

GOVERNMENT OF KIRIBATI



ANNUAL ACCOUNT REPORT

2020

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

Government of Kiribati




ANNUAL ACCOUNT REPORT 2020

**Treasury Division,
Ministry of Finance
Bairiki, Tarawa
30 June 2021**

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

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GLOSSARY

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



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



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AKNOWLEDGEMENT

It is my great honour to express my sincere gratitude and appreciation to all staff of the Accountancy cadre at Line Ministries, at Treasury division and in particular to the two Accountant- General deputies for all the hard work and commitment throughout 2020 - without which this report would not have been possible to produce.

I also want to extend my thanks to our local consultant Dr Iete Rouatu for his continuing and untiring effort in helping the Treasury divisions and account units at line ministries including the Linnix Ministry and the Kiribati High Commission in Fiji. Most of the account tables and statements shown in this report are extracted from his database program designed specifically to produce the Annual Account statements.

The advice and support of the Officer in Charge of our parent ministry (MFED) and her staff throughout the year is very much appreciated as well

It is also my great honour and pleasure to dedicate this 2020 Annual Report to the Late Bishop Paul Mea who passed away just a week before this report is to be submitted to the Auditor General

Te Mauri Te Raoi ao Te Tabemoa

KAM BATI N RABA.

Mr Toromon Metutera

Accountant General

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ACCOUNTANT GENERAL OVERVIEW

1. Introduction

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

Government ministries management report (Part 1 submitted separately), bank reconciliation statements and cash flow statements will form part of this report and therefore should be read in conjunction with this report. Furthermore, the management report, summarised details of the PE and OC for each Line Ministries as per Table 6.

Non-Disclosure of some Items

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

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

OBS: Other Reports presented for information only

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

Covid-19 Impact

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

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

Another key positive impact is the move toward the use of digital services, meaning more savings and efficiency in the payment process. In early 2020 all civil servants gave up using cash salary as means of receiving their salary and opted for the direct electronic payment of their salary to their bank accounts. Also, more than 75% of GOK local and overseas payments are made via the ANZ transactive banking facility, again reducing the need for the Treasury to handle cash. Reducing the use of cash therefore is one of our main achievements in the year 2020 – and this has paved the way to improve our PFM and significantly cut our operating cost.



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Period Covered in this Report

The financial year is 1st January-31st December 2020.

2. Highlights of the year 2020

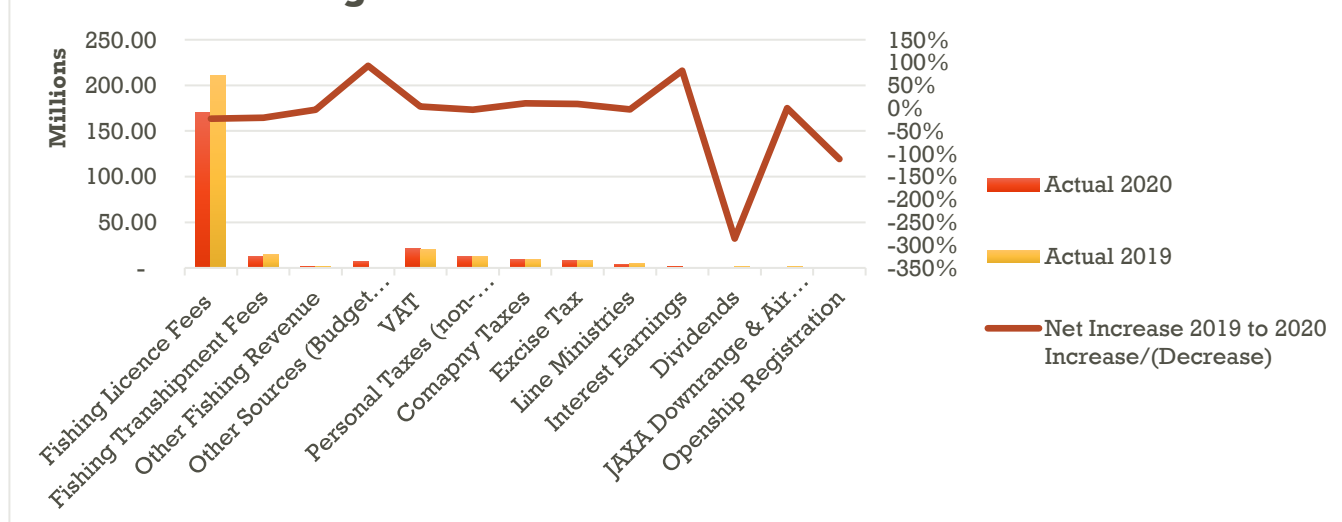
Recurrent revenue

The total Government revenue for 2020 is \$248m, including the budget supports, and this is a 15% decrease when compared to the 2019 total collection of \$285 m as per Table 1. Whilst there is an apparent decline in the total revenue compared to previous year, the amount is still well above the estimated value of \$209 million

Table 1: Government Recurrent revenue by Source: 2020

Details	Estimate	Actual 2020	Actual Percentage (%)	Variance Over/(Under)	Actual 2019	Actual Percentage (%)	Net Increase 2019 to 2020 Increase/(Decrease)
Fishing Licence Fees	145,000,000	170,736,450.20	68.60%	25,736,450	210,641,960.68	73.84%	-23%
Fishing Transshipment Fees	4,000,000	12,004,312.02	4.82%	8,004,312	14,504,566.95	5.08%	-21%
Other Fishing Revenue	1,101,000	1,328,052.35	0.53%	227,052	1,376,126.16	0.48%	-4%
Other Sources (Budget Support)	-	7,008,305.27	2.82%	7,008,305	499,995.00	0.18%	93%
VAT	18,490,560	20,962,001.12	8.42%	2,471,441	20,148,628.04	7.06%	4%
Personal Taxes (non-cash item)	10,503,514	12,364,642.35	4.97%	1,861,128	12,788,846.32	4.48%	-3%
Comapny Taxes	11,816,453	9,702,664.50	3.90%	-2,113,789	8,703,249.36	3.05%	10%
Excise Tax	8,205,870	8,619,710.26	3.46%	413,840	7,799,942.62	2.73%	10%
Line Ministries	3,019,076	4,262,406.34	1.71%	1,243,330	4,375,815.23	1.53%	-3%
Interest Earnings	1,500,000	1,212,406.60	0.49%	-287,593	212,374.58	0.07%	82%
Dividends	3,500,000	539,833.33	0.22%	-2,960,167	2,082,002.00	0.73%	-286%
JAXA Downrange & Air Services	1,737,469	-	0.00%	-1,737,469	1,850,590.88	0.65%	
Openship Registration	400,000	129,535.48	0.05%	-270,465	274,118.84	0.10%	-112%
Total	209,273,942	248,870,319.82	100%	39,596,377.82	285,258,216.66	100%	-15%

Figure 1: Revenue Trend 2019 & 2020



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Fishing License

Fishing license fees has the highest collection of \$170 m (or 69% of the total collection) and exceeds its budget by 18 % or \$25.7 m together with other fishing related revenue: Transshipment and Other Fishing revenue, of 200 % or \$8 m and 20 % or \$227k, respectively. However, when compared to 2019 they are all down by 23 % or \$40 m, 21 % or \$2.5m and 4 % or \$138k for Fishing License fees, Transshipment and Other fishing revenue, respectively.

Value Added Tax

VAT is the second largest revenue earner representing 8 % (or \$21 m) of the 2020 total revenue- this is an increase of 4% when compared to the VAT collection for last year.

Interest Received

Interest received from Term Deposits when compared to its budget shows a shortfall of 20 percent or \$287,594. However, a sharp increase of 82 percent or \$1 m was reportedly reflected when compared to the 2019 figure and derived from the cumulative total balance of the number of Term Deposits opened towards the end of 2019 and during the 2020 fiscal year. These Term Deposits are the excess cash from the No.1 and the No.4 at different periods during the year. Also included are those from the unclaimed deposits confirmed dormant for over five years. As required under s27 of the Cap 79, these unclaimed deposits should form part of the Consolidated Funds.

Tax Revenue

All Tax revenue items exceed their 2020 budgets, except for the Company Tax with a negative 18 % (or a shortfall of **-\$2.1 m**) and this is resulted from the effect of the covid-19 pandemic on private businesses. Furthermore, the Personal income tax is the only tax revenue item showing an insignificant decrease of three percent (or \$424k) when compared to the 2019 actual personal income tax, again this is possibly due to Covid-19 pandemic.

Budget Support

The total budget support received is \$7 m or 2.8 % of the total revenue collected in 2020, an increase of 0.18 % compared to the previous year.

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

2020 GOK Expenditures Budget & Actual

The total budget for the 2020 fiscal year has to cater for two different periods due to the sudden change in the appropriation process triggered by the political tensions, but necessary for the public interest. The budgets for the month of January, was charged to the Development fund, and from February to December budget was charged to the Consolidated Fund, as was traditionally the case. The budgets are \$30 m and \$237 m respectively. The reported total expenditure for the month of January is \$25.5 million, and \$213.6 m for the rest of the year. Adding the two will give \$239.1 m, and this is down by 3 percent when compared with the 2019 actual expenditure (see Table 2).



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Table 2: Comparison on 2020 Actuals with the bridge-financing vs 2019 Actuals

Items	Sum of Actual2020	Sum of Actual2019	Variance: Inc/(Decrease)	Bridge Financing- Actuals	% of Increase/(Decrease)
1. Personal Emolument	\$ 67,294,097.82	\$ 78,977,991.79	-\$ 11,683,893.97	\$ 12,952,321.19	2%
2. Operating Costs	\$ 33,006,832.44	\$ 38,523,803.95	-\$ 5,516,971.51	\$ 2,178,943.20	-9%
3. Other Commitments	\$ 50,568,363.41	\$ 32,950,609.96	\$ 17,617,753.45	\$ 5,781,382.43	42%
4. Debt Servicing	\$ 3,409,451.79	\$ 2,845,228.16	\$ 564,223.63		17%
5. LCDF	\$ 59,340,028.00	\$ 93,110,567.00	-\$ 33,770,539.00	\$ 4,599,163.30	-46%
Grand Total	\$ 213,618,773.46	\$ 246,408,200.86	-\$ 32,789,427.40	\$ 25,511,810.12	-3%


As highlighted in Table 2 the sharp increase in the Other Commitment of 42 percent relates to the Social Welfare payment paid towards the end of the year. However, the Operating cost and the LCDF decreases by 9 percent and 46 percent, respectively mainly due to the Covid-19 pandemic causing the overseas flights restriction and the suspension of some project activities. As mentioned earlier, this is one of the positive impacts of the Covid-19, a reported significant saving.

Table 3: Comparison on Revised Budget 2020 with Bridge-financing vs 2019 Revised Budget

Items	Revised Budget 2020	Revised Budget 2019	Variance: Inc/(Decrease)	Bridge -financing Revised Budget	% of Increase/(Decrease)
1. Personal Emolument	\$ 70,910,829.93	\$ 80,728,180.41	-\$ 9,817,350.48	\$ 13,238,833.48	4%
2. Operating Costs	\$ 35,910,196.07	\$ 39,672,856.59	-\$ 3,762,660.52	\$ 1,867,876.52	-5%
3. Other Commitments	\$ 67,813,153.00	\$ 35,459,218.00	\$ 32,353,935.00	\$ 6,160,912.38	52%
4. Debt Servicing	\$ 3,208,838.00	\$ 2,832,582.00	\$ 376,256.00	-	12%
5. LCDF	\$ 59,340,028.00	\$ 90,742,182.00	-\$ 31,402,154.00	\$ 8,732,377.62	-33%
Grand Total	\$ 237,183,045.00	\$ 249,435,019.00	-\$ 12,251,974.00	\$ 30,000,000.00	7%

Table 4: Comparison on Revised Budget 2020 vs Revised Budget 2019 – excluding Bridge- financing

Items	Revised Budget 2020	Revised Budget 2019	Variance: Inc/(Decrease)	% of Increase/(Decrease)
1. Personal Emolument	\$ 70,910,829.93	\$ 80,728,180.41	-\$ 9,817,350.48	-14%
2. Operating Costs	\$ 35,910,196.07	\$ 39,672,856.59	-\$ 3,762,660.52	-10%
3. Other Commitments	\$ 67,813,153.00	\$ 35,459,218.00	\$ 32,353,935.00	48%
4. Debt Servicing	\$ 3,208,838.00	\$ 2,832,582.00	\$ 376,256.00	12%
5. LCDF	\$ 59,340,028.00	\$ 90,742,182.00	-\$ 31,402,154.00	-53%
Grand Total	\$ 237,183,045.00	\$ 249,435,019.00	-\$ 12,251,974.00	-5%



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Ministries Actual Expenditure

The analysis of the LM is presented in Table 5 and the LM with the highest actual expenditure are: the MOE (11.6 %) followed by MHMS (10.5 %), KPS (3.7 %) and MLHERD (2.4 %).

Table 5. Recurrent expenditure by ministry: 2020 Vs 2019 – Excluding Bridge-Financing

MinistryName	Original budget	Revised budget	Actual2020	Variance	Actual2019	Y20
1. LCDF	59,340,028	59,340,028	59,340,028	0.00	93,110,567	27.78%
2. OB	2,216,970	2,216,970	2,206,663	10,306.78	2,478,093	1.03%
3. PSO	1,129,178	1,129,178	1,035,861	93,316.75	1,168,551	0.48%
4. Jud	2,310,715	2,451,001	2,177,319	273,681.84	2,354,587	1.02%
5. KPS	8,372,573	8,372,573	7,830,876	541,696.78	9,452,876	3.67%
6. PSC	326,711	326,711	282,976	43,734.59	314,233	0.13%
7. MFAI	2,883,915	2,883,915	2,027,002	856,912.80	3,048,318	0.95%
8. MIA	2,828,261	2,828,261	2,258,663	569,597.99	2,750,723	1.06%
9. MELAD	3,910,881	3,910,881	3,841,115	69,765.62	4,127,449	1.80%
10. MM	3,611,898	3,611,898	3,148,077	463,821.23	4,092,229	1.47%
11. MCIC	1,997,990	1,997,990	1,841,655	156,335.05	2,195,175	0.86%
12. KAO	819,562	819,562	644,794	174,767.70	845,299	0.30%
13. OAG	794,635	794,635	661,013	133,622.14	876,570	0.31%
14. MFMRD	2,760,625	2,760,625	2,712,102	48,522.62	3,705,739	1.27%
15. MHMS	22,639,050	22,639,050	21,890,747	748,303.45	24,131,222	10.25%
16. MOE	25,683,989	25,683,989	24,844,929	839,059.72	28,524,268	11.63%
17. MICTTD	3,898,027	3,898,027	3,604,823	293,204.34	4,145,307	1.69%
18. MFED	2,986,845	2,986,845	2,940,985	45,860.31	3,707,278	1.38%
19. MWYSA	1,801,648	1,801,648	1,577,250	224,397.64	2,051,609	0.74%
20. MISE	3,465,991	3,465,991	3,153,261	312,730.30	3,527,209	1.48%
21. MLHERD	5,047,270	5,047,270	5,104,986	-57,716.29	6,150,624	2.39%
22. MLIPD	3,668,105	3,668,105	3,506,947	161,158.48	4,260,999	1.64%
23. MOJ	3,215,673	3,215,673	2,799,948	415,724.98	3,281,751	1.31%
24. LC	310,228	310,228	208,937	101,290.92	311,688	0.10%
25. Debt Servicing	3,208,838	3,208,838	3,409,452	-200,613.79	2,845,228	1.60%
26. Other Commitments	67,813,153	67,813,153	50,568,363	17,244,789.59	32,950,690	23.67%
Total	237,042,759	237,183,045	213,618,773	23,564,272	246,408,281	100%
Last year difference			-32,789,507			
% increase/(Decrease)			-15%			

The 2020 actual expenditure Vs 2019

The comparison of the government recurrent actual expenditure is correctly reported in Table 2 above.



