

GOVERNMENT OF KIRIBATI



ANNUAL ACCOUNT REPORT

2019

Government of Kiribati



ANNUAL ACCOUNT REPORT 2019

**Treasury Division,
Ministry of Finance
Bairiki, Tarawa
June 2020**

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Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
29th June 2020.

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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	Department of Foreign Affairs and Trade
DP	Development Partners
EU	European Union
GL	General Ledger
GOK	Government of Kiribati
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
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
MOH	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
OAG	Office of Attorney General
OB	Office of the Beretitenti
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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Accountant General

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29th June 2020.

AKNOWLEDGEMENT

I would like to express my sincere gratitude and appreciation to the Accountancy cadre staff, and in particular to the two Accountant- General deputies for all the hard work and commitment throughout 2019 - 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 sections 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 come from his database program designed specifically to produce the Annual Account statements.

The advice and support of the Secretary of Finance and his staff throughout the year is very much appreciated as well

KAM BATI N RABA.



Mr Toromon Metutera

Accountant General

June 2020



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Ministry of Finance and Economic Development
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ACCOUNTANT GENERAL OVERVIEW

1. Introduction

This report includes the Balance Sheet, Statements of Receipts and Payments, Fund balances, Advances and Deposits from and into the Consolidated fund, Public debts, and other statements as required under the Cap 79.

Government ministries management report (Part 1), 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, which submitted separately, summarised details of the Personal Emolument expenditure as per Table 3.

Off-Balance Sheet Items

The following items are excluded.

- ✓ 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
- ✓ Receipts & payments of separate accounts operated outside the Government accounting system, including project funds managed by the KFSU and CFU.

Other Reports presented for information only

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

Period Covered in this Report

The financial year is 1st January-31st December 2019.

2. Highlights of the year 2019

Recurrent revenue

The total Government revenue for 2019 is \$285m, including DFAT budget support. The revenue collected this year reflects an increase of 15% when compared to \$247m (including budget support from all DP), collected in 2018.

Fishing license fees in particular has the highest collection of \$210m and this is 24% increase when compared to 2018. VAT is the second largest revenue earner representing about 7%, but down by 1% when compared to the VAT collection for last year. Details of other Government key revenue stream are provided in Table 1.


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Ministry of Finance and Economic Development
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Table 1: Government Recurrent revenue by Source: 2019

Details	Estimate	Actual 2019	Actual Percentage (%)	Variance (Over)/Under	Actual 2018	Actual Percentage (%)	Net Increase 2018 to 2019 (Over)/Under
Fishing Licence Fees	130,000,000	210,641,960.68	73.84%	- 80,641,961	170,176,811.28	64.50%	-24%
Fishing Transshipment Fees	4,000,000	14,504,566.95	5.08%	- 10,504,567	5,102,621.75	1.93%	-184%
Other Fishing Revenue	1,101,000	1,376,126.16	0.48%	- 275,126	1,053,502.76	0.40%	-31%
Other Sources (Budget Support)	14,273,973	499,995.00	0.18%	13,773,978	29,458,104.30	11.17%	98%
VAT	17,677,400	20,148,628.04	7.06%	- 2,471,228	20,431,449.55	7.74%	1%
Personal Taxes (non-cash item)	10,041,600	12,788,846.32	4.48%	- 2,747,246	10,615,631.57	4.02%	-20%
Company Taxes	11,296,800	8,703,249.36	3.05%	2,593,551	9,956,988.38	3.77%	13%
Excise Tax	7,845,000	7,799,942.62	2.73%	45,057	8,163,245.63	3.09%	4%
Line Ministries	2,480,328	4,375,815.23	1.53%	- 1,895,487	4,075,210.90	1.54%	-7%
Interest Earnings	1,265,685	212,374.58	0.07%	1,053,310	-	0.00%	
Dividends	2,092,000	2,082,002.00	0.73%	9,998	2,482,516.34	0.94%	16%
JAXA Downrange & Air Services	1,737,469	1,850,590.88	0.65%	- 113,122	1,797,231.43	0.68%	-3%
Openship Registration	400,000	274,118.84	0.10%	125,881	523,977.80	0.20%	48%
Total	204,211,255	285,258,216.66	100%	- 81,046,961.66	263,837,291.69	100%	-8%

Historically, both fishing license and VAT are the main sources of revenue to the GOK however their high volatility, in particular the fishing license, means that they cannot be accurately estimated during the budget preparation, and this is one main difficulty facing budget planners and policy makers.

Budget Support

In 2019 the Government of Kiribati received budget support from DFAT only, as shown in Table 1—in previous years other donors include the World Bank, NZ and ADB.

Recurrent expenditures

The Government expenditure in 2019 is \$246m compared to \$218m in 2018—**this is an increase of 13%**. The highest spending item is the local contribution to the Development Fund, known as LCDF, reaching \$93.1m. And with respect to ministries, the two highest spending ministries are: Ministry of Education (MOE) with a total of \$29m, and the Ministry of Health (MOH) with a total of \$24m. The smallest ministries, in terms of spending are: Leadership Commission (LC) and Public Service Commission (PSC). Details are provided in Table 2 and the corresponding chart in Fig 1 below.

Table 2. Recurrent expenditure by ministry: 2019 Vs 2018

MinistryName	Original budget	Revised budget	Actual2019	Variance	Actual2018	Y19
LCDF	45,024,288	93,110,567	93,110,567	0.00	72,369,159	37.79%
OB	2,439,553	2,515,958	2,478,093	37,864.63	2,191,477	1.01%
PSO	1,249,402	1,338,042	1,168,551	169,490.79	1,101,933	0.47%
Jud	2,322,267	2,322,267	2,354,587	-32,319.75	2,172,249	0.96%
KPS	9,552,797	9,552,797	9,452,876	99,921.12	9,345,696	3.84%
PSC	311,829	350,212	314,233	35,978.98	340,690	0.13%
MFAI	3,147,802	3,147,802	3,048,318	99,483.52	2,650,766	1.24%
MIA	2,998,910	2,998,910	2,750,723	248,187.16	2,965,413	1.12%
MELAD	4,221,155	4,221,155	4,127,449	93,706.48	3,874,663	1.68%
MM	4,203,052	4,203,052	4,092,229	110,822.56	3,974,767	1.66%
MCIC	2,356,176	2,356,176	2,195,175	161,001.22	2,057,468	0.89%
KAO	879,566	936,334	845,299	91,034.74	723,823	0.34%
OAG	868,963	868,963	876,570	-7,606.60	674,510	0.36%
MFMRD	3,826,983	3,826,983	3,705,739	121,244.18	3,217,410	1.50%
MHMS	24,319,755	24,319,755	24,131,222	188,533.03	23,517,240	9.79%
MOE	28,466,425	29,157,939	28,524,268	633,671.41	27,100,177	11.58%
MICTTD	4,285,861	4,275,861	4,145,307	130,553.78	3,975,605	1.68%


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Ministry of Finance and Economic Development

MinistryName	Original budget	Revised budget	Actual2019	Variance	Actual2018	Y19
MFED	3,854,687	3,854,687	3,707,278	147,408.97	3,107,052	1.50%
MWYSA	1,993,617	1,993,617	2,051,609	-57,991.76	1,836,281	0.83%
MISE	3,691,673	3,750,673	3,527,209	223,464.48	3,695,135	1.43%
MLHERD	6,288,426	6,279,926	6,150,624	129,301.98	5,217,873	2.50%
MLIPD	4,385,495	4,385,495	4,260,999	124,495.69	3,866,085	1.73%
MOJ	3,403,070	3,403,070	3,281,751	121,319.27	3,040,289	1.33%
LC	400,363	400,363	311,688	88,675.38	283,321	0.13%
Debt Servicing	2,776,012	2,832,582	2,845,228	-12,646.16	1,721,853	1.15%
Other Commitments	33,824,395	36,348,824	32,950,690	3,398,134.04	32,604,428	13.37%
Total 20189	201,092,522	252,752,010	246,408,281	6,343,729	217,625,361	100%
Last year difference			-28,782,920			
% increase			-13%			

Figure 1: Expenditures 2019 vs 2018

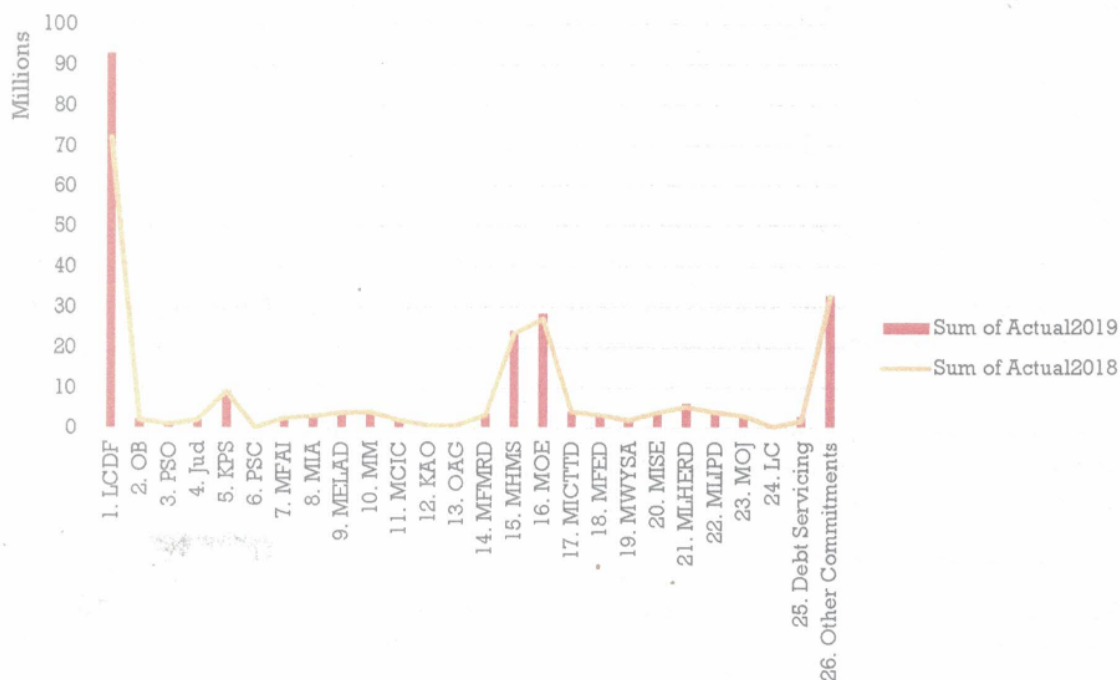


Table 3 PE expense by Ministry

Ministry	NAC							
	201	202	203	204	205	206	207	208 total
OB	\$56,770	\$705,486	\$28,035	\$67,346	\$54,261	\$56,440	\$6,871	\$78,470
Judiciary	\$68,340	\$902,540	\$16,984	\$338,456	\$21,677	\$21,758		\$120,414
PSO	\$44,166	\$539,089	\$51,056	\$32,094	\$18,572	\$57,433		\$52,886
Police	\$396,253	\$5,262,529	\$17,931	\$590,752	\$833,891	\$6,335		\$759,842
PSC	\$7,134	\$67,506		\$34,652	\$3,676	\$27,511		\$10,500
LC	\$9,831	\$136,242	\$3,839	\$22,939	\$0			\$15,750
MM	\$62,627	\$817,005	\$11,803	\$39,736	\$48,913	\$17,793		\$41,233
MIA	\$125,752	\$1,534,197	\$31,078	\$84,411	\$42,064	\$108,551	\$14,279	\$187,137
Commerce	\$73,678	\$961,396	\$36,766	\$37,311	\$26,006	\$21,972		\$129,451
MICTD	\$148,773	\$1,811,281	\$36,699	\$112,503	\$131,763	\$191,406		\$238,728
MOE	\$1,410,757	\$16,180,525	\$204,146	\$547,744	\$221,263	\$2,585,763		\$1,955,247
MELAD	\$145,119	\$1,823,853	\$23,427	\$102,126	\$178,556	\$163,090		\$231,643
MFED	\$146,133	\$1,813,931	\$26,863	\$69,791	\$93,487	\$127,416		\$226,680
MFMRD	\$132,624	\$1,586,595	\$60,294	\$63,048	\$115,853	\$186,889		\$204,105
MFA	\$49,442	\$600,815	\$241,178	\$417,763	\$97,862	\$62,370	\$121,833	\$61,809
MOH	\$730,854	\$9,098,310	\$235,815	\$2,340,164	\$1,205,108	\$531,763		\$1,193,487
Labour	\$163,030	\$2,139,470	\$80,183	\$45,829	\$108,237	\$85,380		\$256,194
MWYSA	\$61,429	\$736,518	\$21,208	\$49,925	\$66,445	\$82,195		\$96,996
MISE	\$154,206	\$1,912,696	\$62,624	\$57,050	\$97,305	\$134,846		\$283,093
Audit	\$28,870	\$445,017	\$10,818	\$24,081	\$10,712	\$7,003		\$49,421
AG	\$28,301	\$369,582	\$54,842	\$2,616	\$13,703	\$6,560		\$29,169
Linnix	\$136,080	\$1,734,654	\$6,337	\$87,069	\$321,387	\$86,893		\$482,476
MOJ	\$102,742	\$1,342,109	\$25,294	\$84,584	\$286,470	\$35,181		\$185,060
	\$4,282,911	\$52,521,345	\$1,287,220	\$5,251,988	\$3,997,210	\$4,604,547	\$142,983	\$6,889,788
								\$78,977,992

In terms of expenditure items, the two main spending items are the LCDF and PE, representing 38% and 32% respectively, of the total expenditure.

Overspent ministries 2019

The number of overspent ministries continued to get smaller over the years and in 2019 only three ministries registered negative budget balances. This is indeed a significant improvement compared to previous years.

Table 4. Overspent ministries

Ministries	Budget	Rev. Budget	Actual	Over (Under)
Judiciary	\$2,322,267.00	\$2,322,267.00	\$2,354,586.75	\$32,319.75
Ministry for Women, Youth, Sport and Social Affairs	\$1,993,617.00	\$1,993,617.00	\$2,051,608.76	\$57,991.76
Office of the Attorney General	\$868,963.00	\$868,963.00	\$876,569.60	\$7,606.60
Grand Total	\$5,184,847.00	\$5,184,847.00	\$5,282,765.11	\$97,918.11

¹ 201- KPF Contribution, 202 - Salaries, 203 - Housing Assistance, 204 - Allowances, 205 - Overtime, 206 - Temporary Assistance, 207 - Wages, 208 - Leave grants

Development revenue

Presented in Table 4 is the summary of funded projects received in 2019.

