



Kiribati Government

2024 Recurrent Budget

“Building a Secure and Prosperous Future”

“Reitakin te maiuraoi ao te rikirake ae tabangaki ao man mano raoi”

AS APPROVED BY THE MANEABA NI MAUNGATABU

November, 2023

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

2024 RECURRENT BUDGET

FOREWORD

It is my great honour and pleasure to present this 2024 Budget Book for public information and use.

The annual budget presents the Government's fiscal plan for the year 2024. It includes an assessment of the economic outlook and the implications for Government policy settings, including revenue collections, reform opportunities and programming of expenditures in line with Government priorities.

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 the 2024 Budget is "Building a secure and prosperous future". The theme resonates well with the government's vision to build a wealthy, healthy and peaceful nation through the effective deployment and management of its resources for sustainable development. The theme underscores the long-held belief that the people's future cannot be secure and prosperous unless the gains of development are equitable, inclusive and people-centered. Indeed, this has been the pillar and cornerstone of the government's policies, including the national budgets. This 2024 Budget builds on and continues this fundamental principle.

These policy commitments are consistent with the aspirations of the Kiribati 20 Year Vision (KV20) which commits to making Kiribati a wealthy, healthy and peaceful nation with people at the center of it all. At the core of these policy initiatives is the commitment to improving the well-being and livelihood of our people, especially the marginalized and vulnerable members of our community.

The 2024 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 2024 Budget further 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.

This budget includes measures to continue building resilience to manage economic uncertainty through enhanced social protection measures by supporting 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 future prosperity, it is crucial to invest in human and physical capital today. Together with contributions from 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 to be faced. The projected balanced budget for 2024, demonstrates the Government's commitment to careful fiscal management and difficult decisions for a better place to take advantage of better times in the future.

Furthermore, 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 2024 budget is unique as it will be the first to adopt the new Chart of Accounts and to be fully executed through the new integrated financial management information system or IFMIS. The new system will bring transformational change to the way the government works on a day-to-day basis especially with how it processes payments and produces financial reports as almost everything will be automated and digitized. Financial reports can be generated in real time and there will be no more need for reconciliation. This system will improve budget execution and control, improve service delivery and support the implementation of policy commitments and key development projects hence attracting more donor support to Kiribati.

The 2024 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 under the leadership of the Secretary, who have done so much for so little to pull together this 2024 Budget.

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 2024.

May we pray that God bless the 2024 Budget and our beloved country, Kiribati, as we build a secure and prosperous future for our people.

Te Mauri, Te Raoi ao Te Tabomoa!

A handwritten signature in black ink, consisting of a large, stylized 'T' followed by a horizontal line that ends in a small arrowhead pointing to the right.

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

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INTRODUCTION

The 2024 Budget is unique and complex in many ways. It is a budget prepared amidst a challenging global and domestic environment due to the persistent headwinds from the aftermath of the COVID-19 pandemic and the rumbling geopolitical conflicts in Europe and the Middle East. The resulting heightened global macroeconomic instability, skyrocketing oil and food prices and supply chain disruptions have adverse impacts on our economic performance, and indeed on the wider economy. The depth and unknown extent of these negative developments mean that the economic outlook remains highly uncertain, and the budget forecasts and parameters could change as more information comes to light.

BUDGET METHODOLOGY

The preparation of the 2024 Budget included the following steps:

- Publication of the 2024 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 2024. 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. The new chart of account was incorporated in the budget template and is now reflected to align with the newly introduced Integrated Financial Management Information System (IFMIS).
- A Budget Committee chaired by the Hon Vice President and Minister for Finance and Economic Development was convened 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 2024 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 2024 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 58 per cent to take into account the salary increase for all public service positions and also made provisions for the new positions as per the 2024 Establishment Register (ER). Ministries Operational cost have also increased by 16 per cent from the 2023 budget level.

The presentation of Ministry budget information in this document includes two tables. The first table contains the medium-term revenue and expenditure framework 2022-2027 consisting of 2022 actual, 2023 Budget and revised 2023 Budget, 2024 Budget and 2025-2027 forward estimates.

The second table contains the detailed cost line to enable a year-on-year comparison between 2023 and 2024, with the variance in dollar terms, before reporting on the 2024 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 2024, payments for the Copra Subsidy, Support for the Unemployed and Leave Grants for Non-ER positions 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, 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.

ECONOMIC OUTLOOK

The Government uses IMF economic forecasts to underpin the economic assumptions used to develop budget estimates.

According to the latest IMF World Economic Outlook (April 2023), global economic conditions are still uncertain. While there are signs of improvements such as the easing of global supply chains which should lead to lower inflation, confidence remains depressed and recent monetary policy tightening has exposed some fragility in the banking and finance sector. Global growth is projected to slow from an estimated 3.4% in 2022 to 2.8% in 2023 before rising to 3.0% in 2024.

In line with the IMF's forecast, recovery is expected to gain momentum in 2023. Real GDP growth is projected at 2.5 percent in 2023, as economic activities return to a more normal state with the resumption of large infrastructure projects and improved weather conditions. In the medium term, real GDP growth is projected to converge to its historical average of 2 percent. Meanwhile, headline inflation is projected to increase to 8.6 percent in 2023, due to the low base in the first half of 2022, and the delayed pass-through of normalizing global commodity prices and freight costs. While the current account is expected to return to a surplus of 8 percent of GDP in 2023, the surplus will remain below the historical average, reflecting a projected increase in imports required for the resumption of infrastructure projects.

Risks for Kiribati are broadly balanced. Upside risks include significant improvements in fishing revenues on the back of El Nino conditions and the ending of Covid-19 restrictions. Tax revenues are also likely to grow due to improved economic conditions and the effect of policy and administration reforms such as the implementation of the new Income Tax Act. On the expenditure side, the improved economic outlook should also see less pressure on social protection expenditures, particularly for payments to the unemployed. The Government's continued efforts to improve targeting of social protection payments will also ensure more efficient spending.

Inflation is expected to continue to decline from a peak of 8.6% in 2023 to 4.5% in 2024, before falling to more normal rates of around 2% in the outyears, which will reduce inflationary pressures on the cost of living for I-Kiribati as well as Ministry outlays and project costs.

The IMF's nominal GDP estimate for 2023 is \$358 million (revised up from \$311 million at the 2023 Budget) and \$383 million for 2024.

FISCAL STRATEGY AND OUTLOOK

The 2024 Budget was prepared consistently with the Medium-Term Fiscal Strategy. This strategy has informed the fiscal settings for 2024 as it establishes high level goals to achieve macro-economic stability in the medium term, consistent with the aspirations in the Kiribati 20 Year vision (KV20) for Kiribati to be healthy, wealthy, and safe with people at the center.

MEDIUM TERM FISCAL STRATEGY

As with the previous budgets, the 2024 Budget is framed within the Government's Medium Term Fiscal Strategy (MTFS). The goal of this fiscal strategy is to achieve macro-economic stability and build a resilient, wealthy, healthy and secure nation, through responsible fiscal management by:

- Growing financial net worth over the medium term, through prudent management of the RERF and cash balances and reducing debt. Where new debt is considered, it must be concessional, with at least a 35% grant element;
- 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;
- 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
- Structural reforms to diversify the economy and build resilience, with the aim to facilitate a vibrant private sector and create meaningful jobs.

Taking account of uncertainty with subdued economic conditions, the fiscal settings will need to reflect a more stimulatory stance and a balanced budget.

FISCAL RESPONSIBILITY RATIOS

This strategy is supported by the implementation of two fiscal responsibility ratios to mitigate fiscal sustainability risks:

1. Departmental expenditure not to exceed 50% 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 2024 both fiscal responsibility ratios are met. Departmental expenditure as a share of total expenditure is 47 per cent and the cash buffer is equivalent to six months of expenditure.

2024 BUDGET OVERVIEW

The 2024 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 2024. The starting point of any budget process is the determination of the overall revenue envelope that will finance the budget for that fiscal year. This ensures that spending choices are made within fiscal constraints.

REVENUE

Total revenue in 2024 is estimated at **\$406.5 million**, 26 per cent higher than the 2023 Revised Budget, and comprises the following:

- Fisheries (licensing, transshipment and coastal) - \$230 million
- Tax revenue - \$80.7 million
- RERF dividend - \$80 million
- Budget support - \$5.8 million
- Others - \$10 million

Fisheries revenue – the total fisheries revenue for 2024 is estimated to be **\$230 million** (57 per cent of total revenue) for 2024 of which fishing licenses is \$197 million, Transshipment is \$22 million and \$11.2 million from other fishing revenues. This increased revenue estimates also take into account the upgraded US Multilateral Treaty from which Kiribati would take a lion share.

Tax Revenue - total tax revenue for 2024 is estimated to be **\$80.7 million** (20 per cent of total revenue) for 2024 and 2 per cent higher than the 2023 Budget. The 2024 estimate assumes that the tax revenues will continue to grow at an average rate achieved over the past years, so the base case estimate is on a no policy change basis.

RERF Dividend – Estimated to be **\$80 million** (20 per cent of total revenue) for 2024, this is based on the estimated rate of return on the RERF at the end of the year and the RERF Withdrawal Policy which stipulates that dividends can only be drawn down when the fund's rate of return was over 5% in the previous year, and that this revenue can only be used for approved development projects.

Budget Support – is estimated to be **\$5.8 million** (1 per cent of total revenue) for 2024 and 78 per cent lower than the 2023 Revised Budget figure. The decrease in the budget support estimate for 2024 is due to the World Bank (WB) and Asia Development Bank (ADB) different fiscal year cycles and biannual disbursement cycle. This means that we will receive budget support for this financial year 2023 but none in 2024. In 2025 we will again receive budget support from these Banks.

Other revenue – this is inclusive of other Ministry's revenues and SOE dividends and is estimated to be **\$10 million** (2 per cent of revenue) for 2024 and 37 per cent lower than the 2023 Budget. The reason for this decline is mainly due to more alignment of estimates against actual receipts.

EXPENDITURE

The expected revenue envelope constrains the amount of fiscal space for expenditure measures. Total expenditure for 2024 is **\$406.5 million**, 23 per cent higher than the revised budget for 2023.

Total appropriation expenditure is **\$389.8 million** (96 per cent of total expenditure) and statutory expenditure is **\$16.7 million** (4 per cent of the total).

The overall estimated expenditure in 2024 comprises of the following:

- \$191 million for Department expenditures which is 33 per cent higher than the 2023 Revised Budget. It includes \$39.7 million provision for salary increase for all public service positions, increased in magistrates' allowances, and also made provisions for the new positions as per the 2024 ER. Departmental funding accounts for 47 per cent of total expenditure within the fiscal responsibility ratio limit.
- \$72 million for Other Government expenditure—i.e., subsidies, grants, and other commitments, 13 per cent higher than the 2023 Revised Budget.
- \$3.4 million for Debt Servicing, 78 per cent lower than the 2023 Revised Budget.
- \$140.1 million for the Local Contribution to the Development Fund, indicating 32 per cent higher than the 2023 Budget. The significant increase reflects the inclusion of new major infrastructure projects such as the Outer Island Infrastructure Project.

BUDGET PRIORITIES

The theme for the 2024 Budget is “Building a secure and prosperous future”. This resonates well with the government's vision to build a wealthy, healthy and peaceful nation through the effective deployment and management of its resources for sustainable development. The theme underscores the belief that people's future cannot be secure and prosperous unless the gains of development are equitable, inclusive and people centered. Indeed, this has been the pillar and cornerstone of all our government's policies, including the national budgets. The 2024 Budget builds on and continues this fundamental principle through the provision of:

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 a total of \$83.2 million, or 20 per cent of total expenditure. This is a 3 per cent increase on the 2023 Budget provision. The measures include:

- Copra Price Scheme (\$29.8 million) – The provision is reduced by \$1.8 million or a 7 percent from the 2023 Budget. The reduction is made to reflect the actual balances that could be rolled on to 2024. This is to continue the payment of the \$4 per kg.
- Unemployment Benefits (\$28 million) – Amount is reduced by \$2.1 million or 7 per cent from the 2023 Budget. The anticipated decrease in the 2024 provision is based on two factors (i) labour mobility scheme, (ii) Other social benefit incentives such as the leave grant for non-ER posts.

- Elderly Benefits (\$23 million) – Amount is increased by \$2.7 million or 13 per cent from the 2023 Budget. The increase in the 2024 budget would cater for the increase in number of eligible recipients anticipated next year.
- Disability Support Allowance (\$2.4 million) – Amount is retained as in the 2023 budget.

In 2024, the Copra Subsidy and the Unemployment Benefits will continue to be funded from LCDF. Together, they account for \$57.8 million or 41 per cent of the LCDF allocation, and 14 per cent 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.

OVERALL FISCAL POSITION & CASH RESERVE

The 2024 Budget is the largest budget on record, which yields a balanced fiscal position. As indicated earlier, the total revenue estimate for 2024 is \$406.5 million and this sets the ceiling for total expenditure. This balanced fiscal position demonstrates this government's commitment to fulfilling its fiscal responsibilities as stipulated in the medium-term fiscal framework or fiscal strategy.

CASH RESERVES

The Government continues to maintain a healthy cash position to manage liquidity risks. Cash available to the Government as of 30 September 2023 is \$251 million, inclusive of Account No. 1, 3 and State Street. Of this, the No.4 account balance (the Development Fund) totalled \$72.3 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.

Based on the 2024 Budget, total cash reserves will provide 6 months of expenditure cover exceeding the fiscal responsibility ratio by 3 months.

The cash position this year will remain healthy as fishing license revenue collections are very strong. As of 30th September, 2023 total fishing license revenue received was \$156 million against the full year budget of \$191.4 million.

REVENUE EQUALISATION RESERVE FUND (RERF)

To date, the RERF is still performing well despite geopolitical tensions and conflicts happening in the world today. As of 30 September 2023, the RERF balance stood at \$1.323 Billion. When compared to the value of the RERF at the end of 2022 which was \$1.194 billion, the fund has generated a return of 11% or \$130 million during this 9-month period. There is no drawdown made during the year (2023).

Further to this, a recent decision has been agreed to reduce the RERF withdrawal threshold to 2 percent in nominal terms. The decision is based on the need to ensure a more equitable and fairer distribution of the RERF's income between the present and future generations while still protecting the capital value of the RERF in the long-term.

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

2023 BUDGET PERFORMANCE

Revenue collections for the year to date (January to July 2023, latest available data) are within budget, with 58 per cent of the total revenue collected against a benchmark of 58 per cent for July.

Fishing revenues are tracking higher than budget by 11 per cent, with 69 per cent against a benchmark of 58 per cent for July.

Tax Collections are tracking lower than budget by 24 per cent, with 34 per cent collection against a benchmark of 58 per cent for July.

Departmental expenditure up to July 2023 are slightly tracking higher than budget by 1 per cent, with 59 per cent of total departmental expenditure, against a benchmark of 58 per cent for July. Expenditure on other commitments was tracking higher than budget by 7 per cent, with 65 per cent against a benchmark of 58 per cent in July. The LCDF was behind budget by 20 per cent with 38 per cent spending rate against a benchmark of 58 per cent for July, similar case with the Debt Servicing also behind budget by 6 per cent but are expected to be fully expended by the end of the year.

DEVELOPMENT FUND

A total of **\$315.1** million has been committed and pledged by all donors including the Government's local contribution to the development fund to continue and support the implementation of key infrastructure projects and social-economic activities.

The sectoral allocation (in line with the KV20 pillars) shows that the Wealth sector dominates the 2024 Development Budget with a total provision of \$194.3 million (62 percent of the total), followed by Infrastructure sector at \$107million (34 percent of the total), Peace and Security at \$7.8 million (2 percent of the total), and lastly Governance, with an allocation of \$6 million (2 percent of the total).

For the 2024 Development Budget, the top six donors include: Government of Kiribati with a total allocation of \$140.1 million, Australian government \$44 million, the New Zealand government \$39.2 million, the World Bank \$37.2 million, the Asian Development Bank \$21.4 million and the People's Republic of China \$18.2 million. It should be noted that Australia and New Zealand follow a July to June fiscal year so their provisions will spill over to 2025.

BUDGET TABLES

TABLE 1(A): FISCAL FRAMEWORK SUMMARY 2022-2024

	2022 Actual	2023 Budget	2023 Revised	2023 Jan - July	2024 Budget	2024 Budget vs 2023 Revised Budget (\$)	2024 Budget vs 2023 Revised Budget (%)
Total Government Revenue ⁽¹⁾	219,249,973	294,968,508	294,968,508	185,345,238	400,706,903	105,738,395	36%
Departmental Expenditures (Operational Cost & Personal Emoluments)	136,924,026	144,112,644	144,112,644	85,556,491	190,975,914	46,863,270	33%
Other Government expenditure (Subsidies, Grants & Other Commitments)	60,438,336	63,563,782	63,632,441	41,295,917	71,986,502	8,354,061	13%
Debt Servicing	4,576,495	4,055,383	15,639,616	2,098,490	3,421,693	(12,217,923)	-78%
Local Contribution to Development Fund (LCDF)	105,543,372	106,336,733	106,336,733	44,412,333	140,132,793	33,796,060	32%
Total Government Expenditure	307,482,230	318,068,543	329,721,435	173,363,231	406,516,903	76,795,468	23%
Difference	(88,232,257)	(23,100,035)	(34,752,927)	11,982,007	(5,810,000)	28,942,927	-83%
Additional Funding							
Other sources (Budget Support) ⁽²⁾	14,323,514	24,109,025	26,752,663		5,810,000	(20,942,663)	-78%
Surplus (Deficit) incl. additional funding	(73,908,743)	1,008,990	(8,000,264)	11,982,007		8,000,264	-100%
Surplus (Deficit) after RERF drawdown	(73,908,743)	1,008,990	(8,000,264)	11,982,007		(2,220,028)	-100%
Government Cash Balances ⁽⁴⁾							
Operational Account ⁽⁵⁾	11,549,086	15,206,559	8,545,971	11,638,138	8,545,971		
Cash Reserve Account ⁽⁶⁾	188,642,603	157,550,880	183,645,454	239,522,588	183,645,454		
Revenue Equalisation Reserve Fund (RERF) ⁽⁷⁾	1,193,643,176	1,376,103,318	1,313,007,494	1,323,071,115	1,319,318,018		

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 September 2023, used as estimated balance for 2023 Revised 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 State Street account and Fishing License revenue in the No.3 account

TABLE 1(B): MEDIUM TERM FISCAL FRAMEWORK 2022-2027

	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
Total Revenue and Budget Support	233,573,487	319,077,533	321,721,171	406,516,903	377,947,099	368,107,155	376,411,857
Tax Revenue	62,980,228	79,443,878	79,443,878	80,666,046	71,047,144	73,089,221	75,196,984
Personal income tax	13,966,018	14,659,691	14,659,691	14,700,000	14,907,715	15,205,870	15,509,987
Company tax	12,898,816	16,259,915	16,259,915	17,072,910	13,638,368	13,911,135	14,189,358
Excise Tax	8,506,093	13,016,967	13,016,967	13,147,136	11,444,400	11,673,288	11,906,754
VAT	27,609,302	35,507,306	35,507,306	35,746,000	31,056,662	32,298,928	33,590,885
Non Tax Revenue	156,269,744	215,524,630	215,524,630	320,040,857	285,234,955	285,432,934	285,634,874
Dividends	2,069,101	4,905,480	4,905,480	3,500,000	3,570,000	3,641,400	3,714,228
Interest Income	270,789	1,500,000	1,500,000	500,000	510,000	520,200	530,604
RERF Dividends				80,000,000	45,000,000	45,000,000	45,000,000
Fishing License Revenue	130,567,318	191,432,013	191,432,013	197,054,164	197,054,164	197,054,164	197,054,164
Fish transhipment fees	9,602,849	8,091,428	8,091,428	22,000,000	22,000,000	22,000,000	22,000,000
Other Fishing Revenue	850,220	476,559	476,559	11,215,000	11,215,000	11,215,000	11,215,000
Other Ministries' Revenue	12,909,468	9,119,150	9,119,150	5,771,693	5,885,790	6,002,170	6,120,878
Budget Support	14,323,514	24,109,025	26,752,663	5,810,000	21,665,000	9,585,000	15,580,000
Other Revenues (Budget Support)	14,323,514	24,109,025	26,752,663	5,810,000	21,665,000	9,585,000	15,580,000
Operating expenditure	298,638,952	306,068,745	306,137,404	361,736,826	367,252,310	368,184,113	371,076,812
Wages and salaries	98,467,069	116,771,027	116,771,027	160,702,823	165,009,428	168,388,542	171,315,238
Uses of goods & services	44,430,816	46,383,751	46,383,751	51,742,474	48,453,528	48,443,528	48,443,528
Interest	675,379	655,585	655,585	621,616	586,242	551,921	517,924
Subsidies	17,074,211	18,603,359	18,603,359	23,301,993	19,179,609	19,179,609	19,179,609
Grants	7,888,625	7,838,753	7,838,753	8,688,753	7,838,753	7,838,753	7,838,753
Social Benefit (5)	118,336,028	102,796,845	102,796,845	103,105,168	110,957,760	110,957,760	110,957,760
Other current expenses	11,766,823	13,019,425	13,088,084	13,573,999	15,226,990	12,823,999	12,823,999
Operating balance	(65,065,465)	13,008,788	15,583,767	44,780,077	10,694,789	(76,958)	5,335,046
Capital Expenditure (1)	6,141,982	9,100,000	9,100,000	41,980,000	21,080,000	18,000,000	18,000,000
Fiscal Balance	(71,207,447)	3,908,788	6,483,767	2,800,077	(10,385,211)	(18,076,958)	(12,664,954)
Net Financing	71,207,447	(3,908,788)	(6,483,767)	(2,800,077)	10,385,211	18,076,958	12,664,954
External Financing							
Loan Disbursement							
Less Loan Repayment (2)	2,701,296	2,899,798	14,484,031	2,800,077	2,759,946	2,738,172	2,716,874
Domestic Financing							
Operational Account	- 262,551,346	(156,541,890)	(11,151,282)	(3,672,909)	(16,818,067)	- 24,096,056	- 18,246,451
Cash Reserve Account (3)	188,642,603	157,550,880	3,151,018	3,672,909	3,672,909	3,280,925	2,864,623
RERF Interest Deposits/(Withdrawals)							
Other movements							
RERF growth	(159,033,437)	119,364,318	119,364,318	6,310,525	44,202,261	47,296,420	50,607,169
Net movements in Financial Position	(232,942,181)	120,373,308	111,364,054	6,310,525	31,057,104	26,481,289	35,225,341
Major Cash Balances							
Operational Account	11,549,086	15,206,559	8,545,971	8,545,971	15,000,000	15,000,000	15,000,000
Cash Reserve Account	188,642,603	157,550,880	183,645,454	183,645,454	164,046,267	143,231,136	127,849,308
RERF	1,193,643,176	1,376,103,318	1,313,007,494	1,319,318,018	1,363,520,279	1,410,816,699	1,461,423,868
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 \$161,877,403.86 as of September 2023							

TABLE 2: APPROPRIATED AND STATUTORY BUDGETED EXPENDITURE BY MINISTRY 2024

Code	Ministry	Operating Budget 2024	Statutory Expenditure	Net Provision Under the Head Covered by the Appropriation Act
01	Office of Te Beretitenti	3,498,135	243,537	3,254,598
02	Public Service Office	1,758,412	80,908	1,677,504
03	Judiciary	3,879,816	373,111	3,506,706
04	Kiribati Police Service	16,566,972	768,987	15,797,985
05	Public Service Commission	454,776	46,120	408,656
06	Ministry of Foreign Affairs and Immigration	5,032,194	96,906	4,935,288
07	Ministry of Culture and Internal Affairs	4,422,851	293,108	4,129,743
08	Ministry of Environment, Lands and Agricultural Development	6,426,151	364,331	6,061,820
09	Maneaba ni Maungatabu	7,838,290	3,008,334	4,829,956
10	Ministry of Tourism, Commerce, Industry and Cooperatives	3,964,296	244,431	3,719,864
11	Kiribati Audit Office	1,466,843	106,036	1,360,807
12	Office of the Attorney General	1,428,193	95,584	1,332,609
13	Ministry of Fisheries and Marine Resource Development	5,686,430	333,640	5,352,790
14	Ministry of Health and Medical Services	36,993,901	1,516,938	35,476,963
15	Ministry of Education	50,160,426	2,798,531	47,361,895
16	Ministry of Information, Communication and Transport	6,099,413	342,914	5,756,499
17	Ministry of Finance and Economic Development	8,108,528	417,582	7,690,945
18	Ministry of Women, Youth, Sport and Social Affairs	2,806,280	194,871	2,611,409
19	Ministry of Infrastructure and Sustainable Energy	5,906,684	345,501	5,561,183
20	Ministry of Employment and Human Resources	7,268,796	359,701	6,909,095
21	Ministry of Line and Phoenix Island Development	6,647,011	359,767	6,287,244
22	Ministry of Justice	3,952,258	236,847	3,715,411
23	Leadership Commission	609,261	59,220	550,041
	Total	190,975,914	12,686,907	178,289,007
28	Debt Servicing	3,421,693	3,421,693	
25	Subsidies, grants and other commitments.	71,986,502	597,200	71,389,302
	Total	266,384,109	16,705,800	249,678,309
	ADD TRANSFERS AND FINANCING			
282162	Contributions to the Development Fund	140,132,793		140,132,793
	Grand Total	406,516,903	16,705,800	389,811,103
Code	Expense Items	Amount		
	Personal Emoluments and other allowances	12,686,907		
28	Debt Servicing	3,421,693		
25	Subsidies, Grants and Other commitments	597,200		
	Total	16,705,800		

TABLE 3: RECURRENT AND DEVELOPMENT BUDGET BY MINISTRY – 2024

Code	Ministry	Revenue to Consolidated Fund	Expenditure from Consolidated Fund	Revenue to Development Fund	Expenditure from Development Fund	Total Revenue	Total Expenditure
01	Contribution to Development Fund - Donors (GoK System)			12,778,510		12,778,510	
02	Office of Te Beretitenti		3,498,135		4,600,000		8,098,135
03	Public Service Office	361,200	1,758,412		170,000	361,200	1,928,412
04	Judiciary	72,050	3,879,816			72,050	3,879,816
05	Kiribati Police Service		16,566,972				16,566,972
06	Public Service Commission		454,776				454,776
07	Ministry of Foreign Affairs and Immigration	30,240	5,032,194			30,240	5,032,194
08	Ministry of Culture and Internal Affairs	3,000	4,422,851		1,000,000	3,000	5,422,851
09	Ministry of Environment, Lands and Agricultural Development	621,300	6,426,151		373,000	621,300	6,799,151
10	Maneaba ni Maungatabu	51,900	7,838,290			51,900	7,838,290
11	Ministry of Tourism, Commerce, Industry and Cooperatives	66,219	3,964,296			66,219	3,964,296
12	Kiribati Audit Office	13,500	1,466,843			13,500	1,466,843
13	Office of the Attorney General	600	1,428,193			600	1,428,193
14	Ministry of Fisheries and Marine Resource Development	230,269,164	5,686,430			230,269,164	5,686,430
15	Ministry of Health and Medical Services	93,300	36,993,901		2,767,076	93,300	39,760,977
16	Ministry of Education	316,100	50,160,426		193,523	316,100	50,353,949
17	Ministry of Information, Communication and Transport	2,562,989	6,099,413			2,562,989	6,099,413
18	Ministry of Finance and Economic Development	164,890,364	8,108,528			164,890,364	8,108,528
19	Ministry of Women, Youth, Sport and Social Affairs	28,450	2,806,280		1,320,000	28,450	4,126,280
20	Ministry of Infrastructure and Sustainable Energy	86,127	5,906,684		1,580,965	86,127	7,487,649
21	Ministry of Employment and Human Resources	258,000	7,268,796			258,000	7,268,796
22	Ministry of Line and Phoenix Island Development	793,000	6,647,011		773,946	793,000	7,420,957
23	Ministry of Justice	189,400	3,952,258			189,400	3,952,258
28	Leadership Commission		609,261				609,261
25	Debt Servicing		3,421,693				3,421,693
25	Subsidies, grants and other commitments.		71,986,502				71,986,502
	Sub Total	400,706,903	266,384,109	12,778,510	12,778,510	413,485,413	279,162,619
282162	Add Transfers and Financing Items						
	Other Financing Sources (Budget Support)	5,810,000				5,810,000	
	Contributions to the Development Fund - GoK		140,132,793				140,132,793
	Grand Total	406,516,903	406,516,903	12,778,510	12,778,510	419,295,413	419,295,413

TABLE 4: REVENUE RECURRENT BUDGET 2022-2027

	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
Central Government Revenue							
Tax Revenue							
Personal income tax	13,966,018	14,659,691	14,659,691	14,700,000	14,907,715	15,205,870	15,509,987
Company tax	12,898,816	16,259,915	16,259,915	17,072,910	13,638,368	13,911,135	14,189,358
Excise Tax	8,506,093	13,016,967	13,016,967	13,147,136	11,444,400	11,673,288	11,906,754
VAT	27,609,302	35,507,306	35,507,306	35,746,000	31,056,662	32,298,928	33,590,885
Taxation Revenue	62,980,228	79,443,878	79,443,878	80,666,046	71,047,144	73,089,221	75,196,984
Non-Tax Revenue							
Fishing License Revenue	130,567,318	191,432,013	191,432,013	197,054,164	197,054,164	197,054,164	197,054,164
Fish transhipment fees	9,602,849	8,091,428	8,091,428	22,000,000	22,000,000	22,000,000	22,000,000
Other Fishing Revenue	850,220	476,559	476,559	11,215,000	11,215,000	11,215,000	11,215,000
Fishing Revenue	141,020,386	200,000,000	200,000,000	230,269,164	230,269,164	230,269,164	230,269,164
Dividends	2,069,101	4,905,480	4,905,480	3,500,000	3,570,000	3,641,400	3,714,228
Interest Income	270,789	1,500,000	1,500,000	500,000	510,000	520,200	530,604
RERF Dividends				80,000,000	45,000,000	45,000,000	45,000,000
Investment Revenue	2,339,890	6,405,480	6,405,480	84,000,000	49,080,000	49,161,600	49,244,832
JAXA downrange and air services	1,425,978	1,771,233	1,771,233	1,732,989	1,767,649	1,803,002	1,839,062
Open Ship Registration	139,230	200,000	200,000	180,000	183,600	187,272	191,017
Other Ministry Revenue	11,344,260	7,147,917	7,147,917	3,858,704	3,934,542	4,011,896	4,090,798
Other Ministries' Revenue	12,909,468	9,119,150	9,119,150	5,771,693	5,885,790	6,002,170	6,120,878
Total Non-Tax Revenue	156,269,744	215,524,630	215,524,630	320,040,857	285,234,955	285,432,934	285,634,874
Total Central Government Revenue	219,249,973	294,968,508	294,968,508	400,706,903	356,282,099	358,522,155	360,831,857
Other Revenue							
World Bank Budget Support	6,970,149	8,988,900	12,080,000		12,080,000		12,080,000
Asian Development Bank Budget Support		3,745,375	7,550,000		3,775,000	3,775,000	
New Zealand Budget Support	2,499,985	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Australia Budget Support	999,940	5,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
EU Budget Support	3,853,440	3,874,750	3,622,663	2,310,000	2,310,000	2,310,000	
Other Revenues (Budget Support)	14,323,514	24,109,025	26,752,663	5,810,000	21,665,000	9,585,000	15,580,000
RERF Interest Drawdown							
Total other revenue	14,323,514	24,109,025	26,752,663	5,810,000	21,665,000	9,585,000	15,580,000
Total Government Revenue	233,573,487	319,077,533	321,721,171	406,516,903	377,947,099	368,107,155	376,411,857

TABLE 5(A): COMPARATIVE STATEMENT OF MINISTRIES EXPENDITURE BUDGET 2022-2024

Code	Ministry	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023
01	Office of Te Beretenti	2,815,572	2,859,282	2,859,282	3,498,135	22.3%
02	Public Service Office	1,376,613	1,294,106	1,294,106	1,758,412	35.9%
03	Judiciary	2,822,804	2,812,948	2,812,948	3,879,816	37.9%
04	Kiribati Police Service	11,278,795	11,526,495	11,526,495	16,566,972	43.7%
05	Public Service Commission	370,971	379,770	379,770	454,776	19.8%
06	Ministry of Foreign Affairs and Immigration	3,383,194	3,694,467	3,694,467	5,032,194	36.2%
07	Ministry of Culture and Internal Affairs	3,182,557	3,333,696	3,333,696	4,422,851	32.7%
08	Ministry of Environment, Lands and Agricultural Development	4,723,964	4,867,117	4,867,117	6,426,151	32.0%
09	Maneaba ni Maungatabu	6,368,111	7,178,298	7,178,298	7,838,290	9.2%
10	Ministry of Tourism, Commerce, Industry and Co-operatives	2,926,138	3,130,436	3,130,436	3,964,296	26.6%
11	Kiribati Audit Office	955,424	1,099,042	1,099,042	1,466,843	33.5%
12	Office of the Attorney General	897,120	1,115,747	1,115,747	1,428,193	28.0%
13	Ministry of Fisheries and Marine Resource Development	4,193,002	4,299,483	4,299,483	5,686,430	32.3%
14	Ministry of Health and Medical Services	27,377,729	28,341,577	28,341,577	36,993,901	30.5%
15	Ministry of Education	35,251,218	36,551,368	36,551,368	50,160,426	37.2%
16	Ministry of Information, Communication and Transport	4,018,309	4,685,700	4,685,700	6,099,413	30.2%
17	Ministry of Finance and Economic Development	5,010,707	5,427,431	5,427,431	8,108,528	49.4%
18	Ministry of Women, Youth, Sport and Social Affairs	2,143,600	2,151,526	2,151,526	2,806,280	30.4%
19	Ministry of Infrastructure and Sustainable Energy	4,210,173	4,398,352	4,398,352	5,906,684	34.3%
20	Ministry of Employment and Human Resources	6,008,025	6,433,775	6,433,775	7,268,796	13.0%
21	Ministry of Line and Phoenix Island Development	4,694,198	4,984,713	4,984,713	6,647,011	33.3%
22	Ministry of Justice	2,663,184	3,051,755	3,051,755	3,952,258	29.5%
23	Leadership Commission	252,620	495,558	495,558	609,261	22.9%
28	Debt Servicing	4,576,495	4,055,383	15,639,616	3,421,693	-78.1%
25	Subsidies, grants and other commitments	60,438,336	63,563,782	63,632,441	71,986,502	13.1%
282162	ADD TRANSFERS AND FINANCING	105,543,372	106,336,733	106,336,733	140,132,793	31.8%
	Contributions to development fund					
Total Expenditure		307,482,230	318,068,543	329,721,435	406,516,903	23.3%

TABLE 5(B): STATEMENT OF MINISTRIES' EXPENDITURES FOR 2023 REVISED BUDGET

Code	Ministry	Budget 2023	Revised Budget 2023
	Contribution to Development Fund - Donors		
01	Office of Te Beretitenti	2,859,282	2,859,282
02	Public Service Office	1,294,106	1,294,106
03	Judiciary	2,812,948	2,812,948
04	Kiribati Police Service	11,526,495	11,526,495
05	Public Service Commission	379,770	379,770
06	Ministry of Foreign Affairs and Immigration	3,694,467	3,694,467
07	Ministry of Culture and Internal Affairs	3,333,696	3,333,696
08	Ministry of Environment, Lands and Agricultural Development	4,867,117	4,867,117
09	Maneaba ni Maungatabu	7,178,298	7,178,298
10	Ministry of Tourism, Commerce, Industry and Co-operatives	3,130,436	3,130,436
11	Kiribati Audit Office	1,099,042	1,099,042
12	Office of the Attorney General	1,115,747	1,115,747
13	Ministry of Fisheries and Marine Resource Development	4,299,483	4,299,483
14	Ministry of Health and Medical Services	28,341,577	28,341,577
15	Ministry of Education	36,551,368	36,551,368
16	Ministry of Information, Communication and Transport	4,685,700	4,685,700
17	Ministry of Finance and Economic Development	5,427,431	5,427,431
18	Ministry of Women, Youth, Sport and Social Affairs	2,151,526	2,151,526
19	Ministry of Infrastructure and Sustainable Energy	4,398,352	4,398,352
20	Ministry of Employment and Human Resources	6,433,775	6,433,775
21	Ministry of Line and Phoenix Island Development	4,984,713	4,984,713
22	Ministry of Justice	3,051,755	3,051,755
23	Leadership Commission	495,558	495,558
	Total Recurrent	144,112,644	144,112,644
28	Debt servicing	4,055,383	15,639,616
5	Subsidies	24,512,146	24,512,146
6	Grants	27,463,749	27,463,749
7	Other Commitments	9,587,887	9,656,546
282152	International Contribution	2,000,000	2,000,000
282162	Contribt to Dev Fund	106,336,733	106,336,733
	Sub Total	173,955,898	185,608,791
	Grand Total	318,068,543	329,721,435

TABLE 5(C): COMPARATIVE STATEMENT OF MINISTRIES' EXPENDITURE BUDGET 2022-2027

Code	Ministry	2022		2023		2023		2024		2025		2026		2027	
		Actual	Budget	Budget	Revised	Budget	Est.	Budget	Est.	Budget	Est.	Budget	Est.	Budget	Est.
01	Office of Te Beretitenti	2,815,572	2,859,282	2,859,282	2,859,282	3,498,135	3,498,135	3,529,828	3,562,155	3,595,128					
02	Public Service Office	1,376,613	1,294,106	1,294,106	1,294,106	1,758,412	1,758,412	1,762,783	1,784,884	1,807,428					
03	Judiciary	2,822,804	2,812,948	2,812,948	2,812,948	3,879,816	3,879,816	3,915,732	3,952,366	3,989,733					
04	Kiribati Police Service	11,278,795	11,526,495	11,526,495	11,526,495	16,566,972	16,566,972	16,787,286	17,012,006	17,241,220					
05	Public Service Commission	370,971	379,770	379,770	379,770	454,776	454,776	457,985	461,257	464,595					
06	Ministry of Foreign Affairs and Immigration	3,383,194	3,694,467	3,694,467	3,694,467	5,032,194	5,032,194	4,878,863	4,905,045	4,931,751					
07	Ministry of Culture and Internal Affairs	3,182,557	3,333,696	3,333,696	3,333,696	4,422,851	4,422,851	4,483,278	4,544,913	4,607,781					
08	Ministry of Environment, Lands and Agricultural Development	4,723,964	4,867,117	4,867,117	4,867,117	6,426,151	6,426,151	6,505,905	6,587,254	6,670,231					
09	Maneaba ni Maungatabu	6,388,111	7,178,298	7,178,298	7,178,298	7,838,290	7,838,290	7,696,409	7,745,795	7,796,169					
10	Ministry of Tourism, Commerce, Industry and Co-operatives	2,926,138	3,130,436	3,130,436	3,130,436	3,964,296	3,964,296	4,010,618	4,057,867	4,106,060					
11	Kiribati Audit Office	955,424	1,099,042	1,099,042	1,099,042	1,466,843	1,466,843	1,486,965	1,507,490	1,528,426					
12	Office of the Attorney General	897,120	1,115,747	1,115,747	1,115,747	1,428,193	1,428,193	1,445,585	1,463,324	1,481,418					
13	Ministry of Fisheries and Marine Resource Development	4,193,002	4,299,483	4,299,483	4,299,483	5,686,430	5,686,430	5,757,924	5,830,849	5,905,232					
14	Ministry of Health and Medical Services	27,377,729	28,341,577	28,341,577	28,341,577	36,993,901	36,993,901	36,963,245	37,376,855	37,798,738					
15	Ministry of Education	35,251,218	36,551,368	36,551,368	36,551,368	50,160,426	50,160,426	50,925,827	51,706,535	52,502,858					
16	Ministry of Information, Communication and Transport	4,018,309	4,685,700	4,685,700	4,685,700	6,099,413	6,099,413	6,174,010	6,250,098	6,327,708					
17	Ministry of Finance and Economic Development	5,010,707	5,427,431	5,427,431	5,427,431	8,108,528	8,108,528	8,201,757	8,296,850	8,393,846					
18	Ministry of Women, Youth, Sport and Social Affairs	2,143,600	2,151,526	2,151,526	2,151,526	2,806,280	2,806,280	2,802,548	2,835,651	2,869,416					
19	Ministry of Infrastructure and Sustainable Energy	4,210,173	4,398,352	4,398,352	4,398,352	5,906,684	5,906,684	5,977,129	6,053,009	6,130,407					
20	Ministry of Employment and Human Resources	6,008,025	6,433,775	6,433,775	6,433,775	7,268,796	7,268,796	7,706,947	7,785,273	7,865,166					
21	Ministry of Line and Phoenix Island Development	4,694,198	4,984,713	4,984,713	4,984,713	6,647,011	6,647,011	6,722,733	6,799,970	6,878,752					
22	Ministry of Justice	2,663,184	3,051,755	3,051,755	3,051,755	3,952,258	3,952,258	3,998,168	4,044,996	4,092,760					
23	Leadership Commission	252,620	495,558	495,558	495,558	609,261	609,261	615,332	621,525	627,842					
	Subtotal-Departmental	136,924,026	144,112,644	144,112,644	144,112,644	190,975,914	190,975,914	192,806,854	195,185,968	197,612,664					
25	Subsidies, grants and other commitments	60,438,336	63,563,782	63,632,441	63,632,441	71,986,502	71,986,502	68,624,493	66,221,502	66,221,502					
28	Debt Servicing	4,576,495	4,055,383	4,055,383	4,055,383	3,421,693	3,421,693	3,346,188	3,290,094	3,234,798					
282.162	Contributions to development fund	105,543,372	106,336,733	106,336,733	106,336,733	140,132,793	140,132,793	126,314,721	124,224,721	124,724,721					
	Subtotal	170,558,203	173,955,898	173,955,898	173,955,898	215,540,989	215,540,989	198,255,402	193,736,317	194,181,021					
	Total	307,482,230	318,068,543	318,068,543	318,068,543	406,516,903	406,516,903	391,092,256	388,922,285	391,793,685					

TABLE 6: PROPORTION OF MINISTRIES' EXPENDITURE BUDGET 2022 – 2027

Code	Ministry	2022	2023	2023	2024	2025	2026	2027
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
01	Office of Te Beretitenti	0.9	0.9	0.9	0.9	0.9	0.9	0.9
02	Public Service Office	0.4	0.4	0.4	0.4	0.5	0.5	0.5
03	Judiciary	0.9	0.9	0.9	1.0	1.0	1.0	1.0
04	Kiribati Police Service	3.7	3.6	3.5	4.1	4.3	4.4	4.4
05	Public Service Commission	0.1	0.1	0.1	0.1	0.1	0.1	0.1
06	Ministry of Foreign Affairs and Immigration	1.1	1.2	1.1	1.2	1.2	1.3	1.3
07	Ministry of Culture and Internal Affairs	1.0	1.0	1.0	1.1	1.1	1.2	1.2
08	Ministry of Environment, Lands and Agricultural Development	1.5	1.5	1.5	1.6	1.7	1.7	1.7
09	Maneaba ni Maungatabu	2.1	2.3	2.2	1.9	2.0	2.0	2.0
10	Ministry of Tourism, Commerce, Industry and Cooperatives	1.0	1.0	0.9	1.0	1.0	1.0	1.0
11	Kiribati Audit Office	0.3	0.3	0.3	0.4	0.4	0.4	0.4
12	Office of the Attorney General	0.3	0.4	0.3	0.4	0.4	0.4	0.4
13	Ministry of Fisheries and Marine Resource Development	1.4	1.4	1.3	1.4	1.5	1.5	1.5
14	Ministry of Health and Medical Services	8.9	8.9	8.6	9.1	9.5	9.6	9.6
15	Ministry of Education	11.5	11.5	11.1	12.3	13.0	13.3	13.4
16	Ministry of Information, Communication and Transport	1.3	1.5	1.4	1.5	1.6	1.6	1.6
17	Ministry of Finance and Economic Development	1.6	1.7	1.6	2.0	2.1	2.1	2.1
18	Ministry of Women, Youth, Sport and Social Affairs	0.7	0.7	0.7	0.7	0.7	0.7	0.7
19	Ministry of Infrastructure and Sustainable Energy	1.4	1.4	1.3	1.5	1.5	1.6	1.6
20	Ministry of Employment and Human Resources	2.0	2.0	2.0	1.8	2.0	2.0	2.0
21	Ministry of Line and Phoenix Island Development	1.5	1.6	1.5	1.6	1.7	1.7	1.8
22	Ministry of Justice	0.9	1.0	0.9	1.0	1.0	1.0	1.0
23	Leadership Commission	0.1	0.2	0.2	0.1	0.2	0.2	0.2
28	Debt Servicing	1.49	1.28	4.74	0.84	0.86	0.85	0.83
25	Subsidies, grants and other commitments.	19.66	19.98	19.30	17.71	17.55	17.03	16.90
		65.7	66.6	67.7	65.5	67.7	68.1	68.2
	ADD TRANSFERS AND FINANCING							
282162	Contributions to development fund	34.3	33.4	32.3	34.5	32.3	31.9	31.8
	Total Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2024

