



Kiribati Government

2023 Recurrent Budget

BUILDING BACK BETTER AND STRONGER

*(KARIKIRAKEAN TE MAIURAOI MA TE MARURUNG RINANON TE
BABARONGA RAOI)*

AS APPROVED BY THE MANEABA NI MAUNGATABU ON 15/12/2022

December, 2022

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

2023 RECURRENT BUDGET

FOREWORD

It is my great honour and pleasure to present this 2023 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 revenue collections, expenditure, and reform opportunities.

This year, we have retained the same format as last year, with the same level of detail and discussion on key issues. Our hope is that the budget becomes ever more accessible to our fellow citizens. I trust this style of presentation adequately communicates 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 'Building Back Better and Stronger'. This recognises the fact that Kiribati has recovered from the pandemic crisis and is now resuming business as usual with COVID19 as part of its routine. With the recent opening of Kiribati borders to the international market and trade, the country is progressively rebuilding back its 'economy', infrastructure, human resources, and all development aspects through robust yet sustainable approaches to attain a better comeback within the new year.

A year ago, it seemed like the economic outlook would be positive as countries all over the world began putting the pieces of their own economies back together again, opening borders and reaffirming trading links. However, the conflict in Ukraine with the consequent increase in the international oil price, has meant that global trade has not bounced back as strongly as most economists thought it would, and inflation has risen in many countries to levels not seen for generations.

For Kiribati, the most direct impacts have been on our sovereign wealth fund, which has decreased in value during 2022 by 9% meaning that we were unable to draw down surplus funds to support national development.

Domestic prices of essential commodities have risen significantly because of the increased cost of fuel, leading to higher transportation costs for our necessary imports.

There are promising signs of recovery in 2023 and beyond. The oil price has fallen in recent months, and the key stock markets for our sovereign wealth fund have also started to move in our favour again.

The 2023 Budget is 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 Equalization Reserve Fund (RERF);

achieving budget balance over the medium term; investing in productivity enhancing social and economic infrastructure; implementing structural reforms to diversify the economy and build resilience to facilitate a vibrant private sector and create meaningful jobs.

The 2023 Budget outlines how these underlying principles are to be upheld. It recognizes that there is limited fiscal room for economic expansion, takes account of expected economic conditions, and makes difficult choices to ensure Government meets its policy commitments while managing the many fiscal risks.

The amount of expected revenue provides a tight constraint on the available fiscal space for expenditure proposals. The decision not to draw down a dividend from the RERF has a significant impact. However, we believe that the fall in stock market values is only temporary and that next year, we will return to more positive results.

This budget includes measures to continue building resilience to manage economic uncertainty through enhanced social protection measures. To support families as they adapt to the ever-changing economic environment, the budget maintains expenditure on social protection measures, including funding for support to the unemployed, aged, and disability pension payments.

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 scholarships, health, and infrastructure projects.

Cash reserves are strong and will be maintained as a buffer against the many risks we face. A small surplus is planned for the year, demonstrating the Government's commitment to careful fiscal management and difficult decisions so that we are better placed to take advantage of better times in the future.

The ongoing expansion of the tax base and increasing potential fishing revenues coupled with the administration and targeting of social protection programs, and the SOE reform program, are already proving to be a success and should be continued to build resilience and underpin a prosperous future.

The 2023 Budget could not be delivered without the support of Ministry staff, and I wish to acknowledge all those involved in its preparation, in particular, the National Economic Planning Office and the Senior Management of the Ministry of Finance and Economic Development 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, the COVID-19 response programme and rapid Drought response. We look forward to continuing this cordial partnership into 2023.

May we pray that God will bless the 2023 Budget and our beloved country, Kiribati, as we rebuild our lives and economy stronger through better sustainable ways.

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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2023 BUDGET AT GLANCE

The following priorities are expected to inform the 2023 Budget setting:

- Continued commitment to fiscal responsibility and implementation of the medium-term fiscal framework. With subdued economic conditions, the fiscal settings will need to reflect a more stimulatory stance, and a small surplus.
- Strengthening Government payment administration and service delivery, including social protection payment administration, and investment in a new integrated financial management information system (IFMIS) and related legal institutional reforms.
- Addressing Government payment arrears to SOEs and between SOEs to support SOEs to be more efficient and effective in delivering services, and to improve their underlying financial viability, and more broadly improve fiscal resilience by addressing legacy debt and supporting future macro-economic stability.
- Investment in productivity enhancing infrastructure, including electricity, water, sanitation, and transport, across the country, and for high priority projects that have been approved, but funding not yet secured.
- Provision for Government Manifesto Commitments that have not yet been funded or implemented, including the non-ER leave grant.
- Revenue mobilization through reforms to taxation administration and RERF withdrawals consistent with the Withdrawal Policy.
- Implementation of financial sector reform, supporting improved financial intermediation and financial inclusion.

The overall aim is to ensure that as part of the commitment to responsible fiscal management, legacy debt and funding gaps are addressed, and service quality continues to improve, enhancing value for money in the delivery of Government services, supporting improved economic resilience and inclusive economic growth.

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.

With continued uncertainty in economic conditions, and the fiscal capacity inherent in the strong cash reserve balances, it is recommended that Government take the opportunity now to address legacy debts and repair SOE balance sheets to support their ongoing viability. This will improve overall fiscal resilience and support long run macro-economic stability.

The 2023 Budget was prepared consistently with the Medium-Term Fiscal Strategy. This strategy has informed the fiscal settings for 2023.

BUDGET METHODOLOGY

The preparation of the 2023 Budget included the following steps:

- Publication of the 2023 Fiscal and Budget Strategy that took account of the economic outlook, the Medium-Term Fiscal Strategy and Government commitments, providing for base case estimate ceilings to inform budget preparation.
- A budget circular was sent to Ministries outlining the budget process and the settings for 2023. Key elements included a tight revenue constraint that informed Ministry expenditure ceilings and a prioritization process for new policy or project proposals (NPPs) over ceiling.
- Ministry budget submissions were reviewed by the National Economic Planning Office (NEPO) and adjusted to reflect feedback.
- A Budget Committee chaired by the Hon Vice President and Minister for Finance and Economic Development was established to review the submissions to prioritize the NPPs.
- Cabinet was briefed on the outcomes of the Budget Committee which subsequently considered and approved the final budget for submission to Parliament for approval.

The 2023 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 previous published material. All currency is Australian Dollars, unless otherwise marked.

MINISTRY BUDGETS

The amount of expected revenue available in 2023 provided a tight constraint on the available fiscal space for expenditure proposals. In light of this, the base case Ministry budget ceilings (personal emoluments) has been lifted by 3 per cent to take into account unavoidable incremental pay and also made provisions for the new positions as per the 2023 ER. Ministries Operational cost have been retained as in the 2022 level.

The presentation of Ministry budget information in this document includes two tables. The first table contains the medium-term revenue and expenditure framework 2021-2026 consisting of 2021 actual, 2022 Budget and revised 2022 Budget, 2023 Budget and 2024-2026 forward estimates.

The second table contains the detailed cost line to enable a year-on-year comparison between 2022 and 2023, with the variance in dollar terms, before reporting on the 2023 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 2023, payments for the Copra Subsidy and Support for the Unemployed continued 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 Government uses IMF economic forecasts to underpin the economic assumptions used to develop budget estimates.

According to the IMF World Economic Outlook estimates, Kiribati has been downgraded since the last economic outlook in October 2021. The IMF now expects that Kiribati GDP increased by 1.5 per cent in 2021, slowing to 1.0 percent in 2022, but lifting again to 2.4 per cent in 2023 as the lingering effects of the pandemic are mitigated by increasing vaccination rates and the removal of containment measures (leading to increased labour mobility and port activity) and the supply chain challenges of 2022 are reduced (freeing up movement on investment projects).

Beyond 2023, global growth is forecasted to decline to about 3.3 percent over the medium term. War-induced commodity price increases and broadening price pressures have led to 2022 inflation projections of 5.7 percent in advanced economies and 8.7 percent in emerging market and developing economies. Pressures are expected to subside in 2023.

Risks for Kiribati are largely unfavourable and relate to the continuing impact of global supply chain challenges and the longer-term effect on labour productivity of the consequences on citizens' health and the health systems of the Covid-19 pandemic and seasonal flu infections. Global economic conditions have also had an impact on RERF performance and fishing demand.

For Kiribati, Inflation is expected to peak at 5.6 per cent in 2022 before falling back to 3.3 per cent in 2023. This reflects higher commodity costs from the Ukraine conflict as well as supply chain constraints and higher shipping costs from COVID-19. These are expected to be temporary and to resolve themselves through by 2023.

FISCAL STRATEGY AND OUTLOOK

The 2023 Budget will be framed within the Government's Medium Term Fiscal Strategy (MTFS). This strategy establishes high level goals to achieve macro-economic stability in the medium term, consistent with the aspirations in the Kiribati 20 Year vision (KV20) for Kiribati to be healthy, wealthy, and safe with people at the center.

The Fiscal Strategy must 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 uncertainty with subdued economic conditions, the fiscal settings will need to reflect a more stimulatory stance and a smaller recurrent 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 Equalization 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 2023 both fiscal responsibility ratios are met. Departmental expenditure as a share of total expenditure is 45 per cent and the cash buffer is equivalent to six months of expenditure.

BUDGET ASSUMPTIONS

The key assumptions in formulating the 2023 Budget baseline estimates include:

- 2023 economic conditions will be consistent with the IMF forecast of 3.6 per cent global growth, 2.8 per cent Kiribati growth and 3.3 per cent inflation;
- Fishing revenue estimates will be consistent with historic performance;
- RERF dividends will be consistent with the RERF Withdrawal Policy, hence there is no RERF withdrawal for 2023.
- Revenue volatility will be managed by accessing cash reserves;
- There will be significant policy changes from current settings – this includes the introduction of Leave Grants for non-ER posts, the continuation of a Copra Subsidy of \$4 a kilo and SFU payments of \$50 a month;
- Kiribati will be largely COVID-19 free and containment measures will be progressively eased as vaccination rates improve, enabling employment and economic activity to increase and projects to restart and progress.

- Borders are now open with no more travel restrictions which will enable free flow of people and goods supporting economic activity, assuming transport connectivity issues can be overcome.
- Donor budget support payments are conditional on meeting fiscal responsibility and economic reform commitments as articulated in the Economic Reform Taskforce (ERT) Matrix.

2023 BUDGET OVERVIEW

The 2023 Budget takes account of the Medium-Term Fiscal Strategy and how it can be achieved considering expected economic conditions, fiscal risks, and Government policy priorities to be delivered in 2023.

2023 FISCAL POSITION

Overall, the expected 2023 Budget outcome is a surplus of \$1 million, 0.3 per cent of GDP. This compares to the expected 2022 revised budget of a \$11.9 million deficit.

REVENUE

Total revenue in 2023 is estimated at \$319.1 million, 4.6 per cent higher than the 2022 Budget, and comprises the following:

Fisheries revenue - this remains as the 2022 level of \$200 million (63 per cent of total revenue) for 2023 of which fishing licenses is \$191.4 million, Transshipment is \$8.1 million, and \$0.48 million from other fishing revenues.

Tax Revenue - total tax revenue for 2023 is estimated to be \$79.4 million (25 per cent of total revenue) for 2023 and 46 per cent higher than the 2022 Budget. The 2023 estimate assumes that the tax revenues will continue to grow at an average rate achieved over the past two years, so the base case estimate is on a no policy change basis.

Investment Revenue – Estimated to be \$6.4 million (2 per cent of revenue) for 2023 and 77 per cent lower than the 2022 Budget. This is the revised figure after taking out the expected RERF dividend in adherence to the Withdrawal policy rules.

Budget Support – is estimated to be \$24.1 million (7.6 per cent of revenue) for 2023 and 38.6 per cent higher than the 2022 Budget figure. This includes the additional budget support from DFAT and WB.

Other revenue – Estimated to be \$9.1 million (2.9 per cent of revenue) for 2023 and 67.1 per cent higher than the 2022 Budget 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 2023 is **\$318.1 million**, 0.3 per cent higher than the revised budget for 2022.

Total appropriation expenditure is **\$304.3 million** (96 per cent of total expenditure) and statutory expenditure is **\$13.8 million** (4 per cent of the total).

The proposed expenditure amounts by recurrent budget categories for 2023 are:

- Departmental funding (personal emoluments and operating costs) of \$144.1 million, 1.1 per cent higher than the 2022 Revised Budget. It includes provision for unavoidable incremental pay, the 2023 establishment Register (ER) and the increase in pay for statutory positions. This is also including the additional \$0.1 million for MHMS as a top-up for medical supplies. Departmental funding accounts for 45.3 per cent of total expenditure within the fiscal responsibility ratio limit.
- Other expenditure (subsidies, grants and other commitments) funding is \$63.6 million, 1.9 per cent lower than the 2022 Revised Budget.
- Debt servicing is \$4.1 million, 3.3 per cent lower than the 2022 Budget.
- The LCDF provision is \$106.3 million, 0.8 per cent higher than the 2022 Budget mainly reflecting new commitments including the Leave Grants for Non-ER Positions.

The 2023 ER has increased total public service positions by 24 from 5,631 in 2022 to 5,655 in 2023, a 0.4 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 \$36.6 million, or 25.4 per cent of total departmental expenditure, followed by MHMS with \$28.3 million (19.7 per cent) and KPS with \$11.5 million (8 per cent).

BUDGET PRIORITIES

The theme for the 2023 Budget is 'Building back better and stronger'. 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 through sustainable approaches.

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 \$80.8 million, or 25 per cent of total expenditure and 26 per cent of GDP. This is a 19 per cent decrease on the 2022 Budget provision. The measures include:

- Copra Price Scheme (\$28 million) – The provision is reduced by \$12 million or a 30 percent from the 2022 Budget. The cut is made to reflect the actual balances that could be rolled on to 2023. This is to continue the payment of the \$4 per kg.
- Unemployment Benefits (\$30.1 million) – Amount is reduced by \$2.3 million or 7.1 per cent from the 2022 Budget. The cut is made to reflect the actual trend and updated figures on the number of recipients anticipated for 2023.
- Elderly Benefits (\$20.3 million) – Amount is reduced by \$0.36 million or 1.7 per cent from the 2022 Budget. This cut reflects the actual trend of this grant.
- Disability Allowance (\$2.4 million) – Amount is decreased by \$0.4 million or 14.7 per cent from the 2022 Budget. This reflects the actual performance and trend of this program.

In 2023, the Copra Subsidy and Support for the Unemployed will continue to be funded from LCDF. Together, they account for \$58.1 million or 54.6 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.

CASH POSITION

The Government continues to maintain a healthy cash position to manage liquidity risks. Cash available to the Government as of 31 October 2022 was \$325.4 million, inclusive of Account No. 1, 3, 4 and State Street. Of this, the No.4 account balance (the Development Fund) totalled \$106.3 million.

Cash buffer reserves are those funds available to the 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 License revenue in the No.3 account. They do not include balances in the No 4 Development Fund Account or No 1 Operating Account.

As of 31 October 2022, cash buffer reserves totalled \$185.6 million. This is equivalent to seven months of expenditure cover which is within the fiscal responsibility ratio target of three months.

DEVELOPMENT FUND

Total 2023 Development Budget expenditure is \$277.6 million (89 per cent of GDP), comprising \$106.3 million (34 per cent of GDP and 38 per cent of the Development Budget) from the LCDF in the Recurrent Budget and \$171.2 million (55 per cent of GDP and 62 per cent of the total Development Budget) from development partners.

The most significant Development Fund expenditure in 2023 is on the social protection payments for the Copra Subsidy, Support for the Unemployed and a new commitment on leave grants for non-ER posts. These total up to \$67.6 million, or 24 per cent of expected Development Fund outlays. Excluding these payments, total projected funding for development projects in 2023 is estimated at \$210.0 million, or 68 per cent of GDP.

After the social protection payments that also includes the leave grant for non-ER posts, the top four project areas by department in 2023 are:

- Utilities, sanitation and water projects, through the Ministry for Infrastructure and Sustainable Energy (MISE), totalling \$53.8 million (19 per cent of the total);
- Finance projects, through MFED, totalling \$36.2 million (13 per cent of the total);
- Education projects, through MOE, totalling \$25.8 million (9 per cent of the total); and
- Health projects through MHMS, totalling \$24.1 million (9 per cent of the total).

The geographic dispersion of the Development Fund reflects national projects to the value of \$207.4 million (75 per cent of the total), Gilbert Group projects of \$64.5 million (23 per cent of the total) and Line and Phoenix Islands projects of \$5.6 million, or 2 per cent of the total.

In 2023, after the Government of Kiribati, the next top three donors are the People's Republic of China (\$35.9 million), Australia (\$35.8 million) and New Zealand (\$26.6 million).

Project implementation had been slowed by the impact of the COVID-19 pandemic, especially travel restrictions and supply constraints with costs increased, reflecting global supply issues. However, as borders have now reopened and travel restrictions uplifted, project delivery is expected to increase, and equipment supply constraints to be addressed.

More detail on development projects can be found in the 2023 Development Budget.

REVENUE EQUALISATION RESERVE FUND (RERF)

RERF performance over 2022 has been severely impacted by poor market performance. Over the last quarters, the Global Morgan Stanley Capital International (MSCI) finished the first and second quarter down by 8.17% and 8.47% respectively while the Bloomberg Barclays Aggregate Index, challenged by higher Inflation and interest rates, performed even worse.

However, since October 2022 the market has tended to recover as central banks raise interest rates which has led to Australian Government Bonds now providing a small positive return of 1.2%. The RERF reported a positive return of 5% in October 2022 which reverses some of the losses of the earlier months of the year. The RERF's value is again on an upward trajectory to AUD 1.22 billion in October (from \$1.16 billion in September and \$1.34 billion twelve months ago).

Despite the adverse impact of the Covid-19, inflationary pressure, and the Ukraine conflict on the global market, the market value of the RERF is still outperforming the benchmark stock market indexes for both equities and bonds.

More detail on RERF financials and performance is at Appendix 7.

The current investment strategy is 50:50 Australian Fixed income and Global equities. This strategy, along with careful monitoring of portfolio performance, has ensured that investment risks are being effectively mitigated.

Furthermore, to meet new Government plans in the KV20 strategy, the RERF committee is considering to allow greater flexibility over investment decisions of the fund Managers and the

strict application of the withdrawal policy for budget support and RERF's sustainability. That means, RERF cannot be withdrawn if the rate of return is equal to or below 5% in real terms (meaning after allowing for the growth in population and the rate of inflation). This would mean that Fund Managers will have the capacity to invest in both Global Equity and Fixed Income to enhance the rate of return of the RERF based on market opportunities. Had this been the case in 2020 for instance, where during the economic boom when Global markets expansion reached a peak phase, equities performed better than fixed income but our strategy did not allow the fund managers to take advantage. Application of the new strategy would see the fund managers having fewer restrictions on when and how to move between both Equity and Fixed to reflect the existing market and risks.

The new strategy has been approved by Cabinet and incorporated with Fund Managers. Fund Managers and the Investment Unit are now working on revising their Investment Management Asset (IMA) arrangements to incorporate the new procedures.

SOE PERFORMANCE

Government support for SOEs is captured in Community Service Obligation (CSO) payments. This aims 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.

An SOE reform program is being implemented and is still ongoing 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.

Seven of fifteen (15) established SOEs have submitted audited financial statements for 2020 with the remaining eight (8) being in the auditing process.

The 2020 results have been strong relative to prior years with all SOEs except Kiribati Green Energy Solution (KGES), Kiribati Insurance Corporation (KIC), Te Atinimarawa Company Ltd (TAACL). However, the largest SOEs like Public Utilities Board (PUB) continue to be loss-making.

The Return on Equity for all SOEs in 2019 was 5.4 per cent which is relatively good compared to prior years. Total Shareholders' Equity was valued at \$199 million, or 69 per cent of 2020 GDP.

Improvement to timeliness and quality of financial reporting is required, including strengthening compliance with international accounting standards and addressing 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 2023 Budget relate to the uncertainty in global economic conditions; the ability to generate sufficient revenue to meet expenditure priorities especially the uncertainty around fishing revenues and donor direct budget support payments and the ability to maintain fiscal discipline, including the impact of the war in Ukraine and continued uncertainty impact relating to the COVID-19 pandemic, 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, then taxation revenues should increase, and social protection payments should decrease (due to increasing employment) improving the fiscal position. If this does not happen, then the fiscal balance will worsen with lower revenue and higher outlays.

Demand for fishing licenses 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 2023 Budget estimate for fishing license remains at the 2022 level assuming that the economy will improve, and more economic activity will pick up as anticipated.

This budget also includes an estimate for donor support payments that are conditional on meeting economic reform milestones and implementing a rule based RERF Withdrawal Policy.

The risk of potential revenue shortfalls will be managed by the ability to draw on cash reserves. Ongoing work to mobilize revenue including administrative reforms will be pursued through 2023 to reduce revenue risks.

EXPENDITURE

The Government is committed to achieving macro-economic stability through responsible fiscal management consistent with the aspirations in the Kiribati 20 Year Plan for Kiribati to be healthy, wealthy, and safe, with people at the center.

The 2023 Budget also takes into account economic conditions and fiscal pressures, including the impact of inflation on operational and project costs, the need to address Ministry and State-Owned Enterprises (SOEs) payment arrears and overdue debts and the costs of projects and policy initiatives that have been agreed but not funded such as the Non-ER Leave Grants.

A further risk relates to the quality of expenditure and the long-term sustainability of transfer payments such as the Copra Subsidy and SFU payments. It is proposed that an analysis is to be undertaken to consider opportunities to improve the efficiency and effectiveness of transfer payments in meeting Government objectives. This may include options to target payments to those most in need, or alternatively, more efficient delivery mechanisms.

2021 FINAL BUDGET OUTCOME

The 2023 Budget builds on the 2021 expectations and actual outcome. The 2021 outcome is a small surplus of \$3.9 million compared to an expected deficit of \$25.4 million. The outcome is better than expected, reflecting stronger fisheries and taxation revenue collection than anticipated. Outlays were also generally lower than expected.

The surplus has been used to bolster cash reserves.

2022 BUDGET PERFORMANCE

Revenue collections for the year to date (January to October 2022, latest available data) are behind budget, with 54 per cent of the total revenue collected against a benchmark of 83 per cent for October.

Fishing revenues are tracking lower than budget by 29 per cent.

Positive economic conditions and Government transfer payments have supported strong VAT and Income Tax Collections. Tax Collections are marginally higher than the budget by 7 per cent. It is expected that the Tax collection for the whole year will be better than expected, but will only minimally offset the reduction in expected fishing revenue collection.

Departmental expenditure up to October 2022 was behind budget, with 72 per cent of total departmental expenditure, against a benchmark of 83 per cent for October. Expenditure on other commitments was also behind budget by 21 per cent, reflecting delays in some of the payments; this is expected to be corrected by the end of the year. This is similar with LCDF and debt payments which are also expected to be fully expended by the end of the year.

Overall, a deficit in 2022 is expected largely due to the supplementary appropriation for the Overseas Scholarship programme.

BUDGET TABLES

TABLE 1(A): FISCAL FRAMEWORK SUMMARY 2021-2023

	2021 Actual	2022 Budget	2022 Revised	2022 YTD	2023 Budget	2023 Budget vs 2022 Revised Budget (\$)	2023 Budget vs 2022 Revised Budget (%)
Total Government Revenue ⁽¹⁾	246,458,807	287,781,643	287,781,643	164,765,332	294,968,508	7,186,865	2.5%
Departmental Expenditures <i>(Operational Cost & Personal Emoluments)</i>	135,643,257	142,589,796	142,589,796	102,323,726	144,112,644	1,522,848	1.1%
Other Government expenditure <i>(Subsidies, Grants & Other Commitments)</i>	104,880,519	64,817,420	64,817,420	40,415,438	63,563,782	(1,253,638)	-1.9%
Debt Servicing	3,739,921	4,090,104	4,194,022	1,934,217	4,055,383	(138,638)	-3.3%
Local Contribution to Development Fund (LCDF)	48,790,748	93,634,287	105,543,372	105,543,372	106,336,733	793,361	0.8%
Total Government Expenditure	293,054,445	305,131,607	317,144,610	250,216,754	318,068,543	923,933	0.3%
Difference	(46,595,637)	(17,349,964)	(29,362,967)	(85,451,422)	(23,100,035)	6,262,931	-21.3%
Additional Funding							
Other sources (Budget Support) ⁽²⁾	10,470,149	17,396,636	17,396,636		24,109,025	6,712,389	38.6%
Surplus (Deficit) incl. additional funding	(36,125,488)	46,672	(11,966,331)	(85,451,422)	1,008,990	12,975,320	-108.4%
REFR Interest Drawdown ⁽³⁾	40,000,000						0.0%
Surplus (Deficit) after RERF drawdown	3,874,512	46,672	(11,966,331)	(85,451,422)	1,008,990	12,975,320	-108.4%
Government Cash Balances ⁽⁴⁾							
Operational Account ⁽⁵⁾	54,821,285	39,359,796	33,538,741	33,538,741	15,206,559		
Cash Reserve Account ⁽⁶⁾	161,606,519	166,983,422	185,551,577	185,551,577	157,550,880		
Revenue Equalisation Reserve Fund (RERF) ⁽⁷⁾	1,352,676,613	1,366,176,927	1,224,836,064	1,224,836,064	1,376,103,318		
Notes:							
⁽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 2022, used as estimated balance for 2023 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							

TABLE 1(B): MEDIUM TERM FISCAL FRAMEWORK 2021-2026

	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
Total Revenue and Budget Support	256,928,956	305,178,279	305,178,279	319,077,533	340,552,485	352,915,478	358,696,784
Tax Revenue	65,970,392	54,322,769	54,322,769	79,443,878	81,827,194	84,282,010	86,810,470
Personal income tax	13,612,392	12,500,000	12,500,000	14,659,691	15,099,481	15,552,466	16,019,040
Company tax	12,692,221	12,452,782	12,452,782	16,259,915	16,747,712	17,250,143	17,767,648
Excise Tax	10,919,224	8,369,987	8,369,987	13,016,967	13,407,476	13,809,700	14,223,991
VAT	28,746,555	21,000,000	21,000,000	35,507,306	36,572,525	37,669,701	38,799,792
Non Tax Revenue	180,488,416	233,458,874	233,458,874	215,524,630	244,508,115	250,991,635	257,669,139
Dividends	4,535,812	3,500,000	3,500,000	4,905,480	5,052,645	5,204,224	5,360,351
Interest Income	96,460	1,500,000	1,500,000	1,500,000	1,545,000	1,591,350	1,639,091
RERF Dividends		23,000,000	23,000,000	-	27,522,066	29,448,611	31,471,483
Fishing License Revenue	161,445,280	193,067,000	193,067,000	191,432,013	195,260,653	199,165,866	203,149,183
Fish transhipment fees	7,481,672	6,000,000	6,000,000	8,091,428	8,334,171	8,584,196	8,841,722
Other Fishing Revenue	447,082	933,000	933,000	476,559	490,856	505,582	520,749
Other Ministries' Revenue	6,482,110	5,458,874	5,458,874	9,119,150	6,302,724	6,491,806	6,686,560
Budget Support	10,470,149	17,396,636	17,396,636	24,109,025	14,217,175	17,641,833	14,217,175
Budget support	10,470,149	17,396,636	17,396,636	24,109,025	14,217,175	17,641,833	14,217,175
Operating expenditure	265,900,024	290,073,846	302,086,849	290,458,004	307,738,085	311,208,554	311,632,152
Wages and salaries	102,670,919	106,633,712	106,633,712	108,856,560	111,153,692	113,292,765	115,474,621
Uses of goods & services	39,973,752	41,521,999	41,521,999	44,423,693	44,709,896	46,070,071	44,339,407
Interest	737,551	690,306	690,306	655,585	621,616	586,242	551,921
Subsidies	22,991,505	26,264,172	38,173,257	37,704,007	39,228,257	39,228,257	39,228,257
Grants	7,397,189	8,736,477	8,736,477	9,123,330	9,123,330	9,123,330	9,123,330
Social Benefit (5)	83,455,408	96,217,840	96,217,840	80,913,599	92,913,599	92,913,599	92,913,599
Other current expenses	8,673,699	10,009,340	10,113,258	8,781,229	9,987,695	9,994,290	10,001,017
Operating balance	(8,971,067)	15,104,433	3,091,430	28,619,529	32,814,400	41,706,923	47,064,632
Capital Expenditure (1)	24,252,881	11,657,964	11,657,964	24,210,741	26,147,060	27,784,105	27,821,891
Fiscal Balance	(33,223,949)	3,446,470	(8,566,533)	4,408,788	6,667,340	13,922,818	19,242,740
Net Financing	33,223,949	(3,446,470)	8,566,533	(4,408,788)	(6,667,340)	(13,922,818)	(19,242,740)
External Financing							
Loan Disbursement							
Less Loan Repayment (2)	2,901,540	3,399,798	3,399,798	3,399,798	3,400,077	3,359,946	3,338,172
Domestic Financing							
Operational Account	81,150,104	(3,648,215)	(15,306,000)	(2,702,042)	116,245	7,391,675	12,668,025
Cash Reserve Account (3)	5,024,616	3,694,887	3,339,668	3,711,032	3,151,018	3,171,197	3,236,543
RERF Interest Deposits/(Withdrawals)	40,000,000						
Other movements							
RERF growth	180,239,936	63,960,806	(66,598,745)	90,025,451	96,327,232	101,143,594	108,088,787
Net movements in Financial Position	144,114,448	64,007,478	(78,565,077)	91,034,440	99,594,495	111,706,466	123,993,355
Major Cash Balances							
Operational Account	54,821,285	39,359,796	33,538,741	15,206,559	15,322,805	22,714,479	35,382,505
Cash Reserve Account	161,606,519	166,983,422	185,551,577	157,550,880	158,559,870	161,827,133	172,390,005
RERF	1,352,676,613	1,366,176,927	1,224,836,064	1,376,103,318	1,472,430,551	1,573,574,145	1,681,662,932
Notes:							
(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 \$157,007,797.67 as of October 2022							
(4) 2022 Revised Budget for RERF values stands as of current number as of October, 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)							

TABLE 1(C): ANNUAL FISCAL FRAMEWORK DETAILED 2022-2023

	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	2023 Budget vs 2022 Revised (%)	Share of the 2023 Budget Subtotal
Revenue						
Taxation Revenue	54,322,769	54,322,769	79,443,878	\$25,121,109	46%	25%
Fishing Revenue	200,000,000	200,000,000	200,000,000	\$0	0%	63%
Investment Revenue	28,000,000	28,000,000	6,405,480	(\$21,594,520)	-77%	2%
Other Ministries' Revenue	5,458,874	5,458,874	9,119,150	\$3,660,276	67%	3%
Total Non-Tax Revenue	233,458,874	233,458,874	215,524,630	(\$17,934,244)	-8%	68%
Total Central Government Revenue	287,781,643	287,781,643	294,968,508	\$7,186,865	2%	92%
Additional Financing						
Budget Support	17,396,636	17,396,636	24,109,025	\$6,712,389	39%	8%
Total Revenue	305,178,279	305,178,279	319,077,533	13,899,254	41%	100%
Expenditure						
KPF contribution	5,276,169	5,276,169	5,306,936	\$30,767	1%	5%
Salaries	68,276,199	68,276,199	68,709,998	\$433,798	1%	66%
Housing assistance	1,586,398	1,586,398	1,562,553	(\$23,845)	-2%	1%
Allowances	6,002,100	6,002,100	6,708,918	\$706,818	12%	6%
Overtime	3,041,643	3,041,643	3,155,508	\$113,865	4%	3%
Temporary assistance	2,072,717	2,072,717	2,049,147	(\$23,570)	-1%	2%
Wages	388,486	388,486	492,500	\$104,014	27%	0%
Leave grants	16,790,000	16,790,000	16,871,000	\$81,000	0%	16%
Total Personal Emoluments	103,433,712	103,433,712	104,856,560	1,422,848	41%	100%
Transportation	11,278,236	11,278,236	11,377,588	\$99,352	1%	29%
Training	903,606	903,606	897,643	(\$5,963)	-1%	2%
Staff mobility/Uniforms	2,477,043	2,477,043	2,396,068	(\$80,975)	-3%	6%
Utilities	7,821,887	7,821,887	7,845,297	\$23,411	0%	20%
Media/Print & Stationery	2,492,069	2,492,069	2,480,118	(\$11,951)	0%	6%
R&M Office equip	2,167,839	2,167,839	2,130,958	(\$36,881)	-2%	5%
R&M Plant/Building & Equipment	1,525,460	1,525,460	1,430,578	(\$94,882)	-6%	4%
Ministry-specific purchases	5,601,077	5,601,077	5,641,461	\$40,385	1%	14%
Third party payments	4,236,173	4,236,173	4,390,516	\$154,342	4%	11%
Sundry	652,695	652,695	665,857	\$13,162	2%	2%
Total Operational Costs	39,156,084	39,156,084	39,256,084	100,000	0%	100%
Total Recurrent Expenditure	142,589,796	142,589,796	144,112,644	1,522,848	1%	100%
Debt servicing	4,090,104	4,194,022	4,055,383	(\$138,638)	-3%	2%
Subsidies	24,243,219	24,243,219	24,512,146	\$268,927	1%	14%
Grants	27,846,314	27,846,314	27,463,749	(\$382,565)	-1%	16%
International Contributions	2,000,000	2,000,000	2,000,000	\$0	0%	1%
Other Commitments	10,727,887	10,727,887	9,587,887	(\$1,140,000)	-11%	6%
Local Contribution to Development Fund	93,634,287	105,543,372	106,336,733	\$793,361	1%	61%
Other Government Expenditures	162,541,811	174,554,814	173,955,899	(598,915)	0%	100%
Total Government Expenditures	305,131,607	317,144,610	318,068,543	923,933	0%	100%

TABLE 2: APPROPRIATED AND STATUTORY BUDGETED EXPENDITURE BY MINISTRY 2023

Code	Ministry	Operating Budget 2023	Statutory Expenditure	Net Provision Under the Head Covered by the Appropriation Act
09	Office of Te Beretitenti	2,859,282	204,549	2,654,734
10	Public Service Office	1,294,106	52,681	1,241,425
11	Judiciary	2,812,948	302,234	2,510,714
12	Kiribati Police Service	11,526,495	453,011	11,073,484
13	Public Service Commission	379,770	42,771	336,999
14	Ministry of Foreign Affairs and Immigration	3,694,467	61,925	3,632,543
15	Ministry of Internal Affairs	3,333,696	220,909	3,112,787
16	Ministry of Environment, Lands and Agricultural Development	4,867,117	260,834	4,606,283
17	Maneaba ni Maungatabu	7,178,298	2,676,202	4,502,095
18	Ministry of Tourism, Commerce, Industry and Cooperatives	3,130,436	189,158	2,941,278
19	Kiribati Audit Office	1,099,042	80,504	1,018,538
20	Office of the Attorney General	1,115,747	75,341	1,040,406
21	Ministry of Fisheries and Marine Resource Development	4,299,483	242,358	4,057,124
22	Ministry of Health and Medical Services	28,341,577	981,968	27,359,609
23	Ministry of Education	36,551,368	1,853,963	34,697,405
24	Ministry of Information, Communication and Transport	4,685,700	250,413	4,435,286
25	Ministry of Finance and Economic Development	5,427,431	296,519	5,130,912
26	Ministry of Women, Youth, Sport and Social Affairs	2,151,526	158,528	1,992,998
27	Ministry of Infrastructure and Sustainable Energy	4,398,352	254,291	4,144,061
28	Ministry of Employment and Human Resources	6,433,775	275,156	6,158,619
29	Ministry of Line and Phoenix Island Development	4,984,713	254,851	4,729,862
37	Ministry of Justice	3,051,755	178,719	2,873,037
38	Leadership Commission	495,558	52,250	443,308
		144,112,644	9,419,136	134,693,508
30	Debt Servicing	4,055,383	4,055,383	
31	Subsidies, grants and other commitments.	63,563,782	297,200	63,266,582
	Total	211,731,810	13,771,720	197,960,090
	ADD TRANSFERS AND FINANCING			
345	Contributions to the Development Fund	106,336,733		106,336,733
	Grand Total	318,068,543	13,771,720	304,296,823
Code	Expense Items	Amount		
	Personal Emoluments and other allowances	9,419,136		
30	Debt Servicing	4,055,383		
31	Subsidies, Grants and Other commitments	297,200		
	Total	13,771,720		

TABLE 3: RECURRENT AND DEVELOPMENT BUDGET BY MINISTRY – 2023

Code	Ministry	Revenue to Consolidated Fund	Expenditure from Consolidated Fund	Revenue to Development Fund	Expenditure from Development Fund	Total Revenue	Total Expenditure
09	Contribution to Development Fund - Donors (GoK System)			20,020,644		20,020,644	
10	Office of Te Beretitenti		2,859,282		5,373,900		8,233,182
11	Public Service Office	266,300	1,294,106		170,000		1,464,106
12	Judiciary	71,500	2,812,948			266,300	2,812,948
13	Kiribati Police Service		11,526,495			71,500	11,526,495
14	Public Service Commission		379,770				379,770
15	Ministry of Foreign Affairs and Immigration	30,240	3,694,467			30,240	3,694,467
16	Ministry of Internal Affairs	2,000	3,333,696		1,019,486	2,000	4,353,182
17	Ministry of Environment, Lands and Agricultural Development	3,926,955	4,867,117		442,016	3,926,955	5,309,133
18	Maneaba ni Maungatabu	50,600	7,178,298			50,600	7,178,298
19	Ministry of Tourism, Commerce, Industry and Cooperatives	114,137	3,130,436		1,650,000	114,137	4,780,436
20	Kiribati Audit Office	13,500	1,099,042			13,500	1,099,042
21	Office of the Attorney General	600	1,115,747			600	1,115,747
22	Ministry of Fisheries and Marine Resource Development	200,000,000	4,299,483		802,680	200,000,000	5,102,163
23	Ministry of Health and Medical Services	112,700	28,341,577		2,404,694	112,700	30,746,271
24	Ministry of Education	291,300	36,551,368		96,762	291,300	36,648,130
25	Ministry of Information, Communication and Transport	2,400,233	4,685,700			2,400,233	4,685,700
26	Ministry of Finance and Economic Development	86,515,746	5,427,431		4,000,000	86,515,746	9,427,431
27	Ministry of Women, Youth, Sport and Social Affairs	28,450	2,151,526		500,000	28,450	2,651,526
28	Ministry of Infrastructure and Sustainable Energy	182,978	4,398,352		2,578,318	182,978	6,976,670
29	Ministry of Employment and Human Resources	183,569	6,433,775			183,569	6,433,775
30	Ministry of Line and Phoenix Island Development	647,900	4,984,713			647,900	5,967,502
31	Ministry of Justice	129,800	3,051,755		982,789	129,800	3,051,755
32	Leadership Commission		495,558				495,558
33	Debt Servicing		4,055,383				4,055,383
34	Subsidies, grants and other commitments.		63,563,782				63,563,782
	Sub Total	294,968,508	211,731,810	20,020,644	20,020,644	314,989,152	231,752,454
345	Add Transfers and Financing Items						
	Other Financing Sources (Budget Support)	24,109,025				24,109,025	
	Contributions to the Development Fund - GoK		106,336,733				106,336,733
	Grand Total	319,077,533	318,068,543	20,020,644	20,020,644	339,098,177	338,089,187

