THE REPORT OF THE AUDITOR GENERAL

ON THE GOVERNMENT OF KIRIBATI ANNUAL ACCOUNT

PART I- Government of Kiribati Annual Account for year ended 31 December 2024

REPORT NO: 37A/26

Central Government Division

Kiribati Audit Office

THE REPORT OF THE AUDITOR GENERAL

ON THE GOVERNMENT OF KIRIBATI ANNUAL ACCOUNT

PART I- Government of Kiribati Annual Account for year ended 31 December 2024

PART I: INDEPENDENT AUDITOR'S REPORT

REPORT ON THE AUDIT OF THE GOVERNMENT OF KIRIBATI ANNUAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 2024

Disclaimer of Opinion

I have audited the Government of Kiribati Annual Account for the year ended 31 December 2024 in accordance with Section 114 (2) of the Kiribati Constitution, Part VI of the Public Finance (Control and Audit) Ordinance 1976 and Section 22(1) of the Kiribati Audit Act, 2017. The Annual Account comprise of the following:

- Statement of Financial Position
- Statement of Financial Performance (Consolidated Funds)
- Statement of Financial Performance (Development Funds)
- Cashflow Statements
- Notes Forming Part of the Financial Statements.

We do not express an opinion on the accompanying Kiribati Government Annual Account as at 31 December 2024. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

The following provides the basis on which the audit opinion is issued:

Prior Year Audit Issues

- *Government Bank Accounts No. 1, No. 4, and No. 5* - Long-outstanding bank reconciliation items remained unresolved including deposits not yet credited and unpresented payments.
- *Other Bank Accounts* - Unrecorded and unconfirmed bank accounts continued to exist outside or without confirmation against the Government's financial records.
- *Suspense Account & No.1 Unidentified Credits* - Large unresolved balances remained.
- *Advance Accounts* - Outstanding advances and imprests increased, indicating weaknesses in recovery, retirement, and monitoring procedures.
- *Negative balances* - Bounced cheques, advances and imprest accounts remained unresolved.
- *Bank Agency Arrangement* - balance deteriorated, increasing rather than being cleared.
- *Telmo salary & POSMO* - Significant outstanding balances remained unresolved despite some reduction.

- *Other investments* - issues remained unresolved despite previous management commitments.
- Historical payment vouchers remained unavailable, particularly those relating to 2023.

(Refer to section 1 Prior year audit issues, page 7)

Current Year Audit Issues

- Government No. 1 Account - An incorrect reconciling item of $214,010.31 in the bank reconciliation, which was not a genuine deposit not yet credited. *(Refer to section 2, Page 11)*
- Government No. 4 Account - An incorrect reconciling item of $214,624.28 in the bank reconciliation, relating to a voided transaction with no actual cash impact. *(Refer to section 2, Page 11)*
- New York Mission Bank Reconciliation - The bank reconciliation did not agree with the bank statement, and the account was excluded from the Government's overall bank reconciliation. *(Refer to section 2, Page 13)*
- EFTPOS Account - Due to no bank reconciliation prepared, the Unexplained variance of $220,716.85 between the GL balance and the bank records as at 31 December 2024. *(Refer to section 2, Page 14)*
- DNE Account - A $46,719.23 refund was paid from the DNE account without a corresponding offsetting entry. *(Refer to section 2, Page 22)*
- SCA TUC variances - unexplained variances of $1,800.00 for July and December 2024. *(Refer to section 2, Page 32)*

I have conducted my audit in accordance with International Standard on Auditing (ISA). My responsibilities under those standards are described in the A*uditors' responsibilities* paragraph of my report. I am independent of the Ministry in accordance with ethical requirements that are relevant to my audit of the financial statement in Kiribati, and I have fulfilled my other responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis to my opinion.

Management Responsibilities for the Government Annual Accounts

The Accountant General is responsible for the preparation of the Government of Kiribati Annual Accounts in accordance with Public Finance (Control and Audit) Act, and the Financial Regulation 2011. He (Accountant General) is also responsible for the designing, implementation, and maintenance of internal controls relevant to the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor- General's Responsibilities for the audit of the government Annual Accounts

My objective is to obtain reasonable assurance about whether the Government of Kiribati Annual Account for the year ended 2024 as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISA will always detect material misstatements when it exists. Misstatements can arise from fraud and error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with ISA, I exercise professional judgement and maintain professional skepticism throughout the audit. I also

- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis of opinion. The risks of note detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimate and related disclosures made by the Ministry.

Communication with those charged with governance.

I communicate with the Accountant General regarding among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that identify during my audit.

Eriati Tauma Manaima

AUDITOR GENERAL **25th August 2026.**

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PART 2: AUDIT FINDINGS GOVERNMENT ANNUAL ACCOUNT 2024

Section 1: Prior Year Audit Issues

Summary of Prior Year Audit Issues

The audit noted that the following recurring issues from prior years have not yet been addressed or resolved by MFED in the Government of Kiribati Annual Account 2024.

Sec No.	Account	Status in 2024	2024	2023[i]	Increase/ (Decrease)
1.1	Government No.1				
	Deposits not yet credited	The balance decreased by 8% compared to 2023; however, long-deposits not yet credited remain unresolved.	634,450.30[ii]	687,526.51	-53,076.21
	Unpresented Payments	The balance decreased by 19% however, the issue remains unresolved.	281,543.20[iii]	346,790.82	-65,247.62
1.2	Government No.4				
	Deposits not yet credited	The balance significantly decreased by 73% indicating substantial progress; however, unresolved items remain.	16,410.72[iv]	59,729.71	-43,318.99
	Unpresented Payments	The balance increased by 10% in 2024 compared to last year indicating a decline in progress to resolve the issue.	168,039.97[v]	152,201.17	15,838.80
1.3	Government No.5				

	Deposits not yet credited.	The balance remained unchanged, only decrease by $65.80 from 2023.	77,559.01[vi]	77,624.81	-65.80
	Unpresented Payments	The balance decreased by 4% however, the outstanding balance remains significant.	426,823.00[vii]	445,172.47	-18,349.47
1.4	Other Funds Accounts	The issue remains unresolved as the two unrecorded bank accounts identified in the previous audit continue to be omitted from the Government's financial records.	115,733.25[viii]	192,758.83[ix]	-77,025.58
	Other Funds Accounts	This issue remains where this account no.1131363 as per GL is not confirmed by the ANZ bank.	1,000.79[x]	1,110.79[xi]	-101.00
1.5	Suspense Account	No progress was made during 2024 as the Suspense Account balance remained unchanged from 2023.	35,378,825.59[xii]	35,378,825.59	–
1.6	Bank Agency Arrangement	The balance increased by 13%, indicating no progress to resolve this issue.	-7,167,964.57[xiii]	-6,354,692.39	-813,272.18
1.7	No.1 Unidentified Credits	No progress was made during 2024 as the unidentified credits balance remained unchanged from 2023.	7,142,806.96[xiv]	7,142,806.96	–
1.8	Telmo Salary & POSMO	The balance decreased by 23%; however, a significant outstanding balance	8,165,521.17[xv]	10,604,222.58	-2,438,701.41

		of $8.17 million remains unresolved.			
1.9	Advance L100 (Public Officers)	The growth in balance of 12% (963k) is an indicative of failure in the controls over the recovery of outstanding advances from public officers.	8,949,855.24[xvi]	7,986,484.81	963,370.43
1.10	Imprest L200 (Public Officers)	The balance increased by 16% indicating continued delays in retiring imprests and weaknesses in Imprest management.	4,957,630.61[xvii]	4,290,463.64	667,166.97
1.11	Negative Bounced Cheques	Negative bounced cheque issue remains in 2024.	-408,049.83[xviii]	-408,049.83	_
1.12	Negative Advances	Negative advances issue remains in 2024	-83,149.08[xix]	-83,149.08	_
1.13	Negative Imprest Accounts	The negative balance in 2024 increase over twice times compared to last year.	-272,934.79[xx]	-77,779.88	-195,154.91
1.14	Other Investments	Remain unsolved despite management responses in 2022 to continue to endeavor in resolving this issue until time a review is final.[xxi]	308,627.50	308,627.50	_
1.15	Unavailable Payments vouchers	The 2023 payment vouchers remain unavailable; however, payment vouchers for 2024 transactions are	_	$1,538,535.71[xxii]	N/A

		available and downloadable from IFMIS.			

Table 1. Summary of Prior Year Audit Issues

<u>Implication</u>: The failure to resolve these recurring audit issues may result in material misstatements in the Government's financial statements, weaken accountability over public resources, and reduce confidence in the accuracy, completeness, and reliability of financial information used for governance and decision-making.

<u>Audit Recommendation</u>

The audit recommends again that the Ministry of Finance and Economic Development (MFED) establish a Prior-Year Audit Issues Resolution Committee to oversee the implementation of outstanding audit recommendations.

The recurrence of significant audit issues in 2024 shows that stronger monitoring and follow-up are still needed. The Committee should regularly review the progress of corrective actions, assign responsibilities, and report to senior management to ensure that audit recommendations are implemented on time and to reduce the recurrence of audit findings.

Management Response

Management notes the recurrence of prior-year audit issues as summarized in Table 1. The resolution of these issues forms part of Treasury's normal operations, however, in 2023, management placed the resolution of prior-year audit issues on hold due to the parallel run and roll out of the new IFMIS system. With the system now operational, management plans to revive and strengthen the resolution process once IFMIS is fully naturalized.

We acknowledge that stronger monitoring and follow-up are required and support the recommendation to establish a Prior-Year Audit Issues Resolution Committee. This will ensure systematic oversight, timely implementation of corrective actions, and reduced recurrence of audit findings. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 7)

Section 2: Current Year Audit Findings (2024)

2.1. Schedule I- Cash at Bank (GOK Annual Account Report 2024, p.29)

Schedule I: Cash at Bank

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
No.1 Account	621231	5,492,249.50	29,415,956.76
No.4 Account	621232	17,240,348.33	17,035,610.33
No. 3 Account	621233	7,843,230.88	36,812,783.93
No.5 Account (Kiritimati)	621234	-110,386.69	-188,433.26
No.6 Account (Stabex Fund)	621235	0.00	0.00
EPOS- Outer Island Bank A/C	621237	3,898,529.28	7,207,841.10
Beijing Embassy RMB Bank A/C	621238	716,442.89	268,063.24
Beijing Embassy USD Bank A/C	621239	5,281.14	1,371.81
Other Bank Accounts	621269	5,342,441.25	7,579,159.46
IDBs with BOK Ltd.	621291	39,982,639.27	53,691,308.51
Kiribati High Com Bank	622231	732,730.49	63,435.29
Taipei Mission Bank Account	622232	0.00	0.00
New York Mission Bank Account	622233	-44,763.77	-33,691.40
Total Cash at Bank	**(AUD)**	**$ 81,098,742.57**	**$ 151,853,405.77**

- ***Government No.1 account***- The audit noted that transaction reference P67108548970 in the No. 1 Kiribati Government account relating to King Holdings shows both a credit and a subsequent debit of $214,010.31[xxiii]. The same reference indicates that the bank initially posted the credit in error and later reversed it through the corresponding debit. As the debit fully offsets the erroneous credit, there is no net cash impact. However, the amount of $214,010.31 was incorrectly included in the bank reconciliation report as a "deposit not yet credited," or unidentified credit as it is not a genuine reconciling item.

  Further, the audit identified that the bank subsequently recorded the correct deposit amount of $21,410.31 under reference number P671126587. This confirms that the earlier inclusion of $214,010.31 in the bank reconciliation was erroneous, as it represented a non-existent direct credit.

- ***Government No.4 account***-- The audit identified a misstatement of $214,624.28 in the bank reconciliation report. On 27 August 2024, PV-24-2662 amounting to $214,624.28 was initially recorded, and Journal Voucher JV-2024-AUG-17-4756 transferred the amount from Trade Credit & Advances to the No.4 Bank Account. However, on 06 September 2024, JV-2024-SEP-17-1024 reversed this entry, returning the amount to Trade Credit & Advances.

  Further review confirmed that the transaction related to invoice S109095 for Semester 2 FNU GOK sponsored students, which was processed as a void cheque (PV-24-15-2662). As no actual cash payment occurred, the transaction had no impact on the cash balance. However, the amount was incorrectly disclosed in the bank reconciliation report as unidentified credit or deposit not yet appear with the bank statement.

Implication: The inclusion of reversed or non-cash transactions as unidentified credits indicates weaknesses in the preparation and review of bank reconciliations. As a result, the bank reconciliation may not accurately reflect the true cash position, reducing the reliability of reported cash balances and increasing the risk that errors or irregularities may remain undetected.

Audit Recommendation

MFED should strengthen the bank reconciliation process by ensuring that all reconciling items are properly reviewed, supported, and verified before inclusion in the bank reconciliation. Reversed, void, or non-cash transactions should be promptly identified and excluded to ensure that the reconciliations accurately reflect the Government's actual cash position.

Management Response

Management agrees that there is a mis-posting occurred in the No1 account on a contra bank statement items as per reference no P67108548970. Management also noted a wrong reversal made on JV-2024-SEP-17-1024 for a void payment. The payment was actually paid; however, the void of payment creates a mis-posting. Management also wishes to inform the auditors that the team was still in a learning curve, thus the reason for mis-postings, however these mis-postings had been resolved in 2025 Annual Account on the followings:

- *JV-2025-ADJ-17-0164 – for No.1(P67108548970)*
- *JV-2025-ADJ-17-0622 – for No.4 (S109095)*

(Management Response to Draft Audit Findings on the Government Annual Account 2024, page 9)

2.1.1.2. Beijing Embassy RMB Bank A/C: Non-Allocation of PRC Support Funds as a Dedicated Project under the Embassy

The audit noted total credits of AUD 74,088 (RMB 360,000) received on 29/11/2024 in the RMB bank account from the US Bank account 778350173379[xxiv]. These funds represent assistance from the Government of the People's Republic of China to support rental costs for the Kiribati Embassy residence in 2024. However, the audit is concerned that these funds have not yet been formally allocated by the Ministry of Finance as a dedicated project for the Embassy.

Implication: The absence of formal allocation of the PRC support funds as a dedicated project may lead to weak financial control and lack of clear budgetary authority over the use of these resources. This increases the risk of misclassification of expenditures, inconsistent funding treatment, and reliance on recurrent budget funds for costs that should be separately financed.

Audit Recommendation

KEC, through its parent ministry, should formally engage with the Ministry of Finance to ensure that the PRC support funds are clearly designated and recorded as a separate project under the Embassy's financial management framework. This should include establishing appropriate budget codes, clear guidelines for fund utilization, and proper reporting arrangements. Doing so will ensure accurate classification of expenditures, strengthen financial control, and enhance transparency and accountability in the use of donor-funded resources.

Management Response

Management acknowledges the audit finding and informs auditors that this matter was raised with the Kiribati Embassy in China in late December 2025. It was agreed that the Embassy should liaise with its headquarter and NEPO to ensure that the PRC support fund is administered in accordance with Development Fund rules from 2026 onward.

Going forward, should the Embassy fail to comply with the agreed advice, management will take the necessary action to resolve the matter beginning in 2026. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 10)

2.1.1.3. New York Mission Bank Account: Issues found.

- **FINDING 1: Incorrect Bank Reconciliation as at 31 December 2024**

The Mission prepares monthly and year-end bank reconciliations. However, the Mission's bank reconciliation as at 31 December 2024 does not accurately reflect the bank statement balance. In addition, the New York Mission's bank account is not included in the Government's overall bank reconciliation of all its bank accounts.[xxv]

Implication: *The incorrect bank reconciliation and omission of the New York bank account from the Government's consolidated reconciliation result in inaccurate year-end bank balances and misstatement of the Mission's and Government's financial position. This weakens financial controls and increases the risk of undetected errors or irregularities.*

Audit Recommendations

Management should ensure that the New York Mission's bank reconciliation is accurately prepared and reconciled to the bank statement at each month-end and year-end, and that the reconciled balance is incorporated into the Government's consolidated bank reconciliation to ensure the accuracy and completeness of the Government's reported cash and bank balances.

Management Response

Management acknowledges the audit finding and informs auditors that reconciliation has been performed in the new IFMIS system to match presented payments and deposits. However, the Government's overall bank reconciliation did not include the New York Mission due to an incorrect *bank balance. This issue arose because reconciliation for the New York Mission was never undertaken in the old system.*

Going forward, management plans to resolve this matter and ensure that the New York Mission's reconciliation is incorporated in the 2026 Annual Account Report. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 10)

- **FINDING 2: New York Bank account- Negative Balance on Financial Statement Not Supported by Bank Reconciliation**

The Government's Financial Statement (Schedule 1) reports the New York Mission bank account with a negative balance of $44,763.77[xxvi] as of 31 December 2024. However, this balance is not supported by any bank reconciliation.

Implication: *The reported negative bank balance lacks supporting documentation, which undermines the reliability and accuracy of the Government's financial statements. This creates a risk of misstatement in the year-end cash and bank balances and weakens overall financial reporting controls.*

Audit Recommendation

Management should ensure that the New York Mission bank account is reconciled to the bank statement as at 31 December 2024 and that the reconciliation is independently reviewed and approved. Any unexplained differences, including the reported negative balance of $44,763.77, should be investigated, corrected, and supported with appropriate documentation before the balance is reported in the Government's financial statements.

Management Response

Management acknowledges the audit finding and confirms that the New York Mission recorded a negative balance as of 31 December 2024. The negative balance resulted from outstanding cheques carried forward from prior years.

Management will address this matter through reconciliation and ensure corrective action is reflected in the upcoming Annual Account Report. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 11)

2.1.2. Outer Island EFTPOS account

2.1.2.1. Variance Between General Ledger and Bank Confirmation/Bank Statement Balance

The audit identified a variance of $220,716.85 between the EFTPOS General Ledger (GL) balance and the bank records as of 31 December 2024. The reported GL balance of $3,898,529.28[xxvii], whereas both the bank confirmation and the bank statement reported a balance of $4,119,246.13[xxviii], resulting in an unexplained variance of $220,716.85.

Implication: *The unexplained variance may indicate incomplete or inaccurate recording of EFTPOS transactions, increasing the risk of material misstatement in the cash balances reported in the financial statements.*

2.1.2.2. Absence of Bank Reconciliation for EFTPOS Account

The audit noted that no bank reconciliation had been prepared for the EFTPOS bank account as of 31 December 2024. The absence of regular bank reconciliations limits the auditor's ability to trace and confirm the accuracy of both deposits and withdrawals reported by Outer Islands.

- *Deposits*[xxix]

According to bank statements deposit descriptions do not identify the specific Outer Island from which each deposit originated making it difficult to match individual deposits to the corresponding supporting documentation submitted by each Outer Island. This limitation prevents the audit effective verification of the completeness and accuracy of deposits received from the Outer Islands.

Implication*:* *The absence of bank reconciliations increases the risk that errors, omissions, or unauthorized transactions may remain undetected, thereby weakening internal controls over the EFTPOS bank account and reducing the reliability of the reported cash balances.*

Audit Recommendation

Management should prepare and review monthly bank reconciliations for the Outer Island EFTPOS account and promptly investigate any reconciling differences. Management should also ensure adequate supporting documentation is retained for all EFTPOS transactions and work with ANZ Bank to improve transaction descriptions on bank statements to enable transactions to be readily identified by the responsible officers.

Management Response

Management acknowledges a variance of $220,716.85 between the bank balance and the General Ledger as at 31 December 2024, primarily due to withdrawals by outer island residents. Supporting documentation cannot be provided at this stage because bank reconciliations were not completed, owing to limitations in ANZ Kiribati's statements (daily lump-sum withdrawals, individual card deposits, and insufficient transaction detail). Management continues to liaise with ANZ to resolve these issues, with reconciliation to be undertaken once enhanced statement details are available. In the interim, deposits can be partially traced using the last four digits of residents' cards and EFTPOS receipts. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 14)

2.2. Schedule IV- Advances from the Consolidated Fund (GOK Account Report 2024, p.30)

Schedule IV: Advances from Consolidated Fund

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
A. OTHER GOVERNMENTS	621411,622411		
B. SPECIAL FUNDS	621412		
C. PUBLIC OFFICERS ADVANCES			
Advances	621270,621273,622270	8,949,855.24	7,986,484.81
Imprest	621271,621287,621288	4,957,630.61	4,290,463.64
Advances to Credit Card Holders	621214	31,461.80	0.00
Standing Imprest	621272,621289	0.00	0.00
Others	621311,622311		
Advance			
TOTAL PUBLIC OFFICERS ADVANCES		13,907,485.85	12,276,948.45
Total Advances from Consolidated Fund	**(AUD)**	**$ 13,938,947.65**	**$ 12,276,948.45**

2.2.1.1. Long Outstanding surcharges

The audit reviewed selected outstanding surcharges from the previous year, totaling $6,069,531.01[xxx], and continue to note that no recoveries had been made during 2024. This indicates a lack of effective follow-up and recovery action.

2.2.1.2. Outstanding current surcharges [xxxi].

The audit noted that selected current surcharge cases remain outstanding, and the related amounts have not yet been recovered through salary deductions from the affected staff. Management advised that these surcharge cases are currently pending and, therefore, deductions have not yet been effective. The continued outstanding balances indicate that recovery of the surcharge amounts remains pending.

The details of the outstanding current surcharges identified during the audit are presented in the table below.

2022122	47,150.00	JV-2024-MAR-17-6027
2015140	6,398.50	JV-2024-DEC-17-7360

Implication: The delay in recovering outstanding surcharge amounts may result in prolonged delays in the collection of government funds and the accumulation of outstanding receivables. It may also increase the risk that surcharge amounts remain unrecovered for an extended period.

Audit Recommendation

Management should maintain an up-to-date monitoring register of all outstanding surcharge cases and regularly follow up on their status. Once the cases are resolved, the Ministry should ensure that the approved surcharge amounts are promptly recovered through salary

deductions or other appropriate recovery mechanisms in accordance with applicable laws and procedures. Regular monitoring should also be undertaken to ensure timely recovery of outstanding surcharge amounts.

Management Response

Long Outstanding surcharges.

Management wishes to inform the auditor that $6,069,531.01 long outstanding surcharges could not be traced back to the attachment provided. As such, Management kindly asks for a working paper that will allow the team to review the finding and to provide the response accordingly.

No recovery of surcharges.

The management agrees that there were surcharges made to the following PF numbers, however, not agree that no recovery made for all these surcharges.

The surcharge made on:

- *JV-2024-MAR-17-6027 for PF2022122 $47,150.00 currently still unrecovered as this a police case that still unresolved from the concerned Ministry.*
- *JV-2024-DEC-17-7360 for PF2015140 $6,398.50 still in progress*

(Management Response to Draft Audit Findings on the Government Annual Account 2024, page 16-17)

2.2.2. Imprest Account

2.2.2.1. Temporary Imprest- Negative closing balance and lack of supporting documentation.

The audit noted that the Temporary Imprest Account Code 621288 reported a negative closing balance of $272,934.79 at year end[xxxii]. This balance is inconsistent with the nature of an asset account, which would normally a debit balance representing outstanding advances.

Furthermore, no supporting breakdown or detailed listing was provided to substantiate the composition and validity of the negative balance. As a result, the audit was unable to verify the accuracy, completeness, and validity of the reported closing balance.

Implication: *A negative balance in an asset account may indicate possible accounting errors, misclassification, or unrecorded adjustments. The absence of supporting documentation increases the risk that the Temporary Imprest Account balance is misstated and reduces accountability over outstanding imprests.*

Audit Recommendation

Management should investigate the cause of the negative balance in the Temporary Imprest Account and make the necessary accounting adjustments to ensure the account reflects its correct balance. Supporting details should be maintained and provided during the audit to substantiate the account balance.

Management Response

Management concurs with the audit observation regarding the negative balance recorded under Temporary Imprest. We wish to highlight, however, that this NAC was utilized in FY2023 during the data migration process, which was based on the trial balance (lump sum) figures from the old system. Subsequently, a reconciliation of Special Imprest was completed in 2024, and the reconciled details were migrated into the new system. A journal voucher was then passed to adjust the Temporary Imprest accordingly. The remaining balance pertains to credit card transactions, which are currently undergoing reconciliation. Once this reconciliation is finalized, the outstanding balances will be migrated, and a journal voucher will be processed to reclassify the Temporary Imprest to the appropriate credit card account. In addition, we encountered a technical issue within the IFMIS system that prevents us to download the Extended Account Inquiry report for Temporary Special Imprest (Account 621288). This issue has been formally raised with FreeBalance and is under resolution. In the interim, the IFMIS Trial Balance report continues to reflect the amount recorded under this account. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 17-18)

2.2.2.2. Special Imprest

- *Slow recovery of outstanding Imprests due to minimal repayment deductions.*

The audit noted that JV-2024-JUN-17-3662 recorded total outstanding imprests amounting to $457,336.52. From this balance, 10 individuals were selected for review totaling to $199,007.97[xxxiii], and the audit observed that these individuals had significant outstanding imprest balances while only small repayment amounts were being deducted from their salaries each pay period.

The audit further noted that some individuals had already passed and their outstanding imprest balances had not been fully recovered. Based on the current repayment rates, there is a risk that some outstanding imprests may remain unrecovered by the time the individuals reach retirement or leave employment.

Implication: *The failure to recover outstanding imprests in a timely manner increases the risk of financial loss to the Government and may result in unrecovered public funds. Inadequate monitoring of repayment arrangements also weakens accountability and control over government advances.*

Audit Recommendations

Management should strengthen the monitoring and recovery of outstanding imprests by reviewing existing repayment arrangements and increasing recovery amounts where appropriate and in accordance with applicable policies.

Management Response

Management acknowledged the audit observation and noted the recommendation. Going forward, Management will review the amount deducted from a staff that has an outstanding *imprest against the payroll overpayment recovery schedule (2021). (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 19)*

2.2.3. Credit Card Account[xxxiv]

2.2.3.1. No brought forward or closing balance from 2023.

As part of the preliminary testing of account balances, the audit noted that the general ledger did not include the brought-forward opening balance 2024 or closing balance from 2023.

Implication: *The omission of the opening balance and the failure to record credit card transactions for part of the financial year increase the risk of material misstatement of the Credit Card Holder account*

Audit Recommendations

Management should ensure that the correct brought-forward opening balance is recorded in the general ledger at the beginning of each financial year and that all credit card transactions are accurately and completely recorded on a timely basis.

Management Response

Management acknowledges the audit observation. However, we wish to flag that the credit card balances for FY2023 were migrated into the Temporary Special Imprest account based on the trial balance (lump sum) from the old systems and the credit card code was only created after data migration in 2024, therefore there is no opening balance reported in IFMIS.

A reconciliation of credit card accounts is underway, after which adjustments will be made to reclassify the Temporary Special Imprest and correctly record outstanding balances of credit cardholders. Going forward, management will ensure opening balances are carried forward and all credit card transactions are recorded promptly and completely. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 21)

2.2.3.2. Incomplete transactions

In addition, credit card transactions from Jan to July 2024 were not recorded in the GL, with only transactions for the period August to December 2024 being reflected. Consequently, the general ledger balance was incomplete and could not be reconciled to the supporting listing.

Implication*: The failure to record credit card transactions from January to July 2024 results in an incomplete general ledger balance and increases the risk of material misstatement in the financial statements.*

Audit Recommendations

Management should ensure that all credit card transactions are recorded promptly and completely in the general ledger throughout the financial year.

Management Response

Management acknowledges the audit observation. However, we wish to flag that the credit card balances for FY2023 were migrated into the Temporary Special Imprest account based on the trial balance (lump sum) from the old systems and the credit card code was only created after data migration in 2024, therefore there is no opening balance reported in IFMIS.

A reconciliation of credit card accounts is underway, after which adjustments will be made to reclassify the Temporary Special Imprest and correctly record outstanding balances of credit cardholders. Going forward, management will ensure opening balances are carried forward and all credit card transactions are recorded promptly and completely. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 21)

2.3. Schedule XI- TELMO and POSMO (GOK Annual Account Report 2024, p.47)

Schedule XI: TELMO and POSMO

As at 31st of December 2024

Details		2024 Amount (AUD)	2023 Amount (AUD)
TELMO (Money Transfer)	631211	-94,380.63	-94,380.63
TELMO Salary Clearing	631212	4,268,638.62	6,960,715.83
POSMO (Money Transfer)	631223	3,991,263.18	3,737,887.38
Total TELMO and POSMO (AUD)		**$ 8,165,521.17**	**$ 10,604,222.58**

Findings and Analysis

2.3.1. Telmo Salary Clearing[xxxv].

2.3.1.1 Unsigned list of Telmo Salary Clearing.

The review of JV-2024-Mar-17-5466 for the month of March (Tab-South), the audit found that PV No. 39/03, totaling $7,930.12, included a payroll payment of $362.27 which is not sign by employee and there was no evidence that this salary was receipted back to the State Fund.

Implication: *The absence of the employee's acknowledgement of receipt and the lack of evidence that the unpaid salary was returned to the State Fund increase the risk of unauthorized or fraudulent payments.*

Audit Recommendation

MFED should ensure that all salary payments are acknowledged by employee signatures on the payroll sign-off list. Any unclaimed salary should be promptly refunded to the State Fund, with supporting evidence retained for audit purposes.

Management Response

Management acknowledges the issue noted by the auditors, which arises from the limitations of manual, paper-based processes. Efforts to obtain confirmation from the responsible staff in the outer island have not been successful and verifying whether unclaimed salaries have been collected remains challenging. Looking ahead, the planned rollout of IFMIS to outer islands will reduce reliance on manual processes. Once fully implemented, this integration is expected to strengthen controls and minimize the recurrence of similar issues. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 25)

2.4. Schedule X- Sundry Deposit and Payables (GOK Annual Account Report 2024, p.38)

2.4.1. Control Weaknesses over Bank Agency Arrangements[xxxvi]

The following control weaknesses are noted for Bank Agency account in 2024:

- JV-2024-Oct-17-5791, amounting to $62,756.50, was recorded as a debit transaction in the Government No.1 Bank Statement dated 31 October 2024 (Bank Statement Reference: Reim DD 090424 300724). Examination of the corresponding Outer Island Return identified only RR No. 70984 for $12,331.00, deposited using SB25. Audit was unable to verify the remaining $50,425.50, as no supporting receipts or documentation were provided to substantiate this amount.
- The audit noted that monthly reconciliations were not performed in a timely manner with delays ranged from two to six months for the following selected months:

***Implication**: Weak reconciliation controls and inadequate supporting documentation may result in inaccurate financial records, unreliable reconciliations, and increased risk of errors or irregular transactions remaining undetected.*

Audit Recommendation

The Treasury Unit should strengthen bank reconciliation procedures by ensuring timely recording of adjustments, maintaining complete supporting documentation, and conducting regular reviews to identify and resolve discrepancies between units.

Management Responses

Management concurs with the audit observation, and this is due to limited information provided in the bank statements, including insufficient transaction details, posting delays, and late returns from outer islands. However, the team had met with ANZ Bank on this matter and had come up with resolution that will improve documentation and posting. The resolution is expected from this year onward. Beside this, management is now rolling out IFMIS to the outer Islands and this will reduce reliance on manual and postal submissions, enabling timely electronic processing and monthly reconciliations. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 28)

2.5. Schedule IX- Payables for Public Officers (GOK Annual Account Report 2024, p.31-37)

2.5.1. Deceased Native Estate (DNE) - incorrect refund account treatment.

The review of PV-24-17-2701, amounting to $46,719.23[xxxvii], relates to a refund claim from KPF that was paid from the DNE account in 2024. The original receipt of this amount was recorded as revenue under the Chief Registrar (Judiciary) in 2023 and was deposited into the Government No. 1 bank account. This supports the authenticity of the refund. In 2024 a refund payment for the same transaction was processed through the DNE account (liability) without a corresponding offset entry.

Implication: *The incorrect accounting treatment results in a misstatement of DNE account and reducing the reliability and accuracy of the financial records.*

Audit Recommendation

Management should review the transaction and process the necessary accounting adjustment to correctly offset the refund against the original revenue receipt.

Management Responses

Management agrees with audit findings, however rectification on this issue note was done in 2025 as part of the clearing on journal voucher 4767. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 29)

2.6. Schedule CF-V: Social Benefits and Assistance (GOK Annual Account Report 2023, p.61)

Schedule CF-V: Social Benefits and Assistance

For the Year Ended 31st of December 2024

Description	GL Code	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)
Pensions	271111	97,200.00	97,200.00	63,010.00	-34,190.00
Unemployment Benefits	272111	0.00	0.00	0.00	0.00
Disability Support Allowance	272120	2,386,399.00	2,706,399.00	2,513,683.80	-192,715.20
Senior Citizens Benefits	272130	23,000,000.00	22,680,000.00	21,871,086.63	-808,913.37
Education related Social Assistance	272140	0.00	0.00	0.00	0.00
School stationery for Primary and JSS students	272141	1,385,577.41	885,577.41	708,474.87	-177,102.54
In-Country Tertiary Support (Local)	272142	2,131,200.00	825,600.00	816,206.65	-9,393.35
Tertiary Scholarships Overseas	272143	0.00	0.00	0.00	0.00
Copra Price Subsidy	272150	0.00	0.00	0.00	0.00
Total Social Benefits and Assistance	**(AUD)**	**$ 29,000,376.41**	**$ 27,194,776.41**	**$ 25,972,461.95**	**-$ 1,222,314.46**

2.6.1. Issues with Senior Citizens Allowances (SCA)[xxxviii]

2.6.1.1. SCA unexplained variances.

- SCA TUC December 2024 – Unclaimed funds $124,200.00 less return funds $122,600.00 is equal to the unexplained variances of $1,600.00.
- SCA TUC July 2024 – Unclaimed funds $103,800.00 less return funds $103,600 is equal to the unexplained variances of $200.00.

These variances have been revised after the exit meeting based on supporting documentations provided by MFED in their management responses.

Implication: *The unexplained shortage indicates that not all unclaimed SCA funds were returned. This increases the risk of misstatement and loss of public funds.*

Audit Recommendation

Management should ensure all unclaimed SCA funds are fully reconciled and promptly returned to the government account with proper supporting records. The difference should be investigated and corrected, and regular reconciliations should be performed to ensure completeness and accuracy of fund management.

Management Responses

Management agrees with the audit findings. *(Management Response to Draft Audit Findings on the Government Annual Account 2024, page 30)*

2.6.1.2. No Summary report of Unclaimed Benefits Provided[xxxix]

PV-24-18-0318 for SCA June and PV-24-18-0561 for SCA August, totalling $566,300.00 and $557,500.00 respectively, no summary of unclaimed SCA benefits was provided by MFED. This made it difficult for the audit to determine the amount of SCA that remained unpaid and should have been returned.

Implication: *The absence of a summary weakens accountability and increases the risk that unclaimed funds may be omitted, misstated, or not returned in full.*

Audit Recommendation

Management should ensure that a complete summary of unclaimed SCA benefits is prepared and maintained for each payment cycle. This should be reconciled against actual payments, and all unclaimed funds should be returned to the government account in a timely manner.

Management Responses

Management noted the audit finding and the team will review the Social Protection Unit procedure to ensure that all documentations are properly kept for auditing purposes. However, the signed list is maintained and can be used as a source to determine the amount of SCA that is unclaimed. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 31)

2.6.2. Disability Allowances

2.6.2.1. Absence of Signed Eligibility List

The review of two Disability Allowance payments under PV-24-18-0223 and PV-24-18-0224, amounting to AUD 75,270.00 and AUD 32,630.00 respectively, found that the full amounts were not fully disbursed to beneficiaries. According to RV-24-17-3473 and RV-24-17-3196, unclaimed allowances of $3,900.00 and $8,400.00 respectively represent their returns. However, the audit was unable to verify the accuracy of these unclaimed amounts because the supporting signed payment lists, and reconciliation reports were not available.

Implication: *The absence of supporting signed payment lists and reconciliation reports limits the ability to verify the accuracy and completeness of the unclaimed Disability Allowances returned. This increases the risk that unclaimed funds may be misstated or not fully accounted for, reducing accountability over public funds.*

Audit Recommendations

Management should ensure that all unclaimed Disability Allowances are supported by signed payment lists and reconciliation reports before funds are returned to the government account.

Management Responses

MFED Response - *Management acknowledges the audit findings. However, in 2024, the Disability Allowance payment was managed and coordinated by MWYSSA, and our office did not involve. Therefore, we are unable to provide the required document as required by auditors. Management kindly asks for this matter to be taken up with MWYSA. It is important to note that our team just involved with DSA payment around April 2025. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 32)*

MWYSSA Response*- MFED is responsible for disbursements, returns and reconciliations. MFED needs to provide a response to this item. DID Response: The Disability Inclusion Division (DID) acknowledges this audit finding. However, it should be noted that the payment of the Disability Support Allowance (DSA) is the responsibility of the Ministry of Finance and Economic Development (MFED), not the Disability Inclusion Division. The role of DID is to assess applications, determine eligibility, maintain the list of approved beneficiaries, and respond to beneficiary requests and complaints. Once the eligibility list has been finalized, it is submitted to MFED for payment processing. (MWYSSA Response received via email on the 29th July 2026)*

2.6.3. Unavailability of application forms 2024[xl]

The audit noted that application forms were not available during the audit for SFU, SCA & DSA:

- 10 selected beneficiaries for SFU without supporting application forms.
- 9 selected Senior Citizens Allowance beneficiaries.
- 30 selected Disability allowances beneficiaries.

***Implication**: The absence of application forms prevents the audit from obtaining sufficient and appropriate audit evidence to confirm the validity and eligibility of the payments made. This increases the risk that payments may have been made to ineligible beneficiaries.*

Audit Recommendations

Management should ensure that a properly completed and approved application form is obtained and retained for every beneficiary before any payment is processed. Supporting documentation should be maintained in an organized filing system to provide a complete audit trail and facilitate verification of beneficiary eligibility.

Management Responses

MWYSSA Response *- SPD is responsible for SCA and SFU applications. DID is responsible for DSA applications. Audit observation acknowledged by SPD. Application forms were submitted by beneficiaries in paper form. Prior to July 2024 the SPD was located in a single room with insufficient storage for archiving critical documents for audit purposes.*

In an effort to respond to critical challenges with storage space and space for the team, a new space was identified by the Ministry for SPD. Unfortunately, due to renovations to the SPD new office in 2024, the files were temporarily moved to a container off site (at the back of MFED). The temporary storage solution was not as secure as expected and files were damaged by the decision made to store cement in the same location. As of January 2025 – all application forms are now scanned and electronically filed. With the introduction of the SP-MIS in Q3 2027 applications will be lodged electronically and regular backups performed. Paper files will also be maintained in the SPD as a backup.

In preparation for the introduction of the SP-MIS a stock take has begun of application forms for SFU. For all application forms that have been damaged, beneficiaries will be approached, and replacement application forms created, scanned, and stored in hard copy. DID Response Following the resignation of the Principal Disability Inclusion Officer (PDIO) in 2024, the Disability Inclusion Division (DID) experienced a transition in staffing, with newly recruited officers assuming responsibility for the program. Due to limited institutional knowledge and the absence of clear record management procedures, the new staff were unaware of the importance of maintaining hard-copy records of Disability Support Allowance (DSA) applications, as they believed that recording the information in the electronic database was sufficient. This resulted in some DSA application files being misplaced or lost, making it difficult to retrieve the original supporting documentation when required. (MWYSSA Response received via email on the 29th July 2026)

2.7. Schedule CF-I: Details of Recurrent Expenditure and Revenue (Consolidated Fund), GOK Annual account 2024, page 50.)

2.7.1. Revenues control weaknesses

2.7.1.1. Lack of revenue supporting details or breakdowns

A common internal control weakness over revenues as observed across the selected audited ministries is that revenue balances are generally not supported by detailed records or breakdowns. Most of the sampled revenue receipts were recorded as lump-sum amounts in the IFMIS without accompanying details to explain or support the balances. Follow-up with respective ministries also indicated that separate revenue records, registers, or supporting schedules are generally not maintained to substantiate the reported revenue balances.

(Detailed findings are presented in Part II – Ministries' Recurrent Revenue and Expenditure of the Report of the Auditor General on the Government of Kiribati Annual Accounts 2024.)

Ministry	Revenue	Total sampled amount
MICT	Open ship registration & License for foreign vessels	$97,349.63
JUD	Magistrate Fine & Court Fine	$7,243.00
KPS	Police clearance & Penalty	$24,938.00
MISE	Building Permits & Service fee	$30,300.81
MOE	Fare on charter & Rurubao School Fees	$119,855.00
MELAD	Quarantine	$7,497.50
MOJ	Civil registration & ID cards	$47,289.00
	TOTAL	**$334,472.94**

Implication: *The lack of detailed revenue records and supporting breakdowns makes it difficult for management to monitor, verify, and reconcile revenue collected to the amounts recorded in the accounting records. This may increase the risk of errors, omissions, or unrecorded revenue and may limit the ability to identify differences or outstanding revenue in a timely manner.*

Audit Recommendation

Management should ensure that ministries maintain detailed revenue registers or supporting schedules for all revenue collections. Where receipts are issued for lump-sum amounts, the underlying transactions should be adequately documented to enable each receipt to be traced and verified. The records should be regularly reconciled with the accounting records and bank deposits to ensure the completeness and accuracy of reported revenue.

Management Responses.

Based on the audit sample on this matter, Management wishes to convey that it partially agrees with the audit finding. Under the Government's cash-basis accounting system, not all Revenue Vouchers (RVs) require supporting documentation (refer attachment 4). Individual cash payments *receipted in real time and direct credit payments reflected in the bank statement are considered adequately supported without additional attachments.*

Supporting documents are only required where cashiers receipt lump-sum collections, such as those recorded through sub-receipts (GRR, Phyto and Toll Fare). Management acknowledges that some RVs in the audit sample lacked the necessary supporting document, however it is important to note that IFMIS users across all Ministries were still in the learning curve in 2024. The focus at that time was for user to familiar and understand how the new system work. Going forward enforcement on the noted issue will be enforced and line ministries and responsible officers will be remaindered whenever this is picked up by the team. (KPS Management Response received via email on the 7th of August 2026)

2.7.2. Expenditures control weaknesses

2.7.2.1. Significant Mis posting of expenses across ministries.

The review of ministries expenses identified significant expenditure mis postings across selected ministries**,** with a total sampled amount of $564,554.46 incorrectly recorded under accounts that did not reflect the nature of the expenditure. The mis postings affected are listed below:

(Refer to detail: Report of the Auditor General on the GOK Annual Account, Part II – Ministries Recurrent Account Revenue & expenditures 2024)

Ministry	Mis posted to	Correct account	Total sampled amount
JUD	Local stationeries	Office equipment	$38,282.95
MICT	External Travel – Per diem	External Travel – Air fare	$16,160.00
KPS	Telephone Bill	Electricity & Internet Fees	$24,153.61
MHMS	External Travel – Air fare	External Travel – Per diem	$70,358.91
MHMS	Consultancy service local	External Travel- Air fare	$27,410.00
MHMS	Allowance for KSONH	Air fare & Bus fare	$19,892.25
MISE	Purchase of office transport	Permanent hire	$165,558.50
MM	Council service local	Water expense	$14,270.00
MTCIC	Other structure	Office transport	$67,725.00
MTCIC	Service local works contract	Office transport	$5,040.00
MWYSSA	Other structure	Office transport	$90,000.00
MFED	External Travel – Air fare	External Travel – Per diem	$3,577.00
MFED	Internal Travel – Air fare/Ship fare	Internal Travel – Per diem	$3,660.00
OAG	External Travel – Per diem	External Travel – Air fare	$8,853.00
	TOTAL		**$554,941.22**

Implication: *Incorrect classification of expenditure may result in inaccurate financial reporting and misleading budget information, making it difficult for management to monitor actual expenditure against the appropriate budget categories. It may also affect the reliability of financial information used for decision-making and financial accountability.*

Audit Recommendation

Management should strengthen the review and verification of expenditure coding before transactions are recorded. Responsible officers should ensure that expenditures are charged to the correct account based on their nature, with appropriate supervisory review of payment vouchers and accounting entries. Where mis postings are identified, timely reclassification or correcting journal entries should be made to ensure that expenditure is accurately reported under the appropriate account.

Management Responses

Management noted the audit findings; however, we wish to flag that a new system was on trial/parallel run in 2023. In 2024 the team were still in a learning curve with a focus to ensure that they know and understand how the new system works in relation to their assigned duties.

Though the issue noted is a result of oversight by the team during their verification, checking and approval of Payment voucher, it would be fair to say that enforcement shall come after the system is being naturalized across all Ministries. This is a management plan, and that is something that the team are working toward, enforcement of NAC's purpose in line with budget, from this year (2026) onward. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 36)

2.7.2.2. Unauthorized Expenditures

The audit noted two unauthorized expenditures reported under the recurrent expenditures and other commitments.

i. Kiribati Police Service (KPS) overspent.

In 2024, the Kiribati Police Service (KPS) was the only ministry identified as having exceeded its approved budget allocation. Total expenditure incurred by KPS exceeded the approved budget by $476,714.19[xli]**.** This indicates that KPS incurred expenditure above the level of funding approved for the year, reflecting a variance between the approved budget and actual expenditure.

The details of the over-expenditure, including the relevant expenditure categories and amounts, are presented in the Government of Kiribati Annual Account 2024, page 53**.**

Implication: *Expenditure beyond the approved budget may indicate weaknesses in budgetary control and expenditure monitoring and may result in Government resources being committed without sufficient budget provision. Continued overspending may also reduce management's ability to effectively control expenditure and remain within approved appropriations.*

Audit Recommendation:

Management should strengthen budget monitoring and expenditure controls by regularly reviewing actual expenditure against approved budget allocations and identifying potential overspending at an early stage. Where additional funding is required, management should ensure that appropriate approval and budget adjustments are obtained before committing expenditure.

Management Responses

MFED response *- Management agrees with the audit findings; however, management would like to highlight the overspend relate to the salaries. Though the new system has a budget control, there were issue that concern payroll items in which the team has been working with the system vendor in resolution this issue. Going forward, management will continue to monitor this and to work with the system vendor in improving areas that concerned budget control. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 36-37)*

KPS response *- As highlighted in the Audit Report, the majority of the overspend exceeding AUD 400,000 was mainly due to salary costs for 74 Special Constables who were engaged during the COVID-19 pandemic to support the operational needs of the Kiribati Police Service (KPS).*
Following the pandemic, KPS determined that retaining these officers was necessary to maintain its operational capacity and continuity of policing services. Cabinet approval was therefore sought, and a Cabinet Extract issued in 2023 approved KPS to use available budget savings to continue their employment. Based on this approval, the 74 Special Constables remained employed throughout 2024 and continued to receive their salaries through to the end of the year.
*It is also noted that a **30% salary increase was implemented in 2024**, resulting in higher salary rates during the year.*

As IFMIS had only recently been introduced, KPS was still developing its use of the system for budget monitoring. Expenditure was monitored during the year, including the salary commitments for the Special Constables. However, the full extent of the budget pressure was confirmed during the reconciliation and finalisation of the 2024 financial records after the end of the financial year. This confirmed the extent to which the salary costs contributed to the reported overspend.

The overspend was also affected by the salary classification applied to the Special Constables. They were paid at Salary Level L18-1 instead of the intended Salary Level L19-1, resulting in higher salary costs than expected. At the time, the positions of Director of Corporate Services and Officer-in-Charge of Human Resource Management were vacant until October and November 2024 respectively. This reduced the level of oversight available on salary classification and establishment matters during that period.

Following a review of the financial impact of retaining the Special Constables through budget savings, KPS recognised that continuing the same arrangement was not sustainable. Their contracts ended in early 2025. Following this, 19 Special Constables were shortlisted for *engagement against existing approved vacancies based on their performance and suitability, as assessed by the Operations Division. For 2026, KPS proposed positions for the remaining staffing needs through the Establishment Register. However, due to budget constraints, PSO approved only 12 vacancies. KPS sincerely regrets the overspend and acknowledges the need for stronger budget management and financial oversight. KPS has since taken steps to strengthen budget monitoring and will continue to improve expenditure controls and internal approval processes to ensure future expenditure remains within approved budget allocations while supporting essential policing operations. (KPS Management Response received via email on the 7th August 2026)*

2.8. Schedule XIV Special Fund- Reserves (GOK Annual Account Report 2024, p.48-49)

2.8.1. Misclassification of expenses under Special Funds

- ***Civil Aviation Special Fund***- The review of 11 payments the audit found two airfare payments total $10,770 have been wrongly posted under external travel per diem: PV-24-16-0545 & PV-24-16-0662 amounted $7,950.00 and $2,820.00 respectively.

- ***Dai Nippon Special Fund-*** The audit identified a misclassification totaling $9,900.00 from JV-2024-ADJ-17-3496, which was spent on toll fare book expenses that should have been classified under Local Stationery (229112). However, it was incorrectly recorded under Purchase of Office Equipment, Furniture, and Software – Local (229811).

Implication: *The incorrect posting of expenditure may result in inaccurate financial reporting and misstatement of account balances, which could affect budget monitoring.*

Audit Recommendation

Management should strengthen the review and verification process for payment coding and account classifications to ensure expenditures are accurately recorded in the appropriate accounts.

Management Responses

Management noted the audit findings; however, we wish to flag that a new system was on trial/parallel run in 2023. In 2024 the team were still in a learning curve with a focus to ensure that they know and understand how the new system works in relation to their assigned duties. Though the issue noted is a result of oversight by the team during their verification, checking and approval of Payment voucher, it would be fair to say that enforcement shall come after the system is being naturalized across all Ministries. This is a management plan, and that is something that the team are working toward, enforcement of NAC's purpose in line with budget, from this year (2026) onward. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 38)

2.8.2 Dai Nippon Special Fund-Unverified Street Solar Lights Installation

Two payments PV-24-19-0254 and PV-24-19 1063 relates to the purchases of 22 solar lights with total cost of $14,740. The audit noted that MISE did not adequately monitor the installation process of these solar lights as the responsible staff were unable to identify which of the 22 solar streetlights had been installed by KGES.

Implication: *The inability to identify and locate the 22 solar streetlights indicates weaknesses in asset management and record-keeping controls. As a result, there is an increased risk that the solar streetlights may not have been installed, or may have been lost, stolen, or otherwise misappropriated without being detected.*

Audit Recommendation

Management should strengthen controls over assets and installation by maintaining a detailed asset tracking and installation register. This should include serial numbers, installation locations, dates, and responsible officers for all solar lights installed. In addition, supervision should be enhanced during installation to ensure all assets are properly recorded, verified, and traceable to their exact locations.