Table 4: Development Fund revenue by Donor 2019.

Development Partners	Amount	Donor Assistance %
Taiwan	9,622,931.97	7.84%
Others	8,196,611.25	6.68%
AUSAID	2,155,417.50	1.76%
NZAID	1,301,187.38	1.06%
UNICEF	757,708.45	0.62%
UNDP	693,373.23	0.56%
Japan	491,639.88	0.40%
UN Women	343,242.00	0.28%
WHO	308,353.51	0.25%
CHINA	250,000.00	0.20%
UNEP	194,061.48	0.16%
SPC	116,789.93	0.10%
Italy	84,872.38	0.07%
FFA	81,199.60	0.07%
UNFPA	70,150.80	0.06%
CFTC	36,220.00	0.03%
PNG	33,541.28	0.03%
EU	12,190.00	0.01%
SPREP	3,024.84	0.00%
India	100.00	0.00%
Development Partners Subtotal	24,752,615.48	20.16%
GOK	97,211,033.51	79.19%
FORUM - Revolving Funds	790,712.70	0.64%
Grand Total	122,754,361.69	100.00%

As disclosed in Table 4, the total project funds received in 2019 is \$122,754,362, an increase of 17% when compared to 2018. However, the reported percentage increase is down by 7% (2018: 24%). Sources of project revenues comes from GOK (80%), Taiwan (7%), DFAT (1.8%), and NZAID (1.1%). Compared to last year GOK share, an increase of 14% is reported which stems from the total substantial payment for the partial cost of two air crafts included as part of the local development project.

Others \$8m

This includes unallocated project funds yet to be allocated to their proper project account. The reconciliation process is still ongoing.



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Ministry of Finance and Economic Development

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Development expenditures

The total Project expenditure for 2019 is valued at \$130m as summarised in Table 5.

Table 5: Project expenditure by donor in 2019.

Development Partners	Amount	Donor's Expenditure %
GOK	111,839,837.90	85.91%
Taiwan	6,287,000.23	4.83%
NZAID	2,699,665.86	2.07%
AUSAID	2,465,025.94	1.89%
Others	1,764,433.54	1.36%
Italy	1,135,251.32	0.87%
UNDP	772,250.67	0.59%
UNICEF	770,154.69	0.59%
UNFPA	507,964.76	0.39%
UNEP	409,710.43	0.31%
WHO	306,428.22	0.24%
UN Women	297,951.38	0.23%
CHINA	250,576.00	0.19%
Japan	217,533.24	0.17%
FORUM	104,026.62	0.08%
EU	98,129.35	0.08%
CFTC	47,037.10	0.04%
FFA	46,957.46	0.04%
SPC	45,597.64	0.04%
India	43,483.78	0.03%
SPREP	35,355.34	0.03%
GOK & Taiwan	19,072.92	0.01%
Korea	11,254.40	0.01%
PNG	5,893.17	0.00%
Grand Total	130,180,591.96	100.00%

As clearly, highlighted above, the reported Project funds disbursed is more than double of last year's total disbursement or sharply increased to 116% (\$59.5m in 2018).

RERF

The Revenue Equalisation Reserve Fund is valued at \$1.15b in 2019. The market value of the fund held by fund managers Northern Trust and Blackrock is \$503m and \$650m, respectively. Compared to last year there is an increase in value of 7% and 28% respectively. The government continues to exercise rigorous control over the fund managers and did not withdraw any monies from the two investments in 2019.

State Street Cash trust

The Government cash trust account in Australia reached the total of \$115.1m at the end of 2019. The Fund Custodian has been changed from State Street to BNY Mellon. No withdrawal was made nor injection into the account during the year. Refer to Statement V


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Cash at Bank and Cash equivalents

For the first time the Government substantial Term Deposit held by the ANZ Bank to reach \$160m (2018: \$11m). More details are provided under Statement VI: Cash holdings statement.

3. Summary of 2019 account

In conclusion the followings are significant transactions/events of the Treasury Division.

- ✦ Sustenance of the high fishing license
- ✦ Increase of VAT by 24% (2018:19%)
- ✦ Decline in Budget support
- ✦ Sharp increase in LCDF and DP funds
- ✦ Reduction of unauthorised spending
- ✦ Significant increase in RERF market value (7% for Northern Trust & 28% increase for Blackrock)
- ✦ Cash Reserve (or Term Deposits) at ANZ Bank soars significantly.
- ✦ Cash trust balance increased to \$115m (or 1.8% increase)
- ✦ Continued computerization and automation of account systems and processes within the Treasury and account units in line ministries



Mr Toromon Metutera
Accountant General

Ministry of Finance and Economic Development
29th June 2020.

ANNUAL ACCOUNTS

Pursuant to section 39 of the Public Finance (Control & Audit) Act, 1998, I am pleased to submit the 2019 Government Annual Account to the Auditor General, which comprises of the following statements:

STATEMENT I: BALANCE SHEET

Account Classifications	Notes (refer Statements)	2019	2018
Investments			
Investments with Northern Trust	XI	503,106,462.22	466,020,234.78
Investments with Blackrock	XI	650,282,153.44	507,187,041.77
Land in Fiji	XI	9,300,180.00	9,300,180.00
PIPA Trust Fund	XI	2,623,224.00	2,623,224.00
Other Investments	XI	\$324,736.90	\$324,736.90
		<u>\$1,165,636,756.56</u>	<u>\$985,455,417.45</u>
Cash			
Cast at Bank and on hand	VI	\$354,857,729.00	\$322,605,090.47
Cash in Transit	XIX	\$6,830,045.58	\$5,588,187.32
		<u>\$361,687,774.58</u>	<u>\$328,193,277.79</u>
Advances			
Public Officers	VII	\$15,888,410.71	\$15,228,458.58
Sundry Advances	VII	\$847,240.44	\$0.00
		<u>\$16,735,651.15</u>	<u>\$15,228,458.58</u>
SUSPENSE	XVII	<u>\$13,414,935.05</u>	<u>\$12,038,069.84</u>
TOTAL Assets		<u>\$1,557,475,117.34</u>	<u>\$1,340,915,223.66</u>
Less:			
Deposits			
Deceased Native Estates	IX	\$1,308,514.61	\$1,155,086.58
Public Officers	IX	\$14,357.66	\$11,283.60
Sundry Deposits	IX	\$804,600.48	-\$848,649.99
Sundry Advances	IX	\$0.00	\$96,082.39
Telmos	IX	\$4,613,943.91	\$4,645,029.27
Total Liabilities		<u>\$6,741,416.66</u>	<u>\$5,058,831.85</u>
Total Net Asset		<u><u>\$1,550,733,700.68</u></u>	<u><u>\$1,335,856,391.81</u></u>
ATTRIBUTABLE TO			
Consolidated Fund	II	\$144,501,378.83	\$105,613,090.19
Development Fund	XVI	\$110,586,259.03	\$118,499,639.10
Revenue Equalization Reserve Fund	XX	\$1,153,388,615.66	\$973,207,276.55
Special Funds	V	\$12,381,572.02	\$10,582,188.32
Other Funds	V	\$129,875,875.14	\$127,954,197.65
Total Equity		<u>\$1,550,733,700.68</u>	<u>\$1,335,856,391.81</u>

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Accountant General

Ministry of Finance and Economic Development
29th June 2020.

STATEMENT II: STATEMENT OF RECEIPTS AND PAYMENTS BY HEADS

Government of Kiribati Consolidated Fund as at 31st December 2019

Description	2019				Revenue			
	Expenditure		Over (Under)		Rev Budget		Actual	
	Org Budget	Rev Budget	Actual	Over (Under)	Org Budget	Rev Budget	Actual	Over (Under)
Contribution to Development Fund	45,024,288	93,110,567	93,110,567	0	0	0	0	0
Office of Te Beretitenti	2,439,553	2,515,958	2,478,093	-37,865	0	0	0	0
Public Service Office	1,338,042	1,338,042	1,168,551	-169,491	0	0	0	0
Judiciary	2,322,267	2,322,267	2,354,587	32,320	-240,000	-240,000	-713,288	473,288
Police and Prisons	9,552,797	9,552,797	9,452,876	-99,921	-87,500	-87,500	-106,042	18,542
Public Service Commission	311,829	350,212	314,233	-35,979	0	0	0	0
Foreign Affairs	3,147,802	3,147,802	3,048,318	-99,484	-100,500	-100,500	-171,752	71,252
Ministry of Internal Affairs	2,998,910	2,998,910	2,750,723	-248,187	-2,029	-2,029	-790	1,239
Ministry of Environment, lands and Agricultural Development	4,221,155	4,221,155	4,127,449	-93,706	-242,570	-242,570	-493,874	251,304
Manesaba ni Maungatabu	4,203,052	4,203,052	4,092,229	-110,823	-5,850	-5,850	-14,786	8,936
Ministry of Commerce, Industry and Cooperatives	2,356,176	2,356,176	2,195,175	-161,001	-66,434	-66,434	-109,541	43,107
Kiribati Audit Office	879,566	936,334	845,299	-91,035	-27,000	-27,000	-400	-26,600
Office of the Attorney General	868,963	868,963	876,570	7,607	-850	-850	-108	-742
Ministry of Fisheries and Marine Resources Development	3,826,983	3,826,983	3,705,739	-121,244	-135,101,000	-135,101,000	-226,522,654	91,421,654
Ministry of Health	24,319,755	24,319,755	24,131,222	-188,533	-103,600	-103,600	-140,866	37,266
Ministry of Education	28,466,425	29,157,939	28,524,268	-633,671	-100,100	-100,100	-312,937	212,837
Ministry of Information, Communication, Transport	4,285,861	4,275,861	4,145,307	-130,554	-2,569,369	-2,569,369	-2,691,121	121,752
Ministry of Finance and Economic Development	3,854,687	3,854,687	3,707,278	-147,409	-64,649,358	-64,649,358	-52,458,648	-12,190,710
Ministry for Women, Youth, Sport and Social Affairs	1,993,617	1,993,617	2,051,609	57,992	-21,890	-21,890	-32,505	10,615
Ministry of Infrastructure and Sustainable Energy	3,691,673	3,750,673	3,527,209	-223,464	-31,600	-31,600	-40,487	8,887
Ministry of Labour and Human Resources Development	6,288,426	6,279,926	6,150,624	-129,302	-150,000	-150,000	-250,162	100,162
Ministry of Line and Phoenix Development	4,385,495	4,385,495	4,260,999	-124,496	-555,150	-555,150	-844,702	289,552
Ministry of Justice	3,403,070	3,403,070	3,281,751	-121,319	-156,455	-156,455	-353,551	197,096
Leadership Commission	400,363	400,363	311,688	-88,675	0	0	0	0
Debt Servicing	2,776,012	2,832,582	2,845,228	12,646	0	0	0	0
Other Government Expenses	33,824,395	36,348,824	32,950,690	-3,398,134	0	0	0	0
Grand TOTAL	201,092,522.00	252,752,010.00	246,408,280.86	-6,343,729.14	-204,211,255.00	-204,211,255.00	-285,258,216.66	81,046,961.66

Statement No. II - Consolidated Fund - Retain Earnings Calculation

	2019	2018
Consolidated Fund Balance as at 1st January	-105,613,090.10	-81,926,261.68
ADD: Net Movement of adjustments	-38,352.84	22,525,102.67
Disclosed in the Trial Balance	-105,651,443.03	-59,401,159.01
ADD:		
Revenues (all C's)	-285,258,216.66	-263,837,291.09
DEDUCT:		
Expenditure (all E's)	246,408,280.86	217,625,360.51
TOTAL per Balance Sheet	-144,501,378.83	-105,613,090.10

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STATEMENT III & IV: Comparative Statement of Recurrent Expenditure & Revenue against Estimate by Sub Head as at 31 December 2019

Ministry	Expenditure			Revenue			Variance Over/(Under)
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	
02 - LOCAL CONTRIBUTION TO DEVELOPMENT FUND (LCDF)							
Contribution to Development Fund	45,024,288.00	93,110,567.00	93,110,567.00	0.00			0.00
TOTAL	45,024,288.00	93,110,567.00	93,110,567.00	0.00	0.00	0.00	0.00
09 - OFFICE OF THE BERETITENTI (OB)							
Administration & Policy	1,199,715.00	1,240,143.00	1,229,110.16	-11,032.84	0.00	0.00	0.00
Support services to Te Beretitenti	408,656.00	408,656.00	407,489.45	-1,166.55	0.00	0.00	0.00
Communications & Relations	91,188.00	91,188.00	83,855.16	-7,332.84	0.00	0.00	0.00
Meteorological Services	618,458.00	618,458.00	602,247.47	-16,210.53	0.00	0.00	0.00
Strategic National Policy	121,536.00	157,513.00	155,391.13	-2,121.87	0.00	0.00	0.00
TOTAL	2,439,553.00	2,515,958.00	2,478,093.37	-37,864.63	0.00	0.00	0.00
10 - PUBLIC SERVICE OFFICE (PSO)							
Administration and Policy	521,187.00	521,187.00	473,840.80	-47,346.20	0.00	0.00	0.00
Human Resource Management	264,999.00	287,679.00	249,809.02	-37,869.98	0.00	0.00	0.00
PSPSM	313,274.00	379,234.00	360,838.71	-18,395.29	0.00	0.00	0.00
IT/DMR	149,942.00	149,942.00	84,062.68	-65,879.32	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)
TOTAL	1,249,402.00	1,338,042.00	1,168,551.21	-169,490.79		0.00	0.00	0.00	0.00
11 - JUDICIARY (HIGH COURT)									
Judiciary Services	327,856.00	327,856.00	576,169.43	248,313.43		-100,000.00	-100,000.00	-167,009.61	67,009.61
Magisterial Services	1,382,782.00	1,382,782.00	1,325,500.41	-57,281.59		-140,000.00	-140,000.00	-546,278.65	406,278.65
Administration and Policy Support	611,629.00	611,629.00	452,916.91	-158,712.09		0.00	0.00	0.00	0.00
TOTAL	2,322,267.00	2,322,267.00	2,354,586.75	32,319.75		-240,000.00	-240,000.00	-713,288.26	473,288.26
12 - KIRIBATI POLICE SERVICE (KPS)									
Administration and Policy	1,958,715.00	1,958,715.00	1,929,989.18	-28,725.82		-82,500.00	-82,500.00	-105,834.05	23,334.05
Airport and Domestic Fire Services	114,487.00	114,487.00	102,922.90	-11,564.10		0.00	0.00	0.00	0.00
PMU	1,540,065.00	1,540,065.00	1,501,363.57	-38,701.43		-5,000.00	-5,000.00	-208.00	-4,792.00
Crime	790,498.00	790,498.00	787,609.98	-2,888.02		0.00	0.00	0.00	0.00
Law	5,149,032.00	5,149,032.00	5,130,990.25	-18,041.75		0.00	0.00	0.00	0.00
TOTAL	9,552,797.00	9,552,797.00	9,452,875.88	-99,921.12		-87,500.00	-87,500.00	-106,042.05	18,542.05
13 - PUBLIC SERVICE COMMISSION (PSC)									
Servicing the Public Service Commission	311,829.00	350,212.00	314,233.02	-35,978.98		0.00	0.00	0.00	0.00
TOTAL	311,829.00	350,212.00	314,233.02	-35,978.98		0.00	0.00	0.00	0.00
14 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION (MFAI)									