Exp code	Cost description (Input)	2023 Revised	2024 Budget	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MCIA	MELAD	MM	MTCIC
212111	KPF contribution	5,306,936	8,281,379	-2,974,444	114,007	80,308	126,709	768,987	11,449	92,706	214,468	283,241	170,538	164,041
211111	Salaries	68,709,998	108,486,470	-39,776,472	1,474,101	1,007,802	1,670,509	10,247,160	148,966	1,193,898	2,810,539	3,709,501	2,252,006	2,154,522
211112	Wages	492,500	821,361	-328,860			185,583			292,383	87,094		57,825	
211113	Housing assistance	1,562,553	1,735,649	-173,096	37,236	49,620	28,512	42,252	37,059	550,083	36,504	37,620	20,304	42,984
211114	Allowances	6,708,918	6,832,774	-123,856	100,364	28,269	759,484	877,524	4,840	602,089	81,112	112,909	126,740	84,369
211115	Overtime	3,155,508	3,828,373	-672,865	41,094	16,083	22,172	1,060,973	4,840	114,144	32,120	147,882	82,512	38,384
211116	Temporary assistance	2,049,147	1,931,922	(117,225)	45,996	62,971	18,940	6,000	3,683	42,185	49,037	67,050	21,833	32,695
211117	Leave grants	16,871,000	16,848,000	(23,000)	225,000	138,000	276,000	1,986,000	24,000	213,000	438,000	639,000	96,000	315,000
211118	Home Passage		380,000	380,000	8,000			20,000				12,000		8,000
	Sub Total	104,856,560	149,145,929	-44,289,368	2,045,797	1,383,053	3,087,908	15,008,895	229,997	3,100,488	3,748,874	5,009,202	2,827,767	2,839,995
211211	Uniforms	223,896	218,324	(5,572)			11,960	85,000		4,410	39,063	2,375	10,000	1,520
221111	Consultancy Services- Local	3,387,487	1,014,168	(2,373,320)	49,291	600	5,040			142,150			118,444	
221112	Council Services- Local		684,578	684,578						5,078				
221113	Services- Local- Works Contract		1,669,216	1,669,216	35,040	18,949	45,800	41,360	9,021	188,075		170,902	6,890	117,368
221114	Freight Charges Local													
221211	Consultants Based Overseas	873,059	176,365	(696,694)	10,000	2,880	20,500	9,180		27,000		1,475		
221212	Services- Overseas- Works Contract		609,584	609,584										
221213	Freight Charges Overseas													
221311	Cleaning Services	159,425	173,337	13,911	9,907	1,200	2,495	5,147	1,553	31,573	2,643	7,076	5,000	4,766
221411	Recruitment- Advertisement Cost	89,667	51,720	(37,947)	5,250	400	1,240			600	400	6,600	1,000	
221412	Recruitment- Interview Cost		8,760	8,760						800		3,060		800
221413	Recruitment- Sittling Allowance		18,850	18,850	1,250							3,060	500	100
221414	Recruitment- Transport Cost		1,450	1,450								1,200	150	
221415	Recruitment- Screening Test		11,840	11,840						800		5,460		800
221911	Relocation Expenses	466,846	603,102	136,256			4,622	20,000		33,520	39,056	10,000		
221912	Charter of Aircraft and Ships													
222111	Repairs and Maintenance- Office	298,365	203,125	(95,240)			15,000			30,000	4,000	2,625	30,000	1,500
222112	Repairs and Maintenance- Other		81,935	81,935									15,000	
222113	Residents		44,459	44,459									10,000	
222114	Repairs and Maintenance-vessels		3,050	3,050								3,050		
222115	Repairs and Maintenance- PandM		57,000	57,000						1,000		33,324	16,500	8,687
222116	Repairs Vehicles	324,365	288,529	(35,836)				60,000						
222117	Repairs -Equipment	379,169	400,760	21,591		3,850	8,500	6,000	2,750	6,750	4,950	19,750	32,464	12,958
222118	Dwellings	96,974	37,974	(59,000)										
222215	Transport equipment		82,000	82,000						80,000				
222217	Machinery and equipment		30,400	30,400										
223111	Entertainment- Local	601,561	500,343	(101,218)	214,800	6,265	11,001	3,500	7,300	55,700	8,650	12,824	23,000	13,000
223112	Entertainment- Overseas		143,455	143,455	30,037	2,920	1,000	5,000		131,955	6,720	6,000	4,500	
224111	Advertisements/ Media	767,543	795,589	28,047								23,896	537,000	36,640
224112	Subscription		18,000	18,000										
225111	Hire of Plant and Equipment	1,035,239	410,370	(624,869)	146,000	25,200	72,360	46,350		49,380	8,400		28,910	9,503
225112	Equipment		531,155	531,155									27,375	
225211	Temporary Hire of Vehicles	139,915	159,915	20,000				50,000				7,002		
225212	Permanent Hire of Vehicles	3,105,379	1,727,603	(1,377,776)	54,600	30,120	3,000	164,088	15,000	26,219	57,366	121,100	90,000	59,647
226111	Telephone Bills		1,575,095	1,575,095	73,200	32,640	60,000	6,600	6,600	27,326		98,872	100,800	61,143
226112	Internet Fees		1,680	1,680										1,680
226113	Fax Charges													624
227111	Bus Ticket	2,368,861	511,217	(1,857,644)	5,138	1,068	12,792	6,000		28,352	29,397	4,842	7,800	8,040
227112	Fuel		1,861,086	1,861,086	49,523	11,088	44,517	430,993	8,040	84,960	73,966	83,077	83,077	55,422

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2024 CONT'D

Exp code	Cost description (Input)	2023 Revised	2024 Budget	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MCIA	MELAD	MM	MTCIC
227113	Office Transport	731,804	851,051	119,248	56,980	2,400	39,600	39,796	53,190	88,340	3,000	39,814	739,656	24,679
227211	Local Airfares/ Shipfares	3,887,329	2,630,117	(1,257,211)	213,263	39,766	59,184	29,101	31,470	55,963	97,096	75,444	149,646	149,646
227212	Travel Allowance		561,832	561,832	70,926	16,380	18,629	115,144		57,594		55,115	33,180	1,500
227213	Int. Travel- Misc Incidental		892,958	892,958	18,629	13,230	50,044	40,000		7,189		20,398	99,940	10,643
227311	External Travel- Per Diem	3,925,316	1,962,019	(1,963,296)	49,864	32,030	37,580	40,000	4,000	212,496	185,975	60,305	388,923	64,182
227312	External Travel- Airfare		2,609,056	2,609,056	54,250	36,500	92,500	1,000		299,868		65,365	823,348	112,035
227313	External Travel- Taxi Hire		12,870	12,870						800				
227314	Ext Travel- Misc Incidental		152,551	152,551	1,680	1,200	3,700	6,500		8,986		6,338	19,000	2,835
227315	External Travel- Insurance		62,404	62,404	800		2,950	1,000		13,100		4,768	18,950	1,390
228111	Local Accommodation Cost	1,615,659	783,818	(831,841)			2,370				355		684,585	19,600
228112	Local Per Diems		543,673	543,673			6,580						302,720	46,643
228211	Local Training- Catering	370,171	426,992	56,821	29,298	7,790	7,995			25,125	2,400	9,100	61,600	39,387
228212	Local Training - Course Fees	22,069	72,615	50,546	2,000		2,550		1,200				1,330	1,330
228213	Local Training- Reimbursement	350,010	30,738	(319,272)				2,000			23,490			2,928
228214	Local Training Fees		8,922	8,922	1,000		2,550					100		
228215	Local Training - venue		64,448	64,448	2,000	7,720				188		1,650		15,150
228299	Local Training- Others		169,753	169,753	3,500	300	2,832			3,500	7,496	600		25,670
228311	Overseas Training- Fees	155,393	135,076	(20,317)			12,850							
228312	Overseas Training		24,587	24,587										
229111	Local Printing	418,576	350,246	(68,330)	25,640	1,000	7,200	66,925	9,489		7,685	10,730	57,400	1,050
229112	Local Stationery and Supplies	1,293,999	1,186,692	(107,307)	47,675	14,732	29,795	32,800			28,641	37,348	71,120	39,910
229211	Food and Rations	2,282,686	2,259,861	(22,825)	106,716	36,000	73,200	148,200	15,000	65,265	69,984	175,084	276,000	89,600
229311	Electricity and Gas	4,005,766	4,089,861	84,116	27,600	1,200	1,800	3,600		3,510	250	36,960	15,390	1,500
229312	Water	574,727	603,215	28,488	660		1,800		600	2,325		4,200	6,872	600
229313	Sewerage		44,052	44,052										
229411	Pharmaceutical Purchases	3,218,176		(3,218,176)										
229611	Printing- Overseas		34,040	34,040						9,000			6,500	15,300
229612	Stationery and Supplies- Overseas		170,099	170,099						53,739			3,600	
229711	Pharmaceutical Purchases-Overseas		2,329,065	2,329,065										
229811	Purchase of Office Equip- Local		1,403,343	1,403,343	40,570	26,030	13,000		9,787			32,231	253,339	69,563
229899	Sundry Purchases (Local)	29,350	28,600	(750)										
229911	Purchase of Office Equip-Overseas	1,751,789	541,720	(1,210,069)						68,470	46,960	120,000		3,001
229912	Specialised Purchase- Overseas	120,000	989,785	869,785										
229999	Sundry Purchases (Overseas)		12,250	12,250	12,250									
282112	Bank Charges		913,000											
282156	Commitment and Other Fees	65,810	63,860	(1,950)	3,000	1,900								
282157	Compensation	64,159	64,159											
282158	Compensation for Trees	20,600	19,600	(1,000)										
282199	Other Expenses	34,946	18,000	(16,946)			18,000					1,600		
	Sub Total	39,256,084	41,829,985	1,660,901	1,452,337	375,359	791,908	1,558,077	224,779	1,931,706	673,977	1,416,948	5,010,533	1,124,301
28	Debt servicing	15,639,616	3,421,693	(12,217,923)										
5	Subsidies	24,512,146	30,353,396	5,841,250										
6	Grants	27,463,749	30,133,749	2,670,000										
282152	Internat. Contributions	2,000,000	2,000,000											
7	Other Commitments	9,656,546	9,499,357	(157,189)										
282162	Contribut to Dev Fund	106,336,733	140,132,793	33,796,060										
	Sub Total	185,608,791	215,540,989	29,932,198	3,498,135	2,278,344	3,879,816	16,636,372	454,776	5,032,194	4,422,851	6,426,151	7,838,290	3,964,296
	Grand Total	329,721,435	406,516,903	75,882,468	3,498,135	2,278,344	3,879,816	16,636,372	454,776	5,032,194	10,180,958	14,426,151	7,838,290	3,964,296

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2024 CONT'D

Exp code	Cost description (Input)	2023 Revised	2024 Budget	Variance (\$)	KAO	OAG	MFMRD	MHMS	MOE	MICT	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
212111	KPF contribution	5,306,936	8,281,379	2,974,444	71,364	60,912	253,211	1,437,923	2,719,366	282,524	334,982	117,781	266,161	275,411	272,902	161,007	21,380
211111	Salaries	68,709,998	108,486,470	39,776,472	935,935	808,901	3,325,337	18,860,466	35,600,024	3,469,609	4,336,232	1,509,489	3,460,118	3,571,658	3,521,972	2,135,337	282,391
211112	Wages	492,500	821,361	328,860	14,292	47,100	91,344	198,024	215,064	61,766	71,316	21,564	63,888	75,600	135,426	12,504	9,312
211113	Housing assistance	1,562,553	1,735,649	173,096	13,454	8,274	101,608	2,739,826	516,260	93,480	102,812	83,111	77,965	50,826	119,743	109,776	11,240
211114	Overtime	6,708,918	6,832,774	123,856	13,423	23,802	101,604	1,178,246	192,969	75,831	128,360	36,398	101,591	78,226	229,004	91,245	17,471
211115	Allowance	3,155,508	3,828,373	672,865	15,587	3,264	50,805	311,839	658,192	30,714	130,199	60,924	88,699	100,491	116,720	11,424	2,675
211116	Temporary assistance	2,049,147	1,931,922	(117,225)	138,000	102,000	519,000	2,892,000	5,274,000	540,000	681,000	231,000	588,000	522,000	336,000	336,000	42,000
211117	Leave grants	16,871,000	16,848,000	(23,000)													
211118	Home Passage		380,000	380,000													
	Sub Total	104,856,560	149,145,929	44,289,368	1,202,055	1,054,253	4,449,408	27,646,324	45,230,875	4,533,904	5,800,900	2,068,267	4,648,423	4,700,262	5,269,527	2,873,293	386,470
212111	Uniforms	223,896	218,324	(5,572)			5,084	37,035		1,476	10,000		3,028	26,920	1,410	18,106	
211111	Consultancy Services- Local	3,387,487	1,014,168	(2,373,320)	12,480	13,000		787,981	1,200	2,000		8,400	1,200	14,400	6,534		1,000
211112	Council Services- Local		684,578	684,578					366,656	19,600					63,290		
211113	Services- Local- Works Contract		1,669,216	1,669,216			86,640	10,000	212,732	106,448	92,098	19,475	152,706	192,446	34,029	114,236	15,000
212111	Consultants Based Overseas	873,059	176,365	(696,694)		5,125	42,758	74,280		24,000			3,300	13,000	4,722		
212121	Services- Overseas- Works Contract		609,584	609,584					348,429	150	76,000		2,150	106,000	15,000		
212131	Cleaning Services	159,425	173,337	13,911	1,018	780	10,605	26,047	6,640		15,170	3,841	2,507	24,304	7,324	2,862	881
212141	Recruitment- Advertisement Cost	89,667	51,720	(37,947)	1,350	1,200	450	2,500		4,800	1,500	1,150	2,500	6,470	8,560	3,500	2,250
212142	Recruitment- Interview Cost		8,760	8,760	250					400	2,000		1,000	250	200		
212143	Recruitment- Siting Allowance		18,850	18,850	250					400	2,890		750	3,350	100		500
212144	Recruitment- Transport Cost		1,450	1,450	100					400							
212145	Recruitment- Screening Test		11,840	11,840	400					400	2,000		1,000	680		33,432	300
221911	Relocation Expenses	466,846	603,102	136,256			5,000	155,420	211,866	5,000	42,000	36,186		7,000			
221111	Repairs and Maintenance- Office	298,365	203,125	(95,240)				45,000	60,000	28,935				15,000			
222112	Repairs and Maintenance- Other		81,935	81,935										38,000			
222113	Repairs and Maintenance- Residents		44,459	44,459				5,000	7,527			6,932		15,000			
222114	Repairs and Maintenance- vessels		3,050	3,050													
222115	Repairs and Maintenance- PandM		57,000	57,000					21,000					36,000			
222116	Repairs Vehicles	324,365	288,529	(35,836)			35,689	2,800				1,000	8,600	13,000	107,929		
222118	Repairs -Equipment	379,169	400,760	21,591	2,030	5,965	5,122	60,270	71,397	17,100	38,800	26,147	7,375	40,600	22,946		5,036
222211	Dwellings	96,974	37,974	(59,000)													
222215	Transport equipment		82,000	82,000													
222217	Machinery and equipment		30,400	30,400											2,000		
223111	Entertainment- Local	601,561	500,343	(101,218)	1,500	820	7,613	13,000	13,000	8,000	12,881	10,000	6,900	14,100	44,384	7,000	5,105
223112	Entertainment- Overseas		143,455	143,455													
224111	Advertisements/ Media	767,543	795,589	28,047			6,000	21,000	37,768	4,450	8,300	13,000	17,536	12,600	9,412	16,340	5,970
224112	Subscription		18,000	18,000										18,000			
225111	Hire of Plant and Equipment	1,035,239	410,370	(624,869)	18,001	46,575	48,040	66,300		2,400		3,000			18,400	39,101	
	Permanent Hire-Plant and																
225112	Equipment		531,155	531,155					5,000	20,000		78,120	123,800	25,550			33,760
225211	Temporary Hire of Vehicles		7,002	7,002													
225212	Permanent Hire of Vehicles	139,915	159,915	20,000				89,915									
226111	Telephone Bills	3,105,379	1,727,603	(1,377,776)	19,080	24,450	43,536	357,480	174,275	30,000	92,310	30,760	89,904	90,360	62,100	78,600	13,608
226112	Internet Fees		1,575,095	1,575,095	7,800	16,920	94,178	253,600	98,960	136,272	87,948	29,496	35,040	188,880	96,720	63,300	5,400
226113	Fax Charges		1,680	1,680													
227111	Bus Ticket	2,368,861	511,217	(1,857,644)	2,044	2,044	6,629	10,133	280,564	2,704	9,431	1,820	6,718	89,022		4,648	1,490
227112	Fuel		1,861,086	1,861,086	19,080	18,291	91,455	360,184	86,244	26,978	49,790	24,775	110,047	46,718	128,420	49,173	8,345

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2024 CONT'D

Exp code	Cost description (Input)	2023 Revised	2024 Budget	Variance (\$)	KAO	OAG	MFMRD	MHMS	MOE	MICT	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
227113	Office Transport	731,804	851,051	1,19,248	23,740	14,500	67,785	206,096	172,840	58,286	15,540	29,948	42,515	63,610	58,677	5,200	15,990
227211	Local Airfares/ Shiptares	3,887,329	2,630,117	(1,257,211)	20,665	11,837	72,058	169,901	381,130	71,246	108,916	2,000	71,907	97,270	16,780	65,186	18,196
227212	Travel Allowance		561,832	561,832	7,574	4,000	14,706	13,360	60,580	3,850	7,400	2,000	18,600	7,506	274,051	7,076	3,100
227213	Int. Travel- Misc Incidental	3,925,316	892,958	(3,032,358)	18,611	75,000	165,776	5,000	108,695	59,620	39,814	62,102	73,959	80,959	60,929	45,047	14,070
227311	External Travel- Per Diem		1,962,019	(1,963,296)	44,000		168,486	216,171	108,695	102,086	74,430	78,164	63,300	87,300	40,500	68,529	17,790
227312	External Travel- Airfare		2,609,056	2,609,056	600					60	280	7,100	1,750	300	980		
227313	External Travel- Taxi Hire		12,870	12,870	600		31,940			12,470	49,002	1,600	2,000	3,000	2,500		1,000
227314	EX Travel- Misc Incidental		152,551	152,551	600				5,000	1,960	3,400	1,800	1,800	5,450	250		777
227315	External Travel- Insurance		62,404	62,404	810			45,750	21,580	1,500	1,620	4,400	4,400	4,400			
228111	Local Accommodation Cost	1,615,659	783,818	(831,841)	4,000	2,058	60,045	60,045	4,042	7,880	15,221	26,888	19,600	50,054	2,100	5,595	900
228112	Local Per Diems	370,171	543,673	176,502	6,250	2,306	2,400	58,930	22,580	10,597	31,865	43,475	42,300	15,000	13,880	4,730	
228211	Local Training- Catering	22,069	426,992	399,923					30,000	225			6,900	9,800			
228212	Local Training- Course Fees	350,010	72,615	(277,395)						500		1,500		320			2,172
228213	Local Training- Reimbursement		30,738	(319,272)	3,000			12,300		2,050	5,840	11,850	1,500	1,200		3,400	1,600
228214	Local Training Fees		8,922	8,922				46,426	24,489	4,200	5,050	14,768	16,407	22,420	175	16,560	6,110
228215	Local Training- venue		64,448	64,448						10,300	7,000				3,000		
228299	Local Training- Others	155,393	135,076	(20,317)		3,613	18,757	4,500									
228311	Overseas Training- Fees		24,587	24,587					14,587								
228312	Overseas Training	418,576	350,246	(68,330)	3,000	2,243	8,120	56,597	45,550	27,760	21,160	1,600	5,665	48,046	10,615	7,925	1,260
229112	Local Stationery and Supplies	1,293,999	1,186,692	(107,307)	12,035	9,788	37,440	114,587	325,134	34,755	59,472	27,028	29,632	57,888	98,690	26,229	8,378
229211	Food and Rations	2,282,686	2,259,861	(22,825)	30,000	44,951	118,928	1,317,300	355,095	225,720	201,820	72,120	66,715	501,100	8,400	83,283	11,400
229311	Electricity and Gas	4,005,766	4,089,881	84,116	400		2,100	475,665			1,200			30,240	600	1,200	600
229312	Water	574,727	603,215	28,488				7,200		1,590		1,200	3,600	4,260	600	6,000	1,200
229313	Sewerage		44,052	44,052													
229411	Pharmaceutical Purchases	3,218,176	34,040	(3,218,176)													
229611	Printing- Overseas		170,099	170,099					22,959	44,550					3,240	45,251	
229612	Stationery and Supplies- Overseas																
229711	Pharmaceutical Purchases-Overseas		2,329,065	2,329,065	8,120		40,382	2,329,065	442,567	41,391	119,480	22,335	60,086	45,660	55,410	40,038	18,604
229811	Purchase of Office Equip- Local		1,403,343	1,403,343				64,750	16,600			7,000		5,000			
229899	Sundry Purchases (Local)	29,350	28,600	(750)													
229911	Purchase of Office Equip-Overseas	1,751,789	541,720	(1,210,069)		28,544		738,784	150	255,130	3,000	16,415	64,050	9,400	2,000	13,267	
229912	Specialised Purchase- Overseas	120,000	989,785	869,785										128,001			
229999	Sundry Purchases (Overseas)		913,000	913,000							913,000						
282116	Bank Charges	65,810	63,860	(1,950)					58,440					520			
282156	Commitment and Other Fees	64,159	64,159											5,000			
282157	Compensation	20,600	19,600	(1,000)				8,000	10,000								
282158	Compensation for Trees	34,946	18,000	(16,946)													
282199	Other Expenses																
	Sub T total	39,256,084	41,829,985	1,660,901	264,788	373,940	1,237,022	9,347,576	4,929,551	1,565,509	2,307,627	738,012	1,258,261	2,568,534	1,377,484	1,078,965	222,791
	Total Recurrent Exp	144,112,644	190,975,914	46,900,270	1,466,843	1,428,193	5,686,430	36,993,901	50,160,426	6,099,413	8,105,528	2,806,280	5,906,684	7,268,796	6,647,011	3,952,268	609,261
28	Debt servicing	15,639,616	3,421,693	(12,217,923)							3,421,693			310,537			
5	Subsidies	24,512,146	30,353,396	5,841,250													
6	Grants	27,463,749	30,133,749	2,670,000													
282152	Internat. Contributions	2,000,000	2,000,000														
7	Other Commitments	9,656,546	9,499,357	(157,189)													
282162	Contribut to Dev Fund	106,336,753	140,132,793	33,796,060													
	Sub T total	185,608,791	215,540,989	29,932,198	1,466,843	1,428,193	6,686,430	47,765,558	83,020,198	9,979,413	71,191,712	58,014,679	35,906,684	7,579,333	10,727,011	3,952,268	609,261
	Grand Total	329,721,435	406,516,903	75,882,468													

TABLE 8: BUDGET SUMMARY BY EXPENDITURE INPUT 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
	Personal emoluments							
212111	KPF contribution	4,886,962	5,306,936	5,306,936	8,281,379	8,443,395	8,609,385	8,778,694
211111	Salaries	61,143,886	68,709,998	68,709,998	108,486,470	110,656,199	112,869,323	115,126,710
211112	Wages	296,827	492,500	492,500	821,361	821,361	821,361	821,361
211113	Housing assistance	1,483,875	1,562,553	1,562,553	1,735,649	1,723,109	1,723,109	1,723,109
211114	Allowances	5,661,129	6,708,918	6,708,918	6,832,774	6,832,775	6,832,775	6,832,775
211115	Overtime	3,951,740	3,155,508	3,155,508	3,828,373	3,828,373	3,828,373	3,828,373
211116	Temporary assistance	4,023,291	2,049,147	2,049,147	1,931,922	1,922,322	1,922,322	1,922,322
211117	Leave grants	15,531,050	16,871,000	16,871,000	16,848,000	16,845,000	16,845,000	16,845,000
211118	Home Passage				380,000	380,000	380,000	380,000
	Sub Total	96,978,759	104,856,560	104,856,560	149,145,929	151,452,534	153,831,648	156,258,344
	Operating expenses							
211211	Uniforms	124,740	223,896	223,896	218,324	218,324	218,324	218,324
221111	Consultancy Services- Local	5,853,545	3,387,487	3,387,487	1,014,168	933,168	933,168	933,168
221112	Council Services- Local				684,578	684,578	684,578	684,578
221113	Services- Local- Works Consultants Based				1,669,216	1,669,216	1,669,216	1,669,216
221211	Overseas	479,907	873,059	873,059	176,365	176,365	176,365	176,365
221212	Services- Overseas- Works				609,584	609,584	609,584	609,584
221311	Cleaning Services	82,254	159,425	159,425	173,337	173,332	173,332	173,332
221411	Recruitment- Advertisement	34,533	89,667	89,667	51,720	51,720	51,720	51,720
221412	Recruitment- Interview Recruitment- Sitting				8,760	8,760	8,760	8,760
221413	Allowance				18,850	18,850	18,850	18,850
221414	Recruitment- Transport				1,450	1,450	1,450	1,450
221415	Recruitment- Screening Test				11,840	11,840	11,840	11,840
221911	Relocation Expenses Maintenance - Office	380,214	466,846	466,846	603,102	501,736	501,736	501,736
222111	Building	258,179	298,365	298,365	203,125	203,125	203,125	203,125
222112	Maintenance- Others				81,935	81,935	81,935	81,935
222113	Maintenance- Building				44,459	44,459	44,459	44,459
222114	Maintenance- vessels				3,050	3,050	3,050	3,050
222115	Maintenance- PandM				57,000	57,000	57,000	57,000
222116	Maintenance- Vehicles	271,073	324,365	324,365	288,529	288,529	288,529	288,529
222118	Maintenance- Equipment	152,370	379,169	379,169	400,760	400,760	400,760	400,760
222211	Dwellings	459,335	96,974	96,974	37,974	37,974	37,974	37,974
222215	Transport equipment				82,000	2,000	2,000	2,000
222217	Machinery and equipment				30,400	30,400	30,400	30,400
223111	Entertainment- Local	641,443	601,561	601,561	500,343	500,343	500,343	500,343
223112	Entertainment- Overseas				143,455	143,455	143,455	143,455
224111	Advertisements	556,457	767,543	767,543	795,589	789,589	789,589	789,589
224112	Subscription				18,000	18,000	18,000	18,000
225111	Hire of Plant and Equipment Permanent Hire of Plant and Equipment	506,309	1,035,239	1,035,239	410,370	410,370	410,370	410,370
225211	Temporary Hire of Vehicles				531,155	531,155	531,155	531,155
225212	Permanent Hire of Vehicles	52,633	139,915	139,915	7,002	7,002	7,002	7,002
226111	Telephone Bills	3,097,954	3,105,379	3,105,379	1,727,603	1,727,603	1,727,603	1,727,603
226112	Internet Fees				1,575,095	1,575,095	1,575,095	1,575,095
226113	Fax Charges				1,680	1,680	1,680	1,680
227111	Bus Ticket	2,536,233	2,368,861	2,368,861	511,217	511,222	511,222	511,222
227112	Fuel				1,861,086	1,861,086	1,861,086	1,861,086
227113	Office Transport	775,943	731,804	731,804	851,051	851,051	851,051	851,051
227211	Local Airfares/ Shipfares	2,765,072	3,887,329	3,887,329	2,630,117	2,617,117	2,617,117	2,617,117
227212	Travel Allowance				561,832	561,832	561,832	561,832

TABLE 8: BUDGET SUMMARY BY EXPENDITURE INPUT 2022-2027 CONT'D

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
227213	Int. Travel- Misc Incidental				892,958	892,958	892,958	892,958
227311	External Travel- Per Diem	4,176,276	3,925,316	3,925,316	1,962,019	1,962,019	1,962,019	1,962,019
227312	External Travel- Airfare				2,609,056	2,609,056	2,609,056	2,609,056
227313	External Travel- Taxi Hire				12,870	12,870	12,870	12,870
227314	Ext Travel- Misc Incidental				152,551	152,551	152,551	152,551
227315	External Travel- Insurance				62,404	62,404	62,404	62,404
228111	Local Accommodation Cost	1,162,327	1,615,659	1,615,659	783,818	783,818	783,818	783,818
228112	Local Per Diems				543,673	543,673	543,673	543,673
228211	Local Training- Catering	310,322	370,171	370,171	426,992	426,992	426,992	426,992
228212	Local Training- Course Fees		22,069	22,069	72,615	72,615	72,615	72,615
228213	Local Training- Reimbursement	106,156	350,010	350,010	30,738	30,738	30,738	30,738
228214	Local Training- Fees to presenters				8,922	8,922	8,922	8,922
228215	Local Training- venue				64,448	64,448	64,448	64,448
228299	Local Training- Workshops				169,753	175,753	175,753	175,753
228311	Overseas Training- Fees	15,599	155,393	155,393	135,076	135,076	135,076	135,076
228312	Overseas Training.				24,587	24,587	24,587	24,587
229111	Local Printing	241,462	418,576	418,576	350,246	350,246	350,246	350,246
229112	Local Stationery and Supplies	1,886,675	1,293,999	1,293,999	1,186,692	1,186,692	1,186,692	1,186,692
229211	Food and Rations	1,640,218	2,282,686	2,282,686	2,259,861	2,259,861	2,259,861	2,259,861
229311	Electricity and Gas	3,911,105	4,005,766	4,005,766	4,089,881	4,089,881	4,089,881	4,089,881
229312	Water	747,675	574,727	574,727	603,215	603,215	603,215	603,215
229313	Sewerage				44,052	44,052	44,052	44,052
229411	Pharmaceutical Purchases	2,952,482	3,218,176	3,218,176				
229611	Printing- Overseas				34,040	34,040	34,040	34,040
229612	Stationery and Supplies				170,099	170,099	170,099	170,099
229711	Pharmaceutical Purchases- Overseas				2,329,065			
229811	Purchase of Office Equip, Furniture and Software- Local				1,403,343	1,213,044	1,213,044	1,213,044
229899	Sundry Purchases (Local)	56,359	29,350	29,350	28,600	28,600	28,600	28,600
229911	Purchase of Office Equip, Furniture Overseas	3,515,685	1,751,789	1,751,789	541,720	531,720	531,720	531,720
229912	Specialised Purchase- Overseas	76,289	120,000	120,000	989,785	3,318,850	3,318,850	3,318,850
229999	Sundry Purchases (Overseas)				12,250	12,250	12,250	12,250
282112	Bank Charges				913,000	913,000	913,000	913,000
282156	Commitment and Other Fees	58,992	65,810	65,810	63,860	63,860	63,860	63,860
282157	Compensation	9,324	64,159	64,159	64,159	64,159	64,159	64,159
282158	Compensation for Trees	14,500	20,600	20,600	19,600	19,600	19,600	19,600
282199	Other Expenses	35,631	34,946	34,946	18,000	18,000	18,000	18,000
	Sub Total	39,945,268	39,256,084	39,256,084	41,829,985	41,354,320	41,354,320	41,354,320
	Total Recurrent Exp	136,924,026	144,112,644	144,112,644	190,975,914	192,806,854	195,185,968	197,612,664
28	Debt servicing	4,576,495	4,055,383	15,639,616	3,421,693	3,346,188	3,290,094	3,234,798
5	Subsidies	21,308,334	24,512,146	24,512,146	30,353,396	25,088,396	25,088,396	25,088,396
6	Grants	28,569,841	27,463,749	27,463,749	30,133,749	30,133,749	30,133,749	30,133,749
282152	International Contributions	1,929,869	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
7	Other Commitments	8,630,291	9,587,887	9,656,546	9,499,357	11,402,348	8,999,357	8,999,357
282162	Contribt to Dev Fund	105,543,372	106,336,733	106,336,733	140,132,793	126,314,721	124,224,721	124,724,721
	Sub Total	170,558,203	173,955,898	185,608,791	215,540,989	198,285,402	193,736,317	194,181,021
	Total Government Expenditure	307,482,230	318,068,543	329,721,435	406,516,903	391,092,256	388,922,285	391,793,685

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 **\$3,498,135** for Departmental Expenditures in the 2024 Budget.

Table 1(a): OB MEDIUM TERM EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
EXPENDITURE								
212111	KPF contribution	65,897	71,019	71,019	114,007	116,218	118,474	120,774
211111	Salaries	849,608	902,854	902,854	1,474,101	1,503,583	1,533,655	1,564,328
211113	Housing assistance	24,157	37,128	37,128	37,236	37,236	37,236	37,236
211114	Allowances	129,512	104,056	104,056	100,364	100,364	100,364	100,364
211115	Overtime	54,698	31,822	31,822	41,094	41,094	41,094	41,094
211116	Temporary assistance	28,590	44,066	44,066	45,996	45,996	45,996	45,996
211117	Leave grants	197,475	216,000	216,000	225,000	225,000	225,000	225,000
211118	Home Passage				8,000	8,000	8,000	8,000
	Sub Total	1,349,937	1,406,945	1,406,945	2,045,797	2,077,491	2,109,818	2,142,791
221111	Consultancy Services- Local	162,683	83,401	83,401				
221112	Council Services- Local				49,291	49,291	49,291	49,291
221113	Services- Local- Works Contract				35,040	35,040	35,040	35,040
221211	Consultants Based Overseas	8,854	10,000	10,000				
221212	Services- Overseas- Works Contract				10,000	10,000	10,000	10,000
221311	Cleaning Services	2,798	9,907	9,907	9,907	9,907	9,907	9,907
221411	Recruitment- Advertisement Cost		6,813	6,813	5,250	5,250	5,250	5,250
221413	Recruitment- Sitting Allowance				1,250	1,250	1,250	1,250
223111	Entertainment- Local	230,001	204,800	204,800	214,800	214,800	214,800	214,800
224111	Advertisements/ Media- Announcements	9,646	24,637	24,637	30,037	30,037	30,037	30,037
225111	Temporary Hire of Plant and Equipment	107,957	175,200	175,200				
225112	Permanent Hire of Plant and Equipment				146,000	146,000	146,000	146,000
226111	Telephone Bills	160,772	96,540	96,540	54,600	54,600	54,600	54,600
226112	Internet Fees				73,200	73,200	73,200	73,200
227111	Bus Ticket	43,803	54,438	54,438	5,138	5,138	5,138	5,138
227112	Fuel				49,523	49,523	49,523	49,523
227113	Office Transport	33,686	69,930	69,930	56,980	56,980	56,980	56,980
227211	Local Airfares/ Shipfares	95,406	350,640	350,640	213,263	213,263	213,263	213,263
227212	Travel Allowance				70,926	70,926	70,926	70,926
227213	Int. Travel- Misc Incidental (not externally funded)				18,629	18,629	18,629	18,629
227311	External Travel- Per Diem	177,727	92,740	92,740	49,864	49,864	49,864	49,864
227312	External Travel- Airfare				54,250	54,250	54,250	54,250
227314	Ext Travel- Misc Incidental (not externally funded)				1,680	1,680	1,680	1,680
227315	External Travel- Insurance				800	800	800	800
228211	Local Training- Catering	46,918	35,048	35,048	29,298	29,298	29,298	29,298
228212	Local Training - Course Fees for Civil Servants				2,000	2,000	2,000	2,000
228214	Local Training- Fees to presenters				1,000	1,000	1,000	1,000
228215	Local Training- Hire of venue				2,000	2,000	2,000	2,000
228311	Overseas Training- Fees				3,500	3,500	3,500	3,500
229111	Local Printing	31,671	25,176	25,176	25,640	25,640	25,640	25,640
229112	Local Stationery and Supplies	68,051	39,236	39,236	47,675	47,675	47,675	47,675
229311	Electricity and Gas	115,232	102,516	102,516	106,716	106,716	106,716	106,716
229312	Water	108,014	10,596	10,596	27,600	27,600	27,600	27,600
229313	Sewerage				660	660	660	660
229811	Purchase of Office Equip, Furniture and Software- Local				40,570	40,570	40,570	40,570
229899	Sundry Purchases (Local)	12,649	12,250	12,250				
229911	Purchase of Office Equip, Furniture and Software- Overseas	48,352	43,521	43,521				
229999	Sundry Purchases (Overseas)				12,250	12,250	12,250	12,250
282156	Commitment and Other Fees	1,416	4,950	4,950	3,000	3,000	3,000	3,000
	Sub Total	1,465,635	1,452,337	1,452,337	1,452,337	1,452,337	1,452,337	1,452,337
	Total Recurrent Exp	2,815,572	2,859,282	2,859,282	3,498,135	3,529,828	3,562,155	3,595,128
282162	Contribt to Dev Fund							
	Sub Total							
	GRAND TOTAL	2,815,572	2,859,282	2,859,282	3,498,135	3,529,828	3,562,155	3,595,128

Table 1(b): HEAD 01 - OFFICE OF THE BEREITENTI (OB) BUDGET – 2024

	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	State House 02	Comm. & Relations 03	Meteorological Division 04	Strategic Policy 05	Cabinet Secretariat 06
EXPENDITURE											
212111	KPF contribution	71,019	71,019	114,007	42,988	29,681	10,269	4,881	45,956	13,831	9,389
211111	Salaries	902,854	902,854	1,474,101	571,247	378,947	135,173	63,220	596,104	175,473	125,186
211113	Housing assistance	37,128	37,128	37,236	108	8,700			15,540	8,592	4,404
211114	Allowances	104,056	104,056	100,364	(3,693)	38,333	19,796	427	27,031	1,920	12,857
211115	Overtime	31,822	31,822	41,094	9,272	10,748	4,800		25,546		
211116	Temporary assistance	44,066	44,066	45,996	1,929	16,799	1,748	1,862	16,643	8,944	
211117	Leave grants	216,000	216,000	225,000	9,000	48,000	27,000	9,000	105,000	21,000	15,000
211118	Home Passage			8,000	8,000				8,000		
Sub Total		1,406,945	1,406,945	2,045,797	638,852	531,208	198,786	79,389	839,819	229,760	166,835
221111	Consultancy Services- Local	83,401	83,401		(83,401)						
221112	Council Services- Local			49,291	49,291	33,973	13,862				1,456
221113	Contract Services- Local- Works			35,040	35,040				35,040		
221211	Consultants Based Overseas	10,000	10,000		(10,000)						
221212	Services- Overseas- Works			10,000	10,000				10,000		
221311	Contract Cleaning Services	9,907	9,907	9,907		3,232	2,400		531		3,744
221411	Recruitment- Advertisement	6,813	6,813	5,250	(1,563)	5,000				250	
221413	Recruitment- Sitting Allowance			1,250	1,250	1,250					
223111	Entertainment- Local	204,800	204,800	214,800	10,000	203,800					11,000
224111	Advertisements/ Media	24,637	24,637	30,037	5,400	10,000		13,320	5,517	1,200	
225111	Temporary Hire of Plant and Equipment	175,200	175,200		(175,200)						
225112	Permanent Hire of Plant and Equipment			146,000	146,000	87,600	29,200		29,200		
226111	Telephone Bills	96,540	96,540	54,600	(41,940)	39,480	4,200		9,600	240	1,080
226112	Internet Fees			73,200	73,200	38,400			34,800		
227111	Bus Ticket	54,438	54,438	5,138	(49,299)	1,158	252		3,504	224	
227112	Fuel			49,523	49,523	18,466	7,399		18,957		4,702
227113	Office Transport	69,930	69,930	56,980	(12,950)	21,980			15,000		20,000
227211	Local Airfares/ Shipfares	350,640	350,640	213,263	(137,377)	164,750	6,617	2,200	12,400	16,046	11,250
227212	Travel Allowance			70,926	70,926	69,662		1,264			
227213	Int. Travel- Misc Incidental			18,629	18,629	6,160		560	11,909		
227311	External Travel- Per Diem	92,740	92,740	49,864	(42,876)	12,800	20,000		7,224	9,840	
227312	External Travel- Airfare			54,250	54,250	35,000		4,250	15,000		
227314	Ext Travel- Misc Incidental			1,680	1,680				1,680		
227315	External Travel- Insurance			800	800					800	
228211	Local Training- Catering	35,048	35,048	29,298	(5,750)	6,023		2,250			21,025
228212	Local Training - Course Fees for Civil Servants			2,000	2,000					2,000	
228214	Local Training- Fees to presenters			1,000	1,000					1,000	
228215	Local Training- Venue			2,000	2,000					2,000	
228311	Overseas Training- Fees			3,500	3,500					3,500	
229111	Local Printing	25,176	25,176	25,640	464	12,800		8,840		4,000	
229112	Local Stationery and Supplies	39,236	39,236	47,675	8,439	20,000	15,315	4,500	5,000	1,250	1,610
229311	Electricity and Gas	102,516	102,516	106,716	4,200	74,400	7,116		25,200		
229312	Water	10,596	10,596	27,600	17,004	2,400	24,000		1,200		
229313	Sewerage			660	660			660			
229811	Purchase of Office Equip, Furniture and Software- Local			40,570	40,570	24,240			10,630		5,700
229899	Sundry Purchases (Local)	12,250	12,250		(12,250)						
229911	Purchase of Office Equip, Furniture and Software- Overseas	43,521	43,521		(43,521)						
229999	Sundry Purchases (Overseas)			12,250	12,250		12,250				
282156	Commitment and Other Fees	4,950	4,950	3,000	(1,950)				3,000		
Sub Total		1,452,337	1,452,337	1,452,337	638,852	892,574	143,271	37,184	240,392	57,350	81,567
Total Recurrent Exp		2,859,282	2,859,282	3,498,135	638,852	1,423,782	342,057	116,573	1,080,211	287,110	248,402
282162	Contribt to Dev Fund										
Sub Total		2,859,282	2,859,282	3,498,135	638,852	1,423,782	342,057	116,573	1,080,211	287,110	248,402
GRAND TOTAL		2,859,282	2,859,282	3,498,135	638,852	1,423,782	342,057	116,573	1,080,211	287,110	248,402

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: Improving the public service delivery through improved Customer Service and Service Charter, Inspection and Reporting and Auditing on the Ministries/Agencies' performance.
3. Corruption Control Division: Introducing good governance practices align with the United Nations Convention against Corruption (UNCAC) principles, measuring the compliance level of Kiribati towards the UNCAC principles and conducting investigation of potential corrupt practices in the public services.
4. 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.
5. 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 **\$1,758,412** for Departmental Expenditures in the 2024 Budget.