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Figure 2: Actuals 2020 vs 2019

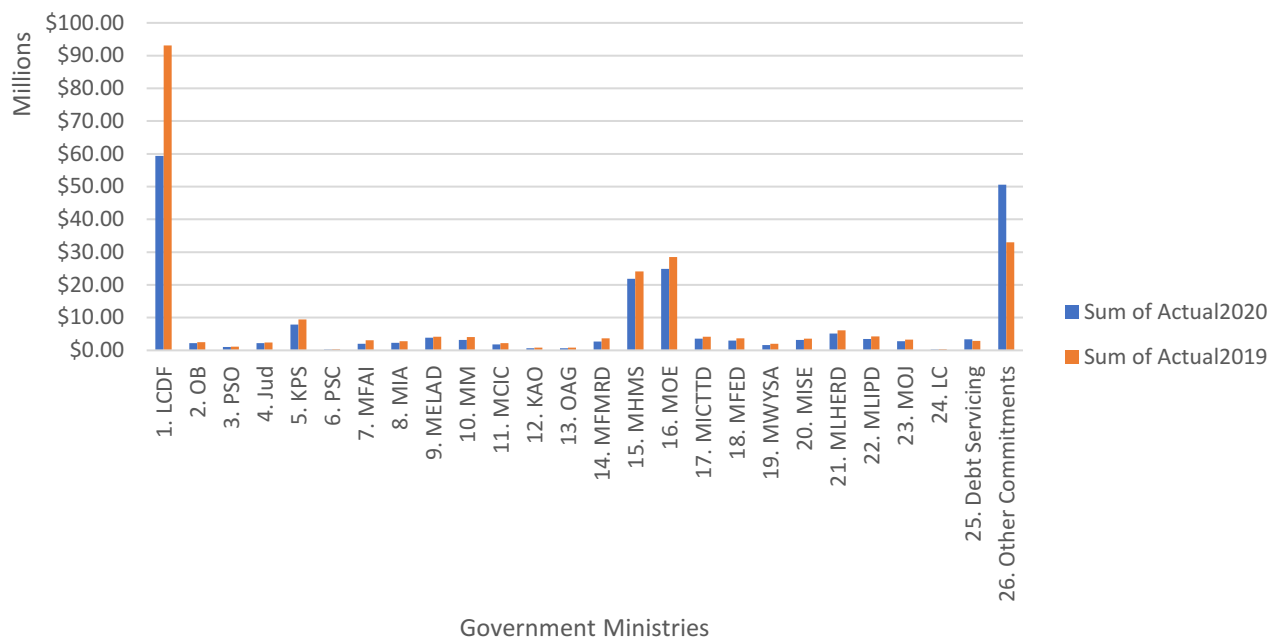


Table 6: Expenditure breakdowns

Expenses Categories	Sum of Actual2020	Sum of Actual2019	Variance: Inc/(Decrease)	% of Increase/(Decrease)
1. Personal Emolument	\$ 67,294,097.82	\$ 78,977,991.79	-\$ 11,683,893.97	-17%
2. Operating Costs	\$ 33,006,832.44	\$ 38,523,803.95	-\$ 5,516,971.51	-17%
3. Other Commitments	\$ 50,568,363.41	\$ 32,950,609.96	\$ 17,617,753.45	35%
4. Debt Servicing	\$ 3,409,451.79	\$ 2,845,228.16	\$ 564,223.63	17%
5. LCDF	\$ 59,340,028.00	\$ 93,110,567.00	-\$ 33,770,539.00	-57%
Grand Total	\$ 213,618,773.46	\$ 246,408,200.86	-\$ 32,789,427.40	-15%

Figure 3: Expenditures Trend 2020 vs 2019

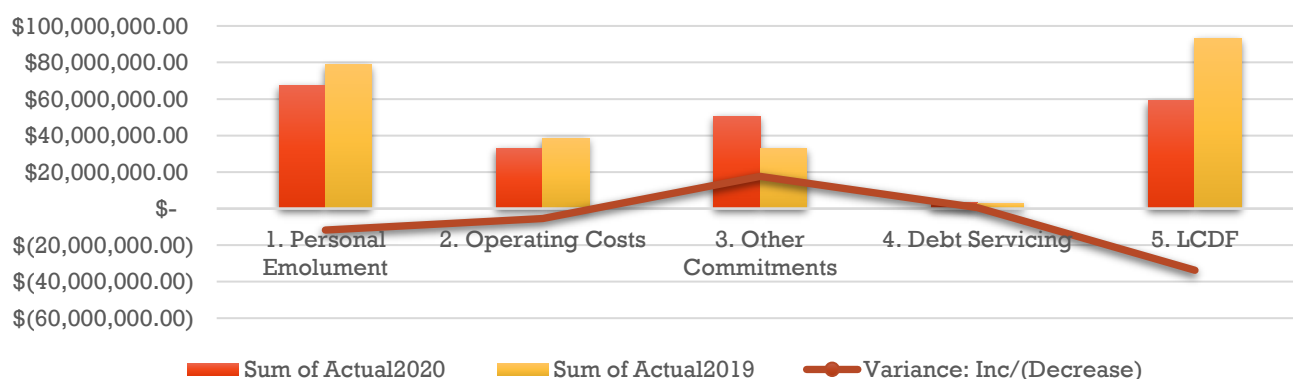


Table 7: PE Expenditure by Ministry

Ministrycode	MinistryName	201	202	203	204	205	206	207	208	Total
E09	Office of TeBeretitenti	\$ 51,941.21	\$ 679,925.48	\$ 26,327.00	\$ 61,675.47	\$ 44,148.79	\$ 12,242.90	\$ -	\$ 13,403.85	\$ 889,664.70
E10	Public Service Office	\$ 42,448.93	\$ 467,503.67	\$ 57,620.00	\$ 23,097.46	\$ 16,012.23	\$ 99,743.75	\$ -	\$ 3,834.56	\$ 710,260.60
E11	Judiciary	\$ 69,551.58	\$ 876,410.63	\$ 23,106.00	\$ 355,799.90	\$ 17,272.48	\$ 73,852.09	\$ -	\$ 16,847.67	\$ 1,432,840.35
E12	Police	\$ 358,705.52	\$ 4,771,462.03	\$ 22,126.00	\$ 542,286.13	\$ 961,097.90	\$ 9,516.36	\$ -	\$ 62,432.13	\$ 6,727,626.07
E13	Public Service Commission	\$ 5,978.97	\$ 89,936.15	\$ -	\$ 20,684.00	\$ 4,084.15	\$ 1,557.67	\$ -	\$ 2,530.53	\$ 124,771.47
E14	Ministry of ForeignAffairs	\$ 38,487.06	\$ 487,663.43	\$ 203,937.24	\$ 295,100.10	\$ 37,230.01	\$ 21,420.15	\$ 94,247.24	\$ 31,769.51	\$ 1,209,854.74
E15	Ministry Internal Affairs	\$ 105,389.32	\$ 1,362,845.19	\$ 30,981.00	\$ 63,098.00	\$ 50,715.79	\$ 38,404.13	\$ 3,524.95	\$ 25,646.07	\$ 1,680,604.45
E16	Ministry of Environment	\$ 136,749.30	\$ 1,688,713.29	\$ 34,258.00	\$ 72,949.69	\$ 211,542.93	\$ 134,647.18	\$ -	\$ 54,287.74	\$ 2,333,148.13
E17	Maneaba Ni Maungatabu	\$ 50,147.66	\$ 662,370.23	\$ 23,312.50	\$ 30,475.75	\$ 53,744.72	\$ 4,101.24	\$ -	\$ 7,929.48	\$ 832,081.58
E18	Ministry of Commerce	\$ 65,799.62	\$ 881,454.59	\$ 41,217.00	\$ 38,573.60	\$ 30,809.92	\$ 5,265.53	\$ -	\$ 13,070.34	\$ 1,076,190.60
E19	National Audit Office	\$ 28,254.97	\$ 434,791.60	\$ 15,858.00	\$ 3,448.61	\$ 13,191.49	\$ 1,318.59	\$ -	\$ 11,045.54	\$ 507,908.80
E20	Office of AttorneyGeneral	\$ 21,508.60	\$ 319,338.13	\$ 45,606.00	\$ 3,145.11	\$ 14,401.34	\$ 2,052.05	\$ -	\$ 7,500.00	\$ 413,551.23
E21	Ministry of FisheriesMarine	\$ 122,186.09	\$ 1,479,774.85	\$ 71,630.00	\$ 57,800.55	\$ 86,871.20	\$ 161,169.06	\$ -	\$ 29,821.14	\$ 2,009,252.89
E22	Ministry of Health	\$ 687,806.10	\$ 8,733,454.20	\$ 193,328.87	\$ 2,379,148.79	\$ 1,144,366.67	\$ 411,047.39	\$ -	\$ 108,761.23	\$ 13,657,913.25
E23	Ministry of Education	\$ 1,248,005.39	\$ 14,023,987.49	\$ 234,673.77	\$ 558,581.37	\$ 199,313.47	\$ 2,583,965.04	\$ -	\$ 505,744.32	\$ 19,354,270.85
E24	Ministry of Communication	\$ 143,942.39	\$ 1,830,250.66	\$ 63,418.00	\$ 109,505.48	\$ 56,907.63	\$ 73,800.28	\$ -	\$ 22,621.15	\$ 2,300,445.59
E25	Ministry of Finance	\$ 123,606.27	\$ 1,645,938.68	\$ 42,451.00	\$ 58,558.65	\$ 93,454.60	\$ 81,318.25	\$ -	\$ 14,398.08	\$ 2,059,725.53
E26	Ministry of Women&Sport	\$ 57,736.47	\$ 757,462.04	\$ 24,829.00	\$ 28,391.70	\$ 103,144.28	\$ 25,791.09	\$ -	\$ 6,086.54	\$ 1,003,441.12
E27	Ministry of Works	\$ 134,246.40	\$ 1,608,973.96	\$ 63,033.00	\$ 74,103.18	\$ 113,083.04	\$ 168,759.13	\$ -	\$ 64,644.13	\$ 2,226,842.84
E28	Ministry of Labour	\$ 148,724.31	\$ 1,856,311.54	\$ 83,103.33	\$ 56,408.70	\$ 172,880.76	\$ 129,238.46	\$ -	\$ 18,778.89	\$ 2,465,445.99
E29	Ministry of Lines and Phoenix	\$ 124,867.23	\$ 1,553,439.15	\$ 8,661.00	\$ 77,606.71	\$ 296,079.55	\$ 102,632.99	\$ 10,849.54	\$ 171,463.05	\$ 2,345,599.22
E37	Ministry of Justice	\$ 99,330.56	\$ 1,289,961.21	\$ 29,369.00	\$ 73,235.69	\$ 265,531.62	\$ 36,140.65	\$ -	\$ 5,875.00	\$ 1,799,443.73
E38	Leadership Commission	\$ 7,629.35	\$ 100,050.86	\$ 4,645.00	\$ 8,164.54	\$ 8,053.32	\$ 1,671.02	\$ -	\$ 3,000.00	\$ 133,214.09
Grand Total		\$ 3,873,043.30	\$ 47,602,019.06	\$ 1,343,490.71	\$ 4,991,839.18	\$ 3,993,937.89	\$ 4,179,655.00	\$ 108,621.73	\$ 1,201,490.95	\$ 67,294,097.82

Table 8 Expenditures % distribution by Main Subhead

Items	Sum of Actual2020	% of Expenditures
1. Personal Emolument	\$ 67,294,097.82	32%
2. Operating Costs	\$ 33,006,832.44	15%
3. Other Commitments	\$ 50,568,363.41	24%
4. Debt Servicing	\$ 3,409,451.79	2%
5. LCDF	\$ 59,340,028.00	28%
Grand Total	\$ 213,618,773.46	100%

As depicted in Table 8, the main subheads are the PE, LCDF and OC, representing 32 percent (2019:32%), 28 percent (2019: 38%) and 24 percent, respectively, of the total expenditure. PE remains the same with last year while LCDF is down 10 percent and OC is up 11 percent.

Overspent ministries 2020

The number of overspent ministries continued to get smaller over the years and in 2020 only one ministry reported an overspending of \$57k. This is indeed a significant improvement compared to previous years.

Table 9. Overspent ministries

Ministry	Sum of Org Budget	Sum of Rev Budget	Sum of Actual	Sum of Over (Under)
Ministry of Employment and Human Resources Development	\$5,047,270.00	\$5,047,270.00	\$5,104,986.29	\$57,716.29
Grand Total	\$5,047,270.00	\$5,047,270.00	\$5,104,986.29	\$57,716.29

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Development revenue

Presented in Table 10 is the summary of funded projects received in 2020 stood at \$109 m.

Table 10: Development Fund revenue by Donor 2020 and 2019.

Donor	2020 Revenue	2019 Revenue	%oftotal20	Change	%change
AUSAID	3,856,755.50	2,155,417.50	3.51%	1,701,338	44%
CFTC	-	36,220.00	0.00%	- 36,220	0%
CHINA	30,268,059.78	250,000.00	27.57%	30,018,060	99%
EU	26,482.34	12,190.00	0.02%	14,292	54%
FFA	-	81,199.60	0.00%	- 81,200	0%
India	35,567.90	100.00	0.03%	35,468	100%
Italy	393,374.85	84,872.38	0.36%	308,502	78%
Japan	-	491,639.88	0.00%	- 491,640	0%
NZAID	7,820,663.05	1,301,187.38	7.12%	6,519,476	83%
Others	1,504,774.34	8,196,611.25	1.37%	- 6,691,837	-445%
PIFS	3,211.01	-	0.00%	3,211	100%
PNG	-	33,541.28	0.00%	- 33,541	
SPC	69,850.43	116,789.93	0.06%	- 46,940	-67%
SPREP	23,164.06	3,024.84	0.02%	20,139	87%
Taiwan	-	9,622,931.97	0.00%	- 9,622,932	
UN Women	70,785.25	343,242.00	0.06%	- 272,457	-385%
UNDP	498,712.37	693,373.23	0.45%	- 194,661	-39%
UNEP	92,170.21	194,061.48	0.08%	- 101,891	-111%
UNFPA	234,561.19	70,150.80	0.21%	164,410	70%
UNICEF	1,234,458.16	757,708.45	1.12%	476,750	39%
WHO	107,426.90	308,353.51	0.10%	- 200,927	-187%
Development Partners	46,240,017	24,752,615	42.12%	21,487,402	46%
GOK	63,339,834	97,211,034	57.69%	- 33,871,199	-53%
FORUM - Revolving Funds	213,994	790,713	0.19%	- 576,719	-270%
Total	109,793,846	122,754,362	100%	-20,482,274	-12%

As disclosed in Table 10, the total project funds received is down from 17 percent to 12 percent or \$20.5 m in 2020. The contribution of the project revenues or warranted project are shared between GOK (57.7%) and DP (42.12%). Some of the projects' balance, however, may not tally with the bank balance due to the issue with the allocation/posting. For instance, the posted amount of \$3.7 for DFAT is not matched with its bank balance of \$5 m.

Others/Unallocated Projects

There is a sharp decrease of unallocated project funds from \$8 m to \$1.5 m this fiscal year. The project reconciliation process is still ongoing and a separate DFAT funding has been secured for this reconciliation task.



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Development expenditures

The total Project expenditure for 2020 is valued at \$103.6 as summarised in Table 11.

Table 11: Project expenditure by donor in 2020.

Donor	2020 Expenditure	2019 Expenditure	%oftotal20	Change	%change
AUSAID	2,501,459.09	2,465,025.94	2.41%	36,433	1%
CANADA	6,339.65	-	0.01%	6,340	100%
CFTC	930.00	47,037.10	0.00%	- 46,107	-4958%
CHINA	3,423,802.96	250,576.00	3.30%	3,173,227	93%
EU	35,107.29	98,129.35	0.03%	- 63,022	-180%
FFA	4,500.00	46,957.46	0.00%	- 42,457	-943%
FORUM	-	104,026.62	0.00%	- 104,027	0%
GOK	85,200,839.95	111,839,837.90	82.18%	-26,638,998	-31%
GOK Revolving	19,451.70	-	0.02%	19,452	100%
GOK & Taiwan		19,072.92	0.00%	- 19,073	0%
India	145,190.99	43,483.78	0.14%	101,707	70%
Italy	729,759.17	1,135,251.32	0.70%	- 405,492	-56%
Japan	345,447.64	217,533.24	0.33%	127,914	37%
Korea	-	11,254.40	0.00%	- 11,254	0%
NZAID	5,891,636.60	2,699,665.86	5.68%	3,191,971	54%
Others	2,042,880.11	1,764,513.54	1.97%	278,367	14%
PIFS	1,950.00	-	0.00%	1,950	100%
PNG	237,072.69	5,893.17	0.23%	231,180	98%
SPC	112,400.07	45,597.64	0.11%	66,802	59%
SPREP	14,816.56	35,355.34	0.01%	- 20,539	-139%
Taiwan	1,068,273.54	6,287,000.23	1.03%	- 5,218,727	-489%
UN Women	224,409.21	297,951.38	0.22%	- 73,542	-33%
UNDP	449,315.21	772,250.67	0.43%	- 322,935	-72%
UNEP	203,752.25	409,710.43	0.20%	- 205,958	-101%
UNFPA	143,454.86	507,964.76	0.14%	- 364,510	-254%
UNICEF	806,409.15	770,154.69	0.78%	36,254	4%
WHO	69,338.78	306,428.22	0.07%	- 237,089	-342%
Total	103,678,537.47	130,180,671.96	100%	-26,502,134	-26%

The total project expenditure reportedly falls by \$26.5 m (- 26 %) to \$103.7 to \$130.2m in 2019.



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RERF

The combined value of the Revenue Equalisation Reserve Fund stands at \$1.17b in 2020. The market value of the fund held by fund managers Northern Trust and Blackrock is \$504m and \$668m, respectively. Compared to last year there is an increase in the Northern Trust value of 3% (or \$1.22m) and 22% (or \$18 m) for Back Rock. The GOK continues to exercise rigorous control over the fund managers but in the year made a transfer of \$40m to State Street cash Trust Fund in Australia.

State Street Cash trust

The Government cash trust account in Australia reached the total of \$155.7m (2019: \$115.1m) after an injection approved by Parliament from the interest of the RERF. There is still no withdrawal from this offshore bank account to date. Refer to Statement V

Cash at Bank and Cash equivalents

The total cash holdings show a decrease of 22% or \$71 m. The 2020 Cash Flow statement gives a full detail of the net decrease in cash held at the end of 2020 on page 63.