Management Reponses

MFED response - *Management noted the audit observation; however, we wish to highlight that the installation of the street solar light does not fall under our portfolio as this is the responsibility of MISE. In relation to the asset management, there is a module within the new system for this, but it is yet to be implemented and roll out as there are few things that need to be improved. However, management kindly request that this matter is put up to the concerned Ministry as they should maintain their asset register which should be used as a basis for verification. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 32)*

MISE response *- Management acknowledges the audit finding regarding the inadequate monitoring and documentation of the installation of solar lights purchased under Payment Vouchers PV-24-19-0254 and PV-24-19-1063, with a total value of $14,740.00. Management recognizes that, at the time of the audit, sufficient installation records and asset tracking documentation were not maintained to clearly identify the specific streetlight locations where the 22 solar lights were installed. Consequently, the Ministry was unable to provide adequate documentary evidence to enable the Audit Office to fully verify the existence, location, and installation status of the assets.*

Management acknowledges that maintaining complete and accurate installation records is essential to safeguarding Government assets, supporting effective asset management, and providing a reliable audit trail. To address this finding and strengthen internal controls, the Ministry will implement the following corrective measures:

- *Establish and maintain a comprehensive Asset Installation Register for all solar lights and similar infrastructure assets, capturing details such as the asset description, quantity, installation location, date of installation, and the officer responsible for verification.*
- *Require contractors or service providers to submit completion reports, installation*

certificates, or handover documentation upon completion of installation works as evidence that the assets have been installed in accordance with contractual requirements.

- *Conduct joint site inspections by the responsible technical officers and contractors to verify the completion and location of installed assets before final acceptance and payment.*
- *Strengthen coordination between the technical divisions and the Accounts Unit to ensure that asset acquisition, installation, and recording processes are properly linked and documented.*
- *Undertake periodic physical verification of installed assets and update the Fixed Asset Register and Asset Installation Register to ensure that asset records remain accurate, complete, and readily available for management and audit purposes.*

Management remains committed to strengthening its asset management and monitoring practices to ensure that all Government assets are properly recorded, safeguarded, and traceable throughout their useful life. (MWYSSA Management Response received via email on the 30th of July 2026)

2.9. Schedule DF-I: Donor-wise Details of Development Expenditure and Revenue (GOK Annual Account Report 2024, p.63-67)

2.9.1. Support Fund for Unemployment (SFU)

SFU is paid from the development Fund total actual paid in 2024 is $24,527,887.70, a 34% decrease compared to total payments of $37,112,171.39 the previous year[xlii]. The audit of the current year shows the following internal control weaknesses:

2.9.1.1. Inadequate Controls Over SFU Benefits for Seasonal Workers[xliii]

- The audit found two payments for seasonal workers who had departed overseas but continued to receive SFU benefits. This indicates that eligibility checks were not properly performed before payments were made.
- According to the overseas labour scheme list provided by MEHR, several individuals from Outer Islands participated in seasonal employment overseas, with departure dates in 2024. As part of the audit, it was necessary to verify whether these individuals had also claimed unemployment benefits by tracing their names to the signed summary lists for Outer Island returns. However, this verification could not be performed because the signed lists were not available for audit review. (Refer Names in memo)
- The review of six seasonal workers departed overseas in 2024 for TUC and BTC involving SFU benefit payments totaling AUD 1,050.00, found that in some instances the individuals were recorded as having received benefits in the MFED summary reports, however their names could not be traced to the corresponding signed payment lists. In other cases, the relevant signed payment lists were unavailable for audit review. (Refer detail in memo)

***Implication**: Weaknesses in eligibility verification and supporting documentation increase the risk of SFU benefits being paid to ineligible individuals. Inadequate records also reduce accountability and prevent independent verification that payments were properly made.*

Audit Recommendation

Management should ensure that eligibility checks are performed against the overseas labour listing to confirm that seasonal workers employed abroad are not in receipt of SFU benefits.

Management Responses

***MFED response** - Management noted the audit finding; however, screening of applicant for the SFU do not fall under our portfolio as this is the responsibility of MWYSA. Our role is restricted around the disbursement of the SFU to eligible citizens, therefore we kindly ask for this matter to be taken up to MWYSA. (Management Response to Draft Audit Findings on the Government Annual Account 2024, page 41)*

MWYSSA response

- *Several individuals from Outer Islands participated in Seasonal employment overseas 2024. As part of the Audit, it was necessary to verify whether these individuals had also claimed Unemployment Benefits by tracing their names to the signed summary lists for Outer Island returns. However, signed lists were not available for verification. It is the responsibility of beneficiaries to update changes to their status. Therefore, when a beneficiary departs for overseas work, they are expected to report to SPD to update their status to 'employed'. On return to Kiribati, returning workers are also expected to update their status to 'unemployed'. In addition to this SPD requests data from Ministries – MEHR and MFAI to support the updating of beneficiary status. During 2024 data was not consistently shared with SPD based on a quarterly request from MWYSSA Secretary. SPD utilizes only data formally shared by responsible Ministries. In Q2 2026, MFAI has informed MWYSSA that their data is not digitized and as a result unable to be shared.*
  In addition to this process, Island Treasurers are also requested to annotate payment lists with information regarding beneficiary status (employed, changed location and deceased)
  In January 2026, the Social Protection Inter Ministerial Taskforce was established chaired by MWYSSA Secretary. The purpose of the Taskforce is to provide updates on key SPD priorities and to coordinate the sharing of data between key stakeholders. Data is shared on a quarterly basis. Request and reminder emails are shared quarterly by the Director on behalf of the Secretary. Data shared is documented in Monthly Payment Reports and Monthly Cabinet Information Papers (as at Q3 2026 – Quarterly) to ensure accountability and clarity regarding which Ministries have shared their data in the format requested. Longer term when the SP-MIS is launched and as individual stakeholders have management information systems capable of interoperability, MICT DTO will facilitate under the National Digitising Government Program the integration of stakeholder systems

for the purposes of sharing data. In the interim, prior to other Ministry systems being mature or created, the SP-MIS will include a portal for the secure sharing of data.
In addition, during 2026, in collaboration with MEHR, SPD has worked on communication materials to remind overseas workers that receiving SFU benefits while working is 'fraud'.
In 2027, SPD with MWYSSA leadership with advice from AGO plans to explore avenues for holding beneficiaries accountable when they collect benefits for which they are no longer eligible.

- *Six seasonal workers departed overseas in 2024 for TUC and BTC involving SFU benefit payments- $1,050.00 found in MFED summary reports and not in the corresponding signed payment lists.*
- *MFED is responsible for disbursements, returns and reconciliations. MFED needs to provide a response to this item.*

(MWYSSA Management Response received via email on the 29th of July 2026)

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[iii] Attachment 1: Government of Kiribati. (2024). Bank Reconciliation Report 2024, Government No.1 Bank Reconciliation, Unpresented Payments 2018-2023, p. 2.
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[vi] Attachment 1: Government of Kiribati. (2024). Bank Reconciliation Report 2024, Government No.5 Bank Reconciliation, Deposits not yet credited 2018-2023, p. 57.
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[viii] Attachment 2: ANZ Bank. (2026, February 04). Bank confirmation 2024 – Kiribati Government [Letter, PDF file]. Addressed to the Auditor General, Bairiki, Tarawa, Kiribati. (See p.5)
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[xiv] Treasury Division (Ministry of Finance, Economic Development [2025]): Government of Kiribati Annual account Report 2024, p.38.
[xv] Ibid, p. 47.
[xvi] Treasury Division (Ministry of Finance, Economic Development [2025]): Government of Kiribati Annual account Report 2024, p. 30.
[xvii] Ibid.
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[xxi] The report of the Auditor General on the Government of Kiribati Annual Account. (2022), Part I- Government of Kiribati Annual Account for year ended 31 December 2022, p. 18.
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[xxiv] Attachment 18: KEC Bank Statements RMB USD November (2024). Dated 29/11/24, PDF file.
[xxv] Attachment 18: NY Bank reconciliation & bank statements December 2024. [Files in Folder]
[xxvi] Treasury Division (Ministry of Finance, Economic Development [2025]): Government of Kiribati Annual account Report 2024, p.29.
[xxvii] Attachment 5: Ministry of Finance and Economic Development, GL balance sheet 2024, code 621237 Outer Island EFTPOS account closing balance 2024, [Microsoft Excel]. Provided by Deputy Accountant General James.

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[xxix] Attachment 6: Outer Island EFTPOS Bank Account 1052390 [Bank statement 2024, PDF file].
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[xxxiv] Attachment 5: Ministry of Finance and Economic Development, GL Report 621274 Advance to Credit Card Holders closing balance 2024, [Microsoft Excel]. Provided by Deputy Accountant General James.
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[xxxvi] Attachment 14: Audit Working papers- Bank Agency Arrangements 2024, Control weaknesses, copies of Supportings [PDF, snapshots copies in Folder].
[xxxvii] Attachment 5: Ministry of Finance and Economic Development, GL Report 631421 Deceased Native Estate (DNE) 2024, [Microsoft Excel]. Provided by Deputy Accountant General James.
[xxxviii] Attachment 15: Audit Working papers- Senior Citizens Allowances (SCA), Variance in Returned Unclaimed Funds, copies of Supportings [PDF, Microsoft Excel in Folder].
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[xliii] Attachment 19: Audit Memorandum- Support Fund for Unemployment (SFU), Inadequate Controls Over SFU Benefits for Seasonal Workers, copies of Supportings [PDF file].

GOVERNMENT OF KIRIBATI

ANNUAL ACCOUNT REPORT

2024

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Government of Kiribati

ANNUAL ACCOUNT REPORT
2024

Treasury Division,

Ministry of Finance and Economic Development

Bairiki, Tarawa

3 July 2025

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

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Mr Toromon Metutera

Accountant General

Ministry of Finance and Economic Development

3 July 2025

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

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3 July 2025

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
PVU	Plant and Vehicle Unit
RBC	Remittance Between Chest
RERF	Revenue Equalization Reserve Fund
RMB	Reimb Currency
Telmo	Telegraphic money
USD	United State Dollar
VAT	Value Added Tax

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Ministry of Finance and Economic Development
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AKNOWLEDGEMENT

I would like to express my sincere gratitude to the hardworking and dedicated staff of the Accountancy cadre at Line Ministries and the Treasury division, especially the Senior Accountants and the two Accountant-General deputies. Their tireless efforts and commitment throughout 2024 are greatly appreciated, as they made this report possible.

Additionally, I am grateful for the guidance and advice provided by Mr Nilanjan Bose, the ADB TA, and Mr Teu Teulilo, the DFAT TA, throughout the year. Given the 2024 annual report, is the first ever report whose financial statements and schedules are formulated from the IFMIS system, without comparison to the report from the old system as was done for the 2023 annual report, I must say that without the support of these two TAs, the completion of this report would not be possible.

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

Te Mauri Te Raoi ao Te Tabemoa

KAM BATI N RABA.

Mr Toromon Metutera

Accountant General

3 July 2025

ACCOUNTANT GENERAL OVERVIEW

1. Introduction

It is the statutory duty of the Accountant General to complete the GoK Annual account within six months of the end of the fiscal year (as outlined in section 39 of Cap 79) and submit it to the Auditor General for auditing by 30 June. The 2024 annual account report is especially significant, as it will be the first report featuring financial statements and schedules generated solely from the new system, without comparison to those prepared under the old system. Furthermore, it introduces changes in reporting revenue and expenditure classifications, as well as the highlights of the year section. This shift is due to the adoption of the Government Financial Statistics coding within the Economic Classification of the new chart of accounts.

Annual Account Presentation

The annual account will be presented in compliance, with IPSAS standard. Thought that is the case, this report remains in compliant with section 39 of the Cap 79, therefore the report continues to disclose information required under that section but in schedules and in the notes to the financial statement. The rationale in adopting IPSAS is to produce a report that is not only transparent and show accountability to the people of Kiribati but to provide relevant and useful information to other stakeholders such as decision-maker and development partners.

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

Non-Disclosure of some Items

The GOK Annual Account aims to provide all necessary financial information, ensuring the public is well-informed about the stewardship and custody of their financial affairs. Because of the high volume of transactions and services, some may not be included, such as the following:

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

OBS: Other Reports presented for information only.

Typically, the Statement of Contingent Liabilities, Loans from the Consolidated Fund, and Revenue Arrears are included as a statement in the old format. However, these will now be part of the notes to the statements. While they don't directly affect the consolidated fund, they are included for informational purposes only.

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Ministry of Finance and Economic Development
3 July 2025

The aftermath of the Covid-19 pandemic.

Compared to previous years, especially during the Covid-19 pandemic, we have faced challenges in reaching our revenue goals. This year, fishing license revenue has exceeded expectations, making 2024 look promising. However, we still encounter difficulties in meeting some revenue targets and managing costs. Unexpected spending increases occurred, but we believe these can be addressed through Gok's ongoing financial reforms and the adoption of the Integrated Financial Management Information System (IFMIS).

Period Covered in this Report.

The financial year is 1st January - 31st December 2024.

2. Highlights of the year 2024

2.1. Consolidated Revenue and Expenditures

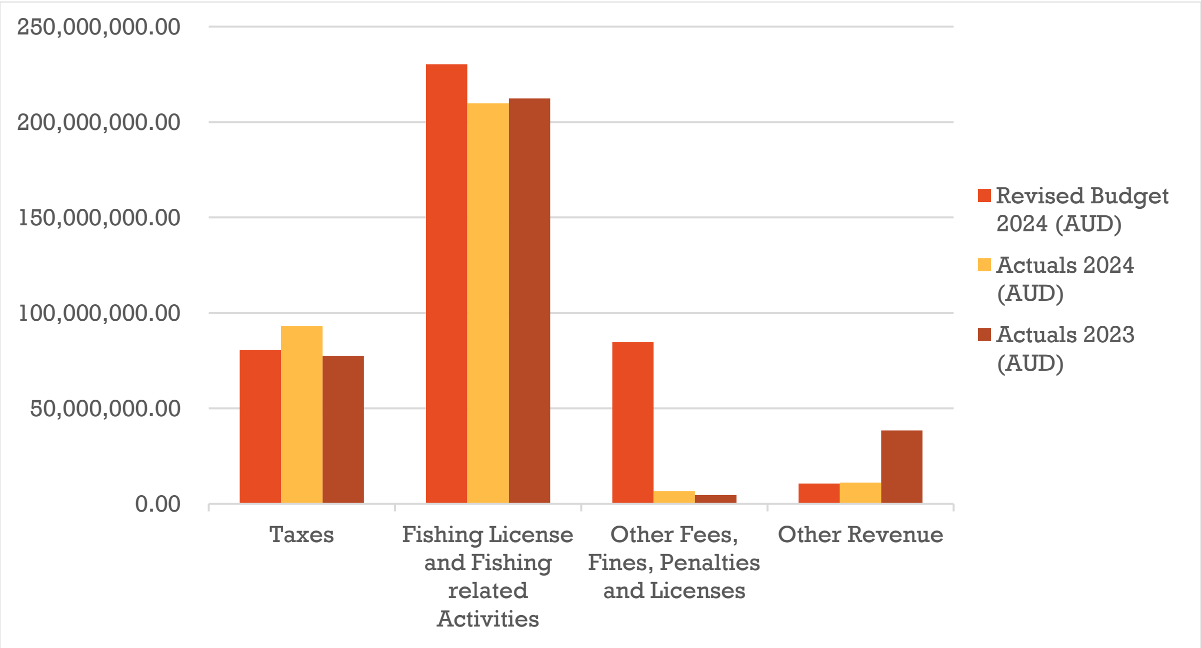
Consolidated Revenue

TABLE 1: CONSOLIDATED REVENUE

Description	Revised Budget 2024 (AUD)	Actuals 2024 (AUD)	Over/ -Under (AUD)	Actuals 2023 (AUD)
Taxes	80,721,827.00	93,126,235.37	12,404,408.37	77,506,120.82
Fishing License and Fishing related Activities	230,269,164.15	209,886,253.45	-20,382,910.70	212,290,790.76
Other Fees, Fines, Penalties and Licenses	84,917,374.50	6,659,935.94	-78,257,438.56	4,668,940.37
Other Revenue	10,608,537.00	11,078,782.55	470,245.55	38,510,467.84
TOTAL REVENUE	**406,516,902.65**	**320,751,207.31**	**-85,765,695.34**	**332,976,319.79**

The total revenue for the year was $320.75 million. This is below the budgeted target of $406.52 million by 21.10% ($85.77 million) and less than last year's revenue of $332.98 million by 5.16% ($17.18 million).

FIGURE 1: CONSOLIDATED REVENUE COMPARISON



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3 July 2025

FIGURE 2: PROPORTION OF CONSOLIDATE REVENUE FOR FY2024

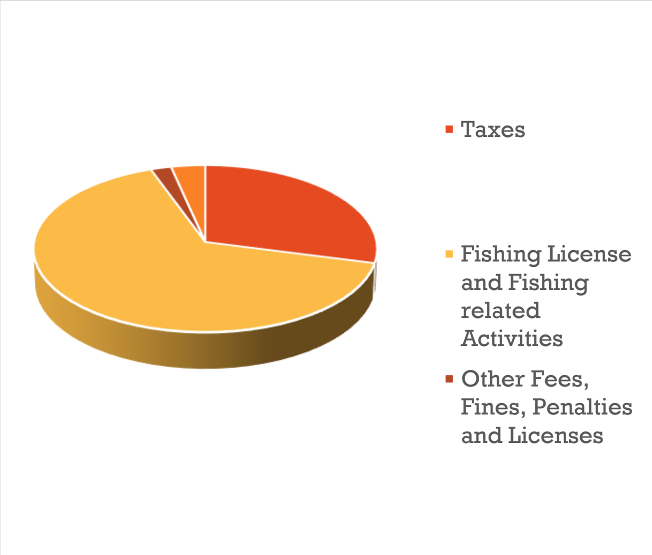
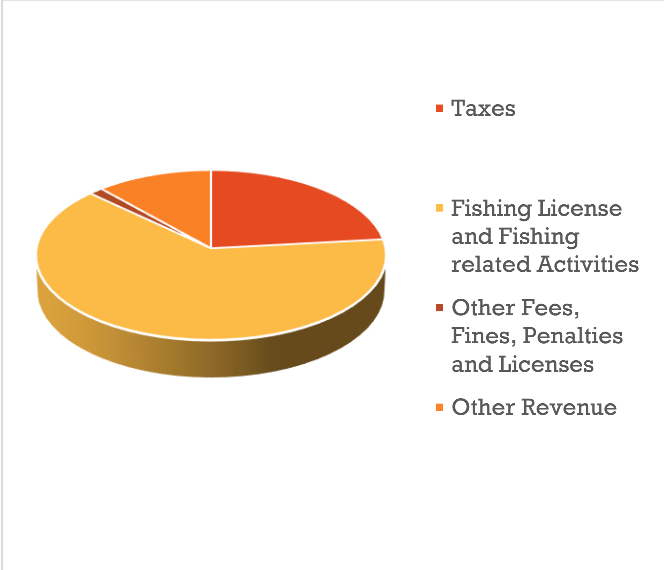


FIGURE 3: PROPORTION OF CONSOLIDATE REVENUE FOR FY2023



Fishing License and Fishing related Activities

This year's fishing-related revenue was $209.89 million, remaining the main source at 65.44% of total income, up from 63.76% last year. However, actual earnings fell short of estimates by 8.8% ($20.38 million) and were slightly lower than last year by 1.13% ($2.40 million).

Taxes

Total taxes collected this year amount to $93.13m, representing 29.03% of total revenue, up from 23.28% last year, as shown in figures 2 and 3 above. Figure 1 indicates that this revenue remains the second highest for the Gok. Additionally, this year's actual collection exceeds the estimated amount by 15.37% or $12.41m, and there is an increase of 20.15% or $ 15.62 m in collection during the year compared to FY2023 actual of $77.51m

Other Revenue

$11.08m is the total other revenue collected this year. This revenue stream usually includes budget support, but because none was received during the year, a decline in of 71.23% or $32.39m is realized when this is compared to last year revenue ($38.51m). thought that is the case, this year collection supersedes the estimated amount by 4.43% or $470.25k. However, this revenue stream only account for 3.45% (last year: 11.57%) of the total revenue this year as shown in figure 2 and 3 above

Other fess, fines, penalties, and licenses

$6.66m is the amount collected for this category this year. This represents 2.08% of the total revenue for this year (last year: 1.40%) as shown in figures 2 and 3 above. Additionally, this year's collection is significantly lower than the estimated figure by 92.16% ($78.26m), but there is a slight increase of 42.64% (or $1.99m) compared to last year's actual ($4.67m).

Consolidated Expenditure

TABLE 2: CONSOLIDATED EXPENDITURES

Description	Revised Budget 2024 (AUD)	Actuals 2024 (AUD)	Over/ -Under (AUD)	Actuals 2023 (AUD)
General Public Services	46,036,866.49	41,597,208.72	-4,439,657.77	35,822,382.03
Public Order and Safety	25,764,498.48	25,678,606.63	-85,891.85	17,634,600.54

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Accountant General
Ministry of Finance and Economic Development
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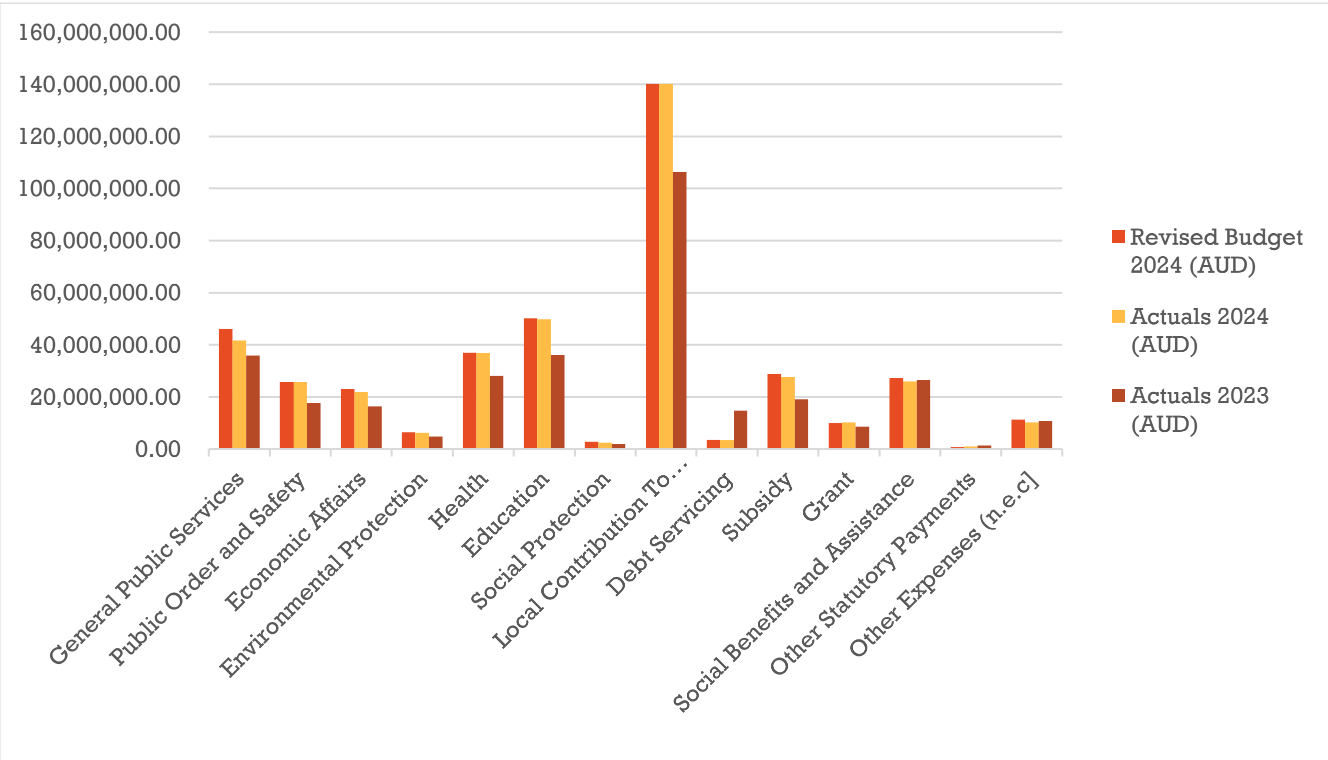
Economic Affairs	23,060,422.73	21,848,553.50	-1,211,869.23	16,368,578.09
Environmental Protection	6,426,173.75	6,218,821.52	-207,352.23	4,726,613.21
Health	36,995,860.59	36,874,704.98	-121,155.61	28,135,467.61
Education	50,137,618.51	49,810,064.40	-327,554.11	35,970,583.91
Social Protection	2,806,279.52	2,483,414.17	-322,865.35	1,915,820.39
Local Contribution To Development Fund (LCDF)	140,132,793.31	140,132,793.31	0.00	106,336,733.00
Debt Servicing	3,506,031.26	3,381,808.26	-124,223.00	14,686,128.00
Subsidy	28,825,969.86	27,640,900.22	-1,185,069.64	19,040,826.55
Grant	9,972,791.20	10,220,921.26	248,130.06	8,564,231.90
Social Benefits and Assistance	27,194,776.41	25,972,461.95	-1,222,314.46	26,412,358.84
Other Statutory Payments	754,932.58	921,765.30	166,832.72	1,327,174.87
Other Expenses (n.e.c]	11,249,685.02	10,127,440.36	-1,122,244.66	10,780,251.09
TOTAL EXPENDITURE	**412,864,699.71**	**402,909,464.58**	**-9,955,235.13**	**327,721,750.03**

The total expenditure this year is $402.91 million (last year: $327.72 million). This represents a 25.98% increase from last year's total of $327.72 million and a net saving of 2.50% ($9.96 million) against the budgeted amount

FIGURE 4: CONSOLIDATED EXPENDITURE COMPARISON



Local Contribution to Development fund (LCDF)

This year, $140.13m is the total GoK LCDF. When this is compared to FY2023 ($106.34), there is an increase of 31.78% (or $33.79m). However, this year, LCDF account for 33.94% (last year: 32.45%) of the total consolidated expenditure. This means that GoK investing heavily on development projects for the FY2023 and FY2024 as implied in Figure 5 and 6 below.

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Mr. Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

FIGURE 5: PROPORTION OF CONSOLIDATE EXPENDITURE FOR FY2024

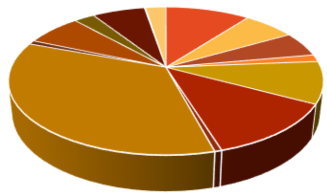
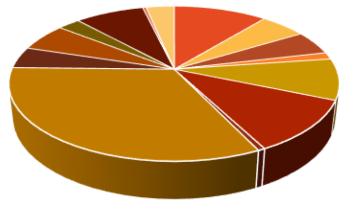


FIGURE 6: PROPORTION OF CONSOLIDATE EXPENDITURE FOR FY2023



Education

GoK plan to spent $50.14m on education this year, but only incurred $49.81m (last year: $35.97m), resulting in a net saving of $328.31k (or 0.65%). This year expenditure is equivalent to 12.14% (last year: 10.98%) of the total consolidated expenditures, thus making it the second highest as implied in figure 5 and 6 above. Refer to schedule CF-I(F) for more details.

General public services

GoK spent $41.60m on public service, which is $4.44m (9.64%) less than the budgeted amount ($46.04m). Additionally, this year expenditure is higher than last year ($35.82m) by 28.51% (or $10.21m). Further, this year expenditure account for 11.15% (last year: 10.93%) of the total consolidated expenditure making this the third highest as implied in figure 5 and 6 above. Refer to schedule CF-I (A) for more details.

Health

GoK budgeted $37.00m on health this year, but only incurred $36.87m (last year: $28.14m), consequently a net saving of $121.16k (or 0.33%) is realised. This stream of expenditure is equivalent to 8.96% (last year: 8.59%) of the total consolidated expenditures as illustrated in figure 5 and 6 above. Refer to schedule CF-I (E) for more details.

Subsidy

GoK planned to spend $28.83m on subsidy this year, but only incurred $27.64m (last year: $19.04m), resulting in a net saving of $1.19m (or 4.11%). This year expenditure is equivalent to 6.98% (last year: 5.81%) of the total consolidated expenditures as illustrated in figure 5 and 6 above. Refer to schedule CF-III for more details.

Social benefits and assistance

GoK spent $25.97m on social benefits and assistance, this year, which is $1.22m (4.49%) less than the budgeted amount ($27.19m). Additionally, this year expenditure is less than last year ($26.41m) by

2.96% (or $782.42k). Further, this year expenditure account for 6.59% (last year: 8.06%) of the total consolidated expenditure as shown in figure 5 and 6 above. Refer to schedule CF-V for more details.

Public order and safety

GoK budgeted $25.76m to spend on public order and safety this year, but only $25.68m (last year: $17.63m) is realised, resulting in a net saving of $85.89k (or 0.33%). Additionally, this year expenditure is equivalent to 6.24% (last year: 5.38%) of the total consolidated expenditures as illustrated in figure 5 and 6 above. Refer to schedule CF-I (B) for more details.

Economic affairs

Total expenditure on economic affairs is $21.85m this year and $16.37m for FY2023, thus resulting in an increase of $6.69m (or 46.10%). This year, GoK budgeted $23.06m for this sector, meaning a net saving of $1.21m (or 5.26%) when compared to the actual expenditure. Additionally, this year actual account for 5.59% (last year: 4.99%) of the total consolidated expenditure as illustrated in figure 5 and 6 above. Refer to schedule CF-I (C) for more details.

Grant

GoK spent $10.22m on grant this year, which is 16.45% (or $1.41m) increase when compared to FY2023. However, the budget for this section is $9.97m, meaning there is an overspent of $248.13k (or 2.49%). Additionally, this year actual account for 2.42% (last year: 2.61%) of the total consolidated expenditure as illustrated in figure 5 and 6 above. Refer to schedule CF-IV for more details.

Other expenditures

$10.13m is total actual for other expenditures this year and $10.78m for FY2023, meaning an increase of 4.35% (or $469.43k) in spending is being realised. However, there is a net saving of $1.12m (or 9.98%) when this year actual is compared to the budgeted amount ($11.25m). Additionally, this year actual account for 2.72% (last year: 3.29%) of the total consolidated expenditure as illustrated in figure 5 and 6 above. Refer schedule CF-VII for more details.

Environmental protection

GoK plan to spend $6.43m on this sector this year, but only incurred $6.22m (last year: $4.73m), thus a net saving of $207.35k (or 3.23%) is realised. This year expenditure is equivalent to 1.56% (last year: 1.44%) of the total consolidated expenditures as illustrated in figure 5 and 6 above. Refer to schedule CF-I(D) for more details.

Debt servicing

$3.38m is the actual debt servicing repayment incurred this year (last year: $14.69m). This is lower than the budgeted amount ($3.51m) by $124.22k (or 3.54%). However, this year actual account for 0.85% (last year: 4.48%) of the total consolidated expenditures as illustrated in figure 5 and 6 above. Refer schedule CF-II for more details.

Social protection

$2.81m is the estimated spending for social protection this year, but $2.48m (last year: $1.92m) is spent. This means a net saving of $322.87k (or 11.51%) when compared to budget amount, but $890.46k (or 46.48%) is the realised increase in spending when compared to last year. Additionally, this year spending is accounted for 0.68% (last year: 0.58%) of the total consolidated expenditures as illustrated in figure 5 and 6 above. Refer schedule CF-I(G) for more details.

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Mr. Toromon Metutera
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3 July 2025

Other statutory payments

The total statutory payment for this year is $921.73k (last year: $1.33m). For this sector, GoK realised an overspent of $166.80k (or 22.10%) when compared to the budgeted amount ($754.93k) and a reduction in spending by $572.24k (or 43.12%) when compared to last year spending. Additionally, this year spending account for 0.18% (last year: 0.40%) of the total consolidated expenditures as illustrated in figure 5 and 6 above. Refer to schedule CF-VI for more details.

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2.2. Development Revenue and Expenditure

Development Revenue

This year, $165.21m is the total development fund that is received from the GoK and development partners as shown in table 3 below. When this is compared to last year ($149.27m), it is apparent that is a slight increase of 10.68% ($15.94m). As shown in figure 8 and 9 below, GoK contribution account for 86.22% (last year; 73.43%) to the total development fund, making it the major contributor. On the other hand, contribution from development partners account for 13.78% (last year: 26.57%) of the total development fund. For more detail refer to schedule DF-I.

TABLE 3: DEVELOPMENT FUND REVENUE

Description	Actuals 2024	Actuals 2023
Contribution from Govt. of Kiribati	142,438,181.93	109,609,819.29
Contribution from Development Partners	22,773,961.78	39,663,228.06
TOTAL REVENUE	**165,212,143.71**	**149,273,047.35**

FIGURE 8: PROPORTION TO TOTAL ACTUAL 2024

FIGURE 9: PROPORTION TO TOTAL ACTUAL 2023

Development Expenditure

This year, total development expenditure is $155.85m. This is less than the development fund warranted ($275.50m) by 43.43% (or $119.65m), but less than last year expenditure ($187.99m) by 17.10% (or $32.14m). Table 4 below shown how the development fund was spent for FY2024 and FY2023 and figures 10 and 11 show the proportion of each category to the total expenditure. When looking at the different sectors, as shown in table 4 below, and the proportion of these expenditures, as shown in figure 15 and 16, it is apparent that development fund is mostly spend on economic affairs for this year and in last year as well. For more detail refer to schedule DF-II.

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TABLE 4: DEVELOPMENT EXPENDITURE

Description	Original Budget 2024	Revised Budget 2024	Actuals 2024	Over/ -Under	Actuals 2023
General Public Services	45,610,520.03	48,850,208.53	16,556,086.44	-32,294,122.09	12,831,057.25
Public Order and Safety	67,845.35	67,845.35	20,424.80	-47,420.55	15,060.00
Economic Affairs	128,511,618.23	119,729,679.54	74,227,010.30	-45,502,669.24	102,194,989.07
Environmental Protection	4,186,352.93	4,478,544.65	1,789,890.06	-2,688,654.59	2,104,048.42
Health	22,901,779.04	24,900,075.35	17,284,356.37	-7,615,718.98	14,003,225.93
Education	27,109,722.19	28,131,672.39	17,693,436.80	-10,438,235.59	16,018,699.76
Social Protection	42,919,693.65	49,337,418.88	28,275,632.43	-21,061,786.45	40,824,326.99
Total Expenditure	**271,307,531.42**	**275,495,444.69**	**155,846,837.20**	**-119,648,607.49**	**187,991,407.42**

FIGURE 10: PROPORTION TO TOTAL ACTUAL 2024

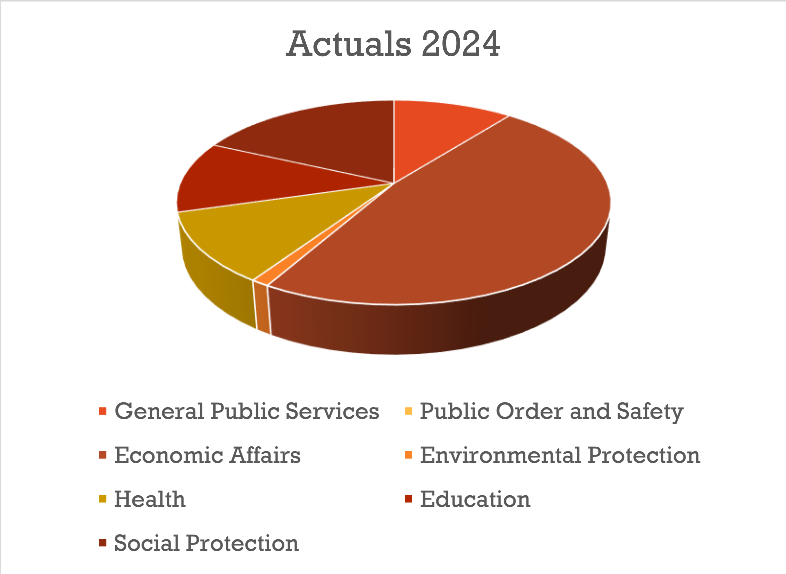
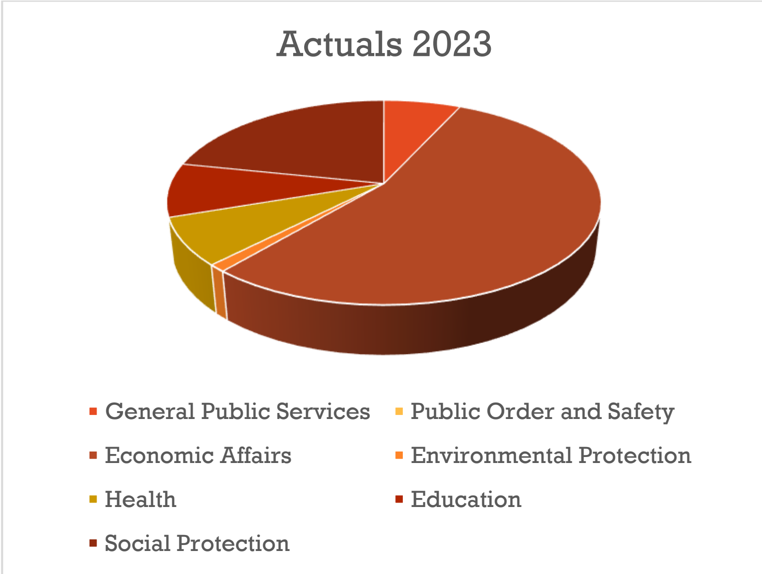


FIGURE 11: PROPORTION TO TOTAL ACTUAL 2023



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2.3. Special Fund

Special fund revenue

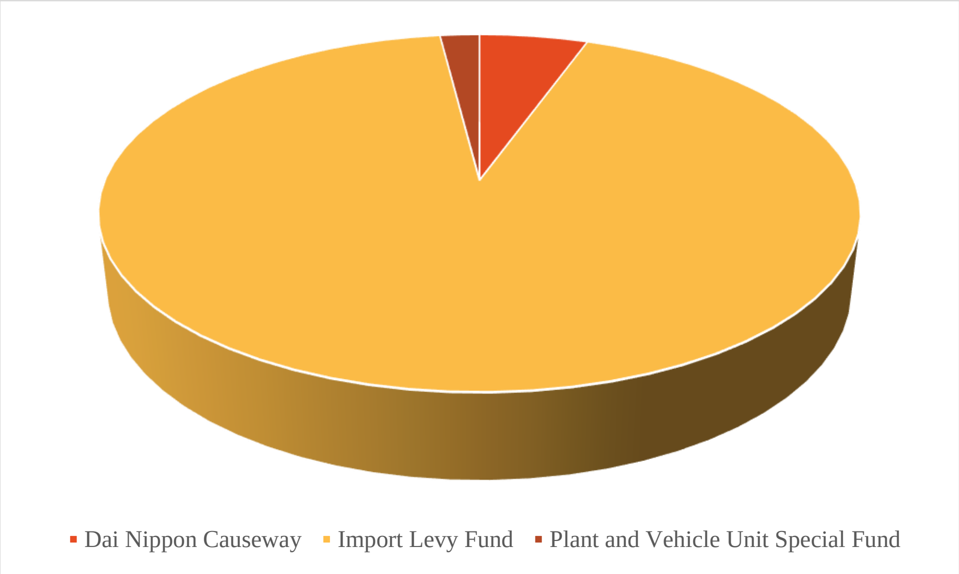
This year, the NAC for revenue is adopted for a special funds shown in table 5 below, thus the reason why there is no figures shown under the actuals for FY2023. However, the total receipt is $6.17m.

TABLE 5: SPECIAL FUND REVENUE

Description	Actuals 2024	Actuals 2023
Dai Nippon Causeway	338,355.40	0.00
Import Levy Fund	5,704,651.20	0.00
Plant and Vehicle Unit Special Fund	123,180.00	0.00
Total Revenue	**6,166,186.60**	**0.00**

Figure 2 below, show that 92.52% of the total special fund comes from Import levy, 5.49% comes from Dai Nippon Causeway and the other 2.00% comes from PVU. Refer to the special fund financial performance and schedule XIV for more details.

FIGURE 12: PROPORTION TO TOTAL RECEIPT FOR FY2024



Special fund expenditure

TABLE 6: SPECIAL FUND EXPENSES

Description	Revised Budget 2024	Actuals 2024	Over/ -Under	Actuals 2023
Civil Aviation Special Fund	242,770.00	111,061.57	-131,708.43	0.00
Dai Nippon Causeway	398,980.52	150,888.18	-248,092.34	0.00
Import Levy Fund	6,850,000.00	6,077,202.91	-772,797.09	0.00
Plant and Vehicle Unit Special Fund	20,217.70	20,217.70	0.00	0.00
Total Expense	**7,511,968.22**	**6,359,370.36**	**-1,152,597.86**	**0.00**

Total special fund warranted this year is $7.511m, but $6.36m was spent during the year as shown in table 6 above. This means a net saving of $1.15m (15.34%). Just like the revenue, the NAC for expenditure is applied for this year only to the special fund as shown in the above table.

FIGURE 13: PROPORTION TO TOTAL EXPENSE FOR FY2024

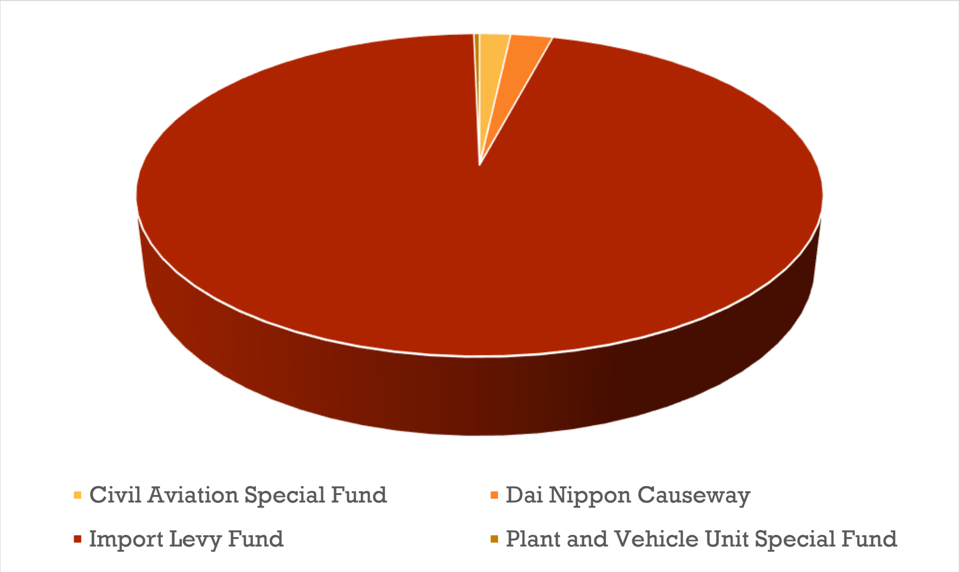


Figure 13 above, shows that 95.56% of the total expenditure are for import levy fund, which is for freight refund. The other 4.44% comes from Dai Nippon Causeway (2.37%), Civil aviation (1.75%) and PVU (0.32%). Refer to the special fund financial performance and schedule XIV for more details.

2.4. RERF

The combined value of the Revenue Equalisation Reserve Fund stands at $1.60b in 2024 (last year: $1.39b). The market value of the fund held by fund managers Northern Trust and Blackrock is $419.03m (previous year: $450.92m) and $1.18b (previous year: $937.99m), respectively. When compared to previous year, this represents a net change of $211.29m (or 15.21%). This change is caused by the market growth after the covid-19 pandemic, however GoK moved $80.00m to the cash trust as a RERF Dividend for 2024 (refer schedule V for more details).

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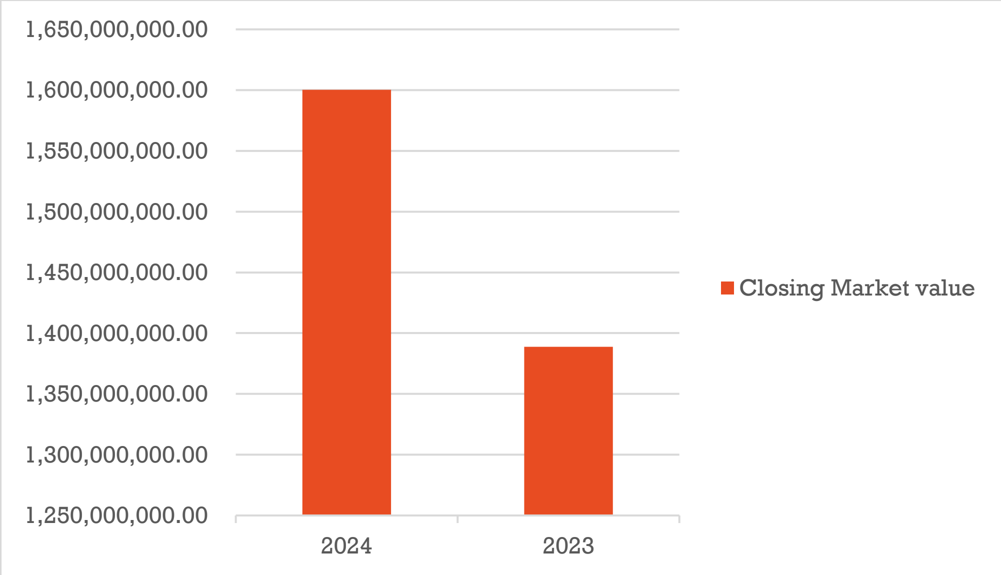
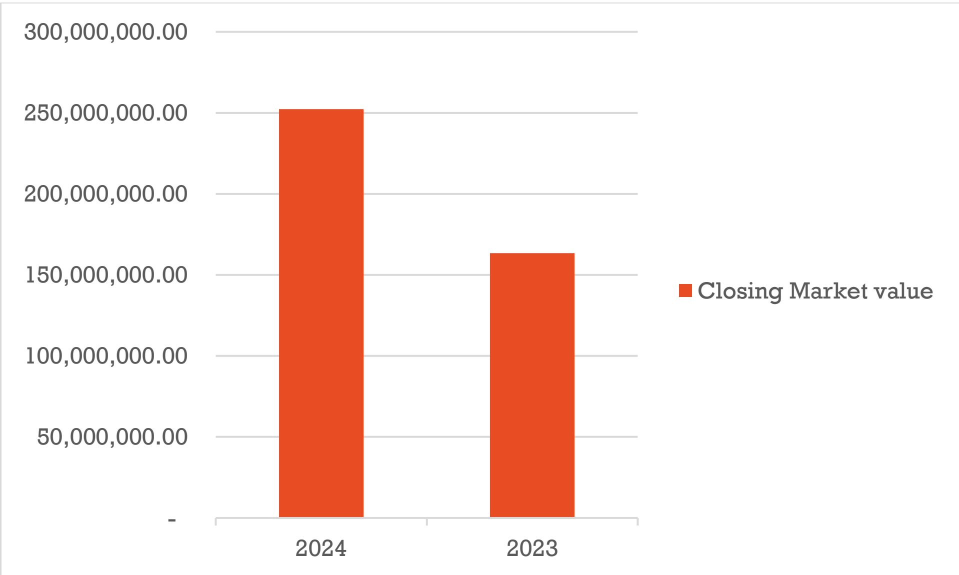
FIGURE 14: RERF CLOSING MARKET VALUE COMPARISON



2.5. State Street Cash Trust

The Government cash trust account, invested in Australia, reached a total of $252.33m (previous year: $163.54m). This shows an increase of $88.79m (or 54.29%), from this $80.00m is the amount that was moved from RERF, thus leaving only $8.79m as net movement for this fund during the year. Despite this increase and the fact that GoK did not make any withdrawal for FY2024, the interest earned is not quite substantial.

FIGURE 15: CASH TRUST CLOSING MARKET VALUE COMPARISON



2.6. Cash at Bank and Cash Equivalents

The total cash holdings show a decline of 45.26% or $70.84 m. Refer to the cash flow statement, which gives a full detail of the net decrease in cash held at the end of 2024 including schedule I, II and II.

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Accountant General
Ministry of Finance and Economic Development
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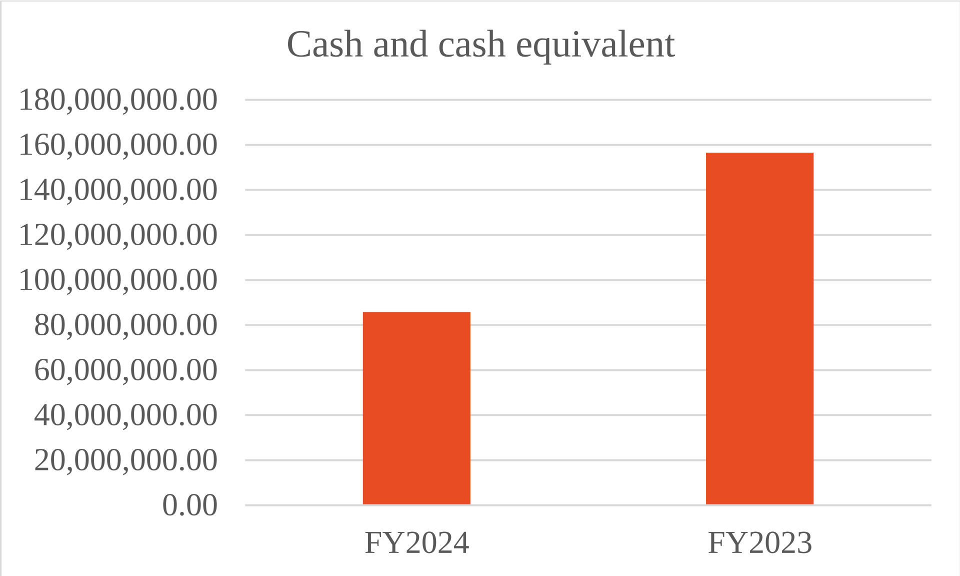

3. Salient Points of 2024 Accounts

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

- Overseas fishing license remains the main revenue earner for the government (65.44 % of total revenue).
- There is no Budget support is earned this year.
- All GoK vendors are paid electronically via transactive banking, except beneficiaries for social protection payment. However, GoK has been working with FB and ANZ for the payment interface that will uses ANZ file-active. This a major step towards digitization of Economy.
- IFMIS parallel and roll out (phase 1) was completed to all Ministries, except Island Councils and overseas Missions/Embassies.
- The new payroll system was in parallel run with the old system from January to March. Then the new system goes live completely on April 2024.