Table 2(a): PSO MEDIUM TERM EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
EXPENDITURE								
212111	KPF contribution	60,640	51,841	51,841	80,308	81,820	83,362	84,934
211111	Salaries	589,850	628,111	628,111	1,007,802	1,027,958	1,048,517	1,069,487
211113	Housing assistance	48,529	55,716	55,716	49,620	45,324	45,324	45,324
211114	Allowances	17,460	32,319	32,319	28,269	28,269	28,269	28,269
211115	Overtime	16,523	10,733	10,733	16,083	16,083	16,083	16,083
211116	Temporary assistance	219,070	63,107	63,107	62,971	62,971	62,971	62,971
211117	Leave grants	128,144	135,000	135,000	138,000	138,000	138,000	138,000
Sub Total		1,080,216	976,827	976,827	1,383,053	1,400,424	1,422,526	1,445,069
221111	Consultancy Services- Local	36,657	23,995	23,995	600	600	600	600
221113	Services- Local- Works Contract				18,949	18,949	18,949	18,949
221211	Consultants Based Overseas		2,880	2,880				
221212	Services- Overseas- Works Contract				2,880	2,880	2,880	2,880
221311	Cleaning Services		1,200	1,200	1,200	1,200	1,200	1,200
221411	Recruitment- Advertisement Cost		400	400	400	400	400	400
222118	Repairs and Maintenance- Equipment	5,201	3,852	3,852	3,850	3,850	3,850	3,850
223111	Entertainment- Local	3,638	6,265	6,265	6,265	6,265	6,265	6,265
224111	Advertisements/ Media- Announcements	294	2,320	2,320	2,920	2,920	2,920	2,920
225111	Temporary Hire of Plant and Equipment	25,595	21,600	21,600				
225112	Permanent Hire of Plant and Equipment				25,200	25,200	25,200	25,200
226111	Telephone Bills	47,010	61,686	61,686	30,120	30,120	30,120	30,120
226112	Internet Fees				32,640	32,640	32,640	32,640
227111	Bus Ticket	14,547	11,388	11,388	1,068	1,068	1,068	1,068
227112	Fuel				11,088	11,088	11,088	11,088
227113	Office Transport	1,061	2,400	2,400	2,400	2,400	2,400	2,400
227211	Local Airfares/ Shipfares	32,268	31,932	31,932	39,766	26,766	26,766	26,766
227212	Travel Allowance				16,380	16,380	16,380	16,380
227213	Int. Travel- Misc Incidental				13,230	13,230	13,230	13,230
227311	External Travel- Per Diem	25,122	49,504	49,504	32,030	32,030	32,030	32,030
227312	External Travel- Airfare				36,500	36,500	36,500	36,500
227314	Ext Travel- Misc Incidental				1,200	1,200	1,200	1,200
228211	Local Training- Catering	8,440	9,920	9,920	7,790	7,790	7,790	7,790
228213	Local Training- Reimbursement of Costs	900	4,170	4,170				
228215	Local Training- Hire of venue				7,720	7,720	7,720	7,720
228299	Local Training- Workshops and Seminars				300	300	300	300
229111	Local Printing		1,000	1,000	1,000	1,000	1,000	1,000
229112	Local Stationery and Supplies	15,465	16,436	16,436	14,732	14,732	14,732	14,732
229311	Electricity and Gas	35,092	37,200	37,200	36,000	36,000	36,000	36,000
229312	Water		1,200	1,200	1,200	1,200	1,200	1,200
229811	Purchase of Office Equip- Local				26,030	26,030	26,030	26,030
229911	Purchase of Office Equip-Overseas	45,108	26,030	26,030				
282156	Commitment and Other Fees		1,900	1,900	1,900	1,900	1,900	1,900
Sub Total		296,397	317,279	317,279	375,359	362,359	362,359	362,359
Total Recurrent Exp		1,376,613	1,294,106	1,294,106	1,758,412	1,762,783	1,784,884	1,807,428
251211	Kiribati Housing	250,000	250,000	250,000	250,000	250,000	250,000	250,000
282162	Contribt to Dev Fund	1,416,219	986,151	986,151	269,932	986,151	986,151	986,151
Sub Total		1,666,219	1,236,151	1,236,151	519,932	1,236,151	1,236,151	1,236,151
GRAND TOTAL		3,042,832	2,530,257	2,530,257	2,278,344	2,998,934	3,021,035	3,043,579

Table 2(b): HEAD 2 - PUBLIC SERVICE OFFICE BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	HRMC 02	PSPSM 03	IT/DMR 04	ICC 05
EXPENDITURE										
212111	KPF contribution	51,841	51,841	80,308	28,467	26,915	22,747	14,953	8,125	7,569
211111	Salaries	628,111	628,111	1,007,802	379,691	312,292	292,201	195,590	108,339	99,379
211113	Housing assistance	55,716	55,716	49,620	(6,096)	3,120	23,616	8,592	7,032	7,260
211114	Allowances	32,319	32,319	28,269	(4,050)	11,133	9,114	5,033	1,489	1,500
211115	Overtime	10,733	10,733	16,083	5,350	10,500	1,704	878	3,000	
211116	Temporary assistance	63,107	63,107	62,971	(136)	46,568	11,086	3,780		1,537
211117	Leave grants	135,000	135,000	138,000	3,000	45,000	39,000	27,000	15,000	12,000
Sub Total		976,827	976,827	1,383,053	406,226	455,528	399,468	255,827	142,985	129,244
221111	Consultancy Services- Local Services- Local- Works	23,995	23,995	600	(23,395)				600	
221113	Contract			18,949	18,949	12,654	3,000	3,295		
221211	Consultants Based Overseas Services- Overseas- Works	2,880	2,880		(2,880)					
221212	Contract			2,880	2,880				2,880	
221311	Cleaning Services	1,200	1,200	1,200		1,200				
221411	Recruitment- Advertisement Cost	400	400	400		400				
222118	Repairs and Maintenance- Equipment	3,852	3,852	3,850	(2)				3,850	
223111	Entertainment- Local Advertisements/ Media-	6,265	6,265	6,265		6,265				
224111	Announcements	2,320	2,320	2,920	600	1,250	470	1,200		
225111	Temporary Hire of Plant and Equipment	21,600	21,600		(21,600)					
225112	Permanent Hire of Plant and Equipment			25,200	25,200	25,200				
226111	Telephone Bills	61,686	61,686	30,120	(31,566)	30,120				
226112	Internet Fees			32,640	32,640	32,640				
227111	Bus Ticket	11,388	11,388	1,068	(10,320)	1,068				
227112	Fuel			11,088	11,088	11,088				
227113	Office Transport	2,400	2,400	2,400		2,400				
227211	Local Airfares/ Shipfares	31,932	31,932	39,766	7,834	10,000	8,000	15,444		6,322
227212	Travel Allowance			16,380	16,380	1,960	1,960	7,560		4,900
227213	Int. Travel- Misc Incidental (not externally funded)			13,230	13,230	5,040		3,700		4,490
227311	External Travel- Per Diem	49,504	49,504	32,030	(17,474)	13,030	3,000	3,000		13,000
227312	External Travel- Airfare			36,500	36,500	16,500	3,000	3,000		14,000
227314	Ext Travel- Misc Incidental (not externally funded)			1,200	1,200	1,200				
228211	Local Training- Catering	9,920	9,920	7,790	(2,130)	3,600		4,190		
228213	Local Training- Reimbursement of Costs	4,170	4,170		(4,170)					
228215	Local Training- Hire of venue			7,720	7,720	1,000	6,520	200		
228299	Local Training- Workshops and Seminars (Others)			300	300			300		
229111	Local Printing	1,000	1,000	1,000		1,000				
229112	Local Stationery and Supplies	16,436	16,436	14,732	(1,704)	12,196	1,836	450		250
229311	Electricity and Gas	37,200	37,200	36,000	(1,200)	36,000				
229312	Water	1,200	1,200	1,200		1,200				
229811	Purchase of Office Equip, Furniture and Software- Local			26,030	26,030	7,230			18,800	
229911	Purchase of Office Equip, Furniture and Software- Overseas	26,030	26,030		(26,030)					
282156	Commitment and Other Fees	1,900	1,900	1,900			1,900			
Sub Total		317,279	317,279	375,359	58,080	234,242	29,686	42,339	26,130	42,962
Total Recurrent Exp		1,294,106	1,294,106	1,758,412	464,305	689,770	429,154	298,166	169,115	172,206
251211	Kiribati Housing	250,000	250,000	250,000		250,000				
282162	Contribt to Dev Fund	986,151	986,151	269,932	(716,219)		269,932			
Sub Total		1,236,151	1,236,151	519,932	(716,219)	250,000	269,932			
GRAND TOTAL		2,530,257	2,530,257	2,278,344	(251,914)	939,770	699,086	298,166	169,115	172,206

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 **\$3,879,816** for Departmental Expenditures in the 2024 Budget.

Table 3(a): JUDICIARY MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
143111	Court fines	155,158	85,000	85,000	100,000	102,000	104,040	106,121
142211	Court fees	93,696	80,000	80,000	50,000	51,000	52,020	53,060
142213	Magistrate fees	103	60,000	60,000	130,000	132,600	135,252	137,957
143115	Magistrate fines	16	30,000	30,000	40,000	40,800	41,616	42,448
142212	Practising Admission fees	270	1,300	1,300	1,200	1,224	1,248	1,273
144113	Sundry	636	10,000	10,000	40,000	40,800	41,616	42,448
Total Revenue		249,878	266,300	266,300	361,200	368,424	375,792	383,308
EXPENDITURE								
212111	KPF contribution	77,956	79,832	79,832	126,709	129,214	131,770	134,377
211111	Salaries	1,035,972	1,043,539	1,043,539	1,670,509	1,703,919	1,737,997	1,772,757
211112	Wages		44,057	44,057	185,583	185,583	185,583	185,583
211113	Housing assistance	23,688	23,688	23,688	28,512	28,512	28,512	28,512
211114	Allowances	358,256	631,164	631,164	759,484	759,484	759,484	759,484
211115	Overtime	11,556	22,070	22,070	22,172	22,172	22,172	22,172
211116	Temporary assistance	28,301	20,890	20,890	18,940	18,940	18,940	18,940
211117	Leave grants	263,798	264,000	264,000	276,000	276,000	276,000	276,000
Sub Total		1,799,526	2,129,240	2,129,240	3,087,908	3,123,824	3,160,458	3,197,825
211211	Uniforms	1,171	10,910	10,910	11,960	11,960	11,960	11,960
221111	Consultancy Services- Local	139,150	51,860	51,860	5,040	5,040	5,040	5,040
	Services- Local- Works							
221113	Contract				45,800	45,800	45,800	45,800
221211	Consultants Based Overseas	5,927	20,500	20,500				
	Services- Overseas- Works							
221212	Contract				20,500	20,500	20,500	20,500
221311	Cleaning Services	2,292	2,500	2,500	2,495	2,495	2,495	2,495
	Recruitment- Advertisement							
221411	Cost	278	1,240	1,240	1,240	1,240	1,240	1,240
221599	Other medical referral costs							
221911	Relocation Expenses	1,193	4,276	4,276	4,622	4,622	4,622	4,622
	Repairs and Maintenance-							
222111	Office Building	11,416	15,000	15,000	15,000	15,000	15,000	15,000
	Repairs and Maintenance-							
222118	Equipment	984	8,550	8,550	8,500	8,500	8,500	8,500
222211	Dwellings	89,849						
223111	Entertainment- Local	17,737	11,000	11,000	11,001	11,001	11,001	11,001
	Advertisements/ Media-							
224111	Announcements	534	2,000	2,000	1,000	1,000	1,000	1,000
	Temporary Hire of Plant and							
225111	Equipment	8,500	72,360	72,360	72,360	72,360	72,360	72,360
226111	Telephone Bills	85,577	60,000	60,000	3,000	3,000	3,000	3,000
226112	Internet Fees				60,000	60,000	60,000	60,000
227111	Bus Ticket	47,753	57,215	57,215	12,792	12,792	12,792	12,792
227112	Fuel				44,517	44,517	44,517	44,517
227113	Office Transport	40,018	41,196	41,196	39,600	39,600	39,600	39,600
227211	Local Airfares/ Shipfares	136,834	110,458	110,458	59,184	59,184	59,184	59,184
	Int. Travel- Misc Incidental							
227213	(not externally funded)				50,044	50,044	50,044	50,044
227311	External Travel- Per Diem	46,374	19,500	19,500	37,580	37,580	37,580	37,580
227312	External Travel- Airfare				92,500	92,500	92,500	92,500
	Ext Travel- Misc Incidental							
227314	(not externally funded)				3,700	3,700	3,700	3,700
227315	External Travel- Insurance				2,950	2,950	2,950	2,950
228111	Local Accommodation Cost	4,193	10,308	10,308	2,370	2,370	2,370	2,370
228112	Local Per Diems				6,580	6,580	6,580	6,580
228211	Local Training- Catering	21,039	16,125	16,125	7,995	7,995	7,995	7,995
	Local Training - Course Fees							
228212	for Civil Servants		2,250	2,250	2,550	2,550	2,550	2,550
	Local Training-							
228213	Reimbursement of Costs	1,738	12,210	12,210				
	Local Training- Fees to							
228214	presenters				2,550	2,550	2,550	2,550
	Local Training- Workshops							
228299	and Seminars (Others)				2,832	2,832	2,832	2,832
228311	Overseas Training- Fees		12,850	12,850	12,850	12,850	12,850	12,850
229111	Local Printing	10,077	7,294	7,294	7,200	7,200	7,200	7,200
229112	Local Stationery and Supplies	95,412	30,050	30,050	29,795	29,795	29,795	29,795
229311	Electricity and Gas	76,102	60,000	60,000	73,200	73,200	73,200	73,200
229312	Water	300	3,600	3,600	1,800	1,800	1,800	1,800
229313	Sewerage				1,800	1,800	1,800	1,800
	Purchase of Office Equip,							
229811	Furniture and Software- Local				13,000	13,000	13,000	13,000
	Purchase of Office Equip,							
	Furniture and Software-							
229911	Overseas	174,791	22,010	22,010	4,000	4,000	4,000	4,000
282199	Other Expenses	4,042	18,446	18,446	18,000	18,000	18,000	18,000
Sub Total		1,023,278	683,708	683,708	791,908	791,908	791,908	791,908
Total Recurrent Exp		2,822,804	2,812,948	2,812,948	3,879,816	3,915,732	3,952,366	3,989,733
282162	Contribut to Dev Fund							
Sub Total								
GRAND TOTAL		2,822,804	2,812,948	2,812,948	3,879,816	3,915,732	3,952,366	3,989,733

Table 3(b): HEAD 3 - JUDICIARY BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	High Court 01	Magistrates Court 02	Judicial Technical Division 03
REVENUE								
143111	Court fines	85,000	85,000	100,000	15,000	100,000		
142211	Court fees	80,000	80,000	50,000	(30,000)	50,000		
142213	Magistrate fees	60,000	60,000	130,000	70,000		130,000	
143115	Magistrate fines	30,000	30,000	40,000	10,000		40,000	
142212	Practising Admission fees	1,300	1,300	1,200	(100)			1,200
144113	Sundry	10,000	10,000	40,000	30,000			40,000
Total Revenue		266,300	266,300	361,200	94,900	150,000	170,000	41,200
EXPENDITURE								
212111	KPF contribution	79,832	79,832	126,709	46,876	25,048	75,473	26,188
211111	Salaries	1,043,539	1,043,539	1,670,509	626,970	326,729	1,006,304	337,476
211112	Wages	44,057	44,057	185,583	141,526	12,100	37,183	136,300
211113	Housing assistance	23,688	23,688	28,512	4,824	9,036	7,416	12,060
211114	Allowances	631,164	631,164	759,484	128,320	210,082	532,802	16,600
211115	Overtime	22,070	22,070	22,172	102	5,428	3,162	13,582
211116	Temporary assistance	20,890	20,890	18,940	(1,950)	7,238		11,702
211117	Leave grants	264,000	264,000	276,000	12,000	48,000	165,000	63,000
Sub Total		2,129,240	2,129,240	3,087,908	958,668	643,661	1,827,339	616,908
211211	Uniforms	10,910	10,910	11,960	1,050		10,700	1,260
221111	Consultancy Services- Local	51,860	51,860	5,040	(46,820)			5,040
221113	Services- Local- Works Contract			45,800	45,800	22,000	8,300	15,500
221211	Consultants Based Overseas	20,500	20,500		(20,500)			
221212	Services- Overseas- Works Contract			20,500	20,500	10,500		10,000
221311	Cleaning Services	2,500	2,500	2,495	(5)			2,495
221411	Recruitment- Advertisement Cost	1,240	1,240	1,240				1,240
221911	Relocation Expenses	4,276	4,276	4,622	346		4,622	
222111	Repairs and Maintenance- Office Building	15,000	15,000	15,000				15,000
222118	Repairs and Maintenance- Equipment	8,550	8,550	8,500	(50)			8,500
223111	Entertainment- Local	11,000	11,000	11,001	1	11,001		
224111	Advertisements/ Media- Announcements	2,000	2,000	1,000	(1,000)			1,000
225111	Temporary Hire of Plant and Equipment	72,360	72,360	72,360				72,360
226111	Telephone Bills	60,000	60,000	3,000	(57,000)			3,000
226112	Internet Fees			60,000	60,000			60,000
227111	Bus Ticket	57,215	57,215	12,792	(44,423)			12,792
227112	Fuel			44,517	44,517			44,517
227113	Office Transport	41,196	41,196	39,600	(1,596)			39,600
227211	Local Airfares/ Shipfares	110,458	110,458	59,184	(51,274)	31,016	24,168	4,000
227213	Int. Travel- Misc Incidental (not externally funded)			50,044	50,044	47,950		2,094
227311	External Travel- Per Diem	19,500	19,500	37,580	18,080	30,200	7,380	
227312	External Travel- Airfare			92,500	92,500	84,000	5,500	3,000
227314	Ext Travel- Misc Incidental (not externally funded)			3,700	3,700	2,700	1,000	
227315	External Travel- Insurance			2,950	2,950	1,800	1,000	150
228111	Local Accommodation Cost	10,308	10,308	2,370	(7,938)	1,920		450
228112	Local Per Diems			6,580	6,580	4,480		2,100
228211	Local Training- Catering	16,125	16,125	7,995	(8,130)	1,620	2,275	4,100
228212	Local Training - Course Fees for Civil Servants	2,250	2,250	2,550	300	2,550		
228213	Local Training- Reimbursement of Costs	12,210	12,210		(12,210)			
228214	Local Training- Fees to presenters			2,550	2,550	2,550		
228299	Local Training- Workshops and Seminars (Others)			2,832	2,832	2,550		282
228311	Overseas Training- Fees	12,850	12,850	12,850			12,850	
229111	Local Printing	7,294	7,294	7,200	(94)			7,200
229112	Local Stationery and Supplies	30,050	30,050	29,795	(255)		2,040	27,755
229311	Electricity and Gas	60,000	60,000	73,200	13,200			73,200
229312	Water	3,600	3,600	1,800	(1,800)	1,800		
229313	Sewerage			1,800	1,800	1,800		
229811	Purchase of Office Equip, Furniture and Software- Local			13,000	13,000			13,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	22,010	22,010	4,000	(18,010)			4,000
282199	Other Expenses	18,446	18,446	18,000	(446)	18,000		
Sub Total		683,708	683,708	791,908	108,200	278,437	79,836	433,635
Total Recurrent Exp		2,812,948	2,812,948	3,879,816	1,066,868	922,098	1,907,175	1,050,543
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		2,812,948	2,812,948	3,879,816	1,066,868	922,098	1,907,175	1,050,543

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 **\$16,566,972** for Departmental Expenditures in the 2024 Budget.

Table 4(a): KPS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142312	Hire of Police Band	2,205	3,000	3,000	3,000	3,060	3,121	3,184
144113	Sundry Revenue	17,429	2,250	2,250	2,250	2,295	2,341	2,388
142311	Patrol Boat Hire		5,000	5,000	5,000	5,000	5,000	5,000
142216	Police Clearance	52,919	55,000	55,000	55,550	55,550	55,550	55,550
143210	Penalty or Fine	97,074	6,250	6,250	6,250	6,250	6,250	6,250
142215	Driving License Fee							
Total Revenue		169,626	71,500	71,500	72,050	72,155	72,262	72,371
EXPENDITURE								
212111	KPF contribution	426,095	453,011	453,011	768,987	784,358	800,036	816,028
211111	Salaries	5,371,206	5,738,873	5,738,873	10,247,160	10,452,103	10,661,145	10,874,368
211113	Housing assistance	28,048	33,660	33,660	42,252	42,252	42,252	42,252
211114	Allowances	726,517	741,477	741,477	877,524	877,524	877,524	877,524
211115	Overtime	714,012	895,121	895,121	1,060,973	1,060,973	1,060,973	1,060,973
211116	Temporary assistance	305,733	301,276	301,276	6,000	6,000	6,000	6,000
211117	Leave grants	1,727,740	1,847,000	1,847,000	1,986,000	1,986,000	1,986,000	1,986,000
211118	Home Passage				20,000	20,000	20,000	20,000
Sub Total		9,299,350	10,010,418	10,010,418	15,008,895	15,229,209	15,453,929	15,683,143
211211	Uniforms	63,305	85,000	85,000	85,000	85,000	85,000	85,000
221111	Consultancy Services- Local	104,167	41,360	41,360				
221113	Services- Local- Works Contract				41,360	41,360	41,360	41,360
221211	Consultants Based Overseas	11,248	9,180	9,180	9,180	9,180	9,180	9,180
221311	Cleaning Services	1,678	5,147	5,147	5,147	5,147	5,147	5,147
221911	Relocation Expenses	19,882	20,000	20,000	20,000	20,000	20,000	20,000
222116	Repairs and Maintenance- Vehicles	50,734	60,000	60,000	60,000	60,000	60,000	60,000
222118	Repairs and Maintenance- Equipment	7,263	6,000	6,000	6,000	6,000	6,000	6,000
223111	Entertainment- Local	3,867	3,500	3,500	3,500	3,500	3,500	3,500
224111	Advertisements/ Media- Announcements		5,000	5,000	5,000	5,000	5,000	5,000
225212	Permanent Hire of Vehicles	52,093	50,000	50,000	50,000	50,000	50,000	50,000
226111	Telephone Bills	210,492	164,088	164,088	164,088	164,088	164,088	164,088
227111	Bus Ticket	279,314	436,993	436,993	6,000	6,000	6,000	6,000
227112	Fuel				430,993	430,993	430,993	430,993
227211	Local Airfares/ Shipfares	105,348	184,040	184,040	39,796	39,796	39,796	39,796
227212	Travel Allowance				29,101	29,101	29,101	29,101
227213	Int. Travel- Misc Incidental (not externally funded)				115,144	115,144	115,144	115,144
227311	External Travel- Per Diem	255,368	117,752	117,752	40,000	40,000	40,000	40,000
227312	External Travel- Airfare				111,252	111,252	111,252	111,252
227313	External Travel- Taxi Hire				1,000	1,000	1,000	1,000
227314	Ext Travel- Misc Incidental (not externally funded)				6,500	6,500	6,500	6,500
227315	External Travel- Insurance				1,000	1,000	1,000	1,000
228213	Local Training- Reimbursement of Costs	540	2,000	2,000	2,000	2,000	2,000	2,000
229112	Local Stationery and Supplies	156,574	66,925	66,925	66,925	66,925	66,925	66,925
229211	Food and Rations- Local	12,381	32,800	32,800	32,800	32,800	32,800	32,800
229311	Electricity and Gas	170,736	148,200	148,200	148,200	148,200	148,200	148,200
229312	Water	2,750	3,600	3,600	3,600	3,600	3,600	3,600
229911	Purchase of Office Equip, Furniture and Software- Overseas	462,380	30,333	30,333	30,333	30,333	30,333	30,333
282157	Compensation	9,324	44,159	44,159	44,159	44,159	44,159	44,159
Sub Total		1,979,445	1,516,077	1,516,077	1,558,077	1,558,077	1,558,077	1,558,077
Total Recurrent Exp		11,278,795	11,526,495	11,526,495	16,566,972	16,787,286	17,012,006	17,241,220
282165	Emergency riots				69,400	69,400	69,400	69,400
282111	Compensation (Court order)			25,000				
282162	Contribt to Dev Fund							
Sub Total				25,000	69,400	69,400	69,400	69,400
GRAND TOTAL		11,278,795	11,526,495	11,551,495	16,636,372	16,856,686	17,081,406	17,310,620

Table 4(b): HEAD 14 – KIRIBATI POLICE SERVICES BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Fire 02	PMU 03	Crime 04	Law 05
REVENUE										
142312	Hire of Police Band	3,000	3,000	3,000		3,000				
144113	Sundry Revenue	2,250	2,250	2,250		2,250				
142311	Patrol Boat Hire	5,000	5,000	5,000				5,000		
142216	Police Clearance	55,000	55,000	55,550	550	55,550				
143210	Penalty or Fine	6,250	6,250	6,250						6,250
Total Revenue		71,500	71,500	72,050	550	60,800		5,000		6,250
EXPENDITURE										
212111	KPF contribution	453,011	453,011	768,987	315,976	180,845	7,407	65,110	76,176	439,449
211111	Salaries	5,738,873	5,738,873	10,247,160	4,508,286	2,405,269	98,757	868,129	1,015,687	5,859,318
211113	Housing assistance	33,660	33,660	42,252	8,592	42,252				
211114	Allowances	741,477	741,477	877,524	136,047	203,062	21,362	94,850	66,865	491,386
211115	Overtime	895,121	895,121	1,060,973	165,852	351,004	10,200	75,896	100,969	522,905
211116	Temporary assistance	301,276	301,276	6,000	(295,276)	6,000				
211117	Leave grants	1,847,000	1,847,000	1,986,000	139,000	432,000	18,000	150,000	183,000	1,203,000
211118	Home Passage			20,000	20,000					20,000
Sub Total		10,010,418	10,010,418	15,008,895	4,998,477	3,620,431	155,725	1,253,985	1,442,697	8,536,057
211211	Uniforms	85,000	85,000	85,000		85,000				
221111	Consultancy Services- Local	41,360	41,360		(41,360)					
221113	Services- Local- Works Contract			41,360	41,360	22,825			9,405	9,130
221211	Consultants Based Overseas	9,180	9,180	9,180			9,180			
221311	Cleaning Services	5,147	5,147	5,147		4,723		424		
221911	Relocation Expenses	20,000	20,000	20,000						20,000
222116	Repairs and Maintenance- Vehicles	60,000	60,000	60,000		50,000		10,000		
222118	Repairs and Maintenance- Equipment	6,000	6,000	6,000		3,822		2,178		
223111	Entertainment- Local	3,500	3,500	3,500		3,500				
224111	Advertisements/ Media- Announcements	5,000	5,000	5,000		5,000				
225212	Permanent Hire of Vehicles	50,000	50,000	50,000		50,000				
226111	Telephone Bills	164,088	164,088	164,088		164,088				
227111	Bus Ticket	436,993	436,993	6,000	(430,993)	6,000				
227112	Fuel			430,993	430,993	65,580	3,769	238,084	20,840	102,720
227211	Local Airfares/ Shipfares	184,040	184,040	39,796	(144,245)	35,462		4,334		
227212	Travel Allowance			29,101	29,101	29,101				
227213	Int. Travel- Misc Incidental (not externally funded)			115,144	115,144			6,000	67,551	41,593
227311	External Travel- Per Diem	117,752	117,752	40,000	(77,752)	40,000				
227312	External Travel- Airfare			111,252	111,252	111,252				
227313	External Travel- Taxi Hire			1,000	1,000	1,000				
227314	Ext Travel- Misc Incidental (not externally funded)			6,500	6,500	3,500		3,000		
227315	External Travel- Insurance			1,000	1,000	1,000				
228213	Local Training- Reimbursement of Costs	2,000	2,000	2,000		2,000				
229112	Local Stationery and Supplies	66,925	66,925	66,925		26,465	3,000	5,000	15,960	16,500
229211	Food and Rations- Local	32,800	32,800	32,800				27,800		5,000
229311	Electricity and Gas	148,200	148,200	148,200		148,200				
229312	Water	3,600	3,600	3,600		2,400		1,200		
229911	Purchase of Office Equip, Furniture and Software- Overseas	30,333	30,333	30,333		9,500		15,833		5,000
282157	Compensation	44,159	44,159	44,159					44,159	
Sub Total		1,516,077	1,516,077	1,558,077	42,000	870,418	15,949	313,853	157,915	199,943
Total Recurrent Exp		11,526,495	11,526,495	16,566,972	5,040,477	4,490,849	171,674	1,567,837	1,600,612	8,736,000
282165	Emergency riots			69,400	69,400					69,400
282111	Compensation (Court order)		25,000		(25,000)					
282162	Contrib to Dev Fund									
Sub Total			25,000	69,400	44,400					69,400
GRAND TOTAL		11,526,495	11,551,495	16,636,372	5,084,877	4,490,849	171,674	1,567,837	1,600,612	8,805,400

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 Commission 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 **\$454,776** for Departmental Expenditures in the 2024 Budget.

Table 5(a): PSC MEDIUM TERM EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
EXPENDITURE								
212111	KPF contribution	7,531	8,099	8,099	11,449	11,678	11,911	12,149
211111	Salaries	98,056	106,016	106,016	148,966	151,945	154,984	158,084
211114	Allowances	29,646	34,446	34,446	37,059	37,059	37,059	37,059
211115	Overtime	4,501	4,839	4,839	4,840	4,840	4,840	4,840
211116	Temporary assistance	2,352	1,971	1,971	3,683	3,683	3,683	3,683
211117	Leave grants	24,000	24,000	24,000	24,000	24,000	24,000	24,000
	Sub Total	166,086	179,371	179,371	229,997	233,206	236,478	239,816
221111	Consultancy Services- Local	12,697	8,928	8,928				
221113	Services- Local- Works Contract				9,021	9,021	9,021	9,021
221311	Cleaning Services	1,356	1,553	1,553	1,553	1,553	1,553	1,553
222111	Repairs and Maintenance- Office Building	3,177						
222118	Repairs and Maintenance- Equipment		2,750	2,750	2,750	2,750	2,750	2,750
223111	Entertainment- Local	7,807	7,300	7,300	7,300	7,300	7,300	7,300
225111	Temporary Hire of Plant and Equipment	43,173	21,970	21,970				
225112	Permanent Hire of Plant and Equipment				46,350	46,350	46,350	46,350
226111	Telephone Bills	20,236	21,600	21,600	15,000	15,000	15,000	15,000
226112	Internet Fees				6,600	6,600	6,600	6,600
227111	Bus Ticket	18,145	8,042	8,042				
227112	Fuel				8,040	8,040	8,040	8,040
227211	Local Airfares/ Shiptfares	65,595	84,762	84,762	53,190	53,190	53,190	53,190
227212	Travel Allowance				31,470	31,470	31,470	31,470
227311	External Travel- Per Diem	1,044	7,429	7,429	4,000	4,000	4,000	4,000
227312	External Travel- Airfare				3,429	3,429	3,429	3,429
228212	Local Training - Course Fees for Civil Servants		1,200	1,200	1,200	1,200	1,200	1,200
229112	Local Stationery and Supplies	6,565	9,478	9,478	9,489	9,489	9,489	9,489
229311	Electricity and Gas	10,058	15,600	15,600	15,000	15,000	15,000	15,000
229313	Sewerage				600	600	600	600
229811	Purchase of Office Equip, Furniture and Software- Local							
229911	Purchase of Office Equip, Furniture and Software- Overseas				9,787	9,787	9,787	9,787
	Sub Total	15,034	9,787	9,787	224,779	224,779	224,779	224,779
	Total Recurrent Exp	370,971	379,770	379,770	454,776	457,985	461,257	464,595
282162	Contrib to Dev Fund							
	Sub Total	370,971	379,770	379,770	454,776	457,985	461,257	464,595
	GRAND TOTAL	370,971	379,770	379,770	454,776	457,985	461,257	464,595

Table 5(b): HEAD 5 - PUBLIC SERVICE COMMISSION BUDGET 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01
EXPENDITURE						
212111	KPF contribution	8,099	8,099	11,449	3,350	11,449
211111	Salaries	106,016	106,016	148,966	42,950	148,966
211114	Allowances	34,446	34,446	37,059	2,613	37,059
211115	Overtime	4,839	4,839	4,840	1	4,840
211116	Temporary assistance	1,971	1,971	3,683	1,712	3,683
211117	Leave grants	24,000	24,000	24,000		24,000
Sub Total		179,371	179,371	229,997	50,626	229,997
221111	Consultancy Services- Local	8,928	8,928		(8,928)	
221113	Services- Local- Works Contract			9,021	9,021	9,021
221311	Cleaning Services	1,553	1,553	1,553		1,553
222118	Repairs and Maintenance- Equipment	2,750	2,750	2,750		2,750
223111	Entertainment- Local	7,300	7,300	7,300		7,300
225111	Temporary Hire of Plant and Equipment	21,970	21,970		(21,970)	
225112	Permanent Hire of Plant and Equipment			46,350	46,350	46,350
226111	Telephone Bills	21,600	21,600	15,000	(6,600)	15,000
226112	Internet Fees			6,600	6,600	6,600
227111	Bus Ticket	8,042	8,042		(8,042)	
227112	Fuel			8,040	8,040	8,040
227211	Local Airfares/ Shipfares	84,762	84,762	53,190	(31,572)	53,190
227212	Travel Allowance			31,470	31,470	31,470
227311	External Travel- Per Diem	7,429	7,429	4,000	(3,429)	4,000
227312	External Travel- Airfare			3,429	3,429	3,429
Local Training - Course Fees for Civil						
228212	Servants	1,200	1,200	1,200		1,200
229112	Local Stationery and Supplies	9,478	9,478	9,489	11	9,489
229311	Electricity and Gas	15,600	15,600	15,000	(600)	15,000
229313	Sewerage			600	600	600
Purchase of Office Equip, Furniture and						
229811	Software- Local			9,787	9,787	9,787
Purchase of Office Equip, Furniture and						
229911	Software- Overseas	9,787	9,787		(9,787)	
Sub Total		200,399	200,399	224,779	24,380	224,779
Total Recurrent Exp		379,770	379,770	454,776	75,007	454,776
282162	Contribt to Dev Fund					
Sub Total						
GRAND TOTAL		379,770	379,770	454,776	75,007	454,776

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 and enhance robust and strategic 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; Border Security, Immigration services, citizenship and passport services; 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, analyzing 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, citizenship, visas and enforcing immigration legislation to protect national security.
2. Kiribati High Commission: Strengthen bilateral relations with the Government of Fiji including providing consular services to nationals in Fiji, assist high level official travels for visa and other arrangements as well as assisting with high level meetings in regional and international organizations based in Fiji and around the region. Assist medical referrals from Kiribati as well as providing support to Kiribati students studying in various institutions in Fiji and in the region.
3. Kiribati Embassy to China: To enhance bilateral relations with the Government of the People's Republic of China (PRC), provide consular assistance to Kiribati students in China as well as coordinating and supporting high level official travels from Kiribati to China.
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. Provide consular services to Kiribati citizens in the US and beyond as well as assisting high level official travels to international meetings and commitments in the United States and beyond.
5. The Kiribati Mission in Geneva: Promote Kiribati interests to the key International Organizations based in Geneva such as; the World Trade Organization (WTO), the World Health Organization (WHO), the International Labour Organization (ILO), the International Organization for Migration (IOM), the World Meteorological Organization (WMO), the International Telecommunication Union (ITU) and many more. The Geneva Mission will bring more employment opportunities, technical assistance and funding mechanisms to assist with the implementation of the KV20.

The Ministry of Foreign Affairs and Immigration is allocated a total of **\$5,032,194** for Departmental Expenditures in the 2024 Budget.

Table 6(a): MFAI MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142235	Visa fees	61,554	25,990	25,990	25,990	26,510	27,040	27,581
142236	Immigration & other charges	25,166	3,500	3,500	3,500	3,570	3,641	3,714
142235	Visa fees		750	750	750	765	780	796
Total Revenue		86,720	30,240	30,240	30,240	30,845	31,462	32,091
EXPENDITURE								
212111	KPF contribution	48,303	56,045	56,045	92,706	94,497	96,324	98,187
211111	Salaries	635,459	723,224	723,224	1,193,898	1,217,776	1,242,131	1,266,974
211112	Wages	174,048	213,010	213,010	292,383	292,383	292,383	292,383
211113	Housing assistance	310,896	356,535	356,535	550,083	550,083	550,083	550,083
211114	Allowances	380,830	458,867	458,867	602,089	602,089	602,089	602,089
211115	Overtime	131,612	93,892	93,892	114,144	114,144	114,144	114,144
211116	Temporary assistance	22,474	24,040	24,040	42,185	42,185	42,185	42,185
211117	Leave grants	161,189	198,000	198,000	213,000	213,000	213,000	213,000
Sub Total		1,864,810	2,123,613	2,123,613	3,100,488	3,126,157	3,152,339	3,179,045
211211	Uniforms	466	2,550	2,550	4,410	4,410	4,410	4,410
221111	Consultancy Services- Local	268,459	393,274	393,274	142,150	61,150	61,150	61,150
221112	Council Services- Local				5,078	5,078	5,078	5,078
221113	Contract				188,075	188,075	188,075	188,075
221211	Consultants Based Overseas	20,035	34,536	34,536				
221212	Services- Overseas- Works				27,000	27,000	27,000	27,000
221311	Contract							
221311	Cleaning Services	5,384	22,351	22,351	31,573	31,573	31,573	31,573
221411	Recruitment- Advertisement				600	600	600	600
221412	Cost							
221412	Recruitment- Interview Cost				800	800	800	800
221415	Recruitment- Screening Test				800	800	800	800
221911	Relocation Expenses	43,518	20,000	20,000	33,520	25,520	25,520	25,520
222111	Repairs and Maintenance- Office Building				30,000	30,000	30,000	30,000
222116	Repairs and Maintenance- Vehicles				1,000	1,000	1,000	1,000
222118	Repairs and Maintenance- Equipment	13,443	4,250	4,250	6,750	6,750	6,750	6,750
222211	Dwellings	32,813						
222215	Transport equipment				80,000			
223111	Entertainment- Local	205,280	162,667	162,667	55,700	55,700	55,700	55,700
223112	Entertainment- Overseas				131,955	131,955	131,955	131,955
225111	Temporary Hire of Plant and Equipment	30,657	49,380	49,380	49,380	49,380	49,380	49,380
226111	Telephone Bills	79,578	110,689	110,689	26,219	26,219	26,219	26,219
226112	Internet Fees				27,326	27,326	27,326	27,326
227111	Bus Ticket	93,416	85,026	85,026	28,352	28,352	28,352	28,352
227112	Fuel				84,960	84,960	84,960	84,960
227113	Office Transport	62,079	49,511	49,511	88,340	88,340	88,340	88,340
227211	Local Airfares/ Shipfares	65,818	58,360	58,360	55,963	55,963	55,963	55,963
227212	Travel Allowance				57,594	57,594	57,594	57,594
227213	Int. Travel- Misc Incidental (not externally funded)				7,189	7,189	7,189	7,189
227311	External Travel- Per Diem	363,783	332,578	332,578	212,496	212,496	212,496	212,496
227312	External Travel- Airfare				299,868	299,868	299,868	299,868
227313	External Travel- Taxi Hire				800	800	800	800
227314	Ext Travel- Misc Incidental (not externally funded)				8,986	8,986	8,986	8,986
227315	External Travel- Insurance				13,100	13,100	13,100	13,100
228111	Local Accommodation Cost	21,390	12,700	12,700				
228211	Local Training- Catering	3,058	27,838	27,838	25,125	25,125	25,125	25,125
228213	Local Training- Reimbursement of Costs		2,360	2,360				
228215	Local Training- Hire of venue				188	188	188	188
228299	Local Training- Workshops and Seminars (Others)				3,500	3,500	3,500	3,500
228311	Overseas Training- Fees				600	600	600	600
229111	Local Printing	113	16,460	16,460				
229112	Local Stationery and Supplies	65,716	49,431	49,431				
229311	Electricity and Gas	54,829	91,800	91,800	65,265	65,265	65,265	65,265
229312	Water	1,554	8,048	8,048	3,510	3,510	3,510	3,510
229313	Sewerage				2,325	2,325	2,325	2,325
229411	Pharmaceutical Purchases- Local	5,001						
229611	Printing- Overseas				9,000	9,000	9,000	9,000
229612	Stationery and Supplies- Overseas				53,739	53,739	53,739	53,739
229911	Purchase of Office Equip, Furniture and Software- Overseas	62,607	25,048	25,048	68,470	58,470	58,470	58,470
282199	Other Expenses	19,389	12,000	12,000				
Sub Total		1,518,384	1,570,855	1,570,855	1,931,706	1,752,706	1,752,706	1,752,706
Total Recurrent Exp		3,383,194	3,694,467	3,694,467	5,032,194	4,878,863	4,905,045	4,931,751
282162	Contrib to Dev Fund							
Sub Total								
GRAND TOTAL		3,383,194	3,694,467	3,694,467	5,032,194	4,878,863	4,905,045	4,931,751

Table 6(b): HEAD 6 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION BUDGET – 2024

Code	Description	2024 Budget vs				Admin 01	Immigration 02	Kiribati High Commission 03	Mission in Beijing 04	Mission in New York 05	Mission in Geneva 06
		2023 Budget	2023 Revised	2024 Budget	2023 Revised (\$)						
REVENUE											
142235	Visa fees	25,990	25,990	25,990		25,990					
142236	Immigration & other charges	3,500	3,500	3,500		3,500					
142235	Visa fees	750	750	750			750				
	Total Revenue	30,240	30,240	30,240		29,490	750				
EXPENDITURE											
212111	KPF contribution	56,045	56,045	92,706	36,661		25,934	10,540	8,555	9,103	
211111	Salaries	723,224	723,224	1,193,898	470,674	461,005	345,784	136,812	108,167	112,253	
211112	Wages	213,010	213,010	292,383	79,373			100,759	59,508	59,280	
211113	Housing assistance	356,535	356,535	550,083	193,548	8,592	4,296	52,500	151,575	206,112	
211114	Allowances	458,867	458,867	602,089	143,222	16,670	8,732	160,458	116,432	187,577	
211115	Overtime	93,892	93,892	114,144	20,252	17,700	27,076	34,501	3,906	28,643	
211116	Temporary assistance	24,040	24,040	42,185	18,146	17,260		3,723	5,900	9,120	
211117	Leave grants	198,000	198,000	213,000	15,000	66,000	60,000	45,000	18,000	18,000	
	Sub Total	2,123,613	2,123,613	3,100,488	976,875	623,098	471,822	544,293	472,043	630,088	
211211	Uniforms	2,550	2,550	4,410	1,860		3,360	1,050			
221111	Consultancy Services- Local	393,274	393,274	142,150	(251,124)	66,000	250		75,900		
221112	Council Services- Local			5,078	5,078			5,078			
221113	Contract Services- Local- Works			188,075	188,075	48,541			68,135	57,958	
221113	Contract Consultants Based Overseas	34,536	34,536		(34,536)						
221211	Services- Overseas- Works Contract			27,000	27,000	27,000					
221311	Cleaning Services Recruitment-	22,351	22,351	31,573	9,223			10,488	9,000	3,086	
221411	Advertisement Cost Recruitment- Interview			600	600	600					
221412	Cost Recruitment- Screening			800	800	800					
221415	Test			800	800	800					
221911	Relocation Expenses	20,000	20,000	33,520	13,520			17,520	16,000		
222111	Repairs and Maintenance- Office Building			30,000	30,000			30,000			
222116	Repairs and Maintenance- Vehicles			1,000	1,000	1,000					
222118	Repairs and Maintenance- Equipment	4,250	4,250	6,750	2,500	4,000		1,750	1,000		
222215	Transport equipment			80,000	80,000					80,000	
223111	Entertainment- Local	162,667	162,667	55,700	(106,967)			40,500		15,200	
223112	Entertainment- Overseas			131,955	131,955	82,400		1,875	20,800	28,880	
225111	Temporary Hire of Plant and Equipment	49,380	49,380	49,380		49,380					
226111	Telephone Bills	110,689	110,689	26,219	(84,470)			4,125	4,920	11,126	
226112	Internet Fees			27,326	27,326		5,400	3,000	2,280	6,566	
227111	Bus Ticket	85,026	85,026	28,352	(56,674)	1,332		15,600	2,040	7,560	
227112	Fuel			84,960	84,960	16,199	9,799	27,300	6,240	11,362	
227113	Office Transport	49,511	49,511	88,340	38,829	11,400	28,200	2,375	8,400	35,417	
227211	Local Airfares/ Shipfares	58,360	58,360	55,963	(2,397)	1,360	6,980	1,563	29,400	10,008	
227212	Travel Allowance			57,594	57,594			30,444	14,700	8,828	
227213	Int. Travel- Misc Incidental (not externally funded)			7,189	7,189			5,000		2,189	
227311	External Travel- Per Diem	332,578	332,578	212,496	(120,082)	149,602	12,000	10,957	10,000	9,937	
227312	External Travel- Airfare			299,868	299,868	197,400	20,000	16,000	10,000	56,468	
227313	External Travel- Taxi Hire			800	800			800			
227314	Ext Travel- Misc Incidental (not externally funded)			8,986	8,986			5,400		3,586	
227315	External Travel- Insurance			13,100	13,100		12,500	600			
228111	Local Accommodation Cost	12,700	12,700		(12,700)						
228211	Local Training- Catering	27,838	27,838	25,125	(2,713)			10,125	15,000		
228213	Local Training- Reimbursement of Costs	2,360	2,360		(2,360)						
228215	Local Training- Hire of venue			188	188			188			
228299	Local Training- Workshops and Seminars (Others)			3,500	3,500				3,500		
228311	Overseas Training- Fees			600	600				600		
229111	Local Printing	16,460	16,460		(16,460)						
229112	Local Stationery and Supplies	49,431	49,431		(49,431)						
229311	Electricity and Gas	91,800	91,800	65,265	(26,535)	50,040		5,625	3,600	6,000	
229312	Water	8,048	8,048	3,510	(4,538)	960		750	1,800		
229313	Sewerage			2,325	2,325			525	1,800		
229611	Printing- Overseas			9,000	9,000			9,000	9,000		
229612	Stationery and Supplies- Overseas			53,739	53,739			9,606	8,500	5,633	
229911	Purchase of Office Equip, Furniture and Software- Overseas	25,048	25,048	68,470	43,422	10,000		37,300	2,500	270	
282199	Other Expenses	12,000	12,000		(12,000)						
	Sub Total	1,570,855	1,570,855	1,931,706	360,851	718,814	98,489	295,542	325,115	245,194	
	Total Recurrent Exp	3,694,467	3,694,467	5,032,194	1,337,726	1,341,912	570,311	839,835	797,158	875,282	
282162	Contrib to Dev Fund										
	Sub Total										
	GRAND TOTAL	3,694,467	3,694,467	5,032,194	1,337,726	1,341,912	570,311	839,835	797,158	875,282	

MINISTRY OF CULTURE AND INTERNAL AFFAIRS

Responsible Minister: Minister of Culture and Internal Affairs

Accounting Officer: Secretary for Culture and 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 Tautaeaka Inanoa, Ministry of Culture and Internal Affairs (MCIA).

The main strategic functions of the Ministry are:

1. Preserving and safeguarding our culture and heritage, strengthening local governance, developing rural and urban economies and upholding democratic government system through elections, to realizing the aspirations reflected 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. The Division is also supporting the management of the Health and Police Service Communication and Improvement Fund (HPSCIF).
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 protect, preserve and promote (PPP) the Kiribati culture to uphold 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 Protection, Preservation 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 safeguard and promote our tangible and intangible cultural and historical heritages.
5. Election Division: This Division is focused on national Election which includes the election of the Beretitenti, Members of Parliament, Councilors and Mayors. The objective of an election is to ensure fair representation and to allow citizens to exercise their right to have a say in the governance of their society. Elections serve several important objectives; Representation: Elections allow citizens to choose their representatives who will make decisions and create policies that reflect the interests, values, and needs. Overall, the objective of an election is to uphold democratic principles, ensure fair representation, and provide a mechanism for citizens to participate in shaping the governance of their society.

The Ministry of Culture and Internal Affairs is allocated a total of **\$4,422,851** for Departmental Expenditures in the 2024 Budget.