TABLE 4: REVENUE RECURRENT BUDGET 2021-2026

	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
Central Government Revenue							
Tax Revenue							
Personal income tax	13,612,392	12,500,000	12,500,000	14,659,691	15,099,481	15,552,466	16,019,040
Company tax	12,692,221	12,452,782	12,452,782	16,259,915	16,747,712	17,250,143	17,767,648
Excise Tax	10,919,224	8,369,987	8,369,987	13,016,967	13,407,476	13,809,700	14,223,991
VAT	28,746,555	21,000,000	21,000,000	35,507,306	36,572,525	37,669,701	38,799,792
Taxation Revenue	65,970,392	54,322,769	54,322,769	79,443,878	81,827,194	84,282,010	86,810,470
Non-Tax Revenue							
Fishing License Revenue	161,445,280	193,067,000	193,067,000	191,432,013	195,260,653	199,165,866	203,149,183
Fish transhipment fees	7,481,672	6,000,000	6,000,000	8,091,428	8,334,171	8,584,196	8,841,722
Other Fishing Revenue	447,082	933,000	933,000	476,559	490,856	505,582	520,749
Fishing Revenue	169,374,034	200,000,000	200,000,000	200,000,000	204,085,680	208,255,644	212,511,654
Dividends	4,535,812	3,500,000	3,500,000	4,905,480	5,052,645	5,204,224	5,360,351
Interest Income	96,460	1,500,000	1,500,000	1,500,000	1,545,000	1,591,350	1,639,091
RERF Dividends		23,000,000	23,000,000		27,522,066	29,448,611	31,471,483
Investment Revenue	4,632,272	28,000,000	28,000,000	6,405,480	34,119,711	36,244,185	38,470,924
JAXA downrange and air services	712,989	1,771,233	1,771,233	1,771,233	1,824,370	1,879,101	1,935,474
Open Ship Registration	203,432	140,000	140,000	200,000	206,000	212,180	218,545
Other Ministry Revenue	5,565,689	3,547,641	3,547,641	7,147,917	4,272,354	4,400,525	4,532,541
Other Ministries' Revenue	6,482,110	5,458,874	5,458,874	9,119,150	6,302,724	6,491,806	6,686,560
Total Non-Tax Revenue	180,488,416	233,458,874	233,458,874	215,524,630	244,508,115	250,991,635	257,669,139
Total Central Government Revenue	246,458,807	287,781,643	287,781,643	294,968,508	326,335,309	335,273,645	344,479,609
Other Revenue							
World Bank Budget Support	6,970,149	6,849,315	6,849,315	8,988,900	6,849,315	6,849,315	6,849,315
Asian Development Bank Budget Support		3,424,658	3,424,658	3,745,375		3,424,658	
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
Australia Budget Support	1,000,000	1,000,000	1,000,000	5,000,000	1,000,000	1,000,000	1,000,000
EU Budget Support		3,622,663	3,622,663	3,874,750	3,867,860	3,867,860	3,867,860
Other Revenues (Budget Support)	10,470,149	17,396,636	17,396,636	24,109,025	14,217,175	17,641,833	14,217,175
RERF Interest Drawdown	40,000,000						
Total other revenue	256,928,956	305,178,279	305,178,279	319,077,533	340,552,485	352,915,478	358,696,784
Total Government Revenue	503,427,763	592,959,922	592,959,922	614,046,041	666,887,794	688,189,123	703,176,393

TABLE 5(A): COMPARATIVE STATEMENT OF MINISTRIES EXPENDITURE BUDGET 2021-2023

Code	Ministry	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised
09	Office of Te Beretitenti	2,742,696	2,831,252	2,831,252	2,859,282	1.0%
10	Public Service Office	1,298,385	1,384,182	1,384,182	1,294,106	-6.5%
11	Judiciary	2,863,153	2,961,407	2,961,407	2,812,948	-5.0%
12	Kiribati Police Service	11,284,382	11,446,977	11,446,977	11,526,495	0.7%
13	Public Service Commission	362,529	379,326	379,326	379,770	0.1%
14	Ministry of Foreign Affairs and Immigration	2,597,505	3,594,536	3,594,536	3,694,467	2.8%
15	Ministry of Internal Affairs	3,065,107	3,274,670	3,274,670	3,333,696	1.8%
16	Ministry of Environment, Lands and Agricultural Development	4,696,814	4,746,990	4,746,990	4,867,117	2.5%
17	Maneaba ni Maungatabu	5,575,115	7,032,996	7,032,996	7,178,298	2.1%
18	Ministry of Tourism, Commerce, Industry and Cooperatives	2,602,360	3,121,412	3,121,412	3,130,436	0.3%
19	Kiribati Audit Office	1,028,778	1,090,264	1,090,264	1,099,042	0.8%
20	Office of the Attorney General	937,395	1,107,900	1,107,900	1,115,747	0.7%
21	Ministry of Fisheries and Marine Resource Development	4,101,674	4,248,362	4,248,362	4,299,483	1.2%
22	Ministry of Health and Medical Services	27,241,545	27,760,405	27,760,405	28,341,577	2.1%
23	Ministry of Education	35,172,194	36,285,748	36,285,748	36,551,368	0.7%
24	Ministry of Information, Communication and Transport	4,587,246	4,522,247	4,522,247	4,685,700	3.6%
25	Ministry of Finance and Economic Development	4,328,362	5,471,487	5,471,487	5,427,431	-0.8%
26	Ministry of Women, Youth, Sport and Social Affairs	1,956,399	2,162,262	2,162,262	2,151,526	-0.5%
27	Ministry of Infrastructure and Sustainable Energy	4,225,530	4,376,408	4,376,408	4,398,352	0.5%
28	Ministry of Employment and Human Resources	6,287,334	6,423,420	6,423,420	6,433,775	0.2%
29	Ministry of Line and Phoenix Island Development	4,906,378	4,896,824	4,896,824	4,984,713	1.8%
37	Ministry of Justice	3,536,414	3,009,344	3,009,344	3,051,755	1.4%
38	Leadership Commission	245,960	461,376	461,376	495,558	7.4%
30	Debt Servicing	3,739,921	4,090,104	4,194,022	4,055,383	-3.3%
31	Subsidies, grants and other commitments	104,880,519	64,817,420	64,817,420	63,563,782	-1.9%
345	ADD TRANSFERS AND FINANCING					
	Contributions to development fund	48,790,748	93,634,287	105,543,372	106,336,733	0.8%
	Total Expenditure	293,054,445	305,131,607	317,144,610	318,068,543	0.3%

TABLE 5(B): STATEMENT OF MINISTRIES' EXPENDITURES FOR 2022 REVISED BUDGET

Code	Ministry	Budget 2022	Revised Budget 2022
	Contribution to Development Fund - Donors		
09	Office of Te Beretitenti	2,831,252	2,831,252
10	Public Service Office	1,384,182	1,384,182
11	Judiciary	2,961,407	2,961,407
12	Kiribati Police Service	11,446,977	11,446,977
13	Public Service Commission	379,326	379,326
14	Ministry of Foreign Affairs and Immigration	3,594,536	3,594,536
15	Ministry of Internal Affairs	3,274,670	3,274,670
16	Ministry of Environment, Lands and Agricultural Development	4,746,990	4,746,990
17	Maneaba ni Maungatabu	7,032,996	7,032,996
18	Ministry of Tourism, Commerce, Industry and Cooperatives	3,121,412	3,121,412
19	Kiribati Audit Office	1,090,264	1,090,264
20	Office of the Attorney General	1,107,900	1,107,900
21	Ministry of Fisheries and Marine Resource Development	4,248,362	4,248,362
22	Ministry of Health and Medical Services	27,760,405	27,760,405
23	Ministry of Education	36,285,748	36,285,748
24	Ministry of Information, Communication and Transport	4,522,247	4,522,247
25	Ministry of Finance and Economic Development	5,471,487	5,471,487
26	Ministry of Women, Youth, Sport and Social Affairs	2,162,262	2,162,262
27	Ministry of Infrastructure and Sustainable Energy	4,376,408	4,376,408
28	Ministry of Employment and Human Resources	6,423,420	6,423,420
29	Ministry of Line and Phoenix Island Development	4,896,824	4,896,824
37	Ministry of Justice	3,009,344	3,009,344
38	Leadership Commission	461,376	461,376
	Total Recurrent	142,589,796	142,589,796
30	Debt servicing	4,090,104	4,194,022
1	Subsidies	24,243,219	24,243,219
2	Grants	27,846,314	27,846,314
297	International contributions	2,000,000	2,000,000
286	Land rent	9,657,930	9,657,930
3	Other Commitments	1,069,957	1,069,957
345	Contribt to Dev Fund	93,634,287	105,543,372
	Sub Total	162,541,811	174,554,814
	Grand Total	305,131,607	317,144,610

TABLE 5(C): COMPARATIVE STATEMENT OF MINISTRIES' EXPENDITURE BUDGET 2021-2026

Code	Ministry	2021		2022		2023		2024		2025		2026	
		Actual	Budget	Revised	Budget	Est.	Est.	Est.	Est.	Est.	Est.		
09	Office of Te Beretientii	2,742,696	2,831,252	2,831,252	2,859,282	2,916,468	2,974,797	3,034,293					
10	Public Service Office	1,298,385	1,384,182	1,384,182	1,294,106	1,319,988	1,346,388	1,373,316					
11	Judiciary	2,863,153	2,961,407	2,961,407	2,812,948	2,869,207	2,926,591	2,985,123					
12	Kiribati Police Service	11,284,382	11,446,977	11,446,977	11,526,495	11,757,025	11,992,165	12,232,009					
13	Public Service Commission	362,529	379,326	379,326	379,770	387,365	395,112	403,015					
14	Ministry of Foreign Affairs and Immigration	2,597,505	3,594,536	3,594,536	3,694,467	3,768,357	3,843,724	3,920,598					
15	Ministry of Internal Affairs	3,065,107	3,274,670	3,274,670	3,333,696	3,400,370	3,468,378	3,537,745					
16	Ministry of Environment, Lands and Agricultural Development	4,696,814	4,746,990	4,746,990	4,867,117	4,964,459	5,063,749	5,165,024					
17	Maneaba ni Maungatabu	5,575,115	7,032,996	7,032,996	7,178,298	7,321,864	7,468,301	7,617,667					
18	Ministry of Tourism, Commerce, Industry and Cooperatives	2,602,360	3,121,412	3,121,412	3,130,436	3,193,045	3,256,906	3,322,044					
19	Kiribati Audit Office	1,028,778	1,090,264	1,090,264	1,099,042	1,121,023	1,143,443	1,166,312					
20	Office of the Attorney General	937,395	1,107,900	1,107,900	1,115,747	1,138,062	1,160,823	1,184,040					
21	Ministry of Fisheries and Marine Resource Development	4,101,674	4,248,362	4,248,362	4,299,483	4,385,472	4,473,182	4,562,645					
22	Ministry of Health and Medical Services	27,241,545	27,760,405	27,760,405	28,341,577	28,908,408	29,486,576	30,076,308					
23	Ministry of Education	35,172,194	36,285,748	36,285,748	36,551,368	37,282,396	38,028,044	38,788,604					
24	Ministry of Information, Communication and Transport	4,587,246	4,522,247	4,522,247	4,685,700	4,779,414	4,875,002	4,972,502					
25	Ministry of Finance and Economic Development	4,328,362	5,471,487	5,471,487	5,427,431	5,535,979	5,646,699	5,759,633					
26	Ministry of Women, Youth, Sport and Social Affairs	1,956,399	2,162,262	2,162,262	2,151,526	2,194,557	2,238,448	2,283,217					
27	Ministry of Infrastructure and Sustainable Energy	4,225,530	4,376,408	4,376,408	4,398,352	4,486,319	4,576,046	4,667,567					
28	Ministry of Employment and Human Resources	6,287,334	6,423,420	6,423,420	6,433,775	6,562,451	6,693,700	6,827,574					
29	Ministry of Line and Phoenix Island Development	4,906,378	4,896,824	4,896,824	4,984,713	5,084,407	5,186,095	5,289,817					
37	Ministry of Justice	3,536,414	3,009,344	3,009,344	3,051,755	3,112,791	3,175,046	3,238,547					
38	Leadership Commission	245,960	461,376	461,376	495,558	505,469	515,579	525,890					
	Subtotal-Departmental	135,643,257	142,589,796	142,589,796	144,112,644	146,994,897	149,934,795	152,933,491					
31	Subsidies, grants and other commitments	104,880,519	64,817,420	64,817,420	63,563,782	65,640,032	67,543,023	65,140,032					
30	Debt Servicing	3,739,921	4,090,104	4,194,022	4,055,383	4,021,693	3,946,188	3,890,094					
345	Contributions to development fund	48,790,748	93,634,287	105,543,372	106,336,733	120,628,599	120,928,599	120,828,599					
	Total	293,054,445	305,131,607	317,144,610	318,068,543	337,285,222	342,352,605	342,792,216					

TABLE 6: PROPORTION OF MINISTRIES' EXPENDITURE BUDGET 2021 – 2026

Code	Ministry	2021	2022	2022	2023	2024	2025	2026
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
09	Office of Te Beretitenti	0.9	0.9	0.9	0.9	0.9	0.9	0.9
10	Public Service Office	0.4	0.5	0.4	0.4	0.4	0.4	0.4
11	Judiciary	1.0	1.0	0.9	0.9	0.9	0.9	0.9
12	Kiribati Police Service	3.9	3.8	3.6	3.6	3.5	3.5	3.6
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	0.9	1.2	1.1	1.2	1.1	1.1	1.1
15	Ministry of Internal Affairs	1.0	1.1	1.0	1.0	1.0	1.0	1.0
16	Ministry of Environment, Lands and Agricultural Development	1.6	1.6	1.5	1.5	1.5	1.5	1.5
17	Maneaba ni Maungatabu	1.9	2.3	2.2	2.3	2.2	2.2	2.2
18	Ministry of Tourism, Commerce, Industry and Cooperatives	0.9	1.0	1.0	1.0	0.9	1.0	1.0
19	Kiribati Audit Office	0.4	0.4	0.3	0.3	0.3	0.3	0.3
20	Office of the Attorney General	0.3	0.4	0.3	0.4	0.3	0.3	0.3
21	Ministry of Fisheries and Marine Resource Development	1.4	1.4	1.3	1.4	1.3	1.3	1.3
22	Ministry of Health and Medical Services	9.3	9.1	8.8	8.9	8.6	8.6	8.8
23	Ministry of Education	12.0	11.9	11.4	11.5	11.1	11.1	11.3
24	Ministry of Information, Communication and Transport	1.6	1.5	1.4	1.5	1.4	1.4	1.5
25	Ministry of Finance and Economic Development	1.5	1.8	1.7	1.7	1.6	1.6	1.7
26	Ministry of Women, Youth, Sport and Social Affairs	0.7	0.7	0.7	0.7	0.7	0.7	0.7
27	Ministry of Infrastructure and Sustainable Energy	1.4	1.4	1.4	1.4	1.3	1.3	1.4
28	Ministry of Employment and Human Resources	2.1	2.1	2.0	2.0	1.9	2.0	2.0
29	Ministry of Line and Phoenix Island Development	1.7	1.6	1.5	1.6	1.5	1.5	1.5
37	Ministry of Justice	1.2	1.0	0.9	1.0	0.9	0.9	0.9
38	Leadership Commission	0.1	0.2	0.1	0.2	0.1	0.2	0.2
30	Debt Servicing	1.28	1.34	1.32	1.28	1.19	1.15	1.13
31	Subsidies, grants and other commitments.	35.79	21.24	20.44	19.98	19.46	19.73	19.00
		83.4	69.3	66.7	66.6	64.2	64.7	64.8
	ADD TRANSFERS AND FINANCING							
345	Contributions to development fund	16.6	30.7	33.3	33.4	35.8	35.3	35.2
Total Expenditure		100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2023

Exp code	Cost description (Input)	2022 Revised	2023 Budget	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MIA	MELAD	MM	MTCIC	KAO	OAG
201	KPF contribution	5,276,169	5,306,936	30,767	71,019	51,841	79,832	453,011	8,099	56,045	138,376	177,569	149,726	105,993	45,832	40,669
202	Salaries	68,276,199	68,709,998	433,798	902,854	628,111	1,043,539	5,738,873	106,016	723,224	1,799,332	2,308,090	1,990,571	1,385,046	595,508	540,076
203	Housing assistance	1,586,398	1,562,553	(23,845)	37,128	55,716	33,688	33,660	36,504	356,535	36,504	38,352	24,600	57,828	12,336	47,268
204	Allowances	6,002,100	6,708,918	706,818	104,056	32,319	631,164	741,477	34,446	468,867	82,612	159,531	224,480	82,169	13,454	2,829
205	Overtime	3,041,643	3,155,508	113,865	31,822	10,733	22,070	895,121	4,839	93,892	32,120	141,070	49,580	39,366	13,537	6,789
206	Temporary assistance	2,072,717	2,049,147	(23,570)	44,066	63,107	20,890	301,276	1,971	243,010	45,681	59,497	5,778	28,194	15,587	2,176
207	Wages	388,486	492,500	104,014	216,000	135,000	264,000	1,847,000	24,000	198,000	438,000	639,000	96,000	327,000	138,000	102,000
208	Leave grants	16,790,000	16,871,000	81,000	216,000	135,000	264,000	1,847,000	24,000	198,000	438,000	639,000	96,000	327,000	138,000	102,000
	Sub Total	103,433,712	104,856,560	1,422,848	1,406,948	976,827	2,129,240	10,010,418	179,371	2,123,613	2,659,719	3,523,109	2,540,734	2,025,596	834,254	741,807
215	Transport to work	2,332,367	2,368,861	36,493	54,438	71,388	57,215	436,993	8,042	85,026	29,397	97,702	74,949	53,796	19,416	18,291
216	Internal travel	3,992,201	3,887,329	(104,873)	350,640	31,932	110,458	184,040	84,762	58,360	97,096	138,237	594,527	184,883	51,981	36,395
217	Local training	373,158	350,010	(23,148)	4,170	4,170	12,210	2,000	2,000	2,360	23,490	13,330		48,592	3,850	3,613
218	Local Accom & All	1,624,007	1,615,659	(8,347)			10,308			12,700	355			38,838		
219	Training catering	339,466	370,171	30,706	35,048	9,920	16,125	2,250	1,200	27,838	2,400	3,651	1,473,870	35,975	5,000	2,306
220	Course Fees	28,144	22,069	(6,075)			2,250				7,496			669		
221	Overseas training	162,838	155,393	(7,445)			12,850				39,056					
222	Relocation expenses	532,618	466,846	(65,772)			4,276									
225	Recruitment expenses	92,504	89,667	(2,837)			1,240									
226	External travel	3,730,247	3,925,316	195,069	92,740	49,504	19,500	117,752	7,429	332,578	185,975	116,757	1,086,891	159,391	62,477	75,000
227	Cleaning	145,306	159,425	14,119	9,907	1,200	2,500	5,147	1,553	22,351	2,643	7,089	2,250	4,645	1,018	780
230	Telecomms	3,082,324	3,105,379	23,055	96,540	61,686	60,000	164,088	21,600	110,689	57,366	199,144	163,740	116,481	26,900	40,025
231	Electricity and gas	4,074,889	4,005,766	(69,123)	102,516	37,200	60,000	148,200	15,600	91,800	69,984	142,664	276,000	88,800	30,000	44,951
232	Water	519,368	574,727	55,359	10,596	1,200	3,600	3,600		8,048	250	35,670	5,400	2,000		
233	Office Transport	753,732	731,804	(21,928)	69,930	2,400	41,196	5,000		49,511	3,000	45,430		8,320		
235	Advertising/Media	773,561	767,543	(6,018)	24,637	2,320	2,000	5,000		162,667	6,720	23,896	532,500	40,740	1,500	820
237	Entertainment	588,399	601,561	13,162	204,800	6,265	11,000	3,500	7,300	16,460	7,650	13,040	41,000	13,000	1,500	3,588
239	Printing	385,799	418,576	32,777	39,236	1,000	7,294			49,431	28,641	32,704	73,700	8,950	12,035	9,788
240	Stationery & Supp	1,332,709	1,293,999	(38,710)	29,236	16,436	30,050	66,525	9,478	49,431	28,641	32,704	73,700	50,758		
241	Food & Rations	2,282,686	2,282,686	(1,000)	43,521	26,030	22,010	32,800	3,333	25,048	46,960	55,234	59,701	87,325	8,120	28,544
242	Purch Office Equip	1,777,040	1,751,789	(25,251)	3,852	3,852	8,550	6,000	2,750	4,250	4,950	19,175	32,464	11,458	2,030	5,965
243	Repairs Equip	327,915	223,896	(104,019)			10,910	85,000		2,550		2,375	10,000	640		
244	Uniforms	227,915	3,218,176	41,885												
245	Specialised Purch	3,176,291	20,600	(3,155,691)												
246	Comp. for Trees	20,600	20,600													
248	Agricultural supplies	120,500	120,000	(500)												
249	Local Services	3,170,577	3,387,487	216,910	83,401	23,995	51,860	41,360	8,928	393,274	39,063	177,315	81,462	89,463	3,517	13,000
250	Overseas Serv.	935,627	873,059	(62,568)	10,000	2,880	20,500	9,180	2,929	34,536						5,125
251	Commitment/other fees	65,810	65,810		1,900	1,900										
255	Sundry Purchase	29,350	29,350		12,250											
278	Special expenditure	34,946	34,946													
279	Hire of plant and equip	1,067,006	1,035,239	(31,767)	175,200	21,600	18,446	21,970	12,000	49,380	8,400	14,000	41,670	43,800	34,594	46,575
285	Fixed Plant & Eq	125,000	96,974	(28,026)												37,974
287	Motor vehicle fund	140,000	139,915	(85)												
288	Building & Infra Maint	333,454	298,365	(35,089)												
289	Maint of Vehicles	329,689	324,365	(5,324)												
291	Compensation	64,159	64,159													
295	Sub Total	39,156,084	39,256,084	100,000	1,452,337	317,279	683,708	1,516,077	200,399	1,570,855	673,977	1,344,008	4,637,564	1,104,841	264,788	373,940
	Total Recurrent Exp	142,589,796	144,112,644	1,522,848	2,859,282	1,294,106	2,812,948	11,526,495	379,770	3,694,467	3,333,696	4,967,117	7,178,298	3,130,436	1,099,042	1,115,747
30	Debt servicing	4,194,022	4,055,383	(138,639)												
1	Subsidies	24,243,219	24,512,146	268,927												
2	Grants	27,846,314	27,463,749	(382,565)												
297	Internal. Contributions	2,000,000	2,000,000													
286	Land rent	9,657,930	8,457,930	(1,200,000)												
3	Other Commitments	1,069,957	1,129,957	60,000												
345	Contrib to Dev Fund	105,543,372	106,336,733	793,361												
	Sub Total	174,554,814	173,955,999	(598,915)	1,236,151	2,859,282	2,812,948	11,526,495	379,770	3,694,467	8,291,803	13,325,047	7,178,298	3,182,436	1,099,042	1,115,747
	Grand Total	317,144,610	318,068,543	923,933	2,859,282	2,530,257	2,812,948	11,526,495	379,770	3,694,467	8,291,803	13,325,047	7,178,298	3,182,436	1,099,042	1,115,747

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2023 CON'D

Exp code	Cost description (Input)	2022 Revised	2023 Budget	Variance (\$)	MFRD	MHMS	MOE	MICT	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
201	KPF contribution	5,276,169	5,306,936	30,767	159,718	899,328	1,770,798	167,248	209,994	77,274	170,901	193,566	165,386	100,299	14,411
202	Salaries	68,276,199	68,709,998	433,798	2,090,148	11,694,243	22,952,454	2,199,925	2,704,318	986,775	2,203,440	2,503,420	2,096,806	1,324,544	190,685
203	Housing assistance	1,586,398	1,562,553	(23,845)	84,152	181,098	222,144	64,368	66,636	15,744	73,152	92,304	8,592	16,800	3,948
204	Allowances	6,002,100	6,708,918	706,818	94,408	2,909,961	520,260	97,460	13,173	72,210	74,899	56,389	118,135	101,902	12,717
205	Overtime	3,041,643	3,155,508	113,865	101,604	732,651	235,724	75,831	177,577	33,698	78,611	87,656	204,190	79,476	7,551
206	Temporary assistance	2,072,717	2,049,147	(23,570)	39,431	296,792	658,192	30,054	95,509	41,548	75,242	77,463	108,338	12,771	1,456
207	Wages	368,486	492,500	104,014	513,000	2,864,000	55,000	30,000	679,000	6,507	2,000	6,050	78,783	337,000	42,000
208	Leave grants	16,790,000	16,871,000	81,000	3,082,461	19,578,073	31,664,572	3,174,866	4,032,804	1,460,250	3,266,244	3,592,849	3,607,229	1,972,791	272,768
Sub Total		103,433,712	104,856,560	1,422,848	3,082,461	19,578,073	31,664,572	3,174,866	4,032,804	1,460,250	3,266,244	3,592,849	3,607,229	1,972,791	272,768
215	Transport to work	2,332,367	2,368,861	36,493	98,084	412,517	366,808	32,513	66,011	33,060	76,560	148,127	130,651	43,821	14,055
216	Internal travel	3,992,201	3,887,329	(104,873)	154,548	201,711	457,190	99,088	179,383	84,541	136,322	206,102	303,706	121,555	19,892
217	Local training	373,158	350,010	(23,148)	63,580	30,285	25,122	12,950	13,040	6,980	4,350	58,680	11,592	5,275	7,389
218	Local Accom & All	1,624,007	1,615,659	(8,347)	2,400	16,310	19,560	15,568	36,515	29,810	19,300	29,430	2,500	4,200	6,816
219	Training catering	339,466	370,171	30,706	18,757	4,247	42,800	5,000	42,000	2,000	11,012	20,040	11,850	16,560	7,781
220	Course Fees	28,144	22,069	(6,075)	5,000	68,240	211,866	6,000	12,390	2,350	4,900	13,050	7,230	3,500	2,894
221	Overseas training	162,838	155,393	(7,445)	4,500	7,000	7,000	6,000	12,390	2,350	4,900	13,050	7,230	3,500	2,894
225	Recruitment expenses	532,618	466,846	(65,772)	4,500	7,000	7,000	6,000	12,390	2,350	4,900	13,050	7,230	3,500	2,894
226	Relocation expenses	92,504	89,667	(2,837)	4,500	7,000	7,000	6,000	12,390	2,350	4,900	13,050	7,230	3,500	2,894
227	External travel	3,730,247	3,925,316	195,069	276,594	198,171	70,940	197,984	179,089	155,202	141,006	177,008	48,036	113,576	25,376
230	Cleaning	145,306	159,425	14,119	10,605	24,597	6,640	322	15,170	4,021	1,708	24,286	7,324	2,862	810
231	Telecomms	3,082,324	3,105,379	23,055	137,714	451,680	273,235	171,000	174,350	56,928	124,404	310,440	132,420	141,900	13,049
232	Electricity and gas	4,074,889	4,005,766	(69,123)	116,928	1,109,000	355,095	244,800	201,820	72,120	98,839	596,966	8,400	83,283	10,800
233	Water	519,368	574,727	55,359	3,445	444,419	172,840	56,160	14,400	3,600	3,600	43,300	4,200	7,200	600
235	Office Transport	753,732	731,804	(21,928)	6,000	200,496	172,840	56,160	14,400	3,600	3,600	43,300	4,200	7,200	600
237	Advertising/Media	773,561	767,543	(6,019)	6,000	15,000	37,768	3,400	7,900	5,709	8,000	12,000	10,412	16,340	7,200
239	Entertainment	588,399	601,561	13,162	7,613	11,000	13,000	8,000	12,861	10,000	9,800	12,500	32,750	7,000	5,105
240	Printing	385,799	418,576	32,777	8,120	41,988	45,550	72,910	21,860	5,600	13,885	55,050	26,645	7,925	4,000
241	Stationery & Supp	1,332,709	1,293,999	(38,710)	37,440	96,805	348,093	39,097	79,472	26,549	19,062	20,504	116,249	47,229	14,618
242	Food & Rations	2,282,686	2,282,686	(1,000)	40,382	1,014,705	788,796	284,609	115,018	15,895	113,400	47,550	96,414	180,560	18,596
243	Purch Office Equip	1,777,040	1,751,789	(25,251)	5,122	67,550	453,057	14,950	38,800	16,672	5,328	41,500	20,550	53,305	21,986
244	Repairs Equip	390,799	379,169	(11,630)	5,084	21,540	71,397	2,062	10,000	8,350	44,369	128,001	2,910	18,106	5,036
245	Uniforms	227,915	223,896	(4,019)	5,084	21,540	71,397	2,062	10,000	8,350	44,369	128,001	2,910	18,106	5,036
246	Specialised Purch	3,176,291	3,218,176	41,885	10,000	8,000	10,000	500	3,000	1,000	1,000	1,000	1,000	1,000	1,000
248	Comp. for Trees	20,600	20,600												
249	Agricultural supplies	120,500	120,000	(500)											
250	Local Services	3,170,577	3,387,487	216,910	156,248	750,458	580,588	111,636	85,098	99,568	180,333	197,948	111,117	94,236	13,619
251	Overseas Serv.	935,627	873,059	(62,568)	42,758	96,280	348,429	22,150	76,000	10,031	850	133,440	57,972	520	
255	Commitment/other fees	65,810	65,810												
278	Sundry Purchase	29,350	29,350												
279	Special expenditure	34,946	34,946												
285	Hire of plant and equip	1,067,006	1,035,239	(31,767)	48,040	66,300	5,000	23,400	23,400	54,240	123,800	58,400	40,100	52,650	33,760
287	Fixed Plant & Eq	125,000	96,974	(28,026)			21,000								
288	Motor vehicle fund	140,000	139,915	(85)			89,915								
289	Building & Infra Maint	333,454	298,365	(35,089)			110,903								
291	Maint of Vehicles	329,689	324,365	(5,324)	35,689		67,527	28,935							
295	Compensation	64,159	64,159					7,000							
Sub Total		39,156,084	39,256,084	100,000	1,217,022	8,763,504	4,886,796	1,510,813	1,394,627	691,277	1,132,108	2,840,926	1,377,484	1,078,964	222,790
Total Recurrent Exp		142,589,796	144,112,644	1,522,848	4,299,483	28,341,577	36,551,368	4,685,700	5,427,431	2,151,526	4,398,352	6,433,775	4,984,713	3,051,755	495,558
30	Debt servicing	4,194,022	4,055,383	(138,638)											
1	Subsidies	24,243,219	24,512,146	268,927											
2	Grants	27,846,314	27,463,749	(382,565)											
297	Internat. Contributions	2,000,000	2,000,000												
286	Land rent	9,657,930	8,457,930	(1,200,000)											
3	Other Commitments	1,069,957	1,129,957	60,000											
345	Contrib to Dev Fund	105,543,372	106,336,733	793,361	2,000,000	3,433,363	18,409,085	800,000	97,200	10,000					
Sub Total		174,554,814	173,955,899	(598,915)	2,000,000	3,433,363	32,288,857	5,480,000	59,061,333	55,544,533	59,061,333	443,624	1,000,000	1,000,000	495,558
Grand Total		317,144,610	318,068,543	923,933	6,299,483	31,774,940	68,840,226	10,165,700	64,488,764	57,696,059	4,398,352	6,877,399	5,984,713	3,051,755	495,558

TABLE 8: BUDGET SUMMARY BY EXPENDITURE INPUT 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
	Personal emoluments							
201	KPF contribution	4,904,085	5,276,169	5,276,169	5,306,936	5,413,075	5,521,336	5,631,763
202	Salaries	61,392,253	68,276,199	68,276,199	68,709,998	70,084,198	71,485,882	72,915,599
203	Housing assistance	1,397,004	1,586,398	1,586,398	1,562,553	1,593,804	1,625,680	1,658,194
204	Allowances	6,063,470	6,002,100	6,002,100	6,708,918	6,843,097	6,979,959	7,119,558
205	Overtime	4,274,817	3,041,643	3,041,643	3,155,508	3,218,618	3,282,991	3,348,650
206	Temporary assistance	3,934,523	2,072,717	2,072,717	2,049,147	2,090,130	2,131,932	2,174,571
207	Wages	473,761	388,486	388,486	492,500	502,350	512,397	522,645
208	Leave grants	14,906,848	16,790,000	16,790,000	16,871,000	17,208,420	17,552,588	17,903,640
	Sub Total	97,346,762	103,433,712	103,433,712	104,856,560	106,953,692	109,092,765	111,274,621
	Operating expenses							
215	Transport to work	2,740,481	2,332,367	2,332,367	2,368,861	2,416,238	2,464,563	2,513,854
216	Internal travel	3,216,547	3,992,201	3,992,201	3,887,329	3,965,075	4,044,377	4,125,264
217	Local training	89,940	373,158	373,158	350,010	357,010	364,151	371,434
218	Local Accom & All	1,157,467	1,624,007	1,624,007	1,615,659	1,647,972	1,680,932	1,714,551
219	Training catering	244,382	339,466	339,466	370,171	377,574	385,126	392,828
220	Course Fees	3,751	28,144	28,144	22,069	22,510	22,961	23,420
221	Overseas training	29,261	162,838	162,838	155,393	158,501	161,671	164,904
225	Relocation expenses	215,510	532,618	532,618	466,846	476,183	485,707	495,421
226	Recruitment expenses	20,223	92,504	92,504	89,667	91,460	93,289	95,155
227	External travel	601,991	3,730,247	3,730,247	3,925,316	4,003,822	4,083,898	4,165,576
230	Cleaning	89,345	145,306	145,306	159,425	162,614	165,866	169,183
231	Telecomms	3,334,013	3,082,324	3,082,324	3,105,379	3,167,487	3,230,837	3,295,453
232	Electricity and gas	3,869,584	4,074,889	4,074,889	4,005,766	4,085,881	4,167,599	4,250,951
233	Water	720,806	519,368	519,368	574,727	586,222	597,946	609,905
235	Office Transport	541,839	753,732	753,732	731,804	746,440	761,369	776,596
237	Advertising/Media	673,645	773,561	773,561	767,543	782,893	798,551	814,522
239	Entertainment	582,574	588,399	588,399	601,561	613,592	625,864	638,381
240	Printing	297,032	385,799	385,799	418,576	426,948	435,487	444,197
241	Stationery & Supp	1,960,444	1,332,709	1,332,709	1,293,999	1,319,879	1,346,276	1,373,202
242	Food & Rations	1,900,482	2,283,686	2,283,686	2,282,686	2,328,339	2,374,906	2,422,404
243	Purch Office Equip	4,137,858	1,777,040	1,777,040	1,751,789	1,786,825	1,822,561	1,859,012
244	Repairs Equip	144,970	390,799	390,799	379,169	386,753	394,488	402,377
245	Uniforms	164,204	227,915	227,915	223,896	228,374	232,942	237,600
246	Specialised Purch	3,174,301	3,176,291	3,176,291	3,218,176	3,282,539	3,348,190	3,415,154
248	Comp. for Trees	18,471	20,600	20,600	20,600	21,012	21,432	21,861
249	Agricultural supplies	82,661	120,500	120,500	120,000	122,400	124,848	127,345
250	Local Services	4,700,018	3,170,577	3,170,577	3,387,487	3,455,237	3,524,342	3,594,829
251	Overseas Serv. Commitment/other fees	915,154	935,627	935,627	873,059	890,520	908,331	926,497
255		39,111	65,810	65,810	65,810	67,126	68,469	69,838
278	Sundry Purchase	20,004	29,350	29,350	29,350	29,937	30,536	31,146
279	Special expenditure	243,792	34,946	34,946	34,946	35,645	36,358	37,085
285	Hire of plant and equip	592,493	1,067,006	1,067,006	1,035,239	1,055,944	1,077,063	1,098,604
287	Fixed Plant & Eq	638,775	125,000	125,000	96,974	98,913	100,892	102,910
288	Motor vehicle fund Building & Infra	52,934	140,000	140,000	139,915	142,713	145,568	148,479
289	Maint	673,681	333,454	333,454	298,365	304,332	310,419	316,627
291	Maint of Vehicles	407,963	329,689	329,689	324,365	330,852	337,469	344,218
295	Compensation	787	64,159	64,159	64,159	65,442	66,751	68,086
	Sub Total	38,296,495	39,156,084	39,156,084	39,256,084	40,041,206	40,842,030	41,658,870
	Total Recurrent Exp	135,643,257	142,589,796	142,589,796	144,112,644	146,994,897	149,934,795	152,933,491
30	Debt servicing	3,739,921	4,090,104	4,194,022	4,055,383	4,021,693	3,946,188	3,890,094
1	Subsidies	23,443,130	24,243,219	24,243,219	24,512,146	25,088,396	25,088,396	25,088,396
2	Grants	71,349,873	27,846,314	27,846,314	27,463,749	27,463,749	27,463,749	27,463,749
297	Internat. Contributions	1,068,848	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
3	Other Commitments	9,018,667	10,727,887	10,727,887	9,587,887	11,087,887	12,990,878	10,587,887
345	Contribut to Dev Fund	48,790,748	93,634,287	105,543,372	106,336,733	120,628,599	120,928,599	120,828,599
	Sub Total	157,411,188	162,541,811	174,554,814	173,955,899	190,290,325	192,417,810	189,858,725
	Government Expenditure	293,054,445	305,131,607	317,144,610	318,068,543	337,285,222	342,352,605	342,792,216

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, and 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 object of delivery of 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: which provides technical and policy support to Te Beretitenti and Cabinet through the Secretary 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 also provide support to administration.