3. Summary of 2020 account

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

- ✚ Continue dominance of the overseas fishing license as the main revenue earner for the government
- ✚ Increase in the Budget support
- ✚ Social Security Payment started off this year causing a sharp increase in the GOC
- ✚ All civil servants and temporary employees are paid electronically via transactive banking
- ✚ All ministries except one show no unauthorised spending
- ✚ Cash Reserve at ANZ still at “favourable” or “comfortable” level.
- ✚ The Cash Flow Statement follows a direct method for the disclosure of cash movements in the government operating activities.
- ✚ Continued computerization and automation of account systems and processes within the Treasury and account units in LM
- ✚ ADB Project Strengthening PFM project started this year with a factfinding exercise or situation analysis initiated by the TA based in India through tele-conferencing because of the Covid-19 pandemic




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ANNUAL ACCOUNTS

Pursuant to section 39 of the Public Finance (Control & Audit) Act, 1998, I am pleased to submit the 2020 GOK Annual Account to the Auditor General, which comprises of the following statements:

STATEMENT I: BALANCE SHEET

Account Classifications	Notes (refer Statements)	2020	2019
Investments			
Investments with Northern Trust	XI	504,229,178.63	503,106,462.22
Investments with Blackrock	XI	668,207,498.20	650,282,153.44
Land in Fiji	XI	9,300,180.00	9,300,180.00
PIPA Trust Fund	XI	6,255,461.00	2,623,224.00
Other Investments	XI	\$156,088,201.51	\$324,736.90
		<u>\$1,344,080,519.34</u>	<u>\$1,165,636,756.56</u>
Cash			
Cast at Bank and on hand	VI	\$281,717,440.15	\$354,852,729.00
Cash in Transit	XIX	\$8,269,490.68	\$6,830,045.58
		<u>\$289,986,930.83</u>	<u>\$361,682,774.58</u>
Advances			
Public Officers	VII	\$9,352,150.48	\$15,893,410.71
Sundry Advances	VII	\$856,176.45	\$847,240.44
		<u>\$10,208,326.93</u>	<u>\$16,740,651.15</u>
SUSPENSE			
	XVII	\$29,419,096.71	\$13,414,935.05
TOTAL Assets			
		<u>\$1,673,694,873.81</u>	<u>\$1,557,475,117.34</u>
Less:			
Deposits			
Deceased Native Estates	IX	\$1,398,688.66	\$1,308,514.61
Public Officers	IX	\$14,482.46	\$14,357.66
Sundry Deposits	IX	\$6,866,398.64	\$804,600.48
Telmos	IX	\$7,285,631.16	\$4,613,943.91
Total Liabilities		<u>\$15,565,200.92</u>	<u>\$6,741,416.66</u>
Total Net Asset			
		<u>\$1,658,129,672.89</u>	<u>\$1,550,733,700.68</u>
ATTRIBUTABLE TO			
Consolidated Fund	II	\$179,972,222.92	\$144,501,458.83
Development Fund	XVI	\$116,684,167.49	\$110,586,179.03
Revenue Equalization Reserve Fund	XX	\$1,172,436,676.83	\$1,153,388,615.66
Special Funds	V	\$13,028,258.16	\$12,381,572.02
Other Funds	V	\$176,008,347.49	\$129,875,875.14
Total Equity		<u>\$1,658,129,672.89</u>	<u>\$1,550,733,700.68</u>



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STATEMENT II: STATEMENT OF RECEIPTS AND PAYMENTS BY HEADS
Government of Kiribati Consolidated Fund as at 31st December 2020

Description	Expenditure			Revenue				
	Org Budget	Rev Budget	Actual	Over (Under)	Org Budget	Rev Budget	Actual	Over (Under)
Contribution to Development Fund	59,340,028	59,340,028	59,340,028	0	0	0	0	0
Office of Te Beretitenti	2,216,970	2,216,970	2,206,663	-10,307	0	0	0	0
Public Service Office	1,129,178	1,129,178	1,035,861	-93,317	0	0	0	0
Judiciary	2,310,715	2,451,001	2,177,319	-273,682	-360,000	-634,153	274,153	
Police and Prisons	8,372,573	8,372,573	7,830,876	-541,697	-90,000	-108,206	18,206	
Public Service Commission	326,711	326,711	282,976	-43,735	0	0	0	0
Foreign Affairs	2,883,915	2,883,915	2,027,002	-856,913	-181,851	-51,038	-130,813	
Ministry of Internal Affairs	2,828,261	2,828,261	2,258,663	-569,598	-7,029	-2,813	-4,216	
Ministry of Environment, lands and Agricultural								
Development	3,910,881	3,910,881	3,841,115	-69,766	-245,110	-392,138	147,028	
Maneaba ni Maungatabu	3,611,898	3,611,898	3,148,077	-463,821	-31,850	-106,129	74,279	
Ministry of Commerce, Industry and Cooperatives	1,997,990	1,997,990	1,841,655	-156,335	-66,434	-90,057	23,623	
Kiribati Audit Office	819,562	819,562	644,794	-174,768	-27,000	-3,100	-23,900	
Office of the Attorney General	794,635	794,635	661,013	-133,622	-850	-124	-726	
Ministry of Fisheries and Marine Resources								
Development	2,760,625	2,760,625	2,712,102	-48,523	-150,101,000	-184,068,815	33,967,815	
Ministry of Health	22,639,050	22,639,050	21,890,747	-748,303	-114,000	-107,806	-6,194	
Ministry of Education	25,683,989	25,683,989	24,844,929	-839,060	-283,605	-286,012	2,407	
Ministry of Information, Communication, Transport	3,898,027	3,898,027	3,604,823	-293,204	-2,569,369	-687,474	-1,881,895	
Ministry of Finance and Economic Development	2,986,845	2,986,845	2,940,985	-45,860	-54,180,514	-60,877,743	6,697,229	




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Description	Expenditure			Revenue				
	Org Budget	Rev Budget	Actual	Over (Under)	Org Budget	Rev Budget	Actual	Over (Under)
Ministry for Women, Youth, Sport and Social Affairs	1,801,648	1,801,648	1,577,250	-224,398	-13,925	-13,925	-16,767	2,842
Ministry of Infrastructure and Sustainable Energy	3,465,991	3,465,991	3,153,261	-312,730	-49,755	-49,755	-57,533	7,778
Ministry of Employment and Human Resources Development	5,047,270	5,047,270	5,104,986	57,716	-237,500	-237,500	-195,114	-42,386
Ministry of Line and Phoenix Development	3,668,105	3,668,105	3,506,947	-161,158	-615,150	-615,150	-917,107	301,957
Ministry of Justice	3,215,673	3,215,673	2,799,948	-415,725	-99,000	-99,000	-268,193	169,193
Leadership Commission	310,228	310,228	208,937	-101,291	0	0	0	0
Debt Servicing	3,208,838	3,208,838	3,409,452	200,614	0	0	0	0
Other Government Expenses	67,813,153	67,813,153	50,568,363	-17,244,790	0	0	0	0
Grand TOTAL	237,042,759.00	237,183,045.00	213,618,773.46	-23,564,271.54	-209,273,942.00	-209,273,942.00	-248,870,319.82	39,596,377.82

Statement No. II - Consolidated Fund - Retain Earnings Calculation

	2020	2019
Consolidated Fund Balance as at 1st January	-144,501,458.83	-105,613,090.19
ADD: Net Movement of adjustments	-219,217.73	-38,352.84
Disclosed in the Trial Balance	-144,720,676.56	-105,651,443.03
ADD:		
Revenues (all C's)	-248,870,319.82	-285,258,216.66
DEDUCT:		
Expenditure (all E's)	213,618,773.46	246,408,200.86
TOTAL per Balance Sheet	-179,972,222.92	-144,501,458.83



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STATEMENT III & IV: Comparative Statement of Recurrent Expenditure & Revenue against Estimate by Sub Head as at 31 December 2020

Ministry	Expenditure				Revenue			
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)
02 - LOCAL CONTRIBUTION TO DEVELOPMENT FUND (LCDF)								
Contribution to Development Fund	59,340,028.00	59,340,028.00	59,340,028.00	0.00	0.00	0.00	0.00	0.00
TOTAL	59,340,028.00	59,340,028.00	59,340,028.00	0.00	0.00	0.00	0.00	0.00
09 - OFFICE OF TE BERETITENTI (OB)								
Administration & Policy	1,115,503.00	1,115,503.00	1,114,720.75	-782.25	0.00	0.00	0.00	0.00
Support services to Te Beretitenti	256,466.00	256,466.00	252,818.37	-3,647.63	0.00	0.00	0.00	0.00
Communications & Relations	70,267.00	70,267.00	69,716.05	-550.95	0.00	0.00	0.00	0.00
Meteorological Services	608,447.00	608,447.00	607,030.00	-1,417.00	0.00	0.00	0.00	0.00
Strategic National Policy	166,287.00	166,287.00	162,378.05	-3,908.95	0.00	0.00	0.00	0.00
TOTAL	2,216,970.00	2,216,970.00	2,206,663.22	-10,306.78	0.00	0.00	0.00	0.00
10 - PUBLIC SERVICE OFFICE (PSO)								
Administration and Policy	561,019.00	561,019.00	540,114.55	-20,904.45	0.00	0.00	0.00	0.00
Human Resource Management	255,056.00	255,056.00	233,075.55	-21,980.45	0.00	0.00	0.00	0.00
PSPSM	192,467.00	192,467.00	164,413.46	-28,053.54	0.00	0.00	0.00	0.00
IT/DMR	120,636.00	120,636.00	98,257.69	-22,378.31	0.00	0.00	0.00	0.00
TOTAL	1,129,178.00	1,129,178.00	1,035,861.25	-93,316.75	0.00	0.00	0.00	0.00



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Ministry	Expenditure				Revenue			
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)
11 - JUDICIARY (HIGH COURT)								
Judiciary Services	617,871.00	758,157.00	698,763.76	-59,393.24	-162,500.00	-162,500.00	-634,153.10	471,653.10
Magisterial Services	1,328,079.00	1,328,079.00	1,130,563.63	-197,515.37	-142,500.00	-142,500.00	0.00	-142,500.00
Administration and Policy Support	364,765.00	364,765.00	347,991.77	-16,773.23	-55,000.00	-55,000.00	0.00	-55,000.00
TOTAL	2,310,715.00	2,451,001.00	2,177,319.16	-273,681.84	-360,000.00	-360,000.00	-634,153.10	274,153.10
12 - KIRIBATI POLICE SERVICE (KPS)								
Administration and Policy	1,959,684.00	1,959,684.00	1,765,700.89	-193,983.11	-88,000.00	-88,000.00	-92,350.70	4,350.70
Airport and Domestic Fire Services	96,308.00	96,308.00	71,978.95	-24,329.05	0.00	0.00	0.00	0.00
PMU	1,123,389.00	1,123,389.00	967,969.09	-155,419.91	-2,000.00	-2,000.00	-15,855.77	13,855.77
Crime	765,649.00	765,649.00	720,885.92	-44,763.08	0.00	0.00	0.00	0.00
Law	4,427,543.00	4,427,543.00	4,304,341.37	-123,201.63	0.00	0.00	0.00	0.00
TOTAL	8,372,573.00	8,372,573.00	7,830,876.22	-541,696.78	-90,000.00	-90,000.00	-108,206.47	18,206.47
13 - PUBLIC SERVICE COMMISSION (PSC)								
Servicing the Public Service Commission	326,711.00	326,711.00	282,976.41	-43,734.59	0.00	0.00	0.00	0.00
TOTAL	326,711.00	326,711.00	282,976.41	-43,734.59	0.00	0.00	0.00	0.00
14 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION (MFAI)								
Administration and Policy	841,398.00	841,398.00	716,998.38	-124,399.62	0.00	0.00	0.00	0.00



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Ministry	Expenditure				Revenue				
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)	
Immigration Services	291,574.00	291,574.00	225,455.75	-66,118.25	-175,175.00	-175,175.00	-48,150.44	-127,024.56	
Kiribati High Commission	559,760.00	559,760.00	452,913.57	-106,846.43	-6,676.00	-6,676.00	-2,887.58	-3,788.42	
Mission in Taipei	479,870.00	479,870.00	131,941.27	-347,928.73	0.00	0.00	0.00	0.00	
Mission in New York	711,313.00	711,313.00	499,693.23	-211,619.77	0.00	0.00	0.00	0.00	
TOTAL	2,883,915.00	2,883,915.00	2,027,002.20	-856,912.80	-181,851.00	-181,851.00	-51,038.02	-130,812.98	
15 - MINISTRY OF INTERNAL AFFAIRS (MIA)									
Administration and Policy	709,060.00	709,060.00	612,952.69	-96,107.31	0.00	0.00	0.00	0.00	
Local Government Development	563,939.00	563,939.00	456,687.41	-107,251.59	0.00	0.00	0.00	0.00	
Rural Promoting Development	1,188,299.00	1,188,299.00	911,387.18	-276,911.82	-1,000.00	-1,000.00	-2,812.95	1,812.95	
CMD	366,963.00	366,963.00	277,635.73	-89,327.27	-6,029.00	-6,029.00	0.00	-6,029.00	
TOTAL	2,828,261.00	2,828,261.00	2,258,663.01	-569,597.99	-7,029.00	-7,029.00	-2,812.95	-4,216.05	
16 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT (MELAD)									
Administration and Policy	742,960.00	742,960.00	732,474.72	-10,485.28	-10,000.00	-10,000.00	0.00	-10,000.00	
Improving the Environment	837,756.00	837,756.00	818,564.75	-19,191.25	-14,610.00	-14,610.00	-23,872.05	9,262.05	
Lands Administration	967,365.00	967,365.00	954,133.34	-13,231.66	-185,500.00	-185,500.00	-236,016.71	50,516.71	
Agriculture and Livestock Division	1,362,800.00	1,362,800.00	1,335,942.57	-26,857.43	-35,000.00	-35,000.00	-132,248.91	97,248.91	
TOTAL	3,910,881.00	3,910,881.00	3,841,115.38	-69,765.62	-245,110.00	-245,110.00	-392,137.67	147,027.67	
17 - MANEABA NI MAUNGATABU (MM)									
								0.00	
								0.00	

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Ministry	Expenditure					Revenue				
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
Administration and Support Services	1,387,781.00	1,387,781.00	1,291,170.42	-96,610.58	-31,500.00	-31,500.00	-106,101.01	74,601.01		
Parliamentary Meetings	1,954,029.00	1,954,029.00	1,634,226.70	-319,802.30	-350.00	-350.00	-27.50	-322.50		
Parliamentary Committees	270,088.00	270,088.00	222,679.65	-47,408.35	0.00	0.00	0.00	0.00		
TOTAL	3,611,898.00	3,611,898.00	3,148,076.77	-463,821.23	-31,850.00	-31,850.00	-106,128.51	74,278.51		
18 - MINISTRY OF COMMERCE INDUSTRY AND COOPERATIVES (MCIC)										
Administration and Policy	706,630.00	706,630.00	673,300.76	-33,329.24	0.00	0.00	0.00	0.00		
Protection of Consumer Rights & Intellectual Property Rights, including Facilitation of Fair Trading	467,740.00	467,740.00	429,923.48	-37,816.52	-50,500.00	-50,500.00	-71,192.25	20,692.25		
Promotion and Assistance to Private Sector Development	591,230.00	591,230.00	530,288.39	-60,941.61	-15,934.00	-15,934.00	-18,864.78	2,930.78		
Promotion of Commerce and Industry in Kiriritimati	232,390.00	232,390.00	208,142.32	-24,247.68	0.00	0.00	0.00	0.00		
TOTAL	1,997,990.00	1,997,990.00	1,841,654.95	-156,335.05	-66,434.00	-66,434.00	-90,057.03	23,623.03		
19 - KIRIBATI AUDIT OFFICE (KAO)										
Admin	322,804.00	327,804.00	311,389.48	-16,414.52	0.00	0.00	0.00	0.00		
Treasury	121,983.00	121,983.00	97,836.01	-24,146.99	0.00	0.00	0.00	0.00		
SOE Division	97,177.00	97,177.00	70,151.82	-27,025.18	-22,500.00	-22,500.00	-2,500.00	-20,000.00		
Local Government	160,932.00	155,932.00	84,525.98	-71,406.02	0.00	0.00	0.00	0.00		
Project Division	85,427.00	85,427.00	50,850.31	-34,576.69	-4,500.00	-4,500.00	-600.00	-3,900.00		



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Ministry	Expenditure				Revenue				Variance Over/(Under)	
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
IT Division	31,239.00	31,239.00	30,040.70	-1,198.30	0.00	0.00	0.00	0.00	0.00	
TOTAL	819,562.00	819,562.00	644,794.30	-174,767.70	-27,000.00	-27,000.00	-3,100.00	-23,900.00	-23,900.00	
20 - OFFICE OF THE ATTORNEY GENERAL (AG)										
Administration and Policy	332,527.00	332,527.00	281,935.65	-50,591.35	-850.00	-850.00	-124.00	-726.00	-726.00	
Civil Law	229,750.00	229,750.00	202,523.25	-27,226.75	0.00	0.00	0.00	0.00	0.00	
Criminal Prosecutions	127,143.00	127,143.00	88,788.58	-38,354.42	0.00	0.00	0.00	0.00	0.00	
Drafting	105,215.00	105,215.00	87,765.38	-17,449.62	0.00	0.00	0.00	0.00	0.00	
TOTAL	794,635.00	794,635.00	661,012.86	-133,622.14	-850.00	-850.00	-124.00	-726.00	-726.00	
21 - MINISTRY OF FISHERIES AND MARINE RESOURCES DEVELOPMENT (MFMRD)										
Administration and Policy	675,192.00	675,192.00	654,878.46	-20,313.54	0.00	0.00	0.00	0.00	0.00	
Planning & Development	116,071.00	116,071.00	113,257.49	-2,813.51	0.00	0.00	0.00	0.00	0.00	
Coastal Fisheries	1,219,869.00	1,219,869.00	1,218,526.67	-1,342.33	-190,000.00	-190,000.00	-54,670.50	-135,329.50	-135,329.50	
Licensing & Compliance	264,208.00	264,208.00	254,996.81	-9,211.19	-149,900,000.00	-149,900,000.00	-184,006,739.79	34,106,739.79	34,106,739.79	
Mineral Resource	184,208.00	184,208.00	178,198.31	-6,009.69	-11,000.00	-11,000.00	-7,404.28	-3,595.72	-3,595.72	
Competent Authority	193,127.00	193,127.00	189,797.46	-3,329.54	0.00	0.00	0.00	0.00	0.00	
ICT	107,950.00	107,950.00	102,447.18	-5,502.82	0.00	0.00	0.00	0.00	0.00	
TOTAL	2,760,625.00	2,760,625.00	2,712,102.38	-48,522.62	-150,101,000.00	-150,101,000.00	-184,068,814.57	33,967,814.57	33,967,814.57	
22 - MINISTRY OF HEALTH (MOH)										
Administration and Policy	3,248,639.00	3,401,142.00	3,345,136.02	-56,005.98	-105,000.00	-105,000.00	-98,157.30	-6,842.70	-6,842.70	
Supportive Services	2,072,702.00	2,062,702.00	2,056,159.83	-6,542.17	0.00	0.00	0.00	0.00	0.00	

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Ministry	Expenditure				Revenue				Variance Over/(Under)
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)	
Public Health Services - Preventive	1,335,450.00	1,335,450.00	1,223,986.60	-111,463.40	0.00	0.00	0.00	0.00	0.00
Curative	2,226,629.00	2,298,096.00	2,295,910.80	-2,185.20	0.00	0.00	0.00	0.00	0.00
Laboratory Services	574,295.00	572,295.00	551,802.44	-20,492.56	0.00	0.00	0.00	0.00	0.00
Radiology	303,896.00	296,896.00	264,298.20	-32,597.80	0.00	0.00	0.00	0.00	0.00
Pharmacy and Medical Stores	3,022,004.00	2,817,034.00	2,685,359.58	-131,674.42	0.00	0.00	0.00	0.00	0.00
Physiotherapy services	276,273.00	276,273.00	261,128.34	-15,144.66	-8,000.00	-8,000.00	-8,268.30	268.30	
Dental Services	449,035.00	449,035.00	417,898.29	-31,136.71	-1,000.00	-1,000.00	-1,380.00	380.00	
Nursing care and medical training	6,904,810.00	6,904,810.00	6,586,417.07	-318,392.93	0.00	0.00	0.00	0.00	0.00
Linnix Services	1,278,957.00	1,278,957.00	1,265,512.26	-13,444.74	0.00	0.00	0.00	0.00	0.00
SKH	754,719.00	754,719.00	751,077.98	-3,641.02	0.00	0.00	0.00	0.00	0.00
Health Promotion	191,641.00	191,641.00	186,059.14	-5,581.86	0.00	0.00	0.00	0.00	0.00
TOTAL	22,639,050.00	22,639,050.00	21,890,746.55	-748,303.45	-114,000.00	-114,000.00	-107,805.60	-6,194.40	
23 - MINISTRY OF EDUCATION (MOE)									
Administration and Policy	1,258,697.00	1,258,697.00	1,254,806.70	-3,890.30	-157,305.00	-157,305.00	-127,852.92	-29,452.08	
Primary Education Services	9,992,930.00	9,992,930.00	9,991,183.86	-1,746.14	-92,800.00	-92,800.00	-113,437.00	20,637.00	
Junior-Secondary Education	6,892,932.00	6,892,932.00	6,804,433.15	-88,498.85	0.00	0.00	0.00	0.00	
PPD & TR	105,986.00	105,986.00	18,657.93	-87,328.07	0.00	0.00	0.00	0.00	
Teabike College	982,118.00	982,118.00	980,931.86	-1,186.14	0.00	0.00	0.00	0.00	
Kiribati Teachers College	1,213,230.00	1,213,230.00	1,198,241.40	-14,988.60	0.00	0.00	0.00	0.00	
Exams	626,710.00	626,710.00	620,361.71	-6,348.29	-22,750.00	-22,750.00	-33,416.27	10,666.27	
CDRC	528,511.00	528,511.00	439,732.60	-88,778.40	0.00	0.00	0.00	0.00	


