74.44M, actual operations yielded a net surplus of \$13.65M, reversing the deficit of \$82.16M recorded in FY2024. Net adjustments to the fund amounted to \$254.80M in FY2025 (please refer to Note 8 of Notes Forming Part of Financial Statements for details). As a result, the net balance of Consolidated Fund for FY2025 stood at \$253.72M, a strong turnaround from a deficit of \$14.73M in FY2024. This outcome is due to the change in accounting treatment to the cash trust invested offshore, enhanced fiscal discipline, improved revenue performance and effective expenditure management, which in turn have positioned the fund on a more sustainable trajectory.

FIGURE 1: CONSOLIDATED FUND SUMMARY



Consolidated fund revenue highlight

The consolidated fund revenue for FY2025 demonstrate a strong rebound and growth in government revenue collection. Estimated total revenue was set at \$369.51M, yet actual collections reached \$448.95M, significantly surpassing expectations. This represents a notable increase from FY2024, when total revenue stood at \$320.75M. **Fishing licenses and related activities** continued to dominate as the primary revenue source, contributing 46.86% of total revenue in FY2025 compared to 65.44% in FY2024, and outperforming its budget by \$10.41M or 5.21%. **Taxes** emerged as the second largest contributor, accounting for 22.46% of

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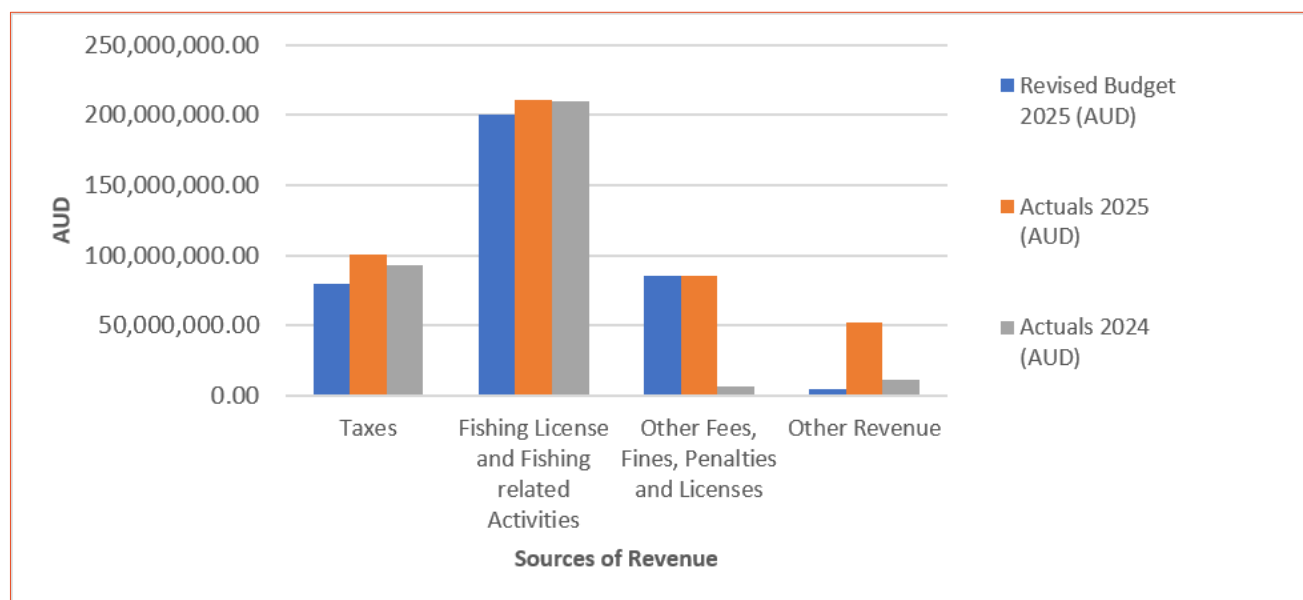
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total revenue in FY2025 versus 29.03% in FY2024 and exceeded its budget by \$7.72M or 25.97%. The balance revenue 30.68% (5.53% in FY 2024) comes from other fees, fines, penalties, and licenses (FY2025: 19.13%; FY2024: 2.08%), and other revenues (FY2025: 11.55%; FY2024: 3.45%) categories. These revenue categories also surpassed their budget expectations as shown in **Figure 2** below. The consistent outperformance across revenue categories is due to prudent forecasting and robust administration.

FIGURE 2: CONSOLIDATE FUND REVENUE HIGHLIGHT



Consolidated fund expenditures highlight

The consolidated fund for FY2025 shows actual spending of \$435.29M, slightly below the budget of \$443.95M (1.95% below), yet higher than \$402.91M recorded in FY2024 (an increase of \$32.37M or 8.04%). **Local Contribution to the Development Fund (LCDF)** remains the largest expenditure category, accounting for 36.64% (\$159.49M) of total spending in FY2025 compared to 34.78% (\$140.13M) in FY2024, reflecting an increase of \$19.36M or 13.82%. **Education** is the second major category, representing 11.60% (\$50.48M) of FY2025 expenditure, marginally below its budget by \$203.21K or 0.40% but above FY2024 actuals by \$673.06K or 1.35%. **General public services** accounted for \$44.05M or 10.12%, falling short of its budget by \$2.51M or 5.39% but exceeding FY2024 actuals by \$2.46M or 5.90%. **Health** expenditure stood at 9.01% (\$39.21M), below budget by \$626.38K or 1.57% but higher than FY2024 by \$2.34M or 6.34%. **Social Benefits and Assistance** accounted for \$27.91M or 6.41% of total expenditure, under budget by \$863.56K or 3.00%, but up by \$1.94M or 7.46% when compared to FY2024. **Public order and safety** accounted for \$25.48M or 5.85%, slightly below both its budget and FY2024 actuals by \$247.52K (0.96%) and \$200.78K (0.78%) respectively. **Subsidies** represented \$25.37M or 5.83%, falling short of budget by \$2.29M or 8.28% and down by \$2.07M or 8.22% when compared to FY2024. **Economic affairs** made up \$22.34M or 5.13% of the expenditure, under budget by \$731.98K or 3.17% but higher than FY2024 by \$1.52M or 2.25%.

The remaining 9.41% of expenditure in FY2025, compared to 8.28% in FY2024, was for environmental protection, social protection, debt servicing, grants, statutory payments, and other expenses.

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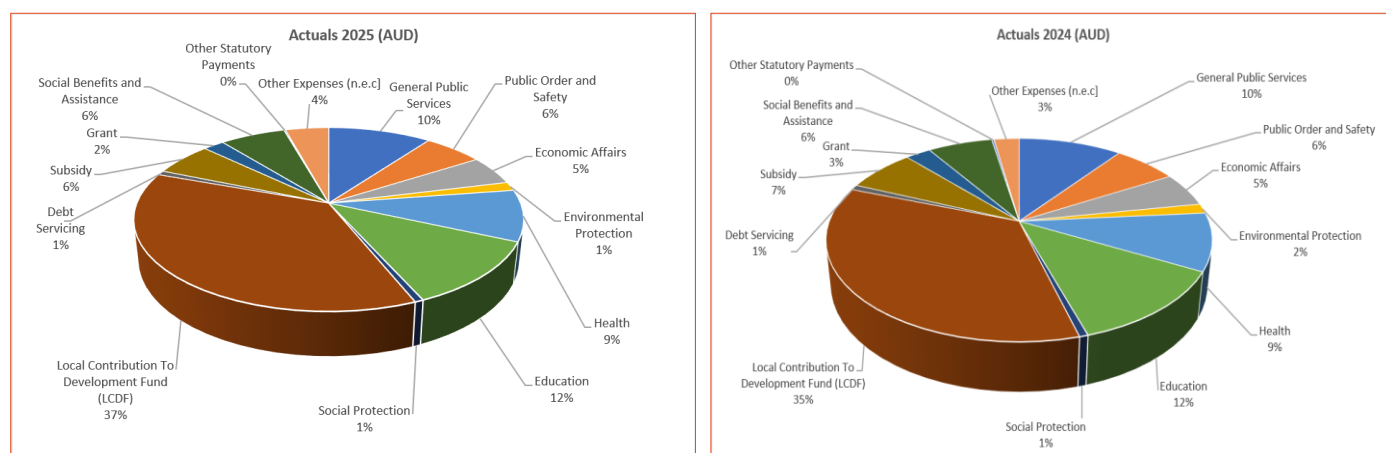
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FIGURE 3: CONSOLIDATED FUND EXPENDITURE TREND



The overall expenditure pattern reflects a balanced approach, with most major categories showing modest increases over FY2024 while remaining close to budget estimates (please refer to **Figure 3** above). The largest growth was observed in Local Contribution to the Development Fund, underscoring the government's commitment to development initiatives. Education, health, and social benefits also registered incremental gains, highlighting continued investment in human capital and welfare. Conversely, subsidies and public order and safety saw slight declines compared to FY2024, reflecting adjustments in fiscal priorities. The consistent under-budget performance across several categories demonstrates prudent expenditure management, ensuring resources were deployed efficiently without overspending. Overall, FY2025 expenditure outcomes illustrate fiscal discipline, targeted investment in development and social sectors, and a cautious approach to subsidy and safety-related spending. This balanced expenditure profile strengthens the consolidated fund's sustainability and supports long-term fiscal stability.

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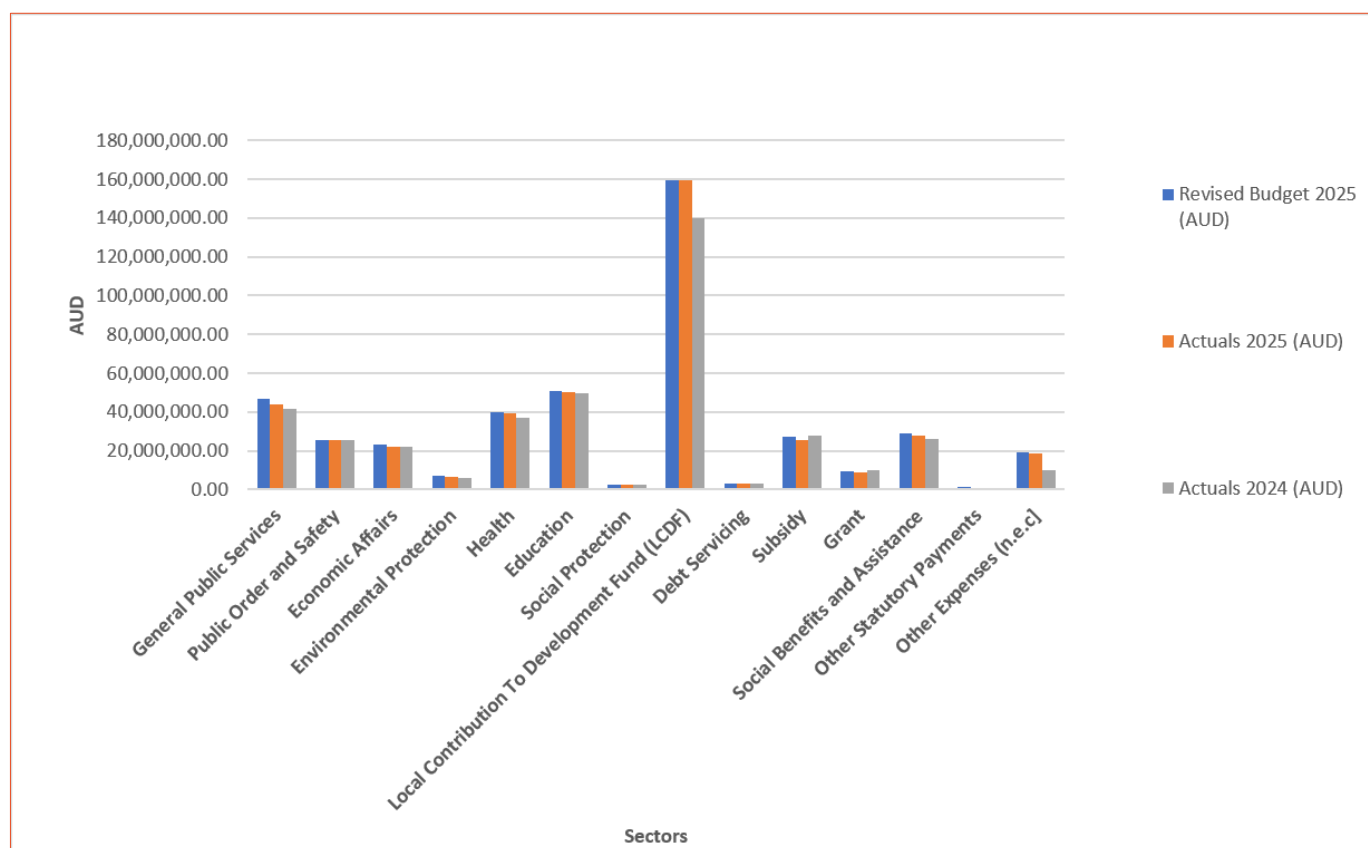
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FIGURE 3: CONSOLIDATED FUND EXPENDITURE HIGHLIGHT



2.2. Development fund

Development fund summary

The consolidated fund summary for Fiscal Year 2025 reflects a modest deficit outcome compared to the significant shortfall anticipated in the budget. Since donor revenue is not usually budgeted, the estimated deficit stood at \$270.18M. However, actual performance resulted in a net deficit of only \$8.08M. This contrasts with FY2024, when a net surplus of \$9.37M was realized. Net adjustments to the fund amounted to \$460.02K in FY2025, compared to \$17.15K in FY2024 (please refer to Note 10 of Notes Forming Part of Financial Statements for details). Consequently, the closing balance for FY2025 was \$92.50M, slightly lower than the \$101.04M recorded in FY2024. However, the total spending under development fund increased from \$155.85M in FY 2024 to \$199.52M in FY 2025 (an increase of 28.02%). The total revenue under development fund also increased from \$165.21M in FY 2024 to \$199.52M in FY 2025 (an increase of 15.88%).

The increase in total expenditure compared to FY2024 underscores the government's expanded development agenda and government's commitment in investing in development activities, improved coordination with development partners for mobilization of funds and improved fiscal management, though the overall fund position declined modestly year-on-year.

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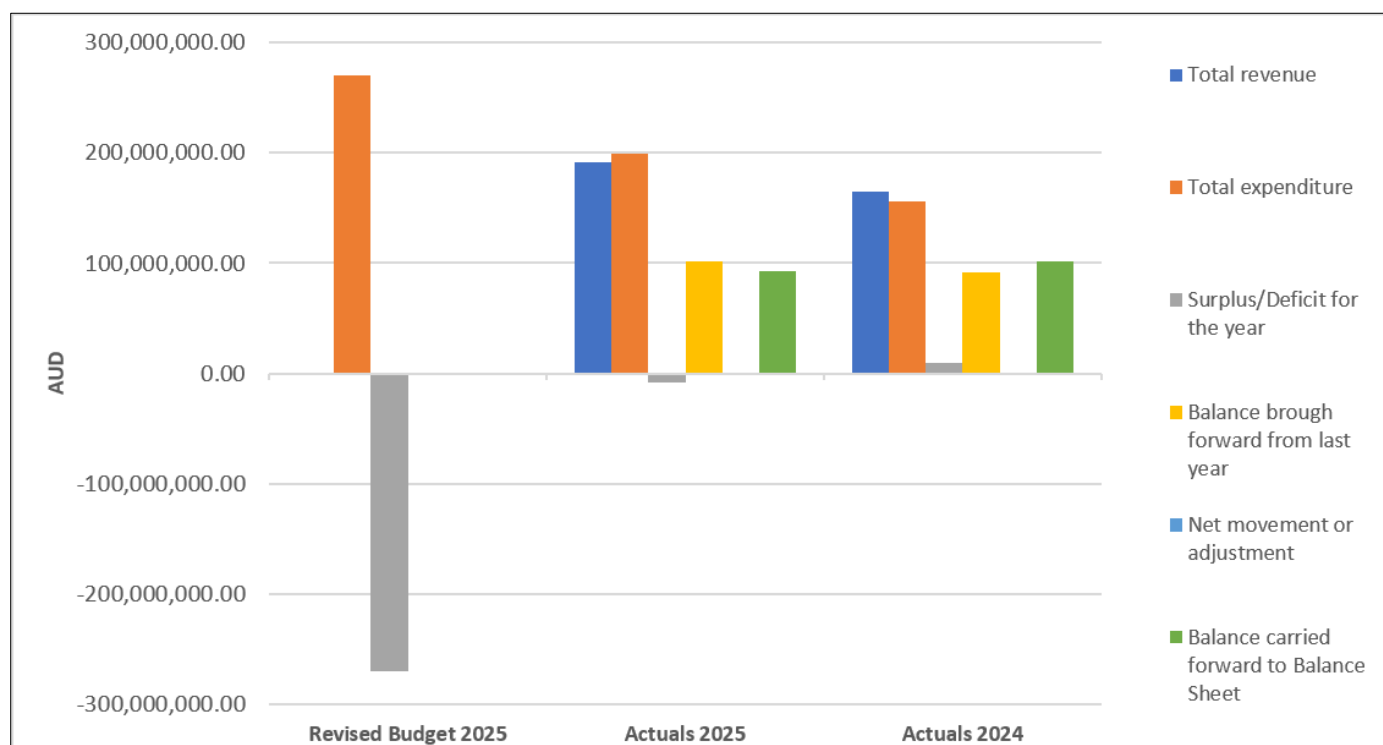
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FIGURE 5: DEVELOPMENT FUND SUMMARY



Development fund revenue highlight

The development fund revenue for FY2025 show a notable increase in donor contributions compared to the previous year. Total funds collected for development donors amounted to \$191.44M in FY2025, up from \$165.21M in FY2024 an increase of 15.88%. The Government of Kiribati (GoK) remained the dominant contributor, providing 84.19% (\$161.18M) of the total in FY2025 revenue compared to 86.22% (\$142.44M) in FY2024, representing an increase of \$18.74M or 13.15%. Development partners contributed the remaining 15.81% (\$30.27 million) in FY2025, up from 13.78% (\$22.77M) in FY2024, marking a significant increase of \$7.49M or 32.90%. This figure does not however include the receipts for projects whose payments are made by KFSU.

These results highlight both the government's strengthened commitment to development financing and the growing support from development partners, together reinforcing the sustainability and expansion of the development fund.

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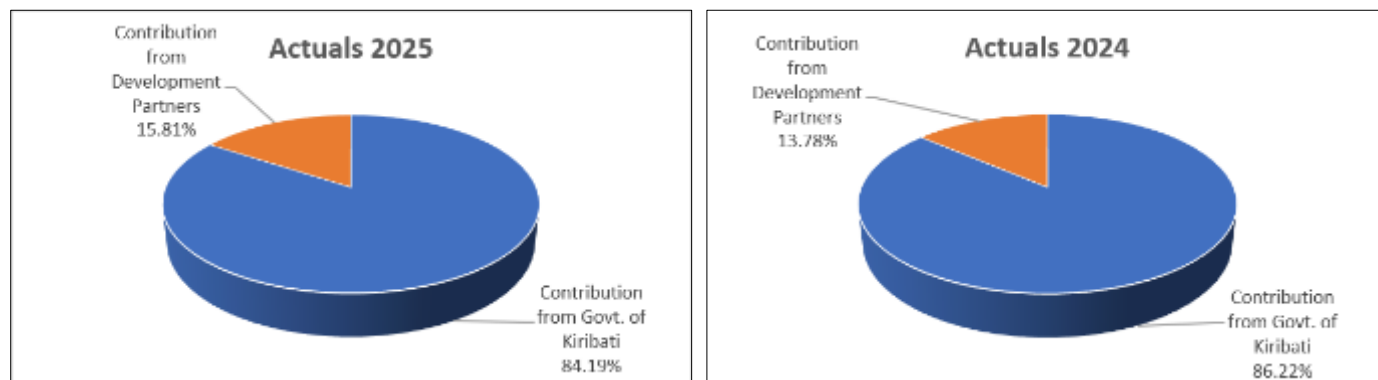
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FIGURE 6: DEVELOPMENT FUND REVENUE HIGHLIGHT (EXCLUDING KFSU)

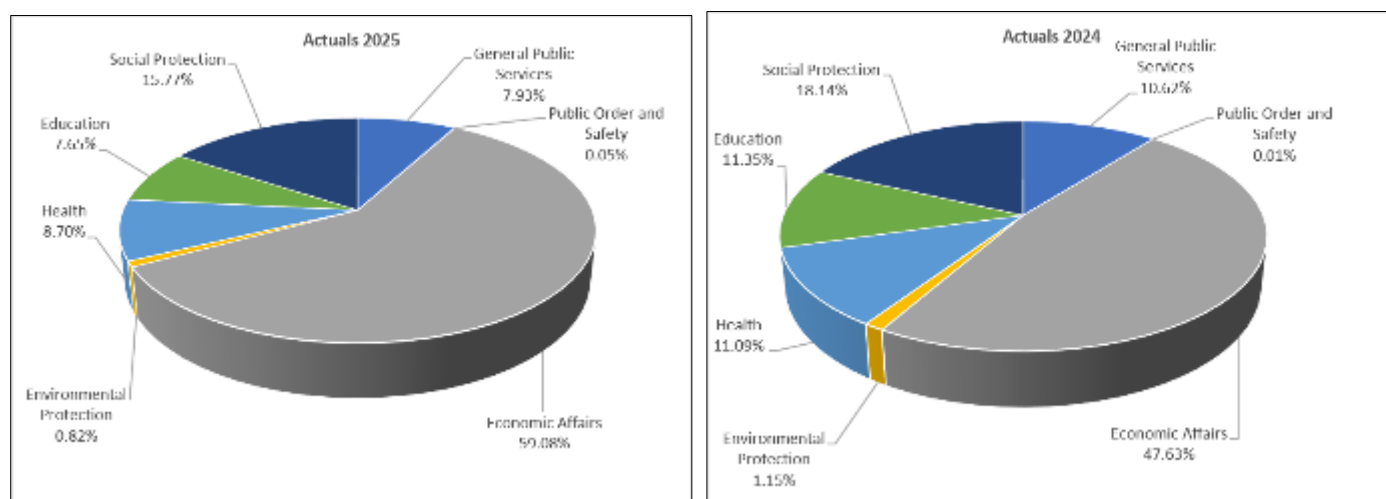


Development fund expenditure highlight

The development fund expenditure highlights for FY2025 show actual spending as \$199.52M, well below the budgeted \$270.18M but higher than the \$155.85M recorded in FY2024. **Economic affairs** dominated expenditure, accounting for \$117.87M or 59.08% in FY2025 compared to \$74.23M or 47.63% in FY2024, reflecting a substantial increase of \$43.64M or 58.79% despite being under budget by \$16.83M. **Social protection** followed as the second largest category, representing \$31.47M or 15.77% in FY2025 against \$28.26M or 18.14% in FY2024, under budget by \$9.12M but up \$3.20M from FY 2024. **Health** expenditure stood at \$17.35M or 8.70%, slightly above FY2024 (\$17.28M) by \$70.24K, but under budget by \$6.57M. **General public services** accounted for \$15.83M or 7.93%, falling short of both its budget by \$33.48M and FY2024 actuals by \$729.46K. **Education** represented 7.65% of FY2025 expenditure (\$15.26M), under budget by \$2.92M and lower than FY2024 by \$2.43M.

The remaining 0.87% of expenditure was allocated to public order and safety, and environmental protection, compared to 1.16% in FY2024. This figure does not however include the expenditure of projects whose payments are made by KFSU.

FIGURE 7: DEVELOPMENT FUND EXPENDITURE TREND (EXCLUDING KFSU)



Overall, the expenditure profile for FY2025 reflects a strategic focus on economic affairs, which absorbed most of the resources, while social protection and health also registered notable increases compared to the

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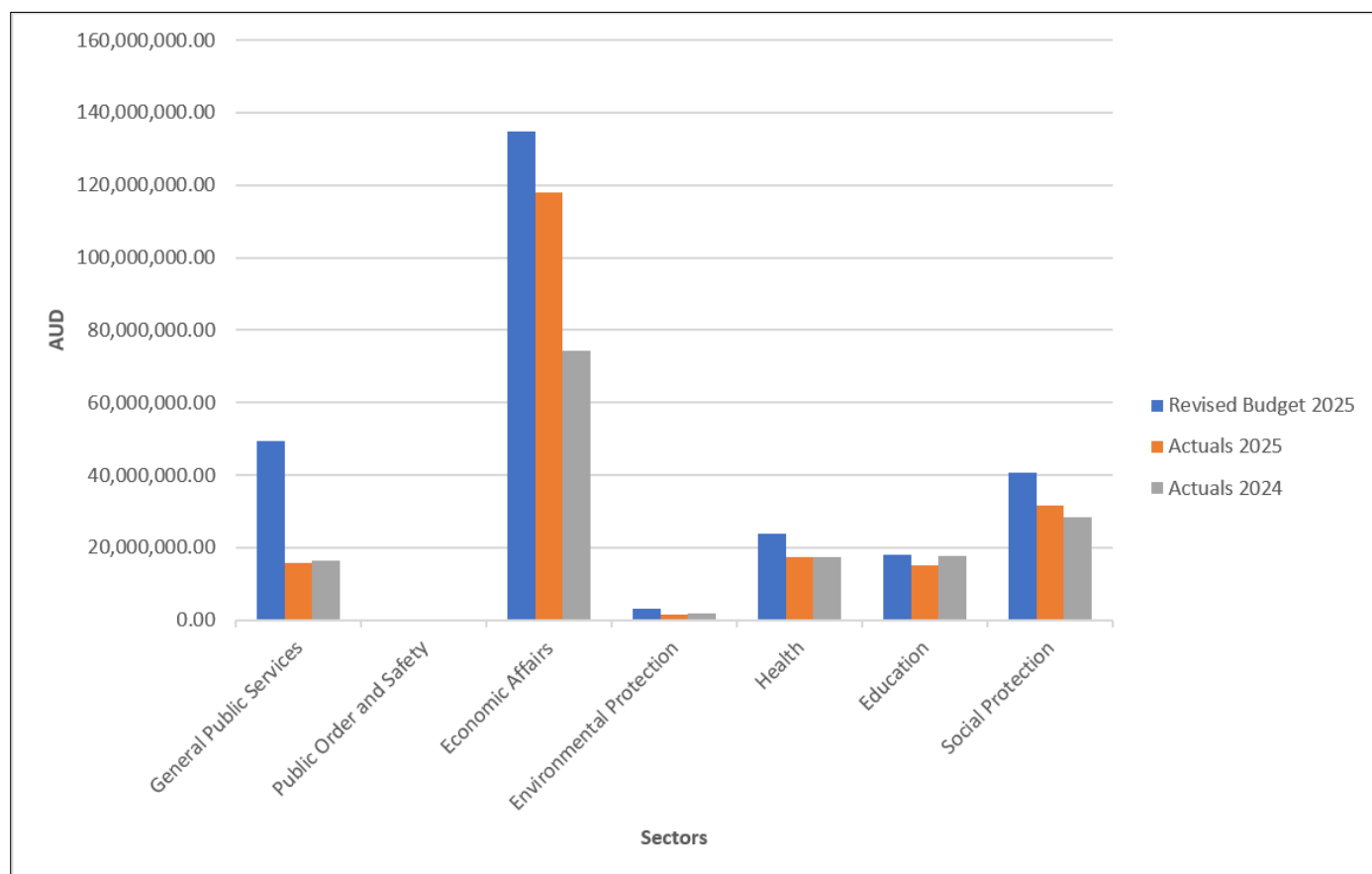
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prior year. The under-budget performance across most categories demonstrates cautious fiscal management, ensuring spending was contained while still supporting priority sectors. Education and General Public Services saw reductions relative to both budget and prior year, signalling a shift in resource allocation. The modest growth in health and social protection highlights continued investment in welfare and essential services, though constrained by budget limits. Expenditure in smaller categories remained marginal, reflecting tighter prioritization. Despite underspending against estimates, the overall distribution illustrates a balanced approach to growth and social needs. This expenditure pattern strengthens fiscal sustainability while aligning resources with national development priorities.

FIGURE 8: DEVELOPMENT FUND EXPENDITURE HIGHLIGHT



2.3. Special Fund

Special fund summary

The special fund summary for FY 2025 shows a positive turnaround compared to earlier projections. The budget anticipated a deficit of \$8.08M since revenue is not usually budgeted. Actual performance shows a net surplus of \$1.04M. This marks an increase from FY2024, which recorded a net deficit of \$193K. The total revenue reached \$8.23M, which is \$2.07M or 33.52% higher than the \$6.16M collected in FY2024. The total expenditure for FY 2025 is \$7.19M, an increase from \$6.36M in FY2024. Net adjustments to the fund amounted to \$368.24K in FY2025, slightly lower than the \$407.30K in FY2024 (please refer to Note 9 of Notes Forming Part of Financial Statements for details). As a result, the closing balance rose to \$13.92M in FY2025, up from \$12.51M in FY2024.

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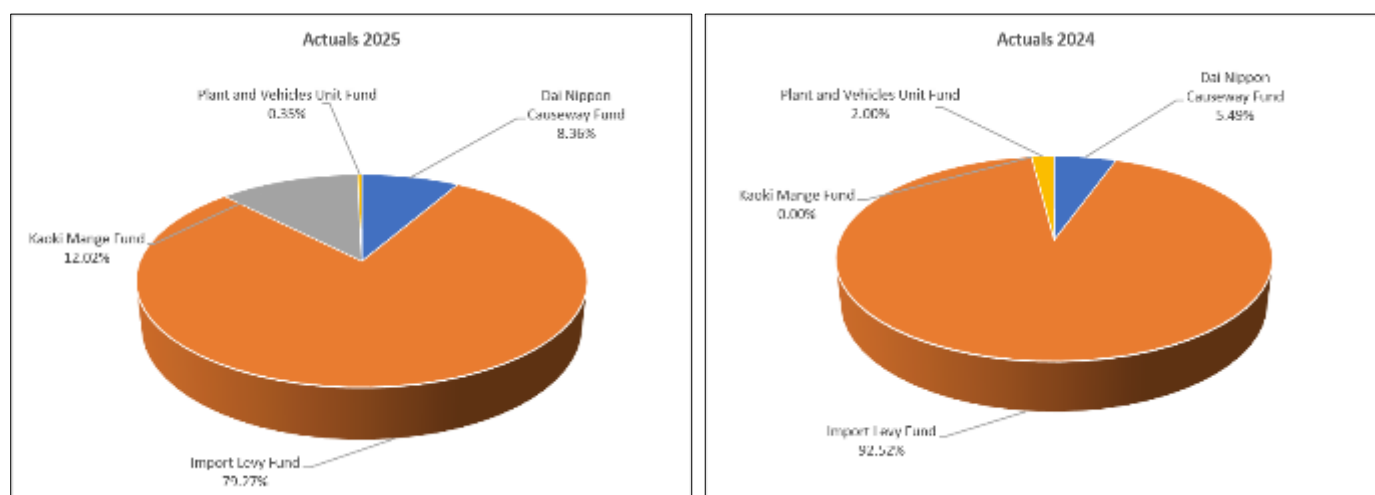
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These results highlight the underlying strong fiscal policy of Government of Kiribati for managing these funds and demonstrates disciplined fiscal management resulting in improved budgetary outcomes and long-term sustainability of the fund.

Special fund revenue highlight

The special fund revenue for FY2025 reflect a significant increase in collections compared to the prior year. Total revenue reached \$8.23M, which is \$2.07M or 33.52% higher than the \$6.16M collected in FY2024. **Import Levy Fund** remained the largest contributor, accounting for 79.27% (\$6.53M) in FY2025 compared to 92.52% (\$5.70M) in FY2024, marking an increase of \$821.24K or 14.40%. **Kaoki Mange Fund** (a newly established fund), contributed \$989.33K or 12.02% in FY2025. **Dai Nippon Causeway Fund** also grew strongly, contributing \$688.65K or 8.36% in FY2025 compared to \$338.36K or 5.49% in FY2024, an increase of \$350.30K or 103.53%. **Plant and Vehicles Unit Fund** accounted for only \$28.94K or 0.35% in FY2025, down from \$123.18K or 2.00% in FY2024, a decline of \$94.24K or 76.51% due to the adoption of a single invoice payment system. Overall, FY2025 Special Fund revenue performance highlights growth in established funds, strengthening the special fund's financial base.

FIGURE 9: SPECIAL FUND REVENUE HIGHLIGHT



Special fund expenditure highlight

The special fund expenditure for FY2025 show a total spending of \$7.19M, which is lower than the budgeted \$8.08M by \$889.30K or 11.01%, but higher than FY2024 actual expenditure of \$6.36M by \$830.00K or 13.05%. **Import Levy Fund** continued to dominate, accounting for \$6.30M or 87.66% of total expenditure in FY2025 compared to \$6.08M or 95.56% in FY2024. While FY2025 actual spending under this fund was below its budget of \$7.00M by \$697.82K or 9.97%, it was still higher than FY2024 by \$224.98K or 3.70%. The remaining 12.34% of expenditure in FY2025 was spread across Civil Aviation, Dai Nippon Causeway, Kaoki Mange, and Plant and Vehicle Unit funds, compared to only 4.44% in FY2024. As illustrated in **Figure 10**, these special funds did not exceed their budgets but did record increases over FY2024 actuals, reflecting broader utilization of special fund resources. Overall, FY2025 expenditure outcomes highlight prudent spending below budget levels, sustained dominance of the Import Levy Fund, and growing contributions from other special funds.