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Accountant General
Ministry of Finance and Economic Development
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 2024

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Mr. Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
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FINANCIAL STATEMENT FOR THE YEAR ENDED 2024

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Ministry of Finance and Economic Development
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Statement of Financial Position (Balance Sheet)

As at 31st of December 2024

Description	Schedule Reference	2024 Amount (AUD)	2023 Amount (AUD)
ASSETS			
Current Assets			
Cash and Cash Equivalents			
Cash at Bank	*I*	*81,098,742.57*	*151,853,405.77*
Cash in Hand	*II*	*4,550,370.23*	*4,633,255.40*
Cash in Transit	*III*	*17,186.00*	*18,580.00*
Inventories			
Prepayments			
Advances from the Consolidated Fund	*IV*	*13,938,947.65*	*12,276,948.45*
Receivables (Current)	V	826,661.96	1,066,724.55
Other Current Assets			
Total Current Assets		100,431,908.41	169,848,914.17
Non Current Assets			
Receivables (Non Current)	V	0.00	0.00
Investments			
Investment In RERF	*VI*	*1,600,194,994.09*	*1,388,908,363.67*
Other Investments	*VII*	*261,934,959.30*	*173,147,188.72*
Other Financial Assets			
Infrastructure, Plant and Equipment	VII	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	VII	0.00	0.00
Total Non Current Assets		1,897,508,778.98	1,597,434,377.98
TOTAL ASSETS		**1,997,940,687.39**	**1,767,283,292.15**
LIABILITIES			
Current Liabilities			
Payables			
Deceased Native Estate (DNE) Provisions	*IX*	*1,228,739.45*	*2,104,332.25*
Public Officers	*IX*	*26,120.83*	*24,863.20*
Sundry Deposits and Payables	*X*	*18,912,008.24*	*11,009,577.32*
TELMOs and POSMOs	*XI*	*8,165,521.17*	*10,604,222.58*
Total Current Liabilities		28,332,389.69	23,742,995.35
TOTAL LIABILITIES		**28,332,389.69**	**23,742,995.35**
NET ASSETS		**1,969,608,297.70**	**1,743,540,296.80**
NET ASSETS/ EQUITY			
Capital Contributed by			
Other Government Entities			
Reserves			
Revenue Equalization Reserve Fund (RERF)	*XII*	*1,600,194,994.09*	*1,388,908,363.67*
Other Funds	*XIII*	*270,594,704.43*	*182,682,072.68*
Accumulated Surpluses/ (Deficits)			
Consolidated Fund		*-14,723,499.14*	*67,963,456.71*
Development Fund		*101,034,746.83*	*91,693,170.83*
Special Funds	*XIV*	*12,507,351.49*	*12,293,232.91*
NET ASSETS		**$ 1,969,608,297.70**	**$ 1,743,540,296.80**

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Statement of Financial Performance (Consolidated Fund)

For the Year Ended 31st of December 2024

Description	Schedule Reference	Original Budget 2024 (AUD)	Revised Budget 2024 (AUD)	Actuals 2024 (AUD)	Over/ -Under (AUD)	Actuals 2023 (AUD)
REVENUE						
Taxes	CF-I	80,721,827.00	80,721,827.00	93,126,235.37	12,404,408.37	77,506,120.82
Fees, Fines, Penalties and Licenses						
Fishing License and Fishing related Activities	*CF-I*	*230,269,164.15*	*230,269,164.15*	*209,886,253.45*	*-20,382,910.70*	*212,290,790.76*
Other Fees, Fines, Penalties and Licenses	*CF-I*	*84,917,374.50*	*84,917,374.50*	*6,659,935.94*	*-78,257,438.56*	*4,668,940.37*
Revenue from Exchange Transactions						
Transfers						
Other Revenue	CF-I	4,798,537.00	10,608,537.00	11,078,782.55	470,245.55	38,510,467.84
TOTAL REVENUE	a	**400,706,902.65**	**406,516,902.65**	**320,751,207.31**	**-85,765,695.34**	**332,976,319.79**
EXPENSES						
General Public Services	CF-I-A	46,071,562.99	46,036,866.49	41,597,208.72	-4,439,657.77	35,822,382.03
Public Order and Safety	CF-I-B	25,750,080.28	25,764,498.48	25,678,606.63	-85,891.85	17,634,600.54
Economic Affairs	CF-I-C	22,759,176.08	23,060,422.73	21,848,553.50	-1,211,869.23	16,368,578.09
Environmental Protection	CF-I-D	6,424,550.83	6,426,173.75	6,218,821.52	-207,352.23	4,726,613.21
Housing and Community Amenities						
Health	CF-I-E	36,985,900.59	36,995,860.59	36,874,704.98	-121,155.61	28,135,467.61
Recreation, Culture and Religion						
Education	CF-I-F	50,091,986.01	50,137,618.51	49,810,064.40	-327,554.11	35,970,583.91
Social Protection	CF-I-G	2,806,279.52	2,806,279.52	2,483,414.17	-322,865.35	1,915,820.39
Local Contribution To Development Fund (LCDF)	CF-VII	140,132,793.31	140,132,793.31	140,132,793.31	0.00	106,336,733.00
Other Government Expenses						
Debt Servicing	*CF-II*	*3,506,031.26*	*3,506,031.26*	*3,381,808.26*	*-124,223.00*	*14,686,128.00*
Subsidy	*CF-III*	*26,701,317.20*	*28,825,969.86*	*27,640,900.22*	*-1,185,069.64*	*19,040,826.55*
Grant	*CF-IV*	*8,688,753.20*	*9,972,791.20*	*10,220,921.26*	*248,130.06*	*8,564,231.90*
Social Benefits and Assistance	*CF-V*	*29,000,376.41*	*27,194,776.41*	*25,972,461.95*	*-1,222,314.46*	*26,412,358.84*
Other Statutory Payments	*CF-VI*	*995,643.26*	*754,932.58*	*921,765.30*	*166,832.72*	*1,327,174.87*
Other Expenses (n.e.c]	*CF-VII*	*12,660,999.00*	*11,249,685.02*	*10,127,440.36*	*-1,122,244.66*	*10,780,251.09*
TOTAL EXPENDITURE	b	**412,575,449.94**	**412,864,699.71**	**402,909,464.58**	**-9,955,235.13**	**327,721,750.03**
SURPLUS/ -DEFICIT FOR THE YEAR	a-b= c	**-11,868,547.29**	**-6,347,797.06**	**-82,158,257.27**	**75,810,460.21**	**5,254,569.76**

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Accountant General

Ministry of Finance and Economic Development

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BALANCE BROUGHT FORWARD FROM LAST YEAR	d			**67,963,456.71**		**62,628,803.05**
NET MOVEMENT OF ADJUSTMENT	e			**-535,320.70**		**80,083.90**
BALANCE CARRIED FORWARD TO BALANCE SHEET	c+d+e = f			**-14,730,121.26**		**67,963,456.71**

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Accountant General
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Statement of Financial Performance (Special Fund)

For the Year Ended 31st of December 2024

Description	Original Budget 2024 (AUD)	Revised Budget 2024 (AUD)	Actuals 2024 (AUD)	Over/ - Under (AUD)	Actuals 2023 (AUD)
Civil Aviation Special Fund					
EXPENSES	**88,770.00**	**242,770.00**	**111,061.57**	**-131,708.43**	**0.00**
External Travel- Per Diem	34,870.00	67,870.00	40,983.57	-26,886.43	0.00
External Travel- Airfare	52,500.00	172,500.00	69,793.00	-102,707.00	0.00
Ext Travel- Misc Incidental (not externally funded)	1,400.00	2,400.00	285.00	-2,115.00	0.00
Total Civil Aviation Special Fund	**88,770.00**	**242,770.00**	**111,061.57**	**-131,708.43**	**0.00**
Dai Nippon Causeway					
REVENUE	**0.00**	**0.00**	**-338,355.40**	**-338,355.40**	**0.00**
Dai Nippon Causeway Fund (Revenue)	0.00	0.00	-338,355.40	-338,355.40	0.00
EXPENSES	**398,980.52**	**398,980.52**	**150,888.18**	**-248,092.34**	**0.00**
Salaries	55,215.14	55,215.14	52,160.81	-3,054.33	0.00
Allowances	8,282.27	8,282.27	2,921.54	-5,360.73	0.00
Overtime	13,755.82	13,755.82	11,975.28	-1,780.54	0.00
Leave Grants	24,000.00	24,000.00	15,000.00	-9,000.00	0.00
Uniforms	1,125.00	1,125.00	0.00	-1,125.00	0.00
KPF Contributions	4,141.14	4,141.14	1,813.67	-2,327.47	0.00
Council Services- Local	1,500.00	1,500.00	0.00	-1,500.00	0.00
Services- Local- Works Contract	10,000.00	10,000.00	0.00	-10,000.00	0.00
Repairs and Maintenance- Other Infra	151,950.00	151,950.00	15,855.00	-136,095.00	0.00
Repairs and Maintenance- Equipment	337.50	337.50	0.00	-337.50	0.00
Permanent Hire of Plant and Equipment	46,798.00	46,798.00	0.00	-46,798.00	0.00
Bus Ticket	3,006.90	3,006.90	2,620.00	-386.90	0.00
Local Stationery and Supplies	61,492.50	61,492.50	38,535.00	-22,957.50	0.00
Purchase of Office Equip, Furniture and Software- Local	17,376.25	17,376.25	10,006.88	-7,369.37	0.00
Total Dai Nippon Causeway	**398,980.52**	**398,980.52**	**-187,467.22**	**-586,447.74**	**0.00**
Import Levy Fund					

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REVENUE	**0.00**	**0.00**	**-5,704,651.20**	**-5,704,651.20**	**0.00**
Import Levy Fund Revenue	0.00	0.00	-5,704,651.20	-5,704,651.20	0.00
EXPENSES	**5,000,000.00**	**6,850,000.00**	**6,077,202.91**	**-772,797.09**	**0.00**
Import Levy Fund Expenditure	5,000,000.00	6,850,000.00	6,077,202.91	-772,797.09	0.00
Total Import Levy Fund	**5,000,000.00**	**6,850,000.00**	**372,551.71**	**-6,477,448.29**	**0.00**
Plant and Vehicle Unit Special Fund					
REVENUE	**0.00**	**0.00**	**-123,180.00**	**-123,180.00**	**0.00**
Plant and Vehicles Unit Fund (Revenue)	0.00	0.00	-123,180.00	-123,180.00	0.00
EXPENSES	**20,217.70**	**20,217.70**	**20,217.70**	**0.00**	**0.00**
Repairs and Maintenance- Vehicles	20,217.70	20,217.70	20,217.70	0.00	0.00
Total Plant and Vehicle Unit Special Fund	**20,217.70**	**20,217.70**	**-102,962.30**	**-123,180.00**	**0.00**
SURPLUS/ -DEFICIT FOR THE YEAR	**5,507,968.22**	**7,511,968.22**	**193,183.76**	**-7,318,784.46**	**0.00**
BALANCE BROUGHT FORWARD FROM LAST YEAR			**12,293,232.91**		**15,184,443.33**
NET MOVEMENT OF ADJUSTMENT			**407,302.34**		**-2,891,210.42**
BALANCE CARRIED FORWARD TO BALANCE SHEET			**12,507,351.49**		**12,293,232.91**

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Statement of Financial Performance (Development Fund)

For the Year Ended 31st of December 2024

Description	Schedule Reference	Original Budget 2024 (AUD)	Revised Budget 2024 (AUD)	Actuals 2024 (AUD)	Over/ -Under (AUD)	Actuals 2023 (AUD)
REVENUE						
Contribution from Govt. of Kiribati	DF-I-A	0.00	0.00	142,438,181.93		109,609,819.29
Contribution from Development Partners	DF-I-B	0.00	0.00	22,773,961.78		39,663,228.06
TOTAL REVENUE	a	**0.00**	**0.00**	**165,212,143.71**		**149,273,047.35**
EXPENSES						
General Public Services	DF-II-A	45,610,520.03	48,850,208.53	16,556,086.44	-32,294,122.09	12,831,057.25
Public Order and Safety	DF-II-B	67,845.35	67,845.35	20,424.80	-47,420.55	15,060.00
Economic Affairs	DF-II-C	128,511,618.23	119,729,679.54	74,227,010.30	-45,502,669.24	102,194,989.07
Environmental Protection	DF-II-D	4,186,352.93	4,478,544.65	1,789,890.06	-2,688,654.59	2,104,048.42
Housing and Community Amenities						
Health	DF-II-E	22,901,779.04	24,900,075.35	17,284,356.37	-7,615,718.98	14,003,225.93
Recreation, Culture and Religion						
Education	DF-II-F	27,109,722.19	28,131,672.39	17,693,436.80	-10,438,235.59	16,018,699.76
Social Protection	DF-II-G	42,919,693.65	49,337,418.88	28,275,632.43	-21,061,786.45	40,824,326.99
Other Development Expenses						
TOTAL EXPENDITURE	b	**271,307,531.42**	**275,495,444.69**	**155,846,837.20**	**-119,648,607.49**	**187,991,407.42**
SURPLUS/ -DEFICIT FOR THE YEAR	a-b= c	**-271,307,531.42**	**-275,495,444.69**	**9,365,306.51**	**-284,860,751.20**	**-38,718,360.07**
BALANCE BROUGHT FORWARD FROM LAST YEAR	d			**91,693,170.83**		**130,411,530.90**
NET MOVEMENT OF ADJUSTMENT	e			**-17,145.51**		**0.00**
BALANCE CARRIED FORWARD TO BALANCE SHEET	c+d+e= f			**101,041,331.83**		**91,693,170.83**

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
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Cashflow Statement

For the Year ended 31st of December 2024

Details	Note	2024 Amount (AUD)	2023 Amount (AUD)
Cash Flow from Operating Activities:			
Recurrent Revenue			
Cash Taxes		93,126,235.37	70,068,979.79
Fishing License and Fishing related Activities		209,886,253.45	212,290,791.00
Other Fees, Fines, Penalties and Licenses		6,659,935.94	4,668,940.00
Other Revenue (Budget Support)		11,078,782.51	45,947,609.00
Total Recurrent Revenue		**320,751,207.27**	**332,976,319.79**
Development Revenue			
Contribution from Govt. of Kiribati		142,438,181.93	109,596,821.00
Contribution from Development Partners		22,773,961.78	39,683,685.00
Total Development Revenue		**165,212,143.71**	**149,280,506.00**
Total Cash received: Recurrent and Development		**485,963,350.98**	**482,256,825.79**
Expenditure: Recurrent and Development			
General Public Services		58,153,295.16	48,670,874.00
Public Order and Safety		25,699,031.43	17,697,761.00
Economic Affairs		96,075,563.80	118,592,017.00
Environmental Protection		8,008,711.58	6,830,752.00
Housing and Community Amenities			
Health		54,159,061.35	42,081,250.00
Recreation, Culture and Religion			
Education		67,503,501.20	52,068,131.00
Social Protection		28,455,876.12	42,740,147.00
Local Contribution To Development Fund (LCDF)		140,132,793.31	106,336,733.00
Total Cash Paid Recurrent and Development Expenditure		**478,187,833.95**	**435,017,665.00**
Expenditure: Recurrent only			
Debt Servicing		3,381,808.26	14,686,128.00
Subsidy		27,640,900.22	18,250,714.00
Grant		10,220,921.26	8,564,232.00
Social Benefits and Assistance		28,275,632.43	27,128,071.00
Other Statutory Payments		921,728.14	843,446.00
Other Expenses [n.e.c]		10,679,906.55	11,150,276.00
Total Cash Paid Recurrent		**81,120,896.86**	**80,622,867.00**
Grand Total Cash Paid		**559,308,730.81**	**515,640,532.00**
CASH USED FROM OPERATING ACTIVITIES		**-73,345,379.83**	**-33,383,706.21**
Cash Flow from Investing Activities			
Net Movement in Advances		3,167,457.73	3,786,783.00
Net Movement in Other Investments		-88,787,770.58	-5,778,942.44
CASH RECEIVED FROM INVESTING ACTIVITIES		**-85,620,312.85**	**-1,992,159.44**
Cash Flow from Financing Activities			
Cash Received from Other Funds		87,912,631.75	5,925,331.77

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Cash Received from Special Funds		214,118.58	-2,891,210.42
CASH RECEIVED FROM FINANCING ACTIVITIES		**88,126,750.33**	**3,034,121.35**
Net Increased/Decreased in Cash Held		-70,838,942.35	-32,341,744.30
Add: Cash and Cash Equivalent as on 1st of January 2024		156,505,241.17	188,846,985.42
Cash and Cash equivalent 31st of December 2024		**85,666,298.82**	**156,505,241.12**

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Notes Forming Part of Financial Statements

For the Year Ended 31 December 2024

NOTE 1. Annual Account Preparation and Presentation

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

NOTE 2. Significant Accounting Policies

a. Where CAP 79 permits a choice of accounting policy, the accounting principle which is judged to be most appropriate to the particular circumstances for the purpose of giving a true and fair view has been selected.

b. The particular accounting principles adopted by GOK are described below. They have been applied consistently in dealing with items considered material in relation to the Accounts.
   i. The Financial Statements have been prepared based on Cash Basis of Accounting.
   ii. These Accounts have been prepared under the Historical Cost Convention.
   iii. Going Concern Basis of accounting has been adopted in the preparation of the financial statements.

c. The particular accounting policies adopted by GOK are described below. They have been applied consistently in dealing with items considered material in relation to the Accounts.
   i. **Cash Flow Statement**- The Cash Flow Statement follows a direct method for the disclosure of cash movements in the government operating activities.
   ii. **Foreign Exchange Rates-**
      - **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 No3 account to either No1 or No 4, where special rate obtained from ANZ Marketing team 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 No3 Account (USD Account) all transactions were recorded using spot rate.
      - Closing balances for all foreign currencies accounts calculated using the rate on 31 December 2024. The revenue/ loss from change in foreign currency rates have been recognized under sundry revenue/ bank charges.

   iii. **Inventories**- Inventories have been recognized as expense under Consolidated Fund statement and Development Fund Statement based on their source of fund.
   iv. **Events after Reporting Date**- There are no events happening after 31 December 2024 and till the publication of this Annual Account, which has any material impact on the Annual Account.
   v. **Contingent Liabilities and Assets**- The Contingent Liabilities are recognized when GOK has a present obligation (legal or constructive) as a result of past agreements entered by it and there is a probability that an outflow of fund will be required to settle these obligations and where reliable

estimate of the liabilities could be made. Contingent Assets are not recognized. The list of Contingent Liability is given in ***Note 4***.

vi. **Unallocated Revenue**- The funds credited in the development bank account which have not been allocated to any project has been shown under this head 03986 are $22.40 m in 2023 and 6.4m in 2024. Details of the total unallocated for 2024 is provided in the table below:

03986 Unallocated	Payment Vouchers/Actuals2024
3201 Australia Department of Foreign Affairs and Trade	-208,548.28
3202 New Zealand Ministry of Foreign Affairs and Trade	-3,354,022.10
3206 South Pacific Commission, now known as The Pacific Commu	-956.49
3209 South Pacific Regional Environment Programme	-135,927.00
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	-30,377.32
3221 United Nations Children's Fund - Regular Resources	-494,139.07
3226 People's Republic of China	-414,324.54
3229 Food and Agricultural Organization of the United Nations	-38,155.00
3261 Pacific Leprosy Foundation	-14,379.90
3299 Others	-679,042.98
Total	-6,450,425.20

vii. **Investment**- Investments in Northern Trust and Blackrock for Revenue Equalisation Reserve Fund have been valued at market value.

viii. **Revenue Recognition**- Revenues Under Consolidated fund and Development Fund Statement has been recognized on cash basis i.e., as-and-when revenues have been received. The arrear revenues are shown separately in this Notes forming Part of Financial Statements (***Refer Note 3***).

ix. **Land in Fiji**- This investment abroad that have been consistently valued using historical cost i.e., at the price in which it was first acquired. Revaluation is not adopted due to the lack of information regarding Gok's plan for using such investment.

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, this year there is no arrears of revenue provided from line Ministries thus none is being disclosed.

NOTE 4. Details of Contingent Liabilities are as follows:

Details	Currency	This year 2024	Last year 2024	Comments
ANZ Bank (Kiribati) Ltd				
KPF guarantee	AUD	0.00	5,411,450	Under section 10 of CAP 78A (Provident Fund Act 1977), the GoK guarantees to fund any obligations that are unable to be met by the KPF
Visa Business Card Facility	AUD	280,000	280,000	To meet the travelling requirements of the Government Senior Government officials
Total guaranteed loans with ANZ	***AUD***	***280,000***	***5,691,450***	
Kiribati Provident Fund				
Air Kiribati	AUD	0.00	11,584,233	Government guaranteed loan from KPF
Development Bank of Kiribati	AUD	0.00	60,050	Government guaranteed loan from KPF
Total guaranteed loans with KPF	***AUD***	***0.00***	***11,644,283***	
TOTAL CONTINGENT LIABILITIES in AUD		***280,000***	***17,335,733***	

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
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International Monetary Fund				
Promisory Notes	*SDR*	*20,883,635*	*20,883635*	Promisory notes held by Kiribati for the International Monetary Fund
World Bank (a.k.a.IBRD)				
Promisory Notes – On call	SDR	990,000	990,000	Callable capital held by Kiribati for the International Bank for reconstruction and Development
International Development Assocaition				
On call	SDR	54,000	54,000	Callable capital held by Kiribati for the International Development Association
TOTAL CONTINGENT LIABILITIES IN SDR		**21,877,635**	**21,877,635**	

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

Statement of Un-authorized Expenditure As at 31st December 2024 (Schedule CF-I

Ministry	**Ori Budget**	**Rev Budget**	**Actual**	**Balance**
04 KPS	16,522,812.66	16,544,166.66	17,020,880.85	-476,714.19

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

NOTE 6. Suspense Account

The Suspense Account comprises of old unreconciled balances. The opening balance of Suspense Account on 1 January 2024 was $35.38m. During the year 2024, no such old unreconciled balances were identified that means there is no net movement during this financial year. Therefore, the closing balance to be reported will be the 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 7. Consolidated Fund Statement contains a credit amount of AUD 535,320.70 *(previous year AUD 80,083.90 debit)* as a Net Movement of Adjustments during the year. This amount relates to adjustments relating to 2023, entries for which were not done in that year and hence have been done in 2024.

NOTE 8. Development Fund Statement contains a credit amount of AUD $17,145.51 (previous year was zero) as a Net Movement of Adjustments during the year. This amount relates to adjustments relating to 2023, entries for which were not done in that year and hence have been done in 2024.

NOTE 9. The balance carried forward to balance sheet for development fund is less by $6,585.00 that offset the out in the balance carried forward to balance sheet for consolidated fund ($6,858.00). This is system related issue, but that will be rectified once it is fixed.

Figure 1: Out in development fund balance carried forward to balance sheet for FY2024

Description	Schedule	Original Budget 2024 (AUD)	Revised Budget 2024 (AUD)	Actuals 2024 (AUD)	Over/ -Under (AUD)	Actuals 2023 (AUD)	As per performance/Schedule			
							2024	difference (if any)	2023	difference (if any)
SURPLUS/ -DEFICIT FOR THE YEAR	a-b= c	-271,307,531.42	-275,495,444.69	9,365,306.51	-284,860,751.20	-38,718,360.07	9,365,306.51	- 0.00	- 38,718,360.07	0.00
BALANCE BROUGHT FORWARD FROM LAST YEAR	d			91,693,170.83		130,411,530.90	91,693,170.83	-	130,411,530.90	-
NET MOVEMENT OF ADJUSTMENT	e			-17,145.51		0.00	- 17,145.51	-	-	-
BALANCE CARRIED FORWARD TO BALANCE SHEET	c+d+e= f			101,034,746.83		91,693,170.83	101,041,331.83	- 6,585.00	91,693,170.83	0.00

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Accountant General
Ministry of Finance and Economic Development
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Figure 2: Out in consolidated fund balance carried forward to balance sheet

Description	Schedule Reference	Original Budget 2024 (AUD)	Revised Budget 2024 (AUD)	Actuals 2024 (AUD)	Over/ -Under (AUD)	Actuals 2023 (AUD)	As per performance/Schedule 2024	difference (if any)	2023	difference (if any)
SURPLUS/ -DEFICIT FOR THE YEAR	a-b= c	-11,868,547.29	-6,347,797.06	-82,158,220.15	75,810,423.09	5,254,569.76	- 82,158,220.15	- 0.00	5,254,569.76	- 0.00
BALANCE BROUGHT FORWARD FROM LAST YEAR	d			67,963,456.71		62,628,803.05	67,963,456.71	-	62,628,803.05	-
NET MOVEMENT OF ADJUSTMENT	e			-535,320.70		80,083.90	- 535,320.70	-	80,083.90	-
BALANCE CARRIED FORWARD TO BALANCE SHEET	c+d+e = f			-14,723,499.14		67,963,456.71	- 14,730,084.14	6,585.00	67,963,456.71	0.00

NOTE 10. Commemorative Coins lying in the custody of Treasury is $4,122 which has been accounted for in the Balance Sheet under Commemorative Coins FROM under Cash in Hand (Schedule II) and corresponding reserve has been created under Commemorative Coins Reserve.

NOTE 11. Previous year's figures have been reclassified to conform to this year's classification along with other regrouping / rearrangement wherever necessary.

NOTE 12. Management reports provide further detail for consolidated fund, development fund and special fund. Those must be referred for more details on the financial performance for consolidated, development and special fund that are reported in this annual report.

NOTE 13. The principal balance for public debt is adjustment based on SOEMAU record. This means that the closing balance reported in 2023 are no longer reported as principal balance for 2024 as presented below.

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance 2024 (AUD)	Closing balance as reported in 2023	Variance
1988	Asian Development Bank Loan No.724 KIR (SF) equivalent SDR 496,105.53. On lent to Betio Shipyard.Principal repayment over 30 years commencing April 1985 interest free loan, with 1% service charge	$496,105.53	SDR	$39,393.00	-$231,595.07	$270,988.07
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	$574,425.15	SDR	$105,198.00	-$194,584.22	$299,782.22
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	$666,970.06	SDR	$285,818.00	$327,719.74	-$41,901.74

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Accountant General
Ministry of Finance and Economic Development
3 July 2025

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance 2024 (AUD)	Closing balance as reported in 2023	Variance
	years commencing March 1999 interest free loan, with 1% service charge					
1991	Asian Development Bank Loan No.1039 KIR (SF) equivalent SDR 722,000.00. As at 31/12/92 only part draw down. On lent to Development Bank of Kiribati. Principal repayment over 30 years commencing May 2001 interest free loan, with 1% service charge	$722,000.00	SDR	$327,255.00	$297,624.14	$29,630.86
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	$8,932,729.00	$7,972,721.12	$960,007.88
2011	Asian Development Bank Loan No.2718 KIR (SF) purpose is to support road rehabilitation.	$7,621,000.00	SDR	$11,380,947.00	$9,625,718.94	$1,755,228.06
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	$7,572,078.00	$3,661,749.95	$3,910,328.05

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Accountant General
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Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance 2024 (AUD)	Closing balance as reported in 2023	Variance
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	$18,029,289.00	$4,448,746.54	$13,580,542.46
	TOTAL	**$42,279,483.74**		**$46,672,707.00**	**$25,908,101.14**	**$20,764,605.86**

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Schedule I: Cash at Bank

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
No.1 Account	621231	5,492,249.50	29,415,956.76
No.4 Account	621232	17,240,348.33	17,035,610.33
No. 3 Account	621233	7,843,230.88	36,812,783.93
No.5 Account (Kiritimati)	621234	-110,386.69	-188,433.26
No.6 Account (Stabex Fund)	621235	0.00	0.00
EPOS- Outer Island Bank A/C	621237	3,898,529.28	7,207,841.10
Beijing Embassy RMB Bank A/C	621238	716,442.89	268,063.24
Beijing Embassy USD Bank A/C	621239	5,281.14	1,371.81
Other Bank Accounts	621269	5,342,441.25	7,579,159.46
IDBs with BOK Ltd.	621291	39,982,639.27	53,691,308.51
Kiribati High Com Bank	622231	732,730.49	63,435.29
Taipei Mission Bank Account	622232	0.00	0.00
New York Mission Bank Account	622233	-44,763.77	-33,691.40
Total Cash at Bank	**(AUD)**	**$ 81,098,742.57**	**$ 151,853,405.77**

Schedule II: Cash in Hand

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
Commemorative coins	612211	4,122.00	4,122.00
Petty Cash (Domestic)	621211	287,406.90	252,137.92
State Fund	621212	4,258,841.33	4,376,995.48
Total Cash in Hand	**(AUD)**	**$ 4,550,370.23**	**$ 4,633,255.40**

Schedule III: Cash in Transit

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
Betio	11	61.00	0.00
Bikenibeu	14	-330.00	0.00
North Tarawa	19	1,025.00	3,300.00
Abaiang	21	4,610.00	2,500.00
Abemama	22	7,210.00	3,160.00
Aranuka	23	30.00	0.00
Arorae	24	210.00	320.00
Beru	26	0.00	0.00
Butaritari	27	605.00	1,225.00
Maiana	29	295.00	0.00
Makin	30	0.00	1,855.00
Marakei	31	1,210.00	1,380.00
Nikunau	32	320.00	1,160.00
Nonouti	33	985.00	970.00
Onotoa	34	0.00	370.00
Tab North	35	435.00	1,890.00
Tab South	36	1,300.00	450.00
Tamana	37	1,240.00	0.00
North Tarawa	38	235.00	0.00
Tabuaeran (Fanning)	53	145.00	0.00
Teraina (Washington)	54	445.00	0.00
Beijing	61	0.00	0.00
Fiji	62	0.00	0.00
New York	63	0.00	0.00
National (Country Wide)	91	-2,845.00	0.00
Total Cash in Transit(AUD)		**$ 17,186.00**	**$ 18,580.00**

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Accountant General
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Schedule IV: Advances from Consolidated Fund

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
A. OTHER GOVERNMENTS	621411,622411		
B. SPECIAL FUNDS	621412		
C. PUBLIC OFFICERS ADVANCES			
Advances	621270,621273,622270	8,949,855.24	7,986,484.81
Imprest	621271,621287,621288	4,957,630.61	4,290,463.64
Advances to Credit Card Holders	621214	31,461.80	0.00
Standing Imprest	621272,621289	0.00	0.00
Others	621311,622311		
Advance			
TOTAL PUBLIC OFFICERS ADVANCES		13,907,485.85	12,276,948.45
Total Advances from Consolidated Fund	**(AUD)**	**$ 13,938,947.65**	**$ 12,276,948.45**

Schedule V: Receivables (Current)

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
Misc. Clearing A/C	621813	-236,977.83	0.00
Bounced Cheques	621821	834,686.75	841,583.14
Unallocated Cents	621822	29,707.94	32,263.45
Supplier double and Overpayments	621823	199,245.10	192,877.96
Total Receivables (Current)	**(AUD)**	**$ 826,661.96**	**$ 1,066,724.55**

Schedule VI: Investment in RERF

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
RERF	622521	1,600,194,994.09	1,388,908,363.67
622521_V0060000200A- NICAM		*419,036,824.82*	*450,920,789.40*
622521_V0060000204A- Black Rock		*1,181,158,169.27*	*937,987,574.27*
Total Investment in RERF	**(AUD)**	**$ 1,600,194,994.09**	**$ 1,388,908,363.67**

Schedule VII: Other Investment

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 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	252,326,151.80	163,538,381.22
Escrow Investment (Fiji land purchase)	622524	9,300,180.00	9,300,180.00
Total Other Investment	**(AUD)**	**$ 261,934,959.30**	**$ 173,147,188.72**

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Mr Toromon Metutera
Accountant General
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Schedule VIII: Suspense Account

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 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*
614430_2023- Suspense-2024		*0.00*	*0.00*
Total Suspense Account	**(AUD)**	**$ 35,378,825.59**	**$ 35,378,825.59**

Schedule IX: Payables for Public Officers

As at 31st of December 2024

Details	Code	2024 Amount (AUD	2023 Amount (AUD)
Deceased Native Estate (DNE) Provisions	631421	1,228,739.45	2,104,332.25
631421_ S0058208172A- Kiraua Betero		*630.80*	*0.00*
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*	*0.00*
631421_S005202234A- Iotia Taoaba		*-3,552.78*	*0.00*
631421_S005202235A- Boote Tambwereti		*3,071.75*	*0.00*
631421_S005202236A- Karaitaake Antonio		*1,000.00*	*0.00*
631421_S005202237A- Oteam Uriam DNE		*3,000.00*	*0.00*
631421_S005202239A- Fullname Iaotite Monite		*6,000.00*	*0.00*
631421_S005202240A- Moanataake Beiabure		*40,898.10*	*0.00*
631421_S005202241A- Toanikaba Binoka		*1,541.75*	*0.00*
631421_S005202242A- Itinibara Bwebwenimarawa		*586.89*	*0.00*
631421_S0058000000A- DNE Control Clearing Account		*370,631.90*	*370,631.90*
631421_S0058000010A- Deceased Estates Control		*-791,676.83*	*329,503.39*
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*
631421_S0058006160A- Nawaia Kamoamoa		*800.00*	*800.00*
631421_S0058006162A- Tekaabei Kaoma		*28.70*	*28.70*
631421_S0058006163A- Uabong Kauabanga		*8.75*	*338.75*
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*

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Details	Code	2024 Amount (AUD	2023 Amount (AUD)
631421_S0058006523A- Viane Tekitaa		*910.06*	*910.06*
631421_S0058007225A- Ereata Teriaki		*1,552.71*	*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*
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_S0058008055A- Tongabiri Toromon		*0.00*	*1,000.00*
631421_S0058008056A- Karekeiti Ienraku		*62.50*	*62.50*
631421_S0058008057A- Timata Aukitino		*2,003.24*	*2,003.24*
631421_S0058008060A- Taivete Teioki		*4,500.00*	*4,500.00*
631421_S0058008076A- Timon Anterea		*21,500.00*	*21,500.00*
631421_S0058008080A- Ioane Kanenei		*525.77*	*525.77*
631421_S0058008081A- Kourataake Bwatia		*800.01*	*800.01*
631421_S0058008082A- Tabanea Kauria		*5,305.80*	*5,305.80*
631421_S0058008084A- Maritino Tangitaua		*457.00*	*457.00*
631421_S0058008086A- Teiti Inatio		*4.12*	*4.12*
631421_S0058008089A- Kamaraia Nabiri		*71,630.49*	*72,630.49*
631421_S0058008090A- Tooto Betero		*0.29*	*0.29*
631421_S0058008091A- Atareti Aubeia		*752.64*	*1,152.64*
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 Moanrunga		*1,207.00*	*1,207.00*
631421_S0058008163A- Tabanou Kofe		*20,000.00*	*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*	*0.00*
631421_S0058012058A- Terere Takaa		*-3.00*	*-3.00*
631421_S0058014177A- Iuriano Ainati		*5.36*	*5.36*
631421_S0058020011A- Aneti Nebati		*0.00*	*1,927.50*
631421_S0058020121A- Katetoa Urokana		*16,500.00*	*16,500.00*
631421_S005802217A- Teia Teaitoki		*287.72*	*0.00*
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*

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Details	Code	2024 Amount (AUD	2023 Amount (AUD)
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*
631421_S0058101098A- Boitu Ato		*2,200.00*	*3,000.00*
631421_S0058104510A- Kaitu Teetau		*793.80*	*793.80*
631421_S0058104817A- Taibere Kauriri		*900.00*	*1,600.00*
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		*1,753.20*	*2,053.20*
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*	*230.25*
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 Ieremia		*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*	*1,967.09*
631421_S00581D5751A- Moanikia Bakanimakin		*645.45*	*645.45*
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 Ientaake		*301.10*	*301.10*
631421_S00581D6039A- Tebwaeke Iotua		*2,397.20*	*2,397.20*
631421_S00581D6041A- Inatio Tiotaakee		*91.45*	*91.45*
631421_S00581D6046A- Rairaueana 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*

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Details	Code	2024 Amount (AUD	2023 Amount (AUD)
631421_S00581D6097A- Berente Nanginiborau		*654.11*	*654.11*
631421_S00581D6103A- Tebarae Teitia		*783.57*	*783.57*
631421_S00581D6105A- Etekia Ioobu 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		*209.80*	*209.80*
631421_S00581D6162A- Motina Bareta		*485.30*	*485.30*
631421_S00581D6180A- Tabonoieta Ioane		*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 Ioane		*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*
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*	*9,263.49*
631421_S0058202203A- Timwemwe Rotau		*11,604.55*	*11,604.55*
631421_S0058202206A- Rine Arawata		*1,477.82*	*0.00*
631421_S0058202207A- Iibi Neeti		*967.84*	*0.00*
631421_S0058202208A- Temnai Mariano		*9,713.99*	*0.00*
631421_S0058202210A- Naora Ieremia		*11,150.08*	*0.00*
631421_S0058202211A- Tutu Kaiekieki		*557.22*	*0.00*
631421_S0058202212A- Lua Seve		*2,461.76*	*0.00*
631421_S0058202214A- Tareeti Tebwebwe		*608.50*	*0.00*
631421_S0058202215A- Toromon Takoto		*5,626.10*	*0.00*
631421_S0058202216A- Rimon Baute		*687.86*	*0.00*
631421_S0058202219A- Nei Mwanu		*1,664.13*	*0.00*
631421_S0058202220A- Raea Mariki		*4,151.58*	*0.00*
631421_S0058202221A- Taberannang Teeta Matauea		*4,000.00*	*0.00*
631421_S0058202222A- Tawaia Karibanang		*0.00*	*0.00*
631421_S0058202225A- Tiibwe Tonga Etekia		*3,000.00*	*0.00*
631421_S0058202227A- Tabeko Taukai		*3,000.00*	*0.00*
631421_S0058202228A- Tokarerei Biriwati		*1,496.00*	*0.00*
631421_S0058202231A- Katokanana Kararaua		*2,185.48*	*0.00*
631421_S005820230A- Matakite Tebatei		*187.91*	*0.00*
631421_S0058203184A- Tuiteke Nabuti		*4,000.00*	*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		*3,670.06*	*3,670.06*
631421_S0058208085A- Bwea Taburimai		*2,016.70*	*2,016.70*
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*	*800.00*
631421_S0058208103A- Teia Tiointa		*2,094.80*	*0.00*
631421_S0058208105A- DNE Tioneti Tebati		*8,899.61*	*8,899.61*
631421_S0058208109A- DNE Tamuera Tiira		*657.80*	*1,407.80*

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
631421_S0058208112A- Marae Arawaia		*4,000.00*	*4,000.00*
631421_S0058208115A- Teibiroa Teaitao		*2,700.04*	*2,700.04*
631421_S0058208116A- Obine Maraki		*876.22*	*1,076.22*
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		*14,667.35*	*14,667.35*
631421_S0058208123A- Itibonuea Itibonuea		*1,621.24*	*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_S0058208138A- Boiaki Kabuabwai		*0.00*	*683.81*
631421_S0058208140A- Eritara Kaierua		*118,220.50*	*122,490.50*
631421_S0058208141A- Tatau Tianere		*1,000.00*	*1,000.00*
631421_S0058208142A- Tekuoi Ruteru		*4,500.00*	*4,500.00*
631421_S0058208143A- Rotiari Rubenteiti		*2,390.70*	*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*	*9,267.23*
631421_S0058208149A- Koakoa Kauteari		*2,194.45*	*2,194.45*
631421_S0058208150A- Atanibeia Koria		*3,500.00*	*3,500.00*
631421_S0058208151A- Teitia Teuri		*1,001.69*	*1,001.69*
631421_S0058208152A- Kamarie Tebarea		*401.45*	*401.45*
631421_S0058208153A- Kabwere Tabanga		*0.00*	*1,598.78*
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*	*20,437.12*
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*
631421_S0058208164A- Abera Keebwa		*-200.00*	*-200.00*
631421_S0058208165A- REETATI AIRETI		*35,575.75*	*44,226.75*
631421_S0058208166A- BARAI TITI		*2,000.00*	*2,000.00*
631421_S0058208167A- Teborau Kanikua		*500.00*	*500.00*
631421_S0058208168A- Bateriki Arobati		*1,633.81*	*1,633.81*
631421_S0058208169A- Nakibae Teuatabo		*8,879.94*	*13,320.00*
631421_S0058208170A- Tenrarai Muller		*2,841.05*	*2,841.05*
631421_S0058208171A- Birianga Manga		*1,222.87*	*1,222.87*
631421_S0058208172A- Kiraua Betero		*630.80*	*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		*5,250.81*	*5,250.81*
631421_S0058208179A- Betero TAKEATA		*4,800.00*	*4,800.00*
631421_S0058208180A- Boreere Ieete		*3,000.00*	*3,000.00*
631421_S0058208181A- Tiaon BIRIBO		*0.00*	*1,770.00*
631421_S0058208182A- Kuaba ANTONIO		*5,885.72*	*5,885.72*
631421_S0058208183A- Tebwatau TEITAI		*4,666.60*	*4,666.60*
631421_S0058208184A- Kauongo Iabeta		*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 Ieete		*1,361.91*	*1,361.91*
631421_S0058208192A- Willie Maen		*15,672.53*	*15,672.53*
631421_S0058208193A- Teitiroko Tatonga		*2,130.05*	*4,266.05*
631421_S0058208194A- Kamaua Reubena		*1,696.60*	*1,696.60*
631421_S0058208195A- Maen Ueteri		*1,058.83*	*1,058.83*
631421_S0058208196A- Beiatarawa Tokatati		*3,530.70*	*3,530.70*
631421_S0058208197A- Emosi Temou		*1,000.00*	*1,000.00*

Details	Code	2024 Amount (AUD	2023 Amount (AUD)
631421_S0058208198A- Meetera Mariki		*3,900.00*	*3,900.00*
631421_S00582229A- Betero Timotee		*3,000.00*	*0.00*
631421_S0058412102A- Beia Tearawa		*197.35*	*197.35*
631421_S0058412202A- Teewe Kauea (Ereaatara)		*4,500.00*	*6,000.00*
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*
631421_S0058442254A- Kaitu Temeatu		*367.25*	*367.25*
631421_S0058442350A- Tamoa Temwaka		*149.73*	*149.73*
631421_S0058D00107A- Taratau Babera		*17,594.50*	*17,594.50*
631421_S0058D00142A- Taom Kirata		*10,231.45*	*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*	*9,148.07*
631421_S0058D01110A- Kariita TARATOBWA		*18,775.80*	*18,775.80*
631421_S0058D01129A- Atauea Tiibwere		*216.78*	*216.78*
631421_S0058D01157A- Rotaiti Unikanteata		*0.11*	*605.19*
631421_S0058D01178A- Tawaia Ietimeta		*8,207.85*	*10,943.80*
631421_S0058D015105A- Taraa Teekea		*12,844.00*	*0.00*
631421_S0058D02045A- Ronia Mariko		*14,000.00*	*7,000.00*
631421_S0058D02049A- Babera Tamaroa		*15,311.00*	*0.00*
631421_S0058D02097A- Teburita Tekarawa		*3,048.00*	*3,048.00*
631421_S0058D02198A- Tutaima Mooriti		*12,000.00*	*18,000.00*
631421_S0058D03011A- Takentebura Torua		*18,000.72*	*18,000.72*
631421_S0058D03026A- Takenibeia Atanga		*8,477.93*	*8,477.93*
631421_S0058D03056A- Maeu Kautunteabike		*7,236.03*	*0.00*
631421_S0058D03121A- Kenneth Reue		*10,000.00*	*10,000.00*
631421_S0058D04093A- Rokonteiti Teariki		*12,477.92*	*12,477.92*
631421_S0058D04156- Tenaua Kokoria		*18,000.00*	*0.00*
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		*3,790.00*	*9,800.00*
631421_S0058D05178A- Biita Viane		*4,714.35*	*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		*3,204.88*	*3,204.88*
631421_S0058D05372A- Reta Katuiti		*9,032.00*	*9,032.00*
631421_S0058D06063A- Ratain Taburuea		*18,500.00*	*19,300.00*
631421_S0058D06083A- Longona Marewea		*31,442.56*	*32,242.56*
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		*2,700.00*	*2,700.00*
631421_S0058D07145A- Karakea Otavia		*1,978.40*	*1,978.40*
631421_S0058D07858A- Moamoa Roriki		*2,000.00*	*2,000.00*
631421_S0058D09179A- Teunaia Ieremia		*3,870.71*	*3,870.71*
631421_S0058D09221A- Nanotaake Bobai		*9,659.02*	*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 Reiati		*4,000.00*	*4,000.00*
631421_S0058D10123A- Bio Karekennatu		*4,051.21*	*4,051.21*
631421_S0058D10245A- Titau Uatari		*4,350.83*	*4,550.83*
631421_S0058D11035A- Temataake Anteremo		*3,869.22*	*3,869.22*
631421_S0058D11164A- Bereti Kaino		*1,694.17*	*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*	*0.00*
631421_S0058D15039A- Tiimi Teemeri DNE		*13,200.00*	*0.00*
631421_S0058D15113A- Lisiona Tebau		*15,625.00*	*15,625.00*
631421_S0058D16061A- Tokabwebwe Atanrika		*2,200.00*	*2,200.00*

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Details	Code	2024 Amount (AUD	2023 Amount (AUD)
631421_S0058D16139A- Tito Teabi		*1,200.00*	*2,250.00*
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*	*0.00*
631421_S0058D18126A- Katuroroa Takabea		*0.01*	*0.01*
631421_S0058D20126A- Teun Karaiti		*21,250.00*	*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_S0058D5106A- Shiu-Fung Kam-Ho Ng		*18,171.13*	*0.00*
631421_S0058D75011A- Kirata KOMWENGA		*4,953.90*	*4,953.90*
631421_S0058D77032A- Baabo Mwamwau		*0.00*	*4,951.72*
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*	*0.00*
631421_S0058D93065A- Bere Boraing		*0.03*	*0.03*
631421_S0058D93162A- Tebuti Betero		*2,793.44*	*2,793.44*
631421_S0058D93177A- Autamoe Aukitino		*7,900.00*	*8,500.00*
631421_S0058D93181A- Taring Kourataake		*1,500.00*	*1,500.00*
631421_S0058D95042A- Teraoi Eriata		*-0.07*	*-0.07*
631421_S0058D95132A- Moutu BARAIRAI		*10,485.20*	*10,485.20*
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*	*13,432.50*
631421_S0058D98128A- Burentau Teriboriki		*0.74*	*6,520.48*
631421_S0058D98165A- Taebo Nakibae		*571.22*	*1,142.42*
631421_S0058D99073A- Tiite Takabea		*0.24*	*0.24*
631421_S0058D99102A- Teatata Tabwi		*0.01*	*0.01*
631421_S0058D99134A- Teoti Namoriki		*496.64*	*946.64*
631421_S0058D99148A- Tiobe Tawai		*8,993.38*	*8,993.38*
631421_S005D05107A- Tabwaua Aaran		*26,304.00*	*0.00*
S0058202213A_1- Timon Tekea		*933.87*	*0.00*
S0058D01174A- S0058D01174A DNE iro Raeao Timee		*39,512.88*	*0.00*
S0058D03136A- S0058D03136A DNE iro Tetebano Ituaa		*186.89*	*0.00*
S0058D04190A- S0058D04190A DNE iro Tekoriri Takinoa		*10,107.40*	*0.00*
S0058D06085A- S0058D06085A DNE iro Maria Konono		*2,465.00*	*0.00*
S0058D10108A- S0058D10108A DNE iro Teekawa Katarake		*4,000.00*	*0.00*
S0058D18079A- S0058D18079A DNE iro Tengata ITERAERA		*8,156.30*	*0.00*
Save As You Earn Scheme	631822	0.00	0.00
Salary Allotment Control	631824	1,071.50	1,071.50
Q0057000000A- Salary Allotment Control		*1,071.50*	*1,071.50*
Payment to Associations Clearing Account	631825	25,049.33	23,791.70
4998- ANZ Bank (Kiribati) Ltd		*31,528.25*	*0.00*
5417- Internal Vendor for Payroll		*5,723.38*	*0.00*
K0050000105A- KNUT Overpayment		*-2,966.00*	*0.00*
T0059000002A- Kiribati National Union of Teachers		*-22,758.75*	*12,575.25*
T0059000004A- ACCOUNTING STAFF UNION		*-3,730.00*	*-431.00*
T0059000005A- KIRIBATI NURSING ASSOCIATION		*5,733.45*	*11,647.45*
Total Payables for Public Officers	**(AUD)**	**$ 1,254,860.28**	**$ 2,129,195.45**

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Schedule X: Sundry Deposits and Payables

As at 31st of December 2024

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
Sundry Deposits	631299	6,827,950.53	6,305,427.29
-		*-68,879.56*	*0.00*
2019112- Thomas TEBATEKI TAOABA		*-4,792.25*	*0.00*
GP- General Public		*1,827,729.30*	*0.00*
O0050000010A- Sundry Deposit		*695,404.13*	*687,484.58*
O0050001000A- Kir High Com KPF acc		*-138,121.87*	*-142,840.28*
O0050001001A- Kir High Com Insurance		*-773.43*	*-773.43*
O0050001002A- KHC maintenance (Cakacaka)		*-13,283.02*	*-13,283.02*
O0050006010A- Chief Registrar		*210,197.31*	*567,174.42*
O0050006013A- Sundry Deposit for NY mission		*114,079.31*	*114,079.31*
O0050006014A- KPF clearing		*989,833.96*	*995,122.68*
O0050006039A- No.5 unaccounted credit		*163,751.42*	*163,751.42*
O0050006040A- Security Bond Immigration		*126,258.69*	*126,258.69*
O0050006117A- Bank Agency arrangement		*-7,167,964.57*	*-6,354,692.39*
O0050006152A- Outer island kpf contribution		*35,752.60*	*35,752.60*
O0050006330A- Prior periods Unclaimed Chqs		*1,384,943.34*	*1,384,943.34*
O0050006334A- No1 unidentified Credit		*7,142,806.96*	*7,142,806.96*
O0050006339A- No 5 unidentified Credit		*56,896.28*	*56,896.28*
O0050006341A- No.5 unclaimed cheques		*6,867.47*	*6,867.47*
O0050006342A- Land owners consent fee		*29,250.46*	*29,250.46*
O0050007187A- Overpayment Claims		*219,794.58*	*219,794.58*
O0050007794A- Underpayment Claims		*5,335.30*	*5,335.30*
O0050009988A- Contra Bank Statements		*-24,600.30*	*22,074.94*
O0050009989A- Return of TT funds from ANZ		*211,740.26*	*211,740.26*
O0050009990A- Domaint A/C return fund - ANZ		*414,408.62*	*415,372.92*
O0050201401A- Recurrent uncollected PVs		*147,972.01*	*147,972.01*
O0050201402A- No.4 uncollected PVs		*201,984.36*	*201,984.36*
O0050201701A- Overpayment to suppliers		*-4,331.82*	*-4,331.82*
O0050202301A- Xmas copra deductions		*0.00*	*22,303.29*
O5000000010A- Funds deposited into Missions		*265,690.99*	*264,382.36*
Trade credit and advances	631811	6,203,021.24	3,909,399.80
0001018- Tokannabiri Taati		*0.00*	*490.00*
0006289- Tinian REIHER		*-3,990.00*	*0.00*
0006813- Teairo IOANE		*0.00*	*140.00*
0007325- Aberi IOATA		*-210.00*	*0.00*
0007650- Betero TERARA		*-420.00*	*0.00*
0007694- Rengaua MAMAU		*0.00*	*2,580.00*
0007750- Rokobati TEARO		*700.00*	*958.00*
0007923- Ritite TEKIAU		*-2,240.03*	*90.00*
0010021- Lita Kaoti		*0.00*	*140.00*
0022308- Dr Tinte ITINTEANG		*0.00*	*1,222.26*
0027812- Romano Reo		*0.00*	*140.00*
0029095- Taia Tiiben		*-198.00*	*0.00*
0041008- Bwebwentaai Teekenimatang Kaibeti		*0.00*	*490.00*
0091056 - Tiote Tabutoa		*-330.00*	*0.00*
0091074- Alexander TEABO		*-800.00*	*0.00*
0092059- Naomi BIRIBO		*-2,500.00*	*539.16*
0093022- Rosemary TEKITANGA		*-140.00*	*0.00*
0095034- Atareti Taburuea		*0.00*	*350.00*
0097042- Ioane KARAITI		*0.00*	*70.00*
0098049 - Tauanei Marea		*-2,250.00*	*0.00*
0099054- Taai AROBATI		*-5,952.00*	*0.00*
0099068- Ruute WIRAM		*-350.00*	*0.00*
0099069- Rotina TEBUAKA		*-70.00*	*0.00*
0099076- Raobeia Iete		*-210.00*	*0.00*
0150004- Eretita TIIMI		*-24.00*	*96.00*
0200018- Aileen CLARENCE		*0.00*	*875.00*
0200064- Tenikiata KAMRARATU		*0.00*	*210.00*
0223151- Taara Ribanataake		*0.00*	*140.00*
0410068- Katerati Kabunare		*0.00*	*140.00*
0417067- Ruateki TEKAIARA		*0.00*	*3,360.70*
0417074 - Tebao Awerika		*-2,493.36*	*0.00*

