



**GOVERNMENT OF KIRIBATI**

# **2022 RECURRENT BUDGET**

*ADAPTING TO THE NEW NORMAL*

*TE WAAKI INANON TE TANEIAI AE E BOOU*

**AS APPROVED BY THE MANEABA NI MAUNGATABU ON 30/11/2021**

**NOVEMBER 2021**

National Economic Planning Office  
Ministry of Finance and Economic Development  
Bairiki, Tarawa

# **2022 RECURRENT BUDGET**

## FOREWORD

It gives me great honour and pleasure to present this 2022 Budget Book for public information and use.

The annual budget presents the Government's economic plan for the year. It includes an assessment of the economic outlook and the implications for Government policy settings, including for revenue collections, expenditure and reform opportunities.

This year, we have changed how we present the budget and expanded the discussion on key issues to make the information more accessible. I trust this will assist in communicating the Government's vision for a healthy, wealthy and safe future with people at the centre of it all.

The theme for this year's budget is 'Adapting to the new normal'. This builds on the 2021 theme to embrace the new normal, by recognising that the COVID-19 pandemic is here for the foreseeable future, and we must adapt to living with it.

As with 2021, there remains significant uncertainty in the economic outlook related to the impact of the COVID-19 pandemic and its implications on global economic recovery and local policy responses. As vaccination rates increase and restrictions ease, global economic growth is expected to accelerate, constrained by supply disruptions and worsening pandemic dynamics in some economies.

For Kiribati to fully benefit from the recovery, we must maintain macro-economic stability through prudent fiscal management, and effectively manage risks over the short and longer term.

We must take this opportunity to rethink how we do business and be smart about building resilience and investing in a prosperous future.

Kiribati has fared better than many of its Pacific neighbours in this new normal as it is not as reliant on tourism for its prosperity. Proactive Government action to contain the pandemic has seen Kiribati remain COVID-19 free, but this has not been without its costs. As vaccination rates increase and restrictions ease, we must adjust again to adapt to the new normal.

The 2022 Budget has been prepared consistent with the Medium-Term Fiscal Strategy that seeks to achieve inclusive economic growth through responsible fiscal management, by:

- growing net worth through prudent management of the Revenue Equalisation Reserve Fund (RERF);
- achieving budget balance over the medium term;
- investing in productivity enhancing social and economic infrastructure; and
- implementing structural reforms to diversify the economy and build resilience to facilitate a vibrant private sector and create meaningful jobs.

The 2022 Budget outlines how the Government will achieve this in 2022. It takes account of expected economic conditions, fiscal risks and Government policy commitments.

The amount of available revenue has set a tight constraint on expenditure priorities that could be pursued, and following a rigorous prioritisation process, the budget outcome is a small surplus.

This budget includes measures to underpin macro-economic stability and build resilience to manage economic uncertainty through enhanced social protection measures and investing in future productive capacity.

To support families adapt to the new normal, the budget prioritises expenditure on social protection measures, including an increase to \$4 per kilo for the Copra Subsidy, funding for Support for the Unemployed, aged and disability pension payments, and school fee support for under-privileged children.

To ensure our future prosperity, we must invest in human and physical capital today. Together with contributions from our development partners, there are significant investments planned in education, including an increase in scholarships, health and infrastructure projects.

Through sound fiscal management, we have the resources to support these investments and to manage fiscal risks effectively. Sufficient cash is available, and the Revenue Equalisation Reserve Fund continues to grow strongly, enabling a dividend to be paid this year that will be put towards supporting building human capital.

Initiatives to improve revenue mobilisation and the administration and targeting of social protection programs, as well as the SOE reform program, should build resilience and underpin a prosperous future.

The 2022 Budget could not be delivered without the support of Ministry staff, and I wish to acknowledge all those involved in its preparation. In particular, I would like to thank the National Economic Planning Office and Senior Ministry of Finance and Economic Development management for their tireless efforts in preparing this document.

Last, but not least, I wish to reaffirm the Government's deepest appreciation to all our development partners for their continued and unwavering support to our development agenda in general, and the COVID-19 response programme in particular. We look forward to continuing this cordial partnership into 2022.

May we pray that God will bless the 2022 Budget and our beloved country, Kiribati, as we live with the new normal.

Te Mauri, Te Raoi ao Te Tabomoa!

Hon. Dr Teuea Toatu  
Vice President & Minister of Finance and Economic Development  
Bairiki, Tarawa

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## 2022 BUDGET AT A GLANCE

- In 2022, the Kiribati economy is expected to expand by 2.5 per cent of Gross Domestic Product (GDP), reflecting global economic conditions, increased vaccinations and borders re-opening.
- In light of these modestly positive economic conditions, the 2022 Recurrent Budget estimates total Government revenue of \$305.2 million, expenditure of \$305.1 million and a small surplus balance of \$46.7 thousand.
- Total appropriation expenditure is \$290.7 million (95 per cent of total expenditure) and statutory expenditure is \$14.4 million (5 per cent).
- Policy priorities funded in the 2022 Budget include social protection payments and support for education, health and infrastructure investment.
- To support families to live with the new normal and ease cost of living pressures, social protection provisions total \$96.1 million, a 51 per cent increase on the 2021 Budget. They account for 32 per cent of total expenditure, or 30 per cent of GDP;
- \$86.7 million or 27 per cent of GDP has been allocated to education related expenditure, from donors and the recurrent budget, including for the provision of schools, teachers, training and scholarships;
- \$43.7 million or 14 per cent of GDP has been allocated for health related expenditure, from donors and the recurrent budget, to provide hospitals, clinics, doctors and nurses.
- \$99.4 million or 31 per cent of GDP has been pledged by donors and the Government for 24 infrastructure projects, including for utilities, sanitation, water, transport and telecommunications investments.
- Total 2022 Development Budget expenditure in 2022 is \$262.7 million (81 per cent of GDP), comprising \$93.6 million (29 per cent of GDP and 36 per cent of the Development Budget) from the Local Contribution to the Development Fund in the Recurrent Budget and \$169.1 million (52 per cent of GDP and 64 per cent of the total Development Budget) from development partners.
- Total expected outlays from the Recurrent and Development Budgets together in 2022 are \$474.2 million or 147 per cent of GDP.
- In 2022 a RERF dividend, consistent with the RERF Withdrawal Policy, will support investment in human capital accumulation – education related grants and subsidies and infrastructure development. At 30 September 2021, the RERF balance was \$1.3 billion.
- Healthy cash reserves will manage revenue risks. Cash buffer reserves as at 30 September 2022 were \$184.7 million, equivalent to seven months of expenditure.

# INTRODUCTION

The annual budget presents the Government's economic plan for the year. It includes an assessment of the economic outlook and the implications for Government policy settings, including for revenue collections, expenditure and reform opportunities.

There remains significant uncertainty in the economic outlook, reflecting the impact of the COVID-19 pandemic and its implications on global economic recovery and local policy responses. For Kiribati to fully benefit from the recovery, it must maintain macro-economic stability through prudent fiscal management, and effectively manage risks over the short and longer term.

The 2022 Budget was prepared consistent with the Medium-Term Fiscal Strategy. This strategy has informed the fiscal settings for 2022.

## Budget Methodology

The preparation of the 2022 Budget included the following steps:

- Publication of the 2022 Fiscal and Budget Strategy that took account of the economic outlook, the Medium-Term Fiscal Strategy and Government election commitments, providing for base case estimate ceilings to inform budget preparation. The aim was to achieve a small budget surplus.
- A budget circular was sent to Ministries outlining the budget process and the settings for 2022. Key elements included a tight revenue constraint that informed Ministry expenditure ceilings, and a prioritisation process for new policy or project proposals (NPPs) over ceiling. Government commitments for enhanced social protection through an increase in the Copra Subsidy and Support for the Unemployed were included in the ceilings.
- Ministry budget submissions were reviewed by the National Economic Planning Office (NEPO) and adjusted to reflect feedback. Where possible, Ministries were encouraged to use expected 2021 underspends to purchase capital equipment and other items that could be brought forward into 2021.
- A Budget Committee chaired by the Hon Vice President and Minister for Finance and Economic Development was established to review the submissions, and to prioritise the NPPs.
- Cabinet was briefed on the outcomes of the Budget Committee, and considered and approved the final budget for submission to Parliament for approval.

The 2022 Budget reflects the best available information at the time of writing, and may be subject to change. Information in this document may also be different from previously published material. All currency is Australian Dollars, unless otherwise marked.

## Ministry Budgets

The amount of expected revenue available in 2022 provided a tight constraint on the available fiscal space for expenditure proposals. In light of this, the base case Ministry budget ceilings (personal emoluments and operating expenses) were held at the 2021 level, adjusted for general pay increments. Provision was also made for the updated 2022 establishment (ER) approved by Cabinet in October 2021.

The presentation of Ministry budget information in this document includes two tables. The first table contains the medium-term revenue and expenditure framework 2020-2025 consisting of 2020 actual, 2021 Budget and revised 2021 Budget, 2022 Budget and 2023-2025 forward estimates.

The second table contains the detailed cost line to enable a year-on-year comparison between 2021 and 2022, with the variance in dollar terms, before reporting on the 2022 divisional budget lines.

Each Ministry budget distinguishes recurrent or operational costs and personal emoluments, from subsidies, grants, other commitments and the Local Contribution to the Development Fund (LCDF).

For 2022, payments for the Copra Subsidy and Support for the Unemployed, have been moved to be part of the LCDF. This reflects the view that these payments are a contribution to economic development as the extra income available to the beneficiaries enables them to carry out commercial activities.

The Development Fund has operational advantages for such demand driven payments, in that the funding is not constrained by the annual appropriation process, and if not used in one year, the funds are available for future years.

More information on the economic outlook, fiscal strategy and outlook, revenue and expenditure measures, Ministry budgets, the Development Fund, Government debt, the performance of State Owned Enterprises (SOEs) and fiscal risks is contained in the following sections, tables and appendices.

The Ministry of Finance and Economic Development NEPO takes this opportunity to acknowledge and thank all stakeholders for their support during the development of this budget.

## ECONOMIC OUTLOOK

The assessment and forecasts included in the IMF World Economic Outlook released on 12 October 2021 were used to set the context for the 2022 Budget.

According to the IMF, the global economy is recovering strongly, but there remains significant uncertainty related to the COVID-19 pandemic. After contracting by 3.1 per cent in 2020, the IMF expects the global economy to grow by 5.9 per cent in 2021 and 4.9 per cent in 2022. The global recovery is supported by increased vaccination rates, supportive policy responses and lifting confidence, but constrained by supply disruptions and worsening pandemic dynamics in emerging market and developing economies.

Beyond 2022 global growth is projected to moderate to about 3.3 percent over the medium term. Inflation risks have increased, reflecting pandemic-related supply-demand mismatches and higher commodity prices compared to their low base from a year ago. Pressures are expected to subside in 2022.

Risks are skewed to the downside reflecting divergent economic recoveries, limits on policy support and the risk that more aggressive SARS-CoV-2 variants could emerge before widespread vaccination is achieved.

For Kiribati, the economic recovery is expected to continue, with modest growth of 1.8 per cent in 2021 increasing to 2.5 per cent in 2022. Inflation is expected to increase, from 3.3 per cent in 2021 to 4.1 per cent in 2022, consistent with international supply issues. The key parameters are shown in the table below.

The accelerating growth outlook reflects an assumption vaccination rates will increase and enable containment measures to ease, leading to lifting border restrictions, increased labour mobility and port activity. Once borders re-open, investment projects should move forward and domestic activity recover. Improved global conditions should support positive Revenue Equalisation Reserve Fund (RERF) performance and fishing revenues, all other things being equal.

Risks for Kiribati are skewed to the downside, and relate to the potential impact of a COVID-19 outbreak, the duration of containment measures that limit labour mobility, port activity, and project progress, as well as the impact of global economic conditions on RERF performance and fishing demand.

For Kiribati to fully benefit from the recovery, it must maintain macro-economic stability through prudent fiscal management, lift COVID-19 vaccination rates, open borders and effectively manage risks over the short and longer term.

**Table: Economic Growth and Inflation Forecasts**

Item	2020	2021	2022	2023	2024	2025
Real GDP Growth (per cent change)	-0.5	1.8	2.5	2.3	2.1	2.0
Nominal GDP (\$A million)	287	305	323	337	350	362
Consumer prices (period average, per cent change)	1.8	3.3	4.1	2.6	2.0	1.6

# FISCAL STRATEGY AND OUTLOOK

The 2022 Budget has been framed in the context of the Medium-Term Fiscal Strategy. It establishes high level goals to achieve macro-economic stability in the medium term, consistent with the aspirations in the Kiribati 20 Year vision (KV20).

The Strategy aims to ensure that the top priorities of Government can be met in a sustainable way, without compromising the delivery of essential services or the budget in the long run – particularly in an environment where extremely volatile fishing revenues can lead to significant risks.

Taking account of uncertain, but potentially positive, economic conditions and the need to build resilience to manage fiscal risks, the 2022 Budget targets a small surplus.

## Medium Term Fiscal Strategy

KV20 articulates long term goals related to achieving macro-economic stability, including implementing policy settings that will increase Gross Domestic Product (GDP), fisheries revenue contributions, the private sector's share of GDP and protect the real value of the Revenue Equalisation Reserve Fund RERF over the long-term.

These goals have been translated into a medium-term fiscal strategy to achieve macro-economic stability and build a resilient, wealthy, healthy and secure nation, through responsible fiscal management by:

1. Growing financial net worth over the medium term, through prudent management of the RERF, cash balances and reducing debt. Where new debt is considered, it must be concessional, with at least a 35 per cent grant component;
2. Achieving budget balance over the medium term consistent with economic conditions and inclusive economic growth, with the aim to fully fund Government consumption and investment from current revenue by:
  - a. Revenue mobilization and diversification;
  - b. Improving the efficiency and effectiveness of expenditure (value for money) and government investment;
3. Investing in productivity enhancing social and economic infrastructure consistent with KV20 priorities and a proactive climate change response, with the aim to support future sources of growth and improved allocative efficiency; and
4. Structural reforms to diversify the economy and build resilience, with the aim to facilitate a vibrant private sector and create meaningful jobs.

The impact of adopting this strategy is that fiscal policy will accommodate changing domestic economic conditions (that is, it will move between deficit and surplus in line with the economic cycle), and economic resilience will be built through prudent fiscal management, investment in productive capacity (social and economic infrastructure) as well as structural reforms that promote efficiency in government spending (well targeted social protection measures, State Owned Enterprise (SOE) reforms etc.) and economic diversification.

## **Fiscal Responsibility Ratios**

The implementation of the strategy will be supported by the achievement of two fiscal responsibility ratios, to mitigate fiscal sustainability risks:

1. Departmental expenditure not to exceed 50 per cent of total expenditure; and
2. Maintenance of liquidity cash buffers of at least three months expenditure.

The cash buffer will mitigate revenue volatility and liquidity risks and operate to encourage action to control spending over time, should revenues not grow sufficiently to fully meet expenditure requirements. It allows for the fiscal stance to adjust to economic conditions up to a limit, and will ultimately guard against reserves being fully run-down due to unsustainable spending.

The expenditure ratio will support managing expenditure risks and encourage discipline in government spending, facilitating at least half the annual budget being used for transfers and projects to support improved standards of living country-wide.

In 2022, both fiscal responsibility ratios are met. Departmental expenditure as a share of total expenditure is 47 per cent, and the cash buffer is equivalent to seven months of expenditure.

## **Budget Assumptions**

The key assumptions used in formulating the 2022 Budget include:

- 2022 economic conditions will be consistent with the IMF forecasts;
- Fishing revenue estimates will be consistent with historic performance;
- RERF dividends will be consistent with the RERF Withdrawal Policy;
- Revenue volatility will be managed by accessing cash reserves;
- Kiribati will remain COVID-19 free and containment measures will be progressively eased as vaccination rates increase, and transport connectivity issues will be overcome enabling employment and economic activity to increase and projects to restart and progress;
- Government policy commitments to increase the Copra Subsidy and pay unemployment benefits will be met, as will public sector pay increments; and
- Donor budget support payments are conditional on meeting fiscal responsibility and economic reform commitments.

## 2022 BUDGET OVERVIEW

The 2022 Budget takes account of the Medium-Term Fiscal Strategy and how it can be achieved in light of expected economic conditions, fiscal risks and Government policy priorities to be delivered in 2022.

### 2022 Fiscal Position

Overall, the expected 2022 Budget outcome is a surplus of \$46.7 thousand, 0.01 per cent of GDP. This compares to the expected 2021 revised budget of a \$25.4 million deficit.

### Revenue

Total revenue in 2022 is estimated at \$305.2 million, 9 per cent higher than 2021, mainly reflecting higher expected fishing and tax revenue.

Fishing licence revenue is estimated at \$200 million, 21 per cent higher than 2021, of which \$193.1 million is from the Vessel Day Scheme, \$6.0 million in transshipment fees, and \$933 thousand in other fishing revenues. This reflects an expectation that revenues will be in line with the historical average. Fishing licence revenues account for two thirds of the revenue estimate.

Tax revenue is estimated at \$54.3 million, 9 per cent higher than 2021, of which \$12.5 million is from Personal Income Tax, \$12.5 million from Company Tax, \$8.4 million in Excise Tax, and \$21 million in VAT collections.

Investment revenue, including the RERF dividend, is estimated at \$28.0 million, 38 per cent lower than 2021. \$23.0 million is the expected RERF dividend, \$3.5 million from dividends and \$1.5 million from interest earnings. The lower 2022 figure mainly reflects a lower RERF dividend in 2022.

Budget support of \$17.4 million, 25 per cent more than 2021, is expected from donors. This support is conditional on achieving key economic reform commitments, including the commitment to prudent fiscal management.

Other revenue of \$5.5 million, 9 per cent higher than 2021, is expected from other sources such as fees and sundry revenue.

### Expenditure

The expected revenue envelope constrains the amount of fiscal space for expenditure measures. Total expenditure for 2022 is \$305.1 million, 0.01 per cent higher than the revised budget for 2021.

- Total appropriation expenditure is \$290.7 million (95 per cent of total expenditure) and statutory expenditure is \$14.4 million (5 per cent of the total).

The proposed expenditure amounts by recurrent budget categories for 2022 are:

- Departmental funding (personal emoluments and operating costs) of \$142.6 million, 3 per cent higher than the 2021 Budget. It includes provision for pay increments and the 2022 establishment (ER). Departmental funding accounts for 47 per cent of total expenditure, within the fiscal responsibility ratio limit.

- Other expenditure (subsidies, grants and other commitments) funding is \$64.8 million, down 43 per cent from 2021 due to Support for the Unemployed being moved to the LCDF. Excluding Support for the Unemployed, this provision has increased by 3 per cent on 2021. The main elements in this provision cover social security payments (other than Support for the Unemployed), land rent, education and State Owned Enterprise (SOE) subsidies.
- Debt servicing costs are \$4.0 million, 11 per cent higher than 2021.
- The LCDF provision is \$93.6 million, up 92 per cent from 2021, mainly reflecting commitments to increase the Copra Subsidy and pay Support for the Unemployed from the LCDF. Excluding Support for the Unemployed, this provision has increased by 31 per cent from 2021.

Key new policy proposals supported in the 2022 Budget include:

- \$3 million additional funding for education scholarships, bringing total funding to \$6.5 million in 2022, provided in the LCDF.
- \$1.1 million additional funding for Maneaba ni Maungatabu for a new Business Committee and University Committee.
- \$487 thousand for medical equipment.
- \$380 thousand for land lease and boundary settlement initiatives for the Ministry of Environment, Lands and Agriculture Development.

The 2022 ER has increased total public service positions by 63 from 5568 in 2021 to 5631 in 2022, a 1 per cent increase. Most positions are with the Ministry of Education (MOE), 31 per cent of the total, followed by the Ministry for Health and Medical Services (MHMS) with 17 per cent of the total, and the Kiribati Police Force (KPS) with 11 per cent of the total.

The MOE also has the most departmental expenditure, accounting for \$36.3 million, or 25 per cent of total departmental expenditure, followed by MHMS with \$27.8 million (19 per cent) and KPS with \$11.4 million (8 per cent).

## **Budget Priorities**

The theme for the 2022 Budget is 'living with the new normal'. This budget includes measures to underpin macro-economic stability and build resilience to manage economic uncertainty, through enhanced social protection measures and investing in future productive capacity.

### *Social Protection Measures*

To support families to live with the new normal and ease cost of living pressures, the budget provides for social protection measures that total \$96.1 million, or 32 per cent of total expenditure, and 30 per cent of GDP. This is a 51 per cent increase on the 2021 Budget provision. The measures include:

- Copra Price Scheme (\$40 million) – a 150 per cent increase in the 2021 provision to reflect that effective in 2022, the Copra subsidy will be doubled to \$4/kg. The 2021 provision is expected to be fully utilised addressing back payments, and no remaining balance is expected to be available.



- Unemployment Benefits (\$32.4 million) – the estimate is 20 per cent higher than the 2021 Budget and assumes that nearly two thirds of the working age population are unemployed (53,000 people) and will receive a payment. It is assumed the backlog of payments will be fully addressed in 2021.
- Elderly Benefits (\$20.7 million) – the expected estimate is 9 per cent higher than in 2021, reflecting an increase in the eligible population.
- Disability Allowance (\$2.8 million) – the expected estimate is 87 per cent higher than in 2021, reflecting an increase in the eligible population.
- School Fees for Under-privileged Children (\$234.8 thousand) – the expected estimate is significantly higher than the \$56 thousand provision in 2021. This reflects a mix of higher school fees and more children being eligible.

In 2022, the Copra Subsidy and Support for the Unemployed are to be funded from LCDF. Together, they account for \$72.4 million, or 77 per cent of the LCDF allocation, and nearly a quarter of total expenditure.

There is a very high opportunity cost for these payments, and they have significantly constrained the fiscal space available to support other Government priorities. Further work to improve the targeting of these schemes should improve their effectiveness as a social safety net, and free up fiscal space.

#### *Investments in human and physical capital*

Investment human and physical capital will underpin future prosperity. Together with contributions from development partners, there are significant investments planned in education, including an increase in scholarships, health and infrastructure projects.

- \$86.7 million or 27 per cent of GDP has been allocated to education related expenditure, from donors and the recurrent budget, including for the provision of schools, teachers, training and scholarships;
- \$43.7 million or 14 per cent of GDP has been allocated for health related expenditure, from donors and the recurrent budget, to provide hospitals, clinics, doctors and nurses; and
- \$99.4 million or 31 per cent of GDP has been pledged by donors and the Government for 24 infrastructure projects, including for improvements in utilities, sanitation, water, transport and telecommunications.

## **CASH POSITION**

The Government continues to maintain a healthy cash position to manage liquidity risks. Cash available to Government as of 30 September 2021 was \$404.7 million, inclusive of Account No. 1, 3, 4 and State Street. Of this, the No.4 account balance (the Development Fund), was \$194.8 million.

Cash buffer reserves are those funds available to Government that have not been committed for other purposes (other than short term liquid investments), and are therefore available to meet unanticipated liquidity requirements. They comprise the balances of the Interest-Bearing Deposit (IBD) account, State Street account and Fishing Licence revenue in the

No.3 account. They do not included balances in the No 4 Development Fund Account or No 1 Operating Account.

As of 30 September 2021, cash buffer reserves totalled \$184.7 million just under half the total cash available to Government. They were equivalent to seven months of expenditure, within the fiscal responsibility ratio target of three months.

## **DEVELOPMENT FUND**

Total 2022 Development Budget expenditure is \$262.7 million (81 per cent of GDP), comprising \$93.6 million (29 per cent of GDP and 36 per cent of the Development Budget) from the LCDF in the Recurrent Budget and \$169.1 million (52 per cent of GDP and 64 per cent of the total Development Budget) from development partners.

The most significant Development Fund expenditure in 2022 is on the social protection payments for the Copra Subsidy and Support for the Unemployed. These total \$72.4 million, or 28 per cent of expected Development Fund outlays. Excluding these payments, total projected funding for development projects in 2022 is estimated at \$190.3 million, or 59 per cent of GDP.

After the social protection payments, the top three project areas by department in 2022 are:

- Utilities, sanitation and water projects, through the Ministry for Infrastructure and Sustainable Energy (MISE), totalling \$78.8 million (30 per cent of the total);
- Education projects, through MOE, totalling \$21.2 million (8 per cent of the total); and
- Health projects through MHMS, totalling \$15.4 million (6 per cent of the total).

The geographic dispersion of the Development Fund, reflects national projects to the value of \$162.2 million (62 per cent of the total), Gilbert Group projects of \$89.3 million (34 per cent of the total) and Line and Phoenix Islands projects of \$11.3 million, or 4 per cent of the total.

In 2022, the top three donors are the Asian Development Bank (\$49.7 million), Australian Department of Foreign Affairs and Trade (\$28.3 million), New Zealand Ministry of Foreign Affairs and Trade (\$24.2 million). The Peoples Republic of China is expected to contribute \$14.0 million to development projects.

Project implementation has been slowed by the impact of the COVID-19 pandemic, especially travel restrictions and supply constraints. Costs have increased, reflecting global supply issues. Projects have moved to use virtual communication and management tools as much as possible. However, project delivery will continue to be constrained unless travel restrictions are eased and equipment supply constraints are addressed.

More detail on development projects can be found in the 2022 Development Budget.

## **REVENUE EQUALISATION RESERVE FUND**

RERF performance over 2021 has been very strong, reflecting the global economic recovery, and especially positive global equity markets. At 30 September 2021, the RERF balance was \$1.3 billion.

More detail on RERF performance is at **Appendix 7**.

Prudent management of the RERF, including the adoption of an investment strategy that is 50:50 Australian fixed interest and global equities, and careful monitoring of portfolio performance, has ensured that investment risks have been effectively mitigated to continue to grow the capital value of the fund, and create space for dividends to be paid.

Payment of a RERF dividend is governed by the RERF Withdrawal Policy. The aim of the policy is to ensure that withdrawals are rules based and consistent with the following objectives:

- The Capital value of the RERF over time is protected.
- The RERF to be used more effectively for development purposes; and
- Intergenerational equity is not compromised.

The policy provides that only the excess return over the target real growth rate of 5 per cent can be withdrawn. The amount withdrawn must be used for a development purpose approved by Cabinet.

The implementation of the policy continues to evolve and to be refined to ensure that a pragmatic and effective approach is taken that does not compromise the objectives that underpin the policy.

For 2022, the rate of return will be determined on the expected annual real rate of return for 2021, estimated to be 7.3 per cent. This results in a potential dividend of up to 2.3 per cent. The budget includes an estimate of the dividend of \$23 million, within range of the expected outcome.

Human capital accumulation through education has been chosen as the theme for projects to be funded by the RERF dividend in 2022. Total subsidy and grant payments for education purposes in LCDF and other commitments total \$23.8 million, broadly equivalent to the expected dividend.

## **SOE PERFORMANCE**

Government support for SOEs is captured in Community Service Obligation (CSO) payments. These aim to supplement SOEs for the provision of services to the public that achieve a social benefit at below commercial cost, to enable the SOE to earn sufficient revenue to cover the costs of its services. For example, the provision of water and sewerage services or air services at below cost.

In 2022, CSO payments have been agreed to a total of \$7.4 million. These include payments for services from Air Kiribati Limited (AKL) (\$4.4 million), Public Utility Board (PUB) (\$1.4 million), Kiribati National Shipping Ltd (KNSL) (\$0.9 million) and Kiribati Housing Corporation (KHC) (\$0.7 million).

A SOE reform program is being implemented to strengthen SOE monitoring capacity and to increase accountability for performance by SOE boards and managers. This work has included strengthening planning and reporting, supported by training to upskill stakeholders and increase awareness of the key determinants of success; including, the need for all SOEs to focus on a small set of core objectives that will impact positively on their performance over a short (three-year) timeframe.

Nine of 14 established SOEs have submitted audited financial statements for 2019, with the remaining five being in the process of being audited.

The 2019 results have been strong relative to prior years with all SOEs except Kiribati Insurance Company (KIC) and Te Atinimarawa Company Ltd (TACL), showing improved revenue and profit performance. However, the largest SOEs, AKL and PUB continue to be loss-making.

The Return on Equity for all SOEs in 2019 was 5.3 per cent which is an improvement on prior years. Total Shareholders' Equity was valued at \$189.7 million, or 59 per cent of GDP.

Opportunities remain to improve the timeliness and quality of financial reporting, including to lift compliance with international accounting standards, and address qualified audit opinions. A dividend policy is also being developed.

Information on SOE financial performance is contained in **Appendix 8**.

## **DEBT MANAGEMENT**

The Government's current policy on debt is to reduce outstanding balances and to accept no new debt. If new debt is considered, it must be concessional, with at least a 35 per cent grant component.

Current debt information is at **Appendix 5**.

## **RISKS AND SENSITIVITIES**

The main risks to the 2022 Budget relate to the uncertainty in global economic conditions; the impact of the COVID-19 pandemic and travel restrictions; the ability to generate sufficient revenue to meet expenditure priorities, especially the uncertainty around fishing revenues; and the ability to maintain fiscal discipline, including the impact of pressures related to COVID-19, SOE performance and project implementation. The sensitivity of the estimates to key parameter changes are illustrated in **Appendix 10**.

### **Revenue**

The budget estimates rest on assumptions related to economic activity especially impacting tax and fishing revenue estimates. If economic conditions improve as expected, vaccination coverage increases, borders re-open and Kiribati remains COVID-19 free, then taxation revenues should increase, and social protection payments should decrease (due to increasing employment), improving the fiscal position. If this does not eventuate, then the fiscal balance will worsen, with lower revenue and higher outlays.

Demand for fishing licences is impacted by both global economic conditions and weather patterns. Revenues tend to be highly volatile, and forecasting unreliable. Prior year forecasting has significantly under-estimated expected fishing revenues, limiting the fiscal space available and leading to un-planned surpluses.

The proposed 2022 Budget estimate is for a realistic estimate of fishing revenues, consistent with historic revenue levels. This also reflects an expectation of increased demand as the global recovery continues and the service sector returns to pre-pandemic levels. Work will

be progressed to improve the forecasting of fishing revenues with the aim to reduce the uncertainty around fishing revenue estimates.

The 2022 Budget includes an estimate for donor support payments that are conditional on meeting economic reform milestones and implementing a rules based RERF Withdrawal Policy. Work is underway to develop a new Economic Reform Taskforce Matrix to underpin the budget support payments. Implementing the RERF Withdrawal Policy and Medium-Term Fiscal Strategy should also assist to mitigate the risk to this income stream.

The risk of potential revenue shortfalls will be managed by the ability to draw on cash reserves. Ongoing work to mobilise revenue, including administrative reforms will be pursued through 2022, to reduce revenue risks.

## **Expenditure**

The Government is committed to achieving macro-economic stability through responsible fiscal management. This includes pursuing reforms to improve the value for money of expenditure measures, and effectively planning for them. There are funding pressures that are likely to emerge through the year that have not been planned for, and there is limited fiscal space to respond to them. Key pressures relate to the management of COVID-19 and investment requirements for SOEs, especially PUB and AKL.

A further risk relates to the quality of expenditure, and the long-term sustainability of transfer payments. Further work to improve the implementation of social protection arrangements, as well as to better target them will be pursued in 2022. Reforms to SOE management will also continue.

## **2020 FINAL BUDGET OUTCOME**

The 2022 Budget builds on the 2020 actual outcome and expectations for 2021. Analysis of the 2020 final budget outcome needs to take into account outlays met from revenue sourced from recurrent collections and the Development Fund, as it was used as bridging finance for outlays in January 2020.

The preliminary 2020 actual outcomes was a surplus of \$9.7 million, or 3 per cent of GDP. This compares to the initial 2020 Budget expectation of a deficit of \$36.9 million or 13 per cent of GDP.

The strong 2020 performance reflected better than expected fishing revenues. Total revenue was \$248.9 million, 16 per cent more than had been expected in the 2020 Budget, reflecting fishing revenues of \$184.1 million that were 23 per cent more than had been forecast.

Total recurrent outlays in 2020 were \$239.1 million (\$213.6 million plus \$25.5 million from the Development Fund). This was 92 per cent of the expected budget amount.

The surplus has been used to bolster cash reserves.

## **2021 BUDGET PERFORMANCE**

Revenue collections for the year to date (January to September 2021, latest available data) are tracking ahead of the budget estimate, with 95 per cent of the total revenue collected, against a benchmark of 75 per cent for September 2021.

Fishing revenue collections were \$131.1 million to end September (79 per cent), against a full year budget estimate of \$165.5 million. Of this, \$127.0 million was from the Vessel Day Scheme, \$3.7 million from transshipment fees, and \$0.3 million from other revenue,

Positive economic conditions and Government transfer payments have supported strong VAT and Income Tax collections. This strong performance should flow through to 2022 collections, all other things being equal.

Total expenditure up to September 2021 was tracking below budget at 73 per cent. This reflects in part, slower than expected outlays on Support for the Unemployed payments. This is expected to be addressed by the end of the year. Debt payments and LCDF payments are on track to be fully expended by the end of the year.

Overall, a deficit in 2021 continues to be expected.

# **BUDGET TABLES**

**Table 1(a): Fiscal Framework Summary 2020-2022**

	2020 Actual	2021 Budget	2021 Revised	2021 YTD	2022 Budget	2022 Budget vs 2021 Revised Budget (\$)	2022 Budget vs 2021 Revised Budget (%)
<b>Total Government Revenue (1)</b>	<b>241,862,015</b>	<b>225,500,678</b>	<b>225,500,678</b>	<b>225,488,379</b>	<b>287,781,643</b>	<b>62,280,965</b>	<b>27.6%</b>
Departmental Expenditures (Operational Cost & Personal Emoluments)	115,432,195	138,666,865	138,666,865	94,664,435	142,589,796	3,922,931	2.8%
Other Government expenditure (Subsidies, Grants & Other Commitments)	56,349,746	90,281,601	113,750,220	77,096,970	64,817,420	(48,932,800)	-43.0%
Debt Servicing	3,409,452	3,681,768	3,681,768	1,072,488	4,090,104	408,336	11.1%
Local Contribution to Development Fund (LCDF)	63,939,191	46,795,753	48,790,748	48,790,748	93,634,287	44,843,539	91.9%
<b>Total Government Expenditure</b>	<b>239,130,584</b>	<b>279,425,988</b>	<b>304,889,601</b>	<b>221,624,642</b>	<b>305,131,607</b>	<b>242,005</b>	<b>0.1%</b>
<b>Difference</b>	<b>2,731,431</b>	<b>(53,925,310)</b>	<b>(79,388,924)</b>	<b>3,863,737</b>	<b>(17,349,964)</b>	<b>62,038,960</b>	<b>-78.1%</b>
<b>Additional Funding</b>							
Other sources (Budget Support) (2)	7,008,305	13,971,978	13,971,978	1,000,000	17,396,636	3,424,658	24.5%
Surplus (Deficit) incl. additional funding	9,739,736	(39,953,332)	(65,416,946)	4,863,737	46,672	65,463,618	-100.1%
RERF Interest Drawdown (3)		40,000,000	40,000,000	40,000,000		(40,000,000)	-100.0%
<b>Surplus (Deficit) after RERF drawdown</b>	<b>9,739,736</b>	<b>46,668</b>	<b>(25,416,946)</b>	<b>4,863,737</b>	<b>46,672</b>	<b>25,463,618</b>	<b>-100.2%</b>
<b>Government Cash Balances (4)</b>							
Operational Account (5)	27,061,345	28,687,885	25,162,509	25,162,509	39,359,796		
Cash Reserve Account (6)	251,230,806	380,235,285	184,744,357	184,744,357	166,983,422		
Revenue Equalisation Reserve Fund (RERF) (7)	1,172,436,677	1,182,804,281	1,302,216,122	1,302,216,121	1,366,176,927		
<b>Notes:</b>							
(1) Total Government Revenue is derived from the operations of Government domestically.							
(2) Budget Support from donors.							
(3) RERF Interest drawdown is calculated based on the Withdrawal policy							
(4) Excludes cash balances of State-Owned Entities and Special Funds.							
(5) Government operational cash account balance as at end of 2021, used as estimated balance for 2022 Budget (excludes amount allocated for term deposits in cash reserve account).							
(6) Cash buffer reserves are funds available to Government that have not been committed for other purposes and comprise balances of the Interest-Bearing Deposit (IBD) account, State Street account and Fishing License revenue in the No.3 account							
(7) Estimate for the RERF market value as at end 2022							



**Table 1(b): Medium Term Fiscal Framework 2020-2025**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>Total Revenue and Budget Support</b>	<b>248,870,320</b>	<b>239,472,656</b>	<b>239,472,656</b>	<b>305,178,279</b>	<b>314,133,026</b>	<b>322,278,410</b>	<b>330,365,797</b>
<b>Tax Revenue</b>	<b>51,649,018</b>	<b>49,996,724</b>	<b>49,996,724</b>	<b>54,322,769</b>	<b>56,593,496</b>	<b>58,864,222</b>	<b>60,960,278</b>
Personal income tax	12,364,642	10,713,584	10,713,584	12,500,000	13,022,508	13,545,016	14,027,331
Company tax	9,702,665	12,052,782	12,052,782	12,452,782	12,973,316	13,493,851	13,974,344
Excise Tax	8,619,710	8,369,987	8,369,987	8,369,987	8,719,858	9,069,729	9,392,686
VAT	20,962,001	18,860,371	18,860,371	21,000,000	21,877,814	22,755,627	23,565,916
<b>Non Tax Revenue</b>	<b>190,212,996</b>	<b>175,503,953</b>	<b>175,503,953</b>	<b>233,458,874</b>	<b>240,142,895</b>	<b>246,017,551</b>	<b>252,008,883</b>
Dividends	539,833	3,500,000	3,500,000	3,500,000	3,646,302	3,792,605	3,927,653
Interest Income	1,212,407	1,500,000	1,500,000	1,500,000	1,562,701	1,625,402	1,683,280
RERF Dividends				23,000,000	25,584,322	26,811,852	28,127,894
Fishing License Revenue	170,736,450	160,000,000	160,000,000	193,067,000	196,928,340	200,866,907	204,884,245
Fish transshipment fees	12,004,312	4,500,000	4,500,000	6,000,000	6,250,804	6,501,608	6,733,119
Other Fishing Revenue	1,328,052	996,000	996,000	933,000	972,000	1,011,000	1,047,000
Other Ministries' Revenue	4,391,942	5,007,953	5,007,953	5,458,874	5,198,426	5,408,178	5,605,693
<b>Budget Support</b>	<b>7,008,305</b>	<b>13,971,978</b>	<b>13,971,978</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>17,396,636</b>
Budget support	7,008,305	13,971,978	13,971,978	17,396,636	17,396,636	17,396,636	17,396,636
<b>Operating expenditure</b>	<b>212,977,709</b>	<b>254,622,520</b>	<b>280,086,134</b>	<b>290,073,845</b>	<b>290,345,234</b>	<b>293,282,850</b>	<b>297,979,490</b>
Wages and salaries	85,037,450	106,096,743	106,096,743	106,633,712	109,702,386	111,812,434	113,964,683
Uses of goods & services	52,691,259	40,683,284	42,678,279	41,521,999	42,757,109	43,611,164	46,183,291
Interest	784,837	721,709	721,709	690,306	655,585	621,616	586,242
Subsidies	25,041,776	24,437,972	24,437,972	26,264,172	23,239,172	23,239,172	23,239,172
Grants	7,035,737	8,736,477	8,736,477	8,736,477	7,756,473	7,756,473	7,756,473
Social Benefit (5)	38,119,145	63,782,021	87,250,640	96,217,840	96,217,840	96,217,840	96,217,840
Other current expenses	4,267,505	10,164,314	10,164,314	10,009,340	10,016,668	10,024,150	10,031,790
<b>Operating balance</b>	<b>35,892,611</b>	<b>(15,149,864)</b>	<b>(40,613,478)</b>	<b>15,104,434</b>	<b>23,787,793</b>	<b>28,995,560</b>	<b>32,386,307</b>
Capital Expenditure (1)	23,528,260	21,843,408	21,843,408	11,657,964	13,872,816	15,010,376	15,048,688
<b>Fiscal Balance</b>	<b>12,364,351</b>	<b>(36,993,272)</b>	<b>(62,456,887)</b>	<b>3,446,470</b>	<b>9,914,977</b>	<b>13,985,184</b>	<b>17,337,619</b>
<b>Net Financing</b>	<b>(12,364,351)</b>	<b>36,993,272</b>	<b>62,456,887</b>	<b>(3,446,470)</b>	<b>(9,914,977)</b>	<b>(13,985,184)</b>	<b>(17,337,619)</b>
<b>External Financing</b>							
Loan Disbursement	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Less Loan Repayment (2)	2,624,616	2,960,059	2,960,059	3,399,798	3,399,798	3,400,077	3,359,946
<b>Domestic Financing</b>							
Operational Account	7,436,879	(2,268,048)	(27,812,677)	(3,648,215)	3,175,511	7,115,135	10,295,999
Cash Reserve Account (3)	2,302,857	2,314,717	2,395,732	3,694,887	3,339,668	3,469,972	3,681,674
RERF Interest Deposits/(Withdrawals)		(40,000,000)	(40,000,000)				
<b>Other movements</b>							
RERF growth	19,048,061	45,492,472	129,779,445	63,960,806	67,029,630	70,319,736	73,769,919
<b>Net movements in Financial Position</b>	<b>28,787,797</b>	<b>5,539,141</b>	<b>64,362,499</b>	<b>64,007,478</b>	<b>73,544,809</b>	<b>80,904,843</b>	<b>87,747,592</b>
<b>Major Cash Balances</b>							
Operational Account	27,061,345	28,687,885	25,162,509	39,359,796	42,535,306	49,650,442	59,946,441
Cash Reserve Account	251,230,806	119,786,587	184,744,357	166,983,422	173,498,601	184,083,709	198,061,382
RERF	1,172,436,677	1,182,804,281	1,302,216,122	1,366,176,927	1,433,206,557	1,503,526,293	1,577,296,212
<b>Notes:</b>	<p>(1) Capital Expenditure records infrastructure projects or projects of a capital nature.  (2) For Loan repayments, please refer to Debt table in Appendix 5.  (3) State Street Cash Trust fund is \$155,817,993.64 as of Sept 2021  (4) 2021 Revised Budget for RERF values stands as of current number as of Sept, all other values are end of year estimates.  (5) The definition of Social Protection payments used in the budget differs from the definition of social benefits included in this table as social protection payments exclude pension payments to former public servants (code 300)</p>						

**Table 1(c): Annual Fiscal Framework Detailed 2021-2022**

	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	2022 Budget vs 2021 Revised (%)	Share of the 2022 Budget Subtotal
<b>Revenue</b>						
Taxation Revenue	49,996,724	49,996,724	54,322,769	\$4,326,045	9%	18%
Fishing Revenue	165,496,000	165,496,000	200,000,000	\$34,504,000	21%	66%
Investment Revenue	5,000,000	5,000,000	28,000,000	\$23,000,000	460%	9%
Other Ministries' Revenue	5,007,953	5,007,953	5,458,874	\$450,921	9%	2%
<b>Total Non-Tax Revenue</b>	<b>175,503,953</b>	<b>175,503,953</b>	<b>233,458,874</b>	<b>\$57,954,921</b>	<b>33%</b>	<b>76%</b>
<b>Total Central Government Revenue</b>	<b>225,500,678</b>	<b>225,500,678</b>	<b>287,781,643</b>	<b>\$62,280,965</b>	<b>28%</b>	<b>94%</b>
<b>Additional Financing</b>						
Budget Support	13,971,978	13,971,978	17,396,636	\$3,424,658	25%	6%
RERF Interest Drawdown	40,000,000	40,000,000				
<b>Total Revenue</b>	<b>279,472,656</b>	<b>279,472,656</b>	<b>305,178,279</b>	<b>65,705,623</b>	<b>52%</b>	<b>100%</b>
<b>Expenditure</b>						
KPF contribution	5,156,499	5,156,499	5,276,169	\$119,670	2%	5%
Salaries	67,045,437	67,045,437	68,276,199	\$1,230,763	2%	66%
Housing assistance	1,589,606	1,589,606	1,586,398	(\$3,208)	0%	2%
Allowances	5,613,229	5,613,229	6,002,100	\$388,871	7%	6%
Overtime	2,608,788	2,608,788	3,041,643	\$432,855	17%	3%
Temporary assistance	1,707,886	1,707,886	2,072,717	\$364,831	21%	2%
Wages	570,370	570,370	388,486	(\$181,884)	-32%	0%
Leave grants	16,742,000	16,742,000	16,790,000	\$48,000	0%	16%
<b>Total Personal Emoluments</b>	<b>101,033,815</b>	<b>101,033,815</b>	<b>103,433,712</b>	<b>2,399,897</b>	<b>17%</b>	<b>100%</b>
Transportation	9,809,191	9,809,191	11,278,236	\$1,469,045	15%	29%
Training	833,814	833,814	903,606	\$69,792	8%	2%
Staff mobility/Uniforms	2,234,346	2,234,346	2,477,043	\$242,698	11%	6%
Utilities	7,149,831	7,149,831	7,821,887	\$672,056	9%	20%
Media/Print & Stationery	2,462,015	2,462,015	2,492,069	\$30,054	1%	6%
R&M Office equip	2,045,624	2,045,624	2,167,839	\$122,214	6%	6%
R&M Plant/Building & Equipment	2,080,559	2,080,559	1,525,460	(\$555,099)	-27%	4%
Ministry-specific purchases	5,915,671	5,915,671	5,601,077	(\$314,594)	-5%	14%
Third party payments	4,251,795	4,251,795	4,236,173	(\$15,622)	0%	11%
Sundry	850,204	850,204	652,695	(\$197,509)	-23%	2%
<b>Total Operational Costs</b>	<b>37,633,050</b>	<b>37,633,050</b>	<b>39,156,084</b>	<b>1,523,034</b>	<b>4%</b>	<b>100%</b>
<b>Total Recurrent Expenditure</b>	<b>138,666,865</b>	<b>138,666,865</b>	<b>142,589,796</b>	<b>3,922,931</b>	<b>3%</b>	<b>100%</b>
Debt servicing	3,681,768	3,681,768	4,090,104	\$408,336	11%	3%
Subsidies	25,144,396	25,144,396	24,243,219	(\$901,177)	-4%	15%
Grants	51,989,318	75,457,937	27,846,314	(\$47,611,623)	-63%	17%
International Contributions	2,000,000	2,000,000	2,000,000	\$0	0%	1%
Other Commitments	11,147,887	11,147,887	10,727,887	(\$420,000)	-4%	7%
Local Contribution to Development Fund	46,795,753	48,790,748	93,634,287	\$44,843,539	92%	58%
<b>Other Government Expenditures</b>	<b>140,759,122</b>	<b>166,222,736</b>	<b>162,541,811</b>	<b>-3,680,925</b>	<b>-2%</b>	<b>100%</b>
<b>Total Government Expenditures</b>	<b>279,425,988</b>	<b>304,889,601</b>	<b>305,131,607</b>	<b>242,005</b>	<b>0%</b>	<b>100%</b>

**Table 2: Appropriated and Statutory Budgeted Expenditure by Ministry 2022**

	Ministry	Operating Budget 2022	Statutory Expenditure	Net Provision Under the Head Covered by the Appropriation Act
09	Office of Te Beretitenti	2,831,252	206,789	2,624,462
10	Public Service Office	1,384,182	58,877	1,325,305
11	Judiciary	2,961,407	462,670	2,498,737
12	Kiribati Police Service	11,446,977	478,706	10,968,271
13	Public Service Commission	379,326	35,165	344,161
14	Ministry of Foreign Affairs and Immigration	3,594,536	55,069	3,539,468
15	Ministry of Internal Affairs	3,274,670	216,834	3,057,835
16	Ministry of Environment, Lands and Agricultural Development	4,746,990	253,850	4,493,140
17	Maneaba ni Maungatabu	7,032,996	3,415,343	3,617,653
18	Ministry of Tourism, Commerce, Industry and Cooperatives	3,121,412	185,792	2,935,620
19	Kiribati Audit Office	1,090,264	73,477	1,016,787
20	Office of the Attorney General	1,107,900	68,958	1,038,942
21	Ministry of Fisheries and Marine Resource Development	4,248,362	239,068	4,009,294
22	Ministry of Health and Medical Services	27,760,405	976,650	26,783,756
23	Ministry of Education	36,285,748	1,831,949	34,453,799
24	Ministry of Information, Communication and Transport	4,522,247	236,575	4,285,672
25	Ministry of Finance and Economic Development	5,471,487	298,259	5,173,227
26	Ministry of Women, Youth, Sport and Social Affairs	2,162,262	157,585	2,004,677
27	Ministry of Infrastructure and Sustainable Energy	4,376,408	251,841	4,124,567
28	Ministry of Employment and Human Resources	6,423,420	272,455	6,150,965
29	Ministry of Line and Phoenix Island Development	4,896,824	249,105	4,647,719
37	Ministry of Justice	3,009,344	177,507	2,831,837
38	Leadership Commission	461,376	12,328	449,048
		<b>142,589,796</b>	<b>10,214,853</b>	<b>132,374,943</b>
2	Debt Servicing	4,090,104	4,090,104	
30	Subsidies, grants and other commitments.	64,817,420	97,200	64,720,220
	<b>Total</b>	<b>211,497,320</b>	<b>14,402,157</b>	<b>197,095,163</b>
	<b>ADD TRANSFERS AND FINANCING</b>			
345	Contributions to the Development Fund	93,634,287		93,634,287
	<b>Grand Total</b>	<b>305,131,607</b>	<b>14,402,157</b>	<b>290,729,450</b>
<b>Code Expense Items</b>				
		<b>Amount</b>		
	Personal Emoluments and other allowances	10,214,853		
30	Debt Servicing	4,090,104		
31	Subsidies, Grants and Other commitments	97,200		
	<b>Total</b>	<b>14,402,157</b>		

**Table 3: Recurrent and Development Budget by Ministry – 2022**

Ministry	Revenue to Consolidated Fund	Expenditure from Consolidated Fund	Revenue to Development Fund	Expenditure from Development Fund	Total Revenue	Total Expenditure
Contribution to Development Fund - Donors			23,155,245		23,155,245	
09 Office of Te Beretitenti		2,831,252		4,873,900		7,705,152
10 Public Service Office		1,384,182		870,000		2,254,182
11 Judiciary	386,200	2,961,407			386,200	2,961,407
12 Kiribati Police Service	69,500	11,446,977			69,500	11,446,977
13 Public Service Commission		379,326				379,326
14 Ministry of Foreign Affairs and Immigration	30,240	3,594,536			30,240	3,594,536
15 Ministry of Internal Affairs	1,046	3,274,670		1,000,000	1,046	4,274,670
16 Ministry of Environment, Lands and Agricultural Development	966,955	4,746,990		715,880	966,955	5,462,870
17 Maneaba ni Maungatabu	7,050	7,032,996			7,050	7,032,996
18 Ministry of Tourism, Commerce, Industry and Cooperatives	72,554	3,121,412		848,905	72,554	3,970,317
19 Kiribati Audit Office	13,500	1,090,264			13,500	1,090,264
20 Office of the Attorney General	850	1,107,900			850	1,107,900
21 Ministry of Fisheries and Marine Resource Development	200,000,000	4,248,362		281,011	200,000,000	4,529,373
22 Ministry of Health and Medical Services	104,000	27,760,405		1,757,515	104,000	29,517,920
23 Ministry of Education	303,350	36,285,748		1,892,772	303,350	38,178,520
24 Ministry of Information, Communication and Transport	2,289,233	4,522,247		2,435,500	2,289,233	6,957,747
25 Ministry of Finance and Economic Development	82,543,906	5,471,487		3,875,000	82,543,906	9,346,487
26 Ministry of Women, Youth, Sport and Social Affairs	20,490	2,162,262		1,080,406	20,490	3,242,668
27 Ministry of Infrastructure and Sustainable Energy	60,000	4,376,408		3,476,718	60,000	7,853,126
28 Ministry of Employment and Human Resources	176,169	6,423,420		47,638	176,169	6,471,058
29 Ministry of Line and Phoenix Island Development	645,900	4,896,824			645,900	4,896,824
37 Ministry of Justice	90,700	3,009,344			90,700	3,009,344
38 Leadership Commission		461,376				461,376
30 Debt Servicing		4,090,104				4,090,104
4 Subsidies, grants and other commitments.		64,817,420				64,817,420
<b>Sub Total</b>	<b>287,781,643</b>	<b>211,497,320</b>	<b>23,155,245</b>	<b>23,155,245</b>	<b>310,936,888</b>	<b>234,652,565</b>
<b>Add Transfers and Financing Items</b>						
Other Financing Sources (Budget Support)	17,396,636				17,396,636	
345 Contributions to the Development Fund - GoK		93,634,287				93,634,287
<b>Grand Total</b>	<b>305,178,279</b>	<b>305,131,607</b>	<b>23,155,245</b>	<b>23,155,245</b>	<b>328,333,524</b>	<b>328,286,852</b>