Ministry	Expenditure				Revenue			
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)
Administration and Policy	1,033,035.00	1,033,035.00	1,032,205.34	-829.66	0.00	0.00	0.00	0.00
Immigration Services	332,686.00	332,686.00	303,980.27	-28,705.73	-98,000.00	-98,000.00	-155,787.02	57,787.02
Kiribati High Commission	621,642.00	621,642.00	498,653.72	-122,988.28	-2,500.00	-2,500.00	-15,965.12	13,465.12
Mission in Taipei	502,415.00	502,415.00	571,096.22	68,681.22	0.00	0.00	0.00	0.00
Mission in New York	658,024.00	658,024.00	642,382.93	-15,641.07	0.00	0.00	0.00	0.00
TOTAL	3,147,802.00	3,147,802.00	3,048,318.48	-99,483.52	-100,500.00	-100,500.00	-171,752.14	71,252.14
15 - MINISTRY OF INTERNAL AFFAIRS (MIA)								
Administration and Policy	730,651.00	730,651.00	692,470.45	-38,180.55	0.00	0.00	0.00	0.00
Local Government Development	595,943.00	595,943.00	571,793.06	-24,149.94	-2,029.00	-2,029.00	-790.40	-1,238.60
Rural Promoting Development	1,315,282.00	1,315,282.00	1,142,512.04	-172,769.96	0.00	0.00	0.00	0.00
CMID	357,034.00	357,034.00	343,947.29	-13,086.71	0.00	0.00	0.00	0.00
TOTAL	2,998,910.00	2,998,910.00	2,750,722.84	-248,187.16	-2,029.00	-2,029.00	-790.40	-1,238.60
16 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT (MELAD)								
Administration and Policy	755,159.00	755,159.00	740,499.70	-14,659.30	-10,000.00	-10,000.00	0.00	-10,000.00
Improving the Environment	874,789.00	874,789.00	838,254.06	-36,534.94	-11,970.00	-11,970.00	-14,377.50	2,407.50
Lands Administration	1,096,239.00	1,096,239.00	1,072,133.90	-24,105.10	-185,600.00	-185,600.00	-428,664.62	243,064.62
Agriculture and Livestock Division	1,494,968.00	1,494,968.00	1,476,560.86	-18,407.14	-35,000.00	-35,000.00	-50,831.95	15,831.95
TOTAL	4,221,155.00	4,221,155.00	4,127,448.52	-93,706.48	-242,570.00	-242,570.00	-493,874.07	251,304.07

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Ministry	Expenditure				Revenue			
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)
17 - MANEABA NI MAUNGATABU (MM)								
Administration and Support Services	1,428,542.00	1,428,542.00	1,395,337.67	-33,204.33	-5,500.00	-5,500.00	-14,306.29	8,806.29
Parliamentary Meetings	2,044,699.00	2,044,699.00	1,994,121.12	-50,577.88	-350.00	-350.00	-480.00	130.00
Parliamentary Committees	729,811.00	729,811.00	702,770.65	-27,040.35	0.00	0.00	0.00	0.00
TOTAL	4,203,052.00	4,203,052.00	4,092,229.44	-110,822.56	-5,850.00	-5,850.00	-14,786.29	8,936.29
18 - MINISTRY OF COMMERCE INDUSTRY AND COOPERATIVES (MCIC)								
Administration and Policy	810,257.00	810,257.00	808,566.41	-1,690.59	0.00	0.00	0.00	0.00
Protection of Consumer Rights & Intellectual Property Rights, including Facilitation of Fair Trading	599,145.00	599,145.00	557,780.86	-41,364.14	-50,500.00	-50,500.00	-97,311.33	46,811.33
Promotion and Assistance to Private Sector Development	652,515.00	652,515.00	584,994.95	-67,520.05	-15,934.00	-15,934.00	-12,229.70	-3,704.30
Promotion of Commerce and Industry in Kiribati	294,259.00	294,259.00	243,832.56	-50,426.44	0.00	0.00	0.00	0.00
TOTAL	2,356,176.00	2,356,176.00	2,195,174.78	-161,001.22	-66,434.00	-66,434.00	-109,541.03	43,107.03
19 - KIRIBATI NATIONAL AUDIT OFFICE (KNAO)								
Admin	307,314.00	307,314.00	303,778.33	-3,535.67	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)
Treasury	170,773.00	203,809.00	176,626.39	-27,182.61	0.00	0.00	0.00	0.00
SOE Division	133,654.00	133,654.00	140,360.28	6,706.28	-22,500.00	-22,500.00	0.00	-22,500.00
Local Government	115,116.00	138,848.00	112,193.36	-26,654.64	0.00	0.00	0.00	0.00
Project Division	117,661.00	117,661.00	80,294.69	-37,366.31	-4,500.00	-4,500.00	-400.00	-4,100.00
IT Division	35,048.00	35,048.00	32,046.21	-3,001.79	0.00	0.00	0.00	0.00
TOTAL	879,566.00	936,334.00	845,299.26	-91,034.74	-27,000.00	-27,000.00	-400.00	-26,600.00
20 - OFFICE OF THE ATTORNEY GENERAL (AG)								
Administration and Policy	293,593.00	293,593.00	328,966.68	35,373.68	-850.00	-850.00	-108.00	-742.00
Civil Law	337,013.00	337,013.00	341,952.00	4,939.00	0.00	0.00	0.00	0.00
Criminal Prosecutions	138,874.00	138,874.00	126,878.47	-11,995.53	0.00	0.00	0.00	0.00
Drafting	99,483.00	99,483.00	78,772.45	-20,710.55	0.00	0.00	0.00	0.00
TOTAL	868,963.00	868,963.00	876,569.60	7,606.60	-850.00	-850.00	-108.00	-742.00
21 - MINISTRY OF FISHERIES AND MARINE RESOURCES DEVELOPMENT (MEFMRD)								
Administration and Policy	954,329.00	954,329.00	946,719.18	-7,609.82	0.00	0.00	0.00	0.00
Planning & Development	181,372.00	181,372.00	181,218.09	-153.91	0.00	0.00	0.00	0.00
Coastal Fisheries	1,641,303.00	1,643,803.00	1,637,264.07	-6,538.93	-190,000.00	-190,000.00	-196,549.65	6,549.65
Licensing & Compliance	379,866.00	379,866.00	332,819.49	-47,046.51	-134,900,000.00	-134,900,000.00	-226,307,228.05	91,407,228.05
Mineral Resource	285,050.00	285,050.00	252,217.70	-32,832.30	-11,000.00	-11,000.00	-18,876.09	7,876.09
Competent Authority	262,863.00	262,863.00	250,309.85	-12,553.15	0.00	0.00	0.00	0.00
ICT	122,200.00	119,700.00	105,190.44	-14,509.56	0.00	0.00	0.00	0.00



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	Expenditure			Variance Over/(Under)	Revenue			
	Original Budget	Revised Budget	Actual		Original Budget	Revised Budget	Actual	Variance Over/(Under)
Ministry								
TOTAL	3,826,983.00	3,826,983.00	3,705,738.82	-121,244.18	-135,101,000.00	-135,101,000.00	-226,522,653.79	91,421,653.79
22 - MINISTRY OF HEALTH (MOH)								
Administration and Policy	3,430,728.00	3,430,728.00	3,430,306.56	-421.44	-94,600.00	-94,600.00	-126,336.20	31,736.20
Supportive Services	2,510,884.00	2,510,884.00	2,509,469.05	-1,414.95	0.00	0.00	0.00	0.00
Public Health Services - Preventive	1,359,746.00	1,359,746.00	1,359,238.07	-507.93	0.00	0.00	0.00	0.00
Curative	2,026,891.00	2,026,891.00	2,025,676.20	-1,214.80	0.00	0.00	0.00	0.00
Laboratory Services	661,598.00	661,598.00	656,311.12	-5,286.88	0.00	0.00	0.00	0.00
Radiology	285,877.00	285,877.00	285,118.86	-758.14	0.00	0.00	0.00	0.00
Pharmacy and Medical Stores	3,049,544.00	3,049,544.00	3,046,853.44	-2,690.56	0.00	0.00	0.00	0.00
Physiotherapy services	287,646.00	287,646.00	284,550.34	-3,095.66	-1,000.00	-1,000.00	-1,560.00	560.00
Dental Services	527,482.00	527,482.00	504,185.79	-23,296.21	-8,000.00	-8,000.00	-12,970.20	4,970.20
Nursing care and medical training	7,402,316.00	7,402,316.00	7,341,651.31	-60,664.69	0.00	0.00	0.00	0.00
Linmix Services	1,495,260.00	1,495,260.00	1,492,530.03	-2,729.97	0.00	0.00	0.00	0.00
SKH	848,994.00	848,994.00	844,038.39	-4,955.61	0.00	0.00	0.00	0.00
Health Promotion	220,604.00	220,604.00	211,902.04	-8,701.96	0.00	0.00	0.00	0.00
Health Information	212,185.00	212,185.00	139,390.77	-72,794.23	0.00	0.00	0.00	0.00
TOTAL	24,319,755.00	24,319,755.00	24,131,221.97	-188,533.03	-103,600.00	-103,600.00	-140,866.40	37,266.40
23 - MINISTRY OF EDUCATION (MOE)								
Administration and Policy	1,822,146.00	1,957,236.00	1,937,224.56	-20,011.44	-9,000.00	-9,000.00	-154,305.17	145,305.17


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	Expenditure				Revenue			
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)
Ministry								
Primary Education Services	11,418,692.00	11,418,692.00	11,364,173.87	-54,518.13	-48,000.00	-48,000.00	-76,677.40	28,677.40
Junior Secondary Education	7,288,258.00	7,844,874.00	7,791,819.04	-53,054.96	-500.00	-500.00	-7,158.49	6,658.49
PPD & TR	4,800.00	4,800.00	4,250.91	-549.09	0.00	0.00	-5,508.20	5,508.20
Teabike College	949,529.00	949,529.00	876,514.95	-73,014.05	0.00	0.00	-2,493.75	2,493.75
Kiribati Teachers College	1,944,417.00	1,944,417.00	1,918,599.70	-25,817.30	0.00	0.00	0.00	0.00
Exams	632,458.00	632,458.00	628,392.38	-4,065.62	-30,000.00	-30,000.00	-22,720.00	-7,280.00
CDRC	607,689.00	607,689.00	500,864.40	-106,824.60	0.00	0.00	0.00	0.00
Library and Archival Services	383,002.00	383,002.00	352,085.65	-30,916.35	-12,600.00	-12,600.00	-10,709.80	-1,890.20
SSS	133,045.00	133,045.00	117,750.35	-15,294.65	0.00	0.00	0.00	0.00
Facility Management Unit	455,955.00	455,955.00	274,562.14	-181,392.86	0.00	0.00	0.00	0.00
Stats & IT	242,267.00	242,075.00	219,384.74	-22,690.26	0.00	0.00	0.00	0.00
KGV & EBS	2,532,253.00	2,532,253.00	2,520,435.55	-11,817.45	0.00	0.00	-33,364.50	33,364.50
KQA	51,914.00	51,914.00	18,209.35	-33,704.65	0.00	0.00	0.00	0.00
TOTAL	28,466,425.00	29,157,939.00	28,524,267.59	-633,671.41	-100,100.00	-100,100.00	-312,937.31	212,837.31
24 - MINISTRY OF INFORMATION COMMUNICATIONS TRANSPORT AND TOURISM DEVELOPMENT (MCTTD)								
Administration and Policy	1,034,834.00	1,130,034.00	1,118,688.89	-11,345.11	-2,137,469.00	-2,137,469.00	-2,124,709.72	-12,759.28
Marine	470,909.00	470,909.00	453,892.49	-17,016.51	-100,000.00	-100,000.00	-152,515.72	52,515.72
Navigation	88,520.00	88,520.00	80,232.04	-8,287.96	-30,000.00	-30,000.00	-47,713.37	17,713.37
Aviation	293,389.00	262,389.00	250,718.11	-11,670.89	0.00	0.00	0.00	0.00
Airport Services	883,335.00	862,335.00	856,527.54	-5,807.46	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)
Kiribati Post	520,803.00	492,603.00	482,698.97	-9,904.03	-181,900.00	-181,900.00	-248,807.58	66,907.58
Printery	328,816.00	308,816.00	293,053.03	-15,762.97	-108,000.00	-108,000.00	-110,166.42	2,166.42
Tourism	370,014.00	370,014.00	349,509.13	-20,504.87	-12,000.00	-12,000.00	-7,208.32	-4,791.68
ICT	295,241.00	290,241.00	259,987.02	-30,253.98	0.00	0.00	0.00	0.00
TOTAL	4,285,861.00	4,275,861.00	4,145,307.22	-130,553.78	-2,569,369.00	-2,569,369.00	-2,691,121.13	121,752.13
25 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT (MFED) -								
Administration and Policy	1,069,989.00	1,069,989.00	1,050,933.72	-19,055.28	-14,273,973.00	-14,273,973.00	-499,995.00	-13,773,978
Account Division	1,386,149.00	1,386,149.00	1,352,587.51	-33,561.49	-3,514,585.00	-3,514,585.00	-2,517,986.86	-996,598.14
Internal Audit	124,989.00	124,989.00	122,701.66	-2,287.34	0.00	0.00	0.00	0.00
Economic Policy and Budget Management	322,271.00	322,271.00	295,739.91	-26,531.09	0.00	0.00	0.00	0.00
Taxation	574,511.00	574,511.00	562,758.95	-11,752.05	-46,860,800.00	-46,860,800.00	-49,440,666.34	2,579,866.34
Administration	227,608.00	227,608.00	205,846.23	-21,761.77	0.00	0.00	0.00	0.00
National Statistics Office	149,170.00	149,170.00	116,710.05	-32,459.95	0.00	0.00	0.00	0.00
TOTAL	3,854,687.00	3,854,687.00	3,707,278.03	-147,408.97	-64,649,358.00	-64,649,358.00	-52,458,648.20	-12,190,709.80
26 - MINISTRY OF WOMEN, YOUTH, SPORT AND SOCIAL AFFAIRS								
Administration and Policy	1,182,611.00	1,182,611.00	1,211,999.41	29,388.41	0.00	0.00	0.00	0.00
Sport Division	142,215.00	142,215.00	142,145.75	-69.25	-20,490.00	-20,490.00	-32,396.00	11,906.00
Social Welfare	291,741.00	291,741.00	296,240.68	4,499.68	0.00	0.00	0.00	0.00
Youth Division	133,542.00	133,542.00	130,569.50	-2,972.50	-1,400.00	-1,400.00	-109.25	-1,290.75