The Office of Te Beretitenti is allocated a total of **\$2,859,282** for Departmental Expenditures in the 2023 Budget.

Table 9(a): OB MEDIUM TERM EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
EXPENDITURE								
201	KPF contribution	69,636	69,757	69,757	71,019	72,439	73,888	75,366
202	Salaries	895,952	910,392	910,392	902,854	920,912	939,330	958,116
203	Housing assistance	30,795	50,084	50,084	37,128	37,871	38,628	39,401
204	Allowances	77,032	81,162	81,162	104,056	106,137	108,260	110,425
205	Overtime	49,421	31,822	31,822	31,822	32,458	33,107	33,769
206	Temporary assistance	31,481	19,698	19,698	44,066	44,947	45,846	46,763
208	Leave grants	195,241	216,000	216,000	216,000	220,320	224,726	229,221
Sub Total		1,349,558	1,378,915	1,378,915	1,406,945	1,435,084	1,463,786	1,493,062
215	Transport to work	53,903	54,438	54,438	54,438	55,526	56,637	57,770
216	Internal travel	160,630	350,640	350,640	350,640	357,653	364,806	372,102
219	Local catering	13,293	35,048	35,048	35,048	35,748	36,463	37,193
221	Overseas training		3,000	3,000				
226	Recruitment expenses		6,813	6,813	6,813	6,949	7,088	7,229
227	External travel		92,740	92,740	92,740	94,595	96,487	98,416
230	Cleaning	6,549	9,907	9,907	9,907	10,105	10,307	10,513
231	Communications	133,128	96,540	96,540	96,540	98,471	100,440	102,449
232	Electricity & gas	113,353	102,516	102,516	102,516	104,566	106,658	108,791
233	Water & sewage	62,093	7,596	7,596	10,596	10,808	11,024	11,244
235	Office transport	16,572	69,930	69,930	69,930	71,328	72,755	74,210
237	Advertising/Media	21,607	24,637	24,637	24,637	25,130	25,633	26,145
239	Entertainment	219,882	204,800	204,800	204,800	208,896	213,074	217,335
240	Printing	18,398	25,176	25,176	25,176	25,680	26,193	26,717
241	Stationery & supp	112,867	39,236	39,236	39,236	40,020	40,821	41,637
243	Purch office equip	110,954	43,521	43,521	43,521	44,391	45,279	46,185
250	Local services	201,341	83,401	83,401	83,401	85,069	86,770	88,506
251	Overseas Serv.	8,734	10,000	10,000	10,000	10,200	10,404	10,612
255	Commitment/other fees	4,280	4,950	4,950	4,950	5,049	5,150	5,253
278	Sundry purchase	20,004	12,250	12,250	12,250	12,495	12,745	13,000
279	Special expenditure	2,143						
285	Hire of plant and equip	113,408	175,200	175,200	175,200	178,704	182,278	185,924
Sub Total		1,393,138	1,452,337	1,452,337	1,452,337	1,481,384	1,511,011	1,541,232
Total Recurrent Exp		2,742,696	2,831,252	2,831,252	2,859,282	2,916,468	2,974,797	3,034,293
345	Contribt to Dev Fund	1,400,000						
Sub Total		1,400,000						
GRAND TOTAL		4,142,696	2,831,252	2,831,252	2,859,282	2,916,468	2,974,797	3,034,293

Table 9(b): HEAD 09 - OFFICE OF TE BERETITENTI (OB) BUDGET – 2023

Code	Description	2022 Budget		2023 Budget		2023 Budget vs 2022 Revised (\$)		Admin	State House	Comm. & Relations	Meteorological Division	Strategic Policy	Cabinet Secretariat
		2022 Budget	2022 Revised	2023 Budget	2023 Revised	2022 Revised	2023 Revised						
EXPENDITURE													
201	KPF contribution			71,019	1,262			20,732	6,111	2,312	26,154	9,020	6,690
202	Salaries	910,392	910,392	902,854	(7,537)			259,627	79,734	28,967	338,473	115,799	80,254
203	Housing assistance	50,084	50,084	37,128	(12,956)			15,960			12,468	4,296	4,404
204	Allowances	81,162	81,162	104,056	22,894			42,333	20,168	427	27,031	1,240	12,857
205	Overtime	31,822	31,822	31,822				10,748	2,600		18,473		
206	Temporary assistance	19,698	19,698	44,066	24,368			16,799	1,748	1,862	10,242	4,472	8,944
208	Leave grants	216,000	216,000	216,000				48,000	27,000	6,000	99,000	21,000	15,000
	Sub Total	1,378,915	1,378,915	1,406,945	28,031			414,200	137,361	39,567	531,841	155,827	128,149
215	Transport to work	54,438	54,438	54,438				19,624	7,651		22,461		4,702
216	Internal travel	350,640	350,640	350,640				265,442	6,617	4,024	24,309	38,998	11,250
219	Local catering	35,048	35,048	35,048				6,473		2,250		5,300	21,025
221	Overseas training	3,000	3,000		(3,000)								
226	Recruitment expenses	6,813	6,813	6,813				6,813					
227	External travel	92,740	92,740	92,740				47,800	20,250	4,250	8,904	11,536	3,744
230	Cleaning	9,907	9,907	9,907				3,232	2,400		531		1,080
231	Communications	96,540	96,540	96,540				52,380	4,200		38,880		
232	Electricity & gas	102,516	102,516	102,516				74,400	7,116		21,000		
233	Water & sewage	7,596	7,596	10,596	3,000			2,400	8,196				
235	Office transport	69,930	69,930	69,930				28,030			21,900		20,000
237	Advertising/Media	24,637	24,637	24,637				10,000		13,320	1,317		11,000
239	Entertainment	204,800	204,800	204,800				193,800					
240	Printing	25,176	25,176	25,176				12,800		12,376			
241	Stationery & supp	39,236	39,236	39,236				20,000	9,576	4,500	3,050	500	1,610
243	Purch office equip	43,521	43,521	43,521				24,246			13,575		5,700
250	Local services	83,401	83,401	83,401				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	12,250	12,250	12,250					12,250				
285	Hire of plant and equip	175,200	175,200	175,200				87,600	58,400		29,200		
	Sub Total	1,452,337	1,452,337	1,452,337				892,582	145,517	40,720	235,117	56,834	81,567
	GRAND TOTAL	2,831,252	2,831,252	2,859,282	28,031			1,306,781	282,879	80,288	766,958	212,661	209,716

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 **\$1,294,106** for Departmental Expenditures in the 2023 Budget.

Table 10(a): PSO MEDIUM TERM EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
EXPENDITURE								
201	KPF contribution	50,413	58,037	58,037	51,841	52,878	53,936	55,014
202	Salaries	579,650	649,337	649,337	628,111	640,673	653,486	666,556
203	Housing assistance	57,810	59,016	59,016	55,716	56,830	57,967	59,126
204	Allowances	23,644	27,833	27,833	32,319	32,966	33,625	34,298
205	Overtime	14,910	10,188	10,188	10,733	10,947	11,166	11,389
206	Temporary assistance	93,619	124,492	124,492	63,107	64,369	65,657	66,970
208	Leave grants	116,835	138,000	138,000	135,000	137,700	140,454	143,263
	Sub Total	936,880	1,066,903	1,066,903	976,827	996,364	1,016,291	1,036,617
215	Transport to work	14,816	14,954	14,954	11,388	11,616	11,849	12,086
216	Internal travel	26,249	29,775	29,775	31,932	32,571	33,222	33,886
217	Local training		3,980	3,980	4,170	4,253	4,338	4,425
219	Local catering		8,100	8,100	9,920	10,118	10,321	10,527
226	Recruitment expenses		400	400	400	408	416	424
227	External travel	681	34,614	34,614	49,504	50,494	51,504	52,534
230	Cleaning		1,200	1,200	1,200	1,224	1,248	1,273
231	Communications	61,926	76,000	76,000	61,686	62,920	64,178	65,462
232	Electricity & gas	31,253	36,060	36,060	37,200	37,944	38,703	39,477
233	Water & sewage	34,895			1,200	1,224	1,248	1,273
235	Office transport		2,400	2,400	2,400	2,448	2,497	2,547
237	Advertising/Media		2,320	2,320	2,320	2,366	2,414	2,462
239	Entertainment	4,864	6,265	6,265	6,265	6,390	6,518	6,648
240	Printing		1,000	1,000	1,000	1,020	1,040	1,061
241	Stationery & supp	70,297	16,436	16,436	16,436	16,765	17,100	17,442
243	Purch office equip	40,136	26,084	26,084	26,030	26,551	27,082	27,623
244	Repairs equip		3,852	3,852	3,852	3,929	4,008	4,088
250	Local services	53,907	23,415	23,415	23,995	24,475	24,965	25,464
251	Overseas Serv.	1,458	3,324	3,324	2,880	2,938	2,996	3,056
255	Commitment/other fees	559	1,900	1,900	1,900	1,938	1,977	2,016
285	Hire of plant and equip	20,465	25,200	25,200	21,600	22,032	22,473	22,922
	Sub Total	361,505	317,279	317,279	317,279	323,625	330,097	336,699
	Total Recurrent Exp	1,298,385	1,384,182	1,384,182	1,294,106	1,319,988	1,346,388	1,373,316
325	Kiribati Housing	250,000	250,000	250,000	250,000	250,000	250,000	250,000
345	Contrib to Dev Fund	1,416,219	1,416,219	1,416,219	986,151	986,151	986,151	986,151
	Sub Total	1,666,219	1,666,219	1,666,219	1,236,151	1,236,151	1,236,151	1,236,151
	GRAND TOTAL	2,964,604	3,050,401	3,050,401	2,530,257	2,556,139	2,582,539	2,609,467

Table 10(b): HEAD 10 - PUBLIC SERVICE OFFICE BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	HRMC 02	PSPSM 03	IT/DMR 04
EXPENDITURE									
201	KPF contribution	58,037	58,037	51,841	(6,196)	19,626	13,846	13,256	5,113
202	Salaries	649,337	649,337	628,111	(21,226)	215,108	173,529	171,298	68,175
203	Housing assistance	59,016	59,016	55,716	(3,300)	12,156	24,408	8,208	10,944
204	Allowances	27,833	27,833	32,319	4,486	11,133	9,114	10,583	1,489
205	Overtime	10,188	10,188	10,733	545	7,500	1,704	878	650
206	Temporary assistance	124,492	124,492	63,107	(61,385)	46,568	11,086	5,453	
208	Leave grants	138,000	138,000	135,000	(3,000)	48,000	36,000	36,000	15,000
	Sub Total	1,066,903	1,066,903	976,827	(90,076)	360,091	269,688	245,677	101,370
215	Transport to work	14,954	14,954	11,388	(3,566)	11,388			
216	Internal travel	29,775	29,775	31,932	2,157	17,000	9,800	5,132	
217	Local training	3,980	3,980	4,170	190	1,000	1,600	1,570	
219	Local catering	8,100	8,100	9,920	1,820	3,600	4,920	1,400	
226	Recruitment expenses	400	400	400		400			
227	External travel	34,614	34,614	49,504	14,890	30,730	12,774	6,000	
230	Cleaning	1,200	1,200	1,200		1,200			
231	Communications	76,000	76,000	61,686	(14,314)	58,686		3,000	
232	Electricity & gas	36,060	36,060	37,200	1,140	37,200			
233	Water & sewage			1,200	1,200	1,200			
235	Office transport	2,400	2,400	2,400		2,400			
237	Advertising/Media	2,320	2,320	2,320		1,250	470	600	
239	Entertainment	6,265	6,265	6,265		6,265			
240	Printing	1,000	1,000	1,000		1,000			
241	Stationery & supp	16,436	16,436	16,436		14,000	1,836	600	18,800
243	Purch office equip	26,084	26,084	26,030	(54)	7,230			3,852
244	Repairs equip	3,852	3,852	3,852					600
250	Local services	23,415	23,415	23,995	580	17,100	3,000	3,295	2,880
251	Overseas Serv.	3,324	3,324	2,880	(444)				
255	Commitment/other fees	1,900	1,900	1,900			1,900		
285	Hire of plant and equip	25,200	25,200	21,600	(3,600)	21,600			
	Sub Total	317,279	317,279	317,279	(90,076)	233,250	36,300	21,597	26,132
	Total Recurrent Exp	1,384,182	1,384,182	1,294,106	(90,076)	593,341	305,988	267,275	127,502
325	Kiribati Housing	250,000	250,000	250,000		250,000	986,151		
345	Contribut to Dev Fund	1,416,219	1,416,219	986,151	(430,068)				
	Sub Total	1,666,219	1,666,219	1,236,151	(430,068)	250,000	986,151		
	GRAND TOTAL	3,050,401	3,050,401	2,530,257	(520,144)	843,341	1,292,139	267,275	127,502

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 is working hand in hand with the government of the day to fulfil its vision and mission also reflected in the KDP.

The Judiciary of Kiribati is led by the Hon. Chief Justice and reports to the Head of State and the Head of the Government. 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 is an independent arm of government tasked with the interpretation of laws passed by the Legislature.

The main strategic functions of the Judiciary are:

1. High Court/Court of Appeal: The HOD of this division is the Deputy Chief Registrar, who is in charge of administering the two highest courts presides 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.
2. Magistracy: The HOD of this division is the Chief Magistrate managing the low court or commonly known as the Magistrates' Court. This is the court of first instance for most cases, in particular the minor criminal, civil, and all land cases. The Magistracy comprises 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 as the 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 serves.

The Kiribati Judiciary is allocated a total of **\$2,812,948** for Departmental Expenditures in the 2023 Budget.

Table 11(a): JUDICIARY MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
002	Court fines	110,028	120,000	120,000	85,000	87,550	90,177	92,882
003	Court fees	49,059	50,000	50,000	80,000	82,400	84,872	87,418
004	Magistrate fees	112,934	130,000	130,000	60,000	61,800	63,654	65,564
005	Magistrate fines		40,000	40,000	30,000	30,900	31,827	32,782
006	Practising Admission fees	1,848	1,200	1,200	1,300	1,339	1,379	1,421
008	Sundry	8,544	45,000	45,000	10,000	10,300	10,609	10,927
Total Revenue		282,413	386,200	386,200	266,300	274,289	282,518	290,993
EXPENDITURE								
201	KPF contribution	82,901	87,892	87,892	79,832	81,429	83,057	84,719
202	Salaries	1,069,128	1,132,361	1,132,361	1,043,539	1,064,410	1,085,698	1,107,412
203	Housing assistance	24,834	24,984	24,984	23,688	24,162	24,645	25,138
204	Allowances	377,653	682,395	682,395	631,164	643,787	656,663	669,796
205	Overtime	19,390	21,382	21,382	22,070	22,511	22,962	23,421
206	Temporary assistance	38,537	39,537	39,537	20,890	21,308	21,734	22,169
207	Wages	3,418	25,147	25,147	44,057	44,938	45,837	46,754
208	Leave grants	255,676	264,000	264,000	264,000	269,280	274,666	280,159
Sub Total		1,871,537	2,277,699	2,277,699	2,129,240	2,171,825	2,215,261	2,259,567
215	Transport to work	39,166	57,215	57,215	57,215	58,360	59,527	60,717
216	Internal travel	100,233	110,458	110,458	110,458	112,667	114,921	117,219
217	Local training	2,078	12,210	12,210	12,210	12,454	12,703	12,957
218	Local accom & allowances	400	10,308	10,308	10,308	10,514	10,724	10,939
219	Local catering	8,191	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		12,850	12,850	12,850	13,107	13,369	13,637
225	Relocation expenses	567	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	4,729	19,500	19,500	19,500	19,890	20,288	20,694
230	Cleaning	243	2,500	2,500	2,500	2,550	2,601	2,653
231	Communications	96,274	60,000	60,000	60,000	61,200	62,424	63,672
232	Electricity & gas	105,880	60,000	60,000	60,000	61,200	62,424	63,672
233	Water & sewage	1,300	3,600	3,600	3,600	3,672	3,745	3,820
235	Office transport	19,891	41,196	41,196	41,196	42,020	42,860	43,718
237	Advertising/Media	410	2,000	2,000	2,000	2,040	2,081	2,122
239	Entertainment	11,834	11,000	11,000	11,000	11,220	11,444	11,673
240	Printing	12,500	7,294	7,294	7,294	7,440	7,589	7,740
241	Stationery & supp	53,009	30,050	30,050	30,050	30,651	31,264	31,889
243	Purch office equip	98,833	22,010	22,010	22,010	22,450	22,899	23,357
244	Repairs equip	749	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	227,776	51,860	51,860	51,860	52,897	53,955	55,034
251	Overseas Serv.	3,497	20,500	20,500	20,500	20,910	21,328	21,755
279	Special expenditure	17,552	18,446	18,446	18,446	18,815	19,191	19,575
285	Hire of plant and equip	840	72,360	72,360	72,360	73,807	75,283	76,789
287	Fixed plant & eq	139,000						
289	Building & infra maint	46,665	15,000	15,000	15,000	15,300	15,606	15,918
Sub Total		991,615	683,708	683,708	683,708	697,382	711,330	725,556
GRAND TOTAL		2,863,153	2,961,407	2,961,407	2,812,948	2,869,207	2,926,591	2,985,123

Table 11(b): HEAD 11 - JUDICIARY BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	High Court 01	Magistrates Court 02	Judicial Technical Division 03
REVENUE								
002	Court fines	120,000	120,000	85,000	(35,000)	85,000		
003	Court fees	50,000	50,000	80,000	30,000	80,000		
004	Magistrate fees	130,000	130,000	60,000	(70,000)		60,000	
005	Magistrate fines	40,000	40,000	30,000	(10,000)		30,000	
006	Practising Admission fees	1,200	1,200	1,300	100			1,300
008	Sundry	45,000	45,000	10,000	(35,000)			10,000
Total Revenue		386,200	386,200	266,300	(119,900)	165,000	90,000	11,300
EXPENDITURE								
201	KPF contribution	87,892	87,892	79,832	(8,060)	17,433	46,205	16,193
202	Salaries	1,132,361	1,132,361	1,043,539	(88,822)	225,207	616,073	202,259
203	Housing assistance	24,984	24,984	23,688	(1,296)	9,012	7,416	7,260
204	Allowances	682,395	682,395	631,164	(51,232)	160,282	454,282	16,600
205	Overtime	21,382	21,382	22,070	688	5,428	3,060	13,582
206	Temporary assistance	39,537	39,537	20,890	(18,647)	7,238		13,652
207	Wages	25,147	25,147	44,057	18,910			44,057
208	Leave grants	264,000	264,000	264,000		39,000	162,000	63,000
Sub Total		2,277,699	2,277,699	2,129,240	(148,459)	463,601	1,289,036	376,604
215	Transport to work	57,215	57,215	57,215				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	12,850	12,850	12,850			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	19,500	19,500	19,500		10,500	6,000	3,000
230	Cleaning	2,500	2,500	2,500				2,500
231	Communications	60,000	60,000	60,000				60,000
232	Electricity & gas	60,000	60,000	60,000				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
Sub Total		683,708	683,708	683,708		170,236	79,836	433,636
GRAND TOTAL		2,961,407	2,961,407	2,812,948	(148,459)	633,837	1,368,872	810,240

KIRIBATI POLICE SERVICES

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 support 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 **\$11,526,495** for Departmental Expenditures in the 2023 Budget.

Table 12(a): KPS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
014	Hire of Police Band	2,592	3,000	3,000	3,000	3,090	3,183	3,278
008	Sundry Revenue	20,965	1,500	1,500	2,250	2,318	2,387	2,459
101	Patrol Boat Hire	6,108	5,000	5,000	5,000	5,150	5,305	5,464
016	Police Clearance	39,532	55,000	55,000	55,000	56,650	58,350	60,100
009	Vehicle Inspection	2,725						
002	Penalty or Fine	36,789	5,000	5,000	6,250	6,438	6,631	6,830
011	Driving License Fee	1,705						
Total Revenue		110,416	69,500	69,500	71,500	73,645	75,854	78,130
EXPENDITURE								
201	KPF contribution	425,914	449,606	449,606	453,011	462,071	471,313	480,739
202	Salaries	5,578,313	5,693,472	5,693,472	5,738,873	5,853,651	5,970,724	6,090,138
203	Housing assistance	24,223	34,044	34,044	33,660	34,333	35,020	35,720
204	Allowances	735,062	728,581	728,581	741,477	756,306	771,433	786,861
205	Overtime	792,400	876,921	876,921	895,121	913,023	931,283	949,909
206	Temporary assistance	23,992	301,276	301,276	301,276	307,302	313,448	319,717
207	Wages	298,231						
208	Leave grants	1,756,073	1,847,000	1,847,000	1,847,000	1,883,940	1,921,619	1,960,051
Sub Total		9,634,209	9,930,900	9,930,900	10,010,418	10,210,626	10,414,839	10,623,136
215	Transport to work	312,291	434,004	434,004	436,993	445,733	454,648	463,740
216	Internal travel	103,339	186,707	186,707	184,040	187,721	191,475	195,305
217	Local training		2,000	2,000	2,000	2,040	2,081	2,122
225	Relocation expenses	18,590	20,000	20,000	20,000	20,400	20,808	21,224
227	External travel	6,671	117,752	117,752	117,752	120,107	122,509	124,959
230	Cleaning	2,606	6,147	6,147	5,147	5,250	5,355	5,462
231	Communications	219,990	164,088	164,088	164,088	167,370	170,717	174,131
232	Electricity & gas	147,127	148,200	148,200	148,200	151,164	154,187	157,271
233	Water & sewage	3,240	3,600	3,600	3,600	3,672	3,745	3,820
237	Advertising/Media				5,000	5,100	5,202	5,306
239	Entertainment	2,145	3,500	3,500	3,500	3,570	3,641	3,714
241	Stationery & supp	119,130	70,720	70,720	66,925	68,264	69,629	71,021
242	Food & rations	16,894	33,800	33,800	32,800	33,456	34,125	34,808
243	Purch office equip	390,468	31,900	31,900	30,333	30,940	31,558	32,190
244	Repairs equip	15,971	6,000	6,000	6,000	6,120	6,242	6,367
245	Uniforms	82,142	85,000	85,000	85,000	86,700	88,434	90,203
250	Local services	76,301	41,500	41,500	41,360	42,187	43,031	43,892
251	Overseas Serv.	8,916	7,000	7,000	9,180	9,364	9,551	9,742
287	Fixed plant & eq	46,980						
288	Motor vehicle fund		50,000	50,000	50,000	51,000	52,020	53,060
291	Maint of vehicles	76,586	60,000	60,000	60,000	61,200	62,424	63,672
295	Compensation	787	44,159	44,159	44,159	45,042	45,943	46,862
Sub Total		1,650,173	1,516,077	1,516,077	1,516,077	1,546,399	1,577,327	1,608,873
GRAND TOTAL		11,284,382	11,446,977	11,446,977	11,526,495	11,757,025	11,992,165	12,232,009

Table 12(b): HEAD 12 – KIRIBATI POLICE SERVICES BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Fire 02	PMU 03	Crime 04	Law 05
REVENUE										
014	Hire of Police Band	3,000	3,000	3,000		3,000				
008	Sundry Revenue	1,500	1,500	2,250	750	2,250				
101	Patrol Boat Hire	5,000	5,000	5,000				5,000		
016	Police Clearance	55,000	55,000	55,000		55,000				
002	Penalty or Fine	5,000	5,000	6,250	1,250					6,250
011	Driving License Fee									
Total Revenue		69,500	69,500	71,500	2,000	60,250		5,000		6,250
EXPENDITURE										
201	KPF contribution	449,606	449,606	453,011	3,405	109,942	4,936	37,105	52,391	248,638
202	Salaries	5,693,472	5,693,472	5,738,873	45,401	1,164,618	65,809	494,731	698,545	3,315,172
203	Housing assistance	34,044	34,044	33,660	(384)	33,660				
204	Allowances	728,581	728,581	741,477	12,896	135,438	21,362	94,850	90,209	399,619
205	Overtime	876,921	876,921	895,121	18,199	185,152	10,200	75,896	100,969	522,905
206	Temporary assistance	301,276	301,276	301,276		301,276				
208	Leave grants	1,847,000	1,847,000	1,847,000		315,000	18,000	135,000	198,000	1,181,000
Sub Total		9,930,900	9,930,900	10,010,418	79,518	2,245,085	120,305	837,581	1,140,113	5,667,333
215	Transport to work	434,004	434,004	436,993	2,989	71,580	3,769	238,084	20,840	102,720
216	Internal travel	186,707	186,707	184,040	(2,667)	68,896		6,000	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	5,147	(1,000)	4,723		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		
237	Advertising/Media			5,000	5,000	5,000				
239	Entertainment	3,500	3,500	3,500		3,500				
241	Stationery & supp	70,720	70,720	66,925	(3,795)	26,465	3,000	5,000	15,960	16,500
242	Food & rations	33,800	33,800	32,800	(1,000)			27,800		5,000
243	Purch office equip	31,900	31,900	30,333	(1,567)	9,500		15,833		5,000
244	Repairs equip	6,000	6,000	6,000		3,822		2,178		
245	Uniforms	85,000	85,000	85,000		85,000				
250	Local services	41,500	41,500	41,360	(140)	22,825			9,405	9,130
251	Overseas Serv.	7,000	7,000	9,180	2,180		9,180			
288	Motor vehicle fund	50,000	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	
Sub Total		1,516,077	1,516,077	1,516,077		832,751	15,949	309,519	157,915	199,943
GRAND TOTAL		11,446,977	11,446,977	11,526,495	79,518	3,077,836	136,254	1,147,100	1,298,028	5,867,276

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 (Civil Service) 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 **\$379,770** for Departmental Expenditures in the 2023 Budget.

Table 13(a): PSC MEDIUM TERM EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
EXPENDITURE								
201	KPF contribution	7,414	7,727	7,727	8,099	8,261	8,426	8,595
202	Salaries	98,564	101,060	101,060	106,016	108,137	110,299	112,505
203	Housing assistance		4,884	4,884				
204	Allowances	21,075	34,446	34,446	34,446	35,135	35,838	36,554
205	Overtime	3,613	4,839	4,839	4,839	4,936	5,034	5,135
206	Temporary assistance	286	1,971	1,971	1,971	2,010	2,051	2,092
208	Leave grants	22,897	24,000	24,000	24,000	24,480	24,970	25,469
Sub Total		153,849	178,927	178,927	179,371	182,959	186,618	190,350
215	Transport to work	13,087	8,042	8,042	8,042	8,203	8,367	8,534
216	Internal travel	35,046	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		7,429	7,429	7,429	7,578	7,729	7,884
230	Cleaning	2,153	1,553	1,553	1,553	1,584	1,615	1,648
231	Communications	19,397	21,600	21,600	21,600	22,032	22,473	22,922
232	Electricity & gas	11,542	15,600	15,600	15,600	15,912	16,230	16,555
239	Entertainment	10,315	7,300	7,300	7,300	7,446	7,595	7,747
241	Stationery & supp	9,662	9,478	9,478	9,478	9,668	9,861	10,058
243	Purch office equip	27,660	9,787	9,787	9,787	9,983	10,182	10,386
244	Repairs equip	416	2,750	2,750	2,750	2,805	2,861	2,918
250	Local services	33,699	8,928	8,928	8,928	9,107	9,289	9,474
285	Hire of plant and equip	38,765	21,970	21,970	21,970	22,409	22,858	23,315
289	Building & infra maint	6,939						
Sub Total		208,680	200,399	200,399	200,399	204,406	208,495	212,664
GRAND TOTAL		362,529	379,326	379,326	379,770	387,365	395,112	403,015

Table 13(b): HEAD 13 - PUBLIC SERVICE COMMISSION BUDGET 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01
EXPENDITURE						
201	KPF contribution	7,727	7,727	8,099	372	8,099
202	Salaries	101,060	101,060	106,016	4,956	106,016
203	Housing assistance	4,884	4,884	34,446	(4,884)	34,446
204	Allowances	34,446	34,446	4,839		4,839
205	Overtime	4,839	4,839	1,971		1,971
206	Temporary assistance	1,971	1,971	24,000		24,000
208	Leave grants	24,000	24,000			
Sub Total		178,927	178,927	179,371	444	179,371
215	Transport to work	8,042	8,042	8,042		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
Sub Total		200,399	200,399	200,399		200,399
GRAND TOTAL		379,326	379,326	379,770	444	379,770

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 Agreements; coordination of national representation at bilateral and multilateral meetings including development assistance and programme; assess and advise on strategic partnerships; 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 **\$3,694,467** for Departmental Expenditures in the 2023 Budget.

Table 14(a): MFAI MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
010	Visa fees	22,611	25,990	25,990	25,990	26,770	27,573	28,400
012	Immigration & other charges	768	3,500	3,500	3,500	3,605	3,713	3,825
010	Visa fees	283,014	750	750	750	773	796	820
Total Revenue		306,392	30,240	30,240	30,240	31,147	32,082	33,044
EXPENDITURE								
201	KPF contribution	47,787	55,069	55,069	56,045	57,166	58,309	59,475
202	Salaries	626,233	708,453	708,453	723,224	737,688	752,442	767,491
203	Housing assistance	234,035	357,876	357,876	356,535	363,666	370,939	378,358
204	Allowances	301,949	412,746	412,746	458,867	468,045	477,405	486,954
205	Overtime	41,464	95,227	95,227	93,892	95,770	97,685	99,639
206	Temporary assistance	12,334	25,794	25,794	24,040	24,521	25,011	25,511
207	Wages	100,695	179,517	179,517	213,010	217,270	221,616	226,048
208	Leave grants	153,000	189,000	189,000	198,000	201,960	205,999	210,119
Sub Total		1,517,497	2,023,682	2,023,682	2,123,613	2,166,085	2,209,407	2,253,595
215	Transport to work	64,518	74,819	74,819	85,026	86,726	88,461	90,230
216	Internal travel	20,562	68,238	68,238	58,360	59,527	60,717	61,932
217	Local training		2,000	2,000	2,360	2,407	2,455	2,504
218	Local accom & allowances		18,170	18,170	12,700	12,954	13,213	13,477
219	Local catering		7,250	7,250	27,838	28,394	28,962	29,541
225	Relocation expenses	41,396	99,053	99,053	20,000	20,400	20,808	21,224
226	Recruitment expenses		350	350				
227	External travel	123,529	326,715	326,715	332,578	339,230	346,014	352,935
230	Cleaning	271	21,686	21,686	22,351	22,798	23,254	23,719
231	Communications	88,822	123,848	123,848	110,689	112,903	115,161	117,464
232	Electricity & gas	88,115	97,560	97,560	91,800	93,636	95,509	97,419
233	Water & sewage	35,671	7,470	7,470	8,048	8,208	8,373	8,540
235	Office transport	31,149	47,691	47,691	49,511	50,501	51,511	52,541
239	Entertainment	86,123	159,850	159,850	162,667	165,920	169,238	172,623
240	Printing		13,546	13,546	16,460	16,789	17,125	17,467
241	Stationery & supp	70,250	51,144	51,144	49,431	50,419	51,428	52,456
243	Purch office equip	76,742	46,565	46,565	25,048	25,549	26,060	26,581
244	Repairs equip		5,260	5,260	4,250	4,335	4,422	4,510
245	Uniforms		2,500	2,500	2,550	2,601	2,653	2,706
246	Specialised purch		22,980	22,980				
250	Local services	262,530	216,778	216,778	393,274	401,139	409,162	417,345
251	Overseas Serv.	34,638	35,000	35,000	34,536	35,227	35,931	36,650
279	Special expenditure	8,015	12,000	12,000	12,000	12,240	12,485	12,734
285	Hire of plant and equip	47,675	50,380	50,380	49,380	50,368	51,375	52,402
287	Fixed plant & eq		60,000	60,000				
Sub Total		1,080,008	1,570,855	1,570,855	1,570,855	1,602,272	1,634,317	1,667,003
Total Recurrent Exp		2,597,505	3,594,536	3,594,536	3,694,467	3,768,357	3,843,724	3,920,598
345	Contrib to Dev Fund	1,344,995						
Sub Total		1,344,995						
GRAND TOTAL		3,942,500	3,594,536	3,594,536	3,694,467	3,768,357	3,843,724	3,920,598

Table 14(b): HEAD 14 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION BUDGET – 2023

Code	Description	2022 Budget		2023 Budget vs 2022 Revised		Admin 01	Immigration 02	Kiribati High Commission 03	Mission in Beijing 04	Mission in New York 05
		2022 Budget	2022 Revised	2023 Budget	2022 Revised (\$)					
REVENUE										
010	Visa fees	25,990	25,990	25,990			25,990			
012	Immigration & other charges	3,500	3,500	3,500			3,500			
010	Visa fees	750	750	750				750		
Total Revenue		30,240	30,240	30,240			29,490	750		
EXPENDITURE										
201	KPF contribution	55,069	55,069	56,045	976	21,499	15,816	7,159	4,722	6,849
202	Salaries	708,453	708,453	723,224	14,771	275,746	210,878	91,868	57,054	87,677
203	Housing assistance	357,876	357,876	356,535	(1,341)	15,852	9,240	30,000	104,451	196,992
204	Allowances	412,746	412,746	458,867	46,121	9,300	12,262	129,523	103,832	203,950
205	Overtime	95,227	95,227	93,892	(1,335)	9,832	27,076	30,164	3,906	22,914
206	Temporary assistance	25,794	25,794	24,040	(1,754)	10,913		3,579	5,900	3,648
207	Wages	179,517	179,517	213,010	33,493			106,078	59,508	47,424
208	Leave grants	189,000	189,000	198,000	9,000	60,000	60,000	45,000	15,000	18,000
Sub Total		2,023,682	2,023,682	2,123,613	99,931	403,142	335,272	443,371	354,373	587,455
215	Transport to work	74,819	74,819	85,026	10,207	20,227	5,821	34,912	12,440	11,626
216	Internal travel	68,238	68,238	58,360	(9,879)	980	7,324	17,878	13,360	18,818
217	Local training	2,000	2,000	2,360	360	2,000			360	
218	Local accom &	18,170	18,170	12,700	(5,470)				12,700	
219	Local catering	7,250	7,250	27,838	20,588			15,188	12,650	
225	Relocation expenses	99,053	99,053	20,000	(79,053)				20,000	
226	Recruitment expenses	350	350		(350)					
227	External travel	326,715	326,715	332,578	5,863	215,786		32,657	20,000	64,135
230	Cleaning	21,686	21,686	22,351	665			10,265	9,000	3,086
231	Communications	123,848	123,848	110,689	(13,159)	60,020	5,400	18,735	11,760	14,774
232	Electricity & gas	97,560	97,560	91,800	(5,760)	78,000		7,800	6,000	
233	Water & sewage	7,470	7,470	8,048	578	960		1,088	6,000	
235	Office transport	47,691	47,691	49,511	1,820	11,400		1,225	8,400	28,486
239	Entertainment	159,850	159,850	162,667	2,817	109,150		20,467	17,850	15,200
240	Printing	13,546	13,546	16,460	2,914	8,460	6,000		2,000	
241	Stationery & supp	51,144	51,144	49,431	(1,713)	11,460	2,800	8,188	21,350	5,633
243	Purch office equip	46,565	46,565	25,048	(21,517)	3,000	1,157	16,875	2,800	1,216
244	Repairs equip	5,260	5,260	4,250	(1,010)		1,500	1,750	1,000	
245	Uniforms	2,500	2,500	2,550	50		1,500	1,050		
246	Specialised purch	22,980	22,980		(22,980)					
250	Local services	216,778	216,778	393,274	176,496	34,665	3,120	163,418	114,185	77,885
251	Overseas Serv.	35,000	35,000	34,536	(464)	34,536				
279	Special expenditure	12,000	12,000	12,000			12,000			
285	Hire of plant and equip	50,380	50,380	49,380	(1,000)	49,380				
287	Fixed plant & equipment	60,000	60,000		(60,000)					
Sub Total		1,570,855	1,570,855	1,570,855		640,024	46,622	351,494	291,855	240,859
GRAND TOTAL		3,594,536	3,594,536	3,694,467	99,931	1,043,166	381,894	794,865	646,228	828,314

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: The Local Government 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 Urbanization Issues including Solid Waste Management. The Division is also supporting the management of the Police Service Communication and Improvement Fund (PSCIF).
3. Rural Planning Division: The Rural Planning Division 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. In addition, the 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 Culture and Museum 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 the election of Councilors and Mayors, but most importantly the upcoming 2024 National Election.

The Ministry of Internal Affairs is allocated a total of **\$3,333,696** for Departmental Expenditures in the 2023 Budget.