Table 7(a): MCIA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142389	Maneaba Hire	7,140	1,000	1,000	1,000	1,020	1,040	1,061
142258	Museum entrance fee		1,000	1,000	1,000	1,020	1,040	1,061
142259	Liquor & Kava Late Fees				1,000	1,020	1,040	1,061
Total Revenue		7,140	2,000	2,000	3,000	3,060	3,121	3,184
EXPENDITURE								
212111	KPF contribution	107,808	138,376	138,376	214,468	218,684	222,984	227,370
211111	Salaries	1,597,959	1,799,332	1,799,332	2,810,539	2,866,750	2,924,085	2,982,567
211112	Wages	4,857	87,094	87,094	87,094	87,094	87,094	87,094
211113	Housing assistance	42,218	36,504	36,504	36,504	36,504	36,504	36,504
211114	Allowances	81,805	82,612	82,612	81,112	81,112	81,112	81,112
211115	Overtime	43,774	32,120	32,120	32,120	32,120	32,120	32,120
211116	Temporary assistance	40,304	45,681	45,681	49,037	49,037	49,037	49,037
211117	Leave grants	381,265	438,000	438,000	438,000	438,000	438,000	438,000
Sub Total		2,299,991	2,659,719	2,659,719	3,748,874	3,809,301	3,870,936	3,933,804
221111	Consultancy Services- Local	104,183	39,063	39,063	39,063	39,063	39,063	39,063
221311	Cleaning Services	1,483	2,643	2,643	2,643	2,643	2,643	2,643
221411	Recruitment- Advertisement Cost	363	400	400	400	400	400	400
221911	Relocation Expenses	30,069	39,056	39,056	39,056	39,056	39,056	39,056
222111	Repairs and Maintenance- Office Building	6,962	4,000	4,000	4,000	4,000	4,000	4,000
222118	Repairs and Maintenance- Equipment	1,303	4,950	4,950	4,950	4,950	4,950	4,950
223111	Entertainment- Local	17,694	8,650	8,650	8,650	8,650	8,650	8,650
224111	Advertisements/ Media- Announcements	3,622	6,720	6,720	6,720	6,720	6,720	6,720
225111	Temporary Hire of Plant and Equipment		8,400	8,400	8,400	8,400	8,400	8,400
226111	Telephone Bills	77,644	57,366	57,366	57,366	57,366	57,366	57,366
227111	Bus Ticket	37,192	29,397	29,397	29,397	29,397	29,397	29,397
227113	Office Transport	7,029	3,000	3,000	3,000	3,000	3,000	3,000
227211	Local Airfares/ Shipfares	135,719	97,096	97,096	97,096	97,096	97,096	97,096
227311	External Travel- Per Diem	216,180	185,975	185,975	185,975	185,975	185,975	185,975
228111	Local Accommodation Cost		355	355	355	355	355	355
228211	Local Training- Catering	2,228	2,400	2,400	2,400	2,400	2,400	2,400
228213	Local Training- Reimbursement of Costs	19,787	23,490	23,490	23,490	23,490	23,490	23,490
228311	Overseas Training- Fees	300	7,496	7,496	7,496	7,496	7,496	7,496
229111	Local Printing	4,405	7,685	7,685	7,685	7,685	7,685	7,685
229112	Local Stationery and Supplies	26,919	28,641	28,641	28,641	28,641	28,641	28,641
229311	Electricity and Gas	84,353	69,984	69,984	69,984	69,984	69,984	69,984
229312	Water		250	250	250	250	250	250
229911	Purchase of Office Equip, Furniture and Software- Overseas	105,131	46,960	46,960	46,960	46,960	46,960	46,960
Sub Total		882,566	673,977	673,977	673,977	673,977	673,977	673,977
Total Recurrent Exp		3,182,557	3,333,696	3,333,696	4,422,851	4,483,278	4,544,913	4,607,781
282160	Election		200,000	243,659	500,000			
263120	Support Grants	3,791,334	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664
263121	Local Councils' grant	173,241	180,686	180,686	180,686	180,686	180,686	180,686
251129	Ferry Services to remote islands		22,757	22,757		22,757	22,757	22,757
282162	Contribt to Dev Fund				500,000			
Sub Total		3,964,575	4,958,107	5,001,766	5,758,107	4,758,107	4,758,107	4,758,107
GRAND TOTAL		7,147,132	8,291,803	8,335,462	10,180,958	9,241,385	9,303,020	9,365,888

Table 7(b): HEAD 7 - MINISTRY OF CULTURE AND INTERNAL AFFAIRS BUDGET – 2024

Code	Description	2024 Budget vs 2023				Admin and Policy Div 01	RPD 02	LGD 03	CMD 04	Election 05
		2023 Budget	2023 Revised	2024 Budget	Revised (\$)					
REVENUE										
142389	Maneaba Hire	1,000	1,000	1,000					1,000	
142258	Museum entrance fee	1,000	1,000	1,000					1,000	
142259	Liquor & Kava Late Fees			1,000	1,000	1,000				
Total Revenue		2,000	2,000	3,000	1,000	1,000			2,000	
EXPENDITURE										
212111	KPF contribution	138,376	138,376	214,468	76,092	38,347	48,619	101,682	19,192	6,628
211111	Salaries	1,799,332	1,799,332	2,810,539	1,011,207	502,432	629,637	1,339,136	253,534	85,801
211112	Wages	87,094	87,094	87,094		28,392	200	29,067	29,435	
211113	Housing assistance	36,504	36,504	36,504		12,288	3,120	14,064	7,032	
211114	Allowances	82,612	82,612	81,112	(1,500)	26,212	13,560	36,644	1,374	3,322
211115	Overtime	32,120	32,120	32,120		28,402	500	2,066	1,152	
211116	Temporary assistance	45,681	45,681	49,037	3,356	8,856	18,618	16,629	2,364	2,570
211117	Leave grants	438,000	438,000	438,000		72,000	99,000	216,000	39,000	12,000
Sub Total		2,659,719	2,659,719	3,748,874	1,089,155	716,928	813,254	1,755,288	353,083	110,321
221111	Consultancy Services- Local	39,063	39,063	39,063		19,445		2,280	17,338	
221311	Cleaning Services	2,643	2,643	2,643		2,643				
221411	Recruitment- Advertisement Cost	400	400	400		400				
221911	Relocation Expenses	39,056	39,056	39,056			17,206	21,850		
222111	Repairs and Maintenance- Office Building	4,000	4,000	4,000		4,000				
222118	Repairs and Maintenance- Equipment	4,950	4,950	4,950		1,000	1,500	1,600	850	
223111	Entertainment- Local	8,650	8,650	8,650		8,000	650			
224111	Advertisements/ Media- Announcements	6,720	6,720	6,720				3,600	3,120	
225111	Temporary Hire of Plant and Equipment	8,400	8,400	8,400		8,400				
226111	Telephone Bills	57,366	57,366	57,366		38,958		13,068	5,340	
227111	Bus Ticket	29,397	29,397	29,397		29,397				
227113	Office Transport	3,000	3,000	3,000		3,000				
227211	Local Airfares/ Shipfares	97,096	97,096	97,096		36,753	14,981	24,088	16,774	4,500
227311	External Travel- Per Diem	185,975	185,975	185,975		70,377	1,548	14,050	100,000	
228111	Local Accommodation Cost	355	355	355			355			
228211	Local Training- Catering	2,400	2,400	2,400			2,400			
228213	Local Training- Reimbursement of Costs	23,490	23,490	23,490		10,240		8,100	2,000	3,150
228311	Overseas Training- Fees	7,496	7,496	7,496					7,496	
229111	Local Printing	7,685	7,685	7,685		4,800		600	2,285	
229112	Local Stationery and Supplies	28,641	28,641	28,641		11,827	3,866	5,675	4,863	2,410
229311	Electricity and Gas	69,984	69,984	69,984		32,784		26,400	10,800	
229312	Water	250	250	250		250				
229911	Purchase of Office Equip, Furniture and Software- Overseas	46,960	46,960	46,960		29,410	3,150	4,150	10,250	
Sub Total		673,977	673,977	673,977		311,684	45,656	125,461	181,116	10,060
Total Recurrent Exp		3,333,696	3,333,696	4,422,851	1,089,155	1,028,612	858,910	1,880,749	534,199	120,381
282160	Elections	200,000	243,659	500,000	256,341					500,000
263120	Support Grants	4,554,664	4,554,664	4,554,664				4,554,664		
263121	Local Councils' grant	180,686	180,686	180,686				180,686		
251129	Ferry Services to remote islands	22,757	22,757	22,757				22,757		
282162	Contrib to Dev Fund			500,000	500,000		500,000			
Sub Total		4,958,107	5,001,766	5,758,107	756,341		500,000	4,758,107		500,000
GRAND TOTAL		8,291,803	8,335,462	10,180,958	1,845,496	1,028,612	1,358,910	6,638,856	534,199	620,381

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 2021 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 and Kiribati Agriculture Strategy (KAS) 2022-2033. 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 **\$6,426,151** for Departmental Expenditures in the 2024 Budget.

Table 8(a): MELAD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142256	Fees	12,606	8,000	8,000	8,000	8,160	8,323	8,490
142230	Environment Licence	5,516	5,000	5,000	5,000	5,100	5,202	5,306
142233	Wildlife Viewing Fees	3,570	3,300	3,300	3,300	3,366	3,433	3,502
142232	Fees (Land Survey)	23,943	30,000	30,000	30,000	30,600	31,212	31,836
144111	Sale of state lands	200	1,500	1,500				
141515	Sublease rents and leases	337,884	807,155	807,155	500,000	510,000	520,200	530,604
142319	Quarantine	18,812	10,000	10,000	15,000	15,300	15,606	15,918
144113	Sundry Revenue		3,000,000	3,000,000				
143114	Fines	2,551	2,000	2,000				
142318	Livestock sales	56,840	60,000	60,000	60,000	61,200	62,424	63,672
Total Revenue		461,921	3,926,955	3,926,955	621,300	633,726	646,401	659,329
EXPENDITURE								
212111	KPF contribution	153,241	177,569	177,569	283,241	288,806	294,481	300,270
211111	Salaries	1,949,711	2,308,090	2,308,090	3,709,501	3,783,691	3,859,365	3,936,552
211113	Housing assistance	32,635	38,352	38,352	37,620	37,620	37,620	37,620
211114	Allowances	91,889	159,531	159,531	112,909	112,909	112,909	112,909
211115	Overtime	138,804	141,070	141,070	147,882	147,882	147,882	147,882
211116	Temporary assistance	103,059	59,497	59,497	67,050	67,050	67,050	67,050
211117	Leave grants	526,690	639,000	639,000	639,000	639,000	639,000	639,000
211118	Home Passage				12,000	12,000	12,000	12,000
Sub Total		2,996,030	3,523,109	3,523,109	5,009,202	5,088,957	5,170,306	5,253,282
211211	Uniforms	1,507	2,375	2,375	2,375	2,375	2,375	2,375
221111	Consultancy Services- Local	334,132	177,315	177,315				
221112	Council Services- Local				41,340	41,340	41,340	41,340
221113	Contract Services- Overseas- Works				170,902	170,902	170,902	170,902
221212	Contract				1,475	1,475	1,475	1,475
221311	Cleaning Services	3,916	7,089	7,089	7,076	7,076	7,076	7,076
221411	Recruitment- Advertisement Cost	1,406	14,600	14,600	6,600	6,600	6,600	6,600
221412	Recruitment- Interview Cost				3,060	3,060	3,060	3,060
221413	Recruitment- Sitting Allowance				3,060	3,060	3,060	3,060
221414	Recruitment- Transport Cost				1,200	1,200	1,200	1,200
221415	Recruitment- Screening Test				5,460	5,460	5,460	5,460
221911	Relocation Expenses	25,148	17,976	17,976	10,000	10,000	10,000	10,000
222111	Repairs and Maintenance- Office Building	353	2,500	2,500	2,625	2,625	2,625	2,625
222114	Repairs and Maintenance- Ships and vessels				3,050	3,050	3,050	3,050
222116	Repairs and Maintenance- Vehicles	34,556	38,510	38,510	33,324	33,324	33,324	33,324
222118	Repairs and Maintenance- Equipment	1,732	19,175	19,175	19,750	19,750	19,750	19,750
223111	Entertainment- Local	9,628	11,410	11,410	12,824	12,824	12,824	12,824
223112	Entertainment- Overseas				6,000	6,000	6,000	6,000
224111	Advertisements/ Media- Announcements	17,331	23,896	23,896	23,896	23,896	23,896	23,896
225111	Temporary Hire of Plant and Equipment		14,000	14,000				
225211	Temporary Hire of Vehicles				7,002	7,002	7,002	7,002
226111	Telephone Bills	213,160	199,144	199,144	121,100	121,100	121,100	121,100
226112	Internet Fees				98,872	98,872	98,872	98,872
227111	Bus Ticket	94,020	97,702	97,702	4,842	4,842	4,842	4,842
227112	Fuel				73,966	73,966	73,966	73,966
227113	Office Transport	167,484	45,430	45,430	39,814	39,814	39,814	39,814
227211	Local Airfares/ Shipfares	71,798	138,237	138,237	75,444	75,444	75,444	75,444
227212	Travel Allowance				55,115	55,115	55,115	55,115
227213	Int. Travel- Misc Incidental (not externally funded)				20,398	20,398	20,398	20,398
227311	External Travel- Per Diem	144,041	116,757	116,757	60,305	60,305	60,305	60,305
227312	External Travel- Airfare				65,365	65,365	65,365	65,365
227314	Ext Travel- Misc Incidental (not externally funded)				6,338	6,338	6,338	6,338
227315	External Travel- Insurance				4,768	4,768	4,768	4,768
228211	Local Training- Catering	8,099	3,651	3,651	9,100	9,100	9,100	9,100
228213	Local Training- Reimbursement of Costs	4,493	13,330	13,330				
228214	Local Training- Fees to presenters				100	100	100	100
228215	Local Training- Hire of venue				1,650	1,650	1,650	1,650
228299	Local Training- Workshops and Seminars (Others)				600	600	600	600
229111	Local Printing	10,879	13,040	13,040	10,730	10,730	10,730	10,730
229112	Local Stationery and Supplies	169,552	32,704	32,704	37,348	37,348	37,348	37,348
229311	Electricity and Gas	151,986	142,664	142,664	175,084	175,084	175,084	175,084
229312	Water	67,148	35,670	35,670	36,960	36,960	36,960	36,960
229313	Sewerage				4,200	4,200	4,200	4,200
229811	Purchase of Office Equip, Furniture and Software- Local				32,231	32,231	32,231	32,231
229911	Purchase of Office Equip, Furniture and Software- Overseas	118,683	55,234	55,234				
229912	Specialised Purchase- Overseas	76,289	120,000	120,000	120,000	120,000	120,000	120,000
282158	Compensation for Trees	594	1,600	1,600	1,600	1,600	1,600	1,600
Sub Total		1,727,934	1,344,008	1,344,008	1,416,948	1,416,948	1,416,948	1,416,948
Total Recurrent Exp		4,723,964	4,867,117	4,867,117	6,426,151	6,505,905	6,587,254	6,670,231
281411	Land rent	7,419,264	8,457,930	8,457,930	8,000,000	8,000,000	8,000,000	8,000,000
282162	Contribt to Dev Fund	417,723						
Sub Total		7,836,988	8,457,930	8,457,930	8,000,000	8,000,000	8,000,000	8,000,000
GRAND TOTAL		12,560,952	13,325,047	13,325,047	14,426,151	14,505,905	14,587,254	14,670,231

Table 8(b): HEAD 8 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	ECD 02	Lands 03	Agriculture 04
REVENUE									
142256	Fees	8,000	8,000	8,000			8,000		
142230	Environment Licence	5,000	5,000	5,000			5,000		
142233	Wildlife Viewing Fees	3,300	3,300	3,300			3,300		
142232	Fees (Land Survey)	30,000	30,000	30,000				30,000	
144111	Sale of state lands	1,500	1,500		(1,500)				
141515	Sublease rents and leases	807,155	807,155	500,000	(307,155)			500,000	
142319	Quarantine	10,000	10,000	15,000	5,000				15,000
144113	Sundry Revenue	3,000,000	3,000,000		(3,000,000)				
143114	Fines	2,000	2,000		(2,000)				
142318	Livestock sales	60,000	60,000	60,000					60,000
	Total Revenue	3,926,955	3,926,955	621,300	(3,305,655)		16,300	530,000	75,000
EXPENDITURE									
212111	KPF contribution	177,569	177,569	283,241	105,672	39,348	63,825	75,990	104,079
211111	Salaries	2,308,090	2,308,090	3,709,501	1,401,411	508,763	815,875	1,003,441	1,381,423
211113	Housing assistance	38,352	38,352	37,620	(732)	7,260	15,516	14,844	
211114	Allowances	159,531	159,531	112,909	(46,623)	21,833	4,764	73,832	12,480
211115	Overtime	141,070	141,070	147,882	6,812	49,510	12,436	46,900	39,036
211116	Temporary assistance	59,497	59,497	67,050	7,553	15,875	35,121	9,753	6,301
211117	Leave grants	639,000	639,000	639,000		69,000	120,000	171,000	279,000
211118	Home Passage			12,000	12,000		12,000		
	Sub Total	3,523,109	3,523,109	5,009,202	1,486,094	711,588	1,079,536	1,395,759	1,822,319
211211	Uniforms	2,375	2,375	2,375			655		1,720
221111	Consultancy Services- Local	177,315	177,315		(177,315)				
221112	Council Services- Local			41,340	41,340	1,200			40,140
221113	Services- Local- Works Contract			170,902	170,902	26,745	77,221	19,296	47,641
221212	Services- Overseas- Works Contract			1,475	1,475				1,475
221311	Cleaning Services	7,089	7,089	7,076	(13)	1,612	1,280	3,002	1,182
221411	Recruitment- Advertisement Cost	14,600	14,600	6,600	(8,000)	6,600			
221412	Recruitment- Interview Cost			3,060	3,060	3,060			
221413	Recruitment- Sitting Allowance			3,060	3,060	3,060			
221414	Recruitment- Transport Cost			1,200	1,200	1,200			
221415	Recruitment- Screening Test			5,460	5,460	5,460			
221911	Relocation Expenses	17,976	17,976	10,000	(7,976)				10,000
222111	Repairs and Maintenance- Office Building	2,500	2,500	2,625	125	2,625			
222114	Repairs and Maintenance- Vessels			3,050	3,050	2,400	650		
222116	Repairs and Maintenance- Vehicles	38,510	38,510	33,324	(5,186)	14,400	7,424	11,500	
222118	Repairs and Maintenance- Equipment	19,175	19,175	19,750	575	10,000		7,250	2,500
223111	Entertainment- Local	11,410	11,410	12,824	1,414	12,824			
223112	Entertainment- Overseas			6,000	6,000	6,000			
224111	Advertisements/ Media	23,896	23,896	23,896		9,120	2,000	6,900	5,876
225111	Temporary Hire of Plant and Equipment	14,000	14,000		(14,000)				
225211	Temporary Hire of Vehicles			7,002	7,002	7,002			
226111	Telephone Bills	199,144	199,144	121,100	(78,044)	37,700	30,000	31,800	21,600
226112	Internet Fees			98,872	98,872	67,540	14,400	3,600	13,332
227111	Bus Ticket	97,702	97,702	4,842	(92,860)	616	1,768	1,028	1,430
227112	Fuel			73,966	73,966	30,178	9,003	15,413	19,372
227113	Office Transport	45,430	45,430	39,814	(5,616)		4,900	2,914	32,000
227211	Local Airfares/ Shipfares	138,237	138,237	75,444	(62,793)	31,036	18,328	12,860	13,220
227212	Travel Allowance			55,115	55,115	16,475	17,150	6,370	15,120
227213	Int. Travel- Misc Incidental			20,398	20,398	7,477	6,193	4,940	1,788
227311	External Travel- Per Diem	116,757	116,757	60,305	(56,452)	33,638	2,797	5,292	18,579
227312	External Travel- Airfare			65,365	65,365	51,750	4,615	9,000	
227314	Ext Travel- Misc Incidental			6,338	6,338		300		
227315	External Travel- Insurance			4,768	4,768	2,588	680	300	1,200
228211	Local Training- Catering	3,651	3,651	9,100	5,449	3,200	1,700	1,600	2,600
228213	Local Training- Reimbursement	13,330	13,330		(13,330)				
228214	Local Training- Fees to presenters			100	100		100		
228215	Local Training- Hire of venue			1,650	1,650		600	300	750
	Local Training- Workshops and Seminars (Others)			600	600				600
229111	Local Printing	13,040	13,040	10,730	(2,310)	5,700	1,800	2,590	640
229112	Local Stationery and Supplies	32,704	32,704	37,348	4,644	11,303	7,512	12,512	6,022
229311	Electricity and Gas	142,664	142,664	175,084	32,420	36,084	31,200	54,000	53,800
229312	Water	35,670	35,670	36,960	1,290	7,320	15,240	2,400	12,000
229313	Sewerage			4,200	4,200	600	600	600	2,400
229811	Purchase of Office Equip, Furniture and Software- Local			32,231	32,231		2,550	7,681	22,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	55,234	55,234		(55,234)				
229912	Specialised Purchase- Overseas	120,000	120,000	120,000					120,000
282158	Compensation for Trees	1,600	1,600	1,600				1,600	
	Sub Total	1,344,008	1,344,008	1,416,948	72,940	462,550	260,666	224,747	468,986
	Total Recurrent Exp	4,867,117	4,867,117	6,426,151	1,559,034	1,174,138	1,340,202	1,620,506	2,291,305
281411	Land rent	8,457,930	8,457,930	8,000,000	457,930			8,000,000	
282162	Contribut to Dev Fund								
	Sub Total	8,457,930	8,457,930	8,000,000	457,930			8,000,000	
	GRAND TOTAL	13,325,047	13,325,047	14,426,151	2,016,964	1,174,138	1,340,202	9,620,506	2,291,305

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 **\$7,838,290** for Departmental Expenditures in the 2024 Budget.

Table 9(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
141516	Conference room rental	150	450	450	720	734	749	764
142385	Sale of Publications		150	150	150	153	156	159
142396	Charter Revenue	8,133	49,000	49,000	50,000	51,000	52,020	53,060
144113	Sundry		1,000	1,000	1,030	1,051	1,072	1,093
Total Revenue		8,283	50,600	50,600	51,900	52,938	53,997	55,077
EXPENDITURE								
212111	KPF contribution	148,127	149,726	149,726	170,538	173,916	177,362	180,876
211111	Salaries	1,955,789	1,990,571	1,990,571	2,252,006	2,297,047	2,342,987	2,389,847
211112	Wages				57,825	57,825	57,825	57,825
211113	Housing assistance	16,562	24,600	24,600	20,304	20,304	20,304	20,304
211114	Allowances	108,382	224,480	224,480	126,740	126,740	126,740	126,740
211115	Overtime	38,385	49,580	49,580	82,512	82,512	82,512	82,512
211116	Temporary assistance	19,480	5,778	5,778	21,833	21,833	21,833	21,833
211117	Leave grants	95,543	96,000	96,000	96,000	96,000	96,000	96,000
Sub Total		2,382,269	2,540,734	2,540,734	2,827,757	2,876,175	2,925,561	2,975,936
211211	Uniforms	1,710	10,000	10,000	10,000	10,000	10,000	10,000
Consultancy Services-								
221111	Local	283,127	81,462	81,462				
221112	Council Services- Local				118,444	118,444	118,444	118,444
221113	Services- Local- Works				6,890	6,890	6,890	6,890
221311	Cleaning Services	1,739	2,250	2,250	5,000	5,000	5,000	5,000
Recruitment-								
221411	Advertisement	530	1,300	1,300	1,000	1,000	1,000	1,000
Recruitment- Sitting								
221413	Allowance				500	500	500	500
Recruitment- Transport								
221414	Cost				150	150	150	150
Maintenance- Office								
222111	Building				30,000	30,000	30,000	30,000
222112	Maintenance- Other Infra				15,000	15,000	15,000	15,000
Maintenance- Residential								
222113	Bldg.				10,000	10,000	10,000	10,000
222116	Maintenance- Vehicles	2,309	4,800	4,800	16,500	16,500	16,500	16,500
222118	Maintenance- Equipment	5,046	32,464	32,464	32,464	32,464	32,464	32,464
223111	Entertainment- Local	17,960	41,000	41,000	23,000	23,000	23,000	23,000
223112	Entertainment- Overseas				4,500	4,500	4,500	4,500
224111	Advertisements	414,828	532,500	532,500	537,000	537,000	537,000	537,000
Temporary Hire of Plant								
225111	and Equipment	24,968	41,670	41,670	28,910	28,910	28,910	28,910
Permanent Hire of Plant								
225112	and Equipment				27,375	27,375	27,375	27,375

Table 9(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027 cont'd

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
141516	Conference room rental	150	450	450	720	734	749	764
142385	Sale of Publications		150	150	150	153	156	159
142396	Charter Revenue	8,133	49,000	49,000	50,000	51,000	52,020	53,060
144113	Sundry		1,000	1,000	1,030	1,051	1,072	1,093
Total Revenue		8,283	50,600	50,600	51,900	52,938	53,997	55,077
226111	Telephone Bills	122,652	163,740	163,740	90,000	90,000	90,000	90,000
226112	Internet Fees				100,800	100,800	100,800	100,800
227111	Bus Ticket	54,469	74,949	74,949	7,800	7,800	7,800	7,800
227112	Fuel				83,077	83,077	83,077	83,077
227211	Local Airfares/ Shipfares	373,869	594,527	594,527	739,656	739,656	739,656	739,656
227212	Travel Allowance				33,180	33,180	33,180	33,180
227213	Int. Travel- Misc Incidental				99,940	99,940	99,940	99,940
227311	External Travel- Per Diem	1,123,414	1,086,891	1,086,891	388,923	388,923	388,923	388,923
227312	External Travel- Airfare				823,348	823,348	823,348	823,348
227314	Ext Travel- Misc Incidental				19,000	19,000	19,000	19,000
227315	External Travel- Insurance				18,950	18,950	18,950	18,950
228111	Local Accommodation							
228111	Cost	1,088,965	1,473,870	1,473,870	684,585	684,585	684,585	684,585
228112	Local Per Diems				302,720	302,720	302,720	302,720
228211	Local Training- Catering	46,445	49,500	49,500	61,600	61,600	61,600	61,600
229111	Local Printing	6,298	31,840	31,840	57,400	57,400	57,400	57,400
229112	Local Stationery and Supplies							
229112	Supplies	134,144	73,700	73,700	71,120	71,120	71,120	71,120
229311	Electricity and Gas	185,893	276,000	276,000	276,000	276,000	276,000	276,000
229312	Water	4,880	5,400	5,400	15,390	15,390	15,390	15,390
229313	Sewerage				6,872	6,872	6,872	6,872
229611	Printing- Overseas				6,500	6,500	6,500	6,500
229612	Stationery and Supplies- Overseas				3,600	3,600	3,600	3,600
229811	Purchase of Office Equip, Furniture and Software- Local				253,339	63,040	63,040	63,040
229911	Purchase of Office Equip, Furniture and Software- Overseas	92,595	59,701	59,701				
Sub Total		3,985,841	4,637,564	4,637,564	5,010,533	4,820,234	4,820,234	4,820,234
Total Recurrent Exp		6,368,111	7,178,298	7,178,298	7,838,290	7,696,409	7,745,795	7,796,169
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		6,368,111	7,178,298	7,178,298	7,838,290	7,696,409	7,745,795	7,796,169

Table 9(b): HEAD 9 - MANEABA NI MAUNGATABU BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Parliament Meetings 02	Parliament Committees 03
REVENUE								
141516	Conference room rental	450	450	720	270	720		
142385	Sale of Publications	150	150	150		150		
142396	Charter Revenue	49,000	49,000	50,000	1,000	50,000		
144113	Sundry	1,000	1,000	1,030	30	1,030		
Total Revenue		50,600	50,600	51,900	1,300	51,900		
EXPENDITURE								
212111	KPF contribution	149,726	149,726	170,538	20,812	44,447	121,946	4,145
211111	Salaries	1,990,571	1,990,571	2,252,006	261,436	570,790	1,625,950	55,266
211112	Wages			57,825	57,825	7,407		50,418
211113	Housing assistance	24,600	24,600	20,304	(4,296)	20,304		
211114	Allowances	224,480	224,480	126,740	(97,740)	35,231	87,758	3,750
211115	Overtime	49,580	49,580	82,512	32,932	73,018	4,502	4,991
211116	Temporary assistance	5,778	5,778	21,833	16,055	21,833		
211117	Leave grants	96,000	96,000	96,000		87,000		9,000
Sub Total		2,540,734	2,540,734	2,827,757	287,023	860,029	1,840,157	127,570
211211	Uniforms	10,000	10,000	10,000		10,000		
221111	Consultancy Services- Local	81,462	81,462		(81,462)			
221112	Council Services- Local			118,444	118,444	90,932	27,512	
221113	Services- Local- Works Contract			6,890	6,890	6,890		
221311	Cleaning Services	2,250	2,250	5,000	2,750	5,000		
221411	Recruitment- Advertisement Cost	1,300	1,300	1,000	(300)	1,000		
221413	Recruitment- Sitting Allowance			500	500	500		
221414	Recruitment- Transport Cost			150	150	150		
222111	Repairs and Maintenance- Office Building			30,000	30,000	30,000		
222112	Repairs and Maintenance- Other Infra			15,000	15,000	15,000		
222113	Repairs and Maintenance- Residential Bldg.			10,000	10,000	10,000		
222116	Repairs and Maintenance- Vehicles	4,800	4,800	16,500	11,700	16,500		
222118	Repairs and Maintenance- Equipment	32,464	32,464	32,464		32,464		
223111	Entertainment- Local	41,000	41,000	23,000	(18,000)	23,000		
223112	Entertainment- Overseas			4,500	4,500	4,500		
224111	Advertisements/ Media- Announcements	532,500	532,500	537,000	4,500	18,000	516,000	3,000
225111	Temporary Hire of Plant and Equipment	41,670	41,670	28,910	(12,760)	28,910		
225112	Permanent Hire of Plant and Equipment			27,375	27,375	27,375		
226111	Telephone Bills	163,740	163,740	90,000	(73,740)	78,600		11,400
226112	Internet Fees			100,800	100,800	100,800		
227111	Bus Ticket	74,949	74,949	7,800	(67,149)	4,800		3,000
227112	Fuel			83,077	83,077	38,594	23,194	21,288
227211	Local Airfares/ Shipfares	594,527	594,527	739,656	145,129	40,388	677,004	22,264
227212	Travel Allowance			33,180	33,180	1,500	27,900	3,780
227213	Int. Travel- Misc Incidental (not externally funded)			99,940	99,940		89,440	10,500
227311	External Travel- Per Diem	1,086,891	1,086,891	388,923	(697,968)	100,201	123,011	165,711
227312	External Travel- Airfare			823,348	823,348	159,627	395,860	267,861
227314	Ext Travel- Misc Incidental (not externally funded)			19,000	19,000	15,000		4,000
227315	External Travel- Insurance			18,950	18,950	8,000	8,950	2,000
228111	Local Accommodation Cost	1,473,870	1,473,870	684,585	(789,285)		596,025	88,560
228112	Local Per Diems			302,720	302,720	36,680	7,740	258,300
228211	Local Training- Catering	49,500	49,500	61,600	12,100	9,500	44,100	8,000
229111	Local Printing	31,840	31,840	57,400	25,560	42,300	10,600	4,500
229112	Local Stationery and Supplies	73,700	73,700	71,120	(2,580)	45,120	21,000	5,000
229311	Electricity and Gas	276,000	276,000	276,000		276,000		
229312	Water	5,400	5,400	15,390	9,990	15,390		
229313	Sewerage			6,872	6,872	6,872		
229611	Printing- Overseas			6,500	6,500	6,500		
229612	Stationery and Supplies- Overseas			3,600	3,600	3,600		
229811	Purchase of Office Equip, Furniture and Software- Local			253,339	253,339	39,520	213,819	
229911	Purchase of Office Equip, Furniture and Software- Overseas	59,701	59,701		(59,701)			
Sub Total		4,637,564	4,637,564	5,010,533	372,969	1,349,213	2,782,156	879,164
Total Recurrent Exp		7,178,298	7,178,298	7,838,290	659,992	2,209,242	4,622,313	1,006,734
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		7,178,298	7,178,298	7,838,290	659,992	2,209,242	4,622,313	1,006,734

MINISTRY OF TOURISM, COMMERCE, INDUSTRY AND COOPERATIVES

Responsible Minister: Minister of Tourism, Commerce, Industry and Cooperatives

Accounting Officer: Secretary for Tourism, Commerce, Industry and Cooperatives.

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 Cooperatives is allocated a total of **\$3,964,296** for Departmental Expenditures in the 2024 Budget.

Table 10(a): MTCIC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142286	Credit Union Fees	109	5,485	5,485	1,000	1,020	1,040	1,061
142287	Cooperative Fees	1,585	8,304	8,304	2,200	2,244	2,289	2,335
142285	Trade Mark & Patent Fees	21,125	27,625	27,625	22,000	22,440	22,889	23,347
142290	Money Lending Fees	3,315	3,693	3,693	1,000	1,020	1,040	1,061
142291	Business Name Registration	54,084	41,426	41,426	25,000	25,500	26,010	26,530
142288	Company Fees	5,227	108	108	100	102	104	106
142289	Foreign Investment License Fees	2,515	1,606	1,606	1,606	1,638	1,671	1,704
141517	Rental of Small Industry Centre	3,921	16,661	16,661	5,100	5,202	5,306	5,412
142112	Container Storage Yard Fees	9,667	9,228	9,228	8,213	8,377	8,544	8,715
Total Revenue		101,548	114,137	114,137	66,219	67,543	68,894	70,272
EXPENDITURE								
212111	KPF contribution	101,705	105,993	105,993	164,041	167,273	170,569	173,932
211111	Salaries	1,338,654	1,385,046	1,385,046	2,154,522	2,197,612	2,241,564	2,286,396
211113	Housing assistance	48,783	57,828	57,828	42,984	42,984	42,984	42,984
211114	Allowances	53,411	82,169	82,169	84,369	84,369	84,369	84,369
211115	Overtime	28,326	39,366	39,366	38,384	38,384	38,384	38,384
211116	Temporary assistance	22,766	28,194	28,194	32,695	32,695	32,695	32,695
211117	Leave grants	259,142	327,000	327,000	315,000	315,000	315,000	315,000
211118	Home Passage				8,000	8,000	8,000	8,000
Sub Total		1,852,788	2,025,596	2,025,596	2,839,995	2,886,317	2,933,566	2,981,759
211211	Uniforms	583	640	640	1,520	1,520	1,520	1,520
221111	Consultancy Services- Local	144,147	89,463	89,463				
221113	Services- Local- Works Contract				117,368	117,368	117,368	117,368
221211	Consultants Based Overseas		2,929	2,929				
221311	Cleaning Services	2,621	4,645	4,645	4,766	4,766	4,766	4,766
221411	Recruitment- Advertisement Cost	522	1,600	1,600				
221412	Recruitment- Interview Cost				800	800	800	800
221413	Recruitment- Sitting Allowance				100	100	100	100
221415	Recruitment- Screening Test				800	800	800	800
222111	Repairs and Maintenance- Office Building	25,604	1,500	1,500	1,500	1,500	1,500	1,500
222116	Repairs and Maintenance- Vehicles	16,773	10,287	10,287	8,687	8,687	8,687	8,687
222118	Repairs and Maintenance- Equipment		11,458	11,458	12,958	12,958	12,958	12,958
223111	Entertainment- Local	7,605	13,000	13,000	13,000	13,000	13,000	13,000
224111	Advertisements/ Media-Announcements	27,579	40,740	40,740	36,640	36,640	36,640	36,640
225111	Temporary Hire of Plant and Equipment	22,824	43,800	43,800	9,503	9,503	9,503	9,503
226111	Telephone Bills	97,600	116,481	116,481	59,647	59,647	59,647	59,647
226112	Internet Fees				61,143	61,143	61,143	61,143
226113	Fax Charges				1,680	1,680	1,680	1,680
227111	Bus Ticket	61,014	53,796	53,796	624	624	624	624
227112	Fuel				55,422	55,422	55,422	55,422
227113	Office Transport	7,557	8,320	8,320	24,679	24,679	24,679	24,679
227211	Local Airfares/ Shipfares	222,450	184,883	184,883	149,646	149,646	149,646	149,646
227212	Travel Allowance				1,500	1,500	1,500	1,500
227213	Int. Travel- Misc Incidental (not externally funded)				10,643	10,643	10,643	10,643
227311	External Travel- Per Diem	110,110	159,391	159,391	64,182	64,182	64,182	64,182
227312	External Travel- Airfare				112,035	112,035	112,035	112,035
227314	Ext Travel- Misc Incidental (not externally funded)				2,835	2,835	2,835	2,835
227315	External Travel- Insurance				1,390	1,390	1,390	1,390
228111	Local Accommodation Cost	36,242	38,838	38,838	19,600	19,600	19,600	19,600
228112	Local Per Diems				46,643	46,643	46,643	46,643
228211	Local Training- Catering	41,292	35,975	35,975	39,387	39,387	39,387	39,387
228212	Local Training - Course Fees for Civil Servants		669	669	1,330	1,330	1,330	1,330
228213	Local Training- Reimbursement of Costs	11,366	48,592	48,592	2,928	2,928	2,928	2,928
228215	Local Training- Hire of venue				15,150	15,150	15,150	15,150
228299	Local Training- Workshops and Seminars (Others)				25,670	25,670	25,670	25,670
229111	Local Printing	844	8,950	8,950	1,050	1,050	1,050	1,050
229112	Local Stationery and Supplies	75,694	50,758	50,758	39,910	39,910	39,910	39,910
229311	Electricity and Gas	93,902	88,800	88,800	89,600	89,600	89,600	89,600
229312	Water	90	2,000	2,000	1,500	1,500	1,500	1,500
229313	Sewerage				600	600	600	600
229611	Printing- Overseas				15,300	15,300	15,300	15,300
229811	Purchase of Office Equip, Furniture and Software- Local				69,563	69,563	69,563	69,563
229911	Purchase of Office Equip, Furniture and Software- Overseas	66,934	87,325	87,325	3,001	3,001	3,001	3,001
Sub Total		1,073,350	1,104,841	1,104,841	1,124,301	1,124,301	1,124,301	1,124,301
Total Recurrent Exp		2,926,138	3,130,436	3,130,436	3,964,296	4,010,618	4,057,867	4,106,060
282162	Contribt to Dev Fund	52,000	52,000	52,000				
Sub Total		52,000	52,000	52,000				
GRAND TOTAL		2,978,138	3,182,436	3,182,436	3,964,296	4,010,618	4,057,867	4,106,060

Table 10(b): HEAD 10 - MINISTRY OF TOURISM, COMMERCE, INDUSTRY AND COOPERATIVES BUDGET 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	BRC 02	BPC 03	Xmas 04	Tourism 05
REVENUE										
142286	Credit Union Fees	5,485	5,485	1,000	(4,485)		1,000			
142287	Cooperative Fees	8,304	8,304	2,200	(6,104)		2,200			
142285	Trade Mark & Patent Fees	27,625	27,625	22,000	(5,625)		22,000			
142290	Money Lending Fees	3,693	3,693	1,000	(2,693)		1,000			
142291	Business Name Registration	41,426	41,426	25,000	(16,426)		25,000			
142288	Company Fees	108	108	100	(8)		100			
142289	Foreign Investment License Fees	1,606	1,606	1,606				1,606		
141517	Rental of Small Industry Centre	16,661	16,661	5,100	(11,561)			5,100		
142112	Container Storage Yard Fees	9,228	9,228	8,213	(1,016)			8,213		
Total Revenue		114,137	114,137	66,219	(47,918)		51,300	14,919		
EXPENDITURE										
212111	KPF contribution	105,993	105,993	164,041	58,048	41,760	36,129	39,663	16,708	29,781
211111	Salaries	1,385,046	1,385,046	2,154,522	769,476	544,391	481,724	521,037	212,409	394,960
211113	Housing assistance	57,828	57,828	42,984	(14,844)	16,428	14,676	4,296		7,584
211114	Allowances	82,169	82,169	84,369	2,200	20,160	9,600	40,229	2,000	12,380
211115	Overtime	39,366	39,366	38,384	(982)	23,621		1,460	12,624	679
211116	Temporary assistance	28,194	28,194	32,695	4,501	12,413		7,800	10,358	2,124
211117	Leave grants	327,000	327,000	315,000	(12,000)	75,000	69,000	81,000	36,000	54,000
211118	Home Passage			8,000	8,000					8,000
Sub Total		2,025,596	2,025,596	2,839,995	814,399	733,773	611,130	695,485	290,099	509,508
211211	Uniforms	640	640	1,520	880					1,520
221111	Consultancy Services- Local	89,463	89,463		(89,463)					
221113	Services- Local- Works Contract			117,368	117,368	23,122	9,550	25,744	2,348	56,604
221211	Consultants Based Overseas	2,929	2,929		(2,929)					
221311	Cleaning Services	4,645	4,645	4,766	121	2,277			1,049	1,440
221411	Recruitment- Advertisement Cost	1,600	1,600		(1,600)					
221412	Recruitment- Interview Cost			800	800	800				
221413	Recruitment- Sitting Allowance			100	100	100				
221415	Recruitment- Screening Test			800	800	800				
Repairs and Maintenance- Office										
222111	Building	1,500	1,500	1,500		1,500				
222116	Repairs and Maintenance- Vehicles	10,287	10,287	8,687	(1,600)	8,687				
222118	Repairs and Maintenance- Equipment	11,458	11,458	12,958	1,500	3,000	3,560	3,898	500	2,000
223111	Entertainment- Local	13,000	13,000	13,000		13,000				
Advertisements/ Media-										
224111	Announcements	40,740	40,740	36,640	(4,100)	1,000	5,500	6,640	2,700	20,800
Temporary Hire of Plant and										
225111	Equipment	43,800	43,800	9,503	(34,297)	9,503				
226111	Telephone Bills	116,481	116,481	59,647	(56,834)	54,047			3,600	2,000
226112	Internet Fees			61,143	61,143	40,163			15,780	5,200
226113	Fax Charges			1,680	1,680	1,680				
227111	Bus Ticket	53,796	53,796	624	(53,172)	624				
227112	Fuel			55,422	55,422	49,977			5,445	
227113	Office Transport	8,320	8,320	24,679	16,359	14,909			2,600	7,170
227211	Local Airfares/ Shipfares	184,883	184,883	149,646	(35,237)	51,900	19,340	22,942	19,563	35,901
227212	Travel Allowance			1,500	1,500		1,500			
227213	Int. Travel- Misc Incidental (not externally funded)			10,643	10,643	2,000	8,643			
227311	External Travel- Per Diem	159,391	159,391	64,182	(95,209)	10,490	18,653	25,803	3,136	6,100
227312	External Travel- Airfare			112,035	112,035	32,355	30,917	30,667	7,096	11,000
Ext Travel- Misc Incidental (not externally funded)										
227314				2,835	2,835		1,800	1,035		
227315	External Travel- Insurance			1,390	1,390	250		740		400
228111	Local Accommodation Cost	38,838	38,838	19,600	(19,238)		19,600			
228112	Local Per Diems			46,643	46,643	10,205		35,638	800	
228211	Local Training- Catering	35,975	35,975	39,387	3,412		13,200	16,087	10,100	
228212	Local Training - Course Fees for Civil Servants	669	669	1,330	661		1,120	210		
228213	Local Training- Reimbursement of Costs	48,592	48,592	2,928	(45,664)			2,928		
228215	Local Training- Hire of venue			15,150	15,150		1,200	11,500	2,450	
228299	Local Training- Workshops and Seminars (Others)			25,670	25,670	500	1,600	15,370	200	8,000
229111	Local Printing	8,950	8,950	1,050	(7,900)		1,050			
229112	Local Stationery and Supplies	50,758	50,758	39,910	(10,848)	15,060	14,784	2,540	2,266	5,260
229311	Electricity and Gas	88,800	88,800	89,600	800	77,000			5,400	7,200
229312	Water	2,000	2,000	1,500	(500)				300	1,200
229313	Sewerage			600	600	600				
229611	Printing- Overseas			15,300	15,300			1,900		13,400
229811	Purchase of Office Equip, Furniture and Software- Local			69,563	69,563	44,650	3,620		12,464	8,829
229911	Purchase of Office Equip, Furniture and Software- Overseas	87,325	87,325	3,001	(84,324)			3,001		
Sub Total		1,104,841	1,104,841	1,124,301	19,460	470,199	155,638	206,643	97,797	194,024
Total Recurrent Exp		3,130,436	3,130,436	3,964,296	833,859	1,203,972	766,767	902,129	387,896	703,532
282162	Contribut to Dev Fund	52,000	52,000		52,000					
Sub Total		52,000	52,000		52,000					
GRAND TOTAL		3,182,436	3,182,436	3,964,296	885,859	1,203,972	766,767	902,129	387,896	703,532

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 **\$1,466,843** for Departmental Expenditures in the 2024 Budget.