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
0417077- England IUTA		*-3,401.88*	*0.00*
0417085- Tibanga TARATAI		*-1,669.71*	*0.00*
10024- Ena Teeta		*-13,500.00*	*0.00*
10030- Tebuto Uriam		*-298.00*	*0.00*
102- Betio Mini Market		*-517.50*	*0.00*
104- Barry's Kitchen		*-50.00*	*950.00*
10465- Happy Group Catering		*232.75*	*0.00*
105- Perla Enterprises		*-7,040.63*	*525.00*
107- List of Pension Payees as attached		*1,660.00*	*1,660.00*
108- Pay to Others (Names & Bank Details :Pls see Attachment)		*6,264,737.16*	*2,857,331.25*
11067- Rabunaata Antoon		*150.00*	*0.00*
11191- Loli Gosschalk		*1,000.00*	*0.00*
11215- Kanta Tokaire		*490.00*	*0.00*
11270- Internal Medicine Organisation of the Pacific		*-0.17*	*0.00*
11387- Tokomatang Rikitebwa		*-158.25*	*0.00*
12296- MOLBIO DIAGNOSTICS PRIVATE LIMITED		*3,243.42*	*0.00*
1304- Cenpac Marine		*-30.00*	*240.00*
13054- TimeTec Cloud Sdn Bhd (832542-W)		*-75.82*	*0.00*
13074- FLAME ANGEL GROUP		*1,100.00*	*0.00*
1359- New Island Traders		*-9,794.67*	*7,701.33*
1432- PMT Enterprises		*0.00*	*2,700.00*
1490- Plus Enterprises		*3,973.50*	*2,479.50*
1678- Speed Wave		*-276.89*	*1,503.11*
17012001- Taabeta Teakai		*1,115.98*	*0.00*
1705- Marinas Services		*-1,461.63*	*0.00*
17152002- Taiaki Irata		*-2,000.00*	*0.00*
2000143- Sama MORRISON		*-675.96*	*0.00*
2001117- Farran REDFERN		*0.00*	*678.77*
2001155- Riibati KAONGOTAO		*0.00*	*210.00*
2001176- Ruta TEKERAOI		*0.00*	*200.00*
2001177- Taona TIINOA		*-210.00*	*0.00*
2002021- Tereita OROMITA		*0.00*	*1,330.00*
2002221- Tetiro M SEMILOTA		*-1,433.33*	*11,433.33*
2003009- Teitibwebwe ROTITAAKE		*-280.00*	*0.00*
2003082- Marebu FLOOD		*-210.00*	*0.00*
2003140- Tamaroa IENRAKU		*-399.00*	*0.00*
2004141- Toaiauea TOABA		*-58.03*	*0.00*
2004239- Barieti ITAAKEN		*0.00*	*140.00*
2005001- Kaitiro TEBANO		*-420.00*	*0.00*
2005151- Tuana TEKAMANTOA		*0.00*	*2,030.65*
2005193- Saitofi MIKA		*0.00*	*2,852.76*
2005206- Akoia UETERI		*0.00*	*490.00*
2005230- Enoka ARABUA		*0.00*	*140.00*
2005277- Bwebwenteuea AUAMANTEITI		*0.00*	*490.00*
2006157- Tawaia Teingoa		*-280.00*	*-210.00*
2006179- Teauatara TEIA		*-140.00*	*0.00*
2006198- Kaunibwe KAKAMMARI		*-37.50*	*712.50*
2007081 - Kotibwa Maunana		*-24.00*	*96.00*
2007169 - Tumai Timeon		*644.65*	*0.00*
2008037- Maereia Ibeata		*-140.00*	*0.00*
2008085- Mere Temaia		*0.00*	*140.00*
2009035- Temanim RAMEKA		*0.00*	*140.00*
2009071- Tekirara KOORIO		*-490.00*	*0.00*
2009105- Atanraoi UARAI		*-70.00*	*0.00*
2009157- Moataake TAAKAI		*-70.00*	*0.00*
2009185- Teangngang BAREKIAU		*-701.90*	*0.00*
2009282 - Baintaake Ieete		*-24.00*	*96.00*
2009283- Maria ANNAUA		*-24.00*	*96.00*
2010107- Tiamwa TEAIWA		*-1,400.00*	*0.00*
2010119- Berenike TAOM		*-9.60*	*182.40*
2010195- Aberaam Aberaam Tebitaki		*-1,032.00*	*0.00*
2011124- Teuritaake IOANE		*-979.50*	*85.50*
2011161- Gwenda BWEBWENIMEANG		*-490.00*	*0.00*
2011162- Benny TEUEA		*0.00*	*1,233.78*
2012134- Mareta TEIKARAWA		*0.00*	*89.33*
2012153- Bineta KABURORO		*0.00*	*140.00*
2013050- Robite TEAETE		*-1,600.00*	*0.00*

Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
2013061- Kireata MEAUKE		*0.00*	*5,521.60*
2013070- Talatusi ATANIMANE		*0.00*	*577.60*
2013087- Kirikara KORAUA		*-24.00*	*96.00*
2013151- Wanro NGUTU		*0.00*	*579.00*
2013181- Veritaake RIKIAUA		*-210.00*	*0.00*
2013206- Kiritian BATOROMAIO		*-2,000.00*	*0.00*
2013207- Tikataake TORORO		*0.00*	*140.00*
2014027- Eria NAMOUA		*-210.00*	*0.00*
2014063- Aekia TOANRIKI		*-70.00*	*0.00*
2014185- Tawake Eriata Teingira		*-12.00*	*48.00*
2016144- Touakai KAMBATI		*-140.00*	*0.00*
2016147- Vasita Murdoch		*370.00*	*0.00*
2016183- Teniti ARO TAAM		*-3,466.47*	*0.00*
2016195- Katitererei BONOBWATI		*-80.00*	*0.00*
2017001- Nawaia Arawatau		*0.00*	*558.67*
2017102- Lily Kabuaua		*-210.00*	*0.00*
2018012- Iaonibutina TIRINTETAAKE		*-12.00*	*48.00*
2018246- Enita ENOKA ISOPO		*0.00*	*140.00*
2018266- Maritaake IOANE		*0.00*	*490.00*
2018302- Tilila KOEMA TANGITANG		*32.00*	*200.00*
2018326- Angete ATANREREI		*-24.00*	*96.00*
2019152- Bereka BIRIBO		*0.00*	*140.00*
2019156- Tiua Kairo Taniera		*0.00*	*210.00*
2019209- Uota TORUA		*-210.00*	*0.00*
2020011- Moanibou Areke Muller		*0.00*	*140.00*
2020029- Nikuata Teaero		*0.00*	*210.00*
2020033- Meere Kenana		*-12.00*	*48.00*
2022164- Whaykhaan YEETING		*0.00*	*490.00*
2022264- Tewira Iwi		*0.60*	*95.60*
2022284- Tiretia Tiribo		*0.00*	*140.00*
2023026- Teangaontaake Kiatoa		*0.00*	*70.00*
2023055- Kaotitera Rawita		*0.00*	*70.00*
2023057- Ruuta Tito		*48.00*	*188.00*
2026- Dream JPT Services		*-43.75*	*237.50*
2149- Tentanini		*0.00*	*1,996.88*
2169- Hanan Wholesale & Retail		*0.00*	*50,626.80*
232- Vodafone Kiribati		*2,615.07*	*5,403.04*
2343- Island Frontline Enterprises		*8,888.89*	*0.00*
2411- Henicki Enterprises		*-75.00*	*600.00*
2623- Easy Way Enterprises		*-7,987.06*	*0.00*
279- Erotito Enterprise		*20,000.00*	*0.00*
2842- Triple Tee Enterprises		*-17,172.44*	*85,617.96*
2942- Betty Trading		*23,931.16*	*0.00*
3219- Shipping Agencies of Kiribati		*-192.38*	*0.00*
3240- Mary's motel		*-1,874.78*	*0.00*
3305- BNB Store/BNB Enterprises		*13,715.56*	*0.00*
335- Coco Food Service		*-1,187.50*	*0.00*
3444- 10 Kids Services		*-602.20*	*0.00*
3665- Wishing Star Trading		*-944.44*	*7,555.56*
3724- Terminix Trading		*0.00*	*2,975.40*
3942- Mary's and Sons Services		*-5,550.65*	*0.00*
400- Imbo Electrical & Refrigeration Services		*-904.68*	*0.00*
4759- SuperLink Travel		*0.00*	*14,900.00*
4991- Taotin Trading Company Ltd		*-10,355.62*	*0.00*
4997- Butaritari Shipping Company Ltd		*-2,364.45*	*174,835.55*
5006- Koinonia Shipping Line Ltd		*496.89*	*0.00*
5008- Central Pacific producers Limited		*-4,850.00*	*0.00*
5020- Punjas (Kiribati) Ltd		*-31,793.30*	*0.00*
5033- Kiritimati Island Fish Limited		*-143.75*	*2,731.25*
5040- King Holdings Ltd		*-8,660.29*	*98,303.02*
5043- Kiribati Office Equipment Services Ltd		*-4,664.48*	*0.00*
5058- Air Kiribati Limited		*-53,395.20*	*9,872.40*
5065- Speed wave (ISP) Company Ltd		*-890.00*	*0.00*
5077- Taotin Electronics & Motors Company Ltd		*3,771.60*	*1,493.33*
5080- Taotin General Retail Company Ltd		*7,275.09*	*131.54*
5084- Read Pacific Ltd		*-7,788.00*	*5,460.00*
5092- Kiribati National Shipping Line		*2,274.05*	*0.00*

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Ministry of Finance and Economic Development
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Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
5099- TKSS		*0.00*	*768.00*
5102- Fiji National University		*214,583.99*	*0.00*
5106- MAKANS Pte Ltd		*0.00*	*33,989.70*
5112- Robin Pacific Projects Limited		*0.00*	*4,373.81*
5115- Capital Restaurant		*-2.15*	*223.35*
5119- Air Ocean logistics		*9,966.50*	*0.00*
5125- Tamton Electrical Services		*-225.00*	*988.95*
5126- Annett Lafai		*0.00*	*430.00*
514- MMB Enterprise Services(Island Stationery)		*-2,092.84*	*0.00*
5141- Nei Constance Catering		*-617.50*	*0.00*
5150- Ian Ataraoti		*-694.82*	*0.00*
5167- South Austral Pty Ltd		*0.00*	*5,212.40*
5182- Taura n te bong aei		*-1,435.80*	*0.00*
5190- Austrade Pacific Supplies Pty Ltd		*9,966.50*	*24,990.00*
5207- Five Star		*-603.49*	*0.00*
5211- Kiribati & Tuvalu SDA Mission		*-1,270.65*	*0.00*
5223- Aniima Catering		*-300.00*	*0.00*
5224- Goodlife Enterprise		*-810.15*	*952.00*
5243- Kiribati Housing Corporation		*-950.72*	*3,193.34*
5247- KIRIBATI HOUSING CORPORATION HOUSE RENTS		*0.00*	*5,553.00*
5249- KIRIBATI PROVIDENT FUND CONTRIBUTIONS		*-65.64*	*0.00*
5254- AB Tikau (Taba Catering)		*-1,400.00*	*0.00*
528- Taomari Enterprises		*11,000.00*	*0.00*
5296- Bwaera Neeti		*-43,273.70*	*0.00*
5305- Security Catering Sanitizing Services		*-10.08*	*628.32*
5311- Plant and Vehicle Unit		*-5,572.10*	*40,215.14*
5376- Kekemai Contract		*-7.00*	*0.00*
5381- Aneri Ari		*-5.75*	*109.25*
5399- Keanginimakin Shipping		*163.17*	*0.00*
5417- Internal Vendor for Payroll		*14,955.92*	*0.00*
5418- Comtech Trading (Auwaieta Airu Christopher)		*0.00*	*9,500.00*
5428- Oceania Hospital Pte Ltd		*62,238.32*	*0.00*
5429- LMTA Motor Dealers		*-14,319.33*	*82,874.67*
5432- Ludlows		*0.00*	*5,686.36*
5433- Titan Toakai		*-406.25*	*0.00*
5436- Aileen Enterprises		*0.00*	*6,274.69*
5449- Riteti Maninraka		*-406.25*	*0.00*
5502- Cliff Collins		*-1,500.00*	*0.00*
5548- Taotin General Hardware Company Ltd		*-416.36*	*90,830.31*
560- Tarawa Kiribati Security Services (TKSS)		*-1,116.00*	*2,592.00*
5724- USP - Main Account		*10,930.96*	*20,945.40*
5729- David Lambourne		*-1,433.33*	*0.00*
5786- Bwaurim Timerita		*-780.00*	*0.00*
5837- MOEL TRADING		*-1,021.60*	*0.00*
59- Mary's Motel Enterprises		*-23.80*	*129.20*
5900- YCL CENTRE		*622.25*	*0.00*
5942- KUC ICC BETIO		*0.00*	*24,304.97*
5967- Tekaukau Tebiria		*0.00*	*920.00*
60- Tikatai Trading		*-20,533.00*	*24,952.77*
6061- Marina Services		*0.00*	*518.13*
6301- Teekabu Tikai		*-24.00*	*96.00*
6302- Miteti Abete		*-24.00*	*96.00*
6358- Teroote Karianako		*-49.00*	*931.00*
648- KTM Enterprises		*-5,343.75*	*0.00*
6490- Smart Laundry		*-299.57*	*0.00*
6600- Angireti Tiitake		*608.38*	*0.00*
6634- Rutira Ainati		*-901.14*	*0.00*
6661- Postal Bairiki		*-24,268.70*	*0.00*
6662- Postal Betio		*-52,303.79*	*0.00*
674015- Iang Ioera Moamarawa		*0.00*	*175.00*
6749- Taun Biremon		*766.75*	*2,783.50*
6753- Borarau Moataake		*-30.00*	*570.00*
6759- Teiaa Teiaa		*-252.36*	*0.00*
6760- Natan Teiaa		*-252.36*	*0.00*
6774- Baintau Tuana		*-245.20*	*0.00*
6829- Space Gass Pty Ltd		*0.00*	*21,600.00*
6846- Atenemta Tenang		*0.00*	*149.00*

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Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
6886- Kauaba Uatali		*-114.94*	*2,183.81*
6887- Bitarerei Biribo		*-21.68*	*411.82*
*6916- *Kiritimati Independent Committee**		*-6.30*	*0.00*
6917- Tematang Kamarie		*0.00*	*1,140.00*
6920- Maria Printing Services		*-26.25*	*2,721.50*
6940- Maanroite and Bongiti David		*0.00*	*1,320.00*
6954- Slim Price Trading		*-300.00*	*0.00*
6976- Mack Takenikeaki		*-450.00*	*0.00*
6984- Rup Investments Pte Limited		*1,168.75*	*4,210.44*
6986- VinodPatel & Company Limited		*5,415.28*	*5,415.28*
7033- Silison Kiritome		*0.00*	*266.00*
7034- Meteta Burangke (Ariti & Abiete)		*-75.00*	*1,425.00*
7065- Teamita Bareta		*-925.00*	*0.00*
7071- Commonwealth Parliamentary Association		*-334.72*	*32,524.97*
7286- King holding (Kiritimati Island)		*789.00*	*0.00*
7366- Itinikaba Kanoua		*-850.00*	*0.00*
7376- Taake Nakato		*148.00*	*0.00*
74- Banria Gas Station		*-1,438.65*	*2,256.64*
7401- Kabwebwe Tokantetaake		*-178.70*	*0.00*
7435- Bouatetaake Buota		*148.00*	*0.00*
7554- Kiritimati Urban Council (KUC Kiritimati)		*-575.00*	*0.00*
7605- Katarina Kaoma		*-298.00*	*0.00*
769- Angiirin Mini Hardware/Angiriin Enterprises		*-6,172.87*	*10,513.13*
7706- Teaoka Karaiti		*850.00*	*0.00*
7763- Beetua Bokai		*-1,330.00*	*0.00*
79- Takoronga Gas Station		*-1,316.38*	*0.00*
7936- Robin King		*-8,050.00*	*0.00*
8356- Triple Tee Enterprise - Kiritimati Islands (do not use)		*7,611.11*	*0.00*
8450- Iabeta Tuevevi		*-2.75*	*0.00*
8515- Ueen Abaiang		*190.00*	*0.00*
852- Kiribati Ecogineering Constructions		*-19,175.00*	*0.00*
8637- Rutii Biribo		*87.50*	*0.00*
8663- Racer Australia Pty Ltd		*1,792.21*	*0.00*
8784- Teakin Iakoba		*-100.00*	*0.00*
8786- Jacinda Kabure		*-100.00*	*0.00*
908- Pintech		*0.00*	*506.25*
9325- Lectec electrical Services		*-1,311.00*	*0.00*
9841- Tetienarere Maneaba Maiana		*-1,444.86*	*0.00*
9873- Sele Osea		*150.00*	*0.00*
9875- Toupon Biteti		*50.00*	*0.00*
9915- JTS Truck hire		*546.25*	*0.00*
K0050000112A- KOES		*-2,839.56*	*11,948.58*
K0050000114A- Air Kiribati		*-8,537.15*	*0.00*
K0050000143A- LMTA		*-20,000.00*	*0.00*
K0050000146A- Marina's Services		*0.00*	*3,002.69*
L100A007444A- Teekoa Iuta		*-4,621.58*	*0.00*
T6220518- Felomina Rontale		*0.00*	*140.00*
T6220591- Anetaake Utara		*-70.00*	*0.00*
T6220719A- Toromon Titaake		*-1,199.60*	*22,792.40*
T6230024- Tieua Tateanna		*0.00*	*280.00*
T6230045- Lafaga Terimoa		*0.00*	*420.00*
T6230961- Timoa Arawaia Moiwa		*0.00*	*140.00*
KPF (Employer's Contribution)	631823	-1,122,563.15	-497,561.34
-		*1,341,760.73*	*-497,561.34*
0029207- Katarake Moutu		*29.48*	*0.00*
10426- Antonio Anre Anro		*11.96*	*0.00*
10460- Tiibara Borion		*11.96*	*0.00*
10461- Saula Naboreon		*11.96*	*0.00*
10526- Teawaki Karakaua		*164.79*	*0.00*
10528- Bine Tateraka		*172.12*	*0.00*
10529- Matauea Mikaere		*65.64*	*0.00*
108- Pay to Others (Names & Bank Details :Pls see Attachment)		*2,025.90*	*0.00*
4998- ANZ Bank (Kiribati) Ltd		*5,680,522.09*	*0.00*
5249- KIRIBATI PROVIDENT FUND CONTRIBUTIONS		*-8,802,980.02*	*0.00*
5417- Internal Vendor for Payroll		*655,450.59*	*0.00*
7668- Jack Anre		*19.46*	*0.00*

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Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
7729- Winti Teieka		*36.55*	*0.00*
T6231062- Tabauea Mareiti		*104.16*	*0.00*
T6231207- Baretoka Berenato		*29.48*	*0.00*
KHC Rent	631826	47,525.06	30,866.37
Service Charge	631827	63,610.01	54,527.48
Bank Salaries	631828	1,235,748.72	-102,880.58
KPF loan	631829	588,493.46	568,007.32
Kiribati Insurance Corporation	631830	194,045.31	192,890.11
Housing Loans	631831	139,745.23	139,877.72
Linnix Service Charge	631832	42,487.46	52,678.40
Employee's contribn to KPF	631833	1,056,045.98	356,344.75
DBK Loan	631835	-902,581.46	0.00
ANZ Loan	631838	-7,778.02	0.00
Withholding Tax Payables (PAYE)	631841	231,767.50	0.00
-		*193,197.21*	*0.00*
0096090- Melina BENJAMIN		*1.08*	*0.00*
1046- Uriam ueata		*1,358.60*	*0.00*
108- Pay to Others (Names & Bank Details :Pls see Attachment)		*4,714.94*	*0.00*
1090- Hanan Security Services (PSSST)		*3.36*	*0.00*
13316- Ionetitaake Tereke		*243.20*	*0.00*
3104- 5 Stars Enterprises		*27.00*	*0.00*
4090481- Uriam TIMITI		*312.50*	*0.00*
4477- Eco Auto Services		*23.00*	*0.00*
492- Hanan Security Service		*8.28*	*0.00*
5058- Air Kiribati Limited		*135.00*	*0.00*
5224- Goodlife Enterprise		*11.51*	*0.00*
5254- AB Tikau (Taba Catering)		*1.81*	*0.00*
5383- Tererei Tararerei		*268.00*	*0.00*
5413- Bwaretaiti Takirara		*480.00*	*0.00*
5443- Temwanne Tanibarata		*1,600.00*	*0.00*
5446- Teangaurua Karotu		*583.60*	*0.00*
5465- Rootii Tamuera		*272.80*	*0.00*
5476- Andrew Tekanene		*200.00*	*0.00*
5481- Aree Taera		*391.20*	*0.00*
5482- Arobati Etuare		*767.60*	*0.00*
5483- Ata Rataro		*361.60*	*0.00*
5484- Atanimarawa Betero		*480.00*	*0.00*
5485- Auenga Koru		*465.20*	*0.00*
5494- Maneiuta Mauta		*281.60*	*0.00*
5509- Henry Langley		*391.20*	*0.00*
5527- Ioane Tanginako		*820.40*	*0.00*
5530- Ieremia Teekana		*598.40*	*0.00*
5533- Irate Butiaua		*1,497.50*	*0.00*
5543- Kannangaki Kabuati		*198.80*	*0.00*
5566- Kauriri Bitiare		*80.40*	*0.00*
5573- Andrew Tiaon Tekanene		*1,700.00*	*0.00*
5579- Mereri Bateri		*435.60*	*0.00*
5582- Neneia Itaia		*554.00*	*0.00*
5583- Nikotemo Tiaoti		*746.40*	*0.00*
5584- Orivia Tubaera		*604.00*	*0.00*
5589- Robati Kamauti		*539.20*	*0.00*
5600- Taabo Titaka		*1,308.80*	*0.00*
5614- Taie Tawau		*1,027.60*	*0.00*
5615- Takabwebwe Kakiaua		*672.00*	*0.00*
5616- Takirua Raurenti		*539.20*	*0.00*
5621- Tannang Tebatibunga		*317.20*	*0.00*
5623- Tarawariki Boorau		*956.36*	*0.00*
5624- Tataua Rabunataai		*651.12*	*0.00*
5626- Taumaon Rotau		*169.20*	*0.00*
5632- Tebwaka Katangateman		*766.75*	*0.00*
5647- Tetiano Nauma		*1,442.00*	*0.00*
5657- Tiaon Tiare James		*1,849.00*	*0.00*
5658- Tiaoti Tiaon		*3,995.00*	*0.00*
5669- Tumeti Aakai		*50.80*	*0.00*
5670- Wiriam Teeta		*746.40*	*0.00*
5776- Koraubara Burentau Tanre		*539.20*	*0.00*

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Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
5860- Tungaru Security Services		*19.20*	*0.00*
6045- DML Enterprises Security Service		*40.32*	*0.00*
6070- Tione Maen		*302.40*	*0.00*
61- TSS		*126.48*	*0.00*
7123- Elliot Ali		*25.00*	*0.00*
7569- Mirooti Titi		*177.50*	*0.00*
7682- Teatumateataata Ioteba		*42.85*	*0.00*
7929- Tawaia Tooma		*524.40*	*0.00*
7955- Tenang Biriroo		*376.40*	*0.00*
7988- Ionetitaake Tereke (Bitetaake Tereke)		*228.40*	*0.00*
8425- Tebaua Iete Tekanimaeu		*62.54*	*0.00*
908- Pintech		*25.00*	*0.00*
T6220402- Tareimwa Selevale		*376.40*	*0.00*
T6220409- Tebau Utiata		*12.50*	*0.00*
T6220716- Kiriata Katarake		*42.49*	*0.00*
Withholding Tax Payables (Company Tax)	631842	1,061,302.40	0.00
-		*1,037,205.26*	*0.00*
105- Perla Enterprises		*65.63*	*0.00*
1090- Hanan Security Services (PSSST)		*91.18*	*0.00*
12620- Bokewe Tekieru		*7.00*	*0.00*
1304- Cenpac Marine		*30.00*	*0.00*
13076- Oreatetake Aam		*7.50*	*0.00*
1540- Butaritari Shipping		*67.08*	*0.00*
1644- Tungaru Security Service		*19.13*	*0.00*
1705- Marinas Services		*256.82*	*0.00*
2000156- Tebwana TEITENGAUN		*172.00*	*0.00*
2002112- Tebwarutu MATANG TOMINIKO		*7.50*	*0.00*
2006198- Kaunibwe KAKAMMARI		*37.50*	*0.00*
2010227- Biritia TATAUA		*33.50*	*0.00*
2011124- Teuritaake IOANE		*53.25*	*0.00*
2026- Dream JPT Services		*778.71*	*0.00*
232- Vodafone Kiribati		*1,018.42*	*0.00*
2357- Lu's Marine Shipping Services		*3,000.00*	*0.00*
2453- Kenn Enterprises		*230.00*	*0.00*
2623- Easy Way Enterprises		*23.17*	*0.00*
2942- Betty Trading		*50.00*	*0.00*
306- MTE Trading		*42.00*	*0.00*
3090- Mount Systems		*332.20*	*0.00*
3219- Shipping Agencies of Kiribati		*3.75*	*0.00*
3240- Mary's motel		*37.11*	*0.00*
3491- Koil No 2		*0.50*	*0.00*
3498- Buibui & Tiaon Electrical and Mechanical Services		*12.88*	*0.00*
3897- Kiribati Shipping Management & Charter (KSMCS)		*21.80*	*0.00*
3942- Mary's and Sons Services		*272.00*	*0.00*
4101- One Stop Shipping Agency		*191.76*	*0.00*
4178- Mili Trading		*52.63*	*0.00*
4477- Eco Auto Services		*124.25*	*0.00*
4990- Te Atinimarawa .Co. Ltd		*5.00*	*0.00*
5015- Kiribati Oil Company Limited		*0.25*	*0.00*
5030- Ocean Link		*729.93*	*0.00*
5047- Kiribati Seas Company Ltd		*-27.00*	*0.00*
5058- Air Kiribati Limited		*516.20*	*0.00*
5065- Speed wave (ISP) Company Ltd		*70.18*	*0.00*
5080- Taotin General Retail Company Ltd		*20.10*	*0.00*
5145- Speedwave (ISP) Company Ltd		*230.89*	*0.00*
5237- KIRIBATI GREEN ENERGY SOLUTION LIMITED		*32.50*	*0.00*
5254- AB Tikau (Taba Catering)		*50.14*	*0.00*
5311- Plant and Vehicle Unit		*397.41*	*0.00*
5365- Temono Enterprise		*18.75*	*0.00*
5399- Keanginimakin Shipping		*288.10*	*0.00*
5429- LMTA Motor Dealers		*36.75*	*0.00*
5456- Kawan Bairiki		*-25.20*	*0.00*
5466- Broadcasting Publication Authority		*348.70*	*0.00*
5502- Cliff Collins		*75.00*	*0.00*
551- Utirerei Enterprise		*3.50*	*0.00*
5548- Taotin General Hardware Company Ltd		*3,600.00*	*0.00*

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Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
5728- Shipping Agency of Kiribati		*154.77*	*0.00*
5730- Kiribati National shipping Line Limited		*3,000.25*	*0.00*
58- OCEAN LINK LTD		*47.16*	*0.00*
5860- Tungaru Security Services		*205.37*	*0.00*
59- Mary's Motel Enterprises		*17.20*	*0.00*
5991- SilverCross Used Car Dealer and Rental		*11.52*	*0.00*
60- Tikatai Trading		*114.25*	*0.00*
6036- HST Water Delivery		*3.00*	*0.00*
6045- DML Enterprises Security Service		*1,447.59*	*0.00*
61- TSS		*3,569.09*	*0.00*
6174- Te Kaawa ae Boou Construction		*33.00*	*0.00*
6749- Taun Biremon		*31.25*	*0.00*
6881- FOOD & FUEL 24HRS		*1,116.66*	*0.00*
6954- Slim Price Trading		*15.00*	*0.00*
6976- Mack Takenikeaki		*22.50*	*0.00*
7065- Teamita Bareta		*46.25*	*0.00*
7557- Maereta Kairoro		*7.50*	*0.00*
7721- Kiribati Port Authority - Xmas		*142.50*	*0.00*
804- Frigate Bird Resting Cross Village		*87.50*	*0.00*
83- Kiribati Oil Company Ltd		*0.25*	*0.00*
8670- B.O.ONE Contract		*480.27*	*0.00*
9016- Santa Maria Korete Group		*66.50*	*0.00*
K0050000112A- KOES		*67.29*	*0.00*
Withholding Tax Payables (Company Tax- Hotel)	631843	24,107.57	0.00
-		*24,102.82*	*0.00*
3305- BNB Store/BNB Enterprises		*0.25*	*0.00*
4477- Eco Auto Services		*4.50*	*0.00*
Withholding Tax Payables (VAT)	631844	2,867,249.03	0.00
-		*2,739,872.66*	*0.00*
102- Betio Mini Market		*48.75*	*0.00*
1090- Hanan Security Services (PSSST)		*226.80*	*0.00*
1304- Cenpac Marine		*91.25*	*0.00*
1432- PMT Enterprises		*11.50*	*0.00*
1705- Marinas Services		*453.96*	*0.00*
2169- Hanan Wholesale & Retail		*672.67*	*0.00*
232- Vodafone Kiribati		*2,257.04*	*0.00*
2357- Lu's Marine Shipping Services		*7,500.00*	*0.00*
252538- Kiribati Office Equipment Service		*275.53*	*0.00*
2623- Easy Way Enterprises		*117.25*	*0.00*
2682- Tema Cool Services		*11.00*	*0.00*
282- Taotin Electronics & Digital Entertainment		*85.34*	*0.00*
2842- Triple Tee Enterprises		*24.17*	*0.00*
2942- Betty Trading		*54,697.60*	*0.00*
3219- Shipping Agencies of Kiribati		*61.88*	*0.00*
3240- Mary's motel		*54.69*	*0.00*
3665- Wishing Star Trading		*45.69*	*0.00*
3897- Kiribati Shipping Management & Charter (KSMCS)		*286.09*	*0.00*
400- Imbo Electrical & Refrigeration Services		*2,282.66*	*0.00*
4101- One Stop Shipping Agency		*479.42*	*0.00*
4211- Teaoti Kararaua		*790.80*	*0.00*
492- Hanan Security Service		*20.70*	*0.00*
4991- Taotin Trading Company Ltd		*0.04*	*0.00*
5020- Punjas (Kiribati) Ltd		*126.94*	*0.00*
5030- Ocean Link		*1,158.79*	*0.00*
5040- King Holdings Ltd		*2,567.50*	*0.00*
5047- Kiribati Seas Company Ltd		*45.00*	*0.00*
5060- Oceanic Shipping Services & Agency Company Ltd		*19.30*	*0.00*
5065- Speed wave (ISP) Company Ltd		*175.44*	*0.00*
5077- Taotin Electronics & Motors Company Ltd		*3,240.00*	*0.00*
5080- Taotin General Retail Company Ltd		*257.44*	*0.00*
5178- Kiribati Seas		*8.75*	*0.00*
5229- Terry J Edwards Str		*54.90*	*0.00*
5352- Tarawa Shipyard Company Ltd		*41.88*	*0.00*
5399- Keanginimakin Shipping		*1,863.07*	*0.00*
5419- Smith John Corcoran & Buangi Inatoa Corcoran		*21.20*	*0.00*
5429- LMTA Motor Dealers		*123.50*	*0.00*

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Details	Code	2024 Amount (AUD)	2023 Amount (AUD)
5434- LMTA Motor Repair & Maintenance		*303.77*	*0.00*
5436- Aileen Enterprises		*8,741.54*	*0.00*
5481- Aree Taera		*272.80*	*0.00*
5492- Beteero Teiooki		*198.80*	*0.00*
5501- Chris Kiritiano		*1,789.80*	*0.00*
5510- Henry Takabiri		*1,706.63*	*0.00*
5514- Iekaua Ibeatabu		*456.88*	*0.00*
5527- Ioane Tanginako		*509.60*	*0.00*
5528- Ioane Thomas		*951.60*	*0.00*
5531- Iotua Mantaia		*317.20*	*0.00*
5536- Joseph Kanikaiwa		*162.00*	*0.00*
5543- Kannangaki Kabuati		*1,243.20*	*0.00*
5548- Taotin General Hardware Company Ltd		*3,089.23*	*0.00*
5556- Karaimarewe Ieremia		*716.80*	*0.00*
5562- Ruiti Riino (Kaumai family allotment)		*425.20*	*0.00*
5567- Kautunimakin Booata		*1,249.60*	*0.00*
5572- Tokobea Iekimwa		*1,101.60*	*0.00*
5579- Mereri Bateri		*1,063.60*	*0.00*
5580- Mwarii Teeta		*186.00*	*0.00*
5585- Raotibeta Kaireiti		*480.00*	*0.00*
5610- Taarena Moanibura		*450.50*	*0.00*
5615- Takabwebwe Kakiaua		*287.60*	*0.00*
5616- Takirua Raurenti		*761.20*	*0.00*
5617- Tamariti Kautu		*401.38*	*0.00*
5619- Tamwaroo Tebwaia		*287.50*	*0.00*
5623- Tarawariki Boorau		*871.20*	*0.00*
5630- Teberuu Totene		*200.80*	*0.00*
5644- Teroata Bonto		*110.00*	*0.00*
5652- Teweia Ritiata		*938.80*	*0.00*
5660- Timon Etuare		*907.65*	*0.00*
5668- Tulua Timau		*200.80*	*0.00*
5728- Shipping Agency of Kiribati		*57.33*	*0.00*
5794- Kaitiarenga Kuanimarawa		*618.00*	*0.00*
58- OCEAN LINK LTD		*117.88*	*0.00*
5837- MOEL TRADING		*56.84*	*0.00*
5890- Iokati Atuate		*198.80*	*0.00*
59- Mary's Motel Enterprises		*93.75*	*0.00*
5991- SilverCross Used Car Dealer and Rental		*28.81*	*0.00*
60- Tikatai Trading		*2,620.67*	*0.00*
6045- DML Enterprises Security Service		*299.10*	*0.00*
6059- Tarawariki Raurenti		*731.60*	*0.00*
6174- Te Kaawa ae Boou Construction		*9.00*	*0.00*
642- Teaibeti Services		*612.50*	*0.00*
6798- Angiriin Hardware Store		*258.13*	*0.00*
6817- Tamton Kambeia		*1,122.80*	*0.00*
6881- FOOD & FUEL 24HRS		*3,479.74*	*0.00*
*6916- *Kiritimati Independent Committee**		*20.00*	*0.00*
7599- Island Stationary		*29.18*	*0.00*
769- Angiirin Mini Hardware/Angiriin Enterprises		*1,471.22*	*0.00*
7761- Punjas(Kiritimati)LTD		*300.00*	*0.00*
79- Takoronga Gas Station		*716.26*	*0.00*
7955- Tenang Biriroo		*1,288.00*	*0.00*
804- Frigate Bird Resting Cross Village		*218.75*	*0.00*
8139- Urii Kiritamwa		*258.00*	*0.00*
8142- Bauro Tamango		*200.40*	*0.00*
8147- Obetaetom Tiaon		*420.80*	*0.00*
83- Kiribati Oil Company Ltd		*0.25*	*0.00*
8367- Triple Tee Enterprise - Xmas		*38.40*	*0.00*
908- Pintech		*1,149.00*	*0.00*
9739- TTKIDS SERIVCES CUSTOMS BROKER		*77.33*	*0.00*
K0050000139A- KENN Enterprise		*142.50*	*0.00*
K0050000146A- Marina's Services		*159.51*	*0.00*
Rejected Payment Clearing Account	631881	367,043.77	0.00
Trade Creditors Overseas	632211	-5,212.40	0.00
Total Sundry Deposits and Payables (AUD)		**$ 18,912,008.24**	**$ 11,009,577.32**

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Schedule XI: TELMO and POSMO

As at 31st of December 2024

Details		2024 Amount (AUD)	2023 Amount (AUD)
TELMO (Money Transfer)	631211	-94,380.63	-94,380.63
TELMO Salary Clearing	631212	4,268,638.62	6,960,715.83
POSMO (Money Transfer)	631223	3,991,263.18	3,737,887.38
Total TELMO and POSMO	**(AUD)**	**$ 8,165,521.17**	**$ 10,604,222.58**

Schedule XII: Details of RERF (Reserve)

As at 31st of December 2024

TYPES OF INVESTMENT BY MANAGERS	Northern Trust V0060000200A AUD	Blackrock V0060000204A AUD	RERF Total F0070000060A AUD
OPENING MARKET VALUE	**450,920,789.40**	**937,987,574.27**	**1,388,908,363.67**
Contributions	0.00	0.00	0.00
Cash Transfer In	0.00	0.00	0.00
Cash Transfer Out	0.00	0.00	0.00
Cash Redemptions	0.00	-40,667,119.31	-40,667,119.31
Asset Transfer In	0.00	0.00	0.00
Asset Transfer Out	0.00	0.00	0.00
Subscriptions	-39,332,880.69	0.00	-39,332,880.69
Less: Drawdowns	0.00	0.00	0.00
	411,587,908.71	**897,320,454.96**	**1,308,908,363.67**
ADD: INCOME			
Dividend Income	0.00	32,156,347.17	32,156,347.17
Interest Income	0.00	0.00	0.00
Bond Interest Income	11,665,017.65	0.00	11,665,017.65
Cash Interest	-124.40	0.00	-124.40
Other Income	0.00	0.00	0.00
Settlement Variance	0.00	0.00	0.00
Currency Gain/Loss Security Settlement	0.00	0.00	0.00
Currency Gain/Loss on FX Settlement	0.00	0.00	0.00
Currency Gain/Loss on Interest Received	0.00	0.00	0.00
Currency Gain/Loss on Dividend received	0.00	0.00	0.00
Currency Gain/Loss on Tax refund received	0.00	0.00	0.00
Currency Gain/Loss on Margin Variation	0.00	0.00	0.00
Average Gain/Loss on currency disposal	0.00	0.00	0.00
Amortization /Accretion - Bond Interest Income	-452,856.62	0.00	-452,856.62
Realized Gain or loss	-6,615,624.84	15,110,726.96	8,495,102.12
Unrealized Exchange Gain or Loss	116.66	0.00	116.66
Average Currency Gain/Loss	0.00	0.00	0.00
Average Security Gain/Loss	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00
TOTAL INCOME	**4,596,528.45**	**47,267,074.13**	**51,863,602.58**

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LESS: EXPENSES			
Bond withholding tax expense	0.00	0.00	0.00
Management fees	0.00	0.00	0.00
Custodian Fees	1,044,809.44	0.00	1,044,809.44
Tax Expenses	0.00	0.00	0.00
Other Fees	91,865.83	0.00	91,865.83
TOTAL EXPENSES	**1,136,675.27**	**0.00**	**1,136,675.27**
NET INCOME	**3,459,853.18**	**47,267,074.13**	**50,726,927.31**
LESS: OPENING UNREALIZED APP/DEP	-41,943,724.63	271,572,552.12	229,628,827.49
ADD: CLOSING UNREALIZED APP/DEP	-37,954,661.70	508,143,192.30	470,188,530.60
NET GAIN/LOSS ON UNREALIZED APP/DEP	**3,989,062.93**	**236,570,640.18**	**240,559,703.11**
CLOSING MARKET VALUE	**419,036,824.82**	**1,181,158,169.27**	**1,600,194,994.09**

Schedule XIII: Other Funds (Reserves)

As at 31st of December 2024

Funds	Code	2023 Amount (AUD)	2024 Total Credit (Receipts)	2024 Total Debit (Expenses)	2024 Amount (AUD)
Commemorative coins Reserve	631231	4,122.00	1,814.40	-1,814.40	4,122.00
Other Funds - Self Operated Projects	631551	7,586,869.46	12,929,310.71	-13,804,449.54	6,711,730.63
PIPA Trust Fund	631552	3,182,700.00	0.00	0.00	3,182,700.00
Land Equity	632522	8,370,000.00	0.00	0.00	8,370,000.00
SSGA Cash Trust (Street Fund)	632523	163,538,381.22	89,762,913.58	-975,143.00	252,326,151.80
Total Other Funds	**(AUD)**	**$ 182,682,072.68**	**$ 102,694,038.69**	**-$ 14,781,406.94**	**$ 270,594,704.43**

Schedule XIV: Special Funds (Reserves)

As at 31st of December 2024

Details	Code	2023 Amount (AUD	2024 Total Credit (Receipts)	2024 Total Debit (Expenses)	2024 Amount (AUD)
7101-Civil Aviation Special Fund		**565,478.38**	**-31,225.00**	**-142,286.57**	**454,416.81**
Expenses	2	0.00	-5,695.00	-116,756.57	-111,061.57
Special Funds (Reserves)- Civil Aviation Fund	631525	565,478.38	0.00	0.00	565,478.38
7102-Import Levy Fund		**6,961,558.75**	**-5,984,991.24**	**-6,357,542.95**	**6,589,007.04**
Revenue	1	0.00	-5,787,564.44	-82,913.24	5,704,651.20
Expenses	2	0.00	-56,651.14	-6,133,854.05	-6,077,202.91
Special Funds (Reserves)- Import Levy Fund	631523	6,961,558.75	-139,674.06	-139,674.06	6,961,558.75
7103-Highway Authority		**55,809.11**	**-3,400.00**	**-3,400.00**	**55,809.11**
Special Funds (Reserves) - Highway Authority	631526	55,809.11	0.00	0.00	55,809.11
7104-Dai Nippon Causeway		**3,229,027.82**	**-349,264.03**	**-161,796.81**	**3,416,495.04**
Revenue	1	0.00	-339,317.28	-961.88	338,355.40
Expenses	2	0.00	-9,946.75	-160,834.93	-150,888.18
Special Funds (Reserves)- Dai Nippon Causeway Fund	631524	3,229,027.82	0.00	0.00	3,229,027.82
7105-Kaokimange		**1,064,375.30**	**-717,529.64**	**-310,227.30**	**1,471,677.64**
Special Funds (Reserves)- Kaoki Mange Special Fund	631522	1,064,375.30	-716,407.24	-309,104.90	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		**21,092.70**	**-147,900.00**	**-44,937.70**	**124,055.00**
Revenue	1	0.00	-123,180.00	0.00	123,180.00

Details	Code	2023 Amount (AUD)	2024 Total Credit (Receipts)	2024 Total Debit (Expenses)	2024 Amount (AUD)
Expenses	2	0.00	0.00	-20,217.70	-20,217.70
Special Funds (Reserves)- Plant and Vehicles Unit Fund	631521	21,092.70	-24,720.00	-24,720.00	21,092.70
Total Special Funds	**(AUD)**	**12,293,232.91**	**-14,205,969.36**	**-13,991,850.78**	**12,507,351.49**

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Schedule CF-I: Details of Recurrent Expenditure and Revenue (Consolidated Fund)

For the Year Ended 31st of December 2024

MINISTRY	EXPENDITURES					REVENUE				
	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	2024 Orginal Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
A. GENERAL PUBLIC SERVICES										
01 Office of Beretitenti (President)										
0101 Administration	1,423,781.66	1,423,781.66	1,318,731.89	-105,049.77	1,307,982.44	0.00	0.00	0.00	0.00	0.00
0102 State House	342,056.81	342,056.81	327,458.38	-14,598.43	285,220.57				0.00	
0103 Comm. & Relations	116,573.25	116,573.25	105,442.92	-11,130.33	77,877.22				0.00	
0104 Meteorological Division	1,077,210.86	1,096,895.86	1,079,169.94	-17,725.92	764,416.42	0.00	0.00	0.00	0.00	0.00
0105 Strategic Policy	287,109.95	287,109.95	280,051.09	-7,058.86	212,282.10				0.00	
0106 Cabinet Secretariat	248,401.98	248,401.98	239,507.80	-8,894.18	208,932.34				0.00	
01-OB Total	**3,495,134.51**	**3,514,819.51**	**3,350,362.02**	**-164,457.49**	**2,856,711.09**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
02 Public Service Office										
0201 Administration	689,769.67	689,769.67	652,927.02	-36,842.65	584,789.22				0.00	
0202 HRMC	427,254.47	430,004.47	424,461.32	-5,543.15	290,752.19				0.00	
0203 PSPSM	298,166.27	297,316.27	287,882.52	-9,433.75	244,303.01				0.00	
0204 IT/DMR	169,115.21	169,115.21	161,301.05	-7,814.16	120,487.40				0.00	
0205 PSO-ICC	172,206.01	172,206.01	168,648.48	-3,557.53	0.00	0.00	0.00	0.00	0.00	0.00
02-PSO Total	**1,756,511.63**	**1,758,411.63**	**1,695,220.39**	**-63,191.24**	**1,240,331.82**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
06 Ministry of Foreign Affairs and Immigration										
0601 Administration	1,341,911.56	1,341,911.56	1,187,096.59	-154,814.97	1,031,003.68	0.00	0.00	0.00	0.00	0.00
0602 Immigration	570,310.95	570,310.95	546,083.33	-24,227.62	284,379.80	29,490.00	29,490.00	200,525.53	171,035.53	109,206.77
0603 Kiribati High Commission	987,187.84	987,187.84	862,259.92	-124,927.92	782,857.53	750.00	750.00	342.11	-407.89	526.25
0604 Mission in Beijing	797,157.93	797,157.93	678,763.94	-118,393.99	553,908.18				0.00	
0605 Mission in New York	875,282.26	875,282.26	863,090.72	-12,191.54	820,614.47				0.00	
0606 MFAI-Mission in Geneva	607,695.87	607,695.87	0.00	-607,695.87	0.00	0.00	0.00	0.00	0.00	0.00
06-MFAI Total	**5,179,546.41**	**5,179,546.41**	**4,137,294.50**	**-1,042,251.91**	**3,472,763.66**	**30,240.00**	**30,240.00**	**200,867.64**	**170,627.64**	**109,733.02**
07 Ministry of Internal Affairs										

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Mr Toromon Metutera

Accountant General

Ministry of Finance and Economic Development

3 July 2025

MINISTRY	EXPENDITURES					REVENUE				
	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	2024 Orginal Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
0701 Administration & Policy	1,028,612.23	1,028,612.23	938,068.22	-90,544.01	850,901.99	1,000.00	1,000.00	7,035.00	6,035.00	0.00
0702 RPD	858,909.63	854,909.63	808,101.32	-46,808.31	586,538.76	0.00	0.00	0.00	0.00	0.00
0703 Local government	1,880,749.07	1,823,468.07	1,795,421.54	-28,046.53	1,306,214.68	0.00	0.00	0.00	0.00	0.00
0704 CMD	1,222,849.34	1,222,849.34	859,971.20	-362,878.14	420,414.24	2,000.00	2,000.00	50.00	-1,950.00	2,310.00
0705 Election	270,381.15	270,381.15	230,106.85	-40,274.30	22,320.26	0.00	0.00	0.00	0.00	0.00
07-MIA Total	**5,261,501.42**	**5,200,220.42**	**4,631,669.13**	**-568,551.29**	**3,186,389.93**	**3,000.00**	**3,000.00**	**7,085.00**	**4,085.00**	**2,310.00**
09 Maneaba ni Maungatabu (House of Parliament)										
0901 Administration	2,209,242.16	2,229,242.16	2,040,978.32	-188,263.84	1,617,285.68	51,900.00	51,900.00	8,296.58	-43,603.42	7,155.43
0902 Parliament meetings	4,622,312.96	4,602,312.96	4,086,202.04	-516,110.92	4,195,106.93	0.00	0.00	0.00	0.00	0.00
0903 Parliament committees	1,006,734.47	1,006,734.47	864,881.38	-141,853.09	2,452,478.29	0.00	0.00	0.00	0.00	0.00
09-MM Total	**7,838,289.59**	**7,838,289.59**	**6,992,061.74**	**-846,227.85**	**8,264,870.90**	**51,900.00**	**51,900.00**	**8,296.58**	**-43,603.42**	**7,155.43**
11 Kiribati Audit Office										
1101 Administration	475,164.50	487,164.50	422,961.95	-64,202.55	447,587.78	0.00	0.00	0.00	0.00	0.00
1102 Treasury	240,459.12	240,459.12	228,093.84	-12,365.28	171,012.13	0.00	0.00	0.00	0.00	0.00
1103 SOE	172,238.82	172,238.82	156,162.05	-16,076.77	107,500.53	10,000.00	10,000.00	20,500.00	10,500.00	37,441.40
1104 Local government	223,126.89	223,126.89	193,310.37	-29,816.52	138,336.36				0.00	
1105 Project	174,009.04	174,009.04	146,023.06	-27,985.98	70,070.72	3,500.00	3,500.00	15,000.00	11,500.00	7,000.00
1106 IT	66,817.79	66,817.79	65,888.08	-929.71	40,227.70				0.00	
1107 Performance (HR)	115,026.62	103,026.62	81,118.78	-21,907.84	64,389.97				0.00	
11-KAO Total	**1,466,842.78**	**1,466,842.78**	**1,293,558.13**	**-173,284.65**	**1,039,125.19**	**13,500.00**	**13,500.00**	**35,500.00**	**22,000.00**	**44,441.40**
16 Ministry of Information, Communication, and Transport										
1601 Administration	1,450,151.30	1,555,551.30	1,485,026.47	-70,524.83	1,137,421.52	1,912,989.00	1,912,989.00	2,468,692.93	555,703.93	1,347,762.97
1602 Marine	754,665.34	754,665.34	710,171.55	-44,493.79	454,588.37	163,000.00	163,000.00	170,389.60	7,389.60	173,709.56
1603 Navigation	137,703.21	137,703.21	129,492.52	-8,210.69	104,981.14	0.00	0.00	0.00	0.00	0.00
1604 Aviation	503,281.99	503,281.99	446,422.18	-56,859.81	350,510.41	0.00	0.00	0.00	0.00	0.00
1605 Airport services	1,120,667.63	1,015,667.63	1,036,599.49	20,931.86	681,411.71	0.00	0.00	0.00	0.00	0.00
1606 Kiribati post	678,179.15	677,779.15	662,754.44	-15,024.71	478,441.51	367,000.00	367,000.00	545,996.27	178,996.27	365,086.12
1607 Printery	462,790.56	462,790.56	423,215.45	-39,575.11	299,504.57	120,000.00	120,000.00	95,524.11	-24,475.89	99,392.41
1608 Discontinued Tourism	991,973.80	991,973.80	882,349.73	-109,624.07	0.00				0.00	
	0.00	0.00	0.00	0.00	608,883.28				0.00	