**Table 4: Revenue Recurrent Budget 2020 – 2025**

	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.	2022 Budget vs 2021 Revised Budget (\$)	2022 Budget vs 2021 Budget (%)	2022 Budget vs 2021 Revised Budget (%)
<b>Central Government Revenue</b>										
<b>Tax Revenue</b>										
Personal income tax	12,364,642	10,713,584	10,713,584	12,500,000	13,022,508	13,545,016	14,027,331	1,786,416	17%	17%
Company tax	9,702,665	12,052,782	12,052,782	12,452,782	12,973,316	13,493,851	13,974,344	400,000	3%	3%
Excise Tax	8,619,710	8,369,987	8,369,987	8,369,987	8,719,858	9,069,729	9,392,686		0%	0%
VAT	20,962,001	18,860,371	18,860,371	21,000,000	21,877,814	22,755,627	23,565,916	2,139,629	11%	11%
<b>Taxation Revenue</b>	<b>51,649,018</b>	<b>49,996,724</b>	<b>49,996,724</b>	<b>54,322,769</b>	<b>56,593,496</b>	<b>58,864,222</b>	<b>60,960,278</b>	<b>4,326,045</b>	<b>9%</b>	<b>9%</b>
<b>Non-Tax Revenue</b>										
Fishing License Revenue	170,736,450	160,000,000	160,000,000	193,067,000	196,928,340	200,866,907	204,884,245	33,067,000	21%	21%
Fish transhipment fees	12,004,312	4,500,000	4,500,000	6,000,000	6,250,804	6,501,608	6,733,119	1,500,000	33%	33%
Other Fishing Revenue	1,328,052	996,000	996,000	933,000	972,000	1,011,000	1,047,000	(63,000)	-6%	-6%
<b>Fishing Revenue</b>	<b>184,068,815</b>	<b>165,496,000</b>	<b>165,496,000</b>	<b>200,000,000</b>	<b>204,151,144</b>	<b>208,379,515</b>	<b>212,664,364</b>	<b>34,504,000</b>	<b>21%</b>	<b>21%</b>
Dividends	539,833	3,500,000	3,500,000	3,500,000	3,646,302	3,792,605	3,927,653		0%	0%
Interest Income	1,212,407	1,500,000	1,500,000	1,500,000	1,562,701	1,625,402	1,683,280		0%	0%
RERF Dividends				23,000,000	25,584,322	26,811,852	28,127,894	23,000,000	0%	0%
<b>Investment Revenue</b>	<b>1,752,240</b>	<b>5,000,000</b>	<b>5,000,000</b>	<b>28,000,000</b>	<b>30,793,325</b>	<b>32,229,858</b>	<b>33,738,826</b>	<b>23,000,000</b>	<b>460%</b>	<b>460%</b>
JAXA downrange and air services		1,737,469	1,737,469	1,771,233	1,845,272	1,919,310	1,987,654	33,764	2%	2%
Open Ship Registration	129,535	280,000	280,000	140,000	145,852	151,704	157,106	(140,000)	-50%	-50%
Other Ministry Revenue	4,262,406	2,990,484	2,990,484	3,547,641	3,207,302	3,337,164	3,460,933	557,157	19%	19%
<b>Other Ministries' Revenue</b>	<b>4,391,942</b>	<b>5,007,953</b>	<b>5,007,953</b>	<b>5,458,874</b>	<b>5,198,426</b>	<b>5,408,178</b>	<b>5,605,693</b>	<b>450,921</b>	<b>9%</b>	<b>9%</b>
<b>Total Non-Tax Revenue</b>	<b>190,212,996</b>	<b>175,503,953</b>	<b>175,503,953</b>	<b>233,458,874</b>	<b>240,142,895</b>	<b>246,017,551</b>	<b>252,008,883</b>	<b>57,954,921</b>	<b>33%</b>	<b>33%</b>
<b>Total Central Government Revenue</b>	<b>241,862,015</b>	<b>225,500,678</b>	<b>225,500,678</b>	<b>287,781,643</b>	<b>296,736,390</b>	<b>304,881,774</b>	<b>312,969,161</b>	<b>62,280,965</b>	<b>28%</b>	<b>28%</b>
<b>Other Revenue</b>										
World Bank Budget Support		6,849,315	6,849,315	6,849,315	6,849,315	6,849,315	6,849,315		0%	0%
Asian Development Bank Budget Support				3,424,658	3,424,658	3,424,658	3,424,658	3,424,658	0%	0%
New Zealand Budget Support	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000		0%	0%
Australia Budget Support	500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		0%	0%
EU Budget Support	4,008,305	3,622,663	3,622,663	3,622,663	3,622,663	3,622,663	3,622,663		0%	0%
<b>Other Revenues (Budget Support)</b>	<b>7,008,305</b>	<b>13,971,978</b>	<b>13,971,978</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>3,424,658</b>	<b>25%</b>	<b>25%</b>
RERF Interest Drawdown		40,000,000	40,000,000					-	40,000,000	
<b>Total other revenue</b>		<b>53,971,978</b>	<b>53,971,978</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>-</b>	<b>36,575,342</b>	<b>-68%</b>
<b>Total Government Revenue</b>	<b>248,870,320</b>	<b>279,472,656</b>	<b>279,472,656</b>	<b>305,178,279</b>	<b>314,133,026</b>	<b>322,278,410</b>	<b>330,365,797</b>	<b>25,705,623</b>	<b>9%</b>	<b>9%</b>

**Notes:**

- (a) The presentation of the RERF Dividend in the 2021 Revised Budget is reflected under Investment revenue to enable comparison to the 2022 presentation.
- (b) RERF Dividends is calculated based on the withdrawal policy

**Table 5(a): Comparative Statement of Ministries Expenditure Budget 2020 – 2022**

	Code	2020 Actual	2021 Budget	2021 Revised	2022 Budget
09	Office of Te Beretitenti	2,400,250	2,744,078	2,744,078	2,831,252
10	Public Service Office	1,175,741	1,356,664	1,356,664	1,384,182
11	Judiciary	2,439,065	2,921,914	2,921,914	2,961,407
12	Kiribati Police Service	9,330,437	11,188,360	11,188,360	11,446,977
13	Public Service Commission	310,742	376,110	376,110	379,326
14	Ministry of Foreign Affairs and Immigration	2,344,153	3,551,119	3,551,119	3,594,536
15	Ministry of Internal Affairs	2,643,425	3,182,005	3,182,005	3,274,670
16	Ministry of Environment, Lands and Agricultural Development	4,294,788	4,748,142	4,748,142	4,746,990
17	Maneaba ni Maungatabu	3,417,396	5,780,364	5,780,364	7,032,996
18	Ministry of Tourism, Commerce, Industry and Cooperatives	2,070,500	2,606,387	2,606,387	3,121,412
19	Kiribati Audit Office	750,729	1,077,001	1,077,001	1,090,264
20	Office of the Attorney General	749,943	1,106,034	1,106,034	1,107,900
21	Ministry of Fisheries and Marine Resource Development	3,147,134	4,196,905	4,196,905	4,248,362
22	Ministry of Health and Medical Services	24,441,198	27,352,296	27,352,296	27,760,405
23	Ministry of Education	29,628,913	35,298,872	35,298,872	36,285,748
24	Ministry of Information, Communication and Transport	4,132,483	4,812,023	4,812,023	4,522,247
25	Ministry of Finance and Economic Development	3,562,751	4,330,437	4,330,437	5,471,487
26	Ministry of Women, Youth, Sport and Social Affairs	1,782,712	2,124,146	2,124,146	2,162,262
27	Ministry of Infrastructure and Sustainable Energy	3,629,685	4,355,162	4,355,162	4,376,408
28	Ministry of Employment and Human Resources	5,651,204	6,375,213	6,375,213	6,423,420
29	Ministry of Line and Phoenix Island Development	4,133,220	4,914,369	4,914,369	4,896,824
37	Ministry of Justice	3,157,137	3,808,437	3,808,437	3,009,344
38	Leadership Commission	238,590	460,827	460,827	461,376
30	Debt Servicing	3,409,452	3,681,768	3,681,768	4,090,104
31	Subsidies, grants and other commitments	56,349,746	90,281,601	113,750,220	64,817,420
	<b>ADD TRANSFERS AND FINANCING</b>				
345	Contributions to development fund	63,939,191	46,795,753	48,790,748	93,634,287
<b>Total Expenditure</b>		<b>239,130,584</b>	<b>279,425,987</b>	<b>304,889,601</b>	<b>305,131,607</b>

**Table 5(b): Statement of Ministries' Expenditures for 2021 Revised Budget**

Code	Ministry	Budget 2021	Revised Budget 2021
	Contribution to Development Fund - Donors		
09	Office of Te Beretitenti	2,744,078	2,744,078
10	Public Service Office	1,356,664	1,356,664
11	Judiciary	2,921,914	2,921,914
12	Kiribati Police Service	11,188,360	11,188,360
13	Public Service Commission	376,110	376,110
14	Ministry of Foreign Affairs and Immigration	3,551,119	3,551,119
15	Ministry of Internal Affairs	3,182,005	3,182,005
16	Ministry of Environment, Lands and Agricultural Development	4,748,142	4,748,142
17	Maneaba ni Maungatabu	5,780,364	5,780,364
18	Ministry of Tourism, Commerce, Industry and Cooperatives	2,606,387	2,606,387
19	Kiribati Audit Office	1,077,001	1,077,001
20	Office of the Attorney General	1,106,034	1,106,034
21	Ministry of Fisheries and Marine Resource Development	4,196,905	4,196,905
22	Ministry of Health and Medical Services	27,352,296	27,352,296
23	Ministry of Education	35,298,872	35,298,872
24	Ministry of Information, Communication and Transport	4,812,023	4,812,023
25	Ministry of Finance and Economic Development	4,330,437	4,330,437
26	Ministry of Women, Youth, Sport and Social Affairs	2,124,146	2,124,146
27	Ministry of Infrastructure and Sustainable Energy	4,355,162	4,355,162
28	Ministry of Employment and Human Resources	6,375,213	6,375,213
29	Ministry of Line and Phoenix Island Development	4,914,369	4,914,369
37	Ministry of Justice	3,808,437	3,808,437
38	Leadership Commission	460,827	460,827
	<b>Total Recurrent</b>	<b>138,666,865</b>	<b>138,666,865</b>
30	Debt servicing	3,681,768	3,681,768
1	Subsidies	25,144,396	25,144,396
2	Grants	51,989,318	75,457,937
297	International contributions	2,000,000	2,000,000
286	Land rent	9,657,930	9,657,930
3	Other Commitments	1,489,957	1,489,957
345	Contribt to Dev Fund	46,795,753	48,790,748
	<b>Sub Total</b>	<b>140,759,122</b>	<b>166,222,736</b>
	<b>Grand Total</b>	<b>279,425,987</b>	<b>304,889,601</b>

**Table 5(c): Comparative Statement of Ministries' Expenditure Budget 2020 – 2025**

Code	Ministry	2020	2021	2021	2022	2023	2024	2025
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
09	Office of Te Beretitenti	2,400,250	2,744,078	2,744,078	2,831,252	2,887,877	2,945,634	3,004,547
10	Public Service Office	1,175,741	1,356,664	1,356,664	1,384,182	1,411,866	1,440,103	1,468,905
11	Judiciary	2,439,065	2,921,914	2,921,914	2,961,407	3,020,635	3,081,048	3,142,669
12	Kiribati Police Service	9,330,437	11,188,360	11,188,360	11,446,977	11,675,917	11,909,435	12,147,624
13	Public Service Commission	310,742	376,110	376,110	379,326	386,912	394,650	402,543
14	Ministry of Foreign Affairs and Immigration	2,344,153	3,551,119	3,551,119	3,594,536	3,666,727	3,740,369	3,815,492
15	Ministry of Internal Affairs	2,643,425	3,182,005	3,182,005	3,274,670	3,340,163	3,406,966	3,475,106
16	Ministry of Environment, Lands and Agricultural Development	4,294,788	4,748,142	4,748,142	4,746,990	4,841,930	4,938,769	5,037,544
17	Maneaba ni Maungatabu	3,417,396	5,780,364	5,780,364	7,032,996	7,173,656	7,317,129	7,463,472
18	Ministry of Tourism, Commerce, Industry and Cooperatives	2,070,500	2,606,387	2,606,387	3,121,412	3,183,840	3,247,517	3,312,467
19	Kiribati Audit Office	750,729	1,077,001	1,077,001	1,090,264	1,112,069	1,134,310	1,156,997
20	Office of the Attorney General	749,943	1,106,034	1,106,034	1,107,900	1,130,058	1,152,659	1,175,712
21	Ministry of Fisheries and Marine Resource Development	3,147,134	4,196,905	4,196,905	4,248,362	4,333,330	4,419,996	4,508,396
22	Ministry of Health and Medical Services	24,441,198	27,352,296	27,352,296	27,760,405	28,315,613	28,881,925	29,459,564
23	Ministry of Education	29,628,913	35,298,872	35,298,872	36,285,748	37,011,463	37,751,692	38,506,726
24	Ministry of Information, Communication and Transport	4,132,483	4,812,023	4,812,023	4,522,247	4,612,692	4,704,946	4,799,045
25	Ministry of Finance and Economic Development	3,562,751	4,330,437	4,330,437	5,471,487	5,580,917	5,692,535	5,806,386
26	Ministry of Women, Youth, Sport and Social Affairs	1,782,712	2,124,146	2,124,146	2,162,262	2,205,508	2,249,618	2,294,610
27	Ministry of Infrastructure and Sustainable Energy	3,629,685	4,355,162	4,355,162	4,376,408	4,463,936	4,553,215	4,644,279
28	Ministry of Employment and Human Resources	5,651,204	6,375,213	6,375,213	6,423,420	6,551,889	6,682,927	6,816,585
29	Ministry of Line and Phoenix Island Development	4,133,220	4,914,369	4,914,369	4,896,824	4,994,760	5,094,655	5,196,548
37	Ministry of Justice	3,157,137	3,808,437	3,808,437	3,009,344	3,069,531	3,130,921	3,193,540
38	Leadership Commission	238,590	460,827	460,827	461,376	470,603	480,015	489,616
	<b>Subtotal-Departmental</b>	<b>115,432,195</b>	<b>138,666,865</b>	<b>138,666,865</b>	<b>142,589,796</b>	<b>145,441,892</b>	<b>148,351,037</b>	<b>151,318,373</b>
4	Subsidies, grants and other commitments	56,349,746	90,281,601	113,750,220	64,817,420	63,870,990	64,370,990	66,273,981
30	Debt Servicing	3,409,452	3,681,768	3,681,768	4,090,104	4,055,383	4,021,693	3,946,188
345	Contributions to development fund	63,939,191	46,795,753	48,790,748	93,634,287	94,249,582	94,949,582	94,849,582
	<b>Total</b>	<b>239,130,584</b>	<b>279,425,987</b>	<b>304,889,601</b>	<b>305,131,607</b>	<b>307,617,847</b>	<b>311,693,302</b>	<b>316,388,124</b>



**Table 6: Proportion of Ministries' Expenditure Budget 2020 – 2025**

Code		2020	2021	2021	2022	2023	2024	2025
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
09	Office of Te Beretitenti	1.0	1.0	0.9	0.9	0.9	0.9	0.9
10	Public Service Office	0.5	0.5	0.4	0.5	0.5	0.5	0.5
11	Judiciary	1.0	1.0	1.0	1.0	1.0	1.0	1.0
12	Kiribati Police Service	3.9	4.0	3.7	3.8	3.8	3.8	3.8
13	Public Service Commission	0.1	0.1	0.1	0.1	0.1	0.1	0.1
14	Ministry of Foreign Affairs and Immigration	1.0	1.3	1.2	1.2	1.2	1.2	1.2
15	Ministry of Internal Affairs	1.1	1.1	1.0	1.1	1.1	1.1	1.1
16	Ministry of Environment, Lands and Agricultural Development	1.8	1.7	1.6	1.6	1.6	1.6	1.6
17	Maneaba ni Maungatabu	1.4	2.1	1.9	2.3	2.3	2.3	2.4
18	Ministry of Tourism, Commerce, Industry and Cooperatives	0.9	0.9	0.9	1.0	1.0	1.0	1.0
19	Kiribati Audit Office	0.3	0.4	0.4	0.4	0.4	0.4	0.4
20	Office of the Attorney General	0.3	0.4	0.4	0.4	0.4	0.4	0.4
21	Ministry of Fisheries and Marine Resource Development	1.3	1.5	1.4	1.4	1.4	1.4	1.4
22	Ministry of Health and Medical Services	10.2	9.8	9.0	9.1	9.2	9.3	9.3
23	Ministry of Education	12.4	12.6	11.6	11.9	12.0	12.1	12.2
24	Ministry of Information, Communication and Transport	1.7	1.7	1.6	1.5	1.5	1.5	1.5
25	Ministry of Finance and Economic Development	1.5	1.5	1.4	1.8	1.8	1.8	1.8
26	Ministry of Women, Youth, Sport and Social Affairs	0.7	0.8	0.7	0.7	0.7	0.7	0.7
27	Ministry of Infrastructure and Sustainable Energy	1.5	1.6	1.4	1.4	1.5	1.5	1.5
28	Ministry of Employment and Human Resources	2.4	2.3	2.1	2.1	2.1	2.1	2.2
29	Ministry of Line and Phoenix Island Development	1.7	1.8	1.6	1.6	1.6	1.6	1.6
37	Ministry of Justice	1.3	1.4	1.2	1.0	1.0	1.0	1.0
38	Leadership Commission	0.1	0.2	0.2	0.2	0.2	0.2	0.2
		<b>48</b>	<b>50</b>	<b>45</b>	<b>47</b>	<b>47</b>	<b>48</b>	<b>48</b>
	Debt Servicing	1.43	1.32	1.21	1.34	1.32	1.29	1.25
	Subsidies, grants and other commitments.	23.56	32.31	37.31	21.24	20.76	20.65	20.95
		73.3	83.3	84.0	69.3	69.4	69.5	70.0
	<b>ADD TRANSFERS AND FINANCING</b>							
345	Contributions to development fund	26.7	16.7	16.0	30.7	30.6	30.5	30.0
<b>Total Expenditure</b>		<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

**Table 7: Ministries Budget by Detailed Inputs 2022**

Exp code	Cost description (Input)	2021 Revised	2022 Budget	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MIA	MELAD	MM	MTCIC	KAO	OAG
201	KPF contribution	5,156,499	5,276,169	119,670	69,757	58,037	87,892	449,606	7,727	55,069	137,669	172,835	147,661	106,627	45,095	40,576
202	Salaries	67,045,437	68,276,199	1,230,763	910,392	649,337	1,132,361	5,693,472	101,060	708,453	1,793,654	2,252,421	1,963,038	1,393,496	597,684	538,837
203	Housing assistance	1,589,606	1,586,398	(3,208)	50,084	59,016	24,984	34,044	4,884	357,876	37,572	38,532	28,896	49,980	15,840	40,752
204	Allowances	5,613,229	6,002,100	388,871	81,162	27,833	682,395	728,581	34,446	412,746	78,072	115,973	104,480	67,909	13,454	2,829
205	Overtime	2,608,788	3,041,643	432,855	31,822	10,188	21,382	876,921	4,839	95,227	32,120	137,169	49,580	39,366	11,818	6,789
206	Temporary assistance	1,707,886	2,072,717	364,831	19,698	124,492	39,537	301,276	1,971	25,794	41,938	52,051	5,778	28,194	3,585	2,176
207	Wages	570,370	388,486	(181,884)			25,147			179,517	41,667					
208	Leave grants	16,742,000	16,790,000	48,000	216,000	138,000	264,000	1,847,000	24,000	189,000	438,000	634,000	96,000	331,000	138,000	102,000
	<b>Sub Total</b>	<b>101,033,815</b>	<b>103,433,712</b>	<b>2,399,897</b>	<b>1,378,915</b>	<b>1,066,903</b>	<b>2,277,699</b>	<b>9,930,900</b>	<b>178,927</b>	<b>2,023,682</b>	<b>2,600,693</b>	<b>3,402,982</b>	<b>2,395,433</b>	<b>2,016,571</b>	<b>825,476</b>	<b>733,960</b>
215	Transport to work	2,500,393	2,332,367	(168,025)	54,438	14,954	57,215	434,004	8,042	74,819	29,397	97,702	74,949	53,796	19,416	18,291
216	Internal travel	3,732,157	3,992,201	260,044	350,640	29,775	110,458	186,707	84,762	68,238	97,096	153,370	594,527	184,883	81,428	36,395
217	Local training	339,911	373,158	33,247		3,980	12,210	2,000		2,000	23,490	18,797		49,027	3,850	3,613
218	Local Accom & All	1,267,967	1,624,007	356,040			10,308			18,170	355		1,473,870	38,838		
219	Training catering	261,108	339,466	78,358	35,048	8,100	16,125				2,400	3,100	49,500	35,975	5,000	2,306
220	Course Fees	22,544	28,144	5,600			2,250		1,200					2,019		
221	Overseas training	210,251	162,838	(47,413)	3,000		12,850				7,496					
225	Relocation expenses	661,442	532,618	(128,824)			4,276	20,000		99,053	39,056	18,208				
226	Recruitment expenses	100,491	92,504	(7,988)	6,813	400	1,240			350	400	12,250	1,300	2,000	2,350	1,200
227	External travel	2,761,317	3,730,247	968,930	92,740	34,614	19,500	117,752	7,429	326,715	185,975	95,148	1,086,891	154,291	33,030	75,000
230	Cleaning	137,872	145,306	7,434	9,907	1,200	2,500	6,147	1,553	21,686	2,643	7,761	2,250	4,645	1,018	780
231	Telecomms	2,968,637	3,082,324	113,687	96,540	76,000	60,000	164,088	21,600	123,848	57,366	185,723	163,740	96,390	26,900	40,025
232	Electricity and gas	3,528,638	4,074,889	546,251	102,516	36,060	60,000	148,200	15,600	97,560	69,984	141,564	276,000	85,800	30,000	44,951
233	Water	514,684	519,368	4,684	7,596		3,600	3,600		7,470	250	39,870	5,400	2,000		
235	Office Transport	480,015	753,732	273,717	69,930	2,400	41,196			47,691	3,000	87,882		8,320		
237	Advertising/Media	761,586	773,561	11,975	24,637	2,320	2,000				6,720	23,800	532,500	39,740		
239	Entertainment	602,608	588,399	(14,209)	204,800	6,265	11,000	3,500	7,300	159,850	8,650	10,690	41,000	8,000	1,500	820
240	Printing	338,602	385,799	47,197	25,176	1,000	7,294			13,546	7,685	11,082	31,840	8,950		3,588
241	Stationery & Supp	1,361,827	1,332,709	(29,118)	39,236	16,436	30,050	70,720	9,478	51,144	28,641	32,704	73,700	50,758	12,035	9,788
242	Food & Rations	2,303,126	2,283,686	(19,440)				33,800								
243	Purch Office Equip	1,665,013	1,777,040	112,026	43,521	26,084	22,010	31,900	9,787	46,565	46,960	40,420	59,701	96,983	8,120	28,544
244	Repairs Equip	380,611	390,799	10,188		3,852	8,550	6,000	2,750	5,260	4,950	19,125	32,464	12,958	2,030	5,965
245	Uniforms	204,446	227,915	23,469			10,910	85,000		2,500		2,498	10,000	640		
246	Specialised Purch	3,498,345	3,176,291	(322,054)						22,980						
248	Comp. for Trees	22,200	20,600	(1,600)								1,600				
249	Agricultural supplies	92,000	120,500	28,500								120,500				
250	Local Services	3,187,748	3,170,577	(17,171)	83,401	23,415	51,860	41,500	8,928	216,778	39,063	161,254	81,462	114,998	3,517	13,000
251	Overseas Serv.	929,788	935,627	5,839	10,000	3,324	20,500	7,000		35,000		3,050		2,929		5,125
255	Commitment/other fees	70,100	65,810	(4,290)	4,950	1,900										
278	Sundry Purchase	37,150	29,350	(7,800)	12,250											
279	Special expenditure	210,446	34,946	(175,500)			18,446			12,000						
285	Hire of plant and equip	1,239,521	1,067,006	(172,515)	175,200	25,200	72,360			21,970	50,380	8,400	27,000	41,670	43,800	34,594
287	Fixed Plant & Eq	369,084	125,000	(244,084)						60,000						
288	Motor vehicle fund	45,000	140,000	95,000				50,000								
289	Building & Infra Maint	471,954	333,454	(138,500)			15,000				4,000	2,500		1,500		
291	Maint of Vehicles	290,310	329,689	39,379				60,000				26,410	4,800	5,600		
295	Compensation	64,159	64,159					44,159								
	<b>Sub Total</b>	<b>37,633,050</b>	<b>39,156,084</b>	<b>1,523,034</b>	<b>1,452,337</b>	<b>317,279</b>	<b>683,708</b>	<b>1,516,077</b>	<b>200,399</b>	<b>1,570,855</b>	<b>673,977</b>	<b>1,344,008</b>	<b>4,637,564</b>	<b>1,104,841</b>	<b>264,788</b>	<b>373,940</b>
	<b>Total Recurrent Exp</b>	<b>138,666,865</b>	<b>142,589,796</b>	<b>3,922,931</b>	<b>2,831,252</b>	<b>1,384,182</b>	<b>2,961,407</b>	<b>11,446,977</b>	<b>379,326</b>	<b>3,594,536</b>	<b>3,274,670</b>	<b>4,746,990</b>	<b>7,032,996</b>	<b>3,121,412</b>	<b>1,090,264</b>	<b>1,107,900</b>
30	Debt servicing	3,681,768	4,090,104	408,336												
1	Subsidies	25,144,396	24,243,219	(901,177)		250,000										
2	Grants	75,457,937	27,846,314	(47,611,623)							4,340,497					
297	Internat. Contributions	2,000,000	2,000,000													
286	Land rent	9,657,930	9,657,930									9,657,930				
3	Other Commitments	1,489,957	1,069,957	(420,000)							22,757					
345	Contrib to Dev Fund	48,790,748	93,634,287	44,843,539		1,416,219						417,723		25,000		
	<b>Sub Total</b>	<b>166,222,736</b>	<b>162,541,811</b>	<b>(3,680,925)</b>		<b>1,666,219</b>					<b>4,363,254</b>	<b>10,075,653</b>		<b>25,000</b>		
	<b>Grand Total</b>	<b>304,889,601</b>	<b>305,131,607</b>	<b>242,005</b>	<b>2,831,252</b>	<b>3,050,401</b>	<b>2,961,407</b>	<b>11,446,977</b>	<b>379,326</b>	<b>3,594,536</b>	<b>7,637,924</b>	<b>14,822,643</b>	<b>7,032,996</b>	<b>3,146,412</b>	<b>1,090,264</b>	<b>1,107,900</b>

**Table 7: Ministries Budget by Detailed Inputs 2022 cont'd**

Exp code	Cost description (Input)	2021 Revised	2022 Budget	Variance (\$)	MFMRD	MHMS	MOE	MICT	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
201	KPF contribution	5,156,499	5,276,169	119,670	159,903	896,785	1,752,784	157,410	213,289	77,820	172,026	193,290	163,640	98,342	12,328
202	Salaries	67,045,437	68,276,199	1,230,763	2,092,615	11,663,626	22,714,502	2,063,305	2,753,801	998,239	2,213,952	2,499,736	2,074,228	1,305,075	162,916
203	Housing assistance	1,589,606	1,586,398	(3,208)	85,116	179,760	230,736	67,596	67,080	24,648	63,444	90,446	8,760	16,692	9,660
204	Allowances	5,613,229	6,002,100	388,871	81,278	2,489,527	516,260	91,576	88,847	65,614	50,828	51,389	107,190	96,995	12,717
205	Overtime	2,608,788	3,041,643	432,855	56,062	718,702	235,724	74,054	176,278	31,304	74,318	85,120	195,226	74,125	3,509
206	Temporary assistance	1,707,886	2,072,717	364,831	39,431	293,502	655,946	35,492	90,058	39,361	79,733	77,463	107,634	6,150	1,456
207	Wages	570,370	388,486	(181,884)	935		55,000		6,507		2,000	6,050	71,663		
208	Leave grants	16,742,000	16,790,000	48,000	516,000	2,855,000	5,238,000	522,000	681,000	234,000	588,000	579,000	791,000	333,000	36,000
	<b>Sub Total</b>	<b>101,033,815</b>	<b>103,433,712</b>	<b>2,399,897</b>	<b>3,031,341</b>	<b>19,096,901</b>	<b>31,398,952</b>	<b>3,011,434</b>	<b>4,076,860</b>	<b>1,470,986</b>	<b>3,244,300</b>	<b>3,582,494</b>	<b>3,519,340</b>	<b>1,930,379</b>	<b>238,585</b>
215	Transport to work	2,500,393	2,332,367	(168,025)	65,842	354,132	366,808	33,441	81,811	33,626	106,466	148,127	130,651	58,974	15,466
216	Internal travel	3,732,157	3,992,201	260,044	154,138	193,082	457,190	100,233	226,976	91,199	145,250	206,102	285,590	123,593	30,568
217	Local training	339,911	373,158	33,247	600	66,459	58,051	6,900		9,700	11,100	58,680	11,592	5,425	7,994
218	Local Accom & All	1,267,967	1,624,007	356,040		21,215	24,580	12,950	9,061	100	14,560				
219	Training catering	261,108	339,466	78,358	2,400	11,610	19,560	14,400	31,350	34,680	11,116	29,430	2,500	10,800	6,816
220	Course Fees	22,544	28,144	5,600			500	525			7,200	1,600	7,300	5,550	
221	Overseas training	210,251	162,838	(47,413)	18,757	10,000	4,247	37,550			11,707	20,040	12,850	16,560	7,781
225	Relocation expenses	661,442	532,618	(128,824)	5,000	64,000	211,866	5,000	30,000	3,407	3,320			29,432	
226	Recruitment expenses	100,491	92,504	(7,988)	450	7,000		6,000	13,390		3,787	13,050	8,730	6,500	2,894
227	External travel	2,761,317	3,730,247	968,930	277,294	202,171	70,940	150,856	131,763	144,148	129,168	215,348	46,136	111,976	21,361
230	Cleaning	137,872	145,306	7,434	10,546	24,683	6,640		2,726	3,001	2,070	24,286	5,745	2,710	810
231	Telecomms	2,968,637	3,082,324	113,687	137,714	451,680	273,235	171,000	171,150	59,616	124,404	310,440	116,100	143,100	11,665
232	Electricity and gas	3,528,638	4,074,889	546,251	116,928	1,135,000	355,095	259,800		226,080	107,765	596,966	8,400	77,700	10,800
233	Water	514,684	519,368	4,684	3,045	395,437			1,200			43,300	600	6,000	
235	Office Transport	480,015	753,732	273,717		166,932	172,840	56,160	14,960	1,550		6,850	61,977	4,050	7,995
237	Advertising/Media	761,586	773,561	11,975	9,869	15,000	37,768	3,400	7,900	5,709	15,500	12,000	10,558	16,340	7,800
239	Entertainment	602,608	588,399	(14,209)	7,613	11,000	13,000	8,000	12,881	10,000	8,175	12,500	32,750	4,000	5,105
240	Printing	338,602	385,799	47,197	8,120	39,788	45,550	70,410	10,200	9,600	6,640	55,050	20,755	5,525	4,000
241	Stationery & Supp	1,361,827	1,332,709	(29,118)	37,829	147,796	348,093	39,097	76,422	22,490	33,399	50,204	116,714	27,598	8,378
242	Food & Rations	2,303,126	2,283,686	(19,440)		1,014,705	788,796					265,825		180,560	
243	Purch Office Equip	1,665,013	1,777,040	112,026	44,019	66,282	453,057	271,359	126,420	23,346	118,452	47,550	86,510	55,300	24,150
244	Repairs Equip	380,611	390,799	10,188	5,122	65,000	71,397	14,950	30,500	12,872	12,168	41,500	28,350		5,036
245	Uniforms	204,446	227,915	23,469	5,664	20,000		2,062	10,000		18,240	44,369	900	15,132	
246	Specialised Purch	3,498,345	3,176,291	(322,054)	12,061	3,012,749		500				128,001			
248	Comp. for Trees	22,200	20,600	(1,600)		8,000	10,000					1,000			
249	Agricultural supplies	92,000	120,500	28,500											
250	Local Services	3,187,748	3,170,577	(17,171)	155,141	750,492	580,588	111,536	86,148	90,941	145,749	192,948	105,055	102,390	10,412
251	Overseas Serv.	929,788	935,627	5,839	30,428	117,000	348,429	50,150	76,000	6,531	500	133,440	86,222		
255	Commitment/other fees	70,100	65,810	(4,290)			58,440					520			
278	Sundry Purchase	37,150	29,350	(7,800)			16,600					500			
279	Special expenditure	210,446	34,946	(175,500)								4,500			
285	Hire of plant and equip	1,239,521	1,067,006	(172,515)	65,590	66,300	5,000	48,600		54,240	53,073	58,400	42,170	54,750	33,760
287	Fixed Plant & Eq	369,084	125,000	(244,084)				21,000					44,000		
288	Motor vehicle fund	45,000	140,000	95,000		90,000									
289	Building & Infra Maint	471,954	333,454	(138,500)		135,992	67,527	28,935				73,000	5,000		
291	Maint of Vehicles	290,310	329,689	39,379	42,850			7,000			42,300	40,400	100,329		
295	Compensation	64,159	64,159									5,000		15,000	
	<b>Sub Total</b>	<b>37,633,050</b>	<b>39,156,084</b>	<b>1,523,034</b>	<b>1,217,022</b>	<b>8,663,504</b>	<b>4,886,796</b>	<b>1,510,813</b>	<b>1,394,627</b>	<b>691,277</b>	<b>1,132,108</b>	<b>2,840,926</b>	<b>1,377,484</b>	<b>1,078,964</b>	<b>222,790</b>
	<b>Total Recurrent Exp</b>	<b>138,666,865</b>	<b>142,589,796</b>	<b>3,922,931</b>	<b>4,248,362</b>	<b>27,760,405</b>	<b>36,285,748</b>	<b>4,522,247</b>	<b>5,471,487</b>	<b>2,162,262</b>	<b>4,376,408</b>	<b>6,423,420</b>	<b>4,896,824</b>	<b>3,009,344</b>	<b>461,376</b>
30	Debt servicing	3,681,768	4,090,104	408,336					4,090,104						
1	Subsidies	25,144,396	24,243,219	(901,177)				13,879,772	1,000,000	8,435,000	234,823	443,624			
2	Grants	75,457,937	27,846,314	(47,611,623)							23,505,817				
297	Internat. Contributions	2,000,000	2,000,000						2,000,000						
286	Land rent	9,657,930	9,657,930												
3	Other Commitments	1,489,957	1,069,957	(420,000)				800,000	97,200				150,000		
345	Contrib to Dev Fund	48,790,748	93,634,287	44,843,539	1,000,000	4,375,345	7,500,000		43,000,000	33,900,000			2,000,000		
	<b>Sub Total</b>	<b>166,222,736</b>	<b>162,541,811</b>	<b>(3,680,925)</b>	<b>1,000,000</b>	<b>4,375,345</b>	<b>21,379,772</b>	<b>1,800,000</b>	<b>57,622,304</b>	<b>57,640,640</b>		<b>443,624</b>	<b>2,150,000</b>		
	<b>Grand Total</b>	<b>304,889,601</b>	<b>305,131,607</b>	<b>242,005</b>	<b>5,248,362</b>	<b>32,135,750</b>	<b>57,665,520</b>	<b>6,322,247</b>	<b>63,093,791</b>	<b>59,802,902</b>	<b>4,376,408</b>	<b>6,867,044</b>	<b>7,046,824</b>	<b>3,009,344</b>	<b>461,376</b>

**Table 8: Budget Summary by Expenditure Input 2020 – 2025**

		2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
	<b>Personal emoluments</b>							
201	KPF contribution	4,346,152	5,156,499	5,156,499	5,276,169	5,381,692	5,489,326	5,599,112
202	Salaries	53,555,648	67,045,437	67,045,437	68,276,199	69,641,723	71,034,558	72,455,249
203	Housing assistance	1,343,491	1,589,606	1,589,606	1,586,398	1,618,126	1,650,488	1,683,498
204	Allowances	5,216,732	5,613,229	5,613,229	6,002,100	6,122,142	6,244,585	6,369,477
205	Overtime	3,993,938	2,608,788	2,608,788	3,041,643	3,102,475	3,164,525	3,227,815
206	Temporary	4,179,655	1,707,886	1,707,886	2,072,717	2,114,171	2,156,455	2,199,584
207	Wages	488,755	570,370	570,370	388,486	396,256	404,181	412,264
208	Leave grants	7,122,048	16,742,000	16,742,000	16,790,000	17,125,800	17,468,316	17,817,682
	<b>Sub Total</b>	<b>80,246,419</b>	<b>101,033,815</b>	<b>101,033,815</b>	<b>103,433,712</b>	<b>105,502,386</b>	<b>107,612,434</b>	<b>109,764,683</b>
	<b>Operating expenses</b>							
215	Transport to work	2,237,994	2,500,393	2,500,393	2,332,367	2,379,015	2,426,595	2,475,127
216	Internal travel	2,180,076	3,732,157	3,732,157	3,992,201	4,072,045	4,153,486	4,236,556
217	Local training	152,129	339,911	339,911	373,158	380,621	388,234	395,998
218	Local Accom & All	569,667	1,267,967	1,267,967	1,624,007	1,656,487	1,689,616	1,723,409
219	Training catering	167,679	261,108	261,108	339,466	346,255	353,180	360,244
220	Course Fees	1,033	22,544	22,544	28,144	28,707	29,281	29,867
221	Overseas training	7,694	210,251	210,251	162,838	166,095	169,417	172,805
225	Relocation	222,354	661,442	661,442	532,618	543,271	554,136	565,219
226	Recruitment	45,444	100,491	100,491	92,504	94,354	96,241	98,165
227	External travel	534,555	2,761,317	2,761,317	3,730,247	3,804,851	3,880,949	3,958,567
230	Cleaning	91,551	137,872	137,872	145,306	148,212	151,176	154,200
231	Telecomms	2,909,652	2,968,637	2,968,637	3,082,324	3,143,971	3,206,850	3,270,987
232	Electricity and gas	4,022,996	3,528,638	3,528,638	4,074,889	4,156,387	4,239,514	4,324,305
233	Water	377,143	514,684	514,684	519,368	529,755	540,350	551,157
235	Office Transport	358,807	480,015	480,015	753,732	768,806	784,182	799,866
237	Advertising/Media	432,808	761,586	761,586	773,561	789,033	804,813	820,910
239	Entertainment	517,054	602,608	602,608	588,399	600,167	612,170	624,414
240	Printing	213,030	338,602	338,602	385,799	393,515	401,385	409,413
241	Stationery & Supp	1,935,733	1,361,827	1,361,827	1,332,709	1,359,363	1,386,550	1,414,281
242	Food & Rations	2,358,934	2,303,126	2,303,126	2,283,686	2,329,359	2,375,946	2,423,465
243	Purch Office Equip	3,683,733	1,665,013	1,665,013	1,777,040	1,812,580	1,848,832	1,885,809
244	Repairs Equip	148,470	380,611	380,611	390,799	398,615	406,587	414,719
245	Uniforms	94,094	204,446	204,446	227,915	232,473	237,123	241,865
246	Specialised Purch	3,253,170	3,498,345	3,498,345	3,176,291	3,239,817	3,304,613	3,370,705
248	Comp. for Trees	26,220	22,200	22,200	20,600	21,012	21,432	21,861
249	Agricultural supplies	97,322	92,000	92,000	120,500	122,910	125,368	127,876
250	Local Services	4,418,394	3,187,748	3,187,748	3,170,577	3,233,989	3,298,668	3,364,642
251	Overseas Serv.	531,210	929,788	929,788	935,627	954,340	973,427	992,895
255	Commitment/other	37,616	70,100	70,100	65,810	67,126	68,469	69,838
278	Sundry Purchase	1,488,658	37,150	37,150	29,350	29,937	30,536	31,146
279	Special expenditure	10,607	210,446	210,446	34,946	35,645	36,358	37,085
285	Hire of plant and	960,194	1,239,521	1,239,521	1,067,006	1,088,346	1,110,113	1,132,315
287	Fixed Plant & Eq	143,500	369,084	369,084	125,000	127,800	130,664	133,592
288	Motor vehicle fund	27,858	45,000	45,000	140,000	142,800	145,656	148,569
289	Building & Infra	766,844	471,954	471,954	333,454	340,123	346,926	353,864
291	Maint of Vehicles	154,869	290,310	290,310	329,689	336,283	343,008	349,869
295	Compensation	6,684	64,159	64,159	64,159	65,442	66,751	68,086
	<b>Sub Total</b>	<b>35,185,776</b>	<b>37,633,050</b>	<b>37,633,050</b>	<b>39,156,084</b>	<b>39,939,506</b>	<b>40,738,603</b>	<b>41,553,691</b>
	<b>Total Recurrent Exp</b>	<b>115,432,195</b>	<b>138,666,865</b>	<b>138,666,865</b>	<b>142,589,796</b>	<b>145,441,892</b>	<b>148,351,037</b>	<b>151,318,373</b>
30	Debt servicing	3,409,452	3,681,768	3,681,768	4,090,104	4,055,383	4,021,693	3,946,188
1	Subsidies	21,123,320	25,144,396	25,144,396	24,243,219	24,276,793	24,276,793	24,276,793
2	Grants	26,265,583	51,989,318	75,457,937	27,846,314	26,866,310	26,866,310	26,866,310
297	Internat. Contribution	1,643,038	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
3	Other Commitments	7,317,804	11,147,887	11,147,887	10,727,887	10,727,887	11,227,887	13,130,878
345	Contribt to Dev Fund	63,939,191	46,795,753	48,790,748	93,634,287	94,249,582	94,949,582	94,849,582
	<b>Sub Total</b>	<b>123,698,389</b>	<b>140,759,122</b>	<b>166,222,736</b>	<b>162,541,811</b>	<b>162,175,955</b>	<b>163,342,265</b>	<b>165,069,751</b>
	<b>Government Expenditure</b>	<b>239,130,584</b>	<b>279,425,987</b>	<b>304,889,601</b>	<b>305,131,607</b>	<b>307,617,847</b>	<b>311,693,302</b>	<b>316,388,124</b>

## OFFICE OF TE BERETITENTI (OB)

**Responsible Minister:** His Excellency Te Beretitenti

**Accounting Officer:** Secretary for the Office of Te Beretitenti (OB)

Ministry Purpose:

The overarching purpose of OB is to provide effective co-ordination and organisation of Cabinet meetings; efficient high quality advice to Te Beretitenti and Cabinet; high standard of policy papers and policy briefings, review and coordination; good communication with Ministries on policy matters as required by Cabinet; well-coordinated and organised functions of Te Beretitenti and the State; the people of Kiribati are kept informed of the policies of the Government; effective co-ordination and management of Commissions of Inquiry, with full dissemination of their findings; effective management of the Parole Board, and the Honours and Awards Commission; improving timely release of meteorological information to national, regional and international bodies; consolidate and strengthen a climate database for climate change monitoring and analysis; capacity building in weather forecasting, a well-managed and maintained State House and its compound; and an effective and efficient coordination of national risk management issues and programmes.

The main strategic functions of the Ministry are:

The Office of Te Beretitenti (OB) stands in support of Te Beretitenti (President) and Cabinet in delivering their vision for the people of Kiribati. The OB has a more flexible portfolio than other Ministries and can assist Te Beretitenti and Cabinet as required.

1. Administration: Provides administrative support and advice for the efficient operation of the Ministry. Undertakes operational management, including human resources, corporate planning policy development and planning of OB activity, including budget management, building maintenance, registry services and support services.
2. State House: Which is managed by the office of the President's Private Secretary with the First Lady with the objective of delivering better State House hospitality services and functions along with the provision of security protocol to H.E Te Beretitenti which is provided by the National Intelligence Unit of the Kiribati Police Service.
3. Communications Unit: Coordinates the flow of Government information in partnership with the media and to further provide accessible information channels/services to target citizens/audiences as widely as possible and organizes Te Beretitenti press conferences.
4. Meteorological Division: Observes and delivers timely, accurate and cost-effective data, information and services on weather, climate and ocean patterns to strengthen public preparedness for disasters.
5. Strategic National Policy Division: Provides technical and policy support to Te Beretitenti and Cabinet through the Secretary for OB and Secretary to Cabinet.
6. Cabinet Secretariat: Provides secretariat and protocol support to the President and Cabinet including ministerial coordination, analytical support, logistics for Cabinet and support to administration.

The Office of Te Beretitenti is allocated a total of **\$2,831,252** for Departmental Expenditures in the 2022 Budget.

**Table 9(a): OB MEDIUM TERM EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>EXPENDITURE</b>								
201	KPF contribution	58,749	67,698	67,698	69,757	71,152	72,575	74,026
202	Salaries	760,221	884,685	884,685	910,392	928,600	947,172	966,115
203	Housing assistance	26,327	46,680	46,680	50,084	51,086	52,107	53,150
204	Allowances	66,465	59,393	59,393	81,162	82,785	84,441	86,130
205	Overtime	44,149	29,654	29,654	31,822	32,458	33,107	33,769
206	Temporary assistance	12,243	17,951	17,951	19,698	20,092	20,494	20,904
207	Wages	10,477						
208	Leave grants	92,904	213,000	213,000	216,000	220,320	224,726	229,221
<b>Sub Total</b>		<b>1,071,534</b>	<b>1,319,061</b>	<b>1,319,061</b>	<b>1,378,915</b>	<b>1,406,493</b>	<b>1,434,623</b>	<b>1,463,315</b>
215	Transport to work	40,292	54,438	54,438	54,438	55,526	56,637	57,770
216	Internal travel	174,470	325,330	325,330	350,640	357,653	364,806	372,102
219	Local catering	8,711	14,060	14,060	35,048	35,748	36,463	37,193
221	Overseas training		3,000	3,000	3,000	3,060	3,121	3,184
226	Recruitment expenses		7,000	7,000	6,813	6,949	7,088	7,229
227	External travel	21,830	90,940	90,940	92,740	94,595	96,487	98,416
230	Cleaning	4,333	9,907	9,907	9,907	10,105	10,307	10,513
231	Communications	110,344	96,480	96,480	96,540	98,471	100,440	102,449
232	Electricity & gas	104,010	82,116	82,116	102,516	104,566	106,658	108,791
233	Water & sewage	1,620	5,796	5,796	7,596	7,748	7,903	8,061
235	Office transport	8,847	26,800	26,800	69,930	71,328	72,755	74,210
237	Advertising/Media	26,972	24,637	24,637	24,637	25,130	25,632	26,145
239	Entertainment	197,942	217,800	217,800	204,800	208,896	213,074	217,335
240	Printing	7,145	15,376	15,376	25,176	25,680	26,193	26,717
241	Stationery & supp	101,138	32,775	32,775	39,236	40,020	40,821	41,637
243	Purch office equip	143,099	57,126	57,126	43,521	44,391	45,279	46,185
250	Local services	201,541	96,136	96,136	83,401	85,069	86,770	88,506
251	Overseas Serv.	41	10,000	10,000	10,000	10,200	10,404	10,612
255	Commitment/other fees	3,550	4,950	4,950	4,950	5,049	5,150	5,253
278	Sundry purchase	23,978	20,050	20,050	12,250	12,495	12,745	13,000
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	148,854	226,300	226,300	175,200	178,704	182,278	185,924
<b>Sub Total</b>		<b>1,328,715</b>	<b>1,425,017</b>	<b>1,425,017</b>	<b>1,452,337</b>	<b>1,481,384</b>	<b>1,511,011</b>	<b>1,541,232</b>
<b>Total Recurrent Exp</b>		<b>2,400,250</b>	<b>2,744,078</b>	<b>2,744,078</b>	<b>2,831,252</b>	<b>2,887,877</b>	<b>2,945,634</b>	<b>3,004,547</b>
345	Contribt to Dev Fund		1,400,000	1,400,000				
<b>Sub Total</b>			<b>1,400,000</b>	<b>1,400,000</b>				
<b>GRAND TOTAL</b>		<b>2,400,250</b>	<b>4,144,078</b>	<b>4,144,078</b>	<b>2,831,252</b>	<b>2,887,877</b>	<b>2,945,634</b>	<b>3,004,547</b>

**Table 9(b): HEAD 09 - OFFICE OF TE BERETITENTI (OB) BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	State House 02	Comm. & Relations 03	Meteorological Division 04	Strategic Policy 05	Cabinet Secretariat 06
<b>EXPENDITURE</b>											
201	KPF contribution	67,698	67,698	69,757	2,059	19,992	7,480	2,155	25,324	8,741	6,065
202	Salaries	884,685	884,685	910,392	25,706	257,701	97,986	28,730	328,570	116,542	80,863
203	Housing assistance	46,680	46,680	50,084	3,404	19,932		4,188	12,468	9,308	4,188
204	Allowances	59,393	59,393	81,162	21,769	38,333	1,274	427	27,031	1,240	12,857
205	Overtime	29,654	29,654	31,822	2,168	10,748	2,600		18,473		
206	Temporary assistance	17,951	17,951	19,698	1,748	8,861	1,748		9,090		
208	Leave grants	213,000	213,000	216,000	3,000	48,000	27,000	6,000	99,000	21,000	15,000
<b>Sub Total</b>		<b>1,319,061</b>	<b>1,319,061</b>	<b>1,378,915</b>	<b>59,854</b>	<b>403,567</b>	<b>138,088</b>	<b>41,500</b>	<b>519,956</b>	<b>156,831</b>	<b>118,972</b>
215	Transport to work	54,438	54,438	54,438		19,624	7,651		22,461		4,702
216	Internal travel	325,330	325,330	350,640	25,310	265,442	6,617	4,024	24,309	38,998	11,250
219	Local catering	14,060	14,060	35,048	20,988	6,473		2,250		5,300	21,025
221	Overseas training	3,000	3,000	3,000						3,000	
226	Recruitment expenses	7,000	7,000	6,813	(188)	6,813					
227	External travel	90,940	90,940	92,740	1,800	47,800	20,250	4,250	8,904	11,536	
230	Cleaning	9,907	9,907	9,907		3,232	2,400		531		3,744
231	Communications	96,480	96,480	96,540	60	52,368	4,572		38,880		720
232	Electricity & gas	82,116	82,116	102,516	20,400	74,400	7,116		21,000		
233	Water & sewage	5,796	5,796	7,596	1,800	2,400	5,196				
235	Office transport	26,800	26,800	69,930	43,130	28,030			21,900		20,000
237	Advertising/Media	24,637	24,637	24,637		10,000		13,320	1,317		
239	Entertainment	217,800	217,800	204,800	(13,000)	193,800					11,000
240	Printing	15,376	15,376	25,176	9,800	12,800		12,376			
241	Stationery & supp	32,775	32,775	39,236	6,461	20,000	9,576	4,500	3,050	500	1,610
243	Purch office equip	57,126	57,126	43,521	(13,605)	24,246			13,575		5,700
250	Local services	96,136	96,136	83,401	(12,735)	37,543	8,862		35,040	500	1,456
251	Overseas Serv.	10,000	10,000	10,000					10,000		
255	Commitment/other fees	4,950	4,950	4,950					4,950		
278	Sundry purchase	20,050	20,050	12,250	(7,800)		12,250				
279	Special expenditure	4,000	4,000		(4,000)						
285	Hire of plant and equip	226,300	226,300	175,200	(51,100)	87,600	58,400		29,200		
<b>Sub Total</b>		<b>1,425,017</b>	<b>1,425,017</b>	<b>1,452,337</b>	<b>27,320</b>	<b>892,570</b>	<b>142,890</b>	<b>40,720</b>	<b>235,117</b>	<b>59,834</b>	<b>81,207</b>
<b>Total Recurrent Exp</b>		<b>2,744,078</b>	<b>2,744,078</b>	<b>2,831,252</b>	<b>87,174</b>	<b>1,296,137</b>	<b>280,978</b>	<b>82,220</b>	<b>755,073</b>	<b>216,665</b>	<b>200,179</b>
345	Contribt to Dev Fund	1,400,000	1,400,000		(1,400,000)						
<b>Sub Total</b>		<b>1,400,000</b>	<b>1,400,000</b>		<b>(1,400,000)</b>						
<b>GRAND TOTAL</b>		<b>4,144,078</b>	<b>4,144,078</b>	<b>2,831,252</b>	<b>(1,312,826)</b>	<b>1,296,137</b>	<b>280,978</b>	<b>82,220</b>	<b>755,073</b>	<b>216,665</b>	<b>200,179</b>

# PUBLIC SERVICE OFFICE

**Responsible Minister:** His Excellency Te Beretitenti

**Accounting Officer:** Secretary for the Public Service Office

Ministry Purpose:

The purpose of the Public Service Office is to ensure that an efficient and cost-effective service delivery to the general public is maintained through: (i) Efficient and effective administration and policy directions in relation to public sector management, governance, human resource management and public services delivery; (ii) Research-based human resources development and public sector management policies and procedures; (iii) Strategic Leadership and guidance in providing quality public sector management advice to the Beretitenti and Cabinet and a timely feedback and responses to the Maneaba ni Maungatabu on issues relating to the public services in Kiribati.

The main strategic functions of the Ministry are:

1. Human Resources: Human Resource Management Reform in creating a FRESH (Fast, Reliable, Ethical and Excellent, Supportive and High Spirited) public service
2. Public Service Performance Management: Introduce Anticorruption measures in the Public Service, Improving the public service delivery through improved Customer Service and Service Charter, Inspection and Reporting and Auditing on the Ministries/Agencies' performance.
3. Policy and Support Services: is to provide a strategic leadership and policy direction toward an improved public-sector management and governance, a strengthened workforce and human resources management and development. The Division manages the overall budget of the Public Service Office, coordinates the preparation of the Ministry Operational Plan, monitor the implementation by its Divisions and prepare the Annual Report.
4. Project and Planning: The Planning Unit (PPU) was recently established in 2019 to take on the role of planning, monitoring and coordination of projects funded locally and externally. The overall management, advice and coordination of MFAI, OB and PSO development projects, funding, and strategic or operational plans are the primary objectives of this support Unit. Its roles and responsibility specifically include but not limited to Formulation and Appraisal of Project Documents, Submission of Project Documents to NEPO, Development and Submission of the OB family ministries Development Budget, project Accounting and Warranting in collaboration with OB centralized Account Unit, providing Project Briefing, Reporting and Procurement in compliance the Procurement Act 2002.

The Public Service Office is allocated a total of **\$1,384,182** for Departmental Expenditures in the 2022 Budget.