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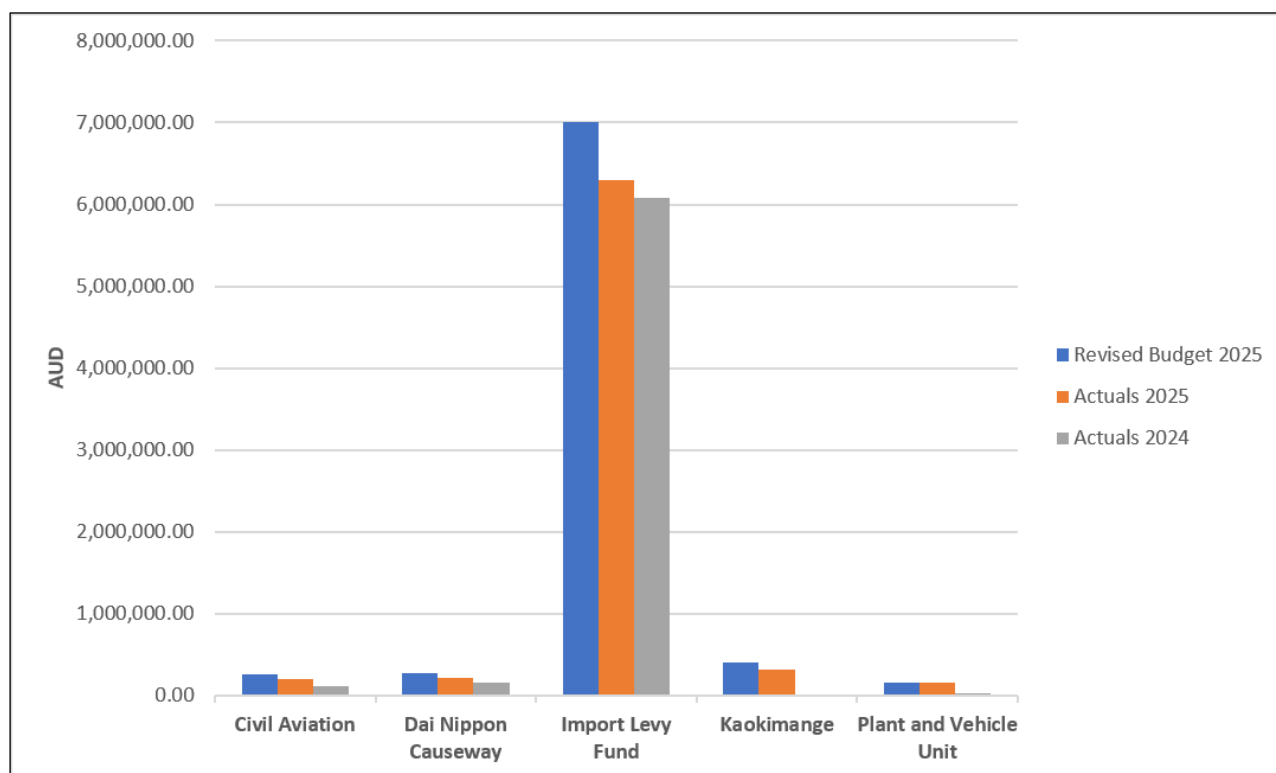
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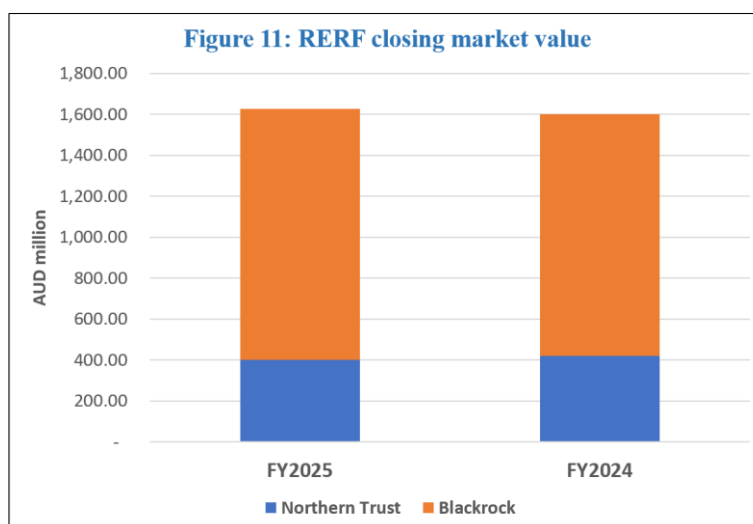
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FIGURE 10: SPECIAL FUND EXPENDITURE HIGHLIGHT



2.4. RERF

The Revenue Equalization Reserve Fund (RERF) closed FY2025 with a market value of \$1.62B, slightly higher than the \$1.60B recorded in FY2024, despite a \$130 million dividend drawn during the year. The composition of the closing balance reflects \$398.73M managed by Northern Trust in FY2025, down from \$419.04M in FY2024, and \$1.23B managed by BlackRock in FY2025, up from \$1.18B in FY2024. The shift highlights a reduction in Northern Trust's allocation alongside a notable increase in BlackRock's portfolio, underscoring the fund's capacity to sustain growth and stability even with significant withdrawals.



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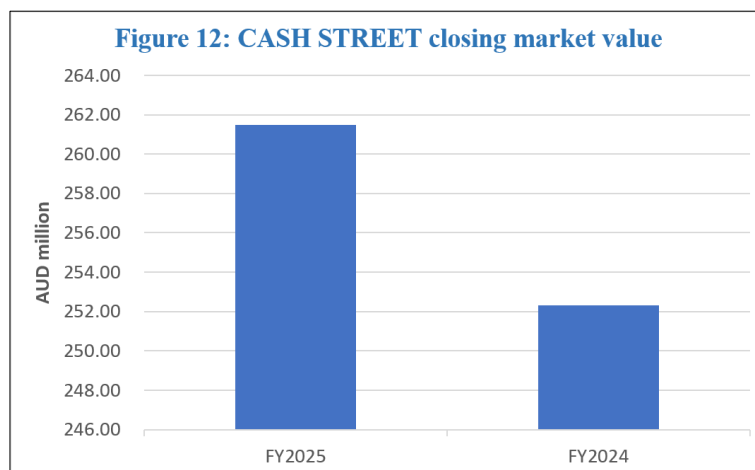
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2.5. State Street Cash Trust

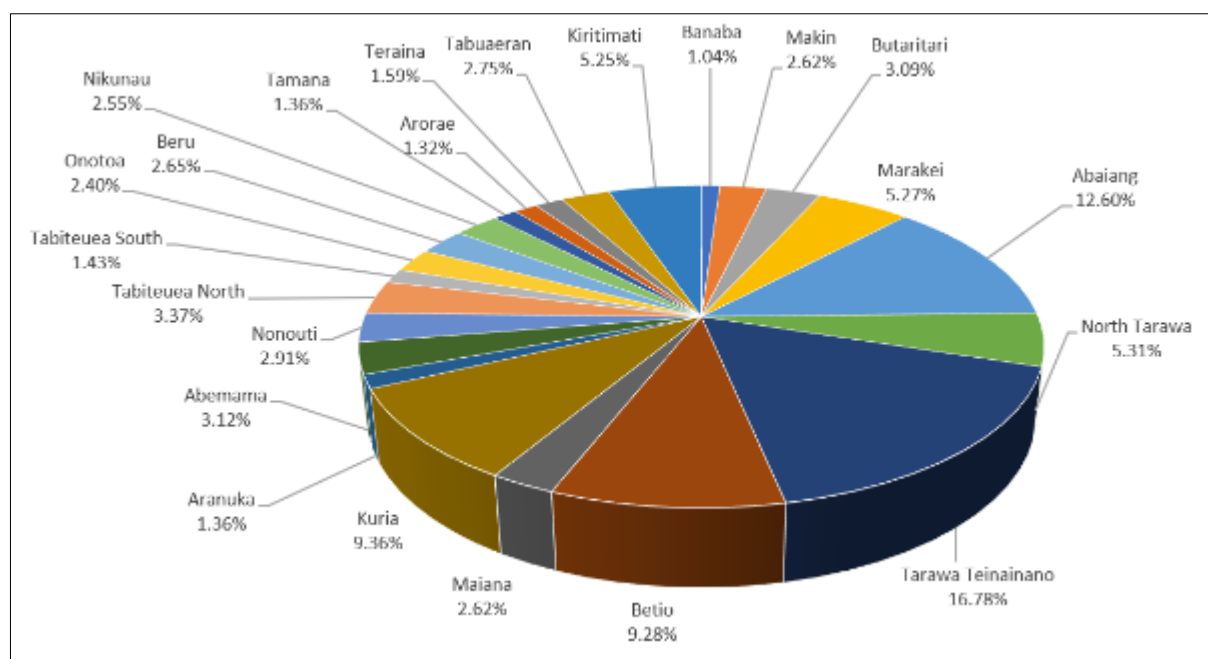
The State Street Cash trust closed FY2025 with a market value of \$261.48M, compared to \$252.33M in FY2024, reflecting a modest increase year-on-year. During FY2025, \$80.00M was drawn from the fund to finance government operations. However, this amount was subsequently replenished through a dividend injection from the RERF. As a result, despite the significant withdrawal, the fund was able to maintain growth and end the year with a higher closing balance than the previous year, underscoring its stability and effective management.



2.6. Island Council Trust Fund (ICTF)

The Island Council Trust Fund (ICTF), established in 2018 under section 10 of the ICTF Act 2021 with an initial amount of \$2.96M, is invested abroad and managed by BlackRock. At the end of FY2025, the fund was valued at \$5.81M and is being reported in the annual account for the first time. During the year, voluntary contributions were made by Marakei (\$107.58K), Abaiang (\$369.14K), and Kuria (\$369.14K) island councils, further strengthening the fund. The island councils' shares as on 31st December 2025 is presented in **Figure 13** below, reflecting the active participation of councils in supporting the fund's sustainability.

FIGURE 4: ISLAND COUNCILS' SHARE FROM ICT AT END OF 2025



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2.7. Other Funds (KFSU)

The total funds for the projects whose fund is managed by KFSU as on 31st December 2025 amounted to \$14.97M. These funds are included in the Balance Sheet under Other Funds in the Annual Accounts. The project-wise detail of these funds is as follows:

Project Name	Amount (AUD)
Outer island Food and Water Project	10,621.76
Kiribati Pacific regional Connectivity Program	402,493.09
Programmatic preparation advance	2,822.62
Statical Innovation and Capacity Building in Kiribati Project	11,839.52
Kiribati Outer Islands Transport Infrastructure Investment	1,799,168.17
Pacific Islands Regional Oceanscape Program Project	810,137.70
E-Commerce AID For Trade Project	39,339.35
POIDIER-Promoting Outer island Development Integrated Energy	42,752.60
Kiribati Government KOITIIP ADB	172,046.97
South Tarawa Sanitation Project (STSP)	471,050.47
Kiribati Health System Strengthening Project	422,580.08
Kiribati Government (STWSP)	697,806.77
Kiribai Outer Islands Resilience Adaption Project	822,410.07
Kiribati Digital Government Project	493,839.45
Small Islands Food and Water Project	250,527.92
Climate Resilience Health Improvement Systems Project	736,528.55
Kiribati Kiritimati Infrastructure Project	3,999,324.95
Governance For Resilient Development in the Pacific GOV4RES	1,248.28
Kiribati Aviation Investment Project	578.69
Whole of Outer Island Approach	36,228.25
Accelerating Trade Facilitation	-3.00
Pacific Healthy Islands Transformation	1,999,922.00
Equitable Access to Quality Education Project (ADB)	-3.00
MFOR Complex	1,610,394.80
Kiritimati Island Economic Development Program (PPA)	141,111.36
TOTAL	14,974,767.42

2.8. Cash at Bank and Cash Equivalents

The total cash holdings show an increase of 13.76% or \$11.79M. The Cash Flow statement gives a full detail of the net increase in cash held at the end of 2025 (please refer to the Cash Flow Statement).

3. Salient Points of 2025 Accounts

In conclusion, the significant transactions/ events of the Treasury Division during the year 2025 are as follows:

- GoK vendors are continuously paid electronically via transactive banking, except beneficiaries for social protection payment. However, the payment interface that will use ANZ file-active is still in

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progress meaning GoK continue to work on this with FreeBalance and ANZ. It is expected that the payment interface will be fully functional by end of 2026.

- IFMIS is now used by all GoK Ministries, including the Kiribati High Commission to Fiji and Kiribati Embassy to China. It is yet to be rolled out to Island Councils, KFSU and the remaining Missions/Embassies. It is expected that rollout will be completed in Island Councils and the remaining Missions/Embassies by end of 2026.


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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2025

Pursuant to Section 39 of the Public Finance (Control and Audit) Act, 1998, I am pleased to submit the 2025 GoK Annual Account to the Auditor General, which comprises of the following statements:


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Statement of Financial Position (Balance Sheet)

As at 31st of December 2025

Description	Schedule Reference	2025 Amount (AUD)	2024 Amount (AUD)
ASSETS			
Current Assets			
Cash and Cash Equivalents			
Cash at Bank	I	94,669,011.72	81,098,705.45
Cash in Hand	II	2,542,094.55	4,550,370.23
Cash in Transit	III	165,595.00	17,186.00
Inventories			
Prepayments			
Advances from the Consolidated Fund	IV	14,681,673.76	13,938,947.64
Receivables (Current)	V	976,345.22	826,661.96
Other Current Assets			
Total Current Assets		113,034,720.25	100,431,871.28
Non Current Assets			
Receivables (Non Current)		0.00	0.00
Investments			
Investment In RERF	VI	1,677,037,778.62	1,600,194,994.09
Other Investments	VII	276,906,654.33	261,934,959.30
Other Financial Assets			
Infrastructure, Plant and Equipment		0.00	0.00
Land and Building		0.00	0.00
Intangible Assets			
Suspense	VIII	35,378,825.59	35,378,825.59
Other Non-Financial Assets		0.00	0.00
Total Non Current Assets		1,989,323,258.54	1,897,508,778.98
TOTAL ASSETS		2,102,357,978.79	1,997,940,650.26
LIABILITIES			
Current Liabilities			
Payables			
Deceased Native Estate (DNE) Provisions	IX	1,306,628.25	1,228,739.45
Public Officers	IX	28,682.55	26,120.83
Sundry Deposits and Payables	X	23,629,840.23	18,912,008.24
TELMOs and POSMOs	XI	9,054,074.58	8,165,521.17
Total Current Liabilities		34,019,225.61	28,332,389.69
TOTAL LIABILITIES		34,019,225.61	28,332,389.69
NET ASSETS		2,068,338,753.18	1,969,608,260.57
NET ASSETS/ EQUITY			
Capital Contributed by			
Other Government Entities			
Reserves			
Revenue Equalization Reserve Fund (RERF)	XII	1,677,037,778.62	1,600,194,994.09
Other Funds	XIII	31,156,568.59	270,594,704.43
Accumulated Surpluses/ (Deficits)			
Consolidated Fund		253,722,915.49	-14,730,121.27
Development Fund		92,502,457.89	101,041,331.83
Special Funds	XIV	13,919,032.59	12,507,351.49
NET ASSETS		\$ 2,068,338,753.18	\$ 1,969,608,260.57



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Statement of Financial Performance (Consolidated Fund)

For the Year Ended 31st of December 2025

Description	Schedule Reference	Original Budget 2025 (AUD)	Revised Budget 2025 (AUD)	Actuals 2025 (AUD)	Over/ -Under (AUD)	Actuals 2024 (AUD)
REVENUE						
Taxes	CF-I	80,056,500.00	80,056,500.00	100,847,498.40	20,790,998.40	93,126,235.37
Fees, Fines, Penalties and Licenses						
<i>Fishing License and Fishing related Activities</i>	<i>CF-I</i>	<i>200,000,000.00</i>	<i>200,000,000.00</i>	<i>210,413,326.05</i>	<i>10,413,326.05</i>	<i>209,886,253.45</i>
<i>Other Fees, Fines, Penalties and Licenses</i>	<i>CF-I</i>	<i>85,035,851.00</i>	<i>85,035,851.00</i>	<i>85,887,099.07</i>	<i>851,248.07</i>	<i>6,659,935.94</i>
Revenue from Exchange Transactions						
Transfers						
Other Revenue	CF-I	4,416,280.00	4,416,280.00	51,804,185.67	47,387,905.67	11,078,782.55
TOTAL REVENUE	a	369,508,631.00	369,508,631.00	448,952,109.19	79,443,478.19	320,751,207.31
EXPENSES						
General Public Services	CF-I-A	45,120,521.20	46,563,674.99	44,053,523.19	-2,510,151.80	41,597,208.72
Public Order and Safety	CF-I-B	25,601,942.95	25,725,342.68	25,477,822.99	-247,519.69	25,678,606.63
Economic Affairs	CF-I-C	22,479,511.37	23,071,852.14	22,339,870.23	-731,981.91	21,848,553.50
Environmental Protection	CF-I-D	6,349,654.54	6,875,615.04	6,701,792.88	-173,822.16	6,218,821.52
Housing and Community Amenities						
Health	CF-I-E	39,833,419.44	39,839,029.47	39,212,970.92	-626,058.55	36,874,704.98
Recreation, Culture and Religion						
Education	CF-I-F	49,836,105.32	50,686,339.74	50,483,124.23	-203,215.51	49,810,064.40
Social Protection	CF-I-G	2,757,411.31	2,773,398.70	2,665,665.72	-107,732.98	2,483,414.17
Local Contribution To Development Fund (LCDF)	CF-VII	130,702,056.02	159,493,496.37	159,493,496.00	-0.37	140,132,793.31
Other Government Expenses						
<i>Debt Servicing</i>	<i>CF-II</i>	<i>3,346,187.99</i>	<i>3,346,187.99</i>	<i>3,326,271.73</i>	<i>-19,916.26</i>	<i>3,381,808.26</i>
<i>Subsidy</i>	<i>CF-III</i>	<i>25,745,029.90</i>	<i>27,441,138.50</i>	<i>25,368,518.15</i>	<i>-2,072,620.35</i>	<i>27,640,900.22</i>



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Description	Schedule Reference	Original Budget 2025 (AUD)	Revised Budget 2025 (AUD)	Actuals 2025 (AUD)	Over/ -Under (AUD)	Actuals 2024 (AUD)
Grant	CF-IV	8,688,753.20	9,131,570.95	9,049,103.77	-82,467.18	10,220,921.26
Social Benefits and Assistance	CF-V	27,276,399.00	28,772,353.22	27,908,791.54	-863,561.68	25,972,461.95
Other Statutory Payments	CF-VI	913,000.00	1,138,807.64	659,627.18	-479,180.46	921,765.30
Other Expenses (n.e.c)	CF-VII	13,816,599.01	19,089,719.00	18,557,955.89	-531,763.11	10,127,440.36
TOTAL EXPENDITURE	b	402,791,316.45	443,948,526.43	435,298,534.42	-8,649,992.01	402,909,464.58
SURPLUS/ -DEFICIT FOR THE YEAR	a-b= c	-33,282,685.45	-74,439,895.43	13,653,574.77	-88,093,470.20	-82,158,257.27
BALANCE BROUGHT FORWARD FROM LAST YEAR	d			-14,730,121.27		67,963,456.71
NET MOVEMENT OF ADJUSTMENT	e			254,799,461.98		-535,320.70
BALANCE CARRIED FORWARD TO BALANCE SHEET	c+d+e = f			253,722,915.49		-14,730,121.28



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Statement of Financial Performance (Special Fund)

For the Year Ended 31st of December 2025

Description	Original Budget 2025 (AUD)	Revised Budget 2025 (AUD)	Actuals 2025 (AUD)	Over/ -Under (AUD)	Actuals 2024 (AUD)
<u>Civil Aviation Special Fund</u>					
EXPENSES	0.00	252,083.45	201,930.48	-50,152.97	111,061.57
External Travel- Per Diem	0.00	111,852.05	62,542.48	-49,309.57	40,983.57
External Travel- Airfare	0.00	140,091.40	139,388.00	-703.40	69,793.00
Total Civil Aviation Special Fund	0.00	252,083.45	201,930.48	-50,152.97	111,061.57
<u>Dai Nippon Causeway</u>					
REVENUE	0.00	0.00	-688,653.17	-688,653.17	-338,355.40
Dai Nippon Causeway Fund (Revenue)	0.00	0.00	-688,653.17	-688,653.17	-338,355.40
EXPENSES	0.00	273,589.50	218,895.72	-54,693.78	150,888.18
Salaries	0.00	80,352.05	77,570.08	-2,781.97	52,160.81
Allowances	0.00	13,283.67	7,076.67	-6,207.00	2,921.54
Overtime	0.00	21,961.55	20,777.72	-1,183.83	11,975.28
Leave Grants	0.00	21,000.00	18,000.00	-3,000.00	15,000.00
KPF Contributions	0.00	6,641.83	98.34	-6,543.49	1,813.67
Services- Local- Works Contract	0.00	50,010.00	31,373.00	-18,637.00	0.00
Repairs and Maintenance- Other Infra	0.00	7,450.00	1,686.87	-5,763.13	15,855.00
Repairs and Maintenance- Equipment	0.00	1,046.25	234.04	-812.21	0.00
Bus Ticket	0.00	3,006.90	3,000.00	-6.90	2,620.00
Local Stationery and Supplies	0.00	65,412.00	58,044.00	-7,368.00	38,535.00
Purchase of Office Equip, Furniture and Software- Local	0.00	3,425.25	1,035.00	-2,390.25	10,006.88
Total Dai Nippon Causeway	0.00	273,589.50	-469,757.45	-743,346.95	-187,467.22



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Description	Original Budget 2025 (AUD)	Revised Budget 2025 (AUD)	Actuals 2025 (AUD)	Over/ -Under (AUD)	Actuals 2024 (AUD)
<u>Import Levy Fund</u>					
REVENUE	0.00	0.00	-6,525,890.09	-6,525,890.09	-5,704,651.20
Import Levy Fund Revenue	0.00	0.00	-6,525,890.09	-6,525,890.09	-5,704,651.20
EXPENSES	0.00	7,000,000.00	6,302,181.64	-697,818.36	6,077,202.91
Import Levy Fund Expenditure	0.00	7,000,000.00	6,302,181.64	-697,818.36	6,077,202.91
Total Import Levy Fund	0.00	7,000,000.00	-223,708.45	-7,223,708.45	372,551.71
<u>Kaokimange</u>					
REVENUE	0.00	0.00	-989,330.19	-989,330.19	0.00
Kaoki Mange Fund (Revenue)	0.00	0.00	-989,330.19	-989,330.19	0.00
EXPENSES	0.00	400,000.00	313,370.00	-86,630.00	0.00
Kaoki Mange Fund (Expenditure)	0.00	400,000.00	313,370.00	-86,630.00	0.00
Total Kaokimange	0.00	400,000.00	-675,960.19	-1,075,960.19	0.00
<u>Plant and Vehicle Unit Special Fund</u>					
REVENUE	0.00	0.00	-28,940.00	-28,940.00	-123,180.00
Plant and Vehicles Unit Fund (Revenue)	0.00	0.00	-28,940.00	-28,940.00	-123,180.00
EXPENSES	0.00	152,995.00	152,995.00	0.00	20,217.70
Repairs and Maintenance- Vehicles	0.00	152,995.00	152,995.00	0.00	20,217.70
Total Plant and Vehicle Unit Special Fund	0.00	152,995.00	124,055.00	-28,940.00	-102,962.30
SURPLUS/ -DEFICIT FOR THE YEAR	0.00	-8,078,667.95	1,043,440.61	9,122,108.56	-193,183.76
BALANCE BROUGHT FORWARD FROM LAST YEAR			12,507,351.49		12,293,232.91
NET MOVEMENT OF ADJUSTMENT			368,240.49		407,302.34
BALANCE CARRIED FORWARD TO BALANCE SHEET			13,919,032.59		12,507,351.49



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Statement of Financial Performance (Development Fund)

For the Year Ended 31st of December 2025

Description	Schedule Reference	Original Budget 2025 (AUD)	Revised Budget 2025 (AUD)	Actuals 2025 (AUD)	Over/ -Under (AUD)	Actuals 2024 (AUD)
REVENUE						
Contribution from Govt. of Kiribati	DF-I-A	0.00	0.00	161,175,143.76		142,438,181.93
Contribution from Development Partners	DF-I-B	0.00	0.00	30,265,728.12		22,773,961.78
TOTAL REVENUE	a	0.00	0.00	191,440,871.88		165,212,143.71
EXPENSES						
General Public Services	DF-II-A	25,716,784.61	49,309,556.75	15,826,629.64	-33,482,927.11	16,556,086.44
Public Order and Safety	DF-II-B	53,400.00	277,045.40	98,409.56	-178,635.84	20,424.80
Economic Affairs	DF-II-C	83,125,116.21	134,740,172.65	117,868,010.85	-16,872,161.80	74,227,010.30
Environmental Protection	DF-II-D	1,466,705.00	3,152,295.00	1,638,005.41	-1,514,289.59	1,789,890.06
Housing and Community Amenities						
Health	DF-II-E	14,111,377.94	23,923,847.59	17,354,597.11	-6,569,250.48	17,284,356.37
Recreation, Culture and Religion						
Education	DF-II-F	10,059,280.00	18,183,963.88	15,261,133.85	-2,922,830.03	17,693,436.80
Social Protection	DF-II-G	29,537,143.30	40,588,820.97	31,472,941.10	-9,115,879.87	28,275,632.43
Other Development Expenses						
TOTAL EXPENDITURE	b	164,069,807.06	270,175,702.24	199,519,727.52	-70,655,974.72	155,846,837.20
SURPLUS/ -DEFICIT FOR THE YEAR	a-b= c	-164,069,807.06	-270,175,702.24	-8,078,855.64	-262,096,846.60	9,365,306.51
BALANCE BROUGHT FORWARD FROM LAST YEAR	d			101,041,331.83		91,693,170.83
NET MOVEMENT OF ADJUSTMENT	e			-460,018.25		-17,145.51
BALANCE CARRIED FORWARD TO BALANCE SHEET	c+d+e= f			92,502,457.89		101,041,331.84



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Cashflow Statement

For the Year Ended 31st of December 2025

Details	Note	2025 Amount (AUD)	2024 Amount (AUD)
Cash Flow from Operating Activities:			
Recurrent Revenue			
Cash Taxes		100,847,498.40	93,126,235.37
Fishing License and Fishing Related Activities		210,413,326.09	209,886,253.43
Other Fees, Fines, Penalties and Licenses		85,887,099.04	6,659,935.94
Other Revenue (Budget Support)		51,804,185.68	11,078,782.55
Total Recurrent Revenue		448,952,109.21	320,751,207.29
Development Revenue			
Contribution from Govt. of Kiribati		161,175,143.75	142,438,181.94
Contribution from Development Partners		30,265,728.12	22,773,961.78
Total Development Revenue		191,440,871.87	165,212,143.72
Total Cash received: Recurrent and Development		640,392,981.08	485,963,351.01
Expenditure: Recurrent and Development			
General Public Services		59,880,152.85	58,153,295.16
Public Order and Safety		25,576,232.55	25,699,031.43
Economic Affairs		140,207,881.08	96,075,563.80
Environmental Protection		8,339,798.29	8,008,711.58
Housing and Community Amenities			
Health		56,567,568.11	54,159,061.35
Recreation, Culture and Religion			
Education		65,744,258.04	67,503,501.20
Social Protection		34,138,606.82	30,759,046.60
Local Contribution To Development Fund (LCDF)		159,493,496.00	140,132,793.31
Total Cash Paid Recurrent and Development Expenditure		549,947,993.74	480,491,004.43
Expenditure: Recurrent only			
Debt Servicing		3,326,271.73	3,381,808.26
Subsidy		25,368,518.15	27,640,900.22
Grant		9,049,103.77	10,220,921.26
Social Benefits and Assistance		27,908,791.54	25,972,461.95
Other Statutory Payments		659,627.18	921,765.30
Other Expenses [n.e.c]		18,557,955.88	10,127,440.36
Total Cash Paid Recurrent		84,870,268.25	78,265,297.35
Grand Total Cash Paid		634,818,261.99	558,756,301.78
CASH USED FROM OPERATING ACTIVITIES		5,574,719.09	-72,792,950.77
Cash Flow from Investing Activities			
Net Movement in Advances		4,794,426.54	3,167,457.74
Net Movement in Other Investments		-14,971,695.03	-88,787,770.58
CASH RECEIVED FROM INVESTING ACTIVITIES		-10,177,268.49	-85,620,312.84
Cash Flow from Financing Activities			
Cash Received from Other Funds		14,901,307.89	87,360,165.54
Cash Received from Special Funds		1,411,681.10	214,118.58
CASH RECEIVED FROM FINANCING ACTIVITIES		16,312,988.99	87,574,284.12
Net Increased/Decreased in Cash Held		11,710,439.59	-70,838,979.49
Add: Cash and Cash Equivalent as on 1st of January 2025		85,666,261.68	156,505,241.17
Cash and Cash equivalent 31st of December 2025		97,376,701.27	85,666,261.68



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Notes Forming Part of Financial Statements

For the Year Ended 31st December 2025

NOTE 1. Annual Account Preparation and Presentation

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

NOTE 2. Significant Accounting Policies

- a. Where CAP 79 permits a choice of accounting policy, the accounting principle which is judged to be most appropriate to the circumstances for the purpose of giving a true and fair view has been selected.
- b. The accounting principles adopted by GOK are described below. They have been applied consistently in dealing with items considered material in relation to the Accounts.
 - i. The Financial Statements have been prepared based on Cash Basis of Accounting.
 - ii. These Accounts have been prepared under the Historical Cost Convention.
 - iii. Going Concern Basis of accounting has been adopted in the preparation of the financial statements.
- c. The accounting policies adopted by GOK are described below. They have been applied consistently in dealing with items considered material in relation to the Accounts.
 - i. **Cash Flow Statement-** The Cash Flow Statement follows a direct method for the disclosure of cash movements in the government operating activities.
 - ii. **Foreign Exchange Rates-**
 - **AUD Accounts-** The exchange rates of foreign currency transactions from all AUD Bank Accounts have been taken at the bank exchange rates on the date of the transactions.
 - **Account No. 3 (USD Account)-** All transactions recoded on a spot rate or daily rates except for transfers out of the No. 3 account to either No. 1 or No. 4, where special rate obtained from ANZ Kiribati Marketing Team have been used.
 - **Kiribati High Commission in Fiji (FJD Account)-** All transactions were recorded using the spot rate obtained from ANZ Kiribati, except for RBCs received from Government's AUD accounts where special rates applied.
 - **New York Mission (USD Account) & Kiribati Embassy to China Account (RMB & USD Account)-** Since the RBCs were sent from No. 3 Account (USD Account) all transactions were recorded using spot rate.
 - Closing balances for all foreign currencies accounts calculated using the rate on 31 December 2025. The revenue/ loss from change in foreign currency rates have been recognized under sundry revenue/ bank charges.
 - iii. **Inventories-** Inventories have been recognized as expense under Consolidated Fund statement, Special Fund Statement and Development Fund Statement based on their source of fund.
 - iv. **Events after Reporting Date-** There are no events happening after 31 December 2025 and till the publication of this Annual Account, which has any material impact on the Annual Account.



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- v. **Contingent Liabilities and Assets-** The Contingent Liabilities are recognized when GOK has a present obligation (legal or constructive) because of past agreements entered by it and there is a probability that an outflow of fund will be required to settle these obligations and where reliable estimate of the liabilities could be made. Contingent Assets are not recognized in the Annual Account. The list of Contingent Liability is given in *Note 4*.
- vi. **Unallocated Revenue-** The funds credited in the development bank account which have not been allocated to any project have been booked under project code 03986 (Unallocated) and NAC code 144114 (Contribution to Development Fund). The list of Contingent Liability is given in *Note 5*.
- vii. **Investment-** Investments in Northern Trust and Blackrock for Revenue Equalisation Reserve Fund have been valued at market value.
- viii. **Revenue Recognition-** Revenues Under Consolidated fund, Special Fund and Development Fund Statements have been recognized on cash basis i.e., as-and-when revenues have been received. The arrear revenues are shown separately in this Notes forming Part of Financial Statements (*Refer Note 3*).
- ix. **Land in Fiji-** This investment abroad that have been consistently valued using historical cost i.e., at the price in which it was first acquired. Revaluation is not adopted due to the lack of information regarding Gok's plan for using such investment.

NOTE 3. Arrears of Revenue

As GOK is following Cash Basis of accounting, the arrears of revenues have not been included in the Balance Sheet but only disclosed for information purposes. However, in FY2025 there is no arrears of revenue reported by Line Ministries. Hence none is being disclosed.

NOTE 4. Details of Contingent Liabilities are as follows:

Details	Currency	Amount (2025)	Amount (2024)	Comments
ANZ Bank (Kiribati) Ltd				
Visa Business Card Facility	AUD	280,000	280,000	To meet the travelling requirements of the Government Senior Government officials
TOTAL CONTINGENT LIABILITIES in AUD		280,000	280,000	
International Monetary Fund				
Promissory Notes	SDR	20,883,635	20,883,635	Promissory notes held by Kiribati for the International Monetary Fund
World Bank (a.k.a.IBRD)				
Promissory Notes – On call	SDR	990,000	990,000	Callable capital held by Kiribati for the International Bank for reconstruction and Development
International Development Association				
On call	SDR	54,000	54,000	Callable capital held by Kiribati for the International Development Association
TOTAL CONTINGENT LIABILITIES in SDR		21,927,635	21,927,635	



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NOTE 5. Details of Unallocated Revenue

The amount of unallocated revenue under Development Fund is \$13.16M in FY2025 (\$6.45M in FY2024). Details of the total unallocated is provided in the table below:

Fund Code	Name of Development Partner	Amount (AUD) 2025	Amount (AUD) 2024
3201	Australia Department of Foreign Affairs and Trade	-1,999,940.00	-208,548.28
3202	New Zealand Ministry of Foreign Affairs and Trade	-3,246,005.00	-3,354,022.10
3206	The Pacific Community	-188,581.82	-956.49
3209	South Pacific Regional Environment Programme	-180,786.86	-135,927.00
3210	Japan	-248,700.00	-
3212	Asian Development Fund	-	-543,186.83
3216	Italian Republic	-	-296,720.91
3217	United Nations Development Programme	-	-240,644.78
3218	World Health Organization	-154,219.89	-30,377.32
3221	United Nations Children's Fund - Regular Resources	-498,415.78	-494,139.07
3226	People's Republic of China	-557,891.70	-414,324.54
3229	Food and Agricultural Organization of the United Nations	-136,906.29	-38,155.00
3261	Pacific Leprosy Foundation	-	-14,379.90
3264	Commonwealth of Learning	-15,113.97	-
3265	South Pacific Board Ed Assessment	-37,384.80	-
3297	International Labour Organization (ILO)	-15,385.00	-
3299	Others	-5,882,236.78	-679,042.98
TOTAL		-13,161,567.89	-6,450,425.20

NOTE 6. The details of Un-authorized Expenditure are as follows:**Statement of Un-authorized Expenditure As on 31st December 2025 (Schedule CF-I)**

Ministry	Original Budget (AUD)	Revised Budget (AUD)	Actual (AUD)	Balance (AUD)
77-PSC	454,955.17	454,955.17	461,010.65	-6,055.48

*The Ministry will provide an explanation of why they spent more than the appropriated budget.