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	EXPENDITURES					REVENUE				
	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	2024 Orginal Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
1609 Digital Transformation Office										
16-MICT Total	**6,099,412.98**	**6,099,412.98**	**5,776,031.83**	**-323,381.15**	**4,115,742.51**	**2,562,989.00**	**2,562,989.00**	**3,280,602.91**	**717,613.91**	**1,985,951.06**
20 Ministry of Employment and Human Resources										
2001 Administration	1,120,004.21	1,124,704.21	1,074,114.54	-50,589.67	972,185.20	0.00	0.00	0.00	0.00	0.00
2002 Labour	862,430.32	862,430.32	824,091.55	-38,338.77	559,079.80	700.00	700.00	750.00	50.00	16,680.00
2003 KIT	2,013,815.56	2,014,115.56	1,945,831.63	-68,283.93	2,144,283.82	102,000.00	102,000.00	118,957.00	16,957.00	115,134.90
2004 MTC	3,267,025.90	3,267,025.90	3,051,930.67	-215,095.23	2,407,825.32	155,300.00	155,300.00	191,131.89	35,831.89	183,860.54
2005 FTC				0.00		0.00	0.00	0.00	0.00	0.00
20-MEHR Total	**7,263,275.99**	**7,268,275.99**	**6,895,968.39**	**-372,307.60**	**6,083,374.14**	**258,000.00**	**258,000.00**	**310,838.89**	**52,838.89**	**315,675.44**
21 Ministry of Line and Phoenix Islands Development										
2101 Administration	1,343,620.07	1,343,620.07	1,095,739.64	-247,880.43	983,895.70	40,000.00	40,000.00	158,876.75	118,876.75	87,772.94
2102 Accounts	379,190.05	379,189.55	372,893.89	-6,295.66	289,255.39	0.00	0.00	0.00	0.00	0.00
2103 PWD Construction	1,221,269.88	1,361,269.88	1,306,345.67	-54,924.21	886,343.42	2,000.00	2,000.00	1,730.00	-270.00	2,205.00
2104 Housing	143,670.95	143,670.95	134,911.78	-8,759.17	108,934.68	74,000.00	74,000.00	59,790.34	-14,209.66	68,850.44
2105 Electrical	513,835.27	513,835.27	488,942.03	-24,893.24	373,631.55	510,000.00	510,000.00	699,769.26	189,769.26	687,030.15
2106 Power	504,537.85	494,537.85	436,874.27	-57,663.58	376,574.50	0.00	0.00	0.00	0.00	0.00
2107 IT	167,352.32	137,352.32	119,532.03	-17,820.29	139,901.22	0.00	0.00	0.00	0.00	0.00
2108 Civil	399,702.51	399,702.51	366,524.91	-33,177.60	351,837.87	2,000.00	2,000.00	220.00	-1,780.00	18,023.80
2109 Planning	148,980.20	148,980.20	134,833.45	-14,146.75	104,060.64	0.00	0.00	0.00	0.00	0.00
2110 Solar Salt	282,586.17	232,586.17	172,040.12	-60,546.05	130,509.93	25,000.00	25,000.00	77,224.40	52,224.40	3,885.00
2111 HMM	584,612.02	584,612.02	544,256.40	-40,355.62	432,044.15	60,000.00	60,000.00	28,989.05	-31,010.95	24,003.35
2112 Water	784,602.71	734,602.71	666,714.73	-67,887.98	545,683.70	80,000.00	80,000.00	69,391.93	-10,608.07	88,312.10
2113 Linnix Agency	173,050.75	173,050.75	143,692.37	-29,358.38	93,668.61				0.00	
21-MLPID Total	**6,647,010.75**	**6,647,010.25**	**5,983,301.29**	**-663,708.96**	**4,816,341.36**	**793,000.00**	**793,000.00**	**1,095,991.73**	**302,991.73**	**980,082.78**
76 Leadership Commission										
7601 Administration	406,885.22	423,627.53	334,068.07	-89,559.46	227,647.64	0.00	0.00	0.00	0.00	0.00
7602 Commission	202,375.42	185,633.11	67,245.98	-118,387.13	126,099.96	0.00	0.00	0.00	0.00	0.00
76-LC Total	**609,260.64**	**609,260.64**	**401,314.05**	**-207,946.59**	**353,747.60**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
77 Public Service Commission										
7701 Administration	454,776.29	454,776.29	440,427.25	-14,349.04	392,983.83	0.00	0.00	0.00	0.00	0.00

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	EXPENDITURES					REVENUE				
	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	2024 Orginal Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
77-PSC Total	**454,776.29**	**454,776.29**	**440,427.25**	**-14,349.04**	**392,983.83**	**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	**46,071,562.99**	**46,036,866.49**	**41,597,208.72**	**-4,439,657.77**	**35,822,382.03**	**3,712,629.00**	**3,712,629.00**	**4,939,182.75**	**1,226,553.75**	**3,445,349.13**
B. PUBLIC ORDER AND SAFETY										
03 Judiciary										
0301 High court	904,098.04	878,858.24	846,496.72	-32,361.52	638,633.04	150,000.00	150,000.00	39,592.25	-110,407.75	259,834.71
0302 Magistrates	1,907,174.92	1,806,364.92	1,747,910.09	-58,454.83	1,379,842.68	170,000.00	170,000.00	56,926.75	-113,073.25	113,797.20
0303 Judicial Technical division	1,050,543.29	1,154,543.29	1,039,934.66	-114,608.63	817,885.68	41,200.00	41,200.00	134,688.82	93,488.82	11,936.25
03-Judiciary Total	**3,861,816.25**	**3,839,766.45**	**3,634,341.47**	**-205,424.98**	**2,836,361.40**	**361,200.00**	**361,200.00**	**231,207.82**	**-129,992.18**	**385,568.16**
04 Kiribati Police Services										
0401 Administration	4,490,849.38	4,490,849.38	5,032,054.14	541,204.76	2,927,625.70	60,800.00	60,800.00	91,221.23	30,421.23	68,506.34
0402 Fire	171,673.73	171,673.73	157,335.02	-14,338.71	121,390.68	0.00	0.00	0.00	0.00	0.00
0403 PMU	1,567,837.00	1,567,837.00	1,405,761.29	-162,075.71	1,063,716.10	5,000.00	5,000.00	0.00	-5,000.00	200.00
0404 Crime	1,556,452.68	1,577,581.28	1,570,243.50	-7,337.78	1,181,592.17	0.00	0.00	0.00	0.00	0.00
0405 Law	8,735,999.87	8,736,225.27	8,855,486.90	119,261.63	5,589,981.93	6,250.00	6,250.00	63,246.70	56,996.70	53,984.00
04-KPS Total	**16,522,812.66**	**16,544,166.66**	**17,020,880.85**	**476,714.19**	**10,884,306.58**	**72,050.00**	**72,050.00**	**154,467.93**	**82,417.93**	**122,690.34**
12 Office of The Attorney General (AG)										
1201 Administration	499,172.21	500,672.21	471,670.66	-29,001.55	414,553.55	600.00	600.00	2,437.80	1,837.80	579.80
1202 Civil	318,170.52	318,170.52	289,596.80	-28,573.72	244,824.78	0.00	0.00	0.00	0.00	0.00
1203 Criminal	352,569.91	351,069.91	306,420.08	-44,649.83	258,319.38	0.00	0.00	0.00	0.00	0.00
1204 Drafting	258,280.80	258,280.80	248,424.09	-9,856.71	117,711.93	0.00	0.00	0.00	0.00	0.00
12-OAG Total	**1,428,193.44**	**1,428,193.44**	**1,316,111.63**	**-112,081.81**	**1,035,409.64**	**600.00**	**600.00**	**2,437.80**	**1,837.80**	**579.80**
22 Ministry of Justice										
2201 Administration	919,902.72	937,016.72	891,597.88	-45,418.84	760,690.94	35,000.00	35,000.00	96,276.00	61,276.00	114,965.00
2202 Prison	1,202,977.15	1,200,777.15	1,171,538.08	-29,239.07	945,606.27	0.00	0.00	0.00	0.00	0.00
2203 Civil Registration	436,751.63	436,751.63	390,614.99	-46,136.64	293,982.51	149,500.00	149,500.00	137,383.61	-12,116.39	145,443.05
2204 Office of Human Rights	171,554.21	173,538.21	151,521.87	-22,016.34	92,082.58	0.00	0.00	0.00	0.00	0.00
2205 OPLS	972,453.60	970,969.60	916,937.14	-54,032.46	657,704.83	4,900.00	4,900.00	10,704.00	5,804.00	7,802.60
2206 Xmas- Discontinued	233,618.62	233,318.62	185,062.72	-48,255.90	128,455.79	0.00	0.00	0.00	0.00	0.00
2207 Election- Discontinued	0.00	0.00	0.00	0.00	0.00				0.00	

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	EXPENDITURES					REVENUE				
	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	2024 Orginal Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
2208 Discontinued Customs	0.00	0.00	0.00	0.00	0.00				0.00	
22-MOJ Total	**3,937,257.93**	**3,952,371.93**	**3,707,272.68**	**-245,099.25**	**2,878,522.92**	**189,400.00**	**189,400.00**	**244,363.61**	**54,963.61**	**268,210.65**
B. PUBLIC ORDER AND SAFETY TOTAL	**25,750,080.28**	**25,764,498.48**	**25,678,606.63**	**-85,891.85**	**17,634,600.54**	**623,250.00**	**623,250.00**	**632,477.16**	**9,227.16**	**777,048.95**
C. ECONOMIC AFFAIRS										
10 Ministry of Tourism, Commerce, Industry and Co-operatives										
1001 Administration	1,203,972.03	1,313,209.53	1,274,893.73	-38,315.80	965,065.74	0.00	0.00	0.00	0.00	0.00
1002 BRC	766,767.23	725,024.76	691,341.63	-33,683.13	552,845.11	51,300.00	51,300.00	105,236.30	53,936.30	120,750.66
1003 BPC	902,128.58	874,170.06	847,083.58	-27,086.48	685,897.83	14,918.50	14,918.50	47,656.16	32,737.66	11,256.15
1004 Kiritimati (Christmas)	387,895.86	368,208.36	343,532.28	-24,676.08	294,537.46	0.00	0.00	0.00	0.00	0.00
1005 Tourism	703,531.94	683,682.93	655,037.83	-28,645.10	510,841.31	0.00	0.00	0.00	0.00	0.00
10-MTCIC Total	**3,964,295.64**	**3,964,295.64**	**3,811,889.05**	**-152,406.59**	**3,009,187.45**	**66,218.50**	**66,218.50**	**152,892.46**	**86,673.96**	**132,006.81**
13 Ministry of Fisheries and Marine Resources Development										
1301 Administration	1,397,839.73	1,400,799.73	1,364,270.90	-36,528.83	1,156,171.84	0.00	0.00	0.00	0.00	0.00
1302 Planning & Development	239,562.08	239,562.08	228,148.04	-11,414.04	149,956.09	0.00	0.00	0.00	0.00	0.00
1303 Coastal fisheries	2,496,315.66	2,496,355.66	2,453,581.31	-42,774.35	1,793,969.27	10,585,000.00	10,585,000.00	226,122.10	-10,358,877.90	133,007.90
1304 Licencing & Compliance	674,977.56	680,577.56	644,031.42	-36,546.14	475,146.40	219,654,164.15	219,654,164.15	209,635,549.39	-10,018,614.76	212,148,647.49
1305 GEO Science	348,760.73	343,160.73	312,044.54	-31,116.19	253,734.79	10,000.00	10,000.00	17,970.36	7,970.36	9,135.37
1306 Seafood verification	395,078.43	395,078.43	358,449.79	-36,628.64	284,512.61	20,000.00	20,000.00	6,611.60	-13,388.40	0.00
1307 ICT	133,895.39	130,895.39	113,899.16	-16,996.23	104,404.65	0.00	0.00	0.00	0.00	0.00
13-MFMRD Total	**5,686,429.58**	**5,686,429.58**	**5,474,425.16**	**-212,004.42**	**4,217,895.65**	**230,269,164.15**	**230,269,164.15**	**209,886,253.45**	**-20,382,910.70**	**212,290,790.76**
17 Ministry of Finance and Economic Development										
1701 Administration	1,445,559.77	1,751,559.77	1,656,901.06	-94,658.71	1,295,688.98	0.00	5,810,000.00	0.00	-5,810,000.00	16,137,330.00
1702 Treasury	2,230,107.11	2,230,672.11	2,211,740.23	-18,931.88	1,586,430.58	4,168,537.00	4,168,537.00	10,283,489.18	6,114,952.18	21,586,715.28
1703 Internal Audit	181,289.47	180,724.47	178,852.74	-1,871.73	111,156.07	0.00	0.00	0.00	0.00	0.00
1704 NEPO	608,080.63	608,080.63	598,124.46	-9,956.17	442,774.48	80,000,000.00	80,000,000.00	0.00	-80,000,000.00	0.00
1705 Tax	828,608.99	830,094.64	806,841.35	-23,253.29	533,524.91	80,666,046.00	80,666,046.00	92,709,404.46	12,043,358.46	56,343,621.51
1706 NSO	364,438.24	358,199.24	329,371.38	-28,827.86	198,478.38	0.00	0.00	0.00	0.00	0.00
1707 IT	244,680.45	244,680.45	237,836.42	-6,844.03	154,905.34	0.00	0.00	0.00	0.00	0.00

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	EXPENDITURES					REVENUE				
	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	2024 Orginal Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
1708 CPU	156,567.22	156,567.22	154,485.85	-2,081.37	114,644.66	0.00	0.00	0.00	0.00	0.00
1709 Customs	1,142,434.76	1,142,434.76	1,130,148.80	-12,285.96	756,147.04	55,781.00	55,781.00	416,830.91	361,049.91	21,162,499.31
1710 KFSU				0.00		0.00	0.00	0.00	0.00	0.00
17-MFED Total	**7,201,766.64**	**7,503,013.29**	**7,304,302.29**	**-198,711.00**	**5,193,750.44**	**164,890,364.00**	**170,700,364.00**	**103,409,724.55**	**-67,290,639.45**	**115,230,166.10**
19 Ministry of Infrastructure and Sustainable Energy										
1901 Administration	1,504,898.29	1,505,690.29	1,288,401.36	-217,288.93	1,186,986.79	1,000.00	1,000.00	2,202.80	1,202.80	3,488.65
1902 Energy planning	455,335.70	455,335.70	405,777.92	-49,557.78	227,530.92	10,127.00	10,127.00	12,878.20	2,751.20	4,859.00
1903 Electricity	17,480.77	17,480.77	17,180.00	-300.77	14,020.88	0.00	0.00	0.00	0.00	0.00
1904 Engineering	9,426.00	9,226.00	5,833.82	-3,392.18	6,226.50				0.00	
1905 Construction	1,185,297.39	1,185,297.39	1,138,415.89	-46,881.50	886,759.13	0.00	0.00	0.00	0.00	0.00
1906 Water & Sanitation	938,321.44	938,321.44	818,568.03	-119,753.41	536,216.03	0.00	0.00	0.00	0.00	0.00
1907 Quality control	377,917.59	377,917.59	344,787.77	-33,129.82	154,975.71	15,000.00	15,000.00	37,217.57	22,217.57	24,570.53
1908 Architecture	195,126.23	195,126.23	161,452.85	-33,673.38	130,922.49	50,000.00	50,000.00	46,290.04	-3,709.96	1,916.00
1909 Civil Engineering	1,010,465.53	1,009,873.53	920,632.41	-89,241.12	677,194.52	10,000.00	10,000.00	2,944.30	-7,055.70	10,388.00
1910 Costs & Planning	212,415.28	212,415.28	156,886.95	-55,528.33	126,911.58	0.00	0.00	0.00	0.00	0.00
19-MISE Total	**5,906,684.22**	**5,906,684.22**	**5,257,937.00**	**-648,747.22**	**3,947,744.55**	**86,127.00**	**86,127.00**	**101,532.91**	**15,405.91**	**45,222.18**
C. ECONOMIC AFFAIRS TOTAL	**22,759,176.08**	**23,060,422.73**	**21,848,553.50**	**-1,211,869.23**	**16,368,578.09**	**395,311,873.65**	**401,121,873.65**	**313,550,403.37**	**-87,571,470.28**	**327,698,185.85**
D. ENVIRONMENTAL PROTECTION										
08 Ministry of Environment Land and Agricultural Development										
0801 Administration	1,174,137.57	1,129,886.57	1,082,076.57	-47,810.00	1,021,170.81	0.00	0.00	0.00	0.00	0.00
0802 ECD	1,340,201.83	1,415,003.83	1,370,031.43	-44,972.40	919,401.22	16,300.00	16,300.00	54,025.46	37,725.46	30,223.35
0803 Lands	1,618,906.42	1,713,836.34	1,656,446.68	-57,389.66	1,190,121.79	530,000.00	530,000.00	604,786.39	74,786.39	351,661.32
0804 Agriculture	2,291,305.01	2,167,447.01	2,110,266.84	-57,180.17	1,595,919.39	75,000.00	75,000.00	63,910.15	-11,089.85	43,337.70
08-MELAD Total	**6,424,550.83**	**6,426,173.75**	**6,218,821.52**	**-207,352.23**	**4,726,613.21**	**621,300.00**	**621,300.00**	**722,722.00**	**101,422.00**	**425,222.37**
D. ENVIRONMENTAL PROTECTION TOTAL	**6,424,550.83**	**6,426,173.75**	**6,218,821.52**	**-207,352.23**	**4,726,613.21**	**621,300.00**	**621,300.00**	**722,722.00**	**101,422.00**	**425,222.37**
E. HEALTH										
14 Ministry of Health and Medical Services										
1401 Administration	4,610,965.30	4,613,749.90	4,612,857.49	-892.41	4,776,866.00	90,700.00	90,700.00	241,199.15	150,499.15	119,717.28
1402 Support	3,452,210.61	3,452,210.61	3,449,118.98	-3,091.63	2,621,012.84	0.00	0.00	0.00	0.00	0.00

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	EXPENDITURES					REVENUE				
	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	2024 Orginal Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
1403 Public Health	1,873,023.60	1,878,287.60	1,874,961.65	-3,325.95	1,094,238.13	0.00	0.00	0.00	0.00	0.00
1404 Curative	4,437,565.37	4,437,785.37	4,436,016.81	-1,768.56	2,929,395.64	0.00	0.00	0.00	0.00	0.00
1405 Laboratory	983,699.20	983,699.20	981,793.25	-1,905.95	773,255.96	0.00	0.00	0.00	0.00	0.00
1406 Radiology	450,306.50	450,306.50	438,457.09	-11,849.41	341,836.83	0.00	0.00	0.00	0.00	0.00
1407 Pharmacy	3,183,463.62	3,183,463.62	3,181,159.77	-2,303.85	2,937,776.38	0.00	0.00	0.00	0.00	0.00
1408 Rehabilitation	559,369.48	559,369.48	555,890.07	-3,479.41	413,016.60	0.00	0.00	0.00	0.00	0.00
1409 Dental Clinic	782,638.23	782,638.23	782,217.74	-420.49	789,341.75	2,600.00	2,600.00	6,464.60	3,864.60	3,310.80
1410 Nursing services	12,271,085.03	12,275,411.43	12,265,523.79	-9,887.64	8,976,442.37	0.00	0.00	0.00	0.00	0.00
1411 Linnix Health Services	1,798,090.32	1,798,090.32	1,747,445.18	-50,645.14	1,283,951.44	0.00	0.00	0.00	0.00	0.00
1412 Southern Kiribati Hospital	1,311,736.09	1,309,236.09	1,309,236.09	0.00	966,451.91	0.00	0.00	0.00	0.00	0.00
1413 Health Information	391,454.29	391,454.29	391,452.85	-1.44	231,881.76	0.00	0.00	0.00	0.00	0.00
1414 Mental Hospital	880,292.95	880,157.95	848,574.22	-31,583.73	0.00	0.00	0.00	0.00	0.00	0.00
14-MHMS Total	**36,985,900.59**	**36,995,860.59**	**36,874,704.98**	**-121,155.61**	**28,135,467.61**	**93,300.00**	**93,300.00**	**247,663.75**	**154,363.75**	**123,028.08**
E. HEALTH TOTAL	**36,985,900.59**	**36,995,860.59**	**36,874,704.98**	**-121,155.61**	**28,135,467.61**	**93,300.00**	**93,300.00**	**247,663.75**	**154,363.75**	**123,028.08**
F. EDUCATION										
15 Ministry of Education										
1501 Administration	2,655,409.18	2,664,440.18	2,663,193.41	-1,246.77	2,150,277.04	160,000.00	160,000.00	439,575.38	279,575.38	352,100.36
1502 Primary	19,780,346.05	19,780,315.05	20,203,133.24	422,818.19	13,840,578.48	109,000.00	109,000.00	146,661.40	37,661.40	114,298.00
1503 Junior Secondary Sch	12,264,083.34	12,264,083.34	12,285,185.24	21,101.90	8,847,330.33	0.00	0.00	0.00	0.00	0.00
1504 PPD & TR	172,121.28	172,121.28	157,664.26	-14,457.02	104,107.48				0.00	
1505 Teabike College	1,599,679.19	1,599,679.19	1,528,540.89	-71,138.30	1,233,838.98	0.00	0.00	0.00	0.00	0.00
1506 KTC	1,969,824.72	2,009,824.72	1,900,104.70	-109,720.02	1,562,471.39	0.00	0.00	0.00	0.00	0.00
1507 Exams	739,337.97	739,337.97	674,931.71	-64,406.26	630,176.76	27,000.00	27,000.00	8,645.00	-18,355.00	7,300.00
1508 CDRC	912,313.55	912,313.55	832,801.44	-79,512.11	675,223.22	0.00	0.00	0.00	0.00	0.00
1509 Library & Archive	577,158.70	577,958.70	552,645.78	-25,312.92	394,705.68	20,100.00	20,100.00	18,648.70	-1,451.30	16,405.55
1510 SSS	4,240,047.48	4,240,047.48	4,169,826.10	-70,221.38	2,854,682.68	0.00	0.00	0.00	0.00	0.00
1511 FMU	630,076.25	625,713.75	553,502.89	-72,210.86	463,165.70				0.00	
1512 Statistics & IT	310,188.50	310,188.50	237,043.82	-73,144.68	252,383.63				0.00	
1513 KGV&EBS	2,520,296.34	2,520,296.34	2,500,434.91	-19,861.43	2,491,661.60	0.00	0.00	0.00	0.00	0.00
1514 KQA	62,540.19	62,540.19	31,044.15	-31,496.04	42,917.87				0.00	
1515 ECCE	663,538.97	663,733.97	646,189.51	-17,544.46	427,063.07				0.00	
1516 MOE-LPSSS	995,024.30	995,024.30	873,822.35	-121,201.95	0.00	0.00	0.00	0.00	0.00	0.00
15-MOE Total	**50,091,986.01**	**50,137,618.51**	**49,810,064.40**	**-327,554.11**	**35,970,583.91**	**316,100.00**	**316,100.00**	**613,530.48**	**297,430.48**	**490,103.91**
F. EDUCATION TOTAL	**50,091,986.01**	**50,137,618.51**	**49,810,064.40**	**-327,554.11**	**35,970,583.91**	**316,100.00**	**316,100.00**	**613,530.48**	**297,430.48**	**490,103.91**
G. SOCIAL PROTECTION										

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	EXPENDITURES					REVENUE				
	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	2024 Orginal Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
18 Ministry of Women, Youth, Sports and Social affairs										
1801 Administration	1,662,181.37	1,732,023.90	1,517,710.98	-214,312.92	1,205,836.86	0.00	0.00	0.00	0.00	0.00
1802 Sport	166,637.26	154,491.73	142,839.07	-11,652.66	140,086.90	28,450.00	28,450.00	45,227.80	16,777.80	17,381.50
1803 Social Welfare	381,794.84	380,497.84	354,795.42	-25,702.42	243,146.38	0.00	0.00	0.00	0.00	0.00
1804 Youth	167,051.22	137,401.22	107,802.12	-29,599.10	84,548.82				0.00	
1805 Women	229,015.47	223,615.47	205,128.80	-18,486.67	141,368.58				0.00	
1806 NGO	100,179.26	83,829.26	75,112.67	-8,716.59	51,817.28	0.00	0.00	0.00	0.00	0.00
1807 Disability	99,420.10	94,420.10	80,025.11	-14,394.99	49,015.57	0.00	0.00	0.00	0.00	0.00
18-MWYSSA Total	**2,806,279.52**	**2,806,279.52**	**2,483,414.17**	**-322,865.35**	**1,915,820.39**	**28,450.00**	**28,450.00**	**45,227.80**	**16,777.80**	**17,381.50**
G. SOCIAL PROTECTION TOTAL	**2,806,279.52**	**2,806,279.52**	**2,483,414.17**	**-322,865.35**	**1,915,820.39**	**28,450.00**	**28,450.00**	**45,227.80**	**16,777.80**	**17,381.50**
TOTAL EXPENSES	**190,889,536.30**	**191,227,720.07**	**184,511,373.92**	**-6,716,346.15**	**140,574,045.78**					
	Total Tax Revenue					**80,721,827.00**	**80,721,827.00**	**93,126,235.37**	**12,404,408.37**	**77,506,120.82**
	Total Revenue from Fishing License and Fishing Related Activities					**230,269,164.15**	**230,269,164.15**	**209,886,253.45**	**-20,382,910.70**	**212,290,790.76**
	Total Other Fees, Fines, Penalties and Licenses					**84,917,374.50**	**84,917,374.50**	**6,659,935.94**	**-78,257,438.56**	**4,668,940.37**
	Total Other Revenue					**4,798,537.00**	**10,608,537.00**	**11,078,782.55**	**470,245.55**	**38,510,467.84**
TOTAL REVENUE						**400,706,902.65**	**406,516,902.65**	**320,751,207.31**	**-85,765,695.34**	**332,976,319.79**

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Schedule CF-II: Statement of Public Debt

For the Year Ended 31st of December 2024

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance 2024 (AUD)	Budget Amount (AUD)	Revised Amount (AUD)	Repayment 2024 (AUD)	Variance (AUD)	Closing Balance 2024 (AUD)	Repayment 2023 (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	$496,105.53	SDR	$39,393.00	$40,432.00	$40,432.00	$60,461.20	-$20,029.20	-$21,068.20	$312,782.36
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	$574,425.15	SDR	$105,198.00	$44,039.00	$44,039.00	$46,836.69	-$2,797.69	$58,361.31	$23,874.75
1990	Asian Development Bank Loan No.922 KIR (SF) equivalent SDR 666,970.06 on lent to PUB for Power Distribution Principal repayment over 30 years commencing March 1999 interest free loan, with 1% service charge	$666,970.06	SDR	$285,818.00	$61,142.00	$61,142.00	$60,218.51	$923.49	$225,599.50	$36,294.66
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	$327,255.00	$51,527.00	$51,527.00	$52,008.55	-$481.55	$275,246.45	$53,778.45

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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	$8,932,729.00	$697,958.00	$697,958.00	$736,294.92	-$38,336.92	$8,196,434.08	$630,574.93
2011	Asian Development Bank Loan No.2718 KIR (SF) purpose is to support road rehabilitation.	$7,621,000.00	SDR	$11,380,947.00	$805,030.00	$805,030.00	$792,872.46	$12,157.54	$10,588,074.54	$880,855.83
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	$7,572,078.00	$470,511.00	$470,511.00	$494,115.01	-$23,604.01	$7,077,962.99	$0.00
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	$18,029,289.00	$1,151,053.00	$1,151,053.00	$1,139,000.93	$12,052.07	$16,890,288.07	$12,747,967.02
	TOTAL	**$42,279,483.74**		**$46,672,707.00**	**$3,321,692.00**	**$3,321,692.00**	**$ 3,381,808.26**	**-$60,116.26**	**$43,290,898.74**	**$14,686,128.00**

Schedule CF-III: Subsidy Paid

For the Year Ended 31st of December 2024

Description	GL Code	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
Fuel Subsidy	251111	1,800,000.00	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	1,000,000.00	1,000,000.00	178,941.19	-821,058.81	243,261.00

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Description	GL Code	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
CSO Payments to SOEs (Others)	251119	10,000,000.00	12,059,192.10	12,020,126.71	-39,065.39	6,769,616.76
Subsidy for Xmas Air Services	251122	5,179,324.45	5,497,859.51	5,445,109.16	-52,750.35	2,323,542.23
Subsidy for Schools	251125	4,918,811.75	6,524,411.75	6,493,897.66	-30,514.09	6,302,275.23
Allowances-Pocket money for KTC students	251126	436,800.00	396,800.00	306,672.30	-90,127.70	361,057.17
Allowances for MTC, KIT and SONH students	251127	443,624.00	443,539.00	325,092.81	-118,446.19	429,055.35
School for Special Needs Child	251128	150,000.00	150,000.00	150,000.00	0.00	102,376.00
Ferry Services to Remote Islands	251129	22,757.00	0.00	0.00	0.00	22,757.00
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	2,504,167.50	2,471,060.39	-33,107.11	2,236,885.81
Total Subsidies Paid	**(AUD)**	**$ 26,701,317.20**	**$ 28,825,969.86**	**$ 27,640,900.22**	**-$ 1,185,069.64**	**$ 19,040,826.55**

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Schedule CF-IV: Grants Paid

For the Year Ended 31st of December 2024

Description	GL Code	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
Grant- Secondary Mission Schools	263112	3,931,403.20	5,131,403.20	5,037,709.93	-93,693.27	3,630,108.03
Support Grant (Local Government)	263120	4,554,664.00	4,666,182.00	5,008,563.37	342,381.37	4,771,335.67
Local Council Grant	263121	180,686.00	153,206.00	153,204.00	-2.00	152,884.00
Voluntary. Org. Grants	263122	12,000.00	12,000.00	11,443.96	-556.04	9,904.20
Sports Subsidy	263131	10,000.00	10,000.00	10,000.00	0.00	0.00
Total Grants Paid	**(AUD)**	**$ 8,688,753.20**	**$ 9,972,791.20**	**$ 10,220,921.26**	**$ 248,130.06**	**$ 8,564,231.90**

Schedule CF-V: Social Benefits and Assistance

For the Year Ended 31st of December 2024

Description	GL Code	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
Pensions	271111	97,200.00	97,200.00	63,010.00	-34,190.00	74,400.00
Unemployment Benefits	272111	0.00	0.00	0.00	0.00	0.00
Disability Support Allowance	272120	2,386,399.00	2,706,399.00	2,513,683.80	-192,715.20	2,692,488.66
Senior Citizens Benefits	272130	23,000,000.00	22,680,000.00	21,871,086.63	-808,913.37	22,384,533.89
Education related Social Assistance	272140	0.00	0.00	0.00	0.00	0.00
School stationery for Primary and JSS students	272141	1,385,577.41	885,577.41	708,474.87	-177,102.54	950,525.65
In-Country Tertiary Support (Local)	272142	2,131,200.00	825,600.00	816,206.65	-9,393.35	310,410.64
Tertiary Scholarships Overseas	272143	0.00	0.00	0.00	0.00	0.00
Copra Price Subsidy	272150	0.00	0.00	0.00	0.00	0.00
Total Social Benefits and Assistance	**(AUD)**	**$ 29,000,376.41**	**$ 27,194,776.41**	**$ 25,972,461.95**	**-$ 1,222,314.46**	**$ 26,412,358.84**

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Schedule CF-VI: Other Statutory Payments

For the Year Ended 31st of December 2024

Description	GL Code	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
Compensation - court order	282111	82,643.26	147,932.58	145,678.21	-2,254.37	25,000.00
Bank Charges	282112	913,000.00	607,000.00	776,087.09	169,087.09	815,367.72
Commission of enquiry	282113	0.00	0.00	0.00	0.00	483,729.06
Contingencies	282115	0.00	0.00	0.00	0.00	3,078.09
Total Other Statutory Payments	**(AUD)**	**$ 995,643.26**	**$ 754,932.58**	**$ 921,765.30**	**$ 166,832.72**	**$ 1,327,174.87**

Schedule CF-VII: Other Expenses Not Elsewhere Classified

For the Year Ended 31st of December 2024

Description	GL Code	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)
Land Rent	281411	8,000,000.00	7,939,645.08	7,491,083.99	-448,561.09	7,874,952.71
USP Contribution	282151	1,125,980.00	125,980.00	0.00	-125,980.00	0.00
International contributions	282152	2,000,000.00	2,000,000.00	1,559,250.66	-440,749.34	2,498,261.32
Search and Rescue	282153	800,000.00	481,464.94	479,619.94	-1,845.00	0.00
Commitment and Other Fees	282156	63,860.00	49,960.00	41,537.82	-8,422.18	33,874.46
Compensation	282157	64,159.00	22,805.00	22,595.00	-210.00	38,830.27
Compensation for Trees	282158	19,600.00	14,990.00	13,948.39	-1,041.61	16,069.00
National Elections	282160	500,000.00	500,000.00	472,133.09	-27,866.91	299,016.33
Contribution to Development Fund (LCDF)	282162	140,132,793.31	140,132,793.31	140,132,793.31	0.00	106,336,733.00
Emergency Riot	282165	69,400.00	69,400.00	1,831.60	-67,568.40	0.00
Expenses for Development Fund	282198	0.00	0.00	0.00	0.00	0.00
Other Expenses	282199	18,000.00	45,440.00	45,439.87	-0.13	19,247.00
Total Other Expenses N.E.C.	**(AUD)**	**$ 152,793,792.31**	**$ 151,382,478.33**	**$ 150,260,233.67**	**-$ 1,122,244.66**	**$ 117,116,984.09**

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Mr Toromon Metutera
Accountant General
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Schedule DF-I: Donor-wise Details of Development Expenditure and Revenue (Development Fund)

For the Year Ended 31st of December 2024

MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
A. GOVERNMENT OF KIRIBATI									
3101-Government of Kiribati									
02917-Observer project fund	*1,185,328.48*	*2,432,515.57*	*0.00*	*896,544.94*	*896,544.94*	*0.00*	*-896,544.94*	*0.00*	*896,544.94*
03986-Unallocated	*0.00*	*0.00*							
04352-International Air Services			*0.00*	*691,914.00*	*691,914.00*	*584,260.08*	*-107,653.92*	*0.00*	*107,653.92*
04380-Passport Revolving Fund	*0.00*	*0.00*							
08143-Te Runga	*0.00*	*906,134.00*	*86,112.19*	*602,601.61*	*602,601.61*	*359,931.94*	*-242,669.67*	*1,279,734.89*	*242,669.67*
08196-GPS Survey on Kiribati Group			*34,726.85*	*34,726.85*	*34,726.85*	*0.00*	*-34,726.85*	*0.00*	*34,726.85*
09156-Local Training			*576,094.67*	*576,094.67*	*576,094.67*	*2,487.50*	*-573,607.17*	*0.00*	*573,607.17*
09157-Overseas Training (long term)			*1,010,173.55*	*1,010,173.55*	*1,010,173.55*	*1,030,707.91*	*20,534.36*	*297,819.22*	*-20,534.36*
10024-Heavy Plants and Machines			*129,636.38*	*129,636.38*	*129,636.38*	*0.00*	*-129,636.38*	*0.00*	*129,636.38*
10051-SOE Reform Programme	*12,500.00*	*69,121.43*	*730,371.40*	*506,591.40*	*506,591.40*	*-18,684.47*	*-525,275.87*	*6,328.64*	*525,275.87*
10056-Fisheries New Office			*2,013,197.87*	*2,013,197.87*	*2,013,197.87*	*0.00*	*-2,013,197.87*	*0.00*	*2,013,197.87*
10111-Demolition of Otintaai Hotel East Wing (2705A051)			*37,357.97*	*37,357.97*	*37,357.97*	*0.00*	*-37,357.97*	*0.00*	*37,357.97*
12038-Kiritimati Power Supply (Fuel)	*1,000,000.00*	*0.00*	*2,101,305.85*	*2,101,305.85*	*2,101,305.85*	*1,129,090.00*	*-972,215.85*	*1,176,311.80*	*972,215.85*
12043-Kiritimati Water Supply Project Preparation			*8,174.21*	*8,174.21*	*8,174.21*	*0.00*	*-8,174.21*	*0.00*	*8,174.21*
12044-Support to KAPIII Project			*74,292.19*	*74,292.19*	*74,292.19*	*0.00*	*-74,292.19*	*0.00*	*74,292.19*
12046-Support to South Tarawa Road Upgrading			*20,000.01*	*20,000.01*	*20,000.01*	*0.00*	*-20,000.01*	*0.00*	*20,000.01*
12053-Banaba Compensation			*15,000.28*	*15,000.28*	*15,000.28*	*0.00*	*-15,000.28*	*0.00*	*15,000.28*
12056-Overseas Referral	*7,000,000.00*	*0.00*	*7,082,085.00*	*7,082,085.00*	*7,082,085.00*	*7,698,306.00*	*616,221.00*	*7,144,350.72*	*-616,221.00*
12057-Local Referral	*3,000,000.00*	*1,269,736.34*	*2,383,127.00*	*2,383,127.00*	*2,383,127.00*	*2,517,013.72*	*133,886.72*	*1,728,379.04*	*-133,886.72*
12062-Overseas Scholarships	*15,280,000.00*	*12,000,000.00*	*19,143,156.35*	*19,143,156.35*	*19,143,156.35*	*13,617,765.57*	*-5,525,390.78*	*13,259,480.04*	*5,525,390.78*
14039-Support to KAIP			*6,322.43*	*6,322.43*	*6,322.43*	*0.00*	*-6,322.43*	*0.00*	*6,322.43*
14057-Compensation Project Fund	*692.63*	*0.00*	*1,849.33*	*1,849.33*	*1,849.33*	*0.00*	*-1,849.33*	*0.00*	*1,849.33*
14093-Housing Development Phase II - Bairiki			*1,400,000.00*	*1,400,000.00*	*1,400,000.00*	*831,140.58*	*-568,859.42*	*0.00*	*568,859.42*
14214-Health Specialists	*200,000.00*	*0.00*	*263,588.26*	*299,593.88*	*299,593.88*	*197,172.16*	*-102,421.72*	*227,104.64*	*102,421.72*
14217-Outer Island Copra Shed			*6,755.32*	*6,755.32*	*6,755.32*	*0.00*	*-6,755.32*	*0.00*	*6,755.32*
15012-Upgrading of Social Facilities in the O.I			*32,849.09*	*32,849.09*	*32,849.09*	*32,849.09*	*0.00*	*0.00*	*0.00*
15042-Construction of Banaba Ramp			*510,939.03*	*510,939.03*	*510,939.03*	*0.00*	*-510,939.03*	*0.00*	*510,939.03*
15048-Development Fund Project	*0.00*	*0.00*	*496,660.62*	*1,696,660.62*	*1,696,660.62*	*1,602,076.44*	*-94,584.18*	*1,775,585.06*	*94,584.18*
15058-Waa N Oo for Beru, Marakei, Abaiang, Tab-South, Tab-North, Banaba, Maiana, Abemama, Tabuaeran & Teraiana			*30,156.84*	*30,156.84*	*30,156.84*	*0.00*	*-30,156.84*	*0.00*	*30,156.84*
15060-Maiana council house			*21,688.50*	*21,688.50*	*21,688.50*	*0.00*	*-21,688.50*	*0.00*	*21,688.50*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
15061-Tab-South Council house			*5,008.72*	*5,008.72*	*5,008.72*	*0.00*	*-5,008.72*	*0.00*	*5,008.72*
15062-Six Permanent (kit set) classrooms for Satellite Primary School			*30,000.00*	*30,000.00*	*30,000.00*	*0.00*	*-30,000.00*	*0.00*	*30,000.00*
15064-Kings Wharf on Butaritari island			*10,600.64*	*10,600.64*	*10,600.64*	*0.00*	*-10,600.64*	*0.00*	*10,600.64*
15108-Refurbishment on Old Parliament House			*2,965.98*	*2,965.98*	*2,965.98*	*0.00*	*-2,965.98*	*0.00*	*2,965.98*
15132-Teraina Copra Shed			*15,395.00*	*15,395.00*	*15,395.00*	*0.00*	*-15,395.00*	*0.00*	*15,395.00*
15133-Maman Kaburara Causeway (Abemama)			*44,081.57*	*44,081.57*	*44,081.57*	*13,505.00*	*-30,576.57*	*25,591.32*	*30,576.57*
15135-Public Toilets			*57,399.51*	*57,399.51*	*57,399.51*	*0.00*	*-57,399.51*	*0.00*	*57,399.51*
15198-Kiribati Weightlifting Team to USA and Canada			*23,712.00*	*23,712.00*	*23,712.00*	*0.00*	*-23,712.00*	*0.00*	*23,712.00*
15199-Photocopiers for Education			*5,068.13*	*5,068.13*	*5,068.13*	*0.00*	*-5,068.13*	*0.00*	*5,068.13*
16004-Student Loan Scheme	*1,000,000.00*	*0.00*	*1,499,999.81*	*1,499,999.81*	*1,499,999.81*	*750,000.00*	*-749,999.81*	*0.00*	*749,999.81*
16005-Archival & Storage Facility			*93,225.59*	*93,225.59*	*93,225.59*	*0.00*	*-93,225.59*	*0.00*	*93,225.59*
16013-Kiribati Team Participation 2016 Oceania Wrestling			*16,567.19*	*16,567.19*	*16,567.19*	*0.00*	*-16,567.19*	*0.00*	*16,567.19*
16033-Olympic Games Contingent to Rio De Janiero			*2,371.15*	*2,371.15*	*2,371.15*	*0.00*	*-2,371.15*	*0.00*	*2,371.15*
16034-Directly Observed Treatment (DOT) Support	*138,570.00*	*0.00*	*159,428.47*	*165,670.48*	*165,670.48*	*157,394.53*	*-8,275.95*	*136,928.44*	*8,275.95*
16068-Social Stability Fund	*1,500,000.00*	*0.00*	*1,844,338.50*	*1,844,338.50*	*1,844,338.50*	*1,404,220.15*	*-440,118.35*	*1,071,202.81*	*440,118.35*
16115-Support to the Nippon Causeway			*100,000.21*	*100,000.21*	*100,000.21*	*0.00*	*-100,000.21*	*0.00*	*100,000.21*
16117-Fisheries Observer Program - Freight cost for GS/FDAPIN/other projects			*6,812.95*	*6,812.95*	*6,812.95*	*0.00*	*-6,812.95*	*0.00*	*6,812.95*
16127-New Tekabiaua Holding Limited Vessel (LC Aratobwa)			*11,751.50*	*11,751.50*	*11,751.50*	*0.00*	*-11,751.50*	*0.00*	*11,751.50*
16133-Seaweed project			*300,000.00*	*300,000.00*	*300,000.00*	*0.00*	*-300,000.00*	*0.00*	*300,000.00*
17061-Commonwealth Games (Gold Coast)			*1,404.49*	*1,404.49*	*1,404.49*	*0.00*	*-1,404.49*	*0.00*	*1,404.49*
17081-Review of Public Service pay scales			*15,000.50*	*15,000.50*	*15,000.50*	*0.00*	*-15,000.50*	*0.00*	*15,000.50*
17084-Lands Survey Equipment			*21,037.00*	*21,037.00*	*21,037.00*	*3,785.05*	*-17,251.95*	*0.00*	*17,251.95*
17090-Kiribati Shipping Services Limited Support (CEO)			*62,882.53*	*162,882.53*	*162,882.53*	*162,882.53*	*0.00*	*0.00*	*0.00*
17093-Tobwaan Waara (Kiribati Sustainable Fisheries Development GFA)			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*37,809.49*	*0.00*
17102-Computerized Reservation System for AKL			*39,326.70*	*39,326.70*	*39,326.70*	*0.00*	*-39,326.70*	*0.00*	*39,326.70*
17103-Redevelopment of the Air Kiribati Hanger and Office			*54,662.51*	*54,662.51*	*54,662.51*	*0.00*	*-54,662.51*	*0.00*	*54,662.51*
17108-Outer Island Infrastructure Program	*30,000,000.00*	*29,992.50*	*29,814,513.36*	*29,358,182.74*	*29,358,182.74*	*14,858,266.14*	*-14,499,916.60*	*20,332,811.46*	*14,499,916.60*
17116-Primary School Teacher Training			*60,393.50*	*60,393.50*	*60,393.50*	*0.00*	*-60,393.50*	*0.00*	*60,393.50*
17221-Support to Observers	*1,000,000.00*	*2,000,000.00*	*5,744,036.61*	*3,746,095.31*	*3,746,095.31*	*1,641,980.58*	*-2,104,114.73*	*1,284,069.15*	*2,104,114.73*
18001-Copra Price Scheme	*29,824,791.31*	*28,000,000.00*	*30,235,652.78*	*32,002,374.25*	*32,002,374.25*	*30,729,118.08*	*-1,273,256.17*	*35,381,974.61*	*1,273,256.17*
18027-ICH Workshop			*1,238.67*	*1,238.67*	*1,238.67*	*0.00*	*-1,238.67*	*0.00*	*1,238.67*
18028-Development Partners' Forum	*100,000.00*	*0.00*	*199,999.58*	*199,999.58*	*199,999.58*	*0.00*	*-199,999.58*	*0.00*	*199,999.58*
18049-Phase I of the Outer Islands Access and Passages			*14,546.11*	*14,546.11*	*14,546.11*	*0.00*	*-14,546.11*	*0.00*	*14,546.11*
18052-The household listing and emergency activity			*5,864.68*	*5,864.68*	*5,864.68*	*0.00*	*-5,864.68*	*1,750.32*	*5,864.68*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/- Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
18057-Embraer Aircraft			*3,330.05*	*3,330.05*	*3,330.05*	*0.00*	*-3,330.05*	*0.00*	*3,330.05*
18063-Integrated Sexual Reproductive health and services			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*50.00*	*0.00*
18068-Kiribati Financial Management Information system	*1,400,000.00*	*1,500,000.00*	*1,400,000.15*	*1,400,000.15*	*1,400,000.15*	*125,129.46*	*-1,274,870.69*	*1,217,293.51*	*1,274,870.69*
18073-Tourism Authority of Kiribati Support (CEO)	*0.00*	*52,000.00*	*5,975.04*	*5,975.04*	*5,975.04*	*5,426.59*	*-548.45*	*106,180.98*	*548.45*
18092-Updating and Annual training on the Finance Manual			*6,390.00*	*6,390.00*	*6,390.00*	*0.00*	*-6,390.00*	*0.00*	*6,390.00*
18094-Support to Fisheries	*0.00*	*0.00*	*417,533.08*	*726,767.46*	*726,767.46*	*458,660.40*	*-268,107.06*	*140,073.27*	*268,107.06*
18095-Startup costs for Bwebweriki (BNL support)			*420,486.27*	*420,486.27*	*420,486.27*	*0.00*	*-420,486.27*	*0.00*	*420,486.27*
18097-Overseas Training (Short term)			*647,127.00*	*647,127.00*	*647,127.00*	*0.00*	*-647,127.00*	*0.00*	*647,127.00*
18904-Farm production revolving fund	*0.00*	*946.65*							
19001-Islet boat	*1,050.00*	*0.00*	*41,679.64*	*41,679.64*	*41,679.64*	*8,900.33*	*-32,779.31*	*17,790.50*	*32,779.31*
19004-Toilet Block at Teraina Airport			*16,509.35*	*16,509.35*	*16,509.35*	*0.00*	*-16,509.35*	*0.00*	*16,509.35*
19005-Sustainable Water Supply for Vulnerable Rural Communities			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*250.00*	*0.00*
19008-Agricultural hand tools			*50,860.58*	*50,860.58*	*50,860.58*	*0.00*	*-50,860.58*	*0.00*	*50,860.58*
19013-Outer Island Mobile Towers	*0.00*	*900,000.00*	*2,466,196.22*	*2,464,791.22*	*2,464,791.22*	*19,177.43*	*-2,445,613.79*	*34,544.63*	*2,445,613.79*
19025-Household Income and Expenditure Survey			*12,122.47*	*12,122.47*	*12,122.47*	*0.00*	*-12,122.47*	*0.00*	*12,122.47*
19039-Transport for Students: Buses			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*138,889.49*	*0.00*
19061-SAICM III			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*31,823.74*	*0.00*
19102-Support for AKL's Domestic Sector			*68,770.51*	*1,584,089.60*	*1,584,089.60*	*1,461,889.71*	*-122,199.89*	*500,021.00*	*122,199.89*
20011-2020-2023 KDP Consultations & Embedding SDG & SAMOA Pathway reporting	*0.00*	*50,000.00*	*74,297.47*	*74,297.47*	*74,297.47*	*16,738.53*	*-57,558.94*	*0.00*	*57,558.94*
20012-KLTA Compensation to Land Owners			*41,560.95*	*41,560.95*	*41,560.95*	*0.00*	*-41,560.95*	*0.00*	*41,560.95*
20030-Kiribati NCD Strategic Plan 2020-2023			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*5,855.40*	*0.00*
20041-COVID-19 Relief Package (SOE - AKL)			*49,590.76*	*49,590.76*	*49,590.76*	*0.00*	*-49,590.76*	*0.00*	*49,590.76*
20050-Betio New Hospital (GoK Contribution)			*100,000.00*	*100,000.00*	*100,000.00*	*0.00*	*-100,000.00*	*0.00*	*100,000.00*
20051-Kiribati Internship Training Program	*300,000.00*	*0.00*	*341,364.74*	*341,364.74*	*341,364.74*	*84,014.80*	*-257,349.94*	*269,307.54*	*257,349.94*
20054-Kiribati Lands Information System			*70,165.57*	*100,236.00*	*100,236.00*	*0.00*	*-100,236.00*	*0.00*	*100,236.00*
20055-Resettlement Plan	*0.00*	*5.00*	*32,497.00*	*32,497.00*	*32,497.00*	*5,883.28*	*-26,613.72*	*0.00*	*26,613.72*
20057-Senior Secondary School in Kiritimati			*1,300,934.26*	*1,300,934.26*	*1,300,934.26*	*1,090,523.18*	*-210,411.08*	*354,232.66*	*210,411.08*
20058-E-grade Housing development			*489.00*	*489.00*	*489.00*	*0.00*	*-489.00*	*0.00*	*489.00*
20059-COVID-19 Relief Package (SOE - AKA)			*79,395.68*	*79,395.68*	*79,395.68*	*0.00*	*-79,395.68*	*0.00*	*79,395.68*
20067-Banaba Airstrip			*900,000.00*	*900,000.00*	*900,000.00*	*0.00*	*-900,000.00*	*0.00*	*900,000.00*
20070-COVID-19 Relief Package - Business Stimulus Package			*1,987.00*	*1,987.00*	*1,987.00*	*0.00*	*-1,987.00*	*0.00*	*1,987.00*
20071-COVID-19 Relief Package - Cargo Buffer			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*61,621.99*	*0.00*
21002-Support to eligible stranded nationals			*29,844.44*	*29,844.44*	*29,844.44*	*0.00*	*-29,844.44*	*0.00*	*29,844.44*
21006-Support to Aquaculture - Ambo Farm			*4,256.02*	*4,256.02*	*4,256.02*	*0.00*	*-4,256.02*	*0.00*	*4,256.02*