Table 15(a): MIA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
008	Sundry	2,240						
013	Maneaba Hire		1,046	1,046	1,000	1,030	1,061	1,093
004	Museum entrance fee				1,000	1,030	1,061	1,093
Total Revenue		2,240	1,046	1,046	2,000	2,060	2,122	2,185
EXPENDITURE								
201	KPF contribution	125,119	137,669	137,669	138,376	141,144	143,966	146,846
202	Salaries	1,612,039	1,793,654	1,793,654	1,799,332	1,835,319	1,872,025	1,909,466
203	Housing assistance	30,324	37,572	37,572	36,504	37,234	37,979	38,738
204	Allowances	91,994	78,072	78,072	82,612	84,264	85,949	87,668
205	Overtime	42,759	32,120	32,120	32,120	32,763	33,418	34,086
206	Temporary assistance	56,692	41,938	41,938	45,681	46,595	47,527	48,477
207	Wages		41,667	41,667	87,094	88,836	90,613	92,425
208	Leave grants	377,973	438,000	438,000	438,000	446,760	455,695	464,809
Sub Total		2,336,899	2,600,693	2,600,693	2,659,719	2,712,914	2,767,172	2,822,516
215	Transport to work	32,204	29,397	29,397	29,397	29,985	30,585	31,196
216	Internal travel	161,675	97,096	97,096	97,096	99,038	101,019	103,039
217	Local training	9,699	23,490	23,490	23,490	23,960	24,439	24,928
218	Local accom & allowances		355	355	355	362	369	377
219	Local catering	2,161	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	17,991	39,056	39,056	39,056	39,837	40,634	41,447
226	Recruitment expenses		400	400	400	408	416	424
227	External travel	1,450	185,975	185,975	185,975	189,695	193,488	197,358
230	Cleaning	765	2,643	2,643	2,643	2,696	2,750	2,805
231	Communications	76,747	57,366	57,366	57,366	58,513	59,684	60,877
232	Electricity & gas	82,395	69,984	69,984	69,984	71,384	72,811	74,268
233	Water & sewage	100	250	250	250	255	260	265
235	Office transport	3,444	3,000	3,000	3,000	3,060	3,121	3,184
237	Advertising/Media	1,118	6,720	6,720	6,720	6,854	6,991	7,131
239	Entertainment	8,098	8,650	8,650	8,650	8,823	8,999	9,179
240	Printing	5,282	7,685	7,685	7,685	7,839	7,995	8,155
241	Stationery & supp	28,194	28,641	28,641	28,641	29,214	29,798	30,394
243	Purch office equip	176,824	46,960	46,960	46,960	47,899	48,857	49,834
244	Repairs equip	1,529	4,950	4,950	4,950	5,049	5,150	5,253
250	Local services	114,045	39,063	39,063	39,063	39,844	40,641	41,454
279	Special expenditure	4,487						
285	Hire of plant and equip		8,400	8,400	8,400	8,568	8,739	8,914
289	Building & infra maint		4,000	4,000	4,000	4,080	4,162	4,245
Sub Total		728,207	673,977	673,977	673,977	687,457	701,206	715,230
Total Recurrent Exp		3,065,107	3,274,670	3,274,670	3,333,696	3,400,370	3,468,378	3,537,745
306	Election				200,000	500,000		
315	Support Grants	3,861,513	4,159,811	4,159,811	4,554,664	4,554,664	4,554,664	4,554,664
318	Local Councils' grant	111,895	180,686	180,686	180,686	180,686	180,686	180,686
332	Ferry Services to remote islands	7,715	22,757	22,757	22,757	22,757	22,757	22,757
345	Contribt to Dev Fund	334,948						
Sub Total		4,316,071	4,363,254	4,363,254	4,958,107	5,258,107	4,758,107	4,758,107
GRAND TOTAL		7,381,178	7,637,924	7,637,924	8,291,803	8,658,477	8,226,485	8,295,852

Table 15(b): HEAD 15 - MINISTRY OF INTERNAL AFFAIRS BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin and Policy Div 01	RPD 02	LGD 03	CMD 04	Election 05
REVENUE										
013	Maneaba Hire	1,046	1,046	1,000	(46)				1,000	
004	Museum entrance fee			1,000	1,000				1,000	
Total Revenue		1,046	1,046	2,000	954				2,000	
EXPENDITURE										
201	KPF contribution	137,669	137,669	138,376	707	25,569	31,624	64,828	12,366	3,990
202	Salaries	1,793,654	1,793,654	1,799,332	5,678	332,852	403,031	847,738	162,510	53,201
203	Housing assistance	37,572	37,572	36,504	(1,068)	12,288	3,120	14,064	7,032	
204	Allowances	78,072	78,072	82,612	4,540	27,712	13,560	36,644	1,374	3,322
205	Overtime	32,120	32,120	32,120		28,402	500	2,066	1,152	
206	Temporary assistance	41,938	41,938	45,681	3,743	8,070	18,618	16,629	2,364	
207	Wages	41,667	41,667	87,094	45,427	28,392	200	29,067	29,435	
208	Leave grants	438,000	438,000	438,000		72,000	99,000	216,000	39,000	12,000
Sub Total		2,600,693	2,600,693	2,659,719	59,027	535,285	569,653	1,227,035	255,233	72,513
215	Transport to work	29,397	29,397	29,397		29,397				
216	Internal travel	97,096	97,096	97,096		36,753	14,981	24,088	16,774	4,500
217	Local training	23,490	23,490	23,490		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	185,975	185,975	185,975		70,377	1,548	14,050	100,000	
230	Cleaning	2,643	2,643	2,643		2,643				
231	Communications	57,366	57,366	57,366		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	28,641	28,641	28,641		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	
285	Hire of plant and equip	8,400	8,400	8,400		8,400				
289	Building & infra maint	4,000	4,000	4,000		4,000				
Sub Total		673,977	673,977	673,977		311,684	45,656	125,461	181,116	10,060
Total Recurrent Exp		3,274,670	3,274,670	3,333,696	59,027	846,969	615,309	1,352,496	436,349	82,573
306	Elections			200,000	200,000					200,000
315	Support Grants	4,159,811	4,159,811	4,554,664	394,853			4,554,664		
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		
Sub Total		4,363,254	4,363,254	4,958,107	594,853			4,758,107		200,000
GRAND TOTAL		7,637,924	7,637,924	8,291,803	653,880	846,969	615,309	6,110,603	436,349	282,573

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 Ministry therefore focuses on these three 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 objectives 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, clean 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 carried out in accordance with the laws 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) looks after all land registered in Kiribati where there should be one copy to be kept at Lands Court and at each respective island as well. LMD plays a major role in the management of all Government state lands, including Government leased lands in the Gilbert group and the state lands in the Line and Phoenix Group and in Fiji. 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 of 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 **\$4,867,117** for Departmental Expenditures in the 2023 Budget.

Table 16(a): MELAD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
003	Fees	210,082	8,000	8,000	8,000	8,240	8,487	8,742
021	Environment Licence	7,714	5,000	5,000	5,000	5,150	5,305	5,464
023	Wildlife Viewing Fees	4,895	3,300	3,300	3,300	3,399	3,501	3,606
003	Fees (Land Survey)	48,608	30,000	30,000	30,000	30,900	31,827	32,782
025	Sale of state lands		1,500	1,500	1,500	1,545	1,591	1,639
036	Sublease rents and leases	449,775	807,155	807,155	807,155	831,370	856,311	882,000
028	Quarantine	8,272	10,000	10,000	10,000	10,300	10,609	10,927
008	Sundry Revenue				3,000,000			
002	Fines	180	2,000	2,000	2,000	2,060	2,122	2,185
026	Livestock sales	63,408	100,000	100,000	60,000	61,800	63,654	65,564
Total Revenue		792,935	966,955	966,955	3,926,955	954,764	983,407	1,012,909
EXPENDITURE								
201	KPF contribution	160,450	172,835	172,835	177,569	181,120	184,743	188,438
202	Salaries	2,053,050	2,252,421	2,252,421	2,308,090	2,354,252	2,401,337	2,449,364
203	Housing assistance	38,310	38,532	38,532	38,352	39,119	39,901	40,699
204	Allowances	90,315	115,973	115,973	159,531	162,722	165,976	169,296
205	Overtime	142,063	137,169	137,169	141,070	143,891	146,769	149,705
206	Temporary assistance	95,148	52,051	52,051	59,497	60,687	61,900	63,138
208	Leave grants	508,823	634,000	634,000	639,000	651,780	664,816	678,112
Sub Total		3,088,158	3,402,982	3,402,982	3,523,109	3,593,571	3,665,442	3,738,751
215	Transport to work	95,982	97,702	97,702	97,702	99,656	101,649	103,682
216	Internal travel	105,006	153,370	153,370	138,237	141,001	143,821	146,698
217	Local training	8,958	18,797	18,797	13,330	13,597	13,869	14,146
219	Local catering	9,042	3,100	3,100	3,651	3,724	3,799	3,874
225	Relocation expenses	18,627	18,208	18,208	17,976	18,336	18,702	19,076
226	Recruitment expenses	1,148	12,250	12,250	14,600	14,892	15,190	15,494
227	External travel		95,148	95,148	116,757	119,092	121,474	123,903
230	Cleaning	6,757	7,761	7,761	7,089	7,230	7,375	7,522
231	Communications	198,530	185,723	185,723	199,144	203,127	207,189	211,333
232	Electricity & gas	211,645	141,564	141,564	142,664	145,517	148,428	151,396
233	Water & sewage	40,973	39,870	39,870	35,670	36,383	37,111	37,853
235	Office transport	226,462	87,882	87,882	45,430	46,338	47,265	48,210
237	Advertising/Media	12,177	23,800	23,800	23,896	24,374	24,861	25,359
239	Entertainment	8,676	10,690	10,690	11,410	11,638	11,871	12,108
240	Printing	7,427	11,082	11,082	13,040	13,301	13,567	13,838
241	Stationery & supp	86,315	32,704	32,704	32,704	33,358	34,026	34,706
243	Purch office equip	88,891	40,420	40,420	55,234	56,339	57,465	58,615
244	Repairs equip	9,956	19,125	19,125	19,175	19,559	19,950	20,349
245	Uniforms	946	2,498	2,498	2,375	2,423	2,471	2,521
248	Comp. for trees	1,889	1,600	1,600	1,600	1,632	1,665	1,698
249	Agricultural supplies	82,661	120,500	120,500	120,000	122,400	124,848	127,345
250	Local services	310,042	161,254	161,254	177,315	180,861	184,479	188,168
251	Overseas Serv.	30,403	3,050	3,050				
279	Special expenditure	4,000						
285	Hire of plant and equip		27,000	27,000	14,000	14,280	14,566	14,857
289	Building & infra maint		2,500	2,500	2,500	2,550	2,601	2,653
291	Maint of vehicles	42,146	26,410	26,410	38,510	39,280	40,066	40,867
Sub Total		1,608,656	1,344,008	1,344,008	1,344,008	1,370,888	1,398,306	1,426,272
Total Recurrent Exp		4,696,814	4,746,990	4,746,990	4,867,117	4,964,459	5,063,749	5,165,024
286	Land rent	7,823,579	9,657,930	9,657,930	8,457,930	9,657,930	9,657,930	9,657,930
345	Contribt to Dev Fund	29,589	417,723	417,723				
Sub Total		7,853,168	10,075,653	10,075,653	8,457,930	9,657,930	9,657,930	9,657,930
GRAND TOTAL		12,549,983	14,822,643	14,822,643	13,325,047	14,622,389	14,721,679	14,822,954

Table 16(b): HEAD 16 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT BUDGET – 2023

Code	Description	2022 Budget		2023 Budget vs		Admin 01	ECD 02	Lands 03	Agriculture 04
		2022 Revised	2023 Budget	2022 Revised	2023 Budget				
REVENUE									
003	Fees	8,000	8,000	8,000			8,000		
021	Environment Licence	5,000	5,000	5,000			5,000		
023	Wildlife Viewing Fees	3,300	3,300	3,300			3,300		
003	Fees (Land Survey)	30,000	30,000	30,000				30,000	
025	Sale of state lands	1,500	1,500	1,500				1,500	
036	Sublease rents and leases	807,155	807,155	807,155				807,155	
028	Quarantine	10,000	10,000	10,000					10,000
008	Sundry Revenue			3,000,000	3,000,000	3,000,000			
002	Fines	2,000	2,000	2,000			2,000		
026	Livestock sales	100,000	100,000	60,000	(40,000)				60,000
Total Revenue		966,955	966,955	3,926,955	2,960,000	3,000,000	18,300	838,655	70,000
EXPENDITURE									
201	KPF contribution	172,835	172,835	177,569	4,734	29,932	38,378	47,226	62,034
202	Salaries	2,252,421	2,252,421	2,308,090	55,669	386,290	476,580	619,926	825,295
203	Housing assistance	38,532	38,532	38,352	(180)	7,260	12,516	18,576	
204	Allowances	115,973	115,973	159,531	43,558	25,833	9,444	73,559	50,695
205	Overtime	137,169	137,169	141,070	3,901	49,510	12,436	46,600	32,524
206	Temporary assistance	52,051	52,051	59,497	7,445	12,803	35,121	9,753	1,820
208	Leave grants	634,000	634,000	639,000	5,000	78,000	111,000	171,000	279,000
Sub Total		3,402,982	3,402,982	3,523,109	120,127	589,627	695,474	986,640	1,251,367
215	Transport to work	97,702	97,702	97,702		37,788	9,121	15,156	35,637
216	Internal travel	153,370	153,370	138,237	(15,134)	48,610	41,654	33,301	14,671
217	Local training	18,797	18,797	13,330	(5,467)	4,435	500	1,950	6,445
219	Local catering	3,100	3,100	3,651	551	600	1,101	1,950	
225	Relocation expenses	18,208	18,208	17,976	(232)			6,900	11,076
226	Recruitment expenses	12,250	12,250	14,600	2,350	13,600		1,000	
227	External travel	95,148	95,148	116,757	21,609	86,250	9,003	14,304	7,200
230	Cleaning	7,761	7,761	7,089	(673)	1,614	1,280	3,002	1,193
231	Communications	185,723	185,723	199,144	13,421	73,500	47,004	34,800	43,840
232	Electricity & gas	141,564	141,564	142,664	1,100	36,084	30,980	54,000	21,600
233	Water & sewage	39,870	39,870	35,670	(4,200)	2,430	15,840	3,000	14,400
235	Office transport	87,882	87,882	45,430	(42,452)		4,836	2,914	37,680
237	Advertising/Media	23,800	23,800	23,896	96	9,120	2,000	6,900	5,876
239	Entertainment	10,690	10,690	11,410	720	11,410			
240	Printing	11,082	11,082	13,040	1,959	8,310	1,500	2,590	640
241	Stationery & supp	32,704	32,704	32,704		10,336	7,371	10,290	4,707
243	Purch office equip	40,420	40,420	55,234	14,814	28,325	2,550	7,681	16,678
244	Repairs equip	19,125	19,125	19,175	50	4,000	2,250	7,375	5,550
245	Uniforms	2,498	2,498	2,375	(123)		655		1,720
248	Comp. for trees	1,600	1,600	1,600				1,600	
249	Agricultural supplies	120,500	120,500	120,000	(500)				120,000
250	Local services	161,254	161,254	177,315	16,061	27,944	77,221	23,796	48,354
251	Overseas Serv.	3,050	3,050		(3,050)				
285	Hire of plant and equip	27,000	27,000	14,000	(13,000)	14,000			
289	Building & infra maint	2,500	2,500	2,500		2,500			
291	Maint of vehicles	26,410	26,410	38,510	12,100	21,600	6,410	10,500	
Sub Total		1,344,008	1,344,008	1,344,008		442,456	261,277	243,008	397,267
Total Recurrent Exp		4,746,990	4,746,990	4,867,117	120,127	1,032,083	956,751	1,229,648	1,648,634
286	Land rent	9,657,930	9,657,930	8,457,930	(1,200,000)			8,457,930	
345	Contribt to Dev Fund	417,723	417,723		(417,723)				
Sub Total		10,075,653	10,075,653	8,457,930	(1,617,723)			8,457,930	
GRAND TOTAL		14,822,643	14,822,643	13,325,047	(1,497,596)	1,032,083	956,751	9,687,578	1,648,634

MANEABA NI MAUNGATABU(PARLIAMENT)

Responsible Minister: Minister of Justice

Accounting Officer: Clerk to Parliament

Ministry Purpose:

The functions of the Maneaba ni Maungatabu 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-coordinated arrangement of all Parliamentary meetings and conferences, effective management of financial resources, effective management of memberships in various international and regional Parliamentary organizations, 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 roles during committee meetings.

The Maneaba Ni Maungatabu is allocated a total of **\$7,178,298** for Departmental Expenditures in the 2023 Budget.

Table 17(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
050	Conference room rental	300	900	900	450	464	477	492
080	Sale of Publications		150	150	150	155	159	164
015	Charter Revenue	43,956	6,000	6,000	49,000	50,470	51,984	53,544
008	Sundry				1,000	1,030	1,061	1,093
	Total Revenue	44,256	7,050	7,050	50,600	52,118	53,682	55,292
EXPENDITURE								
201	KPF contribution	148,701	147,661	147,661	149,726	152,721	155,775	158,891
202	Salaries	1,975,343	1,963,038	1,963,038	1,990,571	2,030,382	2,070,990	2,112,409
203	Housing assistance	28,082	28,896	28,896	24,600	25,092	25,594	26,106
204	Allowances	38,107	104,480	104,480	224,480	228,969	233,549	238,219
205	Overtime	47,030	49,580	49,580	49,580	50,572	51,583	52,615
206	Temporary assistance	2,806	5,778	5,778	5,778	5,893	6,011	6,131
208	Leave grants	90,000	96,000	96,000	96,000	97,920	99,878	101,876
	Sub Total	2,330,068	2,395,433	2,395,433	2,540,734	2,591,548	2,643,379	2,696,247
215	Transport to work	50,089	74,949	74,949	74,949	76,448	77,977	79,537
216	Internal travel	519,321	594,527	594,527	594,527	606,418	618,546	630,917
218	Local accom & allowances	1,111,576	1,473,870	1,473,870	1,473,870	1,503,347	1,533,414	1,564,083
219	Local catering	26,337	49,500	49,500	49,500	50,490	51,500	52,530
226	Recruitment expenses		1,300	1,300	1,300	1,326	1,353	1,380
227	External travel	8,363	1,086,891	1,086,891	1,086,891	1,108,629	1,130,801	1,153,417
230	Cleaning	948	2,250	2,250	2,250	2,295	2,341	2,388
231	Communications	182,155	163,740	163,740	163,740	167,015	170,355	173,762
232	Electricity & gas	240,124	276,000	276,000	276,000	281,520	287,150	292,893
233	Water & sewage	7,245	5,400	5,400	5,400	5,508	5,618	5,731
237	Advertising/Media	548,860	532,500	532,500	532,500	543,150	554,013	565,093
239	Entertainment	34,889	41,000	41,000	41,000	41,820	42,656	43,510
240	Printing	30,885	31,840	31,840	31,840	32,477	33,126	33,789
241	Stationery & supp	53,319	73,700	73,700	73,700	75,174	76,677	78,211
243	Purch office equip	81,661	59,701	59,701	59,701	60,895	62,113	63,355
244	Repairs equip	3,109	32,464	32,464	32,464	33,113	33,776	34,451
245	Uniforms		10,000	10,000	10,000	10,200	10,404	10,612
250	Local services	194,942	81,462	81,462	81,462	83,091	84,753	86,448
279	Special expenditure	122,000						
285	Hire of plant and equip	29,223	41,670	41,670	41,670	42,503	43,353	44,221
291	Maint of vehicles		4,800	4,800	4,800	4,896	4,994	5,094
	Sub Total	3,245,046	4,637,564	4,637,564	4,637,564	4,730,315	4,824,921	4,921,420
	GRAND TOTAL	5,575,115	7,032,996	7,032,996	7,178,298	7,321,864	7,468,301	7,617,667

Table 17(b): HEAD 17 - MANEABA NI MAUNGATABU BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Parliament Meetings 02	Parliament Committees 03
REVENUE								
050	Conference room rental	900	900	450	(450)	450		
080	Sale of Publications	150	150	150		150		
015	Charter Revenue	6,000	6,000	49,000	43,000	49,000		
008	Sundry			1,000		1,000		
	Total Revenue	7,050	7,050	50,600	42,550	50,600		
EXPENDITURE								
201	KPF contribution	147,661	147,661	149,726	2,065	28,768	118,013	2,946
202	Salaries	1,963,038	1,963,038	1,990,571	27,533	377,795	1,573,500	39,276
203	Housing assistance	28,896	28,896	24,600	(4,296)	20,304		4,296
204	Allowances	104,480	104,480	224,480	120,000	18,771	205,709	
205	Overtime	49,580	49,580	49,580		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		87,000		9,000
	Sub Total	2,395,433	2,395,433	2,540,734	145,301	581,993	1,901,648	57,094
215	Transport to work	74,949	74,949	74,949		28,209	2,340	44,400
216	Internal travel	594,527	594,527	594,527		46,000	422,002	126,525
218	Local accom & allowances	1,473,870	1,473,870	1,473,870			610,470	863,400
219	Local catering	49,500	49,500	49,500		4,500	39,000	6,000
226	Recruitment expenses	1,300	1,300	1,300		1,300		
227	External travel	1,086,891	1,086,891	1,086,891		180,420	263,850	642,621
230	Cleaning	2,250	2,250	2,250		2,250		
231	Communications	163,740	163,740	163,740		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	532,500	532,500	532,500		13,500	516,000	3,000
239	Entertainment	41,000	41,000	41,000		41,000		
240	Printing	31,840	31,840	31,840		16,740	10,600	4,500
241	Stationery & supp	73,700	73,700	73,700		47,700	21,000	5,000
243	Purch office equip	59,701	59,701	59,701		59,701		
244	Repairs equip	32,464	32,464	32,464		32,464		
245	Uniforms	10,000	10,000	10,000		10,000		
250	Local services	81,462	81,462	81,462		53,950	27,512	
285	Hire of plant and equip	41,670	41,670	41,670		41,670		
291	Maint of vehicles	4,800	4,800	4,800		4,800		
	Sub Total	4,637,564	4,637,564	4,637,564		1,029,344	1,912,774	1,695,446
	GRAND TOTAL	7,032,996	7,032,996	7,178,298	145,301	1,611,336	3,814,422	1,752,540

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 sub-sectors ensuring a fair-trading platform for business and consumers through innovative, sound policies and business enforcement that will lead to wealth and prosperity for all I-Kiribati. The Ministry also provides a 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 an enabling environment for our Local producers in conformity with the regional and international standard to be able to access 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 facilitate support and services required. There are five divisions which include:
 - i. **Business Promotion Division:** Promotion of businesses, cooperatives and credit unions through the provision of training, facilitation of business plans and community education.
 - ii. **Investment Promotion Division:** Promoting Foreign and Local Direct Investment (FLDI) in Kiribati.
 - iii. **Quality Promotion Division:** A new division established in 2018 that is anticipated to work closely with the business community in developing standards to conform with regional and international standards. The application of best practices is highly envisaged with the strengthening of quality infrastructure.
 - iv. **Trade Promotion Division:** Facilitates and promotes import of overseas products and export of local produce through promoting and enhancing domestic trade first as well as working on trade agreements on a regional, international and also bilateral and multilateral basis that will boost export and macro benefit to the country.
 - v. **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:
 - i. **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.

- ii. Business and Companies Regulatory Division (BCRD): Administer and enforce the Business Names Act, Companies Act and Money Lending Act to improve and maintain fair and conducive business environment for the public, consumers and business entities
 - iii. 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.
 - iv. 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 of 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 MICT before it was transferred to MTCIC.

The Ministry of Tourism, Commerce, Industry and Co-operatives is allocated a total of **\$3,130,436** for Departmental Expenditures in the 2023 Budget.

Table 18(a): MTCIC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
031	Credit Union Fees	470	500	500	5,485	5,650	5,819	5,994
032	Cooperative Fees	586	500	500	8,304	8,553	8,810	9,074
030	Trade Mark & Patent Fees	25,703	22,000	22,000	27,625	28,453	29,307	30,186
037	Money Lending Fees	3,415	1,000	1,000	3,693	3,804	3,918	4,036
038	Business Name Registration	47,311	18,000	18,000	41,426	42,669	43,949	45,268
033	Company Fees		5,000	5,000	108	111	115	118
053	Copywrite fees		500	500				
034	Foreign Investment License Fees	1,485	5,000	5,000	1,606	1,654	1,704	1,755
055	Rental of Small Industry Centre	15,405	11,834	11,834	16,661	17,160	17,675	18,205
052	Container Storage Yard Fees	11,320	8,220	8,220	9,228	9,505	9,790	10,084
Total Revenue		105,696	72,554	72,554	114,137	117,561	121,088	124,720
EXPENDITURE								
201	KPF contribution	80,950	106,627	106,627	105,993	108,113	110,275	112,481
202	Salaries	1,067,596	1,393,496	1,393,496	1,385,046	1,412,747	1,441,002	1,469,822
203	Housing assistance	35,857	49,980	49,980	57,828	58,985	60,164	61,368
204	Allowances	70,580	67,909	67,909	82,169	83,813	85,489	87,199
205	Overtime	26,759	39,366	39,366	39,366	40,153	40,956	41,775
206	Temporary assistance	11,163	28,194	28,194	28,194	28,757	29,333	29,919
208	Leave grants	239,890	331,000	331,000	327,000	333,540	340,211	347,015
Sub Total		1,532,794	2,016,571	2,016,571	2,025,596	2,066,108	2,107,430	2,149,578
215	Transport to work	53,952	53,796	53,796	53,796	54,872	55,970	57,089
216	Internal travel	164,438	184,883	184,883	184,883	188,581	192,352	196,199
217	Local training	12,698	49,027	49,027	48,592	49,564	50,555	51,566
218	Local accom & allowances	29,197	38,838	38,838	38,838	39,615	40,407	41,215
219	Local catering	66,187	35,975	35,975	35,975	36,695	37,428	38,177
220	Local course fees	420	2,019	2,019	669	682	696	710
226	Recruitment expenses	485	2,000	2,000	1,600	1,632	1,665	1,698
227	External travel		154,291	154,291	159,391	162,579	165,831	169,147
230	Cleaning	3,239	4,645	4,645	4,645	4,738	4,833	4,929
231	Communications	101,801	96,390	96,390	116,481	118,811	121,187	123,611
232	Electricity & gas	79,221	85,800	85,800	88,800	90,576	92,388	94,235
233	Water & sewage	338	2,000	2,000	2,000	2,040	2,081	2,122
235	Office transport	4,445	8,320	8,320	8,320	8,486	8,656	8,829
237	Advertising/Media	9,255	39,740	39,740	40,740	41,555	42,386	43,234
239	Entertainment	7,682	8,000	8,000	13,000	13,260	13,525	13,796
240	Printing		8,950	8,950	8,950	9,129	9,312	9,498
241	Stationery & supp	56,718	50,758	50,758	50,758	51,773	52,808	53,865
243	Purch office equip	140,102	96,983	96,983	87,325	89,072	90,853	92,670
244	Repairs equip	1,202	12,958	12,958	11,458	11,687	11,921	12,160
245	Uniforms		640	640	640	653	666	679
250	Local services	140,199	114,998	114,998	89,463	91,253	93,078	94,939
251	Overseas Serv.	565	2,929	2,929	2,929	2,987	3,047	3,108
285	Hire of plant and equip	56,250	43,800	43,800	43,800	44,676	45,570	46,481
289	Building & infra maint	138,270	1,500	1,500	1,500	1,530	1,561	1,592
291	Maint of vehicles	2,903	5,600	5,600	10,287	10,492	10,702	10,916
Sub Total		1,069,567	1,104,841	1,104,841	1,104,841	1,126,938	1,149,476	1,172,466
Total Recurrent Exp		2,602,360	3,121,412	3,121,412	3,130,436	3,193,045	3,256,906	3,322,044
345	Contrib to Dev Fund	53,800	25,000	25,000	52,000			
Sub Total		53,800	25,000	25,000	52,000			
GRAND TOTAL		2,656,160	3,146,412	3,146,412	3,182,436	3,193,045	3,256,906	3,322,044

Table 18(b): HEAD 18 - MINISTRY OF TOURISM, COMMERCE, INDUSTRY AND CO-OPERATIVE BUDGET 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	BRC 02	BPC 03	Xmas 04	Tourism 05
REVENUE										
031	Credit Union Fees	500	500	5,485	4,985		5,485			
032	Cooperative Fees	500	500	8,304	7,804		8,304			
030	Trade Mark & Patent Fees	22,000	22,000	27,625	5,625		27,625			
037	Money Lending Fees	1,000	1,000	3,693	2,693		3,693			
038	Business Name Registration	18,000	18,000	41,426	23,426		41,426			
033	Company Fees	5,000	5,000	108	(4,892)		108			
053	Copywrite fees	500	500		(500)					
034	Foreign Investment License Fees	5,000	5,000	1,606	(3,394)			1,606		
055	Rental of Small Industry Centre	11,834	11,834	16,661	4,827			16,661		
052	Container Storage Yard Fees	8,220	8,220	9,228	1,008			9,228		
Total Revenue		72,554	72,554	114,137	41,583		86,642	27,495		
EXPENDITURE										
201	KPF contribution	106,627	106,627	105,993	(634)	27,459	23,046	25,689	10,166	19,633
202	Salaries	1,393,496	1,393,496	1,385,046	(8,450)	356,613	307,276	334,721	126,784	259,652
203	Housing assistance	49,980	49,980	57,828	7,848	23,688	14,676	7,416		12,048
204	Allowances	67,909	67,909	82,169	14,260	24,180	9,600	33,269	2,740	12,380
205	Overtime	39,366	39,366	39,366		24,606		1,460	12,621	679
206	Temporary assistance	28,194	28,194	28,194		9,508		7,800	8,762	2,124
208	Leave grants	331,000	331,000	327,000	(4,000)	75,000	69,000	81,000	48,000	54,000
Sub Total		2,016,571	2,016,571	2,025,596	9,025	541,054	423,597	491,356	209,073	360,515
215	Transport to work	53,796	53,796	53,796		48,396			5,400	
216	Internal travel	184,883	184,883	184,883		42,624	49,353	26,622	20,363	45,921
217	Local training	49,027	49,027	48,592	(435)		9,126	29,020	2,881	7,565
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	669	(1,350)				669	
226	Recruitment expenses	2,000	2,000	1,600	(400)	1,600				
227	External travel	154,291	154,291	159,391	5,100	43,545	49,640	38,785	10,232	17,189
230	Cleaning	4,645	4,645	4,645		2,277			1,049	1,320
231	Communications	96,390	96,390	116,481	20,091	89,901			19,380	7,200
232	Electricity & gas	85,800	85,800	88,800	3,000	75,000			5,400	8,400
233	Water & sewage	2,000	2,000	2,000		500			300	1,200
235	Office transport	8,320	8,320	8,320					2,600	5,720
237	Advertising/Media	39,740	39,740	40,740	1,000	1,000	5,500	6,640	2,700	24,900
239	Entertainment	8,000	8,000	13,000	5,000	13,000				
240	Printing	8,950	8,950	8,950			1,050	1,900		6,000
241	Stationery & supp	50,758	50,758	50,758		11,009	13,358	11,511	2,266	12,614
243	Purch office equip	96,983	96,983	87,325	(9,658)	46,840	3,620	3,001	12,464	21,400
244	Repairs equip	12,958	12,958	11,458	(1,500)	1,500	3,560	3,898	500	2,000
245	Uniforms	640	640	640						640
250	Local services	114,998	114,998	89,463	(25,535)	23,122	9,550	25,744	2,384	28,663
251	Overseas Serv.	2,929	2,929	2,929			2,929			
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	5,600	5,600	10,287	4,687	4,000			4,687	1,600
Sub Total		1,104,841	1,104,841	1,104,841		450,165	160,036	199,835	102,474	192,332
Total Recurrent Exp		3,121,412	3,121,412	3,130,436	9,025	991,218	583,633	691,191	311,547	552,847
345	Contrib to Dev Fund	25,000	25,000	52,000	27,000					52,000
Sub Total		25,000	25,000	52,000	27,000					52,000
GRAND TOTAL		3,146,412	3,146,412	3,182,436	36,025	991,218	583,633	691,191	311,547	604,847

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. We audit to ensure honesty, integrity and transparency in the handling and management of public funds and resources.

The main strategic functions of the office 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 routine IT support tasks to the whole office and provides auditing of IT system units to Government Ministries and Departments and 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 **\$1,099,042** for Departmental Expenditures in the 2023 Budget.

Table 19(a): KAO MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
003	Audit fees	28,200	13,500	13,500	13,500	13,905	14,322	14,752
Total Revenue		28,200	13,500	13,500	13,500	13,905	14,322	14,752
EXPENDITURE								
201	KPF contribution	39,471	45,095	45,095	45,832	46,749	47,684	48,637
202	Salaries	526,911	597,684	597,684	595,508	607,418	619,566	631,958
203	Housing assistance	15,840	15,840	15,840	12,336	12,583	12,834	13,091
204	Allowances	9,195	13,454	13,454	13,454	13,723	13,998	14,277
205	Overtime	13,227	11,818	11,818	13,537	13,808	14,084	14,366
206	Temporary assistance	4,548	3,585	3,585	15,587	15,898	16,216	16,541
208	Leave grants	102,000	138,000	138,000	138,000	140,760	143,575	146,447
Sub Total		711,192	825,476	825,476	834,254	850,939	867,958	885,317
215	Transport to work	14,239	19,416	19,416	19,416	19,804	20,200	20,604
216	Internal travel	15,605	81,428	81,428	51,981	53,021	54,081	55,163
217	Local training		3,850	3,850	3,850	3,927	4,006	4,086
219	Local catering	1,970	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	62,477	63,727	65,001	66,301
230	Cleaning	247	1,018	1,018	1,018	1,038	1,059	1,080
231	Communications	28,239	26,900	26,900	26,900	27,438	27,987	28,546
232	Electricity & gas	25,975	30,000	30,000	30,000	30,600	31,212	31,836
239	Entertainment	1,259	1,500	1,500	1,500	1,530	1,561	1,592
241	Stationery & supp	24,906	12,035	12,035	12,035	12,276	12,521	12,772
243	Purch office equip	27,772	8,120	8,120	8,120	8,282	8,448	8,617
244	Repairs equip	641	2,030	2,030	2,030	2,071	2,112	2,154
250	Local services	17,068	3,517	3,517	3,517	3,587	3,659	3,732
285	Hire of plant and equip	1,395	34,594	34,594	34,594	35,286	35,992	36,711
287	Fixed plant & eq	158,272						
Sub Total		317,586	264,788	264,788	264,788	270,084	275,485	280,995
GRAND TOTAL		1,028,778	1,090,264	1,090,264	1,099,042	1,121,023	1,143,443	1,166,312

Table 19(b): HEAD 19 - KIRIBATI AUDIT OFFICE BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Treasury 02	SOE Division 03	Local Gov 04	Project Division 05	IT Division 06	Performance HR 07
REVENUE												
003	Audit fees	13,500	13,500	13,500				10,000		3,500		
Total Revenue		13,500	13,500	13,500				10,000		3,500		
EXPENDITURE												
201	KPF contribution	45,095	45,095	45,832	737	9,833	8,109	6,429	7,874	6,685	2,461	4,441
202	Salaries	597,684	597,684	595,508	(2,176)	115,514	108,126	85,717	104,983	89,131	32,820	59,218
203	Housing assistance	15,840	15,840	12,336	(3,504)	3,912	3,120	3,912	1,392			
204	Allowances	13,454	13,454	13,454		13,454						
205	Overtime	11,818	11,818	13,537	1,719	13,537						
206	Temporary assistance	3,585	3,585	15,587	12,002	15,587						
208	Leave grants	138,000	138,000	138,000		30,000	24,000	18,000	24,000	21,000	6,000	15,000
Sub Total		825,476	825,476	834,254	8,778	201,837	143,356	114,058	138,249	116,815	41,281	78,659
215	Transport to work	19,416	19,416	19,416		19,416						
216	Internal travel	81,428	81,428	51,981	(29,447)	16,104	6,858	10,248	18,771			
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	62,477	29,447	29,143	29,572	1,881	1,881			
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						
Sub Total		264,788	264,788	264,788		195,577	36,430	12,129	20,652	116,815	41,281	78,659
GRAND TOTAL		1,090,264	1,090,264	1,099,042	8,778	397,413	179,786	126,187	158,901	116,815	41,281	78,659

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 the government on the law.

The main strategic functions of the Ministry are:

1. Corporate Service Division: To provide office support to Lawyers. They are frontliners in the office who field 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/advice; 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 is 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 and enforcement. Its primary functions are to institute and undertake criminal proceedings against any person before the court of law in respect of any offense that contravenes the laws of the Republic of Kiribati. It also undertakes measures to enforce any laws found to be inactive in the country. It also provides and delivers legal opinions on enforcement related matters and to attend meetings, consultations, workshops to/of the government ministries, SOEs and other government bodies/agencies.

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 **\$1,115,747** for Departmental Expenditures in the 2023 Budget.

Table 20(a): OAG MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021	2022	2022	2023	2024	2025	2026
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
054	Legal fees	377	600	600	500	515	530	546
087	Sale of Law Books	34	250	250	100	103	106	109
Total Revenue		411	850	850	600	618	637	656
EXPENDITURE								
201	KPF contribution	32,361	40,576	40,576	40,669	41,482	42,312	43,158
202	Salaries	426,392	538,837	538,837	540,076	550,877	561,895	573,133
203	Housing assistance	39,467	40,752	40,752	47,268	48,213	49,178	50,161
204	Allowances	3,478	2,829	2,829	2,829	2,886	2,944	3,002
205	Overtime	13,520	6,789	6,789	6,789	6,925	7,064	7,205
206	Temporary assistance	5,068	2,176	2,176	2,176	2,220	2,264	2,309
208	Leave grants	79,500	102,000	102,000	102,000	104,040	106,121	108,243
Sub Total		599,785	733,960	733,960	741,807	756,643	771,776	787,212
215	Transport to work	12,048	18,291	18,291	18,291	18,657	19,030	19,411
216	Internal travel	14,278	36,395	36,395	36,395	37,123	37,865	38,623
217	Local training	1,368	3,613	3,613	3,613	3,685	3,759	3,834
218	Local accom & allowances	55						
219	Local catering	1,721	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	24,857	75,000	75,000	75,000	76,500	78,030	79,591
230	Cleaning		780	780	780	796	812	828
231	Communications	29,153	40,025	40,025	40,025	40,826	41,642	42,475
232	Electricity & gas	38,549	44,951	44,951	44,951	45,850	46,767	47,702
239	Entertainment	283	820	820	820	836	853	870
240	Printing	2,399	3,588	3,588	3,588	3,660	3,733	3,808
241	Stationery & supp	18,460	9,788	9,788	9,788	9,984	10,183	10,387
243	Purch office equip	85,154	28,544	28,544	28,544	29,115	29,697	30,291
244	Repairs equip	2,703	5,965	5,965	5,965	6,084	6,206	6,330
250	Local services	26,052	13,000	13,000	13,000	13,260	13,525	13,796
251	Overseas Serv.	15,282	5,125	5,125	5,125	5,228	5,332	5,439
285	Hire of plant and equip	15,249	84,549	84,549	46,575	47,507	48,457	49,426
287	Fixed plant & eq	50,000			37,974	38,733	39,508	40,298
Sub Total		337,609	373,940	373,940	373,940	381,419	389,047	396,828
GRAND TOTAL		937,395	1,107,900	1,107,900	1,115,747	1,138,062	1,160,823	1,184,040

Table 20(b): HEAD 20 – OFFICE OF THE ATTORNEY GENERAL BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Civil 02	Criminal 03	Drafting 04
REVENUE									
054	Legal fees	600	600	500	(100)	500			
087	Sale of Law Books	250	250	100	(150)	100			
	Total Revenue	850	850	600	(250)	600			
EXPENDITURE									
201	KPF contribution	40,576	40,576	40,669	93	10,218	11,780	9,374	9,296
202	Salaries	538,837	538,837	540,076	1,238	134,070	157,069	124,992	123,945
203	Housing assistance	40,752	40,752	47,268	6,516	3,120	15,468	17,352	11,328
204	Allowances	2,829	2,829	2,829		2,829			
205	Overtime	6,789	6,789	6,789		6,789			
206	Temporary assistance	2,176	2,176	2,176		2,176			
208	Leave grants	102,000	102,000	102,000		30,000	27,000	21,000	24,000
	Sub Total	733,960	733,960	741,807	7,847	189,203	211,317	172,719	168,568
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	
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	46,575	(37,974)			46,575	
287	Fixed plant & eq			37,974	37,974	37,974			
	Sub Total	373,940	373,940	373,940	7,847	223,073	22,687	118,505	9,675
	GRAND TOTAL	1,107,900	1,107,900	1,115,747	7,847	412,276	234,004	291,224	178,243

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 fulfill a soundly based 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 alignment with the Kiribati National Fisheries Policy and the Kiribati Development Plan.
3. Oceanic Fisheries Division: This is a division that 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 of fishing activities in conformity with the condition of the license, laws and regulations of Kiribati and measures adopted at fisheries bodies to which Kiribati is a member.
4. Geo-Science Division: This division is promoting partnership for the undertaking of coastal surveys, marine scientific research and geoscientific surveys (including prospecting of marine genetic resources, mineral exploration, geological mapping, geohazards assessments, vulnerability assessments, marine and spatial planning, geoengineering, geo-environmental studies, and provide information and service) to inform disaster risk reduction and to support national development priorities.
5. Competent Authority: 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 **\$4,299,483** for Departmental Expenditures in the 2023 Budget.