NOTE 7. Budget control

The new system (IFMIS) has a budget control. By default, to prevent overspending, budget control on all coding blocks is enabled. However, this control can only work in Ministries and offices in which the system has been rolled out. However, given the system is yet to be rolled out to outer islands and some of the overseas missions/ embassies, GoK expects overspent in some of the coding blocks, especially those related to payroll. This only happens when the budget control is disabled by IFMIS administrators with the sole purpose of allowing the actual payment for the year to be recorded in the system.



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NOTE 8. Consolidated Fund Statement contains a credit amount of AUD 254,799,461.98 (*FY2024 AUD 535,320.70 debit*) as a Net Movement of Adjustments during the year. These adjustments are as follows:

- SSGA Cash Trust (Street Fund) (NAC 632523) which was previously shown separately in Other Funds (Reserves) (Schedule XIII) of Balance Sheet, is merged with the Consolidated Fund as this fund was established from the surplus of Consolidated Fund. This amounted for AUD 252,326,151.80.
- The adjustment of Government's initial investment in the PIPA Trust Fund which was previously accounted for under PIPA Trust (NAC 631552) in under Other Funds (Reserves) (Schedule XIII) of Balance Sheet since the investment was cease in 2023 and dividend deposited back in GoK bank account in 2024. This amounted for AUD 2,500,000 (credit).
- The details of balance AUD 26,689.82 are as follows:

Coding Block	Details	Amount (AUD)
0401/1101/00000/9/631511	Adjustment of special imprest double posting for prior years	235.20 DR
0601/1101/00000/9/631511	Adjustment of special imprest retirement double posting for prior years	8,984.64 DR
1701/1101/00000/9/631511	Adjustment of unposted special imprest for prior years	105.25 DR
1702/1101/00000/9/631511	Adjustment of unposted special/standing imprest and credit card for prior years	17,165.27 DR
1704/1101/00000/9/631511	Adjustment of unposted special imprest for prior years	377.59 DR
9901/1101/00000/9/631511	Bank reconciliation adjustment for revenue and payment double posting for prior years that were detected in 2025	-178.13 CR
		26,689.82 DR

NOTE 9. Special Fund Statement contains a credit amount of AUD 368,240.49 (*FY 2024 AUD 407,302.34 credit*). This adjustment is made in Special Funds (Reserves)- Civil Aviation Fund (NAC 631525) for civil aviation revenues earned during the year.

NOTE 10. Development Fund Statement contains a debit amount of AUD 460,018.25 (*FY2024 AUD\$17,145.51 debit*) as a Net Movement of Adjustments during the year. This amount relates to adjustments relating to 2024 entries that were detected in 2025.

NOTE 11. Suspense Account

The Suspense Account comprises of old unreconciled balances. The opening balance of Suspense Account on 1 January 2025 was \$35.38M. During the year 2025, no such old unreconciled balances were identified i.e., there is no net movement during this financial year. Therefore, the closing balance reported is same as the opening balance.

It is proposed that these balances reported in Schedule VIII may be charged to Consolidated Fund Statement with approval from the appropriate authorities.

NOTE 12. Commemorative Coins

Commemorative Coins lying in the custody of Treasury is \$4,122 which has been accounted for in the Balance Sheet under Commemorative Coins under Cash in Hand (Schedule II) and corresponding reserve has been created under Commemorative Coins Reserve.



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NOTE 13. Bank Balances

- i. The balances of EPOS- Outer Island Bank A/C (NAC 621237), Other Bank Accounts (NAC 621269) and New York Mission Bank Account (NAC 622233) as shown under Schedule I (Cash At Bank) of Balance Sheet are as per the bank statements. These bank accounts are not reconciled.
- ii. The bank accounts used by KFSU has been shown separately under KFSU Bank Account (NAC 621236). Till FY2024 they were shown as a part of Other Bank Accounts (NAC 621269). Hence Other Bank Accounts (NAC 621269) has decreased to AUD 624,866.22 in FY2025 from AUD 5,342,441.25 in FY2024.

NOTE 14. The principal balance for public debt is as per records provided by NEPO. As per records provided by NEPO the closing principal balances reported in FY2024 are not same as that reported for FY2025. The principal balance as reported for FY2025 is presented below.

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency		Loan Currency	Principal Balance 2025 (AUD)		Principal Balance 2024 (AUD)		Variance
		SDR	AUD		SDR	AUD	SDR	AUD	
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	545,200.00		SDR	-		39,393.00		-39,393.00
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	594,700.00		SDR	70,058.99		105,198.00		-35,139.01
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	680,000.00		SDR	240,948.67		285,818.00		-44,869.33



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Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency		Loan Currency	Principal Balance 2025 (AUD)		Principal Balance 2024 (AUD)		Variance
		SDR	AUD		SDR	AUD	SDR	AUD	
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	321,024.00		327,255.00		-6,231.00
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	10,430,283.71		8,932,729.00		1,497,554.71
2011	Asian Development Bank Loan No.2718 KIR (SF) purpose is to support road rehabilitation.	7,621,000.00		SDR	14,271,665.08		11,380,947.00		2,890,718.08
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	9,707,863.66		7,572,078.00		2,135,785.66
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		16,877,503.41		18,029,289.00	-1,151,785.59
	Total	22,133,900.00	20,227,983.00	-	35,041,844.11	16,877,503.41	28,643,418.00	18,029,289.00	



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NOTE 15. Previous year's figures have been reclassified to conform to this year's classification along with other regrouping / rearrangement wherever necessary.

NOTE 16. The figures in the Annual Accounts are accurate up to the last AUD.

NOTE 17. Management reports provide further details for Consolidated Fund, Development Fund and Special Fund. Those must be referred for more details on the financial performance for Consolidated, Development and Special funds that are reported in this Annual Report.



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Schedules to the Financial Statements



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Schedule I: Cash at Bank

As at 31st of December 2025

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
No.1 Account	621231	26,700,250.13	5,492,249.50
No.4 Account	621232	8,224,346.70	17,240,348.33
No. 3 Account	621233	25,481,146.30	7,843,230.92
No.5 Account (Kiritimati)	621234	355,345.85	-110,386.69
KFSU Bank Account	621236	14,974,767.42	0.00
EPOS- Outer Island Bank A/C	621237	-284,963.46	3,898,529.28
Beijing Embassy RMB Bank A/C	621238	278,030.85	716,442.89
Beijing Embassy USD Bank A/C	621239	2,174.23	5,281.14
Other Bank Accounts	621269	624,866.22	5,342,441.25
IBDs with ANZ Kiribati	621291	17,900,650.81	39,982,639.27
Kiribati High Com Bank	622231	137,453.22	732,693.33
New York Mission Bank Account	622233	274,943.45	-44,763.77
Total Cash at Bank (AUD)		\$ 94,669,011.72	\$ 81,098,705.45

Schedule II: Cash in Hand

As at 31st of December 2025

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
Commemorative coins	612211	4,122.00	4,122.00
Petty Cash (Domestic)	621211	48,728.85	287,406.90
State Fund	621212	2,489,243.70	4,258,841.33
Total Cash in Hand (AUD)		\$ 2,542,094.55	\$ 4,550,370.23

Schedule III: Cash in Transit

As at 31st of December 2025

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
Betio	11	0.00	61.00
Bikenibeu	14	0.00	-330.00
North Tarawa	19	0.00	1,025.00
Abaiang	21	4,120.00	4,610.00
Abemama	22	1,980.00	7,210.00
Aranuka	23	15.00	30.00
Arorae	24	370.00	210.00
Butaritari	27	360.00	605.00
Maiana	29	3,295.00	295.00
Makin	30	330.00	0.00
Marakei	31	770.00	1,210.00



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Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
Nikunau	32	740.00	320.00
Nonouti	33	3,930.00	985.00
Onotoa	34	335.00	0.00
Tab North	35	430.00	435.00
Tab South	36	6,755.00	1,300.00
Tamana	37	0.00	1,240.00
North Tarawa	38	645.00	235.00
Tabuaeran (Fanning)	53	1,425.00	145.00
Teraina (Washington)	54	140,095.00	445.00
Beijing	61	0.00	0.00
New York	63	0.00	0.00
National (Country Wide)	91	0.00	-2,845.00
Total Cash in Transit (AUD)		\$ 165,595.00	\$ 17,186.00

Schedule IV: Advances from Consolidated Fund

As at 31st of December 2025

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
A. OTHER GOVERNMENTS	621411,622411		
B. SPECIAL FUNDS	621412		
C. PUBLIC OFFICERS ADVANCES			
Advances	621270,621273,622270	9,224,405.94	8,949,855.23
Imprest	621271,621287,621288	5,229,272.17	4,957,630.61
Advances to Credit Card Holders	621274	146,245.65	31,461.80
Standing Imprest	621272	81,750.00	0.00
Others	621311,622311		
Advance			
TOTAL PUBLIC OFFICERS ADVANCES		14,681,673.76	13,938,947.64
Total Advances from Consolidated Fund (AUD)		\$ 14,681,673.76	\$ 13,938,947.64

Schedule V: Receivables (Current)

As at 31st of December 2025

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
Misc. Clearing A/C	621813	-87,548.27	-236,977.83
Bounced Cheques	621821	834,686.75	834,686.75
Unallocated Cents	621822	29,961.64	29,707.94
Supplier double and Overpayments	621823	199,245.10	199,245.10
Total Receivables (Current) (AUD)		\$ 976,345.22	\$ 826,661.96



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Schedule VI: Investment in RERF**As at 31st of December 2025**

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
RERF	622521	1,677,037,778.62	1,600,194,994.09
622521_V0060000200A- NICAM		398,730,105.12	419,036,824.82
622521_V0060000204A- Black Rock		1,278,307,673.50	1,181,158,169.27
Total Investment in RERF (AUD)		\$ 1,677,037,778.62	\$ 1,600,194,994.09

Schedule VII: Other Investment**As at 31st of December 2025**

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
Aud A/c 55-1999 5th Anniversary	621521	7,710.00	7,710.00
Aud A/c 56-0449 10th Anniversary	621522	8,731.00	8,731.00
IMF No.2	622522	292,186.50	292,186.50
State street	622523	261,484,323.26	252,326,151.80
Escrow Investment (Fiji land purchase)	622524	9,300,180.00	9,300,180.00
Island Council Trust Fund Investment	622525	5,813,523.57	0.00
Total Other Investment (AUD)		\$ 276,906,654.33	\$ 261,934,959.30

Schedule VIII: Suspense Account**As at 31st of December 2025**

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
Suspense	614430	35,378,825.59	35,378,825.59
614430_2013- SUSPENSE-2013		4,885,005.56	4,885,005.56
614430_2015- SUSPENSE-2015		-5,103.28	-5,103.28
614430_2016- SUSPENSE-2016		2,070.42	2,070.42
614430_2017- SUSPENSE-2017		5,142,982.71	5,142,982.71
614430_2018- SUSPENSE-2018		2,013,114.43	2,013,114.43
614430_2019- SUSPENSE-2019		1,376,865.21	1,376,865.21
614430_2020- SUSPENSE-2020		16,004,161.66	16,004,161.66
614430_2021- SUSPENSE-2021		-849,182.85	-849,182.85
614430_2022- SUSPENSE-2022		6,792,453.99	6,792,453.99
614430_2023- Suspense-2023		16,457.74	16,457.74
Total Suspense Account (AUD)		\$ 35,378,825.59	\$ 35,378,825.59



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Schedule IX: Payables for Public Officers
As at 31st of December 2025

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
Deceased Native Estate (DNE) Provisions	631421	1,306,628.25	1,228,739.45
631421_S0058208172A- Kiruaa Betero		630.80	630.80
631421_2006043- Ioane Kirataruru		7,099.81	7,099.81
631421_2009059- Teamita Teevi		1,223.63	1,223.63
631421_S005202233A- Teratoi Burabeti		-253.45	-253.45
631421_S005202234A- Iotia Taoaba		-3,552.78	-3,552.78
631421_S005202235A- Boote Tambwereti		3,071.75	3,071.75
631421_S005202236A- Karaitaake Antonio		1,000.00	1,000.00
631421_S005202237A- Oteam Uriam DNE		3,000.00	3,000.00
631421_S005202239A- Fullname Iaotite Monite		6,000.00	6,000.00
631421_S005202240A- Moanataake Beibure		40,898.10	40,898.10
631421_S005202241A- Toanikaba Binoka		1,541.75	1,541.75
631421_S005202242A- Itinibara Bwebwenimarawa		2,896.45	586.89
631421_S005202243A- Beniamina Ioteba		3,000.00	0.00
631421_S005202247A- Merean Taniera		22,049.13	0.00
631421_S005202248A- Mwakuriita Tokaa		18,000.00	0.00
631421_S005202249A- KarobaTeirata		1,286.40	0.00
631421_S005202250A- Teananga Kourataake		2,063.90	0.00
631421_S005202251A- Rui Meriia		2,959.84	0.00
631421_S005202254A- Ueaata Tekaiti		12,338.00	0.00
631421_S005202255A- Ueaata Tekaiti		2,448.00	0.00
631421_S005202256A- Beia Tebarine		1,387.51	0.00
631421_S005202257A- Mauue Uriam		4,274.00	0.00
631421_S005202258A- Neeti Tekinene		5,464.47	0.00
631421_S005202259A- Kaiboboki Tekaititi		18,000.00	0.00
631421_S005202260A- Kaitangare Tekiata		3,600.00	0.00
631421_S0058000000A- DNE Control Clearing Account		370,631.90	370,631.90
631421_S0058000010A- Deceased Estates Control		-744,957.60	-791,676.83
631421_S0058000037A- Timon R Aneri		4,067.04	4,067.04
631421_S0058001392A- Lameko Lameko		1,627.02	1,627.02
631421_S0058002034A- Miirate Kuua		57.35	57.35
631421_S0058002218A- Kaitu Teuea		5,342.40	5,342.40
631421_S0058002246A- Tabuia Tekaie		2,000.00	2,000.00
631421_S0058005142A- Boota Ioram Teiniku		200.00	200.00
631421_S0058005517A- Takabea Barantarawa		760.00	760.00
631421_S0058005890A- Rotieta Takoto		399.17	399.17
631421_S0058006010A- Etekia Tabuariki		1,885.92	1,885.92
631421_S0058006052A- Tokintekai Ioane		0.60	0.60
631421_S0058006088A- Teinakewe Tamuera		39.80	39.80



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Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
631421_S0058006160A- Nawaia Kamoamoa		800.00	800.00
631421_S0058006162A- Tekaabei Kaoma		28.70	28.70
631421_S0058006163A- Uabong Kauabanga		8.75	8.75
631421_S0058006192A- Kateia Teuribaba		150.72	150.72
631421_S0058006247A- Tokia Ioane		-400.00	-400.00
631421_S0058006328A- Teraoi Taabora		300.00	300.00
631421_S0058006357A- Koraubara Tiroia		1,068.75	1,068.75
631421_S0058006523A- Viane Tekitaa		910.06	910.06
631421_S0058007225A- Ereata Teriaki		0.00	1,552.71
631421_S0058007226A- Taubwerei Tabanga		1,255.49	1,255.49
631421_S0058007227A- Baurerei Timeon		480.75	480.75
631421_S0058007232A- Erene Birimwaere		963.07	963.07
631421_S0058007236A- Baneua Beniata		3,000.00	3,000.00
631421_S0058007247A- Tierata Riiki Nawaia		2,000.00	2,000.00
631421_S0058007248A- Betero Mereki		0.52	0.52
631421_S0058007249A- Biromina Itonga		450.00	450.00
631421_S0058007251A- Nabeua Kaotitera		748.80	748.80
631421_S0058007302A- Tanginibwebwe Keang		1,684.00	1,684.00
631421_S0058007326A- Teeta Teora		555.40	555.40
631421_S0058007448A- Mourongo Katatia		1,396.14	1,396.14
631421_S0058007460A- Taoaba Binuea		100.00	100.00
631421_S0058007506A- Tabuae Temamaia		78.50	78.50
631421_S0058007514A- Taom Teemeta		160.35	160.35
631421_S0058007535A- Teata Tauanibure		211.00	211.00
631421_S0058007554A- Taam Biribo (Matarena's hubby)		42,038.03	42,038.03
631421_S0058007563A- Monika Tiiman		21.30	21.30
631421_S0058007687A- Tirita Toatu		6.54	6.54
631421_S0058007752A- Ioane Ubwaitoi		1,901.02	1,901.02
631421_S0058007780A- Baraeta M'aeri		700.00	700.00
631421_S0058007837A- Kirimaua Tekita		2,582.83	2,582.83
631421_S0058007858A- Moamoa Roriki		4,000.00	4,000.00
631421_S0058008006A- Taitai Taoraora		1,149.92	1,149.92
631421_S0058008009A- Tearara Taukoro		450.00	450.00
631421_S0058008012A- Bauro Metio		1,376.68	1,376.68
631421_S0058008015A- Namanoku Burera		524.86	524.86
631421_S0058008016A- Maroua Tanaua		300.00	300.00
631421_S0058008019A- Teannaki Kaiboboki Teingoa		2,528.16	2,528.16
631421_S0058008021A- Kantabu Angirerei		17.38	17.38
631421_S0058008022A- Ioane Beiabure		101.45	101.45
631421_S0058008030A- Tinabora Ruka		50.00	50.00
631421_S0058008041A- Kaietaro Aroito		0.10	0.10



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Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
631421_S0058008043A- Toangkam Ietero Takaria		105.01	105.01
631421_S0058008045A- Terubea Unaaro		2,000.00	2,000.00
631421_S0058008048A- Taakenikeaki Kiabwebwe		577.80	577.80
631421_S0058008051A- Rurubeia Tarakai		82.43	82.43
631421_S0058008056A- Karekeiti Ienraku		62.50	62.50
631421_S0058008057A- Timata Aukitino		2,003.24	2,003.24
631421_S0058008060A- Taivete Teioki		3,000.00	4,500.00
631421_S0058008076A- Timon Anterea		21,500.00	21,500.00
631421_S0058008080A- Ioane Kanenei		0.03	525.77
631421_S0058008081A- Kourataake Bwatia		800.01	800.01
631421_S0058008082A- Tabanea Kauria		4,419.07	5,305.80
631421_S0058008084A- Maritino Tangitaua		457.00	457.00
631421_S0058008086A- Teiti Inatio		4.12	4.12
631421_S0058008089A- Kamaraia Nabiri		70,630.49	71,630.49
631421_S0058008090A- Tooto Betero		0.29	0.29
631421_S0058008091A- Atareti Aubeia		752.64	752.64
631421_S0058008094A- Tunnang Tibau		1,000.00	1,000.00
631421_S0058008095A- Niman Kaumwakin		2,123.80	2,123.80
631421_S0058008097A- Itatite Arama		1,000.00	1,000.00
631421_S0058008098A- Taie Moanrunnga		1,207.00	1,207.00
631421_S0058008163A- Tabanou Kofe		10,000.00	20,000.00
631421_S0058008807A- Tamakin Bakatokia		20.06	20.06
631421_S0058009171A- Taa Ikeran		6,339.11	6,339.11
631421_S0058011123A- Mikaere Tangko Ukitoori		14,824.69	14,824.69
631421_S0058012058A- Terere Takaa		-3.00	-3.00
631421_S0058014177A- Iuriano Ainati		5.36	5.36
631421_S0058020121A- Katetoa Urokana		11,000.00	16,500.00
631421_S005802217A- Teia Teaitoki		287.72	287.72
631421_S0058055218A- Tabareai Tetaake		0.02	0.02
631421_S0058092104A- Bwaren Terikata		566.96	566.96
631421_S0058094020A- Tiroko Itonga		3,900.00	3,900.00
631421_S0058094106A- Kabobo Tuare		7.15	7.15
631421_S0058095014A- Baati Taam		4,047.50	4,047.50
631421_S0058095087A- Bwebwenteraoi Temaua (stat)		4,700.00	4,700.00
631421_S0058096176A- Koruu Nawaia		22.10	22.10
631421_S0058097056A- Kuareta Rimon		8,417.60	8,417.60
631421_S0058099029A- Bakabora Tenanoa		315.00	315.00
631421_S0058099109A- Ubaitoi Riibu		2,352.85	2,352.85
631421_S0058099253A- Mangarita Taam (Roote Ioteba)		-81.40	-81.40
631421_S00580D9106A- Boua Tuanako		-3.00	-3.00
631421_S0058100611A- Manuera Naiti		10.03	10.03



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631421_S0058101098A- Boitu Ato		1,350.00	2,200.00
631421_S0058104510A- Kaitu Teetau		793.80	793.80
631421_S0058104817A- Taibere Kauriri		700.00	900.00
631421_S0058105993A- Tenukai Terim		210.93	210.93
631421_S0058106030A- Kirata Urio		1,694.24	1,694.24
631421_S0058106123A- Baratu Ukitonga		4,186.10	4,186.10
631421_S0058106124A- Iotebwa Batikawa		150.00	150.00
631421_S0058106125A- Nakabuta Tenangibo		41.13	41.13
631421_S0058106133A- Kinaai Wiiri (Uwiri)		255.50	255.50
631421_S0058106182A- Bauro Taniera		417.28	417.28
631421_S0058106230A- Kabunare Atauea		2,964.50	2,964.50
631421_S0058106241A- Bioo Eberi		1,203.20	1,753.20
631421_S0058106248A- Bweitu Nabau Tion		213.00	213.00
631421_S0058106251A- Roketan Bauro		1,280.90	1,280.90
631421_S0058107217A- Barataina Bataka		391.50	391.50
631421_S0058107219A- Ueanteiti Rota		76.75	76.75
631421_S0058107221A- Kaumai Tarie (Tarie Kaumai)		1,037.50	1,037.50
631421_S0058107223A- Teieka Rannabiri		477.97	477.97
631421_S0058107231A- Ruuteti Teriaki		605.27	605.27
631421_S0058107233A- Atabo Ionatan		20.02	20.02
631421_S0058107480A- Tamomo Kimaere (Kimaere Nabaru)		0.70	0.70
631421_S005810D617A- Neiti Viane		257.52	257.52
631421_S005810D619A- Teunaia Rameta		228.50	228.50
631421_S0058194091A- Takenrerei Tebou		1.76	1.76
631421_S0058198048A- Umariki Ileremia		28.55	28.55
631421_S0058198135A- Taunganga Moote		3,500.00	3,500.00
631421_S00581D4447A- Kantarawa Taniera		514.20	514.20
631421_S00581D5199A- Temwan Teeta		665.85	665.85
631421_S00581D5390A- Anterea Tebaana		517.70	517.70
631421_S00581D5403A- Riinga Beari		105.17	105.17
631421_S00581D5516A- Butiaua Tawaia		844.38	844.38
631421_S00581D5517A- Bountarawa Maritino		621.50	621.50
631421_S00581D5522A- Osawa Tetoa		1,540.15	1,540.15
631421_S00581D5547A- Kabwebweia Utimawa		25,000.00	25,000.00
631421_S00581D5555A- Tongaiaba Namae		2,113.32	2,113.32
631421_S00581D5563A- Bwerebwere Tauro		631.55	631.55
631421_S00581D5588A- Bombe Eritai		25.48	25.48
631421_S00581D5619A- Baati Tewae		158.30	158.30
631421_S00581D5632A- Biira Eete		32.98	32.98
631421_S00581D5636A- Henry Kabwebwenibeia		983.54	983.54
631421_S00581D5751A- Moanikia Bakanimakin		645.45	645.45



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631421_S00581D5823A- Tarawa Tiaoni		1,776.00	1,776.00
631421_S00581D5938A- Miriana Atimeri		870.00	870.00
631421_S00581D5990A- Kabwea Tenangibo		131.00	131.00
631421_S00581D6035A- Tauman Taeboa		3.66	3.66
631421_S00581D6036A- Taakaro Taamwi		292.79	292.79
631421_S00581D6038A- Tonana lentaake		301.10	301.10
631421_S00581D6039A- Tebwaeke lotua		2,397.20	2,397.20
631421_S00581D6041A- Inatio Tiotaakee		91.45	91.45
631421_S00581D6046A- Rairaeana Binauea		122.10	122.10
631421_S00581D6049A- Bobai Takarebu		626.06	626.06
631421_S00581D6055A- Polau Kaio		1,361.05	1,361.05
631421_S00581D6081A- Tabere Taranibeia		176.00	176.00
631421_S00581D6083A- Rikitio Anterea		83.12	83.12
631421_S00581D6085A- Geno Gani		1,085.76	1,085.76
631421_S00581D6086A- Osea Toua		408.20	408.20
631421_S00581D6094A- Tekeraoi Taburimai		49.75	49.75
631421_S00581D6097A- Berente Nanginiborau		654.11	654.11
631421_S00581D6103A- Tebarae Teitia		783.57	783.57
631421_S00581D6105A- Etekia loobu Kaitirerei		824.37	824.37
631421_S00581D6108A- bwenataake tekinene		352.00	352.00
631421_S00581D6113A- Aritaake Tamaiti		-0.03	-0.03
631421_S00581D6120A- Teeu Baneua		-550.11	-550.11
631421_S00581D6136A- Poasa Koraua Kimaere		1,845.09	1,845.09
631421_S00581D6139A- Tiare Rakenang		122.80	122.80
631421_S00581D6149A- Tanintoa Kamantoa		-190.20	209.80
631421_S00581D6162A- Motina Bareta		485.30	485.30
631421_S00581D6180A- Tabonoietia loane		758.82	758.82
631421_S00581D6193A- Nooa Terabwena		0.02	0.02
631421_S00581D6205A- Temware Taburira		0.04	0.04
631421_S00581D6239A- Neebo Teiberu		383.70	383.70
631421_S00581D6242A- Abineru Tuengeri		500.00	500.00
631421_S00581D6243A- Teaoka Natanaera		1,458.55	1,458.55
631421_S00581D6247A- Tokoia loane		1,324.55	1,324.55
631421_S00581D6249A- Obin Tabaki		35.72	35.72
631421_S00581D6250A- Iemoo Takabea Nabura		0.02	0.02
631421_S00581D7224A- Eretia Kamkeiti		5,455.40	5,455.40
631421_S00581D7440A- Sefania Kaopano		368.24	368.24
631421_S0058200045A- Namouta Ieremia		8.25	8.25
631421_S0058200117A- Betero Taremon		1,300.00	1,300.00
631421_S0058200158A- Ieremia Arete		4,854.50	4,854.50
631421_S0058200163A- Emily Taranguea		346.54	346.54



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631421_S0058202158A- Mikaere Uriam		36.00	36.00
631421_S0058202199A- Itieta Meeria		22,490.52	22,490.52
631421_S0058202201A- Tarai Kautunteuea		2,359.00	2,359.00
631421_S0058202202A- Barekori Ioane		15,438.49	15,438.49
631421_S0058202203A- Timwemwe Rotau		11,604.55	11,604.55
631421_S0058202206A- Rine Arawata		1,477.82	1,477.82
631421_S0058202207A- Ilibi Neeti		967.84	967.84
631421_S0058202208A- Temnai Mariano		7,713.99	9,713.99
631421_S0058202210A- Naora Ieremia		11,150.08	11,150.08
631421_S0058202211A- Tutu Kaiekieki		557.22	557.22
631421_S0058202212A- Lua Seve		2,461.76	2,461.76
631421_S0058202214A- Tareeti Tebwebwe		608.50	608.50
631421_S0058202215A- Toromon Takoto		5,626.10	5,626.10
631421_S0058202216A- Rimon Baute		687.86	687.86
631421_S0058202219A- Nei Mwanu		1,664.13	1,664.13
631421_S0058202220A- Raea Mariki		4,151.58	4,151.58
631421_S0058202221A- Taberannang Teeta Matauea		4,000.00	4,000.00
631421_S0058202222A- Tawaia Karibanang		0.00	0.00
631421_S0058202225A- Tiibwe Tonga Etekia		3,000.00	3,000.00
631421_S0058202227A- Tabeko Taukai		3,000.00	3,000.00
631421_S0058202228A- Tokarerei Biriwati		1,496.00	1,496.00
631421_S0058202231A- Katokanana Kararaua		2,185.48	2,185.48
631421_S0058202263A- Steven Tarabo		984.69	0.00
631421_S0058202264A- Ataona Tabakea		4,515.08	0.00
631421_S0058202265A- Eritabeta Tannang - kpf		7,817.33	0.00
631421_S0058202266A- Tekaiti Atantaake		3,492.00	0.00
631421_S0058202269A- Uatin Bakabane		8,862.60	0.00
631421_S0058202270A- Kiabakete Tiriwetite		1,000.00	0.00
631421_S005820230A- Matakite Tebatei		187.91	187.91
631421_S0058202775A- Raimon Reo		732.20	0.00
631421_S0058203184A- Tuiteke Nabuti		2,000.00	4,000.00
631421_S0058207057A- Reema Teraoi		5,118.20	5,118.20
631421_S0058208034A- Ruuti Teata		0.27	0.27
631421_S0058208036A- Teboota Bwaroko		2,271.82	2,271.82
631421_S0058208042A- Tanauna Marewea		0.70	0.70
631421_S0058208046A- Eritaia Tamton		1,417.55	1,417.55
631421_S0058208048A- Ritian Noue		0.20	0.20
631421_S0058208051A- Tekabwebwe Riaua		1,967.59	1,967.59
631421_S0058208083A- Borauea Toom		1,500.00	1,500.00
631421_S0058208084A- Nooa Nauri		3,370.06	3,670.06
631421_S0058208085A- Bwea Taburimai		2,016.70	2,016.70



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631421_S0058208086A- Kaetanga Iotebwa		1,000.00	1,000.00
631421_S0058208087A- Kinaua Atauea		1,000.00	1,000.00
631421_S0058208096A- Koreaua Karakaua		141.98	141.98
631421_S0058208098A- Noona Teraati		0.01	0.01
631421_S0058208102A- DNE iro Uriam Teitiba		500.00	500.00
631421_S0058208103A- Teia Tiointa		2,094.80	2,094.80
631421_S0058208105A- DNE Tioneti Tebati		8,899.61	8,899.61
631421_S0058208109A- DNE Tamuera Tiira		657.80	657.80
631421_S0058208112A- Marae Arawaia		2,000.00	4,000.00
631421_S0058208115A- Teibiroa Teaitao		0.04	2,700.04
631421_S0058208116A- Obine Maraki		876.22	876.22
631421_S0058208117A- Henry Etuati Eberi		6,540.44	6,540.44
631421_S0058208118A- Ekearuru Tekaiara		2,000.00	2,000.00
631421_S0058208120A- Iaareko Tabeaua		11,000.68	14,667.35
631421_S0058208123A- Itibonuea Itibonuea		1,121.24	1,621.24
631421_S0058208124A- Taniera Ekeieta		1,239.28	1,239.28
631421_S0058208125A- Kamwaiti Ieremia		726.60	726.60
631421_S0058208127A- Timaio Tirate		4,484.10	4,484.10
631421_S0058208128A- Moanibeia Betero		5,000.00	5,000.00
631421_S0058208131A- Moanniki Nawii		30,000.00	30,000.00
631421_S0058208132A- Ititeata Kanoua		1,000.00	1,000.00
631421_S0058208136A- Teraitie Boubou		827.26	827.26
631421_S0058208140A- Eritara Kaierua		112,633.50	118,220.50
631421_S0058208141A- Tatau Tianere		1,000.00	1,000.00
631421_S0058208142A- Tekuoi Ruteru		3,000.00	4,500.00
631421_S0058208143A- Rotiari Rubenteiti		1,445.35	2,390.70
631421_S0058208145A- Namakaina Katewea		377.24	377.24
631421_S0058208146A- Timan Mikaere		11,749.52	11,749.52
631421_S0058208147A- Nawaia Baitongo		0.41	0.41
631421_S0058208149A- Koakoa Kauteari		2,194.45	2,194.45
631421_S0058208150A- Atanibeia Korua		0.00	3,500.00
631421_S0058208151A- Teitia Teuri		1,001.69	1,001.69
631421_S0058208152A- Kamarie Tebarea		401.45	401.45
631421_S0058208155A- Tokaua Tekabu		7,000.00	7,000.00
631421_S0058208156A- Andrew Kaeti		995.54	995.54
631421_S0058208157A- Nawaia Buraua		500.00	500.00
631421_S0058208158A- Tiaon Uriano		1,500.00	1,500.00
631421_S0058208159A- Motii Momo		7,218.86	7,218.86
631421_S0058208160A- Peter Tevita		1,467.05	1,467.05
631421_S0058208161A- Ueantaake Banimone		1,143.26	1,143.26
631421_S0058208163A- Ioana Tekarika		5,637.74	5,637.74



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631421_S0058208164A- Abera Keebwa		-200.00	-200.00
631421_S0058208165A- REETATI AIRETI		0.00	35,575.75
631421_S0058208166A- BARAI TITI		2,000.00	2,000.00
631421_S0058208167A- Teborau Kanikua		500.00	500.00
631421_S0058208168A- Bateriki Arobati		1,282.61	1,633.81
631421_S0058208169A- Nakibae Teuatabo		8,879.94	8,879.94
631421_S0058208170A- Tenrarai Muller		2,841.05	2,841.05
631421_S0058208171A- Birianga Manga		1,222.87	1,222.87
631421_S0058208172A- Kiraua Betero		0.00	630.80
631421_S0058208173A- Tebiria Tauriki		1,200.00	1,200.00
631421_S0058208174A- Tererebu Tumotu		383.18	383.18
631421_S0058208175A- Tuake Teema		4,236.94	4,236.94
631421_S0058208176A- Tetabo Botoaia		4,000.00	4,000.00
631421_S0058208178A- Kairo IETE		4,750.81	5,250.81
631421_S0058208179A- Betero TAKEATA		4,800.00	4,800.00
631421_S0058208180A- Boreere leete		3,000.00	3,000.00
631421_S0058208182A- Kuaba ANTONIO		5,885.72	5,885.72
631421_S0058208183A- Tebwatau TEITAI		4,666.60	4,666.60
631421_S0058208184A- Kauongo labeta		1,000.00	1,000.00
631421_S0058208185A- Erimwati Tanelua		5,000.00	5,000.00
631421_S0058208186A- Teitai Rekau		6,999.90	6,999.90
631421_S0058208187A- Eribati TAAKAU		5,686.39	5,686.39
631421_S0058208188A- Boutu KIARE		1,274.22	1,274.22
631421_S0058208189A- Mataio Nikora		3,870.39	3,870.39
631421_S0058208190A- Bakatuka leete		1,361.91	1,361.91
631421_S0058208192A- Willie Maen		15,672.53	15,672.53
631421_S0058208193A- Teitiroko Tatonga		2,130.05	2,130.05
631421_S0058208194A- Kamaua Reubena		1,696.60	1,696.60
631421_S0058208195A- Maen Ueteri		558.83	1,058.83
631421_S0058208196A- Beiatarawa Tokatati		2,353.80	3,530.70
631421_S0058208197A- Emosi Temou		1,000.00	1,000.00
631421_S0058208198A- Meetera Mariki		3,670.00	3,900.00
631421_S00582229A- Betero Timotee		3,000.00	3,000.00
631421_S0058412102A- Beia Tearawa		197.35	197.35
631421_S0058412202A- Teewe Kauea (Ereaatara)		4,500.00	4,500.00
631421_S0058412258A- Koteta Taniera		417.56	417.56
631421_S0058416863A- Teitera Raubane		189.15	189.15
631421_S0058421341A- Tokoia Tebau		84.05	84.05
631421_S0058423924A- Tangatauli Tatea		1,746.34	1,746.34
631421_S0058427703A- Solo Toromon		94.95	94.95
631421_S0058442219A- Tanenota Takarebu		509.01	509.01