Table 11(a): KAO MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142332	Audit fees Projects	5,500	3,500	3,500				
142330	Audit fees SOEs	67,750	10,000	10,000	13,500	13,770	14,045	14,326
Total Revenue		73,250	13,500	13,500	13,500	13,770	14,045	14,326
EXPENDITURE								
212111	KPF contribution	35,172	45,832	45,832	71,364	72,768	74,200	75,661
211111	Salaries	503,376	595,508	595,508	935,935	954,653	973,746	993,221
211113	Housing assistance	13,278	12,336	12,336	14,292	14,292	14,292	14,292
211114	Allowances	4,423	13,454	13,454	13,454	13,454	13,454	13,454
211115	Overtime	10,733	13,537	13,537	13,423	13,423	13,423	13,423
211116	Temporary assistance	3,190	15,587	15,587	15,587	15,587	15,587	15,587
211117	Leave grants	111,845	138,000	138,000	138,000	138,000	138,000	138,000
Sub Total		682,018	834,254	834,254	1,202,055	1,222,177	1,242,702	1,263,638
221111	Consultancy Services- Local	11,303	3,517	3,517				
221112	Council Services- Local				12,480	12,480	12,480	12,480
221311	Cleaning Services	1,403	1,018	1,018	1,018	1,018	1,018	1,018
221411	Recruitment- Advertisement Cost	1,835	2,350	2,350	1,350	1,350	1,350	1,350
221412	Recruitment- Interview Cost				250	250	250	250
221413	Recruitment- Sitting Allowance				250	250	250	250
221414	Recruitment- Transport Cost				100	100	100	100
221415	Recruitment- Screening Test				400	400	400	400
222118	Repairs and Maintenance- Equipment	306	2,030	2,030	2,030	2,030	2,030	2,030
222211	Dwellings	73,125						
223111	Entertainment- Local	1,153	1,500	1,500	1,500	1,500	1,500	1,500
225111	Temporary Hire of Plant and Equipment	6,990	34,594	34,594	18,001	18,001	18,001	18,001
226111	Telephone Bills	26,543	26,900	26,900	19,080	19,080	19,080	19,080
226112	Internet Fees				7,800	7,800	7,800	7,800
227111	Bus Ticket	16,146	19,416	19,416	2,044	2,044	2,044	2,044
227112	Fuel				19,080	19,080	19,080	19,080
227211	Local Airfares/ Shipfares	5,444	51,981	51,981	23,740	23,740	23,740	23,740
227212	Travel Allowance				20,665	20,665	20,665	20,665
227213	Int. Travel- Misc Incidental (not externally funded)				7,574	7,574	7,574	7,574
227311	External Travel- Per Diem	46,581	62,477	62,477	18,611	18,611	18,611	18,611
227312	External Travel- Airfare				44,000	44,000	44,000	44,000
227313	External Travel- Taxi Hire				600	600	600	600
227314	Ext Travel- Misc Incidental (not externally funded)				600	600	600	600
227315	External Travel- Insurance				810	810	810	810
228211	Local Training- Catering	4,603	5,000	5,000	6,250	6,250	6,250	6,250
228213	Local Training- Reimbursement of Costs	1,173	3,850	3,850				
228215	Local Training- Hire of venue				3,000	3,000	3,000	3,000
229111	Local Printing				3,000	3,000	3,000	3,000
229112	Local Stationery and Supplies	17,810	12,035	12,035	12,035	12,035	12,035	12,035
229311	Electricity and Gas	22,240	30,000	30,000	30,000	30,000	30,000	30,000
229312	Water				400	400	400	400
229811	Purchase of Office Equip, Furniture and Software- Local				8,120	8,120	8,120	8,120
229911	Purchase of Office Equip, Furniture and Software- Overseas	36,752	8,120	8,120				
Sub Total		273,406	264,788	264,788	264,788	264,788	264,788	264,788
Total Recurrent Exp		955,424	1,099,042	1,099,042	1,466,843	1,486,965	1,507,490	1,528,426
282162	Contrib to Dev Fund							
Sub Total								
GRAND TOTAL		955,424	1,099,042	1,099,042	1,466,843	1,486,965	1,507,490	1,528,426

Table 11(b): HEAD 11 - KIRIBATI AUDIT OFFICE BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Treasury 02	SOE Division 03	Local Gov 04	Project Division 05	IT Division 06	Performance HR 07
REVENUE												
142332	Audit fees Projects	3,500	3,500		(3,500)							
142330	Audit fees SOEs	10,000	10,000	13,500	3,500			10,000		3,500		
	Total Revenue	13,500	13,500	13,500				10,000		3,500		
EXPENDITURE												
212111	KPF contribution	45,832	45,832	71,364	25,532	15,538	12,343	9,915	12,452	10,402	3,737	6,979
211111	Salaries	595,508	595,508	935,935	340,427	191,581	164,572	132,195	166,022	138,695	49,821	93,048
211113	Housing assistance	12,336	12,336	14,292	1,956		3,120			3,912	7,260	
211114	Allowances	13,454	13,454	13,454		13,454						
211115	Overtime	13,537	13,537	13,423	(114)	13,423						
211116	Temporary assistance	15,587	15,587	15,587		15,587						
211117	Leave grants	138,000	138,000	138,000		30,000	24,000	18,000	24,000	21,000	6,000	15,000
	Sub Total	834,254	834,254	1,202,055	367,801	279,583	204,035	160,110	202,474	174,009	66,818	115,027
221111	Consultancy Services- Local	3,517	3,517		(3,517)							
221112	Council Services- Local			12,480	12,480	12,480						
221311	Cleaning Services	1,018	1,018	1,018		1,018						
221411	Recruitment- Advertisement	2,350	2,350	1,350	(1,000)	1,350						
221412	Recruitment- Interview Cost			250	250	250						
221413	Recruitment- Sitting Allowance			250	250	250						
221414	Recruitment- Transport Cost			100	100	100						
221415	Recruitment- Screening Test			400	400	400						
222118	Maintenance- Equipment	2,030	2,030	2,030		2,030						
223111	Entertainment- Local	1,500	1,500	1,500		1,500						
225111	Temporary Hire of Plant and Equipment	34,594	34,594	18,001	(16,593)	18,001						
226111	Telephone Bills	26,900	26,900	19,080	(7,820)	19,080						
226112	Internet Fees			7,800	7,800	7,800						
227111	Bus Ticket	19,416	19,416	2,044	(17,372)	2,044						
227112	Fuel			19,080	19,080	19,080						
227211	Local Airfares/ Shipfares	51,981	51,981	23,740	(28,241)	8,340	2,900	4,500	8,000			
227212	Travel Allowance			20,665	20,665	6,405	3,480	2,940	7,840			
227213	Int. Travel- Misc											
227311	Incidental External Travel- Per Diem	62,477	62,477	18,611	(43,866)	1,360	474	2,808	2,932			
227312	External Travel- Airfare			44,000	44,000	6,149	8,700	1,881	1,881			
227313	External Travel- Taxi Hire			600	600	24,000	20,000					
227314	Ext Travel- Misc					300	300					
227315	Incidental External Travel- Insurance			600	600	300	300					
228211	Local Training- Catering	5,000	5,000	6,250	1,250	540	270					
228213	Local Training- Reimbursement	3,850	3,850		(3,850)							
228215	Local Training- Venue			3,000	3,000							
229111	Local Printing			3,000	3,000	3,000						
229112	Local Stationery and Supplies	12,035	12,035	3,000	3,000	3,000						
229311	Electricity and Gas	30,000	30,000	30,000		12,035						
229312	Water			400	400	30,000						
229811	Purchase of Office Equip, Furniture and Software- Local			8,120	8,120	400						
229911	Purchase of Office Equip, Furniture and Software- Overseas	8,120	8,120		(8,120)	8,120						
	Sub Total	264,788	264,788	264,788		195,582	36,424	12,129	20,653			
282162	Total Recurrent Exp	1,099,042	1,099,042	1,466,843	367,801	475,165	240,459	172,239	223,127	174,009	66,818	115,027
	Contrib to Dev Fund											
	Sub Total											
	GRAND TOTAL	1,099,042	1,099,042	1,466,843	367,801	475,165	240,459	172,239	223,127	174,009	66,818	115,027

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 **\$1,428,193** for Departmental Expenditures in the 2024 Budget.

Table 12(a): OAG MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142214	Legal fees	181	500	500	500	510	520	531
142326	Sale of Law Books		100	100	100	102	104	106
Total Revenue		181	600	600	600	612	624	637
EXPENDITURE								
212111	KPF contribution	34,603	40,669	40,669	60,912	62,126	63,363	64,626
211111	Salaries	453,966	540,076	540,076	808,901	825,079	841,580	858,412
211113	Housing assistance	52,609	47,268	47,268	47,100	47,100	47,100	47,100
211114	Allowances	6,867	2,829	2,829	8,274	8,274	8,274	8,274
211115	Overtime	11,532	6,789	6,789	23,802	23,802	23,802	23,802
211116	Temporary assistance	7,389	2,176	2,176	3,264	3,264	3,264	3,264
211117	Leave grants	87,569	102,000	102,000	102,000	102,000	102,000	102,000
Sub Total		654,535	741,807	741,807	1,054,253	1,071,645	1,089,384	1,107,478
221111	Consultancy Services- Local	19,143	13,000	13,000	13,000	13,000	13,000	13,000
221211	Consultants Based Overseas		5,125	5,125	5,125	5,125	5,125	5,125
221311	Cleaning Services		780	780	780	780	780	780
221411	Recruitment- Advertisement Cost	1,398	1,200	1,200	1,200	1,200	1,200	1,200
222118	Repairs and Maintenance- Equipment	1,950	5,965	5,965	5,965	5,965	5,965	5,965
222211	Dwellings		37,974	37,974	37,974	37,974	37,974	37,974
223111	Entertainment- Local		820	820	820	820	820	820
225111	Temporary Hire of Plant and Equipment	18,635	46,575	46,575	46,575	46,575	46,575	46,575
226111	Telephone Bills	38,014	40,025	40,025	24,450	24,450	24,450	24,450
226112	Internet Fees				16,920	16,920	16,920	16,920
227111	Bus Ticket	11,509	18,291	18,291				
227112	Fuel				18,291	18,291	18,291	18,291
227211	Local Airfares/ Shipfares	3,637	36,395	36,395	14,500	14,500	14,500	14,500
227212	Travel Allowance				11,837	11,837	11,837	11,837
227213	Int. Travel- Misc Incidental (not externally funded)				4,000	4,000	4,000	4,000
227311	External Travel- Per Diem	62,356	75,000	75,000	75,000	75,000	75,000	75,000
228111	Local Accommodation Cost				2,058	2,058	2,058	2,058
228112	Local Per Diems				4,000	4,000	4,000	4,000
228211	Local Training- Catering	2,091	2,306	2,306	2,306	2,306	2,306	2,306
228213	Local Training- Reimbursement of Costs		3,613	3,613				
228299	Local Training- Workshops and Seminars (Others)				3,613	3,613	3,613	3,613
229111	Local Printing		3,588	3,588	2,243	2,243	2,243	2,243
229112	Local Stationery and Supplies	34,446	9,788	9,788	9,788	9,788	9,788	9,788
229311	Electricity and Gas	28,610	44,951	44,951	44,951	44,951	44,951	44,951
229911	Purchase of Office Equip, Furniture and Software- Overseas	20,796	28,544	28,544	28,544	28,544	28,544	28,544
Sub Total		242,585	373,940	373,940	373,940	373,940	373,940	373,940
Total Recurrent Exp		897,120	1,115,747	1,115,747	1,428,193	1,445,585	1,463,324	1,481,418
282162	Contrib to Dev Fund							
Sub Total								
GRAND TOTAL		897,120	1,115,747	1,115,747	1,428,193	1,445,585	1,463,324	1,481,418

Table 12(b): HEAD 12 – OFFICE OF THE ATTORNEY GENERAL BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Civil 02	Criminal 03	Drafting 04
REVENUE									
142214	Legal fees	500	500	500		500			
142326	Sale of Law Books	100	100	100		100			
Total Revenue		600	600	600		600			
EXPENDITURE									
212111	KPF contribution	40,669	40,669	60,912	20,243	15,029	17,619	13,955	14,310
211111	Salaries	540,076	540,076	808,901	268,825	197,117	234,917	186,062	190,804
211113	Housing assistance	47,268	47,268	47,100	(168)	3,120	15,468	12,888	15,624
211114	Allowances	2,829	2,829	8,274	5,445	7,314	480	160	320
211115	Overtime	6,789	6,789	23,802	17,013	20,255			3,547
211116	Temporary assistance	2,176	2,176	3,264	1,088	3,264			
211117	Leave grants	102,000	102,000	102,000		30,000	27,000	21,000	24,000
Sub Total		741,807	741,807	1,054,253	312,446	276,099	295,484	234,065	248,606
221111	Consultancy Services- Local	13,000	13,000	13,000		8,200		4,800	
221211	Consultants Based Overseas	5,125	5,125	5,125		5,125			
221311	Cleaning Services	780	780	780				780	
221411	Recruitment- Advertisement Cost	1,200	1,200	1,200				1,200	
222118	Repairs and Maintenance- Equipment	5,965	5,965	5,965		5,125		840	
222211	Dwellings	37,974	37,974	37,974		37,974			
223111	Entertainment- Local	820	820	820		820			
225111	Temporary Hire of Plant and Equipment	46,575	46,575	46,575				46,575	
226111	Telephone Bills	40,025	40,025	24,450	(15,575)	16,650		7,800	
226112	Internet Fees			16,920	16,920	11,520		5,400	
227111	Bus Ticket	18,291	18,291		(18,291)				
227112	Fuel			18,291	18,291	11,859		6,432	
227211	Local Airfares/ Shipfares	36,395	36,395	14,500	(21,895)	2,500	5,000	5,000	2,000
227212	Travel Allowance			11,837	11,837	2,333		7,554	1,950
227213	Int. Travel- Misc Incidental (not externally funded)			4,000	4,000	500	2,000	1,000	500
227311	External Travel- Per Diem	75,000	75,000	75,000		75,000			
228111	Local Accommodation Cost			2,058	2,058		2,058		
228112	Local Per Diems			4,000	4,000		4,000		
228211	Local Training- Catering	2,306	2,306	2,306			1,466	840	
228213	Local Training- Reimbursement of Costs	3,613	3,613		(3,613)				
228299	Local Training- Workshops and Seminars (Others)			3,613	3,613		1,916	1,697	
229111	Local Printing	3,588	3,588	2,243	(1,345)	2,243			
229112	Local Stationery and Supplies	9,788	9,788	9,788		2,627	2,387	2,387	2,387
229311	Electricity and Gas	44,951	44,951	44,951		34,151		10,800	
229911	Purchase of Office Equip, Furniture and Software- Overseas	28,544	28,544	28,544		6,446	3,860	15,400	2,838
Sub Total		373,940	373,940	373,940		223,073	22,687	118,505	9,675
Total Recurrent Exp		1,115,747	1,115,747	1,428,193	312,446	499,172	318,171	352,570	258,281
282162	Contribt to Dev Fund								
Sub Total									
GRAND TOTAL		1,115,747	1,115,747	1,428,193	312,446	499,172	318,171	352,570	258,281

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 **\$5,686,430** for Departmental Expenditures in the 2024 Budget.

Table 13(a): MFMRD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142336	Vessel and Equipment Hire	9,224	3,829	3,829	40,000	40,000	40,000	40,000
142335	Fish and fish poster sales	25,466	1,064	1,064	45,000	45,000	45,000	45,000
142240	Local fishing		2,162	2,162	500,000	500,000	500,000	500,000
142241	Local Licencing				10,000,000	10,000,000	10,000,000	10,000,000
142242	Fish transhipment fees	9,602,849	8,091,428	8,091,428	22,000,000	22,000,000	22,000,000	22,000,000
141511	Fishing License Revenue	130,567,318	191,432,013	191,432,013	197,054,164	197,054,164	197,054,164	197,054,164
142337	EEZ Chart sales	12,559			5,000	5,000	5,000	5,000
142338	Marine scientific research	14,488	2,454	2,454	5,000	5,000	5,000	5,000
142246	Observer Fund	788,483	467,050	467,050	600,000	600,000	600,000	600,000
142247	Inspection Fee				20,000	20,000	20,000	20,000
Total Revenue		141,020,386	200,000,000	200,000,000	230,269,164	230,269,164	230,269,164	230,269,164
EXPENDITURE								
212111	KPF contribution	152,466	159,718	159,718	253,211	258,199	263,286	268,476
211111	Salaries	1,948,202	2,090,148	2,090,148	3,325,337	3,391,844	3,459,680	3,528,874
211113	Housing assistance	93,189	94,152	94,152	91,344	91,344	91,344	91,344
211114	Allowances	50,662	84,408	84,408	96,108	96,108	96,108	96,108
211115	Overtime	104,947	101,604	101,604	101,604	101,604	101,604	101,604
211116	Temporary assistance	133,666	39,431	39,431	50,805	50,805	50,805	50,805
211117	Leave grants	463,827	513,000	513,000	519,000	519,000	519,000	519,000
211118	Home Passage				12,000	12,000	12,000	12,000
Sub Total		2,946,958	3,082,461	3,082,461	4,449,408	4,520,903	4,593,827	4,668,211
211211	Uniforms	80	5,084	5,084	5,084	5,084	5,084	5,084
221111	Consultancy Services- Local	280,365	156,248	156,248				
221113	Services- Local- Works Contract				86,640	86,640	86,640	86,640
221211	Consultants Based Overseas	17,912	42,758	42,758	42,758	42,758	42,758	42,758
221311	Cleaning Services	5,270	10,605	10,605	10,605	10,605	10,605	10,605
221411	Recruitment- Advertisement Cost		450	450	450	450	450	450
221911	Relocation Expenses		5,000	5,000	5,000	5,000	5,000	5,000
222116	Repairs and Maintenance- Vehicles	20,238	35,689	35,689	35,689	35,689	35,689	35,689
222118	Repairs and Maintenance- Equipment	2,191	5,122	5,122	5,122	5,122	5,122	5,122
223111	Entertainment- Local	4,806	7,613	7,613	7,613	7,613	7,613	7,613
224111	Advertisements/ Media- Announcements	8,351	6,000	6,000	6,000	6,000	6,000	6,000
225111	Temporary Hire of Plant and Equipment	25,976	48,040	48,040	48,040	48,040	48,040	48,040
226111	Telephone Bills	159,120	137,714	137,714	43,536	43,536	43,536	43,536
226112	Internet Fees				94,178	94,178	94,178	94,178
227111	Bus Ticket	115,887	98,084	98,084	6,629	6,629	6,629	6,629
227112	Fuel				91,455	91,455	91,455	91,455
227211	Local Airfares/ Shipfares	136,486	154,548	154,548	67,785	67,785	67,785	67,785
227212	Travel Allowance				72,058	72,058	72,058	72,058
227213	Int. Travel- Misc Incidental (not externally funded)				14,706	14,706	14,706	14,706
227311	External Travel- Per Diem	177,122	276,594	276,594	165,776	165,776	165,776	165,776
227312	External Travel- Airfare				168,486	168,486	168,486	168,486
227314	Ext Travel- Misc Incidental (not externally funded)				31,940	31,940	31,940	31,940
228211	Local Training- Catering	799	2,400	2,400	2,400	2,400	2,400	2,400
228311	Overseas Training- Fees	435	18,757	18,757	18,757	18,757	18,757	18,757
229111	Local Printing	4,092	8,120	8,120	8,120	8,120	8,120	8,120
229112	Local Stationery and Supplies	88,732	37,440	37,440	37,440	37,440	37,440	37,440
229311	Electricity and Gas	85,808	116,928	116,928	116,928	116,928	116,928	116,928
229312	Water	2,337	3,445	3,445	2,100	2,100	2,100	2,100
229313	Sewerage				1,345	1,345	1,345	1,345
229811	Purchase of Office Equip, Furniture and Software- Local				40,382	40,382	40,382	40,382
229911	Purchase of Office Equip, Furniture and Software- Overseas	104,445	40,382	40,382				
Sub Total		1,246,044	1,217,022	1,217,022	1,237,022	1,237,022	1,237,022	1,237,022
Total Recurrent Exp		4,193,002	4,299,483	4,299,483	5,686,430	5,757,924	5,830,849	5,905,232
282162	Contrib to Dev Fund	1,000,000	2,000,000	2,000,000	1,000,000	2,000,000	2,000,000	2,000,000
Sub Total		1,000,000	2,000,000	2,000,000	1,000,000	2,000,000	2,000,000	2,000,000
GRAND TOTAL		5,193,002	6,299,483	6,299,483	6,686,430	7,757,924	7,830,849	7,905,232

Table 13(b): HEAD 13 - MINISTRY OF FISHERIES AND MARINE RESOURCES DEVELOPMENT BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Corporate Services 01	Planning and Development 02	Coastal Fisheries 03	Oceanic Fisheries 04	Geo Science 05	Seafood Verification 06	ICT 07
REVENUE												
142336	Vessel and Equipment Hire	3,829	3,829	40,000	36,171			40,000				
142335	Fish and fish poster sales	1,064	1,064	45,000	43,936			45,000				
142240	Local fishing	2,162	2,162	500,000	497,838			500,000				
142241	Local Licencing			10,000,000	10,000,000			10,000,000				
142242	Fish transhipment fees	8,091,428	8,091,428	22,000,000	13,908,572				22,000,000			
141511	Fishing License Revenue	191,432,013	191,432,013	197,054,164	5,622,151				197,054,164			
142337	EEZ Chart sales			5,000	5,000					5,000		
142338	Marine scientific research	2,454	2,454	5,000	2,546					5,000		
142246	Observer Fund	467,050	467,050	600,000	132,950				600,000			
142247	Inspection Fee			20,000	20,000						20,000	
Total Revenue		200,000,000	200,000,000	230,269,164	30,269,164			10,585,000	219,654,164	10,000	20,000	
EXPENDITURE												
212111	KPF contribution	159,718	159,718	253,211	93,492	43,611	12,706	120,328	36,190	17,032	18,387	4,956
211111	Salaries	2,090,148	2,090,148	3,325,337	1,235,189	573,348	168,219	1,569,317	480,180	225,598	244,225	64,450
211113	Housing assistance	94,152	94,152	91,344	(2,808)	12,024	3,912	32,376	12,156	7,824	19,140	3,912
211114	Allowances	84,408	84,408	96,108	11,700	30,600	600	42,500	7,600	7,700	6,180	928
211115	Overtime	101,604	101,604	101,604		14,862	1,750	70,000	6,000	1,750	5,130	2,111
211116	Temporary assistance	39,431	39,431	50,805	11,373	8,134	1,200	35,054	2,360	1,489	935	1,633
211117	Leave grants	513,000	513,000	519,000	6,000	75,000	24,000	273,000	75,000	30,000	33,000	9,000
211118	Home Passage			12,000	12,000			12,000				
Sub Total		3,082,461	3,082,461	4,449,408	1,366,947	757,578	212,387	2,154,575	619,486	291,393	326,998	86,990
211211	Uniforms	5,084	5,084	5,084		5,084						
221111	Consultancy Services- Local Services- Local- Works	156,248	156,248		(156,248)							
221113	Contract Consultants Based			86,640	86,640	43,040	5,000	21,000	5,000	3,000	9,600	
221211	Overseas	42,758	42,758	42,758		458				3,520	19,070	19,710
221311	Cleaning Services	10,605	10,605	10,605		3,600		6,005			1,000	
221411	Recruitment- Advertisement Cost	450	450	450							450	
221911	Relocation Expenses	5,000	5,000	5,000							5,000	
222116	Repairs and Maintenance- Vehicles	35,689	35,689	35,689		13,472		22,217				
222118	Repairs and Maintenance- Equipment	5,122	5,122	5,122		4,872					250	
223111	Entertainment- Local	7,613	7,613	7,613		7,613						
224111	Advertisements/ Media- Announcements	6,000	6,000	6,000		6,000						
225111	Temporary Hire of Plant and Equipment	48,040	48,040	48,040		26,040		22,000				
226111	Telephone Bills	137,714	137,714	43,536	(94,178)	16,536		27,000				
226112	Internet Fees			94,178	94,178	87,480		6,698				
227111	Bus Ticket	98,084	98,084	6,629	(91,455)	5,206		389			1,034	
227112	Fuel			91,455	91,455	42,532		45,536			3,387	
227211	Local Airfares/ Shipfares	154,548	154,548	67,785	(86,763)	16,485	2,900	27,600	5,800	6,300	2,900	5,800
227212	Travel Allowance			72,058	72,058	14,576	1,776	39,200	3,430	10,290	774	2,012
227213	Int. Travel- Misc Incidental (not externally funded)			14,706	14,706	4,806	4,410	3,600			1,190	700
227311	External Travel- Per Diem	276,594	276,594	165,776	(110,818)	126,799	3,136	9,910	11,811	8,520	3,612	1,988
227312	External Travel- Airfare			168,486	168,486	129,324	3,800	5,012	16,650	7,400	4,000	2,300
227314	Ext Travel- Misc Incidental (not externally funded)			31,940	31,940	16,000	4,078	10,862		1,000		
228211	Local Training- Catering	2,400	2,400	2,400		600				1,800		
228311	Overseas Training- Fees	18,757	18,757	18,757						12,740	6,017	
229111	Local Printing	8,120	8,120	8,120		3,120		5,000				
229112	Local Stationery and Supplies	37,440	37,440	37,440		3,846		17,000	12,800	2,798	996	
229311	Electricity and Gas	116,928	116,928	116,928		56,728		55,200			5,000	
229312	Water	3,445	3,445	2,100	(1,345)	900		1,200				
229313	Sewerage			1,345	1,345	145		1,200				
229811	Purchase of Office Equip, Furniture and Software- Local			40,382	40,382	5,000	2,075	15,112			3,800	14,395
229911	Purchase of Office Equip, Furniture and Software- Overseas	40,382	40,382		(40,382)							
Sub Total		1,217,022	1,217,022	1,237,022	20,000	640,262	27,175	341,740	55,491	57,368	68,081	46,905
Total Recurrent Exp		4,299,483	4,299,483	5,686,430	1,386,947	1,397,840	239,562	2,496,316	674,978	348,761	395,078	133,895
282162	Contribut to Dev Fund	2,000,000	2,000,000	1,000,000	(1,000,000)				1,000,000			
Sub Total		2,000,000	2,000,000	1,000,000	(1,000,000)				1,000,000			
GRAND TOTAL		6,299,483	6,299,483	6,686,430	386,947	1,397,840	239,562	2,496,316	1,674,978	348,761	395,078	133,895

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 Kiribati through equitable and excellence in healthcare services" and goal; "To promote, provide and deliver inclusive, holistic, innovative and quality health care services through a skilled and supported health workforce" which translates as; "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.

A total of six strategic priorities are listed below for the upcoming National Health Strategic Plan (2024-2027):

- **Strategic priority 1:** Strengthen Leadership and governance to improve efficiency, quality and responsiveness of the health care system.
- **Strategic priority 2:** Strengthen Health Systems for Comprehensive Primary and Secondary Healthcare Services
- **Strategic priority 3:** Promoting healthy lifestyles and Reducing preventable Morbidity, Mortality, and Disability related to NCDs and their complications.
- **Strategic priority 4:** Reduce morbidity, mortality and disability related to communicable diseases.
- **Strategic priority 5:** Advancing health outcomes through family-oriented health strategies.
- **Strategic priority 6:** Strengthen health protection and preparedness to address environmental health issues, outbreaks, emergencies and climate resilience.

The main strategic functions of the Ministry are distributed into the following divisions & units:

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
14. School of Nursing (SONH): An institute that provides certified & qualified nurses for the Ministry.

The Ministry of Health and Medical Services is allocated a total of **\$36,993,901** for Departmental Expenditures in the 2024 Budget.

Table 14(a): MHMS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142250	Private Ward Fee	47,328	65,700	65,700	65,700	67,014	68,354	69,721
142251	Medical check up	121,334	40,000	40,000	20,000	20,400	20,808	21,224
144113	Sundry revenue	19,705	5,000	5,000	5,000	5,100	5,202	5,306
142348	Deposit scheme for Crutches		1,000	1,000				
142347	Sales of Dentures	360	1,000	1,000	2,600	2,652	2,705	2,759
Total Revenue		188,728	112,700	112,700	93,300	95,166	97,069	99,011
EXPENDITURE								
212111	KPF contribution	831,506	899,328	899,328	1,437,923	1,465,494	1,494,350	1,523,784
211111	Salaries	10,322,329	11,694,243	11,694,243	18,860,466	19,237,675	19,622,429	20,014,877
211113	Housing assistance	213,183	181,098	181,098	198,024	181,056	181,056	181,056
211114	Allowances	2,578,775	2,909,961	2,909,961	2,739,826	2,737,831	2,737,831	2,737,831
211115	Overtime	1,454,594	732,651	732,651	1,178,246	1,172,946	1,172,946	1,172,946
211116	Temporary assistance	791,584	296,792	296,792	311,839	302,239	302,239	302,239
211117	Leave grants	2,565,085	2,864,000	2,864,000	2,892,000	2,820,000	2,820,000	2,820,000
211118	Home Passage				28,000	28,000	28,000	28,000
Sub Total		18,757,055	19,578,073	19,578,073	27,646,324	27,945,241	28,358,851	28,780,733
211211	Uniforms	8,809	21,540	21,540	37,035	21,530	21,530	21,530
221111	Consultancy Services- Local	919,135	750,458	750,458	787,981	787,981	787,981	787,981
221113	Services- Local- Works Contract				10,000			
221211	Consultants Based Overseas	41,973	96,280	96,280	74,280	74,280	74,280	74,280
221311	Cleaning Services	15,983	24,597	24,597	26,047	20,397	20,397	20,397
221411	Recruitment- Advertisement Cost	1,785	7,000	7,000	2,500	2,500	2,500	2,500
221413	Recruitment- Sitting Allowance				4,500	4,500	4,500	4,500
221911	Relocation Expenses	107,364	68,240	68,240	155,420	98,240	98,240	98,240
222111	Repairs and Maintenance- Office Building	51,227	110,903	110,903	45,000	45,000	45,000	45,000
222113	Repairs and Maintenance- Residential Bldg.				5,000			
222116	Repairs and Maintenance- Vehicles				2,800			
222118	Repairs and Maintenance- Equipment	14,118	58,370	58,370	60,270	58,370	58,370	58,370
223111	Entertainment- Local Advertisements/ Media-	12,572	11,000	11,000	13,000	11,000	11,000	11,000
224111	Announcements	3,065	15,000	15,000	21,000	15,000	15,000	15,000
225111	Temporary Hire of Plant and Equipment	28,420	66,300	66,300	66,300	66,300	66,300	66,300
225212	Permanent Hire of Vehicles	540	89,915	89,915	89,915	89,915	89,915	89,915
226111	Telephone Bills	559,082	451,680	451,680	357,480	352,800	352,800	352,800
226112	Internet Fees				253,600	238,000	238,000	238,000
227111	Bus Ticket	381,908	412,517	412,517	10,133	8,885	8,885	8,885
227112	Fuel				360,184	354,984	354,984	354,984
227113	Office Transport	163,900	200,496	200,496	206,096	200,496	200,496	200,496
227211	Local Airfares/ Shipfares Int. Travel- Misc	192,756	201,711	201,711	169,901	169,901	169,901	169,901
227213	Incidental (not externally funded)				13,360	9,310	9,310	9,310
227311	External Travel- Per Diem	215,275	198,171	198,171	5,000	5,000	5,000	5,000
227312	External Travel- Airfare				216,171	198,171	198,171	198,171
228111	Local Accommodation Cost	3,464	30,285	30,285	45,750	38,185	38,185	38,185
228112	Local Per Diems				60,045	57,245	57,245	57,245
228211	Local Training- Catering	3,699	16,310	16,310	58,930	58,930	58,930	58,930
228213	Local Training- Reimbursement of Costs	10,700	63,580	63,580				
228215	Local Training- Hire of venue				12,300	12,300	12,300	12,300
228299	Local Training- Seminars (Others)				46,426	12,632	12,632	12,632
228311	Overseas Training- Fees	300			4,500	4,500	4,500	4,500
229111	Local Printing	25,652	41,998	41,998	56,597	46,597	46,597	46,597
229112	Local Stationery and Supplies	91,919	96,805	96,805	114,587	107,587	107,587	107,587
229211	Food and Rations- Local	970,690	1,014,705	1,014,705	1,014,705	1,014,705	1,014,705	1,014,705
229311	Electricity and Gas	1,343,944	1,109,000	1,109,000	1,317,300	1,211,700	1,211,700	1,211,700
229312	Water	502,281	444,419	444,419	475,665	473,265	473,265	473,265
229313	Sewerage				7,200	7,200	7,200	7,200
229411	Pharmaceutical Purchases- Local	2,881,177	3,086,675	3,086,675				
229711	Pharmaceutical Purchases-Overseas				2,329,065			
229811	Purchase of Office Equip, Furniture and Software- Local				64,750	64,750	64,750	64,750
229911	Purchase of Office Equip, Furniture and Software- Overseas	65,307	67,550	67,550				
229912	Specialised Purchase- Overseas				738,784	3,067,849	3,067,849	3,067,849
282158	Compensation for Trees	3,632	8,000	8,000	8,000	8,000	8,000	8,000
Sub Total		8,620,673	8,763,504	8,763,504	9,347,576	9,018,004	9,018,004	9,018,004
Total Recurrent Exp		27,377,729	28,341,577	28,341,577	36,993,901	36,963,245	37,376,855	37,798,738
251130	Student allowance for SONH Student				133,087	133,087	133,087	133,087
282162	Contribt to Dev Fund	4,375,345	3,433,363	3,433,363	10,638,570	6,938,570	6,938,570	6,938,570
Sub Total		4,375,345	3,433,363	3,433,363	10,771,657	7,071,657	7,071,657	7,071,657
GRAND TOTAL		31,753,074	31,774,940	31,774,940	47,765,558	44,034,902	44,448,512	44,870,395

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Support 02	Public Health 03	Curative 04	Lab 05	Radiology 06	Pharmacy 07
REVENUE												
142250	Private Ward Fee	65,700	65,700	65,700		65,700						
142251	Medical check up	40,000	40,000	20,000	(20,000)	20,000						
144113	Sundry revenue	5,000	5,000	5,000		5,000						
142348	Deposit scheme for Crutches	1,000	1,000		(1,000)							
142347	Sales of Dentures	1,000	1,000	2,600	1,600							
	Total Revenue	112,700	112,700	93,300	(19,400)	90,700						
EXPENDITURE												
211211	KPF contribution	899,328	899,328	1,437,923	538,595	57,905	102,904	92,941	176,443	33,793	18,382	38,559
211111	Salaries	11,694,243	11,694,243	18,860,466	7,166,222	746,563	1,306,404	1,220,609	2,352,578	433,833	240,744	474,508
211113	Housing assistance	181,098	181,098	198,024	16,926	8,700		35,970	62,604	3,732	4,200	9,000
211114	Allowances	2,909,961	2,909,961	2,739,826	(170,134)	42,589	161,503	4,000	1,100,000	99,800	32,465	55,670
211115	Overtime	732,651	732,651	1,178,246	445,595	66,001	485,564	30,584	195,000	29,108	15,015	26,464
211116	Temporary assistance	296,792	296,792	311,839	15,047	25,507	65,655	18,608		16,734	4,352	39,614
211117	Leave grants	2,864,000	2,864,000	2,892,000	28,000	111,000	291,000	195,000	288,000	66,000	42,000	78,000
211118	Home Passage			28,000	28,000							
	Sub Total	19,578,073	19,578,073	27,646,324	8,068,252	1,058,265	2,413,030	1,597,713	4,174,625	682,999	357,158	721,815
211211	Uniforms	21,540	21,540	37,035	15,495						2,160	
221111	Consultancy Services-Local	750,458	750,458	787,981	37,523	402,002	72,900	31,500	102,200	17,500	12,700	66,000
221113	Services- Local- Works Consultants Based			10,000	10,000							
221211	Overseas Cleaning Services	96,280	96,280	74,280	(22,000)		18,000			2,000	16,280	34,000
221311	Recruitment-Advertisement Cost	7,000	7,000	2,500	(4,500)	2,500						
221411	Recruitment- Siting Allowance			4,500	4,500	4,500						
221413	Relocation Expenses	68,240	68,240	155,420	87,180	4,500			23,680	2,500		5,000
221911	Maintenance- Office Building	110,903	110,903	45,000	(65,903)							
222111	Maintenance- Residential Bldg.			5,000	5,000							
222113	Repairs and Maintenance- Vehicles			2,800	2,800							
222116	Repairs and Maintenance- Equipment	58,370	58,370	60,270	1,900	25,000	10,000		8,000	4,000		
222118	Entertainment- Local	11,000	11,000	13,000	2,000	11,000						
223111	Advertisements/ Media- Announcements	15,000	15,000	21,000	6,000	3,000		5,000	3,500			
224111	Temporary Hire of Plant and Equipment	66,300	66,300	66,300		66,300						
225111	Permanent Hire of Vehicles	89,915	89,915	89,915								
225212	Telephone Bills	451,680	451,680	357,480	(94,200)	352,800						
226111	Internet Fees			253,600	253,600	234,400						
226112	Bus Ticket	412,517	412,517	10,133	(402,384)	8,885						
227111	Fuel	200,496	200,496	360,184	360,184	290,910						
227112	Office Transport			206,096	5,600	200,496						
227113												

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2024 cont'd

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Support 02	Public Health 03	Curative 04	Lab 05	Radiology 06	Pharmacy 07
REVENUE												
227211	Local Airfares/ Shipfares	201,711	201,711	169,901	(31,810)	30,875		13,464	24,600	9,000	12,800	5,706
227213	Int. Travel- Misc Incidental			13,360	13,360			1,110	4,560	3,620		
227311	External Travel- Per Diem	198,171	198,171	5,000	(193,171)	198,171						
227312	External Travel- Airfare	30,285	30,285	216,171	216,171	19,095			6,030			
228111	Local Accommodation	16,310	16,310	45,750	15,465	15,000		1,470	7,000	2,160	4,410	7,350
228112	Local Per Diems	63,580	63,580	60,045	60,045	11,230		20,000	13,600	1,800		4,250
228211	Local Training- Catering			58,930	42,620							
228211	Local Training- Reimbursement				(63,580)							
228213	Local Training- Venue			12,300	12,300			12,000				
228299	Local Training-(Others)			46,426	46,426			5,000				
228311	Overseas Training- Fees	41,998	41,998	4,500	4,500	7,200		7,000	4,000	3,000		
229111	Local Stationery and Supplies	96,805	96,805	56,597	14,599					1,000		
229112	Food and Rations- Local	1,014,705	1,014,705	114,587	17,781	20,934	4,500	17,947	15,000	120	3,559	7,028
229311	Electricity and Gas	1,109,000	1,109,000	1,317,300	208,300	1,140,100	918,781					
229312	Water	444,419	444,419	475,665	31,246	471,265						
229313	Sewerage			7,200	7,200							
229411	Pharmaceutical Purchases- Local	3,086,675	3,086,675		(3,086,675)							
229711	Pharmaceutical Purchases-Overseas			2,329,065	2,329,065							2,329,065
229712	Medical Equipment and Supplies- Overseas											
229811	Purchase of Office Equip, Furniture and Software- Local	67,550	67,550	64,750	64,750	16,440	15,000	6,100	3,750	2,250		3,250
229911	Specialised Purchase- Overseas				(67,550)							
229912	Compensation for Trees	8,000	8,000	738,784	738,784			154,720	55,000	250,000	34,990	
282158	Sub Total	8,763,504	8,763,504	9,347,576	584,072	3,552,700	1,039,181	275,311	262,940	300,700	93,148	2,461,649
	Total Recurrent Exp	28,341,577	28,341,577	36,993,901	8,652,324	4,610,965	3,452,211	1,873,024	4,437,565	983,699	450,307	3,183,464
251130	Student allowance for SONH Student	3,433,363	3,433,363	133,087	133,087	500,000						
282162	Contrib to Dev Fund	3,433,363	3,433,363	10,638,570	7,205,207	500,000		10,138,570				
	Sub Total	31,774,940	31,774,940	47,765,558	15,990,618	5,110,965	3,452,211	1,873,024	14,576,135	983,699	450,307	3,183,464
	GRAND TOTAL											

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2024 cont'd

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Rehab 08	Dental Clinic 09	Nursing Services 10	Linnix Services 11	SKH Information 12	Health Information 13	SONH 14
REVENUE												
142250	Private Ward Fee	65,700	65,700	65,700								
142251	Medical check up	40,000	40,000	20,000	(20,000)							
144113	Sundry revenue	5,000	5,000	5,000								
142348	Deposit scheme for Crutches	1,000	1,000		(1,000)							
142347	Sales of Dentures	1,000	1,000	2,600	1,600		2,600					
	Total Revenue	112,700	112,700	93,300	(19,400)		2,600					
EXPENDITURE												
212111	KPF contribution	899,328	899,328	1,437,923	538,595	21,080	35,417	664,927	80,988	61,425	17,462	35,696
211111	Salaries	11,694,243	11,694,243	18,860,466	7,166,222	273,040	464,760	8,765,594	1,072,954	812,116	230,421	466,342
211113	Housing assistance	181,098	181,098	198,024	16,926	4,118	9,100	38,832			4,800	16,968
211114	Allowances	2,909,961	2,909,961	2,739,826	(170,134)	23,886	44,452	928,569	146,414	77,101	21,381	1,995
211115	Overtime	732,651	732,651	1,178,246	445,595	4,140	4,972	163,800	51,450	60,000	40,849	5,300
211116	Temporary assistance	296,792	296,792	311,839	15,047	8,026	7,461	100,100	6,890	6,890	2,403	9,600
211117	Leave grants	2,864,000	2,864,000	2,892,000	28,000	42,000	72,000	1,287,000	168,000	141,000	39,000	72,000
211118	Home Passage			28,000	28,000				28,000			
	Sub Total	19,578,073	19,578,073	27,646,324	8,068,252	376,289	638,162	11,948,822	1,554,696	1,158,532	356,316	607,901
211211	Uniforms	21,540	21,540	37,035	15,495	910		18,460				15,505
221111	Consultancy Services-Local	750,458	750,458	787,981	37,523	705	9,474	45,000	9,000	19,000		10,000
221113	Services- Local- Works Consultants Based			10,000	10,000							
221211	Overseas	96,280	96,280	74,280	(22,000)							
221311	Cleaning Services	24,597	24,597	26,047	1,450				5,000	2,000		5,650
221411	Recruitment- Advertisement- Sitting	7,000	7,000	2,500	(4,500)							
221413	Allowance			4,500	4,500							
221911	Relocation Expenses	68,240	68,240	155,420	87,180	18,000	8,000	98,240				
222111	Maintenance- Office Building	110,903	110,903	45,000	(65,903)				30,000	15,000		
222113	Maintenance- Residential Bldg.			5,000	5,000							5,000
222116	Repairs and Maintenance- Vehicles			2,800	2,800							2,800
222118	Repairs and Maintenance- Equipment	58,370	58,370	60,270	1,900							1,900
223111	Entertainment- Local	11,000	11,000	13,000	2,000	1,370			5,000	5,000		2,000
224111	Advertisements/ Media- Announcements	15,000	15,000	21,000	6,000				3,500			6,000
225111	Temporary Hire of Plant and Equipment	66,300	66,300	66,300								
225212	Permanent Hire of Vehicles	89,915	89,915	89,915				89,915				4,680
226111	Telephone Bills	451,680	451,680	357,480	(94,200)							15,600
226112	Internet Fees			253,600	253,600					3,600		1,248
227111	Bus Ticket	412,517	412,517	360,184	(402,384)				59,394	4,680		5,200
227112	Fuel			360,184	360,184							
227113	Office Transport	200,496	200,496	206,096	5,600							5,600

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2024 cont'd

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Rehab 08	Dental Clinic 09	Nursing Services 10	Linnix Services 11	SKH Information 12	Health Information 13	SONH 14
REVENUE												
227211	Local Airfares/ Shipfares Int. Travel- Misc Incidental	201,711	201,711	169,901	(31,810)	9,705	5,400	23,751	18,000	9,000	7,600	4,050
227213				13,360	13,360							
227311	External Travel- Per Diem	198,171	198,171	5,000	(193,171)						5,000	18,000
227312	External Travel- Airfare	30,285	30,285	216,171	216,171							7,565
228111	Local Accommodation	16,310	16,310	45,750	15,465		600	6,100	4,480		1,880	2,800
228112	Local Per Diems	63,580	63,580	60,045	60,045	5,880	5,000	1,150	3,920		5,055	6,900
228211	Local Training- Catering			58,930	42,620							
228213	Local Training-				(63,580)							
228215	Reimbursement				12,300		300					
228215	Local Training- Venue			46,426	46,426	7,122	510					33,794
228299	Local Training-(Others)			4,500	4,500							
228311	Overseas Training- Fees	41,998	41,998	56,597	14,599			21,667	2,000	1,500	2,230	10,000
229111	Local Printing											
229112	Local Stationery and Supplies	96,805	96,805	114,587	17,781	459	2,047	7,370	20,000	5,500	3,123	7,000
229211	Food and Rations- Local	1,014,705	1,014,705	1,014,705					73,000	22,924		
229311	Electricity and Gas	1,109,000	1,109,000	1,317,300	208,300				6,600	65,000		105,600
229312	Water	444,419	444,419	475,665	31,246				2,000			2,400
229313	Sewerage			7,200	7,200							
229411	Pharmaceutical Purchases- Local	3,086,675	3,086,675		(3,086,675)							
229411	Pharmaceutical											
229711	Purchases-Overseas			2,329,065	2,329,065							
229712	Medical Equipment and Supplies- Overseas											
229811	Purchase of Office Equip. Furniture and Software- Local	67,550	67,550	64,750	(2,800)		4,000	10,610			3,350	
229911	Purchase of Office Equip. Furniture and Software- Overseas				(67,550)							
229912	Specialised Purchase- Overseas											
229912	Compensation for Trees	8,000	8,000	738,784	738,784	138,930	105,145	8,000				
282158				8,000	8,000							
	Sub Total	8,763,504	8,763,504	9,347,576	584,072	183,080	144,476	330,263	243,394	153,204	35,138	272,392
	Student allowance for											
251130	SONH Student	3,433,363	3,433,363	10,638,570	7,205,207							133,087
282162	Contrib to Dev Fund	3,433,363	3,433,363	10,771,657	7,338,294							133,087
	Sub Total	31,774,940	31,774,940	47,765,558	15,990,618	559,369	782,638	12,279,085	1,798,090	1,311,736	391,454	880,293
	GRAND TOTAL											

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. Line and Phoenix Senior Secondary School (formerly Meleang Tabai Secondary School): is located in Kiritimati Island: provides education from Year 10 to Year 11.
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 **\$50,160,426** for Departmental Expenditures in the 2024 Budget.