**Table 10(a): PSO MEDIUM TERM EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>EXPENDITURE</b>								
201	KPF contribution	48,403	56,460	56,460	58,037	59,198	60,382	61,590
202	Salaries	528,044	630,505	630,505	649,337	662,324	675,570	689,082
203	Housing assistance	57,620	59,460	59,460	59,016	60,196	61,400	62,628
204	Allowances	24,320	26,548	26,548	27,833	28,390	28,958	29,537
205	Overtime	16,012	9,964	9,964	10,188	10,392	10,600	10,812
206	Temporary assistance	99,744	122,288	122,288	124,492	126,982	129,522	132,112
207	Wages	18,849						
208	Leave grants	56,335	135,000	135,000	138,000	140,760	143,575	146,447
<b>Sub Total</b>		<b>849,326</b>	<b>1,040,225</b>	<b>1,040,225</b>	<b>1,066,903</b>	<b>1,088,241</b>	<b>1,110,006</b>	<b>1,132,206</b>
215	Transport to work	21,440	14,954	14,954	14,954	15,253	15,558	15,869
216	Internal travel	1,682	39,032	39,032	29,775	30,370	30,978	31,597
217	Local training		1,300	1,300	3,980	4,060	4,141	4,224
219	Local catering		1,000	1,000	8,100	8,262	8,427	8,596
226	Recruitment expenses				400	408	416	424
227	External travel	15,785	50,041	50,041	34,614	35,306	36,012	36,733
230	Cleaning	537	1,200	1,200	1,200	1,224	1,248	1,273
231	Communications	58,343	66,000	66,000	76,000	77,520	79,070	80,652
232	Electricity & gas	25,423	37,824	37,824	36,060	36,781	37,517	38,267
235	Office transport				2,400	2,448	2,497	2,547
237	Advertising/Media		470	470	2,320	2,366	2,414	2,462
239	Entertainment	3,481	6,265	6,265	6,265	6,390	6,518	6,648
240	Printing				1,000	1,020	1,040	1,061
241	Stationery & supp	76,186	16,436	16,436	16,436	16,765	17,100	17,442
243	Purch office equip	20,288	20,300	20,300	26,084	26,606	27,138	27,681
244	Repairs equip	537	3,852	3,852	3,852	3,929	4,008	4,088
250	Local services	63,581	27,550	27,550	23,415	23,883	24,361	24,848
251	Overseas Serv.	970	1,805	1,805	3,324	3,390	3,458	3,527
255	Commitment/other fees		3,210	3,210	1,900	1,938	1,977	2,016
285	Hire of plant and equip	38,161	25,200	25,200	25,200	25,704	26,218	26,742
<b>Sub Total</b>		<b>326,415</b>	<b>316,439</b>	<b>316,439</b>	<b>317,279</b>	<b>323,625</b>	<b>330,097</b>	<b>336,699</b>
<b>Total Recurrent Exp</b>		<b>1,175,741</b>	<b>1,356,664</b>	<b>1,356,664</b>	<b>1,384,182</b>	<b>1,411,866</b>	<b>1,440,103</b>	<b>1,468,905</b>
325	Kiribati Housing	250,000	250,000	250,000	250,000	250,000	250,000	250,000
345	Contribt to Dev Fund	1,516,219	1,416,219	1,416,219	1,416,219	1,416,219	1,416,219	1,416,219
<b>Sub Total</b>		<b>1,766,219</b>	<b>1,666,219</b>	<b>1,666,219</b>	<b>1,666,219</b>	<b>1,666,219</b>	<b>1,666,219</b>	<b>1,666,219</b>
<b>GRAND TOTAL</b>		<b>2,941,960</b>	<b>3,022,883</b>	<b>3,022,883</b>	<b>3,050,401</b>	<b>3,078,085</b>	<b>3,106,322</b>	<b>3,135,124</b>

**Table 10(b): HEAD 10 - PUBLIC SERVICE OFFICE BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	HRMC 02	PSPSM 03	IT/DMR 04
<b>EXPENDITURE</b>									
201	KPF contribution	56,460	56,460	58,037	1,578	24,342	14,165	12,941	6,588
202	Salaries	630,505	630,505	649,337	18,832	215,277	177,687	168,527	87,846
203	Housing assistance	59,460	59,460	59,016	(444)	13,692	20,496	14,676	10,152
204	Allowances	26,548	26,548	27,833	1,285	11,143	4,618	10,583	1,489
205	Overtime	9,964	9,964	10,188	224	7,000	1,704	833	650
206	Temporary assistance	122,288	122,288	124,492	2,204	109,287	11,180	4,025	
208	Leave grants	135,000	135,000	138,000	3,000	48,000	36,000	36,000	18,000
<b>Sub Total</b>		<b>1,040,225</b>	<b>1,040,225</b>	<b>1,066,903</b>	<b>26,678</b>	<b>428,743</b>	<b>265,850</b>	<b>247,586</b>	<b>124,725</b>
215	Transport to work	14,954	14,954	14,954		14,954			
216	Internal travel	39,032	39,032	29,775	(9,257)	10,000	15,000	4,775	
217	Local training	1,300	1,300	3,980	2,680	1,400	1,600	980	
219	Local catering	1,000	1,000	8,100	7,100	1,780	4,920	1,400	
226	Recruitment expenses			400	400	400			
227	External travel	50,041	50,041	34,614	(15,427)	15,840	12,774	6,000	
230	Cleaning	1,200	1,200	1,200		1,200			
231	Communications	66,000	66,000	76,000	10,000	72,000		4,000	
232	Electricity & gas	37,824	37,824	36,060	(1,764)	36,060			
235	Office transport			2,400	2,400	2,400			
237	Advertising/Media	470	470	2,320	1,850	1,250	470	600	
239	Entertainment	6,265	6,265	6,265		6,265			
240	Printing			1,000	1,000	1,000			
241	Stationery & supp	16,436	16,436	16,436		14,000	1,836	600	
243	Purch office equip	20,300	20,300	26,084	5,784	7,284			18,800
244	Repairs equip	3,852	3,852	3,852					3,852
250	Local services	27,550	27,550	23,415	(4,135)	17,120	3,000	3,295	
251	Overseas Serv.	1,805	1,805	3,324	1,519				3,324
255	Commitment/other fees	3,210	3,210	1,900	(1,310)		1,900		
285	Hire of plant and equip	25,200	25,200	25,200		25,200			
<b>Sub Total</b>		<b>316,439</b>	<b>316,439</b>	<b>317,279</b>	<b>840</b>	<b>228,153</b>	<b>41,500</b>	<b>21,650</b>	<b>25,976</b>
<b>Total Recurrent Exp</b>		<b>1,356,664</b>	<b>1,356,664</b>	<b>1,384,182</b>	<b>27,518</b>	<b>656,896</b>	<b>307,350</b>	<b>269,236</b>	<b>150,701</b>
325	Kiribati Housing	250,000	250,000	250,000		250,000			
345	Contribt to Dev Fund	1,416,219	1,416,219	1,416,219		700,000	716,219		
<b>Sub Total</b>		<b>1,666,219</b>	<b>1,666,219</b>	<b>1,666,219</b>		<b>950,000</b>	<b>716,219</b>		
<b>GRAND TOTAL</b>		<b>3,022,883</b>	<b>3,022,883</b>	<b>3,050,401</b>	<b>27,518</b>	<b>1,606,896</b>	<b>1,023,569</b>	<b>269,236</b>	<b>150,701</b>

# JUDICIARY

**Responsible Minister:** Minister of Justice

**Accounting Officer:** Chief Registrar

Institution's Purpose:

The Judiciary is not a Ministry but one of the independent arms of government likewise the Executive and Legislature.

The Judiciary of Kiribati is led by the Hon. Chief Justice and reports to no one as per separation of powers principle. For budget purposes and for matters requiring the assistance of the government, the Judiciary through the Senior Responsible Officer communicates/reports to the Ministry of Justice. The Senior Responsible Officer is the Chief Registrar who is also the Accounting Officer in charge of the Judiciary budget. The Judiciary as an independent arm of government is tasked with the interpretation of laws passed by the Legislature.

The main strategic functions of the Judiciary are:

In this Budget Narrative 2022 it is of utmost important to point out that as of March 2019, the Judiciary has expanded from one administration to three separate administrations. To this extent, there are 3 divisions headed by 3 different Head of Departments. The main strategic functions of the Judiciary are as follows:

1. High Court/Court of Appeal: The HOD of this division is the Deputy Chief Registrar is in charge of administering the two highest courts division preside over appeals (including the Land Appeal Panel comprising a Judge and two Land Appeal Magistrates who are I-Kiribati) and more complex cases including the constitutional cases. The Chief Justice as well as the Judge are the two Judges of the High Court while there are 4 Justices of the Court of Appeal all from New Zealand and Australia in addition to the Hon. Chief Justice who is the President of the Court of Appeal.
2. Magistracy: The HOD of this division is the Chief Magistrate managing the low court or commonly known as the Magistrates' Court is the first instance court for most cases in particular the minor criminal, civil and all land cases. The Magistracy comprised the Chief Magistrate as the judicial officer heading the division and the Magistrates' courts, other senior Magistrates, Single Magistrates, and outer islands' panel Magistrates who sit in a panel of three for civil and criminal matters and in five for land cases. The Magistracy has all courts throughout Kiribati with a court clerk to manage these courts.
3. Technical or Corporate Service Division: The HOD of this division is the Executive Director. This is a newly created division created to support the two main components of the Judiciary, the High Court/Court of Appeal and the Magistracy. The Technical or Corporate Service Division oversees the Accounts, Registry, Information Technology, Archives, Transports, Sheriff's department and all projects of the Judiciary. This is a vital division in the Judiciary of Kiribati or backbone of the Judiciary to ensure that our three courts are run efficiently and smoothly and to bring closer the Judiciary to the people balancing the independence of the courts and its community engagements with the people that it serve.

The Kiribati Judiciary is allocated a total of **\$2,961,407** for Departmental Expenditures in the 2022 Budget.

**Table 11(a): JUDICIARY MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
002	Court fines	494,954	112,500	112,500	120,000	125,016	130,032	134,662
003	Court fees	139,199	50,000	50,000	50,000	52,090	54,180	56,109
004	Magistrate fees		112,500	112,500	130,000	135,434	140,868	145,884
005	Magistrate fines		30,000	30,000	40,000	41,672	43,344	44,887
006	Practising Admission fees		10,000	10,000	1,200	1,250	1,300	1,347
008	Sundry		50,000	50,000	45,000	46,881	48,762	50,498
<b>Total Revenue</b>		<b>634,153</b>	<b>365,000</b>	<b>365,000</b>	<b>386,200</b>	<b>402,343</b>	<b>418,487</b>	<b>433,388</b>
<b>EXPENDITURE</b>								
201	KPF contribution	77,883	87,313	87,313	87,892	89,650	91,443	93,272
202	Salaries	988,845	1,124,925	1,124,925	1,132,361	1,155,008	1,178,108	1,201,670
203	Housing assistance	23,106	24,984	24,984	24,984	25,484	25,993	26,513
204	Allowances	364,288	685,258	685,258	682,395	696,043	709,964	724,163
205	Overtime	17,272	17,621	17,621	21,382	21,810	22,246	22,691
206	Temporary assistance	73,852	39,248	39,248	39,537	40,328	41,134	41,957
207	Wages	3,261	25,713	25,713	25,147	25,650	26,163	26,687
208	Leave grants	132,688	261,000	261,000	264,000	269,280	274,666	280,159
<b>Sub Total</b>		<b>1,681,196</b>	<b>2,266,062</b>	<b>2,266,062</b>	<b>2,277,699</b>	<b>2,323,253</b>	<b>2,369,718</b>	<b>2,417,113</b>
215	Transport to work	55,149	47,797	47,797	57,215	58,360	59,527	60,717
216	Internal travel	60,388	110,458	110,458	110,458	112,667	114,921	117,219
217	Local training	8,164	12,210	12,210	12,210	12,454	12,703	12,957
218	Local accom & allowances	13,357	10,308	10,308	10,308	10,514	10,724	10,939
219	Local catering	3,327	16,125	16,125	16,125	16,448	16,776	17,112
220	Local course fees		2,250	2,250	2,250	2,295	2,341	2,388
221	Overseas training		27,213	27,213	12,850	13,107	13,369	13,637
225	Relocation expenses		4,276	4,276	4,276	4,362	4,449	4,538
226	Recruitment expenses		1,240	1,240	1,240	1,265	1,290	1,316
227	External travel	16,237	28,100	28,100	19,500	19,890	20,288	20,694
230	Cleaning	536	2,500	2,500	2,500	2,550	2,601	2,653
231	Communications	77,033	28,800	28,800	60,000	61,200	62,424	63,672
232	Electricity & gas	94,736	49,800	49,800	60,000	61,200	62,424	63,672
233	Water & sewage	3,383	3,600	3,600	3,600	3,672	3,745	3,820
235	Office transport	17,864	41,196	41,196	41,196	42,020	42,860	43,718
237	Advertising/Media		2,000	2,000	2,000	2,040	2,081	2,122
239	Entertainment	10,596	11,000	11,000	11,000	11,220	11,444	11,673
240	Printing	3,191	7,294	7,294	7,294	7,440	7,589	7,740
241	Stationery & supp	56,674	30,050	30,050	30,050	30,651	31,264	31,889
243	Purch office equip	69,820	22,010	22,010	22,010	22,450	22,899	23,357
244	Repairs equip	5,507	8,550	8,550	8,550	8,721	8,895	9,073
245	Uniforms		10,910	10,910	10,910	11,128	11,351	11,578
250	Local services	194,128	51,860	51,860	51,860	52,897	53,955	55,034
251	Overseas Serv.	8,401	20,500	20,500	20,500	20,910	21,328	21,755
278	Sundry purchase	13,176						
279	Special expenditure	8,188	18,446	18,446	18,446	18,815	19,191	19,575
285	Hire of plant and equip	34,514	72,360	72,360	72,360	73,807	75,283	76,789
289	Building & infra maint	3,499	15,000	15,000	15,000	15,300	15,606	15,918
<b>Sub Total</b>		<b>757,869</b>	<b>655,853</b>	<b>655,853</b>	<b>683,708</b>	<b>697,382</b>	<b>711,330</b>	<b>725,556</b>
<b>Total Recurrent Exp</b>		<b>2,439,065</b>	<b>2,921,914</b>	<b>2,921,914</b>	<b>2,961,407</b>	<b>3,020,635</b>	<b>3,081,048</b>	<b>3,142,669</b>
<b>GRAND TOTAL</b>		<b>2,439,065</b>	<b>2,921,914</b>	<b>2,921,914</b>	<b>2,961,407</b>	<b>3,020,635</b>	<b>3,081,048</b>	<b>3,142,669</b>

**Table 11(b): HEAD 11 - JUDICIARY BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	High Court 01	Magistrates Court 02	Judicial Technical Division 03
<b>REVENUE</b>								
002	Court fines	112,500	112,500	120,000	7,500	120,000		
003	Court fees	50,000	50,000	50,000		50,000		
004	Magistrate fees	112,500	112,500	130,000	17,500		130,000	
005	Magistrate fines	30,000	30,000	40,000	10,000		40,000	
006	Practising Admission fees	10,000	10,000	1,200	(8,800)			1,200
008	Sundry	50,000	50,000	45,000	(5,000)			45,000
<b>Total Revenue</b>		<b>365,000</b>	<b>365,000</b>	<b>386,200</b>	<b>21,200</b>	<b>170,000</b>	<b>170,000</b>	<b>46,200</b>
<b>EXPENDITURE</b>								
201	KPF contribution	87,313	87,313	87,892	579	22,675	50,066	15,151
202	Salaries	1,124,925	1,124,925	1,132,361	7,436	301,050	642,944	188,367
203	Housing assistance	24,984	24,984	24,984		9,012	8,712	7,260
204	Allowances	685,258	685,258	682,395	(2,863)	223,015	443,900	15,480
205	Overtime	17,621	17,621	21,382	3,761	6,300	1,500	13,582
206	Temporary assistance	39,248	39,248	39,537	289	1,279	24,606	13,652
207	Wages	25,713	25,713	25,147	(566)	2,262		22,885
208	Leave grants	261,000	261,000	264,000	3,000	39,000	171,000	54,000
<b>Sub Total</b>		<b>2,266,062</b>	<b>2,266,062</b>	<b>2,277,699</b>	<b>11,638</b>	<b>604,593</b>	<b>1,342,728</b>	<b>330,378</b>
215	Transport to work	47,797	47,797	57,215	9,418			57,215
216	Internal travel	110,458	110,458	110,458		78,440	24,175	7,843
217	Local training	12,210	12,210	12,210		3,500	3,950	4,760
218	Local accom & allowances	10,308	10,308	10,308		6,300	1,500	2,508
219	Local catering	16,125	16,125	16,125		5,750	6,875	3,500
220	Local course fees	2,250	2,250	2,250				2,250
221	Overseas training	27,213	27,213	12,850	(14,363)		12,850	
225	Relocation expenses	4,276	4,276	4,276			4,276	
226	Recruitment expenses	1,240	1,240	1,240				1,240
227	External travel	28,100	28,100	19,500	(8,600)	10,500	6,000	3,000
230	Cleaning	2,500	2,500	2,500				2,500
231	Communications	28,800	28,800	60,000	31,200			60,000
232	Electricity & gas	49,800	49,800	60,000	10,200			60,000
233	Water & sewage	3,600	3,600	3,600		3,600		
235	Office transport	41,196	41,196	41,196				41,196
237	Advertising/Media	2,000	2,000	2,000				2,000
239	Entertainment	11,000	11,000	11,000		11,000		
240	Printing	7,294	7,294	7,294				7,294
241	Stationery & supp	30,050	30,050	30,050				30,050
243	Purch office equip	22,010	22,010	22,010				22,010
244	Repairs equip	8,550	8,550	8,550				8,550
245	Uniforms	10,910	10,910	10,910		200	10,710	
250	Local services	51,860	51,860	51,860		22,000	9,500	20,360
251	Overseas Serv.	20,500	20,500	20,500		10,500		10,000
279	Special expenditure	18,446	18,446	18,446		18,446		
285	Hire of plant and equip	72,360	72,360	72,360				72,360
289	Building & infra maint	15,000	15,000	15,000				15,000
<b>Sub Total</b>		<b>655,853</b>	<b>655,853</b>	<b>683,708</b>	<b>27,855</b>	<b>170,236</b>	<b>79,836</b>	<b>433,636</b>
<b>Total Recurrent Exp</b>		<b>2,921,914</b>	<b>2,921,914</b>	<b>2,961,407</b>	<b>39,493</b>	<b>774,829</b>	<b>1,422,564</b>	<b>764,014</b>
<b>GRAND TOTAL</b>		<b>2,921,914</b>	<b>2,921,914</b>	<b>2,961,407</b>	<b>39,493</b>	<b>774,829</b>	<b>1,422,564</b>	<b>764,014</b>

# KIRIBATI POLICE SERVICE

**Responsible Minister:** His Excellency Te Beretitenti

**Accounting Officer:** Commissioner of Police

Ministry Purpose:

Sought for the law-and-order sector is an effective legal system that maintains order in the community and protects property rights. In pursuit of this outcome, the Kiribati Police Service are working towards good quality community policing, ensuring that members of the public feel secure and work in co-operation with the Police, and the Police Service is well-trained and cost effective.

The main strategic functions of the Ministry are:

1. **Administration and Policy Development:** The overall administration of Police Service provides administrative supports and advice for the effective and efficient operation of Police Services.
2. **Domestic Fire Services:** The Fire Services is responsible to respond to any domestic fire incidents happening on South Tarawa and Betio. In pursuit of this outcome, the Kiribati Police Services ensures that all fire police officers are properly trained, properly equipped with equipment required by law (hat, badge, flash-light), and other equipment needed for their safety and capability to perform their duties effectively and efficiently.
3. **Surveillance of EEZ, Search and Rescue, and Transport:** The primary role of Police Maritime is to patrol the Exclusive Economic Zone (EEZ) and provide search and rescue services (SAR). Police Maritime also supports police operations in many ways including Government charter
4. **Investigation, Prosecution and Intelligence:** The Kiribati Police Services investigates serious criminal offences. It also deals with investigation of corruption, prosecuting of offenders and domestic violence and sexual offence issues. Another important role of the Police Service includes investigating the background and activities of all foreigners entering the country, ensuring that all security intelligence is analysed and acted upon.
5. **Maintenance of Law and Order:** The Kiribati Police Services has embarked on the development and implementation of the concept of community policing by placing a high focus on liaison and awareness programs and working with the community. Police stations provide front line law and order and public safety services and are responsible for first response to incidents reports made by the community. Incidents dealt with includes all reported criminal activities and disturbance of public order.

The Kiribati Police Services is allocated a total of **\$11,446,977** for Departmental Expenditures in the 2022 Budget.

**Table 12(a): KPS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK  
2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
014	Hire of Police Band	3,055	31,382	31,382	3,000	3,125	3,251	3,367
008	Sundry Revenue	89,296	1,500	1,500	1,500	1,563	1,625	1,683
101	Patrol Boat Hire	15,856	5,000	5,000	5,000	5,209	5,418	5,611
016	Police Clearance		31,163	31,163	55,000	57,299	59,598	61,720
009	Vehicle Inspection		1,500	1,500				
002	Penalty or Fine		7,816	7,816	5,000	5,209	5,418	5,611
011	Driving License Fee		10,765	10,765				
<b>Total Revenue</b>		<b>108,206</b>	<b>89,126</b>	<b>89,126</b>	<b>69,500</b>	<b>72,405</b>	<b>75,310</b>	<b>77,992</b>
<b>EXPENDITURE</b>								
201	KPF contribution	404,290	424,193	424,193	449,606	458,598	467,770	477,126
202	Salaries	5,366,661	5,649,904	5,649,904	5,693,472	5,807,342	5,923,488	6,041,958
203	Housing assistance	22,126	24,648	24,648	34,044	34,725	35,419	36,128
204	Allowances	597,258	714,761	714,761	728,581	743,153	758,016	773,176
205	Overtime	961,098	858,139	858,139	876,921	894,460	912,349	930,596
206	Temporary assistance	9,516	6,000	6,000	301,276	307,302	313,448	319,717
207	Wages	12,575	147,638	147,638				
208	Leave grants	766,532	1,847,000	1,847,000	1,847,000	1,883,940	1,921,619	1,960,051
<b>Sub Total</b>		<b>8,140,056</b>	<b>9,672,283</b>	<b>9,672,283</b>	<b>9,930,900</b>	<b>10,129,518</b>	<b>10,332,109</b>	<b>10,538,751</b>
215	Transport to work	296,141	434,004	434,004	434,004	442,684	451,538	460,569
216	Internal travel	84,500	186,707	186,707	186,707	190,441	194,250	198,135
217	Local training	56	2,000	2,000	2,000	2,040	2,081	2,122
225	Relocation expenses	62,121	20,000	20,000	20,000	20,400	20,808	21,224
227	External travel	18,582	117,752	117,752	117,752	120,107	122,509	124,959
230	Cleaning	5,682	6,147	6,147	6,147	6,270	6,395	6,523
231	Communications	162,074	164,088	164,088	164,088	167,370	170,717	174,131
232	Electricity & gas	122,714	148,200	148,200	148,200	151,164	154,187	157,271
233	Water & sewage	3,495	3,600	3,600	3,600	3,672	3,745	3,820
235	Office transport	15,248						
239	Entertainment	3,126	3,500	3,500	3,500	3,570	3,641	3,714
241	Stationery & supp	90,805	70,720	70,720	70,720	72,134	73,577	75,049
242	Food & rations	8,363	33,800	33,800	33,800	34,476	35,166	35,869
243	Purch office equip	91,428	31,900	31,900	31,900	32,538	33,189	33,853
244	Repairs equip	5,885	6,000	6,000	6,000	6,120	6,242	6,367
245	Uniforms	67,353	85,000	85,000	85,000	86,700	88,434	90,203
250	Local services	37,728	41,500	41,500	41,500	42,330	43,177	44,040
251	Overseas Serv.	6,773	7,000	7,000	7,000	7,140	7,283	7,428
278	Sundry purchase	22,012						
287	Fixed plant & eq	34,934	50,000	50,000				
288	Motor vehicle fund				50,000	51,000	52,020	53,060
291	Maint of vehicles	44,678	60,000	60,000	60,000	61,200	62,424	63,672
295	Compensation	6,684	44,159	44,159	44,159	45,042	45,943	46,862
<b>Sub Total</b>		<b>1,190,381</b>	<b>1,516,077</b>	<b>1,516,077</b>	<b>1,516,077</b>	<b>1,546,399</b>	<b>1,577,327</b>	<b>1,608,873</b>
<b>Total Recurrent Exp</b>		<b>9,330,437</b>	<b>11,188,360</b>	<b>11,188,360</b>	<b>11,446,977</b>	<b>11,675,917</b>	<b>11,909,435</b>	<b>12,147,624</b>
<b>GRAND TOTAL</b>		<b>9,330,437</b>	<b>11,188,360</b>	<b>11,188,360</b>	<b>11,446,977</b>	<b>11,675,917</b>	<b>11,909,435</b>	<b>12,147,624</b>

**Table 12(b): HEAD 12 – KIRIBATI POLICE SERVICE BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Fire 02	PMU 03	Crime 04	Law 05
<b>REVENUE</b>										
014	Hire of Police Band	31,382	31,382	3,000	(28,382)	3,000				
008	Sundry Revenue	1,500	1,500	1,500		1,500				
101	Patrol Boat Hire	5,000	5,000	5,000				5,000		
016	Police Clearance	31,163	31,163	55,000	23,837	55,000				
009	Vehicle Inspection	1,500	1,500		(1,500)					
002	Penalty or Fine	7,816	7,816	5,000	(2,816)					5,000
011	Driving License Fee	10,765	10,765		(10,765)					
<b>Total Revenue</b>		<b>89,126</b>	<b>89,126</b>	<b>69,500</b>	<b>(19,626)</b>	<b>59,500</b>		<b>5,000</b>		<b>5,000</b>
<b>EXPENDITURE</b>										
201	KPF contribution	424,193	424,193	449,606	25,413	96,516	4,411	41,729	39,234	267,716
202	Salaries	5,649,904	5,649,904	5,693,472	43,568	985,605	58,812	556,382	523,123	3,569,550
203	Housing assistance	24,648	24,648	34,044	9,396	34,044				
204	Allowances	714,761	714,761	728,581	13,820	133,082	20,990	93,200	88,640	392,669
205	Overtime	858,139	858,139	876,921	18,782	182,481	9,984	74,150	98,254	512,052
206	Temporary assistance	6,000	6,000	301,276	295,276	301,276				
207	Wages	147,638	147,638		(147,638)					
208	Leave grants	1,847,000	1,847,000	1,847,000		252,000	15,000	162,000	144,000	1,274,000
<b>Sub Total</b>		<b>9,672,283</b>	<b>9,672,283</b>	<b>9,930,900</b>	<b>258,617</b>	<b>1,985,005</b>	<b>109,197</b>	<b>927,460</b>	<b>893,251</b>	<b>6,015,988</b>
215	Transport to work	434,004	434,004	434,004		71,580	3,769	235,095	20,840	102,720
216	Internal travel	186,707	186,707	186,707		68,896		8,667	67,551	41,593
217	Local training	2,000	2,000	2,000		2,000				
225	Relocation expenses	20,000	20,000	20,000						20,000
227	External travel	117,752	117,752	117,752		114,752		3,000		
230	Cleaning	6,147	6,147	6,147		5,723		424		
231	Communications	164,088	164,088	164,088		164,088				
232	Electricity & gas	148,200	148,200	148,200		148,200				
233	Water & sewage	3,600	3,600	3,600		2,400		1,200		
239	Entertainment	3,500	3,500	3,500		3,500				
241	Stationery & supp	70,720	70,720	70,720		26,300	4,000	5,000	18,720	16,700
242	Food & rations	33,800	33,800	33,800				28,800		5,000
243	Purch office equip	31,900	31,900	31,900		9,500		18,500		3,900
244	Repairs equip	6,000	6,000	6,000		3,500		2,500		
245	Uniforms	85,000	85,000	85,000		85,000				
250	Local services	41,500	41,500	41,500		25,000			4,500	12,000
251	Overseas Serv.	7,000	7,000	7,000			7,000			
287	Fixed plant & eq	50,000	50,000		(50,000)					
288	Motor vehicle fund			50,000	50,000	50,000				
291	Maint of vehicles	60,000	60,000	60,000		50,000		10,000		
295	Compensation	44,159	44,159	44,159					44,159	
<b>Sub Total</b>		<b>1,516,077</b>	<b>1,516,077</b>	<b>1,516,077</b>		<b>830,439</b>	<b>14,769</b>	<b>313,186</b>	<b>155,770</b>	<b>201,913</b>
<b>Total Recurrent Exp</b>		<b>11,188,360</b>	<b>11,188,360</b>	<b>11,446,977</b>	<b>258,617</b>	<b>2,815,444</b>	<b>123,966</b>	<b>1,240,646</b>	<b>1,049,021</b>	<b>6,217,901</b>
<b>GRAND TOTAL</b>		<b>11,188,360</b>	<b>11,188,360</b>	<b>11,446,977</b>	<b>258,617</b>	<b>2,815,444</b>	<b>123,966</b>	<b>1,240,646</b>	<b>1,049,021</b>	<b>6,217,901</b>



# **PUBLIC SERVICE COMMISSION**

**Responsible Minister:** His Excellency Te Beretitenti

**Accounting Officer:** Secretary for the Public Service Commission

Ministry Purpose:

The purpose of the Public Service Commission is to provide support for all Government Ministries to achieve objectives through strengthening human resource as set out in the policy guidelines and the Conditions of Service.

The main strategic function of the Ministry is:

1. Administration: to ensure that all appointments are to be based on merit and on other criteria deemed suitable, and that selection processes are fair to all; disciplinary controls of officers are based on principles of natural justice and on existing rules and conditions of services deemed practicable.

The Public Service Commission is allocated a total of **\$379,326** for Departmental Expenditures in the 2022 Budget.

**Table 13(a): PSC MEDIUM TERM EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>EXPENDITURE</b>								
201	KPF contribution	6,824	7,822	7,822	7,727	7,882	8,040	8,200
202	Salaries	98,274	102,716	102,716	101,060	103,081	105,143	107,246
203	Housing assistance				4,884	4,982	5,081	5,183
204	Allowances	22,624	34,446	34,446	34,446	35,135	35,837	36,554
205	Overtime	4,084	4,839	4,839	4,839	4,936	5,034	5,135
206	Temporary assistance	1,558	1,577	1,577	1,971	2,010	2,050	2,091
207	Wages	2,929						
208	Leave grants	13,031	24,000	24,000	24,000	24,480	24,970	25,469
<b>Sub Total</b>		<b>149,324</b>	<b>175,400</b>	<b>175,400</b>	<b>178,927</b>	<b>182,506</b>	<b>186,156</b>	<b>189,879</b>
215	Transport to work	9,737	8,354	8,354	8,042	8,203	8,367	8,534
216	Internal travel	7,287	84,762	84,762	84,762	86,457	88,186	89,950
220	Local course fees		1,200	1,200	1,200	1,224	1,248	1,273
227	External travel	525	7,429	7,429	7,429	7,578	7,729	7,884
230	Cleaning	3,297	1,553	1,553	1,553	1,584	1,615	1,648
231	Communications	18,070	21,600	21,600	21,600	22,032	22,473	22,922
232	Electricity & gas	17,581	15,600	15,600	15,600	15,912	16,230	16,555
239	Entertainment	6,607	7,300	7,300	7,300	7,446	7,595	7,747
241	Stationery & supp	6,437	9,478	9,478	9,478	9,668	9,861	10,058
243	Purch office equip	28,146	9,787	9,787	9,787	9,983	10,182	10,386
244	Repairs equip	7,768	2,750	2,750	2,750	2,805	2,861	2,918
250	Local services	7,380	8,928	8,928	8,928	9,107	9,289	9,474
285	Hire of plant and equip	48,583	21,970	21,970	21,970	22,409	22,858	23,315
<b>Sub Total</b>		<b>161,418</b>	<b>200,711</b>	<b>200,711</b>	<b>200,399</b>	<b>204,406</b>	<b>208,495</b>	<b>212,664</b>
<b>Total Recurrent Exp</b>		<b>310,742</b>	<b>376,110</b>	<b>376,110</b>	<b>379,326</b>	<b>386,912</b>	<b>394,650</b>	<b>402,543</b>
<b>GRAND TOTAL</b>		<b>310,742</b>	<b>376,110</b>	<b>376,110</b>	<b>379,326</b>	<b>386,912</b>	<b>394,650</b>	<b>402,543</b>

**Table 13(b): HEAD 13 - PUBLIC SERVICE COMMISSION BUDGET 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget vs		Admin 01
				2022 Budget	2021 Revised (\$)	
<b>EXPENDITURE</b>						
201	KPF contribution	7,822	7,822	7,727	(95)	7,727
202	Salaries	102,716	102,716	101,060	(1,656)	101,060
203	Housing assistance			4,884	4,884	4,884
204	Allowances	34,446	34,446	34,446		34,446
205	Overtime	4,839	4,839	4,839		4,839
206	Temporary assistance	1,577	1,577	1,971	394	1,971
208	Leave grants	24,000	24,000	24,000		24,000
<b>Sub Total</b>		<b>175,400</b>	<b>175,400</b>	<b>178,927</b>	<b>3,527</b>	<b>178,927</b>
215	Transport to work	8,354	8,354	8,042	(312)	8,042
216	Internal travel	84,762	84,762	84,762		84,762
220	Local course fees	1,200	1,200	1,200		1,200
227	External travel	7,429	7,429	7,429		7,429
230	Cleaning	1,553	1,553	1,553		1,553
231	Communications	21,600	21,600	21,600		21,600
232	Electricity & gas	15,600	15,600	15,600		15,600
239	Entertainment	7,300	7,300	7,300		7,300
241	Stationery & supp	9,478	9,478	9,478		9,478
243	Purch office equip	9,787	9,787	9,787		9,787
244	Repairs equip	2,750	2,750	2,750		2,750
250	Local services	8,928	8,928	8,928		8,928
285	Hire of plant and equip	21,970	21,970	21,970		21,970
<b>Sub Total</b>		<b>200,711</b>	<b>200,711</b>	<b>200,399</b>	<b>(312)</b>	<b>200,399</b>
<b>Total Recurrent Exp</b>		<b>376,110</b>	<b>376,110</b>	<b>379,326</b>	<b>3,215</b>	<b>379,326</b>
<b>GRAND TOTAL</b>		<b>376,110</b>	<b>376,110</b>	<b>379,326</b>	<b>3,215</b>	<b>379,326</b>

# MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION

**Responsible Minister:** His Excellency Te Beretitenti

**Accounting Officer:** Secretary for Foreign Affairs and Immigration

Ministry Purpose:

The purpose of the Ministry is to maintain strong and positive international relations; provide advice on foreign policy; provide and oversee diplomatic services including diplomatic immunities and privileges; protocol advice and services; establishment and supervision of overseas Missions and Consulates; Immigration services and extradition; consular services to distressed Kiribati citizens overseas; manage membership and affairs with regional and international organizations; coordination of national positions for regional and global issues including International Agreement; coordination of national representation at bilateral and multilateral meetings including development assistance and programme; assess and advise on strategic partnership; and monitoring, analysing and defining developments in the international arena into Kiribati's context;

The main strategic functions of the Ministry are:

1. Immigration: Provide immigration services through processing of travel documents and enforcing immigration legislations to protect national security.
2. Kiribati High Commission: Strengthen bilateral relations with the Government of Fiji including providing consular services to nationals in Fiji
3. Kiribati Embassy to China: To enhance bilateral relations with the Government of the People's Republic of China (PRC).
4. Kiribati Embassy to the UN: Promote and advocate national interests at the United Nations and represent Kiribati as accredited mission to the United States of America.

The Ministry of Foreign Affairs and Immigration is allocated a total of **\$3,594,536** for Departmental Expenditures in the 2022 Budget.

**Table 14(a): MFAI MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
010	Visa fees	47,960	50,000	50,000	25,990	27,076	28,163	29,166
012	Immigration & other charges	190	1,500	1,500	3,500	3,646	3,793	3,928
010	Visa fees	1,368	750	750	750	781	813	842
012	Immigration & other charges	1,520						
<b>Total Revenue</b>		<b>51,038</b>	<b>52,250</b>	<b>52,250</b>	<b>30,240</b>	<b>31,504</b>	<b>32,768</b>	<b>33,935</b>
<b>EXPENDITURE</b>								
201	KPF contribution	43,551	52,579	52,579	55,069	56,170	57,293	58,439
202	Salaries	558,590	678,744	678,744	708,453	722,622	737,075	751,816
203	Housing assistance	203,937	346,442	346,442	357,876	365,034	372,334	379,781
204	Allowances	345,024	406,894	406,894	412,746	421,001	429,421	438,009
205	Overtime	37,230	101,228	101,228	95,227	97,132	99,074	101,056
206	Temporary assistance	21,420	22,311	22,311	25,794	26,310	26,836	27,373
207	Wages	104,254	192,067	192,067	179,517	183,107	186,770	190,505
208	Leave grants	75,270	180,000	180,000	189,000	192,780	196,636	200,568
<b>Sub Total</b>		<b>1,389,277</b>	<b>1,980,264</b>	<b>1,980,264</b>	<b>2,023,682</b>	<b>2,064,156</b>	<b>2,105,439</b>	<b>2,147,547</b>
215	Transport to work	68,696	77,119	77,119	74,819	76,316	77,842	79,399
216	Internal travel	5,513	67,957	67,957	68,238	69,603	70,995	72,415
217	Local training	1,050	2,000	2,000	2,000	2,040	2,081	2,122
218	Local accom & allowances		16,700	16,700	18,170	18,533	18,904	19,282
219	Local catering		7,250	7,250	7,250	7,395	7,543	7,694
225	Relocation expenses	12,708	217,600	217,600	99,053	101,034	103,055	105,116
226	Recruitment expenses				350	357	364	371
227	External travel	36,612	318,610	318,610	326,715	333,250	339,915	346,713
230	Cleaning	1,629	18,686	18,686	21,686	22,119	22,562	23,013
231	Communications	94,805	117,462	117,462	123,848	126,325	128,852	131,429
232	Electricity & gas	42,591	97,560	97,560	97,560	99,511	101,501	103,531
233	Water & sewage	949	7,506	7,506	7,470	7,619	7,772	7,927
235	Office transport	39,888	39,291	39,291	47,691	48,644	49,617	50,610
237	Advertising/Media		1,090	1,090				
239	Entertainment	76,376	159,850	159,850	159,850	163,047	166,308	169,634
240	Printing	8,032	8,586	8,586	13,546	13,817	14,094	14,375
241	Stationery & supp	46,928	49,307	49,307	51,144	52,167	53,210	54,274
243	Purch office equip	91,468	43,465	43,465	46,565	47,496	48,446	49,415
244	Repairs equip	452	4,800	4,800	5,260	5,365	5,473	5,582
245	Uniforms	401	2,900	2,900	2,500	2,550	2,601	2,653
246	Specialised purch				22,980	23,440	23,908	24,387
250	Local services	198,533	215,734	215,734	216,778	221,114	225,536	230,047
251	Overseas Serv.	52,262	35,000	35,000	35,000	35,700	36,414	37,142
278	Sundry purchase	117,441						
279	Special expenditure	2,420	12,000	12,000	12,000	12,240	12,485	12,734
285	Hire of plant and equip	56,123	50,380	50,380	50,380	51,388	52,415	53,464
287	Fixed plant & eq				60,000	61,500	63,038	64,613
<b>Sub Total</b>		<b>954,876</b>	<b>1,570,855</b>	<b>1,570,855</b>	<b>1,570,855</b>	<b>1,602,572</b>	<b>1,634,931</b>	<b>1,667,944</b>
<b>Total Recurrent Exp</b>		<b>2,344,153</b>	<b>3,551,119</b>	<b>3,551,119</b>	<b>3,594,536</b>	<b>3,666,727</b>	<b>3,740,369</b>	<b>3,815,492</b>
345	Contrib to Dev Fund			1,344,995				
<b>Sub Total</b>				<b>1,344,995</b>				
<b>GRAND TOTAL</b>		<b>2,344,153</b>	<b>3,551,119</b>	<b>4,896,114</b>	<b>3,594,536</b>	<b>3,666,727</b>	<b>3,740,369</b>	<b>3,815,492</b>

**Table 14(b): HEAD 14 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION  
BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Immigration 02	Kiribati High Commission 03	Mission in Beijing 04	Mission in New York 05
<b>REVENUE</b>										
010	Visa fees	50,000	50,000	25,990	(24,010)		25,990			
012	Immigration & other charges	1,500	1,500	3,500	2,000		3,500			
010	Visa fees	750	750	750				750		
	<b>Total Revenue</b>	<b>52,250</b>	<b>52,250</b>	<b>30,240</b>	<b>(22,010)</b>		<b>29,490</b>	<b>750</b>		
<b>EXPENDITURE</b>										
201	KPF contribution	52,579	52,579	55,069	2,489	22,666	14,987	5,864	4,703	6,849
202	Salaries	678,744	678,744	708,453	29,710	291,294	199,826	73,346	56,311	87,677
203	Housing assistance	346,442	346,442	357,876	11,434	14,676	8,208	30,000	108,000	196,992
204	Allowances	406,894	406,894	412,746	5,852	9,300	8,222	109,115	91,032	195,077
205	Overtime	101,228	101,228	95,227	(6,001)	9,832	27,076	35,405		22,914
206	Temporary assistance	22,311	22,311	25,794	3,483	10,913		4,837	6,396	3,648
207	Wages	192,067	192,067	179,517	(12,550)			75,975	56,118	47,424
208	Leave grants	180,000	180,000	189,000	9,000	63,000	57,000	36,000	15,000	18,000
	<b>Sub Total</b>	<b>1,980,264</b>	<b>1,980,264</b>	<b>2,023,682</b>	<b>43,418</b>	<b>421,680</b>	<b>315,319</b>	<b>370,542</b>	<b>337,560</b>	<b>578,582</b>
215	Transport to work	77,119	77,119	74,819	(2,300)	20,227	5,821	30,107	10,800	7,864
216	Internal travel	67,957	67,957	68,238	281	980	9,516	14,862	23,400	19,480
217	Local training	2,000	2,000	2,000		2,000				
218	Local accom &	16,700	16,700	18,170	1,470		1,470		16,700	
219	Local catering	7,250	7,250	7,250				5,250	2,000	
225	Relocation expenses	217,600	217,600	99,053	(118,547)			16,653	52,000	30,400
226	Recruitment expenses			350	350			350		
227	External travel	318,610	318,610	326,715	8,105	215,786		26,000	30,000	54,929
230	Cleaning	18,686	18,686	21,686	3,000			9,600	9,000	3,086
231	Communications	117,462	117,462	123,848	6,386	59,940	5,400	33,774	9,960	14,774
232	Electricity & gas	97,560	97,560	97,560		78,000		9,600	9,960	
233	Water & sewage	7,506	7,506	7,470	(36)	960		3,150	3,360	
235	Office transport	39,291	39,291	47,691	8,400	8,400		8,000	2,805	28,486
237	Advertising/Media	1,090	1,090		(1,090)					
239	Entertainment	159,850	159,850	159,850		116,150		11,000	17,500	15,200
240	Printing	8,586	8,586	13,546	4,960	8,460	1,500		3,586	
241	Stationery & supp	49,307	49,307	51,144	1,837	11,460	2,800	9,400	21,850	5,634
243	Purch office equip	43,465	43,465	46,565	3,100	3,000	6,737	10,350	20,550	5,928
244	Repairs equip	4,800	4,800	5,260	460		1,500	3,760		
245	Uniforms	2,900	2,900	2,500	(400)		1,500	1,000		
246	Specialised purch			22,980	22,980			22,980		
250	Local services	215,734	215,734	216,778	1,044	34,669	3,120	72,376	28,728	77,885
251	Overseas Serv.	35,000	35,000	35,000		35,000				
279	Special expenditure	12,000	12,000	12,000			12,000			
285	Hire of plant and equip	50,380	50,380	50,380		50,380				
287	Fixed plant & eq			60,000	60,000			60,000		
	<b>Sub Total</b>	<b>1,570,855</b>	<b>1,570,855</b>	<b>1,570,855</b>		<b>645,412</b>	<b>51,364</b>	<b>348,212</b>	<b>262,199</b>	<b>263,667</b>
	<b>Total Recurrent Exp</b>	<b>3,551,119</b>	<b>3,551,119</b>	<b>3,594,536</b>	<b>43,418</b>	<b>1,067,092</b>	<b>366,683</b>	<b>718,754</b>	<b>599,759</b>	<b>842,249</b>
345	Contrib to Dev Fund		1,344,995		(1,344,995)					
	<b>Sub Total</b>		<b>1,344,995</b>		<b>(1,344,995)</b>					
	<b>GRAND TOTAL</b>	<b>3,551,119</b>	<b>4,896,114</b>	<b>3,594,536</b>	<b>(1,301,577)</b>	<b>1,067,092</b>	<b>366,683</b>	<b>718,754</b>	<b>599,759</b>	<b>842,249</b>

# MINISTRY OF INTERNAL AFFAIRS

**Responsible Minister:** Minister of Internal Affairs

**Accounting Officer:** Secretary for Internal Affairs

Ministry Purpose:

Under the Constitution of Kiribati Chapter IV, the Ministry is responsible for the conduct of the business of the Government specified in Part 5 of the Schedule to this Instrument; Botaki Ibukin Tautaeka Inanoa, Ministry of Internal Affairs (MIA).

The main strategic functions of the Ministry are:

1. Strengthening local governance, developing rural and urban economies' and reviving our culture and heritage, to realizing the aspirations contained in the Kiribati Development Plan and the Kiribati Vision 20.
2. Local Government Division: This Division is mandated "to help councils to enable democratic local decision-making and action by, and on behalf of communities and to promote social, economic, environmental and cultural well-being of communities, in the present and for the future. It fulfills this mandate by managing, facilitating, supporting and strengthening local governance, through the provision of advisory services, technical support and capacity building of Council Leaders and Officials, as well as introducing good governance principles through compliance auditing and enforcement of the local government Act and other related laws. Effective management of Government assets on outer islands and maintaining peace and security through the enforcement of the Liquor Ordinance and the Kava Act. The Division is also responsible for Management of Urbanisation Issues including Solid Waste Management and supporting the management of the Police Service Communication and Improvement Fund (PSCIF)
3. Rural Planning Division: It provides technical support and advice on the planning and management of LED projects for all Island Councils. The division's main responsibilities include the coordination and facilitation of urban and rural development activities, as well as implementing policies and legislation to ensure sustainable urban and rural development that leads to improved living conditions, poverty reduction, and in turn leads to the easing of rural-urban drift. The effective management of Island Council development projects demands a robust M&E and Reporting Framework which the division is implementing in close collaboration with all Councils, the MFED and MFAI. This division is also responsible for managing the village banks and enforcing the Village Bank Act, a scheme that provides micro-loans to villagers for a range of purposes, both commercial and personal.
4. Cultural Division: The Division is responsible to preserve, protect and promote (PPP) the Kiribati culture to maintain our unique cultural identity with pride in relation to the 1972 Convention on the Protection of the World Cultural and Natural Heritage. With that mandate, the division has continued to espouse the theme of "The Preservation, Protection and Promotion of Kiribati Culture and Heritage" through the safeguarding and enhancement of the I-Kiribati social and cultural values. The Division plays a very crucial role in the implementation of the KV20 to revive, promote and safeguard our tangible and intangible cultural and historical heritages.
5. Election Unit: This Unit is focused on Election activity for Councillors and Mayors election but most importantly the National Election. The office was once under MOJ before it was transferred to MIA.

The Ministry of Internal Affairs is allocated a total of **\$3,274,670** for Departmental Expenditures in the 2022 Budget.

**Table 15(a): MIA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK  
2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
008	Sundry	2,813						
013	Maneaba Hire		1,000	1,000	1,046	1,090	1,133	1,174
<b>Total Revenue</b>		<b>2,813</b>	<b>1,000</b>	<b>1,000</b>	<b>1,046</b>	<b>1,090</b>	<b>1,133</b>	<b>1,174</b>
<b>EXPENDITURE</b>								
201	KPF contribution	119,057	134,314	134,314	137,669	140,423	143,231	146,096
202	Salaries	1,532,918	1,750,520	1,750,520	1,793,654	1,829,527	1,866,118	1,903,440
203	Housing assistance	30,981	33,108	33,108	37,572	38,323	39,090	39,872
204	Allowances	68,062	75,290	75,290	78,072	79,633	81,226	82,850
205	Overtime	50,716	32,862	32,862	32,120	32,763	33,418	34,086
206	Temporary assistance	38,404	40,327	40,327	41,938	42,777	43,632	44,505
207	Wages	15,679	29,267	29,267	41,667	42,501	43,351	44,218
208	Leave grants	205,121	426,000	426,000	438,000	446,760	455,695	464,809
<b>Sub Total</b>		<b>2,060,938</b>	<b>2,521,688</b>	<b>2,521,688</b>	<b>2,600,693</b>	<b>2,652,707</b>	<b>2,705,761</b>	<b>2,759,876</b>
215	Transport to work	32,268	29,397	29,397	29,397	29,985	30,585	31,196
216	Internal travel	125,490	88,496	88,496	97,096	99,038	101,019	103,039
217	Local training	21,501	20,340	20,340	23,490	23,960	24,439	24,928
218	Local accom & allowances	4,970	355	355	355	362	369	377
219	Local catering		2,400	2,400	2,400	2,448	2,497	2,547
221	Overseas training		7,496	7,496	7,496	7,646	7,799	7,955
225	Relocation expenses	11,357	39,056	39,056	39,056	39,837	40,634	41,447
226	Recruitment expenses	133	400	400	400	408	416	424
227	External travel	3,146	185,275	185,275	185,975	189,695	193,488	197,358
230	Cleaning	2,658	2,643	2,643	2,643	2,696	2,750	2,805
231	Communications	75,874	58,566	58,566	57,366	58,513	59,684	60,877
232	Electricity & gas	78,931	69,984	69,984	69,984	71,384	72,811	74,268
233	Water & sewage	745	250	250	250	255	260	265
235	Office transport	2,919	3,000	3,000	3,000	3,060	3,121	3,184
237	Advertising/Media	3,471	6,720	6,720	6,720	6,854	6,991	7,131
239	Entertainment	21,669	8,650	8,650	8,650	8,823	8,999	9,179
240	Printing	4,300	7,685	7,685	7,685	7,839	7,995	8,155
241	Stationery & supp	27,307	26,231	26,231	28,641	29,214	29,798	30,394
243	Purch office equip	100,874	46,960	46,960	46,960	47,899	48,857	49,834
244	Repairs equip	2,443	4,950	4,950	4,950	5,049	5,150	5,253
250	Local services	62,002	39,063	39,063	39,063	39,844	40,641	41,454
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	430	8,400	8,400	8,400	8,568	8,739	8,914
289	Building & infra maint				4,000	4,080	4,162	4,245
<b>Sub Total</b>		<b>582,487</b>	<b>660,317</b>	<b>660,317</b>	<b>673,977</b>	<b>687,457</b>	<b>701,206</b>	<b>715,230</b>
<b>Total Recurrent Exp</b>		<b>2,643,425</b>	<b>3,182,005</b>	<b>3,182,005</b>	<b>3,274,670</b>	<b>3,340,163</b>	<b>3,406,966</b>	<b>3,475,106</b>
306	Election	478,320					500,000	
315	Support Grants	3,997,219	4,159,811	4,159,811	4,159,811	3,179,807	3,179,807	3,179,807
318	Local Councils' grant	194,809	180,686	180,686	180,686	180,686	180,686	180,686
332	Ferry Services to remote islands	24,492	22,757	22,757	22,757	22,757	22,757	22,757
345	Contribt to Dev Fund	1,076,222	334,948	334,948				
<b>Sub Total</b>		<b>5,771,063</b>	<b>4,698,202</b>	<b>4,698,202</b>	<b>4,363,254</b>	<b>3,383,250</b>	<b>3,883,250</b>	<b>3,383,250</b>
<b>GRAND TOTAL</b>		<b>8,414,487</b>	<b>7,880,207</b>	<b>7,880,207</b>	<b>7,637,924</b>	<b>6,723,413</b>	<b>7,290,216</b>	<b>6,858,356</b>



**Table 15(b): HEAD 15 - MINISTRY OF INTERNAL AFFAIRS BUDGET – 2022**

Code	Description	2022 Budget vs 2021				Admin and Policy Div 01	RPD 02	LGD 03	CMD 04	Election 05
		2021 Budget	2021 Revised	2022 Budget	Revised (\$)					
<b>REVENUE</b>										
008	Sundry									
013	Maneaba Hire	1,000	1,000	1,046	46			1,046		
<b>Total Revenue</b>		<b>1,000</b>	<b>1,000</b>	<b>1,046</b>	<b>46</b>			<b>1,046</b>		
<b>EXPENDITURE</b>										
201	KPF contribution	134,314	134,314	137,669	3,356	25,367	31,517	64,741	12,077	3,967
202	Salaries	1,750,520	1,750,520	1,793,654	43,134	332,717	401,612	846,589	159,840	52,897
203	Housing assistance	33,108	33,108	37,572	4,464	8,376	11,220	14,064	3,912	
204	Allowances	75,290	75,290	78,072	2,782	24,912	13,560	36,644	1,374	1,582
205	Overtime	32,862	32,862	32,120	(742)	28,402	500	2,066	1,152	
206	Temporary assistance	40,327	40,327	41,938	1,611	5,509	18,618	16,629	1,182	
207	Wages	29,267	29,267	41,667	12,401		200	29,067	12,400	
208	Leave grants	426,000	426,000	438,000	12,000	72,000	99,000	216,000	39,000	12,000
<b>Sub Total</b>		<b>2,521,688</b>	<b>2,521,688</b>	<b>2,600,693</b>	<b>79,005</b>	<b>497,282</b>	<b>576,227</b>	<b>1,225,800</b>	<b>230,937</b>	<b>70,446</b>
215	Transport to work	29,397	29,397	29,397		29,397				
216	Internal travel	88,496	88,496	97,096	8,600	36,753	14,981	24,088	16,774	4,500
217	Local training	20,340	20,340	23,490	3,150	10,240		8,100	2,000	3,150
218	Local accom & allowances	355	355	355			355			
219	Local catering	2,400	2,400	2,400			2,400			
221	Overseas training	7,496	7,496	7,496					7,496	
225	Relocation expenses	39,056	39,056	39,056			17,206	21,850		
226	Recruitment expenses	400	400	400		400				
227	External travel	185,275	185,275	185,975	700	70,377	1,548	14,050	100,000	
230	Cleaning	2,643	2,643	2,643		2,643				
231	Communications	58,566	58,566	57,366	(1,200)	38,958		13,068	5,340	
232	Electricity & gas	69,984	69,984	69,984		32,784		26,400	10,800	
233	Water & sewage	250	250	250		250				
235	Office transport	3,000	3,000	3,000		3,000				
237	Advertising/Media	6,720	6,720	6,720				3,600	3,120	
239	Entertainment	8,650	8,650	8,650		8,000	650			
240	Printing	7,685	7,685	7,685		4,800		600	2,285	
241	Stationery & supp	26,231	26,231	28,641	2,410	11,827	3,866	5,675	4,863	2,410
243	Purch office equip	46,960	46,960	46,960		29,410	3,150	4,150	10,250	
244	Repairs equip	4,950	4,950	4,950		1,000	1,500	1,600	850	
250	Local services	39,063	39,063	39,063		19,445		2,280	17,338	
279	Special expenditure	4,000	4,000		(4,000)					
285	Hire of plant and equip	8,400	8,400	8,400		8,400				
289	Building & infra maint			4,000	4,000	4,000				
<b>Sub Total</b>		<b>660,317</b>	<b>660,317</b>	<b>673,977</b>		<b>311,684</b>	<b>45,656</b>	<b>125,461</b>	<b>181,116</b>	<b>10,060</b>
<b>Total Recurrent Exp</b>		<b>3,182,005</b>	<b>3,182,005</b>	<b>3,274,670</b>	<b>92,665</b>	<b>808,966</b>	<b>621,883</b>	<b>1,351,261</b>	<b>412,053</b>	<b>80,506</b>
315	Support Grants	4,159,811	4,159,811	4,159,811				4,159,811		
318	Local Councils' grant	180,686	180,686	180,686				180,686		
332	Ferry Services to remote islands	22,757	22,757	22,757				22,757		
345	Contribt to Dev Fund	334,948	334,948		(334,948)					
<b>Sub Total</b>		<b>4,698,202</b>	<b>4,698,202</b>	<b>4,363,254</b>	<b>(334,948)</b>			<b>4,363,254</b>		
<b>GRAND TOTAL</b>		<b>7,880,207</b>	<b>7,880,207</b>	<b>7,637,924</b>	<b>(242,283)</b>	<b>808,966</b>	<b>621,883</b>	<b>5,714,515</b>	<b>412,053</b>	<b>80,506</b>

# MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT

**Responsible Minister:** Minister of Environment, Lands and Agricultural Development

**Accounting Officer:** Secretary for Environment, Lands and Agricultural Development

Ministry Purpose:

The Ministry has three (3) key divisions namely Environment & Conservation Division, Lands & Management Division and Agriculture and Livestock Division. The main purpose therefore had a focus on these sectors – Environment, Lands, Agriculture and Livestock at the national level. It also serves as a focal/contact point or implementing body of certain International organizations and other related conventions. In order to fulfill its targets and obligations the Ministry aligned all of its activities with the Kiribati Development Plan and the Kiribati Vision 20. Overall, the Ministry seeks for an improved and better land planning, cleaned and healthy environment and the promotion of agriculture and livestock to the local people.

The main strategic functions of the Ministry are:

1. **Improving the Environment:** The Environment and Conservation Division (ECD) plays a critical role in ensuring that the natural resources are extracted in a proper and sustainable manner and that all development to be happening in Kiribati are done in accordance with the law of Kiribati. ECD is mandated to implement the Environment Act (as amended in 2007) and its regulations, the Wildlife Ordinance and the Recreational Reserves Act. The Division also works alongside other Government agencies on strengthening national capacity for effective response and adaptation to climate change, with a particular focus on environmental protection and management.
2. **Lands Administration:** Lands Management Division (LMD) is responsible to look after all land register in Kiribati where there should be one copy to be kept at Lands Court in each respective island as well. LMD plays major role in the managing of all Government state lands, including Government leased lands in the Gilbert group and the state lands in the Line and Phoenix Group. One of the major responsibilities is the surveying of all land boundaries that have been defined by the appropriate Court. The management and planning roles of LMD is broadly governed by several Acts/Ordinance such as the Native Land Ordinance Cap 61, the Land Planning Ordinance Cap 48 (1977) and other Acts such as State Land Act and other Act which falls under its portfolio.
3. **Agricultural and Livestock Services:** The Agriculture and Livestock Division (ALD) is mandated to carry out and oversee crops research and development agricultural extension services in the outer islands, agriculture and livestock management and development and biosecurity services through the administration of the Biosecurity Act 2011. Through the above services, ALD contributes to enhancing food and nutrition security and building climate change resilience of the people of Kiribati.