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Ministry	Expenditure				Revenue				Variance Over/(Under)
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)	
Library and Archival Services	370,727.00	370,727.00	277,458.64	-93,268.36	-10,750.00	-10,750.00	-11,305.60	555.60	
SSS	339,582.00	339,582.00	320,743.31	-18,838.69	0.00	0.00	0.00	0.00	
Facility Management Unit	522,494.00	522,494.00	517,754.32	-4,739.68	0.00	0.00	0.00	0.00	
Stats & IT	248,493.00	248,493.00	199,419.87	-49,073.13	0.00	0.00	0.00	0.00	
KGV & EBS	2,181,889.00	2,181,889.00	2,157,995.40	-23,893.60	0.00	0.00	0.00	0.00	
KQA	67,672.00	67,672.00	34,201.69	-33,470.31	0.00	0.00	0.00	0.00	
ECCE	352,018.00	352,018.00	29,006.84	-323,011.16	0.00	0.00	0.00	0.00	
TOTAL	25,683,989.00	25,683,989.00	24,844,929.28	-839,059.72	-283,605.00	-283,605.00	-286,011.79	2,406.79	
24 - MINISTRY OF INFORMATION COMMUNICATIONS TRANSPORT AND TOURISM DEVELOPMENT (MICTTD)									
Administration and Policy	1,014,062.00	1,014,062.00	985,999.11	-28,062.89	-2,137,469.00	-2,137,469.00	-129,535.48	-2,007,933.52	
Marine	385,538.00	351,038.00	318,191.92	-32,846.08	-100,000.00	-100,000.00	-111,569.79	11,569.79	
Navigation	79,528.00	75,528.00	72,806.20	-2,721.80	-30,000.00	-30,000.00	-48,685.54	18,685.54	
Aviation	331,992.00	257,992.00	236,290.03	-21,701.97	0.00	0.00	0.00	0.00	
Airport Services	641,084.00	634,084.00	563,612.70	-70,471.30	0.00	0.00	0.00	0.00	
Kiribati Post	411,396.00	390,396.00	362,712.82	-27,683.18	-181,900.00	-181,900.00	-267,985.01	86,085.01	
Printery	279,107.00	261,107.00	212,054.77	-49,052.23	-108,000.00	-108,000.00	-129,698.30	21,698.30	
Tourism	491,974.00	441,974.00	392,077.53	-49,896.47	-12,000.00	-12,000.00	0.00	-12,000.00	
ICT	263,346.00	471,846.00	461,077.58	-10,768.42	0.00	0.00	0.00	0.00	
TOTAL	3,898,027.00	3,898,027.00	3,604,822.66	-293,204.34	-2,569,369.00	-2,569,369.00	-687,474.12	-1,881,894.88	
25 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT (MFED)									
Administration and Policy	837,671.00	837,671.00	837,629.41	-41.59	0.00	0.00	-7,258,900.08	7,258,900.08	




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Ministry	Expenditure					Revenue				
	Original Budget	Revised Budget	Actual	Variance Over/(Under)		Original Budget	Revised Budget	Actual	Variance Over/(Under)	
Account Division	1,000,542.00	1,000,542.00	1,000,284.07	-257.93		-5,164,117.00	-5,164,117.00	-1,969,824.85	-3,194,292.15	
Internal Audit	90,743.00	90,743.00	86,057.52	-4,685.48		0.00	0.00	0.00	0.00	
Economic Policy and Budget Management	263,666.00	263,666.00	256,118.14	-7,547.86		0.00	0.00	0.00	0.00	
Taxation Administration	427,044.00	427,044.00	425,926.04	-1,117.96		-49,016,397.00	-49,016,397.00	-51,649,018.23	2,632,621.23	
National Statistics Office	155,172.00	155,172.00	154,708.79	-463.21		0.00	0.00	0.00	0.00	
IT Department	155,369.00	155,369.00	140,358.87	-15,010.13		0.00	0.00	0.00	0.00	
CPU	56,638.00	56,638.00	39,901.85	-16,736.15		0.00	0.00	0.00	0.00	
TOTAL	2,986,845.00	2,986,845.00	2,940,984.69	-45,860.31		-54,180,514.00	-54,180,514.00	-60,877,743.16	6,697,229.16	
26 - MINISTRY OF WOMEN, YOUTH, SPORT AND SOCIAL AFFAIRS										
Administration and Policy	1,120,163.00	1,120,163.00	1,010,698.78	-109,464.22		0.00	0.00	0.00	0.00	
Sport Division	122,236.00	122,236.00	109,715.71	-12,520.29		-13,925.00	-13,925.00	-16,766.75	2,841.75	
Social Welfare	229,692.00	229,692.00	205,219.39	-24,472.61		0.00	0.00	0.00	0.00	
Youth Division	113,563.00	113,563.00	85,773.17	-27,789.83		0.00	0.00	0.00	0.00	
Women	160,355.00	160,355.00	127,929.94	-32,425.06		0.00	0.00	0.00	0.00	
NGO Division	55,639.00	55,639.00	37,913.37	-17,725.63		0.00	0.00	0.00	0.00	
TOTAL	1,801,648.00	1,801,648.00	1,577,250.36	-224,397.64		-13,925.00	-13,925.00	-16,766.75	2,841.75	
27 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY										
Administration and Policy	864,171.00	1,015,030.00	979,914.71	-35,115.29		-2,200.00	-2,200.00	-20,972.97	18,772.97	
Energy Planning	213,792.00	215,624.00	182,560.26	-33,063.74		-1,100.00	-1,100.00	-1,461.00	361.00	
Electricity for Public Places	9,180.00	9,180.00	8,820.20	-359.80		0.00	0.00	0.00	0.00	
Department of engineering	12,031.00	8,837.00	3,930.23	-4,906.77		0.00	0.00	0.00	0.00	




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Ministry	Expenditure				Revenue				Variance Over/(Under)	
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
Construction Services	584,722.00	560,972.00	552,768.59	-8,203.41	0.00	0.00	0.00	0.00	0.00	
Water & Sanitation	427,291.00	424,097.00	422,307.25	-1,789.75	0.00	0.00	0.00	0.00	0.00	
Quality Control	235,924.00	177,548.00	159,009.85	-18,538.15	-20,000.00	-20,000.00	-14,054.86	-5,945.14	-11,223.00	
Architectural	113,864.00	82,964.00	68,838.08	-14,125.92	-15,000.00	-15,000.00	-3,777.00	-11,223.00	-11,223.00	
Civil Engineer	893,325.00	888,325.00	700,756.71	-187,568.29	-10,000.00	-10,000.00	-17,266.69	7,266.69	7,266.69	
Cost & Planning	111,691.00	83,414.00	74,354.82	-9,059.18	-1,455.00	-1,455.00	0.00	-1,455.00	-1,455.00	
TOTAL	3,465,991.00	3,465,991.00	3,153,260.70	-312,730.30	-49,755.00	-49,755.00	-57,532.52	7,777.52	7,777.52	
28 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCE										
Administration and Policy	660,585.00	660,585.00	660,404.41	-180.59	0.00	0.00	0.00	0.00	0.00	0.00
Labour and Employment	454,305.00	454,305.00	454,172.20	-132.80	-1,500.00	-1,500.00	0.00	-1,500.00	-1,500.00	
Kiribati Technical Institute Services	1,697,599.00	1,697,599.00	1,755,682.60	58,083.60	-108,000.00	-108,000.00	-107,345.80	-654.20	-654.20	
Marine Training Center	2,234,781.00	2,234,781.00	2,234,727.08	-53.92	-128,000.00	-128,000.00	-87,767.80	-40,232.20	-40,232.20	
TOTAL	5,047,270.00	5,047,270.00	5,104,986.29	57,716.29	-237,500.00	-237,500.00	-195,113.60	-42,386.40	-42,386.40	
29 - MINISTRY OF LINE AND PHOENIX ISLANDS DEVELOPMENT (MLPID)										
Administration and Policy	662,945.00	662,945.00	617,211.82	-45,733.18	-18,500.00	-18,500.00	-25,568.10	7,068.10	7,068.10	
Finance Management	208,528.00	208,528.00	206,236.36	-2,291.64	0.00	0.00	0.00	0.00	0.00	
Public Works Development	603,913.00	603,913.00	591,306.30	-12,606.70	-1,500.00	-1,500.00	-880.00	-620.00	-620.00	
Housing	118,503.00	118,503.00	106,887.92	-11,615.08	-68,900.00	-68,900.00	-82,158.39	13,258.39	13,258.39	
Electricity Distribution	285,309.00	285,309.00	273,111.23	-12,197.77	-400,000.00	-400,000.00	-639,966.20	239,966.20	239,966.20	
Power	294,787.00	294,787.00	286,297.87	-8,489.13	0.00	0.00	0.00	0.00	0.00	



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Ministry	Expenditure				Revenue				Variance Over/(Under)	
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)		
IT	114,786.00	114,786.00	114,280.33	-505.67	0.00	0.00	0.00	0.00	0.00	
Civil Engineering	260,046.00	260,046.00	256,245.59	-3,800.41	-1,250.00	-1,250.00	-2,028.49	778.49	778.49	
Planning	91,585.00	91,585.00	71,944.13	-19,640.87	0.00	0.00	0.00	0.00	0.00	
Solar Salt	118,725.00	118,725.00	100,924.47	-17,800.53	-20,000.00	-20,000.00	-12,679.25	-7,320.75	-7,320.75	
HMM	366,301.00	366,301.00	362,515.42	-3,785.58	-55,000.00	-55,000.00	-28,275.71	-26,724.29	-26,724.29	
Water	438,163.00	438,163.00	427,933.89	-10,229.11	-50,000.00	-50,000.00	-125,550.48	75,550.48	75,550.48	
Linnix Agency	104,514.00	104,514.00	92,051.19	-12,462.81	0.00	0.00	0.00	0.00	0.00	
TOTAL	3,668,105.00	3,668,105.00	3,506,946.52	-161,158.48	-615,150.00	-615,150.00	-917,106.62	301,956.62	301,956.62	
37 - MINISTRY OF JUSTICE										
Administration and Policy	728,133.00	728,133.00	595,102.07	-133,030.93	0.00	0.00	0.00	0.00	0.00	0.00
Custom	710,768.00	710,768.00	633,346.56	-77,421.44	-10,000.00	-10,000.00	-60,550.27	50,550.27	50,550.27	
Prison	859,263.00	859,263.00	765,953.37	-93,309.63	0.00	0.00	0.00	0.00	0.00	
Civil Registration	225,051.00	225,051.00	199,512.74	-25,538.26	-85,000.00	-85,000.00	-196,269.03	111,269.03	111,269.03	
Human Rights	92,982.00	92,982.00	83,301.74	-9,680.26	0.00	0.00	0.00	0.00	0.00	
OPL	542,934.00	542,934.00	469,825.83	-73,108.17	-4,000.00	-4,000.00	-11,374.04	7,374.04	7,374.04	
Xmas	56,542.00	56,542.00	52,905.71	-3,636.29	0.00	0.00	0.00	0.00	0.00	
TOTAL	3,215,673.00	3,215,673.00	2,799,948.02	-415,724.98	-99,000.00	-99,000.00	-268,193.34	169,193.34	169,193.34	
38 - LEADERSHIP COMMISSION										
Administration and Policy	178,501.00	178,501.00	130,459.89	-48,041.11	0.00	0.00	0.00	0.00	0.00	0.00
Commission	131,727.00	131,727.00	78,477.19	-53,249.81	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	310,228.00	310,228.00	208,937.08	-101,290.92	0.00	0.00	0.00	0.00	0.00	




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Ministry	Expenditure				Revenue			
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)
30 - Debt Servicing								
Debt Servicing	3,208,838.00	3,208,838.00	3,409,451.79	200,613.79				
TOTAL	3,208,838.00	3,208,838.00	3,409,451.79	200,613.79				
31 - Other Government Expenses								
USP contribution	875,980.00	875,980.00	690,550.34	-185,429.66				
Kiribati Housing Subsidy	250,000.00	250,000.00	250,000.00	0.00				
Support Grant	4,159,811.00	4,159,811.00	3,351,904.21	-807,906.79				
School fees for the underprivi	56,000.00	56,000.00	54,067.25	-1,932.75				
Subsidy for xmas air services	1,000,000.00	1,000,000.00	758,462.21	-241,537.79				
Voluntary Organizations Grant	20,000.00	20,000.00	10,120.33	-9,879.67				
Community Support								
Obligations	7,435,000.00	7,435,000.00	7,435,000.00	0.00				
Freight Subsidy Local Produc	1,000,000.00	1,000,000.00	555,890.06	-444,109.94				
International Contributions	2,000,000.00	2,000,000.00	1,643,037.89	-356,962.11				
Support for pre-schools	2,000,000.00	2,000,000.00	1,448,330.68	-551,669.32				
KTC students allowances	527,040.00	527,040.00	523,215.19	-3,824.81				
Population census	1,204,000.00	1,204,000.00	1,982,990.59	778,990.59				
Disability Support Allowance	1,500,000.00	1,500,000.00	1,180,435.98	-319,564.02				
Unemployment benefit	20,000,000.00	20,000,000.00	8,636,547.76	-11,363,452.24				
Pension and KPF	7,500.00	7,500.00	987.50	-6,512.50				
Local Council Grant	180,686.00	180,686.00	179,869.00	-817.00				
Election	500,000.00	500,000.00	478,320.19	-21,679.81				



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Ministry	Expenditure				Revenue			Variance Over/(Under)
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	
Ferry Service to Remote Island Search & Rescue	22,757.00	22,757.00	13,804.00	-8,953.00				
Housing Maintenance - Linnix	800,000.00	800,000.00	648,543.17	-151,456.83				
Senior Citizens' Benefit	150,000.00	150,000.00	149,989.68	-10.32				
Secondary Mission Schools	12,458,889.00	12,458,889.00	11,641,603.46	-817,285.54				
In-Country Tertiary Support	5,372,655.00	5,372,655.00	4,526,891.06	-845,763.94				
School stationery for Prm&JSS	1,039,785.00	1,039,785.00	879,627.01	-160,157.99				
Subsidy for School Fees	1,278,250.00	1,278,250.00	545,916.39	-732,333.61				
School for special needs	3,428,800.00	3,428,800.00	2,540,792.01	-888,007.99				
Student Allow for MTC,KIT,SONH	102,376.00	102,376.00	93,845.00	-8,531.00				
	443,624.00	443,624.00	347,622.45	-96,001.55				
TOTAL	67,813,153.00	67,813,153.00	50,568,363.41	-17,244,789.59				
GRAND TOTAL	237,042,759.00	237,183,045.00	213,618,773.46	-23,564,271.54	-209,273,942.00	-209,273,942.00	-248,870,319.82	39,596,377.82



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STATEMENT V: SPECIAL FUNDS AND OTHER FUNDS**Government of Kiribati****Statement of Special funds and other funds as at 31st December 2020****SPECIAL FUNDS IN HANDS OF THE
ACCOUNTANT GENERAL**

FUNDS	GL Code	2019	Current Year Total Receipts	Current Year Total Expenses	2020
Special Funds					
Kaoki Mange Special Fund	F0070000030A	-582,846.91	-364,348.91	255,904.80	-691,291.02
Import Levy Fund	F0070000061A	-8,140,651.29	-4,615,095.06	4,026,121.36	-8,729,624.99
Dai Nippon Causeway Fund	F0070000067A	-2,530,275.85	-232,474.97	59,579.30	-2,703,171.52
Civil Aviation Fund	F0070000069A	-10,368.73	-339,967.91	0.00	-350,336.64
Plant and Vehicles Unit Fund	F0070000070A	-197,770.25	-181,943.06	282,388.31	-97,325.00
Highway Authority	F0070000072A	-60,618.14	0.00	0.00	-60,618.14
Sanitation maintenance fund	F0070000073A	-859,040.85	0.00	463,150.00	-395,890.85
		-12,381,572.02			-13,028,258.16
Other Funds					
Other Funds - Self Operated Projects	F0080000002A	-3,247,597.63			-5,130,523.08
Land Equity	F0070000071A	-10,993,224.00			-8,370,000.00
PIPA Trust Fund	F0070000074A	0.00			-6,255,461.00
SSGA Cash Trust	F0070000065A	-115,146,154.71			-155,763,464.61
No. 6 Stabex Fund	F0070000063A	-488,898.80			-488,898.80
		-129,875,875.14			-176,008,347.49
TOTAL		-142,257,447.16			-189,036,605.65



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STATEMENT VI: CASH AS AT BANK & ON HAND 31ST DECEMBER 2020

Cash at Bank and on Hand	GL CODE	2020	2019
No 1 Account	M0030000001A	15,908,779.48	32,276,512.42
No 3 Account	M0030000003A	94,679,568.42	0.00
No 4 Account	M0030000004A	81,901,071.92	41,313,004.98
No 5 Account (Kiritimati)	M0030000005A	29,602.42	-265,113.82
No 6 Account (Stabex Fund)	M0030000006A	6,576.00	6,576.00
Petty Cash (Recurrent)	M0030000007A	27,923.30	0.00
IBDs with BOK Ltd	M0030000008A	77,980,075.13	160,289,298.70
Kiribati High Com Bank Account	M0030000017A	-1,358,229.30	-36,318.55
Taipei Mission Bank Account	M0030000018A	-356,117.80	-356,117.80
New York Mission Bank Account	M0030000019A	53,304.86	-15,425.01
Taipei Mission Petty Cash	M0030000020A	-9,669.53	-9,669.53
Kiribati High Com Petty cash	M0030000022A	121,968.21	121,888.66
EFTPOS	M0030000023A	3,287,639.15	1,207,522.68
SSGA cash trust	M0030000024A	0.00	115,146,154.71
Other funds	M0030000025A	5,130,523.08	3,247,597.63
Project Petty Cash	M0030000026A	6,974.24	0.00
		277,409,989.58	352,925,911.07
OTHER- Cash with Subaccountant			
Sub-Accountants (M31s)		3,937.85	3,937.85
State Funds - Local Governments (M32s)		4,303,512.72	1,922,880.08
		4,307,450.57	1,926,817.93
TOTAL PER BALANCE SHEET		281,717,440.15	354,852,729.00