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Ministry	Expenditure				Revenue			
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual	Variance Over/(Under)
Women	184,707.00	184,707.00	213,372.62	28,665.62	0.00	0.00	0.00	0.00
NGO Division	58,801.00	58,801.00	57,280.80	-1,520.20	0.00	0.00	0.00	0.00
TOTAL	1,993,617.00	1,993,617.00	2,051,608.76	57,991.76	-21,890.00	-21,890.00	-32,505.25	10,615.25
27 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY								
Administration and Policy	946,048.00	1,005,048.00	963,656.10	-41,391.90	-2,000.00	-2,000.00	-3,336.90	1,336.90
Energy Planning	295,981.00	295,981.00	254,499.97	-41,481.03	-1,000.00	-1,000.00	-1,245.50	245.50
Electricity for Public Places	15,870.00	15,870.00	14,524.23	-1,345.77	0.00	0.00	0.00	0.00
Department of engineering	17,682.00	17,682.00	15,173.27	-2,508.73	0.00	0.00	0.00	0.00
Construction Services	715,417.00	715,417.00	703,801.33	-11,615.67	-600.00	-600.00	-1,158.10	558.10
Water & Sanitation	597,838.00	597,838.00	550,777.51	-47,060.49	-1,000.00	-1,000.00	-2,082.90	1,082.90
Quality Control	274,707.00	274,707.00	242,044.52	-32,662.48	-4,000.00	-4,000.00	0.00	-4,000.00
Architectural	133,689.00	133,689.00	112,881.74	-20,807.26	-10,500.00	-10,500.00	-22,484.17	11,984.17
Civil Engineer	568,982.00	568,982.00	558,417.15	-10,564.85	-10,000.00	-10,000.00	-6,877.60	-3,122.40
Cost & Planning	125,459.00	125,459.00	111,432.70	-14,026.30	-2,500.00	-2,500.00	-3,301.95	801.95
TOTAL	3,691,673.00	3,750,673.00	3,527,208.52	-223,464.48	-31,600.00	-31,600.00	-40,487.12	8,887.12
28 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCE								
Administration and Policy	628,647.00	628,647.00	617,644.55	-11,002.45	0.00	0.00	0.00	0.00
Labour and Employment	856,630.00	848,130.00	784,635.08	-63,494.92	-2,000.00	-2,000.00	-750.00	-1,250.00
Kiribati Technical Institute Services	2,198,700.00	2,198,700.00	2,187,017.34	-11,682.66	-65,000.00	-65,000.00	-108,566.55	43,566.55


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Ministry	Expenditure			Revenue		
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget
Marine Training Center	2,604,449.00	2,604,449.00	2,561,327.05	-43,121.95	-83,000.00	-83,000.00
TOTAL	6,288,426.00	6,279,926.00	6,150,624.02	-129,301.98	-150,000.00	-150,000.00
29 - MINISTRY OF LINE AND PHOENIX ISLANDS DEVELOPMENT (MLPID)						
Administration and Policy	818,561.00	818,561.00	802,654.09	-15,906.91	-18,500.00	-18,500.00
Finance Management	255,089.00	255,089.00	246,372.28	-8,716.72	0.00	0.00
Public Works Development	741,949.00	741,949.00	725,191.18	-16,757.82	-1,500.00	-1,500.00
Housing	139,497.00	139,497.00	134,175.90	-5,321.10	-68,900.00	-68,900.00
Electricity Distribution	346,236.00	346,236.00	334,535.46	-11,700.54	-350,000.00	-350,000.00
Power	358,077.00	358,077.00	355,673.58	-2,403.42	0.00	0.00
IT	136,951.00	136,951.00	131,053.09	-5,897.91	0.00	0.00
Civil Engineering	290,662.00	290,662.00	274,731.43	-15,930.57	-1,250.00	-1,250.00
Planning	107,043.00	107,043.00	99,817.07	-7,225.93	0.00	0.00
Solar Salt	131,723.00	131,723.00	119,921.29	-11,801.71	-20,000.00	-20,000.00
HMM	422,938.00	422,938.00	415,918.43	-7,019.57	-55,000.00	-55,000.00
Water	521,750.00	521,750.00	512,363.43	-9,386.57	-40,000.00	-40,000.00
Linnix Agency	115,019.00	115,019.00	108,592.08	-6,426.92	0.00	0.00
TOTAL	4,385,495.00	4,385,495.00	4,260,999.31	-124,495.69	-555,150.00	-555,150.00
37 - MINISTRY OF JUSTICE						
Administration and Policy	698,091.00	698,091.00	688,588.21	-9,502.79	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)
Custom	738,330.00	738,330.00	741,492.47	3,162.47	-65,000.00	-65,000.00	-230,205.65	165,205.65
Prison	934,325.00	934,325.00	916,044.78	-18,280.22	-3,000.00	-3,000.00	-13,144.57	10,144.57
Civil Registration	249,034.00	249,034.00	233,697.22	-15,336.78	-85,000.00	-85,000.00	-109,380.92	24,380.92
Human Rights	120,449.00	120,449.00	109,928.65	-10,520.35	0.00	0.00	0.00	0.00
OPL	602,837.00	602,837.00	533,346.74	-69,490.26	-3,455.00	-3,455.00	-820.10	-2,634.90
Xmas	60,004.00	60,004.00	58,652.66	-1,351.34	0.00	0.00	0.00	0.00
TOTAL	3,403,070.00	3,403,070.00	3,281,750.73	-121,319.27	-156,455.00	-156,455.00	-353,551.24	197,096.24
38 - LEADERSHIP COMMISSION								
Administration and Policy	186,069.00	186,069.00	155,450.19	-30,618.81	0.00	0.00	0.00	0.00
Commission	214,294.00	214,294.00	156,237.43	-58,056.57	0.00	0.00	0.00	0.00
TOTAL	400,363.00	400,363.00	311,687.62	-88,675.38	0.00	0.00	0.00	0.00
30 - Debt Servicing								
Debt Servicing	2,776,012.00	2,832,582.00	2,845,228.16	12,646.16				
TOTAL	2,776,012.00	2,832,582.00	2,845,228.16	12,646.16				
31 - Other Government Expenses								
USP contribution	875,980.00	875,980.00	0.00	-875,980.00				
USP contribution	0.00	0.00	0.00	0.00				
Kiribati Housing Subsidy	250,000.00	250,000.00	250,000.00	0.00				
Support Grant	3,037,657.00	3,037,657.00	3,027,050.37	-10,606.63				


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	Expenditure				Revenue		
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual
Ministry							
School fees for the underprivi	806,000.00	806,000.00	633,451.07	-172,548.93			
Subsidy for xmas air services	2,080,000.00	2,080,000.00	2,035,234.24	-44,765.76			
Outer island water infrastru	0.00	0.00	0.00	0.00			
Fire and Electrical safety	0.00	0.00	0.00	0.00			
Voluntary							
Organizations Grant	20,000.00	20,000.00	23,412.23	3,412.23			
Community Support							
Obligations	5,500,000.00	6,552,353.00	7,460,828.23	908,475.23			
Freight Subsidy Local							
Produce	1,000,000.00	1,000,000.00	209,977.80	-790,022.20			
International							
Contributions	2,000,000.00	2,000,000.00	1,788,723.67	-211,276.33			
Support for pre-schools	1,100,000.00	1,100,000.00	637,863.19	-462,136.81			
Pension and KPF	7,500.00	7,500.00	4,048.31	-3,451.69			
Land Rents	4,601,419.00	4,601,419.00	4,229,285.72	-372,133.28			
Local Council Grant	180,686.00	180,686.00	181,015.00	329.00			
Election	0.00	582,470.00	261,032.94	-321,437.06			
Ferry Service to Remote Island	22,757.00	22,757.00	6,321.00	-16,436.00			
Search & Rescue	800,000.00	800,000.00	478,433.98	-321,566.02			
Housing Maintenance - Limmix	150,000.00	150,000.00	150,621.60	621.60			
Senior Citizens' Benefit	3,300,000.00	3,300,000.00	3,329,507.78	29,507.78			
Secondary Mission Schools	2,989,434.00	3,879,040.00	3,538,600.22	-340,439.78			



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	Expenditure				Revenue		
	Original Budget	Revised Budget	Actual	Variance Over/(Under)	Original Budget	Revised Budget	Actual
Ministry							
In-Country Tertiary Support	522,336.00	522,336.00	744,946.62	222,610.62			
School stationery for Prm&JSS	1,278,250.00	1,278,250.00	712,996.97	-565,253.03			
Subsidy for School Fees	3,200,000.00	3,200,000.00	3,144,963.02	-55,036.98			
School for special needs	102,376.00	102,376.00	102,376.00	0.00			
TOTAL	33,824,395.00	36,348,824.00	32,950,689.96	-3,398,134.04			
GRAND TOTAL	201,092,522.00	252,752,010.00	246,408,280.86	-6,343,729.14	-204,211,255.00	-204,211,255.00	-285,258,216.66
							81,046,961.66


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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 2019

SPECIAL FUNDS IN HANDS OF THE
ACCOUNTANT GENERAL

FUNDS	GL Code	2018	Current Year Total Receipts	Current Year Total Expenses	2019
Special Funds					
Kaoki Mange Special Fund	F0070000030A	-466,019.08	-430,755.43	313,927.60	-582,846.91
Import Levy Fund	F0070000061A	-6,893,042.22	-4,549,768.78	3,302,159.71	-8,140,651.29
Dai Nippon Causeway Fund	F0070000067A	-2,368,949.64	-249,291.90	87,965.69	-2,530,275.85
Civil Aviation Fund	F0070000069A	-472,189.45	-1,421,509.38	1,883,330.10	-10,368.73
Plant and Vehicles Unit Fund	F0070000070A	-94,232.83	-226,086.30	122,548.88	-197,770.25
Highway Authority	F0070000072A	-287,755.10	-150,447.02	377,583.98	-60,618.14
Sanitation maintenance fund	F0070000073A	0.00	-955,890.85	96,850.00	-859,040.85
		-10,582,188.32			-12,381,572.02
Other Funds					
Other Funds	F0080000002A	-3,247,597.63			-3,247,597.63
Land Equity	F0070000071A	-10,993,224.00			-10,993,224.00
SSGA Cash Trust	F0070000065A	-113,224,477.22			-115,146,154.71
No. 6 Stabex Fund	F0070000063A	-488,898.80			-488,898.80
		-127,954,197.65			-129,875,875.14
TOTAL		-138,536,385.97			-142,257,447.16



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STATEMENT VI: CASH AS AT BANK & ON HAND 31ST DECEMBER 2019

Cash at Bank and on Hand	GL CODE	2019	2018
No 1 Account	M0030000001A	32,276,512.42	43,970,350.82
No 4 Account	M0030000004A	41,313,004.98	147,676,781.04
No 5 Account (Kiritimati)	M0030000005A	-265,113.82	-269,079.04
No 6 Account (Stabex Fund)	M0030000006A	6,576.00	6,576.00
Petty Cash	M0030000007A	0.00	0.00
IBDs with BOK Ltd	M0030000008A	160,289,298.70	11,971,074.36
Kiribati High Com Bank Account	M0030000017A	-36,318.55	69,686.17
Taipei Mission Bank Account	M0030000018A	-356,117.80	-385,646.62
New York Mission Bank Account	M0030000019A	-15,425.01	20,565.11
Taipei Mission Petty Cash	M0030000020A	-9,669.53	-9,669.53
Kiribati High Com Petty cash	M0030000022A	121,888.66	51,053.77
EFTPOS	M0030000023A	1,207,522.68	1,207,772.68
SSGA cash trust	M0030000024A	115,146,154.71	113,224,477.22
MTC Pettycash TooriaPF2013089	M0030000025A	3,252,597.63	3,247,597.63
		352,930,911.07	320,781,539.61
OTHER- Cash with Subaccountant			
Sub-Accountants (M31s)		3,937.85	3,937.85
State Funds - Local Governments (M32s)		1,922,880.08	1,819,613.01
		1,926,817.93	1,823,550.86
TOTAL PER BALANCE SHEET		354,857,729.00	322,605,090.47



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STATEMENT VII: ADVANCES FROM THE CONSOLIDATED FUND**Government of Kiribati****Statement of Advances from Consolidated fund 31st December 2019**

	2019	2018
A. OTHER GOVERNMENTS		
B. SPECIAL FUNDS		
C. PUBLIC OFFICERS ADVANCES		
Advances (L100As)	9,604,538.66	9,116,563.45
Imprest (L200As)	5,513,264.53	5,341,287.63
Standing Imprest (J0046s)	1,457.91	1,457.91
Other (J0044s)	769,149.61	769,149.59
	<u>15,888,410.71</u>	<u>15,228,458.58</u>
D. IN ANTICIPATION OF LOANS		
E. TO AGENTS		
F. SUNDRY ADVANCES		
Unallocated Cents	23,702.75	25,942.90
Domino Telmo Overpayment	22,863.00	22,859.00
Rtd Chqs Contol Account	0.00	165.00
Bounce Cheques (All K accounts excluding above)	800,674.69	-145,049.29
	<u>847,240.44</u>	<u>-96,082.39</u>

STATEMENT VIII: ADVANCES FROM DEPOSITS**Government of Kiribati Advances from Deposits as at 31st December****2019**