The Ministry of Environment, Lands and Agricultural Development is allocated a total of **\$4,746,990** for Departmental Expenditures in the 2022 Budget.

**Table 16(a): MELAD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
003	Fees	13,654	55,530	55,530	8,000	8,334	8,669	8,977
021	Environment Licence	5,650	2,640	2,640	5,000	5,209	5,418	5,611
023	Wildlife Viewing Fees	3,447	3,300	3,300	3,300	3,438	3,576	3,703
003	Fees (Land Survey)	35,173			30,000	31,254	32,508	33,666
025	Sale of state lands		1,500	1,500	1,500	1,563	1,625	1,683
036	Sublease rents and leases	200,376	176,893	176,893	807,155	355,838	370,115	383,295
004	DNE (admin fees)	468						
028	Quarantine	11,517	5,000	5,000	10,000	10,418	10,836	11,222
002	Fines	1,120	500	500	2,000	2,084	2,167	2,244
026	Livestock sales	120,732	50,000	50,000	100,000	104,180	108,360	112,219
<b>Total Revenue</b>		<b>392,138</b>	<b>295,363</b>	<b>295,363</b>	<b>966,955</b>	<b>522,318</b>	<b>543,275</b>	<b>562,620</b>
<b>EXPENDITURE</b>								
201	KPF contribution	152,967	172,105	172,105	172,835	176,292	179,818	183,414
202	Salaries	1,891,216	2,242,682	2,242,682	2,252,421	2,297,470	2,343,419	2,390,288
203	Housing assistance	34,258	39,516	39,516	38,532	39,303	40,089	40,890
204	Allowances	75,447	111,711	111,711	115,973	118,293	120,658	123,072
205	Overtime	211,543	139,069	139,069	137,169	139,912	142,710	145,564
206	Temporary assistance	134,647	52,051	52,051	52,051	53,092	54,154	55,237
207	Wages	13,725						
208	Leave grants	268,788	647,000	647,000	634,000	646,680	659,614	672,806
<b>Sub Total</b>		<b>2,782,591</b>	<b>3,404,134</b>	<b>3,404,134</b>	<b>3,402,982</b>	<b>3,471,042</b>	<b>3,540,462</b>	<b>3,611,272</b>
215	Transport to work	133,707	96,099	96,099	97,702	99,656	101,649	103,682
216	Internal travel	38,873	157,006	157,006	153,370	156,438	159,567	162,758
217	Local training	8,135	23,862	23,862	18,797	19,173	19,556	19,948
219	Local catering	13,126	4,250	4,250	3,100	3,162	3,225	3,290
225	Relocation expenses	8,408	22,319	22,319	18,208	18,572	18,944	19,323
226	Recruitment expenses	1,940	11,000	11,000	12,250	12,495	12,745	13,000
227	External travel	60,448	95,148	95,148	95,148	97,051	98,992	100,972
230	Cleaning	9,375	6,376	6,376	7,761	7,916	8,075	8,236
231	Communications	217,519	175,073	175,073	185,723	189,437	193,226	197,091
232	Electricity & gas	116,589	139,680	139,680	141,564	144,395	147,283	150,229
233	Water & sewage	20,710	41,070	41,070	39,870	40,667	41,481	42,310
235	Office transport	86,594	91,323	91,323	87,882	89,639	91,432	93,261
237	Advertising/Media	10,138	14,486	14,486	23,800	24,276	24,762	25,257
239	Entertainment	4,505	10,690	10,690	10,690	10,904	11,122	11,344
240	Printing	3,185	5,122	5,122	11,082	11,303	11,529	11,760
241	Stationery & supp	55,591	49,426	49,426	32,704	33,358	34,025	34,706
242	Food & rations	181						
243	Purch office equip	377,133	39,180	39,180	40,420	41,228	42,053	42,894
244	Repairs equip	14,868	30,390	30,390	19,125	19,508	19,898	20,296
245	Uniforms	561	2,425	2,425	2,498	2,548	2,599	2,651
248	Comp. for trees	1,468	3,200	3,200	1,600	1,632	1,665	1,698
249	Agricultural supplies	97,322	92,000	92,000	120,500	122,910	125,368	127,876
250	Local services	211,492	175,143	175,143	161,254	164,479	167,769	171,124
251	Overseas Serv.		3,050	3,050	3,050	3,111	3,173	3,237
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	5,064	27,000	27,000	27,000	27,540	28,091	28,653
289	Building & infra maint				2,500	2,550	2,601	2,653
291	Maint of vehicles	15,263	24,690	24,690	26,410	26,938	27,477	28,027
<b>Sub Total</b>		<b>1,512,197</b>	<b>1,344,009</b>	<b>1,344,009</b>	<b>1,344,008</b>	<b>1,370,888</b>	<b>1,398,306</b>	<b>1,426,272</b>
<b>Total Recurrent Exp</b>		<b>4,294,788</b>	<b>4,748,142</b>	<b>4,748,142</b>	<b>4,746,990</b>	<b>4,841,930</b>	<b>4,938,769</b>	<b>5,037,544</b>
286	Land rent	4,032,311	9,657,930	9,657,930	9,657,930	9,657,930	9,657,930	9,657,930
345	Contrib to Dev Fund	560,873	29,589	29,589	417,723			
<b>Sub Total</b>		<b>4,593,184</b>	<b>9,687,519</b>	<b>9,687,519</b>	<b>10,075,653</b>	<b>9,657,930</b>	<b>9,657,930</b>	<b>9,657,930</b>
<b>GRAND TOTAL</b>		<b>8,887,973</b>	<b>14,435,661</b>	<b>14,435,661</b>	<b>14,822,643</b>	<b>14,499,860</b>	<b>14,596,699</b>	<b>14,695,474</b>

**Table 16(b): HEAD 16 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	ECD 02	Lands 03	Agriculture 04
<b>REVENUE</b>									
003	Fees	55,530	55,530	8,000	(47,530)		8,000		
021	Environment Licence	2,640	2,640	5,000	2,360		5,000		
023	Wildlife Viewing Fees	3,300	3,300	3,300			3,300		
003	Fees (Land Survey)			30,000	30,000			30,000	
025	Sale of state lands	1,500	1,500	1,500				1,500	
036	Sublease rents and leases	176,893	176,893	807,155	630,262			807,155	
028	Quarantine	5,000	5,000	10,000	5,000				10,000
002	Fines	500	500	2,000	1,500		2,000		
026	Livestock sales	50,000	50,000	100,000	50,000				100,000
	<b>Total Revenue</b>	<b>295,363</b>	<b>295,363</b>	<b>966,955</b>	<b>671,592</b>		<b>18,300</b>	<b>838,655</b>	<b>110,000</b>
<b>EXPENDITURE</b>									
201	KPF contribution	172,105	172,105	172,835	730	26,796	38,456	45,131	62,452
202	Salaries	2,242,682	2,242,682	2,252,421	9,740	347,555	477,628	596,367	830,872
203	Housing assistance	39,516	39,516	38,532	(984)	7,260	12,516	18,756	
204	Allowances	111,711	111,711	115,973	4,262	21,713	9,324	50,521	34,415
205	Overtime	139,069	139,069	137,169	(1,900)	48,310	10,024	45,900	32,935
206	Temporary assistance	52,051	52,051	52,051		9,731	35,121	5,380	1,820
208	Leave grants	647,000	647,000	634,000	(13,000)	69,000	111,000	171,000	283,000
	<b>Sub Total</b>	<b>3,404,134</b>	<b>3,404,134</b>	<b>3,402,982</b>	<b>(1,152)</b>	<b>530,365</b>	<b>694,069</b>	<b>933,055</b>	<b>1,245,493</b>
215	Transport to work	96,099	96,099	97,702	1,603	37,788	9,121	15,156	35,637
216	Internal travel	157,006	157,006	153,370	(3,636)	42,928	55,200	40,571	14,671
217	Local training	23,862	23,862	18,797	(5,065)	4,435	500	2,000	11,862
219	Local catering	4,250	4,250	3,100	(1,150)	150	1,000	1,950	
225	Relocation expenses	22,319	22,319	18,208	(4,111)			6,680	11,528
226	Recruitment expenses	11,000	11,000	12,250	1,250	11,000		1,250	
227	External travel	95,148	95,148	95,148		95,148			
230	Cleaning	6,376	6,376	7,761	1,385	1,614	1,280	3,674	1,193
231	Communications	175,073	175,073	185,723	10,650	74,400	45,258	34,800	31,265
232	Electricity & gas	139,680	139,680	141,564	1,884	36,084	28,980	54,300	22,200
233	Water & sewage	41,070	41,070	39,870	(1,200)	2,430	15,840	3,000	18,600
235	Office transport	91,323	91,323	87,882	(3,441)		4,836	2,586	80,460
237	Advertising/Media	14,486	14,486	23,800	9,314	9,120	2,000	6,700	5,980
239	Entertainment	10,690	10,690	10,690		10,690			
240	Printing	5,122	5,122	11,082	5,960	6,860	1,500	2,102	620
241	Stationery & supp	49,426	49,426	32,704	(16,722)	10,336	7,372	10,290	4,707
243	Purch office equip	39,180	39,180	40,420	1,240	27,800	2,550	7,300	2,770
244	Repairs equip	30,390	30,390	19,125	(11,265)	4,000	2,250	7,675	5,200
245	Uniforms	2,425	2,425	2,498	73		728		1,770
248	Comp. for trees	3,200	3,200	1,600	(1,600)			1,600	
249	Agricultural supplies	92,000	92,000	120,500	28,500				120,500
250	Local services	175,143	175,143	161,254	(13,889)	17,045	85,221	23,718	35,270
251	Overseas Serv.	3,050	3,050	3,050					3,050
279	Special expenditure	4,000	4,000		(4,000)				
285	Hire of plant and equip	27,000	27,000	27,000		27,000			
289	Building & infra maint			2,500	2,500	2,500			
291	Maint of vehicles	24,690	24,690	26,410	1,720	9,600	6,410	10,400	
	<b>Sub Total</b>	<b>1,344,009</b>	<b>1,344,009</b>	<b>1,344,008</b>	<b>(1,152)</b>	<b>430,928</b>	<b>270,047</b>	<b>235,751</b>	<b>407,283</b>
	<b>Total Recurrent Exp</b>	<b>4,748,142</b>	<b>4,748,142</b>	<b>4,746,990</b>	<b>(1,152)</b>	<b>961,293</b>	<b>964,115</b>	<b>1,168,806</b>	<b>1,652,776</b>
286	Land rent	9,657,930	9,657,930	9,657,930				9,657,930	
345	Contribt to Dev Fund	29,589	29,589	417,723	388,134			379,990	37,733
	<b>Sub Total</b>	<b>9,687,519</b>	<b>9,687,519</b>	<b>10,075,653</b>	<b>388,134</b>			<b>10,037,920</b>	<b>37,733</b>
	<b>GRAND TOTAL</b>	<b>14,435,661</b>	<b>14,435,661</b>	<b>14,822,643</b>	<b>386,982</b>	<b>961,293</b>	<b>964,115</b>	<b>11,206,726</b>	<b>1,690,509</b>

## **MANEABA NI MAUNGATABU (PARLIAMENT)**

**Responsible Minister:** Minister of Justice

**Accounting Officer:** Clerk to Parliament

Ministry Purpose:

The functions of the Maneaba contribute to open government including accountability to the representatives of the people, and a functioning legislature. It ensures effective administration of the Maneaba ni Maungatabu, efficient and quality secretariat services to the Parliament and Committees, effective and well-co-ordinated arrangement of all Parliamentary meetings and conferences, effective management of financial resources, effective management of memberships in various international and regional Parliamentary organisations, effective upkeep of the Parliamentary facilities.

The main strategic functions of the Ministry are:

1. Parliamentary Meetings coordinate, administer and are secretariat to parliamentary meetings every parliament seating.
2. Parliamentary committees coordinate and provide secretarial role during committee meetings.

The Maneaba Ni Maungatabu is allocated a total of **\$7,032,996** for Departmental Expenditures in the 2022 Budget.

**Table 17(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
050	Conference room rental	150	1,500	1,500	900	938	975	1,010
080	Sale of Publications	28	350	350	150	156	163	168
015	Charter Revenue	105,951	4,000	4,000	6,000	6,251	6,502	6,733
<b>Total Revenue</b>		<b>106,129</b>	<b>5,850</b>	<b>5,850</b>	<b>7,050</b>	<b>7,345</b>	<b>7,639</b>	<b>7,911</b>
<b>EXPENDITURE</b>								
201	KPF contribution	57,343	151,066	151,066	147,661	150,614	153,627	156,699
202	Salaries	755,822	2,008,440	2,008,440	1,963,038	2,002,299	2,042,345	2,083,191
203	Housing assistance	23,313	24,492	24,492	28,896	29,474	30,063	30,665
204	Allowances	34,619	45,146	45,146	104,480	106,570	108,701	110,875
205	Overtime	53,745	35,496	35,496	49,580	50,572	51,583	52,615
206	Temporary assistance	4,101	5,778	5,778	5,778	5,893	6,011	6,131
207	Wages	2,482						
208	Leave grants	40,929	96,000	96,000	96,000	97,920	99,878	101,876
<b>Sub Total</b>		<b>972,353</b>	<b>2,366,417</b>	<b>2,366,417</b>	<b>2,395,433</b>	<b>2,443,341</b>	<b>2,492,208</b>	<b>2,542,052</b>
215	Transport to work	82,650	68,464	68,464	74,949	76,448	77,977	79,537
216	Internal travel	554,973	507,087	507,087	594,527	606,418	618,546	630,917
218	Local accom & allowances	508,266	1,118,400	1,118,400	1,473,870	1,503,347	1,533,414	1,564,083
219	Local catering	35,314	31,500	31,500	49,500	50,490	51,500	52,530
226	Recruitment expenses				1,300	1,326	1,353	1,380
227	External travel	29,257	102,680	102,680	1,086,891	1,108,629	1,130,801	1,153,417
230	Cleaning	776	2,250	2,250	2,250	2,295	2,341	2,388
231	Communications	95,597	199,800	199,800	163,740	167,015	170,355	173,762
232	Electricity & gas	250,029	276,000	276,000	276,000	281,520	287,150	292,893
233	Water & sewage		5,400	5,400	5,400	5,508	5,618	5,731
237	Advertising/Media	311,654	543,210	543,210	532,500	543,150	554,013	565,093
239	Entertainment	41,287	41,000	41,000	41,000	41,820	42,656	43,510
240	Printing	4,034	32,261	32,261	31,840	32,477	33,126	33,789
241	Stationery & supp	55,080	82,324	82,324	73,700	75,174	76,677	78,211
243	Purch office equip	142,320	100,000	100,000	59,701	60,895	62,113	63,355
244	Repairs equip	7,519	32,464	32,464	32,464	33,113	33,776	34,451
245	Uniforms				10,000	10,200	10,404	10,612
250	Local services	239,746	96,682	96,682	81,462	83,091	84,753	86,448
278	Sundry purchase	50,502						
279	Special expenditure		124,000	124,000				
285	Hire of plant and equip	36,038	50,425	50,425	41,670	42,503	43,353	44,221
291	Maint of vehicles				4,800	4,896	4,994	5,094
<b>Sub Total</b>		<b>2,445,043</b>	<b>3,413,947</b>	<b>3,413,947</b>	<b>4,637,564</b>	<b>4,730,315</b>	<b>4,824,921</b>	<b>4,921,420</b>
<b>Total Recurrent Exp</b>		<b>3,417,396</b>	<b>5,780,364</b>	<b>5,780,364</b>	<b>7,032,996</b>	<b>7,173,656</b>	<b>7,317,129</b>	<b>7,463,472</b>
<b>GRAND TOTAL</b>		<b>3,417,396</b>	<b>5,780,364</b>	<b>5,780,364</b>	<b>7,032,996</b>	<b>7,173,656</b>	<b>7,317,129</b>	<b>7,463,472</b>

**Table 17(b): HEAD 17 - MANEABA NI MAUNGATABU BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Parliament Meetings 02	Parliament Committees 03
<b>REVENUE</b>								
050	Conference room rental	1,500	1,500	900	(600)	900		
080	Sale of Publications	350	350	150	(200)	150		
015	Charter Revenue	4,000	4,000	6,000	2,000	6,000		
<b>Total Revenue</b>		<b>5,850</b>	<b>5,850</b>	<b>7,050</b>	<b>1,200</b>	<b>7,050</b>		
<b>EXPENDITURE</b>								
201	KPF contribution	151,066	151,066	147,661	(3,405)	29,649	118,013	
202	Salaries	2,008,440	2,008,440	1,963,038	(45,402)	389,538	1,573,500	
203	Housing assistance	24,492	24,492	28,896	4,404	28,896		
204	Allowances	45,146	45,146	104,480	59,334	17,920	86,560	
205	Overtime	35,496	35,496	49,580	14,084	43,577	4,427	1,577
206	Temporary assistance	5,778	5,778	5,778		5,778		
208	Leave grants	96,000	96,000	96,000		96,000		
<b>Sub Total</b>		<b>2,366,417</b>	<b>2,366,417</b>	<b>2,395,433</b>	<b>29,015</b>	<b>611,357</b>	<b>1,782,499</b>	<b>1,577</b>
215	Transport to work	68,464	68,464	74,949	6,485	28,209	2,340	44,400
216	Internal travel	507,087	507,087	594,527	87,440	46,000	422,002	126,525
218	Local accom & allowances	1,118,400	1,118,400	1,473,870	355,470		610,470	863,400
219	Local catering	31,500	31,500	49,500	18,000	4,500	39,000	6,000
226	Recruitment expenses			1,300	1,300	1,300		
227	External travel	102,680	102,680	1,086,891	984,211	180,420	263,850	642,621
230	Cleaning	2,250	2,250	2,250		2,250		
231	Communications	199,800	199,800	163,740	(36,060)	163,740		
232	Electricity & gas	276,000	276,000	276,000		276,000		
233	Water & sewage	5,400	5,400	5,400		5,400		
237	Advertising/Media	543,210	543,210	532,500	(10,710)	13,500	516,000	3,000
239	Entertainment	41,000	41,000	41,000		41,000		
240	Printing	32,261	32,261	31,840	(421)	16,740	10,600	4,500
241	Stationery & supp	82,324	82,324	73,700	(8,624)	47,700	21,000	5,000
243	Purch office equip	100,000	100,000	59,701	(40,299)	59,701		
244	Repairs equip	32,464	32,464	32,464		32,464		
245	Uniforms			10,000	10,000	10,000		
250	Local services	96,682	96,682	81,462	(15,220)	53,950	27,512	
279	Special expenditure	124,000	124,000		(124,000)			
285	Hire of plant and equip	50,425	50,425	41,670	(8,755)	41,670		
291	Maint of vehicles			4,800	4,800	4,800		
<b>Sub Total</b>		<b>3,413,947</b>	<b>3,413,947</b>	<b>4,637,564</b>	<b>1,223,617</b>	<b>1,029,344</b>	<b>1,912,774</b>	<b>1,695,446</b>
<b>Total Recurrent Exp</b>		<b>5,780,364</b>	<b>5,780,364</b>	<b>7,032,996</b>	<b>1,252,632</b>	<b>1,640,701</b>	<b>3,695,273</b>	<b>1,697,023</b>
<b>GRAND TOTAL</b>		<b>5,780,364</b>	<b>5,780,364</b>	<b>7,032,996</b>	<b>1,252,632</b>	<b>1,640,701</b>	<b>3,695,273</b>	<b>1,697,023</b>

# MINISTRY OF TOURISM, COMMERCE, INDUSTRY AND CO-OPERATIVES

**Responsible Minister:** Minister of Tourism, Commerce, Industry and Co-operatives

**Accounting Officer:** Secretary for Tourism, Commerce, Industry and Co-operatives.

Ministry Purpose:

The purpose of this Ministry is to foster economic growth by promoting and supporting the development of local business entities, investments, diversified industries, cooperative subsectors ensuring fair trading platform for business and Consumers through innovative, sound policies and business enforcement that lead to wealth and prosperity for all I-Kiribati. The Ministry also provides vast range of services including Consumer Protection in terms of supporting the right of consumers to be treated equally and fairly by Business Communities and promoting the quality standard of imported and exported goods and services along with enabling environment for our Local producers in conformity with the regional and international standard to be able to access to the international markets for the benefit of all.

The main strategic functions of the Ministry are:

1. Admin and Policy Division: The Admin and Policy Division was established to maintain the daily administration of the Ministry and provide support to both Centres to execute their core responsibilities efficiently and effectively.
2. Business Promotion Centre: The main objective of the Centre is to promote businesses in areas of local & foreign investments, local industries, cooperatives and credit unions to increase the contribution of the private sector (business community) to the overall Kiribati economy and promote and facilitating support and services required. There are five divisions are:
  - a. Business Promotion Division: Promotion of businesses, cooperatives and credit union through the provision of trainings, facilitation of business plans and community education.
  - b. Investment Promotion Division: Promoting Foreign and Local Direct Investment (FIDI) in Kiribati.
  - c. Quality Promotion Division: A new division established in 2018 that is anticipated to work closely with the business community in developing standard to conform with regional and international standard. The application of best practices is highly envisaged with the strengthening of quality infrastructure.
  - d. Trade Promotion Division: Facilitates and promote import of overseas products and export of local produces through promoting and enhancing domestic trade first as well as working on trade agreements on a regional, international and also bilateral and multi-lateral basis that will boost export and macro benefit to the country.



- e. Industry Promotion Division: Promotes production and creation of new industries that will deploy value addition to the national existing resources such as Agri-fisheries products.
3. Business Regulatory Centre: The Business Regulatory Centre (BRC) plays regulatory roles for business entities in Kiribati as the regulatory arm of the Ministry, comprises of four Divisions namely:
- a. Cooperative and Credit Union Regulatory Division (CCURD): Regulates the operation of Co-operatives and Credit Unions to achieve legal operations and compliance with the Kiribati Cooperative Societies Ordinance Cap 14 and Regulation and the Kiribati Credit Union Societies Act and Regulation.
  - b. Business and Companies Regulatory Division (BCRD): Administer and enforce the Business Names Act, Companies Act and Moneylending Act to improve and maintain fair and conducive business environment for the public, consumers and business entities.
  - c. Consumer Protection Division (CPD): Administer and enforce the Consumer Protection Act 2001, with respective advisory services and technical support to consumers or the business community on consumer related matters.
  - d. Intellectual Property Division (IPD): Administer and enforce the Intellectual Property (IP) legislations through enforcement of administered laws, Kiribati Copyright Act 2018, Registration of United Kingdom (UK) Trademarks and UK patents applications, advisory services and technical supports to foreign clients and agents on Intellectual property matters.
4. Promoting Tourism: The role of the Tourism Authority is to promote and regulate tourism activities in Kiribati with the view of providing sustainable tourism as the potential contributor towards stimulating economic development, providing employment, income generation, as well as supporting the retention of cultural traditions, sustainable management of national environmental assets and wider contribution towards social-economic benefits. The said office was once under MICTTD before it was transferred to MCIC.

The Ministry of Tourism, Commerce, Industry and Cooperatives is allocated a total of **\$3,121,412** for Departmental Expenditures in the 2022 Budget

**Table 18(a): MTCIC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
031	Credit Union Fees	272	250	250	500	521	542	561
032	Cooperative Fees	964	400	400	500	521	542	561
030	Trade Mark & Patent Fees	24,953	20,000	20,000	22,000	22,920	23,839	24,688
037	Money Lending Fees	3,335	1,000	1,000	1,000	1,042	1,084	1,122
038	Business Name Registration	40,269	18,000	18,000	18,000	18,752	19,505	20,199
033	Company Fees	1,400	5,000	5,000	5,000	5,209	5,418	5,611
053	Copywrite fees		5,000	5,000	500	521	542	561
034	Foreign Investment License Fees	10,584	5,000	5,000	5,000	5,209	5,418	5,611
055	Rental of Small Industry Centre	2,070	6,720	6,720	11,834	12,329	12,823	13,280
052	Container Storage Yard Fees	6,211	8,213	8,213	8,220	8,564	8,907	9,224
<b>Total Revenue</b>		<b>90,057</b>	<b>69,583</b>	<b>69,583</b>	<b>72,554</b>	<b>75,587</b>	<b>78,620</b>	<b>81,419</b>
<b>EXPENDITURE</b>								
201	KPF contribution	74,173	89,231	89,231	106,627	108,759	110,934	113,153
202	Salaries	992,386	1,167,267	1,167,267	1,393,496	1,421,365	1,449,793	1,478,789
203	Housing assistance	41,217	45,516	45,516	49,980	50,980	51,999	53,039
204	Allowances	39,705	63,635	63,635	67,909	69,268	70,653	72,066
205	Overtime	30,810	38,660	38,660	39,366	40,153	40,956	41,775
206	Temporary assistance	5,266	22,484	22,484	28,194	28,757	29,333	29,919
207	Wages	710						
208	Leave grants	119,490	283,000	283,000	331,000	337,620	344,372	351,260
<b>Sub Total</b>		<b>1,303,757</b>	<b>1,709,793</b>	<b>1,709,793</b>	<b>2,016,571</b>	<b>2,056,902</b>	<b>2,098,041</b>	<b>2,140,001</b>
215	Transport to work	50,987	53,796	53,796	53,796	54,872	55,970	57,089
216	Internal travel	124,728	140,862	140,862	184,883	188,581	192,352	196,199
217	Local training	8,619	41,027	41,027	49,027	50,008	51,008	52,028
218	Local accom & allowances	28,227	38,838	38,838	38,838	39,615	40,407	41,215
219	Local catering	29,776	35,975	35,975	35,975	36,695	37,428	38,177
220	Local course fees		2,019	2,019	2,019	2,059	2,101	2,143
226	Recruitment expenses	1,151	2,000	2,000	2,000	2,040	2,081	2,122
227	External travel	12,500	138,802	138,802	154,291	157,377	160,525	163,735
230	Cleaning	2,821	3,325	3,325	4,645	4,738	4,833	4,929
231	Communications	72,154	97,590	97,590	96,390	98,318	100,284	102,290
232	Electricity & gas	72,887	72,600	72,600	85,800	87,516	89,266	91,052
233	Water & sewage		800	800	2,000	2,040	2,081	2,122
235	Office transport	3,832	2,600	2,600	8,320	8,486	8,656	8,829
237	Advertising/Media	4,657	14,840	14,840	39,740	40,535	41,345	42,172
239	Entertainment	4,991	3,544	3,544	8,000	8,160	8,323	8,490
240	Printing	286	2,950	2,950	8,950	9,129	9,312	9,498
241	Stationery & supp	40,908	42,600	42,600	50,758	51,773	52,808	53,865
243	Purch office equip	107,709	80,334	80,334	96,983	98,922	100,901	102,919
244	Repairs equip	2,250	10,958	10,958	12,958	13,217	13,482	13,751
245	Uniforms				640	653	666	679
250	Local services	120,744	54,904	54,904	114,998	117,298	119,644	122,037
251	Overseas Serv.		2,929	2,929	2,929	2,987	3,047	3,108
278	Sundry purchase	857						
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	4,165	43,800	43,800	43,800	44,676	45,570	46,481
289	Building & infra maint	72,495	1,500	1,500	1,500	1,530	1,561	1,592
291	Maint of vehicles		4,000	4,000	5,600	5,712	5,826	5,943
<b>Sub Total</b>		<b>766,743</b>	<b>896,594</b>	<b>896,594</b>	<b>1,104,841</b>	<b>1,126,938</b>	<b>1,149,476</b>	<b>1,172,466</b>
<b>Total Recurrent Exp</b>		<b>2,070,500</b>	<b>2,606,387</b>	<b>2,606,387</b>	<b>3,121,412</b>	<b>3,183,840</b>	<b>3,247,517</b>	<b>3,312,467</b>
345	Contrib to Dev Fund	118,908	53,800	53,800	25,000			
<b>Sub Total</b>		<b>118,908</b>	<b>53,800</b>	<b>53,800</b>	<b>25,000</b>			
<b>GRAND TOTAL</b>		<b>2,189,408</b>	<b>2,660,187</b>	<b>2,660,187</b>	<b>3,146,412</b>	<b>3,183,840</b>	<b>3,247,517</b>	<b>3,312,467</b>

**Table 18(b): HEAD 18 - MINISTRY OF TOURISM, COMMERCE, INDUSTRY AND CO-OPERATIVE BUDGET 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	BRC 02	BPC 03	Xmas 04	Tourism 05
<b>REVENUE</b>										
031	Credit Union Fees	250	250	500	250		500			
032	Cooperative Fees	400	400	500	100		500			
030	Trade Mark & Patent Fees	20,000	20,000	22,000	2,000		22,000			
037	Money Lending Fees	1,000	1,000	1,000			1,000			
038	Business Name Registration	18,000	18,000	18,000			18,000			
033	Company Fees	5,000	5,000	5,000			5,000			
053	Copywrite fees	5,000	5,000	500	(4,500)		500			
034	Foreign Investment License Fees	5,000	5,000	5,000				5,000		
055	Rental of Small Industry Centre	6,720	6,720	11,834	5,114			11,834		
052	Container Storage Yard Fees	8,213	8,213	8,220	7			8,220		
<b>Total Revenue</b>		<b>69,583</b>	<b>69,583</b>	<b>72,554</b>	<b>2,971</b>		<b>47,500</b>	<b>25,054</b>		
<b>EXPENDITURE</b>										
201	KPF contribution	89,231	89,231	106,627	17,395	27,801	23,124	25,755	10,313	19,633
202	Salaries	1,167,267	1,167,267	1,393,496	226,228	361,176	308,323	335,600	128,744	259,652
203	Housing assistance	45,516	45,516	49,980	4,464	9,012	14,568	14,568		11,832
204	Allowances	63,635	63,635	67,909	4,275	20,180	9,600	33,269	2,740	2,120
205	Overtime	38,660	38,660	39,366	706	24,606		1,460	12,621	679
206	Temporary assistance	22,484	22,484	28,194	5,710	9,508		7,800	8,762	2,124
208	Leave grants	283,000	283,000	331,000	48,000	75,000	69,000	81,000	52,000	54,000
<b>Sub Total</b>		<b>1,709,793</b>	<b>1,709,793</b>	<b>2,016,571</b>	<b>306,778</b>	<b>527,283</b>	<b>424,616</b>	<b>499,453</b>	<b>215,180</b>	<b>350,039</b>
215	Transport to work	53,796	53,796	53,796		48,396			5,400	
216	Internal travel	140,862	140,862	184,883	44,021	42,624	49,353	26,622	20,363	45,921
217	Local training	41,027	41,027	49,027	8,000		9,126	29,020	2,881	8,000
218	Local accom & allowances	38,838	38,838	38,838			3,000	35,638	200	
219	Local catering	35,975	35,975	35,975		550	9,350	17,075	9,000	
220	Local course fees	2,019	2,019	2,019				1,350	669	
226	Recruitment expenses	2,000	2,000	2,000		2,000				
227	External travel	138,802	138,802	154,291	15,489	43,545	49,640	33,685	10,232	17,189
230	Cleaning	3,325	3,325	4,645	1,320	2,277			1,049	1,320
231	Communications	97,590	97,590	96,390	(1,200)	77,010			19,380	
232	Electricity & gas	72,600	72,600	85,800	13,200	72,000			5,400	8,400
233	Water & sewage	800	800	2,000	1,200	500			300	1,200
235	Office transport	2,600	2,600	8,320	5,720				2,600	5,720
237	Advertising/Media	14,840	14,840	39,740	24,900		5,500	6,640	2,700	24,900
239	Entertainment	3,544	3,544	8,000	4,456	8,000				
240	Printing	2,950	2,950	8,950	6,000		1,050	1,900		6,000
241	Stationery & supp	42,600	42,600	50,758	8,158	11,009	13,358	11,511	2,266	12,614
243	Purch office equip	80,334	80,334	96,983	16,649	53,183	3,620	6,316	12,464	21,400
244	Repairs equip	10,958	10,958	12,958	2,000	3,000	3,560	3,898	500	2,000
245	Uniforms			640	640					640
250	Local services	54,904	54,904	114,998	60,095	25,977	9,550	25,744	2,384	51,343
251	Overseas Serv.	2,929	2,929	2,929			2,929			
279	Special expenditure	4,000	4,000		(4,000)					
285	Hire of plant and equip	43,800	43,800	43,800		43,800				
289	Building & infra maint	1,500	1,500	1,500		1,500				
291	Maint of vehicles	4,000	4,000	5,600	1,600	4,000				1,600
<b>Sub Total</b>		<b>896,594</b>	<b>896,594</b>	<b>1,104,841</b>	<b>208,247</b>	<b>439,372</b>	<b>160,036</b>	<b>199,399</b>	<b>97,787</b>	<b>208,247</b>
<b>Total Recurrent Exp</b>		<b>2,606,387</b>	<b>2,606,387</b>	<b>3,121,412</b>	<b>515,025</b>	<b>966,655</b>	<b>584,651</b>	<b>698,852</b>	<b>312,967</b>	<b>558,286</b>
345	Contribt to Dev Fund		53,800	25,000	(28,800)					25,000
<b>Sub Total</b>			<b>53,800</b>	<b>25,000</b>	<b>(28,800)</b>					<b>25,000</b>
<b>GRAND TOTAL</b>		<b>2,606,387</b>	<b>2,660,187</b>	<b>3,146,412</b>	<b>486,225</b>	<b>966,655</b>	<b>584,651</b>	<b>698,852</b>	<b>312,967</b>	<b>583,286</b>

# KIRIBATI AUDIT OFFICE

**Responsible Minister:** Minister of Justice

**Accounting Officer:** Auditor General

Ministry Purpose:

The Kiribati Audit Office (KAO) is the auditor of the Government of Kiribati including its departments, offices, courts and authorities, Island councils, and State-Owned Enterprises. The auditing is carried out to ensure honesty, integrity and transparency in the handling and management of public funds and resources.

The main strategic functions of the Ministry are:

1. Treasury Audits: Provides financial and compliance auditing services to the Central Government and Island Councils.
2. Audits of Statutory Authorities: Provides financial and compliance audit to all State-Owned Enterprises including the Kiribati Provident Fund.
3. Audits of Government Projects: Provides financial and compliance audit to donor funded projects including World Bank and the Asian Development Bank funded projects managed by the Kiribati Fiduciary Service Unit.
4. IT Auditing: Provides mundane IT support tasks to the whole office and provides auditing of IT system unit to Government Ministries and Departments as well as SOEs.
5. Performance Audit & HR Unit: to deal with the office day-to-day human resource matters and conducts performance auditing.

The Kiribati Audit Office is allocated a total of **\$1,090,264** for Departmental Expenditures in the 2022 Budget.

**Table 19(a): KAO MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
003	Audit fees	3,100	27,000	27,000	13,500	14,135	14,747	15,869
<b>Total Revenue</b>		<b>3,100</b>	<b>27,000</b>	<b>27,000</b>	<b>13,500</b>	<b>14,135</b>	<b>14,747</b>	<b>15,869</b>
<b>EXPENDITURE</b>								
201	KPF contribution	31,729	44,170	44,170	45,095	45,997	46,917	47,855
202	Salaries	485,097	585,347	585,347	597,684	609,637	621,830	634,267
203	Housing assistance	15,858	15,840	15,840	15,840	16,157	16,480	16,810
204	Allowances	8,241	13,454	13,454	13,454	13,723	13,998	14,277
205	Overtime	13,191	11,818	11,818	11,818	12,054	12,295	12,541
206	Temporary assistance	1,319	3,585	3,585	3,585	3,657	3,730	3,804
207	Wages	3,863						
208	Leave grants	54,546	138,000	138,000	138,000	140,760	143,575	146,447
<b>Sub Total</b>		<b>613,844</b>	<b>812,213</b>	<b>812,213</b>	<b>825,476</b>	<b>841,985</b>	<b>858,825</b>	<b>876,001</b>
215	Transport to work	17,658	19,416	19,416	19,416	19,804	20,200	20,604
216	Internal travel	1,375	81,428	81,428	81,428	83,057	84,718	86,412
217	Local training		3,850	3,850	3,850	3,927	4,006	4,086
219	Local catering	335	5,000	5,000	5,000	5,100	5,202	5,306
226	Recruitment expenses		2,350	2,350	2,350	2,397	2,445	2,494
227	External travel		33,030	33,030	33,030	33,691	34,364	35,052
230	Cleaning	635	1,018	1,018	1,018	1,038	1,059	1,080
231	Communications	20,909	26,900	26,900	26,900	27,438	27,987	28,546
232	Electricity & gas	19,783	30,000	30,000	30,000	30,600	31,212	31,836
239	Entertainment	1,272	1,500	1,500	1,500	1,530	1,561	1,592
241	Stationery & supp	39,374	12,035	12,035	12,035	12,276	12,521	12,772
243	Purch office equip	16,773	8,120	8,120	8,120	8,282	8,448	8,617
244	Repairs equip	1,006	2,030	2,030	2,030	2,071	2,112	2,154
250	Local services	16,931	3,517	3,517	3,517	3,587	3,659	3,732
285	Hire of plant and equip	835	34,594	34,594	34,594	35,286	35,992	36,711
<b>Sub Total</b>		<b>136,886</b>	<b>264,788</b>	<b>264,788</b>	<b>264,788</b>	<b>270,084</b>	<b>275,485</b>	<b>280,995</b>
<b>Total Recurrent Exp</b>		<b>750,729</b>	<b>1,077,001</b>	<b>1,077,001</b>	<b>1,090,264</b>	<b>1,112,069</b>	<b>1,134,310</b>	<b>1,156,997</b>
<b>GRAND TOTAL</b>		<b>750,729</b>	<b>1,077,001</b>	<b>1,077,001</b>	<b>1,090,264</b>	<b>1,112,069</b>	<b>1,134,310</b>	<b>1,156,997</b>

**Table 19(b): HEAD 19 - KIRIBATI AUDIT OFFICE BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Treasury 02	SOE Division 03	Local Gov 04	Project Division 05	IT Division 06	Performance HR 07
<b>REVENUE</b>												
003	Audit fees	27,000	27,000	13,500	(13,500)			10,000		3,500		
<b>Total Revenue</b>		<b>27,000</b>	<b>27,000</b>	<b>13,500</b>	<b>(13,500)</b>			<b>10,000</b>		<b>3,500</b>		
<b>EXPENDITURE</b>												
201	KPF contribution	44,170	44,170	45,095	925	8,485	8,459	6,637	8,188	6,670	2,393	4,264
202	Salaries	585,347	585,347	597,684	12,337	109,544	112,791	88,488	109,174	88,928	31,907	56,852
203	Housing assistance	15,840	15,840	15,840			3,120	8,208	4,512			
204	Allowances	13,454	13,454	13,454		13,454						
205	Overtime	11,818	11,818	11,818		11,818						
206	Temporary assistance	3,585	3,585	3,585		3,585						
208	Leave grants	138,000	138,000	138,000		30,000	24,000	18,000	24,000	21,000	6,000	15,000
<b>Sub Total</b>		<b>812,213</b>	<b>812,213</b>	<b>825,476</b>	<b>13,262</b>	<b>176,886</b>	<b>148,370</b>	<b>121,333</b>	<b>145,874</b>	<b>116,597</b>	<b>40,300</b>	<b>76,115</b>
215	Transport to work	19,416	19,416	19,416		19,416						
216	Internal travel	81,428	81,428	81,428		18,470	8,402	10,854	43,702			
217	Local training	3,850	3,850	3,850		3,850						
219	Local catering	5,000	5,000	5,000		5,000						
226	Recruitment expenses	2,350	2,350	2,350		2,350						
227	External travel	33,030	33,030	33,030		22,500	3,510	3,510	3,510			
230	Cleaning	1,018	1,018	1,018		1,018						
231	Communications	26,900	26,900	26,900		26,900						
232	Electricity & gas	30,000	30,000	30,000		30,000						
239	Entertainment	1,500	1,500	1,500		1,500						
241	Stationery & supp	12,035	12,035	12,035		12,035						
243	Purch office equip	8,120	8,120	8,120		8,120						
244	Repairs equip	2,030	2,030	2,030		2,030						
250	Local services	3,517	3,517	3,517		3,517						
285	Hire of plant and equip	34,594	34,594	34,594		34,594						
<b>Sub Total</b>		<b>264,788</b>	<b>264,788</b>	<b>264,788</b>		<b>191,300</b>	<b>11,912</b>	<b>14,364</b>	<b>47,212</b>			
<b>Total Recurrent Exp</b>		<b>1,077,001</b>	<b>1,077,001</b>	<b>1,090,264</b>	<b>13,262</b>	<b>368,186</b>	<b>160,282</b>	<b>135,697</b>	<b>193,086</b>	<b>116,597</b>	<b>40,300</b>	<b>76,115</b>
<b>GRAND TOTAL</b>		<b>1,077,001</b>	<b>1,077,001</b>	<b>1,090,264</b>	<b>13,262</b>	<b>368,186</b>	<b>160,282</b>	<b>135,697</b>	<b>193,086</b>	<b>116,597</b>	<b>40,300</b>	<b>76,115</b>

# OFFICE OF THE ATTORNEY GENERAL

**Responsible Minister:** Minister of Justice

**Accounting Officer:** Attorney General

## Ministry Purpose:

The Office of the Attorney General contributes to the desired goal for the law and order sector of providing a legal system which helps maintain order in the community and protects property rights. The office provides legal advice and Court representation to all government departments, statutory corporations, government owned companies, and island councils. It is responsible for drafting legislation, revision of existing laws, and advising government on the law.

## The main strategic functions of the Ministry are:

1. Corporate Service Division: To provide office support to Lawyers. They are front-liners in the office who fields calls and keep records of each staff's tasks; to dispatch letters to stakeholders; to manage assets and ensure that stationeries and office supplies are readily available; To manage transport and prepare financial reports.
2. Civil Division: To provide and deliver legal opinion/advise; To attend meetings, consultations, workshops to/of government ministries, State Owned Enterprises (SOEs), Local island Councils and other government bodies/agencies; To represent the government and island councils in its civil proceedings where it sues or sued. It also represents SOEs and Statutory bodies in some of their civil cases.
3. Criminal Division: The office plays a vital role in the administration of justice in criminal causes or matters. Its primary functions are to institute and undertake criminal proceedings against any person before the court of law in respect of any offence that contravenes the laws of the Republic of Kiribati.
4. Drafting Division: To provide and maintain a data system for all Bills passed - a data system keeps the record for all Bills or Act up to date. The data is also accessible by the public, government ministries and SOEs; To conduct awareness and consultation of laws passed to all stakeholders. The aim of the division is to consult all people on Tarawa, Kiritimati and Outer islands on these laws on their legal obligations and the effect on their lives; To consolidate and publish all laws annually; To draft laws that are required by ministries and SOEs; To ensure manpower can meet the workload of the division. Facilitation of these functions will need funding.

The Office of the Attorney General is allocated a total of **\$1,107,900** for Departmental Expenditures in the 2022 Budget.

**Table 20(a): OAG MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
054	Legal fees	124	600	600	600	625	650	673
087	Sale of Law Books		250	250	250	260	271	281
<b>Total Revenue</b>		<b>124</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>886</b>	<b>921</b>	<b>954</b>
<b>EXPENDITURE</b>								
201	KPF contribution	24,940	40,543	40,543	40,576	41,388	42,215	43,060
202	Salaries	365,093	538,398	538,398	538,837	549,614	560,606	571,819
203	Housing assistance	45,606	40,752	40,752	40,752	41,567	42,398	43,246
204	Allowances	3,472	1,880	1,880	2,829	2,886	2,944	3,002
205	Overtime	14,401	6,344	6,344	6,789	6,925	7,064	7,205
206	Temporary assistance	2,052	2,176	2,176	2,176	2,220	2,264	2,309
208	Leave grants	39,000	102,000	102,000	102,000	104,040	106,121	108,243
<b>Sub Total</b>		<b>494,564</b>	<b>732,094</b>	<b>732,094</b>	<b>733,960</b>	<b>748,639</b>	<b>763,612</b>	<b>778,884</b>
215	Transport to work	11,268	18,291	18,291	18,291	18,657	19,030	19,411
216	Internal travel	2,002	36,395	36,395	36,395	37,123	37,865	38,623
217	Local training		3,613	3,613	3,613	3,685	3,759	3,834
219	Local catering	1,851	2,306	2,306	2,306	2,352	2,399	2,447
226	Recruitment expenses		1,200	1,200	1,200	1,224	1,248	1,273
227	External travel	27,024	75,000	75,000	75,000	76,500	78,030	79,591
230	Cleaning		780	780	780	796	812	828
231	Communications	17,995	40,025	40,025	40,025	40,826	41,642	42,475
232	Electricity & gas	29,030	44,951	44,951	44,951	45,850	46,767	47,702
239	Entertainment	300	820	820	820	836	853	870
240	Printing	2,521	3,588	3,588	3,588	3,660	3,733	3,808
241	Stationery & supp	16,058	9,788	9,788	9,788	9,984	10,183	10,387
243	Purch office equip	85,402	28,544	28,544	28,544	29,115	29,697	30,291
244	Repairs equip	2,285	5,965	5,965	5,965	6,084	6,206	6,330
250	Local services	17,982	13,000	13,000	13,000	13,260	13,525	13,796
251	Overseas Serv.	11,086	5,125	5,125	5,125	5,228	5,332	5,439
278	Sundry purchase	600						
285	Hire of plant and equip	29,974	84,549	84,549	84,549	86,240	87,965	89,724
<b>Sub Total</b>		<b>255,380</b>	<b>373,940</b>	<b>373,940</b>	<b>373,940</b>	<b>381,419</b>	<b>389,047</b>	<b>396,828</b>
<b>Total Recurrent Exp</b>		<b>749,943</b>	<b>1,106,034</b>	<b>1,106,034</b>	<b>1,107,900</b>	<b>1,130,058</b>	<b>1,152,659</b>	<b>1,175,712</b>
<b>GRAND TOTAL</b>		<b>749,943</b>	<b>1,106,034</b>	<b>1,106,034</b>	<b>1,107,900</b>	<b>1,130,058</b>	<b>1,152,659</b>	<b>1,175,712</b>



**Table 20(b): HEAD 20 – OFFICE OF THE ATTORNEY GENERAL BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Civil 02	Criminal 03	Drafting 04
<b>REVENUE</b>									
054	Legal fees	600	600	600		600			
087	Sale of Law Books	250	250	250		250			
<b>Total Revenue</b>		<b>850</b>	<b>850</b>	<b>850</b>		<b>850</b>			
<b>EXPENDITURE</b>									
201	KPF contribution	40,543	40,543	40,576	33	9,872	13,030	9,374	8,300
202	Salaries	538,398	538,398	538,837	439	129,452	173,732	124,992	110,661
203	Housing assistance	40,752	40,752	40,752			19,656	12,888	8,208
204	Allowances	1,880	1,880	2,829	949	2,829			
205	Overtime	6,344	6,344	6,789	445	6,789			
206	Temporary assistance	2,176	2,176	2,176		2,176			
208	Leave grants	102,000	102,000	102,000		30,000	30,000	21,000	21,000
<b>Sub Total</b>		<b>732,094</b>	<b>732,094</b>	<b>733,960</b>	<b>1,866</b>	<b>181,119</b>	<b>236,418</b>	<b>168,254</b>	<b>148,169</b>
215	Transport to work	18,291	18,291	18,291		11,859		6,432	
216	Internal travel	36,395	36,395	36,395		5,333	13,058	13,554	4,450
217	Local training	3,613	3,613	3,613			1,916	1,697	
219	Local catering	2,306	2,306	2,306			1,466	840	
226	Recruitment expenses	1,200	1,200	1,200				1,200	
227	External travel	75,000	75,000	75,000		75,000			
230	Cleaning	780	780	780				780	
231	Communications	40,025	40,025	40,025		26,825		13,200	
232	Electricity & gas	44,951	44,951	44,951		34,151		10,800	
239	Entertainment	820	820	820		820			
240	Printing	3,588	3,588	3,588		3,588			
241	Stationery & supp	9,788	9,788	9,788		2,627	2,387	2,387	2,387
243	Purch office equip	28,544	28,544	28,544		6,446	3,860	15,400	2,838
244	Repairs equip	5,965	5,965	5,965		5,125		840	
250	Local services	13,000	13,000	13,000		8,200		4,800	
251	Overseas Serv.	5,125	5,125	5,125		5,125			
285	Hire of plant and equip	84,549	84,549	84,549		37,974		46,575	
<b>Sub Total</b>		<b>373,940</b>	<b>373,940</b>	<b>373,940</b>		<b>223,073</b>	<b>22,687</b>	<b>118,505</b>	<b>9,675</b>
<b>Total Recurrent Exp</b>		<b>1,106,034</b>	<b>1,106,034</b>	<b>1,107,900</b>	<b>1,866</b>	<b>404,192</b>	<b>259,105</b>	<b>286,759</b>	<b>157,844</b>
<b>GRAND TOTAL</b>		<b>1,106,034</b>	<b>1,106,034</b>	<b>1,107,900</b>	<b>1,866</b>	<b>404,192</b>	<b>259,105</b>	<b>286,759</b>	<b>157,844</b>

# MINISTRY OF FISHERIES AND MARINE RESOURCES

## DEVELOPMENT

**Responsible Minister:** Minister of Fisheries and Marine Resources Development

**Accounting Officer:** Secretary for Fisheries and Marine Resources Development

Ministry Purpose:

To ensure effective management, optimal utilization, and sustainability of marine fisheries, aquatic ecological resources and myriad non-living resources while improving social and economic returns and supporting food security. Strives to lead and advocate responsible, responsive and sustainable fisheries management and development, for a more secured populace of today and tomorrow. To fulfil a sound based stanch stewardship mandate, the Ministry is thus responsibly committed 'To Create an Enabling Environment in Sustaining the Development, Management, Conservation and Suitability of our Fisheries and Marine Resources in line with the Kiribati 20 Years Vision and within the bounds of our National Laws and International Obligations.' This mandate aligns well with the commitments of the Ministry as laid down in the KV20, the National Fisheries and Minerals Acts, the National Fisheries Policy, and as in line with high-level bilateral, regional and international agreements and arrangements that Kiribati acceded to.

The main strategic functions of the Ministry are:

1. Planning and Development Provides high level resource and economic analysis in both fisheries and marine resources development to promote sustainable development goals toward the government aspirations for achieving the highest level of economic and social benefits from the marine resources in particular the fisheries and mineral resources.
2. Coastal Fisheries: The Coastal Fisheries Division (FD) is one of the major Divisions within the Ministry of Fisheries and Marine Resources Development. It has 7 units including a Sub Division in Kiritimati Island. The primary focus of the Fisheries Division is to sustainably develop and manage the coastal and near shore marine resources to maximize economic returns and social benefits for the present and future generation of Kiribati. The FD develops its work program in align with the Kiribati National Fisheries Policy and the Kiribati Development Plan.
3. Licensing and Compliance: The Licence & Compliance Division (LCD) is a division within the Ministry of Fisheries and Marine Resource Development (MFMRD) oversees management of offshore fisheries inside the Exclusive Economic Zone (EEZ) of Kiribati to ensure for continued maximising income generation from the fishery, in particular tuna resource, as well as development and implementation of pragmatic measures advocated at the national, regional and international level to ensure long-term conservation and sustainability of the offshore resources. The Compliance Unit, on the other hand, is the enforcement arm of the division when dealing with non-compliance issues of fishing activities conducted by licensed fishing vessels inside Kiribati EEZ. Principal to the work agenda of this unit is all about observance to fishing activities in conformity with the condition of the licence, laws and regulations of Kiribati and measures adopted at fisheries bodies to which Kiribati is a member.

4. Geology Science To develop and sustainably manage the mineral resource, coastline and marine environment of Kiribati to safeguard the livelihood of the people of Kiribati and to maximize and foster broad-based growth of our economic resources.
5. Seafood Verification To ensure and verify safety and suitability of fish and fishery products intended for human consumption, that are manufactured in onshore and offshore based establishments of Kiribati

The Ministry of Fisheries and Marine Resources Development is allocated a total of **\$4,248,362** for Departmental Expenditures in the 2022 Budget.