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631421_S0058442254A- Kaitu Temeatu		367.25	367.25
631421_S0058442350A- Tamoa Temwaka		149.73	149.73
631421_S0058D00107A- Taratau Babera		8,797.25	17,594.50
631421_S0058D00142A- Taom Kirata		0.00	10,231.45
631421_S0058D01006A- Tiua Ieremia		10,000.00	10,000.00
631421_S0058D01090A- Taange Nauria		12,446.85	12,446.85
631421_S0058D01091A- Alexander Biribo		6,098.72	6,098.72
631421_S0058D01110A- Kariita TARATOBWA		18,775.80	18,775.80
631421_S0058D01129A- Atauea Tiibwere		0.00	216.78
631421_S0058D01157A- Rotaiti Unikanteata		0.11	0.11
631421_S0058D01178A- Tawaia Ietimeta		7,207.85	8,207.85
631421_S0058D015105A- Taraa Teekea		12,844.00	12,844.00
631421_S0058D02045A- Ronia Mariko		14,000.00	14,000.00
631421_S0058D02049A- Babera Tamaroa		15,311.00	15,311.00
631421_S0058D02097A- Teburita Tekarawa		3,048.00	3,048.00
631421_S0058D02198A- Tutaima Mooriti		6,000.00	12,000.00
631421_S0058D03011A- Takentebura Torua		18,000.72	18,000.72
631421_S0058D03026A- Takenibeia Atanga		8,477.93	8,477.93
631421_S0058D03056A- Maeu Kautunteabike		0.00	7,236.03
631421_S0058D03121A- Kenneth Reue		10,000.00	10,000.00
631421_S0058D04078A- Henrick Tealoa		8,026.40	0.00
631421_S0058D04093A- Rokonteiti Teariki		8,985.28	12,477.92
631421_S0058D04156- Tenaua Kokoria		18,000.00	18,000.00
631421_S0058D04182A- Tebwaro Beriki		12,474.44	12,474.44
631421_S0058D04209A- Kamma Teitibwebwe		6,639.77	6,639.77
631421_S0058D05015A- Mamauri Tominiko		20,000.00	20,000.00
631421_S0058D05051A- Enetaake Tioiniman		6,000.00	6,000.00
631421_S0058D05147A- Tieri Riannaba		1,640.00	3,790.00
631421_S0058D05178A- Biita Viane		3,142.90	4,714.35
631421_S0058D05205A- Tebubuna Tareka		12,000.00	12,000.00
631421_S0058D05270A- Ruti Mikaio		15,253.88	15,253.88
631421_S0058D05369A- Manate Natan		1,602.22	3,204.88
631421_S0058D05372A- Reta Katuiti		9,032.00	9,032.00
631421_S0058D06063A- Ratain Taburuea		17,900.00	18,500.00
631421_S0058D06083A- Longona Marewea		24,605.06	31,442.56
631421_S0058D06087A- Neneia Ronete		1,500.00	1,500.00
631421_S0058D06225A- Renika Matia		1.25	1.25
631421_S0058D06226A- Tewira Bwati		53.98	53.98
631421_S0058D06238A- Mwariuti Boutu		2,410.00	2,700.00
631421_S0058D07145A- Karakea Otavia		1,978.40	1,978.40
631421_S0058D07858A- Moamoa Roriki		2,000.00	2,000.00



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631421_S0058D09115A- Totetene Tibane		1,508.74	0.00
631421_S0058D09179A- Teunaia Ieremia		3,870.71	3,870.71
631421_S0058D09221A- Nanotaake Bobai		9,659.02	9,659.02
631421_S0058D09227A- Tentao Takaio		12,584.00	0.00
631421_S0058D10006A- Tiritoa Ieremia		9,500.01	9,500.01
631421_S0058D10052A- Tataa TEKAIE		5,013.14	5,013.14
631421_S0058D10056A- DNE Temkita Kourabi		3,000.00	3,000.00
631421_S0058D10102A- Bureka Ioane Reiatu		4,000.00	4,000.00
631421_S0058D10123A- Bio Karekennatu		4,051.21	4,051.21
631421_S0058D10245A- Titau Uatari		3,950.83	4,350.83
631421_S0058D11035A- Temataake Anteremo		0.02	3,869.22
631421_S0058D11164A- Bereti Kaino		694.17	1,694.17
631421_S0058D12224A- Araiete Temokou		753.76	753.76
631421_S0058D12367A- DNE Teriakai Makin		4,607.86	4,607.86
631421_S0058D12406A- Moaieta Bauro		538.56	538.56
631421_S0058D14068A- Michael Foon		3,087.50	3,087.50
631421_S0058D15039A- Tiimi Teemeru DNE		13,200.00	13,200.00
631421_S0058D15113A- Lisiona Tebau		15,625.00	15,625.00
631421_S0058D16061A- Tokabwebwe Atanrika		2,200.00	2,200.00
631421_S0058D16139A- Tito Teabi		1,200.00	1,200.00
631421_S0058D17088A- Rotimati Tebike		1,500.00	1,500.00
631421_S0058D17644A- Bamatang Maritino		2,225.40	2,225.40
631421_S0058D17848A- Matite Toakai		6,699.69	6,699.69
631421_S0058D1810A- Ueara Tekaie		2,979.00	2,979.00
631421_S0058D18126A- Katuroroa Takabea		0.01	0.01
631421_S0058D20126A- Teun Karaiti		17,000.00	21,250.00
631421_S0058D208098- Tekeuea Raurenti		2,000.00	2,000.00
631421_S0058D23035A- Teweia Kaitu		1,000.00	1,000.00
631421_S0058D23199A- Teikauea Toanikai		3,623.20	3,623.20
631421_S0058D412386A- Bauro Bautaake		2,535.55	0.00
631421_S0058D5106A- Shiu-Fung Kam-Ho Ng		18,171.13	18,171.13
631421_S0058D75011A- Kirata KOMWENGA		4,953.90	4,953.90
631421_S0058D91004A- DNE iro Ierubara Tarataake		2,630.72	2,630.72
631421_S0058D92035A- Ntaake Tebateki Jack		1,148.75	1,148.75
631421_S0058D93032A- Marotita Raatu		9,391.68	9,391.68
631421_S0058D93065A- Bere Boraing		0.03	0.03
631421_S0058D93153A- James Bakatii		3,602.21	0.00
631421_S0058D93162A- Tebuti Betero		0.00	2,793.44
631421_S0058D93177A- Autamoe Aukitino		7,900.00	7,900.00
631421_S0058D93181A- Taring Kourataake		1,500.00	1,500.00
631421_S0058D95042A- Teraoi Eriata		-0.07	-0.07



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Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
631421_S0058D95132A- Moutu BARAIRAI		10,485.20	10,485.20
631421_S0058D96123A- Tokaraoi Kamaua		-1,000.00	0.00
631421_S0058D96224A- Cindy Flood		0.02	0.02
631421_S0058D98015A- Tiimi Ato		2,700.00	2,700.00
631421_S0058D98108A- Taumarea Naunieta		8,955.00	8,955.00
631421_S0058D98128A- Burentau Teriboriki		0.74	0.74
631421_S0058D98165A- Taebo Nakibae		571.22	571.22
631421_S0058D99073A- Tiite Takabea		0.24	0.24
631421_S0058D99102A- Teatata Tabwi		0.01	0.01
631421_S0058D99134A- Teoti Namoriki		496.64	496.64
631421_S0058D99148A- Tiobe Tawai		4,496.69	8,993.38
631421_S005D05107A- Tabwaua Aaran		26,304.00	26,304.00
632124_S005202243A- Teengan Moote		30,791.90	0.00
S0058202213A_1- Timon Tekea		933.87	933.87
S0058D01174A- S0058D01174A DNE iro Raeao Timee		39,512.88	39,512.88
S0058D03136A- S0058D03136A DNE iro Tetezano Ituaa		186.89	186.89
S0058D04190A- S0058D04190A DNE iro Tekoriri Takinoa		10,107.40	10,107.40
S0058D06085A- S0058D06085A DNE iro Maria Konono		2,465.00	2,465.00
S0058D10108A- S0058D10108A DNE iro Teekawa Katarake		4,000.00	4,000.00
S0058D18079A- S0058D18079A DNE iro Tengata ITERAERA		8,156.30	8,156.30
Save As You Earn Scheme	631822	0.00	0.00
Salary Allotment Control	631824	1,071.50	1,071.50
Q005700000A- Salary Allotment Control		1,071.50	1,071.50
Payment to Associations Clearing Account	631825	27,611.05	25,049.33
-		0.00	11,519.00
14154- 21-Abaiang		483.55	0.00
14155- 22-Abemama		625.90	0.00
14156- 28-Kuria		213.74	0.00
14157- 25-Banaba		27.76	0.00
14158- 51-Kanton		11.12	0.00
14159- 29-Maiana		314.21	0.00
14160- 30-Makin		557.86	0.00
14161- 31-Marakei		214.40	0.00
14162- 32-Nikunau		471.34	0.00
14163- 33-Nonouti		572.96	0.00
14164- 38-North Tarawa		130.33	0.00
14165- 34-Onotoa		426.93	0.00
14166- 35-Tab North		431.10	0.00
14167- 36-Tab South		108.94	0.00
14168- 37-Tamana		118.55	0.00



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14169- 23-Aranuka		243.68	0.00
14170- 54-Teraina		162.04	0.00
14200- 26-Beru		462.70	0.00
14206- 27-Butaritari		845.98	0.00
14215- 53-Tabuaeran		99.89	0.00
14237- 24-Arora		75.58	0.00
4998- ANZ Bank (Kiribati) Ltd		80,602.73	31,528.25
5417- Internal Vendor for Payroll		10,082.06	5,723.38
K0050000105A- KNUT Overpayment		-2,966.00	-2,966.00
T0059000002A- Kiribati National Union of Teachers		-69,391.75	-22,758.75
T0059000004A- ACCOUNTING STAFF UNION		-6,244.00	-3,730.00
T0059000005A- KIRIBATI NURSING ASSOCIATION		8,929.45	5,733.45
Total Payables for Public Officers (AUD)		\$ 1,335,310.80	\$ 1,254,860.28

Schedule X: Sundry Deposits and Payables
As at 31st of December 2025

Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
Sundry Deposits	631299	-5,709,976.82	-6,827,950.53
		74,299.32	68,879.56
2019112		4,792.25	4,792.25
GP		-2,051,665.96	-1,827,729.30
O0050000010A		-695,694.87	-695,404.13
O0050001000A		139,544.97	138,121.87
O0050001001A		773.43	773.43
O0050001002A		13,283.02	13,283.02
O0050006010A		-213,278.61	-210,197.31
O0050006013A		-114,098.25	-114,079.31
O0050006014A		0.00	-989,833.96
O0050006039A		-163,751.42	-163,751.42
O0050006040A		-126,258.69	-126,258.69
O0050006117A		6,577,104.86	7,167,964.57
O0050006152A		-35,752.60	-35,752.60
O0050006330A		-1,385,221.34	-1,384,943.34
O0050006334A		-7,142,806.96	-7,142,806.96
O0050006339A		-56,896.28	-56,896.28
O0050006341A		-6,867.47	-6,867.47
O0050006342A		-29,250.46	-29,250.46
O0050007187A		-219,794.58	-219,794.58
O0050007794A		-5,335.30	-5,335.30
O0050009988A		316,277.83	24,600.30



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
O0050009989A		0.00	-211,740.26
O0050009990A		0.00	-414,408.62
O0050201401A		-147,972.01	-147,972.01
O0050201402A		-201,984.36	-201,984.36
O0050201701A		4,331.82	4,331.82
O5000000010A		-243,755.16	-265,690.99
Trade credit and advances	631811	-8,459,428.12	-6,203,021.24
0006289		3,740.00	3,990.00
0007325		210.00	210.00
0007650		420.00	420.00
0007740		490.00	0.00
0007750		-700.00	-700.00
0007923		2,240.03	2,240.03
0029095		198.00	198.00
0091056		330.00	330.00
0091074		690.00	800.00
0092020		-140.00	0.00
0092059		2,500.00	2,500.00
0093022		140.00	140.00
0095079		-190.17	0.00
0096002		50.00	0.00
0098049		2,250.00	2,250.00
0099054		5,952.00	5,952.00
0099068		350.00	350.00
0099069		70.00	70.00
0099076		210.00	210.00
0150004		24.00	24.00
0250152		-40.28	0.00
0417074		2,493.36	2,493.36
0417077		3,401.88	3,401.88
0417085		1,419.71	1,669.71
10024		13,500.00	13,500.00
10030		298.00	298.00
102		517.50	517.50
104		50.00	50.00
10465		-232.75	-232.75
105		6,093.63	7,040.63
107		-1,660.00	-1,660.00
10742		-2,280.00	0.00
108		-6,254,979.78	-6,264,737.16
11067		-150.00	-150.00



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
11191		-1,000.00	-1,000.00
11200		205.20	0.00
11215		-490.00	-490.00
11270		0.17	0.17
11387		158.25	158.25
11841		-106,128.90	0.00
12007		-275.00	0.00
12296		-3,243.42	-3,243.42
12656		-2,162.58	0.00
1304		30.00	30.00
13054		75.82	75.82
13074		-1,100.00	-1,100.00
1359		9,794.67	9,794.67
13876		-200.00	0.00
13991		600.00	0.00
14274		-90.00	0.00
1478		384.00	0.00
1490		-4,358.25	-3,973.50
15084		208.32	0.00
15351		296.00	0.00
1540		-294.51	0.00
15653		532.00	0.00
15992		-151,766.20	0.00
1678		276.89	276.89
17012001		-1,115.98	-1,115.98
1705		1,461.63	1,461.63
17090		-1,960.00	0.00
17152002		2,000.00	2,000.00
17736		50.00	0.00
18128		870.00	0.00
18289		50.00	0.00
18290		59.00	0.00
18313		148.00	0.00
18488		-2,378.03	0.00
18492		-324.60	0.00
19396		-1,050,253.36	0.00
2000143		675.96	675.96
2001176		-140.00	0.00
2001177		210.00	210.00
2002131		1,216.00	0.00
2002221		1,433.33	1,433.33



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2003009		280.00	280.00
2003016		-2,143.14	0.00
2003082		210.00	210.00
2003140		399.00	399.00
2004141		58.03	58.03
2005001		420.00	420.00
2005119		200.00	0.00
2006157		280.00	280.00
2006179		140.00	140.00
2006198		37.50	37.50
2007081		24.00	24.00
2007169		-644.65	-644.65
2008037		-376.00	140.00
2008164		70.00	0.00
2009022		-670.00	0.00
2009063		-95.00	0.00
2009071		490.00	490.00
2009105		70.00	70.00
2009156		-155.75	0.00
2009157		70.00	70.00
2009185		701.90	701.90
2009282		24.00	24.00
2009283		24.00	24.00
2010107		1,400.00	1,400.00
2010119		9.60	9.60
2010195		1,032.00	1,032.00
2010200		-183.05	0.00
2011124		979.50	979.50
2011161		490.00	490.00
2012160		-190.00	0.00
2013050		1,600.00	1,600.00
2013087		24.00	24.00
2013091		1,700.00	0.00
2013124		50.00	0.00
2013132		-700.00	0.00
2013181		210.00	210.00
2013206		2,000.00	2,000.00
2013215		-140.00	0.00
2014027		210.00	210.00
2014063		70.00	70.00
2014185		12.00	12.00



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2015033		100.00	0.00
2016144		140.00	140.00
2016147		0.00	-370.00
2016183		3,466.47	3,466.47
2016195		80.00	80.00
2016201		420.00	0.00
2017031		80.00	0.00
2017033		400.00	0.00
2017102		210.00	210.00
2018012		12.00	12.00
2018220		-153.76	0.00
2018281		-135.00	0.00
2018302		-32.00	-32.00
2018326		24.00	24.00
2019195		-516.00	0.00
2019209		210.00	210.00
2019222		80.00	0.00
2020033		12.00	12.00
2021067		50.00	0.00
2022158		-656.37	0.00
2022264		-131.00	-0.60
2023057		-48.00	-48.00
2026		43.75	43.75
20460		-3,005.00	0.00
2061		-171.00	0.00
20978		-73,313.78	0.00
2104		-1,265.40	0.00
232		-214.87	-2,615.07
2343		-8,888.89	-8,888.89
2411		75.00	75.00
2623		2,271.77	7,987.06
279		0.00	-20,000.00
282		1,008.00	0.00
2842		17,172.44	17,172.44
2942		-27,889.15	-23,931.16
3219		192.38	192.38
3240		1,874.78	1,874.78
3305		-13,715.56	-13,715.56
335		1,187.50	1,187.50
3444		602.20	602.20
3665		-573.56	944.44



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3942		5,550.65	5,550.65
3978		-3,039.49	0.00
400		904.68	904.68
4101		-4,313.23	0.00
4329		-1,250.00	0.00
485		6,621.50	0.00
4991		10,355.62	10,355.62
4997		2,364.45	2,364.45
5006		-496.89	-496.89
5008		1,182.10	4,850.00
5020		31,793.30	31,793.30
5028		1,192.25	0.00
5033		143.75	143.75
5040		-101,732.15	8,660.29
5043		4,664.48	4,664.48
5047		-1,118.34	0.00
5058		53,395.20	53,395.20
5065		890.00	890.00
5077		-3,782.25	-3,771.60
5080		-7,275.09	-7,275.09
5084		7,788.00	7,788.00
5092		-2,274.05	-2,274.05
5101		-262,139.85	5,270.00
5102		40.29	-214,583.99
5112		4,373.81	0.00
5115		2.15	2.15
5119		-9,966.50	-9,966.50
5125		225.00	225.00
5134		-265,326.79	0.00
514		336.29	2,092.84
5141		617.50	617.50
5150		-1,208.28	694.82
5167		-513,685.59	0.00
5182		1,435.80	1,435.80
5190		-9,966.50	-9,966.50
5207		603.49	603.49
5211		1,270.65	1,270.65
5223		300.00	300.00
5224		810.15	810.15
5243		950.72	950.72
5249		65.64	65.64



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5254		1,400.00	1,400.00
528		-11,288.00	-11,000.00
5296		43,273.70	43,273.70
5305		10.08	10.08
5311		5,572.10	5,572.10
5376		7.00	7.00
5381		5.75	5.75
5399		-163.17	-163.17
5417		-14,955.92	-14,955.92
5428		-62,238.32	-62,238.32
5429		14,319.33	14,319.33
5433		406.25	406.25
5449		406.25	406.25
5502		1,500.00	1,500.00
5548		3,556.36	416.36
560		-7,771.44	1,116.00
5724		-10,930.96	-10,930.96
5729		1,433.33	1,433.33
5786		780.00	780.00
5823		-2,166.00	0.00
5837		1,021.60	1,021.60
59		23.80	23.80
5900		-622.25	-622.25
60		28,431.00	20,533.00
6139		-76.00	0.00
63		626.00	0.00
6301		24.00	24.00
6302		24.00	24.00
6333		270.00	0.00
6358		49.00	49.00
648		5,343.75	5,343.75
6490		299.57	299.57
6600		-608.38	-608.38
6634		901.14	901.14
6661		24,268.70	24,268.70
6662		52,303.79	52,303.79
6749		-766.75	-766.75
6753		30.00	30.00
6759		252.36	252.36
6760		252.36	252.36
6774		245.20	245.20



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
6829		21,600.00	0.00
6886		114.94	114.94
6887		21.68	21.68
6916		291.30	6.30
6917		-67.00	0.00
6920		26.25	26.25
6954		300.00	300.00
6976		450.00	450.00
6984		-1,168.75	-1,168.75
6986		-5,415.28	-5,415.28
7034		75.00	75.00
7065		925.00	925.00
7071		334.72	334.72
7286		4,546.00	-789.00
7366		850.00	850.00
7376		-148.00	-148.00
7393		14,660.00	0.00
74		1,602.85	1,438.65
7401		178.70	178.70
7435		-148.00	-148.00
7450		700.00	0.00
7487		1,330.00	0.00
7522		2,530.62	0.00
7554		23.80	575.00
7605		298.00	298.00
769		6,172.87	6,172.87
7706		-850.00	-850.00
7761		17,111.11	0.00
7763		1,330.00	1,330.00
79		1,316.38	1,316.38
7936		8,050.00	8,050.00
804		-150.00	0.00
8356		-7,611.11	-7,611.11
8367		61.33	0.00
8450		2.75	2.75
8515		-190.00	-190.00
852		19,175.00	19,175.00
8637		-87.50	-87.50
8662		230.00	0.00
8663		-1,792.21	-1,792.21
8784		100.00	100.00



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
8786		100.00	100.00
9325		1,311.00	1,311.00
9556		148.00	0.00
9594		-855.00	0.00
9833		1,700.00	0.00
9841		1,444.86	1,444.86
9873		-150.00	-150.00
9875		-50.00	-50.00
9915		-546.25	-546.25
K0050000112A		2,839.56	2,839.56
K0050000114A		8,537.15	8,537.15
K0050000143A		20,000.00	20,000.00
L100A007444A		4,621.58	4,621.58
T6220591		70.00	70.00
T6220719A		1,199.60	1,199.60
T6230170		-41.20	0.00
Liability Clearing Account	631813	0.00	0.00
Save As You Earn Scheme	631822	0.00	0.00
KPF (Employer's Contribution)	631823	287,244.08	1,122,563.15
		0.00	-1,341,760.73
0029207		0.00	-29.48
10426		0.00	-11.96
10460		0.00	-11.96
10461		0.00	-11.96
10526		0.00	-164.79
10528		0.00	-172.12
10529		0.00	-65.64
108		0.00	-2,025.90
4998		0.00	-5,680,522.09
5249		287,244.08	8,802,980.02
5417		0.00	-655,450.59
7668		0.00	-19.46
7729		0.00	-36.55
T6231062		0.00	-104.16
T6231207		0.00	-29.48
KHC Rent	631826	-59,094.73	-47,525.06
		-59,094.73	-47,525.06
Service Charge	631827	-65,014.02	-63,610.01
		-65,014.02	-63,610.01
Bank Salaries	631828	-1,235,748.72	-1,235,748.72
		-1,235,748.72	-1,235,748.72



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
KPF loan	631829	-1,235,068.71	-588,493.46
		-1,235,068.71	-588,493.46
Kiribati Insurance Corporation	631830	-261,187.98	-194,045.31
		-261,187.98	-194,045.31
Housing Loans	631831	-173,606.73	-139,745.23
		-173,606.73	-139,745.23
Linnix Service Charge	631832	-50,775.29	-42,487.46
		-50,775.29	-42,487.46
Employee's contribn to KPF	631833	-1,926,580.28	-1,056,045.98
		-1,926,580.28	-1,056,045.98
DBK Loan	631835	634,661.02	902,581.46
		634,661.02	902,581.46
ANZ Loan	631838	7,272.17	7,778.02
		7,272.17	7,778.02
Withholding Tax Payables (PAYE)	631841	-232,163.05	-231,767.50
		-193,197.21	-193,197.21
0023801		-95.20	0.00
0096090		-1.08	-1.08
0097080		-12.50	0.00
0428658		-287.85	0.00
1046		-1,358.60	-1,358.60
108		-4,714.94	-4,714.94
1090		-3.36	-3.36
13316		-243.20	-243.20
3104		-27.00	-27.00
4090481		-312.50	-312.50
4477		-23.00	-23.00
492		-8.28	-8.28
5058		-135.00	-135.00
5224		-11.51	-11.51
5254		-1.81	-1.81
5383		-268.00	-268.00
5413		-480.00	-480.00
5443		-1,600.00	-1,600.00
5446		-583.60	-583.60
5465		-272.80	-272.80
5476		-200.00	-200.00
5481		-391.20	-391.20
5482		-767.60	-767.60
5483		-361.60	-361.60
5484		-480.00	-480.00



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
5485		-465.20	-465.20
5494		-281.60	-281.60
5509		-391.20	-391.20
5527		-820.40	-820.40
5530		-598.40	-598.40
5533		-1,497.50	-1,497.50
5543		-198.80	-198.80
5566		-80.40	-80.40
5573		-1,700.00	-1,700.00
5579		-435.60	-435.60
5582		-554.00	-554.00
5583		-746.40	-746.40
5584		-604.00	-604.00
5589		-539.20	-539.20
5600		-1,308.80	-1,308.80
5614		-1,027.60	-1,027.60
5615		-672.00	-672.00
5616		-539.20	-539.20
5621		-317.20	-317.20
5623		-956.36	-956.36
5624		-651.12	-651.12
5626		-169.20	-169.20
5632		-766.75	-766.75
5647		-1,442.00	-1,442.00
5657		-1,849.00	-1,849.00
5658		-3,995.00	-3,995.00
5669		-50.80	-50.80
5670		-746.40	-746.40
5776		-539.20	-539.20
5860		-19.20	-19.20
6045		-40.32	-40.32
6070		-302.40	-302.40
61		-126.48	-126.48
7123		-25.00	-25.00
7569		-177.50	-177.50
7682		-42.85	-42.85
7929		-524.40	-524.40
7955		-376.40	-376.40
7988		-228.40	-228.40
8425		-62.54	-62.54
908		-25.00	-25.00



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
T6220402		-376.40	-376.40
T6220409		-12.50	-12.50
T6220716		-42.49	-42.49
Withholding Tax Payables (Company Tax)	631842	-1,061,302.40	-1,061,302.40
		-1,037,205.26	-1,037,205.26
105		-65.63	-65.63
1090		-91.18	-91.18
12620		-7.00	-7.00
1304		-30.00	-30.00
13076		-7.50	-7.50
1540		-67.08	-67.08
1644		-19.13	-19.13
1705		-256.82	-256.82
2000156		-172.00	-172.00
2002112		-7.50	-7.50
2006198		-37.50	-37.50
2010227		-33.50	-33.50
2011124		-53.25	-53.25
2026		-778.71	-778.71
232		-1,018.42	-1,018.42
2357		-3,000.00	-3,000.00
2453		-230.00	-230.00
2623		-23.17	-23.17
2942		-50.00	-50.00
306		-42.00	-42.00
3090		-332.20	-332.20
3219		-3.75	-3.75
3240		-37.11	-37.11
3491		-0.50	-0.50
3498		-12.88	-12.88
3897		-21.80	-21.80
3942		-272.00	-272.00
4101		-191.76	-191.76
4178		-52.63	-52.63
4477		-124.25	-124.25
4990		-5.00	-5.00
5015		-0.25	-0.25
5030		-729.93	-729.93
5047		27.00	27.00
5058		-516.20	-516.20
5065		-70.18	-70.18



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
5080		-20.10	-20.10
5145		-230.89	-230.89
5237		-32.50	-32.50
5254		-50.14	-50.14
5311		-397.41	-397.41
5365		-18.75	-18.75
5399		-288.10	-288.10
5429		-36.75	-36.75
5456		25.20	25.20
5466		-348.70	-348.70
5502		-75.00	-75.00
551		-3.50	-3.50
5548		-3,600.00	-3,600.00
5728		-154.77	-154.77
5730		-3,000.25	-3,000.25
58		-47.16	-47.16
5860		-205.37	-205.37
59		-17.20	-17.20
5991		-11.52	-11.52
60		-114.25	-114.25
6036		-3.00	-3.00
6045		-1,447.59	-1,447.59
61		-3,569.09	-3,569.09
6174		-33.00	-33.00
6749		-31.25	-31.25
6881		-1,116.66	-1,116.66
6954		-15.00	-15.00
6976		-22.50	-22.50
7065		-46.25	-46.25
7557		-7.50	-7.50
7721		-142.50	-142.50
804		-87.50	-87.50
83		-0.25	-0.25
8670		-480.27	-480.27
9016		-66.50	-66.50
K0050000112A		-67.29	-67.29
Withholding Tax Payables (Company Tax- Hotel)	631843	-24,107.57	-24,107.57
		-24,102.82	-24,102.82
3305		-0.25	-0.25
4477		-4.50	-4.50
Withholding Tax Payables (VAT)	631844	-2,909,111.91	-2,867,249.03



Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
		-2,765,196.07	-2,739,872.66
102		-48.75	-48.75
1090		-226.80	-226.80
1304		-91.25	-91.25
1432		-11.50	-11.50
1705		-453.96	-453.96
2169		-672.67	-672.67
232		-2,257.04	-2,257.04
2357		-7,500.00	-7,500.00
2453		-15,883.86	0.00
252538		-275.53	-275.53
2623		-117.25	-117.25
2682		-11.00	-11.00
282		-85.34	-85.34
2842		-24.17	-24.17
2942		-54,776.98	-54,697.60
3219		-61.88	-61.88
3240		-54.69	-54.69
3665		-45.69	-45.69
3897		-286.09	-286.09
400		-2,282.66	-2,282.66
4101		-479.42	-479.42
4211		-790.80	-790.80
492		-20.70	-20.70
4991		-0.04	-0.04
4994		-26.73	0.00
5020		-126.94	-126.94
5030		-1,158.79	-1,158.79
5040		-2,567.50	-2,567.50
5047		-45.00	-45.00
5060		-19.30	-19.30
5065		-175.44	-175.44
5077		-3,240.00	-3,240.00
5080		-257.44	-257.44
5099		-68.40	0.00
5178		-8.75	-8.75
5229		-54.90	-54.90
5352		-41.88	-41.88
5399		-1,863.07	-1,863.07
5419		-21.20	-21.20
5429		-123.50	-123.50



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
5434		-303.77	-303.77
5436		-8,741.54	-8,741.54
5481		-272.80	-272.80
5492		-198.80	-198.80
5501		-1,789.80	-1,789.80
5510		-1,706.63	-1,706.63
5514		-456.88	-456.88
5527		-509.60	-509.60
5528		-951.60	-951.60
5531		-317.20	-317.20
5536		-162.00	-162.00
5543		-1,243.20	-1,243.20
5548		-3,089.23	-3,089.23
5556		-716.80	-716.80
5562		-425.20	-425.20
5567		-1,249.60	-1,249.60
5572		-1,101.60	-1,101.60
5579		-1,063.60	-1,063.60
5580		-186.00	-186.00
5585		-480.00	-480.00
5610		-450.50	-450.50
5615		-287.60	-287.60
5616		-761.20	-761.20
5617		-401.38	-401.38
5619		-287.50	-287.50
5623		-871.20	-871.20
5630		-200.80	-200.80
5644		-110.00	-110.00
5652		-938.80	-938.80
5660		-907.65	-907.65
5668		-200.80	-200.80
5728		-57.33	-57.33
5794		-618.00	-618.00
58		-117.88	-117.88
5837		-56.84	-56.84
5890		-198.80	-198.80
59		-93.75	-93.75
5991		-28.81	-28.81
60		-2,944.43	-2,620.67
6045		-299.10	-299.10
6059		-731.60	-731.60



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
6174		-9.00	-9.00
642		-612.50	-612.50
6798		-258.13	-258.13
6817		-1,122.80	-1,122.80
6881		-3,479.74	-3,479.74
6916		-20.00	-20.00
7128		-157.34	0.00
7599		-29.18	-29.18
769		-1,471.22	-1,471.22
7761		-300.00	-300.00
79		-716.26	-716.26
7955		-1,288.00	-1,288.00
804		-218.75	-218.75
8139		-258.00	-258.00
8142		-200.40	-200.40
8147		-420.80	-420.80
83		-0.25	-0.25
8367		-38.40	-38.40
908		-1,149.00	-1,149.00
9739		-77.33	-77.33
K0050000139A		-142.50	-142.50
K0050000146A		-159.51	-159.51
Rejected Payment Clearing Account	631881	-1,161,063.57	-367,043.77
		-1,161,063.57	-367,043.77
Trade Creditors Overseas	632211	5,212.40	5,212.40
		3,183,399.24	5,212.40
19350		-47,403.94	0.00
19468		-21,215.44	0.00
19469		-3,744.33	0.00
19487		-7,897.60	0.00
19488		-8,214.21	0.00
19489		-4,309.30	0.00
19492		-3,363.21	0.00
19500		-1,783.58	0.00
19513		-4,083.28	0.00
19514		-5,978.77	0.00
19515		-7,593.44	0.00
19516		-3,645.75	0.00
19517		-1,849.76	0.00
19523		-2,610.13	0.00
19524		-4,146.02	0.00



Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
19525		-6,075.44	0.00
19528		-1,514.91	0.00
19546		-342.40	0.00
19551		-1,349.29	0.00
19552		-1,359.94	0.00
19553		-412.24	0.00
19554		-3,021.65	0.00
19559		-124.48	0.00
19561		-620.28	0.00
19562		-183.30	0.00
19563		-1,304.56	0.00
19566		-217.30	0.00
19630		-494.01	0.00
19631		-1,186.86	0.00
19648		-7,193.18	0.00
19656		-5,503.15	0.00
19697		-331.81	0.00
19723		-77,861.83	0.00
19726		-30,187.22	0.00
19727		-23,326.49	0.00
19728		-3,496.57	0.00
19729		-20,582.19	0.00
19730		-22,640.41	0.00
19733		-30,963.07	0.00
19735		-9,605.02	0.00
19736		-2,744.29	0.00
19840		-545.07	0.00
19872		-682.08	0.00
19901		-396.42	0.00
19953		-1,483.98	0.00
19988		-954.54	0.00
20005		-1,186.37	0.00
20061		-123.07	0.00
20063		-2,512.80	0.00
20132		-504.19	0.00
20351		-699.68	0.00
20370		-13,913.88	0.00
20371		-73,118.86	0.00
20471		-122.77	0.00
20478		-46.28	0.00
20492		-743.85	0.00