No Advances were made from Deposits in 2019



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STATEMENT IX: DEPOSITS

Deposits with Government of Kiribati 31st December 2019

	2019	2018
DECEASED NATIVE ESTATE (S*)	(\$1,308,514.61)	(\$1,155,086.58)
PUBLIC OFFICERS		
Salary Allotments (Q0057*)	(\$11,094.66)	(\$9,949.60)
Save As You Earn Scheme (T*)	(\$3,263.00)	(\$1,334.00)
	(\$14,357.66)	(\$11,283.60)
SUNDRY DEPOSITS (O00, O50)		
Trade Creditors Overseas	\$1,500.00	\$0.00
Trade Creditors Local	\$9,927.62	\$6,772.43
Kir High Com KPF acc	\$21,315.41	\$10,562.86
Kir High Com Insurance	\$773.43	\$773.43
KHC maintenance (Cakacaka)	\$14,111.46	\$5,159.17
KHC Rent	\$299,659.47	\$254,933.43
Service Charge	(\$13,369.98)	(\$11,790.26)
Telmo Salaries	\$174.70	\$0.00
Bank Salaries	\$4,423,592.90	\$4,002,393.31
KPF loan	(\$2,183,039.03)	(\$2,181,791.88)
Kiribati Insurance Corporation	(\$82,908.13)	(\$82,783.13)
Housing Loans	(\$197,269.91)	(\$141,781.79)
Chief Registrar	\$109,995.43	(\$50,624.84)
Linnix Service Charge	(\$32,818.00)	(\$23,776.00)
Sundry Deposit for NY mission	(\$82,761.99)	(\$83,473.18)
KPF clearing	(\$523,911.94)	(\$635,021.24)
Constabulary Reward	(\$138.22)	\$0.00
Prison Fund	(\$33.40)	(\$33.40)
Security Bond Immigration	(\$103,258.69)	(\$103,258.69)
Forum Fisheries	(\$473.08)	\$0.00
Employee's contribn to KPF	\$1,368,275.52	\$1,592,707.63
Bank Agency arrangement	\$4,961,405.35	\$5,009,399.06
Police Fund	\$5,550.11	\$5,550.11
EPOS	\$639,691.69	\$0.00
Outer island kpf contribution	(\$27,329.09)	\$0.00
DOL Trust Fund	\$46,520.93	\$46,520.93
Prior periods Unclaimed Chqs	(\$960,001.33)	(\$912,763.91)
No1 unidentified Credit	(\$7,355,592.14)	(\$7,013,149.05)
No.1 PPI unreconcile balance	\$1,025.70	\$1,025.70
No 5 unidentified Credit	(\$3,936.31)	(\$3,936.31)
No.5 PPI unreconciled balance	\$0.00	\$2,341,042.05
No.5 unclaimed cheques	(\$6,867.47)	\$0.00


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Overpayment Claims	(\$220,016.06)	(\$219,581.68)
Contra Bank Statements	\$250,928.21	\$250,621.40
Return of TT funds from ANZ	(\$5,204.59)	(\$5,204.59)
Recurrent uncollected PVs	(\$1,214,439.05)	(\$804,403.30)
No.4 uncollected PVs	\$109,955.69	(\$351,682.58)
Overpayment to suppliers	\$2,556.75	\$4,436.75
Funds deposited into Missions	(\$58,192.44)	(\$58,192.44)
	(\$804,600.48)	\$848,649.99
TELMOS (51*, 52*,53*)		
Internal (P0051*, I0051*)	\$91,709.78	\$98,510.78
Internal (P0053*, I0053*)	\$10,238,333.58	\$9,588,469.36
Internal (Telmo Salaries P0052*,I0052)	(\$14,943,987.27)	(\$14,332,009.41)
	(\$4,613,943.91)	(\$4,645,029.27)
Total	(\$6,741,416.66)	(\$4,962,749.46)



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STATEMENT X: STATEMENT OF CONTINGENT LIABILITIES

Details	Currency	2019	2018	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		5,691,450.00	5,691,450.00	
Air Kiribati	AUD	8,331,013.91	-	Government guaranteed loan from KPF
Development Bank of Kiribati	AUD	1,365,899.00	-	Government guaranteed loan from KPF
		9,696,912.91	-	
TOTAL CONTINGENT LIABILITIES (AUD)		15,388,362.91	5,691,450.00	
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				
On Call 990,000 SDR	SDR	990,000.00	990,000.00	Callable Capital held by Kiribati for the International Bank for reconstruction and Development
International Development Association				



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On Call 54,000 SDR	SDR	54,000.00	54,000.00	Callable Capital held by Kiribati for the International Development Association
TOTAL CONTINGENT LIABILITIES (SDR)		21,927,635.00	21,927,635.00	



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STATEMENT XI: INVESTMENTS**Government of Kiribati
Statement of Investments as at 31st December 2019**

	2019	2018
RERF		
Investment with Northern Trust Asset Managers	503,106,462.22	466,020,234.78
Investment with Blackrock Asset Managers	650,282,153.44	507,187,041.77
	<u>1,153,388,615.66</u>	<u>973,207,276.55</u>
FURTHER RERF INVESTMENTS		
Escrow Investment (Fiji land purchase)	9,300,180.00	9,300,180.00
Investment with PIPA Trust Fund	2,623,224.00	2,623,224.00
	<u>11,923,404.00</u>	<u>11,923,404.00</u>
OTHER INVESTMENTS		
IMF No.2	292,186.50	292,186.50
Aud A/c 55-1999 5th Anniversary	23,819.40	23,819.40
Aud A/c 56-0449 10th Anniversary	8,731.00	8,731.00
	<u>324,736.90</u>	<u>324,736.90</u>
TOTAL	1,165,636,756.56	985,455,417.45


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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 2019

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 2019

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	Principal Balance @ 31/12/2018 in AUD	2019 Repayment	Closing Balance 2019
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	253,990.05	67,361.80	186,628.25
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	309,428.12	23,735.74	285,692.38
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	587,638.43	65,607.98	522,030.45
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	540,882.00	55,825.62	485,056.38
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	11,187,913.40	748,097.60	10,439,815.80
2011	Asian Development Bank Loan No.2718 KIR (SF) purpose is to support road rehabilitation.	7,621,000.00	SDR	13,843,064.01	833,963.73	13,009,100.28
2012	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	-	4,962,299.21
2014	International Cooperation and Development Fund Loan for the repair and upgrade of Bonriki International Airport. Commenced 6 August 2014. 7 year grace period with a commitment fee of 0.75% interest and afterwards 1.5%. The loan will be paid over 30 years	20,227,983.00	AUD	19,759,982.99	306,891.08	19,453,091.91

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Other Statutory Payments	
JPY Commission	-
Bank Charges	588,024.19
Civil Suites	155,720.42
Voluntary Organisation grant	-
Commission of Enquiry (MV Butiraoi)	-
Contingency	-
Total Public Debts	2,845,228.16



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STATEMENT XIV: ARREARS OF REVENUE

Government of Kiribati

Statement of Arrears of Revenue as at 31st December 2019

Year	Ministry	Amounts	Notes
2018	Maneaba n Maungatabu	1,000.00	Rental
2019	MCIC	<u>10,560.00</u>	Rental
		11,560.00	

STATEMENT XV: UNALLOCATED STORES AND MANUFACTURING ACCOUNTS

GOK Unallocated Stores and Manufacturing Accounts as at 31st December 2019

No unallocated Stores of manufacturing accounts were operated in 2019



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STATEMENT XVI: BALANCE ON DEVELOPMENT FUND

Statement No. XVI - Development Fund

Government of Kiribati Development Fund Balance as at 31st December 2019

	2019	2018
Development Fund Balance as at 1st January	-118,499,639.10	-72,750,930.00
ADD: Net Movement 2019	487,149.80	
	-118,012,489.30	-72,750,930.00
ADD:		
Revenues (all N)	-122,754,361.69	-105,271,416.53
DEDUCT:		
Expenditure (all H)	130,180,591.96	59,522,707.43
TOTAL per Balance Sheet	-110,586,259.03	-118,499,639.10

NOTE

refer Statement XVI (A)- FOR N'S & H'S



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STATEMENT XVIA: BALANCE ON DEVELOPMENT FUND BY DONOR

Government of Kiribati

Statement of Balance Development fund by Donor 31st December 2019

Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
AUSAID				
09012262-Disaster Fund	-\$2,000,000.00	\$4,291,108.00	\$1,680,818.36	\$2,610,289.64
2101E079-Community Based Fisheries Developme	-\$77,113.00	\$208,458.05	\$156,320.27	\$52,137.78
2201H043-Eliminate Dengue (World Mosquito Pr	-\$77,257.00	\$401,198.58	\$327,170.90	\$74,027.68
2203I047-National Hepatitis B Programs	\$0.00	\$53,693.00	\$39,021.01	\$14,671.99
2207I078-Travel Plan for Tupaia & M/Supply A	\$0.00	\$10,650.00	\$6,890.70	\$3,759.30
2207J096-Theraphetic Policy and Guide Review	-\$1,047.50	\$1,047.00	\$1,012.50	\$34.50
2603H041-Te Toa Matoi Maneaba and Seawall Pr	\$0.00	\$8,389.21	\$7,536.52	\$852.69
2605G082-Support to Respectful Relationship	\$0.00	\$12,776.00	\$7,493.50	\$5,282.50
2605G083-Support for Staffing of Media & Com	\$0.00	\$17,077.00	\$16,880.45	\$196.55
2605H056-Support to Organisational Assessmen	\$0.00	\$51,994.23	\$32,349.47	\$19,644.76
2705E027-Reconstruction of Tungaru Hospital	\$0.00	\$2,140.00	\$1,072.33	\$1,067.67
2705G059-Te Meeria Male Facility Reconstruct	\$0.00	\$180,153.00	\$162,078.47	\$18,074.53
2708H070-Te Toa Matoi Center	\$0.00	\$329,656.00	\$1,440.25	\$328,215.75
2103E074-Diversification of seaweed ind	\$0.00	\$0.00	\$1,288.75	-\$1,288.75
2201H048-Vaccine procurement	\$0.00	\$0.00	\$3,440.00	-\$3,440.00


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2603F069-Disability unit strengthening	\$0.00	\$0.00	\$20,212.46	-\$20,212.46
AUSAID Total	-\$2,155,417.50	\$5,568,340.07	\$2,465,025.94	\$3,103,314.13
CFTC				
2301J030-Sandwatch and Canoe is the People	-\$5,385.00	\$5,385.00	\$5,927.10	-\$542.10
2504J097-Seamless Pathways for TVET Curricul	-\$30,835.00	\$41,110.00	\$41,110.00	\$0.00
CFTC Total	-\$36,220.00	\$46,495.00	\$47,037.10	-\$542.10
CHINA				
2602J098-Te Runga	-\$250,000.00	\$250,000.00	\$250,576.00	-\$576.00
CHINA Total	-\$250,000.00	\$250,000.00	\$250,576.00	-\$576.00
EU				
2103B088-Kiribati Fisheries Sector Policy	\$0.00	\$80,448.00	\$79,454.35	\$993.65
2409J049-International Visitors Survey 2019	-\$12,190.00	\$12,190.00	\$2,825.00	\$9,365.00
2908I081-Focus Group for Land Use in Kiritim	\$0.00	\$15,850.00	\$15,850.00	\$0.00
EU Total	-\$12,190.00	\$108,488.00	\$98,129.35	\$10,358.65
FFA				
2103J034-National Offshore and Coastal Fishe	-\$81,199.60	\$81,199.60	\$45,523.08	\$35,676.52
2104H066-Vessel Monitoring system	\$0.00	\$1,462.00	\$1,434.38	\$27.62
FFA Total	-\$81,199.60	\$82,661.60	\$46,957.46	\$35,704.14
FORUM				
14024380-Passport Revolving Fund	-\$684,411.76	\$132,963.00	\$38,630.31	\$94,332.69
1502I021-Aranuka Revolving Fund Project Hard	-\$10,739.35	\$31,373.05	\$7,087.61	\$24,285.44
2103E037-Fishing Gears Revolving Project	-\$12,700.30	\$46,976.00	\$44,635.70	\$2,340.30
2802E020-Recognized Seasonal Employment	\$0.00	\$13,852.16	\$13,673.00	\$179.16
2103I103-Marine safety gears	-\$4,500.00	\$0.00	\$0.00	\$0.00
28028019-RSE-revolving fund (GOK)	-\$21,646.29	\$0.00	\$0.00	\$0.00



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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2804C018-MTC course fees	-\$56,715.00	\$0.00	\$0.00	\$0.00
FORUM Total	-\$790,712.70	\$225,164.21	\$104,026.62	\$121,137.59
GOK				
0901F009-Reconstruction of Damaged Seawalls	\$0.00	\$191,536.72	\$0.00	\$191,536.72
0901J023-LEG35 Meeting	-\$26,153.58	\$26,154.00	\$14,110.30	\$12,043.70
0902I075-Upgrading of State House & Cabinet	\$0.00	\$66,015.00	\$16,244.60	\$49,770.40
1001E093-Housing Development Phase 2	-\$700,000.00	\$700,000.00	\$700,000.00	\$0.00
10023946-In-Service Training	\$0.00	\$411,658.47	\$394,835.31	\$16,823.16
10029156-Local Training	-\$100,000.00	\$125,439.00	\$125,287.91	\$151.09
10029157-Overseas Training	-\$213,245.00	\$56,538.00	\$52,373.25	\$4,164.75
1502H021-Maiana Upgrading of Island Council	\$0.00	\$3,821.17	\$3,811.71	\$9.46
1502H031-Tamana Upgrading of Island Council	\$0.00	\$33,950.50	\$0.00	\$33,950.50
1503J001-Islet Boat Project	\$0.00	\$1,386,180.53	\$1,224,564.21	\$161,616.32
1603H084-Lands Survey Equipment	\$0.00	\$22,036.00	\$1,000.00	\$21,036.00
1604J008-Agricultural Hands Tool	-\$822,878.00	\$822,878.00	\$437,546.50	\$385,331.50
1604J040-Assisting SIDS to Intergrate Agricu	\$0.00	\$6,503.35	\$2,412.72	\$4,090.63
1604J054-Agricultural Compost Shed	-\$270,360.00	\$270,360.00	\$0.00	\$270,360.00
2101E069-Nikunau Waa n Oo	\$0.00	\$20,492.00	\$3,010.90	\$17,481.10
2101H078-Tamana Island Fishing Gear - Revolv	\$0.00	\$60,000.00	\$20,157.79	\$39,842.21
2102I094-Support to Fisheries	-\$1,550,000.00	\$424,200.00	\$34,952.36	\$389,247.64
2103F058-Waa n Oo for 10 Outer Islands	\$0.00	\$249,640.00	\$49,263.05	\$200,376.95