**Table 21(a): MFMRD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
047	Vessel and Equipment Hire	6,270	15,000	15,000	7,000	7,293	7,585	7,855
040	Fish and fish poster sales	11,338	20,000	20,000	1,000	1,042	1,084	1,122
041	Local fishing	18,033	25,000	25,000				
042	Local Licencing	19,030	25,000	25,000				
043	Fish transhipment fees	12,004,312	4,500,000	4,500,000	6,000,000	6,250,804	6,501,608	6,733,119
045	Fishing License Revenue	170,736,450	160,000,000	160,000,000	193,067,000	196,928,340	200,866,907	204,884,245
046	EEZ Chart sales		5,000	5,000	20,000	20,836	21,672	22,444
048	Marine scientific research	7,404	6,000	6,000	5,000	5,209	5,418	5,611
049	Observer Fund	1,265,978	900,000	900,000	900,000	937,621	975,241	1,009,968
<b>Total Revenue</b>		<b>184,068,815</b>	<b>165,496,000</b>	<b>165,496,000</b>	<b>200,000,000</b>	<b>204,151,144</b>	<b>208,379,515</b>	<b>212,664,364</b>
<b>EXPENDITURE</b>								
201	KPF contribution	137,543	156,899	156,899	159,903	163,102	166,364	169,691
202	Salaries	1,665,596	2,052,557	2,052,557	2,092,615	2,134,467	2,177,157	2,220,700
203	Housing assistance	71,630	90,456	90,456	85,116	86,818	88,555	90,326
204	Allowances	62,651	73,478	73,478	81,278	82,904	84,562	86,253
205	Overtime	86,871	56,062	56,062	56,062	57,183	58,326	59,493
206	Temporary assistance	161,169	39,431	39,431	39,431	40,220	41,024	41,845
207	Wages	18,931			935	954	973	992
208	Leave grants	233,821	511,000	511,000	516,000	526,320	536,846	547,583
<b>Sub Total</b>		<b>2,438,213</b>	<b>2,979,883</b>	<b>2,979,883</b>	<b>3,031,341</b>	<b>3,091,968</b>	<b>3,153,807</b>	<b>3,216,883</b>
215	Transport to work	44,815	65,842	65,842	65,842	67,159	68,502	69,872
216	Internal travel	67,627	153,638	153,638	154,138	157,221	160,366	163,573
217	Local training		600	600	600	612	624	637
218	Local accom & allowances	1,275						
219	Local catering		2,400	2,400	2,400	2,448	2,497	2,547
221	Overseas training		28,569	28,569	18,757	19,132	19,515	19,905
225	Relocation expenses		5,000	5,000	5,000	5,100	5,202	5,306
226	Recruitment expenses		450	450	450	459	468	478
227	External travel	20,863	276,594	276,594	277,294	282,840	288,497	294,267
230	Cleaning	2,851	10,546	10,546	10,546	10,757	10,972	11,192
231	Communications	147,996	125,106	125,106	137,714	140,468	143,278	146,143
232	Electricity & gas	112,441	116,928	116,928	116,928	119,267	121,652	124,085
233	Water & sewage	3,823	3,045	3,045	3,045	3,106	3,168	3,231
237	Advertising/Media	4,059	9,869	9,869	9,869	10,066	10,268	10,473
239	Entertainment	5,814	7,613	7,613	7,613	7,765	7,921	8,079
240	Printing	2,315	8,120	8,120	8,120	8,283	8,448	8,617
241	Stationery & supp	40,605	37,829	37,829	37,829	38,586	39,357	40,144
243	Purch office equip	89,238	44,015	44,015	44,019	44,899	45,797	46,713
244	Repairs equip		5,122	5,122	5,122	5,224	5,329	5,436
245	Uniforms		5,664	5,664	5,664	5,777	5,893	6,011
246	Specialised purch	619	12,061	12,061	12,061	12,302	12,548	12,799
250	Local services	105,098	155,141	155,141	155,141	158,244	161,409	164,637
251	Overseas Serv.	12,124	30,428	30,428	30,428	31,037	31,657	32,290
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	34,228	65,590	65,590	65,590	66,902	68,240	69,605
291	Maint of vehicles	9,371	42,850	42,850	42,850	43,707	44,581	45,473
<b>Sub Total</b>		<b>708,920</b>	<b>1,217,022</b>	<b>1,217,022</b>	<b>1,217,022</b>	<b>1,241,362</b>	<b>1,266,189</b>	<b>1,291,513</b>
<b>Total Recurrent Exp</b>		<b>3,147,134</b>	<b>4,196,905</b>	<b>4,196,905</b>	<b>4,248,362</b>	<b>4,333,330</b>	<b>4,419,996</b>	<b>4,508,396</b>
345	Contribt to Dev Fund	2,501,006	2,552,066	2,552,066	1,000,000	2,000,000	2,000,000	2,000,000
<b>Sub Total</b>		<b>2,501,006</b>	<b>2,552,066</b>	<b>2,552,066</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>GRAND TOTAL</b>		<b>5,648,140</b>	<b>6,748,971</b>	<b>6,748,971</b>	<b>5,248,362</b>	<b>6,333,330</b>	<b>6,419,996</b>	<b>6,508,396</b>

**Table 21(b): HEAD 21 - MINISTRY OF FISHERIES AND MARINE RESOURCES  
DEVELOPMENT BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Corporate Services 01	Planning and Development 02	Coastal Fisheries 03	Licensing & Compliance 04	Geo Science 05	Seafood Verification 06	ICT 07
<b>REVENUE</b>												
047	Vessel and Equipment Hire	15,000	15,000	7,000	(8,000)			7,000				
040	Fish and fish poster sales	20,000	20,000	1,000	(19,000)			1,000				
041	Local fishing	25,000	25,000		(25,000)							
042	Local Licencing	25,000	25,000		(25,000)							
043	Fish transhipment fees	4,500,000	4,500,000	6,000,000	1,500,000				6,000,000			
045	Fishing License Revenue	160,000,000	160,000,000	193,067,000	33,067,000				193,067,000			
046	EEZ Chart sales	5,000	5,000	20,000	15,000					20,000		
048	Marine scientific research	6,000	6,000	5,000	(1,000)					5,000		
049	Observer Fund	900,000	900,000	900,000					900,000			
	<b>Total Revenue</b>	<b>165,496,000</b>	<b>165,496,000</b>	<b>200,000,000</b>	<b>34,504,000</b>			<b>8,000</b>	<b>199,967,000</b>	<b>25,000</b>		
<b>EXPENDITURE</b>												
201	KPF contribution	156,899	156,899	159,903	3,004	27,662	8,230	73,647	21,266	11,332	11,881	5,887
202	Salaries	2,052,557	2,052,557	2,092,615	40,058	364,184	108,532	954,782	281,182	149,599	157,474	76,861
203	Housing assistance	90,456	90,456	85,116	(5,340)	8,208	7,416	28,464	10,152	7,824	19,140	3,912
204	Allowances	73,478	73,478	81,278	7,800	24,710	1,640	42,500	2,720	2,600	6,180	928
205	Overtime	56,062	56,062	56,062		14,862	1,750	27,324	4,954	1,750	3,310	2,111
206	Temporary assistance	39,431	39,431	39,431		4,637	1,200	27,178	2,360	1,489	935	1,633
207	Wages			935	935						935	
208	Leave grants	511,000	511,000	516,000	5,000	72,000	24,000	273,000	69,000	30,000	33,000	15,000
	<b>Sub Total</b>	<b>2,979,883</b>	<b>2,979,883</b>	<b>3,031,341</b>	<b>51,458</b>	<b>516,262</b>	<b>152,767</b>	<b>1,426,895</b>	<b>391,634</b>	<b>204,593</b>	<b>232,855</b>	<b>106,333</b>
215	Transport to work	65,842	65,842	65,842		45,016		16,405			4,421	
216	Internal travel	153,638	153,638	154,138	500	35,457	9,086	70,400	9,230	16,590	4,864	8,512
217	Local training	600	600	600						600		
219	Local catering	2,400	2,400	2,400						2,400		
221	Overseas training	28,569	28,569	18,757	(9,812)					12,740	6,017	
225	Relocation expenses	5,000	5,000	5,000							5,000	
226	Recruitment expenses	450	450	450							450	
227	External travel	276,594	276,594	277,294	700	183,215	11,014	25,784	28,461	16,920	7,612	4,288
230	Cleaning	10,546	10,546	10,546		3,655		6,005			887	
231	Communications	125,106	125,106	137,714	12,608	76,536		39,930			7,440	13,808
232	Electricity & gas	116,928	116,928	116,928		56,728		55,200			5,000	
233	Water & sewage	3,045	3,045	3,045		1,045		2,000				
237	Advertising/Media	9,869	9,869	9,869		5,069				4,800		
239	Entertainment	7,613	7,613	7,613		7,613						
240	Printing	8,120	8,120	8,120		3,120		5,000				
241	Stationery & supp	37,829	37,829	37,829		3,846		17,440	12,750	2,798	996	
243	Purch office equip	44,015	44,015	44,019	4	4,633	2,075	15,112			3,800	18,399
244	Repairs equip	5,122	5,122	5,122		4,872					250	
245	Uniforms	5,664	5,664	5,664		5,084			580			
246	Specialised purch	12,061	12,061	12,061				8,673			3,388	
250	Local services	155,141	155,141	155,141		111,541	5,000	21,000	5,000	3,000	9,600	
251	Overseas Serv.	30,428	30,428	30,428		7,838				3,520	19,070	
279	Special expenditure	4,000	4,000		(4,000)							
285	Hire of plant and equip	65,590	65,590	65,590		43,590		22,000				
291	Maint of vehicles	42,850	42,850	42,850		12,300		30,550				
	<b>Sub Total</b>	<b>1,217,022</b>	<b>1,217,022</b>	<b>1,217,022</b>		<b>611,158</b>	<b>27,175</b>	<b>335,498</b>	<b>56,021</b>	<b>63,368</b>	<b>78,795</b>	<b>45,007</b>
	<b>Total Recurrent Exp</b>	<b>4,196,905</b>	<b>4,196,905</b>	<b>4,248,362</b>	<b>51,458</b>	<b>1,127,420</b>	<b>179,942</b>	<b>1,762,393</b>	<b>447,656</b>	<b>267,961</b>	<b>311,650</b>	<b>151,340</b>
345	Contribt to Dev Fund	2,552,066	2,552,066	1,000,000	(1,552,066)				1,000,000			
	<b>Sub Total</b>	<b>2,552,066</b>	<b>2,552,066</b>	<b>1,000,000</b>	<b>(1,552,066)</b>				<b>1,000,000</b>			
	<b>GRAND TOTAL</b>	<b>6,748,971</b>	<b>6,748,971</b>	<b>5,248,362</b>	<b>(1,500,608)</b>	<b>1,127,420</b>	<b>179,942</b>	<b>1,762,393</b>	<b>1,447,656</b>	<b>267,961</b>	<b>311,650</b>	<b>151,340</b>

# MINISTRY OF HEALTH AND MEDICAL SERVICES

**Responsible Minister:** Minister of Health and Medical Services

**Accounting Officer:** Secretary for Health and Medical Services

Ministry Purpose:

The overall outcome is to support the Ministry's vision; "A healthy population that is well supported by quality health services" and goal; "To improve population health and health equity through continuous improvement" which translates; "Akea tokin Te Tamaroa". This will be focused through a combined operational budget that supports the six key strategic areas in the Ministry's strategic plan, these are: population growth, maternal morbidity and mortality, child morbidity and mortality, communicable disease, Non-Communicable disease, health service delivery and Gender and youth health.

The main strategic functions of the Ministry are:

1. Administration: The overall management section that administers and oversees the four main areas in the Ministry; Public Health, Curative, Nursing and Support Services.
2. Support Services: Provides non-medical support to the operation of the Ministry; accounts, registry, drivers, cleaners, security, cooks, carpentry, mechanics and nurse aid services.
3. Public Health Services: This is a primary health care and preventative arm of the ministry; reproductive, maternal, neonatal, child, adolescent, communicable disease, non-communicable and gender health services.
4. Curative: Provides secondary and tertiary health care and referral services for the Ministry.
5. Laboratory Services: A technical arm of the Ministry which provides haematology, biochemistry, microbiology and blood bank services.
6. Radiology: Provides x-ray and scan services for the Ministry.
7. Pharmacy and Medical Stores: Supports the Ministry through ordering, storage and distribution of pharmaceuticals and medical supplies in the country
8. Rehabilitation Unit: Provides physiotherapy and rehabilitation services to amputees and the disabled
9. Dental Services: Provides oral primary and secondary health services for the Ministry.
10. Nursing Care: This is the backbone of the Ministry's services that provides and supports all nurses. This includes nursing officers, midwives and medical assistants' services.
11. Linnix Health Services: This is the branch of the Ministry in the Line and Phoenix area.

12. Southern Kiribati Hospital: This is the branch of the Ministry in southern Kiribati.
13. Health Information: Health Statistical (data) reports

The Ministry of Health and Medical Services is allocated a total of **\$27,760,405** for Departmental Expenditures in the 2022 Budget.

**Table 22(a): MHMS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
061	Private Ward Fee	49,041	45,500	45,500	45,000	46,881	48,762	50,498
062	Medical check up	44,783	50,500	50,500	7,000	7,293	7,585	7,855
008	Sundry revenue	4,334	10,000	10,000	45,000	46,881	48,762	50,498
007	Sale of Medical supplies	8,268						
056	Deposit scheme for Crutches	1,380	1,000	1,000	1,000	1,042	1,084	1,122
066	Sales of Dentures		10,000	10,000	6,000	6,251	6,502	6,733
<b>Total Revenue</b>		<b>107,806</b>	<b>117,000</b>	<b>117,000</b>	<b>104,000</b>	<b>108,347</b>	<b>112,695</b>	<b>116,707</b>
<b>EXPENDITURE</b>								
201	KPF contribution	772,625	889,838	889,838	896,785	914,720	933,015	951,675
202	Salaries	9,770,778	11,594,973	11,594,973	11,663,626	11,896,898	12,134,836	12,377,533
203	Housing assistance	193,329	200,652	200,652	179,760	183,355	187,022	190,763
204	Allowances	2,390,344	2,387,595	2,387,595	2,489,527	2,539,317	2,590,104	2,641,906
205	Overtime	1,144,367	552,206	552,206	718,702	733,076	747,738	762,692
206	Temporary assistance	411,047	269,528	269,528	293,502	299,372	305,359	311,467
208	Leave grants	1,158,801	2,839,000	2,839,000	2,855,000	2,912,100	2,970,342	3,029,749
<b>Sub Total</b>		<b>15,934,852</b>	<b>18,733,792</b>	<b>18,733,792</b>	<b>19,096,901</b>	<b>19,478,839</b>	<b>19,868,416</b>	<b>20,265,784</b>
215	Transport to work	398,264	521,064	521,064	354,132	361,215	368,439	375,808
216	Internal travel	111,085	193,082	193,082	193,082	196,944	200,883	204,900
217	Local training	14,593	66,459	66,459	66,459	67,788	69,144	70,527
218	Local accom & allowances	10,188	21,215	21,215	21,215	21,639	22,072	22,514
219	Local catering	6,198	11,230	11,230	11,610	11,842	12,079	12,321
221	Overseas training		10,000	10,000	10,000	10,200	10,404	10,612
225	Relocation expenses	48,948	60,000	60,000	64,000	65,280	66,586	67,917
226	Recruitment expenses	362	7,000	7,000	7,000	7,140	7,283	7,428
227	External travel	14,085	202,171	202,171	202,171	206,214	210,339	214,545
230	Cleaning	15,100	24,683	24,683	24,683	25,177	25,680	26,194
231	Communications	424,628	451,680	451,680	451,680	460,714	469,928	479,326
232	Electricity & gas	1,033,352	655,000	655,000	1,135,000	1,157,700	1,180,854	1,204,471
233	Water & sewage	288,355	395,437	395,437	395,437	403,346	411,413	419,641
235	Office transport				166,932	170,270	173,676	177,149
237	Advertising/Media	7,976	15,000	15,000	15,000	15,300	15,606	15,918
239	Entertainment	11,083	11,000	11,000	11,000	11,220	11,444	11,673
240	Printing	17,607	25,200	25,200	39,788	40,584	41,395	42,223
241	Stationery & supp	330,705	147,796	147,796	147,796	150,752	153,767	156,842
242	Food & rations	1,271,550	1,014,705	1,014,705	1,014,705	1,034,999	1,055,699	1,076,813
243	Purch office equip	59,561	81,250	81,250	66,282	67,608	68,960	70,339
244	Repairs equip	43,340	65,000	65,000	65,000	66,300	67,626	68,979
245	Uniforms	1,736	20,000	20,000	20,000	20,400	20,808	21,224
246	Specialised purch	3,071,685	3,392,749	3,392,749	3,012,749	3,073,004	3,134,464	3,197,153
248	Comp. for trees	3,332	8,000	8,000	8,000	8,160	8,323	8,490
250	Local services	683,488	750,492	750,492	750,492	765,502	780,812	796,428
251	Overseas Serv.	33,292	117,000	117,000	117,000	119,340	121,727	124,161
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	238,579	66,300	66,300	66,300	67,626	68,979	70,358
288	Motor vehicle fund	27,858	45,000	45,000	90,000	91,800	93,636	95,509
289	Building & infra maint	154,256	235,992	235,992	135,992	138,712	141,486	144,316
<b>Sub Total</b>		<b>8,506,346</b>	<b>8,618,504</b>	<b>8,618,504</b>	<b>8,663,504</b>	<b>8,836,774</b>	<b>9,013,510</b>	<b>9,193,780</b>
<b>Total Recurrent Exp</b>		<b>24,441,198</b>	<b>27,352,296</b>	<b>27,352,296</b>	<b>27,760,405</b>	<b>28,315,613</b>	<b>28,881,925</b>	<b>29,459,564</b>
345	Contrib to Dev Fund	6,330,475	7,969,225	7,969,225	4,375,345	3,933,363	6,033,363	6,033,363
<b>Sub Total</b>		<b>6,330,475</b>	<b>7,969,225</b>	<b>7,969,225</b>	<b>4,375,345</b>	<b>3,933,363</b>	<b>6,033,363</b>	<b>6,033,363</b>
<b>GRAND TOTAL</b>		<b>30,771,673</b>	<b>35,321,521</b>	<b>35,321,521</b>	<b>32,135,750</b>	<b>32,248,976</b>	<b>34,915,288</b>	<b>35,492,927</b>



**Table 22(b): HEAD 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2022**

Code	Description	2022 Budget vs 2021				Admin 01	Support 02	Public Health 03	Curative 04	Lab 05	Radiology 06	Pharmacy 07	Rehab 08	Dental Clinic 09	Nursing Services 10	Linnix Services 11	SKH 12	Health Information 13
		2021 Budget	2021 Revised	2022 Budget	Revised (\$)													
<b>REVENUE</b>																		
061	Private Ward Fee	45,500	45,500	45,000	(500)	45,000												
062	Medical check up	50,500	50,500	7,000	(43,500)	7,000												
008	Sundry revenue	10,000	10,000	45,000	35,000	45,000												
056	Deposit scheme for Crutches	1,000	1,000	1,000								1,000						
066	Sales of Dentures	10,000	10,000	6,000	(4,000)								6,000					
<b>Total Revenue</b>		<b>117,000</b>	<b>117,000</b>	<b>104,000</b>	<b>(13,000)</b>	<b>97,000</b>						<b>1,000</b>	<b>6,000</b>					
<b>EXPENDITURE</b>																		
201	KPF contribution	889,838	889,838	896,785	6,947	39,686	61,320	55,595	112,310	25,758	11,448	25,416	13,411	22,812	429,402	50,697	39,112	9,816
202	Salaries	11,594,973	11,594,973	11,663,626	68,653	503,643	751,949	727,782	1,495,075	326,711	148,348	299,265	176,740	296,696	5,625,266	669,071	514,605	128,474
203	Housing assistance	200,652	200,652	179,760	(20,892)	18,516		27,654	38,916	912	4,200	6,456	4,296	13,650	60,864			4,296
204	Allowances	2,387,595	2,387,595	2,489,527	101,931	32,799	161,503	4,260	738,552	62,569	31,755	55,226	16,267	47,468	899,766	346,414	77,101	15,847
205	Overtime	552,206	552,206	718,702	166,496	39,206	285,564	7,259	9,927	26,902	14,877	26,464	1,812	4,972	153,300	51,450	60,000	36,970
206	Temporary assistance	269,528	269,528	293,502	23,974	25,507	65,655	13,481	2,396	16,734	4,296	39,614	2,076	7,461	100,100	6,890	6,890	2,403
208	Leave grants	2,839,000	2,839,000	2,855,000	16,000	114,000	291,000	186,000	273,000	78,000	42,000	78,000	42,000	72,000	1,287,000	215,000	141,000	36,000
<b>Sub Total</b>		<b>18,733,792</b>	<b>18,733,792</b>	<b>19,096,901</b>	<b>363,109</b>	<b>773,358</b>	<b>1,616,991</b>	<b>1,022,030</b>	<b>2,670,177</b>	<b>537,585</b>	<b>256,925</b>	<b>530,440</b>	<b>256,602</b>	<b>465,059</b>	<b>8,555,699</b>	<b>1,339,522</b>	<b>838,708</b>	<b>233,805</b>
215	Transport to work	521,064	521,064	354,132	(166,932)	290,058									59,394		4,680	
216	Internal travel	193,082	193,082	193,082		51,153		5,000	39,244	1,630	1,895	9,900	5,000	15,200	43,751	11,309	9,000	
217	Local training	66,459	66,459	66,459		2,000		7,000	3,400	5,000		1,250	500	810	44,699			1,800
218	allowances	21,215	21,215	21,215				4,500	2,660			3,080		1,875	6,100			3,000
219	Local catering	11,230	11,230	11,610	380			3,750	3,040			920		700	650			2,550
221	Overseas training	10,000	10,000	10,000						10,000								
225	Relocation expenses	60,000	60,000	64,000	4,000										64,000			
226	Recruitment expenses	7,000	7,000	7,000		7,000												
227	External travel	202,171	202,171	202,171		202,171												
230	Cleaning	24,683	24,683	24,683		13,397		1,065	4,400			800	1,021			2,000	2,000	
231	Communications	451,680	451,680	451,680		451,680												
232	Electricity & gas	655,000	655,000	1,135,000	480,000	1,080,000												55,000
233	Water & sewage	395,437	395,437	395,437		395,437												
235	Office transport			166,932	166,932	166,932												
237	Advertising/Media	15,000	15,000	15,000		4,000		4,000	4,000									
239	Entertainment	11,000	11,000	11,000		11,000											3,000	
240	Printing	25,200	25,200	39,788	14,588	11,928		4,000	8,000	720					9,810	2,000	1,100	2,230
241	Stationery & supp	147,796	147,796	147,796		67,116	3,500	14,326	11,348	4,470	2,849	6,735	444	1,500	19,985	7,000	6,000	2,523
242	Food & rations	1,014,705	1,014,705	1,014,705			946,438											
243	Purch office equip	81,250	81,250	66,282	(14,968)	29,597	22,025		6,250				5,000	3,410				
244	Repairs equip	65,000	65,000	65,000		25,000	10,000			20,000								
245	Uniforms	20,000	20,000	20,000											20,000			
246	Specialised purch	3,392,749	3,392,749	3,012,749	(380,000)			252,720	115,439	210,000	42,749	2,259,066	77,634	55,141				
248	Comp. for trees	8,000	8,000	8,000											8,000			
250	Local services	750,492	750,492	750,492		419,292	85,500	49,500	52,200	9,000	9,000	9,000	9,000	9,000	81,000	9,000	9,000	
251	Overseas Serv.	117,000	117,000	117,000			15,000		49,000	6,000	35,000	12,000						
279	Special expenditure	4,000	4,000		(4,000)													
285	Hire of plant and equip	66,300	66,300	66,300		66,300												
288	Motor vehicle fund	45,000	45,000	90,000	45,000										90,000			
289	Building & infra maint	235,992	235,992	135,992	(100,000)	95,992										20,000	20,000	
<b>Sub Total</b>		<b>8,618,504</b>	<b>8,618,504</b>	<b>8,663,504</b>	<b>45,000</b>	<b>3,390,053</b>	<b>1,082,463</b>	<b>345,861</b>	<b>298,981</b>	<b>266,820</b>	<b>91,493</b>	<b>2,302,751</b>	<b>93,599</b>	<b>89,226</b>	<b>391,405</b>	<b>164,046</b>	<b>134,704</b>	<b>12,103</b>
<b>Total Recurrent Exp</b>		<b>27,352,296</b>	<b>27,352,296</b>	<b>27,760,405</b>	<b>408,109</b>	<b>4,163,411</b>	<b>2,699,453</b>	<b>1,367,891</b>	<b>2,969,158</b>	<b>804,405</b>	<b>348,417</b>	<b>2,833,191</b>	<b>350,201</b>	<b>554,285</b>	<b>8,947,104</b>	<b>1,503,568</b>	<b>973,412</b>	<b>245,908</b>
345	Contribt to Dev Fund	7,969,225	7,969,225	4,375,345	(3,593,880)	941,982			3,433,363									
<b>Sub Total</b>		<b>6,261,493</b>	<b>7,969,225</b>	<b>4,375,345</b>	<b>(3,593,880)</b>	<b>941,982</b>			<b>3,433,363</b>									
<b>GRAND TOTAL</b>		<b>31,518,671</b>	<b>35,321,521</b>	<b>32,135,750</b>	<b>(3,185,771)</b>	<b>5,105,393</b>	<b>2,699,453</b>	<b>1,367,891</b>	<b>6,402,521</b>	<b>804,405</b>	<b>348,417</b>	<b>2,833,191</b>	<b>350,201</b>	<b>554,285</b>	<b>8,947,104</b>	<b>1,503,568</b>	<b>973,412</b>	<b>245,908</b>

# MINISTRY OF EDUCATION

**Responsible Minister:** Minister of Education

**Accounting Officer:** Secretary for Education

Ministry Purpose:

To invest in its human resources for future national returns. Education is the key to sustaining growth and reducing poverty. There are changes in the outcomes sought that come with the newly introduced free education policy and the Education Act, 2013. It is vital to see that education services are aligned with the Government's overall aims of generating "a sustained positive, real rate of economic growth per person's, through the development of our human resources. The development of our youth through quality and inclusive education is an important part of enhancing the potential of our human resources. The desired outcomes are for the education system to provide quality education with equal opportunity for the development of youth that achieves high standards, broad coverage, relevance and cost-effective delivery. This can be realized through: upgraded resourcing of the Primary School System, Free Education for students who pass exams up to Year 12, improved quality and relevance of the education system; improved learning.

The main strategic functions of the Ministry are:

1. Primary Education: Provides education at the Primary level (Year 1 to Year 6)
2. Junior Secondary: education from Year 7 to Year 9 at the secondary level.
3. KGV/EBS: Provides education for Government Secondary Schools from Year 10 - 13.
4. Line and Phoenix Senior Secondary School (formerly Meleang Tabai School now to be relocated to Kiritimati Island): education from Year 10 to Year 12 on Fanning Island.
5. Teabike: Provides education from Year 10 to Year 12 on Tab North.
6. Teachers Training: Responsible for pre-service and in-service training of teachers focusing on in-service for the up-skilling of teachers in the field to implement the early years' curriculum.
7. Exams: Oversees the examination process.
8. Teaching Resources Manages the production of resources for teachers and students
9. Library Archives Provides information and collects and preserve the nation's heritage and provides advisory services to all libraries.
10. Senior Secondary Conduct of registration inspection, asset management, and teacher appraisal
11. Facility Management Responsible for assessing, scheduling, and managing the upgrading of school facilities and their maintenance.
12. Statistics and Information Technology Responsible for technical support and information management through reports, intranet and internet.

13. Kiribati Qualification Agency Responsible for certifying qualifications

14. Early Childhood Care Education to invest in young children for future national returns; and provides as well salaries to Pre-School teachers in Kiribati

The Ministry of Education is allocated a total of **\$36,285,748** for Departmental Expenditures in the 2022 Budget.

**Table 23(a): MOE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
060	Fees Rurubao School	108,554	85,650	85,650	100,000	104,180	108,360	112,219
067	Rental of Properties	4,883	7,150	7,150	10,000	10,418	10,836	11,222
015	Fare on Charter Vessel	83,248	154,305	154,305	150,000	156,270	162,540	168,328
064	National Certificate	13,018	14,250	14,250	14,250	14,846	15,441	15,991
065	Certification of Exam Results	20,398	8,500	8,500	5,000	5,209	5,418	5,611
091	Library Fines	15	100	100	100	104	108	112
079	Membership Fees	3,713	2,800	2,800	5,000	5,209	5,418	5,611
127	Recovery of costs:photocopy	7,577	7,850	7,850	9,000	9,376	9,752	10,100
008	Sundry	44,605	3,000	3,000	10,000	10,418	10,836	11,222
<b>Total Revenue</b>		<b>286,012</b>	<b>283,605</b>	<b>283,605</b>	<b>303,350</b>	<b>316,030</b>	<b>328,710</b>	<b>340,415</b>
<b>EXPENDITURE</b>								
201	KPF contribution	1,390,595	1,700,601	1,700,601	1,752,784	1,787,839	1,823,596	1,860,068
202	Salaries	15,818,911	22,037,381	22,037,381	22,714,502	23,168,792	23,632,168	24,104,811
203	Housing assistance	234,674	237,360	237,360	230,736	235,351	240,058	244,859
204	Allowances	592,421	412,749	412,749	516,260	526,585	537,117	547,859
205	Overtime	199,313	81,841	81,841	235,724	240,439	245,248	250,153
206	Temporary assistance	2,583,965	637,296	637,296	655,946	669,065	682,446	696,095
207	Wages	106,193	93,448	93,448	55,000	56,100	57,222	58,366
208	Leave grants	2,111,919	5,211,000	5,211,000	5,238,000	5,342,760	5,449,615	5,558,608
<b>Sub Total</b>		<b>23,037,992</b>	<b>30,411,676</b>	<b>30,411,676</b>	<b>31,398,952</b>	<b>32,026,931</b>	<b>32,667,469</b>	<b>33,320,819</b>
215	Transport to work	323,173	366,808	366,808	366,808	374,145	381,627	389,260
216	Internal travel	249,446	453,090	453,090	457,190	466,334	475,660	485,173
217	Local training	15,918	58,051	58,051	58,051	59,212	60,396	61,604
218	Local accom & allowances		24,580	24,580	24,580	25,072	25,573	26,084
219	Local catering	7,980	19,560	19,560	19,560	19,951	20,350	20,757
220	Local course fees		500	500	500	510	520	531
221	Overseas training		4,247	4,247	4,247	4,332	4,419	4,507
225	Relocation expenses	59,617	211,866	211,866	211,866	216,103	220,425	224,834
227	External travel	35,152	70,240	70,240	70,940	72,359	73,806	75,282
230	Cleaning	5,082	6,640	6,640	6,640	6,772	6,908	7,046
231	Communications	326,650	274,435	274,435	273,235	278,699	284,273	289,959
232	Electricity & gas	666,325	355,095	355,095	355,095	362,197	369,441	376,830
235	Office transport	63,693	172,840	172,840	172,840	176,297	179,823	183,419
237	Advertising/Media	9,331	37,768	37,768	37,768	38,524	39,294	40,080
239	Entertainment	19,907	13,000	13,000	13,000	13,260	13,525	13,796
240	Printing	33,869	45,550	45,550	45,550	46,461	47,390	48,338
241	Stationery & supp	400,917	348,093	348,093	348,093	355,055	362,156	369,399
242	Food & rations	589,323	788,796	788,796	788,796	804,572	820,663	837,077
243	Purch office equip	1,238,535	453,057	453,057	453,057	462,118	471,361	480,788
244	Repairs equip	13,846	71,397	71,397	71,397	72,825	74,281	75,767
248	Comp. for trees	21,420	10,000	10,000	10,000	10,200	10,404	10,612
250	Local services	1,312,005	580,588	580,588	580,588	592,200	604,044	616,125
251	Overseas Serv.	127,624	348,429	348,429	348,429	355,397	362,505	369,755
255	Commitment/other fees	34,066	58,440	58,440	58,440	59,609	60,801	62,017
278	Sundry purchase	1,023,543	16,600	16,600	16,600	16,932	17,271	17,616
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip		5,000	5,000	5,000	5,100	5,202	5,306
287	Fixed plant & eq		21,000	21,000	21,000	21,420	21,848	22,285
289	Building & infra maint	13,500	67,527	67,527	67,527	68,878	70,255	71,660
<b>Sub Total</b>		<b>6,590,921</b>	<b>4,887,196</b>	<b>4,887,196</b>	<b>4,886,796</b>	<b>4,984,532</b>	<b>5,084,223</b>	<b>5,185,907</b>
<b>Total Recurrent Exp</b>		<b>29,628,913</b>	<b>35,298,872</b>	<b>35,298,872</b>	<b>36,285,748</b>	<b>37,011,463</b>	<b>37,751,692</b>	<b>38,506,726</b>
263	Secondary Mission Schools	4,526,891	3,081,403	3,081,403	3,081,403	3,081,403	3,081,403	3,081,403
264	In- country tertiary support	879,627	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200
350	School stationery for Primary & JSS students	545,916	1,342,961	1,342,961	1,342,961	1,376,535	1,376,535	1,376,535
353	Subsidy for School Fees	2,724,187	3,818,812	3,818,812	3,818,812	3,818,812	3,818,812	3,818,812
355	Support for Pre Schools	1,722,627	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
354	School for Special Needs Children	93,845	102,376	102,376	102,376	102,376	102,376	102,376
266	USP Contribution	690,550	875,980	875,980	875,980	875,980	875,980	875,980
357	Allowances-Pocket money for KTC students	523,215	527,040	527,040	527,040	527,040	527,040	527,040
345	Contribt to Dev Fund	8,144,424	4,671,888	4,671,888	7,500,000	4,500,000	4,500,000	4,500,000
<b>Sub Total</b>		<b>19,851,283</b>	<b>18,551,660</b>	<b>18,551,660</b>	<b>21,379,772</b>	<b>18,413,346</b>	<b>18,413,346</b>	<b>18,413,346</b>
<b>GRAND TOTAL</b>		<b>49,480,196</b>	<b>53,850,533</b>	<b>53,850,533</b>	<b>57,665,520</b>	<b>55,424,809</b>	<b>56,165,038</b>	<b>56,920,072</b>

**Table 23(b): HEAD 23 - MINISTRY OF EDUCATION BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Primary 02	JSS 03	PPD & TR 04	Teabike 05	KTC 06	Exams 07
<b>REVENUE</b>												
060	Fees Rurubao School	85,650	85,650	100,000	14,350		100,000					
067	Rental of Properties	7,150	7,150	10,000	2,850		10,000					
015	Fare on Charter Vessel	154,305	154,305	150,000	(4,305)	150,000						
064	National Certificate	14,250	14,250	14,250								14,250
065	Certification of Exam Results	8,500	8,500	5,000	(3,500)							5,000
091	Library Fines	100	100	100								
079	Membership Fees	2,800	2,800	5,000	2,200							
127	Recovery of costs:photocopy	7,850	7,850	9,000	1,150							
008	Sundry	3,000	3,000	10,000	7,000	10,000						
	<b>Total Revenue</b>	<b>283,605</b>	<b>283,605</b>	<b>303,350</b>	<b>19,745</b>	<b>160,000</b>	<b>110,000</b>					<b>19,250</b>
<b>EXPENDITURE</b>												
201	KPF contribution	1,700,601	1,700,601	1,752,784	52,183	68,911	747,762	480,075	4,893	43,860	56,929	9,741
202	Salaries	22,037,381	22,037,381	22,714,502	677,121	892,174	9,748,123	6,135,782	65,234	574,803	724,942	127,798
203	Housing assistance	237,360	237,360	230,736	(6,624)	7,308	49,968	32,868	4,296		35,604	8,652
204	Allowances	412,749	412,749	516,260	103,511	40,880	246,400	154,232	2,960	23,000	8,940	6,640
205	Overtime	81,841	81,841	235,724	153,883	161,512				21,400	16,823	3,400
206	Temporary assistance	637,296	637,296	655,946	18,650	26,634	222,040	265,221		10,000	34,112	2,088
207	Wages	93,448	93,448	55,000	(38,448)	5,000		50,000				
208	Leave grants	5,211,000	5,211,000	5,238,000	27,000	210,000	2,277,000	1,302,000	12,000	141,000	156,000	30,000
	<b>Sub Total</b>	<b>30,411,676</b>	<b>30,411,676</b>	<b>31,398,952</b>	<b>987,276</b>	<b>1,412,420</b>	<b>13,291,293</b>	<b>8,420,178</b>	<b>89,383</b>	<b>814,063</b>	<b>1,033,350</b>	<b>182,319</b>
215	Transport to work	366,808	366,808	366,808		40,509		81,085	99,600	500	12,900	34,868
216	Internal travel	453,090	453,090	457,190	4,100	55,273	9,136	23,326	2,481	13,300	71,120	108,834
217	Local training	58,051	58,051	58,051		40,000			3,470			900
218	Local accom & allowances	24,580	24,580	24,580								
219	Local catering	19,560	19,560	19,560		4,000			8,000			
220	Local course fees	500	500	500								
221	Overseas training	4,247	4,247	4,247					4,247			
225	Relocation expenses	211,866	211,866	211,866			156,801	55,065				
227	External travel	70,240	70,240	70,940	700	9,635			6,000		5,000	10,300
230	Cleaning	6,640	6,640	6,640		4,885						200
231	Communications	274,435	274,435	273,235	(1,200)	46,920	9,948	24,000		7,000	64,800	7,500
232	Electricity & gas	355,095	355,095	355,095		96,000	12,800	33,600		16,655	64,200	5,000
235	Office transport	172,840	172,840	172,840		171,640						
237	Advertising/Media	37,768	37,768	37,768		27,128		840	3,000			
239	Entertainment	13,000	13,000	13,000		13,000						
240	Printing	45,550	45,550	45,550					3,500			
241	Stationery & supp	348,093	348,093	348,093		157,809	7,000	1,250	719	20,000	22,959	80,000
242	Food & rations	788,796	788,796	788,796						246,746	140,000	
243	Purch office equip	453,057	453,057	453,057		42,000	50,912	30,700	4,000	32,345	84,000	10,300
244	Repairs equip	71,397	71,397	71,397		5,000			1,000	3,000	11,000	
248	Comp. for trees	10,000	10,000	10,000								
250	Local services	580,588	580,588	580,588		55,513	21,000	56,075	5,000	22,670	54,936	208,751
251	Overseas Serv.	348,429	348,429	348,429					4,500	22,000		39,040
255	Commitment/other fees	58,440	58,440	58,440		56,640						
278	Sundry purchase	16,600	16,600	16,600					1,600	15,000		
279	Special expenditure	4,000	4,000		(4,000)							
285	Hire of plant and equip	5,000	5,000	5,000				5,000				
287	Fixed plant & eq	21,000	21,000	21,000						21,000		
289	Building & infra maint	67,527	67,527	67,527						7,527		
	<b>Sub Total</b>	<b>4,887,196</b>	<b>4,887,196</b>	<b>4,886,796</b>	<b>(400)</b>	<b>825,952</b>	<b>348,682</b>	<b>329,456</b>	<b>48,017</b>	<b>440,143</b>	<b>552,883</b>	<b>477,566</b>
	<b>Total Recurrent Exp</b>	<b>35,298,872</b>	<b>35,298,872</b>	<b>36,285,748</b>	<b>986,876</b>	<b>2,238,371</b>	<b>13,639,975</b>	<b>8,749,634</b>	<b>137,400</b>	<b>1,254,206</b>	<b>1,586,234</b>	<b>659,885</b>
263	Secondary Mission Schools	3,081,403	3,081,403	3,081,403								
264	In- country tertiary support	2,131,200	2,131,200	2,131,200								
266	USP Contribution	875,980	875,980	875,980								
350	School stationery for Primary & JSS	1,342,961	1,342,961	1,342,961								
353	Subsidy for School Fees	3,818,812	3,818,812	3,818,812								
354	School for Special Needs Children	102,376	102,376	102,376								
357	Allowances-Pocket money for KTC	527,040	527,040	527,040								
355	Support for Pre Schools	2,000,000	2,000,000	2,000,000		2,000,000					527,040	
345	Contribt to Dev Fund	4,671,888	4,671,888	7,500,000	2,828,112							7,500,000
	<b>Sub Total</b>	<b>18,551,660</b>	<b>18,551,660</b>	<b>21,379,772</b>	<b>2,828,112</b>	<b>13,352,732</b>					<b>527,040</b>	<b>7,500,000</b>
	<b>GRAND TOTAL</b>	<b>53,850,533</b>	<b>53,850,533</b>	<b>57,665,520</b>	<b>3,814,988</b>	<b>15,591,104</b>	<b>13,639,975</b>	<b>8,749,634</b>	<b>137,400</b>	<b>1,254,206</b>	<b>2,113,274</b>	<b>8,159,885</b>

**Table 23(b): HEAD 23 - MINISTRY OF EDUCATION BUDGET – 2022 cont'd**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022	CDRC 08	Library & Archive 09	SSS 10	FMU 11	Stats & IT 12	KGV&EBS 13	KQA 14	ECCE 15
					Budget vs 2021 Revised (\$)								
<b>REVENUE</b>													
060	Fees Rurubao School	85,650	85,650	100,000	14,350								
067	Rental of Properties	7,150	7,150	10,000	2,850								
015	Fare on Charter Vessel	154,305	154,305	150,000	(4,305)								
064	National Certificate	14,250	14,250	14,250									
065	Certification of Exam Results	8,500	8,500	5,000	(3,500)								
091	Library Fines	100	100	100			100						
079	Membership Fees	2,800	2,800	5,000	2,200		5,000						
127	Recovery of costs:photocopy	7,850	7,850	9,000	1,150		9,000						
008	Sundry	3,000	3,000	10,000	7,000								
	<b>Total Revenue</b>	<b>283,605</b>	<b>283,605</b>	<b>303,350</b>	<b>19,745</b>		<b>14,100</b>						
<b>EXPENDITURE</b>													
201	KPF contribution	1,700,601	1,700,601	1,752,784	52,183	29,269	14,276	157,025	11,205	5,269	101,897	1,278	20,396
202	Salaries	22,037,381	22,037,381	22,714,502	677,121	386,165	179,343	2,091,138	116,137	66,248	1,318,639	17,035	270,941
203	Housing assistance	237,360	237,360	230,736	(6,624)			4,032			88,008		
204	Allowances	412,749	412,749	516,260	103,511	4,132	15,000	7,075	3,000		7,000		3,000
205	Overtime	81,841	81,841	235,724	153,883	2,050	9,000		4,694	2,600	11,245		3,000
206	Temporary assistance	637,296	637,296	655,946	18,650	4,086	11,000	2,523	33,259	4,000	39,983		1,000
207	Wages	93,448	93,448	55,000	(38,448)								
208	Leave grants	5,211,000	5,211,000	5,238,000	27,000	84,000	54,000	516,000	27,000	15,000	327,000	3,000	84,000
	<b>Sub Total</b>	<b>30,411,676</b>	<b>30,411,676</b>	<b>31,398,952</b>	<b>987,276</b>	<b>509,702</b>	<b>282,619</b>	<b>2,777,792</b>	<b>195,295</b>	<b>93,117</b>	<b>1,893,772</b>	<b>21,313</b>	<b>382,336</b>
215	Transport to work	366,808	366,808	366,808		2,638	8,450	3,640			75,877		
216	Internal travel	453,090	453,090	457,190	4,100	14,990	13,744	41,185	30,000	6,560	3,200		64,041
217	Local training	58,051	58,051	58,051			3,920	5,761				4,000	
218	Local accom & allowances	24,580	24,580	24,580			21,580					3,000	
219	Local catering	19,560	19,560	19,560			1,540	4,420				1,600	
220	Local course fees	500	500	500				500					
221	Overseas training	4,247	4,247	4,247									
225	Relocation expenses	211,866	211,866	211,866									
227	External travel	70,240	70,240	70,940	700	4,000	5,500	15,565					14,940
230	Cleaning	6,640	6,640	6,640		755	800						
231	Communications	274,435	274,435	273,235	(1,200)	15,867	6,400		2,400	66,800	21,600		
232	Electricity & gas	355,095	355,095	355,095		30,000	21,000		15,640		59,700	500	
235	Office transport	172,840	172,840	172,840							1,200		
237	Advertising/Media	37,768	37,768	37,768							2,000		4,800
239	Entertainment	13,000	13,000	13,000					10,400	13,650	18,000		
240	Printing	45,550	45,550	45,550						7,443	29,500		
241	Stationery & supp	348,093	348,093	348,093		4,956	6,525	1,702	550		402,050	1,500	6,180
242	Food & rations	788,796	788,796	788,796									
243	Purch office equip	453,057	453,057	453,057		12,200	32,400	1,200	15,150	73,850	49,000	15,000	
244	Repairs equip	71,397	71,397	71,397		22,262	10,000	1,500	6,200	6,350	5,085		
248	Comp. for trees	10,000	10,000	10,000					10,000				
250	Local services	580,588	580,588	580,588		26,000	5,000		72,774	1,800	44,569	6,500	
251	Overseas Serv.	348,429	348,429	348,429		50,603	30,000		150,000		52,286		
255	Commitment/other fees	58,440	58,440	58,440			1,800						
278	Sundry purchase	16,600	16,600	16,600									
279	Special expenditure	4,000	4,000	4,000	(4,000)								
285	Hire of plant and equip	5,000	5,000	5,000									
287	Fixed plant & eq	21,000	21,000	21,000									
289	Building & infra maint	67,527	67,527	67,527					60,000				
	<b>Sub Total</b>	<b>4,887,196</b>	<b>4,887,196</b>	<b>4,886,796</b>	<b>(400)</b>	<b>184,271</b>	<b>168,659</b>	<b>75,473</b>	<b>373,114</b>	<b>176,453</b>	<b>764,067</b>	<b>32,100</b>	<b>89,961</b>
	<b>Total Recurrent Exp</b>	<b>35,298,872</b>	<b>35,298,872</b>	<b>36,285,748</b>	<b>986,876</b>	<b>693,973</b>	<b>451,278</b>	<b>2,853,265</b>	<b>568,409</b>	<b>269,570</b>	<b>2,657,839</b>	<b>53,413</b>	<b>472,297</b>
263	Secondary Mission Schools	3,081,403	3,081,403	3,081,403									
264	In- country tertiary support	2,131,200	2,131,200	2,131,200									
266	USP Contribution	875,980	875,980	875,980									
350	School stationery for Primary & JSS	1,342,961	1,342,961	1,342,961									
353	Subsidy for School Fees	3,818,812	3,818,812	3,818,812									
354	School for Special Needs Children	102,376	102,376	102,376									
357	Allowances-Pocket money for KTC	527,040	527,040	527,040									
355	Support for Pre Schools	2,000,000	2,000,000	2,000,000									
345	Contribt to Dev Fund	4,671,888	4,671,888	7,500,000	2,828,112								
	<b>Sub Total</b>	<b>18,551,660</b>	<b>18,551,660</b>	<b>21,379,772</b>	<b>2,828,112</b>								
	<b>GRAND TOTAL</b>	<b>53,850,533</b>	<b>53,850,533</b>	<b>57,665,520</b>	<b>3,814,988</b>	<b>693,973</b>	<b>451,278</b>	<b>2,853,265</b>	<b>568,409</b>	<b>269,570</b>	<b>2,657,839</b>	<b>53,413</b>	<b>472,297</b>

# MINISTRY OF INFORMATION, COMMUNICATION AND TRANSPORT

**Responsible Minister:** Minister of Information, Communication and Transport

**Accounting Officer:** Secretary for Information, Communication and Transport

Ministry Purpose:

As one of the most diverse portfolios, the main purpose of this ministry is to ensure the provision of an efficient, safe and affordable sea, air, and land transportation to all citizens of Kiribati and the general population. This involves setting of standards and regulations that complies with international best practices. The ministry is also obligated to bridge the existing geographical and socio-economic gaps in telecommunications and to upgrade the existing infrastructure or system to modern standards. This also include the effective regulation of ICT's to ensure compliance to national and international Laws and Conventions. The provision of an efficient postal services for all is also a prime responsibility of the ministry and as well as providing an efficient printing services for government. All in all, the Ministry's core purpose is to provide an innovative and integrated transportation, communication, postal and printer systems that is safe, affordable, accessible, efficient at its primary roles and consequently provide an effective system. In summary, the Ministry goal is to improve air, sea and land transportation and infrastructures and improve ICT and Communications

The main strategic functions of the Ministry are:

1. Information Communication Technologies: To empower citizens of Kiribati through providing ICT services to all including the most remote islands. This is through expansion, diversification and effective application of ICT for a transparent, responsive and accountable government.
2. Marine: To ensure safety of life at sea for all citizens and everyone through setting of standards and provision of regulations. The main is obligated to ensure all standards and regulations are in-line with the International Maritime Organisation (IMO) which Kiribati is member to.
3. Civil Aviation Authority of Kiribati: The main objective of the Division (Authority) is to ensure a safe, secure and effective aviation services to all Aviation stakeholders internally and externally with an alignment to ICAO regulations and standards.
4. Airports Kiribati Authority: Provision of airport infrastructure (e.g. runways, taxiways, aprons and terminal building) and other services for Kiribati International Airports and Domestic Airports.

5. Postal Services: Empower postal service users by ensuring an updated and appropriate information on all postal services, domestically and internationally.
6. Printing: Provides a quality and an efficient printing services for the whole of Government.

The Ministry of Information, Communication and Transport is allocated a total of **\$4,522,247** for Departmental Expenditures in the 2022 Budget.



**Table 24(a): MICT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
071	JAXA (Air Service)		1,058,244	1,058,244	1,058,244	1,102,479	1,146,715	1,187,547
072	JAXA (Downrange)		679,225	679,225	712,989	742,792	772,596	800,107
069	Open Ship Registration	129,535	280,000	280,000	140,000	145,852	151,704	157,106
075	Licence for Foreign Vessels	34,232	40,000	40,000	35,000	36,463	37,926	39,277
076	Licence for Domestic Vessels	36,199	25,000	25,000	25,000	26,045	27,090	28,055
077	Seaworthiness	2,139	3,000	3,000	3,000	3,125	3,251	3,367
078	Recruitment & Exam Fees	38,999	33,000	33,000	38,000	39,588	41,177	42,643
092	Light Dues	48,686	40,000	40,000	47,000	48,965	50,929	52,743
081	Letter Post Terminal credit	942	8,000	8,000	8,000	8,334	8,669	8,977
082	Sale of stamps	51,720	15,000	15,000	15,000	15,627	16,254	16,833
083	Parcel Post terminal credit	1,259	10,000	10,000	10,000	10,418	10,836	11,222
008	Sundry Revenue	49,911	1,000	1,000	1,000	1,042	1,084	1,122
084	Private Box rental	3,369	4,900	4,900	3,000	3,125	3,251	3,367
085	Commission on money orders	160,784	120,000	120,000	85,000	88,553	92,106	95,386
086	Printing Sales	129,698	108,000	108,000	108,000	112,514	117,029	121,196
<b>Total Revenue</b>		<b>687,474</b>	<b>2,425,369</b>	<b>2,425,369</b>	<b>2,289,233</b>	<b>2,384,924</b>	<b>2,480,616</b>	<b>2,568,946</b>
<b>EXPENDITURE</b>								
201	KPF contribution	162,284	171,628	171,628	157,410	160,558	163,769	167,045
202	Salaries	2,055,829	2,250,760	2,250,760	2,063,305	2,104,571	2,146,663	2,189,596
203	Housing assistance	63,418	75,540	75,540	67,596	68,948	70,327	71,733
204	Allowances	119,280	96,936	96,936	91,576	93,408	95,276	97,182
205	Overtime	56,908	76,822	76,822	74,054	75,535	77,046	78,587
206	Temporary assistance	73,800	37,616	37,616	35,492	36,202	36,926	37,665
207	Wages	18,966						
208	Leave grants	263,246	564,000	564,000	522,000	532,440	543,089	553,951
<b>Sub Total</b>		<b>2,813,731</b>	<b>3,273,302</b>	<b>3,273,302</b>	<b>3,011,434</b>	<b>3,071,662</b>	<b>3,133,096</b>	<b>3,195,757</b>
215	Transport to work	21,643	32,670	32,670	33,441	34,110	34,792	35,488
216	Internal travel	44,036	138,047	138,047	100,233	102,238	104,282	106,368
217	Local training	9,187	15,050	15,050	6,900	7,038	7,179	7,322
218	Local accom & allowances		12,950	12,950	12,950	13,209	13,473	13,743
219	Local catering	11,355	15,000	15,000	14,400	14,688	14,982	15,281
220	Local course fees		775	775	525	536	546	557
221	Overseas training	7,694	54,273	54,273	37,550	38,301	39,067	39,848
225	Relocation expenses		5,000	5,000	5,000	5,100	5,202	5,306
226	Recruitment expenses	63	6,000	6,000	6,000	6,120	6,242	6,367
227	External travel	57,385	167,345	167,345	150,856	153,873	156,951	160,090
230	Cleaning	230	1,320	1,320				
231	Communications	142,909	170,786	170,786	171,000	174,420	177,908	181,467
232	Electricity & gas	192,589	259,200	259,200	259,800	264,996	270,296	275,702
233	Water & sewage	729	24,300	24,300				
235	Office transport	56,994	69,120	69,120	56,160	57,283	58,429	59,597
237	Advertising/Media	23,881	21,150	21,150	3,400	3,468	3,537	3,608
239	Entertainment	4,552	8,000	8,000	8,000	8,160	8,323	8,490
240	Printing	41,287	75,050	75,050	70,410	71,818	73,255	74,720
241	Stationery & supp	35,393	45,851	45,851	39,097	39,878	40,676	41,490
243	Purch office equip	294,148	101,221	101,221	271,359	276,786	282,322	287,968
244	Repairs equip	9,533	11,850	11,850	14,950	15,249	15,554	15,865
245	Uniforms		3,406	3,406	2,062	2,103	2,145	2,188
246	Specialised purch		500	500	500	510	520	531
250	Local services	202,339	134,392	134,392	111,536	113,767	116,042	118,363
251	Overseas Serv.	28,734	65,330	65,330	50,150	51,153	52,176	53,220
278	Sundry purchase	4,744						
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	33,404	48,600	48,600	48,600	49,572	50,563	51,575
287	Fixed plant & eq	22,719						
289	Building & infra maint	72,939	38,935	38,935	28,935	29,514	30,104	30,706
291	Maint of vehicles	265	8,600	8,600	7,000	7,140	7,283	7,428
<b>Sub Total</b>		<b>1,318,752</b>	<b>1,538,721</b>	<b>1,538,721</b>	<b>1,510,813</b>	<b>1,541,030</b>	<b>1,571,850</b>	<b>1,603,287</b>
<b>Total Recurrent Exp</b>		<b>4,132,483</b>	<b>4,812,023</b>	<b>4,812,023</b>	<b>4,522,247</b>	<b>4,612,692</b>	<b>4,704,946</b>	<b>4,799,045</b>
338	Subsidy for Xmas air services	758,462	2,080,000	2,080,000	1,000,000	1,000,000	1,000,000	1,000,000
270	Search and Rescue	648,543	800,000	800,000	800,000	800,000	800,000	800,000
345	Contribt to Dev Fund	5,099,866	2,065,000	2,065,000				
<b>Sub Total</b>		<b>6,506,871</b>	<b>4,945,000</b>	<b>4,945,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>	<b>1,800,000</b>
<b>GRAND TOTAL</b>		<b>10,639,354</b>	<b>9,757,023</b>	<b>9,757,023</b>	<b>6,322,247</b>	<b>6,412,692</b>	<b>6,504,946</b>	<b>6,599,045</b>

**Table 24(b): HEAD 24 - MINISTRY OF INFORMATION, COMMUNICATION AND TRANSPORT BUDGET – 2022**

Code	Description	2022 Budget vs 2021 Revised (\$)				Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services 05	Kiribati Post 06	Printery 07	ICT 08
		2021 Budget	2021 Revised	2022 Budget	Revised (\$)								
<b>REVENUE</b>													
071	JAXA (Air Service)	1,058,244	1,058,244	1,058,244		1,058,244							
072	JAXA (Downrange)	679,225	679,225	712,989	33,764	712,989							
069	Open Ship Registration	280,000	280,000	140,000	(140,000)	140,000							
075	Licence for Foreign Vessels	40,000	40,000	35,000	(5,000)		35,000						
076	Licence for Domestic Vessels	25,000	25,000	25,000			25,000						
077	Seaworthiness	3,000	3,000	3,000			3,000						
078	Recruitment & Exam Fees	33,000	33,000	38,000	5,000		38,000						
092	Light Dues	40,000	40,000	47,000	7,000		47,000						
081	Letter Post Terminal credit	8,000	8,000	8,000						8,000			
082	Sale of stamps	15,000	15,000	15,000						15,000			
083	Parcel Post terminal credit	10,000	10,000	10,000						10,000			
008	Sundry Revenue	1,000	1,000	1,000						1,000			
084	Private Box rental	4,900	4,900	3,000	(1,900)					3,000			
085	Commission on money orders	120,000	120,000	85,000	(35,000)					85,000			
086	Printing Sales	108,000	108,000	108,000							108,000		
<b>Total Revenue</b>		<b>2,425,369</b>	<b>2,425,369</b>	<b>2,289,233</b>	<b>(136,136)</b>	<b>1,911,233</b>	<b>148,000</b>			<b>122,000</b>	<b>108,000</b>		
<b>EXPENDITURE</b>													
201	KPF contribution	171,628	171,628	157,410	(14,218)	28,737	24,800	2,859	14,171	40,729	21,804	14,756	9,555
202	Salaries	2,250,760	2,250,760	2,063,305	(187,455)	378,206	323,432	37,721	188,942	531,573	285,272	192,863	125,297
203	Housing assistance	75,540	75,540	67,596	(7,944)	16,788	7,584	6,240	4,464	4,296	4,296	7,860	16,068
204	Allowances	96,936	96,936	91,576	(5,360)	19,520	16,062	5,400	15,100	23,234	4,491	5,745	2,025
205	Overtime	76,822	76,822	74,054	(2,768)	9,960	16,158	6,000	435	20,842	3,780	16,880	
206	Temporary assistance	37,616	37,616	35,492	(2,124)	4,952	7,228	400		11,480	5,447	3,885	2,100
208	Leave grants	564,000	564,000	522,000	(42,000)	78,000	75,000	12,000	36,000	159,000	81,000	54,000	27,000
<b>Sub Total</b>		<b>3,273,302</b>	<b>3,273,302</b>	<b>3,011,434</b>	<b>(261,868)</b>	<b>536,163</b>	<b>470,263</b>	<b>70,620</b>	<b>259,112</b>	<b>791,153</b>	<b>406,090</b>	<b>295,989</b>	<b>182,044</b>
215	Transport to work	32,670	32,670	33,441	771	26,463	2,324			4,654			
216	Internal travel	138,047	138,047	100,233	(37,814)	41,093	4,464	18,270	16,216		9,744		10,446
217	Local training	15,050	15,050	6,900	(8,150)		2,400		3,600				900
218	Local accom & allowances	12,950	12,950	12,950					12,950				
219	Local catering	15,000	15,000	14,400	(600)	6,000			6,000				2,400
220	Local course fees	775	775	525	(250)				525				
221	Overseas training	54,273	54,273	37,550	(16,723)		4,000		33,000				550
225	Relocation expenses	5,000	5,000	5,000			5,000						
226	Recruitment expenses	6,000	6,000	6,000		6,000							
227	External travel	167,345	167,345	150,856	(16,489)	20,700	26,200		30,048		15,000	5,386	53,522
230	Cleaning	1,320	1,320		(1,320)								
231	Communications	170,786	170,786	171,000	214	66,000							105,000
232	Electricity & gas	259,200	259,200	259,800	600	259,800							
233	Water & sewage	24,300	24,300		(24,300)								
235	Office transport	69,120	69,120	56,160	(12,960)	51,860			4,300				
237	Advertising/Media	21,150	21,150	3,400	(17,750)				400				
239	Entertainment	8,000	8,000	8,000		8,000							
240	Printing	75,050	75,050	70,410	(4,640)		20,000		1,000		5,460	41,550	2,400
241	Stationery & supp	45,851	45,851	39,097	(6,755)	7,489	2,100	7,150	4,670		8,151	7,023	2,513
243	Purch office equip	101,221	101,221	271,359	170,138	10,525	3,000	13,300	2,550		4,000	1,440	236,544
244	Repairs equip	11,850	11,850	14,950	3,100	4,000	1,500		1,000		4,000	1,500	2,950
245	Uniforms	3,406	3,406	2,062	(1,344)		1,490	571					
246	Specialised purch	500	500	500					500				
250	Local services	134,392	134,392	111,536	(22,856)	50,550	7,200	10,000			42,386		1,400
251	Overseas Serv.	65,330	65,330	50,150	(15,180)				4,000		46,000		150
279	Special expenditure	4,000	4,000		(4,000)								
285	Hire of plant and equip	48,600	48,600	48,600		48,600							
289	Building & infra maint	38,935	38,935	28,935	(10,000)	28,935							
291	Maint of vehicles	8,600	8,600	7,000	(1,600)							7,000	
<b>Sub Total</b>		<b>1,538,721</b>	<b>1,538,721</b>	<b>1,510,813</b>	<b>(27,908)</b>	<b>636,015</b>	<b>79,678</b>	<b>49,291</b>	<b>125,413</b>	<b>135,341</b>	<b>63,899</b>	<b>421,175</b>	
<b>Total Recurrent Exp</b>		<b>4,812,023</b>	<b>4,812,023</b>	<b>4,522,247</b>	<b>(289,776)</b>	<b>1,172,178</b>	<b>549,941</b>	<b>119,911</b>	<b>384,525</b>	<b>791,153</b>	<b>541,431</b>	<b>359,889</b>	<b>603,219</b>
338	Subsidy for Xmas air services	2,080,000	2,080,000	1,000,000	(1,080,000)	1,000,000							
270	Search and Rescue	800,000	800,000	800,000		800,000							
345	Contrib to Dev Fund	2,065,000	2,065,000		(2,065,000)								
<b>Sub Total</b>		<b>4,945,000</b>	<b>4,945,000</b>	<b>1,800,000</b>	<b>(3,145,000)</b>	<b>1,800,000</b>							
<b>GRAND TOTAL</b>		<b>9,757,023</b>	<b>9,757,023</b>	<b>6,322,247</b>	<b>(3,434,776)</b>	<b>2,972,178</b>	<b>549,941</b>	<b>119,911</b>	<b>384,525</b>	<b>791,153</b>	<b>541,431</b>	<b>359,889</b>	<b>603,219</b>

# MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

**Responsible Minister:** Minister of Finance and Economic Development

**Accounting Officer:** Secretary for Finance and Economic Development

Ministry Purpose:

The purpose of the Ministry is to achieve a viable and sustainable economy that can provide an adequate standard of living for the people of Kiribati. This includes implementation of economic policies designed to enhance sustainable growth; sound management of government finances; a growth orientated taxation system; an efficient financial services sector which enhances growth of the domestic economy; collection of revenue from customs duty, and from businesses in line with the laws of Kiribati; and timely provision of key statistical data. The Ministry also assesses and advises on the appropriateness of government spending programs, including the effectiveness of government expenditure; ensuring there are effective financial accountability and associated reporting arrangements in place; effective management of the Revenue Equalisation Reserve Fund (RERF) to help finance Government expenditures and maintain the value of the fund; and effective monitoring of ministry operating plans and budgets.