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Details	Code	2025 Amount (AUD)	2,024 Amount (AUD)
20626		-718.08	0.00
20627		-718.75	0.00
20689		-40,890.66	0.00
20812		-652.57	0.00
20910		-5,071.98	0.00
20912		-1,070.65	0.00
20913		-988.31	0.00
20914		-3,743.83	0.00
20920		-2,923.09	0.00
20947		-1,375.71	0.00
20948		-1,579.54	0.00
20984		-272.99	0.00
21047		-397.52	0.00
21107		-718.75	0.00
21156		-1,437.50	0.00
21245		-530.79	0.00
21246		-627.30	0.00
21279		-1,466.28	0.00
21286		-2,680.64	0.00
5238		-1,926,221.77	0.00
5277		-287,125.56	0.00
5310		-419,460.08	0.00
Total Sundry Deposits and Payables	(AUD)	-\$ 23,629,840.23	-\$ 18,912,008.24

Schedule XI: TELMO and POSMO

As at 31st of December 2025

Details	Code	2025 Amount (AUD)	2024 Amount (AUD)
TELMO (Money Transfer)	631211	243,335.63	-94,380.63
TELMO Salary Clearing	631212	4,340,414.14	4,268,638.62
POSMO (Money Transfer)	631223	4,470,324.81	3,991,263.18
Total TELMO and POSMO	(AUD)	\$ 9,054,074.58	\$ 8,165,521.17



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Schedule XII: Details of RERF (Reserve)
As at 31st of December 2025

TYPES OF INVESTMENT BY MANAGERS	Northern Trust V0060000200A AUD	Blackrock V0060000204A AUD	RERF Total F0070000060A AUD
OPENING MARKET VALUE	419,036,824.82	1,181,158,169.27	1,600,194,994.09
Contributions	-	-	-
Cash Transfer In	-	-	-
Cash Transfer Out	-	-	-
Cash Redemptions	(80,000,000.00)	(50,657,586.04)	(130,657,586.04)
Asset Transfer In	-	-	-
Asset Transfer Out	-	-	-
Subscriptions	50,345,176.46	-	50,345,176.46
Less: Drawdowns	-	-	-
	389,382,001.28	1,130,500,583.23	1,519,882,584.51
ADD: INCOME			
Dividend Income	-	48,621,956.23	48,621,956.23
Interest Income	-	-	-
Bond Interest Income	12,032,258.99	-	12,032,258.99
Cash Interest	311,226.46	-	311,226.46
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	316,898.73	-	316,898.73
Realized Gain or loss	(5,315,042.42)	22,295,040.56	16,979,998.14
Unrealized Exchange Gain or Loss	159.89	-	159.89
Average Currency Gain/Loss	-	-	-
Average Security Gain/Loss	-	-	-
Miscellaneous Income	-	-	-
TOTAL INCOME	7,345,501.65	70,916,996.79	78,262,498.44
LESS: EXPENSES			
Bond withholding tax expense	-	-	-
Management fees	1,765,748.24	-	1,765,748.24
Custodian Fees	(417,693.95)	-	(417,693.95)
Tax Expenses	-	-	-
Other Fees	(91,865.83)	-	(91,865.83)
TOTAL EXPENSES	1,256,188.46	-	1,256,188.46



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TYPES OF INVESTMENT BY MANAGERS	Northern Trust V0060000200A AUD	Blackrock V0060000204A AUD	RERF Total F0070000060A AUD
NET INCOME	6,089,313.19	70,916,996.79	77,006,309.98
LESS: OPENING UNREALIZED APP/DEP	(37,954,661.70)	508,143,192.30	470,188,530.60
ADD: CLOSING UNREALIZED APP/DEP	(34,695,871.05)	585,033,285.78	550,337,414.73
NET GAIN/LOSS ON UNREALIZED APP/DEP	3,258,790.65	76,890,093.48	80,148,884.13
CLOSING MARKET VALUE	\$ 398,730,105.12	\$ 1,278,307,673.50	\$ 1,677,037,778.62

Schedule XIII: Other Funds (Reserves)

As at 31st of December 2025

Funds	Code	2024 Amount (AUD)	2025 Total Credit (Receipts)	2025 Total Debit (Expenses)	2025 Amount (AUD)
Commemorative coins Reserve	631231	4,122.00	0.00	0.00	4,122.00
Other Funds - Self Operated Projects	631551	6,711,730.63	30,574,407.06	-20,317,214.67	16,968,923.02
PIPA Trust Fund	631552	3,182,700.00	0.00	-3,182,700.00	0.00
No. 6 Stabex Fund	631553	0.00	0.00	0.00	0.00
Land Equity	632522	8,370,000.00	0.00	0.00	8,370,000.00
SSGA Cash Trust (Street Fund)	632523	252,326,151.80	0.00	-252,326,151.80	0.00
Island Council Trust Fund Reserve	632524	0.00	5,813,523.57	0.00	5,813,523.57
Total Other Funds (AUD)		\$ 270,594,704.43	\$ 36,387,930.63	-\$ 275,826,066.47	\$ 31,156,568.59

Schedule XIV: Special Funds (Reserves)

As at 31st of December 2025

Details	Code	2024 Amount (AUD)	2025 Total Credit (Receipts)	2025 Total Debit (Expenses)	2025 Amount (AUD)
1101-Government of Kiribati		0.00	-622,029.76	-622,029.76	0.00
Special Funds (Reserves)- Kaoki Mange Special Fund	631522	0.00	-48,882.99	-48,882.99	0.00
Special Funds (Reserves)- Import Levy Fund	631523	0.00	-94,586.79	-94,586.79	0.00
Special Funds (Reserves)- Dai Nippon Causeway Fund	631524	0.00	-478,559.98	-478,559.98	0.00
7101-Civil Aviation Special Fund		454,416.81	-379,840.49	-213,530.48	620,726.82
Expenses	2	0.00	-11,600.00	-213,530.48	-201,930.48
Special Funds (Reserves)- Civil Aviation Fund	631525	454,416.81	-368,240.49	0.00	822,657.30
7102-Import Levy Fund		6,589,007.04	-7,078,308.99	-6,854,600.54	6,812,715.49
Revenue	1	0.00	-6,840,573.33	-314,683.24	6,525,890.09
Expenses	2	0.00	-235,957.66	-6,538,139.30	-6,302,181.64
Special Funds (Reserves)- Import Levy Fund	631523	6,589,007.04	-1,778.00	-1,778.00	6,589,007.04



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Details	Code	2024 Amount (AUD)	2025 Total Credit (Receipts)	2025 Total Debit (Expenses)	2025 Amount (AUD)
7103-Highway Authority		55,809.11	0.00	0.00	55,809.11
Special Funds (Reserves) - Highway Authority	631526	55,809.11	0.00	0.00	55,809.11
7104-Dai Nippon Causeway		3,416,495.04	-905,254.11	-435,496.66	3,886,252.49
Revenue	1	0.00	-808,115.12	-119,461.95	688,653.17
Expenses	2	0.00	-74,829.79	-293,725.51	-218,895.72
Special Funds (Reserves)- Dai Nippon Causeway Fund	631524	3,416,495.04	-22,309.20	-22,309.20	3,416,495.04
7105-Kaokimange		1,471,677.64	-1,027,488.14	-351,527.95	2,147,637.83
Revenue	1	0.00	-1,015,994.79	-26,664.60	989,330.19
Expenses	2	0.00	0.00	-313,370.00	-313,370.00
Special Funds (Reserves)- Kaoki Mange Special Fund	631522	1,471,677.64	-11,493.35	-11,493.35	1,471,677.64
7106-Sanitation Maintenance Fund		395,890.85	0.00	0.00	395,890.85
Special Funds (Reserves)- Sanitation maintenance fund	631527	395,890.85	0.00	0.00	395,890.85
7107-Plant and Vehicle Unit Special Fund		124,055.00	-61,224.00	-185,279.00	0.00
Revenue	1	0.00	-52,754.00	-23,814.00	28,940.00
Expenses	2	0.00	0.00	-152,995.00	-152,995.00
Special Funds (Reserves)- Plant and Vehicles Unit Fund	631521	124,055.00	-8,470.00	-8,470.00	124,055.00
Total Special Funds (AUD)		12,507,351.49	-10,074,145.49	-8,662,464.39	13,919,032.59



Schedule CF-I: Details of Recurrent Expenditure and Revenue (Consolidated Fund)
For the Year Ended 31st of December 2025

MINISTRY	EXPENDITURES					REVENUE				
	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/- Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
A. GENERAL PUBLIC SERVICES										
01 Office of Beretitenti (President)										
0101 Administration	1,502,242.33	1,502,242.33	1,394,472.39	-107,769.94	1,318,731.89	12,000.00	12,000.00	18,254.80	6,254.80	0.00
0102 State House	335,159.63	335,159.63	314,359.42	-20,800.21	327,458.38	0.00	0.00	0.00	0.00	0.00
0103 Comm. & Relations	139,048.37	139,048.37	92,382.95	-46,665.42	105,442.92				0.00	
0104 Meteorological Division	1,117,258.56	1,119,958.56	1,093,186.90	-26,771.66	1,079,169.94	0.00	0.00	0.00	0.00	0.00
0105 Strategic Policy	247,036.99	247,036.99	185,195.58	-61,841.41	280,051.09				0.00	
0106 Cabinet Secretariat	201,828.76	201,828.76	199,111.68	-2,717.08	239,507.80				0.00	
01-OB Total	3,542,574.64	3,545,274.64	3,278,708.92	-266,565.72	3,350,362.02	12,000.00	12,000.00	18,254.80	6,254.80	0.00
02 Public Service Office										
0201 Administration	629,937.00	629,937.00	613,564.00	-16,373.00	652,927.02				0.00	
0202 HRMC	450,632.59	452,532.59	395,174.26	-57,358.33	424,461.32				0.00	
0203 PSPSM	288,333.19	288,333.19	279,489.30	-8,843.89	287,882.52	0.00	0.00	0.00	0.00	0.00
0204 IT/DMR	137,951.60	137,951.60	128,389.21	-9,562.39	161,301.05				0.00	
0205 PSO-ICC	188,592.52	188,592.52	172,218.16	-16,374.36	168,648.48	0.00	0.00	0.00	0.00	0.00
02-PSO Total	1,695,446.90	1,697,346.90	1,588,834.93	-108,511.97	1,695,220.39	0.00	0.00	0.00	0.00	0.00
06 Ministry of Foreign Affairs and Immigration										
0601 Administration	1,327,542.03	1,327,542.03	1,301,413.04	-26,128.99	1,187,096.59	100.00	100.00	0.00	-100.00	0.00
0602 Immigration	608,204.93	608,204.93	583,055.02	-25,149.91	546,083.33	29,490.00	29,490.00	201,288.62	171,798.62	200,525.53



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MINISTRY	EXPENDITURES					REVENUE				
	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/- Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
0603 Kiribati High Commission	875,789.33	875,789.33	805,365.82	-70,423.51	862,259.92	750.00	750.00	750.00	0.00	342.11
0604 Mission in Beijing	781,179.48	781,179.48	777,936.31	-3,243.17	678,763.94				0.00	
0605 Mission in New York	987,876.31	987,876.31	987,682.65	-193.66	863,090.72				0.00	
0606 MFAI-Mission in Geneva	687,063.32	687,063.32	421,774.85	-265,288.47	0.00	0.00	0.00	0.00	0.00	0.00
06-MFAI Total	5,267,655.40	5,267,655.40	4,877,227.69	-390,427.71	4,137,294.50	30,340.00	30,340.00	202,038.62	171,698.62	200,867.64
07 Ministry of Internal Affairs										
0701 Administration & Policy	976,681.76	1,015,681.76	1,033,329.43	17,647.67	938,068.22	1,000.00	1,000.00	8,068.50	7,068.50	7,035.00
0702 RPD	898,205.21	868,205.21	858,539.98	-9,665.23	808,101.32	0.00	0.00	0.00	0.00	0.00
0703 Local government	1,808,784.31	2,616,796.96	1,993,446.64	-623,350.32	1,795,421.54	0.00	0.00	0.00	0.00	0.00
0704 CMD	511,400.69	503,400.69	508,312.91	4,912.22	859,971.20	2,000.00	2,000.00	0.00	-2,000.00	50.00
0705 Election	116,932.96	241,474.10	207,393.06	-34,081.04	230,106.85	0.00	0.00	0.00	0.00	0.00
07-MIA Total	4,312,004.93	5,245,558.72	4,601,022.02	-644,536.70	4,631,669.13	3,000.00	3,000.00	8,068.50	5,068.50	7,085.00
09 Maneaba ni Maungatabu (House of Parliament)										
0901 Administration	2,257,993.56	2,260,708.56	2,250,936.65	-9,771.91	2,040,978.32	50,750.00	50,750.00	15,114.45	-35,635.55	8,296.58
0902 Parliament meetings	4,643,306.13	4,643,306.13	4,634,417.87	-8,888.26	4,086,202.04	0.00	0.00	0.00	0.00	0.00
0903 Parliament committees	1,010,452.29	1,507,737.29	1,465,868.20	-41,869.09	864,881.38	0.00	0.00	0.00	0.00	0.00
09-MM Total	7,911,751.98	8,411,751.98	8,351,222.72	-60,529.26	6,992,061.74	50,750.00	50,750.00	15,114.45	-35,635.55	8,296.58
11 Kiribati Audit Office										
1101 Administration	486,996.78	594,379.64	501,977.24	-92,402.40	422,961.95	0.00	0.00	0.00	0.00	0.00
1102 Treasury	235,011.24	219,894.23	214,026.76	-5,867.47	228,093.84	0.00	0.00	0.00	0.00	0.00
1103 SOE	163,310.82	158,310.82	154,675.09	-3,635.73	156,162.05	30,000.00	30,000.00	34,500.00	4,500.00	20,500.00
1104 Local government	234,864.90	182,057.95	173,995.64	-8,062.31	193,310.37				0.00	
1105 Project	170,346.53	149,368.67	145,648.29	-3,720.38	146,023.06	5,000.00	5,000.00	3,000.00	-2,000.00	15,000.00
1106 IT	66,817.79	56,336.75	53,977.79	-2,358.96	65,888.08				0.00	



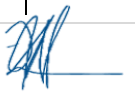
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MINISTRY	EXPENDITURES					REVENUE				
	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/- Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
1107 Performance (HR)	105,134.28	102,134.28	101,216.21	-918.07	81,118.78				0.00	
11-KAO Total	1,462,482.34	1,462,482.34	1,345,517.02	-116,965.32	1,293,558.13	35,000.00	35,000.00	37,500.00	2,500.00	35,500.00
16 Ministry of Information, Communication, and Transport										
1601 Administration	1,397,867.51	1,527,367.51	1,509,203.06	-18,164.45	1,485,026.47	1,892,989.00	1,892,989.00	1,749,836.17	-143,152.83	2,468,692.93
1602 Marine	717,734.55	717,734.55	771,476.98	53,742.43	710,171.55	163,000.00	163,000.00	173,149.80	10,149.80	170,389.60
1603 Navigation	149,784.03	149,784.03	147,383.22	-2,400.81	129,492.52	0.00	0.00	0.00	0.00	0.00
1604 Aviation	474,854.78	474,854.78	466,522.09	-8,332.69	446,422.18	0.00	0.00	0.00	0.00	0.00
1605 Airport services	1,137,813.25	1,088,813.25	1,076,339.00	-12,474.25	1,036,599.49	0.00	0.00	0.00	0.00	0.00
1606 Kiribati post	693,611.86	693,111.86	682,577.04	-10,534.82	662,754.44	365,000.00	365,000.00	511,411.15	146,411.15	545,996.27
1607 Printery	455,020.21	455,020.21	425,410.91	-29,609.30	423,215.45	100,000.00	100,000.00	154,452.57	54,452.57	95,524.11
1608 Digital Transformation Office	1,248,929.61	1,168,929.61	1,131,607.65	-37,321.96	882,349.73	0.00	0.00	0.00	0.00	0.00
1609 Blank to be discontinued	0.00	0.00	0.00	0.00	0.00				0.00	
16-MICT Total	6,275,615.80	6,275,615.80	6,210,519.95	-65,095.85	5,776,031.83	2,520,989.00	2,520,989.00	2,588,849.69	67,860.69	3,280,602.91
20 Ministry of Employment and Human Resources										
2001 Administration	1,082,622.35	1,087,622.35	1,004,048.15	-83,574.20	1,074,114.54	0.00	0.00	0.00	0.00	0.00
2002 Labour	887,988.66	887,988.66	820,843.41	-67,145.25	824,091.55	2,250.00	2,250.00	1,750.00	-500.00	750.00
2003 KIT	1,903,096.16	1,903,096.16	1,889,573.74	-13,522.42	1,945,831.63	107,000.00	107,000.00	118,589.00	11,589.00	118,957.00
2004 MTC	3,207,319.05	3,207,319.05	3,002,335.11	-204,983.94	3,051,930.67	125,000.00	125,000.00	170,150.14	45,150.14	191,131.89
2005 FTC			0.00	0.00		0.00	0.00	0.00	0.00	0.00
20-MEHR Total	7,081,026.22	7,086,026.22	6,716,800.41	-369,225.81	6,895,968.39	234,250.00	234,250.00	290,489.14	56,239.14	310,838.89
21 Ministry of Line and Phoenix Islands Development										
2101 Administration	1,309,412.50	1,512,492.50	1,511,622.59	-869.91	1,095,739.64	18,500.00	18,500.00	11,029.55	-7,470.45	158,876.75
2102 Accounts	370,115.90	370,115.90	369,902.07	-213.83	372,893.89	0.00	0.00	0.00	0.00	0.00
2103 PWD Construction	1,211,064.57	1,158,314.57	1,037,468.12	-120,846.45	1,306,345.67	2,760.00	2,760.00	2,590.00	-170.00	1,730.00



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MINISTRY	EXPENDITURES					REVENUE				
	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/- Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
2104 Housing	143,151.36	143,151.36	133,447.52	-9,703.84	134,911.78	83,533.00	83,533.00	62,853.25	-20,679.75	59,790.34
2105 Electrical	512,778.63	509,778.63	503,232.04	-6,546.59	488,942.03	560,000.00	560,000.00	379,508.15	-180,491.85	699,769.26
2106 Power	488,000.80	448,320.80	418,319.78	-30,001.02	436,874.27	0.00	0.00	0.00	0.00	0.00
2107 IT	157,459.98	142,809.98	95,774.59	-47,035.39	119,532.03	0.00	0.00	0.00	0.00	0.00
2108 Civil	391,258.59	391,258.59	390,875.68	-382.91	366,524.91	2,400.00	2,400.00	50.00	-2,350.00	220.00
2109 Planning	148,347.88	145,347.88	143,451.71	-1,896.17	134,833.45	0.00	0.00	0.00	0.00	0.00
2110 Solar Salt	296,587.29	249,587.29	207,620.11	-41,967.18	172,040.12	30,000.00	30,000.00	11,685.00	-18,315.00	77,224.40
2111 HMM	578,534.01	578,534.01	562,834.81	-15,699.20	544,256.40	60,000.00	60,000.00	51,727.50	-8,272.50	28,989.05
2112 Water	766,086.11	721,086.11	662,995.85	-58,090.26	666,714.73	85,000.00	85,000.00	72,402.40	-12,597.60	69,391.93
2113 Linnix Agency	166,569.42	168,569.42	147,124.39	-21,445.03	143,692.37	0.00	0.00	0.00	0.00	0.00
21-MLPID Total	6,539,367.04	6,539,367.04	6,184,669.26	-354,697.78	5,983,301.29	842,193.00	842,193.00	591,845.85	-250,347.15	1,095,991.73
76 Leadership Commission										
7601 Administration	418,990.72	445,990.72	390,009.96	-55,980.76	334,068.07	0.00	0.00	0.00	0.00	0.00
7602 Commission	158,650.06	131,650.06	47,979.66	-83,670.40	67,245.98	0.00	0.00	0.00	0.00	0.00
76-LC Total	577,640.78	577,640.78	437,989.62	-139,651.16	401,314.05	0.00	0.00	0.00	0.00	0.00
77 Public Service Commission										
7701 Administration	454,955.17	454,955.17	461,010.65	6,055.48	440,427.25	0.00	0.00	0.00	0.00	0.00
77-PSC Total	454,955.17	454,955.17	461,010.65	6,055.48	440,427.25	0.00	0.00	0.00	0.00	0.00
99 National										
9901 National	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
99-National Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A. GENERAL PUBLIC SERVICES TOTAL	45,120,521.20	46,563,674.99	44,053,523.19	-2,510,151.80	41,597,208.72	3,728,522.00	3,728,522.00	3,752,161.05	23,639.05	4,939,182.75
B. PUBLIC ORDER AND SAFETY										
03 Judiciary										



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MINISTRY	EXPENDITURES					REVENUE				
	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/- Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
0301 High court	912,533.50	905,751.43	889,775.48	-15,975.95	846,496.72	130,000.00	130,000.00	100,097.00	-29,903.00	39,592.25
0302 Magistrates	1,941,573.18	1,951,013.18	1,943,125.54	-7,887.64	1,747,910.09	170,000.00	170,000.00	103,851.40	-66,148.60	56,926.75
0303 Judicial Technical division	1,056,605.43	1,055,805.43	1,038,179.89	-17,625.54	1,039,934.66	31,200.00	31,200.00	15,276.80	-15,923.20	134,688.82
03-Judiciary Total	3,910,712.11	3,912,570.04	3,871,080.91	-41,489.13	3,634,341.47	331,200.00	331,200.00	219,225.20	-111,974.80	231,207.82
04 Kiribati Police Services										
0401 Administration	4,519,892.76	4,645,967.76	4,638,983.62	-6,984.14	5,032,054.14	60,800.00	60,800.00	76,118.70	15,318.70	91,221.23
0402 Fire	158,422.08	151,528.05	150,090.83	-1,437.22	157,335.02	0.00	0.00	0.00	0.00	0.00
0403 PMU	1,715,847.92	1,708,547.92	1,687,112.99	-21,434.93	1,405,761.29	5,000.00	5,000.00	0.00	-5,000.00	0.00
0404 Crime	1,456,865.64	1,429,595.64	1,439,082.63	9,486.99	1,570,243.50	0.00	0.00	0.00	0.00	0.00
0405 Law	8,545,618.29	8,582,549.12	8,563,898.79	-18,650.33	8,855,486.90	6,250.00	6,250.00	77,506.80	71,256.80	63,246.70
04-KPS Total	16,396,646.69	16,518,188.49	16,479,168.86	-39,019.63	17,020,880.85	72,050.00	72,050.00	153,625.50	81,575.50	154,467.93
12 Office of The Attorney General (AG)										
1201 Administration	463,110.10	463,110.10	446,578.47	-16,531.63	471,670.66	600.00	600.00	806.40	206.40	2,437.80
1202 Civil	344,351.54	344,351.54	320,510.85	-23,840.69	289,596.80	0.00	0.00	0.00	0.00	0.00
1203 Criminal	329,136.35	329,136.35	284,723.92	-44,412.43	306,420.08	0.00	0.00	0.00	0.00	0.00
1204 Drafting	242,578.49	242,578.49	211,044.63	-31,533.86	248,424.09	0.00	0.00	0.00	0.00	0.00
12-OAG Total	1,379,176.48	1,379,176.48	1,262,857.87	-116,318.61	1,316,111.63	600.00	600.00	806.40	206.40	2,437.80
22 Ministry of Justice										
2201 Administration	908,930.64	908,930.64	878,453.53	-30,477.11	891,597.88	90,000.00	90,000.00	102,380.30	12,380.30	96,276.00
2202 Prison	1,213,671.73	1,213,671.73	1,213,884.66	212.93	1,171,538.08	0.00	0.00	0.00	0.00	0.00
2203 Civil Registration	433,341.98	433,431.98	431,615.28	-1,816.70	390,614.99	150,000.00	150,000.00	164,792.07	14,792.07	137,383.61
2204 Office of Human Rights	157,999.30	157,409.30	148,030.43	-9,378.87	151,521.87	0.00	0.00	0.00	0.00	0.00
2205 OPLS	959,216.32	959,716.32	960,443.48	727.16	916,937.14	3,140.00	3,140.00	10,681.52	7,541.52	10,704.00
2206 Xmas- Discontinued	242,247.70	242,247.70	232,287.97	-9,959.73	185,062.72	0.00	0.00	0.00	0.00	0.00



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	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/- Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
2208 Discontinued Customs	0.00	0.00	0.00	0.00	0.00				0.00	
22-MOJ Total	3,915,407.67	3,915,407.67	3,864,715.35	-50,692.32	3,707,272.68	243,140.00	243,140.00	277,853.89	34,713.89	244,363.61
B. PUBLIC ORDER AND SAFETY TOTAL	25,601,942.95	25,725,342.68	25,477,822.99	-247,519.69	25,678,606.63	646,990.00	646,990.00	651,510.99	4,520.99	632,477.16
C. ECONOMIC AFFAIRS										
10 Ministry of Tourism, Commerce, Industry and Co-operatives										
1001 Administration	1,181,340.99	1,166,664.33	1,138,862.66	-27,801.67	1,274,893.73	0.00	0.00	0.00	0.00	0.00
1002 BRC	788,100.25	790,160.96	777,325.04	-12,835.92	691,341.63	55,825.00	55,825.00	120,447.47	64,622.47	105,236.30
1003 BPC	900,666.66	904,316.34	973,367.56	69,051.22	847,083.58	20,233.00	20,233.00	25,365.13	5,132.13	47,656.16
1004 Kiritimati (Christmas)	401,549.10	401,549.10	378,587.09	-22,962.01	343,532.28	0.00	0.00	0.00	0.00	0.00
1005 Tourism	681,373.93	690,340.20	656,759.95	-33,580.25	655,037.83	0.00	0.00	0.00	0.00	0.00
10-MTCIC Total	3,953,030.93	3,953,030.93	3,924,902.30	-28,128.63	3,811,889.05	76,058.00	76,058.00	145,812.60	69,754.60	152,892.46
13 Ministry of Fisheries and Ocean Resources										
1301 Administration	1,370,666.07	1,370,666.07	1,305,073.10	-65,592.97	1,364,270.90	0.00	0.00	0.00	0.00	0.00
1302 Planning & Development	238,384.52	238,384.52	209,237.30	-29,147.22	228,148.04	0.00	0.00	0.00	0.00	0.00
1303 Coastal fisheries	2,434,546.32	2,439,546.32	2,416,336.41	-23,209.91	2,453,581.31	8,111,374.00	8,111,374.00	995,262.86	-7,116,111.14	226,122.10
1304 Licencing & Compliance	650,313.99	650,313.99	549,489.48	-100,824.51	644,031.42	191,824,626.00	191,824,626.00	209,385,069.19	17,560,443.19	209,635,549.39
1305 GEO Science	363,446.47	363,446.47	268,961.54	-94,484.93	312,044.54	14,000.00	14,000.00	18,015.00	4,015.00	17,970.36
1306 Seafood verification	384,473.92	379,473.92	379,022.99	-450.93	358,449.79	50,000.00	50,000.00	14,979.00	-35,021.00	6,611.60
1307 ICT	133,895.39	133,895.39	121,281.88	-12,613.51	113,899.16	0.00	0.00	0.00	0.00	0.00
13-MFOR Total	5,575,726.68	5,575,726.68	5,249,402.70	-326,323.98	5,474,425.16	200,000,000.00	200,000,000.00	210,413,326.05	10,413,326.05	209,886,253.45
17 Ministry of Finance and Economic Development										
1701 Administration	1,454,830.91	1,635,330.91	1,556,398.91	-78,932.00	1,656,901.06	0.00	0.00	34,721,297.85	34,721,297.85	0.00
1702 Treasury	2,212,740.58	2,165,023.00	2,161,517.70	-3,505.30	2,211,740.23	3,756,280.00	3,756,280.00	16,548,927.10	12,792,647.10	10,283,489.18
1703 Internal Audit	181,714.59	176,714.59	170,405.30	-6,309.29	178,852.74	0.00	0.00	0.00	0.00	0.00



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MINISTRY	EXPENDITURES					REVENUE				
	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/- Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
1704 NEPO	615,169.36	610,483.17	591,507.01	-18,976.16	598,124.46	80,000,000.00	80,000,000.00	80,000,000.00	0.00	0.00
1705 Tax	823,981.10	823,774.95	792,509.15	-31,265.80	806,841.35	80,000,000.00	80,000,000.00	100,786,609.99	20,786,609.99	92,709,404.46
1706 NSO	347,087.56	831,553.97	808,099.94	-23,454.03	329,371.38	0.00	0.00	0.00	0.00	0.00
1707 IT	172,556.60	157,056.60	153,942.01	-3,114.59	237,836.42				0.00	
1708 CPU	152,284.16	152,284.16	148,920.69	-3,363.47	154,485.85	0.00	0.00	0.00	0.00	0.00
1709 Customs	1,083,808.97	1,083,804.97	1,035,231.54	-48,573.43	1,130,148.80	56,500.00	56,500.00	60,888.41	4,388.41	416,830.91
1710 KFSU				0.00		0.00	0.00	0.00	0.00	0.00
17-MFED Total	7,044,173.83	7,636,026.32	7,418,532.25	-217,494.07	7,304,302.29	163,812,780.00	163,812,780.00	232,117,723.35	68,304,943.35	103,409,724.55
19 Ministry of Infrastructure and Sustainable Energy										
1901 Administration	1,581,434.61	1,581,922.89	1,548,161.11	-33,761.78	1,288,401.36	1,000.00	1,000.00	78,424.65	77,424.65	2,202.80
1902 Energy planning	491,677.88	491,677.88	456,834.66	-34,843.22	405,777.92	10,127.00	10,127.00	34,100.72	23,973.72	12,878.20
1903 Electricity	17,480.77	17,480.77	17,480.77	0.00	17,180.00	0.00	0.00	0.00	0.00	0.00
1904 Engineering	9,826.00	9,826.00	7,103.34	-2,722.66	5,833.82				0.00	
1905 Construction	1,144,534.72	1,144,534.72	1,134,516.68	-10,018.04	1,138,415.89	0.00	0.00	0.00	0.00	0.00
1906 Water & Sanitation	865,390.82	865,390.82	837,494.72	-27,896.10	818,568.03	0.00	0.00	0.00	0.00	0.00
1907 Quality control	319,674.75	319,674.75	305,427.23	-14,247.52	344,787.77	14,360.00	14,360.00	70,751.47	56,391.47	37,217.57
1908 Architecture	265,004.50	265,004.50	248,999.40	-16,005.10	161,452.85	103,146.00	103,146.00	77,579.88	-25,566.12	46,290.04
1909 Civil Engineering	915,474.57	915,474.57	906,202.12	-9,272.45	920,632.41	11,295.00	11,295.00	32,967.21	21,672.21	2,944.30
1910 Costs & Planning	296,081.31	296,081.31	284,812.95	-11,268.36	156,886.95	0.00	0.00	0.00	0.00	0.00
19-MISE Total	5,906,579.93	5,907,068.21	5,747,032.98	-160,035.23	5,257,937.00	139,928.00	139,928.00	293,823.93	153,895.93	101,532.91
C. ECONOMIC AFFAIRS TOTAL	22,479,511.37	23,071,852.14	22,339,870.23	-731,981.91	21,848,553.50	364,028,766.00	364,028,766.00	442,970,685.93	78,941,919.93	313,550,403.37
D. ENVIRONMENTAL PROTECTION										
08 Ministry of Environment Land and Agricultural Development										
0801 Administration	1,257,309.39	1,313,662.39	1,269,259.32	-44,403.07	1,082,076.57	0.00	0.00	0.00	0.00	0.00



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	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/- Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
0802 ECD	1,252,539.55	1,249,539.55	1,240,115.15	-9,424.40	1,370,031.43	36,094.00	36,094.00	63,670.40	27,576.40	54,025.46
0803 Lands	1,567,868.97	2,040,476.47	1,945,912.98	-94,563.49	1,656,446.68	490,122.00	490,122.00	638,516.41	148,394.41	604,786.39
0804 Agriculture	2,271,936.63	2,271,936.63	2,246,505.43	-25,431.20	2,110,266.84	43,337.00	43,337.00	117,305.99	73,968.99	63,910.15
08-MELAD Total	6,349,654.54	6,875,615.04	6,701,792.88	-173,822.16	6,218,821.52	569,553.00	569,553.00	819,492.80	249,939.80	722,722.00
D. ENVIRONMENTAL PROTECTION TOTAL	6,349,654.54	6,875,615.04	6,701,792.88	-173,822.16	6,218,821.52	569,553.00	569,553.00	819,492.80	249,939.80	722,722.00
E. HEALTH										
14 Ministry of Health and Medical Services										
1401 Administration	4,743,257.69	5,067,798.30	4,976,988.18	-90,810.12	4,612,857.49	171,700.00	171,700.00	208,708.54	37,008.54	241,199.15
1402 Support	3,419,196.17	3,409,196.17	3,395,255.49	-13,940.68	3,449,118.98	0.00	0.00	0.00	0.00	0.00
1403 Public Health	1,729,769.88	1,661,826.83	1,607,554.73	-54,272.10	1,874,961.65	0.00	0.00	0.00	0.00	0.00
1404 Curative	4,188,915.21	4,161,305.76	4,127,627.71	-33,678.05	4,436,016.81	0.00	0.00	0.00	0.00	0.00
1405 Laboratory	1,287,306.68	1,255,775.68	1,123,611.57	-132,164.11	981,793.25	0.00	0.00	0.00	0.00	0.00
1406 Radiology	436,772.63	436,772.63	429,976.38	-6,796.25	438,457.09	0.00	0.00	0.00	0.00	0.00
1407 Pharmacy	6,196,581.34	6,196,581.34	6,069,750.45	-126,830.89	3,181,159.77	0.00	0.00	0.00	0.00	0.00
1408 Rehabilitation	555,329.83	555,329.83	536,824.93	-18,504.90	555,890.07				0.00	
1409 Dental Clinic	770,851.58	770,851.58	753,887.77	-16,963.81	782,217.74	4,000.00	4,000.00	7,375.80	3,375.80	6,464.60
1410 Nursing services	12,263,817.32	12,166,570.30	12,158,088.73	-8,481.57	12,265,523.79	0.00	0.00	0.00	0.00	0.00
1411 Linnix Health Services	1,739,197.46	1,684,062.46	1,666,769.87	-17,292.59	1,747,445.18	0.00	0.00	0.00	0.00	0.00
1412 Southern Kiribati Hospital	1,276,568.63	1,246,568.63	1,224,810.67	-21,757.96	1,309,236.09	0.00	0.00	0.00	0.00	0.00
1413 Health Information	376,712.06	376,712.06	312,311.90	-64,400.16	391,452.85	0.00	0.00	0.00	0.00	0.00
1414 Mental Hospital	849,142.96	849,677.90	829,512.54	-20,165.36	848,574.22	0.00	0.00	0.00	0.00	0.00
14-MHMS Total	39,833,419.44	39,839,029.47	39,212,970.92	-626,058.55	36,874,704.98	175,700.00	175,700.00	216,084.34	40,384.34	247,663.75
E. HEALTH TOTAL	39,833,419.44	39,839,029.47	39,212,970.92	-626,058.55	36,874,704.98	175,700.00	175,700.00	216,084.34	40,384.34	247,663.75