Table 21(a): MFMRD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
047	Vessel and Equipment Hire	3,591	7,000	7,000	3,829	3,944	4,063	4,184
040	Fish and fish poster sales	984	1,000	1,000	1,064	1,096	1,129	1,162
041	Local fishing	1,999			2,162	2,227	2,294	2,362
043	Fish transhipment fees	7,481,672	6,000,000	6,000,000	8,091,428	8,334,171	8,584,196	8,841,722
045	Fishing License Revenue	161,445,280	193,067,000	193,067,000	191,432,013	195,260,653	199,165,866	203,149,183
046	EEZ Chart sales	3,385	20,000	20,000				
048	Marine scientific research	5,269	5,000	5,000	2,454	2,528	2,603	2,682
049	Observer Fund	431,854	900,000	900,000	467,050	481,062	495,494	510,359
Total Revenue		169,374,034	200,000,000	200,000,000	200,000,000	204,085,680	208,255,644	212,511,654
EXPENDITURE								
201	KPF contribution	149,879	159,903	159,903	159,718	162,913	166,171	169,494
202	Salaries	1,955,025	2,092,615	2,092,615	2,090,148	2,131,951	2,174,590	2,218,081
203	Housing assistance	90,199	85,116	85,116	94,152	96,035	97,956	99,915
204	Allowances	91,022	81,278	81,278	84,408	86,096	87,818	89,575
205	Overtime	149,319	56,062	56,062	101,604	103,636	105,708	107,823
206	Temporary assistance	81,442	39,431	39,431	39,431	40,220	41,024	41,845
207	Wages		935	935				
208	Leave grants	446,063	516,000	516,000	513,000	523,260	533,725	544,400
Sub Total		2,962,950	3,031,341	3,031,341	3,082,461	3,144,110	3,206,993	3,271,132
215	Transport to work	72,563	65,842	65,842	98,084	100,046	102,047	104,088
216	Internal travel	210,290	154,138	154,138	154,548	157,639	160,792	164,008
217	Local training		600	600				
219	Local catering	1,460	2,400	2,400	2,400	2,448	2,497	2,547
221	Overseas training		18,757	18,757	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	300	277,294	277,294	276,594	282,126	287,769	293,524
230	Cleaning	6,862	10,546	10,546	10,605	10,817	11,033	11,254
231	Communications	180,292	137,714	137,714	137,714	140,468	143,278	146,143
232	Electricity & gas	118,298	116,928	116,928	116,928	119,267	121,652	124,085
233	Water & sewage	5,513	3,045	3,045	3,445	3,514	3,584	3,656
237	Advertising/Media	5,389	9,869	9,869	6,000	6,120	6,242	6,367
239	Entertainment	10,401	7,613	7,613	7,613	7,765	7,921	8,079
240	Printing	508	8,120	8,120	8,120	8,283	8,448	8,617
241	Stationery & supp	115,835	37,829	37,829	37,440	38,188	38,952	39,731
243	Purch office equip	123,949	44,019	44,019	40,382	41,189	42,013	42,853
244	Repairs equip	2,201	5,122	5,122	5,122	5,224	5,329	5,436
245	Uniforms		5,664	5,664	5,084	5,186	5,289	5,395
246	Specialised purch	1,503	12,061	12,061				
250	Local services	196,413	155,141	155,141	156,248	159,373	162,561	165,812
251	Overseas Serv.	28,306	30,428	30,428	42,758	43,613	44,485	45,375
279	Special expenditure	4,000						
285	Hire of plant and equip	42,230	65,590	65,590	48,040	49,001	49,981	50,980
291	Maint of vehicles	12,411	42,850	42,850	35,689	36,403	37,131	37,873
Sub Total		1,138,724	1,217,022	1,217,022	1,217,022	1,241,362	1,266,189	1,291,513
Total Recurrent Exp		4,101,674	4,248,362	4,248,362	4,299,483	4,385,472	4,473,182	4,562,645
345	Contrib to Dev Fund	2,552,066	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Sub Total		2,552,066	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
GRAND TOTAL		6,653,740	5,248,362	5,248,362	6,299,483	6,385,472	6,473,182	6,562,645

Table 21(b): HEAD 21 - MINISTRY OF FISHERIES AND MARINE RESOURCES DEVELOPMENT BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Corporate Services 01	Planning and Development 02	Coastal Fisheries 03	Oceanic Fisheries 04	Geo Science 05	Seafood Verification 06	ICT 07
REVENUE												
047	Vessel and Equipment Hire	7,000	7,000	3,829	(3,171)			3,829				
040	Fish and fish poster sales	1,000	1,000	1,064	64			1,064				
041	Local fishing			2,162	2,162			2,162				
043	Fish transhipment fees	6,000,000	6,000,000	8,091,428	2,091,428				8,091,428			
045	Fishing License Revenue	193,067,000	193,067,000	191,432,013	(1,634,987)				191,432,013			
046	EEZ Chart sales	20,000	20,000		(20,000)							
048	Marine scientific research	5,000	5,000	2,454	(2,546)					2,454		
049	Observer Fund	900,000	900,000	467,050	(432,950)				467,050			
	Total Revenue	200,000,000	200,000,000	200,000,000				7,055	199,990,491	2,454		
EXPENDITURE												
201	KPF contribution	159,903	159,903	159,718	(185)	29,304	8,326	72,990	22,731	11,268	11,888	3,210
202	Salaries	2,092,615	2,092,615	2,090,148	(2,467)	386,087	109,816	946,028	300,719	148,754	157,576	41,168
203	Housing assistance	85,116	85,116	94,152	9,036	8,208	11,712	28,464	14,892	7,824	19,140	3,912
204	Allowances	81,278	81,278	84,408	3,130	24,000	600	42,500	7,600	2,600	6,180	928
205	Overtime	56,062	56,062	101,604	45,542	14,862	1,750	70,000	6,000	1,750	5,130	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	516,000	516,000	513,000	(3,000)	75,000	24,000	267,000	75,000	30,000	33,000	9,000
	Sub Total	3,031,341	3,031,341	3,082,461	51,120	542,098	157,404	1,454,161	429,301	203,685	233,849	61,963
215	Transport to work	65,842	65,842	98,084	32,242	47,738		45,925				4,422
216	Internal travel	154,138	154,138	154,548	410	35,867	9,086	70,400	9,230	16,590	4,864	8,512
217	Local training	600	600		(600)							
219	Local catering	2,400	2,400	2,400		600				1,800		
221	Overseas training	18,757	18,757	18,757						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	277,294	277,294	276,594	(700)	182,515	11,014	25,784	28,461	16,920	7,612	4,288
230	Cleaning	10,546	10,546	10,605	59	3,600		6,005			1,000	
231	Communications	137,714	137,714	137,714		104,016		33,698				
232	Electricity & gas	116,928	116,928	116,928		56,728		55,200			5,000	
233	Water & sewage	3,045	3,045	3,445	400	1,045		2,400				
237	Advertising/Media	9,869	9,869	6,000	(3,869)	6,000						
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	37,440	(390)	3,846		17,000	12,800	2,798	996	
243	Purch office equip	44,019	44,019	40,382	(3,637)	5,000	2,075	15,112			3,800	14,395
244	Repairs equip	5,122	5,122	5,122		4,872					250	
245	Uniforms	5,664	5,664	5,084	(580)	5,084						
246	Specialised purch	12,061	12,061		(12,061)							
250	Local services	155,141	155,141	156,248	1,107	112,648	5,000	21,000	5,000	3,000	9,600	
251	Overseas Serv.	30,428	30,428	42,758	12,330	458				3,520	19,070	19,710
285	Hire of plant and equip	65,590	65,590	48,040	(17,550)	26,040		22,000				
291	Maint of vehicles	42,850	42,850	35,689	(7,161)	13,472		22,217				
	Sub Total	1,217,022	1,217,022	1,217,022		620,262	27,175	341,740	55,491	57,368	68,081	46,905
	Total Recurrent Exp	4,248,362	4,248,362	4,299,483	51,120	1,162,359	184,579	1,795,901	484,793	261,053	301,930	108,868
345	Contribt to Dev Fund	1,000,000	1,000,000	2,000,000	1,000,000				2,000,000			
	Sub Total	1,000,000	1,000,000	2,000,000	1,000,000				2,000,000			
	GRAND TOTAL	5,248,362	5,248,362	6,299,483	1,051,120	1,162,359	184,579	1,795,901	2,484,793	261,053	301,930	108,868

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 token 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 **\$28,341,577** for Departmental Expenditures in the 2023 Budget.

Table 22(a): MHMS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
061	Private Ward Fee	55,360	45,000	45,000	65,700	67,671	69,701	71,792
062	Medical check up	118,002	7,000	7,000	40,000	41,200	42,436	43,709
008	Sundry revenue	7,398	45,000	45,000	5,000	5,150	5,305	5,464
056	Deposit scheme for Crutches	277	1,000	1,000	1,000	1,030	1,061	1,093
066	Sales of Dentures	4,955	6,000	6,000	1,000	1,030	1,061	1,093
Total Revenue		185,992	104,000	104,000	112,700	116,081	119,563	123,150
EXPENDITURE								
201	KPF contribution	824,690	896,785	896,785	899,328	917,314	935,660	954,374
202	Salaries	10,292,991	11,663,626	11,663,626	11,694,243	11,928,128	12,166,691	12,410,025
203	Housing assistance	193,002	179,760	179,760	181,098	184,720	188,414	192,183
204	Allowances	2,976,488	2,489,527	2,489,527	2,909,961	2,968,160	3,027,523	3,088,073
205	Overtime	1,578,692	718,702	718,702	732,651	747,304	762,250	777,495
206	Temporary assistance	697,004	293,502	293,502	296,792	302,728	308,782	314,958
208	Leave grants	2,420,514	2,855,000	2,855,000	2,864,000	2,921,280	2,979,706	3,039,300
Sub Total		18,983,381	19,096,901	19,096,901	19,578,073	19,969,634	20,369,027	20,776,407
215	Transport to work	619,388	354,132	354,132	412,517	420,768	429,183	437,767
216	Internal travel	166,673	193,082	193,082	201,711	205,745	209,860	214,057
217	Local training	7,734	66,459	66,459	63,580	64,852	66,149	67,472
218	Local accom & allowances	200	21,215	21,215	30,285	30,891	31,509	32,139
219	Local catering	7,797	11,610	11,610	16,310	16,636	16,969	17,308
221	Overseas training		10,000	10,000				
225	Relocation expenses	77,774	64,000	64,000	68,240	69,605	70,997	72,417
226	Recruitment expenses	500	7,000	7,000	7,000	7,140	7,283	7,428
227	External travel	181	202,171	202,171	198,171	202,134	206,177	210,301
230	Cleaning	16,497	24,683	24,683	24,597	25,089	25,591	26,103
231	Communications	499,359	451,680	451,680	451,680	460,714	469,928	479,326
232	Electricity & gas	843,099	1,135,000	1,135,000	1,109,000	1,131,180	1,153,804	1,176,880
233	Water & sewage	450,090	395,437	395,437	444,419	453,307	462,374	471,621
235	Office transport		166,932	166,932	200,496	204,506	208,596	212,768
237	Advertising/Media	11,918	15,000	15,000	15,000	15,300	15,606	15,918
239	Entertainment	19,693	11,000	11,000	11,000	11,220	11,444	11,673
240	Printing	10,612	39,788	39,788	41,998	42,838	43,695	44,569
241	Stationery & supp	142,081	147,796	147,796	96,805	98,741	100,716	102,731
242	Food & rations	1,192,946	1,014,705	1,014,705	1,014,705	1,034,999	1,055,699	1,076,813
243	Purch office equip	102,147	66,282	66,282	67,550	68,901	70,279	71,685
244	Repairs equip	50,406	65,000	65,000	58,370	59,537	60,728	61,943
245	Uniforms	18,646	20,000	20,000	21,540	21,971	22,410	22,858
246	Specialised purch	3,127,684	3,012,749	3,012,749	3,086,675	3,148,408	3,211,376	3,275,604
248	Comp. for trees	5,840	8,000	8,000	8,000	8,160	8,323	8,490
250	Local services	604,640	750,492	750,492	750,458	765,467	780,777	796,392
251	Overseas Serv.	58,903	117,000	117,000	96,280	98,206	100,170	102,173
279	Special expenditure	4,000						
285	Hire of plant and equip	39,275	66,300	66,300	66,300	67,626	68,979	70,358
288	Motor vehicle fund	52,934	90,000	90,000	89,915	91,713	93,548	95,419
289	Building & infra maint	127,147	135,992	135,992	110,903	113,121	115,383	117,691
Sub Total		8,258,164	8,663,504	8,663,504	8,763,504	8,938,774	9,117,550	9,299,901
Total Recurrent Exp		27,241,545	27,760,405	27,760,405	28,341,577	28,908,408	29,486,576	30,076,308
345	Contribt to Dev Fund	7,969,225	4,375,345	4,375,345	3,433,363	3,933,363	6,033,363	6,033,363
Sub Total		7,969,225	4,375,345	4,375,345	3,433,363	3,933,363	6,033,363	6,033,363
GRAND TOTAL		35,210,770	32,135,750	32,135,750	31,774,940	32,841,771	35,519,939	36,109,671

Table 22(b): HEAD 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget Revised (\$)	2023 Budget vs 2023 Revised (\$)	Admin Support 01	Public Health 02	Curative 04	Lab 05	Radiology 06	Pharmacy 07	Rehab 08	Dental Clinic 09	Nursing Services 10	Linnix Services 11	SKH Information 12	Health Information 13	
REVENUE																			
061	Private Ward Fee	45,000	45,000	65,700	20,700		65,700												
062	Medical check up	7,000	7,000	40,000	33,000		40,000												
008	Sundry revenue	45,000	45,000	5,000	(40,000)		5,000												
	Deposit scheme for																		
056	Crutches	1,000	1,000	1,000	(5,000)								1,000						
066	Sales of Dentures	6,000	6,000	1,000															
	Total Revenue	104,000	104,000	112,700	8,700		110,700						1,000	1,000					
EXPENDITURE																			
201	KPF contribution	896,785	896,785	899,328	2,543		37,856	60,986	118,486	22,572	11,321	25,545	13,912	23,245	430,835	51,196	37,665	10,105	
202	Salaries	11,663,626	11,663,626	11,694,243	30,618		479,234	747,487	1,579,812	284,224	146,591	300,989	177,788	302,476	5,644,363	675,730	495,305	132,327	
203	Housing assistance	179,760	179,760	181,098	1,338		9,204	3,120	63,408	3,732	4,200	4,800	4,118	9,100	51,120				
204	Allowances	2,489,527	2,489,527	2,909,961	420,434		30,489	161,503	4,260	81,198	32,465	55,226	23,886	47,468	928,569	346,414	77,101	21,381	
205	Overtime	718,702	718,702	732,651	13,949		37,740	285,564	24,040	29,108	15,015	26,464	4,972	4,972	153,300	51,450	60,000	40,849	
206	Temporary assistance	293,502	293,502	296,792	3,290		25,507	65,655	13,481	16,734	4,352	39,614	7,706	7,461	100,100	6,890	6,890	2,403	
208	Leave grants	2,855,000	2,855,000	2,864,000	9,000		111,000	291,000	186,000	66,000	42,000	78,000	42,000	72,000	1,287,000	227,000	141,000	36,000	
	Sub Total	19,096,901	19,096,901	19,578,073	481,172		731,031	1,615,315	3,146,706	503,568	255,943	530,638	273,560	466,722	8,595,287	1,358,680	817,961	243,065	
215	Transport to work	354,132	354,132	412,517	58,385		340,090						8,353	15,200	43,751	59,394	4,680		
216	Internal travel	193,082	193,082	201,711	8,629		53,385		2,320	1,760	2,270	10,270	4,176	15,200	40,000	11,309	9,000	7,600	
217	Local training	66,459	66,459	63,580	(2,879)		2,000		5,850	2,500		1,750	3,370	810	40,000			3,900	
218	allowances	21,215	21,215	30,285	9,070		8,180		4,490			3,980		600	6,100			6,935	
219	Local catering	11,610	11,610	16,310	(4,700)		2,000		3,600			900			4,150			3,000	
221	Overseas training	10,000	10,000		(10,000)														
225	Relocation expenses	64,000	64,000	68,240	4,240		7,000								68,240				
226	Recruitment expenses	7,000	7,000	7,000															
227	External travel	202,171	202,171	198,171	(4,000)		193,171												
230	Cleaning	24,683	24,683	24,597	(86)		13,397												
231	Communications	451,680	451,680	451,680			451,680		4,400			800							
232	Electricity & gas	1,135,000	1,135,000	1,109,000	(26,000)		1,044,000												
233	Water & sewage	395,437	395,437	444,419	48,982		444,419												
235	Office transport	166,932	166,932	200,496	33,564		200,496												
237	Advertising/Media	15,000	15,000	15,000			3,000		5,000										
239	Entertainment	11,000	11,000	11,000			11,000												
240	Printing	39,788	39,788	41,998	2,210		5,651		2,000										
241	Stationery & supp	147,796	147,796	96,805	(50,990)		21,499	4,500	5,950	1,000	3,559	6,835	459	2,047	21,667	3,500	2,000	2,230	
242	Food & rations	1,014,705	1,014,705	1,014,705				918,781	6,922	5,132					29,230				
243	Purch office equip	66,282	66,282	67,550	1,268		16,440	15,000	3,750		2,250	3,250		4,000	10,610				
244	Repairs equip	65,000	65,000	58,370	(6,630)		25,000	10,000		8,000	4,000		1,370		20,000				
245	Uniforms	20,000	20,000	21,540	1,540								1,540						
246	Specialised purch	3,012,749	3,012,749	3,066,675	73,926				55,000	250,000	42,749	2,319,066	123,919	295,941					
248	Comp. for trees	8,000	8,000	8,000											8,000				
250	Local services	750,492	750,492	750,458	(34)		402,002	72,900	102,200	7,000	10,900	40,000	1,956	9,000	45,000	9,000	19,000		
251	Overseas Serv.	117,000	117,000	96,280	(20,720)		18,000		49,000	1,000	16,280	12,000							
285	Hire of plant and equip	66,300	66,300	66,300			66,300												
288	Motor vehicle fund	90,000	90,000	89,915	(85)														
289	Building & infra maint	135,992	135,992	110,903	(25,089)		80,903								89,915				
	Sub Total	8,663,504	8,663,504	8,763,504	100,000		3,391,613	1,039,181	281,942	276,392	82,008	2,398,851	145,143	327,598	386,663	150,203	149,604	35,138	
	Total Recurrent Exp	27,760,405	27,760,405	28,341,577	581,172		4,122,643	2,654,495	1,098,768	3,428,648	779,960	3,929,488	418,703	794,320	8,981,950	1,548,883	967,565	278,203	
345	Contrib to Dev.Fund	4,375,345	4,375,345	3,433,363	(941,982)				3,433,363										
	Sub Total	4,375,345	4,375,345	3,433,363	(941,982)				3,433,363										
	GRAND TOTAL	32,135,750	32,135,750	31,774,940	(360,810)		4,122,643	2,654,495	1,098,768	6,862,011	779,960	2,929,488	418,703	794,320	8,981,950	1,548,883	967,565	278,203	

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, 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. Meleang Tabai Secondary School (Line and Phoenix School): is 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 salaries as well to Pre-School teachers in Kiribati.

The Ministry of Education is allocated a total of **\$36,551,368** for Departmental Expenditures in the 2023 Budget.

Table 23(a): MOE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
060	Fees Rurubao School	125,318	100,000	100,000	100,000	103,000	106,090	109,273
067	Rental of Properties	7,801	10,000	10,000	9,000	9,270	9,548	9,835
061	KGV and EBS Fees				20,000	20,600	21,218	21,855
015	Fare on Charter Vessel	98,059	150,000	150,000	100,000	103,000	106,090	109,273
064	National Certificate	10,870	14,250	14,250	12,000	12,360	12,731	13,113
065	Certification of Exam Results	45,733	5,000	5,000	20,000	20,600	21,218	21,855
091	Library Fines	470	100	100	300	309	318	328
079	Membership Fees	3,618	5,000	5,000	5,000	5,150	5,305	5,464
127	Recovery of costs:photocopy	21,183	9,000	9,000	15,000	15,450	15,914	16,391
008	Sundry	67,215	10,000	10,000	10,000	10,300	10,609	10,927
Total Revenue		380,267	303,350	303,350	291,300	300,039	309,040	318,311
EXPENDITURE								
201	KPF contribution	1,639,105	1,752,784	1,752,784	1,770,798	1,806,214	1,842,339	1,879,185
202	Salaries	19,595,374	22,714,502	22,714,502	22,952,454	23,411,503	23,879,733	24,357,328
203	Housing assistance	206,638	230,736	230,736	222,144	226,587	231,119	235,741
204	Allowances	545,914	516,260	516,260	520,260	530,665	541,278	552,104
205	Overtime	270,588	235,724	235,724	235,724	240,439	245,248	250,153
206	Temporary assistance	2,252,663	655,946	655,946	658,192	671,355	684,782	698,478
207	Wages	10,907	55,000	55,000	55,000	56,100	57,222	58,366
208	Leave grants	4,882,042	5,238,000	5,238,000	5,250,000	5,355,000	5,462,100	5,571,342
Sub Total		29,403,231	31,398,952	31,398,952	31,664,572	32,297,863	32,943,821	33,602,697
215	Transport to work	458,362	366,808	366,808	366,808	374,145	381,627	389,260
216	Internal travel	393,410	457,190	457,190	457,190	466,334	475,660	485,173
217	Local training	14,838	58,051	58,051	57,509	58,659	59,832	61,029
218	Local accom & allowances	10,428	24,580	24,580	25,122	25,624	26,137	26,660
219	Local catering	21,045	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	25,884	211,866	211,866	211,866	216,103	220,425	224,834
227	External travel	1,426	70,940	70,940	70,940	72,359	73,806	75,282
230	Cleaning	2,093	6,640	6,640	6,640	6,772	6,908	7,046
231	Communications	303,921	273,235	273,235	273,235	278,699	284,273	289,959
232	Electricity & gas	533,288	355,095	355,095	355,095	362,197	369,441	376,830
235	Office transport	183,813	172,840	172,840	172,840	176,297	179,823	183,419
237	Advertising/Media	23,654	37,768	37,768	37,768	38,524	39,294	40,080
239	Entertainment	13,513	13,000	13,000	13,000	13,260	13,525	13,796
240	Printing	44,855	45,550	45,550	45,550	46,461	47,390	48,338
241	Stationery & supp	414,240	348,093	348,093	348,093	355,055	362,156	369,399
242	Food & rations	444,550	788,796	788,796	788,796	804,572	820,663	837,077
243	Purch office equip	1,251,623	453,057	453,057	453,057	462,118	471,361	480,788
244	Repairs equip	8,520	71,397	71,397	71,397	72,825	74,281	75,767
248	Comp. for trees	10,742	10,000	10,000	10,000	10,200	10,404	10,612
250	Local services	966,838	580,588	580,588	580,588	592,200	604,044	616,125
251	Overseas Serv.	533,922	348,429	348,429	348,429	355,397	362,505	369,755
255	Commitment/other fees	34,272	58,440	58,440	58,440	59,609	60,801	62,017
278	Sundry purchase		16,600	16,600	16,600	16,932	17,271	17,616
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	73,725	67,527	67,527	67,527	68,878	70,255	71,660
Sub Total		5,768,963	4,886,796	4,886,796	4,886,796	4,984,532	5,084,223	5,185,907
Total Recurrent Exp		35,172,194	36,285,748	36,285,748	36,551,368	37,282,396	38,028,044	38,788,604
263	Secondary Mission Schools	3,136,320	3,081,403	3,081,403	3,081,403	3,081,403	3,081,403	3,081,403
264	In- country tertiary support	2,131,146	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200
266	USP Contribution	854,933	875,980	875,980	875,980	875,980	875,980	875,980
350	School stationery for Primary & JSS students	1,128,345	1,342,961	1,342,961	1,342,961	1,342,961	1,342,961	1,342,961
353	Subsidy for School Fees	3,801,640	3,818,812	3,818,812	3,818,812	3,818,812	3,818,812	3,818,812
354	School for Special Needs Children	102,376	102,376	102,376	102,376	102,376	102,376	102,376
355	Support for Pre Schools	2,261,230	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
357	Allowances-Pocket money for KTC students	357,917	527,040	527,040	527,040	527,040	527,040	527,040
345	Contribt to Dev Fund	4,671,888	7,500,000	19,409,085	18,409,085	19,409,085	19,409,085	19,409,085
Sub Total		18,445,794	21,379,772	33,288,857	32,288,857	33,288,857	33,288,857	33,288,857
GRAND TOTAL		53,617,988	57,665,520	69,574,605	68,840,226	70,571,253	71,316,901	72,077,462

Table 23(b): HEAD 23 - MINISTRY OF EDUCATION BUDGET - 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	Budget vs 2022 Revised (\$)	Admin 01	Primary 02	JSS 03	PPD& TR 04	Teabike 05	KTC 06	Exams 07
REVENUE												
060	Fees Rurubao School	100,000	100,000	100,000			100,000					
067	Rental of Properties	10,000	10,000	9,000	(1,000)		9,000					
061	KGV and EBS Fees	20,000	20,000	20,000								
015	Fare on Charter Vessel	150,000	150,000	100,000	(50,000)	100,000						12,000
064	National Certificate	14,250	14,250	12,000	(2,250)							20,000
065	Certification of Exam	5,000	5,000	20,000	15,000							
066	Library fees	5,000	5,000	5,000								
079	Memberships Fees	5,000	5,000	5,000								
127	Recovery of	9,000	9,000	15,000	6,000							
008	Sundry	10,000	10,000	10,000		10,000						
	Total Revenue	303,350	303,350	291,300	(12,050)	110,000	109,000					32,000
EXPENDITURE												
201	KPF contribution	1,752,784	1,752,784	1,770,798	18,015	65,519	763,555	483,495	4,824	42,986	56,207	9,838
202	Salaries	22,714,502	22,714,502	22,952,454	237,952	846,950	9,958,597	6,181,378	64,321	563,142	715,309	129,082
203	Housing assistance	230,736	230,736	222,144	(8,592)	7,308	49,968	32,868	4,296	23,000	31,308	8,652
204	Allowances	516,260	516,260	520,260	4,000	14,880	246,400	154,232	2,960	23,000	8,940	640
205	Overseas training	655,946	655,946	658,124	2,178	1,263	222,040	265,221	10,000	10,000	16,423	3,400
206	Wages	55,000	55,000	55,000		5,000	50,000			10,000	34,112	2,088
207	Leave grants	5,238,000	5,238,000	5,250,000	12,000	201,000	2,292,000	1,305,000	12,000	141,000	153,000	30,000
208		31,398,952	31,398,952	31,664,572	265,620	1,358,803	13,532,660	8,472,193	86,402	801,527	1,015,699	183,700
	Sub Total	366,808	366,808	366,808		40,509	81,085	93,600	500	12,900	34,868	6,741
215	Transport to work	457,190	457,190	457,190		55,273	9,136	23,326	2,481	13,300	71,120	108,834
216	Internal travel	58,051	58,051	57,509	(542)	40,000			3,470			900
217	Local accom & allowances	24,580	24,580	25,122	542							
218	Local catering fees	19,500	19,500	19,500		4,000						
220	Overseas training	4,247	4,247	4,247								
221	Relocation expenses	211,866	211,866	211,866			156,801	55,065				
225	External travel	70,940	70,940	70,940					6,000			
227	Cleaning	6,640	6,640	6,640		9,635					5,000	10,300
230	Communications	275,095	275,095	275,095		4,885	9,848	24,000		7,000	64,800	7,200
232	Electricity & water	365,095	365,095	355,095	(10,000)	48,000	12,800	33,900		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		13,000		840	3,000			
239	Entertainment	13,000	13,000	13,000								
240	Printing	348,093	348,093	348,093		157,809	7,000	1,250	3,500			
241	Stationery & supp	788,796	788,796	788,796		42,000	50,912	30,700	4,000	20,000	22,959	80,000
242	Food & rations	453,057	453,057	453,057		5,000		1,000	246,746	32,345	140,000	10,300
243	Purch office equip	71,397	71,397	71,397					1,000	3,000	11,000	
244	Repairs equip	580,588	580,588	580,588		55,513	21,000	56,075	5,000	22,670	54,936	208,751
245	Local services	58,440	58,440	58,440		56,640			4,500	22,000		39,040
250	Overseas Serv.	16,600	16,600	16,600								
255	Commitment/other fees	21,000	21,000	21,000				5,000	1,600	15,000		
278	Sundry purchase	67,527	67,527	67,527						7,527		
287	Fixed plant & eq											
289	Building & infra maint											
	Sub Total	4,886,796	4,886,796	4,886,796		825,952	348,682	329,456	48,017	440,143	552,883	477,566
	Total Recurrent Exp	36,285,748	36,285,748	36,551,368	265,620	2,184,755	13,881,342	8,801,649	136,419	1,241,670	1,568,582	661,266
263	Secondary Mission Schools	3,081,403	3,081,403	3,081,403		3,081,403						
264	Ins country tertiary support	2,131,200	2,131,200	2,131,200		2,131,200						
266	School stationery for	875,960	875,960	875,960		875,960						
350	Primary & JSS students	1,342,961	1,342,961	1,342,961								
353	Subsidy for School Fees	3,818,812	3,818,812	3,818,812		3,818,812						
354	School for Special Needs	102,376	102,376	102,376		102,376						
354	Children	2,000,000	2,000,000	2,000,000		2,000,000						
355	Support for Pre Schools	527,040	527,040	527,040		527,040						
357	Allowances-Pocket money for KTC students	7,500,000	19,409,085	18,409,085	(1,000,000)							18,409,085
345	Contrib to Dev Fund											
	Sub Total	21,379,772	33,288,857	32,288,857	(1,000,000)	13,352,732	13,881,342	8,801,649	136,419	1,241,670	2,095,622	19,070,351
	GRAND TOTAL	57,565,520	69,574,605	68,840,226	(734,380)	15,537,488	13,881,342	8,801,649	136,419	1,241,670	2,095,622	19,070,351

Table 23(b): HEAD 23 - MINISTRY OF EDUCATION BUDGET – 2023 cont'd

Code	Description	2022 Budget	2022 Revised	2023 Budget	Budget vs 2022 Revised (\$)	CDRC 08	Library & Archive 09	SSS 10	FMU 11	Stats & IT 12	KGVA&EBS & MTSS 13	KQA 14	ECCE 15
REVENUE													
060	Fees Rurubao School	100,000	100,000	100,000									
067	Rental of Properties	10,000	10,000	9,000	(1,000)						20,000		
061	KGV and EBS Fees	20,000	20,000	20,000									
015	Fare on Charter Vessel	150,000	150,000	100,000	(50,000)								
064	National Certificate	14,250	14,250	12,000	(2,250)								
065	Certification of Exam	5,000	5,000	20,000	15,000								
091	Library Fines	100	100	300	200								
079	Membership Fees	5,000	5,000	5,000									
127	Recovery of	9,000	9,000	15,000	6,000								
008	Sundry	10,000	10,000	10,000									
	Total Revenue	303,350	303,350	291,300	(12,050)		20,300				20,000		
EXPENDITURE													
201	KPF contribution	1,752,784	1,752,784	1,770,798	18,015	29,337	14,859	159,357	11,286	5,327	102,433	1,278	20,499
202	Salaries	22,744,502	22,744,502	22,952,454	207,952	387,078	187,117	2,122,234	117,218	67,025	1,323,740	17,035	272,327
203	Salaries assistance	1,000	1,000	1,000									
204	Allowances	516,260	516,260	520,260	4,000	4,132	15,000	7,075	3,000	2,600	67,000		3,000
205	Overtime	235,724	235,724	235,724		2,050	9,000		4,694	4,000	11,245		3,000
206	Temporary assistance	655,946	655,946	658,192	2,246	4,086	11,000	2,523	33,259	4,000	42,229		1,000
207	Wages	55,000	55,000	55,000									
208	Leave grants	5,238,000	5,238,000	5,250,000	12,000	84,000	54,000	522,000	27,000	15,000	327,000	3,000	84,000
	Sub Total	31,398,952	31,398,952	31,664,572	265,620	510,633	290,976	2,817,221	196,458	93,952	1,897,159	21,313	383,826
215	Transport to work	366,808	366,808	366,808		2,638	8,450	3,640	30,000	6,560	75,877	3,458	64,041
219	Internal travel	457,190	457,190	457,190		14,990	13,744	41,185	15,640		3,200	3,542	
218	Local catering	24,580	24,580	25,122	(542)			5,761				1,600	
219	Local catering & allowances	19,560	19,560	19,560				4,420					
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		4,000	5,500	15,565					14,940
226	External travel	76,840	76,840	76,840		759	800						
230	Communications	273,235	273,235	273,235		15,867	6,400		2,400	66,800	21,600	500	
232	Electricity & gas	355,095	355,095	355,095		30,000	21,000		15,640		2,000		4,800
235	Office transport	172,840	172,840	172,840									
236	Advertising/Media	13,068	13,068	13,068									
239	Printing	45,550	45,550	45,550									
240	Stationery & supp	348,093	348,093	348,093		4,956	6,525	1,702	10,400	13,650	18,000	1,500	6,180
241	Food & rations	788,796	788,796	788,796		12,200	32,400	1,200	550	7,443	29,500	15,000	
242	Purch. office equip	453,957	453,957	453,957		22,262	10,000	1,500	15,150	73,850	402,050	5,000	
243	Printing	10,000	10,000	10,000					10,000	6,350	5,000		
248	Comp. for trees	580,588	580,588	580,588		26,000	5,000		72,774	1,800	44,569	6,500	
250	Local services	58,440	58,440	58,440		50,603	30,000		150,000		52,286		
251	Overseas Serv.	15,000	15,000	15,000			1,800						
256	Commitment/other fees	21,000	21,000	21,000					60,000				
285	Hire of plant and equip	67,527	67,527	67,527									
287	Building & infra maint												
289													
	Sub Total	4,886,796	4,886,796	4,886,796		184,271	168,659	75,473	373,114	176,453	764,067	32,100	89,961
Total Recurrent Exp		36,285,748	36,285,748	36,551,368	265,620	694,954	459,635	2,892,694	569,572	270,405	2,661,226	53,413	473,787
263	Secondary Mission Schools	3,081,403	3,081,403	3,081,403									
264	USP Contribution	2,875,980	2,875,980	2,875,980									
266	USP Contribution	875,980	875,980	875,980									
350	School stationery for Primary & JSS students	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									
355	Support for Pre-Schools	2,000,000	2,000,000	2,000,000									
357	Support for Pre-Schools	527,040	527,040	527,040									
345	Contribution to Dev Fund	7,500,000	19,409,085	18,409,085	(1,000,000)								
	Sub Total	21,379,772	33,288,857	32,288,857	(1,000,000)	694,954	459,635	2,892,694	569,572	270,405	2,661,226	53,413	473,787
	GRAND TOTAL	57,665,520	69,574,605	68,840,226	(734,380)	694,954	459,635	2,892,694	569,572	270,405	2,661,226	53,413	473,787

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 comply 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 includes the effective regulation of ICTs to ensure compliance to national and international Laws and Conventions. The provision of efficient postal services for all is also a prime responsibility of the ministry as well as providing efficient printing services for the government. Lastly, but certainly not the least, promotion and enhancement of tourism development in Kiribati through improving air/sea connectivity to key tourist markets. 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 develop sustainable tourism, improve air, sea and land transportation and infrastructures and improve ICT and Communications

The main strategic functions of the Ministry are:

1. Digital Transformation Office: 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 body 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 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 quality and efficient printing services for the whole of Government.

The Ministry of Information, Communication and Transport is allocated a total of **\$4,685,700** for Departmental Expenditures in the 2023 Budget.