The main strategic functions of the Ministry are:

1. National Economic Planning Office: Provides economic policy advice, compiles the national Budget, manages aid coordination including the secretariat to the Development Coordination Committee. It also oversees the performance of State-Owned Entities, the management of the RERF and Government debt.
2. Treasury and Accounts: Records accounting transactions and produces financial reports for all Ministries and the Government. This includes the Copra Unit.
3. Internal Audit: Undertakes internal audit work for all Ministries.
4. Taxation: Administers the taxation system for the Government including personal, company taxation and the Value Added Tax (VAT).
5. Statistics: Gathers data and prepares statistical reports on the Balance of Payments and trade, Government Financial Statistics, Gross Domestic Product, Retail Price Index and Immigration. It manages the Population Census every five years, and periodic surveys.
6. Administration and Information Technology: Provides administrative support and technology and technical support for the efficient operation of the Ministry.

7. Central Procurement Unit: To ensure that all public procurement complying with the procurement act 2019
8. Kiribati Fiduciary Services (KFSU): Provides fiduciary support to all WB and ADB financed projects with substantial amounts.
9. Climate Change Unit: accelerated efforts to mobilize the much-needed financial resources to address the impacts that climate change is having on Kiribati.
10. Custom Administration: This Unit established pursuant to sector 8 of the Customs Act 2019. Customs is also responsible for boarder control. The said office has now returned to MFED from MoJ.

The Ministry of Finance and economic Development is allocated a total of **\$5,471,487** for Departmental Expenditures in the 2022 Budget.

**Table 25(a): MFED MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020 -2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
008	Sundry revenue	468,180	164,117	164,117	164,117	170,977	177,837	184,170
102	Interest income	1,212,407	1,500,000	1,500,000	1,500,000	1,562,701	1,625,402	1,683,280
105	Dividend	539,833	3,500,000	3,500,000	3,500,000	3,646,302	3,792,605	3,927,653
104	RERF Dividend				23,000,000	25,584,322	26,811,852	28,127,894
108	Personal income tax	12,364,642	10,713,584	10,713,584	12,500,000	13,022,508	13,545,016	14,027,331
106	Company tax	9,702,665	12,052,782	12,052,782	12,452,782	12,973,316	13,493,851	13,974,344
008	Sundry Fees	7,184	7,000	7,000	20,320	21,169	22,019	22,803
113	Customs Division Services	42,007	50,000	50,000	30,000	31,254	32,508	33,666
114	Customs Licence Fees		1,500	1,500	1,500	1,563	1,625	1,683
112	Acceptance Fees	18,543	12,000	12,000	5,200	5,417	5,635	5,835
109	Excise Tax	8,619,710	8,369,987	8,369,987	8,369,987	8,719,858	9,069,729	9,392,686
110	VAT	20,962,001	18,860,371	18,860,371	21,000,000	21,877,814	22,755,627	23,565,916
<b>Total Revenue</b>		<b>53,937,172</b>	<b>55,231,342</b>	<b>55,231,342</b>	<b>82,543,906</b>	<b>87,617,202</b>	<b>91,333,705</b>	<b>94,947,261</b>
<b>EXPENDITURE</b>								
201	KPF contribution	139,563	162,866	162,866	213,289	217,555	221,906	226,344
202	Salaries	1,850,867	2,073,943	2,073,943	2,753,801	2,808,877	2,865,055	2,922,356
203	Housing assistance	42,451	52,020	52,020	67,080	68,422	69,790	71,186
204	Allowances	62,129	74,189	74,189	88,847	90,624	92,436	94,285
205	Overtime	93,455	95,904	95,904	176,278	179,803	183,399	187,067
206	Temporary assistance	81,318	97,607	97,607	90,058	91,859	93,697	95,571
207	Wages	7,825			6,507	6,637	6,769	6,905
208	Leave grants	224,260	519,000	519,000	681,000	694,620	708,512	722,683
<b>Sub Total</b>		<b>2,501,868</b>	<b>3,075,530</b>	<b>3,075,530</b>	<b>4,076,860</b>	<b>4,158,397</b>	<b>4,241,565</b>	<b>4,326,396</b>
215	Transport to work	91,026	71,451	71,451	81,811	83,447	85,116	86,818
216	Internal travel	172,570	185,363	185,363	226,976	231,516	236,146	240,869
217	Local training	1,843	24,288	24,288	17,690	18,044	18,405	18,773
218	Local accom & allowances	685	9,061	9,061	9,061	9,242	9,427	9,615
219	Local catering	15,425	18,700	18,700	31,350	31,977	32,617	33,269
225	Relocation expenses	2,881	27,000	27,000	30,000	30,600	31,212	31,836
226	Recruitment expenses	4,610	12,390	12,390	13,390	13,658	13,931	14,210
227	External travel	15,902	134,463	134,463	131,763	134,398	137,086	139,828
230	Cleaning	1,589	1,726	1,726	2,726	2,781	2,836	2,893
231	Communications	184,855	136,110	136,110	171,150	174,573	178,064	181,626
232	Electricity & gas	205,881	175,080	175,080	226,080	230,602	235,214	239,918
233	Water & sewage				1,200	1,224	1,248	1,273
235	Office transport	11,134	5,900	5,900	14,960	15,259	15,564	15,876
237	Advertising/Media	6,331	6,400	6,400	7,900	8,058	8,219	8,384
239	Entertainment	13,837	12,881	12,881	12,881	13,139	13,401	13,669
240	Printing	9,994	7,200	7,200	10,200	10,404	10,612	10,824
241	Stationery & supp	68,442	66,232	66,232	76,422	77,950	79,509	81,100
242	Food & rations	6,995						
243	Purch office equip	94,920	121,120	121,120	126,420	128,948	131,527	134,158
244	Repairs equip	110	19,700	19,700	30,500	31,110	31,732	32,367
245	Uniforms				10,000	10,200	10,404	10,612
250	Local services	90,874	99,843	99,843	86,148	87,871	89,628	91,421
251	Overseas Serv.	23,376	76,000	76,000	76,000	77,520	79,070	80,652
278	Sundry purchase	25,615						
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	468						
289	Building & infra maint	11,520	40,000	40,000				
<b>Sub Total</b>		<b>1,060,882</b>	<b>1,254,907</b>	<b>1,254,907</b>	<b>1,394,627</b>	<b>1,422,519</b>	<b>1,450,970</b>	<b>1,479,989</b>
<b>Total Recurrent Exp</b>		<b>3,562,751</b>	<b>4,330,437</b>	<b>4,330,437</b>	<b>5,471,487</b>	<b>5,580,917</b>	<b>5,692,535</b>	<b>5,806,386</b>
30	Debt servicing	3,409,452	3,681,768	3,681,768	4,090,104	4,055,383	4,021,693	3,946,188
331	Freight Subsidy Local Produce	555,890	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
328	Community Service Obligatons	7,435,000	7,435,000	7,435,000	7,435,000	7,435,000	7,435,000	7,435,000
297	International contributions	1,643,038	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
300	Pension and KPF	1,157	97,200	97,200	97,200	97,200	97,200	97,200
359	Population Census	1,982,991	420,000	420,000				2,402,991
345	Contribt to Dev Fund	29,735,000	16,120,000	16,770,000	43,000,000	46,000,000	46,100,000	46,000,000
<b>Sub Total</b>		<b>44,762,528</b>	<b>30,753,968</b>	<b>31,403,968</b>	<b>57,622,304</b>	<b>60,587,583</b>	<b>60,653,893</b>	<b>62,881,379</b>
<b>GRAND TOTAL</b>		<b>48,325,279</b>	<b>35,084,405</b>	<b>35,734,405</b>	<b>63,093,791</b>	<b>66,168,500</b>	<b>66,346,428</b>	<b>68,687,764</b>

**Table 25(b): HEAD 25 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2022**

Description	2021	2021	2022	2022	Admin 01	Accounts 02	Internal Audit 03	NEPO 04	Tax 05	Statistics 06	IT 07	CPU 08	Custom 09
	Budget	Revised	Budget	Budget vs Revised (\$)									
<b>REVENUE</b>													
008 Sundry revenue	164,117	164,117	164,117			164,117							
102 Interest Income	1,500,000	1,500,000	1,500,000			1,500,000							
105 Dividend	3,500,000	3,500,000	3,500,000			3,500,000							
104 RERF Dividend			23,000,000	23,000,000			23,000,000						
108 Personal income tax	10,713,584	10,713,584	12,500,000	1,786,416					12,500,000				
106 Company tax	12,052,782	12,052,782	12,452,782	400,000					12,452,782				
008 Sundry Fees	7,000	7,000	20,320	13,320									20,320
113 Customs Division Services	50,000	50,000	30,000	(20,000)									30,000
114 Customs Licence Fees	1,500	1,500	1,500										1,500
112 Acceptance Fees	12,000	12,000	5,200	(6,800)									5,200
109 Excise Tax	8,369,987	8,369,987	8,369,987						8,369,987				
110 VAT	18,860,371	18,860,371	21,000,000	2,139,629					21,000,000				
<b>Total Revenue</b>	<b>55,231,342</b>	<b>55,231,342</b>	<b>82,543,906</b>	<b>27,312,564</b>		<b>5,164,117</b>		<b>23,000,000</b>	<b>54,322,769</b>				<b>57,020</b>
<b>EXPENDITURE</b>													
201 KPF contribution	162,866	162,866	213,289	50,423	24,071	74,731	6,583	22,234	25,313	12,906	6,485	5,559	35,407
202 Salaries	2,073,943	2,073,943	2,753,801	679,858	306,073	984,797	87,779	261,511	325,866	167,817	86,460	71,724	461,776
203 Housing assistance	52,020	52,020	67,080	15,060	19,920	8,376		15,240	8,208		3,912	3,120	8,304
204 Allowances	74,189	74,189	88,847	14,658	26,594	19,069	240	7,200	26,717	3,520	1,719	520	3,268
205 Overtime	95,904	95,904	176,278	80,374	23,407	85,217			12,672	3,000	3,800		48,181
206 Temporary assistance	97,607	97,607	90,058	(7,549)	14,880	11,610		34,944	11,639	4,268		2,400	10,317
207 Wages			6,507	6,507							6,507		
208 Leave grants	519,000	519,000	681,000	162,000	72,000	252,000	18,000	45,000	84,000	42,000	18,000	15,000	135,000
<b>Sub Total</b>	<b>3,075,530</b>	<b>3,075,530</b>	<b>4,076,860</b>	<b>1,001,330</b>	<b>486,946</b>	<b>1,435,799</b>	<b>112,602</b>	<b>386,129</b>	<b>494,415</b>	<b>233,512</b>	<b>126,882</b>	<b>98,323</b>	<b>702,253</b>
215 Transport to work	71,451	71,451	81,811	10,360	66,676				4,775				10,360
216 Internal travel	185,363	185,363	226,976	41,613	21,443	118,096	7,563	15,000	37,944	7,731	6,449	5,960	6,790
217 Local training	24,288	24,288	17,690	(6,598)	9,600	2,650			2,300		1,750	490	900
218 Local accom & allowances	9,061	9,061	9,061		4,891				1,670	2,500			
219 Local catering	18,700	18,700	31,350	12,650		4,400		7,065	7,200	1,500		6,185	5,000
225 Relocation expenses	27,000	27,000	30,000	3,000		23,000			7,000				
226 Recruitment expenses	12,390	12,390	13,390	1,000	12,390								1,000
227 External travel	134,463	134,463	131,763	(2,700)	67,827	10,000	10,000	5,605	11,812	7,000	5,619	5,000	8,900
230 Cleaning	1,726	1,726	2,726	1,000	1,726								1,000
231 Communications	136,110	136,110	171,150	35,040	139,950								31,200
232 Electricity & gas	175,080	175,080	226,080	51,000	175,080								51,000
233 Water & sewage			1,200	1,200									1,200
235 Office transport	5,900	5,900	14,960	9,060	3,400				2,500				9,060
237 Advertising/Media	6,400	6,400	7,900	1,500					6,400				1,500
239 Entertainment	12,881	12,881	12,881		12,881								
240 Printing	7,200	7,200	10,200	3,000	5,000				2,200				3,000
241 Stationery & supp	66,232	66,232	76,422	10,190	66,392								10,030
243 Purch office equip	121,120	121,120	126,420	5,300	10,560								18,325
244 Repairs equip	19,700	19,700	30,500	10,800	13,700				1,080		79,955	4,060	3,200
245 Uniforms			10,000	10,000									10,000
250 Local services	99,843	99,843	86,148	(13,695)	78,293	7,855							
251 Overseas Serv.	76,000	76,000	76,000			33,000			43,000				
279 Special expenditure	4,000	4,000		(4,000)									
289 Building & infra maint	40,000	40,000		(40,000)									
<b>Sub Total</b>	<b>1,254,907</b>	<b>1,254,907</b>	<b>1,394,627</b>	<b>139,720</b>	<b>689,808</b>	<b>199,001</b>	<b>19,003</b>	<b>38,670</b>	<b>127,881</b>	<b>18,731</b>	<b>107,373</b>	<b>21,695</b>	<b>172,465</b>
<b>Total Recurrent Exp</b>	<b>4,330,437</b>	<b>4,330,437</b>	<b>5,471,487</b>	<b>1,141,050</b>	<b>1,176,753</b>	<b>1,634,800</b>	<b>131,605</b>	<b>424,799</b>	<b>622,296</b>	<b>252,243</b>	<b>234,255</b>	<b>120,018</b>	<b>874,718</b>
30 Debt servicing	3,681,768	3,681,768	4,090,104	408,336				4,090,104					
331 Freight Subsidy Local Produce	1,000,000	1,000,000	1,000,000			1,000,000							
328 Community Service Obligatons	7,435,000	7,435,000	7,435,000					7,435,000					
297 International contributions	2,000,000	2,000,000	2,000,000					2,000,000					
300 Pension and KPF	97,200	97,200				97,200							
359 Population Census	420,000	420,000		(420,000)									
345 Contribt to Dev Fund	16,120,000	16,770,000	43,000,000	26,230,000		40,000,000		3,000,000					
<b>Sub Total</b>	<b>30,753,968</b>	<b>31,403,968</b>	<b>57,622,304</b>	<b>26,218,336</b>		<b>41,097,200</b>		<b>16,525,104</b>					
<b>GRAND TOTAL</b>	<b>35,084,405</b>	<b>35,734,405</b>	<b>63,093,791</b>	<b>27,359,385</b>	<b>1,176,753</b>	<b>42,732,000</b>	<b>131,605</b>	<b>16,949,902</b>	<b>622,296</b>	<b>252,243</b>	<b>234,255</b>	<b>120,018</b>	<b>874,718</b>

# MINISTRY OF WOMEN, YOUTH, SPORT AND SOCIAL AFFAIRS

**Responsible Minister:** Minister of Women, Youth, Sports and Social Affairs

**Accounting Officer:** Secretary for Women, Youth, Sports and Social Affairs

## Ministry Purpose:

The Ministry of Women, Youth, Sports and Social Affairs has a complex range of portfolios, all working towards improved social welfare through partnerships between national Government, local Government, Faith-based organizations' and non-governmental organizations. The emphasis is on the development of youth and sports and the protection of the most vulnerable in society, including people with disability, women, and children. These are all an important part of enhancing the potential of our human resources and improving life for the people of Kiribati. The Ministry is lead agency for reporting on a range of Human Rights Conventions that have been acceded to by the Government of Kiribati, and various legislative Acts relating to children, young people, senior citizens, sports, and family peace. The range and scope of the Ministry's activities is diverse, covering matters on the Outer Islands, as well as the increasing challenges of urbanization and population growth on South Tarawa.

The main strategic functions of the Ministry are:

1. Sports Development: To develop sports through supporting the Kiribati Sport Authority, managing sport facilities and infrastructure, build on active participation and enhancing a sustainable sporting culture
2. Social Welfare: include social welfare cases, including custody of children, maintenance, and divorce. It also assists the Parole Board with reports, under the auspices of the Office of Te Beretitenti. The Division also manages the Senior Citizens Allowance; Government School Fee Support Scheme for underprivileged children and the Unemployment Benefit, all work closely in collaboration with donor partners on the above roles and functions.
3. Youth Development: is responsible for "the development, co-ordination and management of all youth related programs, initiating and conducting youth training programs at island and national levels, providing technical assistance to NGOs with youth related programs and activities, and representing Kiribati at regional and international meetings. Its objectives are to improve and enhance the development status and general welfare of the youth and

children in relation to the Convention on the Rights of the Child (CRC) as outlined in the National Youth Policy 2018-2022

4. Women's Services provides policy advice in relation to gender equality, violence against women and economic empowerment. WDD's vision is to improve the status and livelihoods of women and girls in Kiribati through equal access to resources, opportunities, rights, services and their full participation in social, economic and political development.
5. Non-Government Organization: is responsible for the registration of Incorporated Societies and Churches. Supports and enhances community engagement and participation and coordinates church grants to registered churches.
6. Disability Inclusion Division: Increase coordination and cooperation between stakeholders. Encourage social inclusion across development programs. Promote the local understanding of the rights of women, children and men with disabilities. Strengthen partnerships with the disabled persons organizations (DPOs) to improve the lived experiences of persons with disability.

The Ministry of Women, Youth, Sports and Social Affairs is allocated a total of **\$2,162,262** for Departmental Expenditures in the 2022 Budget



**Table 26(a): MWYSSA MEDIUM TERM EXPENDITURE FRAMEWORK  
2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
051	Sports Complex	16,767	20,490	20,490	20,490	21,346	22,203	22,994
<b>Total Revenue</b>		<b>16,767</b>	<b>20,490</b>	<b>20,490</b>	<b>20,490</b>	<b>21,346</b>	<b>22,203</b>	<b>22,994</b>
<b>EXPENDITURE</b>								
201	KPF contribution	65,113	75,427	75,427	77,820	79,376	80,964	82,583
202	Salaries	849,966	966,326	966,326	998,239	1,018,203	1,038,567	1,059,339
203	Housing assistance	24,829	24,168	24,168	24,648	25,141	25,644	26,157
204	Allowances	30,291	66,708	66,708	65,614	66,926	68,265	69,630
205	Overtime	103,144	32,879	32,879	31,304	31,930	32,569	33,220
206	Temporary assistance	25,791	39,361	39,361	39,361	40,149	40,952	41,771
207	Wages	5,851						
208	Leave grants	103,587	228,000	228,000	234,000	238,680	243,454	248,323
<b>Sub Total</b>		<b>1,208,572</b>	<b>1,432,869</b>	<b>1,432,869</b>	<b>1,470,986</b>	<b>1,500,405</b>	<b>1,530,414</b>	<b>1,561,022</b>
215	Transport to work	31,012	33,626	33,626	33,626	34,298	34,984	35,684
216	Internal travel	16,319	78,094	78,094	91,199	93,023	94,884	96,781
217	Local training	3,735	17,200	17,200	9,700	9,894	10,092	10,294
218	Local accom & allowances		100	100	100	102	104	106
219	Local catering	1,240	33,880	33,880	34,680	35,374	36,081	36,803
225	Relocation expenses				3,407	3,475	3,545	3,616
226	Recruitment expenses	900	2,400	2,400	2,400	2,448	2,497	2,547
227	External travel	83,325	152,843	152,843	144,148	147,031	149,972	152,971
230	Cleaning	3,047	4,721	4,721	3,001	3,061	3,122	3,185
231	Communications	71,435	61,128	61,128	59,616	60,808	62,024	63,265
232	Electricity & gas	86,859	72,120	72,120	72,120	73,562	75,034	76,534
235	Office transport	468	1,550	1,550	1,550	1,581	1,613	1,645
237	Advertising/Media		7,806	7,806	5,709	5,823	5,940	6,058
239	Entertainment	10,910	10,000	10,000	10,000	10,200	10,404	10,612
240	Printing		1,600	1,600	9,600	9,792	9,988	10,188
241	Stationery & supp	38,561	21,505	21,505	22,490	22,940	23,399	23,867
243	Purch office equip	59,985	31,880	31,880	23,346	23,813	24,289	24,775
244	Repairs equip	4,378	12,872	12,872	12,872	13,129	13,392	13,660
250	Local services	130,892	83,180	83,180	90,941	92,760	94,615	96,508
251	Overseas Serv.		6,531	6,531	6,531	6,662	6,795	6,931
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	31,075	54,240	54,240	54,240	55,325	56,431	57,560
<b>Sub Total</b>		<b>574,140</b>	<b>691,277</b>	<b>691,277</b>	<b>691,277</b>	<b>705,102</b>	<b>719,204</b>	<b>733,588</b>
<b>Total Recurrent Exp</b>		<b>1,782,712</b>	<b>2,124,146</b>	<b>2,124,146</b>	<b>2,162,262</b>	<b>2,205,508</b>	<b>2,249,618</b>	<b>2,294,610</b>
360	Unemployment Benefit	8,636,548	27,065,911	50,534,530				
337	School Fees for Underprivileged Children	54,553	56,000	56,000	234,823	234,823	234,823	234,823
317	Voluntary organisations grants	10,120	20,000	20,000	20,000	20,000	20,000	20,000
356	Disability Support Allowance	1,314,490	1,500,000	1,500,000	2,799,080	2,799,080	2,799,080	2,799,080
302	Senior citizen's benefit	12,112,397	19,062,910	19,062,910	20,686,737	20,686,737	20,686,737	20,686,737
345	Contrib to Dev Fund	1,112,439	1,500,000	1,500,000	33,900,000	34,400,000	33,900,000	33,900,000
<b>Sub Total</b>		<b>23,240,547</b>	<b>49,204,821</b>	<b>72,673,440</b>	<b>57,640,640</b>	<b>58,140,640</b>	<b>57,640,640</b>	<b>57,640,640</b>
<b>GRAND TOTAL</b>		<b>25,023,259</b>	<b>51,328,967</b>	<b>74,797,586</b>	<b>59,802,902</b>	<b>60,346,147</b>	<b>59,890,257</b>	<b>59,935,250</b>

**Table 26(b): MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Sport 02	Social Welfare 03	Youth 04	Women 05	NGO 06	Disability 07
<b>REVENUE</b>												
051	Sports Complex	20,490	20,490	20,490			20,490					
<b>Total Revenue</b>		<b>20,490</b>	<b>20,490</b>	<b>20,490</b>			<b>20,490</b>					
<b>EXPENDITURE</b>												
201	KPF contribution	75,427	75,427	77,820	2,393	45,167	4,844	12,006	4,416	6,428	2,294	2,665
202	Salaries	966,326	966,326	998,239	31,912	586,690	59,184	146,827	56,885	84,703	29,812	34,138
203	Housing assistance	24,168	24,168	24,648	480	9,072		11,328	4,248			
204	Allowances	66,708	66,708	65,614	(1,095)	34,504	700	18,500	3,680	1,980	6,090	160
205	Overtime	32,879	32,879	31,304	(1,575)	21,529	1,425	3,000	3,150	1,200	1,000	
206	Temporary assistance	39,361	39,361	39,361		15,538	5,398	13,250	2,000	1,000	780	1,396
208	Leave grants	228,000	228,000	234,000	6,000	141,000	18,000	33,000	12,000	18,000	6,000	6,000
<b>Sub Total</b>		<b>1,432,869</b>	<b>1,432,869</b>	<b>1,470,986</b>	<b>38,116</b>	<b>853,499</b>	<b>89,550</b>	<b>237,911</b>	<b>86,380</b>	<b>113,311</b>	<b>45,976</b>	<b>44,359</b>
215	Transport to work	33,626	33,626	33,626		33,626						
216	Internal travel	78,094	78,094	91,199	13,105	13,900	8,830	15,193	16,735	20,346	6,348	9,848
217	Local training	17,200	17,200	9,700	(7,500)		100	2,400	2,780	1,680		2,740
218	Local accom & allowances	100	100	100			100					
219	Local catering	33,880	33,880	34,680	800		200	3,300	14,540	16,640		
225	Relocation expenses			3,407	3,407	3,407						
226	Recruitment expenses	2,400	2,400	2,400		2,400						
227	External travel	152,843	152,843	144,148	(8,695)	100,368	6,000	16,726	5,106	12,948	3,000	
230	Cleaning	4,721	4,721	3,001	(1,720)	2,601	400					
231	Communications	61,128	61,128	59,616	(1,512)	59,616						
232	Electricity & gas	72,120	72,120	72,120		72,120						
235	Office transport	1,550	1,550	1,550			1,550					
237	Advertising/Media	7,806	7,806	5,709	(2,097)				3,600			2,109
239	Entertainment	10,000	10,000	10,000		10,000						
240	Printing	1,600	1,600	9,600	8,000	1,600						8,000
241	Stationery & supp	21,505	21,505	22,490	985	13,750	1,238	2,425	1,467	1,000	1,012	1,599
243	Purch office equip	31,880	31,880	23,346	(8,534)	5,926	9,900					7,520
244	Repairs equip	12,872	12,872	12,872		4,000	2,000	4,500	1,172	1,200		
250	Local services	83,180	83,180	90,941	7,761	20,432	25,324	9,065	5,250	15,800	7,070	8,000
251	Overseas Serv.	6,531	6,531	6,531		6,531						
279	Special expenditure	4,000	4,000		(4,000)							
285	Hire of plant and equip	54,240	54,240	54,240		51,240	3,000					
<b>Sub Total</b>		<b>691,277</b>	<b>691,277</b>	<b>691,277</b>		<b>401,517</b>	<b>58,642</b>	<b>53,609</b>	<b>50,650</b>	<b>69,614</b>	<b>17,429</b>	<b>39,816</b>
<b>Total Recurrent Exp</b>		<b>2,124,146</b>	<b>2,124,146</b>	<b>2,162,262</b>	<b>38,116</b>	<b>1,255,016</b>	<b>148,192</b>	<b>291,519</b>	<b>137,030</b>	<b>182,925</b>	<b>63,405</b>	<b>84,175</b>
360	Unemployment Benefit	27,065,911	50,534,530		(50,534,530)							
337	School Fees for Underprivileged	56,000	56,000	234,823	178,823			234,823				
317	Voluntary Organisations Grants	20,000	20,000	20,000							20,000	
356	Disability Support Allowance	1,500,000	1,500,000	2,799,080	1,299,080							2,799,080
302	Senior citizen's benefit	19,062,910	19,062,910	20,686,737	1,623,827			20,686,737				
345	Contrib to Dev Fund	1,500,000	1,500,000	33,900,000	32,400,000			32,400,000			1,500,000	
<b>Sub Total</b>		<b>49,204,821</b>	<b>72,673,440</b>	<b>57,640,640</b>	<b>(15,032,800)</b>			<b>53,321,560</b>			<b>1,520,000</b>	<b>2,799,080</b>
<b>GRAND TOTAL</b>		<b>51,328,967</b>	<b>74,797,586</b>	<b>59,802,902</b>	<b>(14,994,684)</b>	<b>1,255,016</b>	<b>148,192</b>	<b>53,613,079</b>	<b>137,030</b>	<b>182,925</b>	<b>1,583,405</b>	<b>2,883,255</b>

# MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY

**Responsible Minister:** Minister of Infrastructure and Sustainable Energy

**Accounting Officer:** Secretary for Infrastructure and Sustainable Energy

Ministry Purpose:

The Ministry of Infrastructure and Sustainable Energy is tasked to design, build, maintain and monitor infrastructure investments. Not limited to that but also charge with a responsibility to enforce the building act and developing and managing the energy sector. More specifically the Ministry is tasked to implement a structured maintenance program to plan infrastructure improvements, and to better manage and maintain new and existing infrastructure; enhance and increasing the supply and access to power and renewable energy sources; to enhance accessibility to adequate, safe, and sustainably managed water resources and sanitation. The above will be executed with close consideration of the limited domestic public financial resources available for infrastructure investment and limited institutional capacity to absorb and execute infrastructure investment.

The main strategic functions of the Ministry are:

1. **Energy Planning:** is responsible for policy development, coordination and implementation of energy policies and providing necessary advice and assistance on all energy activities and energy-related matters.
2. **Electricity for Public Places:** Provides electricity services to Community and the public in general.
3. **Department of Engineering:** provides oversight of all the engineering departments and serve as a chief engineering advisor to the Minister, Secretary and Government. The unit was headed by Director of Engineering Services.
4. **Building and Furnishing:** Perform construction services to government buildings.
5. **Water and Sanitation:** is responsible for ensuring that the people of Kiribati have sufficient access to reliable, safe water supplies and safe sanitation facilities and practices.

6. Quality Control: Enforce the Building Act 2006 and Kiribati National Building Code throughout the country by: 1. Reviewing Building Design proposals to ensure they are safe for users and the general public and comply with standards specified in the Building Code; and 2. Inspecting construction activities to ensure the approved design proposals are directly followed by Building Contractors.
7. Technical Design Service: put emphasizes on the engineering aspects of the building design and construction process - with a focus leans toward architecture and design
8. Civil Engineering: Its mandatory for Civil Engineering Section to project manage, design (include drawing and costing), construct & maintain and inspect and monitor the following civil infrastructures including, road, car park, airfield, coastal structures, wharf, Jetty, boat passages, bridges, causeways, sport field, and drainage system.
9. Costing and Planning CPU main core function includes; Preparation of Bill of Quantities, Preliminary and Elemental estimates for Government Building developments for early funding purposes when required, undertaking survey works for existing Government buildings for cost assessments of maintenance and alteration works, Provision of Contract Administration works for any contracted building works, Provides valuation of works on site for progress payments, variations for any contracted out works, Provision of tender documents for any Contracted out Government Building works / developments, Preparation of Building material list from priced bill of Quantities required.

The Ministry of Infrastructure and Sustainable Energy is allocated a total of **\$4,376,408** for Departmental Expenditures in the 2022 Budget.

**Table 27(a): MISE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
008	Sundry	20,973	1,000	1,000	15,000	15,627	16,254	16,833
121	Petroleum Storage License	1,461	1,000	1,000	1,000	1,042	1,084	1,122
131	Service Fee	3,777	30,000	30,000				
135	Hire of Plant	17,267	15,000	15,000	20,000	20,836	21,672	22,444
132	Building Permit	14,055	10,000	10,000	24,000	25,003	26,006	26,932
<b>Total Revenue</b>		<b>57,533</b>	<b>57,000</b>	<b>57,000</b>	<b>60,000</b>	<b>62,508</b>	<b>65,016</b>	<b>67,331</b>
<b>EXPENDITURE</b>								
201	KPF contribution	151,604	172,044	172,044	172,026	175,467	178,976	182,556
202	Salaries	1,819,245	2,238,085	2,238,085	2,213,952	2,258,231	2,303,395	2,349,463
203	Housing assistance	63,033	71,028	71,028	63,444	64,713	66,007	67,327
204	Allowances	76,102	39,739	39,739	50,828	51,844	52,881	53,939
205	Overtime	113,083	43,321	43,321	74,318	75,804	77,320	78,867
206	Temporary assistance	168,759	55,836	55,836	79,733	81,327	82,954	84,613
207	Wages	21,158			2,000	2,040	2,081	2,122
208	Leave grants	280,644	603,000	603,000	588,000	599,760	611,755	623,990
<b>Sub Total</b>		<b>2,693,628</b>	<b>3,223,054</b>	<b>3,223,054</b>	<b>3,244,300</b>	<b>3,309,186</b>	<b>3,375,370</b>	<b>3,442,877</b>
215	Transport to work	81,994	91,070	91,070	106,466	108,595	110,767	112,982
216	Internal travel	47,020	116,217	116,217	145,250	148,155	151,118	154,140
217	Local training	900	9,800	9,800	11,100	11,322	11,548	11,779
218	Local accom & allowances		15,460	15,460	14,560	14,851	15,148	15,451
219	Local catering	5,067	5,796	5,796	11,116	11,338	11,565	11,796
220	Local course fees		4,550	4,550	7,200	7,344	7,491	7,641
221	Overseas training		39,276	39,276	11,707	11,941	12,180	12,424
225	Relocation expenses		9,320	9,320	3,320	3,386	3,454	3,523
226	Recruitment expenses	703	22,117	22,117	3,787	3,863	3,940	4,019
227	External travel	956	120,202	120,202	129,168	131,751	134,386	137,074
230	Cleaning	1,278	1,777	1,777	2,070	2,112	2,154	2,197
231	Communications	84,221	123,804	123,804	124,404	126,892	129,430	132,019
232	Electricity & gas	71,301	110,544	110,544	107,765	109,920	112,118	114,361
235	Office transport	680	5,350	5,350				
237	Advertising/Media	2,976	7,900	7,900	15,500	15,810	16,126	16,449
239	Entertainment	10,479	7,400	7,400	8,175	8,339	8,505	8,675
240	Printing	189	6,640	6,640	6,640	6,773	6,908	7,046
241	Stationery & supp	28,257	21,438	21,438	33,399	34,067	34,748	35,443
243	Purch office equip	70,782	104,440	104,440	118,452	120,821	123,237	125,702
244	Repairs equip	741	11,525	11,525	12,168	12,411	12,659	12,913
245	Uniforms	1,052	4,880	4,880	18,240	18,605	18,977	19,356
246	Specialised purch	116,304	5,175	5,175				
250	Local services	103,596	101,601	101,601	145,749	148,664	151,637	154,670
251	Overseas Serv.		1,000	1,000	500	510	520	531
255	Commitment/other fees		3,500	3,500				
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	105,733	129,346	129,346	53,073	54,134	55,217	56,321
289	Building & infra maint	194,648						
291	Maint of vehicles	4,762	47,980	47,980	42,300	43,146	44,009	44,889
<b>Sub Total</b>		<b>936,057</b>	<b>1,132,108</b>	<b>1,132,108</b>	<b>1,132,108</b>	<b>1,154,750</b>	<b>1,177,845</b>	<b>1,201,402</b>
<b>Total Recurrent Exp</b>		<b>3,629,685</b>	<b>4,355,162</b>	<b>4,355,162</b>	<b>4,376,408</b>	<b>4,463,936</b>	<b>4,553,215</b>	<b>4,644,279</b>
345	Contribt to Dev Fund	4,543,760	7,683,018	7,683,018				
<b>Sub Total</b>		<b>4,543,760</b>	<b>7,683,018</b>	<b>7,683,018</b>				
<b>GRAND TOTAL</b>		<b>8,173,445</b>	<b>12,038,180</b>	<b>12,038,180</b>	<b>4,376,408</b>	<b>4,463,936</b>	<b>4,553,215</b>	<b>4,644,279</b>

**Table 27(b): HEAD 27 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Energy Planning Unit 02	Electricity 03	Dept of Engineering 04	Construction 05	Water & Sanitation 06	Quality Control 07	Architectural 08	Civil Engineer 09	Cost & Planning 10
<b>REVENUE</b>															
008	Sundry	1,000	1,000	15,000	14,000	15,000									
121	Petroleum Storage License	1,000	1,000	1,000			1,000								
131	Service Fee	30,000	30,000		(30,000)										
135	Hire of Plant	15,000	15,000	20,000	5,000									20,000	
132	Building Permit	10,000	10,000	24,000	14,000							24,000			
	<b>Total Revenue</b>	<b>57,000</b>	<b>57,000</b>	<b>60,000</b>	<b>3,000</b>	<b>15,000</b>	<b>1,000</b>					<b>24,000</b>		<b>20,000</b>	
<b>EXPENDITURE</b>															
201	KPF contribution	172,044	172,044	172,026	(18)	30,404	12,991			40,463	27,943	14,085	6,640	32,508	6,992
202	Salaries	2,238,085	2,238,085	2,213,952	(24,133)	396,019	168,730			501,660	355,542	184,447	87,711	426,624	93,220
203	Housing assistance	71,028	71,028	63,444	(7,584)	15,132	8,220				19,836	12,840	3,120	4,296	
204	Allowances	39,739	39,739	50,828	11,089	26,367	2,000			9,600	2,080	3,120	760	4,821	2,080
205	Overtime	43,321	43,321	74,318	30,997	15,377				48,534	4,984	188	1,200	2,685	1,351
206	Temporary assistance	55,836	55,836	79,733	23,896	9,373	4,483			37,846	17,035	3,354	827	6,815	
207	Wages			2,000	2,000		2,000								
208	Leave grants	603,000	603,000	588,000	(15,000)	87,000	36,000			150,000	108,000	36,000	21,000	129,000	21,000
	<b>Sub Total</b>	<b>3,223,054</b>	<b>3,223,054</b>	<b>3,244,300</b>	<b>21,247</b>	<b>579,672</b>	<b>234,423</b>			<b>788,102</b>	<b>535,421</b>	<b>254,033</b>	<b>121,258</b>	<b>606,748</b>	<b>124,643</b>
215	Transport to work	91,070	91,070	106,466	15,396	30,780	269			44,955				29,982	480
216	Internal travel	116,217	116,217	145,250	29,033	33,936	15,408	2,880		8,350	29,980	14,676	10,000	20,020	10,000
217	Local training	9,800	9,800	11,100	1,300	800				5,800		4,000	500		
218	Local accom & allowances	15,460	15,460	14,560	(900)					14,560					
219	Local catering	5,796	5,796	11,116	5,320	3,096	3,600	500			1,000	1,500	1,000	420	
220	Local course fees	4,550	4,550	7,200	2,650		500					5,000	900	800	
221	Overseas training	39,276	39,276	11,707	(27,569)	1,800	2,295						7,612		
225	Relocation expenses	9,320	9,320	3,320	(6,000)					3,320					
226	Recruitment expenses	22,117	22,117	3,787	(18,330)	3,787									
227	External travel	120,202	120,202	129,168	8,966	71,444	39,818	4,706			3,200	10,000			
230	Cleaning	1,777	1,777	2,070	293					446				408	
231	Communications	123,804	123,804	124,404	600	121,764					1,440			1,200	
232	Electricity & gas	110,544	110,544	107,765	(2,779)	88,284		7,481						12,000	
235	Office transport	5,350	5,350		(5,350)										
237	Advertising/Media	7,900	7,900	15,500	7,600	10,700	1,800				3,000				
239	Entertainment	7,400	7,400	8,175	775	8,175									
240	Printing	6,640	6,640	6,640		3,770									
241	Stationery & supp	21,438	21,438	33,399	11,961	19,475	3,285	540		2,882	522	1,500	2,668	1,078	2,120
243	Purch office equip	104,440	104,440	118,452	14,012	89,292	7,300			3,350	6,000	4,950	3,340	2,020	2,200
244	Repairs equip	11,525	11,525	12,168	643	9,140								3,028	
245	Uniforms	4,880	4,880	18,240	13,360					18,240					
246	Specialised purch	5,175	5,175		(5,175)										
250	Local services	101,601	101,601	145,749	44,148	93,588	1,500	10,000			12,000		1,200	27,461	
251	Overseas Serv.	1,000	1,000	500	(500)										500
255	Commitment/other fees	3,500	3,500		(3,500)										
279	Special expenditure	4,000	4,000		(4,000)										
285	Hire of plant and equip	129,346	129,346	53,073	(76,273)	53,073									
291	Maint of vehicles	47,980	47,980	42,300	(5,680)	6,300			700	5,300				30,000	
	<b>Sub Total</b>	<b>1,132,108</b>	<b>1,132,108</b>	<b>1,132,108</b>		<b>650,420</b>	<b>75,775</b>	<b>17,481</b>	<b>9,326</b>	<b>107,203</b>	<b>57,142</b>	<b>41,626</b>	<b>27,220</b>	<b>129,167</b>	<b>16,749</b>
	<b>Total Recurrent Exp</b>	<b>4,355,162</b>	<b>4,355,162</b>	<b>4,376,408</b>	<b>21,246</b>	<b>1,230,092</b>	<b>310,198</b>	<b>17,481</b>	<b>9,326</b>	<b>895,305</b>	<b>592,562</b>	<b>295,659</b>	<b>148,478</b>	<b>735,915</b>	<b>141,392</b>
345	Contrib to Dev Fund	7,683,018	7,683,018		(7,683,018)										
	<b>Sub Total</b>	<b>7,683,018</b>	<b>7,683,018</b>		<b>(7,683,018)</b>										
	<b>GRAND TOTAL</b>	<b>12,038,180</b>	<b>12,038,180</b>	<b>4,376,408</b>	<b>(7,661,772)</b>	<b>1,230,092</b>	<b>310,198</b>	<b>17,481</b>	<b>9,326</b>	<b>895,305</b>	<b>592,562</b>	<b>295,659</b>	<b>148,478</b>	<b>735,915</b>	<b>141,392</b>

# MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES

**Responsible Minister:** Minister of Employment and Human Resource

**Accounting Officer:** Secretary for Employment and Human Resource

## Ministry Purpose:

The main purpose of the Ministry of Employment and Human Resources is to expand employment opportunities for all I-Kiribati at national and international market with relevant trainings offered by Institutions under its portfolio namely, Kiribati Institute of Technology and Marine Training Centre. The Ministry's ultimate focus is to ensure trainings provided by its Institutions are relevant to the demands in Kiribati and abroad with full compliance of the Employment and Industrial relations Code Act 2015 and other related International Labour Conventions that are being ratified by Kiribati.

The main strategic functions of the Ministry are:

1. **Administration and Information Technology:** Provides administrative, technology, technical and financial support for the efficient operation of the Ministry. The Division is also responsible to overseeing the overall operation of the Ministry to ensure the activities implemented by various Divisions of the Ministry are relevant to the budget. The Division is also responsible in providing policy advice to the Minister with support from its technical Divisions. Human Resources Management and Project management are also part of the Division's responsibility in collaboration with all the Divisions.
2. **Labour Division:** The Division is responsible to oversee the activities carried out by the 4 Labour units, which are Labour Market and Marketing Information Unit, Overseas Employment Unit, Work Relations Unit, and Office, Health and Safety Unit. The Division is working closely with the International Labour Organization on projects and areas to improve the Government's partnership with its tripartite stakeholders such as the Employers Organizations such as Kiribati Chamber of Commerce and Industry (KCCI) and Kiribati Major Employment Organization (KMEO) to improve labour conditions, addressing labour disputes with ultimate objective to serve the workers' and the employers' interests and welfare.
3. **Kiribati Institute of Technology:** Provide TVET trainings to the nation. It is also the host of the School of Nursing and Health and School of Business. Courses designed by Kiribati Institute of Technology are based on the demand from local and international market with assurance of secured employment to graduates upon completion of their respective programs.

4. Marine Training Centre: Provide maritime training to future seafarers and fishers from Kiribati with high class and wide-world recognized certification, which allows graduates to work in international merchant vessels and fishing vessels.

The Ministry of Employment and Human Resources is allocated a total of **\$6,423,420** for Departmental Expenditures in the 2022 Budget.



**Table 28(a): MEHR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
003	Trade Union registration Fees							
141	Course Fee	107,346	100,000	100,000	104,600	108,972	113,345	117,381
142	Seaman Administration Fees		8,000	8,000	4,000	4,167	4,334	4,489
143	Employment Services		1,500	1,500	1,569	1,635	1,700	1,761
144	MTC Upgrading Fees	87,348	100,000	100,000	50,000	52,090	54,180	56,109
145	Rental of MTC Premises		22,000	22,000	13,000	13,543	14,087	14,588
062	Medical fees	420	10,000	10,000	3,000	3,125	3,251	3,367
	<b>Total Revenue</b>	<b>195,114</b>	<b>241,500</b>	<b>241,500</b>	<b>176,169</b>	<b>183,533</b>	<b>190,897</b>	<b>197,694</b>
<b>EXPENDITURE</b>								
201	KPF contribution	167,358	190,439	190,439	193,290	197,156	201,099	205,121
202	Salaries	2,092,019	2,469,378	2,469,378	2,499,736	2,549,731	2,600,725	2,652,740
203	Housing assistance	83,103	86,496	86,496	90,446	92,255	94,100	95,982
204	Allowances	56,641	46,086	46,086	51,389	52,417	53,465	54,534
205	Overtime	172,881	99,927	99,927	85,120	86,822	88,559	90,330
206	Temporary assistance	129,238	69,810	69,810	77,463	79,013	80,593	82,205
207	Wages	12,734	6,050	6,050	6,050	6,171	6,294	6,420
208	Leave grants	261,283	573,000	573,000	579,000	590,580	602,392	614,439
	<b>Sub Total</b>	<b>2,975,257</b>	<b>3,541,187</b>	<b>3,541,187</b>	<b>3,582,494</b>	<b>3,654,144</b>	<b>3,727,227</b>	<b>3,801,771</b>
215	Transport to work	195,649	148,127	148,127	148,127	151,090	154,111	157,194
216	Internal travel	89,680	173,740	173,740	206,102	210,224	214,429	218,717
217	Local training	49,196	9,200	9,200	58,680	59,854	61,051	62,272
219	Local catering	20,723	10,040	10,040	29,430	30,019	30,619	31,231
220	Local course fees		1,600	1,600	1,600	1,632	1,665	1,698
221	Overseas training		3,200	3,200	20,040	20,441	20,850	21,267
226	Recruitment expenses	150	13,050	13,050	13,050	13,311	13,577	13,849
227	External travel	11,298	214,648	214,648	215,348	219,655	224,048	228,529
230	Cleaning	27,874	20,786	20,786	24,286	24,772	25,267	25,772
231	Communications	252,164	257,880	257,880	310,440	316,649	322,982	329,441
232	Electricity & gas	471,067	572,456	572,456	596,966	608,905	621,083	633,505
233	Water & sewage	52,527	20,680	20,680	43,300	44,166	45,049	45,950
235	Office transport	1,320	3,100	3,100	6,850	6,987	7,127	7,269
237	Advertising/Media	9,505	15,000	15,000	12,000	12,240	12,485	12,734
239	Entertainment	21,803	15,500	15,500	12,500	12,750	13,005	13,265
240	Printing	60,977	58,100	58,100	55,050	56,151	57,274	58,420
241	Stationery & supp	128,798	56,190	56,190	50,204	51,208	52,232	53,277
242	Food & rations	359,337	265,825	265,825	265,825	271,142	276,564	282,096
243	Purch office equip	267,573	47,650	47,650	47,550	48,501	49,471	50,460
244	Repairs equip	12,090	33,700	33,700	41,500	42,330	43,177	44,040
245	Uniforms	18,268	44,369	44,369	44,369	45,256	46,162	47,085
246	Specialised purch	64,562	87,860	87,860	128,001	130,561	133,172	135,836
248	Comp. for trees		1,000	1,000	1,000	1,020	1,040	1,061
250	Local services	143,288	217,064	217,064	192,948	196,807	200,743	204,758
251	Overseas Serv.	114,321	127,440	127,440	133,440	136,109	138,831	141,608
255	Commitment/other fees				520	530	541	552
278	Sundry purchase	5,575	500	500	500	510	520	531
279	Special expenditure		4,000	4,000	4,500	4,590	4,682	4,775
285	Hire of plant and equip	35,868	80,400	80,400	58,400	59,568	60,759	61,975
287	Fixed plant & eq		210,000	210,000				
289	Building & infra maint	243,986	73,000	73,000	73,000	74,460	75,949	77,468
291	Maint of vehicles	18,349	42,921	42,921	40,400	41,208	42,032	42,873
295	Compensation		5,000	5,000	5,000	5,100	5,202	5,306
	<b>Sub Total</b>	<b>2,675,947</b>	<b>2,834,026</b>	<b>2,834,026</b>	<b>2,840,926</b>	<b>2,897,745</b>	<b>2,955,700</b>	<b>3,014,814</b>
	<b>Total Recurrent Exp</b>	<b>5,651,204</b>	<b>6,375,213</b>	<b>6,375,213</b>	<b>6,423,420</b>	<b>6,551,889</b>	<b>6,682,927</b>	<b>6,816,585</b>
358	Allowances for MTC, KIT and SONH students	362,555	443,624	443,624	443,624	443,624	443,624	443,624
	<b>Sub Total</b>	<b>362,555</b>	<b>443,624</b>	<b>443,624</b>	<b>443,624</b>	<b>443,624</b>	<b>443,624</b>	<b>443,624</b>
	<b>GRAND TOTAL</b>	<b>6,013,759</b>	<b>6,818,837</b>	<b>6,818,837</b>	<b>6,867,044</b>	<b>6,995,513</b>	<b>7,126,551</b>	<b>7,260,209</b>

**Table 28(b): HEAD 28 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES BUDGET 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Labour 02	KIT 03	MTC 04
<b>REVENUE</b>									
003	Trade Union registration Fees								
141	Course Fee	100,000	100,000	104,600	4,600			104,600	
142	Seaman Administration Fees	8,000	8,000	4,000	(4,000)				4,000
143	Employment Services	1,500	1,500	1,569	69		1,569		
144	MTC Upgrading Fees	100,000	100,000	50,000	(50,000)				50,000
145	Rental of MTC Premises	22,000	22,000	13,000	(9,000)				13,000
062	Medical fees	10,000	10,000	3,000	(7,000)				3,000
<b>Total Revenue</b>		<b>241,500</b>	<b>241,500</b>	<b>176,169</b>	<b>(65,331)</b>		<b>1,569</b>	<b>104,600</b>	<b>70,000</b>
<b>EXPENDITURE</b>									
201	KPF contribution	190,439	190,439	193,290	2,851	19,045	24,519	68,600	81,127
202	Salaries	2,469,378	2,469,378	2,499,736	30,358	250,954	319,173	910,268	1,019,340
203	Housing assistance	86,496	86,496	90,446	3,950		16,968	40,742	32,736
204	Allowances	46,086	46,086	51,389	5,303	21,721	5,600	8,568	15,500
205	Overtime	99,927	99,927	85,120	(14,807)	22,081	6,221	27,900	28,917
206	Temporary assistance	69,810	69,810	77,463	7,653	2,974	7,740	4,399	62,350
207	Wages	6,050	6,050	6,050				6,050	
208	Leave grants	573,000	573,000	579,000	6,000	48,000	69,000	216,000	246,000
<b>Sub Total</b>		<b>3,541,187</b>	<b>3,541,187</b>	<b>3,582,494</b>	<b>41,308</b>	<b>364,776</b>	<b>449,221</b>	<b>1,282,527</b>	<b>1,485,970</b>
215	Transport to work	148,127	148,127	148,127		26,537		29,570	92,020
216	Internal travel	173,740	173,740	206,102	32,362	56,540	26,080	85,000	38,482
217	Local training	9,200	9,200	58,680	49,480	4,200	5,000	49,480	
219	Local catering	10,040	10,040	29,430	19,390	3,240		26,190	
220	Local course fees	1,600	1,600	1,600		1,600			
221	Overseas training	3,200	3,200	20,040	16,840	3,200		16,840	
226	Recruitment expenses	13,050	13,050	13,050		2,000	2,000	3,050	6,000
227	External travel	214,648	214,648	215,348	700	82,700	63,000	47,148	22,500
230	Cleaning	20,786	20,786	24,286	3,500	1,286		13,000	10,000
231	Communications	257,880	257,880	310,440	52,560	96,960		164,880	48,600
232	Electricity & gas	572,456	572,456	596,966	24,510	60,000		279,656	257,310
233	Water & sewage	20,680	20,680	43,300	22,620	900		2,400	40,000
235	Office transport	3,100	3,100	6,850	3,750	4,000		2,850	
237	Advertising/Media	15,000	15,000	12,000	(3,000)	6,000		6,000	
239	Entertainment	15,500	15,500	12,500	(3,000)	5,000		5,500	2,000
240	Printing	58,100	58,100	55,050	(3,050)	7,500		40,600	6,950
241	Stationery & supp	56,190	56,190	50,204	(5,986)	3,014	1,400	32,715	13,075
242	Food & rations	265,825	265,825	265,825				1,200	264,625
243	Purch office equip	47,650	47,650	47,550	(100)	11,500		26,850	9,200
244	Repairs equip	33,700	33,700	41,500	7,800	15,000		8,500	18,000
245	Uniforms	44,369	44,369	44,369			2,864	15,505	26,000
246	Specialised purch	87,860	87,860	128,001	40,141				128,001
248	Comp. for trees	1,000	1,000	1,000				1,000	
250	Local services	217,064	217,064	192,948	(24,116)	121,826	7,725	48,397	15,000
251	Overseas Serv.	127,440	127,440	133,440	6,000		38,440		95,000
255	Commitment/other fees			520	520				520
278	Sundry purchase	500	500	500				500	
279	Special expenditure	4,000	4,000	4,500	500	4,500			
285	Hire of plant and equip	80,400	80,400	58,400	(22,000)	58,400			
287	Fixed plant & eq	210,000	210,000		(210,000)				
289	Building & infra maint	73,000	73,000	73,000		18,000		20,000	35,000
291	Maint of vehicles	42,921	42,921	40,400	(2,521)	5,000		9,400	26,000
295	Compensation	5,000	5,000	5,000		5,000			
<b>Sub Total</b>		<b>2,834,026</b>	<b>2,834,026</b>	<b>2,840,926</b>	<b>6,900</b>	<b>603,903</b>	<b>146,509</b>	<b>936,231</b>	<b>1,154,283</b>
<b>Total Recurrent Exp</b>		<b>6,375,213</b>	<b>6,375,213</b>	<b>6,423,420</b>	<b>48,208</b>	<b>968,679</b>	<b>595,730</b>	<b>2,218,758</b>	<b>2,640,253</b>
358	Allowances for MTC,KIT and SONH students	443,624	443,624	443,624		443,624			
<b>Sub Total</b>		<b>443,624</b>	<b>443,624</b>	<b>443,624</b>		<b>443,624</b>			
<b>GRAND TOTAL</b>		<b>6,818,837</b>	<b>6,818,837</b>	<b>6,867,044</b>	<b>48,208</b>	<b>1,412,303</b>	<b>595,730</b>	<b>2,218,758</b>	<b>2,640,253</b>

# MINISTRY OF LINE AND PHOENIX ISLANDS DEVELOPMENT

**Responsible Minister:** Minister of Line and Phoenix Islands Development

**Accounting Officer:** Secretary for Line and Phoenix Islands Development

Ministry Purpose:

The Ministry major responsibilities include coordination and implementation of all government's policies and development activities in the Line and Phoenix Islands. It also focuses on Development activities as stated in Line and Phoenix Integrated Development Strategic plan (LPIDS) and KV20. The focus of these plans are development of infrastructures such Water, Power, Sanitation, Airport, Multi-purpose Port, Road, improve technology Communications systems, education infrastructures, Office Buildings, staff residencies, develop and managing local industries in the region such as Solar Salt and Seaweed, support and implementation of reforms to State Owned Companies etc. Recently under the KV20 the focus is to make the region to lead national Development in terms of Fisheries and Tourism. The Ministry is now in the process of implementing and supporting series of development activities on Fisheries and Tourism.