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	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
F. EDUCATION										
15 Ministry of Education										
1501 Administration	2,675,990.96	3,543,045.38	3,525,305.63	-17,739.75	2,663,193.41	210,000.00	210,000.00	340,110.23	130,110.23	439,575.38
1502 Primary	19,737,536.51	19,737,674.01	20,010,311.16	272,637.15	20,203,133.24	109,000.00	109,000.00	127,863.00	18,863.00	146,661.40
1503 Junior Secondary Sch	12,149,823.47	12,149,685.97	12,228,571.47	78,885.50	12,285,185.24	0.00	0.00	0.00	0.00	0.00
1504 PPD & TR	191,977.92	191,977.92	173,864.46	-18,113.46	157,664.26				0.00	
1505 Teabike College	1,582,317.58	1,582,317.58	1,660,847.24	78,529.66	1,528,540.89	0.00	0.00	0.00	0.00	0.00
1506 KTC	2,003,420.10	2,003,420.10	1,907,233.34	-96,186.76	1,900,104.70	0.00	0.00	0.00	0.00	0.00
1507 Exams	725,737.57	705,267.57	646,244.09	-59,023.48	674,931.71	7,000.00	7,000.00	3,478.40	-3,521.60	8,645.00
1508 CDRC	911,853.78	911,853.78	847,110.48	-64,743.30	832,801.44	0.00	0.00	0.00	0.00	0.00
1509 Library & Archive	585,683.70	587,483.70	521,710.51	-65,773.19	552,645.78	3,100.00	3,100.00	21,374.20	18,274.20	18,648.70
1510 SSS	4,156,070.33	4,156,070.33	4,102,706.36	-53,363.97	4,169,826.10	0.00	0.00	0.00	0.00	0.00
1511 FMU	595,952.53	597,802.53	565,158.78	-32,643.75	553,502.89	0.00	0.00	0.00	0.00	0.00
1512 Statistics & IT	279,228.71	279,228.71	251,777.19	-27,451.52	237,043.82				0.00	
1513 KGV&EBS	2,649,233.92	2,649,233.92	2,568,085.04	-81,148.88	2,500,434.91	0.00	0.00	0.00	0.00	0.00
1514 KQA	63,059.78	63,059.78	57,746.46	-5,313.32	31,044.15				0.00	
1515 ECCE	667,563.33	667,563.33	609,113.64	-58,449.69	646,189.51	0.00	0.00	0.00	0.00	0.00
1516 MOE-LPSSS	860,655.13	860,655.13	807,338.38	-53,316.75	873,822.35	0.00	0.00	0.00	0.00	0.00
15-MOE Total	49,836,105.32	50,686,339.74	50,483,124.23	-203,215.51	49,810,064.40	329,100.00	329,100.00	492,825.83	163,725.83	613,530.48
F. EDUCATION TOTAL	49,836,105.32	50,686,339.74	50,483,124.23	-203,215.51	49,810,064.40	329,100.00	329,100.00	492,825.83	163,725.83	613,530.48
G. SOCIAL PROTECTION										
18 Ministry of Women, Youth, Sports and Social affairs										
1801 Administration	1,598,659.60	1,595,659.60	1,548,221.12	-47,438.48	1,517,710.98	0.00	0.00	0.00	0.00	0.00
1802 Sport	165,137.47	165,137.47	162,899.92	-2,237.55	142,839.07	30,000.00	30,000.00	49,348.25	19,348.25	45,227.80



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	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/- Under	2024 Actuals	2025 Original Budget	2025 Revised Budget	2025 Actuals	Variance Over/-Under	2024 Actuals
	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)	(AUD)
1803 Social Welfare	443,537.33	432,852.23	413,859.94	-18,992.29	354,795.42	0.00	0.00	0.00	0.00	0.00
1804 Youth	150,894.72	150,894.72	132,776.98	-18,117.74	107,802.12	0.00	0.00	0.00	0.00	0.00
1805 Women	217,572.53	234,257.63	232,484.90	-1,772.73	205,128.80	0.00	0.00	0.00	0.00	0.00
1806 NGO	94,301.97	102,258.58	92,552.71	-9,705.87	75,112.67	0.00	0.00	0.00	0.00	0.00
1807 Disability	87,307.69	92,338.47	82,870.15	-9,468.32	80,025.11	0.00	0.00	0.00	0.00	0.00
18-MWYSSA Total	2,757,411.31	2,773,398.70	2,665,665.72	-107,732.98	2,483,414.17	30,000.00	30,000.00	49,348.25	19,348.25	45,227.80
G. SOCIAL PROTECTION TOTAL	2,757,411.31	2,773,398.70	2,665,665.72	-107,732.98	2,483,414.17	30,000.00	30,000.00	49,348.25	19,348.25	45,227.80
TOTAL EXPENSES	191,978,566.13	195,535,252.76	190,934,770.16	-4,600,482.60	184,511,373.92					
	Total Tax Revenue					80,056,500.00	80,056,500.00	100,847,498.40	20,790,998.40	93,126,235.37
	Total Revenue from Fishing License and Fishing Related Activities					200,000,000.00	200,000,000.00	210,413,326.05	10,413,326.05	209,886,253.45
	Total Other Fees, Fines, Penalties and Licenses					85,035,851.00	85,035,851.00	85,887,099.07	851,248.07	6,659,935.94
	Total Other Revenue					4,416,280.00	4,416,280.00	51,804,185.67	47,387,905.67	11,078,782.55
TOTAL REVENUE						369,508,631.00	369,508,631.00	448,952,109.19	79,443,478.19	320,751,207.31



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Schedule CF-II: Statement of Public Debt
For the Year Ended 31st of December 2025

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency		Loan Currency	Budget Amount (AUD)	Revised Amount (AUD)	Repayment 2025 (AUD)	Variance (AUD)	Repayment 2024 (AUD)
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	545,200.00		SDR			-	-	60,461.20
1989	Asian Development Bank Loan No.786 KIR (SF) equivalent SDR 574,425.15, on lent to PUB foe Power Generation Principal repayment over 30 years commencing December 1996 interest free loan, with 1% service charge	594,700.00		SDR	44,951.98	44,951.98	44,441.57	510.41	46,836.69
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	680,000.00		SDR	61,815.09	61,815.09	61,815.50	-0.41	60,218.51
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	52,616.75	52,616.75	51,667.59	949.16	52,008.55
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	713,193.91	713,193.91	702,612.12	10,581.879	736,294.92
2011	Asian Development Bank Loan No.2718 KIR (SF) purpose is to support road rehabilitation.	7,621,000.00		SDR	812,169.99	812,169.99	812,169.84	0.15	792,872.46
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	524,514.02	524,514.02	517,316.80	7,197.22	494,115.01



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Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency		Loan Currency	Budget Amount (AUD)	Revised Amount (AUD)	Repayment 2025 (AUD)	Variance (AUD)	Repayment 2024 (AUD)
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	1,136,926.24	1,136,926.24	1,136,248.31	677.93	1,139,000.93
TOTAL		22,133,900.00	20,227,983.00		3,346,187.99	3,346,187.99	3,326,271.73	19,916.26	3,381,808.27

Schedule CF-III: Subsidy Paid
For the Year Ended 31st of December 2025

Description	GL Code	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Actuals (AUD)	Variance Over/- Under (AUD)	2024 Actuals (AUD)
Fuel Subsidy	251111	0.00	0.00	0.00	0.00	0.00
PUB Sewerage Subsidy	251114	0.00	0.00	0.00	0.00	0.00
Freight Subsidy Local Produce	251117	700,000.00	465,217.28	241,063.68	-224,153.60	178,941.19
CSO Payments to SOEs (Others)	251119	7,000,000.00	6,709,428.53	5,391,463.70	-1,317,964.83	12,020,126.71
Subsidy for Xmas Air Services	251122	8,278,648.90	9,778,648.90	9,708,705.38	-69,943.52	5,445,109.16
Subsidy for Schools	251125	6,000,000.00	6,924,405.74	6,662,143.10	-262,262.64	6,493,897.66
Allowances-Pocket money for KTC students	251126	400,000.00	400,000.00	373,152.50	-26,847.50	306,672.30
Allowances for MTC, KIT and SONH students	251127	443,624.00	443,089.06	341,074.75	-102,014.31	325,092.81
School for Special Needs Child	251128	150,000.00	150,000.00	150,000.00	0.00	150,000.00
Ferry Services to Remote Islands	251129	22,757.00	0.00	0.00	0.00	0.00
KHC Subsidy	251211	250,000.00	250,000.00	250,000.00	0.00	250,000.00
Support for Pre Schools	252111	2,500,000.00	2,320,348.99	2,250,915.04	-69,433.95	2,471,060.39
Total Subsidies Paid	(AUD)	\$ 25,745,029.90	\$ 27,441,138.50	\$ 25,368,518.15	-\$ 2,072,620.35	\$ 27,640,900.22



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Schedule CF-IV: Grants Paid
For the Year Ended 31st of December 2025

Description	GL Code	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Actuals (AUD)	Variance Over/- Under (AUD)	2024 Actuals (AUD)
Grant- Secondary Mission Schools	263112	3,931,403.20	4,440,933.20	4,358,466.02	-82,467.18	5,037,709.93
Support Grant (Local Government)	263120	4,554,664.00	4,506,316.36	4,506,316.36	0.00	5,008,563.37
Local Council Grant	263121	180,686.00	170,278.00	170,278.00	0.00	153,204.00
Voluntary. Org. Grants	263122	12,000.00	4,043.39	4,043.39	0.00	11,443.96
Sports Subsidy	263131	10,000.00	10,000.00	10,000.00	0.00	10,000.00
Total Grants Paid	(AUD)	\$ 8,688,753.20	\$ 9,131,570.95	\$ 9,049,103.77	-\$ 82,467.18	\$ 10,220,921.26

Schedule CF-V: Social Benefits and Assistance
For the Year Ended 31st of December 2025

Description	GL Code	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Actuals (AUD)	Variance Over/- Under (AUD)	2024 Actuals (AUD)
Pensions	271111	90,000.00	70,270.00	70,270.00	0.00	63,010.00
Unemployment Benefits	272111	0.00	0.00	0.00	0.00	0.00
Disability Support Allowance	272120	2,386,399.00	2,974,136.22	2,838,882.90	-135,253.32	2,513,683.80
Senior Citizens Benefits	272130	23,000,000.00	23,018,110.00	22,356,116.83	-661,993.17	21,871,086.63
School stationery for Primary and JSS students	272141	1,000,000.00	1,694,837.00	1,654,826.58	-40,010.42	708,474.87
In-Country Tertiary Support (Local)	272142	800,000.00	1,015,000.00	988,695.23	-26,304.77	816,206.65
Tertiary Scholarships Overseas	272143	0.00	0.00	0.00	0.00	0.00
Total Social Benefits and Assistance	(AUD)	\$ 27,276,399.00	\$ 28,772,353.22	\$ 27,908,791.54	-\$ 863,561.68	\$ 25,972,461.95



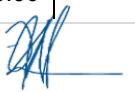
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Schedule CF-VI: Other Statutory Payments
For the Year Ended 31st of December 2025

Description	GL Code	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Actuals (AUD)	Variance Over/- Under (AUD)	2024 Actuals (AUD)
Compensation - court order	282111	0.00	258,807.64	258,807.64	0.00	145,678.21
Bank Charges	282112	913,000.00	880,000.00	400,819.54	-479,180.46	776,087.09
Total Other Statutory Payments (AUD)		\$ 913,000.00	\$ 1,138,807.64	\$ 659,627.18	-\$ 479,180.46	\$ 921,765.30

Schedule CF-VII: Other Expenses Not Elsewhere Classified
For the Year Ended 31st of December 2025

Description	GL Code	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Actuals (AUD)	Variance Over/- Under (AUD)	2024 Actuals (AUD)
Land Rent	281411	8,000,000.00	7,530,392.50	7,249,173.49	-281,219.01	7,491,083.99
USP Contribution	282151	1,125,980.00	978,692.50	975,525.88	-3,166.62	0.00
International contributions	282152	2,500,000.00	7,884,603.68	7,710,191.19	-174,412.49	1,559,250.66
Search and Rescue	282153	500,000.00	500,000.00	488,109.71	-11,890.29	479,619.94
Population census	282154	1,500,000.00	1,906,287.24	1,858,581.00	-47,706.24	0.00
Commitment and Other Fees	282156	63,860.00	37,868.39	33,398.10	-4,470.29	41,537.82
Compensation	282157	49,159.00	1,474.00	1,474.00	0.00	22,595.00
Compensation for Trees	282158	19,600.00	12,350.00	9,835.00	-2,515.00	13,948.39
National Elections	282160	0.01	0.00	0.00	0.00	472,133.09
Contribution to Development Fund (LCDF)	282162	130,702,056.02	159,493,496.37	159,493,496.00	-0.37	140,132,793.31
Items Related to Previous Years (Debit)	282164	0.00	214,765.45	214,765.45	0.00	0.00
Emergency Riot	282165	40,000.00	7,143.17	760.00	-6,383.17	1,831.60
Expenses for Development Fund	282198	0.00	0.00	0.00	0.00	0.00



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Description	GL Code	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Actuals (AUD)	Variance Over/- Under (AUD)	2024 Actuals (AUD)
Other Expenses	282199	18,000.00	16,142.07	16,142.07	0.00	45,439.87
Total Other Expenses N.E.C.	(AUD)	\$ 144,518,655.03	\$ 178,583,215.37	\$ 178,051,451.89	-\$ 531,763.48	\$ 150,260,233.67

Schedule DF-I: Donor-wise Details of Development Expenditure and Revenue (Development Fund)
For the Year Ended 31st of December 2025

MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
A. GOVERNMENT OF KIRIBATI									
3101-Government of Kiribati									
04352-International Air Services			0.00	0.00	0.00	0.00	0.00	584,260.08	0.00
04380-Passport Revolving Fund	0.00	0.00							
08143-Te Runga	0.00	0.00	0.00	62,845.24	62,845.24	33,360.28	-29,484.96	359,931.94	29,484.96
09156-Local Training			0.00	299,935.00	299,935.00	0.00	-299,935.00	2,487.50	299,935.00
09157-Overseas Training (long term)			400,000.00	996,516.53	996,516.53	576,798.42	-419,718.11	1,030,707.91	419,718.11
10051-SOE Reform Programme	0.00	12,500.00	0.00	20,040.00	20,040.00	12,390.80	-7,649.20	-18,684.47	7,649.20
10056-Fisheries New Office			0.00	2,013,197.87	2,013,197.87	2,013,197.87	0.00	0.00	0.00
12038-Kiritimati Power Supply (Fuel)	1,000,000.00	1,000,000.00	1,000,000.00	1,324,910.00	1,324,910.00	1,324,908.32	-1.68	1,129,090.00	1.68
12056-Overseas Referral	10,000,000.00	7,000,000.00	7,000,000.00	10,000,000.00	10,000,000.00	9,200,119.30	-799,880.70	7,698,306.00	799,880.70
12057-Local Referral	1,200,000.00	3,000,000.00	1,200,000.00	1,200,000.00	1,200,000.00	1,056,681.95	-143,318.05	2,517,013.72	143,318.05
12062-Overseas Scholarships	9,000,000.00	15,280,000.00	9,000,000.00	13,991,846.14	13,991,846.14	12,916,856.12	-1,074,990.02	13,617,765.57	1,074,990.02
14093-Housing Development Phase II - Bairiki			0.00	0.00	0.00	0.00	0.00	831,140.58	0.00
14214-Health Specialists	200,000.00	200,000.00	200,000.00	332,000.00	332,000.00	275,905.61	-56,094.39	197,172.16	56,094.39



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MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
15012-Upgrading of Social Facilities in the O.I			0.00	0.00	0.00	0.00	0.00	32,849.09	0.00
15042-Construction of Banaba Ramp			0.00	510,939.03	510,939.03	0.00	-510,939.03	0.00	510,939.03
15048-Development Fund Project	0.00	0.00	0.00	456,083.10	456,083.10	65,231.90	-390,851.20	1,602,076.44	390,851.20
15133-Maman Kaburara Causeway (Abemama)			0.00	0.00	0.00	0.00	0.00	13,505.00	0.00
16004-Student Loan Scheme	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	750,000.00	0.00
16034-Directly Observed Treatment (DOT) Support	138,570.00	138,570.00	138,570.00	159,290.98	159,290.98	156,814.72	-2,476.26	157,394.53	2,476.26
16068-Social Stability Fund	1,000,000.00	1,500,000.00	1,000,000.00	2,098,084.54	2,098,084.54	1,383,832.98	-714,251.56	1,404,220.15	714,251.56
16117-Fisheries Observer Program - Freight cost for GS/FDAPIN/other projects			0.00	6,812.95	6,812.95	0.00	-6,812.95	0.00	6,812.95
17018-Upgrading of Island Council Maneaba - ETC	0.00	0.00							
17084-Lands Survey Equipment			0.00	0.00	0.00	0.00	0.00	3,785.05	0.00
17090-Kiribati Shipping Services Limited Support (CEO)			0.00	0.00	0.00	0.00	0.00	162,882.53	0.00
17108-Outer Island Infrastructure Program	32,000,000.00	30,000,000.00	32,000,000.00	42,002,887.79	42,002,887.79	43,369,593.73	1,366,705.94	14,858,266.14	-1,366,705.94
17221-Support to Observers	0.00	1,000,000.00	0.00	2,010,025.00	2,010,025.00	1,681,485.05	-328,539.95	1,641,980.58	328,539.95
18001-Copra Price Scheme	46,509,146.00	29,824,791.31	28,000,000.00	54,737,668.07	54,737,668.07	53,500,969.22	-1,236,698.85	30,729,118.08	1,236,698.85
18052-The household listing and emergency activity			0.00	8,865.26	8,865.26	0.00	-8,865.26	0.00	8,865.26
18068-Kiribati Financial Management Information system	1,000,000.00	1,400,000.00	1,000,000.00	1,059,873.00	1,059,873.00	355,595.00	-704,278.00	125,129.46	704,278.00
18073-Tourism Authority of Kiribati Support (CEO)			0.00	0.00	0.00	0.00	0.00	5,426.59	0.00
18094-Support to Fisheries	0.00	0.00	0.00	246,002.52	246,002.52	200,316.08	-45,686.44	458,660.40	45,686.44



MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
18097-Overseas Training (Short term)			0.00	400,000.00	400,000.00	0.00	-400,000.00	0.00	400,000.00
18904-Farm production revolving fund	0.00	0.00							
19001-Islet boat	0.00	1,050.00	0.00	33,829.31	33,829.31	20,131.30	-13,698.01	8,900.33	13,698.01
19008-Agricultural hand tools	0.00	0.00	0.00	50,860.58	50,860.58	43,213.84	-7,646.74	0.00	7,646.74
19013-Outer Island Mobile Towers			0.00	2,070,892.86	2,070,892.86	1,763,791.31	-307,101.55	19,177.43	307,101.55
19102-Support for AKL's Domestic Sector			0.00	0.00	0.00	0.00	0.00	1,461,889.71	0.00
20002-Pacific Regional Conference on Anti Corruption			0.00	140,000.00	140,000.00	108,606.73	-31,393.27	0.00	31,393.27
20011-2020-2023 KDP Consultations & Embedding SDG & SAMOA Pathway reporting	10,000.00	0.00	10,000.00	61,311.00	61,311.00	29,805.06	-31,505.94	16,738.53	31,505.94
20034-Upgrading of Social Facilities	700,000.00	0.00	0.00	700,000.00	700,000.00	689,332.60	-10,667.40	0.00	10,667.40
20051-Kiribati Internship Training Program	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	176,465.90	-123,534.10	84,014.80	123,534.10
20055-Resettlement Plan			0.00	26,613.72	26,613.72	0.00	-26,613.72	5,883.28	26,613.72
20057-Senior Secondary School in Kiritimati	1,300,000.00	0.00	1,300,000.00	1,475,260.24	1,475,260.24	658,398.40	-816,861.84	1,090,523.18	816,861.84
21002-Support to eligible stranded nationals			0.00	29,844.00	29,844.00	28,722.14	-1,121.86	0.00	1,121.86
21006-Support to Aquaculture - Ambo Farm			0.00	4,256.02	4,256.02	934.35	-3,321.67	0.00	3,321.67
21010-Improving access to Water for Banaba and Temaiku Communities			0.00	0.00	0.00	0.00	0.00	6,054.00	0.00
21019-Managing of water scarcity through strengthened water resource management	0.00	0.00							
21034-South Tarawa Water Supply	203,554.00	0.00	203,554.21	377,020.91	377,020.91	48,770.16	-328,250.75	396,187.97	328,250.75
21039-Support Fund for Unemployed	30,582,294.00	28,000,000.00	25,000,000.00	32,781,849.30	32,781,849.30	27,572,259.10	-5,209,590.20	24,527,887.70	5,209,590.20



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	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
21046-Infrastructure Maintenance Fund (MFED)	6,005,992.28	5,000,000.00	6,000,000.00	6,001,518.05	6,001,518.05	4,231,689.12	-1,769,828.93	5,955,760.57	1,769,828.93
22002-Embraer - AKL Fleet Financing Project	3,000,000.00	0.00	3,000,000.00	3,000,000.00	3,000,000.00	0.00	-3,000,000.00	329,472.60	3,000,000.00
22050-PSO Graduate Scheme			0.00	0.00	0.00	0.00	0.00	198,612.51	0.00
22063-Support to KOIL			0.00	0.00	0.00	0.00	0.00	3,059,720.64	0.00
23002-PSO Graduate Scheme	269,932.00	269,932.00	269,932.00	326,822.55	326,822.55	310,282.56	-16,539.99	0.00	16,539.99
23044-GOK Supports to international game	300,000.00	300,000.00	300,000.00	365,741.35	365,741.35	322,651.87	-43,089.48	358,902.29	43,089.48
23067-Independent Tribunal			0.00	2,870.00	2,870.00	1,470.00	-1,400.00	8,000.00	1,400.00
23902-New Financial Supervisory Authority			0.00	218,480.00	218,480.00	218,480.00	0.00	23,405.35	0.00
23992-Tebouateaina Maneaba project			0.00	116,854.99	116,854.99	0.00	-116,854.99	0.00	116,854.99
23993-Coastal project for Tobwaan te Rikirake Park			0.00	50,430.00	50,430.00	0.00	-50,430.00	300,000.00	50,430.00
23997-Leave Grant for Non ER post	10,000,000.00	0.00	0.00	12,000,000.00	12,000,000.00	8,630,930.12	-3,369,069.88	10,123,074.45	3,369,069.88
24001-Outer Island Priority Projects	0.00	500,000.00	0.00	32,900.95	32,900.95	31,727.78	-1,173.17	0.00	1,173.17
24002-Outer Island Mobile Towers - Phase 3	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	0.00	-1,000,000.00	1,361,905.00	1,000,000.00
24004-Housing Development Phase II	1,780,000.00	1,780,000.00	1,780,000.00	3,084,394.00	3,084,394.00	1,566,615.33	-1,517,778.67	475,606.73	1,517,778.67
24009-Senior Secondary School Phase 3	0.00	1,300,000.00							
24030-Extension of TCH Emergency Department			0.00	380,925.00	380,925.00	170,016.17	-210,908.83	0.00	210,908.83
24035-MFMRD Office Transport			0.00	118,785.00	118,785.00	118,785.00	0.00	189,600.00	0.00
25021-Aranuka Garage and Tools			0.00	116,810.00	116,810.00	0.00	-116,810.00	0.00	116,810.00
25022-Onotoa Guest House			0.00	269,400.00	269,400.00	0.00	-269,400.00	0.00	269,400.00
25023-Tab North Commercial Vessel			0.00	80,889.05	80,889.05	0.00	-80,889.05	0.00	80,889.05



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	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
25043-Procurement of two 1MW High-Speed Generators for PUB (Interim Solution)	1,000,000.00	0.00	0.00	2,000,000.00	2,000,000.00	1,000,000.00	-1,000,000.00	0.00	1,000,000.00
25052-Tab-North Guest House Phase 2			0.00	20,000.00	20,000.00	0.00	-20,000.00	0.00	20,000.00
Total for 3101-Government of Kiribati	160,644,738.17	141,346,314.82	131,102,056.21	202,176,381.90	202,176,381.90	176,867,136.19	-25,309,245.71	129,895,802.10	25,309,245.71
3102-Revolving Fund									
04380-Passport Revolving Fund	392,009.24	426,538.67	0.00	433,700.00	433,700.00	185,274.91	-248,425.09	303,775.98	248,425.09
14037-Fishing Gear	0.00	39,307.06							
17221-Support to Observers	0.00	0.00							
21031-Outboard Motor Engine Spare pa	0.00	0.00							
21055-Sales of Eco-farm products	25,276.00	47,659.00							
21080-Farm Production Revolving Fund	105,974.94	553,380.35	0.00	26,668.00	26,668.00	19,711.98	-6,956.02	27,965.83	6,956.02
21081-Agricultural inputs revolving	7,145.41	0.00							
Total for 3102-Revolving Fund	530,405.59	1,066,885.08	0.00	460,368.00	460,368.00	204,986.89	-255,381.11	331,741.81	255,381.11
3103-Kiribati Fish Limited									
17221-Support to Observers	0.00	24,982.03							
23991-World tuna day national programme	0.00	0.00							
Total for 3103-Kiribati Fish Limited	0.00	24,982.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL for A. GOVERNMENT OF KIRIBATI	161,175,143.76	142,438,181.93	131,102,056.21	202,636,749.90	202,636,749.90	177,072,123.08	-25,564,626.82	130,227,543.91	25,564,626.82
B. DEVELOPMENT PARTNERS									
3201-Australia Department of Foreign Affairs and Trade									
03986-Unallocated	1,999,940.00	208,548.28							



MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
15136-Expansion of Tungaru Central Hospital - Phase 2: New TB Maneaba/Ward			0.00	0.00	0.00	0.00	0.00	32,964.09	0.00
17043-Eliminate Dengue	347,000.00	191,980.00	0.00	378,980.00	378,980.00	342,919.51	-36,060.49	45,728.30	36,060.49
17075-Strengthening Peaceful Village Kiribati (SPVK)	0.00	0.00	0.00	160,427.74	160,427.74	150,373.18	-10,054.56	32,678.26	10,054.56
18004-Accessibility Audit Training			0.00	0.00	0.00	0.00	0.00	27,684.31	0.00
19021-Kiribati Australia Health Sector Programme	1,098,850.00	998,464.00	1,709,215.00	2,224,262.00	2,224,262.00	990,906.41	-1,233,355.59	1,032,080.06	1,233,355.59
20038-Government Prioritization Retreat			0.00	0.00	0.00	0.00	0.00	2,250.00	0.00
20045-Mental Health Rehabilitation Facility			0.00	30,079.33	30,079.33	0.00	-30,079.33	9,605.49	30,079.33
21013-Emergency Humanitarian Response - Direct support to GoK's Covid19 response- repatriation			0.00	21,008.36	21,008.36	7,184.09	-13,824.27	0.00	13,824.27
21033-Polymerase Chain Reaction Laboratory Construction	0.00	0.00	0.00	290,000.00	290,000.00	199,113.44	-90,886.56	12,730.23	90,886.56
21043-AMAK Rehabilitation	0.00	26,255.00	0.00	107,500.00	107,500.00	66,542.19	-40,957.81	35,569.03	40,957.81
21063-Support for the Formulation of the Kiribati Foreign Policy			0.00	12,161.62	12,161.62	0.00	-12,161.62	0.00	12,161.62
21080-Farm Production Revolving Fund	0.00	0.00							
22023-Open integrated market	0.00	161,192.50	85,600.00	85,600.00	85,600.00	57,272.87	-28,327.13	93,757.50	28,327.13
23004-Social project unit	0.00	0.00	2,372,051.30	2,372,051.30	2,372,051.30	201,088.06	-2,170,963.24	427,490.45	2,170,963.24
23027-Nei Baneawa Linnix (2901N027)			0.00	0.00	0.00	0.00	0.00	108,478.12	0.00
23051-Strengthening of the expanding program on immunization	0.00	0.00	0.00	0.00	0.00	0.00	0.00	491,758.43	0.00
23054-FMIS Payroll			0.00	1,638,320.13	1,638,320.13	445,317.35	-1,193,002.78	2,361,619.87	1,193,002.78
23059-Side Survey incorporating digital and financial literacy	0.00	63,609.38	0.00	15,878.00	15,878.00	8,546.72	-7,331.28	108,074.08	7,331.28



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23064-Systematic Observation Financing Facility (SOFF)			0.00	0.00	0.00	0.00	0.00	5,550.00	0.00
23065-Australia Kiribati Aviation Program	0.00	34,970.00	0.00	56,680.50	56,680.50	19,487.78	-37,192.72	67,404.40	37,192.72
24013-Betio Hospital - Rehabilitation, Labouratory and Radiology services			0.00	623,170.00	623,170.00	3,435.86	-619,734.14	17,000.00	619,734.14
24029-Implementation of PacMossi Project			0.00	0.00	0.00	0.00	0.00	9,767.00	0.00
24041-Improve of Water Quality and Safety for Tamana Island Fish Center			0.00	7,860.50	7,860.50	7,325.66	-534.84	0.00	534.84
25016-Gender and Environment Survey			0.00	4,704.14	4,704.14	4,704.14	0.00	0.00	0.00
25026-Extending Integrated Analysis for Improved Food system outcomes in Timor-Leste and the Pacific Region	20,281.00	0.00	0.00	40,562.00	40,562.00	14,956.73	-25,605.27	0.00	25,605.27
25041-Programmatic Support to MWYSSA	299,955.00	0.00	0.00	299,955.00	299,955.00	68,954.20	-231,000.80	0.00	231,000.80
25054-Foreign Investment Online registration system.	12,770.00	0.00	0.00	12,770.00	12,770.00	12,770.00	0.00	0.00	0.00
Total for 3201-Australia Department of Foreign Affairs and Trade	3,778,796.00	1,685,019.16	4,181,839.80	8,381,970.62	8,381,970.62	2,600,898.19	-5,781,072.43	4,922,189.62	5,781,072.43
3202-New Zealand Ministry of Foreign Affairs and Trade									
00000-Not Defined	0.00	0.00							
03986-Unallocated	3,246,005.00	3,354,022.10							
04497-MTC Institutional Strengthening GFA			419,295.00	419,295.00	419,295.00	0.00	-419,295.00	130,556.98	419,295.00
14228-Kiribati Maritime Safety Programme			319,159.00	319,159.00	319,159.00	0.00	-319,159.00	187,007.88	319,159.00



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15129-Kiribati Sustainable Coastal Fisheries Programme Inception Period			0.00	0.00	0.00	0.00	0.00	23,085.96	0.00
17007-Kiribati Solid Waste Management			0.00	4,971.03	4,971.03	240.00	-4,731.03	29,540.03	4,731.03
17072-WASH in Health care facilities	0.00	0.00	0.00	44,351.50	44,351.50	43,700.61	-650.89	15,406.64	650.89
17093-Tobwaan Waara (Kiribati Sustainable Fisheries Development GFA)	0.00	74,955.00	0.00	0.00	0.00	0.00	0.00	556,895.34	0.00
19009-ECCE & Positive Parenting in Kiribati (UNICEF NZ and UNICEF Pacific)			365,092.00	365,092.00	365,092.00	0.00	-365,092.00	0.00	365,092.00
20030-Kiribati NCD Strategic Plan 2020-2023	0.00	0.00	0.00	365,030.54	365,030.54	239,715.64	-125,314.90	703,250.07	125,314.90
20047-WASH from the Start	0.00	0.00	0.00	76,694.90	76,694.90	33,039.08	-43,655.82	20,124.20	43,655.82
20061-Kiribati Wash from the Start	0.00	15,440.00							
20068-Government Prioritization Retreat			0.00	0.00	0.00	0.00	0.00	3,885.00	0.00
21017-Finalization of the Kiribati Development Plan 2020-23	0.00	0.00	0.00	16,225.00	16,225.00	12,888.89	-3,336.11	0.00	3,336.11
21033-Polymerase Chain Reaction Laboratory Construction			0.00	15,000.00	15,000.00	0.00	-15,000.00	0.00	15,000.00
21049-Implementation of the Kiribati National COVID-19 Vaccine deployment plan			0.00	36,779.00	36,779.00	0.00	-36,779.00	18,817.40	36,779.00
21052-Public Health Clinics	0.00	1,167,150.00	1,173,068.00	1,173,068.00	1,173,068.00	709,284.84	-463,783.16	816,151.23	463,783.16
21058-Support for a UN Affairs and Communications Officer position			0.00	3,676.00	3,676.00	0.00	-3,676.00	0.00	3,676.00
21066-Kiribati Utilities Reform Program GFA			937,367.00	937,367.00	937,367.00	0.00	-937,367.00	0.00	937,367.00
21071-Improvements to Outer-Island Schools	0.00	0.00	0.00	698,141.44	698,141.44	333,381.56	-364,759.88	2,057,732.05	364,759.88