Table 24(a): MICT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
071	JAXA (Air Service)		1,058,244	1,058,244	1,058,244	1,089,991	1,122,691	1,156,372
072	JAXA (Downrange)	712,989	712,989	712,989	712,989	734,379	756,410	779,102
069	Open Ship Registration	203,432	140,000	140,000	200,000	206,000	212,180	218,545
075	Licence for Foreign Vessels		35,000	35,000	20,000	20,600	21,218	21,855
076	Licence for Domestic Vessels	51,745	25,000	25,000	40,000	41,200	42,436	43,709
077	Seaworthiness	3,583	3,000	3,000	6,000	6,180	6,365	6,556
078	Recruitment & Exam Fees	19,815	38,000	38,000	28,000	28,840	29,705	30,596
092	Light Dues	34,018	47,000	47,000	40,000	41,200	42,436	43,709
081	Letter Post Terminal credit	658	8,000	8,000	2,000	2,060	2,122	2,185
082	Sale of stamps	16,647	15,000	15,000	15,000	15,450	15,914	16,391
083	Parcel Post terminal credit	185	10,000	10,000	2,000	2,060	2,122	2,185
008	Sundry Revenue	386,724	1,000	1,000	1,000	1,030	1,061	1,093
084	Private Box rental	6,589	3,000	3,000	5,000	5,150	5,305	5,464
085	Commission on money orders	528,441	85,000	85,000	160,000	164,800	169,744	174,836
086	Printing Sales	116,539	108,000	108,000	110,000	113,300	116,699	120,200
Total Revenue		2,081,364	2,289,233	2,289,233	2,400,233	2,472,240	2,546,407	2,622,799
EXPENDITURE								
201	KPF contribution	167,488	157,410	157,410	167,248	170,593	174,005	177,485
202	Salaries	2,190,392	2,063,305	2,063,305	2,199,925	2,243,923	2,288,802	2,334,578
203	Housing assistance	78,294	67,596	67,596	64,368	65,655	66,968	68,308
204	Allowances	126,089	91,576	91,576	97,460	99,409	101,397	103,425
205	Overtime	63,221	74,054	74,054	75,831	77,348	78,895	80,473
206	Temporary assistance	73,859	35,492	35,492	30,054	30,655	31,268	31,894
208	Leave grants	516,446	522,000	522,000	540,000	550,800	561,816	573,052
Sub Total		3,215,788	3,011,434	3,011,434	3,174,886	3,238,384	3,303,152	3,369,215
215	Transport to work	25,010	33,441	33,441	32,513	33,163	33,826	34,503
216	Internal travel	120,438	100,233	100,233	99,068	101,049	103,070	105,132
217	Local training	7,774	6,900	6,900	8,000	8,160	8,323	8,490
218	Local accom & allowances	2,382	12,950	12,950	12,950	13,209	13,473	13,743
219	Local catering	16,035	14,400	14,400	15,568	15,879	16,197	16,521
220	Local course fees		525	525				
221	Overseas training	17,058	37,550	37,550	42,800	43,656	44,529	45,420
225	Relocation expenses		5,000	5,000	5,000	5,100	5,202	5,306
226	Recruitment expenses	95	6,000	6,000	6,000	6,120	6,242	6,367
227	External travel	1,408	150,856	150,856	197,984	201,944	205,983	210,102
230	Cleaning	957			322	328	335	342
231	Communications	211,660	171,000	171,000	171,000	174,420	177,908	181,467
232	Electricity & gas	222,086	259,800	259,800	244,800	249,696	254,690	259,784
233	Water & sewage	5,731						
235	Office transport	40,762	56,160	56,160	56,160	57,283	58,429	59,597
237	Advertising/Media	9,002	3,400	3,400	3,400	3,468	3,537	3,608
239	Entertainment	12,892	8,000	8,000	8,000	8,160	8,323	8,490
240	Printing	57,664	70,410	70,410	72,910	74,368	75,856	77,373
241	Stationery & supp	54,323	39,097	39,097	39,097	39,878	40,676	41,490
243	Purch office equip	258,376	271,359	271,359	284,609	290,301	296,107	302,029
244	Repairs equip	3,914	14,950	14,950	14,950	15,249	15,554	15,865
245	Uniforms	1,752	2,062	2,062	2,062	2,103	2,145	2,188
246	Specialised purch		500	500	500	510	520	531
250	Local services	233,375	111,536	111,536	111,636	113,869	116,146	118,469
251	Overseas Serv.	8,241	50,150	50,150	22,150	22,593	23,045	23,506
285	Hire of plant and equip		48,600	48,600	23,400	23,868	24,345	24,832
289	Building & infra maint	60,005	28,935	28,935	28,935	29,514	30,104	30,706
291	Maint of vehicles	518	7,000	7,000	7,000	7,140	7,283	7,428
Sub Total		1,371,458	1,510,813	1,510,813	1,510,813	1,541,030	1,571,850	1,603,287
Total Recurrent Exp		4,587,246	4,522,247	4,522,247	4,685,700	4,779,414	4,875,002	4,972,502
338	Subsidy for Xmas air services	1,574,234	1,000,000	1,000,000	2,080,000	2,080,000	2,080,000	2,080,000
270	Search and Rescue	784,481	800,000	800,000	800,000	800,000	800,000	800,000
345	Contribt to Dev Fund	2,065,000			2,600,000	1,000,000	1,000,000	1,000,000
Sub Total		4,423,716	1,800,000	1,800,000	5,480,000	3,880,000	3,880,000	3,880,000
GRAND TOTAL		9,010,962	6,322,247	6,322,247	10,165,700	8,659,414	8,755,002	8,852,502

Table 24(b) HEAD 24 - MINISTRY OF INFORMATION, COMMUNICATION AND TRANSPORT BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services 05	Kiribati Post 06	Printery 07	DTO 08
REVENUE													
071	JAXA (Air Service)	1,058,244	1,058,244	1,058,244		1,058,244							
072	JAXA (Ship Registration)	712,989	712,989	712,989		712,989							
069	Open Ship Registration	140,000	140,000	200,000	60,000								
075	Licence for Foreign Vessels	35,000	35,000	20,000	(15,000)		20,000						
076	Licence for Domestic Vessels	25,000	25,000	40,000	15,000		40,000						
077	Seaworthiness	3,000	3,000	6,000	3,000		6,000						
078	Recruitment & Exam Fees	38,000	38,000	28,000	(10,000)		28,000				2,000		
092	Light Dues	47,000	47,000	40,000	(7,000)		40,000				15,000		
081	Letter Post Terminal credit	8,000	8,000	2,000	(6,000)		2,000				2,000		
082	Sale of stamps	15,000	15,000	15,000			15,000				2,000		
083	Parcel Post terminal credit	10,000	10,000	2,000	(8,000)		2,000				1,000		
088	Sundry Revenue	1,000	1,000	1,000			1,000				1,000		
084	Private Box rental	3,000	3,000	5,000	2,000		5,000				5,000		
085	Commission on money orders	85,000	85,000	160,000	75,000		160,000				160,000		
086	Printing Sales	108,000	108,000	110,000	2,000		110,000					110,000	
	Total Revenue	2,289,233	2,289,233	2,400,233	111,000	1,971,233	134,000				185,000	110,000	
EXPENDITURE													
201	KPF contribution	157,410	157,410	167,248	9,839	31,918	24,985	2,895	15,168	39,659	21,114	13,732	17,778
202	Salaries	2,063,305	2,063,305	2,199,925	136,620	420,625	325,900	38,194	201,211	521,669	276,078	179,208	237,039
203	Housing assistance	67,596	67,596	64,368	(3,228)	16,572	7,584	6,240	8,760	4,296	4,296	7,860	8,760
204	Allowances	91,576	91,576	97,460	5,883	25,080	16,062	5,400	15,380	23,277	4,491	5,745	2,025
205	Overtime	74,054	74,054	75,831	1,777	9,960	16,158	6,000	900	20,842	3,780	16,880	1,312
206	Temporary assistance	35,492	35,492	30,054	(5,438)	4,950	7,228	400	1,024	7,118	5,447	3,885	
208	Leave grants	522,000	522,000	540,000	18,000	93,000	75,000	12,000	39,000	153,000	75,000	51,000	42,000
	Sub Total	3,071,434	3,071,434	3,174,886	103,453	602,107	472,915	71,129	281,443	769,860	390,207	278,310	308,914
215	Transport to work	33,441	33,441	32,513	(928)	25,509	2,324	4,680	16,216	4,680	9,744		10,506
216	Internal travel	100,233	100,233	99,068	(1,165)	41,068	3,264	4,800	4,800				800
217	Local training	6,900	6,900	8,000	1,100		2,400						
218	Local accom & allowances	12,950	12,950	12,950					12,950				
219	Local catering	14,400	14,400	15,568	1,168	7,168			6,000				2,400
220	Local course fees	525	525	525									
221	Overseas training	37,550	37,550	42,800	5,250		4,000		32,500				6,300
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	150,856	150,856	197,984	47,128	20,700	26,200		38,200	15,000		5,386	92,488
230	Cleaning			322	322				322				
231	Communications	171,000	171,000	171,000		66,000							105,000
232	Electricity & gas	259,800	259,800	244,800	(15,000)	244,800			4,300		600		2,400
235	Office transport	56,160	56,160	56,160		51,860							
237	Advertising/Media	3,400	3,400	3,400		8,000			400				
239	Entertainment	8,000	8,000	8,000									
240	Printing	70,410	70,410	72,910	2,500		20,000		3,500			41,550	2,400
241	Stationery & supp	39,097	39,097	39,097		7,489	2,100	7,150	4,670		5,460	7,023	2,513
243	Purch office equip	271,359	271,359	284,609	13,250	10,525	3,000	8,750	2,550		4,000	9,440	246,344
244	Repairs equip	14,950	14,950	14,950		4,000			1,000		4,000	1,500	2,950
245	Uniforms	2,062	2,062	2,062			1,490	571					
246	Specialised purch	500	500	500					500				
250	Local services	111,536	111,536	111,636	100	50,550	7,200	10,000	4,000	42,386	18,000		1,500
251	Overseas Serv.	50,150	50,150	22,150	(28,000)								
285	Hire of plant and equip	48,600	48,600	23,400	(25,200)	23,400							
289	Building & infra maint	28,935	28,935	28,935		28,935							
291	Maint of vehicles	7,000	7,000	7,000									
	Sub Total	1,510,813	1,510,813	1,510,813	163,453	596,004	78,478	44,741	136,588	769,860	107,341	71,899	475,761
	Total Recurrent Exp	4,522,247	4,522,247	4,685,700	163,453	1,198,111	551,394	115,870	418,031	769,860	497,548	350,209	784,676
338	Subsidy for Xmas air services	1,000,000	1,000,000	2,080,000	1,080,000	2,080,000							2,600,000
270	Search and Rescue	800,000	800,000	800,000		800,000							2,600,000
345	Contrib to Dev Fund												
	Sub Total	1,800,000	1,800,000	5,480,000	3,680,000	4,078,111	551,394	115,870	418,031	769,860	497,548	350,209	3,384,676
	GRAND TOTAL	6,322,247	6,322,247	10,165,700	3,843,453	4,078,111	551,394	115,870	418,031	769,860	497,548	350,209	3,384,676

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 Equalization 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, and monitors expenditure and revenue, 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, the Economic Reform Taskforce and oversees Government debt management.
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 Unit (KFSU): Provides fiduciary support to all WB and ADB financed projects with substantial amounts.
9. Climate Finance Unit: accelerated efforts to mobilize the much-needed financial resources to address the impacts that climate change is having on Kiribati.
10. Custom Administration: The division is established pursuant to section 8 of the Customs Act 2019. The Comptroller is generally responsible for the movement of cargoes and people into and out of Kiribati. In that respect, Customs is responsible for border control.

The Ministry of Finance and Economic Development is allocated a total of **\$5,427,431** for Departmental Expenditures in the 2023 Budget.

Table 25(a): MFED MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
008	Sundry revenue	762,712	164,117	164,117	605,548	623,714	642,425	661,698
102	Interest income	96,460	1,500,000	1,500,000	1,500,000	1,545,000	1,591,350	1,639,091
105	Dividend	4,535,812	3,500,000	3,500,000	4,905,480	5,052,645	5,204,224	5,360,351
104	RERF Dividend		23,000,000	23,000,000		27,522,066	29,448,611	31,471,483
108	Personal income tax	13,612,392	12,500,000	12,500,000	14,659,691	15,099,481	15,552,466	16,019,040
106	Company tax	12,692,221	12,452,782	12,452,782	16,259,915	16,747,712	17,250,143	17,767,648
008	Sundry Fees	17,731	20,320	20,320	18,636	19,195	19,771	20,364
113	Customs Division Services	50,016	30,000	30,000	20,787	21,411	22,053	22,715
114	Customs Licence Fees	6,977	1,500	1,500	7,540	7,767	8,000	8,240
112	Acceptance Fees	13,647	5,200	5,200	13,877	14,293	14,722	15,164
109	Excise Tax	10,919,224	8,369,987	8,369,987	13,016,967	13,407,476	13,809,700	14,223,991
110	VAT	28,746,555	21,000,000	21,000,000	35,507,306	36,572,525	37,669,701	38,799,792
Total Revenue		71,453,747	82,543,906	82,543,906	86,515,746	116,633,285	121,233,166	126,009,574
EXPENDITURE								
201	KPF contribution	160,250	213,289	213,289	209,994	214,194	218,478	222,847
202	Salaries	2,062,155	2,753,801	2,753,801	2,704,318	2,758,405	2,813,573	2,869,844
203	Housing assistance	52,818	67,080	67,080	66,636	67,969	69,328	70,715
204	Allowances	77,040	88,847	88,847	93,173	95,037	96,938	98,876
205	Overtime	109,681	176,278	176,278	177,577	181,129	184,751	188,447
206	Temporary assistance	75,090	90,058	90,058	95,599	97,511	99,461	101,450
207	Wages		6,507	6,507	6,507	6,637	6,769	6,905
208	Leave grants	458,129	681,000	681,000	679,000	692,580	706,432	720,560
Sub Total		2,995,163	4,076,860	4,076,860	4,032,804	4,113,460	4,195,729	4,279,644
215	Transport to work	66,076	81,811	81,811	66,011	67,331	68,677	70,051
216	Internal travel	229,303	226,976	226,976	179,383	182,971	186,630	190,363
217	Local training	8,274	17,690	17,690	13,040	13,301	13,567	13,838
218	Local accom & allowances	3,060	9,061	9,061	11,231	11,456	11,685	11,919
219	Local catering	16,217	31,350	31,350	36,515	37,245	37,990	38,750
225	Relocation expenses	8,285	30,000	30,000	42,000	42,840	43,697	44,571
226	Recruitment expenses	785	13,390	13,390	12,390	12,638	12,891	13,148
227	External travel	16,277	131,763	131,763	177,089	180,630	184,243	187,928
230	Cleaning	1,920	2,726	2,726	15,170	15,473	15,782	16,098
231	Communications	144,946	171,150	171,150	174,350	177,837	181,394	185,022
232	Electricity & gas	161,477	226,080	226,080	201,820	205,856	209,974	214,173
233	Water & sewage		1,200	1,200	1,200	1,224	1,248	1,273
235	Office transport	3,250	14,960	14,960	14,400	14,688	14,982	15,281
237	Advertising/Media	2,730	7,900	7,900	7,900	8,058	8,219	8,384
239	Entertainment	20,849	12,881	12,881	12,881	13,139	13,401	13,669
240	Printing	5,747	10,200	10,200	21,860	22,297	22,743	23,198
241	Stationery & supp	52,304	76,422	76,422	79,472	81,061	82,683	84,336
243	Purch office equip	253,148	126,420	126,420	115,018	117,318	119,665	122,058
244	Repairs equip	3,022	30,500	30,500	38,800	39,576	40,368	41,175
245	Uniforms		10,000	10,000	10,000	10,200	10,404	10,612
246	Specialised purch				3,000	3,060	3,121	3,184
250	Local services	116,674	86,148	86,148	85,098	86,800	88,536	90,306
251	Overseas Serv.	85,091	76,000	76,000	76,000	77,520	79,070	80,652
279	Special expenditure	785						
287	Fixed plant & eq	88,544						
289	Building & infra maint	44,435						
Sub Total		1,333,199	1,394,627	1,394,627	1,394,627	1,422,519	1,450,970	1,479,989
Total Recurrent Exp		4,328,362	5,471,487	5,471,487	5,427,431	5,535,979	5,646,699	5,759,633
30	Debt servicing	3,739,921	4,090,104	4,194,022	4,055,383	4,021,693	3,946,188	3,890,094
331	Freight Subsidy Local Produce	308,700	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
328	Community Service Obligatons	7,162,949	7,435,000	7,435,000	6,858,750	7,435,000	7,435,000	7,435,000
297	International contributions	1,068,848	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
300	Pension and KPF	51,047	97,200	97,200	97,200	97,200	97,200	97,200
359	Population Census	180,740					2,402,991	
345	Contribt to Dev Fund	16,770,000	43,000,000	43,000,000	45,050,000	60,400,000	58,600,000	58,500,000
Sub Total		29,282,206	57,622,304	57,726,222	59,061,333	74,953,893	75,481,379	72,922,294
GRAND TOTAL		33,610,568	63,093,791	63,197,709	64,488,764	80,489,873	81,128,078	78,681,927

Table 25(b): HEAD 25 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Accounts 02	Internal Audit 03	NEPO 04	Tax 05	Statistics 06	IT 07	CPU 08	Custom 09
REVENUE														
008	Sundry revenue	164,117	164,117	605,548	441,431		605,548							
102	Interest income	1,500,000	1,500,000	1,500,000			1,500,000							
105	Dividend	3,500,000	3,500,000	4,905,480	1,405,480		4,905,480							
104	REFR Dividend	23,000,000	23,000,000	23,000,000	(23,000,000)									
108	Personal income tax	12,500,000	12,500,000	14,659,691	2,159,691				14,659,691					18,636
106	Company tax	12,452,782	12,452,782	16,259,915	3,807,133				16,259,915					20,787
008	Sundry Fees	20,320	20,320	18,636	(1,684)									7,540
113	Customs Division Services	30,000	30,000	20,787	(9,213)									13,877
114	Customs Licence Fees	1,500	1,500	7,540	6,040									
112	Acceptance Fees	5,200	5,200	13,877	8,677									
109	Excise Tax	8,369,987	8,369,987	13,016,967	4,646,980				13,016,967					
110	VAT	21,000,000	21,000,000	35,507,306	14,507,306		35,507,306							
	Total Revenue	82,543,906	82,543,906	86,515,746	3,971,840		7,011,028		79,443,878					60,840
EXPENDITURE														
201	KPF contribution	213,289	213,289	209,994	(3,296)	23,902	74,161	6,538	23,003	25,361	12,161	5,027	5,624	34,218
202	Salaries	2,753,801	2,753,801	2,704,318	(49,483)	303,808	972,696	87,170	270,366	326,508	157,880	67,025	72,940	445,923
203	Housing assistance	67,080	67,080	66,636	(444)	11,328	8,376		19,572	16,416	2,600	1,719	3,120	7,824
204	Allowances	88,847	88,847	93,173	4,327	28,509	19,069	240	10,730	20,717	3,500	5,000	322	3,268
205	Vertime	16,258	16,258	16,258		23,577	16,258							4,161
206	Temporary assistance	90,658	90,658	95,599	5,540	14,880	16,111		36,335	11,639	4,268	6,507	2,049	10,317
207	Wages	6,507	6,507	6,507										
208	Leave grants	681,000	681,000	679,000	(2,000)	72,000	252,000	18,000	51,000	88,000	39,000	15,000	15,000	129,000
	Sub Total	4,076,860	4,076,860	4,032,804	(44,056)	477,834	1,427,629	111,948	411,006	507,313	219,009	100,278	99,055	678,731
215	Transport to work	81,811	81,811	66,011	(15,800)	55,651								10,360
216	Internal travel	226,976	226,976	179,383	(47,593)	5,500	78,846	7,563	22,600	37,944	7,731	6,449	5,960	6,790
217	Local training	17,690	17,690	13,040	(4,650)	3,700	3,450		450	2,300	1,750		490	900
218	Local accom & allowances	9,061	9,061	11,231	2,171	4,761				1,670	1,300			3,500
219	Local catering	31,350	31,350	36,515	5,165		4,400		10,015	7,200	1,500		8,400	5,000
225	Relocation expenses	30,000	30,000	42,000	12,000		23,000			7,000				12,000
226	Recruitment expenses	13,390	13,390	12,390	(1,000)	12,390								8,900
227	External travel	131,753	131,753	176,085	44,332	104,995	20,000	10,000	5,605	10,000	7,000	5,619	5,000	8,900
228	Printing	12,440	12,440	12,440		13,150								31,200
231	Communications	171,150	171,150	174,350	3,200	143,150								28,000
232	Electricity & gas	226,080	226,080	201,820	(24,260)	173,820								1,200
233	Water & sewage	1,200	1,200	1,200										
235	Office transport	14,960	14,960	14,960		11,900				2,500				1,500
237	Advertising/Media	7,900	7,900	7,900						6,400				
239	Entertainment	12,881	12,881	12,881										
240	Printing	10,200	10,200	21,860	11,660	16,660				2,200				3,000
241	Stationery & supp	76,422	76,422	79,472	3,050	79,472								
243	Purch office equip	126,420	126,420	115,018	(11,402)	19,080		1,440		1,080	1,200	86,729	3,864	1,625
244	Repairs equip	30,500	30,500	38,800	8,300	22,000						13,600		3,200
245	Uniforms	10,000	10,000	10,000										10,000
246	Specialised purch	86,148	86,148	3,000	(83,148)									3,000
250	Local services	76,000	76,000	85,098	9,098	77,243	7,855			43,000				
251	Overseas Serv.	4,090,104	4,090,104	4,055,383	(34,721)		33,000							
	Sub Total	1,394,627	1,394,627	1,394,627	(44,056)	758,342	170,551	19,003	38,670	121,294	18,731	114,147	23,714	130,175
30	Debt servicing	5,471,487	5,471,487	5,427,431	(44,056)	1,236,176	1,595,180	130,951	449,576	628,607	237,740	214,425	122,769	808,906
331	Freight Subsidy Local Produce	1,000,000	1,000,000	1,000,000			1,000,000							
328	Community Service Obligations	7,455,000	7,455,000	6,657,000	(798,000)				6,858,750					
292	Pension and KPF	2,097,200	2,097,200	2,097,200					2,000,000					
300	Pension and KPF	97,200	97,200	97,200										
345	Contrib to Dev Fund	43,000,000	43,000,000	45,050,000	2,050,000		29,500,000		15,550,000					
	Sub Total	57,622,304	57,622,304	59,061,333	1,335,112	1,236,176	30,597,200	130,951	28,464,133	628,607	237,740	214,425	122,769	808,906
	GRAND TOTAL	63,093,791	63,197,709	64,488,764	1,291,055	1,236,176	32,195,380	130,951	28,913,809	628,607	237,740	214,425	122,769	808,906

MINISTRY OF WOMEN, YOUTH, SPORTS 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 the leading 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 and Unemployment Benefit, working closely with donor partners on the above roles and functions.
3. **Youth Development:** Is responsible for the development, coordination 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 Development:** 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 **\$2,151,526** for Departmental Expenditures in the 2023 Budget

Table 26(a): MWYSSA MEDIUM TERM EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021	2022	2022	2023	2024	2025	2026
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
051	Sports Complex	35,400	20,490	20,490	25,000	25,750	26,523	27,318
050	KNYC Maneaba				3,450	3,554	3,660	3,770
Total Revenue		35,400	20,490	20,490	28,450	29,304	30,183	31,088
EXPENDITURE								
201	KPF contribution	71,301	77,820	77,820	77,274	78,820	80,396	82,004
202	Salaries	913,488	998,239	998,239	988,775	1,008,550	1,028,721	1,049,296
203	Housing assistance	25,985	24,648	24,648	15,744	16,059	16,380	16,708
204	Allowances	52,008	65,614	65,614	72,210	73,655	75,128	76,630
205	Overtime	42,373	31,304	31,304	33,698	34,372	35,059	35,760
206	Temporary assistance	37,482	39,361	39,361	41,548	42,379	43,227	44,092
208	Leave grants	194,679	234,000	234,000	231,000	235,620	240,332	245,139
Sub Total		1,337,315	1,470,986	1,470,986	1,460,250	1,489,455	1,519,244	1,549,629
215	Transport to work	25,942	33,626	33,626	33,060	33,721	34,395	35,083
216	Internal travel	41,043	91,199	91,199	84,541	86,232	87,957	89,716
217	Local training	11,821	9,700	9,700	6,980	7,120	7,262	7,407
218	Local accom & allowances		100	100				
219	Local catering	13,634	34,680	34,680	29,810	30,406	31,014	31,635
221	Overseas training				2,000	2,040	2,081	2,122
225	Relocation expenses		3,407	3,407				
226	Recruitment expenses		2,400	2,400	2,350	2,397	2,445	2,494
227	External travel	17,467	144,148	144,148	155,202	158,306	161,472	164,702
230	Cleaning	3,288	3,001	3,001	4,021	4,101	4,183	4,267
231	Communications	62,609	59,616	59,616	56,928	58,067	59,228	60,412
232	Electricity & gas	137,903	72,120	72,120	72,120	73,562	75,034	76,534
235	Office transport	2,167	1,550	1,550				
237	Advertising/Media	2,096	5,709	5,709	5,709	5,823	5,940	6,058
239	Entertainment	9,184	10,000	10,000	10,000	10,200	10,404	10,612
240	Printing	380	9,600	9,600	5,600	5,712	5,826	5,943
241	Stationery & supp	24,248	22,490	22,490	26,549	27,080	27,622	28,174
243	Purch office equip	74,889	23,346	23,346	15,895	16,213	16,537	16,868
244	Repairs equip	2,436	12,872	12,872	16,672	17,005	17,346	17,692
250	Local services	101,022	90,941	90,941	99,568	101,560	103,591	105,663
251	Overseas Serv.		6,531	6,531	10,031	10,232	10,436	10,645
279	Special expenditure	41,193						
285	Hire of plant and equip	47,762	54,240	54,240	54,240	55,325	56,431	57,560
Sub Total		619,084	691,277	691,277	691,277	705,102	719,204	733,588
Total Recurrent Exp		1,956,399	2,162,262	2,162,262	2,151,526	2,194,557	2,238,448	2,283,217
360	Unemployment Benefit	45,244,590						
337	School Fees for Underprivileged Children	27,896	234,823	234,823				
317	Voluntary organisations grants		20,000	20,000	12,000	12,000	12,000	12,000
356	Disability Support Allowance	1,780,589	2,799,080	2,799,080	2,386,399	2,386,399	2,386,399	2,386,399
302	Senior citizen's benefit	20,351,285	20,686,737	20,686,737	20,330,000	20,330,000	20,330,000	20,330,000
321	Sport Incentive				10,000	10,000	10,000	10,000
345	Contribt to Dev Fund	1,500,000	33,900,000	33,900,000	32,806,134	31,900,000	31,900,000	31,900,000
Sub Total		68,904,361	57,640,640	57,640,640	55,544,533	54,638,399	54,638,399	54,638,399
GRAND TOTAL		70,860,760	59,802,902	59,802,902	57,696,059	56,832,956	56,876,847	56,921,616

Table 26(b): MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Sport 02	Social Welfare 03	Youth 04	Women 05	NGO 06	Disability 07
REVENUE												
051	Sports Complex	20,490	20,490	25,000	4,510		25,000					
050	KNYC Maneaba			3,450	3,450		3,450					
	Total Revenue	20,490	20,490	28,450	7,960		28,450					
EXPENDITURE												
201	IKPF contribution	77,820	77,820	77,274	(546)	44,311	4,912	12,120	4,654	6,511	2,102	2,665
202	Salaries	998,239	998,239	988,775	(9,464)	574,556	60,096	148,348	57,798	85,818	28,020	34,138
203	Housing assistance	24,648	24,648	15,744	(8,904)	8,376		3,120	4,248			
204	Allowances	65,614	65,614	72,210	6,597	37,303	1,560	18,500	3,680	4,555	6,292	320
205	Overtime	31,304	31,304	33,698	2,394	22,072	3,276	3,000	3,150	1,200	1,000	
206	Temporary assistance	39,361	39,361	41,548	2,187	16,255	5,398	13,250	4,250	1,000		1,396
208	Leave grants	234,000	234,000	231,000	(3,000)	138,000	18,000	33,000	12,000	18,000	6,000	6,000
	Sub Total	1,470,986	1,470,986	1,460,250	(10,736)	840,872	93,242	231,338	89,780	117,085	43,414	44,519
215	Transport to work	33,626	33,626	33,060	(566)	32,196	864					
216	Internal travel	91,199	91,199	84,541	(6,658)	13,680	8,414	15,193	16,735	14,324	6,348	9,848
217	Local training	9,700	9,700	6,980	(2,720)			2,400	2,780	850		950
218	Local accom & allowances	100	100		(100)							
219	Local catering	34,680	34,680	29,810	(4,870)		200	3,300	14,540	11,270		500
221	Overseas training			2,000	2,000		2,000					
225	Relocation expenses	3,407	3,407		(3,407)							
226	Recruitment expenses	2,400	2,400	2,350	(50)							
227	External travel	144,148	144,148	155,202	11,054	100,368	6,525	18,528	5,138	21,643	3,000	
230	Cleaning	3,001	3,001	4,021	1,020	2,021	2,000					
231	Communications	59,616	59,616	56,928	(2,688)	56,616		312				
232	Electricity & gas	72,120	72,120	72,120		72,120						
235	Office transport	1,550	1,550		(1,550)							
237	Advertising/Media	5,709	5,709	5,709					3,600			2,109
239	Entertainment	10,000	10,000	10,000		10,000						
240	Printing	9,600	9,600	5,600	(4,000)	1,600						4,000
241	Stationery & supp	22,490	22,490	26,549	4,059	13,975	4,472	3,025	1,467	1,000	1,012	1,599
243	Purch office equip	23,346	23,346	15,895	(7,451)	6,561		2,714	1,700		1,900	3,020
244	Repairs equip	12,872	12,872	16,672	3,800	4,000	2,000	4,500	1,172	500		4,500
250	Local services	90,941	90,941	99,568	8,627	20,432	29,860	9,265	5,250	15,691	7,070	12,000
251	Overseas Serv.	6,531	6,531	10,031	3,500	10,031	3,000					
285	Hire of plant and equip	54,240	54,240	54,240		51,240						
	Sub Total	691,277	691,277	691,277	(10,736)	397,190	59,335	59,237	52,382	65,278	19,329	38,526
	Total Recurrent Exp	2,162,262	2,162,262	2,151,526	(10,736)	1,238,062	152,577	290,575	142,162	182,363	62,743	83,045
337	School Fees for Underprivileged	234,823	234,823		(234,823)							
317	Voluntary Organisations Grants	20,000	20,000	12,000	(8,000)						12,000	
356	Disability Support Allowance	2,799,080	2,799,080	2,386,399	(412,681)			20,330,000				2,386,399
302	Senior citizen's benefit	20,686,737	20,686,737	20,330,000	(356,737)							
321	Sport Incentive			10,000	10,000		10,000					
345	Contrib to Dev Fund	33,900,000	33,900,000	32,806,134	(1,093,866)		1,206,134	30,100,000			1,500,000	
	Sub Total	57,640,640	57,640,640	55,544,533	(2,096,107)	1,238,062	1,216,134	50,430,000	142,162	182,363	1,512,000	2,386,399
	GRAND TOTAL	59,802,902	59,802,902	57,696,059	(2,106,843)	1,238,062	1,368,711	50,720,575	142,162	182,363	1,574,743	2,469,444

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 it also charged 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
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 is headed by a Director.
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 leaning towards architecture and design
8. **Civil Engineering:** It is mandatory for Civil Engineering Section to project manage, design (include drawing and costing), construct & maintain inspect and monitor the following civil infrastructures, roads, car parks, airfields, coastal structures, wharfs, Jetties, boat passages, bridges, causeways, sports fields, and drainage systems.
9. **Costing and Planning Unit:** CPU's main core functions include; 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, and the Preparation of Building material lists from priced bills of Quantity required.

The Ministry of Infrastructure and Sustainable Energy is allocated a total of **\$4,398,352** for Departmental Expenditures in the 2023 Budget.

Table 27(a): MISE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
008	Sundry	8,644	15,000	15,000	5,000	5,150	5,305	5,464
121	Petroleum Storage License	3,841	1,000	1,000	1,000	1,030	1,061	1,093
131	Service Fee	9,654			151,978	156,537	161,233	166,070
135	Hire of Plant	10,134	20,000	20,000	10,000	10,300	10,609	10,927
132	Building Permit	29,462	24,000	24,000	15,000	15,450	15,914	16,391
Total Revenue		61,736	60,000	60,000	182,978	188,467	194,121	199,945
EXPENDITURE								
201	KPF contribution	156,888	172,026	172,026	170,901	174,319	177,806	181,362
202	Salaries	2,017,556	2,213,952	2,213,952	2,203,440	2,247,509	2,292,459	2,338,308
203	Housing assistance	61,460	63,444	63,444	73,152	74,615	76,107	77,629
204	Allowances	86,949	50,828	50,828	74,899	76,397	77,925	79,484
205	Overtime	118,057	74,318	74,318	78,611	80,183	81,786	83,422
206	Temporary assistance	74,277	79,733	79,733	75,242	76,746	78,281	79,847
207	Wages		2,000	2,000	2,000	2,040	2,081	2,122
208	Leave grants	510,535	588,000	588,000	588,000	599,760	611,755	623,990
Sub Total		3,025,722	3,244,300	3,244,300	3,266,244	3,331,569	3,398,201	3,466,165
215	Transport to work	221,716	106,466	106,466	76,560	78,091	79,653	81,246
216	Internal travel	112,871	145,250	145,250	136,322	139,048	141,829	144,666
217	Local training	1,573	11,100	11,100	4,350	4,437	4,526	4,616
218	Local accom & allowances	170	14,560	14,560				
219	Local catering	5,549	11,116	11,116	19,300	19,686	20,080	20,481
220	Local course fees		7,200	7,200	4,300	4,386	4,474	4,563
221	Overseas training		11,707	11,707	11,012	11,232	11,457	11,686
225	Relocation expenses		3,320	3,320				
226	Recruitment expenses	4,323	3,787	3,787	4,900	4,998	5,098	5,200
227	External travel	873	129,168	129,168	141,006	143,826	146,703	149,637
230	Cleaning	6,359	2,070	2,070	1,708	1,742	1,777	1,813
231	Communications	119,810	124,404	124,404	124,404	126,892	129,430	132,019
232	Electricity & gas	73,445	107,765	107,765	98,839	100,816	102,832	104,888
233	Water & sewage				3,600	3,672	3,745	3,820
235	Office transport	2,960						
237	Advertising/Media	5,633	15,500	15,500	8,000	8,160	8,323	8,490
239	Entertainment	8,257	8,175	8,175	9,800	9,996	10,196	10,400
240	Printing	4,753	6,640	6,640	13,885	14,163	14,446	14,735
241	Stationery & supp	48,374	33,399	33,399	19,062	19,443	19,832	20,228
243	Purch office equip	233,753	118,452	118,452	113,400	115,668	117,981	120,341
244	Repairs equip	9,229	12,168	12,168	5,328	5,434	5,543	5,654
245	Uniforms	7,199	18,240	18,240	8,350	8,517	8,687	8,861
246	Specialised purch	6,216						
250	Local services	204,806	145,749	145,749	180,333	183,940	187,618	191,371
251	Overseas Serv.	9,606	500	500	850	867	884	902
279	Special expenditure	4,000						
285	Hire of plant and equip	64,268	53,073	53,073	123,800	126,276	128,802	131,378
291	Maint of vehicles	44,068	42,300	42,300	23,000	23,460	23,929	24,408
Sub Total		1,199,808	1,132,108	1,132,108	1,132,108	1,154,750	1,177,845	1,201,402
Total Recurrent Exp		4,225,530	4,376,408	4,376,408	4,398,352	4,486,319	4,576,046	4,667,567
345	Contribt to Dev Fund	7,683,018						
Sub Total		7,683,018						
GRAND TOTAL		11,908,548	4,376,408	4,376,408	4,398,352	4,486,319	4,576,046	4,667,567

Table 27(b): HEAD 27 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Energy Planning Unit 02	Electricity Engineering 03	Dept of Engineering 04	Construction 05	Water & Sanitation 06	Quality Control 07	Architectural 08	Civil Engineer 09	Cost & Planning 10
REVENUE															
008	Sundry	15,000	15,000	5,000	(10,000)	5,000	1,000								
121	Petroleum Storage License	1,000	1,000	1,000									151,978	10,000	
131	Service Fee	20,000	20,000	151,978	151,978										
135	Hire of Plant	24,000	24,000	15,000	(9,000)							15,000			
132	Building Permit	60,000	60,000	182,978	122,978	5,000	1,000					15,000	151,978	10,000	
Total Revenue		172,026	172,026	170,901	(1,125)	29,740	12,890			39,359	28,818	14,026	6,648	32,428	6,992
EXPENDITURE															
201	KPF contribution	2,213,952	2,213,952	2,203,440	(10,512)	387,163	167,378			503,586	355,103	181,945	87,812	427,232	93,220
202	Salaries	63,444	63,444	73,152	9,708	20,376	15,480				19,944	13,056		4,296	
203	Housing assistance	50,828	50,828	74,899	24,072	30,807	12,980			11,400	8,240	3,560	840	4,821	2,252
204	Allowances	74,318	74,318	78,611	4,293	18,658	1,497			46,734	4,984	1,502	1,200	2,685	1,351
205	Overtime	79,733	79,733	75,242	(4,491)	9,373	4,483			21,206	29,136	5,070	827	5,148	
206	Temporary assistance	588,000	588,000	588,000		87,000	36,000			150,000	108,000	36,000	21,000	129,000	21,000
207	Wages	106,466	106,466	76,560	(29,906)	583,117	252,706			772,285	554,224	255,160	118,327	605,610	124,814
208	Leave grants	145,250	145,250	136,322	(8,928)	30,780	300			30,000				15,000	480
Sub Total		11,100	11,100	4,350	(6,750)	33,936	15,500		2,880	4,600	30,140	20,246	5,000	20,020	4,000
215	Transport to work	14,560	14,560	19,300	(4,740)	600	2,600					300	850		
216	Internal travel	11,116	11,116	19,300	(8,184)	3,500	7,200			500	2,500	3,000	2,000	600	
217	Local catering	7,200	7,200	4,300	(2,900)	1,100	3,500						7,612	800	
218	Local accom & allowances	11,707	11,707	11,012	(695)		2,300								
219	Local catering	3,787	3,787	4,900	1,113	4,900	45,000			4,706	11,200	10,000		408	
220	Local course fees	129,168	129,168	141,006	11,838	70,100								1,200	
221	Overseas training	2,070	2,070	1,708	(362)	1,300					1,440			11,000	
222	Relocation expenses	3,320	3,320	124,404	121,084	80,358		7,481							
223	Recruitment expenses	107,765	107,765	98,839	(8,926)	3,600									
224	External travel	15,500	15,500	3,600	(11,900)	5,000					3,000				
225	Cleaning	8,175	8,175	9,800	1,625	9,800									
226	Communications	6,640	6,640	13,885	7,245	6,000	2,075								
227	Electricity & gas	33,399	33,399	19,062	(14,337)	9,300	2,000			3,400	874	700	2,940	750	2,120
228	Water & sewage	118,452	118,452	113,400	(5,052)	89,000	7,000			4,700			8,000	2,500	2,200
229	Advertising/Media	12,168	12,168	5,328	(6,840)	2,300								3,028	
230	Entertainment	18,240	18,240	8,350	(9,890)					7,600	12,000	750	1,200	40,133	850
231	Printing	145,749	145,749	180,333	34,584	117,000		10,000							
232	Stationery & supp	500	500	850	350	77,000				46,800					
233	Purch office equip	53,073	53,073	123,800	70,727	3,000									
234	Repairs equip	42,300	42,300	23,000	(19,300)										
235	Uniforms	1,132,108	1,132,108	1,132,108		670,338	87,475	17,481	8,626	97,100	61,154	34,996	28,002	116,787	10,150
236	Local services	4,376,408	4,376,408	4,398,352	21,944	1,253,455	340,181	17,481	8,626	869,385	615,378	290,156	146,329	722,397	134,964
237	Overseas Serv.														
238	Hire of plant and equip														
239	Maint of vehicles														
Sub Total		1,132,108	1,132,108	1,132,108	0	670,338	87,475	17,481	8,626	97,100	61,154	34,996	28,002	116,787	10,150
GRAND TOTAL		4,376,408	4,376,408	4,398,352	21,944	1,253,455	340,181	17,481	8,626	869,385	615,378	290,156	146,329	722,397	134,964

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 the national and international market with relevant training offered by Institutions under its portfolio namely, Kiribati Institute of Technology and Marine Training Centre. The Ministry's ultimate focus is to ensure training 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 for 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 for 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 training 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 markets 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 **\$6,433,775** for Departmental Expenditures in the 2023 Budget.