Table 15(a): MOE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142350	Fees Rurubao School	112,714	100,000	100,000	100,000	102,000	104,040	106,121
141513	Rental of Properties	11,634	9,000	9,000	9,000	9,180	9,364	9,551
142351	KGV and EBS Fees		20,000	20,000				
142395	Fare on Charter Vessel	139,928	100,000	100,000	150,000	153,000	156,060	159,181
142275	National Certificate	105	12,000	12,000	12,000	12,240	12,485	12,734
142276	Certification of Exam Results	13,142	20,000	20,000	15,000	15,300	15,606	15,918
143113	Library Fines	91	300	300	100	102	104	106
142354	Membership Fees	212	5,000	5,000	5,000	5,100	5,202	5,306
142355	Recovery of costs:photocopy	18,374	15,000	15,000	15,000	15,300	15,606	15,918
144113	Sundry	72,250	10,000	10,000	10,000	10,200	10,404	10,612
Total Revenue		368,450	291,300	291,300	316,100	322,422	328,870	335,448
EXPENDITURE								
212111	KPF contribution	1,649,020	1,770,798	1,770,798	2,719,366	2,772,766	2,827,234	2,882,792
211111	Salaries	20,109,997	22,952,454	22,952,454	35,600,024	36,312,024	37,038,265	37,779,030
211112	Wages	39,823	55,000	55,000	55,000	55,000	55,000	55,000
211113	Housing assistance	186,485	222,144	222,144	215,064	215,064	215,064	215,064
211114	Allowances	577,074	520,260	520,260	516,260	516,260	516,260	516,260
211115	Overtime	199,192	235,724	235,724	192,969	192,969	192,969	192,969
211116	Temporary assistance	1,761,560	658,192	658,192	658,192	658,192	658,192	658,192
211117	Leave grants	5,130,392	5,250,000	5,250,000	5,274,000	5,274,000	5,274,000	5,274,000
Sub Total		29,653,543	31,664,572	31,664,572	45,230,875	45,996,275	46,776,984	47,573,306
221111	Consultancy Services- Local	1,668,204	580,588	580,588	1,200	1,200	1,200	1,200
221112	Council Services- Local				366,656	366,656	366,656	366,656
221113	Services- Local- Works Contract				212,732	212,732	212,732	212,732
221211	Consultants Based Overseas	132,765	348,429	348,429				
221212	Services- Overseas- Works Contract				348,429	348,429	348,429	348,429
221311	Cleaning Services	4,916	6,640	6,640	6,640	6,640	6,640	6,640
221911	Relocation Expenses	136,379	211,866	211,866	211,866	211,866	211,866	211,866
222111	Repairs and Maintenance- Office Building	60,246	67,527	67,527	60,000	60,000	60,000	60,000
222113	Repairs and Maintenance- Residential Bldg.				7,527	7,527	7,527	7,527
222115	Repairs and Maintenance- PandM				21,000	21,000	21,000	21,000
222118	Repairs and Maintenance- Equipment	48,723	71,397	71,397	71,397	71,397	71,397	71,397
222211	Dwellings	18,385	21,000	21,000				
223111	Entertainment- Local	20,220	13,000	13,000	13,000	13,000	13,000	13,000
224111	Advertisements/ Media- Announcements	18,987	37,768	37,768	37,768	37,768	37,768	37,768
225111	Temporary Hire of Plant and Equipment		5,000	5,000				
225112	Permanent Hire of Plant and Equipment				5,000	5,000	5,000	5,000
226111	Telephone Bills	254,694	273,235	273,235	174,275	174,275	174,275	174,275
226112	Internet Fees				98,960	98,960	98,960	98,960
227111	Bus Ticket	417,153	366,808	366,808	280,564	280,564	280,564	280,564
227112	Fuel				86,244	86,244	86,244	86,244
227113	Office Transport	127,843	172,840	172,840	172,840	172,840	172,840	172,840
227211	Local Airfares/ Shipfares	364,651	457,190	457,190	381,130	381,130	381,130	381,130
227212	Travel Allowance				15,500	15,500	15,500	15,500
227213	Int. Travel- Misc Incidental (not externally funded)				60,560	60,560	60,560	60,560
227311	External Travel- Per Diem	88,564	70,940	70,940	108,695	108,695	108,695	108,695
227315	External Travel- Insurance				5,000	5,000	5,000	5,000
228111	Local Accommodation Cost	6,713	25,122	25,122	21,580	21,580	21,580	21,580
228112	Local Per Diems				4,042	4,042	4,042	4,042
228211	Local Training- Catering	22,460	19,560	19,560	22,580	22,580	22,580	22,580
228212	Local Training - Course Fees for Civil Servants		500	500	30,000	30,000	30,000	30,000
228213	Local Training- Reimbursement of Costs	11,016	57,509	57,509				
228299	Local Training- Workshops and Seminars (Others)				24,489	24,489	24,489	24,489
228311	Overseas Training- Fees		4,247	4,247				
228312	Overseas Training- Scholarships and other exp.				14,587	14,587	14,587	14,587
229111	Local Printing	23,970	45,550	45,550	45,550	45,550	45,550	45,550
229112	Local Stationery and Supplies	378,574	348,093	348,093	325,134	325,134	325,134	325,134
229211	Food and Rations- Local	412,016	788,796	788,796	788,796	788,796	788,796	788,796
229311	Electricity and Gas	400,533	355,095	355,095	355,095	355,095	355,095	355,095
229612	Stationery and Supplies- Overseas				22,959	22,959	22,959	22,959
229811	Purchase of Office Equip, Furniture and Software- Local				442,567	442,567	442,567	442,567
229899	Sundry Purchases (Local)	43,709	16,600	16,600	16,600	16,600	16,600	16,600
229911	Purchase of Office Equip, Furniture and Software- Overseas	869,104	453,057	453,057	150	150	150	150
282156	Commitment and Other Fees	57,576	58,440	58,440	58,440	58,440	58,440	58,440
282158	Compensation for Trees	10,274	10,000	10,000	10,000	10,000	10,000	10,000
Sub Total		5,597,675	4,886,796	4,886,796	4,929,551	4,929,551	4,929,551	4,929,551
Total Recurrent Exp		35,251,218	36,551,368	36,551,368	50,160,426	50,925,827	51,706,535	52,502,858
263112	Secondary Mission Schools	3,905,319	3,081,403	3,081,403	3,931,403	3,081,403	3,081,403	3,081,403
272142	In- country tertiary support	667,797	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200
282151	USP Contribution	104,805	875,980	875,980	1,125,980	875,980	875,980	875,980
272141	School stationery for Primary & JSS students	1,138,052	1,342,961	1,342,961	1,385,577	1,342,961	1,342,961	1,342,961
251125	Subsidy for School Fees	4,860,023	3,818,812	3,818,812	4,918,812	3,818,812	3,818,812	3,818,812
251128	School for Special Needs Children	102,376	102,376	102,376	150,000	102,376	102,376	102,376
252111	Support for Pre Schools	2,497,299	2,000,000	2,000,000	2,500,000	2,000,000	2,000,000	2,000,000
251126	Allowances-Pocket money for KTC students	346,950	527,040	527,040	436,800	527,040	527,040	527,040
282162	Contribut to Dev Fund	19,409,085	18,409,085	18,409,085	16,280,000	19,000,000	19,000,000	19,000,000
Sub Total		33,031,706	32,288,857	32,288,857	32,859,772	32,879,772	32,879,772	32,879,772
GRAND TOTAL		68,282,924	68,840,226	68,840,226	83,020,198	83,805,599	84,586,307	85,382,630

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Primary 02	JSS 03	PPD & TR 04	Teabike 05	KTC 06	Exams 07
REVENUE												
142350	Fees Rurubao School	100,000	100,000	100,000			100,000					
141513	Rental of Properties	9,000	9,000	9,000	(20,000)		9,000					
142351	KGV and EBS Fees	20,000	20,000									
142395	Fare on Charter Vessel	100,000	100,000	150,000	50,000	150,000						
142275	National Certificate	12,000	12,000	12,000								12,000
142276	Certification of Exam Results	20,000	20,000	15,000	(5,000)							15,000
143113	Library Fines	300	300	100	(200)							
142354	Membership Fees	5,000	5,000	5,000								
142355	Recovery of costs; photocopy	15,000	15,000	15,000								
144113	Sundry	10,000	10,000	10,000		10,000						
	Total Revenue	291,300	291,300	316,100	24,800	160,000	109,000					27,000
EXPENDITURE												
212111	IKPF contribution	1,770,798	1,770,798	2,719,366	948,568	102,369	1,174,467	724,953	7,315	67,963	84,201	15,277
211111	Salaries	22,952,454	22,952,454	35,670,024	12,647,570	1,338,286	15,437,525	9,400,818	97,533	896,173	1,086,570	201,607
211112	Ages	25,000	55,000	55,000		5,000	47,232	50,000	4,296		28,296	8,760
211113	Housing assistance	52,464	52,464	51,260	(1,204)	7,880	48,480	154,232	2,960	23,000	16,640	3,400
211114	Allowances	525,260	525,260	518,260	(7,000)	48,800	246,400	154,232		21,400	16,823	3,400
211115	Overseas	235,724	235,724	192,969	(42,755)	118,757	222,040	265,221		10,000	34,112	2,088
211116	Temporary assistance	658,192	658,192	658,192		26,634	2,304,000	1,305,000	12,000	141,000	156,000	30,000
211117	Leave grants	5,250,000	5,250,000	5,274,000	24,000	204,000	2,304,000	1,305,000				
	Sub Total	31,664,572	31,664,572	45,230,875	13,566,303	1,843,342	19,431,664	11,934,627	124,104	1,159,536	1,416,942	261,772
222111	Local	580,588	580,588	1,200	(579,388)	1,200						
221112	Council Services- Local	366,656	366,656	366,656		11,900	21,000	9,000	5,000	22,670	54,936	208,751
221113	Services- Local- Works	212,732	212,732	212,732		42,413		47,075				
221211	Consultants Based Overseas	348,429	348,429	(348,429)								
221212	Services- Overseas- Works	348,429	348,429	348,429					4,500	22,000		39,040
221311	Cleaning Services	6,640	6,640	6,640								200
221911	Relocation Expenses	211,866	211,866	211,866		4,885	156,801	55,065				
222111	Maintenance- Office Building	67,527	67,527	60,000	(7,527)							
222113	Maintenance- Residential Bldg.	7,527	7,527	7,527						7,527		
222115	Maintenance- PandM	21,000	21,000	21,000						21,000		
222118	Maintenance- Dwelling	71,397	71,397	71,397								
222211	Entertainment- Local	21,000	21,000	13,000	(21,000)	5,000			1,000	3,000	11,000	
223111	Entertainment- Local	13,000	13,000	13,000		13,000						
224111	Advertisements/ Media	37,768	37,768	37,768		27,128		840	3,000			
225111	Temporary Hire of Plant and Equipment	5,000	5,000	(5,000)								
225112	Permanent Hire of Plant and Equipment	273,235	273,235	5,000	5,000							
226111	Telephone Bills	174,275	174,275	174,275		44,880	9,948	24,000		7,000	50,400	7,500
226112	Internet Fees	98,960	98,960	98,960		2,040					14,400	14,400
227111	Bus Ticket	366,808	366,808	280,564	(86,244)	10,920	81,085	99,600			10,000	6,641
227112	Fuel	86,244	86,244	86,244		29,589			500	12,900	24,868	100
227113	Office Transport	172,840	172,840	172,840		171,640						
227211	Local Airfares/ Shipfares	457,190	457,190	381,130	(76,060)	20,829	3,000	4,000	828	7,300	71,120	108,834
227212	Travel Allowance	15,500	15,500	15,500				1,000		6,000		
227213	Int. Travel- Misc	60,560	60,560	60,560		34,444	6,136	18,326	1,654			
227311	External Travel- Per Diem	70,940	70,940	108,695	37,755	52,390		6,000				10,300

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2024 cont'd

Code	Description	2023 Budget	2023 Revised	2024 Budget	Budget vs 2023 Revised (\$)	Admin 01	Primary 02	JSS 03	PPD& TR 04	Teabike 05	KTC 06	Exams 07
227315	External Travel-Insurance			5,000	5,000						5,000	
228111	Local Accommodation Cost	25,122	25,122	21,580	(3,542)							
228112	Local Per Diems			4,042	4,042							
228211	Local Training-Catering	19,560	19,560	22,580	3,020	4,000			10,120			900
228212	Local Training - Course Fees	500	500	30,000	29,500	30,000						
228213	Local Training-Reimbursement	57,509	57,509		(57,509)							
228299	Local Training-(Others)			24,489	24,489	10,000			1,350			
228311	Overseas Training-Fees	4,247	4,247		(4,247)							
228312	Overseas Training-Scholarships and other exp.			14,587	14,587				4,247			
229111	Local Printing	45,550	45,550	45,550					3,500			
229112	Local Stationery and Supplies	348,093	348,093	325,134	(22,959)	157,809	7,000	1,250	719	20,000		80,000
229211	Food and Rations-Local	788,796	788,796	788,796						246,746	140,000	
229311	Electricity and Gas	355,095	355,095	355,095		96,000	12,800	33,600		16,655	64,200	5,000
229612	Stationery and Supplies- Overseas			22,959	22,959						22,959	
229811	Office Equip. Furniture and Software- Local	16,600	16,600	442,567	442,567	42,000	50,912	30,700	4,000	32,345	84,000	10,300
229899	Sundry Purchases (Local)			16,600	16,600				1,600	15,000		
229911	Office Equip. Furniture and Software- Overseas	453,057	453,057	150	(452,907)							
282156	Commitment and Other Fees	58,440	58,440	58,440		56,640						
282158	Compensation for Trees	10,000	10,000	10,000								
	Sub Total	4,886,796	4,886,796	4,929,551	42,755	868,707	348,682	329,456	48,017	440,143	552,883	477,566
	Total Recurrent Exp	36,551,368	36,551,368	50,160,426	13,609,058	2,712,049	19,780,346	12,264,083	172,121	1,599,679	1,969,825	739,338
263112	Secondary Mission Schools	3,081,403	3,081,403	3,931,403	850,000	3,931,403						
272142	In-country tertiary school support	2,131,200	2,131,200	2,131,200		2,131,200						
282151	USP Contribution	875,980	875,980	1,125,980	250,000	1,125,980						
272141	School stationery for Primary & JSS students	1,342,961	1,342,961	1,385,577	42,616	1,385,577						
251125	Subsidy for School Fees	3,818,812	3,818,812	4,918,812	1,100,000	4,918,812						
251128	School for Special Needs Children	102,376	102,376	150,000	47,624	150,000						
252111	Support for Pre Schools	2,000,000	2,000,000	2,500,000	500,000	2,500,000						
251126	Allowances-Pocket money for KTC students	527,040	527,040	436,800	(90,240)					436,800		
282162	Contribution to Dev Fund	18,409,085	18,409,085	16,280,000	(2,129,085)							16,280,000
	Sub Total	32,288,857	32,288,857	32,859,772	570,915	16,142,972	19,780,346	12,264,083	172,121	1,599,679	436,800	16,280,000
	GRAND TOTAL	68,840,226	68,840,226	83,020,198	14,179,973	18,855,022	19,780,346	12,264,083	172,121	1,599,679	2,406,625	17,019,338

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2024 cont'd

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget Revised (\$)	2024 Budget vs 2023 Revised (\$)	CDRC 08	Library & Archive 09	SSS 10	FMU 11	Stats & IT 12	KGV&EBS 13	KQA 14	ECCE 15	LPSS 16	
REVENUE																
142350	Fees Rurubac School	100,000	100,000	100,000												
141513	Rental of Properties	9,000	9,000	9,000												
142351	KGV and EBS Fees	20,000	20,000		(20,000)											
142395	Fare on Charter Vessel	100,000	100,000	150,000	50,000											
142275	National Certificate	12,000	12,000	12,000												
142276	Certification of Exam Results	20,000	20,000	15,000	(5,000)											
143113	Library Fines	300	300	100	(200)			100								
142354	Membership Fees	5,000	5,000	5,000				5,000								
142355	Recovery of costs:photocopy	15,000	15,000	15,000				15,000								
144113	Sundry	10,000	10,000	10,000												
	Total Revenue	291,300	291,300	316,100	24,800		44,502	20,100	253,130	16,205	8,102	116,697	1,914	33,738	45,348	
EXPENDITURE																
212111	KPF contribution	1,770,798	1,770,798	2,719,366	948,568		589,273	23,184	3,372,550	182,804	104,033	1,517,823	25,526	448,840	600,548	
211111	Salaries	22,952,454	22,952,454	35,600,024	12,647,570			298,116								
211112	Wages	55,000	55,000	55,000												
211113	Housing assistance	222,144	222,144	215,064	(7,080)				4,296	3,000		80,364		3,000		
211114	Allowances	520,260	520,260	516,260	(4,000)				7,075	4,694	2,600	11,245		3,000		
211115	Overtime	235,724	235,724	192,969	(42,755)					33,259	4,000	38,131		1,000		
211116	Temporary assistance	658,192	658,192	658,192					2,523	27,000	15,000	231,000		84,000		
211117	Leave grants	5,250,000	5,250,000	5,274,000	24,000				525,000							
	Sub Total	31,664,572	31,664,572	45,230,875	13,566,303		728,043	410,300	4,164,574	266,962	133,735	2,002,259	30,440	573,578	748,994	
221111	Local Consultancy Services-	580,588	580,588	1,200	(579,388)											
221112	Local Council Services-			366,656	366,656		26,000	5,000				32,969	6,500			11,600
221113	Local Services- Local-			212,732	212,732					72,774	1,800					
221211	Works Consultants Based Overseas	348,429	348,429		(348,429)											
221212	Works Services- Overseas-			348,429	348,429					150,000		45,286				7,000
221311	Cleaning Services	6,640	6,640	6,640												
221911	Relocation Expenses	211,866	211,866	211,866												
222111	Maintenance- Office Building	67,527	67,527	60,000	(7,527)					60,000						
222113	Maintenance- Residential Bldg,			7,527	7,527											
222115	Maintenance- PandM			21,000	21,000											
222118	Maintenance- Equipment	71,397	71,397	71,397												
223111	Dwellings	21,000	21,000	13,000	(8,000)				1,500	6,200	6,350	5,085				
224111	Entertainment- Local	13,000	13,000	13,000												
224111	Advertisements/ Media	37,768	37,768	37,768								2,000		4,800		
225111	Temporary Hire of Plant and Equipment	5,000	5,000		(5,000)											
225112	Permanent Hire of Plant and Equipment			5,000	5,000											
226111	Telephone Bills	273,235	273,235	174,275	(98,960)					2,400	66,800	8,730				4,350
227111	Internet Fees	98,960	98,960	98,960				6,400								
227111	Bus Ticket	366,808	366,808	280,564	(86,244)			8,000				61,680				
227112	Fuel	172,840	172,840	86,244	(86,244)				3,640			14,197				
227113	Office Transport	457,190	457,190	172,840	(284,350)											
227211	Local Airfares/ Shipfares	381,130	381,130		(381,130)					30,000	6,560	3,200		64,041		
227212	Travel Allowance	15,500	15,500	15,500												
227213	Int. Travel- Misc	60,560	60,560	60,560												
227311	External Travel- Per Diem	70,940	70,940	108,695	37,755		4,000	5,500	15,565							14,940

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2024 cont'd

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget Revised (\$)	CDRC 08	Library & Archive 09	SSS 10	FMU 11	Stats & IT 12	KG&EBS 13	KQA 14	ECCE 15	LPSS 16
227315	External Travel-Insurance			5,000	5,000									
228111	Local Accommodation Cost	25,122	25,122	21,580	(3,542)		21,580							
228112	Local Per Diems			4,042	4,042			500				3,542		
228211	Local Training-Catering	19,560	19,560	22,580	3,020		1,540	4,420				1,600		
228212	Local Training - Course Fees	500	500	30,000	29,500									
228213	Local Training-Reimbursement	57,509	57,509		(57,509)									
228299	Local Training-(Others)			24,489	24,489		3,920	5,761				3,458		
228311	Overseas Training-Fees	4,247	4,247		(4,247)									
228312	Overseas Training-Scholarships and other exp.			14,587	14,587							10,340		
229111	Local Printing	45,550	45,550	45,550					10,400	13,650	18,000			
229112	Local Stationery and Supplies	348,093	348,093	325,134	(22,959)	4,956	6,525	1,702	550	7,443	24,500	1,500	6,180	5,000
229211	Food and Rations-Local	788,796	788,796	788,796							202,050	500		200,000
229311	Electricity and Gas Stationery and Supplies-Overseas	355,095	355,095	355,095		30,000	21,000		15,640		46,620			13,080
229811	Office Equip. Furniture and Software- Local			442,567	442,567	12,200	32,400	1,200	15,000	73,850	44,000	4,660		5,000
229899	Sundry Purchases (Local)	16,600	16,600	16,600										
229911	Office Equip. Furniture and Software-Overseas	453,057	453,057	150	(452,907)				150					
282156	Commitment and Other Fees	58,440	58,440	58,440										
282158	Compensation for Trees	10,000	10,000	10,000					10,000					
	Sub Total	4,886,796	4,886,796	4,929,551	42,755	184,271	168,659	75,473	373,114	176,453	518,037	32,100	89,961	246,030
	Total Recurrent Exp	36,551,368	36,551,368	50,160,426	13,609,058	912,314	578,959	4,240,047	640,076	310,188	2,520,296	62,540	663,539	995,024
263112	Secondary Mission Schools	3,081,403	3,081,403	3,931,403	850,000									
272142	In- country tertiary support	2,131,200	2,131,200	2,131,200										
282151	USP Contribution	875,980	875,980	1,125,980	250,000									
272141	School stationery for Primary & JSS students	1,342,961	1,342,961	1,385,577	42,616									
251125	Subsidy for School Fees	3,818,812	3,818,812	4,918,812	1,100,000									
251128	School for Special Needs Children	102,376	102,376	150,000	47,624									
252111	Support for Pre Schools	2,000,000	2,000,000	2,500,000	500,000									
251126	Allowances-Pocket money for KTC students	527,040	527,040	436,800	(90,240)									
282162	Contrib to Dev Fund	18,409,085	18,409,085	16,280,000	(2,129,085)									
	Sub Total	32,288,857	32,288,857	32,859,772	570,915	912,314	578,959	4,240,047	640,076	310,188	2,520,296	62,540	663,539	995,024
	GRAND TOTAL	68,840,226	68,840,226	83,020,198	14,179,973	912,314	578,959	4,240,047	640,076	310,188	2,520,296	62,540	663,539	995,024

MINISTRY OF INFORMATION COMMUNICATIONS AND TRANSPORT

Responsible Minister: Minister of Information, Communications and Transport

Accounting Officer: Secretary for Information, Communications 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 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 a 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, Communications and Transport is allocated a total of **\$6,099,413** for Departmental Expenditures in the 2024 Budget.

Table 16(a): MICT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142365	JAXA (Air Service)		1,058,244	1,058,244	1,020,000	1,040,400	1,061,208	1,082,432
142366	JAXA (Downrange)	1,425,978	712,989	712,989	712,989	727,249	741,794	756,630
142243	Open Ship Registration	139,230	200,000	200,000	180,000	183,600	187,272	191,017
142244	Licence for Foreign Vessels	73,757	20,000	20,000	75,000	76,500	78,030	79,591
142245	Licence for Domestic Vessels	29,815	40,000	40,000	40,000	40,800	41,616	42,448
142260	Seaworthiness	3,312	6,000	6,000	8,000	8,160	8,323	8,490
142220	Recruitment & Exam Fees	20,312	28,000	28,000	25,000	25,500	26,010	26,530
142265	Light Dues	11,424	40,000	40,000	15,000	15,300	15,606	15,918
142367	Letter Post Terminal credit	4	2,000	2,000	2,000	2,040	2,081	2,122
142369	Sale of stamps	26,535	15,000	15,000	30,000	30,600	31,212	31,836
142368	Parcel Post terminal credit	12,197	2,000	2,000	10,000	10,200	10,404	10,612
144113	Sundry Revenue	4,479	1,000	1,000	2,000	2,040	2,081	2,122
142111	Private Box rental	3,315	5,000	5,000	3,000	3,060	3,121	3,184
142370	Commission on money orders	327,918	160,000	160,000	320,000	326,400	332,928	339,587
142371	Printing Sales	156,344	110,000	110,000	120,000	122,400	124,848	127,345
Total Revenue		2,234,622	2,400,233	2,400,233	2,562,989	2,614,249	2,666,534	2,719,864
EXPENDITURE								
212111	KPF contribution	145,128	167,248	167,248	262,524	267,729	273,037	278,452
211111	Salaries	1,874,717	2,199,925	2,199,925	3,469,609	3,539,001	3,609,781	3,681,977
211113	Housing assistance	60,971	64,368	64,368	61,766	61,766	61,766	61,766
211114	Allowances	79,820	97,460	97,460	93,460	93,460	93,460	93,460
211115	Overtime	56,136	75,831	75,831	75,831	75,831	75,831	75,831
211116	Temporary assistance	43,641	30,054	30,054	30,714	30,714	30,714	30,714
211117	Leave grants	482,154	540,000	540,000	540,000	540,000	540,000	540,000
Sub Total		2,742,568	3,174,886	3,174,886	4,533,904	4,608,501	4,684,589	4,762,199
211211	Uniforms		2,062	2,062	1,476	1,476	1,476	1,476
221111	Consultancy Services- Local	147,133	111,636	111,636	2,000	2,000	2,000	2,000
221112	Council Services- Local				19,600	19,600	19,600	19,600
221113	Services- Local- Works							
221113	Contract				106,448	106,448	106,448	106,448
221211	Consultants Based Overseas	4,746	22,150	22,150	24,000	24,000	24,000	24,000
221212	Services- Overseas- Works							
221212	Contract				150	150	150	150
221311	Cleaning Services		322	322				
221411	Recruitment- Advertisement							
221411	Cost	679	6,000	6,000	4,800	4,800	4,800	4,800
221412	Recruitment- Interview Cost				400	400	400	400
221413	Recruitment- Sitting							
221413	Allowance				400	400	400	400
221415	Recruitment- Screening Test				400	400	400	400
221911	Relocation Expenses		5,000	5,000	5,000	5,000	5,000	5,000
222111	Repairs and Maintenance- Office Building	26,074	28,935	28,935				
222112	Repairs and Maintenance- Other Infra				28,935	28,935	28,935	28,935
222116	Repairs and Maintenance- Vehicles	100	7,000	7,000				
222118	Repairs and Maintenance- Equipment	2,542	14,950	14,950	17,100	17,100	17,100	17,100
223111	Entertainment- Local	1,836	8,000	8,000	8,000	8,000	8,000	8,000
224111	Advertisements/ Media- Announcements	20,034	3,400	3,400	4,450	4,450	4,450	4,450
225111	Temporary Hire of Plant and Equipment	17,621	23,400	23,400	2,400	2,400	2,400	2,400
225112	Permanent Hire of Plant and Equipment				20,000	20,000	20,000	20,000

Table 16(a): MICT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027
cont'd

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
226111	Telephone Bills	153,373	171,000	171,000	30,000	30,000	30,000	30,000
226112	Internet Fees				136,272	136,272	136,272	136,272
227111	Bus Ticket	29,399	32,513	32,513	2,704	2,704	2,704	2,704
227112	Fuel				26,978	26,978	26,978	26,978
227113	Office Transport	73,642	56,160	56,160	58,286	58,286	58,286	58,286
227211	Local Airfares/ Shipfares	66,216	99,068	99,068	71,246	71,246	71,246	71,246
227212	Travel Allowance				3,850	3,850	3,850	3,850
227213	Int. Travel- Misc Incidental				59,620	59,620	59,620	59,620
227311	External Travel- Per Diem	140,118	197,984	197,984	102,086	102,086	102,086	102,086
227312	External Travel- Airfare				146,270	146,270	146,270	146,270
227313	External Travel- Taxi Hire				60	60	60	60
227314	Ext Travel- Misc Incidental				12,470	12,470	12,470	12,470
227315	External Travel- Insurance				1,960	1,960	1,960	1,960
228111	Local Accommodation		12,950	12,950	1,500	1,500	1,500	1,500
228112	Local Per Diems				7,880	7,880	7,880	7,880
228211	Local Training- Catering	18,035	15,568	15,568	10,597	10,597	10,597	10,597
228212	Local Training - Course Fees				225	225	225	225
	Local Training-							
228213	Reimbursement	2,699	8,000	8,000	500	500	500	500
228215	Local Training- Venue				2,050	2,050	2,050	2,050
228299	Local Training- (Others)				4,200	4,200	4,200	4,200
228311	Overseas Training- Fees	12,628	42,800	42,800	10,300	10,300	10,300	10,300
229111	Local Printing	34,634	72,910	72,910	27,760	27,760	27,760	27,760
229112	Local Stationery and Supplies	34,816	39,097	39,097	34,755	34,755	34,755	34,755
229311	Electricity and Gas	181,914	244,800	244,800	225,720	225,720	225,720	225,720
229313	Sewerage				1,590	1,590	1,590	1,590
	Pharmaceutical Purchases-							
229411	Local Stationery and Supplies-		500	500				
	Overseas				44,550	44,550	44,550	44,550
229612	Office Equip, Furniture and							
229811	Software- Local				41,391	41,391	41,391	41,391
	Office Equip, Furniture and							
229911	Software- Overseas	307,503	284,609	284,609	255,130	255,130	255,130	255,130
	Sub Total	1,275,741	1,510,813	1,510,813	1,565,509	1,565,509	1,565,509	1,565,509
	Total Recurrent Exp	4,018,309	4,685,700	4,685,700	6,099,413	6,174,010	6,250,098	6,327,708
251122	Subsidy for Xmas air services	52,991	2,080,000	2,080,000	2,080,000	2,080,000	2,080,000	2,080,000
282153	Search and Rescue	994,618	800,000	800,000	800,000	800,000	800,000	800,000
282162	Contribt to Dev Fund		2,600,000	2,600,000	1,000,000	1,000,000	1,000,000	1,000,000
	Sub Total	1,047,609	5,480,000	5,480,000	3,880,000	3,880,000	3,880,000	3,880,000
	GRAND TOTAL	5,065,918	10,165,700	10,165,700	9,979,413	10,054,010	10,130,098	10,207,708

Table 16(b) HEAD 16 - MINISTRY OF INFORMATION, COMMUNICATION AND TRANSPORT BUDGET – 2024

Code	Description	2023 Budget		2023 Revised		2024 Budget		Budget vs 2023 Revised (\$)		Admin	Marine	Navigation	Aviation	Airport Services	Kiribati Post	Printery	DTP
		2023 Budget	2023 Revised	2024 Budget	2024 Budget	2023 Revised	2023 Revised										
REVENUE																	
142365	JAXA (Air Service)	1,058,244	1,058,244	1,020,000	1,020,000	(38,244)			1,020,000								
142366	JAXA (Downrange)	712,989	712,989	712,989	712,989				712,989								
142243	Open Ship Registration	200,000	200,000	180,000	180,000	(20,000)			180,000								
142244	Licence for Foreign Vessels	20,000	20,000	75,000	75,000	55,000			75,000								
142245	Licence for Domestic Vessels	40,000	40,000	40,000	40,000				40,000								
142260	Seaworthiness	6,000	6,000	8,000	8,000	2,000			8,000								
142220	Recruitment & Exam Fees	28,000	28,000	25,000	25,000	(3,000)			25,000								
142265	Light Dues	40,000	40,000	15,000	15,000	(25,000)			15,000								
142367	Letter Post Terminal credit	2,000	2,000	2,000	2,000				2,000								
142369	Sale of stamps	15,000	15,000	30,000	30,000	15,000			30,000								
142368	Parcel Post terminal credit	2,000	2,000	10,000	10,000	8,000			10,000								
144113	Sundry Revenue	1,000	1,000	2,000	2,000	1,000			2,000								
142111	Private Box rental	5,000	5,000	3,000	3,000	(2,000)			3,000								
142370	Commission on money orders	160,000	160,000	320,000	320,000	160,000			320,000								
142371	Printing Sales	110,000	110,000	120,000	120,000	10,000			120,000								
Total Revenue		2,400,233	2,400,233	2,562,989	2,562,989	162,756			1,912,989	163,000				367,000	120,000	120,000	
EXPENDITURE																	
211211	KPF contribution	167,248	167,248	262,524	262,524	95,276			49,474	38,918	4,910	23,132	64,134	33,252	21,826	26,878	
211111	Salaries	2,199,925	2,199,925	3,469,609	3,469,609	1,269,684			654,701	511,685	64,403	307,404	848,001	437,909	287,134	358,371	
211113	Housing assistance	64,368	64,368	61,766	61,766	(2,602)			12,288	11,594	3,912	8,760	4,296	4,296	7,860	8,760	
211114	Allowances	97,460	97,460	93,460	93,460	(4,000)			21,080	16,062	5,400	15,380	23,277	4,491	5,745	2,025	
211115	Overtime	75,831	75,831	75,831	75,831				9,960	16,158	6,000	900	20,842	3,780	16,880	1,312	
211116	Temporary assistance	30,054	30,054	30,714	30,714	660			4,952	7,228	1,060	1,024	7,118	5,447	3,885		
211117	Leave grants	540,000	540,000	540,000	540,000				93,000	75,000	12,000	39,000	153,000	75,000	51,000	42,000	
Sub Total		3,174,886	3,174,886	4,533,904	4,533,904	1,359,018			845,455	676,644	97,684	395,601	1,120,668	564,175	394,331	439,346	
211211	Uniforms	2,062	2,062	1,476	1,476	(586)											
221111	Consultancy Services- Local	111,636	111,636	2,000	2,000	(109,636)											
221112	Council Services- Local			19,600	19,600	19,600											
221113	Services- Local- Works			106,448	106,448	106,448			34,890	7,200	10,000	26,208		18,150	8,500	1,500	
221211	Consultants Based Overseas	22,150	22,150	24,000	24,000	1,850								24,000			
221212	Services- Overseas- Works			150	150	150											
221311	Cleaning Services	322	322	322	322												
221411	Recruitment- Advertisement	6,000	6,000	4,800	4,800	(322)			4,800								
221412	Recruitment- Interview Cost			400	400	400			400								
221413	Recruitment- Allowance			400	400	400			400								
221415	Recruitment- Screening Test			400	400	400			400								
221911	Relocation Expenses			400	400	400			400								
222111	Maintenance- Office Building	5,000	5,000	5,000	5,000					5,000							
222112	Maintenance- Other Infra	28,935	28,935	28,935	28,935				28,935								
222116	Maintenance- Vehicles	7,000	7,000	7,000	7,000												
222118	Maintenance- Equipment	14,950	14,950	17,100	17,100	2,150			4,000					4,000			
223111	Entertainment- Local	8,000	8,000	8,000	8,000				8,000								

Table 16(b) HEAD 16 - MINISTRY OF INFORMATION, COMMUNICATION AND TRANSPORT BUDGET – 2024 cont'd

Code	Description	2023 Budget		2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services 05	Kiribati Post 06	Printery 07	DTO 08
224111	Advertisements/ Media	3,400	3,400	3,400	4,450	1,050			650	800		600		2,400
225111	Temporary Hire of Plant and Equipment	23,400	23,400	23,400	2,400	(21,000)			2,400					
225112	Permanent Hire of Plant and Equipment	171,000	171,000	171,000	20,000	20,000	20,000							
226111	Telephone Bills	30,000	30,000	30,000	30,000	(141,000)	30,000							
226112	Internet Fees	136,272	136,272	136,272	136,272		36,000							100,272
227111	Bus Ticket	32,513	32,513	32,513	2,704	(29,809)	1,768			936				
227112	Fuel	26,978	26,978	26,978	26,978		23,000			3,978				
227113	Office Transport	56,160	56,160	56,160	58,286	2,126	51,860			2,500		3,926		3,224
227211	Local Airfares/ Shipfares	99,068	99,068	99,068	71,246	(27,822)	18,730			10,400		3,444		
227212	Travel Allowance				3,850	3,850				1,190				
227213	Int. Travel-Incidental				59,620	59,620	21,416			690		2,520		21,610
227311	External Travel- Per Diem	197,984	197,984	197,984	102,086	(95,898)	13,594			5,544		15,000		25,600
227312	External Travel- Airfare				146,270	146,270	52,900			38,200				77,870
227313	External Travel- Taxi Hire				60	60				2,000				
227314	Ext Travel- Misc Incidental				12,470	12,470	900			20				1,800
227315	External Travel- Insurance				1,960	1,960	405			405				1,015
228111	Local Accommodation Cost	12,950	12,950	12,950	1,500	(11,450)				1,500				
228112	Local Per Diems	7,880	7,880	7,880	7,880							5,880		
228211	Training- Catering	15,568	15,568	15,568	10,597	(4,971)	6,997			2,000				1,600
228212	Training - Course Fees				225	225				225				
228213	Training- Reimbursement	8,000	8,000	8,000	500	(7,500)				500				1,050
228215	Training-venue				2,050	2,050				500				1,200
228299	Training- Others				4,200	4,200				2,000				6,300
228311	Overseas Training- Fees	42,800	42,800	42,800	10,300	(32,500)				4,000		2,160		2,400
229111	Local Printing	72,910	72,910	72,910	27,760	(45,150)				3,200				
229112	Stationery and Supplies Local	39,097	39,097	39,097	34,755	(4,341)	7,495			1,500		8,724		2,513
229311	Electricity and Gas	244,800	244,800	244,800	225,720	(19,080)	225,720			7,500				
229313	Sewerage				1,590	1,590								
229411	Pharmaceutical Purchases- Local	500	500	500	(500)									
229612	Stationery and Supplies Overseas				44,550	44,550				3,000			41,550	
229811	Office Equip, Furniture and Software- Local				41,391	41,391	2,690			1,500		4,000		24,201
229911	Office Equip, Furniture and Software- Overseas									3,000				244,323
	Sub Total	1,510,813	1,510,813	1,510,813	1,565,509	54,696	604,697	78,021	40,019	107,681	114,004	68,459	68,459	552,628
	Total Recurrent Exp	4,685,700	4,685,700	4,685,700	6,099,413	1,413,713	1,450,151	754,665	137,703	503,282	1,120,668	678,179	462,791	991,974
251122	Subsidy for Xmas air services	2,080,000	2,080,000	2,080,000	2,080,000		2,080,000							
282153	Search and Rescue	800,000	800,000	800,000	800,000		800,000							1,000,000
282162	Contrib to Dev Fund	2,600,000	2,600,000	2,600,000	1,000,000	(1,600,000)								
	Sub Total	5,480,000	5,480,000	5,480,000	3,880,000	(1,600,000)	2,880,000	754,665	137,703	503,282	1,120,668	678,179	462,791	1,000,000
	GRAND TOTAL	10,165,700	10,165,700	10,165,700	9,979,413	(186,287)	4,330,151	754,665	137,703	503,282	1,120,668	678,179	462,791	1,991,974

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 **\$8,108,528** for Departmental Expenditures in the 2024 Budget.