There are 11 main strategic functions of the Ministry:

1. Administration and Accounting: Provides the overall supervision and guidance of the Ministry's overall portfolio. The division also carries out overall coordination and guidance role of other Government Agencies based in Kiritimati. In addition, also responsible in providing technical advises on all financial matters to the Minister and to the Secretary.
2. Information Technology Unit: Overlooks all communication and technology equipment for the Ministry and other agencies requesting assistant.
3. Construction and Joinery: Carries out construction and maintenance work to all Government Buildings and Projects in the Line and Phoenix region.
4. Housing Division: Manages construction of new housings, maintenance to existing housing and collects of rental fees and last but not the least coordinates and manages the allocation of houses to civil servants.
5. Energy Planning Division: Comprises of Electrical and Power section. Electrical unit deals with the dissemination, distribution of electrical lines and services to the public or users in Kiritimati, Electrical division deals with issuance and collection of invoices or electrical bills.
6. Water and Sanitation: Ensure the delivery of Safe drinking water to the people of Kiritimati and responsible for enforcing good standard septic for a better and healthy sanitation. The division also collects water and septic clearing bills. Their roles extend to the outer islands within the Line and Phoenix region.

7. Development Planning Unit: deals with drafting and construction of development budget covering the Line and Phoenix region. It is also provided support to divisions of the Ministry and other agencies in developing project documents. Moreover, manages the implementation and acquittals of all projects under the Ministry's portfolio.
8. Solar Salt: Its primary function is to develop and manage solar salt production to become profitable local factory by providing domestic needs first. To develop the factory's capacity further to serve the region, national and international markets.
9. Civil and Technical: Primary function is to develop and cater for all civil and technical works required in the Line and Phoenix region. Civil nature of work deals with design and construct while technical division deals with architectural drawing and cost estimation.
10. Quality and Inspection Unit: Analysis of structural designs and technical drawings and monitor implementation works to enforce building code and building regulations.
11. Heavy Machinery and Mechanical Division: Its primary objective is to manage and maintain heavy plant machines and all other related vehicles and machines of the Ministry.
12. Linnix Agency: Division situated on Tarawa where it cores function is to represent the Ministry in meetings and also required to serve the needs of the Ministry from Tarawa. Provide supports to Minister and Secretary when attending Parliament sessions, Cabinet meetings and other high-level meetings on South Tarawa.

The Ministry of Line and Phoenix Islands Development is allocated a total of **\$4,896,824** for Departmental Expenditures in the 2022 Budget.

**Table 29(a): MLPID MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
008	Sundry Recoveries	8,220	8,500	8,500	8,500	8,855	9,225	9,611
161	Rental of Government premises	17,348	10,000	10,000	10,000	10,418	10,853	11,307
162	Carpentry and Joinery	880	1,500	1,500	1,500	1,563	1,628	1,696
163	Rental of Houses	82,158	68,900	68,900	68,900	71,780	74,781	77,906
164	Sales of Electricity	639,966	400,000	400,000	400,000	416,720	434,139	452,287
165	Water Supply Fee	125,550	70,000	70,000	80,000	83,344	86,828	90,457
007	Solar Salt Sales	12,679	20,000	20,000	20,000	20,836	21,707	22,614
167	Sales of Business Plan	2,028	1,250	1,250	2,000	2,084	2,171	2,261
135	Hire of Government Equipments	28,276	55,000	55,000	55,000	57,299	59,694	62,189
<b>Total Revenue</b>		<b>917,107</b>	<b>635,150</b>	<b>635,150</b>	<b>645,900</b>	<b>672,899</b>	<b>701,027</b>	<b>730,330</b>
<b>EXPENDITURE</b>								
201	KPF contribution	140,166	162,028	162,028	163,640	166,912	170,251	173,656
202	Salaries	1,756,946	2,052,117	2,052,117	2,074,228	2,115,712	2,158,027	2,201,187
203	Housing assistance	8,661	8,760	8,760	8,760	8,935	9,114	9,296
204	Allowances	79,401	112,242	112,242	107,190	109,333	111,520	113,751
205	Overtime	296,080	186,972	186,972	195,226	199,131	203,114	207,176
206	Temporary assistance	102,633	108,253	108,253	107,634	109,787	111,982	114,222
207	Wages	11,315	76,188	76,188	71,663	73,096	74,558	76,049
208	Leave grants	430,980	835,000	835,000	791,000	806,820	822,956	839,416
<b>Sub Total</b>		<b>2,826,181</b>	<b>3,541,560</b>	<b>3,541,560</b>	<b>3,519,340</b>	<b>3,589,727</b>	<b>3,661,521</b>	<b>3,734,752</b>
215	Transport to work	150,994	162,575	162,575	130,651	133,264	135,929	138,648
216	Internal travel	146,134	270,853	270,853	285,590	291,302	297,128	303,070
217	Local training	24	11,592	11,592	11,592	11,824	12,060	12,302
219	Local catering	775	2,500	2,500	2,500	2,550	2,601	2,653
220	Local course fees		4,100	4,100	7,300	7,446	7,595	7,747
221	Overseas training		14,000	14,000	12,850	13,107	13,369	13,637
225	Relocation expenses	16,314	16,573	16,573				
226	Recruitment expenses		1,500	1,500	8,730	8,905	9,083	9,264
227	External travel		45,436	45,436	46,136	47,059	48,000	48,960
230	Cleaning	279	4,769	4,769	5,745	5,860	5,977	6,096
231	Communications	106,343	89,200	89,200	116,100	118,422	120,790	123,206
232	Electricity & gas	107,421	8,400	8,400	8,400	8,568	8,739	8,914
233	Water & sewage		600	600	600	612	624	637
235	Office transport		4,550	4,550	61,977	63,217	64,481	65,770
237	Advertising/Media	1,407	3,900	3,900	10,558	10,769	10,985	11,204
239	Entertainment	41,509	36,190	36,190	32,750	33,405	34,073	34,755
240	Printing	6,527	15,755	15,755	20,755	21,170	21,594	22,025
241	Stationery & supp	133,191	140,517	140,517	116,714	119,048	121,429	123,858
242	Food & rations	1,830						
243	Purch office equip	144,171	102,540	102,540	86,510	88,240	90,005	91,805
244	Repairs equip	11,843	28,500	28,500	28,350	28,917	29,495	30,085
245	Uniforms				900	918	936	955
250	Local services	135,308	128,627	128,627	105,055	107,156	109,299	111,485
251	Overseas Serv.	109,206	72,222	72,222	86,222	87,946	89,705	91,499
278	Sundry purchase	2,448						
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	43,287	56,557	56,557	42,170	43,013	43,874	44,751
287	Fixed plant & eq	85,848	88,084	88,084	44,000	44,880	45,778	46,693
289	Building & infra maint				5,000	5,100	5,202	5,306
291	Maint of vehicles	62,181	59,269	59,269	100,329	102,336	104,382	106,470
<b>Sub Total</b>		<b>1,307,039</b>	<b>1,372,809</b>	<b>1,372,809</b>	<b>1,377,484</b>	<b>1,405,033</b>	<b>1,433,134</b>	<b>1,461,797</b>
<b>Total Recurrent Exp</b>		<b>4,133,220</b>	<b>4,914,369</b>	<b>4,914,369</b>	<b>4,896,824</b>	<b>4,994,760</b>	<b>5,094,655</b>	<b>5,196,548</b>
326	Housing Maintenance - Kiritimati	149,990	150,000	150,000	150,000	150,000	150,000	150,000
345	Contribt to Dev Fund	3,200,000	1,000,000	1,000,000	2,000,000	2,000,000	1,000,000	1,000,000
<b>Sub Total</b>		<b>3,349,990</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>2,150,000</b>	<b>2,150,000</b>	<b>1,150,000</b>	<b>1,150,000</b>
<b>GRAND TOTAL</b>		<b>7,483,210</b>	<b>6,064,369</b>	<b>6,064,369</b>	<b>7,046,824</b>	<b>7,144,760</b>	<b>6,244,655</b>	<b>6,346,548</b>

**Table 29(b): HEAD 29: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET - 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2022 Budget vs 2021 Revised (\$)	Admin 01	Accounts 02	PWD						IT 07	Civil 08	Planning 09	Solar Salt 10	HMM 11	Water 12	Linnix Agency 13
								Construction 03	Housing 04	Electrical 05	Power 06									
<b>REVENUE</b>																				
008	Sundry Recoveries	8,500	8,500	8,500		8,500														
161	Rental of Government premises	10,000	10,000	10,000		10,000														
162	Carpentry and Joinery	1,500	1,500	1,500				1,500												
163	Rental of Houses	68,900	68,900	68,900					68,900											
164	Sales of Electricity	400,000	400,000	400,000						400,000										
165	Water Supply Fee	70,000	70,000	80,000	10,000														80,000	
007	Solar Salt Sales	20,000	20,000	20,000													20,000			
167	Sales of Business Plan	1,250	1,250	2,000	750									2,000						
135	Hire of Government Equipments	55,000	55,000	55,000														55,000		
<b>Total Revenue</b>		<b>635,150</b>	<b>635,150</b>	<b>645,900</b>	<b>10,750</b>	<b>18,500</b>		<b>1,500</b>	<b>68,900</b>	<b>400,000</b>			<b>2,000</b>			<b>20,000</b>			<b>80,000</b>	
<b>EXPENDITURE</b>																				
201	KPF contribution	162,028	162,028	163,640	1,612	25,351	9,974	35,056	4,365	14,187	11,237	3,061	10,698	5,092	4,749	14,648	21,887	3,333		
202	Salaries	2,052,117	2,052,117	2,074,228	22,110	321,225	130,164	434,769	54,418	184,075	141,994	39,816	135,132	65,504	59,150	180,965	285,441	41,574		
203	Housing assistance	8,760	8,760	8,760									4,296							4,464
204	Allowances	112,242	112,242	107,190	(5,052)	16,315	5,000	21,029	1,802	5,590	17,498	7,000	6,600	1,895	1,500	15,000	6,500	1,461		
205	Overtime	186,972	186,972	195,226	8,254	18,168	12,835	46,787	2,580	35,620	17,924	2,000	6,649	704	500	15,000	33,460	3,000		
206	Temporary assistance	108,253	108,253	107,634	(619)	16,782	2,817	32,651	3,786	5,088	7,838	1,000	7,514	2,394	4,176	14,340	6,380	2,868		
207	Wages	76,188	76,188	71,663	(4,526)			38,063					10,000	23,600						
208	Leave grants	835,000	835,000	791,000	(44,000)	101,000	48,000	177,000	23,000	73,000	70,000	9,000	33,000	16,000	26,000	77,000	126,000	12,000		
<b>Sub Total</b>		<b>3,541,560</b>	<b>3,541,560</b>	<b>3,519,340</b>	<b>(22,220)</b>	<b>498,840</b>	<b>208,789</b>	<b>785,354</b>	<b>89,951</b>	<b>317,560</b>	<b>266,491</b>	<b>71,878</b>	<b>223,194</b>	<b>95,886</b>	<b>96,075</b>	<b>316,953</b>	<b>479,668</b>	<b>68,700</b>		
215	Transport to work	162,575	162,575	130,651	(31,924)	16,796	2,548	13,360	3,970	9,630	6,240	200	12,196	2,484	2,790	16,015	28,826	15,596		
216	Internal travel	270,853	270,853	285,590	14,737	203,519	37,732	4,590	2,520	7,547		2,500	4,985	6,830	2,058	4,050	9,260			
217	Local training	11,592	11,592	11,592		1,500		6,692	200	1,500			1,000		700					
219	Local catering	2,500	2,500	2,500					1,000	1,000				300	200					
220	Local course fees	4,100	4,100	7,300	3,200			2,450			3,000		1,600					250		
221	Overseas training	14,000	14,000	12,850	(1,150)								2,000	4,000				1,850		
225	Relocation expenses	16,573	16,573		(16,573)															
226	Recruitment expenses	1,500	1,500	8,730	7,230			7,230		1,000										
227	External travel	45,436	45,436	46,136	700	19,696		7,312	3,812			2,500	3,700		5,416	3,700				
230	Cleaning	4,769	4,769	5,745	976	3,375		1,738				632								
231	Communications	89,200	89,200	116,100	26,900	100,500														15,600
232	Electricity & gas	8,400	8,400	8,400																8,400
233	Water & sewage	600	600	600																600
235	Office transport	4,550	4,550	61,977	57,427	31,827	600	25,800		550		500	2,100		600					
237	Advertising/Media	3,900	3,900	10,558	6,658	2,000	4,658	600		1,900										
239	Entertainment	36,190	36,190	32,750	(3,440)	32,750									1,400					
240	Printing	15,755	15,755	20,755	5,000	8,750	8,565			1,000						2,440				
241	Stationery & supp	140,517	140,517	116,714	(23,803)	12,900	5,808	12,449	1,302	21,791	8,605	18,600	7,485	2,840	5,994	2,630	11,560	4,750		
243	Purch office equip	102,540	102,540	86,510	(16,030)	10,500	4,400	29,500		1,980	7,750	9,125	8,150	2,000	2,180		10,925			
244	Repairs equip	28,500	28,500	28,350	(150)	6,500	3,300	10,100	500	1,100		2,500		350	800		1,200	2,000		
245	Uniforms	900	900	900																
250	Local services	128,627	128,627	105,055	(23,572)	28,298	200	13,200	5,560	5,131	6,167		3,050	4,071	8,460	22,400	5,605	2,914		
251	Overseas Serv.	72,222	72,222	86,222	14,000	4,722						10,000	49,000		16,500	6,000				
279	Special expenditure	4,000	4,000		(4,000)															
285	Hire of plant and equip	56,557	56,557	42,170	(14,387)		4,500		5,000	9,600	4,900		6,000		1,600		9,100	1,470		
287	Fixed plant & eq	88,084	88,084	44,000	(44,084)			2,500					8,000		500	27,200	5,800			
289	Building & infra maint			5,000	5,000											5,000				
291	Maint of vehicles	59,269	59,269	100,329	41,060						40,160				2,400	49,769	6,000	2,000		
<b>Sub Total</b>		<b>1,372,809</b>	<b>1,372,809</b>	<b>1,377,484</b>	<b>4,675</b>	<b>491,763</b>	<b>72,311</b>	<b>131,291</b>	<b>23,864</b>	<b>67,729</b>	<b>77,454</b>	<b>47,925</b>	<b>111,266</b>	<b>18,875</b>	<b>54,538</b>	<b>136,764</b>	<b>90,376</b>	<b>53,330</b>		
<b>Total Recurrent Exp</b>		<b>4,914,369</b>	<b>4,914,369</b>	<b>4,896,824</b>	<b>(17,545)</b>	<b>990,603</b>	<b>281,100</b>	<b>916,645</b>	<b>113,815</b>	<b>385,289</b>	<b>343,945</b>	<b>119,803</b>	<b>334,460</b>	<b>114,761</b>	<b>150,613</b>	<b>453,717</b>	<b>570,044</b>	<b>122,030</b>		
326	Housing Maintenance - Kiritimati	150,000	150,000	150,000					150,000											
345	Contribt to Dev Fund	1,000,000	1,000,000	2,000,000	1,000,000					1,000,000			1,000,000							
<b>Sub Total</b>		<b>1,150,000</b>	<b>1,150,000</b>	<b>2,150,000</b>	<b>1,000,000</b>				<b>150,000</b>	<b>1,000,000</b>			<b>1,000,000</b>							
<b>GRAND TOTAL</b>		<b>6,064,369</b>	<b>6,064,369</b>	<b>7,046,824</b>	<b>982,455</b>	<b>990,603</b>	<b>281,100</b>	<b>916,645</b>	<b>263,815</b>	<b>1,385,289</b>	<b>343,945</b>	<b>119,803</b>	<b>1,334,460</b>	<b>114,761</b>	<b>150,613</b>	<b>453,717</b>	<b>570,044</b>	<b>122,030</b>		

# MINISTRY OF JUSTICE

**Responsible Minister:** Minister of Justice

**Accounting Officer:** Secretary for Justice

Ministry Purpose:

The Ministry of Justice is the lead administrator of justice in Kiribati and therefore responsible to administer legislations, deliver justice services and provides policy support and analysis on justice issues within Kiribati. Its aim is to support good governance provided under the Kiribati Development Plan. The Ministry is committed to consider, analyse and improve services of the institutions responsible for the administration of justice. It is also committed to the improvement and strengthening of institutions that are empowered by law to execute the enforcements and administrations of justice. The Ministry is also responsible for the formulation, adoption, implementation and execution of policies that underpins security concerned to the national interest.

The main strategic functions of the Ministry are:

1. **Administration:** The Administration provides administrative support to all its departments to ensure that MOJ achieves its objectives and responsibilities as well as overseeing the operation of the Ministry with respect to its portfolio through the coordination and management of human resources, corporate planning and policy development, budget management, ICT and other support services.
2. **Prison Division:** The Office of the Superintendent of Prisons (OSP) is established pursuant to section 5 of the Prisons Ordinance (CAP. 76). The Superintendent is responsible for the general management of prisons and the welfare and rehabilitation of its inmates. The MOJ is in dialogue with relevant stakeholders on ways and measures that will assist MOJ with the improvement of the Corrections and Probation services. Before being transferred to MOJ, OSP was part of the Kiribati Police and Prison Services.
3. **Registrar General Office:** The Office of the Registrar General of Birth, Death and Marriage is responsible for the administration of the Birth, Death and Marriage Ordinance (CAP. 5). Section 3 provides for the appointment of the Registrar General. The said office was often referred to as the Civil Registration Office. As the name connotes, it is responsible for the registration of birth, death and marriage. The Registrar General Office is also responsible for the issuance and implementation of national ID card. This activity will assist in minimizing the hurdles faced with newly introduced monetized benefits (SFU and Elderly funds), election, records of citizenship and under age issues and many more. The Office was transferred from the Ministry of Women, Youth and Social Affairs.
4. **Human Rights Division:** The Human Rights Division does not have a law to support its independence. However, since this is a stand-alone subject matter, the MOJ is very, much committed to see that this office continues to focus on human rights without any reservations. The Human Rights Division is responsible for the implementation and reporting on the international or UN Conventions that underpins

human rights which Kiribati has ratified and acceded to. The Division used to be under the Ministry for Women, Youth and Social Welfare before its transfer to MOJ.

5. Office of the Public Legal Services: The Office of the Public Legal Services (OPLS) is responsible for the provision of legal aid and services to the members of the community who are not in a position to afford those through the private lawyers. MOJ is committed to ensure that the OPL is allowed to deliver their services without hindrances. OPLS was once independent for two years when it first separated from the Judiciary.
6. Kiritimati Division: This is an extension Division of the Correctional Division. Its services are the same with that of the Correctional Division but implementing it in Kiritimati Island.

The Ministry of Justice is allocated a total of **\$3,009,344** for Departmental Expenditures in the 2022 Budget.



**Table 30(a): MOJ MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK  
2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>REVENUE</b>								
111	Civil Registration	196,269	85,000	85,000	85,000	88,553	92,106	95,386
116	Swearing Fees	4,190	2,200	2,200	2,200	2,292	2,384	2,469
006	ID Card Fees				3,500	3,646	3,793	3,928
<b>Total Revenue</b>		<b>200,459</b>	<b>87,200</b>	<b>87,200</b>	<b>90,700</b>	<b>90,845</b>	<b>94,490</b>	<b>97,855</b>
<b>EXPENDITURE</b>								
201	KPF contribution	110,772	135,160	135,160	98,342	100,309	102,315	104,361
202	Salaries	1,439,088	1,786,213	1,786,213	1,305,075	1,331,177	1,357,800	1,384,956
203	Housing assistance	29,369	28,980	28,980	16,692	17,026	17,366	17,714
204	Allowances	78,215	52,373	52,373	96,995	98,935	100,914	102,932
205	Overtime	265,532	93,653	93,653	74,125	75,608	77,120	78,663
206	Temporary assistance	36,141	15,916	15,916	6,150	6,273	6,398	6,526
207	Wages	3,419						
208	Leave grants	185,875	471,000	471,000	333,000	339,660	346,453	353,382
<b>Sub Total</b>		<b>2,148,410</b>	<b>2,583,294</b>	<b>2,583,294</b>	<b>1,930,379</b>	<b>1,968,987</b>	<b>2,008,367</b>	<b>2,048,534</b>
215	Transport to work	74,145	69,334	69,334	58,974	60,153	61,356	62,583
216	Internal travel	46,811	118,783	118,783	123,593	126,065	128,586	131,158
217	Local training	8,298	9,475	9,475	5,425	5,534	5,644	5,757
218	Local accom & allowances	2,700						
219	Local catering	5,252	15,320	15,320	10,800	11,016	11,236	11,461
220	Local course fees	1,033	5,550	5,550	5,550	5,661	5,774	5,890
221	Overseas training		16,560	16,560	16,560	16,891	17,229	17,574
225	Relocation expenses		23,432	23,432	29,432	30,021	30,621	31,233
226	Recruitment expenses	35,433	7,500	7,500	6,500	6,630	6,763	6,898
227	External travel	39,663	111,276	111,276	111,976	114,216	116,500	118,830
230	Cleaning	1,356	3,710	3,710	2,710	2,764	2,819	2,876
231	Communications	137,915	169,980	169,980	143,100	145,962	148,881	151,859
232	Electricity & gas	95,301	128,700	128,700	77,700	79,254	80,839	82,456
233	Water & sewage	807	2,600	2,600	6,000	6,120	6,242	6,367
235	Office transport	49,043	5,400	5,400	4,050	4,131	4,214	4,298
237	Advertising/Media	5,156	23,340	23,340	16,340	16,667	17,000	17,340
239	Entertainment	3,659	4,000	4,000	4,000	4,080	4,162	4,245
240	Printing	7,199	8,525	8,525	5,525	5,636	5,748	5,863
241	Stationery & supp	110,437	36,827	36,827	27,598	28,150	28,713	29,287
242	Food & rations	121,355	200,000	200,000	180,560	184,171	187,855	191,612
243	Purch office equip	79,741	60,600	60,600	55,300	56,406	57,534	58,685
244	Repairs equip	2,071	3,200	3,200				
245	Uniforms	4,722	24,892	24,892	15,132	15,435	15,743	16,058
250	Local services	133,948	102,390	102,390	102,390	104,438	106,527	108,657
251	Overseas Serv.	3,000						
278	Sundry purchase	4,873						
279	Special expenditure		4,000	4,000				
285	Hire of plant and equip	34,811	54,750	54,750	54,750	55,845	56,962	58,101
295	Compensation		15,000	15,000	15,000	15,300	15,606	15,918
<b>Sub Total</b>		<b>1,008,727</b>	<b>1,225,143</b>	<b>1,225,143</b>	<b>1,078,964</b>	<b>1,100,544</b>	<b>1,122,555</b>	<b>1,145,006</b>
<b>Total Recurrent Exp</b>		<b>3,157,137</b>	<b>3,808,437</b>	<b>3,808,437</b>	<b>3,009,344</b>	<b>3,069,531</b>	<b>3,130,921</b>	<b>3,193,540</b>
<b>GRAND TOTAL</b>		<b>3,157,137</b>	<b>3,808,437</b>	<b>3,808,437</b>	<b>3,009,344</b>	<b>3,069,531</b>	<b>3,130,921</b>	<b>3,193,540</b>

**Table 30(b): HEAD 37 - MINISTRY OF JUSTICE BUDGET – 2022**

Code	Description	2022 Budget				Office of					
		2021 Budget	2021 Revised	2022 Budget	vs 2021 Revised (\$)	Admin 01	Prison 02	Civil Registration 03	Human Rights 04	OPLS 05	Xmas 06
<b>REVENUE</b>											
111	Civil Registration	85,000	85,000	85,000				85,000			
116	Swearing Fees	2,200	2,200	2,200						2,200	
006	ID Card Fees			3,500	3,500	3,500					
<b>Total Revenue</b>		<b>87,200</b>	<b>87,200</b>	<b>90,700</b>	<b>3,500</b>	<b>3,500</b>		<b>85,000</b>		<b>2,200</b>	
<b>EXPENDITURE</b>											
201	KPF contribution	135,160	135,160	98,342	(36,818)	19,716	27,340	13,165	5,902	24,545	7,673
202	Salaries	1,786,213	1,786,213	1,305,075	(481,138)	261,939	364,533	173,529	76,456	326,305	102,313
203	Housing assistance	28,980	28,980	16,692	(12,288)	8,208				8,484	
204	Allowances	52,373	52,373	96,995	44,622	23,190	47,722	20,940	3,200	1,943	
205	Overtime	93,653	93,653	74,125	(19,527)	10,300	55,465	2,163		6,197	
206	Temporary assistance	15,916	15,916	6,150	(9,766)	945		2,001	2,236	968	
208	Leave grants	471,000	471,000	333,000	(138,000)	48,000	111,000	51,000	15,000	75,000	33,000
<b>Sub Total</b>		<b>2,583,294</b>	<b>2,583,294</b>	<b>1,930,379</b>	<b>(652,915)</b>	<b>372,299</b>	<b>606,060</b>	<b>262,798</b>	<b>102,793</b>	<b>443,443</b>	<b>142,986</b>
215	Transport to work	69,334	69,334	58,974	(10,360)	20,561	23,072			15,341	
216	Internal travel	118,783	118,783	123,593	4,810	30,088	16,528	13,224	7,417	56,336	
217	Local training	9,475	9,475	5,425	(4,050)		150		2,475	2,800	
219	Local catering	15,320	15,320	10,800	(4,520)	6,600		480	720	3,000	
220	Local course fees	5,550	5,550	5,550		1,300				4,250	
221	Overseas training	16,560	16,560	16,560						16,560	
225	Relocation expenses	23,432	23,432	29,432	6,000		16,000			13,432	
226	Recruitment expenses	7,500	7,500	6,500	(1,000)	2,000	3,000			1,500	
227	External travel	111,276	111,276	111,976	700	53,821	12,000	11,920	11,235	23,000	
230	Cleaning	3,710	3,710	2,710	(1,000)	1,960				750	
231	Communications	169,980	169,980	143,100	(26,880)	76,800	36,000	5,520		24,780	
232	Electricity & gas	128,700	128,700	77,700	(51,000)	33,600	20,700			23,400	
233	Water & sewage	2,600	2,600	6,000	3,400	1,200	3,600	1,200			
235	Office transport	5,400	5,400	4,050	(1,350)	850	1,600			1,600	
237	Advertising/Media	23,340	23,340	16,340	(7,000)	6,000		1,920	3,680	4,740	
239	Entertainment	4,000	4,000	4,000		3,000				1,000	
240	Printing	8,525	8,525	5,525	(3,000)		2,400			3,125	
241	Stationery & supp	36,827	36,827	27,598	(9,229)	6,475	1,920	11,862	480	6,861	
242	Food & rations	200,000	200,000	180,560	(19,440)		180,560				
243	Purch office equip	60,600	60,600	55,300	(5,300)	45,000		2,000		8,300	
244	Repairs equip	3,200	3,200		(3,200)						
245	Uniforms	24,892	24,892	15,132	(9,760)		15,132				
250	Local services	102,390	102,390	102,390		33,666	11,454	9,300	1,840	46,130	
279	Special expenditure	4,000	4,000		(4,000)						
285	Hire of plant and equip	54,750	54,750	54,750		25,550				29,200	
295	Compensation	15,000	15,000	15,000		15,000					
<b>Sub Total</b>		<b>1,225,143</b>	<b>1,225,143</b>	<b>1,078,964</b>	<b>(146,179)</b>	<b>363,471</b>	<b>344,116</b>	<b>57,426</b>	<b>27,847</b>	<b>286,105</b>	
<b>Total Recurrent Exp</b>		<b>3,808,437</b>	<b>3,808,437</b>	<b>3,009,344</b>	<b>(799,094)</b>	<b>735,770</b>	<b>950,177</b>	<b>320,224</b>	<b>130,640</b>	<b>729,547</b>	<b>142,986</b>
<b>GRAND TOTAL</b>		<b>3,808,437</b>	<b>3,808,437</b>	<b>3,009,344</b>	<b>(799,094)</b>	<b>735,770</b>	<b>950,177</b>	<b>320,224</b>	<b>130,640</b>	<b>729,547</b>	<b>142,986</b>

## LEADERSHIP COMMISSION

**Responsible Minister:** His Excellency Te Beretitenti

**Accounting Officer:** Secretary for Leadership Commission

### Ministry Purpose:

The Leadership Commission provides investigative role and responsibilities for public and the government in recognition of the right of the public for a responsible government and their obligation to do good for others and that leaders uphold dignity and independence of office with strong sense of commitment for public interest instead of theirs.

### The main strategic functions of the Ministry are:

1. According to the Leaders Code of Conduct Act 2016 the Commission carries out overall key primary functions which are also reflected in the strategic objectives of the Commission's Strategic Plan 2018-2021 which include putting in place preventative measures to prevent corruption and carrying out investigations to combat corruption practices of the leader(s).
2. Investigation process: The Commission investigates cases upon submission of written complaints from the public while on the other hand the Commission may investigate cases if it believes a leader has allegedly violates the code.
3. Administration: The Commission should ensure that progress report on the activities of the Commission is submitted to Parliament on annual basis but without the findings and recommendations of investigation.

The Leadership Commission is allocated a total of **\$461,376** for Departmental Expenditures in the 2022 Budget.

**Table 31(a): LC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2020-2025**

Code	Description	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>EXPENDITURE</b>								
201	KPF contribution	8,618	12,077	12,077	12,328	12,574	12,826	13,082
202	Salaries	113,237	159,570	159,570	162,916	166,174	169,498	172,888
203	Housing assistance	4,645	12,708	12,708	9,660	9,853	10,050	10,251
204	Allowances	19,729	12,717	12,717	12,717	12,971	13,230	13,495
205	Overtime	8,053	3,509	3,509	3,509	3,579	3,650	3,723
206	Temporary assistance	1,671	1,456	1,456	1,456	1,485	1,515	1,545
208	Leave grants	3,000	36,000	36,000	36,000	36,720	37,454	38,203
<b>Sub Total</b>		<b>158,954</b>	<b>238,036</b>	<b>238,036</b>	<b>238,585</b>	<b>243,357</b>	<b>248,224</b>	<b>253,188</b>
215	Transport to work	5,284	15,696	15,696	15,466	15,775	16,090	16,412
216	Internal travel	8,068	25,728	25,728	30,568	31,179	31,803	32,439
217	Local training	909	7,994	7,994	7,994	8,154	8,317	8,483
219	Local catering	1,227	6,816	6,816	6,816	6,952	7,091	7,233
221	Overseas training		2,417	2,417	7,781	7,937	8,095	8,257
226	Recruitment expenses		2,894	2,894	2,894	2,952	3,011	3,071
227	External travel	13,980	23,292	23,292	21,361	21,788	22,224	22,668
230	Cleaning	588	810	810	810	826	843	860
231	Communications	9,816	16,144	16,144	11,665	11,898	12,136	12,379
232	Electricity & gas	6,154	10,800	10,800	10,800	11,016	11,236	11,461
235	Office transport	282	7,995	7,995	7,995	8,155	8,318	8,484
237	Advertising/Media	5,294	6,000	6,000	7,800	7,956	8,115	8,277
239	Entertainment	1,351	5,105	5,105	5,105	5,207	5,311	5,417
240	Printing	370	4,000	4,000	4,000	4,080	4,162	4,245
241	Stationery & supp	7,942	8,378	8,378	8,378	8,546	8,717	8,891
243	Purch office equip	10,618	29,514	29,514	24,150	24,633	25,126	25,628
244	Repairs equip		5,036	5,036	5,036	5,137	5,239	5,344
250	Local services	5,772	10,412	10,412	10,412	10,620	10,833	11,049
278	Sundry purchase	1,980						
285	Hire of plant and equip		33,760	33,760	33,760	34,435	35,124	35,826
<b>Sub Total</b>		<b>79,636</b>	<b>222,791</b>	<b>222,791</b>	<b>222,790</b>	<b>227,246</b>	<b>231,791</b>	<b>236,427</b>
<b>Total Recurrent Exp</b>		<b>238,590</b>	<b>460,827</b>	<b>460,827</b>	<b>461,376</b>	<b>470,603</b>	<b>480,015</b>	<b>489,616</b>
<b>GRAND TOTAL</b>		<b>238,590</b>	<b>460,827</b>	<b>460,827</b>	<b>461,376</b>	<b>470,603</b>	<b>480,015</b>	<b>489,616</b>

**Table 31(b): HEAD 38 - LEADERSHIP COMMISSION BUDGET – 2022**

Code	Description	2021 Budget	2021 Revised	2022 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	Commission 02
<b>EXPENDITURE</b>							
201	KPF contribution	12,077	12,077	12,328	251	7,993	4,335
202	Salaries	159,570	159,570	162,916	3,346	105,118	57,798
203	Housing assistance	12,708	12,708	9,660	(3,048)	4,296	5,364
204	Allowances	12,717	12,717	12,717		1,797	10,920
205	Overtime	3,509	3,509	3,509		3,509	
206	Temporary assistance	1,456	1,456	1,456		1,456	
208	Leave grants	36,000	36,000	36,000		27,000	9,000
<b>Sub Total</b>		<b>238,036</b>	<b>238,036</b>	<b>238,585</b>	<b>549</b>	<b>151,169</b>	<b>87,417</b>
215	Transport to work	15,696	15,696	15,466	(230)	15,466	
216	Internal travel	25,728	25,728	30,568	4,840		30,568
217	Local training	7,994	7,994	7,994		1,932	6,062
219	Local catering	6,816	6,816	6,816		1,816	5,000
221	Overseas training	2,417	2,417	7,781	5,364		7,781
226	Recruitment expenses	2,894	2,894	2,894		2,894	
227	External travel	23,292	23,292	21,361	(1,931)		21,361
230	Cleaning	810	810	810		810	
231	Communications	16,144	16,144	11,665	(4,479)	11,665	
232	Electricity & gas	10,800	10,800	10,800		10,800	
235	Office transport	7,995	7,995	7,995			7,995
237	Advertising/Media	6,000	6,000	7,800	1,800		7,800
239	Entertainment	5,105	5,105	5,105			5,105
240	Printing	4,000	4,000	4,000		400	3,600
241	Stationery & supp	8,378	8,378	8,378		8,378	
243	Purch office equip	29,514	29,514	24,150	(5,364)	24,150	
244	Repairs equip	5,036	5,036	5,036		5,036	
250	Local services	10,412	10,412	10,412		10,412	
285	Hire of plant and equip	33,760	33,760	33,760		33,760	
<b>Sub Total</b>		<b>222,791</b>	<b>222,791</b>	<b>222,790</b>		<b>127,519</b>	<b>95,272</b>
<b>Total Recurrent Exp</b>		<b>460,827</b>	<b>460,827</b>	<b>461,376</b>	<b>549</b>	<b>278,687</b>	<b>182,688</b>
<b>GRAND TOTAL</b>		<b>460,827</b>	<b>460,827</b>	<b>461,376</b>	<b>549</b>	<b>278,687</b>	<b>182,688</b>

## APPENDIX 1: SUBSIDIES, GRANTS AND OTHER COMMITMENTS 2020-2025

Code	Title	Ministry	2020 Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
<b>Subsidies</b>									
358	Student Allowances for MTC,KIT and SONH Students	MEHR	362,555	443,624	443,624	443,624	443,624	443,624	443,624
331	Freight Subsidy Local Produce	MFED	555,890	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
328	Community Service Obligatons	MFED	7,435,000	7,435,000	7,435,000	7,435,000	7,435,000	7,435,000	7,435,000
338	Subsidy for Kiriritmati Air Services	MICT	758,462	2,080,000	2,080,000	1,000,000	1,000,000	1,000,000	1,000,000
263	Support for Secondary Mission Schools	MoE	4,526,891	3,081,403	3,081,403	3,081,403	3,081,403	3,081,403	3,081,403
264	In-Country Tertiary Support - USP	MoE	879,627	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200
350	School Stationery for Primary & JSS Students	MoE	545,916	1,342,961	1,342,961	1,342,961	1,376,535	1,376,535	1,376,535
353	Subsidy for School Fees	MoE	2,724,187	3,818,812	3,818,812	3,818,812	3,818,812	3,818,812	3,818,812
355	Support for Pre-School Teachers	MoE	1,722,627	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
354	School Fees for Special Needs Children	MoE	93,845	102,376	102,376	102,376	102,376	102,376	102,376
266	USP GoK Contribution	MoE	690,550	875,980	875,980	875,980	875,980	875,980	875,980
357	Student Allowances for KTC Students	MoE	523,215	527,040	527,040	527,040	527,040	527,040	527,040
337	School Fees for Underprivileged Children	MWYSSA	54,553	56,000	56,000	234,823	234,823	234,823	234,823
325	Kiribati Housing (Government employees)	PSO	250,000	250,000	250,000	250,000	250,000	250,000	250,000
<b>1</b>	<b>Sub Total</b>		<b>21,123,320</b>	<b>25,144,396</b>	<b>25,144,396</b>	<b>24,243,219</b>	<b>24,276,793</b>	<b>24,276,793</b>	<b>24,276,793</b>
<b>Grants</b>									
360	Unemployment Benefit	MWYSSA	8,636,548	27,065,911	50,534,530				
315	Support Grants for Outer-Island Councils	MIA	3,997,219	4,159,811	4,159,811	4,159,811	3,179,807	3,179,807	3,179,807
318	Local Councils' Grant	MIA	194,809	180,686	180,686	180,686	180,686	180,686	180,686
317	Voluntary Organisations Grants	MWYSSA	10,120	20,000	20,000	20,000	20,000	20,000	20,000
356	Disability Support Allowance	MWYSSA	1,314,490	1,500,000	1,500,000	2,799,080	2,799,080	2,799,080	2,799,080
302	Senior Citizen's Benefit	MWYSSA	12,112,397	19,062,910	19,062,910	20,686,737	20,686,737	20,686,737	20,686,737
<b>2</b>	<b>Sub Total</b>		<b>26,265,583</b>	<b>51,989,318</b>	<b>75,457,937</b>	<b>27,846,314</b>	<b>26,866,310</b>	<b>26,866,310</b>	<b>26,866,310</b>
<b>Contributions</b>									
297	International Contributions	MFED	1,643,038	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	<b>Sub Total</b>		<b>1,643,038</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>2,000,000</b>
<b>Other Commitments</b>									
286	Land Rent	MELAD	4,032,311	9,657,930	9,657,930	9,657,930	9,657,930	9,657,930	9,657,930
300	Pension and KPF	MFED	1,157	97,200	97,200	97,200	97,200	97,200	97,200
359	Population Census	MFED	1,982,991	420,000	420,000				2,402,991
332	Ferry Services to Remote Islands	MIA	24,492	22,757	22,757	22,757	22,757	22,757	22,757
270	Search and Rescue	MICT	648,543	800,000	800,000	800,000	800,000	800,000	800,000
326	Housing Maintenance - Kiriritmati	MLPID	149,990	150,000	150,000	150,000	150,000	150,000	150,000
306	Elections	MIA	478,320					500,000	
<b>3</b>	<b>Sub Total</b>		<b>7,317,804</b>	<b>11,147,887</b>	<b>11,147,887</b>	<b>10,727,887</b>	<b>10,727,887</b>	<b>11,227,887</b>	<b>13,130,878</b>
	<b>Grand Total</b>		<b>56,349,746</b>	<b>90,281,601</b>	<b>113,750,220</b>	<b>64,817,420</b>	<b>63,870,990</b>	<b>64,370,990</b>	<b>66,273,981</b>

## APPENDIX 2: LOCAL CONTRIBUTION TO DEVELOPMENT

### FUND BY MINISTRY 2020-2025

Ministry	Projects	2020 Est. Actual	2021 Budget	2021 Revised	2022 Budget	2023 Est.	2024 Est.	2025 Est.
OB	Upgrading of State House		1,400,000	1,400,000				
PSO	Housing Development Phase II	800,000	700,000	700,000	700,000	700,000	700,000	700,000
PSO	Local Training	132,873	132,873	132,873	132,873	132,873	132,873	132,873
PSO	Overseas Training (Short Term)	156,322	156,322	156,322	156,322	156,322	156,322	156,322
PSO	Overseas Training (Long Term)	427,024	427,024	427,024	427,024	427,024	427,024	427,024
MFAI	Support to Eligible Stranded Nationals			1,344,995				
MIA	Islet Boat	576,222						
MIA	Banaba Ramp	500,000						
MIA	Upgrading of Social Facilities on Outer Islands		334,948	334,948				
MELAD	Kiribati Land Information System	196,800						
MELAD	Tobwaan Te Maiuraoi Farm (TTMF)	261,073						
MELAD	Resettlement Plan	103,000			37,733			
MELAD	Kiritimati Island Conservation Protected Areas		29,589	29,589				
MELAD	Land lease and boundaries settlement				379,990			
MFED	Copra Price Scheme	16,000,000	16,000,000	16,000,000	40,000,000	40,000,000	40,000,000	40,000,000
MFED	Development Partners Forum		100,000	100,000			100,000	
MFED	Financial Management Information System	95,000						
MFED	State-Owned Entity Reform Support	100,000						
MFED	2020-2023 KDP & SDG Reporting Consultations	40,000	20,000	20,000				
MFED	Covid-19 Relief Package	13,500,000						
MFED	Repatriation for Stranded Nationals Overseas due to Covid-19			650,000				
MFED	Infrastructure Maintenance Program				3,000,000	6,000,000	6,000,000	6,000,000
MFMRD	Support to Observers	2,501,066	2,501,066	2,501,066	1,000,000	2,000,000	2,000,000	2,000,000
MFMRD	Support to Aquaculture (Ambo)		51,000	51,000				
MHMS	Directly Observable Treatment Support	151,015	138,570	138,570	138,570	138,570	138,570	138,570
MHMS	Health Specialists	567,398	510,862	510,862	200,000	200,000	200,000	200,000
MHMS	Local Referrals	1,294,792	1,294,793	1,294,793	1,294,793	1,294,793	1,294,793	1,294,793
MHMS	Overseas Referrals	3,692,270	4,100,000	4,100,000	2,000,000	2,000,000	4,100,000	4,100,000
MHMS	Betio Hospital Project (GoK contribution)	100,000						
MHMS	Kiribati Internship Program (for Doctors)	525,000	525,000	525,000	300,000	300,000	300,000	300,000
MHMS	Upgrading and Refurbishment of Clinics		1,400,000	1,400,000				
MHMS	Essential Medical Equipment				441,982			
MICT	Outer Island Mobile Towers	1,300,000	2,000,000	2,000,000				
MICT	Embraer Aircraft	1,919,183						
MICT	Kiribati National Shipping Limited (CEO)	130,000	65,000	65,000				
MICT	Bweberiki (Optic Fibre) (GoK contribution)	406,245						
MICT	Banaba Airstrip	1,000,000						
MICT	Government Wide Area Network	200,000						
MICT	International Air Services	144,438						
MTCIC	Tourism Authority of Kiribati support (CEO)	118,908	53,800	53,800	25,000			
MISE	Infrastructure Maintenance Program	2,500,000	6,000,000	6,000,000				
MISE	Outer Island Water Tanks	2,043,760						
MISE	Improving access to water for Banaba and Temaiku Communities		193,018	193,018				
MISE	South Tarawa Water Supply		1,490,000	1,490,000				
MLPID	Power Supply in Kiritimati Island	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MLPID	Line & Phoenix Senior Secondary School	1,000,000			1,000,000	1,000,000		
MLPID	Seaweed Commodity Support	200,000						
MLPID	E-grade Housing Development	1,000,000						
MOE	Overseas Scholarship	6,493,880	3,500,000	3,500,000	6,500,000	3,500,000	3,500,000	3,500,000
MOE	Students' Loan Scheme	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MOE	Transport for Students (Bus)	453,401	171,888	171,888				
MOE	Transport for Students (Truck)	197,143						
MWYSSA	Commonwealth Games (Gold Coast)							
MWYSSA	Social Stability Fund	500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
MWYSSA	Unemployment Benefit				32,400,000	32,400,000	32,400,000	32,400,000
MWYSSA	Te Runga (National Games)	612,439				500,000		
<b>345</b>	<b>Total LCDF</b>	<b>63,939,191</b>	<b>46,795,753</b>	<b>48,790,748</b>	<b>93,634,287</b>	<b>94,249,582</b>	<b>94,949,582</b>	<b>94,849,582</b>

## APPENDIX 3: ACCOUNTING OFFICERS

Head	Items	Accounting Officer
09	Office of Te Beretitenti	Secretary, OB
10	Public Service Office	Secretary, PSO
11	Judiciary	Chief Registrar
12	Kiribati Police Service	Commissioner of Police
13	Public Service Commission	Secretary, PSC
14	Ministry of Foreign Affairs and Immigration	Secretary, MFAI
15	Ministry of Internal Affairs	Secretary, MIA
16	Ministry of Environment, Lands and Agricultural Development	Secretary, MELAD
17	Maneaba ni Maungatabu	Clerk to Parliament
18	Ministry of Tourism, Commerce, Industry and Cooperatives	Secretary, MTCIC
19	Kiribati National Audit Office	Auditor General
20	Office of the Attorney General	Attorney General
21	Ministry of Fisheries and Marine Resource Development	Secretary, MFMRD
22	Ministry of Health and Medical Services	Secretary, MHMS
23	Ministry of Education	Secretary, MoE
24	Ministry of Information, Communication and Transport	Secretary, MICT
25	Ministry of Finance and Economic Development	Secretary, MFED
26	Ministry for Women, Youth, Sport and Social Affairs	Secretary, MWYSSA
27	Ministry of Infrastructure and Sustainable Energy	Secretary, MISE
28	Ministry of Employment and Human Resources	Secretary, MEHR
29	Ministry of Line and Phoenix Islands Development	Secretary, MLPID
37	Ministry of Justice	Secretary, MoJ
38	Leadership Commissions	Secretary, LC
30	Debt Servicing	Secretary, MFED
31	Subsidies, Grants and other Commitments	
263	Secondary Mission Schools	Secretary, MoE
264	In- country tertiary support	Secretary, MoE
266	USP Contribution	Secretary, MoE
270	Search and Rescue	Secretary, MICT
286	Land rent	Secretary, MELAD
289	Government buildings maintenance	Secretary, MISE
297	International contributions	Secretary, MFED
300	Pension and KPF	Secretary, MFED
302	Senior citizen's benefit	Secretary, MWYSSA
306	Election	Secretary, MIA
312	Support to SOEs	Secretary, MFED
315	Support Grants	Secretary, MIA
317	Voluntary organisations grants	Secretary, MWYSSA
318	Local Councils' grant	Secretary, MIA
325	Kiribati Housing Cooperation	Secretary, PSO
326	Housing maintenance	Secretary, MLPID
328	Community Service Obligations	Secretary, MFED
329	Copra Price Subsidy	Secretary, MFED
330	Domestic Airfare Subsidy	Secretary, MICT
331	Freight Subsidy Local Produce	Secretary, MFED
332	Ferry Services to remote islands	Secretary, MIA
337	School Fees for Underprivileged Children	Secretary, MWYSSA
338	Subsidy for Xmas air services	Secretary, MICT
345	Contribution to Development Fund	Secretaries
347	Contribution to the RERF	Secretary, MFED
349	Rice Buffer for Line and Phoenix islands	Secretary, MTCIC
350	School stationery for Primary & JSS students	Secretary, MoE
353	Subsidy for School Fees	Secretary, MoE
354	School for Special Needs Children	Secretary, MoE
355	Support for Pre-School teachers	
356	Disability Support Allowance	Secretary, MWYSSA
357	Allowance for KTC students	Secretary, MoE
358	Allowance for MTC, KIT, SONH	Secretary, MEHR
359	Population Census	Secretary, MFED
360	Unemployment Benefit	Secretary, MWYSSA
361	Compensation (Court order)	Commissioner of Police



## APPENDIX 4: GOVERNMENT OF KIRIBATI - STATEMENT NO XIII: LOANS FROM CONSOLIDATED FUND AS AT END OF SEPTEMBER 2021

Loan Details							
Borrower	Year	Lender	Amount Borrowed	Interest	Loan covenants	Loan Purpose	Loan Authority
National Loans Board (DBK)	1962	GOK	100,000	Interest free loans	interest free loans with indefinite period	To provide loans for agriculture and economic development.	Authority: Secretary of State Savingram No.23630/5/62
National Loans Board (DBK)	1977	GOK	20,000	Interest free loans	interest free loan with indefinite period	To meet outstanding loans application.	Additional provision No.4/1988 item No.109
National Loans Board (DBK)		GOK	64,000	Interest free loans	interest free loan payable to UK when the project is wound up	Loans to small scale business and agricultural coop.	Dev.Aid project 38 20/5/71
Te Mautari Ltd	1986	GOK	250,000	10%	10% p.a interest. Repayable over 15 years from 17 Aug 1986	Working capital.	Authority: Dev Aid project 33
KCWS	1986	GOK	1,000,000	4%	4% interest repayable over 15 years from 17 Aug 1986	Additional working capital	
Air Tungaru	1980	GOK	135,000	4%	Principal and interest at 4% recoverable over 7 years at \$22,388 p.a wef 10 Dec 1980	Purchase of Trislander spare parts.	Dev Aid project No.815 & DP 25/40 p3A are relevant
Air Tungaru	1980	GOK	64,900	4%	Principal and interest at 4% recoverable over 7 years at \$22,388 p.a wef 10 Dec 1981	Purchase of Trislander spare parts.	Authority: Dev Aid project No.815 & DP 25/40 p3A are relevant
Housing Corporation	1981	GOK	100,000	5%	5% interest loan repayable over 10 years (with one year grace) from 11 July 1981	Housing Loan Scheme.	Authority: Dev Aid project No. 368 DP 34/11 F28 is relevant
KCWS	1989	GOK	500,000	Interest free loans	Interest free loan repayment at \$100,000 p.a wef 16 Jan 1989	Working capital	Authority: Cabinet minutes and Stabex Act
Betio Shipyard Ltd	1995	GOK	894,963	Interest free loans	Interest free loan. Repayment of principal over 30yrs commencing April 1995.	Lending by Government fo proceeds of loan 724 KIR (SF) from ADB.	Lending by Government fo proceeds of loan 724 KIR (SF) from ADB. Refer to statement
Public Utilities Board	1995	GOK	1,076,923	7.6%	7.6% Interest. Loan repayable over 15 years, commencing June 1990	On lending by Government of proceeds of loan 786 KIR (SF) from ADB for USD700,000.	Authority: 39 ref file Dp 29/02
Public Utilities Board	1990	GOK	1,202,547	6.5%	6.5% interest. Loan repayable over 20 year, commencing June 1990	On lending by Government of proceeds of loan 922 KIR( SF) from ADB for USD890,000.	Authority: Government Borrowing and Guarantee Act Cap39 ref file DP 29/03/88
Development Bank of Kiribati	1984	GOK	1,059,253	6.5%	6.5% interest. Loan repayable over 12 years commencing June 1984	On lending by Government of a proceeds of loan 1039 KIR( SF)	Authority: Government Borrowing and Guarantee Act Cap39 ref file DP 16/1/90
			<b>6,467,586</b>				<b>Total</b>