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
21042917-Observer Program	-\$3,306,280.96	\$1,535,867.60	\$1,613,895.60	-\$78,028.00
2104C145-Aranuka Waa n Oo	\$0.00	\$33,410.00	\$7,071.33	\$26,338.67
2104G117-Freight cost for Gs/FDAPIN and othe	\$0.00	\$16,514.00	\$13,998.25	\$2,515.75
2104G120-North Tarawa Milkfish Pond	\$0.00	\$10,068.00	\$7,762.75	\$2,305.25
2104G121-Nonouti Milkfish Pond	\$0.00	\$19,389.27	\$7,925.20	\$11,464.07
2201E214-Health Specialist	-\$453,823.00	\$453,219.57	\$474,408.00	-\$21,188.43
2204C056-Overseas Referral	-\$4,893,335.00	\$4,902,872.37	\$4,835,250.05	\$67,622.32
2204C057-Local Referral	-\$1,274,831.00	\$1,274,831.10	\$1,094,574.18	\$180,256.92
2204G034-Directly Observable Treatment Suppo	-\$214,357.90	\$223,850.49	\$203,412.88	\$20,437.61
2301J039-Transport for Students:Buses	-\$2,293,632.00	\$881,526.00	\$712,486.78	\$169,039.22
2308C062-Overseas Scholarship	-\$3,200,845.00	\$3,461,366.44	\$3,403,148.91	\$58,217.53
2308G004-Student's Loan Scheme	-\$1,000,000.00	\$1,000,000.00	\$670,734.94	\$329,265.06
2401E039-Support to KAIP	\$0.00	\$120,000.00	\$107,355.14	\$12,644.86
2402H090-General Manager for KSSL	-\$130,000.00	\$178,563.02	\$138,581.50	\$39,981.52
2404C039-Kiribati Aviation Investment Projec	\$0.00	\$147,378.09	\$0.00	\$147,378.09
2404I057-Embraer Aircraft	-\$44,139,518.00	\$60,509,910.05	\$59,538,942.94	\$970,967.11
2404J097-Hanger project repurpose to cater f	\$0.00	\$955,255.01	\$890,240.01	\$65,015.00
2409I095-Support to BwebwerikiNeti	-\$60,396.00	\$60,396.00	\$29,049.67	\$31,346.33
2409J013-Outer Island Mobile towers	-\$3,000,000.00	\$2,640,770.00	\$1,467,109.78	\$1,173,660.22
2501G005-Archival and Storage Facility	\$0.00	\$114,053.98	\$36,940.82	\$77,113.16


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2502I001-Copra Price Scheme	-\$16,000,000.00	\$20,849,000.00	\$18,117,917.73	\$2,731,082.27
2502I068-Kiribati Financial Management Infor	\$0.00	\$202,215.00	\$204,834.88	-\$2,619.88
2502I092-Updating and Annual Training on the	\$0.00	\$2,225.00	\$2,220.00	\$5.00
25048143-Te Runga 2019	\$0.00	\$480,502.20	\$319,090.36	\$161,411.84
2504A051-Support to SOE Reform Program	-\$299,840.72	\$249,977.01	\$243,800.16	\$6,176.85
2504H102-Air Kiribati Computerized Reservati	\$0.00	\$189,000.34	\$87,581.49	\$101,418.85
2504I028-National Cultural Day 2019	\$0.00	\$7,000.00	\$6,566.91	\$433.09
2504J102-Support for AKL's Domestic Sector	\$0.00	\$1,920,000.00	\$1,820,620.11	\$99,379.89
2506I030-Demographic Health Survey	-\$294,000.00	\$19,026.86	\$15,355.00	\$3,671.86
2506J025-Household Income and Expenditure Su	\$0.00	\$797,000.00	\$654,205.83	\$142,794.17
26018143-Te Runga 2019	-\$500,000.00	\$500,000.00	\$484,250.40	\$15,749.60
2601G068-Social Stability Fund	-\$500,000.00	\$500,000.00	\$495,144.71	\$4,855.29
2602I064-Construction of National Sports Sta	-\$4,200,000.00	\$1,867,300.00	\$1,848,720.05	\$18,579.95
2602J041-Pacific Games-Samoa	-\$300,000.00	\$300,000.00	\$273,126.89	\$26,873.11
2701F136-Expansion of Tungaru Central Hospit	\$0.00	\$288,122.00	\$2,502.09	\$285,619.91
2701G115-Support to Nippon Causeway	-\$187,666.00	\$156,786.57	\$71,501.13	\$85,285.44
2702J064-Joint Venture Project between KSEC	-\$250,000.00	\$250,000.00	\$250,000.00	\$0.00
2704H108-Outer Island Infrastructure Program	-\$1,660,602.00	\$4,228,271.68	\$3,962,462.62	\$265,809.06


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2705F135-Public and Communal Toilets for Nan	\$0.00	\$171,682.07	\$14,115.61	\$157,566.46
2706C044-Support to KAP 3	-\$23,629.27	\$24,267.00	\$6,966.53	\$17,300.47
2706I086-Water Tanks for Household Phase 1	\$0.00	\$1,456,240.00	\$72,812.00	\$1,383,428.00
2706J051-South Tarawa Sanitation Improvement	-\$96,850.00	\$96,850.00	\$96,850.00	\$0.00
2709H010-Betio Landfill Seawall Rehabilitati	\$0.00	\$25,143.68	\$0.00	\$25,143.68
2709I049-Phase 1 Outer Islands Access and Pa	\$0.00	\$368,454.00	\$161,163.34	\$207,290.66
2709I096-Infrastructure Maintenance Fund	-\$2,000,000.00	\$2,000,000.00	\$1,811,021.66	\$188,978.34
2901G133-Strengthening For Seaweed Sector	\$0.00	\$100,000.00	\$0.00	\$100,000.00
2905C038-Power Supply In Kiritimati Island	-\$1,050,000.00	\$1,026,766.00	\$1,032,419.26	-\$5,653.26
2908J003-Tabwakea Primary School	-\$1,500,000.00	\$1,497,918.00	\$1,394,814.09	\$103,103.91
2908J004-Toilet Block at Teraina Airport	-\$69,975.00	\$54,105.00	\$47,025.19	\$7,079.81
0901F122-UNFCC cop 21 meeting	\$0.00	\$0.00	\$4,984.29	-\$4,984.29
15028193-Nanteikao primary school	\$0.00	\$0.00	\$2,990.63	-\$2,990.63
1603I039-Outer island survey leases	\$0.00	\$0.00	\$2,000.00	-\$2,000.00
2101C144-Waa n oo for Kuria	\$0.00	\$0.00	\$0.00	\$0.00
21038196-GPS Survey on Kiribati Group	-\$400.00	\$0.00	\$65.60	-\$65.60
2501B001-MFED office development	\$0.00	\$0.00	\$0.00	\$0.00
2701F053-Support to KIIREP	\$0.00	\$0.00	\$250.00	-\$250.00



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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
1002I097-Overseas Short Term Training	-\$150,000.00	\$0.00	\$0.00	\$0.00
2101D097-Observers program (external tr	-\$375,306.08	\$0.00	\$0.00	\$0.00
2302H116-Primary School Teacher Trainin	-\$103,109.00	\$0.00	\$0.00	\$0.00
GOK Total India	-\$97,211,033.51	\$123,044,496.14	\$111,839,837.90	\$11,204,658.24
2702H115-Solar lighting kits for households	-\$100.00	\$66,331.00	\$18,687.14	\$47,643.86
2702I012-PV Solar mini off - grid for Rural	\$0.00	\$71,409.30	\$24,796.64	\$46,612.66
India Total Italy	-\$100.00	\$137,740.30	\$43,483.78	\$94,256.52
1601I015-Bringing PIPA	-\$84,872.38	\$444,446.24	\$90,936.72	\$353,509.52
2301I101-PIPA Trust Scholarship	\$0.00	\$115,341.99	\$0.00	\$115,341.99
2702I038-PV Solar Off Grid Systems for Outer	\$0.00	\$1,020,136.37	\$916,530.64	\$103,605.73
2702J005-Sustainable Water Supply for Vulner	\$0.00	\$692,409.87	\$127,783.96	\$564,625.91
Italy Total Japan	-\$84,872.38	\$2,272,334.47	\$1,135,251.32	\$1,137,083.15
1502I016-BTC Garbage truck	\$0.00	\$17,624.00	\$11,254.40	\$6,369.60
1502I017-TUC Garbage Truck	\$0.00	\$80,265.09	\$59,272.00	\$20,993.09
2211J002-Construction of Dental Lab Linnix	\$0.00	\$81,677.71	\$0.00	\$81,677.71
2301J031-Construction of New JSS TUC 1 Class	-\$491,639.88	\$491,639.88	\$146,243.79	\$345,396.09
1604E059-Piggery building improvement	\$0.00	\$0.00	\$763.05	-\$763.05
Japan Total Korea	-\$491,639.88	\$671,206.68	\$217,533.24	\$453,673.44
1502H062-TUC Garbage Truck	\$0.00	\$71,781.00	\$11,254.40	\$60,526.60
Korea Total NZAID	\$0.00	\$71,781.00	\$11,254.40	\$60,526.60


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10021350-Reimbursement Scheme	\$0.00	\$312,154.00	\$203,027.69	\$109,126.31
1102J006-Local Orientation Workshop	-\$10,970.00	\$10,970.00	\$15,951.10	-\$4,981.10
1204G085-Kiribati Maritime Safety Program	\$0.00	\$4,170.00	\$0.00	\$4,170.00
1602H007-Solid Waste Management Phase 2	\$0.00	\$152,384.00	\$150,723.43	\$1,660.57
1803J045-MCIC-Trade Adviser	-\$189,097.84	\$189,142.84	\$174,124.04	\$15,018.80
2103F008-Kiribati Maritime Safety Community	\$0.00	\$15,230.00	\$15,186.02	\$43.98
2103H093-Joint Kiribati Sustainable Fisherie	\$0.00	\$955,290.00	\$478,171.56	\$477,118.44
2105J022-Drone Survey for South Tarawa Water	-\$11,040.84	\$11,040.84	\$9,870.59	\$1,170.25
2201G114-Kiribati Intership Training Program	\$0.00	\$247,230.00	\$247,405.00	-\$175.00
2201J021-Kiribati Australia Health Sector Pr	-\$643,290.00	\$847,222.50	\$445,531.40	\$401,691.10
2203H036-Diabetic Retinopathy	-\$54,107.10	\$65,266.50	\$55,398.70	\$9,867.80
2203H046-National TB/Leprosy Program	\$0.00	\$206,301.00	\$51,636.58	\$154,664.42
2203H071-Combat Non Communicable Disease in	\$0.00	\$355,972.52	\$251,530.53	\$104,441.99
2706H004-Strengthening Water Security of Vul	-\$49,080.00	\$127,764.00	\$121,586.03	\$6,177.97
2802F191-Labour Mobility Enhancement	\$0.00	\$100,322.30	\$97,577.15	\$2,745.15
28054497-MTC-ISP	-\$343,601.60	\$679,624.00	\$381,804.60	\$297,819.40
1602C016-Solid waste mgnt initiatives	\$0.00	\$0.00	\$141.44	-\$141.44
NZAID Total	-\$1,301,187.38	\$4,280,084.50	\$2,699,665.86	\$1,580,418.64
Others				



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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
0901I023- Mainstreaming Climate Change in the	\$0.00	\$26,113.03	\$27,923.80	-\$1,810.77
0901J028-National Adaption Plan Global Netwo	-\$28,136.80	\$28,137.00	\$46,374.28	-\$18,237.28
0904F100-SEISMIC	\$0.00	\$2,003.44	\$1,597.54	\$405.90
1102I060-Certificate in Justice Project	-\$40.00	\$24,206.50	\$13,532.00	\$10,674.50
1201I000-Outer Islands Strengthens Online Sa	\$0.00	\$4,810.00	\$4,204.00	\$606.00
1502F133-Maman Kaburara Causeway	\$0.00	\$84,934.20	\$5,615.55	\$79,318.65
1503H007-Solid Waste Management	\$0.00	\$172,704.00	\$3,171.70	\$169,532.30
1504J052-National Cultural Day 2019 - additi	-\$1,600.00	\$1,600.00	\$1,600.00	\$0.00
1601A001-PIPA Trust	\$0.00	\$32,208.14	\$32,208.14	\$0.00
1601I061-PIPA Grants to PIO	-\$40,000.00	\$40,000.00	\$20,000.00	\$20,000.00
1602I050-Mercury Initial Assessment	\$0.00	\$45,112.13	\$4,731.24	\$40,380.89
1602J027-Leverage the Development of Local F	-\$10,357.56	\$5,578.00	\$4,854.86	\$723.14
1604I082-Pacific Soil Management	-\$16,890.00	\$16,890.00	\$13,597.64	\$3,292.36
1803I036-Enhancing inclusive sustainable eco	\$0.00	\$89,735.90	\$96,291.47	-\$6,555.57
2003J019-Prosecution Training on Money- Laund	-\$1,680.96	\$300.00	\$1,501.50	-\$1,201.50
2101A056-Fisheries New HQ office	-\$2,055,507.77	\$252,669.62	\$13,227.35	\$239,442.27
2101F048- Development Fund Project (Boat and	\$0.00	\$1,015,892.00	\$896,835.50	\$119,056.50
2203G081-Kiribati Trachoma Program	-\$43,173.78	\$98,344.00	\$68,432.86	\$29,911.14
2203I045-National Leprosy Elimination Progra	-\$10,370.00	\$20,370.00	\$21,425.31	-\$1,055.31