Table 17(a): MFED MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
144113	Sundry revenue	7,496,686	605,548	605,548	168,537	171,908	175,346	178,853
141199	Interest income	270,789	1,500,000	1,500,000	500,000	510,000	520,200	530,604
141211	Dividend	2,069,101	4,905,480	4,905,480	3,500,000	3,570,000	3,641,400	3,714,228
141212	RERF Dividend				80,000,000	45,000,000	45,000,000	45,000,000
111110	Personal income tax	13,966,018	14,659,691	14,659,691	14,700,000	14,907,715	15,205,870	15,509,987
111211	Company tax	12,898,816	16,259,915	16,259,915	17,072,910	13,638,368	13,911,135	14,189,358
115199	Sundry Fees		18,636	18,636	12,000	12,240	12,485	12,734
115111	Customs Division Services	800	20,787	20,787	35,000	35,700	36,414	37,142
115112	Customs Licence Fees	3	7,540	7,540	1,500	1,530	1,561	1,592
115114	Acceptance Fees	35,824	13,877	13,877	7,281	7,427	7,575	7,727
114211	Excise Tax	8,506,093	13,016,967	13,016,967	13,147,136	11,444,400	11,673,288	11,906,754
114111	VAT	27,609,302	35,507,306	35,507,306	35,746,000	31,056,662	32,298,928	33,590,885
Total Revenue		72,853,430	86,515,746	86,515,746	164,890,364	120,355,949	122,484,201	124,679,864
EXPENDITURE								
212111	KPF contribution	184,682	209,994	209,994	334,982	341,487	348,121	354,888
211111	Salaries	2,303,611	2,704,318	2,704,318	4,336,232	4,422,956	4,511,415	4,601,644
211112	Wages		6,507	6,507				
211113	Housing assistance	56,048	66,636	66,636	71,316	71,316	71,316	71,316
211114	Allowances	63,894	93,173	93,173	102,812	102,812	102,812	102,812
211115	Overtime	238,954	177,577	177,577	128,360	128,360	128,360	128,360
211116	Temporary assistance	158,949	95,599	95,599	130,199	130,199	130,199	130,199
211117	Leave grants	565,357	679,000	679,000	681,000	681,000	681,000	681,000
211118	Home Passage				16,000	16,000	16,000	16,000
Sub Total		3,571,494	4,032,804	4,032,804	5,800,900	5,894,129	5,989,223	6,086,218
211211	Uniforms	9,561	10,000	10,000	10,000	10,000	10,000	10,000
221111	Consultancy Services- Local	86,057	85,098	85,098				
221113	Services- Local- Works Contract				92,098	92,098	92,098	92,098
221211	Consultants Based Overseas	99,259	76,000	76,000				
221212	Services- Overseas- Works Contract				76,000	76,000	76,000	76,000
221311	Cleaning Services	679	15,170	15,170	15,170	15,170	15,170	15,170
221411	Recruitment- Advertisement Cost	8,552	12,390	12,390	1,500	1,500	1,500	1,500
221412	Recruitment- Interview Cost				2,000	2,000	2,000	2,000
221413	Recruitment- Sitting Allowance				2,890	2,890	2,890	2,890
221415	Recruitment- Screening Test				2,000	2,000	2,000	2,000
221911	Relocation Expenses	16,660	42,000	42,000	42,000	42,000	42,000	42,000
222118	Repairs and Maintenance- Equipment	4,007	38,800	38,800	38,800	38,800	38,800	38,800
223111	Entertainment- Local	21,670	12,881	12,881	12,881	12,881	12,881	12,881
224111	Advertisements/ Media- Announcements	5,661	7,900	7,900	8,300	8,300	8,300	8,300
226111	Telephone Bills	174,537	174,350	174,350	92,310	92,310	92,310	92,310
226112	Internet Fees				87,948	87,948	87,948	87,948
227111	Bus Ticket	66,793	66,011	66,011	9,431	9,431	9,431	9,431
227112	Fuel				49,790	49,790	49,790	49,790
227113	Office Transport	35,067	14,400	14,400	15,540	15,540	15,540	15,540
227211	Local Airfares/ Shipfares	206,572	179,383	179,383	108,916	108,916	108,916	108,916
227212	Travel Allowance				7,400	7,400	7,400	7,400
227213	Int. Travel- Misc Incidental (not externally funded)				39,814	39,814	39,814	39,814
227311	External Travel- Per Diem	293,624	177,089	177,089	74,430	74,430	74,430	74,430
227312	External Travel- Airfare				80,000	80,000	80,000	80,000
227313	External Travel- Taxi Hire				280	280	280	280
227314	Ext Travel- Misc Incidental (not externally funded)				49,002	49,002	49,002	49,002
227315	External Travel- Insurance				3,400	3,400	3,400	3,400
228111	Local Accommodation Cost	1,361	11,231	11,231	1,620	1,620	1,620	1,620
228112	Local Per Diems				15,221	15,221	15,221	15,221
228211	Local Training- Catering	24,960	36,515	36,515	31,865	31,865	31,865	31,865
228213	Local Training- Reimbursement of Costs	2,105	13,040	13,040				
228215	Local Training- Hire of venue				5,840	5,840	5,840	5,840
228299	Local Training- Workshops and Seminars (Others)				5,050	5,050	5,050	5,050
228312	Overseas Training- Scholarships and other exp.				7,000	7,000	7,000	7,000
229111	Local Printing	9,442	21,860	21,860	21,160	21,160	21,160	21,160
229112	Local Stationery and Supplies	72,700	79,472	79,472	59,472	59,472	59,472	59,472
229311	Electricity and Gas	187,097	201,820	201,820	201,820	201,820	201,820	201,820
229312	Water	100	1,200	1,200	1,200	1,200	1,200	1,200
229411	Pharmaceutical Purchases- Local		3,000	3,000				
229811	Purchase of Office Equip, Furniture and Software- Local				119,480	119,480	119,480	119,480
229911	Purchase of Office Equip, Furniture and Software- Overseas	112,747	115,018	115,018				
229912	Specialised Purchase- Overseas				3,000	3,000	3,000	3,000
282112	Bank Charges				913,000	913,000	913,000	913,000
Sub Total		1,439,213	1,394,627	1,394,627	2,307,627	2,307,627	2,307,627	2,307,627
Total Recurrent Exp		5,010,707	5,427,431	5,427,431	8,108,528	8,201,757	8,296,850	8,393,846
282211	Debt servicing	4,576,495	4,055,383	15,639,616	3,421,693	3,346,188	3,290,094	3,234,798
251117	Freight Subsidy Local Produce	200,746	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
251119	Community Service Obligations	6,750,519	6,858,750	6,858,750	10,000,000	7,435,000	7,435,000	7,435,000
282152	International contributions	1,929,869	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
271111	Pension and KPF	67,825	97,200	97,200	97,200	97,200	97,200	97,200
282154	Population Census					2,402,991		
282162	Contribut to Dev Fund	43,000,000	45,050,000	45,050,000	46,564,291	52,510,000	53,500,000	54,000,000
Sub Total		56,525,454	59,061,333	70,645,566	63,083,184	68,791,379	67,322,294	67,766,998
GRAND TOTAL		61,536,160	64,488,764	76,072,997	71,191,712	76,993,136	75,619,144	76,160,843

Table 17(b): HEAD 17 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget Revised (\$)	2024 Budget vs 2023 Revised	Admin 01	Accounts 02	Internal Audit 03	NEPO 04	Tax 05	Statistics 06	IT 07	CPU 08	Custom 09	
REVENUE																
144113	Sundry revenue	605,548	605,548	168,537	(437,011)			168,537								
141199	Interest Income	1,500,000	1,500,000	500,000	(1,000,000)			500,000								
141211	SOE Dividend Income	4,905,480	4,905,480	3,500,000	(1,405,480)			3,500,000								
141212	RERF Dividend			80,000,000	80,000,000				80,000,000							
111110	Personal income tax	14,659,691	14,659,691	14,700,000	40,309					14,700,000						
111211	Company tax	16,259,915	16,259,915	17,072,910	812,995					17,072,910						
111199	Sundry Fees	18,636	18,636	12,000	(6,636)											12,000
115111	Customs Division Services	20,787	20,787	35,000	14,213											35,000
115112	Customs Licence Fees	7,540	7,540	1,500	(6,040)											1,500
115114	Acceptance Fees	13,877	13,877	7,281	(6,596)											7,281
114211	Excise Tax	13,016,967	13,016,967	13,147,136	130,169					13,147,136						
114111	VAT	35,507,306	35,507,306	35,746,000	238,694					35,746,000						
	Total Revenue	86,515,746	86,515,746	164,890,364	78,374,618		4,168,537		80,000,000	80,666,046						55,781
EXPENDITURE																
212111	KPF contribution	209,994	209,994	334,982	124,989		37,663	120,407	10,050	33,455	40,003	21,123	7,590	8,320	56,371	
211111	Salaries	2,704,318	2,704,318	4,336,232	1,631,913		487,287	1,577,774	133,997	409,727	521,737	253,050	100,430	110,932	741,298	
211112	Wages	6,507	6,507		(6,507)											
211113	Housing assistance	66,636	66,636	71,316	4,680		11,328	8,376		28,164	12,504			3,120	7,824	
211114	Allowances	93,173	93,173	102,812	9,638		25,653	32,240	240	10,730	24,760	2,400	3,039	482	3,268	
211115	Overtime	177,577	177,577	128,360	(49,217)		23,407	38,100			12,672	2,300	3,699		48,181	
211116	Temporary assistance	95,599	95,599	130,199	34,600		14,880	27,659		36,335	11,639			775	10,317	
211117	Leave grants	679,000	679,000	681,000	2,000		75,000	255,000	18,000	51,000	84,000	39,000	15,000	15,000	129,000	
211118	Home Passage			16,000	16,000										16,000	
	Sub Total	4,032,804	4,032,804	5,800,900	1,768,097		675,218	2,059,556	162,286	569,411	707,315	346,468	130,533	137,853	1,012,260	
211211	Uniforms	10,000	10,000	10,000											10,000	
221111	Consultancy Services- Local	85,098	85,098		(85,098)											
221113	Services- Local- Works Contract			92,098	92,098		84,243	7,855								
221211	Consultants Based Overseas	76,000	76,000	76,000	(76,000)											
221212	Services- Overseas- Works	15,170	15,170	15,170	76,000						43,000					
221311	Cleaning Services	15,170	15,170	15,170			15,170	33,000								
221411	Recruitment- Advertisement Cost	12,390	12,390	1,500	(10,890)		1,500	2,000								
221412	Recruitment- Interview			2,000	2,000											
221413	Recruitment- Sitting Allowance			2,890	2,890											
221415	Recruitment- Screening Test			2,000	2,000											
221911	Relocation Expenses	42,000	42,000	42,000				23,000			7,000				12,000	
222118	Repairs and Maintenance- Equipment	38,800	38,800	38,800			22,000						13,600		3,200	
223111	Entertainment- Local	12,881	12,881	12,881			12,881								1,500	
224111	Advertisements/ Media	7,900	7,900	8,300	400						6,800				20,400	
226111	Telephone Bills	174,350	174,350	92,310	(82,040)		71,910								5,908	
226112	Internet Fees	87,948	87,948	87,948			71,240								10,800	

Table 17(b): HEAD 17 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2024 cont'd

Code	Description	2023	2023	2024	2024	2024		Internal Audit	NEPO	Tax	Statistics	IT	CPU	Custom
		Budget	Revised	Budget	Budget	Budget vs Revised (\$)	2023							
227111	Bus Ticket	66,011	66,011	9,431	(56,580)	8,535								896
227112	Fuel	14,400	14,400	49,790	49,790	33,566				6,760				9,464
227113	Office Transport	179,383	179,383	15,540	1,140	11,900				2,040				1,600
227211	Local Airfares/Shipfares			108,916	(70,467)	78,846			7,600		4,000			13,690
227212	Travel Allowance			7,400	7,400	3,800								
227213	Int. Travel- Misc Incidental			39,814	39,814	920		7,563			711		6,160	
227311	External Travel- Per Diem	177,089	177,089	74,430	(102,659)	42,313		4,000	5,605					8,900
227312	External Travel- Airfare			80,000	80,000	51,000		5,000	8,000					
227313	External Travel- Taxi Hire			280	280									
227314	Ext Travel- Misc Incidental			49,002	49,002	45,902		600	1,000					
227315	External Travel- Insurance			3,400	3,400	1,300		400	1,000					
228111	Local Accommodation	11,231	11,231	1,620	(9,611)	500			500					
228112	Local Per Diems	36,515	36,515	15,221	15,221	4,761		4,500	4,500		3,020		1,960	
228211	Local Training- Catering			31,865	(4,650)	3,000			10,015		1,500		1,750	8,400
228213	Local Training- Local Training-													
228215	Local Training- Reimbursement	13,040	13,040		(13,040)				450					600
228216	Local Training- venue			5,840	5,840	500				1,600				490
228299	Local Training- (Others)			5,050	5,050	200				2,000				300
228312	Overseas Training-													
229111	Scholarships	21,860	21,860	7,000	7,000	7,000				1,500				3,000
229112	Local Printing			21,160	(700)	16,660								
229113	Local Stationery and													
229114	Supplies	79,472	79,472	59,472	(20,000)	59,472								28,000
229311	Electricity and Gas	201,820	201,820	201,820		173,820								1,200
229312	Water	1,200	1,200											
229411	Pharmaceutical Purchases-				(3,000)									
229412	Local	3,000	3,000											
229811	Local Purchase - Office Equip. Furniture and Software			119,480	119,480	19,080		1,440		5,542		1,200	86,729	3,864
229911	Overseas Purchase - Office Equip. Furniture and Software													
229912	Specialised Purchase-	115,018	115,018		(115,018)									
229913	Overseas			3,000	3,000									3,000
282112	Bank Charges			913,000	913,000	913,000								
	Sub Total	1,394,627	1,394,627	2,307,627	913,000	1,683,342		170,551	38,670	121,294	11,731	114,147	18,714	130,175
	Total Recurrent Exp	5,427,431	5,427,431	8,108,528	2,681,097	2,358,560		2,230,107	608,081	828,609	358,199	244,680	156,567	1,142,435
282211	Debt servicing	4,055,383	15,639,616	3,421,693	(12,217,923)				3,421,693					
251117	Freight Subsidy Local Produce	1,000,000	1,000,000	1,000,000				1,000,000						
251119	Community Service Obligations	6,858,750	6,858,750	10,000,000	3,141,250				10,000,000					
282152	International contributions	2,000,000	2,000,000	2,000,000					2,000,000					
271111	Pension and KPF	97,200	97,200	97,200										
282162	Contribution to Dev Fund	45,050,000	45,050,000	46,564,291	1,514,291									239,500
	Sub Total	59,061,333	70,645,566	63,083,184	(7,562,382)	32,321,991		31,224,791	30,521,693	828,609	597,699	244,680	156,567	1,142,435
	GRAND TOTAL	64,488,764	76,072,997	71,191,712	(4,881,285)	2,358,560		34,552,098	181,289	828,609	597,699	244,680	156,567	1,142,435

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, women and sports and the protection of the most vulnerable in society, including persons with disability, children, women, and the senior citizens. These are 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 Social Protection unit under this Division manages Government's Social Protection Programs and initiatives, working closely with key stakeholders and 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:** provides policy advice in relation to gender equality, violence against women and economic empowerment. Women Development Division'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 **\$2,806,280** for Departmental Expenditures in the 2024 Budget

Table 18(a): MWYSSA MEDIUM TERM EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022	2023	2023	2024	2025	2026	2027
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
141518	Sports Complex	33,583	25,000	25,000	25,000	25,500	26,010	26,530
141516	KNYC Maneaba		3,450	3,450	3,450	3,519	3,589	3,661
Total Revenue		33,583	28,450	28,450	28,450	29,019	29,599	30,191
EXPENDITURE								
212111	KPF contribution	67,283	77,274	77,274	117,781	120,045	122,355	124,710
211111	Salaries	878,639	988,775	988,775	1,509,489	1,539,679	1,570,473	1,601,882
211113	Housing assistance	25,843	15,744	15,744	21,564	21,564	21,564	21,564
211114	Allowances	40,502	72,210	72,210	83,111	83,111	83,111	83,111
211115	Overtime	27,923	33,698	33,698	36,398	36,398	36,398	36,398
211116	Temporary assistance	18,441	41,548	41,548	60,924	60,924	60,924	60,924
211117	Leave grants	206,708	231,000	231,000	231,000	231,000	231,000	231,000
211118	Home Passage				8,000	8,000	8,000	8,000
Sub Total		1,265,338	1,460,250	1,460,250	2,068,267	2,100,721	2,133,824	2,167,590
221111	Consultancy Services- Local	144,342	99,568	99,568				
221112	Council Services- Local				8,400	8,400	8,400	8,400
221113	Services- Local- Works Contract				19,475	19,475	19,475	19,475
221211	Consultants Based Overseas	13,629	10,031	10,031				
221311	Cleaning Services	704	4,021	4,021	3,841	3,841	3,841	3,841
221411	Recruitment- Advertisement Cost	2,390	2,350	2,350	1,150	1,150	1,150	1,150
221413	Recruitment- Sitting Allowance				1,200	1,200	1,200	1,200
221911	Relocation Expenses				36,186			
222113	Repairs and Maintenance- Residential Bldg.				6,932	6,932	6,932	6,932
222116	Repairs and Maintenance- Vehicles				1,000	1,000	1,000	1,000
222118	Repairs and Maintenance- Equipment	7,231	16,672	16,672	26,147	26,147	26,147	26,147
223111	Entertainment- Local	3,290	10,000	10,000	10,000	10,000	10,000	10,000
224111	Advertisements/ Media- Announcements	235	5,709	5,709	13,000	13,000	13,000	13,000
225111	Temporary Hire of Plant and Equipment	55,685	54,240	54,240	3,000	3,000	3,000	3,000
225112	Permanent Hire of Plant and Equipment				78,120	78,120	78,120	78,120
226111	Telephone Bills	55,559	56,928	56,928	30,760	30,760	30,760	30,760
226112	Internet Fees				29,496	29,496	29,496	29,496
227111	Bus Ticket	30,293	33,060	33,060	1,820	1,820	1,820	1,820
227112	Fuel				24,775	24,775	24,775	24,775
227211	Local Airfares/ Shipfares	85,610	84,541	84,541	29,948	29,948	29,948	29,948
227212	Travel Allowance				2,000	2,000	2,000	2,000
227213	Int. Travel- Misc Incidental (not externally funded)				12,518	12,518	12,518	12,518
227311	External Travel- Per Diem	334,213	155,202	155,202	62,102	62,102	62,102	62,102
227312	External Travel- Airfare				78,164	78,164	78,164	78,164
227313	External Travel- Taxi Hire				7,100	7,100	7,100	7,100
227314	Ext Travel- Misc Incidental (not externally funded)				1,600	1,600	1,600	1,600
228112	Local Per Diems				26,888	26,888	26,888	26,888
228211	Local Training- Catering	14,630	29,810	29,810	43,475	43,475	43,475	43,475
228213	Local Training- Reimbursement of Costs	5,319	6,980	6,980	1,500	1,500	1,500	1,500
228214	Local Training- Fees to presenters				3,100	3,100	3,100	3,100
228215	Local Training- Hire of venue				11,850	11,850	11,850	11,850
228299	Local Training- Workshops and Seminars (Others)				14,768	14,768	14,768	14,768
228311	Overseas Training- Fees		2,000	2,000				
229111	Local Printing	642	5,600	5,600	1,600	1,600	1,600	1,600
229112	Local Stationery and Supplies	27,356	26,549	26,549	27,028	27,028	27,028	27,028
229311	Electricity and Gas	66,418	72,120	72,120	72,120	72,120	72,120	72,120
229313	Sewerage				1,200	1,200	1,200	1,200
229811	Purchase of Office Equip, Furniture and Software- Local				22,335	22,335	22,335	22,335
229899	Sundry Purchases (Local)				7,000	7,000	7,000	7,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	30,717	15,895	15,895	16,415	16,415	16,415	16,415
Sub Total		878,263	691,277	691,277	738,012	701,826	701,826	701,826
Total Recurrent Exp		2,143,600	2,151,526	2,151,526	2,806,280	2,802,548	2,835,651	2,869,416
272140	School Fees for Underprivileged Children	66,734						
263122	Voluntary organisations grants	18,731	12,000	12,000	12,000	12,000	12,000	12,000
272120	Disability Support Allowance	2,566,803	2,386,399	2,386,399	2,386,399	2,386,399	2,386,399	2,386,399
272130	Senior citizen's benefit	22,019,733	20,330,000	20,330,000	23,000,000	23,000,000	23,000,000	23,000,000
263131	Sport Incentive		10,000	10,000	10,000	10,000	10,000	10,000
282162	Contribt to Dev Fund	33,900,000	32,806,134	32,806,134	29,800,000	29,800,000	29,800,000	29,800,000
Sub Total		58,572,000	55,544,533	55,544,533	55,208,399	55,208,399	55,208,399	55,208,399
GRAND TOTAL		60,715,601	57,696,059	57,696,059	58,014,679	58,010,947	58,044,050	58,077,815

Table 18(b): HEAD 18 - MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2024

Code	Description	2023 Budget		2023 Revised		2024 Budget		2024 Budget Revised (\$)		Social Welfare							
		2023 Budget	2023 Revised	2024 Budget	2024 Budget Revised	2023 Revised	2024 Budget	2024 Budget Revised	Admin 01	Sport 02	Social Welfare 03	Youth 04	Women 05	NGO 06	Disability 07		
REVENUE																	
141518	Sports Complex	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000								
141516	KNYC Maneaba	3,450	3,450	3,450	3,450	3,450	3,450	3,450	3,450								
	Total Revenue	28,450	28,450	28,450	28,450	28,450	28,450	28,450	28,450								
EXPENDITURE																	
212111	KPF contribution	77,274	77,274	117,781	117,781	40,507	40,507	40,507	40,507								
211111	Salaries	988,775	988,775	1,509,489	1,509,489	520,715	520,715	520,715	520,715								
211113	Housing assistance	15,744	15,744	21,564	21,564	5,820	5,820	5,820	5,820								
211114	Allowances	72,210	72,210	83,111	83,111	10,901	10,901	10,901	10,901								
211115	Overtime	33,698	33,698	36,398	36,398	2,700	2,700	2,700	2,700								
211116	Temporary assistance	41,548	41,548	60,924	60,924	19,375	19,375	19,375	19,375								
211117	Leave grants	231,000	231,000	231,000	231,000	8,000	8,000	8,000	8,000								
211118	Home Passage			8,000	8,000		8,000		8,000								
	Sub Total	1,460,250	1,460,250	2,068,267	2,068,267	608,018	608,018	608,018	608,018								
221111	Consultancy Services- Local	99,568	99,568	8,400	8,400	(99,568)	(99,568)	8,400	8,400								
221112	Council Services- Local			19,475	19,475	19,475	19,475	19,475	19,475								
221113	Services- Local- Works Contract					(10,031)	(10,031)										
221211	Consultants Based Overseas	10,031	10,031	3,841	3,841	(180)	(180)	3,841	3,841								
221311	Cleaning Services	4,021	4,021	1,150	1,150	(1,200)	(1,200)	1,150	1,150								
221411	Recruitment- Advertisement	2,350	2,350	1,200	1,200	1,200	1,200	1,200	1,200								
221413	Recruitment- Sitting Allowance			36,186	36,186	36,186	36,186	36,186	36,186								
221911	Relocation Expenses			6,932	6,932	6,932	6,932	6,932	6,932								
222113	Maintenance- Residential Bldg.			1,000	1,000	1,000	1,000	1,000	1,000								
222116	Maintenance- Vehicles			26,147	26,147	9,475	9,475	26,147	26,147								
222118	Maintenance- Equipment	16,672	16,672	10,000	10,000	10,000	10,000	10,000	10,000								
223111	Entertainment- Local	5,709	5,709	13,000	13,000	7,291	7,291	13,000	13,000								
224111	Advertisements/ Media			54,240	54,240	3,000	3,000	54,240	54,240								
225111	Temporary Hire of Plant and Equipment			78,120	78,120	78,120	78,120	78,120	78,120								
225112	Permanent Hire of Plant and Equipment			30,760	30,760	29,496	29,496	30,760	30,760								
226111	Telephone Bills	56,928	56,928	1,820	1,820	(31,240)	(31,240)	1,820	1,820								
226112	Internet Fees			33,060	33,060	24,775	24,775	33,060	33,060								
227111	Bus Ticket																
227112	Fuel																
	Total	1,460,250	1,460,250	2,068,267	2,068,267	608,018	608,018	608,018	608,018	1,198,814	135,652	309,615	122,319	173,207	71,815	56,844	

Table 18(b): HEAD 18 - MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2024 cont'd

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Social Welfare						
						Admin 01	Sport 02	Welfare 03	Youth 04	Women 05	NGO Disability 06	Disability 07
227211	Local Airfares/ Shipfares	84,541	84,541	29,948	(54,593)	7,676	1,864	5,880	8,596	3,888	2,044	
227212	Travel Allowance			2,000	2,000							2,000
227213	Int. Travel- Misc Incidental			12,518	12,518	2,000	2,240	3,568	2,250	1,170	1,290	
227311	External Travel- Per Diem	155,202	155,202	62,102	(93,100)	36,261	4,944	10,851	4,740		1,806	3,500
227312	External Travel- Airfare			78,164	78,164	46,000	4,525	14,289	2,300		4,000	7,050
227313	External Travel- Taxi Hire			7,100	7,100	6,990			110			
227314	Ext Travel- Misc Incidental			1,600	1,600			1,300	300			
228112	Local Per Diems			26,888	26,888	7,350	4,410	5,888	9,275	6,300	2,940	
228211	Local Training- Catering	29,810	29,810	43,475	13,665		200	1,500		16,650	1,350	16,000
228213	Local Training- Reimbursement	6,980	6,980	1,500	(5,480)							
228214	Local Training- Fees to presenters			3,100	3,100				800	1,500		800
228215	Local Training- Hire of venue			11,850	11,850			4,200	1,650	3,000		3,000
228299	Local Training- (Others)			14,768	14,768			3,000	4,310	4,800	2,658	
228311	Overseas Training- Fees	2,000	2,000		(2,000)							
229111	Local Printing	5,600	5,600	1,600	(4,000)	1,600						
229112	Local Stationery and Supplies	26,549	26,549	27,028	479	13,975	4,472	3,475	2,000	600	1,476	1,030
229311	Electricity and Gas	72,120	72,120	72,120		72,120						
229313	Sewerage			1,200	1,200	1,200						
229811	Office Equip, Furniture and Software- Local			22,335	22,335	6,561		3,014	1,700	2,500	5,560	3,000
229899	Sundry Purchases (Local)			7,000	7,000					7,000		
229911	Office Equip, Furniture and Software- Overseas	15,895	15,895	16,415	520	16,415						
	Sub Total	691,277	691,277	738,012	46,736	463,368	30,985	72,180	44,732	55,808	28,364	42,576
	Total Recurrent Exp	2,151,526	2,151,526	2,806,280	654,753	1,662,181	166,637	381,795	167,051	229,015	100,179	99,420
263122	Voluntary Organisations Grants	12,000	12,000	12,000							12,000	
272120	Disability Support Allowance	2,386,399	2,386,399	2,386,399								2,386,399
272130	Senior citizen's benefit	20,330,000	20,330,000	23,000,000	2,670,000			23,000,000				
263131	Sport Incentive	10,000	10,000	10,000			10,000					
282162	Contribut to Dev Fund	32,806,134	32,806,134	29,800,000	(3,006,134)		300,000	28,000,000		1,500,000		
	Sub Total	55,544,533	55,544,533	55,208,399	(336,134)	310,000	310,000	51,000,000		1,512,000	1,512,000	2,386,399
	GRAND TOTAL	57,696,059	57,696,059	58,014,679	318,619	1,662,181	476,637	51,381,795	167,051	229,015	1,612,179	2,485,819

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:** Responsible for enforcing the Energy Act 2022 and development of Energy Policies including coordination of energy policies implementation and providing necessary advice on all energy activities and energy-related matters.
2. **Building and Maintenance:** Performs new construction and maintenance services to government building structures.
3. **Water and Sanitation:** Responsible for ensuring that the people of Kiribati have access to reliable, safe water supplies and safe sanitation facilities and practices.
4. **Quality Control and Inspection:** Entrusted to 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 for building permit requirements; and 2. Inspecting construction activities to ensure the approved design proposals are directly followed by Building Contractors.
5. **Architectural Design Service:** Emphasize on the engineering aspects of the building design and construction process with a focus leaning towards architecture and design and assist in contract administration for government and donor building infrastructure development projects.
6. **Civil Engineering:** Responsible for project management, 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.
7. **Costing Planning:** Provides cost estimates (Bill of Quantities) for new building developments for Government, Private Sector, Communities and SOE's using a preferred standard method of measurement.
8. **Research and Development:** Conducts creative and systematic work to increase the stock of knowledge and to devise new applications using available knowledge in the technical services of MISE.

The Ministry of Infrastructure and Sustainable Energy is allocated a total of **\$5,906,684** for Departmental Expenditures in the 2024 Budget.

Table 19(a): MISE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022	2023	2023	2024	2025	2026	2027
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
144113	Sundry	144,260	5,000	5,000	1,000	1,020	1,040	1,061
142266	Petroleum Storage License	8,600	1,000	1,000	10,127	10,330	10,536	10,747
142267	Service Fee		151,978	151,978	50,000	51,000	52,020	53,060
142398	Hire of Plant	3,605	10,000	10,000	10,000	10,200	10,404	10,612
142268	Building Permit	10,209	15,000	15,000	15,000	15,300	15,606	15,918
Total Revenue		166,674	182,978	182,978	86,127	87,850	89,607	91,399
EXPENDITURE								
212111	KPF contribution	149,266	170,901	170,901	266,161	271,351	276,645	282,045
211111	Salaries	1,891,112	2,203,440	2,203,440	3,460,118	3,529,320	3,599,907	3,671,905
211112	Wages		2,000	2,000	2,000	2,000	2,000	2,000
211113	Housing assistance	50,924	73,152	73,152	63,888	59,940	59,940	59,940
211114	Allowances	58,920	74,899	74,899	77,965	77,965	77,965	77,965
211115	Overtime	95,144	78,611	78,611	101,591	101,591	101,591	101,591
211116	Temporary assistance	103,439	75,242	75,242	88,699	88,699	88,699	88,699
211117	Leave grants	541,235	588,000	588,000	588,000	588,000	588,000	588,000
Sub Total		2,890,039	3,266,244	3,266,244	4,648,423	4,718,868	4,794,748	4,872,146
211211	Uniforms	13,241	8,350	8,350	3,028	3,028	3,028	3,028
221111	Consultancy Services- Local	206,944	180,333	180,333	1,200	1,200	1,200	1,200
221113	Services- Local- Works Contract				152,706	152,706	152,706	152,706
221211	Consultants Based Overseas	8,839	850	850	3,300	3,300	3,300	3,300
221212	Services- Overseas- Works Contract				2,150	2,150	2,150	2,150
221311	Cleaning Services	2,024	1,708	1,708	2,507	2,507	2,507	2,507
221411	Recruitment- Advertisement Cost	3,968	4,900	4,900	2,500	2,500	2,500	2,500
221412	Recruitment- Interview Cost				1,000	1,000	1,000	1,000
221413	Recruitment- Sitting Allowance				750	750	750	750
221415	Recruitment- Screening Test				1,000	1,000	1,000	1,000
222116	Repairs and Maintenance- Vehicles	30,094	23,000	23,000	8,600	8,600	8,600	8,600
222118	Repairs and Maintenance- Equipment	3,631	5,328	5,328	7,375	7,375	7,375	7,375
223111	Entertainment- Local	8,162	9,800	9,800	6,900	6,900	6,900	6,900
224111	Advertisements/ Media- Announcements	6,151	8,000	8,000	17,536	17,536	17,536	17,536
224112	Subscription				18,000	18,000	18,000	18,000
225111	Temporary Hire of Plant and Equipment	60,332	123,800	123,800				
225112	Permanent Hire of Plant and Equipment				123,800	123,800	123,800	123,800
225212	Permanent Hire of Vehicles				20,000	20,000	20,000	20,000
226111	Telephone Bills	93,510	124,404	124,404	89,904	89,904	89,904	89,904
226112	Internet Fees				35,040	35,040	35,040	35,040
227111	Bus Ticket	333,660	76,560	76,560	6,718	6,718	6,718	6,718
227112	Fuel				110,047	110,047	110,047	110,047
227211	Local Airfares/ Shipfares	38,224	136,322	136,322	42,515	42,515	42,515	42,515
227212	Travel Allowance				71,907	71,907	71,907	71,907
227213	Int. Travel- Misc Incidental				42,764	42,764	42,764	42,764
227311	External Travel- Per Diem	890	141,006	141,006	73,959	73,959	73,959	73,959
227312	External Travel- Airfare				63,300	63,300	63,300	63,300
227313	External Travel- Taxi Hire				1,750	1,750	1,750	1,750
227314	Ext Travel- Misc Incidental				200	200	200	200
227315	External Travel- Insurance				1,800	1,800	1,800	1,800
228112	Local Per Diems				19,600	19,600	19,600	19,600
228211	Local Training- Catering	10,269	19,300	19,300	42,300	42,300	42,300	42,300
228212	Local Training - Course Fees		4,300	4,300	6,900	6,900	6,900	6,900
228213	Local Training- Reimbursement	800	4,350	4,350				
228215	Local Training- Hire of venue				1,500	1,500	1,500	1,500
228299	Local Training- (Others)				29,550	29,550	29,550	29,550
228311	Overseas Training- Fees	907	11,012	11,012	16,407	16,407	16,407	16,407
229111	Local Printing	3,903	13,885	13,885	5,665	5,665	5,665	5,665
229112	Local Stationery and Supplies	43,990	19,062	19,062	29,632	29,632	29,632	29,632
229311	Electricity and Gas	44,465	98,839	98,839	66,715	66,715	66,715	66,715
229312	Water		3,600	3,600				
229313	Sewerage				3,600	3,600	3,600	3,600
229811	Purchase of Office Equip, Furniture and Software- Local				60,086	60,086	60,086	60,086
229911	Purchase of Office Equip, Furniture and Software- Overseas	406,130	113,400	113,400	64,050	64,050	64,050	64,050
Sub Total		1,320,134	1,132,108	1,132,108	1,258,261	1,258,261	1,258,261	1,258,261
Total Recurrent Exp		4,210,173	4,398,352	4,398,352	5,906,684	5,977,129	6,053,009	6,130,407
282162	Contribt to Dev Fund				30,000,000	10,000,000	10,000,000	10,000,000
Sub Total					30,000,000	10,000,000	10,000,000	10,000,000
GRAND TOTAL		4,210,173	4,398,352	4,398,352	35,906,684	15,977,129	16,053,009	16,130,407

Table 19(b): HEAD 19 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget Revised (\$)	2024 Budget vs 2023 Revised (\$)	Admin	Energy Planning Unit	Electricity	Engineering	Dept of	Construction	Sanitation	Water & Sanitation	Quality Control	Architectural	Engineer	Civil Engineer	Cost & Planning	
							01	02	03	04	05	06	07	08	09	10				
REVENUE																				
144113	Sundry	5,000	5,000	1,000	(4,000)		1,000													
142266	Petroleum Storage License	1,000	1,000	10,127	9,127			10,127												
142267	Service Fee	151,978	151,978	50,000	(101,978)									50,000						
142398	Hire of Plant	10,000	10,000	10,000															10,000	
142268	Building Permit	15,000	15,000	15,000										15,000						
	Total Revenue	182,978	182,978	86,127	(96,851)		1,000	10,127					15,000	50,000				10,000		
EXPENDITURE																				
212111	KPF contribution	170,901	170,901	266,161	95,260		44,683	19,615			60,765	46,750	21,221	9,831			52,612		10,682	
211111	Salaries	2,203,440	2,203,440	3,460,118	1,256,678		587,483	257,052			789,000	579,667	277,880	130,258			696,348		142,430	
211112	Wages	2,000	2,000	2,000				2,000												
211113	Housing assistance	73,152	73,152	63,888	(9,264)		20,028	15,480			11,400	19,836	4,248	840			4,296			
211114	Allowances	74,899	74,899	77,965	3,066		28,333	12,980			46,734	10,660	3,560	1,200			4,821		5,372	
211115	Overtime	78,611	78,611	101,591	22,981		43,141	1,497			21,206	4,984	5,070	827			5,148		1,351	
211116	Temporary assistance	75,242	75,242	88,699	13,458		8,297	4,483			150,000	108,000	36,000	21,000			129,000		21,000	
211117	Leave grants	588,000	588,000	588,000			87,000	36,000			1,079,105	813,566	347,979	163,957			894,909		180,834	
	Sub Total	3,266,244	3,266,244	4,648,423	1,382,179		818,965	348,107			1,079,105	813,566	347,979	163,957			894,909		180,834	
211211	Uniforms	8,350	8,350	3,028	(5,322)									1,200			3,028			
221111	Consultancy Services- Local	180,333	180,333	152,706	(27,627)		115,476		10,000			12,000					15,230			
221113	Services- Local- Works	850	850	3,300	2,450															3,300
221211	Consultants Based Overseas			2,150	2,150															
221212	Services- Overseas- Works			2,507	799		2,099											408		
221311	Cleaning Services	1,708	1,708	2,507	799		2,500													
221411	Recruitment- Advertisement	4,900	4,900	1,000	(3,900)		1,000													
221412	Recruitment- Interview Cost			750	750															
221413	Recruitment- Sitting Allowance			1,000	1,000															
221415	Recruitment- Screening Test			8,600	(8,600)															
222116	Maintenance- Vehicles	23,000	23,000	6,900	(16,100)		8,600													
222118	Maintenance- Equipment	5,328	5,328	7,375	2,047		7,375													
223111	Entertainment- Local	9,800	9,800	6,900	(2,900)		6,900													
224111	Advertisements/ Media	8,000	8,000	17,536	9,536		8,536					3,000							6,000	
224112	Subscription			18,000	18,000			18,000												
225111	Temporary Hire of Plant and Equipment	123,800	123,800	123,800			77,000				46,800								20,000	
225112	Permanent Hire of Plant and Equipment			20,000	20,000														1,200	
226111	Telephone Bills	124,404	124,404	89,904	(34,500)		87,264					1,440								
226112	Internet Fees			35,040	35,040		35,040													
227111	Bus Ticket	76,560	76,560	6,718	(69,842)		2,368				2,628								1,182	540
227112	Fuel			110,047	110,047		50,123				31,124								28,800	
227211	Local Airfares/ Shipfares	136,322	136,322	42,515	(93,807)		11,902	7,504		600	2,700	12,500		3,309				4,000		
227212	Travel Allowance			71,907	71,907		26,143	5,530		1,470	980		19,938	3,714				5,600		8,532

Table 19(b): HEAD 19 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2024 cont'd

Code	Description	2023		2024 Budget		2024 Budget vs 2023 Revised (\$)		Energy										
		Budget	Revised	2023 Budget	2024 Revised	2023 Budget	2024 Revised	Admin	01	02	03	04	05	06	07	08	09	10
227213	Int. Travel- Misc Incidental			42,764		42,764				2,374	810	840	30,140		3,240			
227311	External Travel- Per Diem	141,006	141,006	73,959		(67,047)		26,322	31,731	4,706			11,200					
227312	External Travel- Airfare			63,300		63,300		38,800	14,500					10,000				
227313	External Travel- Taxi Hire			1,750		1,750		1,750										
227314	Ext Travel- Misc Incidental			200		200			200									
227315	External Travel- Insurance			1,800		1,800			1,000	800			19,600					
228112	Local Per Diems			19,600		19,600												
228211	Local Training- Catering	19,300	19,300	42,300		23,000		15,600	5,600	500			18,000		2,000	600		
228212	Local Training - Course Fees	4,300	4,300	6,900		2,600		3,500							2,600	800		
228213	Local Training- Reimbursement	4,350	4,350			(4,350)												
228215	Local Training- Hire of venue			1,500		1,500			1,000				16,000		500			
228299	Local Training- (Others)			29,550		29,550			1,200			12,000		350				
228311	Overseas Training- Fees	11,012	11,012	16,407		5,395			2,295					7,612		6,500		
229111	Local Printing	13,885	13,885	5,665		(8,220)		2,840	2,075							750		
229112	Local Stationery and Supplies	19,062	19,062	29,632		10,571		16,711	2,360	540		6,184	875	325		1,078		1,559
229311	Electricity and Gas	98,839	98,839	66,715		(32,123)		47,235		7,481						12,000		
229312	Water	3,600	3,600			(3,600)												
229313	Sewerage			3,600		3,600		3,600										
229811	Purchase of Office Equip, Furniture and Software- Local			60,086		60,086		24,950	7,360			2,936		4,170		3,020		
229911	Purchase of Office Equip, Furniture and Software- Overseas	113,400	113,400	64,050		(49,350)		64,050										
	Sub Total	1,132,108	1,132,108	1,258,261		126,153		685,933	106,229	9,426	106,192	124,755	29,938	31,170	115,556	31,581		
	Total Recurrent Exp	4,398,352	4,398,352	5,906,684		1,508,332		1,504,898	455,336	17,481	1,185,297	938,321	377,918	195,126	1,010,466	212,415		
282162	Contrib to Dev Fund			30,000,000		30,000,000										30,000,000		
	Sub Total	4,398,352	4,398,352	35,906,684		31,508,332		1,504,898	455,336	17,481	1,185,297	938,321	377,918	195,126	31,010,466	212,415		
	GRAND TOTAL	4,398,352	4,398,352	35,906,684		31,508,332		1,504,898	455,336	17,481	1,185,297	938,321	377,918	195,126	31,010,466	212,415		

MINISTRY OF EMPLOYMENT AND HUMAN RESOURCE

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. 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 **\$7,268,796** for Departmental Expenditures in the 2024 Budget.

Table 20(a): MEHR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142221	Course Fee	102,211	110,000	110,000	102,000	104,040	106,121	108,243
142222	Seaman Administration Fees	4,356	4,000	4,000	4,300	4,386	4,474	4,563
142224	Employment Services	750	1,569	1,569	700	714	728	743
142223	MTC Upgrading Fees	97,113	50,000	50,000	96,000	97,920	99,878	101,876
141513	Rental of MTC Premises	8,000	6,000	6,000	3,000	3,060	3,121	3,184
142251	Medical fees	52,922	12,000	12,000	52,000	53,040	54,101	55,183
Total Revenue		265,352	183,569	183,569	258,000	263,160	268,423	273,792
EXPENDITURE								
212111	KPF contribution	179,763	193,566	193,566	275,411	280,769	286,233	291,807
211111	Salaries	2,286,852	2,503,420	2,503,420	3,571,658	3,643,091	3,715,953	3,790,272
211112	Wages		6,050	6,050	6,050	6,050	6,050	6,050
211113	Housing assistance	138,308	92,304	92,304	75,600	88,272	88,272	88,272
211114	Allowances	59,525	56,389	56,389	50,826	52,822	52,822	52,822
211115	Overtime	88,513	87,656	87,656	78,226	83,526	83,526	83,526
211116	Temporary assistance	111,652	77,463	77,463	100,491	100,491	100,491	100,491
211117	Leave grants	554,352	576,000	576,000	522,000	591,000	591,000	591,000
211118	Home Passage				20,000	20,000	20,000	20,000
Sub Total		3,418,965	3,592,849	3,592,849	4,700,262	4,866,020	4,944,347	5,024,240
211211	Uniforms	19,795	44,369	44,369	26,920	42,425	42,425	42,425
221111	Consultancy Services- Local	355,907	197,948	197,948	14,400	14,400	14,400	14,400
221113	Services- Local- Works Contract				192,446	202,446	202,446	202,446
221211	Consultants Based Overseas	110,132	133,440	133,440	13,000	13,000	13,000	13,000
221212	Services- Overseas- Works				106,000	106,000	106,000	106,000
221311	Cleaning Services	24,135	24,286	24,286	24,304	29,954	29,954	29,954
221411	Recruitment- Advertisement	8,480	13,050	13,050	6,470	6,470	6,470	6,470
221412	Recruitment- Interview Cost				250	250	250	250
221413	Recruitment- Sitting Allowance				3,350	3,350	3,350	3,350
221415	Recruitment- Screening Test				680	680	680	680
221911	Relocation Expenses				7,000	7,000	7,000	7,000
222111	Maintenance- Office Building	73,119	68,000	68,000	15,000	15,000	15,000	15,000
222112	Maintenance- Other Infra				38,000	38,000	38,000	38,000
222113	Maintenance- Residential Bldg.				15,000	20,000	20,000	20,000
222115	Maintenance- PandM				36,000	36,000	36,000	36,000
222116	Maintenance- Vehicles	17,404	40,400	40,400	13,000	15,800	15,800	15,800
222118	Maintenance- Equipment	4,081	41,500	41,500	40,600	42,500	42,500	42,500
222211	Dwellings	109,150						
223111	Entertainment- Local	5,598	12,500	12,500	14,100	16,100	16,100	16,100
224111	Advertisements	9,937	12,000	12,000	12,600	12,600	12,600	12,600
225111	Temporary Hire of Plant and Equipment	14,355	58,400	58,400				
225112	Permanent Hire of Plant and Equipment				25,550	25,550	25,550	25,550
226111	Telephone Bills	265,251	310,440	310,440	90,360	95,040	95,040	95,040
226112	Internet Fees				188,880	204,480	204,480	204,480
227111	Bus Ticket	160,914	148,127	148,127	89,022	90,270	90,270	90,270
227112	Fuel				46,718	51,918	51,918	51,918
227113	Office Transport	7,848	6,850	6,850	63,610	69,210	69,210	69,210
227211	Local Airfares/ Shipfares	76,471	206,102	206,102	97,270	97,270	97,270	97,270
227212	Travel Allowance				7,506	7,506	7,506	7,506
227213	Int. Travel- Misc Incidental				18,600	22,650	22,650	22,650
227311	External Travel- Per Diem	172,716	215,348	215,348	80,959	80,959	80,959	80,959
227312	External Travel- Airfare				87,300	105,300	105,300	105,300
227313	External Travel- Taxi Hire				300	300	300	300
227314	Ext Travel- Misc Incidental				3,000	3,000	3,000	3,000
227315	External Travel- Insurance				5,450	5,450	5,450	5,450
228111	Local Accommodation Cost				4,400	11,965	11,965	11,965
228112	Local Per Diems				50,054	52,854	52,854	52,854
228211	Local Training- Catering	17,835	29,430	29,430	15,000	15,000	15,000	15,000
228212	Local Training - Course Fees		1,600	1,600	9,800	9,800	9,800	9,800
228213	Local Training- Reimbursement	28,919	58,680	58,680	320	320	320	320
228215	Local Training- Hire of venue				1,200	1,200	1,200	1,200
228299	Local Training- (Others)				3,580	43,374	43,374	43,374
228311	Overseas Training- Fees		20,040	20,040	22,420	22,420	22,420	22,420
229111	Local Printing	70,093	55,050	55,050	48,046	58,046	58,046	58,046
229112	Local Stationery and Supplies	88,627	50,204	50,204	57,888	64,888	64,888	64,888
229211	Food and Rations- Local	157,210	265,825	265,825	243,000	243,000	243,000	243,000
229311	Electricity and Gas	498,169	596,966	596,966	501,100	606,700	606,700	606,700
229312	Water	55,861	43,300	43,300	30,240	32,640	32,640	32,640
229313	Sewerage				4,260	4,260	4,260	4,260
229411	Pharmaceutical Purchases- Local	60,712	128,001	128,001				
229811	Purchase of Office Equip, Furniture and Software- Local				45,660	45,660	45,660	45,660
229899	Sundry Purchases (Local)		500	500	5,000	5,000	5,000	5,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	164,140	47,550	47,550	9,400	9,400	9,400	9,400
229912	Specialised Purchase- Overseas				128,001	128,001	128,001	128,001
282156	Commitment and Other Fees		520	520	520	520	520	520
282157	Compensation		5,000	5,000	5,000	5,000	5,000	5,000
282158	Compensation for Trees		1,000	1,000				
282199	Other Expenses	12,200	4,500	4,500				
Sub Total		2,589,060	2,840,926	2,840,926	2,568,534	2,840,926	2,840,926	2,840,926
Total Recurrent Exp		6,008,025	6,433,775	6,433,775	7,268,796	7,706,947	7,785,273	7,865,166
251127	Allowances for MTC and KIT students	364,724	443,624	443,624	310,537	310,537	310,537	310,537
282162	Contribt to Dev Fund							
Sub Total		364,724	443,624	443,624	310,537	310,537	310,537	310,537
GRAND TOTAL		6,372,748	6,877,399	6,877,399	7,579,333	8,017,484	8,095,810	8,175,703

Table 20(b): HEAD 20 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES BUDGET 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Labour 02	KIT 03	MTC 04
REVENUE									
142221	Course Fee	110,000	110,000	102,000	(8,000)			102,000	
142222	Seaman Administration Fees	4,000	4,000	4,300	300				4,300
142224	Employment Services	1,569	1,569	700	(869)		700		
142223	MTC Upgrading Fees	50,000	50,000	96,000	46,000				96,000
141513	Rental of MTC Premises	6,000	6,000	3,000	(3,000)				3,000
142251	Medical fees	12,000	12,000	52,000	40,000				52,000
	Total Revenue	183,569	183,569	258,000	74,431		700	102,000	155,300
EXPENDITURE									
212111	KPF contribution	193,566	193,566	275,411	81,845				125,265
211111	Salaries	2,503,420	2,503,420	3,571,658	1,068,238	379,778	548,679	1,026,090	1,617,110
211112	Wages	6,050	6,050	6,050				6,050	
211113	Housing assistance	92,304	92,304	75,600	(16,704)		12,672	35,316	27,612
211114	Allowances	56,389	56,389	50,826	(5,563)	21,721	5,600	8,005	15,500
211115	Overtime	87,656	87,656	78,226	(9,430)	22,081	4,864	22,600	28,681
211116	Temporary assistance	77,463	77,463	100,491	23,027	19,569	15,772	12,054	53,095
211117	Leave grants	576,000	576,000	522,000	(54,000)	48,000	78,000	150,000	246,000
211118	Home Passage			20,000	20,000		8,000	12,000	
	Sub Total	3,592,849	3,592,849	4,700,262	1,107,413	521,101	715,921	1,349,976	2,113,263
211211	Uniforms	44,369	44,369	26,920	(17,449)		920		26,000
221111	Consultancy Services- Local	197,948	197,948	14,400	(183,548)		12,600		1,800
221113	Services- Local- Works Contract			192,446	192,446	135,849		43,397	13,200
221211	Consultants Based Overseas	133,440	133,440	13,000	(120,440)				13,000
221212	Services- Overseas- Works Contract			106,000	106,000		40,000		66,000
221311	Cleaning Services	24,286	24,286	24,304	18	1,268		13,000	10,036
221411	Recruitment- Advertisement Cost	13,050	13,050	6,470	(6,580)	500		2,280	3,690
221412	Recruitment- Interview Cost			250	250	250			
221413	Recruitment- Sitting Allowance			3,350	3,350	1,250		600	1,500
221415	Recruitment- Screening Test			680	680	500		180	
221911	Relocation Expenses			7,000	7,000			7,000	
	Repairs and Maintenance- Office Building	68,000	68,000	15,000	(53,000)	15,000			
222112	Repairs and Maintenance- Other Infra			38,000	38,000	3,000			35,000
	Repairs and Maintenance- Residential Bldg.			15,000	15,000			15,000	
222115	Repairs and Maintenance- PandM			36,000	36,000				36,000
222116	Repairs and Maintenance- Vehicles	40,400	40,400	13,000	(27,400)	5,000	2,400	5,600	
222118	Repairs and Maintenance- Equipment	41,500	41,500	40,600	(900)	15,000	1,800	6,600	17,200
223111	Entertainment- Local	12,500	12,500	14,100	1,600	5,000	1,600	5,500	2,000
224111	Advertisements/ Media- Announcements	12,000	12,000	12,600	600	3,600	2,400	6,000	600
225111	Temporary Hire of Plant and Equipment	58,400	58,400		(58,400)				
225112	Permanent Hire of Plant and Equipment			25,550	25,550	25,550			
226111	Telephone Bills	310,440	310,440	90,360	(220,080)	50,760		30,000	9,600
226112	Internet Fees			188,880	188,880	34,800	480	114,600	39,000
227111	Bus Ticket	148,127	148,127	89,022	(59,105)			8,172	80,850
227112	Fuel			46,718	46,718	11,606	726	24,615	9,771
227113	Office Transport	6,850	6,850	63,610	56,760	39,660	3,600	2,850	17,500
227211	Local Airfares/ Shipfares	206,102	206,102	97,270	(108,832)	27,260	28,000	25,000	17,010
227212	Travel Allowance			7,506	7,506				7,506
227213	Int. Travel- Misc Incidental (not externally funded)			18,600	18,600	11,860		6,740	
227311	External Travel- Per Diem	215,348	215,348	80,959	(134,389)	42,000	4,683	25,970	8,306
227312	External Travel- Airfare			87,300	87,300	52,000	21,300		14,000
227313	External Travel- Taxi Hire			300	300				300
227314	Ext Travel- Misc Incidental (not externally funded)			3,000	3,000	3,000			
227315	External Travel- Insurance			5,450	5,450	1,200	1,000	3,250	
228111	Local Accommodation Cost			4,400	4,400				4,400
228112	Local Per Diems			50,054	50,054	15,120	13,156	14,078	7,700
228211	Local Training- Catering	29,430	29,430	15,000	(14,430)			15,000	
228212	Local Training - Course Fees for Civil Servants	1,600	1,600	9,800	8,200	3,200	3,000	3,600	
228213	Local Training- Reimbursement of Costs	58,680	58,680	320	(58,360)		320		
228215	Local Training- Hire of venue			1,200	1,200	300			900
228299	Seminars (Others)			3,580	3,580	300		3,280	
228311	Overseas Training- Fees	20,040	20,040	22,420	2,380			22,420	
229111	Local Printing	55,050	55,050	48,046	(7,004)	10,416		30,680	6,950
229112	Local Stationery and Supplies	50,204	50,204	57,888	7,684	3,014	1,574	25,717	27,583
229211	Food and Rations- Local	265,825	265,825	243,000	(22,825)	3,240		1,200	238,560
229311	Electricity and Gas	596,966	596,966	501,100	(95,866)	60,000		174,100	267,000
229312	Water	43,300	43,300	30,240	(13,060)	240			30,000
229313	Sewerage			4,260	4,260	660			3,600
229411	Pharmaceutical Purchases- Local	128,001	128,001		(128,001)				
	Purchase of Office Equip, Furniture and Software- Local			45,660	45,660	10,000	6,950	26,910	1,800
229899	Sundry Purchases (Local)	500	500	5,000	4,500	4,500		500	
	Purchase of Office Equip, Furniture and Software- Overseas	47,550	47,550	9,400	(38,150)	2,000			7,400
229912	Specialised Purchase- Overseas			128,001	128,001				128,001
282156	Commitment and Other Fees	520	520	520					520
282157	Compensation	5,000	5,000	5,000		5,000			
282158	Compensation for Trees	1,000	1,000		(1,000)				
282199	Other Expenses	4,500	4,500		(4,500)				
	Sub Total	2,840,926	2,840,926	2,568,534	(272,392)	603,903	146,509	663,839	1,154,283
	Total Recurrent Exp	6,433,775	6,433,775	7,268,796	835,021	1,125,004	862,430	2,013,816	3,267,546
251127	Allowances for MTC and KIT students	443,624	443,624	310,537	(133,087)	310,537			
282162	Contribt to Dev Fund								
	Sub Total	443,624	443,624	310,537	(133,087)	310,537			
	GRAND TOTAL	6,877,399	6,877,399	7,579,333	701,934	1,435,541	862,430	2,013,816	3,267,546

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 recent policy decision of Government that related to the KV20 is a special focus where Kiritimati Island will be transformed into a major development hub for Kiribati with emphasis on Tourism and Fisheries. 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 Fish Industries, Solar Salt and Seaweed, support and implementation of reforms to State Owned Companies etc. Identification of Free Tax Zones in Kiritimati and in the wider Line and Phoenix Islands will be also considered in the short to long term strategies.