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STATEMENT VII: ADVANCES FROM THE CONSOLIDATED FUND

Government of Kiribati

Statement of Advances from Consolidated fund 31st December 2020

	2020	2019
A. OTHER GOVERNMENTS		
B. SPECIAL FUNDS		
C. PUBLIC OFFICERS ADVANCES		
Advances (L100As)	6,134,978.10	9,604,538.66
Imprest (L200As)	2,446,564.91	5,513,264.53
Standing Imprest (J0046s)	1,457.86	6,457.91
Other (J0044s)	769,149.61	769,149.61
	9,352,150.48	15,893,410.71
D. IN ANTICIPATION OF LOANS		
E. TO AGENTS		
F. SUNDRY ADVANCES		
Unallocated Cents	32,263.55	23,702.75
Supplier double & Overpayments	36,881.35	22,863.00
Rtd Chqs Contol Account	0.00	0.00
Bounce Cheques (All K accounts excluding above)	787,031.55	800,674.69
	856,176.45	847,240.44

STATEMENT VIII: ADVANCES FROM DEPOSITS

Government of Kiribati Advances from Deposits as at 31st December 2020

No Advances were made from Deposits in 2020



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STATEMENT IX: DEPOSITS

Deposits with Government of Kiribati 31st December 2020

GL CODES		2020	2019
S00	DECEASED NATIVE ESTATE (S*)	(\$1,398,688.66)	(\$1,308,514.61)
	PUBLIC OFFICERS		
Q00	Salary Allotments (Q0057*)	(\$11,478.46)	(\$11,094.66)
T00	Save As You Earn Scheme (T*)	(\$3,004.00)	(\$3,263.00)
		(\$14,482.46)	(\$14,357.66)
	SUNDRY DEPOSITS (O00, O50)		
O0000000010A	Trade Creditors Overseas	\$1,500.00	\$1,500.00
O0050000010A	Trade Creditors Local	\$9,914.00	\$9,927.62
O0050001000A	Kir High Com KPF acc	\$18,419.49	\$21,315.41
O0050001001A	Kir High Com Insurance	\$773.43	\$773.43
O0050001002A	KHC maintenance (Cakacaka)	\$13,283.02	\$14,111.46
O0050006000A	KHC Rent	(\$32,004.61)	\$299,659.47
O0050006001A	Service Charge	(\$16,560.10)	(\$13,369.98)
O0050006003A	Telmo Salaries	\$0.00	\$174.70
O0050006004A	Bank Salaries	\$1,037,732.63	\$4,423,592.90
O0050006005A	KPF loan	(\$2,189,012.88)	(\$2,183,039.03)
O0050006006A	Kiribati Insurance Corporation	(\$84,163.13)	(\$82,908.13)
O0050006008A	Housing Loans	(\$118,130.17)	(\$197,269.91)
O0050006010A	Chief Registrar	(\$344,547.31)	\$109,995.43
O0050006012A	Linnix Service Charge	(\$24,001.40)	(\$32,818.00)
O0050006013A	Sundry Deposit for NY mission	(\$82,761.99)	(\$82,761.99)
O0050006014A	KPF clearing	(\$392,504.37)	(\$523,911.94)
O0050006015A	Constabulary Reward	(\$138.22)	(\$138.22)
O0050006024A	Prison Fund	(\$33.40)	(\$33.40)
O0050006039A	No.5 unaccounted credit	(\$164,515.02)	\$0.00
O0050006040A	Security Bond Immigration	(\$102,258.69)	(\$103,258.69)
O0050006114A	Forum Fisheries	(\$473.08)	(\$473.08)
O0050006115A	Employee's contribn to KPF	(\$286,527.27)	\$1,368,275.52
O0050006117A	Bank Agency arrangement	\$5,382,470.73	\$4,961,405.35
O0050006150A	Police Fund	\$5,550.11	\$5,550.11
O0050006151A	EFPOS	\$0.00	\$639,691.69
O0050006152A	Outer island kpf contribution	(\$52,488.83)	(\$27,329.09)
O0050006328A	DOL Trust Fund	\$46,520.93	\$46,520.93
O0050006330A	Prior periods Unclaimed Chqs	(\$1,108,782.54)	(\$960,001.33)
O0050006334A	No1 unidentified Credit	(\$7,073,271.48)	(\$7,355,592.14)
O0050006335A	No.1 PPI unreconcile balance	\$0.00	\$1,025.70
O0050006339A	No 5 unidentified Credit	(\$9,868.58)	(\$3,936.31)
O0050006341A	No.5 unclaimed cheques	(\$6,867.47)	(\$6,867.47)
O0050006342A	Land owners consent fee	(\$21,336.46)	\$0.00
O0050007187A	Overpayment Claims	(\$219,794.58)	(\$220,016.06)
O0050009988A	Contra Bank Statements	(\$19,656.60)	\$250,928.21
O0050009989A	Return of TT funds from ANZ	(\$101,601.21)	(\$5,204.59)
O0050201401A	Recurrent uncollected PVs	(\$526,657.52)	(\$1,214,439.05)
O0050201402A	No.4 uncollected PVs	(\$346,413.63)	\$109,955.69
O0050201701A	Overpayment to suppliers	\$0.00	\$2,556.75
O5000000010A	Funds deposited into Missions	(\$58,192.44)	(\$58,192.44)
		(\$6,866,398.64)	(\$804,600.48)
	TELMOS (51*, 52*, 53*)		
I0051	Internal (P0051*, I0051*)	\$94,380.78	\$91,709.78
I0053	Internal (P0053*, I0053*)	(\$666,952.17)	\$10,238,333.58
I0052	Internal (Telmo Salaries P0052*,I0052)	(\$6,713,059.77)	(\$14,943,987.27)
P0052	Internal (Telmo Salaries P0052*,I0052)	\$0.00	\$0.00
		(\$7,285,631.16)	(\$4,613,943.91)
	Total	(\$15,565,200.92)	(\$6,741,416.66)



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STATEMENT X: STATEMENT OF CONTINGENT LIABILITIES

Details	Currency	2020	2019	Details
ANZ Bank (Kiribati) Ltd				
KPF guarantee	AUD	5,411,450.00	5,411,450.00	Under Section 10 of CAP78A (Provident Fund Act 1977), the GoK guarantees to fund any obligations that are unable to be met by the KPF
Visa Business Card Facility	AUD	280,000.00	280,000.00	To meet the travelling requirements of Government Senior Government Officials and Ministries
Kiribati Provident Fund				
Air Kiribati	AUD	8,331,013.91	8,331,013.91	Government guaranteed loan from KPF
Development Bank of Kiribati	AUD	1,365,899.00	1,365,899.00	Government guaranteed loan from KPF
		9,696,912.91	9,696,912.91	
TOTAL CONTINGENT LIABILITIES (AUD)		15,388,362.91	15,388,362.91	
International Monetary Fund				
Promissory Notes 20,883,635 SDR	SDR	20,883,635.00	20,883,635.00	Promissory notes held by Kiribati for the International Monetary Fund
World Bank (a.k.a. IBRD)				
Promissory Notes 99,000 SDR	SDR	990,000.00	990,000.00	Callable Capital held by Kiribati for the International Bank for reconstruction and Development
On Call 990,000 SDR	SDR	54,000.00	54,000.00	Callable Capital held by Kiribati for the International Development Association
TOTAL CONTINGENT LIABILITIES (SDR)		21,927,635.00	21,927,635.00	



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STATEMENT XI: INVESTMENTS**Government of Kiribati
Statement of Investments as at 31st December 2020**

GL CODES	DETAILS	2020	2019
	RERF		
V0060000200A	Investment with Northern Trust Asset Managers	504,229,178.63	503,106,462.22
V0060000204A	Investment with Blackrock Asset Managers	668,207,498.20	650,282,153.44
		<u>1,172,436,676.83</u>	<u>1,153,388,615.66</u>
	FURTHER RERF INVESTMENTS		
V0060000201A	Escrow Investment (Fiji land purchase)	9,300,180.00	9,300,180.00
V0060000202A	Investment with PIPA Trust Fund	6,255,461.00	2,623,224.00
		<u>15,555,641.00</u>	<u>11,923,404.00</u>
	OTHER INVESTMENTS		
V0060000105A	IMF No.2	292,186.50	292,186.50
V0060000203A	State street	155,763,464.61	-
V0060000110A	Aud A/c 55-1999 5th Anniversary	23,819.40	23,819.40
V0060000124A	Aud A/c 56-0449 10th Anniversary	8,731.00	8,731.00
		<u>156,088,201.51</u>	<u>324,736.90</u>
	TOTAL	<u>1,344,080,519.34</u>	<u>1,165,636,756.56</u>



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STATEMENT XII: OUTSTANDING LOANS MADE FROM THE CONSOLIDATED FUND

Government of Kiribati

Statement of Outstanding loans made from Consolidated fund 31st December 2020

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



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KCWS	Working capital issued in 1986 from Stabex fund authority: Relevant Cabinet minutes and Stabex (Special Fund) Act	500,000	415,000	Interest free loan. Repayments at \$100,000p.a wef 16/1/89
Betio Shipyard Ltd	On lending by Government of proceeds of loan 724 KIR (SF) from ADB. Refer Statement No. XIII. Authority:Government	894,963	894,963	Interest free loan. Repayments of principal over 30years commencing April 1995. Cap39. Ref File DP 24/21
Public Utilities Board	On lending by Government of proceeds of loan 786 KIR (SF) from ADB for USD700,000. See Statement No.XIII. Authority:39 ref file DP 29/02	1,076,923	1,076,923	7.65% interest. Loan repayable over 15years, commencing June 1990
Public Utilities Board	On lending by Government of proceeds of loan 922 KIR (SF) from ADB for USD890,000. See Statement No.XIII. Authority:Government Borrowing and Guarantee Act Cap39 ref file DP 29/03/88	1,202,547	1,783,875	605% interest. Loan repayable over 20years commencing September 1992
Development Bank of Kiribati	On lending by Government of a proceeds of loan 1039 KIR (SF). See Statement No. XIII. Authority:Government Borrowing and Guarantee Act Cap39 ref file DP 16/1/90	1,059,253	1,180,071	6.5% interest. Loan repayable over 12years commencing June 1984
	Total	6,467,586	7,159,486	



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STATEMENT XIII: PUBLIC DEBT**Government of Kiribati****Statement of Public Debt as at 31st December 2020**

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance @ 31/12/2019 in AUD	2020 Repayment	Closing Balance 2020
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	186,628.25	44,275.29	142,352.96
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	285,692.38	46,036.91	239,655.47
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	522,030.45	66,919.79	455,110.66
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	485,056.38	55,224.69	429,831.69



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Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance @ 31/12/2019 in AUD	2020 Repayment	Closing Balance 2020
2000	Asian Development Bank Loan No.1648 KIR (SF) purpose is to finance sanitation, Public health Environment project (SAPHE). Contract agreement between Kiribati Government and Original Engineering Company signed on 24th May 2000. DF:12/01VX	7,271,000.00	SDR	10,439,815.80	739,312.46	9,700,503.34
2011	Asian Development Bank Loan No.2718 KIR (SF) purpose is to support road rehabilitation.	7,621,000.00	SDR	13,009,100.28	888,177.71	12,120,922.57
2012	Asian Development Bank Loan no. 2795 KIR (SF) for SDR 4.7 million purpose is for the South Tarawa Sanitation Improvement Sector Project. Commenced 3 May 2012. 7 year grace period with interest of 1% during the grace period and 1.5% afterwards. The loan will be paid over 30 years	4,700,000.00	SDR	4,962,299.21	533,207.07	4,429,092.14
2014	International Cooperation and Development Fund Loan for the repair and upgrade of Bonriki International Airport. Commenced 6 August 2014. 7 year grace period with a commitment fee of 0.75% interest and afterwards 1.5%. The loan will be paid over 30 years	20,227,983.00	AUD	19,453,091.91	307,733.91	19,145,358.00
	EIB Loan 70372				-	
	Other Statutory Payments					
	JPY Commission				-	
	Bank Charges				698,537.42	
	Civil Suites				30,026.54	
	Voluntary Organisation grant				-	
	Commission of Enquiry (MV Butiraoui)				-	
	Contingency				-	
	Total Public Debts				3,409,451.79	



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STATEMENT XIV: ARREARS OF REVENUE

Government of Kiribati

Statement of Arrears of Revenue as at 31st December 2020

Year	Ministry	Amounts	Notes
2020	MCIC	15,942.00	Outstanding rental charges from 2015 to 2020 for small industry centre & Container Yard
2020	High Court	900.00	Practising Fee from Private Lawyers
2020	Maneaba n Maungatabu	49,596.95	Maneaba hire, Air & Sea Fares plus Freight from Private & Ministries
		<u>66,438.95</u>	

STATEMENT XV: UNALLOCATED STORES AND MANUFACTURING ACCOUNTS

GOK Unallocated Stores and Manufacturing Accounts as at 31st December 2020

No unallocated Stores of manufacturing accounts were operated in 2020



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STATEMENT XVI: BALANCE ON DEVELOPMENT FUND

	2020	2019
Development Fund Balance as at 1st January	-110,586,179.03	-118,499,639.10
ADD: Net Movement	17,319.99	487,149.80
	-110,568,859.04	-118,012,489.30
ADD:		
Revenues (all N ¹)	-109,793,845.92	-122,754,361.69
DEDUCT:		
Expenditure (all H ²)	103,678,537.47	130,180,671.96
TOTAL per Balance Sheet	-116,684,167.49	-110,586,179.03



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STATEMENT XVIA: BALANCE ON DEVELOPMENT FUND BY DONOR**Government of Kiribati****Statement of Balance Development fund by Donor 31st December
2020**

Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
AUSAID				
09012262-Disaster Betio hospital seawall	\$0.00	\$1,513,046.16	\$650,360.47	\$862,685.69
1001K006-Pacific Regional Conference	-\$99,970.00	\$49,985.00	\$49,979.48	\$5.52
2101E079-Community based fisheries mgnt	-\$165,604.00	\$205,343.00	\$160,647.39	\$44,695.61
2103E074-Diversification of seaweed ind	\$0.00	\$0.00	\$0.00	\$0.00
2201H043-Eliminate dengue program	\$0.00	\$0.00	\$1,899.69	-\$1,899.69
2201H048-Vaccine procurement	\$0.00	\$0.00	\$0.00	\$0.00
2201K031-Covid-19 Preparedness & Respon	-\$1,256,960.00	\$1,256,960.00	\$1,181,354.89	\$75,605.11
2203I047-National hepatitis B program	\$0.00	\$0.00	\$17,533.39	-\$17,533.39
2207I078-Travel Plan for Tupaia & mSupp	\$0.00	\$3,409.30	\$3,330.03	\$79.27
2207J096-Theraphetic Policy and Guide R	\$0.00	\$0.00	\$0.00	\$0.00
2208F028-Rebuild & strength tungaru reh	\$0.00	\$0.00	\$14,800.00	-\$14,800.00
2501K082-Quarantine Cost for SPMS crews	-\$63,000.00	\$63,000.00	\$5,355.63	\$57,644.37
2603F069-Disability unit strengthening	\$0.00	\$0.00	\$0.00	\$0.00
2603H041-Support to TTM seawall & manea	-\$2,137.50	\$0.00	\$0.00	\$0.00
2605G082-Respectful relationship progra	\$0.00	\$4,887.50	\$4,957.50	-\$70.00
2605G083-Support to cont of safenet pos	\$0.00	\$0.00	\$0.00	\$0.00
2605H056-Support to org'al assessm't of	\$0.00	\$69,629.76	\$33,207.99	\$36,421.77
2705E027-Reconstruction of tungaru reha	\$0.00	\$0.00	\$0.00	\$0.00



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2705G059-Te Meeria male facilities reco	\$0.00	\$0.00	\$0.00	\$0.00
2705K043-MHMS PCR Facility Quality Revi	-\$290,780.00	\$20,297.80	\$0.00	\$20,297.80
2708H070-Te toa matoa (TTM) centre	-\$209,480.00	\$537,695.75	\$342,684.90	\$195,010.85
2605K022-Support to GEWD policy impleme	\$0.00	\$43,350.00	\$15,150.72	\$28,199.28
0905K013-DFAT emergency response to aff	\$0.00	\$49,985.00	\$20,197.01	\$29,787.99
1401K038-Government prioritization retr	-\$8,000.00	\$2,250.00	\$0.00	\$2,250.00
0901K033-Covid19 Public Awareness	-\$49,980.00	\$0.00	\$0.00	\$0.00
2409K032-Covid19 Transport & ICT	-\$1,286,980.00	\$0.00	\$0.00	\$0.00
2701L033-Policymerase Chain reaction fa	-\$423,864.00	\$0.00	\$0.00	\$0.00
AUSAID Total	-\$3,856,755.50	\$3,819,839.27	\$2,501,459.09	\$1,318,380.18
CFTC				
2301J030-Sandwatch & Canoe is the peopl	\$0.00	\$0.00	\$930.00	-\$930.00
2504J097-Seamless pathways for TVET cur	\$0.00	\$0.00	\$0.00	\$0.00
CFTC Total	\$0.00	\$0.00	\$930.00	-\$930.00
CHINA				
0901K027-Kiribati national day support	-\$100,000.00	\$0.00	\$0.00	\$0.00
0901K028-Small Grants	-\$2,050,000.00	\$2,050,000.00	\$1,675,634.22	\$374,365.78
0901K049-Disaster Resilience Fund	-\$2,050,000.00	\$2,050,000.00	\$610,637.52	\$1,439,362.48
1001K048-In service Training PRC	-\$170,000.00	\$170,000.00	\$25,179.43	\$144,820.57
1502K034-Upgrading of social facilities	-\$1,000,000.00	\$1,000,000.00	\$0.00	\$1,000,000.00
2602J098-Te Runga 2019	\$0.00	\$0.00	\$0.00	\$0.00
2404K075-Embraer Aircraft	-\$23,998,059.78	\$1,052,492.51	\$762,242.19	\$290,250.32
2606K052-Social stability fund	-\$500,000.00	\$500,000.00	\$253,591.14	\$246,408.86
0901K035-Kiribati National Day Support	\$0.00	\$100,000.00	\$96,518.46	\$3,481.54
2201K026-Medical Fund	-\$400,000.00	\$0.00	\$0.00	\$0.00
CHINA Total	-\$30,268,059.78	\$6,922,492.51	\$3,423,802.96	\$3,498,689.55
EU				