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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2203J014-Sustainable Production of Fruits, V	\$0.00	\$22,085.32	\$21,800.13	\$285.19
2203J019-Prosecution Training on Money-Laund	\$0.00	\$1,380.00	\$0.00	\$1,380.00
2203J036-Social Ecological Traps and Interac	-\$21,471.89	\$38,851.00	\$22,571.39	\$16,279.61
2306I014-Improving Teachers Quality (KTC-COL	\$0.00	\$10,095.00	\$4,937.88	\$5,157.12
2409J062-e-Center Project	\$0.00	\$7,412.00	\$1,465.70	\$5,946.30
2504G096-PIPA Trust Scholarship (Acquittal)	\$0.00	\$55,701.19	\$55,701.19	\$0.00
2706J056-Kiribati - Sanitation Roadmap Adden	\$0.00	\$699,970.00	\$0.00	\$699,970.00
2908F109-Kiritimati Energy Project	\$0.00	\$8,253.00	\$22,230.38	-\$13,977.38
2908H007-Solid Waste Manegement Phase 2	\$0.00	\$383,217.00	\$309,409.77	\$73,807.23
2909G093-Solar Salt Warehouse	\$0.00	\$38,098.00	\$29,130.29	\$8,967.71
2203G132-Diabetic retinopahty	\$0.00	\$0.00	\$18,407.07	-\$18,407.07
2601E064-Support to MWYSA&ESGBV	\$0.00	\$0.00	\$1,735.00	-\$1,735.00
2601F140-Senior citizens allowance	\$0.00	\$0.00	-\$80.00	\$80.00
1401H113-Te mauri wear fashion show	-\$270.00	\$0.00	\$0.00	\$0.00
25020000-Unallocated credits	-\$5,966,521.29	\$0.00	\$0.00	\$0.00
2802H004-Visa fees for seasonal workers	-\$591.20	\$0.00	\$0.00	\$0.00
Others Total	-\$8,196,611.25	\$3,226,670.47	\$1,764,433.54	\$1,462,236.93
PNG				
1101J104-Kiribati Judiciary Awareness	-\$10,322.00	\$10,322.00	\$5,893.17	\$4,428.83
2504J072-Legal Advisory Services	\$0.00	\$38,500.00	\$0.00	\$38,500.00



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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2604J102-Reimbursement of Youth Participant	-\$23,219.28	\$23,219.00	\$0.00	\$23,219.00
PNG Total	-\$33,541.28	\$72,041.00	\$5,893.17	\$66,147.83
SPC				
0901G090-Building safety and resilience in t	-\$3,518.00	\$29,258.00	\$21,421.59	\$7,836.41
1602H092-GEF R2R Pacific IWP Project	-\$58,126.90	\$66,467.72	\$15,014.49	\$51,453.23
2307J020-SPFSC Exam Administration	-\$5,145.03	\$5,145.00	\$5,089.06	\$55.94
2308I072-Pacific Island Literacy and Numerac	\$0.00	\$4,170.00	\$3,712.50	\$457.50
2506J103-Household Income and Expenditure Su	-\$50,000.00	\$50,000.00	\$0.00	\$50,000.00
2103E070-Support national tuna fishery	\$0.00	\$0.00	\$360.00	-\$360.00
2308F150-PILNA	\$0.00	\$0.00	\$0.00	\$0.00
SPC Total	-\$116,789.93	\$155,040.72	\$45,597.64	\$109,443.08
SPREP				
09011923-World Weather Watch	-\$3,024.84	\$23,434.00	\$22,534.25	\$899.75
1602D107-National E Waste Management	\$0.00	\$1,876.00	\$655.60	\$1,220.40
1602E205-Turtle Monitoring and Eco-tourism D	\$0.00	\$6,209.69	\$252.00	\$5,957.69
1602G102-Unintended Persistent Organic Pollu	\$0.00	\$13,871.00	\$6,580.21	\$7,290.79
1603G047-Pac Waste E-waste	\$0.00	\$5,516.00	\$2,824.28	\$2,691.72
2103I101-Pacific Partnership on Ocean Acidif	\$0.00	\$3,622.00	\$2,509.00	\$1,113.00
SPREP Total	-\$3,024.84	\$54,528.69	\$35,355.34	\$19,173.35
Taiwan				
09014277-Small Grants	-\$2,000,000.00	\$2,213,216.00	\$1,762,877.35	\$450,338.65
0901I104-Ministerial Tour Commercial	\$0.00	\$250,000.00	\$30,211.50	\$219,788.50


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
0901J015-South Tarawa Civic Engagement and B	\$0.00	\$929,500.00	\$0.00	\$929,500.00
0905I005-Butiraoi Monument	\$0.00	\$30,000.00	\$11,476.63	\$18,523.37
1201I069-KPS Equipment	\$0.00	\$647,210.00	\$645,385.55	\$1,824.45
1401J033-Betio Sport Complex Re-surfing Work	-\$137,580.00	\$111,672.93	\$94,554.99	\$17,117.94
1401J053-Support for National Day Celebratio	-\$195,000.00	\$195,000.00	\$34,118.87	\$160,881.13
1401J063-Support to Kiribati Participation a	\$0.00	\$36,418.36	\$18,763.10	\$17,655.26
1401J069-Support to Kiribati Youth Participa	-\$43,577.27	\$7,158.91	\$6,922.78	\$236.13
1501I101-Social Facilities on the outer Isla	\$0.00	\$400,000.00	\$287,828.54	\$112,171.46
15023927-Beru Fishing Gears - Revolving Fund	-\$232.80	\$8,342.00	\$7,792.78	\$549.22
15023934-Tabuaeran Housing	\$0.00	\$218.00	\$218.00	\$0.00
15024129-Upgrading of Social Facilities on O	-\$1,000,000.00	\$883,528.55	\$812,268.95	\$71,259.60
15024421-Abaiang Island Council Workshop Too	\$0.00	\$1,491.32	\$1,488.25	\$3.07
15024440-Tabuaeran Road Upgrading	\$0.00	\$28,908.79	\$16,731.65	\$12,177.14
15024490-Nonouti Living Quarter	\$0.00	\$82,241.00	\$23,187.99	\$59,053.01
15024628-Arora New Council Office	\$0.00	\$971.00	\$951.25	\$19.75
15024629-Tamana New Council Office	\$0.00	\$7,069.00	\$4,446.94	\$2,622.06
15024794-Teraina Housing Project	\$0.00	\$123,728.35	\$0.00	\$123,728.35
15029010-Onotoa Police Office and Cell	\$0.00	\$7,305.06	\$0.00	\$7,305.06
15029013-Arora Island Council Water and San	\$0.00	\$7,060.00	\$0.00	\$7,060.00


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
15029065-North Tarawa Garage and Tools	\$0.00	\$1,854.00	\$0.00	\$1,854.00
15029067-Arora Aluminum Workshop	\$0.00	\$8,000.00	\$8,000.00	\$0.00
15029158-Onotoa Reverse Osmosis Project	\$0.00	\$549.00	\$0.00	\$549.00
15029175-Tamana Cooperative Society New Buil	\$0.00	\$72,305.33	\$12,408.71	\$59,896.62
15029186-Tab South Solar Pump and Water Tank	\$0.00	\$73,550.00	\$31,159.71	\$42,390.29
1502C023-Beru Guest House	\$0.00	\$162,200.00	\$397.00	\$161,803.00
1502E030-Banaba Maneaba Site Clearance	\$0.00	\$40,000.00	\$20.00	\$39,980.00
1502H015-Upgrading of Island Council Maneaba	\$0.00	\$41,462.68	\$11,765.26	\$29,697.42
1502H016-Upgrading of Island Council Maneaba	\$0.00	\$24,982.00	\$19,540.08	\$5,441.92
1502H017-Upgrading Of Island Council Maneaba	\$0.00	\$43,809.52	\$26,644.22	\$17,165.30
1502H018-Upgrading of Island Council Maneaba	\$0.00	\$2,466.97	\$0.00	\$2,466.97
1502H019-Upgrading of Island Council Maneaba	\$0.00	\$6,678.00	\$0.00	\$6,678.00
1502H020-BTC Library	\$0.00	\$40,000.00	\$0.00	\$40,000.00
1502H022-Kuria Upgrading Mwaneaba	\$0.00	\$34,749.21	\$16,003.96	\$18,745.25
1502H023-Upgrading of Island Council maneaba	\$0.00	\$37,825.17	\$4,979.56	\$32,845.61
1502H024-Upgrading of Island Council Maneaba	\$0.00	\$28,576.00	\$23,603.03	\$4,972.97
1502H025-Upgrading of Island Council Maneaba	\$0.00	\$43,809.52	\$2,617.82	\$41,191.70


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1502H026-Upgrading of Island Council Maneaba	\$0.00	\$6,266.24	\$0.00	\$6,266.24
1502H028-Onotoa Upgrading of Island Council M	\$0.00	\$28,994.00	\$10,539.85	\$18,454.15
1502H029-Upgrading of Island Council Maneaba	\$0.00	\$43,809.00	\$9,412.44	\$34,396.56
1502H030-Nikunau-Upgrading of Island Council	\$0.00	\$12,798.02	\$5,331.10	\$7,466.92
1502H032-Upgrading of Island Council Maneaba	\$0.00	\$33,817.42	\$5,359.68	\$28,457.74
1502H034-Upgrading of Tabuaeran Mwaneaba	\$0.00	\$43,809.52	\$10,630.62	\$33,178.90
1502H067-Construction of Tabuaeran Maneaba	\$0.00	\$29,129.00	\$23,071.44	\$6,057.56
1502H068-Construction of Teraina Maneaba	\$0.00	\$29,129.00	\$19,902.02	\$9,226.98
1502I019-Aranuka Island Council	\$0.00	\$14,853.18	\$9,295.00	\$5,558.18
1502I022-Maiana New Council Office Supplemen	\$0.00	\$134,105.24	\$9,482.53	\$124,622.71
1502I055-Bouta Maneba Supplementary	\$0.00	\$26,860.00	\$20,654.00	\$6,206.00
1502I084-Arora Living Quarter	\$0.00	\$32,816.84	\$2,355.03	\$30,461.81
1502I085-Arora Pre-School Classroom and Toi	\$0.00	\$45,766.33	\$2,321.84	\$43,444.49
1502J055-Banaba Maneaba on South Tarawa	\$0.00	\$85,771.44	\$172.80	\$85,598.64
15039113-Abaiang New Council Office	\$0.00	\$1,810.00	\$1,810.00	\$0.00
1604F146-Saw Mill Project Phase 2	\$0.00	\$59,203.00	\$23,002.85	\$36,200.15
1801I070-Outer Island Cargo Sheds & Trucks	\$0.00	\$850,000.00	\$0.00	\$850,000.00


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
22013877-Taiwan Medical Fund	-\$400,000.00	\$537,582.00	\$296,095.50	\$241,486.50
2201J018-Essential Medical Equipments	-\$2,000,000.00	\$1,000,000.00	\$646,654.02	\$353,345.98
2301J038-Transport for Students	\$0.00	\$1,412,106.00	\$696,375.00	\$715,731.00
2303G027-JSS Rehabilitation Phase 2	-\$536,200.00	\$535,283.43	\$81,496.80	\$453,786.63
2312H055-Sunrise Primary School	\$0.00	\$117,343.00	\$56,465.73	\$60,877.27
2408I073-CEO for Tourism Development	\$0.00	\$200,000.00	\$107,141.39	\$92,858.61
2504J044-Maiana Seawall Outstanding with TAC	\$0.00	\$51,175.40	\$51,175.40	\$0.00
26014482-Church/FBO (Social Stability Fund)	-\$1,000,000.00	\$232,993.52	\$153,300.34	\$79,693.18
2602H001-Sports Equipments	\$0.00	\$37,439.00	\$38,594.23	-\$1,155.23
2904G134-Housing Improvement on Kiritimati I	-\$50,000.00	\$100,000.00	\$50,000.00	\$50,000.00
2908J067-Main Camp Clinic Kiritimati	\$0.00	\$27,815.97	\$18,900.90	\$8,915.07
3701J037-Review of Parliamentary Representat	-\$38,546.00	\$38,546.00	\$20,675.25	\$17,870.75
15024209-Kuria living quarters	\$0.00	\$0.00	\$420.00	-\$420.00
15029003-Aranuka women center	-\$421.00	\$0.00	\$0.00	\$0.00
1803J047-Kiritimati copra mill	-\$808,374.90	\$0.00	\$0.00	\$0.00
2303J046-KGV dormitories stage one	-\$1,413,000.00	\$0.00	\$0.00	\$0.00
Taiwan Total	-\$9,622,931.97	\$12,403,079.22	\$6,287,000.23	\$6,116,078.99
UN Women				
1102H073-Essential Services Program	-\$62,186.00	\$62,185.68	\$14,323.55	\$47,862.13
2605H060-Essential Services Program	\$0.00	\$52,039.00	\$56,931.79	-\$4,892.79
2605H075-Strengthening Peaceful Kiribati (SP	-\$281,056.00	\$281,136.44	\$226,486.04	\$54,650.40


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2605F001-Evaw fund	\$0.00	\$0.00	\$210.00	-\$210.00
UN Women Total	-\$343,242.00	\$395,361.12	\$297,951.38	\$97,409.74
UNDP				
0901J017-Disaster Resilience in Pacific SIDS	-\$55,861.85	\$54,302.62	\$17,564.43	\$36,738.19
1602F102-Integrating Global Environment Prio	-\$45,840.00	\$150,282.75	\$169,038.18	-\$18,755.43
1602H057-SAICM II	-\$108,168.05	\$14,409.00	\$11,526.22	\$2,882.78
1602J061-SAICM III	\$0.00	\$108,168.00	\$49,442.15	\$58,725.85
1701J071-Kiribati Practice Parliament for Wo	-\$58,200.69	\$58,200.60	\$58,160.40	\$40.20
1801G012-Kiribati Trade capacity development	-\$63,790.20	\$83,964.68	\$90,330.07	-\$6,365.39
2203I013-HIV/TB Program	-\$173,432.04	\$228,188.69	\$228,188.69	\$0.00
2308I076-Community and Schol Based Family Li	-\$84,774.00	\$84,754.00	\$32,386.70	\$52,367.30
2602J043-Beijing +25 Project	-\$7,336.00	\$7,336.00	\$7,808.30	-\$472.30
1602G075-Enhancing national food securi	-\$41,213.20	\$0.00	\$59,791.60	-\$59,791.60
2203H045-Multi-country western pacific	\$0.00	\$0.00	\$47,454.33	-\$47,454.33
2203I030-HIV/TB Program	-\$54,757.20	\$0.00	\$559.60	-\$559.60
UNDP Total	-\$693,373.23	\$789,606.34	\$772,250.67	\$17,355.67
UNEP				
0901J100-Small Scale Funding Agreement	-\$38,781.96	\$38,781.96	\$12,218.00	\$26,563.96
1602D055-Montreal Protocol - HPMP	\$0.00	\$17,305.00	\$12,316.30	\$4,988.70
1602E021-Third National Communication Report	-\$27,538.41	\$18,159.00	\$76,670.08	-\$58,511.08
1602G061-Biennial Update Report (BUR)	\$0.00	\$79,692.00	\$6,363.62	\$73,328.38
1602G101-The Survey of ODS alternatives at t	\$0.00	\$1,783.00	\$0.00	\$1,783.00