Table 28(a): MEHR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021	2022	2022	2023	2024	2025	2026
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
141	Course Fee	134,295	104,600	104,600	110,000	113,300	116,699	120,200
142	Seaman Administration Fees	8,812	4,000	4,000	4,000	4,120	4,244	4,371
143	Employment Services	1,305	1,569	1,569	1,569	1,616	1,665	1,714
144	MTC Upgrading Fees	71,719	50,000	50,000	50,000	51,500	53,045	54,636
145	Rental of MTC Premises	9,800	13,000	13,000	6,000	6,180	6,365	6,556
062	Medical fees	5,903	3,000	3,000	12,000	12,360	12,731	13,113
Total Revenue		231,833	176,169	176,169	183,569	189,076	194,748	200,591
EXPENDITURE								
201	KPF contribution	179,937	193,290	193,290	193,566	197,438	201,386	205,414
202	Salaries	2,307,369	2,499,736	2,499,736	2,503,420	2,553,489	2,604,558	2,656,650
203	Housing assistance	97,583	90,446	90,446	92,304	94,150	96,033	97,954
204	Allowances	61,168	51,389	51,389	56,389	57,517	58,667	59,841
205	Overtime	151,838	85,120	85,120	87,656	89,409	91,197	93,021
206	Temporary assistance	91,996	77,463	77,463	77,463	79,013	80,593	82,205
207	Wages		6,050	6,050	6,050	6,171	6,294	6,420
208	Leave grants	512,269	579,000	579,000	576,000	587,520	599,270	611,256
Sub Total		3,402,160	3,582,494	3,582,494	3,592,849	3,664,706	3,738,000	3,812,760
215	Transport to work	179,677	148,127	148,127	148,127	151,090	154,111	157,194
216	Internal travel	199,728	206,102	206,102	206,102	210,224	214,429	218,717
217	Local training		58,680	58,680	58,680	59,854	61,051	62,272
219	Local catering	8,504	29,430	29,430	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		20,040	20,040	20,040	20,441	20,850	21,267
226	Recruitment expenses	3,602	13,050	13,050	13,050	13,311	13,577	13,849
227	External travel	393,662	215,348	215,348	215,348	219,655	224,048	228,529
230	Cleaning	23,429	24,286	24,286	24,286	24,772	25,267	25,772
231	Communications	309,252	310,440	310,440	310,440	316,649	322,982	329,441
232	Electricity & gas	502,979	596,966	596,966	596,966	608,905	621,083	633,505
233	Water & sewage	72,310	43,300	43,300	43,300	44,166	45,049	45,950
235	Office transport	110	6,850	6,850	6,850	6,987	7,127	7,269
237	Advertising/Media	10,850	12,000	12,000	12,000	12,240	12,485	12,734
239	Entertainment	21,809	12,500	12,500	12,500	12,750	13,005	13,265
240	Printing	80,712	55,050	55,050	55,050	56,151	57,274	58,420
241	Stationery & supp	95,148	50,204	50,204	50,204	51,208	52,232	53,277
242	Food & rations	167,875	265,825	265,825	265,825	271,142	276,564	282,096
243	Purch office equip	128,765	47,550	47,550	47,550	48,501	49,471	50,460
244	Repairs equip	7,323	41,500	41,500	41,500	42,330	43,177	44,040
245	Uniforms	43,268	44,369	44,369	44,369	45,256	46,162	47,085
246	Specialised purch	38,897	128,001	128,001	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	260,601	192,948	192,948	197,948	201,907	205,945	210,064
251	Overseas Serv.	69,736	133,440	133,440	133,440	136,109	138,831	141,608
255	Commitment/other fees		520	520	520	530	541	552
278	Sundry purchase		500	500	500	510	520	531
279	Special expenditure	14,200	4,500	4,500	4,500	4,590	4,682	4,775
285	Hire of plant and equip	31,600	58,400	58,400	58,400	59,568	60,759	61,975
287	Fixed plant & eq	32,696						
289	Building & infra maint	176,495	73,000	73,000	68,000	69,360	70,747	72,162
291	Maint of vehicles	11,948	40,400	40,400	40,400	41,208	42,032	42,873
295	Compensation		5,000	5,000	5,000	5,100	5,202	5,306
Sub Total		2,885,175	2,840,926	2,840,926	2,840,926	2,897,745	2,955,700	3,014,814
Total Recurrent Exp		6,287,334	6,423,420	6,423,420	6,433,775	6,562,451	6,693,700	6,827,574
358	Allowances for MTC,KIT and SONH students	345,444	443,624	443,624	443,624	443,624	443,624	443,624
Sub Total		345,444	443,624	443,624	443,624	443,624	443,624	443,624
GRAND TOTAL		6,632,778	6,867,044	6,867,044	6,877,399	7,006,075	7,137,324	7,271,198

Table 28(b): HEAD 28 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES BUDGET 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Labour 02	KIT 03	MTC 04
REVENUE									
141	Course Fee	104,600	104,600	110,000	5,400			110,000	
142	Seaman Administration Fees	4,000	4,000	4,000					4,000
143	Employment Services	1,569	1,569	1,569			1,569		
144	MTC Upgrading Fees	50,000	50,000	50,000					50,000
145	Rental of MTC Premises	13,000	13,000	6,000	(7,000)				6,000
062	Medical fees	3,000	3,000	12,000	9,000				12,000
Total Revenue		176,169	176,169	183,569	7,400		1,569	110,000	72,000
EXPENDITURE									
201	KPF contribution	193,290	193,290	193,566	276	19,222	24,250	70,494	79,601
202	Salaries	2,499,736	2,499,736	2,503,420	3,684	253,320	315,591	935,516	998,993
203	Housing assistance	90,446	90,446	92,304	1,858		16,968	43,692	31,644
204	Allowances	51,389	51,389	56,389	5,000	25,721	5,600	8,568	16,500
205	Overtime	85,120	85,120	87,656	2,536	22,081	3,259	27,900	34,416
206	Temporary assistance	77,463	77,463	77,463		2,974	7,740	4,399	62,350
207	Wages	6,050	6,050	6,050				6,050	
208	Leave grants	579,000	579,000	576,000	(3,000)	48,000	69,000	219,000	240,000
Sub Total		3,582,494	3,582,494	3,592,849	10,355	371,319	442,407	1,315,619	1,463,503
215	Transport to work	148,127	148,127	148,127		26,537		29,570	92,020
216	Internal travel	206,102	206,102	206,102		56,540	26,080	85,000	38,482
217	Local training	58,680	58,680	58,680		4,200	5,000	49,480	
219	Local catering	29,430	29,430	29,430		3,240		26,190	
220	Local course fees	1,600	1,600	1,600		1,600			
221	Overseas training	20,040	20,040	20,040		3,200		16,840	
226	Recruitment expenses	13,050	13,050	13,050		2,000	2,000	3,050	6,000
227	External travel	215,348	215,348	215,348		82,700	63,000	47,148	22,500
230	Cleaning	24,286	24,286	24,286		1,286		13,000	10,000
231	Communications	310,440	310,440	310,440		96,960		164,880	48,600
232	Electricity & gas	596,966	596,966	596,966		60,000		279,656	257,310
233	Water & sewage	43,300	43,300	43,300		900		2,400	40,000
235	Office transport	6,850	6,850	6,850		4,000		2,850	
237	Advertising/Media	12,000	12,000	12,000		6,000		6,000	
239	Entertainment	12,500	12,500	12,500		5,000		5,500	2,000
240	Printing	55,050	55,050	55,050		7,500		40,600	6,950
241	Stationery & supp	50,204	50,204	50,204		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	47,550	47,550	47,550		11,500		26,850	9,200
244	Repairs equip	41,500	41,500	41,500		15,000		8,500	18,000
245	Uniforms	44,369	44,369	44,369			2,864	15,505	26,000
246	Specialised purch	128,001	128,001	128,001					128,001
248	Comp. for trees	1,000	1,000	1,000				1,000	
250	Local services	192,948	192,948	197,948	5,000	126,826	7,725	48,397	15,000
251	Overseas Serv.	133,440	133,440	133,440			38,440		95,000
255	Commitment/other fees	520	520	520					520
278	Sundry purchase	500	500	500				500	
279	Special expenditure	4,500	4,500	4,500		4,500			
285	Hire of plant and equip	58,400	58,400	58,400		58,400			
289	Building & infra maint	73,000	73,000	68,000	(5,000)	13,000		20,000	35,000
291	Maint of vehicles	40,400	40,400	40,400		5,000		9,400	26,000
295	Compensation	5,000	5,000	5,000		5,000			
Sub Total		2,840,926	2,840,926	2,840,926		603,903	146,509	936,231	1,154,283
Total Recurrent Exp		6,423,420	6,423,420	6,433,775	10,355	975,222	588,916	2,251,850	2,617,786
358	Allowances for MTC, KIT and SONH students	443,624	443,624	443,624		443,624			
Sub Total		443,624	443,624	443,624		443,624			
GRAND TOTAL		6,867,044	6,867,044	6,877,399	10,355	1,418,846	588,916	2,251,850	2,617,786

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's 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 includes the development of infrastructures such as 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 lead national Development in terms of Fisheries and Tourism. The Ministry is now in the process of implementing and supporting a series of development activities on Fisheries and Tourism.

The main strategic functions of the Ministry are:

1. Administration and Accounting: Administration provides the overall supervision and guidance of the Ministry's overall portfolio. The Division also carried out the overall coordination and guidance role of other Government Agencies in Kiritimati. The Division is also responsible for providing technical advice on all financial matters to the Minister and to the Secretary.
2. Construction and Carpentry: Responsible for carrying out construction and maintenance work to all Government Buildings in Line and Phoenix region.
3. Housing: Responsible for the management, construction, maintenance and provision of Government Houses on Kiritimati. Collection of house rents is also carried out by the Housing Division.
4. Electrical: The Division's main function is to disseminate, distribute and maintain Power and electrical lines to all public users in Kiritimati. Another important role of the Division is collection of electrical bills. The Division is also responsible for support to the distribution of island council's power or solar powered systems in the Line and Phoenix Region.
5. Power: The Division is responsible to operate and to maintain power generators and solar grids that provide power source to all users throughout Kiritimati. The Division is also responsible to support island council's power generators or solar power grids in the Line and Phoenix Islands.
6. Water and Sanitation: Ensure that Water and Sanitation for the people of Kiritimati Island are met. The Division is also responsible for the collection of Water and Sanitation bills.
7. Planning Development: Responsible for the draft Development Budget covering the Line and Phoenix Region. The Division is directly responsible to provide support to Division's in developing project documents, manage the implementation and acquittals of all Projects under the Ministry's portfolio.
8. Solar Salts Division: The primary function of the Division is to develop and manage solar salts to become a profitable local factory by providing domestic needs first. The next step is to develop the factory's capacity to serve the region and then international markets.
9. Civil Engineering Division: The primary function of the Division is to cater for all civil works required in the Line and Phoenix Region. The Division also provides technical services such as design, estimation and survey services.
10. Heavy Machinery and Mechanical Division: The Division is responsible to manage and maintain Heavy Plants and all vehicles of the Ministry.
11. Linnix Agency: The Division represents the Ministry in meetings and is also required to serve the needs of the Ministry from the capital South Tarawa. The Division usually provides support to the 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 **\$4,984,713** for Departmental Expenditures in the 2023 Budget.

Table 29(a): MLPID MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
008	Sundry Recoveries	9,214	8,500	8,500	8,500	8,755	9,018	9,288
161	Rental of Government premises	14,553	10,000	10,000	10,000	10,300	10,609	10,927
162	Carpentry and Joinery	2,892	1,500	1,500	1,500	1,545	1,591	1,639
163	Rental of Houses	73,363	68,900	68,900	68,900	70,967	73,096	75,289
164	Sales of Electricity	590,151	400,000	400,000	400,000	412,000	424,360	437,091
165	Water Supply Fee	35,955	80,000	80,000	80,000	82,400	84,872	87,418
007	Solar Salt Sales	74,448	20,000	20,000	22,000	22,660	23,340	24,040
167	Sales of Business Plan	5,509	2,000	2,000	2,000	2,060	2,122	2,185
135	Hire of Government Equipments	25,629	55,000	55,000	55,000	56,650	58,350	60,100
Total Revenue		831,714	645,900	645,900	647,900	667,337	687,357	707,978
EXPENDITURE								
201	KPF contribution	156,029	163,640	163,640	165,386	168,693	172,067	175,509
202	Salaries	1,875,193	2,074,228	2,074,228	2,096,806	2,138,742	2,181,517	2,225,148
203	Housing assistance	7,300	8,760	8,760	8,592	8,764	8,939	9,118
204	Allowances	106,082	107,190	107,190	118,135	120,497	122,907	125,366
205	Overtime	359,450	195,226	195,226	204,190	208,274	212,439	216,688
206	Temporary assistance	141,738	107,634	107,634	108,338	110,504	112,714	114,969
207	Wages	60,511	71,663	71,663	78,783	80,358	81,965	83,605
208	Leave grants	666,915	791,000	791,000	827,000	843,540	860,411	877,619
Sub Total		3,373,217	3,519,340	3,519,340	3,607,229	3,679,373	3,752,961	3,828,020
215	Transport to work	231,851	130,651	130,651	130,651	133,264	135,929	138,648
216	Internal travel	184,491	285,590	285,590	303,706	309,780	315,976	322,295
217	Local training	120	11,592	11,592	11,592	11,824	12,060	12,302
219	Local catering	7,070	2,500	2,500	2,500	2,550	2,601	2,653
220	Local course fees	1,782	7,300	7,300	7,300	7,446	7,595	7,747
221	Overseas training	2,153	12,850	12,850	11,850	12,087	12,329	12,575
225	Relocation expenses	6,396						
226	Recruitment expenses		8,730	8,730	7,230	7,375	7,522	7,673
227	External travel	73	46,136	46,136	48,036	48,997	49,977	50,976
230	Cleaning	1,507	5,745	5,745	7,324	7,470	7,620	7,772
231	Communications	126,718	116,100	116,100	132,420	135,068	137,770	140,525
232	Electricity & gas	8,877	8,400	8,400	8,400	8,568	8,739	8,914
233	Water & sewage		600	600	600	612	624	637
235	Office transport	1,918	61,977	61,977	48,077	49,039	50,019	51,020
237	Advertising/Media	1,395	10,558	10,558	10,412	10,620	10,833	11,049
239	Entertainment	66,189	32,750	32,750	32,750	33,405	34,073	34,755
240	Printing	9,055	20,755	20,755	26,645	27,178	27,721	28,276
241	Stationery & supp	221,475	116,714	116,714	116,249	118,574	120,946	123,364
243	Purch office equip	235,748	86,510	86,510	96,414	98,342	100,309	102,315
244	Repairs equip	21,388	28,350	28,350	20,550	20,961	21,380	21,808
245	Uniforms		900	900	2,910	2,968	3,028	3,088
250	Local services	222,074	105,055	105,055	111,117	113,339	115,606	117,918
251	Overseas Serv.	17,859	86,222	86,222	57,972	59,131	60,314	61,520
279	Special expenditure	4,000						
285	Hire of plant and equip	33,551	42,170	42,170	40,100	40,902	41,720	42,554
287	Fixed plant & eq	73,783	44,000	44,000	38,000	38,760	39,535	40,326
289	Building & infra maint		5,000	5,000				
291	Maint of vehicles	53,690	100,329	100,329	104,679	106,773	108,908	111,086
Sub Total		1,533,161	1,377,484	1,377,484	1,377,484	1,405,033	1,433,134	1,461,797
Total Recurrent Exp		4,906,378	4,896,824	4,896,824	4,984,713	5,084,407	5,186,095	5,289,817
326	Housing Maintenance - Kiritimati	171,104	150,000	150,000				
345	Contribt to Dev Fund	1,000,000	2,000,000	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Sub Total		1,171,104	2,150,000	2,150,000	1,000,000	1,000,000	1,000,000	1,000,000
GRAND TOTAL		6,077,483	7,046,824	7,046,824	5,984,713	6,084,407	6,186,095	6,289,817

Table 29(b): HEAD 29: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET - 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Accounts 02	Construction 03	Housing 04	Electrical 05	Power 06	IT 07	Civil 08	Planning 09	Solar Salt 10	HMM 11	Water 12	Limix Agency 13	
REVENUE																			
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			68,900										
164	Sales of Electricity	400,000	400,000	400,000		400,000			400,000										
165	Water Supply Fee	80,000	80,000	80,000		80,000													
007	Solar Salt Sales	20,000	20,000	22,000	2,000	20,000							2,000		22,000				80,000
167	Sales of Business Plan	2,000	2,000	2,000		2,000													
135	Hire of Government Equipments	55,000	55,000	55,000		55,000													
Total Revenue		645,900	645,900	647,900	2,000	18,500	1,500	68,900	400,000	400,000	55,000	22,000	2,000	2,000	22,000	55,000	80,000		
EXPENDITURE																			
201	KPF contribution	163,640	163,640	165,386	1,746	25,376	10,123	35,588	4,413	13,787	12,084	3,036	10,871	5,037	4,597	14,787	21,983		3,704
202	Salaries	2,074,228	2,074,228	2,096,806	22,578	321,563	132,158	440,955	55,060	178,734	153,283	39,478	135,132	64,761	60,096	182,824	286,725		48,036
203	Housing assistance	8,760	8,760	8,592	(168)	21,515	5,000	24,122	1,802	5,590	18,789	7,000	6,920	1,895	1,500	15,000	6,500		4,296
204	Allowances	107,190	107,190	118,135	10,945	18,168	12,835	54,860	2,580	35,620	21,674	2,000	7,289	704	2,000	10,000	33,460		2,501
205	Overtime	195,226	195,226	204,190	8,964	16,782	2,817	33,553	3,786	5,088	7,838	1,000	9,814	2,394	1,200	14,340	6,380		3,000
206	Temporary assistance	107,634	107,634	108,338	704	97,000	56,000	169,000	23,000	73,000	90,000	13,000	49,000	20,000	22,000	85,000	118,000		12,000
207	Wages	71,663	71,663	78,783	7,120	500,403	219,933	804,260	90,641	311,819	303,669	72,514	242,626	99,087	93,394	321,952	473,049		74,882
208	Leave grants	791,000	791,000	827,000	36,000	16,796	2,548	15,544	3,970	9,630	6,240	1,850	8,134	2,484	2,790	16,015	28,826		15,824
Sub Total		3,519,340	3,519,340	3,607,229	87,889	500,403	219,933	804,260	90,641	311,819	303,669	72,514	242,626	99,087	93,394	321,952	473,049		74,882
215	Transport to work	130,651	130,651	130,651		203,519	37,733	4,590	2,520	7,547	7,440	7,000	9,840	6,830	2,058	4,050	9,260		1,320
216	Internal travel	285,590	285,590	303,706	18,116	1,500		6,682	200	1,500			1,000		700				
217	Local training	2,500	2,500	2,500		7,230		1,650			3,000		1,400		200				250
219	Local catering	7,300	7,300	7,300		19,696		8,012	3,812		632		2,500		5,416		3,700		1,850
220	Local course fees	12,850	12,850	11,850	(1,000)	99,900		3,017					16,200		300				
221	Overseas training	8,730	8,730	7,230	(1,500)	31,827		9,300		550		2,200	3,000		600				600
226	Recruitment expenses	46,136	46,136	48,036	1,900	2,000		4,658		1,900			454		1,400				
227	External travel	5,745	5,745	7,324	1,579	2,000		600											
230	Cleaning	116,100	116,100	132,420	16,320	8,400		8,400											
231	Communications	600	600	600		600		600											
232	Electricity & gas	61,977	61,977	48,077	(13,900)	600		600											
233	Water & sewage	10,558	10,558	10,412	(146)	8,565		8,565											
235	Office transport	32,750	32,750	32,750		12,900		5,883											
237	Advertising/Media	20,755	20,755	26,645	5,890	8,400		7,600											
239	Entertainment	116,714	116,714	116,249	(465)	6,500		3,300											
240	Printing	86,510	86,510	96,414	9,904	31,827		9,300											
241	Stationery & supp	28,350	28,350	20,550	(7,800)	2,000		2,400											
243	Purch office equip	900	900	2,910	2,010	4,722		4,500											
244	Repairs equip	105,055	105,055	111,117	6,062	4,950		4,950											
245	Uniforms	86,222	86,222	57,972	(28,250)	2,500		2,500											
250	Local services	42,170	42,170	40,100	(2,070)	4,950		4,950											
251	Overseas Serv.	44,000	44,000	38,000	(6,000)	4,950		4,950											
285	Hire of plant and equip	5,000	5,000	5,000		4,950		4,950											
287	Fixed plant & eq	100,329	100,329	104,679	4,350	485,365		75,587											
289	Building & infra maint	1,377,484	1,377,484	1,377,484		985,768		294,520											
291	Maint of vehicles	4,896,824	4,896,824	4,984,713	87,889	105,888		910,148											
Sub Total		1,377,484	1,377,484	1,377,484	87,889	485,365	75,587	294,520	23,864	70,804	86,024	84,965	109,383	18,875	55,533	130,419	73,651		57,128
Total Recurrent Exp		4,896,824	4,896,824	4,984,713	87,889	985,768	294,520	910,148	114,505	382,623	389,692	157,479	352,009	117,962	148,926	452,371	546,700		132,010
326	Housing Maintenance - Kirilmati	2,000,000	2,000,000	1,000,000	(1,000,000)														
345	Contrib to Dev Fund	2,150,000	2,150,000	1,000,000	(1,150,000)														
Sub Total		7,046,824	7,046,824	5,984,713	(1,062,111)	985,768	294,520	910,148	114,505	1,382,623	389,692	157,479	352,009	117,962	148,926	452,371	546,700		132,010
GRAND TOTAL		7,046,824	7,046,824	5,984,713	(1,062,111)	985,768	294,520	910,148	114,505	1,382,623	389,692	157,479	352,009	117,962	148,926	452,371	546,700		132,010

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 provide 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.
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 suggests, it is responsible for the registration of all births, deaths and marriages. The Registrar General Office is also responsible for the issuance and implementation of national ID cards. 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.
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 seeing 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.
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 OPLs is allowed to deliver their services without hindrances.
6. **Kiritimati Division:** This is an extension 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 **\$3,051,755** for Departmental Expenditures in the 2023 Budget.

Table 30(a): MOJ MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
REVENUE								
111	Civil Registration	146,211	85,000	85,000	90,000	92,700	95,481	98,345
116	Swearing Fees	3,550	2,200	2,200	2,800	2,884	2,971	3,060
006	ID Card Fees		3,500	3,500	37,000	38,110	39,253	40,431
Total Revenue		149,761	90,700	90,700	129,800	133,694	137,705	141,836
EXPENDITURE								
201	KPF contribution	118,829	98,342	98,342	100,299	102,305	104,351	106,438
202	Salaries	1,560,104	1,305,075	1,305,075	1,324,544	1,351,035	1,378,055	1,405,616
203	Housing assistance	21,072	16,692	16,692	16,800	17,136	17,479	17,828
204	Allowances	90,577	96,995	96,995	101,902	103,940	106,019	108,139
205	Overtime	218,964	74,125	74,125	79,476	81,066	82,687	84,341
206	Temporary assistance	32,530	6,150	6,150	12,771	13,026	13,286	13,552
208	Leave grants	374,348	333,000	333,000	337,000	343,740	350,615	357,627
Sub Total		2,416,425	1,930,379	1,930,379	1,972,791	2,012,247	2,052,492	2,093,542
215	Transport to work	74,259	58,974	58,974	43,821	44,697	45,591	46,503
216	Internal travel	131,231	123,593	123,593	121,555	123,986	126,465	128,995
217	Local training	2,768	5,425	5,425	5,275	5,381	5,488	5,598
219	Local catering	14,501	10,800	10,800	4,200	4,284	4,370	4,457
220	Local course fees	1,550	5,550	5,550	4,250	4,335	4,422	4,510
221	Overseas training	10,050	16,560	16,560	16,560	16,891	17,229	17,574
225	Relocation expenses		29,432	29,432	33,432	34,101	34,783	35,479
226	Recruitment expenses	9,286	6,500	6,500	3,500	3,570	3,641	3,714
227	External travel		111,976	111,976	113,576	115,847	118,164	120,527
230	Cleaning	1,853	2,710	2,710	2,862	2,919	2,978	3,037
231	Communications	127,531	143,100	143,100	141,900	144,738	147,633	150,585
232	Electricity & gas	91,965	77,700	77,700	83,283	84,949	86,648	88,381
233	Water & sewage	1,307	6,000	6,000	7,200	7,344	7,491	7,641
235	Office transport	3,543	4,050	4,050	5,200	5,304	5,410	5,518
237	Advertising/Media	4,041	16,340	16,340	16,340	16,667	17,000	17,340
239	Entertainment	2,267	4,000	4,000	7,000	7,140	7,283	7,428
240	Printing	4,455	5,525	5,525	7,925	8,084	8,245	8,410
241	Stationery & supp	80,695	27,598	27,598	47,229	48,174	49,137	50,120
242	Food & rations	78,217	180,560	180,560	180,560	184,171	187,855	191,612
243	Purch office equip	111,024	55,300	55,300	53,305	54,371	55,459	56,568
244	Repairs equip	257						
245	Uniforms	10,252	15,132	15,132	18,106	18,468	18,837	19,214
250	Local services	121,790	102,390	102,390	94,236	96,121	98,043	100,004
279	Special expenditure	13,416						
285	Hire of plant and equip	10,537	54,750	54,750	52,650	53,703	54,777	55,873
287	Fixed plant & eq	49,500						
290	Building & infra construction	163,694						
295	Compensation		15,000	15,000	15,000	15,300	15,606	15,918
Sub Total		1,119,989	1,078,964	1,078,964	1,078,964	1,100,544	1,122,555	1,145,006
GRAND TOTAL		3,536,414	3,009,344	3,009,344	3,051,755	3,112,791	3,175,046	3,238,547

Table 30(b): HEAD 37 - MINISTRY OF JUSTICE BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022 Revised (\$)	Admin 01	Prison 02	Civil Registration 03	Office of Human Rights 04	OPLS 05	Xmas 06
111	Civil Registration	85,000	85,000	90,000	5,000			90,000			
116	Swearing Fees	2,200	2,200	2,800	600					2,800	
006	ID Card Fees	3,500	3,500	37,000	33,500	37,000					
Total Revenue		90,700	90,700	129,800	39,100	37,000		90,000		2,800	
EXPENDITURE											
201	KPF contribution	98,342	98,342	100,299	1,957	20,951	27,629	13,535	5,843	24,469	7,871
202	Salaries	1,305,075	1,305,075	1,324,544	19,469	269,544	368,386	178,464	77,909	325,291	104,949
203	Housing assistance	16,692	16,692	16,800	108	12,504				4,296	
204	Allowances	96,995	96,995	101,902	4,907	26,857	47,722	20,940	3,200	3,183	
205	Overtime	74,125	74,125	79,476	5,351	12,579	55,465	2,163		9,268	
206	Temporary assistance	6,150	6,150	12,771	6,621	9,802		2,001		968	
208	Leave grants	333,000	333,000	337,000	4,000	48,000	111,000	51,000	15,000	75,000	37,000
Sub Total		1,930,379	1,930,379	1,972,791	42,412	400,238	610,202	268,103	101,952	442,476	149,820
215	Transport to work	58,974	58,974	43,821	(15,153)	21,963	6,360		157	15,341	
216	Internal travel	123,593	123,593	121,555	(2,038)	28,058	16,520	13,224	7,417	56,336	
217	Local training	5,425	5,425	5,275	(150)				2,475	2,800	
219	Local catering	10,800	10,800	4,200	(6,600)			480	720	3,000	
220	Local course fees	5,550	5,550	4,250	(1,300)					4,250	
221	Overseas training	16,560	16,560	16,560						16,560	
225	Relocation expenses	29,432	29,432	33,432	4,000		20,000			13,432	
226	Recruitment expenses	6,500	6,500	3,500	(3,000)	2,000				1,500	
227	External travel	111,976	111,976	113,576	1,600	53,821	13,600	11,920	11,235	23,000	
230	Cleaning	2,710	2,710	2,862	152	2,112				750	
231	Communications	143,100	143,100	141,900	(1,200)	75,600	36,000	5,520		24,780	
232	Electricity & gas	77,700	77,700	83,283	5,583	33,600	24,283	2,000		23,400	
233	Water & sewage	6,000	6,000	7,200	1,200	1,200	3,600	1,200		1,200	
235	Office transport	4,050	4,050	5,200	1,150	2,000	1,600			1,600	
237	Advertising/Media	16,340	16,340	16,340		6,000		1,920	3,680	4,740	
239	Entertainment	4,000	4,000	7,000	3,000	6,000				1,000	
240	Printing	5,525	5,525	7,925	2,400	2,400	2,400			3,125	
241	Stationery & supp	27,598	27,598	47,229	19,632	6,196	21,987	11,863	323	6,861	
242	Food & rations	180,560	180,560	180,560			180,560				
243	Purch office equip	55,300	55,300	53,305	(1,995)	45,005				8,300	
245	Uniforms	15,132	15,132	18,106	2,974		17,206			900	
250	Local services	102,390	102,390	94,236	(8,154)	36,966		9,300	1,840	46,130	
285	Hire of plant and equip	54,750	54,750	52,650	(2,100)	25,550				27,100	
295	Compensation	15,000	15,000	15,000		15,000					
Sub Total		1,078,964	1,078,964	1,078,964		363,471	344,116	57,426	27,847	286,105	
GRAND TOTAL		3,009,344	3,009,344	3,051,755	42,412	763,709	954,318	325,529	129,799	728,581	149,820

Leadership Commission

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for Leadership Commission

Ministry Purpose:

The Leadership Commission provides investigative roles and responsibilities for the 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 a 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 2020-2023 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 violated the code.
3. Administration: The Commission should ensure that progress reports on the activities of the Commission are submitted to Parliament on an annual basis.

The Leadership Commission is allocated a total of **\$495,558** for Departmental Expenditures in the 2023 Budget.

Table 31(a): LC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2021-2026

Code	Description	2021	2022	2022	2023	2024	2025	2026
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
EXPENDITURE								
201	KPF contribution	8,573	12,328	12,328	14,411	14,699	14,993	15,293
202	Salaries	113,436	162,916	162,916	190,685	194,499	198,389	202,357
203	Housing assistance	3,077	9,660	9,660	3,948	4,027	4,107	4,190
204	Allowances	10,050	12,717	12,717	12,717	12,971	13,230	13,495
205	Overtime	6,079	3,509	3,509	7,551	7,702	7,856	8,013
206	Temporary assistance	768	1,456	1,456	1,456	1,485	1,515	1,545
208	Leave grants	27,000	36,000	36,000	42,000	42,840	43,697	44,571
Sub Total		168,982	238,585	238,585	272,768	278,223	283,788	289,463
215	Transport to work	9,344	15,466	15,466	14,055	14,336	14,623	14,915
216	Internal travel	689	30,568	30,568	19,892	20,290	20,696	21,110
217	Local training	237	7,994	7,994	7,389	7,537	7,688	7,841
219	Local catering	3,670	6,816	6,816	6,816	6,952	7,091	7,233
221	Overseas training		7,781	7,781	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	46	21,361	21,361	25,376	25,884	26,401	26,929
230	Cleaning	802	810	810	810	826	843	860
231	Communications	11,750	11,665	11,665	13,049	13,310	13,576	13,848
232	Electricity & gas	990	10,800	10,800	10,800	11,016	11,236	11,461
233	Water & sewage				600	612	624	637
235	Office transport	1,352	7,995	7,995	7,995	8,155	8,318	8,484
237	Advertising/Media	3,510	7,800	7,800	7,200	7,344	7,491	7,641
239	Entertainment	1,472	5,105	5,105	5,105	5,207	5,311	5,417
240	Printing	1,402	4,000	4,000	4,000	4,080	4,162	4,245
241	Stationery & supp	8,594	8,378	8,378	14,618	14,910	15,208	15,512
243	Purch office equip	19,239	24,150	24,150	21,996	22,436	22,885	23,342
244	Repairs equip		5,036	5,036	5,036	5,137	5,239	5,344
250	Local services	13,881	10,412	10,412	13,619	13,891	14,169	14,453
285	Hire of plant and equip		33,760	33,760	33,760	34,435	35,124	35,826
Sub Total		76,978	222,790	222,790	222,790	227,246	231,791	236,427
GRAND TOTAL		245,960	461,376	461,376	495,558	505,469	515,579	525,890

Table 31(b): HEAD 38 - LEADERSHIP COMMISSION BUDGET – 2023

Code	Description	2022 Budget	2022 Revised	2023 Budget	2023 Budget vs 2022	Admin 01	Commission 02
EXPENDITURE							
201	KPF contribution	12,328	12,328	14,411	2,083	9,354	5,056
202	Salaries	162,916	162,916	190,685	27,769	123,269	67,417
203	Housing assistance	9,660	9,660	3,948	(5,712)	3,948	
204	Allowances	12,717	12,717	12,717		1,797	10,920
205	Overtime	3,509	3,509	7,551	4,043	7,551	
206	Temporary assistance	1,456	1,456	1,456		1,456	
208	Leave grants	36,000	36,000	42,000	6,000	33,000	9,000
Sub Total		238,585	238,585	272,768	34,183	180,375	92,393
215	Transport to work	15,466	15,466	14,055	(1,411)	4,824	9,231
216	Internal travel	30,568	30,568	19,892	(10,676)		19,892
217	Local training	7,994	7,994	7,389	(605)	1,932	5,457
219	Local catering	6,816	6,816	6,816		1,816	5,000
221	Overseas training	7,781	7,781	7,781			7,781
226	Recruitment expenses	2,894	2,894	2,894		2,894	
227	External travel	21,361	21,361	25,376	4,015		25,376
230	Cleaning	810	810	810		810	
231	Communications	11,665	11,665	13,049	1,384	13,049	
232	Electricity & gas	10,800	10,800	10,800		10,800	
233	Water & sewage			600	600	600	
235	Office transport	7,995	7,995	7,995			7,995
237	Advertising/Media	7,800	7,800	7,200	(600)		7,200
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	14,618	6,240	6,396	8,222
243	Purch office equip	24,150	24,150	21,996	(2,154)	21,996	
244	Repairs equip	5,036	5,036	5,036		5,036	
250	Local services	10,412	10,412	13,619	3,207	13,619	
285	Hire of plant and equip	33,760	33,760	33,760		33,760	
Sub Total		222,790	222,790	222,790		117,932	104,859
GRAND TOTAL		461,376	461,376	495,558	34,183	298,307	197,252