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/- Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
21010-Improving access to Water for Banaba and Temaiku Communities			*49,295.34*	*106,464.48*	*106,464.48*	*6,054.00*	*-100,410.48*	*0.00*	*100,410.48*
21015-Upgrading of State House			*1,305,678.77*	*1,305,678.77*	*1,305,678.77*	*0.00*	*-1,305,678.77*	*0.00*	*1,305,678.77*
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*	*100.00*	*0.00*
21019-Managing of water scarcity through strengthened water resource management	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*2,800.00*	*0.00*
21024-Kiritimati Island Conservation Protected Areas			*7,483.37*	*7,483.37*	*7,483.37*	*0.00*	*-7,483.37*	*0.00*	*7,483.37*
21034-South Tarawa Water Supply			*586,500.00*	*586,500.00*	*586,500.00*	*396,187.97*	*-190,312.03*	*594,406.39*	*190,312.03*
21039-Support Fund for Unemployed	*28,000,000.00*	*59,158,862.66*	*34,278,106.94*	*40,578,106.94*	*40,578,106.94*	*24,527,887.70*	*-16,050,219.24*	*37,112,171.39*	*16,050,219.24*
21040-Sport Complex Maintenance			*4,905.86*	*4,905.86*	*4,905.86*	*0.00*	*-4,905.86*	*0.00*	*4,905.86*
21041-Kiritimati Mini-stadium maintenance			*721.50*	*721.50*	*721.50*	*0.00*	*-721.50*	*0.00*	*721.50*
21042-Resilient Islands, Resilient Communities			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,556.00*	*0.00*
21046-Infrastructure Maintenance Fund (MFED)	*5,000,000.00*	*62,713.31*	*6,265,854.06*	*7,421,751.74*	*7,421,751.74*	*5,955,760.57*	*-1,465,991.17*	*5,391,409.47*	*1,465,991.17*
21054-Microsoft Office License for Govt'			*19,561.00*	*19,561.00*	*19,561.00*	*0.00*	*-19,561.00*	*0.00*	*19,561.00*
21084-Community Based Fisheries Management Phase 2			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*2,079.00*	*0.00*
22002-Embraer - AKL Fleet Financing Project			*470,476.36*	*470,476.36*	*470,476.36*	*329,472.60*	*-141,003.76*	*0.00*	*141,003.76*
22010-ADB Disbuted Compensation			*16,247.00*	*16,247.00*	*16,247.00*	*0.00*	*-16,247.00*	*0.00*	*16,247.00*
22036-Construction of 10 outer island clinics			*43,802.47*	*43,802.47*	*43,802.47*	*0.00*	*-43,802.47*	*313,240.05*	*43,802.47*
22037-Land Lease and boundaries settlement	*0.00*	*0.00*	*257,475.86*	*257,475.86*	*257,475.86*	*0.00*	*-257,475.86*	*33,274.90*	*257,475.86*
22042-Account opening pilot project			*14,510.67*	*14,510.67*	*14,510.67*	*0.00*	*-14,510.67*	*10,109.21*	*14,510.67*
22044-Short Term technical Assistant for OAG's Legal service			*11,065.12*	*11,065.12*	*11,065.12*	*0.00*	*-11,065.12*	*0.00*	*11,065.12*
22046-GOK support to Commonwealth Games (Burmingham UK)			*8,099.05*	*8,099.05*	*8,099.05*	*0.00*	*-8,099.05*	*0.00*	*8,099.05*
22047-Essential Medical Equipment			*56,615.98*	*56,615.98*	*56,615.98*	*0.00*	*-56,615.98*	*28,417.45*	*56,615.98*
22050-PSO Graduate Scheme			*269,932.00*	*269,932.00*	*269,932.00*	*198,612.51*	*-71,319.49*	*0.00*	*71,319.49*
22063-Support to KOIL			*3,000,000.00*	*3,223,780.00*	*3,223,780.00*	*3,059,720.64*	*-164,059.36*	*3,245,960.40*	*164,059.36*
22075-Kirimat			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*3,525.00*	*0.00*
23002-PSO Graduate Scheme	*269,932.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*349,729.41*	*0.00*
23010-Abaiang Police Office and Cell			*180,452.40*	*180,452.40*	*180,452.40*	*0.00*	*-180,452.40*	*0.00*	*180,452.40*
23015-Arrears Resolution			*12,116,152.80*	*21,350.30*	*21,350.30*	*0.00*	*-21,350.30*	*968,080.20*	*21,350.30*
23018-MET Reimbursement on Bureau Met expenditure	*10,000,000.00*	*0.00*							
23021-Shortage of rice in Tarawa			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*715,348.11*	*0.00*
23022-Kiribati Essential Management Assessment	*0.00*	*35,210.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*14,918.00*	*0.00*
23039-MFED Travel Reinbursements	*14,079.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*32,439.75*	*0.00*
23044-GOK Supports to international game	*300,000.00*	*0.00*	*450,209.49*	*450,209.49*	*450,209.49*	*358,902.29*	*-91,307.20*	*421,681.20*	*91,307.20*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
23061-FFA - PNA Leaders' Summit	*0.00*	*0.00*							
23067-Independent Tribunal			*12,483.21*	*12,483.21*	*12,483.21*	*8,000.00*	*-4,483.21*	*0.00*	*4,483.21*
23902-New Financial Supervisory Authority			*468,594.00*	*468,594.00*	*468,594.00*	*23,405.35*	*-445,188.65*	*498.43*	*445,188.65*
23992-Tebouateaina Maneaba project			*86,854.99*	*116,854.99*	*116,854.99*	*0.00*	*-116,854.99*	*0.00*	*116,854.99*
23993-Coastal project for Tobwaan te Rikirake Park			*350,430.00*	*350,430.00*	*350,430.00*	*300,000.00*	*-50,430.00*	*683,444.20*	*50,430.00*
23994-New Financial Supervisory Authority			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*7,764.70*	*0.00*
23997-Leave Grant for Non ER post			*14,903,088.66*	*14,903,088.66*	*14,903,088.66*	*10,123,074.45*	*-4,780,014.21*	*7,596,911.34*	*4,780,014.21*
24001-Outer Island Priority Projects	*500,000.00*	*0.00*	*500,000.00*	*500,000.00*	*500,000.00*	*0.00*	*-500,000.00*	*0.00*	*500,000.00*
24002-Outer Island Mobile Towers - Phase 3	*1,000,000.00*	*0.00*	*1,700,000.00*	*1,701,405.00*	*1,701,405.00*	*1,361,905.00*	*-339,500.00*	*0.00*	*339,500.00*
24003-Kiribati Social Development Indicator Survey	*239,500.00*	*0.00*	*239,500.00*	*239,500.00*	*239,500.00*	*0.00*	*-239,500.00*	*0.00*	*239,500.00*
24004-Housing Development Phase II	*1,780,000.00*	*0.00*	*1,780,000.00*	*1,780,000.00*	*1,780,000.00*	*475,606.73*	*-1,304,393.27*	*0.00*	*1,304,393.27*
24009-Senior Secondary School Phase 3	*1,300,000.00*	*0.00*							
24030-Extension of TCH Emergency Department			*380,925.00*	*380,925.00*	*380,925.00*	*0.00*	*-380,925.00*	*0.00*	*380,925.00*
24035-MFMRD Office Transport			*308,385.00*	*308,385.00*	*308,385.00*	*189,600.00*	*-118,785.00*	*0.00*	*118,785.00*
Total for 3101-Government of Kiribati	**141,346,314.8**	**108,969,129.6**	**197,854,805.7**	**197,504,211.0**	**197,504,211.0**	**129,895,802.1**	**-67,608,408.94**	**145,575,030.9**	**67,608,408.94**
3102-Revolving Fund									
00000-Not Defined	*0.00*	*0.00*							
04380-Passport Revolving Fund	*426,538.67*	*518,264.36*	*849,981.14*	*849,981.14*	*849,981.14*	*303,775.98*	*-546,205.16*	*860,432.96*	*546,205.16*
09157-Overseas Training (long term)			*0.00*	*855,530.00*	*855,530.00*	*0.00*	*-855,530.00*	*0.00*	*855,530.00*
14020-Support to Outer Island Fish Centres			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*2,392.78*	*0.00*
14037-Fishing Gear	*39,307.06*	*0.00*							
14229-Recognised Seasonal Employment Scheme (RSE)			*87,191.90*	*87,191.90*	*87,191.90*	*0.00*	*-87,191.90*	*0.00*	*87,191.90*
17221-Support to Observers	*0.00*	*0.00*							
18904-Farm production revolving fund	*0.00*	*0.00*							
21031-Outboard Motor Engine Spare pa	*0.00*	*0.00*							
21080-Farm Production Revolving Fund	*553,380.35*	*112,144.57*	*44,650.96*	*44,650.96*	*44,650.96*	*27,965.83*	*-16,685.13*	*40,742.48*	*16,685.13*
23052-Support APT Young Professional and Students Programme			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*-2,853.90*	*0.00*
Total for 3102-Revolving Fund	**1,066,885.08**	**640,689.63**	**981,824.00**	**1,837,354.00**	**1,837,354.00**	**331,741.81**	**-1,505,612.19**	**900,714.32**	**1,505,612.19**
3103-Kiribati Fish Limited									
17221-Support to Observers	*24,982.03*	*0.00*							
23991-World tuna day national programme	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*3,091.01*	*0.00*
Total for 3103-Kiribati Fish Limited	**24,982.03**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,091.01**	**0.00**
TOTAL for A. GOVERNMENT OF KIRIBATI	**142,438,181.9**	**109,609,819.2**	**198,836,629.7**	**199,341,565.0**	**199,341,565.0**	**130,227,543.9**	**-69,114,021.13**	**146,478,836.2**	**69,114,021.13**
B. DEVELOPMENT PARTNERS									
3201-Australia Department of Foreign Affairs and Trade									
03986-Unallocated	*208,548.28*	*0.00*							

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
04687-Child protection KPS			*29,741.32*	*29,741.32*	*29,741.32*	*0.00*	*-29,741.32*	*0.00*	*29,741.32*
12056-Overseas Referral			*72,257.48*	*72,257.48*	*72,257.48*	*0.00*	*-72,257.48*	*0.00*	*72,257.48*
12142-Specialised Clinical Services			*284.44*	*284.44*	*284.44*	*0.00*	*-284.44*	*0.00*	*284.44*
13027-Improving Climate Change Services			*4,427.21*	*4,427.21*	*4,427.21*	*0.00*	*-4,427.21*	*0.00*	*4,427.21*
13121-Support to Women Development Division Activities			*14,042.87*	*14,042.87*	*14,042.87*	*0.00*	*-14,042.87*	*0.00*	*14,042.87*
14014-Gynaecological Clinic for GBV			*61,346.63*	*61,346.63*	*61,346.63*	*0.00*	*-61,346.63*	*0.00*	*61,346.63*
14024-Support to DVSO Unit			*581.83*	*581.83*	*581.83*	*0.00*	*-581.83*	*0.00*	*581.83*
14027-Reconstruction of Tungaru Rehabilitation Centre			*209,983.61*	*209,983.61*	*209,983.61*	*0.00*	*-209,983.61*	*0.00*	*209,983.61*
14046-National Laws and Policies on ESGBV & Gender Equality			*4,150.78*	*4,150.78*	*4,150.78*	*0.00*	*-4,150.78*	*0.00*	*4,150.78*
14063-Adolescent Girls Initiatives			*4,539.34*	*4,539.34*	*4,539.34*	*0.00*	*-4,539.34*	*0.00*	*4,539.34*
14077-Primary School Rehabilitation Program			*160,119.08*	*160,119.08*	*160,119.08*	*0.00*	*-160,119.08*	*0.00*	*160,119.08*
14204-Convention on the Rights of the child			*5,570.77*	*5,570.77*	*5,570.77*	*0.00*	*-5,570.77*	*0.00*	*5,570.77*
15001-Additional Funding to EVAW Fund			*19,200.68*	*19,200.68*	*19,200.68*	*0.00*	*-19,200.68*	*0.00*	*19,200.68*
15069-Disability Unit Strengthening			*3,350.30*	*3,350.30*	*3,350.30*	*0.00*	*-3,350.30*	*0.00*	*3,350.30*
15136-Expansion of Tungaru Central Hospital - Phase 2: New TB Maneaba/Ward			*9,896.10*	*44,099.23*	*44,099.23*	*32,964.09*	*-11,135.14*	*30,225.56*	*11,135.14*
16057-Capacity Building of Tungaru Rehabilitation Services			*14,634.81*	*14,634.81*	*14,634.81*	*0.00*	*-14,634.81*	*0.00*	*14,634.81*
16059-Te Meeria Male Facilities			*18,074.03*	*18,074.03*	*18,074.03*	*0.00*	*-18,074.03*	*0.00*	*18,074.03*
16060-Te Meeria Wellness Centre			*10,860.12*	*10,860.12*	*10,860.12*	*0.00*	*-10,860.12*	*0.00*	*10,860.12*
16082-Respectful Relationships Program			*259,273.36*	*259,273.36*	*259,273.36*	*0.00*	*-259,273.36*	*0.00*	*259,273.36*
16083-Support to Continuation of Safenet Positions			*512.15*	*512.15*	*512.15*	*0.00*	*-512.15*	*0.00*	*512.15*
16104-AMR 2nd Consultation			*1,856.47*	*1,856.47*	*1,856.47*	*0.00*	*-1,856.47*	*0.00*	*1,856.47*
17041-Support to Toa Matoa Seawall and Maneaba			*8,765.49*	*8,765.49*	*8,765.49*	*0.00*	*-8,765.49*	*0.00*	*8,765.49*
17043-Eliminate Dengue	*191,980.00*	*0.00*	*51,302.62*	*51,302.62*	*51,302.62*	*45,728.30*	*-5,574.32*	*115,231.38*	*5,574.32*
17046-National TB and Leprosy Program			*33,393.95*	*33,393.95*	*33,393.95*	*0.00*	*-33,393.95*	*0.00*	*33,393.95*
17056-Support to Organizational Assessment of AMAK			*11,674.16*	*11,674.16*	*11,674.16*	*0.00*	*-11,674.16*	*0.00*	*11,674.16*
17060-Essential Services Program (MWYSSA)			*15,945.05*	*15,945.05*	*15,945.05*	*0.00*	*-15,945.05*	*0.00*	*15,945.05*
17070-Te Toamatoa Centre			*59,907.45*	*59,907.45*	*59,907.45*	*0.00*	*-59,907.45*	*0.00*	*59,907.45*
17075-Strengthening Peaceful Village Kiribati (SPVK)	*0.00*	*398,943.40*	*163,216.36*	*163,216.36*	*163,216.36*	*32,678.26*	*-130,538.10*	*547,344.96*	*130,538.10*
18004-Accessibility Audit Training			*26,410.00*	*26,410.00*	*26,410.00*	*27,684.31*	*1,274.31*	*5,993.42*	*-1,274.31*
18018-Emergency Psychosocial Support DCT for Nonouti Disaster			*6,133.38*	*6,133.38*	*6,133.38*	*0.00*	*-6,133.38*	*0.00*	*6,133.38*
18046-Under 5 year Old's Vaccine Procurement Project			*100,000.00*	*100,000.00*	*100,000.00*	*0.00*	*-100,000.00*	*0.00*	*100,000.00*
18047-National Hepatitis B Program			*48,017.52*	*48,017.52*	*48,017.52*	*0.00*	*-48,017.52*	*0.00*	*48,017.52*
18098-OPL Legal Staff training			*1,036.00*	*1,036.00*	*1,036.00*	*0.00*	*-1,036.00*	*0.00*	*1,036.00*
19016-Psychosocial support for Arorae & Tamana			*4,113.90*	*4,113.90*	*4,113.90*	*0.00*	*-4,113.90*	*0.00*	*4,113.90*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
19021-Kiribati Australia Health Sector Programme	*998,464.00*	*1,042,580.00*	*2,816,481.35*	*2,816,481.35*	*2,816,481.35*	*1,032,080.06*	*-1,784,401.29*	*922,297.27*	*1,784,401.29*
19096-Theraphetic Policy & Guideline Review			*1,047.00*	*1,047.00*	*1,047.00*	*0.00*	*-1,047.00*	*0.00*	*1,047.00*
20009-Community Referral Pathway Training			*12,000.00*	*12,000.00*	*12,000.00*	*0.00*	*-12,000.00*	*0.00*	*12,000.00*
20013-DFAT-Emergency response to affected Islands in the Southern Kiribati			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*3,957.00*	*0.00*
20018-COVID-19 Project			*122,613.89*	*122,613.89*	*122,613.89*	*0.00*	*-122,613.89*	*0.00*	*122,613.89*
20022-Gender Equality and Women Development			*821,600.00*	*821,600.00*	*821,600.00*	*0.00*	*-821,600.00*	*9,253.00*	*821,600.00*
20031-Covid-19 Preparedness & Respon			*71,655.42*	*71,655.42*	*71,655.42*	*0.00*	*-71,655.42*	*0.00*	*71,655.42*
20032-Covid19 Transport & ICT			*1,187,097.03*	*1,187,097.03*	*1,187,097.03*	*0.00*	*-1,187,097.03*	*0.00*	*1,187,097.03*
20033-Covid19 Public Awareness			*27,930.80*	*27,930.80*	*27,930.80*	*0.00*	*-27,930.80*	*0.00*	*27,930.80*
20038-Government Prioritization Retreat			*2,250.00*	*2,250.00*	*2,250.00*	*2,250.00*	*0.00*	*0.00*	*0.00*
20043-MHMS PCR Facility Quality Review			*20,297.80*	*20,297.80*	*20,297.80*	*0.00*	*-20,297.80*	*0.00*	*20,297.80*
20045-Mental Health Rehabilitation Facility			*22,701.05*	*65,939.82*	*65,939.82*	*9,605.49*	*-56,334.33*	*66,475.90*	*56,334.33*
20082-Quarantine Cost for SPMS crews			*57,644.37*	*57,644.37*	*57,644.37*	*0.00*	*-57,644.37*	*0.00*	*57,644.37*
21011-Project Reconciliation			*16,009.85*	*16,009.85*	*16,009.85*	*0.00*	*-16,009.85*	*0.00*	*16,009.85*
21012-Furnishing Te Toa Matoa Center			*1,041.07*	*1,041.07*	*1,041.07*	*0.00*	*-1,041.07*	*300.00*	*1,041.07*
21013-Emergency Humanitarian Response - Direct support to GoK's Covid19 response- repatriation			*21,008.36*	*21,008.36*	*21,008.36*	*0.00*	*-21,008.36*	*0.00*	*21,008.36*
21020-Cybersecurity			*3,382.20*	*3,382.20*	*3,382.20*	*0.00*	*-3,382.20*	*0.00*	*3,382.20*
21033-Polymerase Chain Reaction Laboratory Construction			*345,983.75*	*345,983.75*	*345,983.75*	*12,730.23*	*-333,253.52*	*48,204.11*	*333,253.52*
21038-Disability COVID-19 Awareness			*1,038.00*	*1,038.00*	*1,038.00*	*0.00*	*-1,038.00*	*0.00*	*1,038.00*
21043-AMAK Rehabilition	*26,255.00*	*0.00*	*59,796.57*	*158,730.54*	*158,730.54*	*35,569.03*	*-123,161.51*	*147,479.46*	*123,161.51*
21044-KSCCSN Fcility Upgrade			*249,992.50*	*249,992.50*	*249,992.50*	*0.00*	*-249,992.50*	*0.00*	*249,992.50*
21063-Support for the Formulation of the Kiribati Foreign Policy			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*12,384.38*	*0.00*
21067-Implementation of child protection package on South Tarawa	*0.00*	*54,077.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*62,262.65*	*0.00*
22013-SFU Reform Project			*2,977,868.02*	*2,977,868.02*	*2,977,868.02*	*0.00*	*-2,977,868.02*	*0.00*	*2,977,868.02*
22021-Support to Women's Development Activies			*15,012.54*	*15,012.54*	*15,012.54*	*0.00*	*-15,012.54*	*9,523.31*	*15,012.54*
22023-Open integrated market	*161,192.50*	*0.00*	*210,889.77*	*210,889.77*	*210,889.77*	*93,757.50*	*-117,132.27*	*109,758.96*	*117,132.27*
22031-Kiribati National Disability & Action Plan 2018-2021			*297,528.69*	*297,528.69*	*297,528.69*	*0.00*	*-297,528.69*	*4,206.00*	*297,528.69*
22039-Wash sector coordinator	*0.00*	*19,718.44*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*29,138.41*	*0.00*
23001-Solid waste mangement Phase III			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*262,228.97*	*0.00*
23004-Social project unit	*0.00*	*0.00*	*2,035,433.80*	*2,035,433.80*	*2,035,433.80*	*427,490.45*	*-1,607,943.35*	*121,147.48*	*1,607,943.35*
23027-Nei Baneawa Linnix (2901N027)			*109,527.17*	*109,527.17*	*109,527.17*	*108,478.12*	*-1,049.05*	*59,428.05*	*1,049.05*
23051-Strengthening of the expanding program on immunization	*0.00*	*729,382.00*	*729,382.00*	*729,382.00*	*729,382.00*	*491,758.43*	*-237,623.57*	*0.00*	*237,623.57*

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
23054-FMIS Payroll			*3,999,940.00*	*3,999,940.00*	*3,999,940.00*	*2,361,619.87*	*-1,638,320.13*	*0.00*	*1,638,320.13*
23059-Side Survey incorporating digital and financial literacy	*63,609.38*	*0.00*	*164,626.91*	*164,626.91*	*164,626.91*	*108,074.08*	*-56,552.83*	*93,878.89*	*56,552.83*
23064-Systematic Observation Financing Facility (SOFF)	*0.00*	*10,000.00*	*10,000.00*	*10,000.00*	*10,000.00*	*5,550.00*	*-4,450.00*	*0.00*	*4,450.00*
23065-Australia Kiribati Aviation Program	*34,970.00*	*0.00*	*66,546.50*	*115,608.50*	*115,608.50*	*67,404.40*	*-48,204.10*	*7,518.43*	*48,204.10*
24013-Betio Hospital - Rehabilitation, Labouratory and Radiology services			*435,170.00*	*435,170.00*	*435,170.00*	*17,000.00*	*-418,170.00*	*0.00*	*418,170.00*
24029-Implementation of PacMossi Project			*31,030.69*	*31,030.69*	*31,030.69*	*9,767.00*	*-21,263.69*	*0.00*	*21,263.69*
Total for 3201-Australia Department of Foreign Affairs and Trade	**1,685,019.16**	**2,254,700.84**	**18,379,146.36**	**18,604,584.23**	**18,604,584.23**	**4,922,189.62**	**-13,682,394.61**	**2,668,237.59**	**13,682,394.61**
3202-New Zealand Ministry of Foreign Affairs and Trade									
01350-Reimbursement Scheme In-Country Courses			*64,898.63*	*64,898.63*	*64,898.63*	*0.00*	*-64,898.63*	*0.00*	*64,898.63*
03986-Unallocated	*3,354,022.10*	*0.00*							
04497-MTC Institutional Strengthening GFA	*0.00*	*156,640.00*	*133,854.90*	*133,854.90*	*133,854.90*	*130,556.98*	*-3,297.92*	*454,127.24*	*3,297.92*
14084-Nutrition Review & Child Health Integrated Workshop			*33,254.36*	*33,254.36*	*33,254.36*	*0.00*	*-33,254.36*	*0.00*	*33,254.36*
14228-Kiribati Maritime Safety Programme	*0.00*	*292,940.00*	*92,140.44*	*150,795.92*	*150,795.92*	*187,007.88*	*36,211.96*	*204,614.28*	*-36,211.96*
15112-Rehabilitation of the Aftermath of Cyclone PAM			*10,232.06*	*10,232.06*	*10,232.06*	*0.00*	*-10,232.06*	*0.00*	*10,232.06*
15129-Kiribati Sustainable Coastal Fisheries Programme Inception Period			*24,550.00*	*24,550.00*	*24,550.00*	*23,085.96*	*-1,464.04*	*0.00*	*1,464.04*
15191-Labour mobility enhancement			*9,424.15*	*9,424.15*	*9,424.15*	*0.00*	*-9,424.15*	*0.00*	*9,424.15*
16046-Wash in Schools Activities			*234,709.88*	*234,709.88*	*234,709.88*	*0.00*	*-234,709.88*	*0.00*	*234,709.88*
16085-Maintenance of SAR vessel			*9,155.00*	*9,155.00*	*9,155.00*	*0.00*	*-9,155.00*	*0.00*	*9,155.00*
17007-Kiribati Solid Waste Management			*88,351.62*	*88,351.62*	*88,351.62*	*29,540.03*	*-58,811.59*	*56,784.94*	*58,811.59*
17011-RSE Liaison Office in New Zealand			*104.39*	*104.39*	*104.39*	*0.00*	*-104.39*	*0.00*	*104.39*
17065-Child health program			*49,877.28*	*49,877.28*	*49,877.28*	*0.00*	*-49,877.28*	*0.00*	*49,877.28*
17072-WASH in Health care facilities	*0.00*	*120,851.55*	*78,512.30*	*78,512.30*	*78,512.30*	*15,406.64*	*-63,105.66*	*47,421.80*	*63,105.66*
17093-Tobwaan Waara (Kiribati Sustainable Fisheries Development GFA)	*74,955.00*	*0.00*	*606,911.31*	*606,911.31*	*606,911.31*	*556,895.34*	*-50,015.97*	*1,016,208.15*	*50,015.97*
17222-VISA Fees for Seasonal Worker in MFAT			*1,345.30*	*1,345.30*	*1,345.30*	*0.00*	*-1,345.30*	*0.00*	*1,345.30*
18026-Formative research of Nutrition & WASH			*1,234.00*	*1,234.00*	*1,234.00*	*0.00*	*-1,234.00*	*0.00*	*1,234.00*
18042-Human right training for Magistrate and Court Clerks			*110.00*	*110.00*	*110.00*	*0.00*	*-110.00*	*0.00*	*110.00*
18045-National Leprosy Elimination Program			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*855.00*	*0.00*
18060-Certificate in Justice			*10,674.50*	*10,674.50*	*10,674.50*	*0.00*	*-10,674.50*	*0.00*	*10,674.50*
19009-ECCE & Positive Parenting in Kiribati (UNICEF NZ and UNICEF Pacific)			*1,030.20*	*1,030.20*	*1,030.20*	*0.00*	*-1,030.20*	*0.00*	*1,030.20*
19045-Pacer Plus Trade Advicer			*13,632.19*	*13,632.19*	*13,632.19*	*0.00*	*-13,632.19*	*0.00*	*13,632.19*
19056-Kiribati Sanitation Roadmap Addendum			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*48,187.00*	*0.00*

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20010-Emergency response to affected islands in the Southern Kiribati			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*2,000.00*	*0.00*
20018-COVID-19 Project			*46,471.59*	*46,471.59*	*46,471.59*	*0.00*	*-46,471.59*	*0.00*	*46,471.59*
20030-Kiribati NCD Strategic Plan 2020-2023	*0.00*	*485,778.50*	*1,093,246.97*	*1,093,246.97*	*1,093,246.97*	*703,250.07*	*-389,996.90*	*322,947.83*	*389,996.90*
20047-WASH from the Start	*0.00*	*36,886.03*	*80,965.14*	*80,965.14*	*80,965.14*	*20,124.20*	*-60,840.94*	*7,197.43*	*60,840.94*
20061-Kiribati Wash from the Start	*15,440.00*	*83,756.61*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*27,201.90*	*0.00*
20062-Developmental Skills Training (Enterprenuership Training)			*3,714.27*	*3,714.27*	*3,714.27*	*0.00*	*-3,714.27*	*0.00*	*3,714.27*
20068-Government Prioritization Retreat			*9,970.00*	*9,970.00*	*9,970.00*	*3,885.00*	*-6,085.00*	*0.00*	*6,085.00*
20076-Incentiving Economic Reform: Asset Management Fund			*301,551.64*	*301,551.64*	*301,551.64*	*0.00*	*-301,551.64*	*0.00*	*301,551.64*
21004-The implementation of National Child Health Program			*15,409.10*	*15,409.10*	*15,409.10*	*0.00*	*-15,409.10*	*0.00*	*15,409.10*
21017-Finalization of the Kiribati Development Plan 2020-23			*12,980.00*	*12,980.00*	*12,980.00*	*0.00*	*-12,980.00*	*0.00*	*12,980.00*
21018-Educational System Covid-19 Prevention, Control, Response for Remote Learning Support for Teachers			*41,163.12*	*41,163.12*	*41,163.12*	*0.00*	*-41,163.12*	*0.00*	*41,163.12*
21027-Develop the National Deployment and Vaccination plan 2021			*399.14*	*399.14*	*399.14*	*0.00*	*-399.14*	*0.00*	*399.14*
21049-Implementation of the Kiribati National COVID-19 Vaccine deployment plan			*60,578.56*	*60,578.56*	*60,578.56*	*18,817.40*	*-41,761.16*	*84,709.44*	*41,761.16*
21052-Public Health Clinics	*1,167,150.00*	*0.00*	*2,736,139.76*	*2,736,139.76*	*2,736,139.76*	*816,151.23*	*-1,919,988.53*	*226,623.52*	*1,919,988.53*
21058-Support for a UN Affairs and Communications Officer position			*3,676.16*	*3,676.16*	*3,676.16*	*0.00*	*-3,676.16*	*0.00*	*3,676.16*
21066-Kiribati Utilities Reform Program GFA	*0.00*	*2,335,407.00*	*1,500,000.00*	*1,500,000.00*	*1,500,000.00*	*0.00*	*-1,500,000.00*	*4,390,409.87*	*1,500,000.00*
21071-Improvements to Outer-Island Schools	*0.00*	*0.00*	*2,815,093.65*	*2,815,093.65*	*2,815,093.65*	*2,057,732.05*	*-757,361.60*	*2,106,983.21*	*757,361.60*
22004-Kiribati Population register Development project			*89,664.34*	*89,664.34*	*89,664.34*	*0.00*	*-89,664.34*	*3,000.00*	*89,664.34*
22005-Temaiku Project (Support fund)			*329.77*	*329.77*	*329.77*	*0.00*	*-329.77*	*0.00*	*329.77*
22021-Support to Women's Development Activies			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*4,702.50*	*0.00*
22022-Kiribati world water day			*180.00*	*180.00*	*180.00*	*0.00*	*-180.00*	*0.00*	*180.00*
22023-Open integrated market			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*60,549.37*	*0.00*
22031-Kiribati National Disability & Action Plan 2018-2021			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*20.87*	*0.00*
22042-Account opening pilot project			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*210.00*	*0.00*
22054-Resillient Islands, Resillient communities			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*132.53*	*0.00*
22065-Support to the Photography competition during the resilience			*210.00*	*210.00*	*210.00*	*0.00*	*-210.00*	*0.00*	*210.00*
22071-Solid Waste Management Phase 3 (GFA)			*315,940.00*	*315,940.00*	*315,940.00*	*0.00*	*-315,940.00*	*0.00*	*315,940.00*
22076-Kiribati World Toilet Day -MFAT			*600.00*	*600.00*	*600.00*	*0.00*	*-600.00*	*0.00*	*600.00*
23001-Solid waste mangement Phase III	*858,711.00*	*386,940.00*	*1,077,045.50*	*1,077,045.50*	*1,077,045.50*	*472,645.40*	*-604,400.10*	*70,122.91*	*604,400.10*
23023-Household and National ID cards listing	*0.00*	*0.00*	*86,170.67*	*86,170.67*	*86,170.67*	*11,396.58*	*-74,774.09*	*243,901.71*	*74,774.09*

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Ministry of Finance and Economic Development
3 July 2025

MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
23046-Improving Kiribati Meteorological Servie's (KMS) services			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*9,898.26*	*0.00*
23057-Fisheries New Office	*0.00*	*0.00*	*500,000.00*	*500,000.00*	*500,000.00*	*275,779.01*	*-224,220.99*	*0.00*	*224,220.99*
23991-World tuna day national programme	*0.00*	*0.00*							
24023-The Meeria Maneaba Project			*73,038.00*	*73,038.00*	*73,038.00*	*60,131.59*	*-12,906.41*	*0.00*	*12,906.41*
24024-The Pharmaceutical Crisis project			*100,001.13*	*100,001.13*	*100,001.13*	*0.00*	*-100,001.13*	*0.00*	*100,001.13*
24036-MA Training Program			*149,985.00*	*149,985.00*	*149,985.00*	*62,365.09*	*-87,619.91*	*0.00*	*87,619.91*
24039-Supporting the implementation of the Kiribati Reproductive, Maternal, Newborn, Child and Adolescent health Implementation Plan	*367,696.51*	*0.00*	*367,696.51*	*367,696.51*	*367,696.51*	*74,994.66*	*-292,701.85*	*0.00*	*292,701.85*
24053-Phoenix Islands Marine Spatial Planning	*0.00*	*0.00*	*0.00*	*539,925.00*	*539,925.00*	*17,007.00*	*-522,918.00*	*0.00*	*522,918.00*
25002-Tobwaan Waara Phase 3	*374,940.00*	*0.00*							
25018-MTC Institutional Strengthening Program phase 5	*300,866.60*	*0.00*							
Total for 3202-New Zealand Ministry of Foreign Affairs and Trade	**6,513,781.21**	**3,899,199.69**	**12,992,377.95**	**13,544,803.01**	**13,544,803.01**	**5,536,772.11**	**-8,008,030.90**	**9,388,809.76**	**8,008,030.90**
17093-Tobwaan Waara (Kiribati Sustainable Fisheries Development GFA)	*0.00*	*0.00*							
3204-Pacific Islands Forum Secretariat									
20060-National Consultation for the Blue Pacific 2050 Strategy			*1,261.01*	*1,261.01*	*1,261.01*	*0.00*	*-1,261.01*	*0.00*	*1,261.01*
Total for 3204-Pacific Islands Forum Secretariat			**1,261.01**	**1,261.01**	**1,261.01**	**0.00**	**-1,261.01**	**0.00**	**1,261.01**
3206-South Pacific Commission, now known as The Pacific Community									
03986-Unallocated	*956.49*	*0.00*							
13044-Kiribati Pacific Appliance Labelling & Standards Program			*4,499.53*	*4,499.53*	*4,499.53*	*0.00*	*-4,499.53*	*0.00*	*4,499.53*
14070-Support National Tuna Fishery Monitoring	*0.00*	*0.00*	*30,421.78*	*30,421.78*	*30,421.78*	*10,379.53*	*-20,042.25*	*0.00*	*20,042.25*
15008-Strengthening Agricultural Resilience to Climate Change			*5,871.68*	*5,871.68*	*5,871.68*	*0.00*	*-5,871.68*	*0.00*	*5,871.68*
15150-Pacific Island Numeracy & Literacy Assessment			*3,666.20*	*3,666.20*	*3,666.20*	*0.00*	*-3,666.20*	*0.00*	*3,666.20*
16008-Strengthening of Environmental Health			*465.10*	*465.10*	*465.10*	*0.00*	*-465.10*	*0.00*	*465.10*
16102-UPOPS			*7,354.99*	*7,354.99*	*7,354.99*	*0.00*	*-7,354.99*	*0.00*	*7,354.99*
17004-Strengthening Water Security of Vulnerable Island States			*9,258.78*	*9,258.78*	*9,258.78*	*0.00*	*-9,258.78*	*0.00*	*9,258.78*
18072-Pacific Islands Literacy and Numeracy Assessment			*1,051.10*	*1,051.10*	*1,051.10*	*0.00*	*-1,051.10*	*0.00*	*1,051.10*
19022-Drone Survey for South Tarawa Water and Betio			*1,170.41*	*1,170.41*	*1,170.41*	*0.00*	*-1,170.41*	*0.00*	*1,170.41*

MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/- Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
21016-Enhancing Sustainable Water Security Measures to adapt to climate changes and disaster in vulnerable remote islet communities in Kiribati (SUPA - GCCA)	*0.00*	*87,621.60*	*44,833.20*	*44,833.20*	*44,833.20*	*23,400.70*	*-21,432.50*	*40,512.30*	*21,432.50*
21019-Managing of water scarcity through strengthened water resource management	*308,562.00*	*723,827.00*	*361,936.00*	*704,315.68*	*704,315.68*	*401,444.93*	*-302,870.75*	*352,401.30*	*302,870.75*
22011-Essential Assets topographic survey for SPC			*537.17*	*537.17*	*537.17*	*0.00*	*-537.17*	*0.00*	*537.17*
24049-Early Career Ocean Professional Fellowship Programme	*39,805.98*	*0.00*	*39,805.98*	*39,805.98*	*39,805.98*	*31,082.91*	*-8,723.07*	*0.00*	*8,723.07*
Total for 3206-South Pacific Commission, now known as The Pacific Community	**349,324.47**	**811,448.60**	**510,871.92**	**853,251.60**	**853,251.60**	**466,308.07**	**-386,943.53**	**392,913.60**	**386,943.53**
3207-CLGF (Commonweath)									
09799-Financial Management and Local Government			*40,191.91*	*40,191.91*	*40,191.91*	*0.00*	*-40,191.91*	*0.00*	*40,191.91*
12012-Voters Educ Women in Local Government			*24,259.12*	*24,259.12*	*24,259.12*	*0.00*	*-24,259.12*	*0.00*	*24,259.12*
Total for 3207-CLGF (Commonweath)			**64,451.03**	**64,451.03**	**64,451.03**	**0.00**	**-64,451.03**	**0.00**	**64,451.03**
3208-South Pacific Forum Fisheries Agency									
17066-Vessel Monitoring System			*466.67*	*466.67*	*466.67*	*0.00*	*-466.67*	*0.00*	*466.67*
19034-National Offshore and Coastal Fisheries Summit			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*15,556.80*	*0.00*
23006-Sea Safety Training for Fisheries Observers			*0.00*	*120,933.14*	*120,933.14*	*0.00*	*-120,933.14*	*0.00*	*120,933.14*
24012-Institutional and Fisheries commitment support	*0.00*	*0.00*	*386,213.48*	*386,213.48*	*386,213.48*	*228,275.86*	*-157,937.62*	*0.00*	*157,937.62*
Total for 3208-South Pacific Forum Fisheries Agency	**0.00**	**0.00**	**386,680.15**	**507,613.29**	**507,613.29**	**228,275.86**	**-279,337.43**	**15,556.80**	**279,337.43**
3209-South Pacific Regional Environment Programme									
01923-World Weather Watch			*20,221.55*	*20,221.55*	*20,221.55*	*7,050.00*	*-13,171.55*	*6,687.50*	*13,171.55*
03986-Unallocated	*135,927.00*	*0.00*							
13055-HP Montreal Protocol Workshop			*21,345.19*	*21,345.19*	*21,345.19*	*0.00*	*-21,345.19*	*0.00*	*21,345.19*
13107-National E-Waste Management			*3,004.24*	*3,004.24*	*3,004.24*	*0.00*	*-3,004.24*	*0.00*	*3,004.24*
15071-Health Care Waste Officer			*10,877.85*	*10,877.85*	*10,877.85*	*0.00*	*-10,877.85*	*0.00*	*10,877.85*
16047-PAC E-waste			*134.30*	*134.30*	*134.30*	*0.00*	*-134.30*	*0.00*	*134.30*
21029-Support to World MET Day celebration			*2,603.00*	*2,603.00*	*2,603.00*	*0.00*	*-2,603.00*	*0.00*	*2,603.00*
22080-Support to COP27 Preparatory			*0.00*	*13,220.56*	*13,220.56*	*0.00*	*-13,220.56*	*0.00*	*13,220.56*
23031-OAP Competition Awareness Campaign in schools	*0.00*	*8,755.49*	*3,973.13*	*3,973.13*	*3,973.13*	*1,841.37*	*-2,131.76*	*6,516.25*	*2,131.76*
24022-PacPlan Resilient Project	*27,371.00*	*0.00*	*27,371.00*	*27,371.00*	*27,371.00*	*7,482.13*	*-19,888.87*	*0.00*	*19,888.87*
Total for 3209-South Pacific Regional Environment Programme	**163,298.00**	**8,755.49**	**89,530.26**	**102,750.82**	**102,750.82**	**16,373.50**	**-86,377.32**	**13,203.75**	**86,377.32**
3210-Japan									
14037-Fishing Gear	*0.00*	*0.00*							
17088-WCPFC reporting requirements			*9,195.61*	*9,195.61*	*9,195.61*	*0.00*	*-9,195.61*	*0.00*	*9,195.61*
19002-Construction of Dental Lab Linnix			*52,090.29*	*52,090.29*	*52,090.29*	*1,750.63*	*-50,339.66*	*0.00*	*50,339.66*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
19031-Construction of New JSS TUC 1 classroom and toilet block			*29,536.51*	*29,536.51*	*29,536.51*	*0.00*	*-29,536.51*	*0.00*	*29,536.51*
20024-Betio (Temakin & Takoronga) clinics rehabilitation project			*46,027.06*	*46,027.06*	*46,027.06*	*19,324.02*	*-26,703.04*	*0.00*	*26,703.04*
21028-Tanaea Hatchery Renovation			*1,754.56*	*1,754.56*	*1,754.56*	*0.00*	*-1,754.56*	*0.00*	*1,754.56*
21030-FAO FishFAD Project	*0.00*	*24,529.00*	*2,026.15*	*42,730.00*	*42,730.00*	*28,049.12*	*-14,680.88*	*13,021.75*	*14,680.88*
21031-Outboard Motor Engine Spare pa	*13,073.32*	*18,291.25*							
21032-Risk Communication	*0.00*	*77,134.00*	*104,405.77*	*104,405.77*	*104,405.77*	*490.00*	*-103,915.77*	*43,345.20*	*103,915.77*
21055-Sales of Eco-farm products	*0.00*	*0.00*							
Total for 3210-Japan	**13,073.32**	**119,954.25**	**245,035.95**	**285,739.80**	**285,739.80**	**49,613.77**	**-236,126.03**	**56,366.95**	**236,126.03**
3211-Republic of Korea									
15128-Integrated Fish and Local Market - Bairiki			*3,988.22*	*3,988.22*	*3,988.22*	*0.00*	*-3,988.22*	*0.00*	*3,988.22*
16017-Acquisition of Sport Gears for Island Youth Association			*22,798.70*	*22,798.70*	*22,798.70*	*0.00*	*-22,798.70*	*0.00*	*22,798.70*
21025-TRACHOMA (WHO)			*14,869.00*	*14,869.00*	*14,869.00*	*0.00*	*-14,869.00*	*0.00*	*14,869.00*
24017-Blue Lagoon Marina	*0.00*	*0.00*	*1,202,013.22*	*1,202,013.22*	*1,202,013.22*	*228,957.19*	*-973,056.03*	*0.00*	*973,056.03*
25020-Fish Value Chain for SIDS	*7,343.40*	*0.00*							
Total for 3211-Republic of Korea	**7,343.40**	**0.00**	**1,243,669.14**	**1,243,669.14**	**1,243,669.14**	**228,957.19**	**-1,014,711.95**	**0.00**	**1,014,711.95**
3212-Asian Development Fund									
03986-Unallocated	*543,186.83*	*0.00*							
20036-COVID-19 Emergency Response - APDRF			*9,826.37*	*9,826.37*	*9,826.37*	*0.00*	*-9,826.37*	*354,780.00*	*9,826.37*
21007-Kiribati Trade Capacity development and institutional strengthening project (TIER 1 Phase 2)			*0.00*	*6,472.00*	*6,472.00*	*3,008.90*	*-3,463.10*	*0.00*	*3,463.10*
22025-Betio Power Station Rehabilitation (ADB Grant)			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,870,000.00*	*0.00*
22028-Covid19 ADB grant (support to island to island councils)			*49,713.38*	*10,085.97*	*10,085.97*	*0.00*	*-10,085.97*	*0.00*	*10,085.97*
22030-Covid 19 ADB Grant - support to Kiribati Police services			*184,688.00*	*16,937.60*	*16,937.60*	*0.00*	*-16,937.60*	*0.00*	*16,937.60*
22032-Kiribati Innovative Funding Project			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*375.00*	*0.00*
22034-COVID19 ADB Grant - Support to MHMS			*7,773.27*	*164,854.73*	*164,854.73*	*147,815.00*	*-17,039.73*	*144,631.82*	*17,039.73*
22035-Covid-19 ADB Grant support to MOE			*402,050.01*	*317,050.01*	*317,050.01*	*90,305.99*	*-226,744.02*	*184,572.89*	*226,744.02*
22038-Kiribati Quality standards			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*5,995.00*	*0.00*
22041-Office transport			*0.00*	*10,762.68*	*10,762.68*	*0.00*	*-10,762.68*	*142,558.62*	*10,762.68*
22058-PRC Support to Ministerial commitment Project			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*96,227.78*	*0.00*
22067-Nursing Quality Improvement Activities			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*5,600.00*	*0.00*
22080-Support to COP27 Preparatory			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,260.00*	*0.00*
22083-Improvement to strengthen financial system			*38,800.00*	*38,800.00*	*38,800.00*	*0.00*	*-38,800.00*	*0.00*	*38,800.00*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
23074-COVID-19 ADB Grant (Improvement to Strengthen Financial System)			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*9,660.00*	*0.00*
Total for 3212-Asian Development Fund	**543,186.83**	**0.00**	**992,386.40**	**574,789.36**	**574,789.36**	**241,129.89**	**-333,659.47**	**2,815,661.11**	**333,659.47**
3213-Other									
02262-Disaster Management & Coastal Protection			*1,552,841.48*	*1,552,841.48*	*1,552,841.48*	*0.00*	*-1,552,841.48*	*0.00*	*1,552,841.48*
03927-Island Council Integrated Farming - Fishing Gears Revolving Fund			*168.98*	*168.98*	*168.98*	*0.00*	*-168.98*	*0.00*	*168.98*
03934-Tabuaeran Housing Project			*19,822.01*	*19,822.01*	*19,822.01*	*0.00*	*-19,822.01*	*0.00*	*19,822.01*
03946-In-Service Training			*8,147.35*	*8,147.35*	*8,147.35*	*0.00*	*-8,147.35*	*181,019.38*	*8,147.35*
04129-Upgrading of Social Facilities in the O.I			*38,583.42*	*38,583.42*	*38,583.42*	*36,271.48*	*-2,311.94*	*0.00*	*2,311.94*
04179-Outer Island Maneaba on South Tarawa			*29,877.41*	*29,877.41*	*29,877.41*	*0.00*	*-29,877.41*	*0.00*	*29,877.41*
04209-Kuria Council Living Quarters			*29,699.22*	*29,699.22*	*29,699.22*	*0.00*	*-29,699.22*	*0.00*	*29,699.22*
04230-Teraina New Council Office			*81,820.95*	*81,820.95*	*81,820.95*	*0.00*	*-81,820.95*	*0.00*	*81,820.95*
04231-Tabuaeran Police and Cell			*104,568.70*	*104,568.70*	*104,568.70*	*1,368.00*	*-103,200.70*	*0.00*	*103,200.70*
04277-Small Community Project Fund (Small Grant)			*39,891.51*	*39,891.51*	*39,891.51*	*0.00*	*-39,891.51*	*0.00*	*39,891.51*
04477-Arorae Police Office and Cell			*9,659.31*	*9,659.31*	*9,659.31*	*0.00*	*-9,659.31*	*0.00*	*9,659.31*
04490-Nonouti Council Living Quarters			*18,498.81*	*18,498.81*	*18,498.81*	*0.00*	*-18,498.81*	*0.00*	*18,498.81*
04628-Arorae Council Office			*3,241.67*	*3,241.67*	*3,241.67*	*0.00*	*-3,241.67*	*0.00*	*3,241.67*
04629-Tamana New Council Office			*11,875.16*	*11,875.16*	*11,875.16*	*0.00*	*-11,875.16*	*0.00*	*11,875.16*
04632-Aranuka Commercial Vessel/Outer Island Trust Fund			*300,000.00*	*300,000.00*	*300,000.00*	*0.00*	*-300,000.00*	*0.00*	*300,000.00*
04634-Kuria Commercial Vessel			*369,814.00*	*369,814.00*	*369,814.00*	*369,814.00*	*0.00*	*0.00*	*0.00*
04793-Nikunau Garage and Workshop Tools			*68,687.15*	*68,687.15*	*68,687.15*	*0.00*	*-68,687.15*	*0.00*	*68,687.15*
04794-Teraina Housing Project			*43,474.00*	*43,474.00*	*43,474.00*	*0.00*	*-43,474.00*	*0.00*	*43,474.00*
04831-Onotoa New Council Office			*14,001.00*	*14,001.00*	*14,001.00*	*3,903.33*	*-10,097.67*	*5,747.00*	*10,097.67*
08004-Upgrading of Tanimainiku Wharf			*11,567.47*	*11,567.47*	*11,567.47*	*0.00*	*-11,567.47*	*0.00*	*11,567.47*
09003-Aranuka Women Center			*73,790.49*	*66,847.00*	*66,847.00*	*12,095.76*	*-54,751.24*	*34,600.38*	*54,751.24*
09006-Marakei Council Seawall			*47,758.60*	*47,758.60*	*47,758.60*	*0.00*	*-47,758.60*	*0.00*	*47,758.60*
09008-Nonouti Workshop & Garage Tools			*1,293.94*	*1,293.94*	*1,293.94*	*0.00*	*-1,293.94*	*0.00*	*1,293.94*
09009-Tab.North Guest House			*386.26*	*386.26*	*386.26*	*0.00*	*-386.26*	*0.00*	*386.26*
09010-Onotoa Police Office Cell			*5,847.56*	*5,847.56*	*5,847.56*	*0.00*	*-5,847.56*	*0.00*	*5,847.56*
09012-Nikunau Ferry Boat			*175,222.00*	*175,222.00*	*175,222.00*	*0.00*	*-175,222.00*	*0.00*	*175,222.00*
09013-Arorae Water & Sanitation			*29,923.90*	*29,923.90*	*29,923.90*	*0.00*	*-29,923.90*	*0.00*	*29,923.90*
09021-Tab.South Landing Craft			*32,414.02*	*32,414.02*	*32,414.02*	*0.00*	*-32,414.02*	*0.00*	*32,414.02*
09024-Teraina police office and cell			*40,277.00*	*40,277.00*	*40,277.00*	*0.00*	*-40,277.00*	*0.00*	*40,277.00*
09065-North Tarawa Garage and Tools			*5,802.06*	*5,802.06*	*5,802.06*	*0.00*	*-5,802.06*	*0.00*	*5,802.06*
09066-Tamana Pre-School Classroom			*35,178.48*	*35,178.48*	*35,178.48*	*0.00*	*-35,178.48*	*3,474.00*	*35,178.48*
09069-Tabuaeran Wharf/Vessel			*253,499.92*	*253,499.92*	*253,499.92*	*0.00*	*-253,499.92*	*0.00*	*253,499.92*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
09118-Tabuaeran Garage and Tools			*170.70*	*170.70*	*170.70*	*0.00*	*-170.70*	*0.00*	*170.70*
09133-Teraina Road Upgrading			*63,966.00*	*63,966.00*	*63,966.00*	*0.00*	*-63,966.00*	*0.00*	*63,966.00*
09158-Reverse Osmosis Plant for Fresh Water Supply			*1,750.12*	*1,750.12*	*1,750.12*	*0.00*	*-1,750.12*	*0.00*	*1,750.12*
09171-Banaba Improvement for Desalination Plant			*10,530.71*	*10,530.71*	*10,530.71*	*0.00*	*-10,530.71*	*0.00*	*10,530.71*
09175-Tamana Cooperative Society Building			*25,796.40*	*25,796.40*	*25,796.40*	*0.00*	*-25,796.40*	*2,233.94*	*25,796.40*
09178-Tab.South Guest House			*708.91*	*708.91*	*708.91*	*0.00*	*-708.91*	*0.00*	*708.91*
09182-North Tarawa Police and Cell Office			*8,839.39*	*8,839.39*	*8,839.39*	*0.00*	*-8,839.39*	*0.00*	*8,839.39*
09183-Maman Kaburara Causeway - Abemama			*6,002.63*	*6,002.63*	*6,002.63*	*0.00*	*-6,002.63*	*0.00*	*6,002.63*
09185-Solar pump and water tanks for Tekabwibwi to Utiroa, Police HQ, Nursery, Council HQ, Takea, Tauma, Kabuna, Tenatorua, Aiwa and Osmosis Plant for Bangai Village only			*345,615.13*	*345,615.13*	*345,615.13*	*0.00*	*-345,615.13*	*0.00*	*345,615.13*
09186-Solar Pump & Water Tank for Tab.South			*56,599.14*	*56,599.14*	*56,599.14*	*0.00*	*-56,599.14*	*0.00*	*56,599.14*
10046-Nonouti Guest House Renovation			*10,192.38*	*10,192.38*	*10,192.38*	*0.00*	*-10,192.38*	*0.00*	*10,192.38*
12021-Abaiang Landing Vessel - Trust Fund			*369,614.00*	*369,614.00*	*369,614.00*	*369,614.00*	*0.00*	*0.00*	*0.00*
12023-Beru Commercial Vessel / Guest House			*352,539.00*	*352,539.00*	*352,539.00*	*48.00*	*-352,491.00*	*1,470.00*	*352,491.00*
12076-Maintenance of Teabike College			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*62,421.60*	*0.00*
13041-Establishment of Kiribati Missions			*204,817.20*	*204,817.20*	*204,817.20*	*0.00*	*-204,817.20*	*0.00*	*204,817.20*
13074-Outer Island Road & Airstrip Upgrading			*374,597.14*	*374,597.14*	*374,597.14*	*0.00*	*-374,597.14*	*0.00*	*374,597.14*
13097-LC Linnix Insurance costs			*243,271.92*	*243,271.92*	*243,271.92*	*0.00*	*-243,271.92*	*0.00*	*243,271.92*
14030-Clearance of Banaba Maneaba Site			*39,980.00*	*39,980.00*	*39,980.00*	*0.00*	*-39,980.00*	*0.00*	*39,980.00*
14184-Te Umwanibong Maneaba			*3,969.45*	*3,969.45*	*3,969.45*	*0.00*	*-3,969.45*	*0.00*	*3,969.45*
15146-Saw milling of senile coconut trees on outer islands	*0.00*	*220.00*	*33,650.24*	*33,650.24*	*33,650.24*	*0.00*	*-33,650.24*	*4,763.90*	*33,650.24*
16024-Ground Handling Equipment			*805.77*	*805.77*	*805.77*	*0.00*	*-805.77*	*0.00*	*805.77*
16027-JSS Rehabilitation Phase I			*241,802.66*	*241,802.66*	*241,802.66*	*0.00*	*-241,802.66*	*0.00*	*241,802.66*
16093-Solar Salt Warehouse			*187.53*	*187.53*	*187.53*	*0.00*	*-187.53*	*0.00*	*187.53*
16134-Housing Improvement on Kiritimati Island			*82,808.06*	*82,808.06*	*82,808.06*	*0.00*	*-82,808.06*	*0.00*	*82,808.06*
17001-Sport Equipment			*620.40*	*620.40*	*620.40*	*0.00*	*-620.40*	*0.00*	*620.40*
17013-Upgrading of Island Council Maneaba - Banaba			*43,810.00*	*43,810.00*	*43,810.00*	*0.00*	*-43,810.00*	*0.00*	*43,810.00*
17016-Upgrading of Island Council Maneaba - Marakei			*3,851.97*	*3,851.97*	*3,851.97*	*1,175.30*	*-2,676.67*	*2,079.13*	*2,676.67*
17017-Upgrading of Island Council Maneaba - Abaiang			*16,682.80*	*16,682.80*	*16,682.80*	*0.00*	*-16,682.80*	*0.00*	*16,682.80*
17018-Upgrading of Island Council Maneaba - ETC			*5,550.67*	*5,550.67*	*5,550.67*	*0.00*	*-5,550.67*	*0.00*	*5,550.67*
17019-Upgrading of Island Council Maneaba - TUC			*3,681.00*	*3,681.00*	*3,681.00*	*2,993.06*	*-687.94*	*1,577.70*	*687.94*
17022-Upgrading of Island Council Maneaba - Kuria			*18,745.25*	*18,745.25*	*18,745.25*	*0.00*	*-18,745.25*	*0.00*	*18,745.25*
17023-Upgrading of Island Council Maneaba - Aranuka			*24,955.07*	*24,955.07*	*24,955.07*	*6,324.09*	*-18,630.98*	*0.00*	*18,630.98*
17024-Upgrading of Island Council Maneaba - Abemama			*4,725.00*	*4,725.00*	*4,725.00*	*0.00*	*-4,725.00*	*0.00*	*4,725.00*
17025-Upgrading of Island Council Maneaba - Nonouti			*32,363.06*	*32,363.06*	*32,363.06*	*0.00*	*-32,363.06*	*0.00*	*32,363.06*
17026-Upgrading of Island Council Maneaba - Tab-North			*8,469.30*	*8,469.30*	*8,469.30*	*0.00*	*-8,469.30*	*0.00*	*8,469.30*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
17027-Upgrading of Island Council Maneaba - Tab-South			*43,810.00*	*43,810.00*	*43,810.00*	*0.00*	*-43,810.00*	*0.00*	*43,810.00*
17028-Upgrading of Island Council Maneaba - Onotoa			*1,490.09*	*1,490.09*	*1,490.09*	*0.00*	*-1,490.09*	*0.00*	*1,490.09*
17029-Upgrading of Island Council Maneaba - Beru			*27,506.70*	*27,506.70*	*27,506.70*	*7,431.52*	*-20,075.18*	*1,805.88*	*20,075.18*
17030-Upgrading of Island Council Maneaba - Nikunau			*7,466.92*	*7,466.92*	*7,466.92*	*0.00*	*-7,466.92*	*0.00*	*7,466.92*
17031-Upgrading of Island Council Maneaba - Tamana			*22,107.35*	*22,107.35*	*22,107.35*	*0.00*	*-22,107.35*	*0.00*	*22,107.35*
17032-Upgrading of Island Council Maneaba - Arorae			*26,421.74*	*26,421.74*	*26,421.74*	*0.00*	*-26,421.74*	*0.00*	*26,421.74*
17033-Upgrading of Island Council Maneaba - Teraina			*43,810.00*	*43,810.00*	*43,810.00*	*0.00*	*-43,810.00*	*0.00*	*43,810.00*
17034-Upgrading of Island Council Maneaba - Tabuaeran			*19,450.00*	*19,450.00*	*19,450.00*	*0.00*	*-19,450.00*	*0.00*	*19,450.00*
17049-Freight payment for a CT scan			*56,613.85*	*56,613.85*	*56,613.85*	*0.00*	*-56,613.85*	*0.00*	*56,613.85*
17055-Sunrise Primary School			*285,171.23*	*285,171.23*	*285,171.23*	*19,402.50*	*-265,768.73*	*31,037.05*	*265,768.73*
17062-TUC Garage Tools & Extension of Workshop			*6,066.66*	*6,066.66*	*6,066.66*	*0.00*	*-6,066.66*	*0.00*	*6,066.66*
17064-Independence Organising Committee			*2,696.92*	*2,696.92*	*2,696.92*	*0.00*	*-2,696.92*	*0.00*	*2,696.92*
17067-Construction of Tabuaeran Maneaba			*1,135.38*	*1,135.38*	*1,135.38*	*0.00*	*-1,135.38*	*0.00*	*1,135.38*
17068-Construction of Teraina Maneaba			*3,071.83*	*3,071.83*	*3,071.83*	*0.00*	*-3,071.83*	*0.00*	*3,071.83*
17085-Kiribati Outer Island Food and Water Project (KOIFWP)			*10,047.13*	*10,047.13*	*10,047.13*	*0.00*	*-10,047.13*	*0.00*	*10,047.13*
17087-Buota Bridge			*2,936.94*	*2,936.94*	*2,936.94*	*0.00*	*-2,936.94*	*0.00*	*2,936.94*
17094-COP23			*5,041.55*	*5,041.55*	*5,041.55*	*0.00*	*-5,041.55*	*0.00*	*5,041.55*
18003-Rehabilitation of Ecofarm Sluice gate			*57,510.00*	*57,510.00*	*57,510.00*	*0.00*	*-57,510.00*	*0.00*	*57,510.00*
18005-Support for MV Butiraoi disaster			*18,523.37*	*18,523.37*	*18,523.37*	*0.00*	*-18,523.37*	*0.00*	*18,523.37*
18019-Aranuka Island Council Materials, Tools & 2 ton of truck			*1,079.18*	*1,079.18*	*1,079.18*	*0.00*	*-1,079.18*	*0.00*	*1,079.18*
18021-Hardware Materials Revolving Fund (Aranuka)	*0.00*	*275.00*	*16,223.23*	*16,223.23*	*16,223.23*	*0.00*	*-16,223.23*	*0.00*	*16,223.23*
18022-Maiana new council office supplementary			*118,594.43*	*118,594.43*	*118,594.43*	*9,940.54*	*-108,653.89*	*20,099.18*	*108,653.89*
18055-Buota Maneaba Supplementary			*4,808.00*	*4,808.00*	*4,808.00*	*0.00*	*-4,808.00*	*0.00*	*4,808.00*
18070-Outer Island Cargo Sheds and Trucks			*228,022.06*	*228,022.06*	*228,022.06*	*50,626.80*	*-177,395.26*	*133,186.80*	*177,395.26*
18071-Tilapia Eradication Project			*24,353.60*	*24,353.60*	*24,353.60*	*0.00*	*-24,353.60*	*0.00*	*24,353.60*
18084-Arorae Living Quarter			*18,099.20*	*18,099.20*	*18,099.20*	*0.00*	*-18,099.20*	*0.00*	*18,099.20*
18085-Arorae Preschools and Toilet Blocks			*36,960.89*	*36,960.89*	*36,960.89*	*0.00*	*-36,960.89*	*0.00*	*36,960.89*
18104-Ministerial Tour			*157,340.18*	*157,340.18*	*157,340.18*	*0.00*	*-157,340.18*	*0.00*	*157,340.18*
18108-Outer Island Trust Fund			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*3,000,000.00*	*0.00*
19018-Essential Medical Equipment			*94,295.98*	*94,295.98*	*94,295.98*	*0.00*	*-94,295.98*	*0.00*	*94,295.98*
19033-Betio Sport Complex Resurfacing Work			*43,025.01*	*43,025.01*	*43,025.01*	*0.00*	*-43,025.01*	*0.00*	*43,025.01*
19038-Transport for Students: Trucks			*348,559.06*	*348,559.06*	*348,559.06*	*145,865.81*	*-202,693.25*	*167,127.09*	*202,693.25*
19046-KGV Dormitory Stage 1			*1,889,835.68*	*1,889,835.68*	*1,889,835.68*	*40,100.00*	*-1,849,735.68*	*58,576.54*	*1,849,735.68*
19047-Kiritimati Copra Mill			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*804,562.02*	*0.00*
19053-Support to National Day Preparation			*20,058.66*	*20,058.66*	*20,058.66*	*0.00*	*-20,058.66*	*0.00*	*20,058.66*