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22031-Kiribati National Disability & Action Plan 2018-2021	0.00	0.00	0.00	100,000.00	100,000.00	19,348.43	-80,651.57	0.00	80,651.57
22071-Solid Waste Management Phase 3 (GFA)			709,559.00	709,559.00	709,559.00	0.00	-709,559.00	0.00	709,559.00
23001-Solid waste mangement Phase III	0.00	858,711.00	230,400.00	886,525.00	886,525.00	686,556.86	-199,968.14	472,645.40	199,968.14
23023-Household and National ID cards listing			0.00	0.00	0.00	0.00	0.00	11,396.58	0.00
23045-National Paralympic Committee Grant	0.00	0.00							
23046-Improving Kiribati Meteorological Servie's (KMS) services	0.00	0.00	0.00	39,512.00	39,512.00	12,191.92	-27,320.08	0.00	27,320.08
23057-Fisheries New Office	0.00	0.00	0.00	224,220.99	224,220.99	216,593.91	-7,627.08	275,779.01	7,627.08
23991-World tuna day national programme	0.00	0.00							
24023-The Meeria Maneaba Project			0.00	0.00	0.00	0.00	0.00	60,131.59	0.00
24036-MA Training Program			0.00	117,515.00	117,515.00	67,016.22	-50,498.78	62,365.09	50,498.78
24039-Supporting the implementation of the Kiribati Reproductive, Maternal, Newborn, Child and Adolescent health Implementation Plan	364,378.65	367,696.51	0.00	657,080.65	657,080.65	291,040.21	-366,040.44	74,994.66	366,040.44
24053-Phoenix Islands Marine Spatial Planning	479,940.00	0.00	0.00	515,279.06	515,279.06	400,945.68	-114,333.38	17,007.00	114,333.38
25002-Tobwaan Waara Phase 3	799,985.00	374,940.00	871,650.00	1,095,252.80	1,095,252.80	524,818.32	-570,434.48	0.00	570,434.48
25018-MTC Institutional Strengthening Program phase 5	0.00	300,866.60	0.00	300,866.60	300,866.60	227,530.10	-73,336.50	0.00	73,336.50
25029-Implementation of the National Anti-Corruption Strategy 2023-2025 (NACS)			0.00	64,899.00	64,899.00	0.00	-64,899.00	0.00	64,899.00



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25051-5th National Judicial Conference for Lay Magistrates in the Outer Islands			0.00	10,000.00	10,000.00	0.00	-10,000.00	0.00	10,000.00
25053-Preventative Health and Community Empowerment	100,000.00	0.00	0.00	100,000.00	100,000.00	10,000.00	-90,000.00	0.00	90,000.00
Total for 3202-New Zealand Ministry of Foreign Affairs and Trade	4,990,308.65	6,513,781.21	5,025,590.00	9,295,560.51	9,295,560.51	3,828,292.27	-5,467,268.24	5,536,772.11	5,467,268.24
17093-Tobwaan Waara (Kiribati Sustainable Fisheries Development GFA)	0.00	0.00							
20060-National Consultation for the Blue Pacific 2050 Strategy			0.00	1,261.00	1,261.00	0.00	-1,261.00	0.00	1,261.00
3206-South Pacific Commission, now known as The Pacific Community									
03986-Unallocated	188,581.82	956.49							
14070-Support National Tuna Fishery Monitoring	0.00	0.00	0.00	16,033.88	16,033.88	5,493.20	-10,540.68	10,379.53	10,540.68
16090-Building safety and resilience in the Pacific - Kiribati	214,050.80	0.00	0.00	214,050.80	214,050.80	171,256.47	-42,794.33	0.00	42,794.33
18072-Pacific Islands Literacy and Numeracy Assessment	9,505.05	0.00	0.00	4,718.00	4,718.00	686.40	-4,031.60	0.00	4,031.60
21016-Enhancing Sustainable Water Security Measures to adapt to climate changes and disaster in vulnerable remote islet communities in Kiribati (SUPA - GCCA)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,400.70	0.00
21019-Managing of water scarcity through strengthened water resource management	349,881.00	308,562.00	0.00	571,106.00	571,106.00	518,514.73	-52,591.27	401,444.93	52,591.27
21046-Infrastructure Maintenance Fund (MFED)	0.00	0.00							



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	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
24049-Early Career Ocean Professional Fellowship Programme	59,708.96	39,805.98	0.00	68,432.03	68,432.03	80,018.84	11,586.81	31,082.91	-11,586.81
25057-Pacific Humanitarian Warehousing Program in Kiribati.	60,200.00	0.00	0.00	23,715.14	23,715.14	6,609.71	-17,105.43	0.00	17,105.43
Total for 3206-South Pacific Commission, now known as The Pacific Community	881,927.63	349,324.47	0.00	898,055.85	898,055.85	782,579.35	-115,476.50	466,308.07	115,476.50
3207-CLGF (Commonwealth)									
09799-Financial Management and Local Government	0.00	0.00	0.00	40,191.91	40,191.91	35,932.90	-4,259.01	0.00	4,259.01
24033-Capacity building for Youth	7,724.81	0.00	0.00	29,535.88	29,535.88	19,062.00	-10,473.88	0.00	10,473.88
Total for 3207-CLGF (Commonwealth)	7,724.81	0.00	0.00	69,727.79	69,727.79	54,994.90	-14,732.89	0.00	14,732.89
3208-South Pacific Forum Fisheries Agency									
23006-Sea Safety Training for Fisheries Observers			0.00	120,933.14	120,933.14	17,458.00	-103,475.14	0.00	103,475.14
24012-Institutional and Fisheries commitment support	126,297.71	0.00	0.00	284,234.85	284,234.85	205,165.02	-79,069.83	228,275.86	79,069.83
Total for 3208-South Pacific Forum Fisheries Agency	126,297.71	0.00	0.00	405,167.99	405,167.99	222,623.02	-182,544.97	228,275.86	182,544.97
3209-South Pacific Regional Environment Programme									
01923-World Weather Watch			0.00	9,383.50	9,383.50	7,200.00	-2,183.50	7,050.00	2,183.50
03986-Unallocated	180,786.86	135,927.00							
23031-OAP Competition Awareness Campaign in schools			0.00	0.00	0.00	0.00	0.00	1,841.37	0.00
24002-Outer Island Mobile Towers - Phase 3			0.00	2,056.64	2,056.64	1,865.00	-191.64	0.00	191.64
24022-PacPlan Resilient Project	0.00	27,371.00	19,809.61	27,723.97	27,723.97	32,741.63	5,017.66	7,482.13	-5,017.66



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	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
Total for 3209-South Pacific Regional Environment Programme	180,786.86	163,298.00	19,809.61	39,164.11	39,164.11	41,806.63	2,642.52	16,373.50	-2,642.52
3210-Japan									
03986-Unallocated	248,700.00	0.00							
14037-Fishing Gear	29,450.85	0.00							
19002-Construction of Dental Lab Linnix			0.00	50,539.02	50,539.02	46,953.96	-3,585.06	1,750.63	3,585.06
20024-Betio (Temakin & Takoronga) clinics rehabilitation project			0.00	0.00	0.00	0.00	0.00	19,324.02	0.00
21028-Tanaea Hatchery Renovation	0.00	0.00	0.00	1,754.56	1,754.56	1,088.53	-666.03	0.00	666.03
21030-FAO FishFAD Project	0.00	0.00	0.00	8,430.83	8,430.83	5,006.64	-3,424.19	28,049.12	3,424.19
21031-Outboard Motor Engine Spare pa	9,997.24	13,073.32							
21032-Risk Communication			0.00	21,659.00	21,659.00	7,650.00	-14,009.00	490.00	14,009.00
21055-Sales of Eco-farm products	0.00	0.00							
25030-Project for the Development of a Solar Power System for the Kiribati Humanitarian Warehouse			0.00	248,700.00	248,700.00	198,960.00	-49,740.00	0.00	49,740.00
Total for 3210-Japan	288,148.09	13,073.32	0.00	331,083.41	331,083.41	259,659.13	-71,424.28	49,613.77	71,424.28
3211-Republic of Korea									
16017-Acquisition of Sport Gears for Island Youth Association			0.00	15,959.10	15,959.10	2,399.62	-13,559.48	0.00	13,559.48
24017-Blue Lagoon Marina	0.00	0.00	0.00	971,555.00	971,555.00	1,050.98	-970,504.02	228,957.19	970,504.02
25020-Fish Value Chain for SIDS	0.00	7,343.40	0.00	7,343.40	7,343.40	5,779.83	-1,563.57	0.00	1,563.57
Total for 3211-Republic of Korea	0.00	7,343.40	0.00	994,857.50	994,857.50	9,230.43	-985,627.07	228,957.19	985,627.07
3212-Asian Development Fund									
03986-Unallocated	0.00	543,186.83							



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	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
21007-Kiribati Trade Capacity development and institutional strengthening project (TIER 1 Phase 2)			0.00	0.00	0.00	0.00	0.00	3,008.90	0.00
22034-COVID19 ADB Grant - Support to MHMS			0.00	0.00	0.00	0.00	0.00	147,815.00	0.00
22035-Covid-19 ADB Grant support to MOE			0.00	41,165.00	41,165.00	0.00	-41,165.00	90,305.99	41,165.00
Total for 3212-Asian Development Fund	0.00	543,186.83	0.00	41,165.00	41,165.00	0.00	-41,165.00	241,129.89	41,165.00
3213-Other									
04129-Upgrading of Social Facilities in the O.I			0.00	0.00	0.00	0.00	0.00	36,271.48	0.00
04209-Kuria Council Living Quarters			0.00	29,699.22	29,699.22	0.00	-29,699.22	0.00	29,699.22
04231-Tabuaeran Police and Cell			0.00	103,564.70	103,564.70	0.00	-103,564.70	1,368.00	103,564.70
04477-Arora Police Office and Cell			0.00	9,659.31	9,659.31	441.49	-9,217.82	0.00	9,217.82
04634-Kuria Commercial Vessel			0.00	0.00	0.00	0.00	0.00	369,814.00	0.00
04794-Teraina Housing Project			0.00	43,474.28	43,474.28	0.00	-43,474.28	0.00	43,474.28
04831-Onotoa New Council Office	0.00	0.00	0.00	10,098.09	10,098.09	3,307.00	-6,791.09	3,903.33	6,791.09
09003-Aranuka Women Center	0.00	0.00	0.00	52,887.06	52,887.06	4,294.49	-48,592.57	12,095.76	48,592.57
09006-Marakei Council Seawall			47,759.00	47,759.00	47,759.00	0.00	-47,759.00	0.00	47,759.00
09008-Nonouti Workshop & Garage Tools			0.00	1,293.94	1,293.94	0.00	-1,293.94	0.00	1,293.94
09069-Tabuaeran Wharf/Vessel			0.00	253,499.92	253,499.92	2,750.00	-250,749.92	0.00	250,749.92
12021-Abaiang Landing Vessel - Trust Fund			0.00	0.00	0.00	0.00	0.00	369,614.00	0.00
12023-Beru Commercial Vessel / Guest House	0.00	0.00	352,490.58	352,490.58	352,490.58	62,915.04	-289,575.54	48.00	289,575.54
13041-Establishment of Kiribati Missions			0.00	204,817.00	204,817.00	10,068.62	-194,748.38	0.00	194,748.38



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15146-Saw milling of senile coconut trees on outer islands	0.00	0.00	0.00	7,524.90	7,524.90	5,811.31	-1,713.59	0.00	1,713.59
16027-JSS Rehabilitation Phase I			0.00	241,802.04	241,802.04	189,999.00	-51,803.04	0.00	51,803.04
17016-Upgrading of Island Council Maneaba - Marakei			2,675.67	2,431.25	2,431.25	0.00	-2,431.25	1,175.30	2,431.25
17019-Upgrading of Island Council Maneaba - TUC			0.00	0.00	0.00	0.00	0.00	2,993.06	0.00
17022-Upgrading of Island Council Maneaba - Kuria			0.00	18,989.67	18,989.67	0.00	-18,989.67	0.00	18,989.67
17023-Upgrading of Island Council Maneaba - Aranuka			0.00	0.00	0.00	0.00	0.00	6,324.09	0.00
17027-Upgrading of Island Council Maneaba - Tab-South			0.00	43,810.00	43,810.00	0.00	-43,810.00	0.00	43,810.00
17029-Upgrading of Island Council Maneaba - Beru			0.00	0.00	0.00	0.00	0.00	7,431.52	0.00
17034-Upgrading of Island Council Maneaba - Tabuaeran	0.00	0.00	0.00	38,900.00	38,900.00	11,449.35	-27,450.65	0.00	27,450.65
17055-Sunrise Primary School			0.00	0.00	0.00	0.00	0.00	19,402.50	0.00
17094-COP23			0.00	5,041.55	5,041.55	0.00	-5,041.55	0.00	5,041.55
18003-Rehabilitation of Ecofarm Sluice gate			0.00	57,510.00	57,510.00	0.00	-57,510.00	0.00	57,510.00
18022-Maiana new council office supplementary	0.00	0.00	0.00	62,022.66	62,022.66	14,829.89	-47,192.77	9,940.54	47,192.77
18070-Outer Island Cargo Sheds and Trucks			0.00	106,333.64	106,333.64	0.00	-106,333.64	50,626.80	106,333.64
18071-Tilapia Eradication Project			0.00	24,353.60	24,353.60	5,314.20	-19,039.40	0.00	19,039.40
18084-Arora Living Quarter			0.00	18,099.20	18,099.20	2,128.40	-15,970.80	0.00	15,970.80
19033-Betio Sport Complex Resurfacing Work	0.00	0.00	0.00	43,025.00	43,025.00	42,865.34	-159.66	0.00	159.66



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19038-Transport for Students: Trucks			0.00	145,533.10	145,533.10	139,262.52	-6,270.58	145,865.81	6,270.58
19046-KGV Dormitory Stage 1			0.00	913,488.44	913,488.44	27,490.40	-885,998.04	40,100.00	885,998.04
19053-Support to National Day Preparation	0.00	0.00	0.00	20,058.66	20,058.66	19,481.05	-577.61	0.00	577.61
19055-Banaba Maneaba on South Tarawa			0.00	73,307.97	73,307.97	28,763.28	-44,544.69	0.00	44,544.69
19063-Kiribati Participation to Intergovernmental Conference on Biodiversity	0.00	0.00	0.00	17,655.26	17,655.26	17,431.15	-224.11	0.00	224.11
21022-Nikunau Terminal project	0.00	0.00	0.00	144,329.08	144,329.08	8,659.99	-135,669.09	16,458.43	135,669.09
22024-Nikunau Revolving Fund			0.00	48,246.02	48,246.02	0.00	-48,246.02	0.00	48,246.02
23007-North Tarawa Police Office and Cell			0.00	32,901.00	32,901.00	0.00	-32,901.00	0.00	32,901.00
25044-Advancing Global and Regional Partnership			0.00	372,666.94	372,666.94	263,431.25	-109,235.69	0.00	109,235.69
Total for 3213-Other	0.00	0.00	402,925.25	3,547,273.08	3,547,273.08	860,693.77	-2,686,579.31	1,093,432.62	2,686,579.31
3215-European Union									
20081-WASH from the Start	0.00	0.00	355,502.00	766,018.36	766,018.36	576,105.33	-189,913.03	388,296.81	189,913.03
21008-Participatory Slum Upgrading Program (PSUP)	0.00	0.00	0.00	2,904.00	2,904.00	2,350.63	-553.37	0.00	553.37
22081-Workshop and Training for Observers	206,586.18	0.00							
24016-ClimSA	34,071.00	54,971.00	0.00	103,150.49	103,150.49	73,435.31	-29,715.18	24,862.51	29,715.18
24019-EU Fisheries Sector Policy Phase II	676,443.65	645,218.10	400,000.00	1,261,213.65	1,261,213.65	617,898.49	-643,315.16	401,351.37	643,315.16
25010-11th EDF NIP EU-KIRIBATI Partnership-Safe and Sustainable drinking water for Kiritimati island-implemented by SPC-WASH			1,853,151.51	1,853,151.51	1,853,151.51	0.00	-1,853,151.51	0.00	1,853,151.51



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25011-Detailed Design			1,615,925.00	1,615,925.00	1,615,925.00	0.00	-1,615,925.00	0.00	1,615,925.00
Total for 3215-European Union	917,100.83	700,189.10	4,224,578.51	5,602,363.01	5,602,363.01	1,269,789.76	-4,332,573.25	814,510.69	4,332,573.25
3216-Italian Republic									
03986-Unallocated	0.00	296,720.91							
19005-Sustainable Water Supply for Vulnerable Rural Communities			0.00	0.00	0.00	0.00	0.00	16,378.13	0.00
21023-PV Solar Off-grid systems for 4 boarding schools and village community	0.00	848,646.72	0.00	372,373.41	372,373.41	57,300.41	-315,073.00	3,558.00	315,073.00
25019-Solar Min-Grid Systems for Vulnerable Communities in Outer Islands of KIRIBATI (six selected islets)	340,259.63	0.00	0.00	296,720.91	296,720.91	296,720.91	0.00	0.00	0.00
Total for 3216-Italian Republic	340,259.63	1,145,367.63	0.00	669,094.32	669,094.32	354,021.32	-315,073.00	19,936.13	315,073.00
3217-United Nations Development Programme									
03986-Unallocated	0.00	240,644.78							
18013-HIV/TB Program	312,884.72	287,777.11	0.00	312,884.72	312,884.72	312,884.72	0.00	361,962.22	0.00
19017-Disaster Resilience in Pacific - SIDS (RESPAC)			0.00	0.00	0.00	0.00	0.00	9,355.75	0.00
21007-Kiribati Trade Capacity development and institutional strengthening project (TIER 1 Phase 2)			0.00	0.00	0.00	0.00	0.00	11,548.66	0.00
25036-Whole of Island Approach Project (WOIA)	78,226.89	0.00	0.00	63,668.75	63,668.75	55,507.42	-8,161.33	0.00	8,161.33
Total for 3217-United Nations Development Programme	391,111.61	528,421.89	0.00	376,553.47	376,553.47	368,392.14	-8,161.33	382,866.63	8,161.33
3218-World Health Organization									
03986-Unallocated	154,219.89	30,377.32							



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15067-Hepatitis B Birth Dose Improvement	14,285.00	0.00	0.00	14,285.00	14,285.00	14,111.40	-173.60	0.00	173.60
17050-Leprosy Elimination Program on Outer Is	48,060.00	56,000.00	0.00	162,988.60	162,988.60	49,392.89	-113,595.71	37,690.75	113,595.71
22067-Nursing Quality Improvement Activities			0.00	0.00	0.00	0.00	0.00	2,470.00	0.00
22075-Kirimat	30,976.10	0.00	0.00	30,976.10	30,976.10	21,198.15	-9,777.95	0.00	9,777.95
23020-Lymphatic Filariasis post - validation survey in 2 islands in the Gilbert islands,North Tarawa and South Tarawa	0.00	5,947.80	0.00	0.00	0.00	0.00	0.00	3,586.00	0.00
23047-Implementation of the measles preparedness activities for Kiritimati Island			0.00	0.00	0.00	0.00	0.00	3,847.88	0.00
23050-Expansion of sentinel sites for syndramic surveillance			0.00	0.00	0.00	0.00	0.00	1,098.00	0.00
23055-Implementation of the National Environmental Health and Climate Change and Health Action Plan			0.00	0.00	0.00	0.00	0.00	1,470.00	0.00
23066-KAITKETSU- Problem solving approach			0.00	8,009.60	8,009.60	3,006.00	-5,003.60	0.00	5,003.60
24006-Climate Change and Health Programme	0.00	93,781.28	0.00	0.00	0.00	0.00	0.00	30,274.56	0.00
24026-Climate Change and Health Awareness for Mayors			0.00	0.00	0.00	0.00	0.00	985.00	0.00
24043-Community Health Outreach Program			0.00	39,891.00	39,891.00	0.00	-39,891.00	0.00	39,891.00
24048-Public Highway Protection Act Review			0.00	0.00	0.00	0.00	0.00	8,299.50	0.00
24050-Lab Policy Development	0.00	6,460.00	0.00	0.00	0.00	0.00	0.00	1,260.00	0.00



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24051-Outer island health facilities medicine supply chain assessment	0.00	2,126.00	0.00	2,126.00	2,126.00	1,972.40	-153.60	0.00	153.60
25015-Review and finalization of the new advanced diploma of nursing and midwifery Governance	0.00	18,060.00	9,030.00	9,030.00	9,030.00	5,290.00	-3,740.00	0.00	3,740.00
25017-Outbreak Manual Responsible	5,236.00	0.00	0.00	5,236.00	5,236.00	0.00	-5,236.00	0.00	5,236.00
25025-GEF Project Rollout of project to high-risk HCFs for climate change resilience	30,380.00	0.00	0.00	109,987.00	109,987.00	79,426.25	-30,560.75	0.00	30,560.75
25027-Climate sensitive communicable disease surveillance capacity building	9,592.50	0.00	0.00	9,592.50	9,592.50	1,964.00	-7,628.50	0.00	7,628.50
25028-Kiribati Rapid Assistive Technology Assessment (RATA) Survey			0.00	30,380.00	30,380.00	25,895.53	-4,484.47	0.00	4,484.47
25032-WHO reimbursement to MHMS-RMC and WHA meetings			0.00	10,747.82	10,747.82	10,747.82	0.00	0.00	0.00
25033-Installation of the Automated Weather Station on Marakei Island	0.00	0.00	0.00	11,050.39	11,050.39	8,650.37	-2,400.02	0.00	2,400.02
25045-Supervisory Visit to Kiritimati Hospital Laboratory	10,233.00	0.00	0.00	10,233.00	10,233.00	7,185.00	-3,048.00	0.00	3,048.00
25048-Courtesy Visit, Climate Change and Health Impact vulnerability assessment in Teraina	22,050.00	0.00	0.00	22,050.00	22,050.00	0.00	-22,050.00	0.00	22,050.00
25049-Outbreak Response Modules to all Healthcare workers in Butaritari, Maiana and North Tarawa islands	9,222.50	0.00	0.00	9,222.50	9,222.50	2,047.50	-7,175.00	0.00	7,175.00
25050-Tobacco Amendment Bill Consultation to Outer islands	24,816.00	0.00	0.00	24,816.00	24,816.00	14,028.45	-10,787.55	0.00	10,787.55
Total for 3218-World Health Organization	359,070.99	212,752.40	9,030.00	510,621.51	510,621.51	244,915.76	-265,705.75	90,981.69	265,705.75
3219-UN- Women									



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24021-Women Resilient to Disaster			0.00	159,616.63	159,616.63	116,441.68	-43,174.95	91,915.88	43,174.95
25016-Gender and Environment Survey	0.00	466,945.00	466,945.00	462,240.86	462,240.86	219,411.05	-242,829.81	0.00	242,829.81
25047-Pacific Partnership to End Violence against women and girls phase 2	29,900.00	0.00	0.00	29,900.00	29,900.00	13,014.00	-16,886.00	0.00	16,886.00
25058-Strengthen and supporting justice and Police Services to eliminate Gender Based Violence.			0.00	80,879.42	80,879.42	22,498.27	-58,381.15	0.00	58,381.15
Total for 3219-UN- Women	29,900.00	466,945.00	466,945.00	732,636.91	732,636.91	371,365.00	-361,271.91	91,915.88	361,271.91
3221-United Nations Children's Fund - Regular Resources									
03986-Unallocated	498,415.78	494,139.07							
04678-Child Protection	16,840.00	0.00	0.00	16,840.00	16,840.00	15,960.00	-880.00	0.00	880.00
15003-Kiribati Child Survival Strategy			150,000.00	150,000.00	150,000.00	0.00	-150,000.00	0.00	150,000.00
15074-Development of ESSP Plan 2016-2019	142,517.00	0.00	0.00	142,517.00	142,517.00	100,802.00	-41,715.00	12,089.80	41,715.00
17072-WASH in Health care facilities	0.00	0.00	0.00	150.00	150.00	150.00	0.00	19,637.37	0.00
18063-Integrated Sexual Reproductive health and services	0.00	0.00							
19035-Implementing child health and nutrition program	0.00	470,731.00	450,000.00	917,786.21	917,786.21	316,880.50	-600,905.71	301,018.48	600,905.71
19068-Sector analysis and development project	0.00	8,680.00	0.00	14,095.00	14,095.00	13,955.00	-140.00	20,345.95	140.00
19072-Early Childhood Development (ECD) National forum	23,319.50	0.00	0.00	41,235.08	41,235.08	19,939.14	-21,295.94	9,157.80	21,295.94
20061-Kiribati Wash from the Start	19,535.00	0.00	0.00	29,899.20	29,899.20	22,285.24	-7,613.96	43,372.65	7,613.96
20081-WASH from the Start	489,196.92	71,405.97	0.00	278,998.16	278,998.16	0.00	-278,998.16	0.00	278,998.16



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21009-National and School-level contingency plan development			0.00	2,660.00	2,660.00	0.00	-2,660.00	0.00	2,660.00
21014-Strengthening emergency and risk management mechanism			100,000.00	100,000.00	100,000.00	0.00	-100,000.00	0.00	100,000.00
21067-Implementation of child protection package on South Tarawa			0.00	0.00	0.00	0.00	0.00	32,270.58	0.00
22038-Kiribati Quality standards	8,173.65	0.00	0.00	16,853.65	16,853.65	7,533.40	-9,320.25	0.00	9,320.25
22039-Wash sector coordinator			50,000.00	50,000.00	50,000.00	0.00	-50,000.00	0.00	50,000.00
23002-PSO Graduate Scheme			0.00	17,316.00	17,316.00	2,615.60	-14,700.40	0.00	14,700.40
23024-Paediatric Pfizer Vaccine Project			0.00	0.00	0.00	0.00	0.00	129,752.77	0.00
24007-Kiribati Human Papilloma Virus Vaccine Introduction 2024			0.00	71,502.38	71,502.38	46,297.10	-25,205.28	83,503.75	25,205.28
24008-Immunization intensification cluster outreach	283,680.00	163,990.00	0.00	567,168.00	567,168.00	351,832.40	-215,335.60	292,646.32	215,335.60
24015-Climate change policy review			0.00	0.00	0.00	0.00	0.00	8,118.10	0.00
24020-ECCE New Curriculum Rolling out	88,995.50	0.00	0.00	302,991.96	302,991.96	188,692.37	-114,299.59	50,309.85	114,299.59
24037-Legal Framework for young offenders in Kiribati	0.00	25,852.00	0.00	4,027.20	4,027.20	4,027.10	-0.10	20,424.80	0.10
24043-Community Health Outreach Program	39,891.00	116,221.09	0.00	0.00	0.00	0.00	0.00	84,559.70	0.00
25001-Police Access to Justice SOP			15,000.00	15,000.00	15,000.00	0.00	-15,000.00	0.00	15,000.00
25003-Capacity building of country staffs on Development, Implementation and Management of MNCH Programme			250,000.00	250,000.00	250,000.00	0.00	-250,000.00	0.00	250,000.00
25004-Strengthening Essential Early Newborn Care			50,000.00	50,000.00	50,000.00	0.00	-50,000.00	0.00	50,000.00



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	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
25005-District Health System Strengthening			400,000.00	400,000.00	400,000.00	0.00	-400,000.00	0.00	400,000.00
25006-Integrated Community Outreach services			150,000.00	150,000.00	150,000.00	0.00	-150,000.00	0.00	150,000.00
25007-Supportive Supervision including on the Job Training			40,000.00	40,000.00	40,000.00	0.00	-40,000.00	0.00	40,000.00
25008-Supply and Equipment Management and system health workers			25,000.00	25,000.00	25,000.00	0.00	-25,000.00	0.00	25,000.00
25009-Child Protection in Education			37,280.00	37,280.00	37,280.00	0.00	-37,280.00	0.00	37,280.00
25012-Access to Justice Other Sectors			3,400.00	3,400.00	3,400.00	0.00	-3,400.00	0.00	3,400.00
25013-Mobile Registration and Campaigns			35,000.00	35,000.00	35,000.00	0.00	-35,000.00	0.00	35,000.00
25014-Youth Empowerment & Advocacy	0.00	21,000.00	0.00	21,000.00	21,000.00	17,992.50	-3,007.50	0.00	3,007.50
25024-Integrated Vulnerability Assessment Framework			0.00	50,168.40	50,168.40	37,264.00	-12,904.40	0.00	12,904.40
25037-Typhoid Fever Project			0.00	37,085.95	37,085.95	24,002.77	-13,083.18	0.00	13,083.18
Total for 3221-United Nations Children's Fund - Regular Resources	1,610,564.35	1,372,019.13	1,755,680.00	3,837,974.19	3,837,974.19	1,170,229.12	-2,667,745.07	1,107,207.92	2,667,745.07
3222-United Nations Population Fund									
18063-Integrated Sexual Reproductive health and services	201,739.60	71,907.00	0.00	170,893.32	170,893.32	117,273.30	-53,620.02	52,910.97	53,620.02
18076-Community and school-based family life education programming	0.00	84,651.27	0.00	112,032.99	112,032.99	67,170.96	-44,862.03	114,199.03	44,862.03
20015-Sexual Reproductive health and family planning	0.00	130,880.31	0.00	210,084.67	210,084.67	125,835.87	-84,248.80	180,173.38	84,248.80
Total for 3222-United Nations Population Fund	201,739.60	287,438.58	0.00	493,010.98	493,010.98	310,280.13	-182,730.85	347,283.38	182,730.85



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3223-United Nations Environment Programme									
14021-3rd National Communication to UNFCCC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,915.06	0.00
17008-POP GMP	0.00	48,203.91	0.00	0.00	0.00	0.00	0.00	47,358.66	0.00
19042-Preparation of HPMP Stage 2			0.00	0.00	0.00	0.00	0.00	2,320.00	0.00
19061-SAICM III			0.00	21,036.00	21,036.00	7,091.13	-13,944.87	10,338.19	13,944.87
20015-Sexual Reproductive health and family planning	93,860.53	0.00							
20037-GEF Support to report against UNCCD Strategy			73,362.00	73,362.00	73,362.00	43,085.87	-30,276.13	0.00	30,276.13
21061-Fourth National Biosafety Report			0.00	4,793.35	4,793.35	928.25	-3,865.10	588.02	3,865.10
21064-HCFC Phase-Out Management Plan Stage III			0.00	10,423.51	10,423.51	0.00	-10,423.51	0.00	10,423.51
22015-Biennial update report 2022 tranche			0.00	31,513.61	31,513.61	0.00	-31,513.61	26,248.25	31,513.61
22017-Implementation of the Montreal Protocol ISP Phase V111			0.00	0.00	0.00	0.00	0.00	11,655.96	0.00
22029-HPMP Stage II Tranche I			0.00	26,391.00	26,391.00	20,505.80	-5,885.20	7,255.75	5,885.20
24011-Preparation of Kigali HFC Implementation Plan in Kiribati			0.00	0.00	0.00	0.00	0.00	2,971.50	0.00
24028-BRS -Plastic Waste Pilot Project			0.00	60,784.40	60,784.40	31,039.78	-29,744.62	25,637.79	29,744.62
24040-Global Biodiversity Framework			0.00	291,455.44	291,455.44	137,542.70	-153,912.74	34,132.84	153,912.74
25034-Systematic Observation Financing Facility (SOFF) Investment Phasing	0.00	0.00	0.00	4,010,663.07	4,010,663.07	208,296.11	-3,802,366.96	0.00	3,802,366.96
25038-Implementing Montereal Protocol Phase XI	93,861.74	0.00	0.00	93,861.74	93,861.74	55,002.21	-38,859.53	0.00	38,859.53



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Total for 3223-United Nations Environment Programme	187,722.27	48,203.91	73,362.00	4,624,284.12	4,624,284.12	503,491.85	-4,120,792.27	176,422.02	4,120,792.27
3226-People's Republic of China									
03986-Unallocated	557,891.70	414,324.54							
19052-National Cultural Day 2019 - Additional Supporting Fund	0.00	0.00	0.00	1,000.00	1,000.00	853.75	-146.25	0.00	146.25
20026-Medical Fund (Annual Grant	399,985.00	399,930.71	500,000.00	800,000.00	800,000.00	585,469.08	-214,530.92	232,216.00	214,530.92
20028-Small Grant	2,049,985.00	2,045,958.30	2,050,000.00	3,242,647.86	3,242,647.86	1,791,562.14	-1,451,085.72	1,610,211.47	1,451,085.72
20034-Upgrading of Social Facilities	999,980.00	1,003,958.27	1,000,000.00	1,093,915.01	1,093,915.01	946,870.27	-147,044.74	1,928,061.54	147,044.74
20035-Kiribati National Day Support	100,000.00	114,915.00	100,000.00	100,000.00	100,000.00	96,055.66	-3,944.34	117,719.14	3,944.34
20048-In Service Training	169,985.00	169,972.24	170,000.00	340,300.00	340,300.00	155,472.12	-184,827.88	0.00	184,827.88
20049-Disaster Resilience Fund	2,049,980.00	2,049,972.25	2,050,000.00	5,039,265.04	5,039,265.04	789,260.60	-4,250,004.44	1,574,192.94	4,250,004.44
20052-Social Stability Fund	499,980.00	0.00	500,000.00	1,509,032.20	1,509,032.20	1,390,149.90	-118,882.30	950,580.00	118,882.30
20063-Kiribati Government Prioritization Retreat			0.00	0.00	0.00	0.00	0.00	305.00	0.00
20075-Embraer Aircraft			8,600,000.00	8,600,000.00	8,600,000.00	0.00	-8,600,000.00	0.00	8,600,000.00
21001-Stranded Nationals Repatriation			0.00	1,914.00	1,914.00	0.00	-1,914.00	0.00	1,914.00
21029-Support to World MET Day celebration	0.00	3,000.00							
21060-Youth & Children's got talent show	2,310.00	0.00	0.00	2,310.00	2,310.00	2,310.00	0.00	0.00	0.00
21076-Tobwaan Te Maiuraoi Farm (TTMF)			453,384.00	478,270.85	478,270.85	408,327.34	-69,943.51	377,180.51	69,943.51
21080-Farm Production Revolving Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,274.33	0.00
21081-Agricultural inputs revolving	0.00	0.00							
22019-Solar Kits Donation			100,000.00	100,000.00	100,000.00	0.00	-100,000.00	0.00	100,000.00