APPENDIX 1: SUBSIDIES, GRANTS AND OTHER COMMITMENTS 2021-2026

Code	Title	Ministry	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.	2023 Budget vs 2022 Revised Budget (\$)
Subsidies										
358	Student Allowances for MTC, KIT and SONH Students	MEHR	345,444	443,624	443,624	443,624	443,624	443,624	443,624	
331	Freight Subsidy Local Produce	MFED	308,700	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
328	Community Service Obligations	MFED	7,162,949	7,435,000	7,435,000	6,858,750	7,435,000	7,435,000	7,435,000	(576,250)
338	Subsidy for Kiriritimati Air Services	MICT	1,574,234	1,000,000	1,000,000	2,080,000	2,080,000	2,080,000	2,080,000	1,080,000
263	Support for Secondary Mission Schools	MoE	3,136,320	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	2,131,146	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	1,128,345	1,342,961	1,342,961	1,342,961	1,342,961	1,342,961	1,342,961	
353	Subsidy for School Fees	MoE	3,801,640	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	2,261,230	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	102,376	102,376	102,376	102,376	102,376	102,376	102,376	
266	USP GoK Contribution	MoE	854,933	875,980	875,980	875,980	875,980	875,980	875,980	
357	Student Allowances for KTC Students	MoE	357,917	527,040	527,040	527,040	527,040	527,040	527,040	
337	School Fees for Underprivileged Children	MWYSSA	27,896	234,823	234,823	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	
1	Sub Total		23,443,130	24,243,219	24,243,219	24,512,146	25,088,396	25,088,396	25,088,396	268,927
Grants										
360	Unemployment Benefit	MWYSSA	45,244,590							
315	Support Grants for Outer-Island Councils	MIA	3,861,513	4,159,811	4,159,811	4,554,664	4,554,664	4,554,664	4,554,664	394,853
318	Local Councils' Grant	MIA	1,111,895	180,686	180,686	180,686	180,686	180,686	180,686	
317	Voluntary Organisations Grants	MWYSSA		20,000	20,000	12,000	12,000	12,000	12,000	(8,000)
356	Disability Support Allowance	MWYSSA	1,780,589	2,799,080	2,799,080	2,386,399	2,386,399	2,386,399	2,386,399	(412,681)
302	Senior Citizen's Benefit	MWYSSA	20,351,285	20,686,737	20,686,737	20,330,000	20,330,000	20,330,000	20,330,000	(356,737)
2	Sub Total		71,349,873	27,846,314	27,846,314	27,463,749	27,463,749	27,463,749	27,463,749	(382,565)
Contributions										
297	International Contributions	MFED	1,068,848	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Sub Total			1,068,848	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Other Commitments										
286	Land Rent	MELAD	7,823,579	9,657,930	9,657,930	8,457,930	9,657,930	9,657,930	9,657,930	(1,200,000)
321	Sport Incentive	MWYSSA				10,000	10,000	10,000	10,000	
300	Pension and KPF	MFED	51,047	97,200	97,200	97,200	97,200	97,200	97,200	
359	Population Census	MFED	180,740				2,402,991			
332	Ferry Services to Remote Islands	MIA	7,715	22,757	22,757	22,757	22,757	22,757	22,757	
270	Search and Rescue	MICT	784,481	800,000	800,000	800,000	800,000	800,000	800,000	
326	Housing Maintenance - Kiriritimati	MLPID	171,104	150,000	150,000					(150,000)
306	Elections	MIA		200,000		200,000				200,000
3	Sub Total		9,018,667	10,727,887	10,727,887	9,587,887	11,087,887	12,990,878	10,587,887	(1,150,000)
Grand Total			104,580,519	64,817,420	64,817,420	63,563,782	65,640,032	67,543,023	65,140,032	(1,263,638)

APPENDIX 2: LOCAL CONTRIBUTION TO DEVELOPMENT FUND BY MINISTRY 2021-2026

Ministry	Projects	2021 Actual	2022 Budget	2022 Revised	2023 Budget	2024 Est.	2025 Est.	2026 Est.
OB	Upgrading of State House	1,400,000						
PSO	Housing Development Phase II	700,000	700,000	700,000				
PSO	Local Training	132,873	132,873	132,873	132,873	132,873	132,873	132,873
PSO	PSO Graduate Scheme				269,932	269,932	269,932	269,932
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	Upgrading of Social Facilities on Outer Islands	334,948						
MELAD	Resettlement Plan		37,733	37,733				
MELAD	Kiritimati Island Conservation Protected Areas	29,589						
MELAD	Land lease and boundaries settlement		379,990	379,990				
MFED	Copra Price Scheme	16,000,000	40,000,000	40,000,000	28,000,000	40,000,000	40,000,000	40,000,000
MFED	Development Partners Forum	100,000					100,000	
MFED	Financial Management Information System				1,500,000	1,400,000		
MFED	2020-2023 KDP & SDG Reporting Consultations	20,000			50,000			
MFED	Repatriation for Stranded Nationals Overseas due to Covid-19	650,000						
MFED	Infrastructure Maintenance Program		3,000,000	3,000,000	4,000,000	6,000,000	6,000,000	6,000,000
MFED	New Financial Supervisory Authority				500,000	500,000		
MFED	Arrears resolution				1,500,000			
MFED	Leave Grants for Non-ER Post				9,500,000	12,500,000	12,500,000	12,500,000
MFMRD	Support to Observers	2,501,066	1,000,000	1,000,000	2,000,000	2,000,000	2,000,000	2,000,000
MFMRD	Support to Aquaculture (Ambo)	51,000						
MHMS	Directly Observable Treatment Support	138,570	138,570	138,570	138,570	138,570	138,570	138,570
MHMS	Health Specialists	510,862	200,000	200,000		200,000	200,000	200,000
MHMS	Local Referrals	1,294,793	1,294,793	1,294,793	1,294,793	1,294,793	1,294,793	1,294,793
MHMS	Overseas Referrals	4,100,000	2,000,000	2,000,000	2,000,000	2,000,000	4,100,000	4,100,000
MHMS	Kiribati Internship Program (for Doctors)	525,000	300,000	300,000		300,000	300,000	300,000
MHMS	Upgrading and Refurbishment of Clinics	1,400,000						
MHMS	Essential Medical Equipment		441,982	441,982				
MICT	Outer Island Mobile Towers	2,000,000			2,600,000	1,000,000	1,000,000	1,000,000
MICT	Kiribati National Shipping Limited (CEO)	65,000						
MTCIC	Tourism Authority of Kiribati support (CEO)	53,800	25,000	25,000	52,000			
MISE	Infrastructure Maintenance Program	6,000,000						
MISE	Improving access to water for Banaba and Temaiku Communities	193,018						
MISE	South Tarawa Water Supply	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				
MOE	Overseas Scholarship	3,500,000	6,500,000	18,409,085	18,409,085	18,409,085	18,409,085	18,409,085
MOE	Students' Loan Scheme	1,000,000	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
MOE	Transport for Students (Bus)	171,888						
MWYSSA	Social Stability Fund	1,500,000	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	30,100,000	30,100,000	30,100,000	30,100,000
MWYSSA	GoK Supports to International Game				300,000	300,000	300,000	300,000
MWYSSA	Te Runga (National Games)				906,134			
345	Total LCDF	48,790,748	93,634,287	105,543,372	106,336,733	120,628,599	120,928,599	120,828,599

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 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	Secretaries
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	Secretary, MoE
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 OCTOBER 2022

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. Refer to statement	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
			6,467,586				Total

APPENDIX 5 (A): PUBLIC DEBT (DETAILED)

Loan Details														Loan Repayments (2022 Jan - Dec)		Loan Balance Est (as at 31 Dec 2022)		2023 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) ¹	Interest (AUD) ²	Principal (SDR)	Principal (AUD) ¹	Interest (AUD) ²	
E3001352	1985	ADB	Bello 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 slaway carriage, and provision of equipment	545,200	465,662	39,738	39,852	39,738	76,311	39,852	700
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	74,782	43,072	74,782	147,371	43,072	1,397
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	660,000	476,864	174,036	56,369	174,036	342,967	56,369	3,357
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	507,537	190,063	48,305	190,063	374,551	48,305	3,705
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 restriction, institutional arrangement for water supply, sewage disposal and sanitation facilities on South Tarawa	7,271,000	2,133,761	4,835,039	608,245	4,835,039	9,528,266	608,245	95,795
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	1,221,689	6,087,339	628,316	6,087,339	11,966,135	628,316	186,138
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	4,038,222	394,160	4,038,222	7,968,002	394,160	80,293
E3001372	2014	ICDF-01	Upgrading of Boronki 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	20,227,883	439,739	18,906,767	879,478	18,906,767	18,908,767	879,478	284,200
Total Public Debts Payments													6,230,015	2,689,798	34,347,985	49,334,371	2,689,798	655,595	

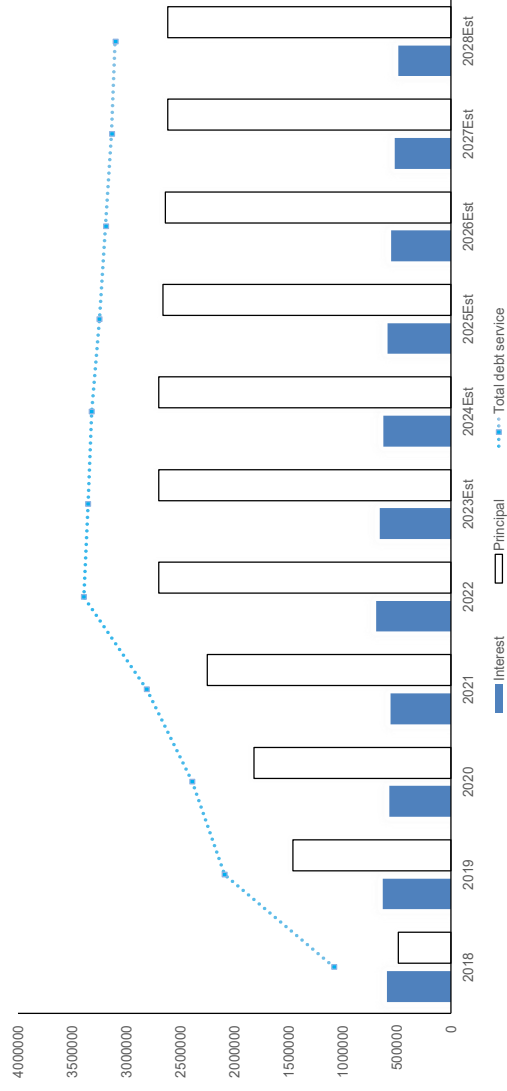
Notes:

- Principal balances were based on the Average exchange rate of 1.97 SDR to AUD
- Foreign Exchange (FX) rates used for both Principal and Interest repayments for 2020
- ICDF-01 Principal repayments started in 2021

APPENDIX 5 (B) PUBLIC DEBT SUMMARY 2018 – 2028

	2018	2019	2020	2021	2022	2023Est	2024Est	2025Est	2026Est	2027Est	2028Est
Interest	593,188	632,060	784,837	737,551	690,306	655,585	621,616	586,242	551,921	517,924	484,638
Principal	485,209	1,461,071	1,895,801	2,260,059	2,699,798	2,699,798	2,700,077	2,659,946	2,638,172	2,616,874	2,616,946
Total debt service	1,078,396	2,093,131	2,680,638	2,997,610	3,390,104	3,355,383	3,321,693	3,246,188	3,190,094	3,134,798	3,101,584
Closing balance	48,281,031	56,000,445	54,218,159	51,996,134	49,334,371	46,672,608	44,010,571	41,366,974	38,786,402	36,205,831	33,625,188
Bank charges	336,737	588,024	698,537	322,256	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Contingency	306,718	164,072	30,277	319,225	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Expense	1,721,852	2,845,228	3,409,452	3,639,091	4,090,104	4,055,383	4,021,693	3,946,188	3,890,094	3,834,798	3,801,584

Total debt (end of year) 2018-2028 Current Portfolio

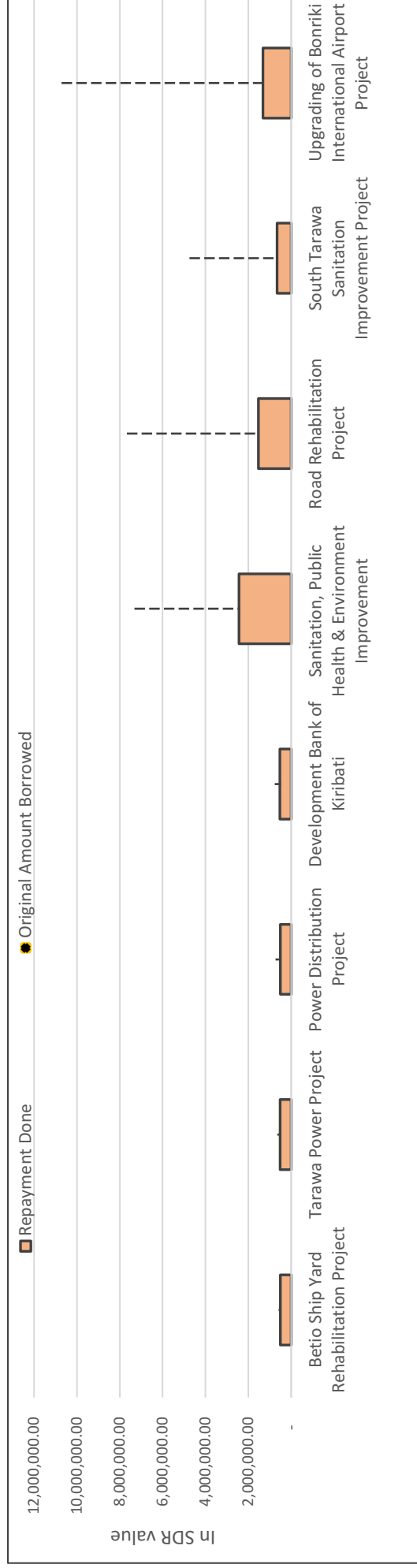


Notes

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 repayment

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

Project Code	Project Name	Original Amount borrowed	Cumulative Repayments ²	Principal Loan Balance as at 31/12/2022		Budget repayment 2023	
				SDR	AUD	SDR	AUD
LN0724	Betio Ship Yard Rehabilitation Project	545,200	505,462	39,738	40,552	20,148	20,148
LN0786	Tarawa Power Project	594,700	519,918	74,782	44,470	22,094	22,094
LN0922	Power Distribution Project	680,000	505,964	174,036	61,726	30,668	30,668
LN1039	Development Bank of Kiribati	722,000	531,937	190,063	52,010	25,841	25,841
LN1648	Sanitation, Public Health & Environment Improvement	7,271,000	2,435,961	4,835,039	704,041	349,795	349,795
LN2718	Road Rehabilitation Project	7,621,000	1,533,661	6,087,339	814,455	404,653	404,653
LN2795	South Tarawa Sanitation Improvement Project	4,700,000	661,778	4,038,222	474,453	235,727	235,727
ICDF-01	Upgrading of Bonriki International Airport Project ³	20,227,983	1,319,216	18,908,767	1,163,677	1,163,677	1,163,677
	TOTAL	42,361,883	8,013,898	34,347,985	3,355,383	2,252,602	3,355,383



Notes:

1. Includes capitalized loan charges
2. Include repayments
3. Refer to appendix 5a for detail interest and repayments

APPENDIX 6 (A) – SPECIAL FUND BY ENTITY (2021 - 2022)

Special Funds- Total Summary Revenue & Expenditure - 2021 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	350,336.64	97,325.00	8,729,624.99	60,618.14	2,703,171.52	691,291.02	395,890.85	13,028,258	
Revenue		201,641.70	5,647,454.17		313,894.36	593,404.01		6,756,394	
Expenditure		203,560.00	4,934,097.83		106,887.38	250,722.85		5,495,268	
Balance	350,336.64	95,407	9,442,981	60,618	2,910,179	1,033,972	395,891	14,289,384	
Special Funds - Total Summary Revenue & Expenditure - 2022 Actual (Jan - Oct)									
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	350,336.64	95,406.70	9,442,981.33	60,618.14	2,910,178.50	1,033,972.18	395,890.85	14,289,384.34	
Revenue		116,332.30	4,432,626.83		232,105.10	352,670.94		5,133,735.17	
Expenditure	113,458.00	198,926.70	3,910,907.65		125,705.11	177,622.75		4,526,620.21	
Balance	236,879	12,812	9,964,701	60,618	3,016,578	1,209,020	395,891	14,896,499	
Notes:	<p>1. Civil Aviation Special Fund - is under MICT as the Civil Aviation Authority of Kiribati under Legislation passed on Kiribati Civil Aviation Act 2004</p> <p>2. Plant and Vehicle Unit - is currently under State Own Enterprise (SOE). Fund treated under Special Fund (Plant & Equipment) CAP 95A.</p> <p>3. Import Levy Fund - is under MTCIC established 1972 treated under CAP 42 Import Levy Special fund ordinance</p> <p>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</p> <p>5. Dai Nippon Causeway Fund is under MISE established in 30 July 1987 ordinance under Nippon Causeway Tolls Act 1987</p> <p>6. Kaoki Mange Special Fund is coordinated by MELAD under Waste Material Recovery Fund Act</p> <p>7. Sanitation Maintenance Fund - is currently coordinated by PUB under Special Fund (Sanitation Maintenance Fund) Act 2018.</p>								

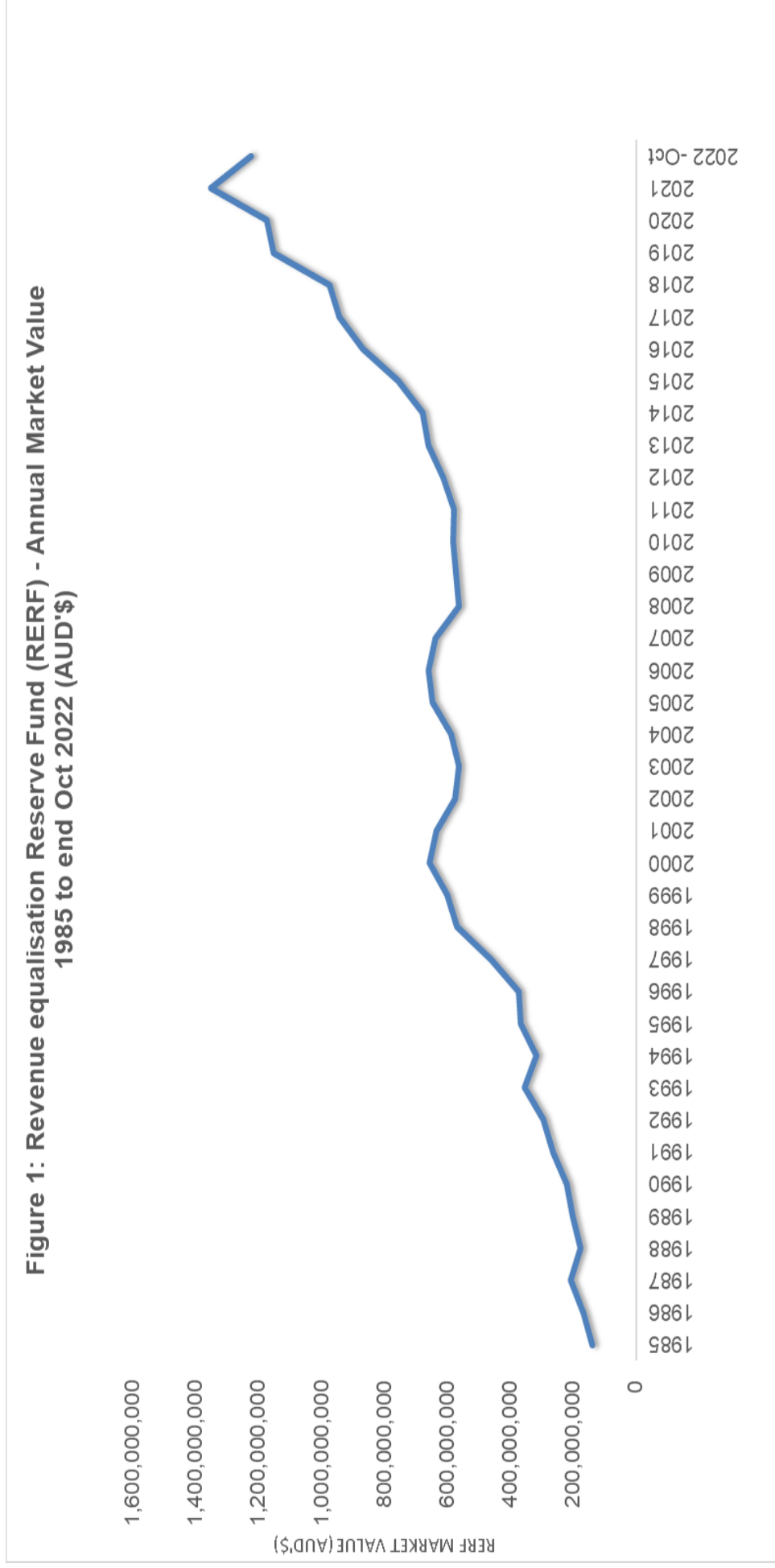
APPENDIX 6 (B) SPECIAL FUNDS BY MINISTRY (2021 - 2022)

MICT - Special Funds Revenue & Expenditure - 2021 - 2022			
Code	Description	2021 Actual	2022 (Jan - Oct)
REVENUE			
F0070000069A	Civil Aviation Special Fund		
F0070000072A	Highway Authority		
Total Revenue			
EXPENDITURE			
F0070000069A	Civil Aviation Special Fund		113,458
F0070000072A	Highway Authority		
Total Expenditure			113,458
MISE - Special Funds Revenue & Expenditure - 2021 - 2022			
Code	Description	2021 Actual	2022 (Jan - Oct)
REVENUE			
F0070000073A	Sanitation Maintenance Fund		
F0070000067A	Dai Nippon Causeway Fund	313,894	232,105
F0070000070A	Plant & Vehicle Unit	201,642	116,332
Total Revenue		515,536	348,437
EXPENDITURE			
F0070000073A	Sanitation Maintenance Fund		
F0070000067A	Dai Nippon Causeway Fund	106,887	125,705
F0070000070A	Plant & Vehicle Unit	203,560	198,927
Total Expenditure		310,447	324,632
MELAD - Special Funds Revenue & Expenditure - 2021 - 2022			
Code	Description	2021 Actual	2022 (Jan - Oct)
REVENUE			
F0070000030A	Kaoki Mange Special Fund	593,404	352,671
Total Revenue		593,404	352,671
EXPENDITURE			
F0070000030A	Kaoki Mange Special Fund	250,723	177,623
Total Expenditure		250,723	177,623
MTCIC - Special Funds Revenue & Expenditure - 2021 - 2022			
Code	Description	2021 Actual	2022 (Jan - Oct)
REVENUE			
F0070000061A	Import Levy Fund	5,647,454	4,432,627
Total Revenue		5,647,454	4,432,627
EXPENDITURE			
F0070000061A	Import Levy Fund	4,934,098	3,910,908
Total Expenditure		4,934,098	3,910,908
	Total Revenue	6,756,394	5,133,735
	Total Expenditure	5,495,268	4,526,620
Notes:			
1. Single revenue and expense codes used for special funds.			

APPENDIX 7: REVENUE EQUALISATION RESERVE FUND (RERF) STATEMENT 2018 - 2022 (AS AT October 2022)

AUD'\$	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual (Oct)
Opening Market Value	942,657,859	973,207,277	1,153,388,616	1,172,436,677	1,352,676,613
Prior Years Net Asset Value (NAV) at cost	948,635,300	1,113,706,458	975,636,041	975,636,041	975,636,041
Net Transfers					
Deposits/Contributions			523,183		
Interest & Dividends	55,845,354	35,003,838	47,936,179	43,426,862	41,016,363
Other income		3,270	2,982		
Currency gains/losses	15	(185)		126	
Valuation gains/losses	(1,879,451)	120,255	13,264,533	(3,291,380)	(137,787)
Prior Undistributed Gain/Loss			130,627	13,395,160	13,902,896
Prior Undistributed Income			34,622,345	81,968,456	121,790,959
Unrealised appreciation	(28,789,042)	4,311,871	141,062,647	281,584,787	112,803,614
Total capital	973,812,177	1,153,668,689	1,213,178,538	1,352,989,594	1,225,157,840
Less:					
Transfers to Tarawa					
Withdrawals			40,000,000		
Tax expense					
Management fee	604,368	267,126	479,718	235,364	306,871
Other expenses	532	12,947	262,142	77,617	14,905
Total expenses	604,900	280,073	40,741,860	312,981	321,776
Closing Market Value	973,207,277	1,153,388,616	1,172,436,677	1,352,676,613	1,224,836,064
Notes:					
1. As at end October 2022, 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. 2018- 2021 reporting period is 12-months from January to December of respective year.					

FIGURE 1. REVENUE EQUALIZATION RESERVE FUND (RERF) – ANNUAL MARKET VALUE 1985 TO END OCTOBER 2022 (AUD' \$)



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

Table 1: Based on audited accounts for 2020		SOE Name	Date established	Oversight Ministry	Last audit year	Revenue and Expenditures (2020)			Assets & Liabilities (2020)		
							Total Revenue	Total Operating Cost	Net Profit After Tax	Total Assets	Total Liabilities
1		Development Bank of Kiribati (DBK)	1987	MFED	2020	2,982,641	1,627,632	1,387,078	21,080,842	6,820,370	14,259,847
2		Kiribati Ports Authority (KPA)	2000	MICT	2020	9,822,330	7,750,771	1,496,027	19,631,409	1,149,551	61,827,072
3		Te Atinimarawa Company Ltd (TACL)	2012	MFMRD	2020	1,641,189	2,069,781	(571,780)	5,025,312	6,725	1,489,894
4		Broadcasting Publication Authority (BPA)	1979	MICT	2020	1,447,535	1,432,659	14,876	1,343,844	233,953	1,109,890
5		Bwebweriki Net Ltd (BNL)	2017	MICT	2020	89,292	40,494	36,745	236,717	199,972	36,745
6		Kiribati Insurance Corporation (KIC)	1981	MFED	2020	1,457,143	1,212,200	242,504	9,509,174	614,505	8,894,654
7		Kiribati National Shipping Line (KNSL)	1990	MICT	2020	2,586,162	2,941,787	(355,625)	4,024,426	477,807	3,546,619
				Sub total		20,026,292	17,075,324	2,249,825	60,851,724	9,502,883	91,164,721

Table 2: Based on un-audited accounts 2020

Table 2: Based on un-audited accounts 2020		SOE Name	Date established	Oversight Ministry	Year (Draft)	Revenue and Expenditures (2020)			Assets & Liabilities (2020)		
							Total Revenue	Total Operating Cost	Net Profit After Tax	Total Assets	Total Liabilities
8		Air Kiribati Limited (AKL)	1995	MICT	2020	5,623,021	5,850,435	380,630	12,105,207	6,984,332	5,120,875
9		Central Pacific Producer Limited (CPPL)	2001	MFMRD	2020	3,617,902	2,458,366	181,658	6,953,862	1,948,356	5,005,506
10		Kiribati Coconut Development Limited (KCDL)	2015	MTCIC	2020	5,392,829	28,854	531,465	6,001,716	91,143	5,910,574
11		Kiribati Green Energy Solution (KGES)	1984	MISE	2020	785,160	529,609	(230,788)	2,360,586	443,146	1,917,439
12		Kiribati Housing Cooperation (KHC)	1978	PSO	2020	1,463,699	2,780,466	796,484	12,613,312	345,688	12,267,623
13		Kiribati Oil Co.Ltd (KOIL)	1986	MISE	2020	11,204,741	6,155,774	3,309,066	43,031,384	15,323,619	27,707,765
14		Plant and Vehicle Unit (PVU)	1980	MISE	2020	6,622,846	1,223,849	3,939,847	23,559,444	3,069	13,060,440
15		Public Utilities Board (PUB)	1977	MISE	2020	14,944,747	17,272,860	(419,770)	39,495,281	2,482,821	37,012,460
				Sub-total		49,654,945	36,300,214	8,488,592	146,120,792	27,622,173	108,002,682
				Total		69,681,236	53,375,538	10,738,418	206,972,516	37,125,056	199,167,403

Table 3: Newly established SOEs :

16	Airport Kiribati Authority (AKA)	2019	MICT Airport Authority Act 2019
17	Kiribati Land Transport Authority (KLTA)	2018	MICT Public Highways Protection Act 2018
18	Tourism Authority of Kiribati (TAK)	2018	MICT Kiribati Tourism Act 2018

Note:

(1). Table 1 figures are extracted from last 2020 audited financial statements.

(2). Table 2 figures are obtained from draft (un-audited) 2020 financial statements and are subject to change.

APPENDIX 9: SUMMARY OF GOVERNMENT GUARANTEED STATE OWNED ENTERPRISE LOANS

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 (2022 estimate, AUD)	Outstanding loan balance as at 31st July 2022 estimate, AUD)
1	Air Kiribati Limited	Loan 1 - for purchase of two twin otter aircrafts.	12/22/2012	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.		9,925,643.80
		Loan 2 - purchase of two twin otter aircrafts. This is in addition to Loan 1.	11/1/2013	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.		1,658,588.70
2	Development Bank of Kiribati	DBK Education Support Investment Loan	1/17/2007	Kiribati Provident Fund	\$1,529,352.00	AUD, 0% p.a., no grace period, 5 years maturity.	203,574.00	352,707.00
Total					\$8,389,352.00			11,936,939.50

Notes

- 1 AKL Loan 1 & 2 \$11,584,232 closing balance as at 31st March, 2022
- 2 AKL Loan 1 - 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 31st March, 2022 up to date.
- 3 AKL Loan 2 - no repayment since the loan commenced.
- 4 AKL Loan 1 arrears as of March 2022 is \$1,021,043 whereas AKL Loan 2 arrears for the same period is \$6,811,507
- 5 2021 repayment for AKL Loan 1 as per the payment schedule is \$321,372, whereas AKL Loan 2 is \$801,348.
- 6 DBK education support investment loan - loan conditions revised in May 2017 to 0% interest rate, no grace period and 5 years maturity term.
- 7 DBK _GOVT Portion of \$2.6M will be paid back by the government while DBK deal with the \$1,744,899 without interest charges. (Balance at at 31.07.2022 was \$352,707)

APPENDIX 10: FISCAL RISKS & SENSITIVITY ANALYSIS

Item	2022 Rvd Budget \$	2023 Budget \$	2024 Estimate \$	2025 Estimate \$	2026 Estimate \$
Total Revenue	305,178,279	319,077,533	340,552,485	352,915,478	358,696,784
Total Domestic Revenue	287,781,643	294,968,508	326,335,309	335,273,645	344,479,609
Fisheries revenue	200,000,000	200,000,000	204,085,680	208,255,644	212,511,654
Taxation revenue	54,322,769	79,443,878	81,827,194	84,282,010	86,810,470
Investment revenue	28,000,000	6,405,480	34,119,711	36,244,185	38,470,924
<i>RERF dividend</i>	23,000,000		27,522,066	29,448,611	31,471,483
<i>Interest and dividends</i>	5,000,000	6,405,480	6,597,645	6,795,574	6,999,441
Other Ministries revenue	5,458,874	9,119,150	6,302,724	6,491,806	6,686,560
Total donor budget support	17,396,636	24,109,025	14,217,175	17,641,833	14,217,175
Total Expenditure	317,144,610	318,068,543	337,285,222	342,352,605	342,792,216
Departmental expenditure	142,589,796	144,112,644	146,994,897	149,934,795	152,933,491
Other government expenditure	64,817,420	63,563,782	65,640,032	67,543,023	65,140,032
Debt servicing	4,194,022	4,055,383	4,021,693	3,946,188	3,890,094
Local Contribution to Development Fund	105,543,372	106,336,733	120,628,599	120,928,599	120,828,599
<i>Copra Subsidy</i>	40,000,000	28,000,000	40,000,000	40,000,000	40,000,000
<i>Unemployment Benefit</i>	32,400,000	30,100,000	30,100,000	30,100,000	30,100,000
<i>Projects and grants</i>	33,143,372	48,236,733	50,528,599	50,828,599	50,728,599
Balance	(11,966,331)	1,008,990	3,267,263	10,562,872	15,904,568
Balance as share of GDP	-4%	0.32%	1%	3%	4%
Cash reserves estimate	185,551,577	157,550,880	158,559,870	161,827,133	172,390,005
FRR: Cash reserves expenditure months	7	6	6	6	6
FRR: Dept expenditure share of total expenditure	45%	45%	44%	44%	45%
Expenditure as share of GDP	108%	102%	103%	100%	96%
Departmental expenditure as share of GDP	48%	46%	45%	44%	43%
Tax revenue as share of GDP	18%	26%	25%	25%	24%
Sensitivity Analysis - impact on balance/reserves					
A Low case Fisheries revenue (10% less)	(31,966,331)	(18,991,010)	(17,141,305)	(10,262,692)	(5,346,597)
Cash reserve estimate impact	153,585,246	138,559,870	141,418,565	151,564,440	167,043,407
Cash reserve months	6	5	5	5	6
B No Donor Budget Support	(29,362,967)	(23,100,035)	(10,949,913)	(7,078,961)	1,687,393
Cash reserve estimate impact	156,188,610	134,450,845	147,609,957	154,748,172	174,077,397
Cash reserve months	6	5	5	5	6
C No RERF Dividend (return < 5%)	(34,966,331)	1,008,990	(24,254,803)	(18,885,739)	(15,566,915)
Cash reserve estimate impact	150,585,246	158,559,870	134,305,066	142,941,394	156,823,090
Cash reserve months	6	6	5	5	5
D Expenditure 5% higher	(27,823,561)	(14,894,438)	(13,596,998)	(6,554,758)	(1,235,043)
Cash reserve estimate impact	157,728,016	142,656,442	144,962,871	155,272,374	171,154,962
Cash reserve months	6	5	5	5	6
E Copra Subsidy reduced by 50%	8,033,669	15,008,990	23,267,263	30,562,872	35,904,568
Cash reserve estimate impact	193,585,246	172,559,870	181,827,133	192,390,005	208,294,573
Cash reserve months	7	7	6	7	7
F SFU receiptants reduced by 50%	4,233,669	16,058,990	18,317,263	25,612,872	30,954,568
Cash reserve estimate impact	189,785,246	173,609,870	176,877,133	187,440,005	203,344,573
Cash reserve months	7	7	6	7	7

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.

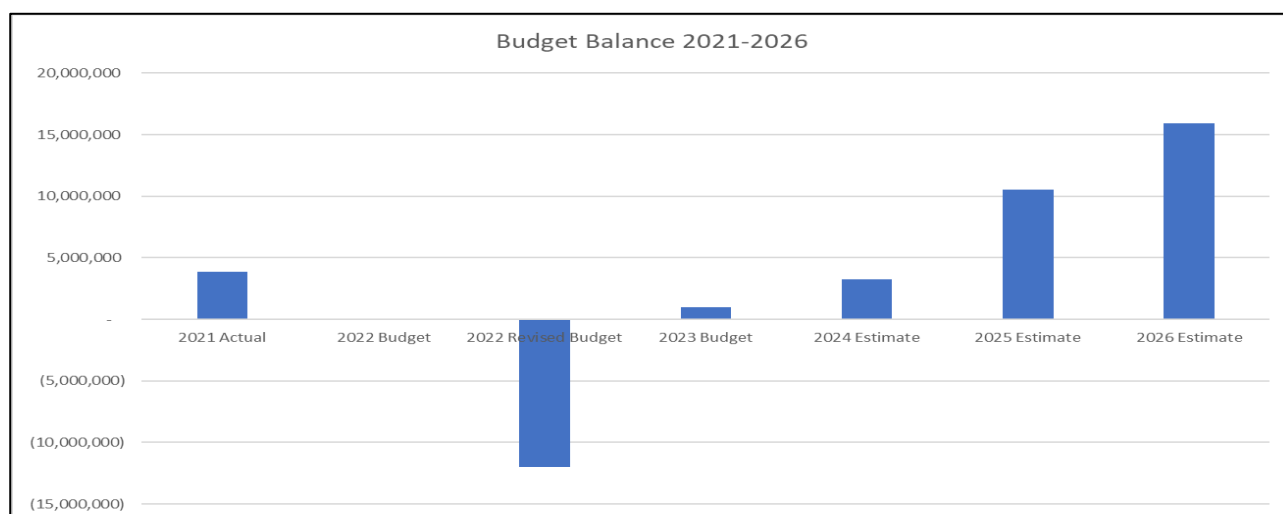
The table above includes estimates on the impact on the overall balance for scenarios, where the underlying assumption may not hold. The impact is shown by a change in the assumption on the overall balance, cash reserves estimate, and the amount of cash reserve expenditure cover.

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. Expenditure high case: expenditure exceeds the forward estimates by 5 per cent. The impact is that expenditure is increased and the overall position deteriorates.
- D. 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.
- E. 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 2021 to 2026.



APPENDIX 11: EXPENSE CODES

Note: Under the new IFMIS system to be implemented during 2023, expense codes will be amended to simplify and create a more consistent coding structure. The current codes are shown here. The Budget Book for 2024 will incorporate the new codes.

PERSONAL EMOLUMENTS

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 including constitutional and statutory posts.

203. Housing Assistance

This is basically the portion of housing rent 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 acting allowances, charge allowances, shift and abnormal allowances, sitting allowances, Special Duty and On-Call allowances, Police allowances, Sea-Going allowances and other miscellaneous allowances that are covered under the National Condition of Services. It excludes 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 annual or sick leave.

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 commutation 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.

OTHER STAFF COSTS

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 not the permanent hire of buses from PVU.

216. Internal Travel

This is for costs which are related to domestic travel within Kiribati. This covers airfares/shipfares subsistence allowances on outer islands and/or costs 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 not include accommodation, allowance or catering which have separate accounts.

It also includes cadre training costs (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 not cover long-term allowances related to their employment which are covered under *Allowances* above.

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 not 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

Costs associated with staff transfer 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 recruitment costs and expenses of staff. It includes advertisement costs either on the air or in newspapers, interview costs, sitting allowances, and transport costs 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 per diems, airport taxes, taxi hire, and other miscellaneous incidental 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”.

ADMINISTRATION EXPENSES

230. Cleaning

This is intended to cater for costs that are related to/with cleaning in general and often includes cleaning materials for offices, toilets such as Harpic, Dettol, Trix washing powder.

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 and 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 not 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) promoting the interest and image of government 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) reciprocating any hospitality/entertainment that has been extended to the Beretitenti, Minister, Secretary, MP, or any public officer; (iii) showing government's appreciation for a very substantial or rare contribution towards the development of Kiribati; (iv) welcoming and fare-welling a new Minister, Secretary or public officer; (v) meeting customary obligations such as moanei, mweaka or ririwete; and (vi) meeting the cost of refreshments/meals for long extended official meetings where no sitting/meal/subsistence allowance is payable.

OPERATIONAL EXPENSES

240. Printing

This covers the costs of getting books or pamphlets printed 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 *Stationery and Supplies*. If a Ministry has its own printers and is printing a large amount of material for outside use then the costs, such as toner and paper, could be included under this code.

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 Software

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.

OTHER MINISTRY EXPENSES

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.

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 costs related to land leased 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 not 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 ranging 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 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 the 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.

321. Sport Incentive

Payments to athletes who win medals at Regional and International games.

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

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 who receive allowances 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.