## APPENDIX 5 (A): PUBLIC DEBT (DETAILED)

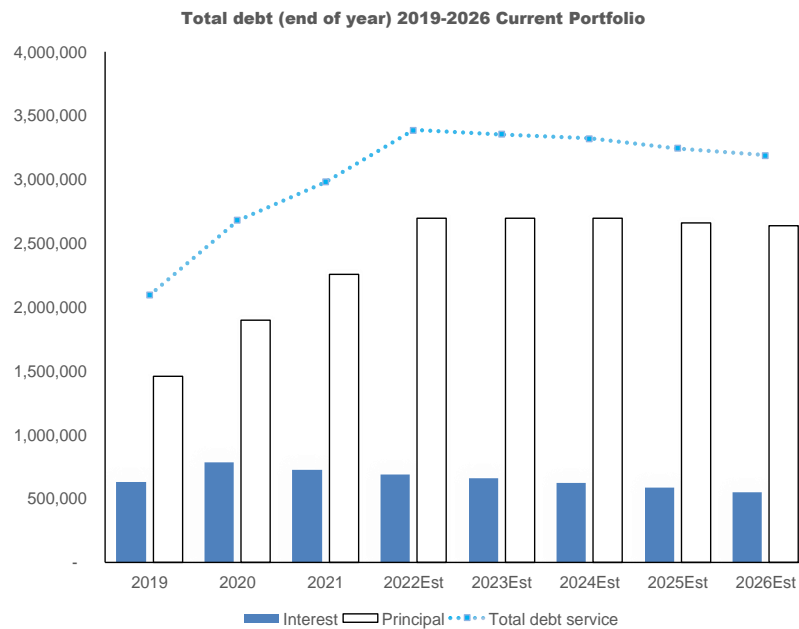
Loan Details														Loan Repayments (2021 Jan-Dec)		Loan Balance Est (as at 31 Dec 2021)		2022 Loan Repayment Est (Jan - Dec)	
Loan Code (GoK ref.)	Effective date	Lender	Project Name	Loan No. (Lender ref.)	Loan term	Grace Period	Principal repayment commencement date	Loan maturity date	Interest rate	Loan fees (incl. service charge)	Purpose of the Loan	Original Amount Borrowed	Acc. principal repayment	Principal AUD <sup>2</sup>	Interest AUD <sup>2</sup>	Principal Loan Outstanding (SDR)	Principal Balance (AUD) <sup>1</sup>	Principal AUD <sup>2</sup>	Interest AUD <sup>2</sup>
E3001352	1985	ADB	Betio Ship Yard Rehabilitation Project	LN0724	40 years	10 years	Apr-95	Oct-24	Interest-free	1% service charge	To upgrade the various shipyard sections, repair slipway carriage, and provision of equipment	545,200	485,662	38,880	1,504	59,538	117,331	39,852	1,099.00
E3001353	1987	ADB	Tarawa Power Project	LN0786	40 years	10 years	Dec-96	Jun-26	Interest-free	1% service charge	The objective is to improve the quality and reliability of power supply in South Tarawa.	594,700	498,518	43,072	2,629	96,182	189,543	43,072	1,828
E3001354	1989	ADB	Power Distribution	LN0922	40 years	10 years	Mar-99	Sep-28	Interest-free	1% service charge	To reinforce and extend the power distribution network in South Tarawa and reduce energy losses	680,000	476,964	58,369	4,524	203,036	400,117	58,369	3,941
E3001355	1991	ADB	Development Bank of Kiribati	LN1039	40 years	10 years	May-01	Nov-30	Interest-free	1% service charge	Loans for DBK to facilitate the provision of other financial assistance to such Qualified Enterprises	722,000	507,937	46,967	4,771	214,063	421,848	48,305	4,188
E3001356	1999	ADB	Sanitation, Public Health & Environment Improvement	LN1648	40 years	10 years	Jun-09	Jan-38	Interest-free	1% service charge	To improve the development potential of health and well-being by assist with reconstruction, institutional arrangement for water supply, sewage disposal and sanitation facilities on South Tarawa	7,271,000	2,133,761	589,845	111,400	5,137,239	10,123,802	608,245	101,878
E3001358	2011	ADB	Road Rehabilitation Project	LN2718	32 years	8 years	Mar-19	Sep-42	1% interest during grace period, and 1.5% afterwards.		To provide access to a safe and well maintained road network for the population in South Tarawa	7,621,000	1,221,489	613,215	206,705	6,399,511	12,611,323	628,316	195,563
E3001359	2012	ADB	South Tarawa Sanitation Improvement Project	LN2795	32 years	8 years	Apr-20	Oct-43	1% interest during grace period, and 1.5% afterwards.		To enhance access to improved sanitation facilities and services in South Tarawa	4,700,000	465,944	381,455	107,567	4,234,056	8,343,926	394,160	84,234
E3001372	2014	ICDF-01	Upgrading of Bonriki international Airport Project	ICDF-01	30 years	7 years	Sep-21	Mar-44	1.5% interest after grace period	0.75% commitment fee	The project's objective is to improve the airport's safety and services standards	20,227,983	439,739	439,739	307,634	19,788,244	19,788,244	879,478	297,575
<b>Total Public Debts Payments</b>												<b>42,361,883</b>	<b>6,230,015</b>	<b>2,211,542</b>	<b>746,734</b>	<b>36,131,869</b>	<b>51,996,134</b>	<b>2,699,799</b>	<b>690,306</b>

### Notes:

1. Principal balances were based on the Average exchange rate of 1.97 SDR to AUD
2. Foreign Exchange (FX) rates used for both Principal and Interest repayments for 2021
3. ICDF-01 Principal repayments started in 2021

## APPENDIX 5 (B) PUBLIC DEBT SUMMARY 2019 – 2026

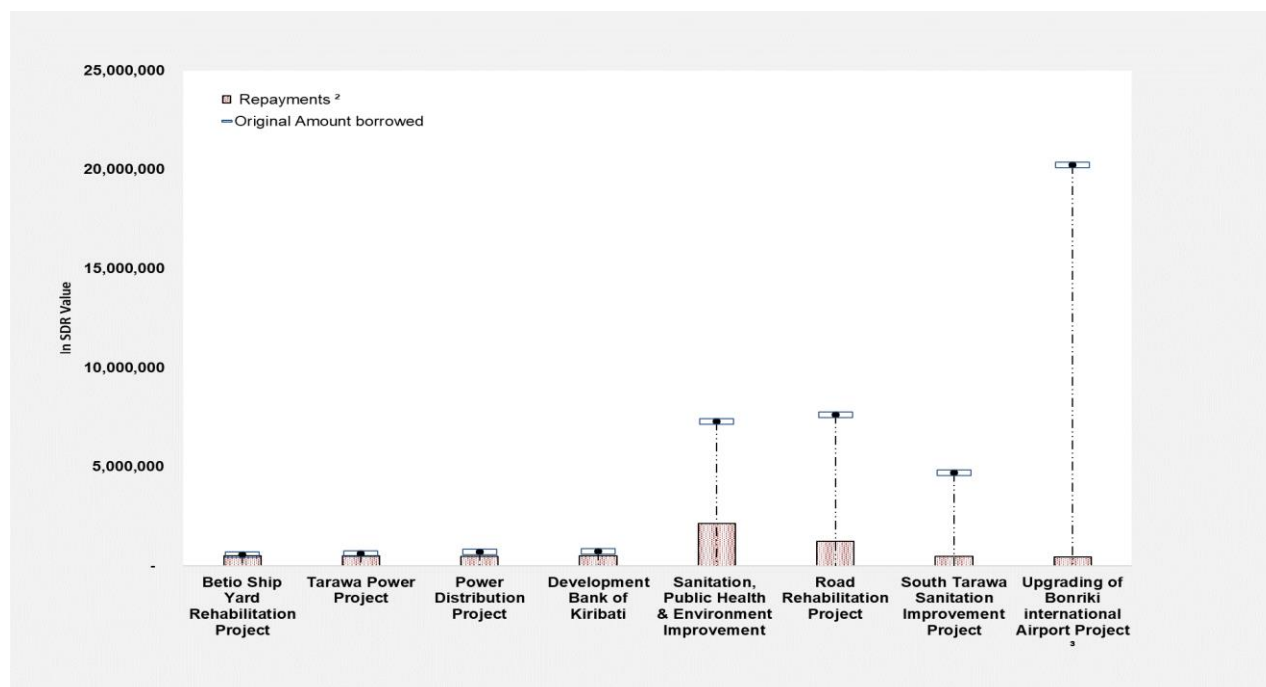
	2019	2020	2021	2022Est	2023Est	2024Est	2025Est	2026Est
<b>Interest</b>	632,060	784,837	721,709	690,306	655,585	621,616	586,242	551,921
<b>Principal</b>	1,461,071	1,895,801	2,260,059	2,699,798	2,699,798	2,700,077	2,659,946	2,638,172
<b>Total debt service</b>	<b>2,093,131</b>	<b>2,680,638</b>	<b>2,981,768</b>	<b>3,390,104</b>	<b>3,355,383</b>	<b>3,321,693</b>	<b>3,246,188</b>	<b>3,190,094</b>
<b>Closing balance</b>	<b>56,000,445</b>	<b>54,218,159</b>	<b>51,996,134</b>	<b>49,334,371</b>	<b>46,672,608</b>	<b>44,010,571</b>	<b>41,366,974</b>	<b>38,786,402</b>
<b>Bank charges</b>	588,024	698,537	500,000	500,000	500,000	500,000	500,000	500,000
<b>Contingency</b>	164,072	30,277	200,000	200,000	200,000	200,000	200,000	200,000
<b>Total Expense</b>	<b>2,845,228</b>	<b>3,409,452</b>	<b>3,681,768</b>	<b>4,090,104</b>	<b>4,055,383</b>	<b>4,021,693</b>	<b>3,946,188</b>	<b>3,890,094</b>



### Notes

1. Note all figures are measured in Australian currency
2. refer to appendix 5 (a) for more detail information
3. Contingency are based on estimate and it only caters for incidental and cost risk to loan repayments

## APPENDIX 5 (C) GOVERNMENT DEBT PROFILE BY PROJECT & BALANCES



Project Code	Project Name	Original Amount	Cumulative	Principal	Budget repayment 2022	
		Borrowed	Repayments <sup>2</sup>	Loan Balance	SDR	AUD
LN0724	Betio Ship Yard Rehabilitation Project	545,200	485,662	59,538	20,346	40,951
LN0786	Tarawa Power Project	594,700	498,518	96,182	22,308	44,901
LN0922	Power Distribution Project	680,000	476,964	203,036	30,958	62,310
LN1039	Development Bank of Kiribati	722,000	507,937	214,063	26,081	52,493
LN1648	Sanitation, Public Health & Environment Improvement	7,271,000	2,133,761	5,137,239	352,817	710,123
LN2718	Road Rehabilitation Project	7,621,000	1,221,489	6,399,511	409,335	823,879
LN2795	South Tarawa Sanitation Improvement Project	4,700,000	465,944	4,234,056	237,685	478,394
ICDF-01	Upgrading of Bonriki international Airport Project <sup>3</sup>	20,227,983	439,739	19,788,244	1,177,052	1,177,052
<b>TOTAL</b>		<b>42,361,883</b>	<b>6,230,015</b>	<b>36,131,868</b>	<b>2,276,582</b>	<b>3,390,104</b>

### Notes:

1. Includes capitalized loan charges
2. SDR Currency
3. Refer to Appendix 5a for details of interest and principle repayments

## APPENDIX 6 (A) - SPECIAL FUNDS BY ENTITY (2020 - 2021)

Special Funds- Total Summary Revenue & Expenditure - 2020 Actual								
Description	Civil Aviation Special Fund	Plant & Vehicle Unit	Import Levy fund	Highway Authority	Dai Nippon Causeway Fund	Kaoki Mange Special Fund	Sanitation Maintenance Fund	Total Special Funds
Opening Balance	10,369	197,770	8,140,651	60,618	2,530,276	582,847	859,041	12,381,572
Revenue	339,968	181,943	4,615,095		232,475	364,349		5,733,830
Expenditure		282,388	4,026,121		59,579	255,905	463,150	5,087,144
<b>Balance</b>	<b>350,337</b>	<b>97,325</b>	<b>8,729,625</b>	<b>60,618</b>	<b>2,703,172</b>	<b>691,291</b>	<b>395,891</b>	<b>13,028,258</b>
Special Funds - Total Summary Revenue & Expenditure - 2021 Actual (Jan - Sept)								
Description	Civil Aviation Special Fund	Plant & Vehicle Unit	Import Levy fund	Highway Authority	Dai Nippon Causeway Fund	Kaoki Mange Special Fund	Sanitation Maintenance Fund.	Total Special Funds
Opening Balance	350,337	97,325	8,729,625	60,618	2,703,172	691,291	395,891	13,028,258
Revenue	424	7,570	879,445		170,231	1,698,402		2,756,072
Expenditure		86,125	503,909		16,568	1,523,723		2,130,325
<b>Balance</b>	<b>350,760</b>	<b>18,770</b>	<b>9,105,161</b>	<b>60,618</b>	<b>2,856,835</b>	<b>865,970</b>	<b>395,891</b>	<b>13,654,006</b>
<b>Notes:</b>								
1. Civil Aviation Special Fund - is under MICT as the Civil Aviation Authority of Kiribati under Legislation passed on Kiribati Civil Aviation Act 2004								
2. Plant and Vehicle Unit - is currently under State Own Enterprise (SOE). Fund treated under Special Fund (Plant & Equipment) CAP 95A.								
3. Import Levy Fund - is under MTCIC established 1972 treated under CAP 42 Import Levy Special fund ordinance								
4. Highway Authority - is under MICT as the Kiribati Land Transport Authority (KLTA) on 1 June 1989 under Legislation passed on Public Highways protection Act 1989								
5. Dai Nippon Causeway Fund is under MISE established in 30 July 1987 ordinance under Nippon Causeway Tolls Act 1987								
6. Kaoki Mange Special Fund is coordinated by MELAD under Waste Material Recovery Fund Act								
7. Sanitation Maintenance Fund - is currently coordinated by PUB under Special Fund (Sanitation Maintenance Fund) Act 2018.								

## APPENDIX 6 (B) SPECIAL FUNDS BY MINISTRY (2020 - 2021)

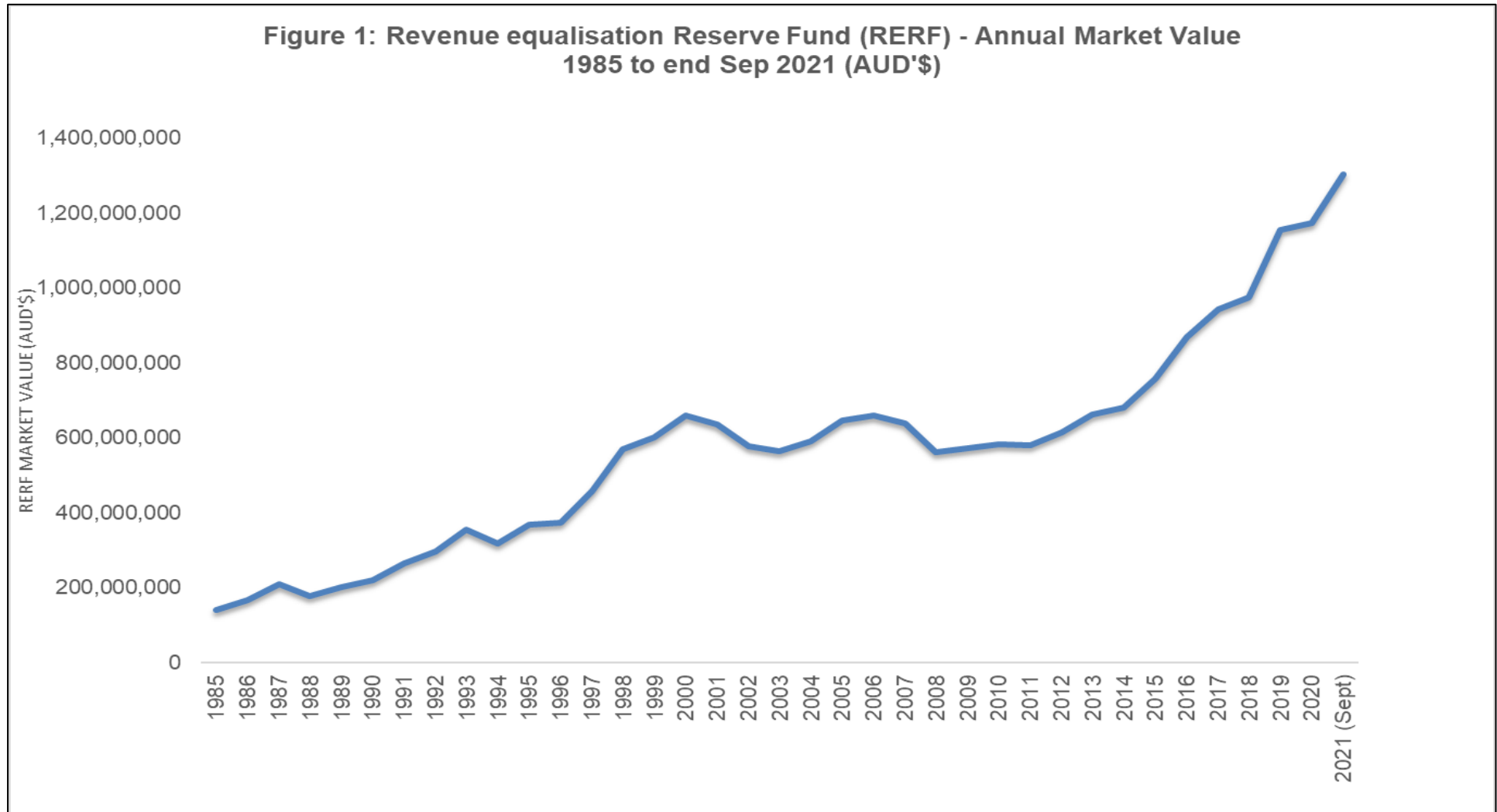
<b>MICT - Special Funds Revenue &amp; Expenditure - 2020 - 2021</b>			
<b>Code</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Quarter 3 (Jan - Sept)</b>
<b>REVENUE</b>			
F0070000069A	Civil Aviation Special Fund	339,968	424
F0070000072A	Highway Authority		
<b>Total Revenue</b>		<b>339,968</b>	<b>424</b>
<b>EXPENDITURE</b>			
F0070000069A	Civil Aviation Special Fund		
F0070000072A	Highway Authority		
<b>Total Expenditure</b>			
<b>MISE - Special Funds Revenue &amp; Expenditure - 2020 - 2021</b>			
<b>Code</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Quarter 3 (Jan - Sept)</b>
<b>REVENUE</b>			
F0070000073A	Sanitation Maintenance Fund		
F0070000067A	Dai Nippon Causeway Fund	232,475	170,231
F0070000070A	Plant & Vehicle Unit	181,943	7,570
<b>Total Revenue</b>		<b>414,418</b>	<b>177,801</b>
<b>EXPENDITURE</b>			
F0070000073A	Sanitation Maintenance Fund	463,150	
F0070000067A	Dai Nippon Causeway Fund	59,579	16,568
F0070000070A	Plant & Vehicle Unit	282,388	86,125
<b>Total Expenditure</b>		<b>805,118</b>	<b>102,693</b>
<b>MELAD - Special Funds Revenue &amp; Expenditure - 2020 - 2021</b>			
<b>Code</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Quarter 3 (Jan - Sept)</b>
<b>REVENUE</b>			
F0070000030A	Kaoki Mange Special Fund	364,349	1,698,402
<b>Total Revenue</b>		<b>364,349</b>	<b>1,698,402</b>
<b>EXPENDITURE</b>			
F0070000030A	Kaoki Mange Special Fund	255,905	1,523,723
<b>Total Expenditure</b>		<b>255,905</b>	<b>1,523,723</b>
<b>MTCIC - Special Funds Revenue &amp; Expenditure - 2020 - 2021</b>			
<b>Code</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Quarter 3 (Jan - Sept)</b>
<b>REVENUE</b>			
F0070000061A	Import Levy Fund	4,615,095	879,445
<b>Total Revenue</b>		<b>4,615,095</b>	<b>879,445</b>
<b>EXPENDITURE</b>			
F0070000061A	Import Levy Fund	4,026,121	503,909
<b>Total Expenditure</b>		<b>4,026,121</b>	<b>503,909</b>
<b>Total Revenue</b>		<b>5,733,830</b>	<b>2,756,072</b>
<b>Total Expenditure</b>		<b>5,087,144</b>	<b>2,130,325</b>
<b>Notes:</b>			
1. Single revenue and expense codes used for special funds.			

## APPENDIX 7: REVENUE EQUALISATION RESERVE FUND (RERF) STATEMENT 2017 - 2021

Tables shows data as at 30 September 2021.

AUD'\$	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual (Sept)
<b>Opening Market Value</b>	<b>868,095,698</b>	<b>942,657,859</b>	<b>973,207,277</b>	<b>1,153,388,616</b>	<b>1,172,436,677</b>
<b>Prior Years Net Asset Value (NAV) at cost</b>	875,331,933	948,635,300	1,113,706,458	975,636,041	975,636,041
<b>Net Transfers</b>					
<b>Deposits/Contributions</b>			523,183	523,183	526,081
<b>Interest &amp; Dividends</b>	43,703,428	55,845,354	35,003,838	47,936,179	37,934,179
<b>Other income</b>	1,070		3,270	2,982	
<b>Currency gains/losses</b>		15	(185)		
<b>Valuation gains/losses</b>	(1,478,608)	(1,879,451)	120,255	13,264,533	378,903
<b>Prior Undistributed Gain/Loss</b>				130,627	13,395,160
<b>Prior Undistributed Income</b>				34,622,345	81,968,456
<b>Unrealised appreciation</b>	25,839,869	(28,789,042)	4,311,871	141,062,647	192,864,797
<b>Total capital</b>	<b>943,397,692</b>	<b>973,812,177</b>	<b>1,153,668,689</b>	<b>1,213,178,538</b>	<b>1,302,703,617</b>
<b>Less:</b>					
<b>Transfers to Tarawa</b>					
<b>Withdrawals</b>				40,000,000	
<b>Tax expense</b>					
<b>Management fee</b>	739,623	604,368	267,126	479,718	235,364
<b>Other expenses</b>	210	532	12,947	262,142	252,131
<b>Total expenses</b>	<b>739,833</b>	<b>604,900</b>	<b>280,073</b>	<b>40,741,860</b>	<b>487,495</b>
<b>Closing Market Value</b>	<b>942,657,859</b>	<b>973,207,277</b>	<b>1,153,388,616</b>	<b>1,172,436,677</b>	<b>1,302,216,122</b>
<b>Notes:</b>					
1. As at end September 2021, the RERF is managed by two Fund Managers (BlackRock and Northern Trust) and BNY Mellon is the Custodian of the RERF					
2. Northern Trust manages the Fixed Income or Bond portfolio in the RERF.					
3. BlackRock manages the Equity or Stocks portfolio in the RERF.					
4. The figures above are a consolidation of both the Bonds and Equity portfolios for the above mentioned periods.					
5. 2017- 2020 reporting period is 12-months from January to December of respective year.					
6. The \$40m that occurred in Dec 2020 is recognised in 2020 and not in 2021					

**Figure 1. Revenue Equalization Reserve Fund (RERF) – Annual Market Value 1985 to end September 2021 (AUD’\$)**





## APPENDIX 8: GOVERNMENT STATE OWNED ENTITY (SOE) FINANCIAL REPORTING

**Table 1. Based on Audited Accounts 2019**

	SOE Name	Date established	Oversight Ministry	Last audit year	Revenue and Expenditures (2019)			Assets & Liabilities (2019)	
					Total Revenue	Total Operating Cost	Net Profit After Tax	Total Liabilities	Total Shareholders Equity
1	Air Kiribati Limited	1995	MICT	2019	15,846,411	15,805,235	(220,341)	9,499,768	4,740,245
2	Broadcasting & Publications Authority (BPA)	1979	MICT	2019	1,356,816	1,453,320	(96,504)	304,113	921,908
3	Development Bank of Kiribati (DBK)	1987	MFED	2019	2,476,134	1,546,689	924,417	3,540,373	12,197,777
4	Kiribati Insurance Company (KIC)	1981	MFED	2019	2,393,277	1,039,542	503,934	930,788	8,892,402
5	Kiribati National Shipping Limited (KNSL)	1990	MICT	2019	2,480,763	2,384,350	(795,108)	368,594	3,906,940
6	Kiribati Oil Co.Ltd (KOIL)	1986	MISE	2019	43,941,178	42,829,014	726,254	18,589,607	22,572,925
7	Kiribati Ports Authority (KPA)	2000	MICT	2019	10,325,309	7,420,924	3,042,889	581,734	62,681,821
8	Plant and Vehicle Unit	1980	MISE	2019	2,849,543	1,995,676	853,867	82,362	9,043,939
9	Te Atinimarawa Company Ltd (TACL)	2012	MFMRD	2019	1,272,638	2,089,747	(817,110)	4,133,348	1,462,070
Sub total					82,942,069	76,564,497	4,122,298	38,030,687	126,420,027

**Table 2: Based on un-audited accounts 2019**

	SOE Name	Date established	Oversight Ministry	Year (Draft)	Revenue and Expenditures (2019)			Assets & Liabilities (2019)	
					Total Revenue	Total Operating Cost	Net Profit After Tax	Total Liabilities	Total Shareholders Equity
10	Central Pacific Producer Limited (CPPL)	2001	MFMRD	2019	7,276,000	4,573,000	2,703,000	230,000	5,925,000
11	Kiribati Coconut Development Limited (KCDDL)	2015	MTCIC	2019	8,036,169	6,077,346	1,958,823	14,000	5,424,000
12	Kiribati Housing Cooperation (KHC)	1978	PSO	2019	3,485,000	1,707,000	1,778,000	371,459	11,235,000
13	Kiribati Green Energy Solution (KGES)	1984	MISE	2019	831,000	734,000	97,000	443,000	2,148,000
14	Public Utilities Board (PUB)	1977	MISE	2019	14,168,768	17,102,057	(630,454)	2,325,342	38,535,077
Sub-total					33,796,937	30,193,403	5,906,369	3,383,801	63,267,077
<b>Total</b>					<b>116,739,006</b>	<b>106,757,900</b>	<b>10,028,668</b>	<b>41,414,488</b>	<b>189,687,104</b>

**Table 3: Newly established SOEs :**

15	Kiribati Land Transport Authority	2018	MICT	Public Highways Protection Act 2018
16	Airport Kiribati Authority	2019	MICT	Airport Authority Act 2019
17	Tourism Authority of Kiribati	2018	MTCIC	Kiribati Tourism Act 2018
18	Bwebweriki Net Limited (BNL)	2017	MICT	Registered under Companies Ordinance (Cap. 10A)

**Note:**

- (1). Table 1 figures are extracted from last 2019 audited financial statements.  
 (2). Table 2 figures are obtained from draft (un-audited) 2019 financial statements and are subject to change.

## APPENDIX 9: SUMMARY OF GOVERNMENT GUARANTEED STATE-OWNED ENTERPRISE LOANS

#	SOE name	Loan (name and brief description of purpose)	Year contracted	Creditor	Original loan amount (AUD)	Currency and terms (interest rate, grace period, maturity)	Debt service (2021 estimate, AUD)	Outstanding loan balance (2021 estimate, AUD)
1	Air Kiribati Limited	Loan 1 - for purchase of two twin otter aircrafts.	22/12/2012	Kiribati Provident Fund	\$5,460,000.00	AUD, 8.5% p.a., 3-months grace period after loan disbursement or arrival of the plan whichever comes first, 8 years maturity.		9,571,651.00
		Loan 2 - purchase of two twin otter aircrafts. This is in addition to Loan 1.	1/11/2013	Kiribati Provident Fund	\$1,400,000.00	AUD, 8.5% p.a., 3-months grace period after loan disbursement or arrival of the plan whichever comes first, 8 years maturity.		1,597,141.09
2	Development Bank of Kiribati	DBK Education Support Investment Loan	17/01/2007	Kiribati Provident Fund	\$1,529,352.00	AUD, 0% p.a., no grace period, 5 years maturity.	378,066.00	672,609.00
<b>Total</b>					<b>\$8,389,352.00</b>			<b>11,841,401.09</b>
<p><b>Notes</b></p> <p>1 AKL Loan 1 - No repayment made since loan commenced.</p> <p>2 AKL Loan 2 - Total repayment from 2013 to 2020 is \$1,951,134. Debt service in 2020 was \$164,500. No further repayments made this year as of 8th November 2021.</p> <p>3 AKL Loan 1 arrears as of October 2021 is \$6,477,610 whereas AKL Loan 2 arrears for the same period is \$887,138</p> <p>4 2021 repayment for AKL Loan 1 as per the payment schedule is \$801,348, whereas AKL Loan 2 is \$321,372.</p> <p>5 DBK education support investment loan - loan conditions revised in May 2017 to 0% interest rate, no grace period and 5 years maturity term.</p>								

## APPENDIX 10: FISCAL RISKS & SENSITIVITY ANALYSIS

Item	2021	2022	2023	2024	2025
	Rvd Budget	Budget	Estimate	Estimate	Estimate
	\$	\$	\$	\$	\$
<b>Total Revenue</b>	<b>279,472,656</b>	<b>305,178,279</b>	<b>314,133,026</b>	<b>322,278,410</b>	<b>330,365,797</b>
Total Domestic Revenue	265,500,678	287,781,643	296,736,390	304,881,774	312,969,161
Fisheries revenue	165,496,000	200,000,000	204,151,144	208,379,515	212,664,364
Taxation revenue	49,996,724	54,322,769	56,593,496	58,864,222	60,960,278
Investment revenue	45,000,000	28,000,000	30,793,325	32,229,858	33,738,826
<i>RERF dividend</i>	40,000,000	23,000,000	25,584,322	26,811,852	28,127,894
<i>Interest and dividends</i>	5,000,000	5,000,000	5,209,003	5,418,006	5,610,932
Other Ministries revenue	5,007,953	5,458,874	5,198,426	5,408,178	5,605,693
<b>Total donor budget support</b>	<b>13,971,978</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>17,396,636</b>	<b>17,396,636</b>
<b>Total Expenditure</b>	<b>304,889,601</b>	<b>305,131,607</b>	<b>307,617,847</b>	<b>311,693,302</b>	<b>316,388,124</b>
Departmental expenditure	138,666,865	142,589,796	145,441,892	148,351,037	151,318,373
Other government expenditure	63,215,690	64,817,420	63,870,990	64,370,990	66,273,981
Debt servicing	3,681,768	4,090,104	4,055,383	4,021,693	3,946,188
Local Contribution to Development Fund	99,325,278	93,634,287	94,249,582	94,949,582	94,849,582
<i>Copra Subsidy</i>	16,000,000	40,000,000	40,000,000	40,000,000	40,000,000
<i>Unemployment Benefit</i>	50,534,530	32,400,000	32,400,000	32,400,000	32,400,000
<i>Projects and grants</i>	32,790,748	21,234,287	21,849,582	22,549,582	22,449,582
<b>Balance</b>	<b>(25,416,946)</b>	<b>46,672</b>	<b>6,515,179</b>	<b>10,585,107</b>	<b>13,977,673</b>
<b>Balance as share of GDP</b>	<b>-8%</b>	<b>0.01%</b>	<b>2%</b>	<b>3%</b>	<b>4%</b>
Cash reserves estimate	184,744,357	166,983,422	173,498,601	184,083,709	198,061,382
FRR: Cash reserves expenditure months	7	7	7	7	8
FRR: Dept expenditure share of total expenditure	45%	47%	47%	48%	48%
Expenditure as share of GDP	100%	94%	95%	92%	90%
Departmental expenditure as share of GDP	45%	44%	45%	44%	43%
Tax revenue as share of GDP	16%	17%	17%	17%	17%
<b>Sensitivity Analysis - impact on balance/reserves</b>					
<b>A Low case Fisheries revenue (10% less)</b>	(41,966,546)	(19,953,328)	(13,899,935)	(10,252,844)	(7,288,763)
Cash reserve estimate impact	142,777,811	147,030,094	159,598,666	173,830,864	190,772,619
Cash reserve months	6	6	6	7	7
<b>B No Donor Budget Support</b>	(39,388,924)	(17,349,964)	(10,881,457)	(6,811,529)	(3,418,963)
Cash reserve estimate impact	145,355,433	149,633,458	162,617,145	177,272,180	194,642,419
Cash reserve months	6	6	6	7	7
<b>C No RERF Dividend (return &lt; 5%)</b>	(65,416,946)	(22,953,328)	(19,069,143)	(16,226,745)	(14,150,221)
Cash reserve estimate impact	119,327,411	144,030,094	154,429,458	167,856,964	183,911,161
Cash reserve months	5	6	6	6	7
<b>D Expenditure 5% higher</b>	(40,661,426)	(15,209,908)	(8,865,713)	(4,999,558)	(1,841,733)
Cash reserve estimate impact	144,082,931	151,773,514	164,632,888	179,084,151	196,219,649
Cash reserve months	6	6	6	7	7
<b>E Copra Subsidy reduced by 50%</b>	(17,416,946)	20,046,672	26,515,179	30,585,107	33,977,673
Cash reserve estimate impact	167,327,411	187,030,094	200,013,780	214,668,816	232,039,055
Cash reserve months	7	7	8	8	9
<b>F SFU recipients reduced by 50%</b>	(149,681)	16,246,672	22,715,179	26,785,107	30,177,673
Cash reserve estimate impact	184,594,676	183,230,094	196,213,780	210,868,816	228,239,055
Cash reserve months	7	7	8	8	9

## Sensitivity Analysis

The budget estimates rest on assumptions related to economic activity, expenditure and revenue, especially expected fishing revenues, donor direct budget support payments, RERF returns and expected dividends, as well as the maintenance of expenditure restraint.

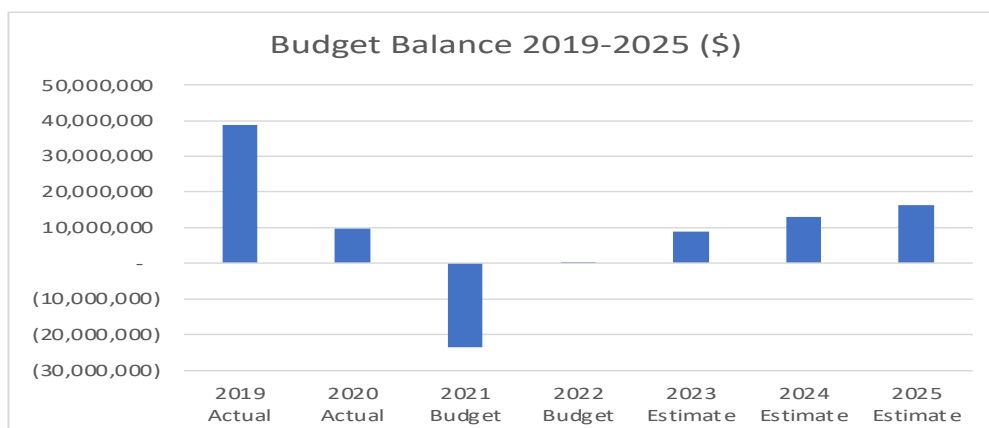
The table above includes estimates on the impact on the overall balance for scenarios, where the underlying assumption may not hold. The impact is shown of a change in the assumption on the overall balance, cash reserves estimate, and the amount of cash reserve expenditure cover.

This sensitivity analysis of assumptions includes the following scenarios:

- A. Fishing revenue low case: Fishing revenues are 10 per cent lower than expected. The impact is that revenue decreases and the overall position deteriorates.
- B. No Donor Budget Support: Donors do not pay budget support, due to non-achievement of economic reform milestones. The impact is that revenue decreases and the overall position deteriorates.
- C. No RERF Dividend: rates of return on RERF do not exceed the 5 per cent benchmark for withdrawal of a dividend, as outlined in the RERF Withdrawal Policy. Therefore no dividend can be drawn down. The impact is that revenue decreases and the overall position deteriorates.
- D. Expenditure high case: expenditure exceeds the forward estimates by 5 per cent. The impact is that expenditure is increased and the overall position deteriorates.
- E. Copra Subsidy reduction: the Copra Subsidy is reduced from \$4 a kilo to \$2 a kilo. The impact is that expenditure on the measure is reduced, and the overall position improved.
- F. Support for the Unemployed: the number of recipients of the payment is reduced by half from 53,000 to 26,500. The impact is that expenditure on the measure is reduced and the overall position improved.

Cash reserves are assumed to be available to cover the volatility in the balance. The capacity to do this is assessed using an estimate of how many months expenditure the reserves are able to cover. In all scenarios the fiscal responsibility ratio of three months reserve cover is met.

The Chart below illustrates the budget balance from 2019 to 2025.



# APPENDIX 11: PRELIMINARY 2020 FINAL BUDGET OUTCOME

This appendix compares the preliminary 2020 actual budget, with the 2020 Budget estimates.

Item	2019 Actual	2020 Budget	2020 Actual Consol Fund	2020 Actual Dev Fund	2020 Actual Consolidated	Share of Budget
	\$	\$	\$	\$	\$	%
<b>Total Recurrent Revenue</b>	<b>285,258,217</b>	<b>223,186,605</b>	<b>248,870,320</b>	-	<b>248,870,320</b>	<b>112%</b>
<b>Total Domestic Revenue</b>	284,758,222	209,273,942	241,862,014	-	241,862,014	116%
Fisheries revenue	226,307,228	149,900,000	184,068,815	-	184,068,815	123%
Taxation revenue	49,440,666	49,016,397	51,649,018	-	51,649,018	105%
Investment revenue	2,294,377	5,000,000	1,752,240	-	1,752,240	35%
Other Ministries revenue	6,715,951	5,357,545	4,391,942	-	4,391,942	82%
<b>Total donor budget support</b>	499,995	13,912,663	7,008,305	-	7,008,305	50%
<b>Total Recurrent Expenditure</b>	<b>246,464,772</b>	<b>260,114,039</b>	<b>213,618,773</b>	<b>25,511,810</b>	<b>239,130,584</b>	<b>92%</b>
Departmental expenditure	117,501,796	120,044,225	100,300,930	15,131,264	115,432,195	96%
Other government expenditure	33,007,180	72,642,118	50,568,363	5,781,382	56,349,746	78%
Debt servicing	2,845,228	3,208,838	3,409,452	-	3,409,452	106%
Local Contribution to Development Fund	93,110,568	64,218,858	59,340,028	4,599,163	63,939,191	100%
<b>Recurrent Balance</b>	38,793,445	(36,927,433)	35,251,546	(25,511,810)	9,739,736	>100%
<b>% of GDP</b>	14%	-13%	12%	-	3%	

NOTE: 2020 Actuals reflected unaudited actual balances, and may change

## APPENDIX 12: EXPENSE CODES

Expense Code	Definition
<b>PERSONAL EMOLUMENTS</b>	
201. KPF	This is the Government contribution to KPF which is different to the amount deducted from the salaries of staff.
202. Salaries	This is the regular pay of permanent staff and is graded from L18 to L2.
203. Housing Assistance	This is basically the portion of housing <i>rent</i> that has to be met by the ministry or by the statutory body concerned.
204. Allowances	Primarily intended for salary related allowances. In this respect, it includes <i>acting</i> allowances, <i>charge</i> allowances, <i>shift and abnormal</i> allowances, <i>sitting</i> allowances, <i>Special Duty and On-Call</i> allowances, <i>Police</i> allowances, <i>Sea-Going</i> allowances and other miscellaneous allowances that are covered under the National Condition of Services. It <i>excludes</i> allowances related to relocation, travel or training which have their own special accounts (see below).
205. Overtime	The payment for staff who work extra hours and have salary scale of less than level 11 i.e. L10 downwards.
206. Temporary Assistance	For relieving staff in general and to cater for unforeseen needs arising from the increasing work load from <i>annual or sick leave</i> .
207. Wages	Payments to casual labourers or contract staff.
208. Leave Grant	This is for permanent staff annual leave and includes payment for home island leave or leave <i>commutation</i> for those who for some reasons cannot go to their home islands. This is paid regardless of whether the staff member goes to his or her home island. It includes travel costs.
210. Standing Allowances	This is for replacement teachers who are employed for up to 10 days.
<b>OTHER STAFF COSTS</b>	
215. Transport to Work	Costs related to transport to and from the normal place of work. As such it includes bus tickets, fuel for vehicles but <i>not</i> the permanent hire of buses from PVU.
216. Internal Travel	This is for costs which are related to domestic travel within Kiribati. This covers <i>airfares/shipfares</i> subsistence <i>allowances</i> on outer islands <i>and/or costs</i> incurred when employees leave their usual place of residence in the course of duty to outer islands or when officials travel to or from outer islands to conduct or attend seminars or workshops. Travel costs for when they are being relocated to another island in Kiribati is covered under 225, "Relocation Expenses", and for those going on leave under 208, "Leave Grant". Where people are attending training courses the costs of their allowances, accommodation and catering are covered under special costs described below)
217. Local Training Costs - Other	All costs for "education, training and development" held in Kiribati, including workshops and seminars, not covered in other accounts. This could include the hire of the venue, and fees of any presenters (this is a special exception to Purchases of Services – Local/Overseas which normally covers fees to consultant). It does <i>not</i> include accommodation, allowance or catering which have separate accounts. It also includes cadre <i>training costs</i> (e.g. Administration Cadre, Accounting Cadre or Economic Cadre, etc.).
218. Local Accommodation and Allowances	Costs for short-term accommodation costs and any related short-term allowances related to the travel, including per diems, in Kiribati. This could be while people are attending training or other reasons such as work related visits to other islands, but does <i>not</i> cover long-term allowances related to their employment which are covered under <i>Allowances</i> above.

Expense Code	Definition
219. Local Catering	Catering costs for training and meetings held in Kiribati. Note Account 239 Entertainment includes catering at long meetings where no meal allowance is paid.
220. Local Training – Course Fees Civil Servants	This is the fees and related costs, or reimbursement of costs, for civil servants who undertake in-service courses at KIT, USP or some other recognised course. This could cover on-line or correspondence courses where the civil servant is working and living in Kiribati. It does not cover costs where the civil servant travels overseas to undertake the course.
221. Training Overseas	This is for costs of training overseas and includes any fees and other expenses. The training could be short or long term training. It does <u>not</u> include fees for students on scholarship at USP or other overseas Universities which are under 265, “Tertiary Scholarships Overseas”. Account 266, “USP Contribution”, is for the portion of USP’s operating costs met by the Government.
225. Relocation	<i>Costs associated with staff transfer</i> either to outer islands or the Line and Phoenix Group and vice versa. This includes permanent transfer of staff from their present base to their new base of work.
226. Recruitment	As the title implies, the code is intended to cater for <i>recruitment costs and expenses of staff</i> . It includes <i>advertisement</i> costs either on the air or in newspapers, <i>interview</i> costs, <i>sitting allowances</i> , and <i>transport costs</i> which are related to the recruitment process.
227. External Travel	This code relates only to costs, which are incurred in the course of travelling overseas. As such it includes <i>per diems</i> , <i>airport taxes</i> , <i>taxi hire</i> , and other <i>miscellaneous incidental</i> expenses for meetings, seminars, workshops and attachments that are not externally funded and therefore have to be met from the recurrent budget. Formal courses overseas are covered under 221, “Training Overseas”
<b>ADMINISTRATION EXPENSES</b>	
230. Cleaning	This is intended to cater for costs that are related to/with cleaning in general and often includes <i>cleaning materials</i> for offices, toilets such as <i>Harpic</i> , <i>Dettol</i> , <i>Trix washing powder</i> .
231. Communications	This was previously “Telecoms” and is for all telephone, internet, fax and other telecommunication services. This can include service announcements on the radio and other communication.
232. Electricity and Gas	This is for the use of electricity and gas. This would also include fuel and spare parts for standby generators that some ministries have.
233. Water and Sewerage	This is for water and sewerage charges.
235. Office Transport	This covers other costs of office transport including fuel, maintenance the hire of vehicles, including Ministry buses, from PVU or other sources.
237. Advertisements/Media	This is for payments for radio messages, notifications in newspapers or advertisements. Messages or advertisements for recruitment should <u>not</u> be included in this account but under 226, Recruitment.
239. Entertainment	As stipulated by the Office of the Beretitenti, this code is intended primarily for (i) <i>promoting the interest and image of government</i> through the ministries/divisions to representatives of foreign governments/international agencies and other bodies foreign or local that have contributed or will contribute to the objectives of government; (ii) <i>reciprocating any hospitality/entertainment</i> that has been extended to the Beretitenti, Minister, Secretary, MP, or any public officer; (iii) <i>showing government’s appreciation</i> for a very substantial or rare contribution towards the development of Kiribati; (iv) <i>welcoming and fare-welling</i> a new Minister, Secretary or public officer; (v) <i>meeting customary obligations</i> such as <i>moanei</i> , <i>mweaka</i> or <i>ririwete</i> ; and (vi) <i>meeting the cost of refreshments/meals</i> for long extended official meetings where no sitting/meal/subsistence allowance is payable.
<b>OPERATIONAL EXPENSES</b>	
240. Printing	use then the costs, such as toner and paper, could be included under this code. This covers the costs of getting books or pamphlets printed

Expense Code	Definition
	and where the intended users are the general public or other Ministries. This will usually be at an outside printer either in Kiribati or overseas. It does not include the usual printing of a Ministry where the costs of paper and toner are covered under <i>Stationery and Supplies</i> . If a Ministry has its own printers and is printing a large amount of material for outside
241. Stationery and Supplies	Costs of stationery, toner, pens, etc, that are used by a Ministry in its normal operations.
242. Food and Rations	Costs of food for institutions like hospitals, boarding schools, police and prisons and others. It does not include catering costs for short training courses or meetings.
243. Purchase of Office Equipment, Furniture and Softwar	Costs of equipment such as computers and printers. It also covers the costs of software and anti-virus software with computers and any annual charges related to them. It also covers furniture, such as desks and tables.
244. Repair of Equipment	Costs of repairs to equipment, usually related to computers. Account 289 is for repairs or maintenance to Ministry buildings and infrastructure, and account 291 is for repairs or maintenance to Plant and Machinery.
245. Uniforms	Purchase of uniforms.
246. Specialist Purchases	For the purchase of specialist equipment by relevant Ministries e.g. drugs by the Pharmacy at the Hospital, fishing equipment for MFMRD, or specialist agricultural equipment or animals for MELAD.
248. Compensation for Trees	This is primarily for MELAD and MOE when compensation is paid for cutting and clearing trees for new buildings or other.
250. Services – Local	For services such as consultancy services, minor repairs, council services, and announcement notices. It includes rental of premises. It does not include the costs of consultants conducting formal training courses as this should be covered by 217, “Local Training”. Repairs of equipment such as computers should be charged to 244, Repairs to Equipment. Repairs or maintenance of buildings should be charged to 289, Building and Infrastructure Maintenance.
251. Services – Overseas	Payments for consultants based overseas or other services (e.g. equipment sent overseas for repairs) provided from overseas.
<b>OTHER MINISTRY EXPENSES</b>	
255. Commitment and Other Fees	This is for government commitments/other fees which may have not been classified elsewhere in the Budget. It could be for sport affiliation fees or other new fees.
260. Medical Referral Local	For all the costs of medical referral cases carried out locally.
261. Medical Referral Overseas	For medical referral cases overseas and including airfares, hospital, doctors, accommodation and other costs.
263. Secondary Mission Schools	This is for payments to support the secondary Mission Schools and includes salaries of volunteers and local staff. It is also being used for transport of all secondary school children and the Form 4 – 6 Subsidy.
264. In-Country Tertiary Support	Tuition fees and allowance payments to students studying at the USP in Kiribati. It is also used for payments to the Scholarship Board.
265. Tertiary Scholarships Overseas	All costs of students going overseas on scholarships including airfares, fees and allowances for books, fees, and food.
266. USP Contribution	The “contribution” from Kiribati to the operating costs of the USP. This is separate from fees paid for students which are included under “In-Country Tertiary Support” or “Tertiary Scholarships Overseas”.
270. Search and Rescue	All the costs of search and rescue operations.
271 Medical Referral Treatment	This includes the medication and treatment cost by the treating hospitals
272 Medical Referral Airfare	This covers the airfare for medical referrals, overseas and local, including medical referral officials, referral officials, referral caretakers, etc that will accompany the referral patient.



Expense Code	Definition
273 Medical Referral Officials	This covers the daily subsistence allowances (DSA) which includes accommodation and allowances only for medical referral officials such as medical escorts, referral agents etc that are government employees (permanent, contract).
274 Medical Referral Non-officials	This covers the daily subsistence allowances (DSA) for patients, caretakers, and caregivers that are not government employees. The allowances may include meal allowances, transit allowances, caregiver allowances, new-born allowances, adult diaper allowances (if not provided) etc as stated in the Referral Policy
275 Other Medical Referral costs	Costs related to passport fees, visa fees, clothing allowances (if applicable) etc that might be needed for mobilizing patients and caretakers
278. Sundry Purchases	This is for small purchases where there is no other suitable account.
279. Special Expenditure	This is for unusual and one-off larger payments where there is no other suitable code. Ideally this will not be used and needs the approval of the Accountant General.
280. Donations	This is for donations made by the Government for disasters or other reasons overseas.
285. Hire of Plant and Equipment	This is for the permanent hire of vehicles and plant on a long-term basis from PVU or elsewhere.
286. Lease of Land (Land Rent)	This is for all <i>costs related to land leased</i> by the government either on South Tarawa or on the Outer Islands.
287. Fixed Plant and Equipment	This covers the purchase of larger items, but not computers and office furniture, which will be held for several years. This includes machinery, large water tanks, vehicles, and ships.
288. Motor Vehicle Fund Outer Islands	This is for hiring motor cycles and vehicles on the outer islands, especially by the Ministry of Health and Police. The payment goes to the Motor Cycle Fund that was established in order provide funds for the replacement of motor cycles when necessary.
289. Building and Infrastructure Maintenance	This is for the repair and maintenance of government buildings. This is <u>not</u> used for new buildings or expansion of existing buildings. This also includes maintenance on wharves, causeways, roads and other infrastructure.
290. Building and Infrastructure Construction	This is for new buildings or expansion of existing buildings. All the costs of construction should be included. This also includes new, or expanded, wharves, roads, causeways and other infrastructure.
291. Maintenance of Machinery & Vehicles	Maintenance of heavy equipment and vehicles.
295. Compensation	This is for payments to settle compensation for government operation and other related activities.
297. International Contribution	Payments by the Government for membership of regional and international organisations.
300. Pensions	Pensions paid to public servants who retired before KPF was operational.
302. Senior Citizens' Benefit	Social Benefits payable to a Kiribati Citizen with ages rages from 60 and above. Payment are only deem payable upon meeting the criteria of not having a dual citizenship (among others).
306. National Elections	This is for all costs of the National Election.
308. Commission of Enquiry	This is for the costs of any Commissions of Enquiry
309. Banaba Compensation	This is payment to people who worked on Banaba.
310. Investment in SOEs or Other Companies	This is for any additional investment by Government in any SOEs or Other Companies. Bailouts to Government enterprises would either be treated as additional investments using this code, or as a subsidy through account 312 "Support to Government Enterprises". If the Government agrees with an SOE that it will provide services which are not economic (Community Support Obligations) it might agree to a set

Expense Code	Definition
	level of subsidy for this and this would be shown under code 328, CSO Payments to SOEs.
311. Loans to SOEs	This is for any loan made by Government to a SOE.
312. Support to SOEs	This is for any grants or subsidies to any Government enterprises. This includes payments made by Government directly to suppliers of (creditors of) SOEs. These are normally one-off payments because the entity is in financial difficulties. Longer-term agreed subsidies would usually be shown in 328, "CSO Payments to SOEs".
315. Support Grant (Local Government)	The grant paid to outer-islands for their operations.
317. Voluntary Organisations Grants	Payments by Government to approved voluntary organisations.
318. Local Council Grants	Service payments paid to Councils on Tarawa for the collection of rubbish.
319. Other Grants	This is for other grants paid to Government Ministries, e.g. sport grant to MIA from AAP, or other organisations, e.g. to registered faiths from Taiwan.
320. Donations	This is for donations made overseas for humanitarian or other reasons.
325. Kiribati Housing Subsidy	The subsidy paid to the Kiribati Housing Corporation.
326. Housing Maintenance	Payments for maintenance of housing on Christmas Island.
327. PUB Sewerage Subsidy	Payments to PUB as a subsidy for the costs of sewerage.
328. CSO Payments to SOEs	Payments to SOEs to cover unprofitable services they provide to communities as required in the SOE Act e.g. providing shipping or telephone services to a remote island.
329. Copra Price Subsidy	Payments by Government to subsidise the price paid for copra.
330. Domestic Airfare Subsidy	Payments by the Government to Air Kiribati Ltd to subsidise the cost of domestic airfares.
331. Freight Subsidy Local Produce	Payments by the Government to registered companies that ship goods to the outer-islands as a freight subsidy.
332. Ferry Services to Remote Islands	Payments supporting transport costs on remote islands that have civil servants posted there.
334. Subsidy to Kiribati Handicraft	Payments by Government to support local handicraft.
335. Food Subsidy	Payments by the Government to subsidise food or purchase stocks of food e.g. rice.
337. School Fees for the Underprivileged	Payment of school fees for the underprivileged.
338. Transport Subsidy	Any special transport subsidy other than to SOEs and includes payments to overseas owned airlines.
345. Local Contributions to Development Fund	Payments by the Government to the Development Fund.
347. Contribution to the RERF	Payment by the Government to the Revenue Equalisation Reserve Fund.
348. Revolving Fund	Payment from any Revolving Fund.
349. Rice Buffer for Line and Phoenix islands	Payment by the Government to support rice supplies in the Line and Phoenix Island Groups.
350. School stationery for Primary and JSS students	Payment by the Government to support students through the provision of stationery for schooling.
353. Subsidy for School Fees	Payment by the Government to support free education for students in Forms 4, 5 and 6.
354. School for Special Needs Children	Payment by the Government to support the continued education for children with special needs.
355. Support for Pre - School teachers	Salary payable to Pre - School teachers

Expense Code	Definition
356. Disability Support Allowance	Allowance Payable to support citizens with disability
357. Student Allowances for KTC:	Cost for tertiary study short term allowances related to travel including per-diems. This is specifically for students at KTC that receive allowance from Government.
358 Student Allowance for MTC, KIT and SONH	Cost for tertiary study short term allowances related to travel including per-diems. This is specifically for students at MTC, KIT and SOHN - only those who receive allowances from Government.
359 Population census	Created for population census activities and any related matters crucial for the operation of this activity.
360. Unemployment Benefit	Allowance payable to the unemployed individual that falls within ages 18 - 59; and are confirmed to have met the criteria as being an unemployed active population.
361. Compensation (Court Order)	Compensation payable for legal claims. These might be the result of a Court Order or a settlement reached out of Court.

**NOTE:**

There are to be no transfers from personal emoluments (accounts 201 – 210) to operational costs even within the same Sub-Head. Transfers are permitted from operational costs to personal emoluments provided they are within the same Sub-Head and if prior permission has been obtained from the Secretary, MFED. This will only be granted in special circumstances.