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22026-Support to Desk officer position within Asia Pacific Division (MFAI)	15,984.00	6,695.34	21,315.58	21,315.58	21,315.58	7,966.77	-13,348.81	15,917.33	13,348.81
22049-Draught Assistance			100,000.00	100,000.00	100,000.00	0.00	-100,000.00	62,151.37	100,000.00
22058-PRC Support to Ministerial commitment Project	499,985.00	499,972.25	500,000.00	1,114,235.86	1,114,235.86	269,680.44	-844,555.42	835,875.93	844,555.42
22070-COP27			0.00	10,000.00	10,000.00	0.00	-10,000.00	0.00	10,000.00
22078-Award for Students	0.00	0.00	22,000.00	42,100.00	42,100.00	5,080.00	-37,020.00	25,400.00	37,020.00
22079-Salaries for labour officers and Assistant labour officers	66,871.58	0.00							
23007-North Tarawa Police Office and Cell			0.00	85,443.80	85,443.80	42,935.14	-42,508.66	0.00	42,508.66
23008-Beru Police Office and Cell	0.00	0.00	147,542.40	147,542.40	147,542.40	3,809.60	-143,732.80	0.00	143,732.80
23009-Maiana Police Office and Cell			0.00	138,548.40	138,548.40	0.00	-138,548.40	0.00	138,548.40
23010-Abaiang Police Office and Cell	0.00	0.00	0.00	180,452.40	180,452.40	24,195.60	-156,256.80	0.00	156,256.80
23030-Support for UN and communications officer position.	15,543.81	0.00	0.00	19,545.30	19,545.30	10,033.61	-9,511.69	11,843.60	9,511.69
23063-Reimbursement cost for airfares			100,000.00	100,000.00	100,000.00	0.00	-100,000.00	0.00	100,000.00
24025-OB resilience week			10,000.00	10,000.00	10,000.00	0.00	-10,000.00	2,000.00	10,000.00
24028-BRS -Plastic Waste Pilot Project	0.00	4,000.00							
24038-Te Nii Itikai clinic	0.00	130,000.00	0.00	130,000.00	130,000.00	98,898.80	-31,101.20	0.00	31,101.20
25032-WHO reimbursement to MHMS-RMC and WHA meetings			0.00	28,425.00	28,425.00	0.00	-28,425.00	0.00	28,425.00
26007-Support to MFAI Retreat (reimbursement)	7,500.00	0.00							
Total for 3226-People's Republic of China	7,435,981.09	6,853,030.48	16,424,241.98	23,436,263.70	23,436,263.70	6,628,930.82	-16,807,332.88	7,758,929.16	16,807,332.88
3228-Canada									



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	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
18012-PV Solar mini off-grid for rural church communities			0.00	0.00	0.00	0.00	0.00	47,316.80	0.00
Total for 3228-Canada			0.00	0.00	0.00	0.00	0.00	47,316.80	0.00
3229-Food and Agricultural Organization of the United Nations									
03986-Unallocated	136,906.29	38,155.00							
21036-ECD- Resilient Islands, Resilient Communities	0.00	0.00	0.00	200,975.52	200,975.52	264,376.80	63,401.28	178,459.73	-63,401.28
21038-Disability COVID-19 Awareness	106,872.20	0.00							
21042-Resilient Islands, Resilient Communities			0.00	0.00	0.00	0.00	0.00	38,413.37	0.00
22054-Resilient Islands, Resilient communities	0.00	82,887.60							
24027-FAO Mariculture Project on Seaweed farming and marketing	15,424.98	26,570.00	0.00	21,111.21	21,111.21	12,122.31	-8,988.90	9,330.44	8,988.90
26010-Biodiversity Beyond National Jurisdiction (BBNJ) Project	78,611.01	0.00							
Total for 3229-Food and Agricultural Organization of the United Nations	337,814.48	147,612.60	0.00	222,086.73	222,086.73	276,499.11	54,412.38	226,203.54	-54,412.38
3233-United Arab Emirates									
23071-PACIFIC ISLAND COUNTRIES SUMMIT	0.00	0.00	0.00	187,358.50	187,358.50	182,124.83	-5,233.67	0.00	5,233.67
Total for 3233-United Arab Emirates	0.00	0.00	0.00	187,358.50	187,358.50	182,124.83	-5,233.67	0.00	5,233.67
3237-Commonwealth of Australia									
22069-Kiribati Early action rainfall (EAR) watch expansion			0.00	0.00	0.00	0.00	0.00	8,584.46	0.00
Total for 3237-Commonwealth of Australia			0.00	0.00	0.00	0.00	0.00	8,584.46	0.00



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3248-Pacific Islands Forum Secretariat <i>22003-In Support of KOFA reviving</i>			0.00	0.00	0.00	0.00	0.00	1,089.19	0.00
Total for 3248-Pacific Islands Forum Secretariat			0.00	0.00	0.00	0.00	0.00	1,089.19	0.00
3249-Pacer Plus Implementing Unit <i>24041-Improve of Water Quality and Safety for Tamana Island Fish Center</i>	0.00	17,100.00	0.00	0.00	0.00	0.00	0.00	9,239.50	0.00
Total for 3249-Pacer Plus Implementing Unit	0.00	17,100.00	0.00	0.00	0.00	0.00	0.00	9,239.50	0.00
3250-Commonwealth Secretariat <i>03986-Unallocated</i> <i>24018-Line Island Fishing Gear Revolving Fund Project</i>	0.00 3,753.35	0.00 33,529.75	0.00	3,753.35	3,753.35	0.00	-3,753.35	33,529.75	3,753.35
Total for 3250-Commonwealth Secretariat	3,753.35	33,529.75	0.00	3,753.35	3,753.35	0.00	-3,753.35	33,529.75	3,753.35
3253-South Pacific Forum Fisheries Agency <i>23061-FFA - PNA Leaders' Summit</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,762.38	0.00
Total for 3253-South Pacific Forum Fisheries Agency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	68,762.38	0.00
3257-Parties of the Nauru Agreement <i>03986-Unallocated</i> <i>25031-PNA Ministers Meeting 2025</i>	0.00 521,304.89	0.00 0.00	0.00	521,304.89	521,304.89	428,145.66	-93,159.23	0.00	93,159.23
Total for 3257-Parties of the Nauru Agreement	521,304.89	0.00	0.00	521,304.89	521,304.89	428,145.66	-93,159.23	0.00	93,159.23
3258-Australian Center for International Agricultural Research									



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21084-Community Based Fisheries Management Phase 2	70,962.00	241,257.00	0.00	155,870.00	155,870.00	160,753.73	4,883.73	170,434.29	-4,883.73
Total for 3258-Australian Center for International Agricultural Research	70,962.00	241,257.00	0.00	155,870.00	155,870.00	160,753.73	4,883.73	170,434.29	-4,883.73
3259-Fred Hollows Foundation									
00000-Not Defined	0.00	0.00							
03986-Unallocated	0.00	0.00							
16068-Social Stability Fund	92,895.44	0.00							
16081-Kiribati TRACHOMA Program	77,809.00	75,309.02	19,814.44	188,144.75	188,144.75	143,583.55	-44,561.20	82,838.74	44,561.20
17036-Diabetic Retinopathy			0.00	0.00	0.00	0.00	0.00	4,339.13	0.00
Total for 3259-Fred Hollows Foundation	170,704.44	75,309.02	19,814.44	188,144.75	188,144.75	143,583.55	-44,561.20	87,177.87	44,561.20
3261-Pacific Leprosy Foundation									
03986-Unallocated	0.00	14,379.90							
18045-National Leprosy Elimination Program	0.00	31,885.00	0.00	0.00	0.00	0.00	0.00	60,316.24	0.00
Total for 3261-Pacific Leprosy Foundation	0.00	148,657.15	0.00	0.00	0.00	0.00	0.00	60,316.24	0.00
3264-Commonwealth of Learning									
03986-Unallocated	15,113.97	0.00							
23995-Teacher Capacity Development in Open Education Resource (OER) and Digital Learning at Kiribati Teachers College			0.00	0.00	0.00	0.00	0.00	10,076.00	0.00
24033-Capacity building for Youth	0.00	15,197.00	0.00	0.00	0.00	0.00	0.00	8,499.90	0.00
Total for 3264-Commonwealth of Learning	15,113.97	15,197.00	0.00	0.00	0.00	0.00	0.00	18,575.90	0.00
03986-Unallocated	37,384.80	0.00							



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3267-Vital Strategies Inc <i>22016-Kiribati Population Register Development</i>			0.00	14,682.00	14,682.00	5,100.00	-9,582.00	0.00	9,582.00
Total for 3267-Vital Strategies Inc			0.00	14,682.00	14,682.00	5,100.00	-9,582.00	0.00	9,582.00
3271-Kiribati Oil Company Limited <i>24031-Strengthening maintenance support for renewable energy projects (KGES)</i>			0.00	0.00	0.00	0.00	0.00	340,821.00	0.00
Total for 3271-Kiribati Oil Company Limited			0.00	0.00	0.00	0.00	0.00	340,821.00	0.00
3278-United Nations Economic and Social Commission for Asia and the Pacific <i>18066-Supporting the Pacific voice on Climate Change</i>			0.00	10,248.00	10,248.00	7,962.64	-2,285.36	0.00	2,285.36
Total for 3278-United Nations Economic and Social Commission for Asia and the Pacific			0.00	10,248.00	10,248.00	7,962.64	-2,285.36	0.00	2,285.36
3280-Global Environment Facility <i>25046-Crews 2.0</i>			0.00	88,356.00	88,356.00	0.00	-88,356.00	0.00	88,356.00
<i>18050-Minamata Initial Assessment</i>			0.00	0.00	0.00	0.00	0.00	28,992.57	0.00
<i>20025-Resilient Islands, Resilient Communities</i>			0.00	35,501.50	35,501.50	19,307.55	-16,193.95	2,402.50	16,193.95
<i>21042-Resilient Islands, Resilient Communities</i>	155,524.93	40,874.00	0.00	167,854.36	167,854.36	79,350.66	-88,503.70	0.00	88,503.70
<i>22054-Resilient Islands, Resilient communities</i>	56,082.50	0.00	0.00	133,499.23	133,499.23	128,979.52	-4,519.71	70,882.05	4,519.71
Total for 3280-Global Environment Facility	211,607.43	40,874.00	0.00	336,855.09	336,855.09	227,637.73	-109,217.36	102,277.12	109,217.36



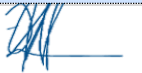
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	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
3284-Korea International Cooperation Agency <i>24006-Climate Change and Health Programme</i>	87,831.20	0.00	100,000.00	206,261.16	206,261.16	98,276.49	-107,984.67	0.00	107,984.67
Total for 3284-Korea International Cooperation Agency	87,831.20	0.00	100,000.00	206,261.16	206,261.16	98,276.49	-107,984.67	0.00	107,984.67
3289-Pacific Labour Facility <i>22079-Salaries for labour officers and Assistant labour officers</i> <i>23058-Country Liaison Officers</i>	58,996.95 25,000.00	32,227.26 0.00	32,227.26 0.00	141,939.84 49,985.00	141,939.84 49,985.00	122,334.48 45,030.00	-19,605.36 -4,955.00	132,203.50 24,600.00	19,605.36 4,955.00
Total for 3289-Pacific Labour Facility	83,996.95	32,227.26	32,227.26	191,924.84	191,924.84	167,364.48	-24,560.36	156,803.50	24,560.36
3290-Pacific Island Countries Summit <i>23071-PACIFIC ISLAND COUNTRIES SUMMIT</i>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,762.28	0.00
Total for 3290-Pacific Island Countries Summit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199,762.28	0.00
3291-United Nation Capital Development Fund <i>23073-Digital Government Bill 2023 Consultation</i>			0.00	0.00	0.00	0.00	0.00	24,122.00	0.00
Total for 3291-United Nation Capital Development Fund			0.00	0.00	0.00	0.00	0.00	24,122.00	0.00
3293-International Union for Conservation of Nature and Natural Resources <i>24010-Conservation of Beru Swamp for Community and Island Resilience</i>	15,533.34	0.00	0.00	21,541.42	21,541.42	7,829.00	-13,712.42	9,184.29	13,712.42



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MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
Total for 3293-International Union for Conservation of Nature and Natural Resources	15,533.34	0.00	0.00	21,541.42	21,541.42	7,829.00	-13,712.42	9,184.29	13,712.42
3294-Indian Council and Cultural Relations									
03986-Unallocated	0.00	0.00							
24042-International Day of Yoga	3,147.37	1,581.88	0.00	3,147.37	3,147.37	1,050.00	-2,097.37	660.00	2,097.37
Total for 3294-Indian Council and Cultural Relations	3,147.37	1,581.88	0.00	3,147.37	3,147.37	1,050.00	-2,097.37	660.00	2,097.37
3295-Asia Pacific Telecommunication									
03986-Unallocated	0.00	0.00							
23052-Support APT Young Professional and Students Programme			0.00	4,297.04	4,297.04	3,840.00	-457.04	2,790.00	457.04
Total for 3295-Asia Pacific Telecommunication	0.00	0.00	0.00	4,297.04	4,297.04	3,840.00	-457.04	2,790.00	457.04
24045-Micronesia Auditors General Sub-Regional Meeting	0.00	0.00							
3297-International Labour Organization (ILO)									
03986-Unallocated	15,385.00	0.00							
21007-Kiribati Trade Capacity development and institutional strengthening project (TIER 1 Phase 2)	0.00	6,585.00	0.00	6,585.00	6,585.00	3,787.00	-2,798.00	0.00	2,798.00
Total for 3297-International Labour Organization (ILO)	15,385.00	6,585.00	0.00	6,585.00	6,585.00	3,787.00	-2,798.00	0.00	2,798.00
3298-Universal Postal Union									
25035-UPU Quality of service fund (QSF)			0.00	36,374.36	36,374.36	36,171.01	-203.35	0.00	203.35
Total for 3298-Universal Postal Union			0.00	36,374.36	36,374.36	36,171.01	-203.35	0.00	203.35



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MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/-Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
3299-Others									
03986-Unallocated	5,882,236.78	679,042.98							
17221-Support to Observers	0.00	20,668.63							
22062-PEARL	1,081,512.00	424,925.00	231,707.00	947,013.70	947,013.70	800,536.62	-146,477.08	463,404.00	146,477.08
23068-Harvest Strategy Training			0.00	48,489.00	48,489.00	2,804.00	-45,685.00	12,458.05	45,685.00
23991-World tuna day national programme	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,675.00	0.00
25042-Kiribati ATT Ratification Strategy			0.00	56,570.07	56,570.07	11,945.00	-44,625.07	0.00	44,625.07
Total for 3299-Others	6,963,748.78	1,124,636.61	231,707.00	1,052,072.77	1,052,072.77	815,285.62	-236,787.15	478,537.05	236,787.15
TOTAL for B. DEVELOPMENT PARTNERS	30,265,728.12	22,773,961.78	32,967,750.85	67,538,952.34	67,538,952.34	22,447,604.44	-45,091,347.90	25,619,293.29	45,091,347.90
GRAND TOTAL	191,440,871.88	165,212,143.71	164,069,807.06	270,175,702.24	270,175,702.24	199,519,727.52	-70,655,974.72	155,846,837.20	70,655,974.72



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Schedule DF-II: Ministry-wise Details of Development Expenditure and Revenue (Development Fund)
For the Year Ended 31st of December 2025

MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/ Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
A. GENERAL PUBLIC SERVICES									
01-Office of Beretitenti (President)									
0101-Administration	4,914,000.80	4,710,817.80	4,810,000.00	10,249,775.77	10,249,775.77	3,408,249.07	-6,841,526.70	4,036,158.20	6,841,526.70
0104-Meteorological Division	34,071.00	92,941.00	0.00	4,309,412.45	4,309,412.45	322,061.49	-3,987,350.96	106,401.37	3,987,350.96
0105-Strategic Policy	138,426.89	4,000.00	100,000.00	496,252.29	496,252.29	298,341.13	-197,911.16	10,118.10	197,911.16
Total for 01-OB	5,086,498.69	4,807,758.80	4,910,000.00	15,055,440.51	15,055,440.51	4,028,651.69	-11,026,788.82	4,152,677.67	11,026,788.82
02-Public Service Office									
0201-Administration	169,985.00	169,972.24	439,932.00	684,438.55	684,438.55	468,370.28	-216,068.27	1,029,753.09	216,068.27
0202-HRMC	269,932.00	269,932.00	400,000.00	1,761,350.53	1,761,350.53	576,798.42	-1,184,552.11	1,033,195.41	1,184,552.11
0205-PSO-ICC			0.00	140,000.00	140,000.00	108,606.73	-31,393.27	0.00	31,393.27
Total for 02-PSO	439,917.00	439,904.24	839,932.00	2,585,789.08	2,585,789.08	1,153,775.43	-1,432,013.65	2,062,948.50	1,432,013.65
06-Ministry of Foreign Affairs and Immigration									
0601-Administration	39,027.81	17,026.92	121,315.58	546,036.28	546,036.28	371,472.24	-174,564.04	233,963.21	174,564.04
0602-Immigration	392,009.24	426,538.67	0.00	433,700.00	433,700.00	185,274.91	-248,425.09	303,775.98	248,425.09
0604-Mission in Beijing			0.00	204,817.00	204,817.00	10,068.62	-194,748.38	0.00	194,748.38
0606-MFAI-Mission in Geneva	0.00	0.00					0.00		0.00
Total for 06-MFAI	431,037.05	443,565.59	121,315.58	1,184,553.28	1,184,553.28	566,815.77	-617,737.51	537,739.19	617,737.51
07-Ministry of Internal Affairs									
0701-Administration & Policy	0.00	0.00	0.00	48,313.41	48,313.41	46,331.49	-1,981.92	0.00	1,981.92
0702-RPD	999,980.00	1,003,958.27	1,550,467.65	4,121,073.28	4,121,073.28	1,115,293.61	-3,005,779.67	2,820,251.54	3,005,779.67
0703-Local government	756,082.50	583,937.60	0.00	975,481.18	975,481.18	950,750.66	-24,730.52	79,782.38	24,730.52



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MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/ Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
0704-CMD	0.00	0.00	0.00	1,000.00	1,000.00	853.75	-146.25	0.00	146.25
Total for 07-MIA	1,756,062.50	1,587,895.87	1,550,467.65	5,145,867.87	5,145,867.87	2,113,229.51	-3,032,638.36	2,900,033.92	3,032,638.36
1101-Administration	0.00	0.00					0.00		0.00
1105-Project	0.00	0.00					0.00		0.00
16-Ministry of Information, Communication, and Transport									
1601-Administration	0.00	0.00	319,159.00	533,819.00	533,819.00	0.00	-533,819.00	368,504.98	533,819.00
1602-Marine	0.00	27,371.00	19,809.61	29,780.61	29,780.61	34,606.63	4,826.02	170,364.66	-4,826.02
1604-Aviation			8,600,000.00	8,600,000.00	8,600,000.00	0.00	-8,600,000.00	0.00	8,600,000.00
1606-Kiribati post	0.00	0.00	0.00	36,374.36	36,374.36	36,171.01	-203.35	0.00	203.35
1607-Printery	0.00	0.00					0.00		0.00
1608-Digital Transformation Office	1,000,000.00	1,000,000.00	1,000,000.00	3,075,189.90	3,075,189.90	1,767,631.31	-1,307,558.59	1,364,695.00	1,307,558.59
1609-Blank to be discontinued			0.00	0.00	0.00	0.00	0.00	43,299.43	0.00
Total for 16-MICT	1,000,000.00	1,027,371.00	9,938,968.61	12,275,163.87	12,275,163.87	1,838,408.95	-10,436,754.92	1,946,864.07	10,436,754.92
20-Ministry of Employment and Human Resources									
2002-Labour	150,868.53	134,619.51	32,227.26	191,924.84	191,924.84	167,364.48	-24,560.36	156,803.50	24,560.36
2004-MTC	0.00	300,866.60	0.00	300,866.60	300,866.60	227,530.10	-73,336.50	130,556.98	73,336.50
2005-FTC			419,295.00	419,295.00	419,295.00	0.00	-419,295.00	0.00	419,295.00
Total for 20-MEHR	150,868.53	435,486.11	451,522.26	912,086.44	912,086.44	394,894.58	-517,191.86	287,360.48	517,191.86
21-Ministry of Line and Phoenix Islands Development									
2101-Administration	1,300,000.00	0.00	1,300,000.00	3,078,141.67	3,078,141.67	2,156,706.20	-921,435.47	2,644,178.41	921,435.47
2104-Housing	1,780,000.00	1,780,000.00	1,780,000.00	3,084,394.00	3,084,394.00	1,566,615.33	-1,517,778.67	475,606.73	1,517,778.67
2105-Electrical	1,000,000.00	1,000,000.00	1,000,000.00	1,324,910.00	1,324,910.00	1,324,908.32	-1.68	1,129,090.00	1.68
2108-Civil	0.00	1,300,000.00	0.00	0.00	0.00	0.00	0.00	29,540.03	0.00
2109-Planning	0.00	130,000.00	0.00	130,000.00	130,000.00	98,898.80	-31,101.20	1,750.63	31,101.20
2112-Water	695,783.10	71,405.97	3,824,578.51	4,514,093.03	4,514,093.03	576,105.33	-3,937,987.70	388,296.81	3,937,987.70



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MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/ Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
Total for 21-MLPID	4,775,783.10	4,281,405.97	7,904,578.51	12,131,538.70	12,131,538.70	5,723,233.98	-6,408,304.72	4,668,462.61	6,408,304.72
76-Leadership Commission									
7601-Administration			0.00	19,117.00	19,117.00	7,619.73	-11,497.27	0.00	11,497.27
Total for 76-LC			0.00	19,117.00	19,117.00	7,619.73	-11,497.27	0.00	11,497.27
TOTAL for A. GENERAL PUBLIC SERVICES	13,640,166.87	13,023,387.58	25,716,784.61	49,309,556.75	49,309,556.75	15,826,629.64	-33,482,927.11	16,556,086.44	33,482,927.11
B. PUBLIC ORDER AND SAFETY									
03-Judiciary									
0301-High court	0.00	0.00	0.00	45,027.00	45,027.00	36,165.58	-8,861.42	0.00	8,861.42
0302-Magistrates	0.00	0.00	0.00	10,000.00	10,000.00	0.00	-10,000.00	0.00	10,000.00
Total for 03-Judiciary	0.00	0.00	0.00	55,027.00	55,027.00	36,165.58	-18,861.42	0.00	18,861.42
04-Kiribati Police Services									
0401-Administration			15,000.00	31,840.00	31,840.00	15,960.00	-15,880.00	0.00	15,880.00
0404-Crime	16,840.00	0.00	0.00	56,570.07	56,570.07	11,945.00	-44,625.07	0.00	44,625.07
0405-Law			0.00	80,879.42	80,879.42	22,498.27	-58,381.15	0.00	58,381.15
Total for 04-KPS	16,840.00	0.00	15,000.00	169,289.49	169,289.49	50,403.27	-118,886.22	0.00	118,886.22
12-Office of The Attorney General (AG)									
1201-Administration	0.00	0.00	0.00	10,301.71	10,301.71	7,813.61	-2,488.10	0.00	2,488.10
1203-Criminal	0.00	25,852.00	0.00	4,027.20	4,027.20	4,027.10	-0.10	20,424.80	0.10
Total for 12-OAG	0.00	25,852.00	0.00	14,328.91	14,328.91	11,840.71	-2,488.20	20,424.80	2,488.20
22-Ministry of Justice									
2201-Administration			38,400.00	38,400.00	38,400.00	0.00	-38,400.00	0.00	38,400.00
Total for 22-MOJ			38,400.00	38,400.00	38,400.00	0.00	-38,400.00	0.00	38,400.00
TOTAL for B. PUBLIC ORDER AND SAFETY	16,840.00	25,852.00	53,400.00	277,045.40	277,045.40	98,409.56	-178,635.84	20,424.80	178,635.84



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C. ECONOMIC AFFAIRS									
10-Ministry of Tourism, Commerce, Industry and Co-operatives									
1001-Administration	0.00	6,585.00	0.00	112,918.64	112,918.64	3,787.00	-109,131.64	70,610.95	109,131.64
1003-BPC	12,770.00	161,192.50	85,600.00	98,370.00	98,370.00	70,042.87	-28,327.13	93,757.50	28,327.13
Total for 10-MTCIC	12,770.00	167,777.50	85,600.00	211,288.64	211,288.64	73,829.87	-137,458.77	164,368.45	137,458.77
13-Ministry of Fisheries and Ocean Resources									
1301-Administration	647,602.60	0.00	0.00	3,674,315.70	3,674,315.70	3,049,923.36	-624,392.34	2,376,951.74	624,392.34
1302-Planning & Development	0.00	645,218.10	0.00	1,406,583.54	1,406,583.54	202,301.41	-1,204,282.13	687,617.59	1,204,282.13
1303-Coastal fisheries	1,786,818.00	899,508.53	1,271,650.00	2,696,140.44	2,696,140.44	1,549,602.94	-1,146,537.50	1,274,144.17	1,146,537.50
1304-Licencing & Compliance	1,211,397.14	2,230,979.14	0.00	2,137,771.09	2,137,771.09	1,698,943.05	-438,828.04	1,641,980.58	438,828.04
1305-GEO Science	618,259.97	39,805.98	0.00	583,711.09	583,711.09	480,964.52	-102,746.57	48,089.91	102,746.57
1306-Seafood verification	0.00	17,100.00	0.00	7,860.50	7,860.50	7,325.66	-534.84	9,239.50	534.84
Total for 13-MFOR	4,264,077.71	3,832,611.75	1,271,650.00	10,506,382.36	10,506,382.36	6,989,060.94	-3,517,321.42	6,038,023.49	3,517,321.42
17-Ministry of Finance and Economic Development									
1701-Administration	5,935,208.60	14,079.00	16,000,000.00	13,395,107.13	13,395,107.13	8,902,208.85	-4,492,898.28	10,146,479.80	4,492,898.28
1702-Treasury	49,509,086.00	31,224,662.71	29,000,000.00	57,435,861.20	57,435,861.20	54,301,881.57	-3,133,979.63	33,197,182.94	3,133,979.63
1704-NEPO	24,137,986.82	21,548,545.30	3,010,000.00	3,138,741.00	3,138,741.00	55,084.75	-3,083,656.25	5,452,081.56	3,083,656.25
1706-NSO	0.00	770,054.38	466,945.00	506,370.26	506,370.26	237,761.91	-268,608.35	119,470.66	268,608.35
1709-Customs	0.00	0.00					0.00		0.00
Total for 17-MFED	79,582,281.42	53,557,341.39	48,476,945.00	74,476,079.59	74,476,079.59	63,496,937.08	-10,979,142.51	48,915,214.96	10,979,142.51
19-Ministry of Infrastructure and Sustainable Energy									
1901-Administration	1,000,000.00	0.00	100,000.00	3,844,901.81	3,844,901.81	2,718,839.15	-1,126,062.66	2,929,446.77	1,126,062.66
1902-Energy planning	340,259.63	848,646.72	937,367.00	1,606,461.32	1,606,461.32	354,021.32	-1,252,440.00	408,073.93	1,252,440.00
1904-Engineering	0.00	0.00	32,000,000.00	42,002,787.44	42,002,787.44	43,369,493.38	1,366,705.94	14,858,266.14	-1,366,705.94
1905-Construction	0.00	26,255.00	50,000.00	492,579.33	492,579.33	265,655.63	-226,923.70	57,904.75	226,923.70



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	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/ Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
1906-Water & Sanitation	203,554.00	0.00	203,554.21	405,315.81	405,315.81	78,122.54	-327,193.27	437,266.88	327,193.27
1907-Quality control	0.00	0.00					0.00		0.00
1908-Architecture			0.00	623,170.00	623,170.00	3,435.86	-619,734.14	17,000.00	619,734.14
1909-Civil Engineering	32,349,881.00	30,308,562.00	0.00	571,206.35	571,206.35	518,615.08	-52,591.27	401,444.93	52,591.27
1910-Costs & Planning	0.00	0.00					0.00		0.00
Total for 19-MISE	33,893,694.63	31,183,463.72	33,290,921.21	49,546,422.06	49,546,422.06	47,308,182.96	-2,238,239.10	19,109,403.40	2,238,239.10
TOTAL for C. ECONOMIC AFFAIRS	117,752,823.76	88,741,194.36	83,125,116.21	134,740,172.65	134,740,172.65	117,868,010.85	-16,872,161.80	74,227,010.30	16,872,161.80
D ENVIRONMENTAL PROTECTION									
08-Ministry of Environment Land and Agricultural Development									
0801-Administration	0.00	0.00	0.00	23,670.26	23,670.26	1,008.59	-22,661.67	0.00	22,661.67
0802-ECD	216,267.28	906,914.91	1,013,321.00	2,482,651.99	2,482,651.99	1,253,958.40	-1,228,693.59	1,335,889.42	1,228,693.59
0803-Lands	0.00	692.63	0.00	48,400.00	48,400.00	3,686.70	-44,713.30	12,549.04	44,713.30
0804-Agriculture	133,401.35	553,380.35	453,384.00	597,572.75	597,572.75	379,351.72	-218,221.03	441,451.60	218,221.03
Total for 08-MELAD	349,668.63	1,460,987.89	1,466,705.00	3,152,295.00	3,152,295.00	1,638,005.41	-1,514,289.59	1,789,890.06	1,514,289.59
TOTAL for D ENVIRONMENTAL PROTECTION	349,668.63	1,460,987.89	1,466,705.00	3,152,295.00	3,152,295.00	1,638,005.41	-1,514,289.59	1,789,890.06	1,514,289.59
E. HEALTH									
14-Ministry of Health and Medical Services									
1401-Administration	3,568,204.30	3,790,610.89	5,143,963.50	8,295,603.32	8,295,603.32	4,741,289.00	-3,554,314.32	3,876,198.08	3,554,314.32
1402-Support	364,378.65	0.00	0.00	159,290.98	159,290.98	156,814.72	-2,476.26	0.00	2,476.26
1403-Public Health	1,058,890.19	1,706,437.84	619,814.44	3,375,728.82	3,375,728.82	1,738,838.04	-1,636,890.78	2,871,112.28	1,636,890.78
1404-Curative	11,438,570.00	10,138,570.00	8,338,570.00	11,851,270.35	11,851,270.35	10,542,381.16	-1,308,889.19	10,434,808.91	1,308,889.19
1405-Laboratory	10,233.00	6,460.00	0.00	10,233.00	10,233.00	7,185.00	-3,048.00	1,260.00	3,048.00
1407-Pharmacy	0.00	2,126.00	0.00	2,126.00	2,126.00	1,972.40	-153.60	0.00	153.60



MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/ Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
1410-Nursing services			9,030.00	134,554.60	134,554.60	75,312.22	-59,242.38	64,835.09	59,242.38
1411-Linnix Health Services			0.00	50,539.02	50,539.02	46,953.96	-3,585.06	0.00	3,585.06
1413-Health Information	0.00	0.00	0.00	44,501.50	44,501.50	43,850.61	-650.89	36,142.01	650.89
Total for 14-MHMS	16,440,276.14	15,662,264.73	14,111,377.94	23,923,847.59	23,923,847.59	17,354,597.11	-6,569,250.48	17,284,356.37	6,569,250.48
TOTAL for E. HEALTH	16,440,276.14	15,662,264.73	14,111,377.94	23,923,847.59	23,923,847.59	17,354,597.11	-6,569,250.48	17,284,356.37	6,569,250.48
F. EDUCATION									
15-Ministry of Education									
1501-Administration	187,836.50	8,680.00	59,280.00	869,530.02	869,530.02	507,038.40	-362,491.62	990,479.15	362,491.62
1503-Junior Secondary Sch			0.00	1,155,290.48	1,155,290.48	217,489.40	-937,801.08	12,635.00	937,801.08
1504-PPD & TR			0.00	2,660.00	2,660.00	0.00	-2,660.00	0.00	2,660.00
1506-KTC			0.00	0.00	0.00	0.00	0.00	10,076.00	0.00
1507-Exams	10,000,000.00	16,280,000.00					0.00		0.00
1508-CDRC	17,678.70	84,651.27	10,000,000.00	15,125,450.78	15,125,450.78	13,992,246.88	-1,133,203.90	14,481,964.60	1,133,203.90
1511-FMU	19,535.00	15,440.00	0.00	728,040.64	728,040.64	355,666.80	-372,373.84	2,101,104.70	372,373.84
1512-Statistics & IT			0.00	0.00	0.00	0.00	0.00	19,402.50	0.00
1513-KGV&EBS			0.00	0.00	0.00	0.00	0.00	27,465.00	0.00
1515-ECCE	88,995.50	0.00	0.00	302,991.96	302,991.96	188,692.37	-114,299.59	50,309.85	114,299.59
Total for 15-MOE	10,314,045.70	16,388,771.27	10,059,280.00	18,183,963.88	18,183,963.88	15,261,133.85	-2,922,830.03	17,693,436.80	2,922,830.03
TOTAL for F. EDUCATION	10,314,045.70	16,388,771.27	10,059,280.00	18,183,963.88	18,183,963.88	15,261,133.85	-2,922,830.03	17,693,436.80	2,922,830.03
G. SOCIAL PROTECTION									
18-Ministry of Women, Youth, Sports and Social affairs									
1801-Administration	0.00	0.00	1,000,000.00	2,177,943.66	2,177,943.66	1,463,692.10	-714,251.56	1,404,220.15	714,251.56
1802-Sport	303,147.37	301,581.88	300,000.00	393,254.84	393,254.84	318,583.03	-74,671.81	695,979.73	74,671.81
1803-Social Welfare	30,582,294.00	28,000,000.00	27,737,143.30	35,518,992.60	35,518,992.60	27,773,347.16	-7,745,645.44	25,038,847.54	7,745,645.44
1804-Youth	211,774.41	108,104.00	0.00	239,698.30	239,698.30	159,037.42	-80,660.88	61,410.87	80,660.88

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Accountant General

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MINISTRY	REVENUE		EXPENDITURES						
	2025 Actuals (AUD)	2024 Actuals (AUD)	2025 Original Budget (AUD)	2025 Revised Budget (AUD)	2025 Warrants Issued (AUD)	2025 Actuals (AUD)	Variance Over/ Under (AUD)	2024 Actuals (AUD)	Balance Warrants (AUD)
1805-Women	29,900.00	0.00	0.00	459,729.37	459,729.37	304,805.16	-154,924.21	124,594.14	154,924.21
1806-NGO	1,799,935.00	1,500,000.00	500,000.00	1,599,917.20	1,599,917.20	1,418,927.80	-180,989.40	950,580.00	180,989.40
1807-Disability	0.00	0.00	0.00	199,285.00	199,285.00	34,548.43	-164,736.57	0.00	164,736.57
Total for 18-MWYSSA	32,927,050.78	29,909,685.88	29,537,143.30	40,588,820.97	40,588,820.97	31,472,941.10	-9,115,879.87	28,275,632.43	9,115,879.87
TOTAL for G. SOCIAL PROTECTION	32,927,050.78	29,909,685.88	29,537,143.30	40,588,820.97	40,588,820.97	31,472,941.10	-9,115,879.87	28,275,632.43	9,115,879.87
GRAND TOTAL	191,440,871.88	165,212,143.71	164,069,807.06	270,175,702.24	270,175,702.24	199,519,727.52	-70,655,974.72	155,846,837.20	70,655,974.72



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