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MINISTRY	REVENUE 2024 Actuals (AUD)	REVENUE 2023 Actuals (AUD)	EXPENDITURES 2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
19055-Banaba Maneaba on South Tarawa			*73,307.97*	*73,307.97*	*73,307.97*	*0.00*	*-73,307.97*	*0.00*	*73,307.97*
19063-Kiribati Participation to Intergovernmental Conference on Biodiversity			*17,655.26*	*17,655.26*	*17,655.26*	*0.00*	*-17,655.26*	*0.00*	*17,655.26*
19067-Main camp clinic			*4,782.26*	*4,782.26*	*4,782.26*	*0.00*	*-4,782.26*	*0.00*	*4,782.26*
20017-Shipping cost for public transport and infrastructure equipment			*4,394.16*	*4,394.16*	*4,394.16*	*0.00*	*-4,394.16*	*0.00*	*4,394.16*
21021-Rehabilitation of Teraina Tewarua Passage			*20,880.87*	*20,880.87*	*20,880.87*	*0.00*	*-20,880.87*	*0.00*	*20,880.87*
21022-Nikunau Terminal project			*157,781.08*	*157,781.08*	*157,781.08*	*16,458.43*	*-141,322.65*	*64,540.44*	*141,322.65*
22024-Nikunau Revolving Fund			*50,000.00*	*50,000.00*	*50,000.00*	*0.00*	*-50,000.00*	*1,753.98*	*50,000.00*
23045-National Paralympic Committee Grant			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*3,627.00*	*0.00*
Total for 3213-Other	**0.00**	**495.00**	**10,070,237.25**	**10,063,293.76**	**10,063,293.76**	**1,093,432.62**	**-8,969,861.14**	**4,585,703.01**	**8,969,861.14**
3215-European Union									
11088-Fisheries Sector Policy Development			*27,792.09*	*27,792.09*	*27,792.09*	*0.00*	*-27,792.09*	*0.00*	*27,792.09*
12067-Kiriwatsan 1 Project			*123,648.34*	*123,648.34*	*123,648.34*	*0.00*	*-123,648.34*	*0.00*	*123,648.34*
18081-Focus Group for Land Use in Kiritimati			*2,990.00*	*2,990.00*	*2,990.00*	*0.00*	*-2,990.00*	*0.00*	*2,990.00*
19049-TAK International Visitor Survey (IVS)			*6,965.00*	*6,965.00*	*6,965.00*	*0.00*	*-6,965.00*	*0.00*	*6,965.00*
20072-Kiritimati Island Conservation Protected Areas	*0.00*	*128,823.84*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*132,556.53*	*0.00*
20081-WASH from the Start	*0.00*	*300,667.73*	*773,945.77*	*845,351.74*	*845,351.74*	*388,296.81*	*-457,054.93*	*148,972.92*	*457,054.93*
21008-Participatory Slum Upgrading Program (PSUP)			*2,904.00*	*2,904.00*	*2,904.00*	*0.00*	*-2,904.00*	*0.00*	*2,904.00*
21076-Tobwaan Te Maiuraoi Farm (TTMF)			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*87,310.00*	*0.00*
24016-ClimSA	*54,971.00*	*0.00*	*54,971.00*	*54,971.00*	*54,971.00*	*24,862.51*	*-30,108.49*	*0.00*	*30,108.49*
24019-EU Fisheries Sector Policy Phase II	*645,218.10*	*0.00*	*0.00*	*645,218.10*	*645,218.10*	*401,351.37*	*-243,866.73*	*0.00*	*243,866.73*
Total for 3215-European Union	**700,189.10**	**429,491.57**	**993,216.20**	**1,709,840.27**	**1,709,840.27**	**814,510.69**	**-895,329.58**	**368,839.45**	**895,329.58**
3216-Italian Republic									
03986-Unallocated	*296,720.91*	*0.00*							
18015-Bringing PIPA Home			*216,985.70*	*216,985.70*	*216,985.70*	*0.00*	*-216,985.70*	*0.00*	*216,985.70*
18038-PV Solar mini off-grid for fish centers Outer Island Phase 2			*80,968.52*	*80,968.52*	*80,968.52*	*0.00*	*-80,968.52*	*0.00*	*80,968.52*
19005-Sustainable Water Supply for Vulnerable Rural Communities			*39,626.75*	*39,626.75*	*39,626.75*	*16,378.13*	*-23,248.62*	*144,554.45*	*23,248.62*
19040-Assisting SIDS to integrate Agricultural sector concerns into CCP and NDCs			*9,728.23*	*9,728.23*	*9,728.23*	*0.00*	*-9,728.23*	*0.00*	*9,728.23*
21023-PV Solar Off-grid systems for 4 boarding schools and village community	*848,646.72*	*800.00*	*26,988.80*	*875,635.52*	*875,635.52*	*3,558.00*	*-872,077.52*	*104,865.65*	*872,077.52*
Total for 3216-Italian Republic	**1,145,367.63**	**800.00**	**374,298.00**	**1,222,944.72**	**1,222,944.72**	**19,936.13**	**-1,203,008.59**	**249,420.10**	**1,203,008.59**
3217-United Nations Development Programme									
03986-Unallocated	*240,644.78*	*0.00*							

MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
16012-Kiribati Trade Capacity development and institutional strengthening project (TIER 1)			*5,874.56*	*5,874.56*	*5,874.56*	*0.00*	*-5,874.56*	*0.00*	*5,874.56*
17057-SAICM II post national project			*2,527.70*	*2,527.70*	*2,527.70*	*0.00*	*-2,527.70*	*0.00*	*2,527.70*
18013-HIV/TB Program	*287,777.11*	*303,900.47*	*285,687.79*	*361,962.22*	*361,962.22*	*361,962.22*	*0.00*	*303,900.47*	*0.00*
18076-Community and school based family life education programming	*0.00*	*51,426.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*75,357.82*	*0.00*
19017-Disaster Resilience in Pacific -SIDS (RESPAC)			*9,649.06*	*9,649.06*	*9,649.06*	*9,355.75*	*-293.31*	*0.00*	*293.31*
21007-Kiribati Trade Capacity development and institutional strengthening project (TIER 1 Phase 2)	*0.00*	*129,240.00*	*10,851.93*	*27,952.71*	*27,952.71*	*11,548.66*	*-16,404.05*	*155,636.26*	*16,404.05*
Total for 3217-United Nations Development Programme	**528,421.89**	**484,566.47**	**314,591.04**	**407,966.25**	**407,966.25**	**382,866.63**	**-25,099.62**	**534,894.55**	**25,099.62**
3218-World Health Organization									
03986-Unallocated	*30,377.32*	*0.00*							
14032-Community Based Rehabilitation			*5,512.16*	*5,512.16*	*5,512.16*	*0.00*	*-5,512.16*	*0.00*	*5,512.16*
15067-Hepatitis B Birth Dose Improvement			*9,422.45*	*9,422.45*	*9,422.45*	*0.00*	*-9,422.45*	*0.00*	*9,422.45*
15118-Tobacco Outreach Awareness Program			*3,560.25*	*3,560.25*	*3,560.25*	*0.00*	*-3,560.25*	*0.00*	*3,560.25*
15144-Review of National Strategic Plan, Budget and ER 2016			*4,958.20*	*4,958.20*	*4,958.20*	*0.00*	*-4,958.20*	*0.00*	*4,958.20*
15148-Ebola Training			*4,778.90*	*4,778.90*	*4,778.90*	*0.00*	*-4,778.90*	*0.00*	*4,778.90*
16007-Gender Base Violence			*1,635.00*	*1,635.00*	*1,635.00*	*0.00*	*-1,635.00*	*0.00*	*1,635.00*
16009-NCD Protocol Interventions to N/District Health Staff			*7,062.08*	*7,062.08*	*7,062.08*	*0.00*	*-7,062.08*	*0.00*	*7,062.08*
16011-Transmission Assessment for Year 6-7, Deworming & Morbidity			*13,973.70*	*13,973.70*	*13,973.70*	*0.00*	*-13,973.70*	*0.00*	*13,973.70*
16043-Health Leadership, Governance, Performance and Partnership			*133.98*	*133.98*	*133.98*	*0.00*	*-133.98*	*0.00*	*133.98*
16044-Food Regulation and Safety Consultation			*733.20*	*733.20*	*733.20*	*0.00*	*-733.20*	*0.00*	*733.20*
16045-Alcohol Awareness to Community, Family			*1,353.50*	*1,353.50*	*1,353.50*	*0.00*	*-1,353.50*	*0.00*	*1,353.50*
16048-Food Safety and Nutrition			*342.70*	*342.70*	*342.70*	*0.00*	*-342.70*	*0.00*	*342.70*
16050-Emergency Obstetric & Neonatal Care Guideline			*1,145.40*	*1,145.40*	*1,145.40*	*0.00*	*-1,145.40*	*0.00*	*1,145.40*
16051-Early Newborn Care Training			*5,492.00*	*5,492.00*	*5,492.00*	*0.00*	*-5,492.00*	*0.00*	*5,492.00*
16053-Improving the Quality of Life for people with disabilities			*4,292.60*	*4,292.60*	*4,292.60*	*0.00*	*-4,292.60*	*0.00*	*4,292.60*
16056-National Switch from TOPV to BOPV			*4,344.61*	*4,344.61*	*4,344.61*	*0.00*	*-4,344.61*	*0.00*	*4,344.61*
16064-World Blood Donor Day			*2,729.40*	*2,729.40*	*2,729.40*	*0.00*	*-2,729.40*	*0.00*	*2,729.40*
16073-Kiritimati Workshop on Hospital Leadership			*10,880.00*	*10,880.00*	*10,880.00*	*0.00*	*-10,880.00*	*0.00*	*10,880.00*
16095-POLHN Workshop and Open Day			*17,061.69*	*17,061.69*	*17,061.69*	*0.00*	*-17,061.69*	*0.00*	*17,061.69*
16135-ICD-1 - Morbidity and Mortality coding training			*2,705.51*	*2,705.51*	*2,705.51*	*0.00*	*-2,705.51*	*0.00*	*2,705.51*
17040-World Health Day Awareness week			*520.75*	*520.75*	*520.75*	*0.00*	*-520.75*	*0.00*	*520.75*
17044-Capacity building for nurses			*4,808.20*	*4,808.20*	*4,808.20*	*0.00*	*-4,808.20*	*0.00*	*4,808.20*
17050-Leprosy Elimination Program on Outer Is	*56,000.00*	*0.00*	*81,953.29*	*109,913.50*	*109,913.50*	*37,690.75*	*-72,222.75*	*23,313.80*	*72,222.75*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
17052-World No Tobacco Day			*485.00*	*485.00*	*485.00*	*0.00*	*-485.00*	*0.00*	*485.00*
17095-Introduction of the PEN NCD protocol intervention (Line and Phoenix islands)			*4,573.33*	*4,573.33*	*4,573.33*	*0.00*	*-4,573.33*	*0.00*	*4,573.33*
17096-National Health Forum & Joint Performance Review			*1,755.10*	*1,755.10*	*1,755.10*	*0.00*	*-1,755.10*	*0.00*	*1,755.10*
17100-Butaritari mental health training			*3,249.00*	*3,249.00*	*3,249.00*	*0.00*	*-3,249.00*	*0.00*	*3,249.00*
18033-Public Health and Enviromental Health Outreach			*3,632.91*	*3,632.91*	*3,632.91*	*0.00*	*-3,632.91*	*0.00*	*3,632.91*
18044-Mental Health Gap Training for aranuka & Beru			*4,197.35*	*4,197.35*	*4,197.35*	*0.00*	*-4,197.35*	*0.00*	*4,197.35*
18054-Gender Mainstreaming in Health			*627.30*	*627.30*	*627.30*	*0.00*	*-627.30*	*0.00*	*627.30*
18058-World Health Day 2018: Universal Health Coverage			*742.75*	*742.75*	*742.75*	*0.00*	*-742.75*	*0.00*	*742.75*
18059-Health Sector Coordinating Committee	*0.00*	*12,500.00*	*1,946.51*	*1,946.51*	*1,946.51*	*0.00*	*-1,946.51*	*11,414.08*	*1,946.51*
18062-2018 Global Youth Tobacco Survey - Kiribati & Line and Phoenix Islands			*823.50*	*823.50*	*823.50*	*0.00*	*-823.50*	*0.00*	*823.50*
18080-Training on Water Quality Testing and Health Care Waste Management			*9,911.47*	*9,911.47*	*9,911.47*	*0.00*	*-9,911.47*	*0.00*	*9,911.47*
18083-Risk Communication			*1,500.00*	*1,500.00*	*1,500.00*	*0.00*	*-1,500.00*	*0.00*	*1,500.00*
18099-International Health Regulation (IHR & SARI)			*177.00*	*177.00*	*177.00*	*0.00*	*-177.00*	*0.00*	*177.00*
18102-PEN Guideline Workshop Training			*573.00*	*573.00*	*573.00*	*0.00*	*-573.00*	*0.00*	*573.00*
18103-Water Safety Plans Training			*2,837.80*	*2,837.80*	*2,837.80*	*0.00*	*-2,837.80*	*0.00*	*2,837.80*
18105-Syndromic Surveillance system			*525.00*	*525.00*	*525.00*	*0.00*	*-525.00*	*0.00*	*525.00*
18106-Review of Tobacco Legislation			*204.90*	*204.90*	*204.90*	*0.00*	*-204.90*	*0.00*	*204.90*
19011-After Action Review (AAR)			*390.00*	*390.00*	*390.00*	*0.00*	*-390.00*	*0.00*	*390.00*
19050-Tobacco Control & Development of NCD National Strategic Plan			*5,949.00*	*5,949.00*	*5,949.00*	*0.00*	*-5,949.00*	*0.00*	*5,949.00*
19057-Technical and Legal Consultation for Mental Health Legislation			*2,129.14*	*2,129.14*	*2,129.14*	*0.00*	*-2,129.14*	*0.00*	*2,129.14*
19058-National Health summit			*24,939.53*	*24,939.53*	*24,939.53*	*0.00*	*-24,939.53*	*0.00*	*24,939.53*
19066-Annual Nursing conference			*8,087.40*	*8,087.40*	*8,087.40*	*0.00*	*-8,087.40*	*0.00*	*8,087.40*
19070-High Level Consultant for update of legislation for disasters and climate change			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*3,625.00*	*0.00*
20019-Multi-Sectoral NCD retreat for the development of NCD Strategic Plan			*2,399.90*	*2,399.90*	*2,399.90*	*0.00*	*-2,399.90*	*0.00*	*2,399.90*
21032-Risk Communication			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*19,101.80*	*0.00*
21068-Wealth health mental day			*1,211.00*	*1,211.00*	*1,211.00*	*0.00*	*-1,211.00*	*0.00*	*1,211.00*
22001-National Laboratory and IPC Retreat Workshop			*2,245.00*	*2,245.00*	*2,245.00*	*0.00*	*-2,245.00*	*0.00*	*2,245.00*
22066-FAO LOA TCP/SAP/3805	*0.00*	*9,985.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,651.00*	*0.00*
22067-Nursing Quality Improvement Activities			*6,131.40*	*6,131.40*	*6,131.40*	*2,470.00*	*-3,661.40*	*13,787.63*	*3,661.40*
22075-Kirimat			*3,039.80*	*3,039.80*	*3,039.80*	*0.00*	*-3,039.80*	*0.00*	*3,039.80*

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
23019-PEN Training Roll out to Outer Island	*0.00*	*18,762.90*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*16,900.60*	*0.00*
23020-Lymphatic Filariasis post -validation survey in 2 islands in the Gilbert islands,North Tarawa and South Tarawa	*5,947.80*	*36,099.00*	*6,916.80*	*6,916.80*	*6,916.80*	*3,586.00*	*-3,330.80*	*145.00*	*3,330.80*
23043-Hepatitis Surveillance and management training workshop	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*10,660.78*	*0.00*
23047-Implementation of the measles preparedness activities for Kiritimati Island	*0.00*	*24,003.80*	*10,356.00*	*10,356.00*	*10,356.00*	*3,847.88*	*-6,508.12*	*13,647.78*	*6,508.12*
23048-Improvement of COVID-19 vaccine Data	*0.00*	*24,196.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*19,912.30*	*0.00*
23049-Risk Communication (WHO)	*0.00*	*14,490.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*13,673.34*	*0.00*
23050-Expansion of sentinal sites for syndramic surveilliance	*0.00*	*27,635.20*	*2,126.00*	*2,126.00*	*2,126.00*	*1,098.00*	*-1,028.00*	*20,577.73*	*1,028.00*
23053-Diabetic Retinopathy	*0.00*	*14,802.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,504.00*	*0.00*
23055-Implementation of the National Environmental Health and Climate Change and Health Action Plan	*0.00*	*94,722.90*	*0.00*	*9,182.75*	*9,182.75*	*1,470.00*	*-7,712.75*	*17,716.69*	*7,712.75*
23060-NCD Steps Survey Training and Piloting of Survey to One Site	*0.00*	*9,942.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,112.62*	*0.00*
23061-FFA - PNA Leaders' Summit			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*73,169.54*	*0.00*
23062-Strengthen Primary Health Care Through Integrated OI visit	*0.00*	*40,325.02*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*23,958.60*	*0.00*
23066-KAITKETSU- Problem solving approach	*0.00*	*14,704.00*	*0.00*	*10,012.00*	*10,012.00*	*0.00*	*-10,012.00*	*1,330.00*	*10,012.00*
23069-Laboratory Retreat on WHO Priority Notifiable Disease at the International and National Level			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,260.00*	*0.00*
23070-Finalization of the National Strategic Plan 2024-2027			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*2,337.50*	*0.00*
23996-Acquittal Non-Communicable Disease			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*18,762.90*	*0.00*
24006-Climate Change and Health Programme	*93,781.28*	*0.00*	*93,781.28*	*93,781.28*	*93,781.28*	*30,274.56*	*-63,506.72*	*0.00*	*63,506.72*
24026-Climate Change and Health Awareness for Mayors			*5,430.00*	*5,430.00*	*5,430.00*	*985.00*	*-4,445.00*	*0.00*	*4,445.00*
24048-Public Highway Protection Act Review			*0.00*	*8,299.50*	*8,299.50*	*8,299.50*	*0.00*	*0.00*	*0.00*
24050-Lab Policy Development	*6,460.00*	*0.00*	*0.00*	*3,760.00*	*3,760.00*	*1,260.00*	*-2,500.00*	*0.00*	*2,500.00*
24051-Outer island health facilities medicine supply chain assessment	*2,126.00*	*0.00*	*0.00*	*2,126.00*	*2,126.00*	*0.00*	*-2,126.00*	*0.00*	*2,126.00*
25015-Review and finalization of the new advanced diploma of nursing and midwifery Governance	*18,060.00*	*0.00*							
Total for 3218-World Health Organization	**212,752.40**	**342,167.82**	**402,293.74**	**463,634.20**	**463,634.20**	**90,981.69**	**-372,652.51**	**309,562.69**	**372,652.51**
3219-UN- Women									
24021-Women Resilient to Disaster			*67,000.00*	*222,000.00*	*222,000.00*	*91,915.88*	*-130,084.12*	*0.00*	*130,084.12*
25016-Gender and Environment Survey	*466,945.00*	*0.00*							
Total for 3219-UN- Women	**466,945.00**	**0.00**	**67,000.00**	**222,000.00**	**222,000.00**	**91,915.88**	**-130,084.12**	**0.00**	**130,084.12**

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
3220-United Nations Educational, Scientific and Cultural Organization									
14095-Dev't of yr3 & 4 pupils activity			*2,700.00*	*2,700.00*	*2,700.00*	*0.00*	*-2,700.00*	*0.00*	*2,700.00*
18032-ICH Workshop			*3,075.02*	*3,075.02*	*3,075.02*	*0.00*	*-3,075.02*	*0.00*	*3,075.02*
21070-Finalization of Kiribati National Tsunami Support Plan			*1,487.50*	*1,487.50*	*1,487.50*	*0.00*	*-1,487.50*	*0.00*	*1,487.50*
Total for 3220-United Nations Educational, Scientific and Cultural Organization			**7,262.52**	**7,262.52**	**7,262.52**	**0.00**	**-7,262.52**	**0.00**	**7,262.52**
3221-United Nations Children's Fund - Regular Resources									
03986-Unallocated	*494,139.07*	*0.00*							
04678-Child Protection			*-5,162.50*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*
14058-Implementation of SIP Program - Primary & JSS			*11,005.38*	*11,005.38*	*11,005.38*	*0.00*	*-11,005.38*	*0.00*	*11,005.38*
15074-Development of ESSP Plan 2016-2019			*42,212.47*	*42,212.47*	*42,212.47*	*12,089.80*	*-30,122.67*	*0.00*	*30,122.67*
17072-WASH in Health care facilities	*0.00*	*0.00*	*65,232.01*	*23,734.56*	*23,734.56*	*19,637.37*	*-4,097.19*	*1,911.00*	*4,097.19*
18065-Improving senior secondary teachers quality through ICT-support and improve			*11,274.18*	*11,274.18*	*11,274.18*	*0.00*	*-11,274.18*	*0.00*	*11,274.18*
19035-Implementing child health and nutrition program	*470,731.00*	*193,771.00*	*319,779.29*	*319,779.29*	*319,779.29*	*301,018.48*	*-18,760.81*	*193,168.52*	*18,760.81*
19068-Sector analysis and development project	*8,680.00*	*0.00*	*27,208.62*	*27,208.62*	*27,208.62*	*20,345.95*	*-6,862.67*	*0.00*	*6,862.67*
19072-Early Childhood Development (ECD) National forum	*0.00*	*52,271.29*	*13,980.92*	*13,980.92*	*13,980.92*	*9,157.80*	*-4,823.12*	*41,576.96*	*4,823.12*
20061-Kiribati Wash from the Start			*39,903.65*	*55,343.65*	*55,343.65*	*43,372.65*	*-11,971.00*	*0.00*	*11,971.00*
21014-Strengthening emergency and risk management mechanism			*3,615.96*	*3,615.96*	*3,615.96*	*0.00*	*-3,615.96*	*0.00*	*3,615.96*
21067-Implementation of child protection package on South Tarawa			*65,112.50*	*65,112.50*	*65,112.50*	*32,270.58*	*-32,841.92*	*0.00*	*32,841.92*
22014-Whooping Cough supplementary doses on S.Tarawa			*128,948.40*	*128,948.40*	*128,948.40*	*0.00*	*-128,948.40*	*0.00*	*128,948.40*
22039-Wash sector coordinator			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,000.00*	*0.00*
22052-Digital Kiribati Quality Students Data Collection for 2022			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,800.00*	*0.00*
22057-Safe School Operation SOP Training			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*935.00*	*0.00*
22060-Awareness and promotion of Pacer plus Kiribati			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*39.10*	*0.00*
23022-Kiribati Essential Management Assessment			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*11,984.03*	*0.00*
23024-Paediatric Pfizer Vaccine Project	*0.00*	*451,110.40*	*281,871.70*	*281,871.70*	*281,871.70*	*129,752.77*	*-152,118.93*	*282,065.67*	*152,118.93*
23025-Health and nutrition measels and rubella	*0.00*	*110,508.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*73,296.60*	*0.00*
24007-Kiribati Human Papilloma Virus Vaccine Introduction 2024			*0.00*	*186,060.00*	*186,060.00*	*83,503.75*	*-102,556.25*	*0.00*	*102,556.25*
24008-Immunization intensification cluster outreach	*163,990.00*	*0.00*	*0.00*	*507,742.17*	*507,742.17*	*292,646.32*	*-215,095.85*	*0.00*	*215,095.85*
24015-Climate change policy review			*0.00*	*12,780.00*	*12,780.00*	*8,118.10*	*-4,661.90*	*0.00*	*4,661.90*
24020-ECCE New Curriculum Rolling out			*61,437.71*	*120,463.26*	*120,463.26*	*50,309.85*	*-70,153.41*	*0.00*	*70,153.41*

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MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
24037-Legal Framework for young offenders in Kiribati	*25,852.00*	*0.00*	*25,852.00*	*25,852.00*	*25,852.00*	*20,424.80*	*-5,427.20*	*0.00*	*5,427.20*
24043-Community Health Outreach Program	*116,221.09*	*0.00*	*116,221.09*	*116,221.09*	*116,221.09*	*84,559.70*	*-31,661.39*	*0.00*	*31,661.39*
25014-Youth Empowerment & Advocacy	*21,000.00*	*0.00*							
Total for 3221-United Nations Children's Fund - Regular Resources	**1,372,019.13**	**807,660.69**	**1,208,493.38**	**1,953,206.15**	**1,953,206.15**	**1,107,207.92**	**-845,998.23**	**607,776.88**	**845,998.23**
3222-United Nations Population Fund									
17224-Support to NCD PEN Screening programme			*225,791.95*	*225,791.95*	*225,791.95*	*0.00*	*-225,791.95*	*0.00*	*225,791.95*
18063-Integrated Sexual Reproductive health and services	*71,907.00*	*29,253.00*	*23,003.00*	*94,910.00*	*94,910.00*	*52,910.97*	*-41,999.03*	*40,271.82*	*41,999.03*
18076-Community and school based family life education programming	*84,651.27*	*0.00*	*61,238.21*	*145,889.48*	*145,889.48*	*114,199.03*	*-31,690.45*	*0.00*	*31,690.45*
19012-Supporting MA Training			*5,175.40*	*5,175.40*	*5,175.40*	*0.00*	*-5,175.40*	*0.00*	*5,175.40*
20015-Sexual Reproductive health and family planning	*130,880.31*	*56,204.00*	*153,091.86*	*153,091.86*	*153,091.86*	*180,173.38*	*27,081.52*	*108,469.34*	*-27,081.52*
Total for 3222-United Nations Population Fund	**287,438.58**	**85,457.00**	**468,300.42**	**624,858.69**	**624,858.69**	**347,283.38**	**-277,575.31**	**148,741.16**	**277,575.31**
3223-United Nations Environment Programme									
03986-Unallocated	*0.00*	*22,401,791.03*							
14021-3rd National Communication to UNFCCC	*0.00*	*0.00*	*13,177.00*	*13,177.00*	*13,177.00*	*7,915.06*	*-5,261.94*	*23,133.88*	*5,261.94*
16061-Biennial Update Report to UNFCCC			*2,290.34*	*2,290.34*	*2,290.34*	*0.00*	*-2,290.34*	*0.00*	*2,290.34*
16101-The Survey of ODS alternatives at the national level in Kiribati			*1,536.81*	*1,536.81*	*1,536.81*	*0.00*	*-1,536.81*	*0.00*	*1,536.81*
17008-POP GMP	*48,203.91*	*0.00*	*52,014.91*	*52,014.91*	*52,014.91*	*47,358.66*	*-4,656.25*	*0.00*	*4,656.25*
18079-Sixth National Report to the Convention on Biological Diversity			*4,074.92*	*4,074.92*	*4,074.92*	*0.00*	*-4,074.92*	*0.00*	*4,074.92*
19026-Enabling Activities for HFC phase-down			*547.00*	*547.00*	*547.00*	*0.00*	*-547.00*	*1,050.00*	*547.00*
19032-Third National Biosafety report			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*5,847.97*	*0.00*
19042-Preparation of HPMP Stage 2			*5,687.64*	*5,687.64*	*5,687.64*	*2,320.00*	*-3,367.64*	*1,740.00*	*3,367.64*
19061-SAICM III			*39,688.09*	*39,688.09*	*39,688.09*	*10,338.19*	*-29,349.90*	*35,010.96*	*29,349.90*
19100-Small Scale Funding Agreement			*9,644.11*	*9,644.11*	*9,644.11*	*0.00*	*-9,644.11*	*0.00*	*9,644.11*
21050-IMP Phase VII			*5,158.53*	*5,158.53*	*5,158.53*	*0.00*	*-5,158.53*	*13,926.24*	*5,158.53*
21061-Fourth National Biosafety Report	*0.00*	*9,138.76*	*5,381.37*	*5,381.37*	*5,381.37*	*588.02*	*-4,793.35*	*6,749.83*	*4,793.35*
21064-HCFC Phase-Out Management Plan Stage III			*19,667.00*	*19,667.00*	*19,667.00*	*0.00*	*-19,667.00*	*0.00*	*19,667.00*
22015-Biennial update report 2022 tranche	*0.00*	*102,880.66*	*57,761.86*	*57,761.86*	*57,761.86*	*26,248.25*	*-31,513.61*	*47,125.06*	*31,513.61*
22017-Implementation of the Montreal Protocol ISP Phase V111	*0.00*	*58,300.54*	*14,667.66*	*14,667.66*	*14,667.66*	*11,655.96*	*-3,011.70*	*32,954.65*	*3,011.70*
22029-HPMP Stage II Tranche I			*34,097.00*	*34,097.00*	*34,097.00*	*7,255.75*	*-26,841.25*	*250.00*	*26,841.25*
24011-Preparation of Kigali HFC Implementation Plan in Kiribati			*15,727.13*	*15,727.13*	*15,727.13*	*2,971.50*	*-12,755.63*	*0.00*	*12,755.63*
24028-BRS -Plastic Waste Pilot Project			*86,422.19*	*86,422.19*	*86,422.19*	*25,637.79*	*-60,784.40*	*0.00*	*60,784.40*

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
24040-Global Biodiversity Framework			*325,588.28*	*325,588.28*	*325,588.28*	*34,132.84*	*-291,455.44*	*0.00*	*291,455.44*
Total for 3223-United Nations Environment Programme	**48,203.91**	**22,572,110.99**	**693,131.84**	**693,131.84**	**693,131.84**	**176,422.02**	**-516,709.82**	**167,788.59**	**516,709.82**
3225-Republic of India									
14230-Construction of New Clinics (Buota & Betio)			*94,939.16*	*94,939.16*	*94,939.16*	*0.00*	*-94,939.16*	*0.00*	*94,939.16*
17115-Solar Light Kits, Households in Urban Districts - Phase II			*37,582.96*	*37,582.96*	*37,582.96*	*0.00*	*-37,582.96*	*0.00*	*37,582.96*
Total for 3225-Republic of India			**132,522.12**	**132,522.12**	**132,522.12**	**0.00**	**-132,522.12**	**0.00**	**132,522.12**
3226-People's Republic of China									
03986-Unallocated	*414,324.54*	*0.00*							
20026-Medical Fund (Annual Grant	*399,930.71*	*0.00*	*400,000.00*	*400,000.00*	*400,000.00*	*232,216.00*	*-167,784.00*	*626,691.90*	*167,784.00*
20028-Small Grant	*2,045,958.30*	*2,050,000.00*	*2,697,858.13*	*2,697,858.13*	*2,697,858.13*	*1,610,211.47*	*-1,087,646.66*	*2,033,502.84*	*1,087,646.66*
20034-Upgrading of Social Facilities	*1,003,958.27*	*1,000,000.00*	*1,885,258.61*	*1,885,258.61*	*1,885,258.61*	*1,928,061.54*	*42,802.93*	*973,578.72*	*-42,802.93*
20035-Kiribati National Day Support	*114,915.00*	*103,500.00*	*140,541.82*	*140,541.82*	*140,541.82*	*117,719.14*	*-22,822.68*	*100,696.91*	*22,822.68*
20048-In Service Training	*169,972.24*	*170,000.00*	*124,943.25*	*124,943.25*	*124,943.25*	*0.00*	*-124,943.25*	*373,499.62*	*124,943.25*
20049-Disaster Resilience Fund	*2,049,972.25*	*2,050,000.00*	*4,907,694.45*	*4,907,694.45*	*4,907,694.45*	*1,574,192.94*	*-3,333,501.51*	*1,297,642.54*	*3,333,501.51*
20052-Social Stability Fund	*0.00*	*500,000.00*	*2,246,408.86*	*1,615,575.17*	*1,615,575.17*	*950,580.00*	*-664,995.17*	*130,833.69*	*664,995.17*
20063-Kiribati Government Prioritization Retreat			*8,000.00*	*8,000.00*	*8,000.00*	*305.00*	*-7,695.00*	*0.00*	*7,695.00*
20075-Embraer Aircraft			*4,489,937.59*	*4,489,937.59*	*4,489,937.59*	*0.00*	*-4,489,937.59*	*0.00*	*4,489,937.59*
21001-Stranded Nationals Repatriation			*1,914.03*	*1,914.03*	*1,914.03*	*0.00*	*-1,914.03*	*0.00*	*1,914.03*
21005-Kiribati National Library Archives			*2,700.00*	*2,700.00*	*2,700.00*	*0.00*	*-2,700.00*	*0.00*	*2,700.00*
21026-Buota submerged causeway			*136,704.00*	*136,704.00*	*136,704.00*	*0.00*	*-136,704.00*	*0.00*	*136,704.00*
21029-Support to World MET Day celebration	*3,000.00*	*0.00*							
21051-Food System National Dialogue			*1,200.00*	*1,200.00*	*1,200.00*	*0.00*	*-1,200.00*	*0.00*	*1,200.00*
21062-COVID-19 Vaccine roll out & transportation			*325,559.87*	*325,559.87*	*325,559.87*	*0.00*	*-325,559.87*	*0.00*	*325,559.87*
21072-Global handwashing an world toilet day			*1,000.00*	*1,000.00*	*1,000.00*	*0.00*	*-1,000.00*	*0.00*	*1,000.00*
21075-MELAD week prize Donation			*360.00*	*360.00*	*360.00*	*0.00*	*-360.00*	*0.00*	*360.00*
21076-Tobwaan Te Maiuraoi Farm (TTMF)	*0.00*	*467,364.00*	*497,294.71*	*497,294.71*	*497,294.71*	*377,180.51*	*-120,114.20*	*412,379.35*	*120,114.20*
21080-Farm Production Revolving Fund	*0.00*	*0.00*	*31,924.20*	*31,924.20*	*31,924.20*	*15,274.33*	*-16,649.87*	*0.00*	*16,649.87*
21081-Agricultural inputs revolving	*0.00*	*0.00*							
22002-Embraer - AKL Fleet Financing Project			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*9,928,889.85*	*0.00*
22026-Support to Desk officer position within Asia Pacific Division (MFAI)	*6,695.34*	*16,500.00*	*13,325.65*	*13,325.65*	*13,325.65*	*15,917.33*	*2,591.68*	*16,008.04*	*-2,591.68*
22040-Innovation & Entrepreneurship			*226.00*	*226.00*	*226.00*	*0.00*	*-226.00*	*358.50*	*226.00*
22049-Draught Assistance			*60,000.00*	*60,000.00*	*60,000.00*	*62,151.37*	*2,151.37*	*0.00*	*-2,151.37*
22051-Covid-19 Support (KPS COVID-19 Reinbursement)			*99,096.00*	*99,096.00*	*99,096.00*	*0.00*	*-99,096.00*	*0.00*	*99,096.00*
22056-Charter for trucks			*24,487.11*	*24,487.11*	*24,487.11*	*0.00*	*-24,487.11*	*0.00*	*24,487.11*
22058-PRC Support to Ministerial commitment Project	*499,972.25*	*500,000.00*	*1,310,811.63*	*1,310,811.63*	*1,310,811.63*	*835,875.93*	*-474,935.70*	*435,070.48*	*474,935.70*

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
22070-COP27			*0.00*	*10,000.00*	*10,000.00*	*0.00*	*-10,000.00*	*0.00*	*10,000.00*
22074-Anti-COVID 19 Cooperation fund			*35,247.35*	*35,247.35*	*35,247.35*	*0.00*	*-35,247.35*	*0.00*	*35,247.35*
22078-Award for Students	*0.00*	*0.00*	*45,500.00*	*45,500.00*	*45,500.00*	*25,400.00*	*-20,100.00*	*0.00*	*20,100.00*
23007-North Tarawa Police Office and Cell			*0.00*	*118,344.75*	*118,344.75*	*0.00*	*-118,344.75*	*300.00*	*118,344.75*
23008-Beru Police Offce and Cell			*147,542.40*	*147,542.40*	*147,542.40*	*0.00*	*-147,542.40*	*0.00*	*147,542.40*
23012-Reverse Osmosis Sea Water Desalination Plant-Emergency Drought Relief			*113.12*	*113.12*	*113.12*	*0.00*	*-113.12*	*1,339,886.88*	*113.12*
23030-Support for UN and communications officer position.			*4,250.62*	*4,250.62*	*4,250.62*	*11,843.60*	*7,592.98*	*6,543.80*	*-7,592.98*
24025-OB resilience week			*4,000.00*	*4,000.00*	*4,000.00*	*2,000.00*	*-2,000.00*	*0.00*	*2,000.00*
24028-BRS -Plastic Waste Pilot Project	*4,000.00*	*0.00*							
24038-Te Nii Itikai clinic	*130,000.00*	*0.00*							
Total for 3226-People's Republic of China	**6,853,030.48**	**6,857,364.00**	**19,643,899.40**	**19,141,410.46**	**19,141,410.46**	**7,758,929.16**	**-11,382,481.30**	**17,675,883.12**	**11,382,481.30**
3228-Canada									
18012-PV Solar mini off-grid for rural church communities	*0.00*	*49,362.70*	*47,316.80*	*47,316.80*	*47,316.80*	*47,316.80*	*0.00*	*0.00*	*0.00*
18070-Outer Island Cargo Sheds and Trucks			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*131,626.80*	*0.00*
Total for 3228-Canada	**0.00**	**49,362.70**	**47,316.80**	**47,316.80**	**47,316.80**	**47,316.80**	**0.00**	**131,626.80**	**0.00**
3229-Food and Agricultural Organization of the United Nations									
03986-Unallocated	*38,155.00*	*0.00*							
15099-Revitalizing Kappahycus Alvarezii in Kiribati			*13,760.36*	*13,760.36*	*13,760.36*	*0.00*	*-13,760.36*	*0.00*	*13,760.36*
21036-ECD- Resilient Islands, Resilient Communities	*0.00*	*0.00*	*147,182.36*	*181,352.36*	*181,352.36*	*178,459.73*	*-2,892.63*	*0.00*	*2,892.63*
21042-Resilient Islands, Resilient Communities			*8,195.80*	*40,919.00*	*40,919.00*	*38,413.37*	*-2,505.63*	*0.00*	*2,505.63*
22066-FAO LOA TCP/SAP/3805			*1,671.39*	*1,671.39*	*1,671.39*	*0.00*	*-1,671.39*	*4,878.40*	*1,671.39*
23029-GEF National Dialogue			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,845.98*	*0.00*
24027-FAO Mariculture Project on Seaweed farming and marketing	*26,570.00*	*0.00*	*13,475.15*	*13,475.15*	*13,475.15*	*9,330.44*	*-4,144.71*	*0.00*	*4,144.71*
Total for 3229-Food and Agricultural Organization of the United Nations	**147,612.60**	**0.00**	**184,285.06**	**251,178.26**	**251,178.26**	**226,203.54**	**-24,974.72**	**6,724.38**	**24,974.72**
3230-US Geological Survey									
15100-Seismic Station Support			*7,939.55*	*7,939.55*	*7,939.55*	*0.00*	*-7,939.55*	*0.00*	*7,939.55*
21069-Support fund for Maintenance Seismic stations in Tarawa & Kanton			*9,923.67*	*9,923.67*	*9,923.67*	*0.00*	*-9,923.67*	*0.00*	*9,923.67*
Total for 3230-US Geological Survey			**17,863.22**	**17,863.22**	**17,863.22**	**0.00**	**-17,863.22**	**0.00**	**17,863.22**
3231-Winson Oil Company									
15094-Reconstruction from Disaster (Winston Oil Company)			*7,248.47*	*7,248.47*	*7,248.47*	*0.00*	*-7,248.47*	*0.00*	*7,248.47*
Total for 3231-Winson Oil Company			**7,248.47**	**7,248.47**	**7,248.47**	**0.00**	**-7,248.47**	**0.00**	**7,248.47**