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
1503L008-Slum Upgrading Programme	-\$24,840.34	\$0.00	\$0.00	\$0.00
2103B088-Fisheries sector pocily devel	-\$1,642.00	\$83,822.34	\$32,617.29	\$51,205.05
2409J049-International visitors survey	\$0.00	\$2,850.00	\$2,400.00	\$450.00
2908I081-Focus Group for Land Use Plann	\$0.00	\$0.00	\$90.00	-\$90.00
EU Total	-\$26,482.34	\$86,672.34	\$35,107.29	\$51,565.05
FFA				
2103J034-National Offshore and Costal F	\$0.00	\$0.00	\$0.00	\$0.00
2104H066-Vessel monitoring system	\$0.00	\$6,202.30	\$4,500.00	\$1,702.30
FFA Total	\$0.00	\$6,202.30	\$4,500.00	\$1,702.30
FORUM				
2103I103-Marine safety gears	-\$400.00	\$0.00	\$0.00	\$0.00
28028019-RSE-revolving fund (GOK)	-\$13,979.50	\$0.00	\$0.00	\$0.00
2804C018-MTC course fees	-\$16,760.00	\$0.00	\$0.00	\$0.00
15023927-Beru intergrated farming	-\$5,874.00	\$0.00	\$0.00	\$0.00
2103E037-Fishing gear	-\$6,123.90	\$0.00	\$0.00	\$0.00
2802E020-Recog.seasonal emplmt(revolvin	\$0.00	\$14,158.66	\$0.00	\$14,158.66
1502I021-Aranuka hardward project	-\$2,259.00	\$24,285.44	\$0.00	\$24,285.44
FORUM Total	-\$45,396.40	\$38,444.10	\$0.00	\$38,444.10
GOK				
1002I097-Overseas Short Term Training	-\$156,322.00	\$0.00	\$0.00	\$0.00
1603E057-Compensation Project	-\$72,101.00	\$0.00	\$0.00	\$0.00
2101D097-Observers program (external tr	\$0.00	\$0.00	\$0.00	\$0.00
2302H116-Primary School Teacher Trainin	\$0.00	\$0.00	\$0.00	\$0.00
2401K067-Banaba Airstrip	-\$1,000,000.00	\$0.00	\$0.00	\$0.00
0901F122-UNFCC cop 21 meeting	\$0.00	\$0.00	\$0.00	\$0.00
0901J023-LEG35 meeting	\$0.00	\$8,512.00	\$3,977.00	\$4,535.00
0902I075-Upgrading of Cabinet Facilitie	\$0.00	\$49,770.00	\$42,648.40	\$7,121.60



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
1001E093-Bairiki housing development pr	-\$800,000.00	\$800,000.00	\$800,000.00	\$0.00
10023946-In-service training	\$0.00	\$143,004.50	\$116,596.62	\$26,407.88
10029156-Local training	-\$132,873.00	\$0.00	\$0.00	\$0.00
10029157-Overseas training	-\$427,024.00	\$47,724.60	\$124,429.56	-\$76,704.96
15028193-Nanteikao primary school	\$0.00	\$0.00	\$0.00	\$0.00
1502F042-Construction of Banaba ramp	-\$500,000.00	\$0.00	\$0.00	\$0.00
1502H021-Upgrading Maiana island council	\$0.00	\$0.00	\$0.00	\$0.00
1502H031-Upgrading of Tamana island man	\$0.00	\$25,015.16	\$11,843.16	\$13,172.00
1503J001-Islet boat	-\$576,222.00	\$1,011,674.46	\$583,179.29	\$428,495.17
1603H084-Lands survey equipment	\$0.00	\$0.00	\$0.00	\$0.00
1603I039-Outer island survey leases	\$0.00	\$0.00	\$0.00	\$0.00
1604J008-Agricultural hand tools	-\$82,957.33	\$262,457.33	\$279,328.43	-\$16,871.10
1604J040-Assisting SIDS to intergrate a	\$0.00	\$5,199.19	\$150.00	\$5,049.19
1604J054-Agricultural compost shed	\$0.00	\$270,360.00	\$204,629.71	\$65,730.29
2101E069-Waa n oo Nikunau	\$0.00	\$0.00	\$0.00	\$0.00
2101H078-Tamana revolving fund	\$0.00	\$39,842.21	\$16,093.13	\$23,749.08
2102I094-Support to Fisheries	\$0.00	\$1,261,782.22	\$148,606.84	\$1,113,175.38
21038196-GPS Survey on Kiribati Group	\$0.00	\$0.00	\$0.00	\$0.00
2103F058-Waa n oo for Beru, Marakei,etc	\$0.00	\$135,006.00	\$26,393.75	\$108,612.25
21042917-Observer project fund	-\$2,811,222.76	\$0.00	\$0.00	\$0.00
2104C145-Aranuka Waa n Oo	\$0.00	\$0.00	\$0.00	\$0.00
2104G117-Freight cost for GS/FDAPIN	\$0.00	\$0.00	\$0.00	\$0.00
2104G120-North Tarawa milkfish pond	\$0.00	\$8,165.54	\$0.00	\$8,165.54



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2104G121-Nonouti milkfish pond	\$0.00	\$0.00	\$0.00	\$0.00
2104H221-Support to Observers	-\$2,510,543.03	\$2,217,303.00	\$1,233,722.19	\$983,580.81
2201E214-Health specialist	-\$510,861.00	\$489,672.14	\$220,747.83	\$268,924.31
2204C056-Medical overseas referral	-\$2,500,000.00	\$1,644,094.73	\$1,644,094.73	\$0.00
2204C057-Local referral	-\$1,294,792.00	\$1,016,749.00	\$974,319.65	\$42,429.35
2204G034-Directly obser treatm't suppor	-\$151,375.17	\$134,253.62	\$96,939.97	\$37,313.65
2301J039-Transport for students - buses	\$0.00	\$169,039.22	\$151,310.25	\$17,728.97
2308C062-Overseas scholarship	-\$6,493,880.00	\$5,730,177.22	\$5,827,475.29	-\$97,298.07
2308G004-Special consideration student	-\$1,000,000.00	\$1,485,020.00	\$850,000.00	\$635,020.00
2401E039-Support to KAIP	\$0.00	\$0.00	\$0.00	\$0.00
2402G127-New Tekabiaua holding Ltd vess	\$0.00	\$100,000.00	\$100,000.00	\$0.00
2402H090-General manager for kssl	-\$130,000.00	\$134,582.33	\$114,398.99	\$20,183.34
2404I057-Embraer Aircraft	\$0.00	\$1,849,253.96	\$2,041,283.59	-\$192,029.63
2404J097-Redevelopment of AKL hanger	\$0.00	\$0.00	\$0.00	\$0.00
2408I073-CEO for tourism development	-\$107,600.00	\$107,500.00	\$90,811.52	\$16,688.48
2409I095-Support BwebwerikiNet	-\$406,245.00	\$86,450.00	\$17,105.06	\$69,344.94
2409J013-Outer island mobile towers	-\$1,300,000.00	\$3,034,394.00	\$391,099.68	\$2,643,294.32
2501G005-Archival and storage facility	\$0.00	\$77,113.13	\$28,887.54	\$48,225.59
2502I001-Copra price scheme	-\$16,000,000.00	\$20,976,952.00	\$22,390,046.89	-\$1,413,094.89
2502I068-Kiribati Financial Mgm't Infor	-\$95,000.00	\$95,000.00	\$13,148.45	\$81,851.55
2502I092-Annual training on financial m	\$0.00	\$0.00	\$0.00	\$0.00
2504A051-SOE reform programme	-\$168,623.19	\$162,477.11	\$159,061.93	\$3,415.18
2504H102-Air kiribati computerized rese	\$0.00	\$0.00	\$0.00	\$0.00
2504I028-Development partners forum	\$0.00	\$0.00	\$0.00	\$0.00



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2504J102-Support to AKL's domestic sect	\$0.00	\$2,534,232.14	\$1,724,880.52	\$809,351.62
2506I030-Demographic Health Survey	\$0.00	\$0.00	\$0.00	\$0.00
2506J025-Household income & expenditure	\$0.00	\$94,647.84	\$117,909.85	-\$23,262.01
26018143-Te runga 2017	\$0.00	\$0.00	\$0.00	\$0.00
2601G068-Social stability fund	-\$500,000.00	\$904,844.90	\$824,399.78	\$80,445.12
26028143-Te Runga	\$0.00	\$206,419.40	\$120,307.21	\$86,112.19
2602I064-Construction of national sport	\$0.00	\$0.00	\$0.00	\$0.00
2602J041-Pacific games - Samoa	\$0.00	\$0.00	\$0.00	\$0.00
2701F053-Support to KIIREP	\$0.00	\$0.00	\$0.00	\$0.00
2701F136-Expansion of Tungaur central h	\$0.00	\$427,406.91	\$1,596.00	\$425,810.91
2701G115-Support to the nippon causeway	\$0.00	\$0.00	\$0.00	\$0.00
2702J064-Joint Venture KSEC&Speedtec	\$0.00	\$0.00	\$0.00	\$0.00
2704H108-Outer island infrastructure pr	\$0.00	\$4,821,598.07	\$3,735,122.26	\$1,086,475.81
2705F135-Public and communal toilets fo	\$0.00	\$130,741.92	\$34,428.67	\$96,313.25
2706C044-Support to kap 3	\$0.00	\$0.00	\$0.00	\$0.00
2706J051-STRW Sanitation improvement pr	\$0.00	\$0.00	\$0.00	\$0.00
2709H010-Betio landfill seawall rehabil	\$0.00	\$25,143.68	\$21,119.90	\$4,023.78
2709I049-Outer island access & passages	\$0.00	\$251,000.00	\$194,963.29	\$56,036.71
2709I096-Infrastructure maintenance fun	-\$2,500,000.00	\$2,626,165.53	\$1,995,730.57	\$630,434.96
2901G133-Strengthening for Seaweed Sect	-\$200,000.00	\$100,000.00	\$100,000.00	\$0.00
2901K057-Line & Phoenix Senior Seco sch	-\$1,000,000.00	\$1,000,000.00	\$542,272.84	\$457,727.16
2904K058-E-Grade Housing Development	-\$1,000,000.00	\$1,000,000.00	\$0.00	\$1,000,000.00
2905C038-Kiribati power supply, fuel	-\$1,000,000.00	\$1,000,000.00	\$750,686.75	\$249,313.25
2908J003-Tabwakea primary school	\$0.00	\$110,172.79	\$110,302.82	-\$130.03



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2908J004-Toilet block at teraina airpor	\$0.00	\$6,625.11	\$6,440.46	\$184.65
09014277-Small grant(Marakei fish gear)	\$0.00	\$64,316.60	\$71,788.29	-\$7,471.69
0901K018-Covid19	-\$142,560.00	\$142,560.00	\$19,946.11	\$122,613.89
1001K002-Pacific Regional Conference	\$0.00	\$262,271.90	\$198,254.85	\$64,017.05
15024129-Upgrading social facilities-O/ 1603K012-KLTA	\$0.00	\$1,337,805.59	\$1,352,176.13	-\$14,370.54
Compensation to Land Owne 1603K053-Tobwaan	\$0.00	\$72,101.00	\$29,658.53	\$42,442.47
TeMaiuraoi Farm	-\$261,073.00	\$261,073.00	\$231,433.08	\$29,639.92
1603K054-Kiribati Lands Information sys	-\$196,800.00	\$196,799.30	\$4,395.83	\$192,403.47
1604K055-Resettlement Plan	-\$103,000.00	\$103,000.00	\$18,028.68	\$84,971.32
22013877-Medical Fund	\$0.00	\$200,000.00	\$184,125.39	\$15,874.61
2201K051-Kiribati Intership Training Pr	-\$525,000.00	\$393,009.66	\$301,053.17	\$91,956.49
2301J038-Transport for students -trucks	\$0.00	\$696,375.00	\$127,359.79	\$569,015.21
2502K001-Government Short-term Bridge F	\$0.00	\$30,000,000.00	\$25,511,810.12	\$4,488,189.88
2504C056-Overseas referral - Stranded	-\$800,000.00	\$800,000.00	\$466,236.42	\$333,763.58
2504K011-2020-2023 KDP Consultations	-\$40,000.00	\$40,000.00	\$16,808.73	\$23,191.27
2504K041-COVID-19 Relief Package	\$0.00	\$10,431.87	\$10,296.81	\$135.06
2504K059-Covid-19 Relief Package	\$0.00	\$648,006.15	\$648,006.15	\$0.00
2504K070-Covid-19 Relier business stimu	-\$13,500,000.00	\$4,490,000.00	\$3,500,000.00	\$990,000.00
2504K080-Support to stranded I-Kiribati	\$0.00	\$1,056,798.00	\$1,098,225.59	-\$41,427.59
2706I086-Water Tanks for household on B	-\$2,043,760.00	\$1,603,428.00	\$1,387,330.63	\$216,097.37
2901K017-Shipping cost for public trans	\$0.00	\$44,910.45	\$40,515.84	\$4,394.61
25048143-Terunga 2019	\$0.00	\$0.00	\$899.44	-\$899.44
2504J012-Support to AKL Domestic Sector	\$0.00	\$1,000,000.00	\$1,000,000.00	\$0.00
2201K050-Betio Hospital Project	-\$100,000.00	\$0.00	\$0.00	\$0.00



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2409K042-Government Wide Area Network	-\$200,000.00	\$0.00	\$0.00	\$0.00
GOK Total	-\$63,339,834.48	\$102,240,429.48	\$85,200,839.95	\$17,039,589.53
India				
2702H115-Solar light kits for household	\$0.00	\$12,000.00	\$10,256.13	\$1,743.87
2702I012-PV solar mini off- grid for rua	-\$35,567.90	\$151,854.44	\$134,934.86	\$16,919.58
India Total	-\$35,567.90	\$163,854.44	\$145,190.99	\$18,663.45
Italy				
1601I015-Bring PIPA Home	\$0.00	\$0.00	\$0.00	\$0.00
2702I038-PV solar off-grid system for f	-\$70,809.20	\$87,216.24	\$83,958.98	\$3,257.26
2702J005-Sustainable Water Supply Rural	\$0.00	\$960,277.23	\$645,800.19	\$314,477.04
2702L023-PV solar off-grid system 4 sch	-\$322,565.65	\$0.00	\$0.00	\$0.00
Italy Total	-\$393,374.85	\$1,047,493.47	\$729,759.17	\$317,734.30
Japan				
1502I016-BTC Garbage Truck	\$0.00	\$6,369.60	\$0.00	\$6,369.60
1502I017-TUC Garbage Truck	\$0.00	\$0.00	\$0.00	\$0.00
1604E059-Piggery building improvement	\$0.00	\$0.00	\$0.00	\$0.00
2301J031-Construction of New JSS TUC1	\$0.00	\$345,395.91	\$315,859.58	\$29,536.33
2211J002-Linnix dental lab	\$0.00	\$74,237.71	\$29,588.06	\$44,649.65
2203K024-Betio Clinics rehabilitation p	\$0.00	\$83,736.19	\$0.00	\$83,736.19
Japan Total	\$0.00	\$509,739.41	\$345,447.64	\$164,291.77
Korea				
1502H062-TUC garage tools (Extension of	\$0.00	\$0.00	\$0.00	\$0.00
Korea Total	\$0.00	\$0.00	\$0.00	\$0.00
NZAID				
0905K010-Emergency resp to affected Isl	-\$40,432.05	\$40,432.05	\$20,707.49	\$19,724.56
10021350-Reimbursement Scheme	\$0.00	\$0.00	\$0.00	\$0.00
1102J006-Local orientation workshop	\$0.00	\$0.00	\$0.00	\$0.00
1401K063-Government prioritization retr	-\$4,985.00	\$8,000.00	\$0.00	\$8,000.00



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
1602C016-Solid waste mgnt initiatives	\$0.00	\$0.00	\$11,200.00	-\$11,200.00
1602H007-Solid waste mgnt UDP phasell	-\$550,070.00	\$482,545.10	\$110,222.91	\$372,322.19
1803J045-MCIC trade adviser	\$0.00	\$9,720.75	\$1,341.61	\$8,379.14
2103F008-Kiribati maritime safety progr	\$0.00	\$0.00	\$0.00	\$0.00
2103F129-Kiribati sustain coastal fishe	\$0.00	\$30,266.00	\$5,715.80	\$24,550.20
2103H093-Joint kiribati sustainable fis	-\$2,119,727.00	\$879,544.56	\$592,731.76	\$286,812.80
2105J022-Drone survey for s/trw water	\$0.00	\$0.00	\$0.00	\$0.00
2201G114-Kiribati internship training p	\$0.00	\$0.00	\$0.00	\$0.00
2201J021-Kiribati Australia health sect	-\$713,910.00	\$758,393.50	\$480,295.12	\$278,098.38
2201K016-Quick fix maintenance fund	\$0.00	\$200,000.00	\$44,121.75	\$155,878.25
2201K040-Covid-19 Health Sys Preparedne	-\$464,005.00	\$464,005.00	\$428,566.11	\$35,438.89
2203H036-Diabetic retinopathy project	-\$21,469.00	\$30,715.07	\$18,531.30	\$12,183.77
2203H046-National tb & leprosy program	\$0.00	\$0.00	\$1,668.18	-\$1,668.18
2203H071-Combat NCDs in Kiribati	\$0.00	\$58,840.49	\$43,009.15	\$15,831.34
2203K030-Kiribati NCD's Stragetice Plan	-\$485,756.00	\$485,755.80	\$54,350.20	\$431,405.60
2401E228-Kiribati Maritime Safety Progr	-\$388,288.00	\$388,288.00	\$191,645.06	\$196,642.94
2504K018-COVID-19 project	-\$2,910,885.00	\$2,930,885.00	\$2,864,413.41	\$66,471.59
2605D121-Support to women	\$0.00	\$0.00	\$62.18	-\$62.18
2701K020-Improving access to quality po	-\$122,955.00	\$122,955.00	\$122,955.00	\$0.00
2706H004-Strengthening water security o	\$0.00	\$4,980.00	\$3,843.50	\$1,136.50
2802F191-Labour mobility enhancement	\$0.00	\$9,424.00	\$0.00	\$9,424.00
28054497-MTC institutional strengthenin	\$0.00	\$324,057.00	\$197,867.71	\$126,189.29