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
1602H008-POP Global Monitoring Plan (POPs GM	\$0.00	\$29,417.85	\$9,767.68	\$19,650.17
1602H009-Persistent Organic Pollutant Nation	\$0.00	\$123,493.00	\$133,087.10	-\$9,594.10
1602J026-Enabling Activities for HFC Phase D	-\$20,649.46	\$20,650.00	\$3,553.22	\$17,096.78
1602J032-Third National Biosafety Report	-\$34,954.93	\$34,954.93	\$0.00	\$34,954.93
1602J042-HCFC Phase Out Management Plan Stag	-\$16,619.30	\$16,619.30	\$10,116.57	\$6,502.73
16033708-Implementation of Montreal Protocol	-\$55,517.42	\$60,477.80	\$55,347.88	\$5,129.92
1603C109-NBSAP 5th report to CBD	\$0.00	\$40,189.48	\$20,639.14	\$19,550.34
1603I079-Kiribati Sixth national report to t	\$0.00	\$95,796.00	\$63,161.72	\$32,634.28
1602E088-Support to KNAP for UNCCD 10YR	\$0.00	\$0.00	\$0.00	\$0.00
1604E062-Soil health improv.project	\$0.00	\$0.00	\$6,469.12	-\$6,469.12
UNEP Total	-\$194,061.48	\$577,319.32	\$409,710.43	\$167,608.89
UNFPA				
2203J012-Supporting MA Training	\$0.00	\$32,707.00	\$27,531.60	\$5,175.40
2504I076-Community and School Based Family L	\$0.00	\$18,258.01	\$18,258.01	\$0.00
2506I053-Household Listing and Emergency Act	\$0.00	\$363,636.29	\$365,349.33	-\$1,713.04
2604I063-Intergrated Sexual Reproductive Hea	-\$70,150.80	\$73,022.80	\$76,177.19	-\$3,154.39
2201F104-Youth friendly health services	\$0.00	\$0.00	\$280.00	-\$280.00
2203G036-Reproductive health & family p	\$0.00	\$0.00	\$20,368.63	-\$20,368.63
UNFPA Total	-\$70,150.80	\$487,624.10	\$507,964.76	-\$20,340.66



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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
UNICEF				
12014678-Child Protection Project	-\$5,410.00	\$9,796.30	\$6,326.90	\$3,469.40
2201J024-World Water Day	-\$2,775.00	\$2,775.00	\$2,775.00	\$0.00
2203J035-The Implementation of Child Health	-\$134,071.15	\$98,636.00	\$107,254.17	-\$8,618.17
2203J042-Water Quality Testing North Tarawa	-\$990.90	\$990.80	\$958.00	\$32.80
2213H072-WASH in Health Care Facilities	-\$88,116.00	\$85,865.00	\$44,514.73	\$41,350.27
2301J067-Early Learning and Quality Educatio	-\$55,284.03	\$202,154.34	\$260,677.00	-\$58,522.66
2301J068-Sector Analysis and Plan Developmen	-\$205,669.00	\$205,669.00	\$120,100.13	\$85,568.87
2301J072-Early Childhood Development Nationa	-\$20,347.50	\$20,347.00	\$12,087.35	\$8,259.65
2304J007-Child Protection in School Policy	\$0.00	\$8,700.00	\$8,202.90	\$497.10
26034678-Child Protection	-\$165,364.70	\$155,540.00	\$128,097.03	\$27,442.97
2603J009-Positive Parenting - Child Protecti	\$0.00	\$28,102.46	\$27,072.26	\$1,030.20
2603J016-Psychosocial Support for Arorae and	-\$27,723.00	\$27,723.00	\$23,609.10	\$4,113.90
3701J098-Statelessness Workshop	-\$51,957.17	\$26,136.00	\$12,142.00	\$13,994.00
2203H006-EPI & chain cold consultant	\$0.00	\$0.00	\$9,203.02	-\$9,203.02
2203H065-Child health program	\$0.00	\$0.00	\$7,135.10	-\$7,135.10
2301F005-Prepa activities for ECCE bill	\$0.00	\$0.00	\$0.00	\$0.00
2301H098-Operationalisation of ECCE leg	\$0.00	\$0.00	\$0.00	\$0.00
UNICEF Total	-\$757,708.45	\$872,434.90	\$770,154.69	\$102,280.21
WHO				


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
0901J070-HLC for Update of Legislation for D	-\$14,495.00	\$14,495.00	\$477.94	\$14,017.06
2201H044-Capacity Building for Nurses	\$0.00	\$9,095.00	\$4,286.80	\$4,808.20
2201I059-Health Sector Coordination Sectoe	-\$1,876.00	\$1,876.00	\$0.00	\$1,876.00
2201J011-After-Action Review	-\$4,090.00	\$4,090.00	\$3,700.00	\$390.00
2201J058-National Health Summit	-\$122,049.00	\$122,049.00	\$97,109.47	\$24,939.53
2203H050-National Leprosy Elimination Progra	\$0.00	\$18,205.39	\$12,896.10	\$5,309.29
2203H095-The Introduction of PEN NCD Protoco	\$0.00	\$11,223.78	\$6,546.23	\$4,677.55
2203I033-Public Health & Environmental Healt	\$0.00	\$2,066.00	\$1,598.00	\$468.00
2203I062-2018 Global Youth Tobacco Survey	\$0.00	\$3,002.00	\$3,683.00	-\$681.00
2203I102-PEN Guideline Workshop & Training	\$0.00	\$2,723.00	\$2,160.00	\$563.00
2203J010-Mental Health Gap Training for Maki	\$0.00	\$8,233.00	\$10,344.20	-\$2,111.20
2203J050-Tobacco Control & Development of NC	-\$21,631.50	\$21,631.00	\$13,933.00	\$7,698.00
2203J065-Rubella Integrated Supplementary Im	-\$64,738.01	\$64,738.00	\$81,414.03	-\$16,676.03
2204J057-Technical and Legal Consultation fo	-\$17,788.60	\$17,788.00	\$15,659.86	\$2,128.14
2205G064-DFC (World Blood Donor Day)	-\$170.00	\$7,088.00	\$4,358.90	\$2,729.10
2207G104-Anti-microbial resistance (AMR) 2nd	-\$11,735.00	\$12,635.00	\$8,642.19	\$3,992.81


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Donorswithallocation	Revenue (N**)	Warrant	Expenditure(H**)	Balance
2209J099-School Dental Health Outreach Progr	-\$7,710.40	\$7,710.40	\$7,440.00	\$270.40
2210J066-Annual Nursing Conference 2019	-\$41,870.00	\$41,870.00	\$31,612.90	\$10,257.10
2201H096-National health forum & joint	\$0.00	\$0.00	\$75.60	-\$75.60
2203H077-Eh inspections & hp campaign i	\$0.00	\$0.00	\$490.00	-\$490.00
2203E223-World mental health day	-\$200.00	\$0.00	\$0.00	\$0.00
WHO Total	-\$308,353.51	\$370,518.57	\$306,428.22	\$64,090.35
GOK & Taiwan				
1502F042- Construction of Banaba Ramp	\$0.00	\$34,781.04	\$19,072.92	\$15,708.12
GOK & Taiwan Total	\$0.00	\$34,781.04	\$19,072.92	\$15,708.12
Grand Total	-\$122,754,361.69	\$156,197,797.46	\$130,180,591.96	\$26,017,205.50


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STATEMENT XVII: BALANCES ON SUSPENSE ACCOUNT**Government of Kiribati****Statement of Balances on Suspense Account 31st December 2019**

SUSPENSE ACCOUNT			SUSPENSE1	13,414,935.05
Net Movement on Suspense Account				
2019	O0050006340A	No.5 PPI unreconciled balance	2,341,042.05	
		L/Repayment Arrears Kssl &		
	K0048001121A	Pub	- 844,600.00	
	K0048002169A	Adv A/C - BOK	- 1,295,400.87	
		ATL Debts with BOK paid		
	K0048003092A	KirGov	1,175,659.03	
	K0480000000A	Rtd Chqs Contol Account	165.00	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	\$13,414,935.05


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STATEMENT XVIII: UNAUTHORISED EXPENDITURE BY MINISTRY

Government of Kiribati

Statement of Unauthorised Expenditure by Ministry 31st December 2019

Row Labels	Budget	Rev. Budget	Actual	Over (Under)
Judiciary	\$2,322,267.00	\$2,322,267.00	\$2,354,586.75	\$32,319.75
Ministry for Women, Youth, Sport and Social Affairs	\$1,993,617.00	\$1,993,617.00	\$2,051,608.76	\$57,991.76
Office of the Attorney General	\$868,963.00	\$868,963.00	\$876,569.60	\$7,606.60
Grand Total	\$5,184,847.00	\$5,184,847.00	\$5,282,765.11	\$97,918.11



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STATEMENT XIX: CASH IN TRANSITS (RBC)

Government of Kiribati Cash in Transits as at 31st December 2019

Local Government		2019	2018
Abaiang	M0033000003A	-14,231.98	89,222.97
Abemama	M0033000004A	83,927.20	83,608.20
Aranuka	M0033000005A	43,573.47	38,109.47
Arorae	M0033000006A	-22,655.00	-23,450.00
Beru	M0033000007A	59,978.53	12,618.53
Butaritari	M0033000008A	-76,028.08	-78,313.08
Kuria	M0033000009A	144,599.35	32,649.35
Maiana	M0033000010A	189,872.55	58,951.55
Makin	M0033000011A	-109,070.51	-104,630.51
Marakei	M0033000012A	-354.27	-354.27
Nikunau	M0033000013A	-51,589.85	-50,459.85
Nonouti	M0033000014A	87,000.11	-2,144.89
Onotoa	M0033000015A	18,269.13	48,034.13
Tab Nth	M0033000016A	145,736.80	-97,378.20
Tab Sth	M0033000017A	-2,407.03	-73,412.03
Tamana	M0033000018A	-13,618.14	-83,668.14
Banaba	M0033000019A	4,250.00	4,120.00
Kiritimati	M0033000020A	-17,070.52	-17,070.52
Fanning	M0033000021A	1,175,682.06	1,175,672.06
Washington	M0033000022A	316,930.60	312,865.93
Abaokoro	M0033000023A	18,036.15	17,071.15
Kanton	M0033000024A	12,283.71	12,283.71
Kiribati High Commission	M0033000027A	3,916,280.00	3,654,989.18
Mission in Taipei	M0033000028A	863,537.10	692,288.09
Mission in New York	M0033000029A	36,567.81	14,490.75
Postmaster Bairiki	M0033000601A	6,353.24	-126,097.91
Post Office - Bikenibeu	M0033000602A	12,583.54	-13,417.96
Postmaster Betio	M0033000603A	1,609.61	11,609.61
		6,830,045.58	5,588,187.32


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STATEMENT XX: REVENUE EQUALISATION RESERVE FUND AND CASH TRUST

Government of Kiribati

Statement of RERF and Cash Trust 31st December 2019

RERF TABLE 2019		CASH TRUST		CASH TRUST
TYPES OF INVESTMENT BY FUND MANAGERS	Northern Trust V0060000200A Jan to Dec	Blackrock V0060000204A	State street M0030000024A	State street M0030000024A
OPENING MARKET VALUE	466,020,234.78	507,187,041.77	113,224,477.22	-
CONTRIBUTIONS	-	-	-	-
CASH TRANSFER OUT	-	-	-9,191.05	-
CASH TRANSFER IN	-	-	-	9,191.05
CASH REDEMPTIONS	-	-53,470.71	-	-
LESS DRAWDOWNS	-	-	-	-
	466,020,234.78	507,133,571.06	113,215,286.17	9,191.05
ADD: INCOME				
Dividend Income	3,202.08	27,403,118.70	0.00	0.00
Cash Interest	67.75	0.00	0.00	-5,865.65
Interest Income	2,545,799.05	0.00	387,450.85	0.00
Bond Interest Income	12,846,450.88	0.00	1,540,092.29	0.00
Amortization/Accretion	-5,431,621.68	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00
Settlement Variance	-826,709.81	345,923.49	0.00	0.00
Realized Exchange Gain or Loss	-185.37	0.00	0.00	0.00
Realized Gain or Loss	120,254.51	10,372.57		
UnRealized Exchange Gain or Loss	175.66	0.00		
Average Security Gain/Loss	-242,303.38	0.00	0.00	0.00
Miscellaneous Income	0.00	0.00	0.00	0.00
Total Income	9,015,129.69	27,759,414.76	1,927,543.14	-5,865.65
LESS: EXPENSES				
Dividend withholding tax expense	0.00	0.00	0.00	0.00
Management fees	234,852.05	29,129.54	0.00	0.00
Custodian Fees	56,214.85	0.00	0.00	0.00
Total Expenses	291,066.90	29,129.54	0.00	0.00
Net Income	8,724,062.79	27,730,285.22	1,927,543.14	-5,865.65
LESS: OPENING UNREALIZED APP/DEP	3,428,023.96	-4,678,771.04	0.00	0.00
ADD: CLOSING UNREALIZED APP/DEP	31,790,188.61	110,739,526.12	0.00	0.00
Net Gain/Loss on Unrealized APP/DEP	28,362,164.65	115,418,297.16	0.00	0.00
CLOSING MARKET VALUE	503,106,462.22	650,282,153.44	115,142,829.31	3,325.40


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STATEMENT XXI: CASH FLOW STATEMENT**Government of Kiribati**
Statement of cash flow 31st December 2019

Cash Flow from operating Activities	2019	2018
Excess/(Deficit) from consolidated fund	\$38,849,935.80	\$46,211,931.18
Excess/(Deficit) from Development Fund	(\$7,426,230.27)	\$45,748,709.10
Net Receipts	\$31,423,705.53	\$91,960,640.28
Add: Changes in Balance Sheet Items		
Suspense Account	(\$1,376,865.21)	(\$2,013,114.43)
PUBLIC OFFICERS ADVANCES	(\$1,507,192.57)	(\$1,249,112.88)
Deceased Native Estates	\$153,428.03	(\$37,459.47)
Public Officers	\$3,074.06	\$2,497.89
Sundry Deposits	\$1,653,250.47	\$162,770.74
Sundry Advances	(\$96,082.39)	(\$87,807.35)
Telmos	(\$31,085.36)	(\$66,408.41)
Cash received from operating activities	\$30,222,232.56	\$88,672,006.37
Cash Flow from Financing activities		
Net Cash received/(Used) from Government fund	\$3,272,264.23	5,739,883.26
Cash Provided from Financing		
Increase/(Decrease) in Cash	\$33,494,496.79	\$94,411,889.63
Cash and Cash Equivalent as at 1 January	\$328,193,277.79	233,781,388.16
Cash at end of December	\$361,687,774.58	\$328,193,277.79


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