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
3233-United Arab Emirates									
15077-Reconstruction from disaster (UAE)			*264,541.83*	*264,541.83*	*264,541.83*	*0.00*	*-264,541.83*	*0.00*	*264,541.83*
Total for 3233-United Arab Emirates			**264,541.83**	**264,541.83**	**264,541.83**	**0.00**	**-264,541.83**	**0.00**	**264,541.83**
3236-Climate Finance									
22072-KNEG meeting reimbursement			*1,425.00*	*1,425.00*	*1,425.00*	*0.00*	*-1,425.00*	*0.00*	*1,425.00*
Total for 3236-Climate Finance			**1,425.00**	**1,425.00**	**1,425.00**	**0.00**	**-1,425.00**	**0.00**	**1,425.00**
3237-Commonwealth of Australia									
22069-Kiribati Early action rainfall (EAR) watch expansion			*14,029.00*	*14,029.00*	*14,029.00*	*8,584.46*	*-5,444.54*	*0.00*	*5,444.54*
Total for 3237-Commonwealth of Australia			**14,029.00**	**14,029.00**	**14,029.00**	**8,584.46**	**-5,444.54**	**0.00**	**5,444.54**
3238-United Nations Office on Drugs and Crimes									
22048-Supporting to outreach and advocacy events with PSO			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*17,997.92*	*0.00*
Total for 3238-United Nations Office on Drugs and Crimes			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**17,997.92**	**0.00**
3240-Pacific Judicial Strengthening Initiative									
20085-Diploma in Justice			*1,255.00*	*1,255.00*	*1,255.00*	*0.00*	*-1,255.00*	*3,000.00*	*1,255.00*
Total for 3240-Pacific Judicial Strengthening Initiative			**1,255.00**	**1,255.00**	**1,255.00**	**0.00**	**-1,255.00**	**3,000.00**	**1,255.00**
3244-Commonwealth Scientific and Industrial Research Organization									
18082-Pacific Soil management			*21,303.29*	*21,303.29*	*21,303.29*	*0.00*	*-21,303.29*	*0.00*	*21,303.29*
Total for 3244-Commonwealth Scientific and Industrial Research Organization			**21,303.29**	**21,303.29**	**21,303.29**	**0.00**	**-21,303.29**	**0.00**	**21,303.29**
3245-Technical Center for Agricultural and Rural Cooperation									
19027-Leverage the development of local food crops and fisheries value chain			*5,152.70*	*5,152.70*	*5,152.70*	*0.00*	*-5,152.70*	*0.00*	*5,152.70*
20007-Scaling the OPPO Approach and Strengthening Abaiang Vegetable Growers' Association			*4,685.21*	*4,685.21*	*4,685.21*	*0.00*	*-4,685.21*	*0.00*	*4,685.21*
20027-Nanikaai Community Nutrition Seed Funding			*1,421.45*	*1,421.45*	*1,421.45*	*0.00*	*-1,421.45*	*0.00*	*1,421.45*
Total for 3245-Technical Center for Agricultural and Rural Cooperation			**11,259.36**	**11,259.36**	**11,259.36**	**0.00**	**-11,259.36**	**0.00**	**11,259.36**
3246-Phoenix Island Protected Area									
16096-PIPA Conservation Trust Scholarship Award Fund			*55,630.15*	*55,630.15*	*55,630.15*	*0.00*	*-55,630.15*	*0.00*	*55,630.15*
18061-PIPA Grants to PIO office			*9,869.54*	*9,869.54*	*9,869.54*	*0.00*	*-9,869.54*	*32,338.60*	*9,869.54*
Total for 3246-Phoenix Island Protected Area			**65,499.69**	**65,499.69**	**65,499.69**	**0.00**	**-65,499.69**	**32,338.60**	**65,499.69**
3248-Pacific Islands Forum Secretariat									
22003-In Support of KOFA reviving			*714.81*	*3,416.10*	*3,416.10*	*1,089.19*	*-2,326.91*	*308.90*	*2,326.91*
Total for 3248-Pacific Islands Forum Secretariat			**714.81**	**3,416.10**	**3,416.10**	**1,089.19**	**-2,326.91**	**308.90**	**2,326.91**

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
3249-Pacer Plus Implementing Unit									
22060-Awareness and promotion of Pacer plus Kiribati			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*9,748.40*	*0.00*
24041-Improve of Water Quality and Safety for Tamana Island Fish Center	*17,100.00*	*0.00*	*17,100.00*	*17,100.00*	*17,100.00*	*9,239.50*	*-7,860.50*	*0.00*	*7,860.50*
Total for 3249-Pacer Plus Implementing Unit	**17,100.00**	**0.00**	**17,100.00**	**17,100.00**	**17,100.00**	**9,239.50**	**-7,860.50**	**9,748.40**	**7,860.50**
3250-Commonwealth Secretariat									
03986-Unallocated	*0.00*	*0.00*							
24018-Line Island Fishing Gear Revolving Fund Project	*33,529.75*	*0.00*	*33,529.75*	*33,529.75*	*33,529.75*	*33,529.75*	*0.00*	*0.00*	*0.00*
Total for 3250-Commonwealth Secretariat	**33,529.75**	**0.00**	**33,529.75**	**33,529.75**	**33,529.75**	**33,529.75**	**0.00**	**0.00**	**0.00**
3251-Office of Chief Trade Advisor									
17080-PACER Plus Consultation to Facilitate Ratification			*7,123.50*	*7,123.50*	*7,123.50*	*0.00*	*-7,123.50*	*0.00*	*7,123.50*
Total for 3251-Office of Chief Trade Advisor			**7,123.50**	**7,123.50**	**7,123.50**	**0.00**	**-7,123.50**	**0.00**	**7,123.50**
3252-International Prosecution Association									
19019-Prosecution training on Money-Lending, Cybercrime, Anticorruption and Fraud			*179.50*	*179.50*	*179.50*	*0.00*	*-179.50*	*0.00*	*179.50*
Total for 3252-International Prosecution Association			**179.50**	**179.50**	**179.50**	**0.00**	**-179.50**	**0.00**	**179.50**
3253-South Pacific Forum Fisheries Agency									
23061-FFA - PNA Leaders' Summit	*0.00*	*0.00*	*75,048.61*	*75,048.61*	*75,048.61*	*68,762.38*	*-6,286.23*	*5,415.28*	*6,286.23*
Total for 3253-South Pacific Forum Fisheries Agency	**0.00**	**0.00**	**75,048.61**	**75,048.61**	**75,048.61**	**68,762.38**	**-6,286.23**	**5,415.28**	**6,286.23**
3254-Southern Cross University									
14040-Sea Cucumber Project			*8,251.88*	*8,251.88*	*8,251.88*	*0.00*	*-8,251.88*	*0.00*	*8,251.88*
Total for 3254-Southern Cross University			**8,251.88**	**8,251.88**	**8,251.88**	**0.00**	**-8,251.88**	**0.00**	**8,251.88**
3255-Organizaccion Productores Asociados de Granded Atuneros Congeladores, Spain									
14037-Fishing Gear	*0.00*	*3,645.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*74,693.71*	*0.00*
Total for 3255-Organizaccion Productores Asociados de Granded Atuneros Congeladores, Spain	**0.00**	**3,645.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**74,693.71**	**0.00**
3257-Parties of the Nauru Agreement									
16032-Marine Stewardship Council Training			*1,801.00*	*1,801.00*	*1,801.00*	*0.00*	*-1,801.00*	*0.00*	*1,801.00*
Total for 3257-Parties of the Nauru Agreement			**1,801.00**	**1,801.00**	**1,801.00**	**0.00**	**-1,801.00**	**0.00**	**1,801.00**
3258-Australian Center for International Agricultural Research									
21084-Community Based Fisheries Management Phase 2	*241,257.00*	*238,427.00*	*48,232.97*	*139,145.89*	*139,145.89*	*170,434.29*	*31,288.40*	*250,796.10*	*-31,288.40*
Total for 3258-Australian Center for International Agricultural Research	**241,257.00**	**238,427.00**	**48,232.97**	**139,145.89**	**139,145.89**	**170,434.29**	**31,288.40**	**250,796.10**	**-31,288.40**

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MINISTRY	REVENUE 2024 Actuals (AUD)	REVENUE 2023 Actuals (AUD)	EXPENDITURES 2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
3259-Fred Hollows Foundation									
00000-Not Defined	*0.00*	*0.00*							
03986-Unallocated	*0.00*	*0.00*							
16081-Kiribati TRACHOMA Program	*75,309.02*	*76,485.91*	*126,404.15*	*201,713.17*	*201,713.17*	*82,838.74*	*-118,874.43*	*79,806.02*	*118,874.43*
17036-Diabetic Retinopathy			*17,306.06*	*17,306.06*	*17,306.06*	*4,339.13*	*-12,966.93*	*0.00*	*12,966.93*
17091-Upgrade of Office space to an Eye Clinic			*19,559.33*	*19,559.33*	*19,559.33*	*0.00*	*-19,559.33*	*0.00*	*19,559.33*
Total for 3259-Fred Hollows Foundation	**75,309.02**	**76,485.91**	**163,269.54**	**238,578.56**	**238,578.56**	**87,177.87**	**-151,400.69**	**79,806.02**	**151,400.69**
3260-Harvard School of Public Health									
19036-Social Ecological Traps & Interactive Dynamics of Reef Fisheries & Human Health Project			*9,132.59*	*9,132.59*	*9,132.59*	*0.00*	*-9,132.59*	*0.00*	*9,132.59*
Total for 3260-Harvard School of Public Health			**9,132.59**	**9,132.59**	**9,132.59**	**0.00**	**-9,132.59**	**0.00**	**9,132.59**
3261-Pacific Leprosy Foundation									
03986-Unallocated	*14,379.90*	*0.00*							
18045-National Leprosy Elimination Program	*31,885.00*	*115,220.00*	*55,295.49*	*55,295.49*	*55,295.49*	*60,316.24*	*5,020.75*	*97,424.55*	*-5,020.75*
22079-Salaries for labour officers and Assistant labour officers	*102,392.25*	*75,956.90*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*60,997.28*	*0.00*
Total for 3261-Pacific Leprosy Foundation	**148,657.15**	**216,176.90**	**55,295.49**	**55,295.49**	**55,295.49**	**60,316.24**	**5,020.75**	**158,421.83**	**-5,020.75**
3262-The Church of Jesus Christ of Latter-Day Saints Donation									
22061-Essential Medicines and Medical supplies of covid19			*1,954.51*	*1,954.51*	*1,954.51*	*0.00*	*-1,954.51*	*0.00*	*1,954.51*
Total for 3262-The Church of Jesus Christ of Latter-Day Saints Donation			**1,954.51**	**1,954.51**	**1,954.51**	**0.00**	**-1,954.51**	**0.00**	**1,954.51**
3263-Hepatitis B Free									
22020-Hepetitis B HOPE			*8,613.80*	*8,613.80*	*8,613.80*	*0.00*	*-8,613.80*	*0.00*	*8,613.80*
Total for 3263-Hepatitis B Free			**8,613.80**	**8,613.80**	**8,613.80**	**0.00**	**-8,613.80**	**0.00**	**8,613.80**
3264-Commonwealth of Learning									
18014-Improving Teachers' Quality (KTC - COL)			*2,470.18*	*2,470.18*	*2,470.18*	*0.00*	*-2,470.18*	*0.00*	*2,470.18*
23995-Teacher Capacity Development in Open Education Resource (OER) and Digital Learning at Kiribati Teachers College			*17,319.00*	*17,319.00*	*17,319.00*	*10,076.00*	*-7,243.00*	*8,025.00*	*7,243.00*
24033-Capacity building for Youth	*15,197.00*	*0.00*	*15,197.00*	*15,197.00*	*15,197.00*	*8,499.90*	*-6,697.10*	*0.00*	*6,697.10*
Total for 3264-Commonwealth of Learning	**15,197.00**	**0.00**	**34,986.18**	**34,986.18**	**34,986.18**	**18,575.90**	**-16,410.28**	**8,025.00**	**16,410.28**
3265-South Pacific Board Ed Assessment									
03986-Unallocated	*0.00*	*0.00*							
22032-Kiribati Innovative Funding Project			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*2,200.00*	*0.00*
Total for 3265-South Pacific Board Ed Assessment	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,200.00**	**0.00**
3267-Vital Strategies Inc									

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22016-Kiribati Population Register Development			*8,182.11*	*8,182.11*	*8,182.11*	*0.00*	*-8,182.11*	*0.00*	*8,182.11*
Total for 3267-Vital Strategies Inc			**8,182.11**	**8,182.11**	**8,182.11**	**0.00**	**-8,182.11**	**0.00**	**8,182.11**
3268-Republic of Turkey									
14064-Support to MWYSSA & ESGBV			*15,757.83*	*15,757.83*	*15,757.83*	*0.00*	*-15,757.83*	*0.00*	*15,757.83*
Total for 3268-Republic of Turkey			**15,757.83**	**15,757.83**	**15,757.83**	**0.00**	**-15,757.83**	**0.00**	**15,757.83**
3270-Rotomould									
22077-Kiribati World Toilet Day - Rotomould			*700.00*	*700.00*	*700.00*	*0.00*	*-700.00*	*0.00*	*700.00*
Total for 3270-Rotomould			**700.00**	**700.00**	**700.00**	**0.00**	**-700.00**	**0.00**	**700.00**
3271-Kiribati Oil Company Limited									
21037-Koil Support to Renewable Energy Sector			*607,974.21*	*607,974.21*	*607,974.21*	*0.00*	*-607,974.21*	*75,005.00*	*607,974.21*
24031-Strengthening maintenance support for renewable energy projects (KGES)			*340,821.00*	*340,821.00*	*340,821.00*	*340,821.00*	*0.00*	*0.00*	*0.00*
Total for 3271-Kiribati Oil Company Limited			**948,795.21**	**948,795.21**	**948,795.21**	**340,821.00**	**-607,974.21**	**75,005.00**	**607,974.21**
3275-Qatar Fund for Development									
18023-Mainstreaming Climate change into the Kiribati Vision 20 Project			*3,280.70*	*3,280.70*	*3,280.70*	*0.00*	*-3,280.70*	*0.00*	*3,280.70*
Total for 3275-Qatar Fund for Development			**3,280.70**	**3,280.70**	**3,280.70**	**0.00**	**-3,280.70**	**0.00**	**3,280.70**
3276-United Nations Framework Convention on Climate Change									
19023-LEG35 Meeting			*8,066.70*	*8,066.70*	*8,066.70*	*0.00*	*-8,066.70*	*0.00*	*8,066.70*
Total for 3276-United Nations Framework Convention on Climate Change			**8,066.70**	**8,066.70**	**8,066.70**	**0.00**	**-8,066.70**	**0.00**	**8,066.70**
3278-United Nations Economic and Social Commission for Asia and the Pacific									
18066-Supporting the Pacific voice on Climate Change			*10,247.75*	*10,247.75*	*10,247.75*	*0.00*	*-10,247.75*	*0.00*	*10,247.75*
Total for 3278-United Nations Economic and Social Commission for Asia and the Pacific			**10,247.75**	**10,247.75**	**10,247.75**	**0.00**	**-10,247.75**	**0.00**	**10,247.75**
3279-World Meteorological Organization									
20079-Support to the development of KMS Strategic and Implementation Plan 2021-2025			*8,568.54*	*8,568.54*	*8,568.54*	*0.00*	*-8,568.54*	*0.00*	*8,568.54*
21048-Wave Buoy Deployment			*1,380.00*	*1,380.00*	*1,380.00*	*0.00*	*-1,380.00*	*0.00*	*1,380.00*
Total for 3279-World Meteorological Organization			**9,948.54**	**9,948.54**	**9,948.54**	**0.00**	**-9,948.54**	**0.00**	**9,948.54**
3280-Global Environment Facility									
18050-Minamata Initial Assessment			*11,709.92*	*11,709.92*	*11,709.92*	*28,992.57*	*17,282.65*	*19,364.08*	*-17,282.65*
20025-Resilient Islands, Resilient Communities	*0.00*	*31,123.34*	*31,123.09*	*31,123.09*	*31,123.09*	*2,402.50*	*-28,720.59*	*0.00*	*28,720.59*
20037-GEF Support to report against UNCCD Strategy			*91,885.22*	*91,885.22*	*91,885.22*	*0.00*	*-91,885.22*	*0.00*	*91,885.22*

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
21036-ECD- Resilient Islands, Resilient Communities	*0.00*	*77,845.30*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*79,685.04*	*0.00*
21042-Resilient Islands, Resilient Communities	*40,874.00*	*51,478.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*87,477.92*	*0.00*
22054-Resillient Islands, Resillient communities	*0.00*	*38,971.50*	*82,648.60*	*82,648.60*	*82,648.60*	*70,882.05*	*-11,766.55*	*42,233.00*	*11,766.55*
Total for 3280-Global Environment Facility	**40,874.00**	**199,418.14**	**217,366.83**	**217,366.83**	**217,366.83**	**102,277.12**	**-115,089.71**	**228,760.04**	**115,089.71**
3282-International Fund for Agricultural Development									
14218-Kiribati Outer Island Food and Water Project (KOIFWP)			*434.87*	*434.87*	*434.87*	*0.00*	*-434.87*	*0.00*	*434.87*
19014-Sustainable production of fruits,vegetables and Marine sources for increase health and income in Nanikaai community (CTA)			*300.19*	*300.19*	*300.19*	*0.00*	*-300.19*	*0.00*	*300.19*
Total for 3282-International Fund for Agricultural Development			**735.06**	**735.06**	**735.06**	**0.00**	**-735.06**	**0.00**	**735.06**
3285-Dubai Cares									
21053-MICS Eagle and Education Statiscal Digest			*13,755.41*	*13,755.41*	*13,755.41*	*0.00*	*-13,755.41*	*524.48*	*13,755.41*
Total for 3285-Dubai Cares			**13,755.41**	**13,755.41**	**13,755.41**	**0.00**	**-13,755.41**	**524.48**	**13,755.41**
3286-International Telecommunication Union									
19062-e-Centre			*5,946.30*	*5,946.30*	*5,946.30*	*0.00*	*-5,946.30*	*0.00*	*5,946.30*
Total for 3286-International Telecommunication Union			**5,946.30**	**5,946.30**	**5,946.30**	**0.00**	**-5,946.30**	**0.00**	**5,946.30**
3289-Pacific Labour Facility									
22079-Salaries for labour officers and Assistant labour officers	*32,227.26*	*0.00*	*65,532.33*	*118,395.72*	*118,395.72*	*132,203.50*	*13,807.78*	*0.00*	*-13,807.78*
23058-Country Liaison Officers			*25,000.00*	*25,000.00*	*25,000.00*	*24,600.00*	*-400.00*	*0.00*	*400.00*
Total for 3289-Pacific Labour Facility	**32,227.26**	**0.00**	**90,532.33**	**143,395.72**	**143,395.72**	**156,803.50**	**13,407.78**	**0.00**	**-13,407.78**
3290-Pacific Island Countries Summit									
23071-PACIFIC ISLAND COUNTRIES SUMMIT	*0.00*	*0.00*	*387,120.53*	*387,120.53*	*387,120.53*	*199,762.28*	*-187,358.25*	*0.00*	*187,358.25*
Total for 3290-Pacific Island Countries Summit	**0.00**	**0.00**	**387,120.53**	**387,120.53**	**387,120.53**	**199,762.28**	**-187,358.25**	**0.00**	**187,358.25**
3291-United Nation Capital Development Fund									
23073-Digital Government Bill 2023 Consultation			*39,030.66*	*39,030.66*	*39,030.66*	*24,122.00*	*-14,908.66*	*0.00*	*14,908.66*
Total for 3291-United Nation Capital Development Fund			**39,030.66**	**39,030.66**	**39,030.66**	**24,122.00**	**-14,908.66**	**0.00**	**14,908.66**
3292-United States of America									
23013-US Corner Equipment Kiribati National Library			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*8,200.00*	*0.00*
Total for 3292-United States of America			**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**8,200.00**	**0.00**
3293-International Union for Conservation of Nature and Natural Resources									
24010-Conservation of Beru Swamp for Community and Island Resilience			*15,192.37*	*15,192.37*	*15,192.37*	*9,184.29*	*-6,008.08*	*0.00*	*6,008.08*

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	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/- Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
Total for 3293-International Union for Conservation of Nature and Natural Resources			**15,192.37**	**15,192.37**	**15,192.37**	**9,184.29**	**-6,008.08**	**0.00**	**6,008.08**
3294-Indian Council and Cultural Relations									
24042-International Day of Yoga	*1,581.88*	*0.00*	*1,581.88*	*1,581.88*	*1,581.88*	*660.00*	*-921.88*	*0.00*	*921.88*
Total for 3294-Indian Council and Cultural Relations	**1,581.88**	**0.00**	**1,581.88**	**1,581.88**	**1,581.88**	**660.00**	**-921.88**	**0.00**	**921.88**
3295-Asia Pacific Telecommunication									
03986-Unallocated	*0.00*	*0.00*							
23052-Support APT Young Professional and Students Programme			*5,008.12*	*5,008.12*	*5,008.12*	*2,790.00*	*-2,218.12*	*0.00*	*2,218.12*
Total for 3295-Asia Pacific Telecommunication	**0.00**	**0.00**	**5,008.12**	**5,008.12**	**5,008.12**	**2,790.00**	**-2,218.12**	**0.00**	**2,218.12**
24045-Micronesian Auditors General Sub-Regional Meeting	*0.00*	*0.00*							
21007-Kiribati Trade Capacity development and institutional strengthening project (TIER 1 Phase 2)	*6,585.00*	*0.00*							
3299-Others									
03986-Unallocated	*679,042.98*	*0.00*							
16081-Kiribati TRACHOMA Program			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,995.00*	*0.00*
17221-Support to Observers	*20,668.63*	*0.00*							
19068-Sector analysis and development project			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*51,359.00*	*0.00*
20085-Diploma in Justice			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*12,060.00*	*0.00*
21009-National and School-level contingency plan development			*274.45*	*274.45*	*274.45*	*0.00*	*-274.45*	*810.00*	*274.45*
21018-Educational System Covid-19 Prevention, Control, Response for Remote Learning Support for Teachers			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*2,034.00*	*0.00*
21057-Parent & Community Sensitization			*1,262.45*	*1,262.45*	*1,262.45*	*0.00*	*-1,262.45*	*0.00*	*1,262.45*
21084-Community Based Fisheries Management Phase 2			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*41,919.80*	*0.00*
22016-Kiribati Population Register Development			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*1,000.00*	*0.00*
22062-PEARL	*424,925.00*	*199,940.00*	*239,093.49*	*489,063.49*	*489,063.49*	*463,404.00*	*-25,659.49*	*308,441.76*	*25,659.49*
23068-Harvest Strategy Training			*60,947.00*	*60,947.00*	*60,947.00*	*12,458.05*	*-48,488.95*	*0.00*	*48,488.95*
23991-World tuna day national programme	*0.00*	*0.00*	*6,158.99*	*6,158.99*	*6,158.99*	*2,675.00*	*-3,483.99*	*0.00*	*3,483.99*
Total for 3299-Others	**1,124,636.61**	**205,540.00**	**307,736.38**	**557,706.38**	**557,706.38**	**478,537.05**	**-79,169.33**	**419,619.56**	**79,169.33**
TOTAL for B. DEVELOPMENT PARTNERS	**22,773,961.78**	**39,663,228.06**	**72,470,901.64**	**76,153,879.65**	**76,153,879.65**	**25,619,293.29**	**-50,534,586.36**	**41,512,571.13**	**50,534,586.36**
GRAND TOTAL	**165,212,143.7**	**149,273,047.3**	**271,307,531.4**	**275,495,444.6**	**275,495,444.6**	**155,846,837.2**	**-119,648,607.4**	**187,991,407.4**	**119,648,607.4**

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

Schedule DF-II: Ministry-wise Details of Development Expenditure and Revenue (Development Fund)

For the Year Ended 31st of December 2024

MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
A. GENERAL PUBLIC SERVICES									
01-Office of Beretitenti (President)									
0101-Administration	*4,710,817.80*	*4,703,500.00*	*12,659,653.14*	*12,471,137.14*	*12,471,137.14*	*4,036,158.20*	*-8,434,978.94*	*3,973,453.05*	*8,434,978.94*
0104-Meteorological Division	*92,941.00*	*10,000.00*	*180,388.47*	*229,450.47*	*229,450.47*	*106,401.37*	*-123,049.10*	*17,416.69*	*123,049.10*
0105-Strategic Policy	*4,000.00*	*0.00*	*29,381.60*	*65,382.16*	*65,382.16*	*10,118.10*	*-55,264.06*	*7,217.00*	*55,264.06*
Total for 01-OB	**4,807,758.80**	**4,713,500.00**	**12,869,423.21**	**12,765,969.77**	**12,765,969.77**	**4,152,677.67**	**-8,613,292.10**	**3,998,086.74**	**8,613,292.10**
02-Public Service Office									
0201-Administration	*169,972.24*	*170,000.00*	*1,794,875.25*	*1,794,875.25*	*1,794,875.25*	*1,029,753.09*	*-765,122.16*	*723,229.03*	*765,122.16*
0202-HRMC	*269,932.00*	*0.00*	*2,321,441.70*	*3,176,971.70*	*3,176,971.70*	*1,033,195.41*	*-2,143,776.29*	*478,838.60*	*2,143,776.29*
0203-PSPSM			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*17,997.92*	*0.00*
Total for 02-PSO	**439,904.24**	**170,000.00**	**4,116,316.95**	**4,971,846.95**	**4,971,846.95**	**2,062,948.50**	**-2,908,898.45**	**1,220,065.55**	**2,908,898.45**
06-Ministry of Foreign Affairs and Immigration									
0601-Administration	*17,026.92*	*16,500.00*	*573,607.48*	*573,607.48*	*573,607.48*	*233,963.21*	*-339,644.27*	*34,936.22*	*339,644.27*
0602-Immigration	*426,538.67*	*518,264.36*	*849,981.14*	*849,981.14*	*849,981.14*	*303,775.98*	*-546,205.16*	*860,432.96*	*546,205.16*
0604-Mission in Beijing			*204,817.20*	*204,817.20*	*204,817.20*	*0.00*	*-204,817.20*	*0.00*	*204,817.20*
0606-MFAI-Mission in Geneva	*0.00*	*0.00*					*0.00*		*0.00*
Total for 06-MFAI	**443,565.59**	**534,764.36**	**1,628,405.82**	**1,628,405.82**	**1,628,405.82**	**537,739.19**	**-1,090,666.63**	**895,369.18**	**1,090,666.63**
07-Ministry of Internal Affairs									
0701-Administration & Policy			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*3,000,000.00*	*0.00*
0702-RPD	*1,003,958.27*	*1,000,275.00*	*7,265,444.45*	*7,415,361.71*	*7,415,361.71*	*2,820,251.54*	*-4,595,110.17*	*1,138,851.67*	*4,595,110.17*
0703-Local government	*583,937.60*	*38,971.50*	*345,250.87*	*345,250.87*	*345,250.87*	*79,782.38*	*-265,468.49*	*76,602.23*	*265,468.49*
Total for 07-MIA	**1,587,895.87**	**1,039,246.50**	**7,610,695.32**	**7,760,612.58**	**7,760,612.58**	**2,900,033.92**	**-4,860,578.66**	**4,215,453.90**	**4,860,578.66**
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*	*292,940.00*	*998,462.87*	*1,289,452.88*	*1,289,452.88*	*368,504.98*	*-920,947.90*	*204,614.28*	*920,947.90*
1602-Marine	*27,371.00*	*0.00*	*102,005.03*	*202,005.03*	*202,005.03*	*170,364.66*	*-31,640.37*	*0.00*	*31,640.37*
1604-Aviation			*4,489,937.59*	*4,489,937.59*	*4,489,937.59*	*0.00*	*-4,489,937.59*	*0.00*	*4,489,937.59*
1605-Airport services			*55,468.28*	*55,468.28*	*55,468.28*	*0.00*	*-55,468.28*	*0.00*	*55,468.28*
1606-Kiribati post	*0.00*	*0.00*					*0.00*		*0.00*

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
1607-Printery	*0.00*	*0.00*					*0.00*		*0.00*
1608-Discontinued Tourism	*1,000,000.00*	*0.00*	*1,705,008.12*	*1,706,413.12*	*1,706,413.12*	*1,364,695.00*	*-341,718.12*	*0.00*	*341,718.12*
1609-Digital Transformation Office	*0.00*	*900,000.00*	*4,148,664.68*	*4,147,259.68*	*4,147,259.68*	*43,299.43*	*-4,103,960.25*	*31,690.73*	*4,103,960.25*
Total for 16-MICT	**1,027,371.00**	**1,192,940.00**	**11,499,546.57**	**11,890,536.58**	**11,890,536.58**	**1,946,864.07**	**-9,943,672.51**	**236,305.01**	**9,943,672.51**
20-Ministry of Employment and Human Resources									
2002-Labour	*134,619.51*	*100,956.90*	*203,598.35*	*256,461.74*	*256,461.74*	*156,803.50*	*-99,658.24*	*63,390.06*	*99,658.24*
2004-MTC	*300,866.60*	*0.00*	*741,829.11*	*741,829.11*	*741,829.11*	*130,556.98*	*-611,272.13*	*249,151.00*	*611,272.13*
2005-FTC	*0.00*	*156,640.00*	*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*204,976.24*	*0.00*
Total for 20-MEHR	**435,486.11**	**257,596.90**	**945,427.46**	**998,290.85**	**998,290.85**	**287,360.48**	**-710,930.37**	**517,517.30**	**710,930.37**
21-Ministry of Line and Phoenix Islands Development									
2101-Administration	*0.00*	*0.00*	*1,979,729.88*	*3,750,075.25*	*3,750,075.25*	*2,644,178.41*	*-1,105,896.84*	*413,660.71*	*1,105,896.84*
2104-Housing	*1,780,000.00*	*0.00*	*1,863,297.06*	*1,863,297.06*	*1,863,297.06*	*475,606.73*	*-1,387,690.33*	*0.00*	*1,387,690.33*
2105-Electrical	*1,000,000.00*	*0.00*	*2,101,305.85*	*2,101,305.85*	*2,101,305.85*	*1,129,090.00*	*-972,215.85*	*1,176,311.80*	*972,215.85*
2108-Civil	*1,300,000.00*	*0.00*	*222,238.61*	*222,238.61*	*222,238.61*	*29,540.03*	*-192,698.58*	*9,314.14*	*192,698.58*
2109-Planning	*130,000.00*	*0.00*	*187.53*	*52,277.47*	*52,277.47*	*1,750.63*	*-50,526.84*	*0.00*	*50,526.84*
2112-Water	*71,405.97*	*300,667.73*	*773,945.77*	*845,351.74*	*845,351.74*	*388,296.81*	*-457,054.93*	*148,972.92*	*457,054.93*
Total for 21-MLPID	**4,281,405.97**	**300,667.73**	**6,940,704.70**	**8,834,545.98**	**8,834,545.98**	**4,668,462.61**	**-4,166,083.37**	**1,748,259.57**	**4,166,083.37**
TOTAL for A. GENERAL PUBLIC SERVICES	**13,023,387.58**	**8,208,715.49**	**45,610,520.03**	**48,850,208.53**	**48,850,208.53**	**16,556,086.44**	**-32,294,122.09**	**12,831,057.25**	**32,294,122.09**
B. PUBLIC ORDER AND SAFETY									
03-Judiciary									
0302-Magistrates			*10,784.50*	*10,784.50*	*10,784.50*	*0.00*	*-10,784.50*	*0.00*	*10,784.50*
0303-Judicial Technical division			*1,255.00*	*1,255.00*	*1,255.00*	*0.00*	*-1,255.00*	*15,060.00*	*1,255.00*
Total for 03-Judiciary			**12,039.50**	**12,039.50**	**12,039.50**	**0.00**	**-12,039.50**	**15,060.00**	**12,039.50**
04-Kiribati Police Services									
0401-Administration			*16,998.73*	*16,998.73*	*16,998.73*	*0.00*	*-16,998.73*	*0.00*	*16,998.73*
0404-Crime			*9,155.00*	*9,155.00*	*9,155.00*	*0.00*	*-9,155.00*	*0.00*	*9,155.00*
Total for 04-KPS			**26,153.73**	**26,153.73**	**26,153.73**	**0.00**	**-26,153.73**	**0.00**	**26,153.73**
12-Office of The Attorney General (AG)									
1203-Criminal	*25,852.00*	*0.00*	*26,031.50*	*26,031.50*	*26,031.50*	*20,424.80*	*-5,606.70*	*0.00*	*5,606.70*
Total for 12-OAG	**25,852.00**	**0.00**	**26,031.50**	**26,031.50**	**26,031.50**	**20,424.80**	**-5,606.70**	**0.00**	**5,606.70**
22-Ministry of Justice									
2204-Office of Human Rights			*2,584.62*	*2,584.62*	*2,584.62*	*0.00*	*-2,584.62*	*0.00*	*2,584.62*
2206-Xmas- Discontinued			*1,036.00*	*1,036.00*	*1,036.00*	*0.00*	*-1,036.00*	*0.00*	*1,036.00*
Total for 22-MOJ			**3,620.62**	**3,620.62**	**3,620.62**	**0.00**	**-3,620.62**	**0.00**	**3,620.62**
TOTAL for B. PUBLIC ORDER AND SAFETY	**25,852.00**	**0.00**	**67,845.35**	**67,845.35**	**67,845.35**	**20,424.80**	**-47,420.55**	**15,060.00**	**47,420.55**
C. ECONOMIC AFFAIRS									

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
10-Ministry of Tourism, Commerce, Industry and Co-operatives									
1001-Administration	*6,585.00*	*181,240.00*	*250,723.59*	*274,296.37*	*274,296.37*	*70,610.95*	*-203,685.42*	*526,630.84*	*203,685.42*
1002-BRC			*226.00*	*226.00*	*226.00*	*0.00*	*-226.00*	*358.50*	*226.00*
1003-BPC	*161,192.50*	*0.00*	*247,040.46*	*247,040.46*	*247,040.46*	*93,757.50*	*-153,282.96*	*984,657.85*	*153,282.96*
1004-Kiritimati (Christmas)			*6,755.32*	*6,755.32*	*6,755.32*	*0.00*	*-6,755.32*	*0.00*	*6,755.32*
Total for 10-MTCIC	**167,777.50**	**181,240.00**	**504,745.37**	**528,318.15**	**528,318.15**	**164,368.45**	**-363,949.70**	**1,511,647.19**	**363,949.70**
13-Ministry of Fisheries and Marine Resources Development									
1301-Administration	*0.00*	*0.00*	*3,840,452.58*	*5,040,452.58*	*5,040,452.58*	*2,376,951.74*	*-2,663,500.84*	*1,854,169.88*	*2,663,500.84*
1302-Planning & Development	*645,218.10*	*0.00*	*1,623,802.32*	*1,933,036.70*	*1,933,036.70*	*687,617.59*	*-1,245,419.11*	*140,073.27*	*1,245,419.11*
1303-Coastal fisheries	*899,508.53*	*338,433.05*	*986,792.91*	*1,796,350.98*	*1,796,350.98*	*1,274,144.17*	*-522,206.81*	*1,544,209.73*	*522,206.81*
1304-Licencing & Compliance	*2,230,979.14*	*4,432,515.57*	*5,751,316.23*	*4,770,853.01*	*4,770,853.01*	*1,641,980.58*	*-3,128,872.43*	*1,284,069.15*	*3,128,872.43*
1305-GEO Science	*39,805.98*	*0.00*	*41,513.56*	*581,438.56*	*581,438.56*	*48,089.91*	*-533,348.65*	*0.00*	*533,348.65*
1306-Seafood verification	*17,100.00*	*0.00*	*17,100.00*	*17,100.00*	*17,100.00*	*9,239.50*	*-7,860.50*	*0.00*	*7,860.50*
Total for 13-MFMRD	**3,832,611.75**	**4,770,948.62**	**12,260,977.60**	**14,139,231.83**	**14,139,231.83**	**6,038,023.49**	**-8,101,208.34**	**4,822,522.03**	**8,101,208.34**
17-Ministry of Finance and Economic Development									
1701-Administration	*14,079.00*	*22,964,504.34*	*21,805,883.33*	*16,324,718.62*	*16,324,718.62*	*10,146,479.80*	*-6,178,238.82*	*13,725,361.93*	*6,178,238.82*
1702-Treasury	*31,224,662.71*	*29,500,000.00*	*38,635,860.80*	*40,402,582.27*	*40,402,582.27*	*33,197,182.94*	*-7,205,399.33*	*36,608,928.12*	*7,205,399.33*
1704-NEPO	*21,548,545.30*	*119,121.43*	*18,847,072.50*	*7,848,261.75*	*7,848,261.75*	*5,452,081.56*	*-2,396,180.19*	*17,398,842.31*	*2,396,180.19*
1706-NSO	*770,054.38*	*0.00*	*606,131.18*	*606,131.18*	*606,131.18*	*119,470.66*	*-486,660.52*	*343,530.92*	*486,660.52*
1709-Customs	*0.00*	*0.00*					*0.00*		*0.00*
Total for 17-MFED	**53,557,341.39**	**52,583,625.77**	**79,894,947.81**	**65,181,693.82**	**65,181,693.82**	**48,915,214.96**	**-16,266,478.86**	**68,076,663.28**	**16,266,478.86**
19-Ministry of Infrastructure and Sustainable Energy									
1901-Administration	*0.00*	*0.00*	*239,532.69*	*3,382,860.32*	*3,382,860.32*	*2,929,446.77*	*-453,413.55*	*58,470.96*	*453,413.55*
1902-Energy planning	*848,646.72*	*2,385,569.70*	*2,077,804.36*	*2,926,451.08*	*2,926,451.08*	*408,073.93*	*-2,518,377.15*	*4,640,079.97*	*2,518,377.15*
1904-Engineering	*0.00*	*29,992.50*	*29,814,513.36*	*29,355,240.74*	*29,355,240.74*	*14,858,266.14*	*-14,496,974.60*	*20,407,816.46*	*14,496,974.60*
1905-Construction	*26,255.00*	*19,718.44*	*1,021,586.79*	*1,163,759.53*	*1,163,759.53*	*57,904.75*	*-1,105,854.78*	*292,297.88*	*1,105,854.78*
1906-Water & Sanitation	*0.00*	*124,507.63*	*999,560.33*	*1,011,794.47*	*1,011,794.47*	*437,266.88*	*-574,527.59*	*2,030,290.00*	*574,527.59*
1907-Quality control	*0.00*	*0.00*					*0.00*		*0.00*
1908-Architecture			*495,077.45*	*495,077.45*	*495,077.45*	*17,000.00*	*-478,077.45*	*0.00*	*478,077.45*
1909-Civil Engineering	*30,308,562.00*	*723,827.00*	*1,202,872.47*	*1,545,252.15*	*1,545,252.15*	*401,444.93*	*-1,143,807.22*	*355,201.30*	*1,143,807.22*
1910-Costs & Planning	*0.00*	*0.00*					*0.00*		*0.00*
Total for 19-MISE	**31,183,463.72**	**3,283,615.27**	**35,850,947.45**	**39,880,435.74**	**39,880,435.74**	**19,109,403.40**	**-20,771,032.34**	**27,784,156.57**	**20,771,032.34**
TOTAL for C. ECONOMIC AFFAIRS	**88,741,194.36**	**60,819,429.66**	**128,511,618.2**	**119,729,679.5**	**119,729,679.5**	**74,227,010.30**	**-45,502,669.24**	**102,194,989.0**	**45,502,669.24**
D ENVIRONMENTAL PROTECTION									

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Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
08-Ministry of Environment Land and Agricultural Development									
0801-Administration	*0.00*	*0.00*	*227,215.24*	*227,215.24*	*227,215.24*	*0.00*	*-227,215.24*	*32,338.60*	*227,215.24*
0802-ECD	*906,914.91*	*714,384.05*	*2,770,514.71*	*2,984,684.71*	*2,984,684.71*	*1,335,889.42*	*-1,648,795.29*	*1,453,446.24*	*1,648,795.29*
0803-Lands	*692.63*	*1,892.20*	*396,297.93*	*471,618.36*	*471,618.36*	*12,549.04*	*-459,069.32*	*33,274.90*	*459,069.32*
0804-Agriculture	*553,380.35*	*693,907.00*	*792,325.05*	*795,026.34*	*795,026.34*	*441,451.60*	*-353,574.74*	*584,988.68*	*353,574.74*
Total for 08-MELAD	**1,460,987.89**	**1,410,183.25**	**4,186,352.93**	**4,478,544.65**	**4,478,544.65**	**1,789,890.06**	**-2,688,654.59**	**2,104,048.42**	**2,688,654.59**
TOTAL for D ENVIRONMENTAL PROTECTION	**1,460,987.89**	**1,410,183.25**	**4,186,352.93**	**4,478,544.65**	**4,478,544.65**	**1,789,890.06**	**-2,688,654.59**	**2,104,048.42**	**2,688,654.59**
E. HEALTH									
14-Ministry of Health and Medical Services									
1401-Administration	*3,790,610.89*	*1,255,020.00*	*8,028,897.52*	*9,245,985.03*	*9,245,985.03*	*3,876,198.08*	*-5,369,786.95*	*3,053,680.59*	*5,369,786.95*
1402-Support	*0.00*	*0.00*	*1,211.00*	*1,211.00*	*1,211.00*	*0.00*	*-1,211.00*	*0.00*	*1,211.00*
1403-Public Health	*1,706,437.84*	*2,871,722.88*	*4,391,453.48*	*5,273,982.06*	*5,273,982.06*	*2,871,112.28*	*-2,402,869.78*	*1,762,429.78*	*2,402,869.78*
1404-Curative	*10,138,570.00*	*1,310,061.36*	*9,994,466.12*	*9,970,835.73*	*9,970,835.73*	*10,434,808.91*	*463,973.18*	*9,033,616.80*	*-463,973.18*
1405-Laboratory	*6,460.00*	*0.00*	*4,974.40*	*8,734.40*	*8,734.40*	*1,260.00*	*-7,474.40*	*62,870.60*	*7,474.40*
1407-Pharmacy	*2,126.00*	*0.00*	*101,857.60*	*103,983.60*	*103,983.60*	*0.00*	*-103,983.60*	*0.00*	*103,983.60*
1410-Nursing services	*0.00*	*14,704.00*	*165,349.20*	*175,361.20*	*175,361.20*	*64,835.09*	*-110,526.11*	*20,717.63*	*110,526.11*
1411-Linnix Health Services			*52,090.29*	*0.35*	*0.35*	*0.00*	*-0.35*	*0.00*	*0.35*
1413-Health Information	*0.00*	*148,486.75*	*145,870.31*	*104,372.86*	*104,372.86*	*36,142.01*	*-68,230.85*	*69,910.53*	*68,230.85*
1414-Mental Hospital	*18,060.00*	*0.00*	*15,609.12*	*15,609.12*	*15,609.12*	*0.00*	*-15,609.12*	*0.00*	*15,609.12*
Total for 14-MHMS	**15,662,264.73**	**5,599,994.99**	**22,901,779.04**	**24,900,075.35**	**24,900,075.35**	**17,284,356.37**	**-7,615,718.98**	**14,003,225.93**	**7,615,718.98**
TOTAL for E. HEALTH	**15,662,264.73**	**5,599,994.99**	**22,901,779.04**	**24,900,075.35**	**24,900,075.35**	**17,284,356.37**	**-7,615,718.98**	**14,003,225.93**	**7,615,718.98**
F. EDUCATION									
15-Ministry of Education									
1501-Administration	*8,680.00*	*52,271.29*	*812,349.99*	*2,049,120.87*	*2,049,120.87*	*990,479.15*	*-1,058,641.72*	*427,136.22*	*1,058,641.72*
1502-Primary			*101,398.88*	*101,398.88*	*101,398.88*	*0.00*	*-101,398.88*	*0.00*	*101,398.88*
1503-Junior Secondary Sch			*2,131,638.34*	*2,064,938.13*	*2,064,938.13*	*12,635.00*	*-2,052,303.13*	*58,576.54*	*2,052,303.13*
1504-PPD & TR			*14,029.86*	*14,029.86*	*14,029.86*	*0.00*	*-14,029.86*	*4,844.48*	*14,029.86*
1505-Teabike College			*0.00*	*0.00*	*0.00*	*0.00*	*0.00*	*2,028.50*	*0.00*
1506-KTC			*72,226.48*	*72,226.48*	*72,226.48*	*10,076.00*	*-62,150.48*	*10,059.00*	*62,150.48*
1508-CDRC	*84,651.27*	*12,051,426.00*	*20,710,374.12*	*20,421,087.89*	*20,421,087.89*	*14,481,964.60*	*-5,939,123.29*	*13,340,832.86*	*5,939,123.29*
1509-Library & Archive			*5,400.00*	*5,400.00*	*5,400.00*	*0.00*	*-5,400.00*	*8,200.00*	*5,400.00*
1511-FMU	*15,440.00*	*83,756.61*	*3,064,348.40*	*3,079,788.40*	*3,079,788.40*	*2,101,104.70*	*-978,683.70*	*2,134,185.11*	*978,683.70*
1512-Statistics & IT			*136,518.41*	*136,518.41*	*136,518.41*	*19,402.50*	*-117,115.91*	*31,037.05*	*117,115.91*
1513-KGV&EBS			*0.00*	*66,700.21*	*66,700.21*	*27,465.00*	*-39,235.21*	*0.00*	*39,235.21*
1515-ECCE			*61,437.71*	*120,463.26*	*120,463.26*	*50,309.85*	*-70,153.41*	*1,800.00*	*70,153.41*

Mr Toromon Metutera
Accountant General
Ministry of Finance and Economic Development
3 July 2025

MINISTRY	REVENUE		EXPENDITURES						
	2024 Actuals (AUD)	2023 Actuals (AUD)	2024 Original Budget (AUD)	2024 Revised Budget (AUD)	2024 Warrants Issued (AUD)	2024 Actuals (AUD)	Variance Over/-Under (AUD)	2023 Actuals (AUD)	Balance Warrants (AUD)
Total for 15-MOE	**16,388,771.27**	**12,187,453.90**	**27,109,722.19**	**28,131,672.39**	**28,131,672.39**	**17,693,436.80**	**-10,438,235.59**	**16,018,699.76**	**10,438,235.59**
TOTAL for F. EDUCATION	**16,388,771.27**	**12,187,453.90**	**27,109,722.19**	**28,131,672.39**	**28,131,672.39**	**17,693,436.80**	**-10,438,235.59**	**16,018,699.76**	**10,438,235.59**
G. SOCIAL PROTECTION									
18-Ministry of Women, Youth, Sports and Social affairs									
1801-Administration	*0.00*	*0.00*	*1,860,096.33*	*1,860,096.33*	*1,860,096.33*	*1,404,220.15*	*-455,876.18*	*1,071,202.81*	*455,876.18*
1802-Sport	*301,581.88*	*906,134.00*	*595,583.70*	*1,048,314.32*	*1,048,314.32*	*695,979.73*	*-352,334.59*	*1,701,416.09*	*352,334.59*
1803-Social Welfare	*28,000,000.00*	*59,158,862.66*	*36,455,260.24*	*42,824,181.54*	*42,824,181.54*	*25,038,847.54*	*-17,785,334.00*	*37,239,312.29*	*17,785,334.00*
1804-Youth	*108,104.00*	*83,330.00*	*71,108.81*	*143,015.81*	*143,015.81*	*61,410.87*	*-81,604.94*	*102,584.47*	*81,604.94*
1805-Women	*0.00*	*398,943.40*	*1,391,627.95*	*1,546,627.95*	*1,546,627.95*	*124,594.14*	*-1,422,033.81*	*570,823.77*	*1,422,033.81*
1806-NGO	*1,500,000.00*	*500,000.00*	*2,246,408.86*	*1,615,575.17*	*1,615,575.17*	*950,580.00*	*-664,995.17*	*130,833.69*	*664,995.17*
1807-Disability			*299,607.76*	*299,607.76*	*299,607.76*	*0.00*	*-299,607.76*	*8,153.87*	*299,607.76*
Total for 18-MWYSSA	**29,909,685.88**	**61,047,270.06**	**42,919,693.65**	**49,337,418.88**	**49,337,418.88**	**28,275,632.43**	**-21,061,786.45**	**40,824,326.99**	**21,061,786.45**
TOTAL for G. SOCIAL PROTECTION	**29,909,685.88**	**61,047,270.06**	**42,919,693.65**	**49,337,418.88**	**49,337,418.88**	**28,275,632.43**	**-21,061,786.45**	**40,824,326.99**	**21,061,786.45**
GRAND TOTAL	**165,212,143.7**	**149,273,047.3**	**271,307,531.4**	**275,495,444.6**	**275,495,444.6**	**155,846,837.2**	**-119,648,607.4**	**187,991,407.4**	**119,648,607.4**

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