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2701K065-PUB assistance for critical sp	\$0.00	\$698,388.36	\$698,388.36	\$0.00
1401K068-Government prioritization retr	-\$2,250.00	\$4,985.00	\$0.00	\$4,985.00
2603K062-Development skills training	\$0.00	\$2,137.50	\$0.00	\$2,137.50
NZAID Total	-\$7,824,732.05	\$7,934,318.18	\$5,891,636.60	\$2,042,681.58
Others				
1401H113-Te mauri wear fashion show	\$0.00	\$0.00	\$0.00	\$0.00
25020000-Unallocated credits	-\$907,542.01	\$0.00	\$0.00	\$0.00
2802H004-Visa fees for seasonal workers	\$0.00	\$0.00	\$0.00	\$0.00
0901I023-Mainstreaming climate change	\$0.00	\$0.00	\$0.00	\$0.00
0901J028-National adaption plan global	\$0.00	\$0.00	\$0.00	\$0.00
0904F100-Seismic station support	\$0.00	\$0.00	\$1,304.40	-\$1,304.40
0904K079-Support development KMS Strate	-\$19,304.10	\$19,304.10	\$0.00	\$19,304.10
1102I060-Certificate in justice project	\$0.00	\$0.00	\$0.00	\$0.00
1103K085-Allowances Diplo injustice USP	-\$1,240.00	\$1,240.00	\$1,240.00	\$0.00
1502F133-Maman Kaburara causeway	\$0.00	\$18,730.43	\$1,920.15	\$16,810.28
1503H007-Solid waste mgnt - UDP phase2	\$0.00	\$169,532.30	\$715.12	\$168,817.18
1504J052-National cultural day 2019	\$0.00	\$0.00	\$0.00	\$0.00
1601A001-PIPA GEF PAS project preparat	\$0.00	\$0.00	\$0.00	\$0.00
1601I061-PIPA Trust	\$0.00	\$0.00	\$0.00	\$0.00
1602I050-Minamata initial assessment	-\$8,831.42	\$48,712.42	\$7,310.75	\$41,401.67
1602J027-Leverage the development of lo	\$0.00	\$4,779.59	\$350.00	\$4,429.59
1602K072-Kiritimati Island Conservation	-\$204,061.40	\$204,061.40	\$3,200.82	\$200,860.58
1604I082-Pacific Soil Management	-\$15,053.00	\$0.00	\$1,190.00	-\$1,190.00
1604K007-Scaling the OPPO Abaiang Islan	-\$19,029.56	\$19,029.56	\$14,344.35	\$4,685.21



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
1604K025-Resilient Islands/Communities	-\$10,452.00	\$10,452.00	\$1,660.00	\$8,792.00
1803I036-Enhancing Inclusive Sustainabl	-\$125,731.44	\$117,571.00	\$113,758.11	\$3,812.89
2003J019-Prosecution training on money	\$0.00	\$0.00	\$0.00	\$0.00
2101A056-Fisheries New HQ Office	\$0.00	\$1,500.00	\$1,402.94	\$97.06
2101F048-MFMRD boat&engine procurement	\$0.00	\$2,306,000.00	\$1,497,257.71	\$808,742.29
2203G081-Kiribati trachoma program	-\$148,921.07	\$211,278.69	\$115,558.81	\$95,719.88
2203G132-Diabetic retinopahty	\$0.00	\$0.00	\$17,568.62	-\$17,568.62
2203I045-National leprosy Elimination P	-\$20,370.80	\$19,382.43	\$21,718.45	-\$2,336.02
2203J036-Social exological traps & inte	\$0.00	\$17,081.02	\$7,240.52	\$9,840.50
2211E098-Fencing for womens mental heal	\$0.00	\$0.00	\$3,000.00	-\$3,000.00
2306I014-Improving Teachers' Quality (K	\$0.00	\$0.00	\$0.00	\$0.00
2409J062-e-center project	\$0.00	\$0.00	\$0.00	\$0.00
2501H099-UNESCAP Annual Ministerial Mee	\$0.00	\$0.00	\$220.00	-\$220.00
25041923-Acquittal of world meterologic	\$0.00	\$0.00	\$62,494.91	-\$62,494.91
2504G096-PIPA Trust Scholarship	\$0.00	\$0.00	\$0.00	\$0.00
2504J072-Legal advisory services	\$0.00	\$67,123.89	\$9,876.11	\$57,247.78
2601E064-Support to MWYSA&ESGBV	\$0.00	\$0.00	\$840.00	-\$840.00
2706J056-Sanitation roadmap addendum	\$0.00	\$699,970.00	\$122,178.00	\$577,792.00
2908F109-Kiritimati island energy proje	\$0.00	\$0.00	\$0.00	\$0.00
2908H007-Solid waste mgnt - UDPII	\$0.00	\$165,371.13	\$34,717.84	\$130,653.29
2909G093-Solar salt Factory Linnix	\$0.00	\$8,967.71	\$0.00	\$8,967.71
1604K021-Agricultural equipment	\$0.00	\$500.00	\$487.50	\$12.50
1604K064-Support World Food Day Activit	\$0.00	\$1,120.30	\$0.00	\$1,120.30



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2203K027-Nanikaai Community Nutrition	\$0.00	\$2,746.45	\$1,325.00	\$1,421.45
1201I000-Outerisland Strengthening Onl	\$0.00	\$606.00	\$0.00	\$606.00
2203J014-Sustainable Production of fruit	\$0.00	\$0.00	\$0.00	\$0.00
2103I071-Observer project fund	-\$19,139.34	\$0.00	\$0.00	\$0.00
Others Total	-\$1,499,676.14	\$4,115,060.42	\$2,042,880.11	\$2,072,180.31
PNG				
2604J102-Reimbursement of Youth Partici	\$0.00	\$0.00	\$0.00	\$0.00
1101J104-Kiribati Judiciary Awareness	\$0.00	\$0.00	\$0.00	\$0.00
2501K004-Hon.Vice President's maneaba	\$0.00	\$125,735.82	\$237,072.69	-\$111,336.87
PNG Total	\$0.00	\$125,735.82	\$237,072.69	-\$111,336.87
SPC				
0901G090-Building safety&resilience in	\$0.00	\$7,501.85	\$4,310.26	\$3,191.59
0904K023-Impact Based Forecast Coastal	-\$2,165.00	\$2,165.00	\$3,900.00	-\$1,735.00
1602H092-GEF Pacific International Wate	-\$67,685.43	\$110,513.41	\$48,161.46	\$62,351.95
2103E070-Support national tuna fishery	\$0.00	\$0.00	\$0.00	\$0.00
2307J020-SPFSC exam administration	\$0.00	\$0.00	\$0.00	\$0.00
2308I072-Pacific Is Literacy & Numeracy	\$0.00	\$0.00	\$2,480.00	-\$2,480.00
2506J103-Household income & expenditure	\$0.00	\$50,000.00	\$53,308.35	-\$3,308.35
2308F150-PILNA	\$0.00	\$0.00	\$240.00	-\$240.00
SPC Total	-\$69,850.43	\$170,180.26	\$112,400.07	\$57,780.19
SPREP				
09011923-World weather watch(SPREP)	-\$23,164.06	\$38,589.00	\$13,723.16	\$24,865.84
1602D107-National e- waste management	\$0.00	\$1,220.40	\$0.00	\$1,220.40
1602E205-Turtle monitoring & Eco-touris	\$0.00	\$0.00	\$0.00	\$0.00
1602G102-Unintended persistent organic	\$0.00	\$2,187.24	\$0.00	\$2,187.24
1603G047-Pac e-waste	\$0.00	\$2,811.72	\$1,093.40	\$1,718.32



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2103I101-Pacific Partnership on Ocean Ac	\$0.00	\$0.00	\$0.00	\$0.00
SPREP Total	-\$23,164.06	\$44,808.36	\$14,816.56	\$29,991.80
Taiwan				
0901I104-Ministerial Tour Commercial	\$0.00	\$113,909.05	\$61,324.44	\$52,584.61
1803J047-Kiritimati copra mill	\$0.00	\$0.00	\$0.00	\$0.00
2303J046-KGV dormitories stage one	\$0.00	\$0.00	\$0.00	\$0.00
0905I005-Butiraoi Monument	\$0.00	\$0.00	\$0.00	\$0.00
1201I069-Equipping the Kiribati Police	\$0.00	\$1,824.45	\$0.00	\$1,824.45
1401J033-Betio Sport Complex Re-surfing	\$0.00	\$0.00	\$0.00	\$0.00
1401J053-Support for national day celeb	\$0.00	\$154,313.00	\$113,927.09	\$40,385.91
1401J069-Support to Kiribati youth part	\$0.00	\$0.00	\$0.00	\$0.00
1501I101-Social facilities on the outer	\$0.00	\$0.00	\$0.00	\$0.00
15023934-Tabuaeran housing project	\$0.00	\$0.00	\$0.00	\$0.00
15024209-Kuria living quarters	\$0.00	\$0.00	\$0.00	\$0.00
15024421-TabNorth new council office	\$0.00	\$0.00	\$0.00	\$0.00
15024490-Nonouti council living quarter	\$0.00	\$56,821.66	\$10,905.76	\$45,915.90
15024628-Arora council office	\$0.00	\$0.00	\$0.00	\$0.00
15024629-Tamana new council office	\$0.00	\$0.00	\$0.00	\$0.00
15024794-Teraina housing project	\$0.00	\$123,728.35	\$0.00	\$123,728.35
15024831-Onotoa new council office	\$0.00	\$19,748.00	\$0.00	\$19,748.00
15029003-Aranuka women center	\$0.00	\$108,995.00	\$0.00	\$108,995.00
15029008-Nonouti garage & tools	\$0.00	\$27,436.00	\$1,024.00	\$26,412.00
15029010-Onotoa police office & cell	\$0.00	\$7,306.06	\$4,790.04	\$2,516.02



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
15029067-Arora aluminium w/shop	\$0.00	\$0.00	\$0.00	\$0.00
15029158-Onotoa reverse osmosis plant	\$0.00	\$549.00	\$102.60	\$446.40
15029175-Tamana cooperative society bui	\$0.00	\$29,948.31	\$2,694.87	\$27,253.44
15029181-Namonrua protection of coastal	\$0.00	\$80,681.97	\$1,278.34	\$79,403.63
15029186-Tab-South Solar pump and water	\$0.00	\$0.00	\$0.00	\$0.00
1502C023-Beru Guest House	\$0.00	\$161,803.00	\$948.00	\$160,855.00
1502E030-Banaba maneaba site clearance	\$0.00	\$0.00	\$0.00	\$0.00
1502H015-Upgrading of butaritari island	\$0.00	\$28,997.42	\$1,352.24	\$27,645.18
1502H017-Upgrading of island council ma	\$0.00	\$17,165.30	\$482.50	\$16,682.80
1502H019-Ugrading of island maneaba-TUC	\$0.00	\$6,678.00	\$0.00	\$6,678.00
1502H020-Upgrading BTC island council M	\$0.00	\$36,121.88	\$33,091.50	\$3,030.38
1502H022-upgrading of Kuria island coun	\$0.00	\$18,745.00	\$0.00	\$18,745.00
1502H023-Upgrading of Aranuka Is Coun M	\$0.00	\$32,845.61	\$6,359.54	\$26,486.07
1502H024-Abemama Mwaneaba Upgrading	\$0.00	\$998.75	\$333.50	\$665.25
1502H025-upgrading of nonouti island co	\$0.00	\$41,192.20	\$8,829.12	\$32,363.08
1502H028-Upgrading of Onotoa Island cou	\$0.00	\$17,300.00	\$15,809.77	\$1,490.23
1502H029-Upgrading Beru council maneaba	\$0.00	\$34,397.00	\$0.00	\$34,397.00
1502H030-Upgrading of Nikunau Island co	\$0.00	\$0.00	\$0.00	\$0.00
1502H032-Upgrading Arora Island council	\$0.00	\$0.00	\$0.00	\$0.00
1502H034-Upgrading of Tabuaeran Maneaba	\$0.00	\$33,179.00	\$7,819.20	\$25,359.80
1502H067-Construction of Tabuaeran mane	\$0.00	\$10,125.25	\$4,921.87	\$5,203.38
1502H068-Construction of Teraina maneab	\$0.00	\$9,226.68	\$6,154.85	\$3,071.83



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1502I019-Aranuka Is Councils Material,	\$0.00	\$0.00	\$0.00	\$0.00
1502I022-Maiana New Council Office Supp	\$0.00	\$123,623.21	\$555.00	\$123,068.21
1502I055-Buota Maneaba supplementary pr	\$0.00	\$6,206.00	\$1,398.00	\$4,808.00
1502I084-Arora Council Living Quarters	\$0.00	\$27,623.13	\$3,593.26	\$24,029.87
1502I085-Arora preschool classrooms &	\$0.00	\$21,723.00	\$6,483.60	\$15,239.40
1502J055-Banaba maneaba on s/trw	\$0.00	\$85,598.64	\$3,943.00	\$81,655.64
15039113-Abaiang Island New Council Off	\$0.00	\$0.00	\$0.00	\$0.00
1604F146-Saw milling of senile coconut	\$0.00	\$0.00	\$0.00	\$0.00
1801I070-Outer island cargo sheds	\$0.00	\$786,584.00	\$3,913.60	\$782,670.40
2201J018-Essential medical equipments	\$0.00	\$259,989.84	\$259,050.00	\$939.84
2203D055-Leprosy elimination program	\$0.00	\$0.00	\$280.00	-\$280.00
2303G027-JSS rehabilitation phase	\$0.00	\$320,000.00	\$117,853.69	\$202,146.31
2312H055-Sunrise primary school	\$0.00	\$71,966.28	\$7,570.00	\$64,396.28
2504J044-Maiana Seawall Outstanding	\$0.00	\$0.00	\$0.00	\$0.00
26014482-Social stability fund	\$0.00	\$300,000.00	\$297,478.54	\$2,521.46
2602C024-Women economic empowerment	\$0.00	\$0.00	\$0.00	\$0.00
2602H001-Sport equipment	\$0.00	\$0.00	\$0.00	\$0.00
2904G134-Housing improvement on Xmas	\$0.00	\$0.00	\$0.00	\$0.00
2908J067-Main camp clinic Kiritimati	\$0.00	\$8,915.07	\$4,132.81	\$4,782.26
3701J037-Review of parliamentary repres	\$0.00	\$0.00	\$0.00	\$0.00
0905I104-Ministrial tour committments	\$0.00	\$73,152.60	\$66,295.03	\$6,857.57
1503C021-Abaiang Small Landing Craft	\$0.00	\$53,200.00	\$200.00	\$53,000.00



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
1401J063-Support to Kiribati Participat	\$0.00	\$0.00	\$0.00	\$0.00
15024440-Tabuaeran	\$0.00	\$14,530.29	\$13,377.78	\$1,152.51
1502H016-Upgrading of Marakei Island Co	\$0.00	\$1,931.49	\$0.00	\$1,931.49
Taiwan Total	\$0.00	\$3,329,079.49	\$1,068,273.54	\$2,260,805.95
UN Women				
1102H073-Essential services program	\$0.00	\$0.00	\$0.00	\$0.00
2605F001-Evaw fund	\$0.00	\$0.00	\$0.00	\$0.00
2605H060-Essential services program	\$0.00	\$0.00	\$0.00	\$0.00
2605H075-Strengthening peacefull villag	-\$70,785.25	\$194,914.58	\$190,231.10	\$4,683.48
2504H073-Essential Services Programme	\$0.00	\$47,861.45	\$34,178.11	\$13,683.34
UN Women Total	-\$70,785.25	\$242,776.03	\$224,409.21	\$18,366.82
UNDP				
0901J017-Disaster resilience in Pacific	\$0.00	\$38,297.28	\$28,648.36	\$9,648.92
1602F102-Integrating global environment	\$0.00	\$0.00	\$7,281.14	-\$7,281.14
1602G075-Enhancing national food securi	\$0.00	\$0.00	\$16,062.34	-\$16,062.34
1602H057-SAICM II post national project	\$0.00	\$5,383.00	\$3,200.00	\$2,183.00
1602J061-SAICM III	-\$125,463.02	\$184,188.85	\$70,965.68	\$113,223.17
1603K037-GEF support to report against	-\$54,914.88	\$54,900.00	\$1,677.00	\$53,223.00
1701J071-Kiribati Practice Parliament f	\$0.00	\$0.00	\$0.00	\$0.00
1701K083-2020 Kiribati Parliament Opend	-\$7,150.00	\$7,150.00	\$5,488.90	\$1,661.10
1801G012-Kiribati trade capacity develo	\$0.00	\$0.00	\$0.00	\$0.00
2203H045-Multi-country western pacific	\$0.00	\$0.00	\$0.00	\$0.00
2203I013-HIV/TB	-\$66,715.17	\$241,723.97	\$241,747.57	-\$23.60
2203I030-HIV/TB Program	-\$175,009.30	\$0.00	\$0.00	\$0.00
2308I076-Community & School Based Famil	-\$69,460.00	\$121,779.90	\$74,244.22	\$47,535.68
2602J043-Beijing +25 project	\$0.00	\$0.00	\$0.00	\$0.00
UNDP Total	-\$498,712.37	\$653,423.00	\$449,315.21	\$204,107.79
UNEP				



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0901J100-Small scale funding agreement	\$0.00	\$17,380.39	\$16,919.85	\$460.54
1602D055-HPMP	\$0.00	\$23,759.41	\$1,187.50	\$22,571.91
1602E021-Third national communication R	\$0.00	\$20,519.60	\$35,395.08	-\$14,875.48
1602G061-Biennial update report to unfc	\$0.00	\$69,257.33	\$35,242.15	\$34,015.18
1602G101-Survey of ods alternatives at	\$0.00	\$1,782.61	\$483.13	\$1,299.48
1602H008-Persistent organic pollutant gl	\$0.00	\$18,820.00	\$10,529.10	\$8,290.90
1602H009-Persistent organic pollutants	\$0.00	\$0.00	\$0.00	\$0.00
1602J026-Enabling activities for HFC ph	\$0.00	\$17,096.24	\$13,810.31	\$3,285.93
1602J032-Third National Biosafety Repor	\$0.00	\$34,954.93	\$10,129.35	\$24,825.58
1602J042-HCFC phase out mngt plan stage	\$0.00	\$6,502.73	\$70.00	\$6,432.73
16033708-Implementing montreal Protoco	-\$58,713.53	\$33,026.27	\$18,923.63	\$14,102.64
1603C109-NBSAP & fifth report to CBD	\$0.00	\$0.00	\$0.00	\$0.00
1603I079-Kiribati 6th national report t	-\$33,456.68	\$66,091.05	\$53,648.22	\$12,442.83
1604E062-Soil health improv.project	\$0.00	\$0.00	\$7,413.93	-\$7,413.93
UNEP Total	-\$92,170.21	\$309,190.56	\$203,752.25	\$105,438.31
UNFPA				
2201F104-Youth friendly health services	\$0.00	\$0.00	\$0.00	\$0.00
2203G036-Reproductive health & family p	\$0.00	\$0.00	\$0.00	\$0.00
2203J012-Support MA Training	\$0.00	\$0.00	\$0.00	\$0.00
2203K015-Sexual Reproductive Health & F	-\$136,055.00	\$136,055.00	\$60,643.30	\$75,411.70
2506I053-The Household listing & emerge	\$0.00	\$0.00	\$0.00	\$0.00
2604I063-Integrated sexual reproductive	-\$98,506.19	\$100,784.19	\$82,811.56	\$17,972.63
2504I076-Community & school base fam	\$0.00	\$0.00	\$0.00	\$0.00
UNFPA Total	-\$234,561.19	\$236,839.19	\$143,454.86	\$93,384.33
UNICEF				



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
12014678-Child protection	\$0.00	\$0.00	\$0.00	\$0.00
2201J024-World water day	\$0.00	\$0.00	\$0.00	\$0.00
2203H006-EPI & chain cold consultant	\$0.00	\$0.00	\$2,981.35	-\$2,981.35
2203H065-Child health program	\$0.00	\$0.00	\$0.00	\$0.00
2203J035-Implementation of child health	-\$574,475.50	\$616,587.10	\$449,291.26	\$167,295.84
2203J042-Water quality testing Nth Tara	\$0.00	\$0.00	\$0.00	\$0.00
2203K003-National Measles and D & V out	-\$36,767.75	\$34,021.30	\$31,258.65	\$2,762.65
2213H072-Was in health care facilities	-\$61,707.25	\$59,447.85	\$46,905.83	\$12,542.02
2301F074-Development of ESSP 2016-19	-\$63,102.60	\$63,102.60	\$28,143.49	\$34,959.11
2301I067-Early Learning & Quality Educa	-\$76,028.82	\$57,858.92	\$52,774.79	\$5,084.13
2301J068-Sector analysis & plan develop	\$0.00	\$12,500.00	\$7,001.25	\$5,498.75
2301J072-Early childhood dev.national f	-\$16,716.40	\$22,862.55	\$18,937.86	\$3,924.69
2311K061-Kiribati WASH from the Start	-\$58,992.32	\$27,194.33	\$44,369.24	-\$17,174.91
2315K073-Regional review inclusive educ	-\$1,420.00	\$710.00	\$707.50	\$2.50
26034678-Child protection - women	-\$79,608.00	\$79,608.00	\$74,753.20	\$4,854.80
2603J016-Psyhosocial support for Arorae	\$0.00	\$0.00	\$0.00	\$0.00
2603K009-Community Referral Pathway tra	-\$12,000.00	\$12,000.00	\$0.00	\$12,000.00
2603K014-U-Report	-\$3,000.00	\$3,000.00	\$3,000.00	\$0.00
2706K047-WASH from the start	-\$45,658.88	\$45,658.88	\$18,607.15	\$27,051.73
2912K081-Wash from the Start	-\$20,961.84	\$20,961.84	\$0.00	\$20,961.84
3701J098-Statelessness Workshop	\$0.00	\$13,994.00	\$13,893.20	\$100.80
37044678-Child protection	-\$15,800.00	\$13,829.93	\$13,215.38	\$614.55
2304J007-Child Protection in School Pol	\$0.00	\$0.00	\$518.00	-\$518.00
2603J009-Positive parenting - child pro	\$0.00	\$0.00	\$0.00	\$0.00



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2203L004-National Child Health Program	-\$63,890.80	\$0.00	\$0.00	\$0.00
2304L009-National School level contingence	-\$104,328.00	\$0.00	\$0.00	\$0.00
2301F005-Prepa activities for ECCE bill	\$0.00	\$0.00	\$51.00	-\$51.00
UNICEF Total	-\$1,234,458.16	\$1,083,337.30	\$806,409.15	\$276,928.15
WHO				
2201I059-Health sector coordinating com	\$0.00	\$0.00	\$0.00	\$0.00
2203E223-World mental health day	\$0.00	\$0.00	\$0.00	\$0.00
2203H051-Leprosy elimination - STRW	-\$27,422.00	\$0.00	\$0.00	\$0.00
0901J070-HLC for update of legistration	\$0.00	\$12,176.56	\$0.00	\$12,176.56
0905K008-Integrated vulnerability asses	-\$21,187.60	\$21,187.60	\$22,698.40	-\$1,510.80
2201H044-Capacity Building for nurses	\$0.00	\$0.00	\$0.00	\$0.00
2201H096-National health forum & joint	\$0.00	\$0.00	\$0.00	\$0.00
2201J011-After action review	\$0.00	\$0.00	\$0.00	\$0.00
2201J058-National health summit	\$0.00	\$0.00	\$0.00	\$0.00
2203H072-Support the NCD PEN screening	\$0.00	\$42,001.40	\$0.00	\$42,001.40
2203H077-Eh inspections & hp campaign i	\$0.00	\$0.00	\$0.00	\$0.00
2203H095-Pen rollout to the Line, Phoen	\$0.00	\$0.00	\$0.00	\$0.00
2203I033-Public Health & Env'tal Health	\$0.00	\$0.00	\$0.00	\$0.00
2203I062-2018 global youth tobacco surv	\$0.00	\$0.00	\$0.00	\$0.00
2203I102-Pen Guidelines Wrkshop & Pen T	\$0.00	\$0.00	\$0.00	\$0.00
2203J050-Tobacco control & dev'mt of NC	\$0.00	\$0.00	\$1,750.00	-\$1,750.00
2203J065-Rubella intergrated supplement	\$0.00	\$0.00	\$3,358.50	-\$3,358.50
2203K019-Multi-sectoral NCD retreat for	-\$17,089.30	\$17,089.29	\$14,315.00	\$2,774.29



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Donorwithcodes	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2204J057-Technical and legal consultati	\$0.00	\$0.00	\$0.00	\$0.00
2205G064-World blood donor day	\$0.00	\$0.00	\$0.00	\$0.00
2207G104-World antibiotic awareness wee	\$0.00	\$3,343.00	\$2,500.00	\$843.00
2209J099-School Dental Health Outreach	\$0.00	\$0.00	\$0.00	\$0.00
2210G050-Care guideline-emergency obstet	\$0.00	\$0.00	\$44.80	-\$44.80
2210J066-Annual nursing conference 2019	\$0.00	\$0.00	\$2,029.70	-\$2,029.70
2203K029-Severe acute malnutrition (SAM	\$0.00	\$9,035.00	\$9,035.00	\$0.00
0901J071-HLC update of Legistration	\$0.00	\$0.00	\$8,535.88	-\$8,535.88
2203H050-National Leprosy Elimination	\$0.00	\$0.00	\$0.00	\$0.00
2203J010-Mental Health Gap training	\$0.00	\$0.00	\$5,011.50	-\$5,011.50
2203L025-Trachoma Project	-\$41,728.00	\$0.00	\$0.00	\$0.00
2203E071-Lymphatic filariasis survey on	\$0.00	\$0.00	\$60.00	-\$60.00
WHO Total	-\$107,426.90	\$104,832.85	\$69,338.78	\$35,494.07
PIFS				
1401K060-National Consultation Blue Pac	-\$3,211.01	\$3,211.00	\$1,950.00	\$1,261.00
PIFS Total	-\$3,211.01	\$3,211.00	\$1,950.00	\$1,261.00
GOK Revolving fund				
14BA4380-Passport fees	\$0.00	\$0.00	\$0.00	\$0.00
14024380-Passport fees	-\$169,626.90	\$109,800.00	\$19,451.70	\$90,348.30
GOK Revolving fund Total	-\$169,626.90	\$109,800.00	\$19,451.70	\$90,348.30
Canada				
1604K005-Shredder machine - Butaritari	\$0.00	\$6,339.65	\$6,339.65	\$0.00
Canada Total	\$0.00	\$6,339.65	\$6,339.65	\$0.00
Grand Total	-\$109,793,845.92	\$133,304,099.43	\$103,678,537.47	\$29,625,561.96



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STATEMENT XVII: BALANCES ON SUSPENSE ACCOUNT

Government of Kiribati

Statement of Balances on Suspense Account 31st December 2020

SUSPENSE ACCOUNT			SUSPENSE1	29,419,096.71
Net Movement on Suspense Account				
2020	M003000001A	No.1 account	149,326.79	
	M003000004A	No.4 account	- 49,228.07	
	M0032's	Outer Islands (State Fund)	833,179.30	
	L100A000002A	Salary Advance Control (L100)	3,737,488.00	
		Imprest Control (Customer	3,217,689.71	
	L200A000002A	Mod)		
	O0050006115A	Employee's contribn to KPF	1,697,144.06	
	O0050006000A	KHC Rent	276,226.10	
	I0052's	Telmo Salaries (Outer Islands)	- 4,347,951.70	
	I0053's	Telmos PF25&PF27	10,926,253.83	
	I0053007000A	Internal	- 683,426.62	
	I0053007002A	Fiji	- 3,638.11	
	I0053007003A	Australia	- 615.54	
	I0053007005A	Through orders	- 240.00	
	O0050009988A	Contra Bank Statements	250,928.21	
	O0050006335A	No.1 PPI unreconcile balance	1,025.70	16,004,161.66
2019				1,376,865.21
2018				2,013,114.43
2017				5,142,982.71
2016				2,070.42
2015				-5,103.28
2014				0.00
2013				4,885,005.56
			TOTAL	\$29,419,096.71

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STATEMENT XVIII: UNAUTHORISED EXPENDITURE BY MINISTRY

Government of Kiribati

Statement of Unauthorised Expenditure by Ministry 31st December 2020

Ministries	Original Budget	Rev Budget	Actual	Over (Under)
Ministry of Employment and Human Resources Development	\$5,047,270.00	\$5,047,270.00	\$5,104,986.29	\$57,716.29
Grand Total	\$5,047,270.00	\$5,047,270.00	\$5,104,986.29	\$57,716.29



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STATEMENT XIX: CASH IN TRANSITS (RBC)

Government of Kiribati Cash in Transits as at 31st December 2020

Local Government	GL Code	2020	2019
Abaiang	M0033000003A	-13,186.98	-14,231.98
Abemama	M0033000004A	85,262.20	83,927.20
Aranuka	M0033000005A	133,353.47	43,573.47
Arorae	M0033000006A	-23,070.00	-22,655.00
Beru	M0033000007A	185,853.53	59,978.53
Butaritari	M0033000008A	-77,073.08	-76,028.08
Kuria	M0033000009A	79,229.35	144,599.35
Maiana	M0033000010A	315,402.55	189,872.55
Makin	M0033000011A	-23,440.51	-109,070.51
Marakei	M0033000012A	123,810.73	-354.27
Nikunau	M0033000013A	88,690.15	-51,589.85
Nonouti	M0033000014A	138,280.11	87,000.11
Onotoa	M0033000015A	18,269.13	18,269.13
Tab Nth	M0033000016A	19,936.80	145,736.80
Tab Sth	M0033000017A	-69,887.03	-2,407.03
Tamana	M0033000018A	-82,948.14	-13,618.14
Banaba	M0033000019A	4,130.00	4,250.00
Kiritimati	M0033000020A	-17,070.52	-17,070.52
Fanning	M0033000021A	1,378,512.06	1,175,682.06
Washington	M0033000022A	316,275.60	316,930.60
Abaokoro	M0033000023A	19,401.15	18,036.15
Kanton	M0033000024A	12,283.71	12,283.71
Kiribati High Commission	M0033000027A	4,770,875.89	3,916,280.00
Mission in Taipei	M0033000028A	863,537.10	863,537.10
Mission in New York	M0033000029A	2,517.02	36,567.81
Postmaster Bairiki	M0033000601A	6,353.24	6,353.24
Post Office -Bikenibeu	M0033000602A	12,583.54	12,583.54
Postmaster Betio	M0033000603A	1,609.61	1,609.61
		8,269,490.68	6,830,045.58



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STATEMENT XX: REVENUE EQUALISATION RESERVE FUND AND CASH TRUST

Government of Kiribati

Statement of RERF and Cash Trust 31st December 2020

RERF TABLE 2020				CASH TRUST		
TYPES OF INVESTMENT	Northern Trust	Blackrock	RERF Total	State street	State street	State street Total
BY	V0060000200A	V0060000204A	F0070000060A	V0060000203A	V0060000203A	F0070000065A
FUND MANAGERS						
OPENING MARKET VALUE	503,106,462.22	650,282,153.44	1,153,388,615.66	115,142,829.31	3,325.40	115,146,154.71
CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
CASH TRANSFER OUT	-40,000,000.00	-20,000,000.00	-60,000,000.00	0.00	0.00	0.00
CASH TRANSFER IN	20,000,000.00	0.00	20,000,000.00	40,000,000.00	0.00	40,000,000.00
REDEMPTIONS	0.00	-95,339.81	-95,339.81	0.00	0.00	0.00
LESS DRAWDOWNS	0.00	0.00	0.00	0.00	0.00	0.00
	483,106,462.22	630,186,813.63	1,113,293,275.85	155,142,829.31	3,325.40	155,146,154.71
ADD: INCOME						
Dividend Income	0.00	38,979,625.87	38,979,625.87	0.00	0.00	0.00
Cash Interest	2,982.24	0.00	2,982.24	0.00	0.00	0.00
Interest Income	0.00	0.00	0.00	0.00	0.00	0.00
Bond Interest Income	14,038,256.77	0.00	14,038,256.77	627,264.59	0.00	627,264.59
Amortization/Accretion	-5,081,703.34	0.00	-5,081,703.34	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Settlement Variance	0.00	0.00	0.00	0.00	0.00	0.00
Realized Exchange Gain or Loss	0.00	0.00	0.00	0.00	0.00	0.00
Realized Gain or Loss	9,995,806.91	3,268,726.18	13,264,533.09	0.00	0.00	0.00
UnRealized Exchange Gain or Loss	-22.33	0.00	-22.33	0.00	0.00	0.00
Average Security Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00
Total Income	18,955,320.25	42,248,352.05	61,203,672.30	627,264.59	0.00	627,264.59
LESS: EXPENSES						
Dividend withholding tax expense	0.00	0.00	0.00	9,527.00	0.00	9,527.00
Management fees	416,773.82	62,944.58	479,718.40	0.00	0.00	0.00
Custodian Fees	113,331.76	0.00	113,331.76	0.00	427.69	427.69
Total Expenses	530,105.58	62,944.58	593,050.16	9,527.00	427.69	9,954.69
Net Income	18,425,214.67	42,185,407.47	60,610,622.14	617,737.59	-427.69	617,309.90
LESS: OPENING UNREALIZED APP/DEP	31,790,188.61	110,739,526.12	142,529,714.73	0.00	0.00	0.00
ADD: CLOSING UNREALIZED APP/DEP	34,487,690.35	106,574,803.22	141,062,493.57	0.00	0.00	0.00
Net Gain/Loss on Unrealized APP/DEP	2,697,501.74	-4,164,722.90	-1,467,221.16	0.00	0.00	0.00
CLOSING MARKET VALUE	504,229,178.63	668,207,498.20	1,172,436,676.83	155,760,566.90	2,897.71	155,763,464.61




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STATEMENT XXI: CASH FLOW STATEMENT

		2020	
Cash Flow from Operating Activities	Notes	\$	
Cash received from clients			
Cash receipts from Fishing License		\$ 184,068,815.00	
Cash receipts from Tax		\$ 51,649,018.23	
Cash receipts to finance development projects		\$ 109,793,846.00	
Interest received		\$ 1,212,406.60	
Dividend		\$ 539,833.33	
Budget support		\$ 7,008,305.27	
Openship registration fee received		\$ 129,535.48	
Cash receipt from other LM activities		\$ 4,262,406.34	
Total cash received		\$ 358,664,166.25	
Cash paid to suppliers and Employees			
Cash paid for LCDF		\$ 59,340,028.00	
Cash paid for the implementation of development projects		\$ 103,678,537.50	
Cash paid for Other Commitment		\$ 50,568,363.00	
Cash paid for PE		\$ 67,294,097.82	
Cash paid for LM OC		\$ 33,006,833.12	
Cash paid for Debt Servicing		\$ 3,409,452.00	
Total Cash paid		\$ 317,297,311.44	
Net cash received/(used) from operating activities	V(1)	\$ 41,366,854.81	
Cash Flow from Investing activities			
Cash paid for investment at State Street		-\$ 113,709,388.42	
Total received/(used) in Investing activities		-\$ 113,709,388.42	
Cash From Financing Activities		\$ -	
Net Cash receipt from Special funds		\$ 646,686.14	
Total cash received from Financing activities		\$ 646,686.14	
Net Cash Increase/(decrease) at the year ending 31 Dec 2020		-\$ 71,695,843.75	
Rounding off difference		\$ 2.80	
		-\$ 71,695,843.75	
Add Cash at bank as at 1 January 2020		\$ 361,682,774.58	
Cash at bank as at 31 December 2020		\$ 289,986,930.83	
Note V(1)			
Reconciliation of Cash received from operating Activities to Net Receipts		2020	2019
Recurrent		\$ 35,251,546.36	\$ 38,850,015.80
Development		\$ 6,115,308.45	-\$ 7,426,310.27
Total Net Receipts		\$ 41,366,854.81	\$ 31,423,705.53
Add: Change in Balance Sheet Items			
Suspense Account		-\$ 16,004,161.66	-\$ 1,376,865.21
PUBLIC OFFICERS ADVANCES		\$ 6,532,324.22	-\$ 1,512,192.57
Deceased Native Estates		\$ 90,174.05	\$ 153,428.03
Public Officers		\$ 124.80	\$ 3,074.06
Sundry Deposits		\$ 6,061,798.16	\$ 1,653,250.47
Sundry Advances		\$ -	-\$ 96,082.39
Telmo		\$ 2,671,687.25	-\$ 31,085.36
Adjustment to Retained Earning		\$ 648,053.18	
Cash received from operating activities		\$ 41,366,854.81	\$ 30,217,232.56



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