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. **Joinery, Construction and Carpentry:** Responsible for carrying out construction and maintenance work to all Government Buildings in Line and Phoenix region. The Division also provides joinery, construction and carpentry advisory and supervisory services to NGOs, Churches and Communities within the region.
3. **Housing:** Responsible for the management, construction, maintenance, provision of Government offices and civil servants 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 and in the outer islands of the region where required. 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. The Division also provides technical assistance and support to Island councils, NGOs, churches and communities in the region.
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. Another important role of the Planning Division is to facilitate and support the drafting of Project documents for NGOs, Churches and Communities based within the Line and Phoenix region.
8. **Solar Salts and Seaweed Division:** The primary function of the Division is to develop and manage solar salts and seaweed to become a profitable local factory by providing domestic needs and export to the regional and international market.
9. **Civil Engineering Division:** The primary function of the Division is to cater for all civil works required in the Line and Phoenix Region such as the construction of infrastructures such as roads, bridges, culverts, classrooms, airstrips, boat channels etc. The Division also provides technical services to the private sector, NGOs, Churches and Communities in relation to the design, estimation and survey services. to facilitate.
10. **Heavy Machinery and Mechanical Division:** The Division is responsible to manage and maintain Heavy Plants and all vehicles of the Ministry. The Division also provides heavy machinery services to the Private Sector, NGOs and Communities.
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 Agency also provides supports to procurement activities and facilitate shipments from Tarawa to Kiritimati.

The Ministry of Line and Phoenix Islands Development is allocated a total of **\$6,647,011** for Departmental Expenditures in the 2024 Budget.

Table 21(a): MLPID MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
144113	Sundry Recoveries	46,276	8,500	8,500	30,000	30,600	31,212	31,836
141513	Rental of Government premises	10,106	10,000	10,000	10,000	10,200	10,404	10,612
142376	Carpentry and Joinery	650	1,500	1,500	2,000	2,040	2,081	2,122
141514	Rental of Houses	72,281	68,900	68,900	74,000	75,480	76,990	78,529
142377	Sales of Electricity	501,618	400,000	400,000	510,000	520,200	530,604	541,216
142378	Water Supply Fee	63,243	80,000	80,000	80,000	81,600	83,232	84,897
142379	Solar Salt Sales	11,111	22,000	22,000	25,000	25,500	26,010	26,530
142380	Sales of Business Plan	3,040	2,000	2,000	2,000	2,040	2,081	2,122
142398	Hire of Government Equipments	65,712	55,000	55,000	60,000	61,200	62,424	63,672
Total Revenue		774,036	647,900	647,900	793,000	808,860	825,037	841,538
EXPENDITURE								
212111	KPF contribution	161,984	165,386	165,386	272,902	278,185	283,573	289,070
211111	Salaries	1,847,073	2,096,806	2,096,806	3,521,972	3,592,411	3,664,259	3,737,545
211112	Wages	78,098	78,783	78,783	135,426	135,426	135,426	135,426
211113	Housing assistance	5,110	8,592	8,592	8,760	8,760	8,760	8,760
211114	Allowances	78,341	118,135	118,135	119,743	119,743	119,743	119,743
211115	Overtime	355,731	204,190	204,190	229,004	229,004	229,004	229,004
211116	Temporary assistance	76,897	108,338	108,338	116,720	116,720	116,720	116,720
211117	Leave grants	727,718	827,000	827,000	633,000	633,000	633,000	633,000
211118	Home Passage				232,000	232,000	232,000	232,000
Sub Total		3,330,952	3,607,229	3,607,229	5,269,527	5,345,249	5,422,486	5,501,268
211211	Uniforms	186	2,910	2,910	1,410	1,410	1,410	1,410
221111	Consultancy Services- Local	242,852	111,117	111,117	6,534	6,534	6,534	6,534
221112	Council Services- Local				63,290	63,290	63,290	63,290
221113	Services- Local- Works Contract				34,029	34,029	34,029	34,029
221211	Consultants Based Overseas	4,588	57,972	57,972	4,722	4,722	4,722	4,722
221212	Services- Overseas- Works				15,000	15,000	15,000	15,000
221311	Cleaning Services	2,610	7,324	7,324	7,324	7,324	7,324	7,324
221411	Recruitment- Advertisement	2,197	7,230	7,230	8,560	8,560	8,560	8,560
221412	Recruitment- Interview				200	200	200	200
221413	Recruitment- Sitting Allowance				100	100	100	100
222116	Maintenance- Vehicles	98,867	104,679	104,679	107,929	107,929	107,929	107,929
222118	Maintenance- Equipment	28,330	20,550	20,550	22,946	22,946	22,946	22,946
222211	Dwellings	56,879	38,000	38,000				
222215	Transport equipment				2,000	2,000	2,000	2,000
222217	Machinery and equipment				30,400	30,400	30,400	30,400
223111	Entertainment- Local	36,813	32,750	32,750	44,384	44,384	44,384	44,384
224111	Advertisements/ Media	455	10,412	10,412	9,412	9,412	9,412	9,412
225111	Temporary Hire of Plant and Equipment	7,878	40,100	40,100	18,400	18,400	18,400	18,400
226111	Telephone Bills	111,557	132,420	132,420	62,100	62,100	62,100	62,100
226112	Internet Fees				96,720	96,720	96,720	96,720
227111	Bus Ticket	162,944	130,651	130,651				
227112	Fuel				128,420	128,420	128,420	128,420
227113	Office Transport	45,261	48,077	48,077	58,677	58,677	58,677	58,677
227211	Local Airfares/ Shipfares	173,979	303,706	303,706	16,780	16,780	16,780	16,780
227213	Int. Travel- Misc Incidental				274,051	274,051	274,051	274,051
227311	External Travel- Per Diem	92,173	48,036	48,036	60,929	60,929	60,929	60,929
227312	External Travel- Airfare				40,500	40,500	40,500	40,500
227313	External Travel- Taxi Hire				980	980	980	980
227314	Ext Travel- Misc Incidental				2,500	2,500	2,500	2,500
227315	External Travel- Insurance				250	250	250	250
228211	Local Training- Catering	454	2,500	2,500	2,100	2,100	2,100	2,100
228212	Local Training - Course Fees		7,300	7,300	13,880	13,880	13,880	13,880
228213	Local Training- Reimbursement	517	11,592	11,592				
228299	Local Training- (Others)				175	175	175	175
228311	Overseas Training- Fees	1,029	11,850	11,850	15,577	15,577	15,577	15,577
228312	Overseas Training- Scholarships				3,000	3,000	3,000	3,000
229111	Local Printing	767	26,645	26,645	10,615	10,615	10,615	10,615
229112	Local Stationery and Supplies	142,540	116,249	116,249	98,690	98,690	98,690	98,690
229311	Electricity and Gas	6,065	8,400	8,400	8,400	8,400	8,400	8,400
229312	Water		600	600				
229313	Sewerage				600	600	600	600
229611	Printing- Overseas				3,240	3,240	3,240	3,240
229612	Stationery and Supplies- Overseas				45,251	45,251	45,251	45,251
229811	Purchase of Office Equip, Furniture and Software- Local				55,410	55,410	55,410	55,410
229911	Purchase of Office Equip, Furniture and Software- Overseas	144,308	96,414	96,414	2,000	2,000	2,000	2,000
Sub Total		1,363,246	1,377,484	1,377,484	1,377,484	1,377,484	1,377,484	1,377,484
Total Recurrent Exp		4,694,198	4,984,713	4,984,713	6,647,011	6,722,733	6,799,970	6,878,752
251212	Housing Maintenance - Kiritimati	148,584						
282162	Contribt to Dev Fund	2,000,000	1,000,000	1,000,000	4,080,000	4,080,000	1,000,000	1,000,000
Sub Total		2,148,584	1,000,000	1,000,000	4,080,000	4,080,000	1,000,000	1,000,000
GRAND TOTAL		6,842,782	5,984,713	5,984,713	10,727,011	10,802,733	7,799,970	7,878,752

Table 21(b): HEAD 21: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET - 2024

Code	Description	2023	2023	2024	2024	PWD										Linnix Agency		
		Budget	Revised	Budget	Budget vs 2023 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
REVENUE																		
144113	Sundry Recoveries	8,500	8,500	30,000	21,500	30,000												
	Rental of Government premises	10,000	10,000	10,000	500	10,000		2,000										
142376	Carpentry and Joinery	1,500	1,500	2,000	500	2,000												
141514	Rental of Houses	68,900	68,900	74,000	5,100	74,000			74,000									
142377	Sales of Electricity	400,000	400,000	510,000	110,000	510,000				510,000								80,000
142378	Water Supply Fee	80,000	80,000	80,000		80,000												
142379	Solar Salt Sales	22,000	22,000	25,000	3,000	25,000							2,000		25,000			
142380	Sales of Business Plan Hire of Government	2,000	2,000	2,000		2,000												
142398	Equipments	55,000	55,000	60,000	5,000	60,000										60,000		
Total Revenue		647,900	647,900	793,000	145,100	793,000	40,000	2,000	74,000	510,000	2,000	2,000	2,000	25,000	60,000	80,000		
EXPENDITURE																		
212111	KPF contribution	165,386	165,386	272,902	107,516	272,902	40,835	16,561	57,325	22,665	20,060	4,993	16,933	7,580	11,045	24,070	38,026	5,843
211111	Salaries	2,096,806	2,096,806	3,521,972	1,425,166	3,521,972	527,680	217,990	730,783	296,531	259,625	61,857	213,160	98,676	144,752	306,593	500,635	74,597
211112	Wages	78,783	78,783	135,426	56,644	135,426			46,183			14,138	47,200		18,420			9,486
211113	Housing assistance	8,592	8,592	8,760	168	8,760								4,296				4,464
211114	Allowances	118,135	118,135	119,743	1,608	119,743	17,515	5,000	24,122	1,802	5,590	9,000	10,640	1,895	2,680	15,000	6,500	2,501
211115	Overtime	204,190	204,190	229,004	24,814	229,004	18,168	12,835	54,860	2,580	35,620	10,307	13,960	704	10,946	10,000	33,460	3,000
211116	Temporary assistance	108,338	108,338	116,720	8,382	116,720	16,782	2,817	33,553	3,786	5,672	7,838	12,615	2,394	2,514	14,340	6,380	3,316
211117	Leave grants	827,000	827,000	633,000	(194,000)	633,000	87,000	36,000	141,000	15,000	57,000	9,000	33,000	12,000	27,000	57,000	93,000	12,000
211118	Home Passage	232,000	232,000	232,000		232,000	48,000	16,000	28,000	4,000	20,000	4,000	8,000	4,000	8,000	28,000	28,000	
Sub Total		3,607,229	3,607,229	5,269,527	1,662,298	5,269,527	755,980	307,202	1,115,825	123,227	443,078	118,007	355,508	131,545	225,357	455,003	706,002	115,207
211211	Uniforms	2,910	2,910	1,410	(1,500)	1,410	900								510			
221111	Consultancy Services- Local	111,117	111,117	6,534	(104,583)	6,534		200	5,934					400				
221112	Council Services- Local			63,290	63,290	63,290	14,100		13,200				650	550	12,390	14,390	2,105	5,506
221113	Services- Local- Works			34,029	34,029	34,029	10,500			4,660	4,732	9,637			4,500			
221211	Consultants Based Overseas	57,972	57,972	4,722	(53,250)	4,722												
221212	Services- Overseas- Works	7,324	7,324	15,000	15,000	15,000										12,000		
221311	Cleaning Services	7,230	7,230	7,324	94	7,324	3,375		3,017		632				300			
221411	Recruitment- Advertisement	7,230	7,230	8,560	1,330	8,560	7,230								1,330			
221412	Recruitment- Interview			200	200	200												200
221413	Recruitment- Allowance			100	100	100												100
222116	Maintenance- Vehicles	104,679	104,679	107,929	3,250	107,929			4,950		42,410				1,800	49,769	6,000	3,000
222118	Maintenance- Equipment	20,550	20,550	22,946	2,396	22,946	6,500	3,300	2,400	500	1,100	2,500	1,500	250	1,300	1,200	2,396	
222211	Dwellings	38,000	38,000		(38,000)													
222215	Transport equipment			2,000	2,000	2,000												
222217	Machinery and equipment			30,400	30,400	30,400			5,400								2,000	
223111	Entertainment- Local	32,750	32,750	44,384	11,634	44,384												

Table 21(b): HEAD 21: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET – 2024 cont'd

Code	Description	2023		2024		2024		PWD										Linnix	
		Budget	Revised	Budget	Revised	Admin	Account Constructi	Housing	Electrical	Power	IT	Civil	Plannin	Solar	HMM	Water	Agency		
224111	Advertisements/ Media	10,412	10,412	9,412	(1,000)	2,000	4,658		900		454								
	Temporary Hire - Plant and																		
	Equipment	40,100	40,100	18,400	(21,700)	600	600	5,000	2,600	1,000									
226111	Telephone Bills	132,420	132,420	62,100	(70,320)	55,500	86,400												
226112	Internet Fees			96,720	(130,651)														
227111	Bus Ticket	130,651	130,651																
227112	Fuel	48,077	48,077	128,420	128,420	16,796	2,548	3,970	13,312	5,160	830	2,484	5,569	16,015	26,826	11,232			
227113	Office Transport	303,706	303,706	58,677	10,600	31,827	600		1,250	7,950	700	1,500	600		4,950	6,600			
227211	Local Airfares/ Shipfares			16,780	(286,926)	8,580	1,170			2,500		1,530	600	1,260	1,140				
227213	Int. Travel- Misc Incidental	48,036	48,036	274,051	274,051	203,519	26,652	3,812	7,520	2,940	7,000	5,300	1,960	5,880	8,120	1,740			
227311	External Travel- Per Diem			60,929	12,893	52,437	2,874						1,806						
227312	External Travel- Airfare			40,500	40,500	32,000	3,400						2,800	2,300					
227313	External Travel- Taxi Hire			980	980		980												
227314	Ext Travel- Misc Incidental			2,500	2,500					2,500									
227315	External Travel- Insurance			250	250														
228211	Local Training- Catering	2,500	2,500	2,100	(400)			1,000				1,100							
228212	Local Training - Course Fees	7,300	7,300	13,880	6,580	1,500	210	200	5,490	140	1,400	140			400				
228213	Local Training- Reimbursement	11,592	11,592		(11,592)														
228299	Local Training - (Others)			175	175								175						
228311	Overseas Training- Fees	11,850	11,850	15,577	3,727				5,000	4,000		3,081			3,496				
	Overseas Training-																		
228312	Scholarships and other exp.	26,645	26,645	3,000	3,000	1,050	3,000												
229111	Local Printing	116,249	116,249	10,615	(16,030)	12,900	5,475	1,302	22,399	9,085	18,340	1,540	2,309	2,195	7,360	4,750	8,400		
229112	Local Stationery and Supplies	8,400	8,400	8,400															
229311	Electricity and Gas	600	600	600	(600)														
229312	Water			600	600														
229313	Sewerage			3,240	3,240								3,240						
229611	Printing- Overseas			45,251	45,251						22,997				10,004				
229612	Stationery and Supplies- Overseas			55,410	55,410						5,400	1,200		800					
229811	Office Equip, Furniture and Software- Local																		
229911	Office Equip, Furniture and Software- Overseas	96,414	96,414	2,000	(94,414)														
	Sub Total	1,377,484	1,377,484	1,377,484	1,377,484	587,640	71,988	20,444	70,757	86,954	44,195	17,435	57,229	129,609	78,601	57,844			
	Total Recurrent Exp	4,984,713	4,984,713	6,647,011	1,662,298	1,343,620	379,190	1,43,671	513,835	504,538	167,352	399,703	148,980	282,586	584,612	784,603	173,051		
282162	Contrib to Dev Fund	1,000,000	1,000,000	4,080,000	3,080,000			1,780,000	1,000,000		1,300,000								
	Sub Total	1,000,000	1,000,000	4,080,000	3,080,000			1,780,000	1,000,000		1,300,000								
	GRAND TOTAL	5,984,713	5,984,713	10,727,011	4,742,298	1,343,620	379,190	1,923,671	1,513,835	504,538	167,352	1,699,703	148,980	282,586	584,612	784,603	173,051		

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, analyze 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 OSP is responsible for the general management of prisons and the welfare and rehabilitation of 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. Civil Registration Office (CRO): 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 office is responsible for the registration of all births, deaths and marriages, as well as being responsible for the issuance of national ID cards. This activity will assist in minimizing the hurdles faced with newly introduced monetized benefits (SFU and Elderly funds), election, under-age issues and many more.
4. Human Rights Division (HRD): The HRD is responsible for the reporting on the international UN Conventions that underpins human rights which Kiribati has ratified and acceded to. The HRD works collaboratively with other relevant Ministries and other entities on the implementation of ratified Treaties.
5. Office of the Public Legal Services (OPLS): The 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 private lawyers. MOJ is committed to ensure that OPLS is allowed to deliver their services without hindrances.
6. Kiritimati Division: This is the extension of the Correctional Division, Civil Registration Office and Office of the People's Legal Services. The services are the same with those provided on Tarawa but implementing it for the people in the Linnix.

The Ministry of Justice is allocated a total of **\$3,952,258** for Departmental Expenditures in the 2024 Budget.

Table 22(a): MOJ MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
REVENUE								
142281	Civil Registration	145,121	90,000	90,000	149,500	152,490	155,540	158,651
142282	Swearing Fees	4,949	2,800	2,800	4,900	4,998	5,098	5,200
142283	ID Card Fees	36,095	37,000	37,000	35,000	35,700	36,414	37,142
Total Revenue		186,165	129,800	129,800	189,400	193,188	197,052	200,993
EXPENDITURE								
212111	KPF contribution	89,474	100,299	100,299	161,007	164,210	167,477	170,810
211111	Salaries	1,181,930	1,324,544	1,324,544	2,135,337	2,178,044	2,221,605	2,266,037
211113	Housing assistance	8,464	16,800	16,800	12,504	12,504	12,504	12,504
211114	Allowances	75,244	101,902	101,902	109,776	109,776	109,776	109,776
211115	Overtime	119,251	79,476	79,476	91,245	91,245	91,245	91,245
211116	Temporary assistance	16,936	12,771	12,771	11,424	11,424	11,424	11,424
211117	Leave grants	303,822	337,000	337,000	336,000	336,000	336,000	336,000
211118	Home Passage				16,000	16,000	16,000	16,000
Sub Total		1,795,123	1,972,791	1,972,791	2,873,293	2,919,203	2,966,031	3,013,795
211211	Uniforms	4,328	18,106	18,106	18,106	18,106	18,106	18,106
221111	Consultancy Services- Local	176,197	94,236	94,236				
221113	Services- Local- Works Contract				114,236	114,236	114,236	114,236
221311	Cleaning Services	675	2,862	2,862	2,862	2,862	2,862	2,862
221411	Recruitment- Advertisement Cost		3,500	3,500	3,500	3,500	3,500	3,500
221911	Relocation Expenses		33,432	33,432	33,432	33,432	33,432	33,432
222211	Dwellings	79,134						
223111	Entertainment- Local	3,431	7,000	7,000	7,000	7,000	7,000	7,000
224111	Advertisements/ Media- Announcements	8,365	16,340	16,340	16,340	16,340	16,340	16,340
225111	Temporary Hire of Plant and Equipment	6,744	52,650	52,650	39,101	39,101	39,101	39,101
226111	Telephone Bills	85,492	141,900	141,900	78,600	78,600	78,600	78,600
226112	Internet Fees				63,300	63,300	63,300	63,300
227111	Bus Ticket	55,239	43,821	43,821	4,648	4,648	4,648	4,648
227112	Fuel				49,173	49,173	49,173	49,173
227113	Office Transport	2,733	5,200	5,200	5,200	5,200	5,200	5,200
227211	Local Airfares/ Shipfares	96,452	121,555	121,555	65,186	65,186	65,186	65,186
227212	Travel Allowance				53,843	53,843	53,843	53,843
227213	Int. Travel- Misc Incidental (not externally funded)				7,076	7,076	7,076	7,076
227311	External Travel- Per Diem	89,482	113,576	113,576	45,047	45,047	45,047	45,047
227312	External Travel- Airfare				68,529	68,529	68,529	68,529
228211	Local Training- Catering	10,599	4,200	4,200	5,595	5,595	5,595	5,595
228212	Local Training - Course Fees for Civil Servants		4,250	4,250	4,730	4,730	4,730	4,730
228213	Local Training- Reimbursement of Costs	2,126	5,275	5,275				
228299	Local Training- Workshops and Seminars (Others)				3,400	3,400	3,400	3,400
228311	Overseas Training- Fees		16,560	16,560	16,560	16,560	16,560	16,560
229111	Local Printing	1,660	7,925	7,925	7,925	7,925	7,925	7,925
229112	Local Stationery and Supplies	44,577	47,229	47,229	26,229	26,229	26,229	26,229
229211	Food and Rations- Local	87,922	180,560	180,560	180,560	180,560	180,560	180,560
229311	Electricity and Gas	56,766	83,283	83,283	83,283	83,283	83,283	83,283
229312	Water	2,360	7,200	7,200	1,200	1,200	1,200	1,200
229313	Sewerage				6,000	6,000	6,000	6,000
229811	Purchase of Office Equip, Furniture and Software- Local				40,038	40,038	40,038	40,038
229911	Purchase of Office Equip, Furniture and Software- Overseas	53,780	53,305	53,305	13,267	13,267	13,267	13,267
282157	Compensation		15,000	15,000	15,000	15,000	15,000	15,000
Sub Total		868,061	1,078,964	1,078,964	1,078,965	1,078,965	1,078,965	1,078,965
Total Recurrent Exp		2,663,184	3,051,755	3,051,755	3,952,258	3,998,168	4,044,996	4,092,760
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		2,663,184	3,051,755	3,051,755	3,952,258	3,998,168	4,044,996	4,092,760

Table 22(b): HEAD 22 - MINISTRY OF JUSTICE BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Prison 03	Civil Registration 04	Office of Human Rights 05	OPLS 06	Xmas 07
REVENUE											
142281	Civil Registration	90,000	90,000	149,500	59,500			149,500			
142282	Swearing Fees	2,800	2,800	4,900	2,100					4,900	
142283	ID Card Fees	37,000	37,000	35,000	(2,000)	35,000					
	Total Revenue	129,800	129,800	189,400	59,600	35,000		149,500		4,900	
EXPENDITURE											
212111	KPF contribution	100,299	100,299	161,007	60,709	29,384	45,060	22,199	8,890	42,314	13,159
211111	Salaries	1,324,544	1,324,544	2,135,337	810,793	383,338	600,798	293,989	118,533	563,220	175,459
211113	Housing assistance	16,800	16,800	12,504	(4,296)	8,208				4,296	
211114	Allowances	101,902	101,902	109,776	7,874	28,585	46,089	21,120	10,799	3,183	
211115	Overtime	79,476	79,476	91,245	11,769	14,579	65,234	2,163		9,268	
211116	Temporary assistance	12,771	12,771	11,424	(1,346)	8,456		2,001		968	
211117	Leave grants	337,000	337,000	336,000	(1,000)	48,000	111,000	51,000	15,000	78,000	33,000
211118	Home Passage			16,000	16,000			4,000			12,000
	Sub Total	1,972,791	1,972,791	2,873,293	900,502	520,550	868,181	396,472	153,222	701,249	233,619
211211	Uniforms	18,106	18,106	18,106			17,206			900	
221111	Consultancy Services- Local	94,236	94,236		(94,236)						
221113	Services- Local- Works Contract			114,236	114,236	68,106				46,130	
221311	Cleaning Services	2,862	2,862	2,862		2,112				750	
221411	Recruitment- Advertisement Cost	3,500	3,500	3,500		3,500					
221911	Relocation Expenses	33,432	33,432	33,432			20,000			13,432	
223111	Entertainment- Local	7,000	7,000	7,000		7,000					
224111	Advertisements/ Media- Announcements	16,340	16,340	16,340		7,920			3,680	4,740	
225111	Temporary Hire of Plant and Equipment	52,650	52,650	39,101	(13,549)	22,001				17,100	
226111	Telephone Bills	141,900	141,900	78,600	(63,300)	37,200	30,000			11,400	
226112	Internet Fees			63,300	63,300	38,400	6,000	5,520		13,380	
227111	Bus Ticket	43,821	43,821	4,648	(39,173)	3,400				1,248	
227112	Fuel			49,173	49,173	18,720	16,360			14,093	
227113	Office Transport	5,200	5,200	5,200		2,000	1,600			1,600	
227211	Local Airfares/ Shipfares	121,555	121,555	65,186	(56,369)	10,850	14,400	9,144	792	30,000	
227212	Travel Allowance			53,843	53,843	14,002	2,800	4,080	6,625	26,336	
227213	Int. Travel- Misc Incidental (not externally funded)			7,076	7,076	7,076					
227311	External Travel- Per Diem	113,576	113,576	45,047	(68,529)	12,635	6,072	3,840	3,000	19,500	
227312	External Travel- Airfare			68,529	68,529	47,432	7,528	5,834	4,235	3,500	
228211	Local Training- Catering	4,200	4,200	5,595	1,395	2,595				3,000	
228212	Local Training - Course Fees for Civil Servants	4,250	4,250	4,730	480	480				4,250	
228213	Local Training- Reimbursement of Costs	5,275	5,275		(5,275)						
228299	Local Training- Workshops and Seminars (Others)			3,400	3,400	600				2,800	
228311	Overseas Training- Fees	16,560	16,560	16,560						16,560	
229111	Local Printing	7,925	7,925	7,925		2,400	2,400			3,125	
229112	Local Stationery and Supplies	47,229	47,229	26,229	(21,001)	5,519	1,987	11,862		6,861	
229211	Food and Rations- Local	180,560	180,560	180,560			180,560				
229311	Electricity and Gas	83,283	83,283	83,283		38,000	24,283			21,000	
229312	Water	7,200	7,200	1,200	(6,000)	600				600	
229313	Sewerage			6,000	6,000	1,800	3,600			600	
229811	Purchase of Office Equip, Furniture and Software- Local			40,038	40,038	31,738				8,300	
229911	Purchase of Office Equip, Furniture and Software- Overseas	53,305	53,305	13,267	(40,038)	13,267					
282157	Compensation	15,000	15,000	15,000		15,000					
	Sub Total	1,078,964	1,078,964	1,078,965		414,353	334,796	40,280	18,332	271,205	
	Total Recurrent Exp	3,051,755	3,051,755	3,952,258	900,503	934,903	1,202,977	436,752	171,554	972,454	233,619
282162	Contribt to Dev Fund										
	Sub Total										
	GRAND TOTAL	3,051,755	3,051,755	3,952,258	900,503	934,903	1,202,977	436,752	171,554	972,454	233,619

LEADERSHIP COMMISSION

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for Leadership Commission

Commission 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 Commission 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 **\$609,261** for Departmental Expenditures in the 2024 Budget.

Table 23 (a): LC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2022-2027

Code	Description	2022	2023	2023	2024	2025	2026	2027
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
EXPENDITURE								
212111	KPF contribution	9,312	14,411	14,411	21,380	21,804	22,236	22,676
211111	Salaries	119,819	190,685	190,685	282,391	288,039	293,800	299,676
211113	Housing assistance	3,948	3,948	3,948	9,312	9,312	9,312	9,312
211114	Allowances	9,374	12,717	12,717	11,240	11,240	11,240	11,240
211115	Overtime	6,898	7,551	7,551	17,471	17,471	17,471	17,471
211116	Temporary assistance	3,816	1,456	1,456	2,675	2,675	2,675	2,675
211117	Leave grants	26,000	42,000	42,000	42,000	42,000	42,000	42,000
Sub Total		179,168	272,768	272,768	386,470	392,541	398,734	405,051
221111	Consultancy Services- Local	6,560	13,619	13,619	1,000	1,000	1,000	1,000
221113	Services- Local- Works Contract				15,000	15,000	15,000	15,000
221311	Cleaning Services	587	810	810	881	876	876	876
221411	Recruitment- Advertisement Cost	153	2,894	2,894	2,250	2,250	2,250	2,250
221413	Recruitment- Sitting Allowance				500	500	500	500
221415	Recruitment- Screening Test				300	300	300	300
222118	Repairs and Maintenance- Equipment	289	5,036	5,036	5,036	5,036	5,036	5,036
223111	Entertainment- Local	677	5,105	5,105	5,105	5,105	5,105	5,105
223112	Entertainment- Overseas				1,000	1,000	1,000	1,000
224111	Advertisements/ Media- Announcements	1,384	7,200	7,200	5,970	5,970	5,970	5,970
225111	Temporary Hire of Plant and Equipment		33,760	33,760				
225112	Permanent Hire of Plant and Equipment				33,760	33,760	33,760	33,760
226111	Telephone Bills	6,501	13,049	13,049	13,608	13,608	13,608	13,608
226112	Internet Fees				5,400	5,400	5,400	5,400
227111	Bus Ticket	10,716	14,055	14,055	1,490	1,495	1,495	1,495
227112	Fuel				8,345	8,345	8,345	8,345
227113	Office Transport	736	7,995	7,995	15,990	15,990	15,990	15,990
227211	Local Airfares/ Shipfares	13,470	19,892	19,892	18,196	18,196	18,196	18,196
227213	Int. Travel- Misc Incidental (not externally funded)				3,100	3,100	3,100	3,100
227311	External Travel- Per Diem		25,376	25,376	14,070	14,070	14,070	14,070
227312	External Travel- Airfare				17,790	17,790	17,790	17,790
227314	Ext Travel- Misc Incidental (not externally funded)				1,000	1,000	1,000	1,000
227315	External Travel- Insurance				777	777	777	777
228211	Local Training- Catering	2,371	6,816	6,816	900	900	900	900
228213	Local Training- Reimbursement of Costs	1,957	7,389	7,389				
228214	Local Training- Fees to presenters				2,172	2,172	2,172	2,172
228299	Local Training- Workshops and Seminars (Others)				1,600	1,600	1,600	1,600
228311	Overseas Training- Fees		7,781	7,781	6,110	6,110	6,110	6,110
229111	Local Printing	2,321	4,000	4,000	1,260	1,260	1,260	1,260
229112	Local Stationery and Supplies	6,495	14,618	14,618	8,378	8,378	8,378	8,378
229311	Electricity and Gas	10,894	10,800	10,800	11,400	11,400	11,400	11,400
229312	Water		600	600	600	600	600	600
229313	Sewerage				1,200	1,200	1,200	1,200
229811	Purchase of Office Equip, Furniture and Software- Local				18,604	18,604	18,604	18,604
229911	Purchase of Office Equip, Furniture and Software- Overseas	8,341	21,996	21,996				
Sub Total		73,451	222,790	222,790	222,791	222,791	222,791	222,791
Total Recurrent Exp		252,620	495,558	495,558	609,261	615,332	621,525	627,842
345	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		252,620	495,558	495,558	609,261	615,332	621,525	627,842

Table 23(b): HEAD 23 - LEADERSHIP COMMISSION BUDGET – 2024

Code	Description	2023 Budget	2023 Revised	2024 Budget	2024 Budget vs 2023 Revised (\$)	Admin 01	Commission 02
EXPENDITURE							
212111	KPF contribution	14,411	14,411	21,380	6,969	14,975	6,405
211111	Salaries	190,685	190,685	282,391	91,706	196,990	85,402
211113	Housing assistance	3,948	3,948	9,312	5,364	3,948	5,364
211114	Allowances	12,717	12,717	11,240	(1,477)	320	10,920
211115	Overtime	7,551	7,551	17,471	9,920	17,471	
211116	Temporary assistance	1,456	1,456	2,675	1,219	2,675	
211117	Leave grants	42,000	42,000	42,000		33,000	9,000
	Sub Total	272,768	272,768	386,470	113,702	269,379	117,091
221111	Consultancy Services- Local	13,619	13,619	1,000	(12,619)	1,000	
221113	Services- Local- Works Contract			15,000	15,000	15,000	
221311	Cleaning Services	810	810	881	71	881	
221411	Recruitment- Advertisement Cost	2,894	2,894	2,250	(644)	2,250	
221413	Recruitment- Sitting Allowance			500	500	500	
221415	Recruitment- Screening Test			300	300	300	
222118	Repairs and Maintenance- Equipment	5,036	5,036	5,036		5,036	
223111	Entertainment- Local	5,105	5,105	5,105			5,105
223112	Entertainment- Overseas			1,000	1,000		1,000
224111	Advertisements/ Media- Announcements	7,200	7,200	5,970	(1,230)		5,970
225111	Temporary Hire of Plant and Equipment	33,760	33,760		(33,760)		
225112	Permanent Hire of Plant and Equipment			33,760	33,760	33,760	
226111	Telephone Bills	13,049	13,049	13,608	559	13,608	
226112	Internet Fees			5,400	5,400	5,400	
227111	Bus Ticket	14,055	14,055	1,490	(12,565)	1,490	
227112	Fuel			8,345	8,345	4,172	4,172
227113	Office Transport	7,995	7,995	15,990	7,995	7,995	7,995
227211	Local Airfares/ Shipfares	19,892	19,892	18,196	(1,696)		18,196
227213	Int. Travel- Misc Incidental (not externally funded)			3,100	3,100		3,100
227311	External Travel- Per Diem	25,376	25,376	14,070	(11,306)		14,070
227312	External Travel- Airfare			17,790	17,790		17,790
227314	Ext Travel- Misc Incidental (not externally funded)			1,000	1,000		1,000
227315	External Travel- Insurance			777	777		777
228211	Local Training- Catering	6,816	6,816	900	(5,916)	900	
228213	Local Training- Reimbursement of Costs	7,389	7,389		(7,389)		
228214	Local Training- Fees to presenters			2,172	2,172	2,172	
228299	Local Training- Workshops and Seminars (Others)			1,600	1,600	1,600	
228311	Overseas Training- Fees	7,781	7,781	6,110	(1,672)		6,110
229111	Local Printing	4,000	4,000	1,260	(2,740)	1,260	
229112	Local Stationery and Supplies	14,618	14,618	8,378	(6,240)	8,378	
229311	Electricity and Gas	10,800	10,800	11,400	600	11,400	
229312	Water	600	600	600		600	
229313	Sewerage			1,200	1,200	1,200	
229811	Purchase of Office Equip, Furniture and Software- Local			18,604	18,604	18,604	
229911	Purchase of Office Equip, Furniture and Software- Overseas	21,996	21,996		(21,996)		
	Sub Total	222,790	222,790	222,791		137,506	85,285
	Total Recurrent Exp	495,558	495,558	609,261	113,702	406,885	202,375
345	Contribt to Dev Fund						
	Sub Total						
	GRAND TOTAL	495,558	495,558	609,261	113,702	406,885	202,375

APPENDIX 1: SUBSIDIES, GRANTS AND OTHER COMMITMENTS 2022-2027

Code	Title	Ministry	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.	2024 Budget vs 2023 Revised Budget (\$)
Subsidies										
251127	Student Allowances for MTC and KIT Students	MEHR	364,724	443,624	443,624	310,537	310,537	310,537	310,537	(133,087)
251130	Student allowance for SONH Student	MHMS				133,087	133,087	133,087	133,087	133,087
251117	Freight Subsidy Local Produce	MFED	200,746	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
251119	Community Service Obligations	MFED	6,750,519	6,858,750	6,858,750	10,000,000	7,435,000	7,435,000	7,435,000	3,141,250
251122	Subsidy for Kiriritmati Air Services	MICT	52,991	2,080,000	2,080,000	2,080,000	2,080,000	2,080,000	2,080,000	
263112	Support for Secondary Mission Schools	MoE	3,905,319	3,081,403	3,081,403	3,931,403	3,081,403	3,081,403	3,081,403	850,000
272142	In-Country Tertiary Support - USP	MoE	667,797	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200	2,131,200	
272141	School Stationery for Primary & JSS Students	MoE	1,138,052	1,342,961	1,342,961	1,385,577	1,342,961	1,342,961	1,342,961	42,616
251125	Subsidy for School Fees	MoE	4,860,023	3,818,812	3,818,812	4,918,812	3,818,812	3,818,812	3,818,812	1,100,000
252111	Support for Pre-School Teachers	MoE	2,497,299	2,000,000	2,000,000	2,500,000	2,000,000	2,000,000	2,000,000	500,000
251128	School Fees for Special Needs Children	MoE	102,376	102,376	102,376	150,000	102,376	102,376	102,376	47,624
282151	USP GoK Contribution	MoE	104,805	875,980	875,980	1,125,980	875,980	875,980	875,980	250,000
251126	Student Allowances for KTC Students	MoE	346,950	527,040	527,040	436,800	527,040	527,040	527,040	(90,240)
272140	School Fees for Underprivileged Children	MWYSSA	66,734							
251214	Kiribati Housing (Government employees)	PSO	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
5	Sub Total		21,308,334	24,512,146	24,512,146	30,353,396	25,088,396	25,088,396	25,088,396	5,841,250
Grants										
263120	Support Grants for Outer-Island Councils	MCIA	3,791,334	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664	
263121	Local Councils' Grant	MCIA	173,241	180,686	180,686	180,686	180,686	180,686	180,686	
263122	Voluntary Organisations Grants	MWYSSA	18,731	12,000	12,000	12,000	12,000	12,000	12,000	
272120	Disability Support Allowance	MWYSSA	2,566,803	2,386,399	2,386,399	2,386,399	2,386,399	2,386,399	2,386,399	
272130	Senior Citizen's Benefit	MWYSSA	22,019,733	20,330,000	20,330,000	23,000,000	23,000,000	23,000,000	23,000,000	2,670,000
6	Sub Total		28,569,841	27,463,749	27,463,749	30,133,749	30,133,749	30,133,749	30,133,749	2,670,000
Contributions										
282152	International Contributions	MFED	1,929,869	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Sub Total			1,929,869	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Other Commitments										
281411	Land Rent	MELAD	7,419,264	8,457,930	8,457,930	8,000,000	8,000,000	8,000,000	8,000,000	(457,930)
263131	Sport Incentive	MWYSSA		10,000	10,000	10,000	10,000	10,000	10,000	
271111	Pension and KPF	MFED	67,825	97,200	97,200	97,200	97,200	97,200	97,200	
282154	Population Census	MFED					2,402,991			
251129	Ferry Services to Remote Islands	MCIA		22,757	22,757	22,757	22,757	22,757	22,757	
282153	Search and Rescue	MICT	994,618	800,000	800,000	800,000	800,000	800,000	800,000	
251212	Housing Maintenance - Kiriritmati	MILPID	148,584	200,000	243,659	500,000	69,400	69,400	69,400	256,341
282160	Elections	MCIA								
282165	Emergency riots	KPS								
282111	Compensation (Court order)	KPS								
Sub Total			8,630,291	9,587,887	9,656,546	9,499,357	11,402,348	8,999,357	8,999,357	(157,189)
7	Grand Total		60,438,336	63,563,782	63,632,441	71,986,502	68,624,493	66,221,502	66,221,502	8,354,061

APPENDIX 2: LOCAL CONTRIBUTION TO DEVELOPMENT FUND BY MINISTRY 2022-2027

Ministry	Projects	2022 Actual	2023 Budget	2023 Revised	2024 Budget	2025 Est.	2026 Est.	2027 Est.
PSO	Local Training	132,873	132,873	132,873		132,873	132,873	132,873
PSO	PSO Graduate Scheme		269,932	269,932	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
PSO	Overseas Training (Long Term)	427,024	427,024	427,024		427,024	427,024	427,024
MCIA	Outer Island Priority Projects				500,000			
MFED	Copra Price Scheme	40,000,000	28,000,000	28,000,000	29,824,791	35,000,000	35,000,000	35,000,000
MFED	Development Partners Forum				100,000			
MFED	Financial Management Information System		1,500,000	1,500,000	1,400,000			
MFED	2020-2023 KDP & SDG Reporting Consultations		50,000	50,000		10,000		
MFED	Infrastructure Maintenance Program	3,000,000	4,000,000	4,000,000	5,000,000	6,000,000	6,000,000	6,000,000
MFED	New Financial Supervisory Authority		500,000	500,000		500,000	500,000	500,000
MFED	Arrears resolution		1,500,000	1,500,000				
MFED	Leave Grants for Non-ER Post		9,500,000	9,500,000	10,000,000	11,000,000	12,000,000	12,500,000
MFED	Kiribati Social Development Indicator Survey				239,500			
MFMRD	Support to Observers	1,000,000	2,000,000	2,000,000	1,000,000	2,000,000	2,000,000	2,000,000
MHMS	Directly Observable Treatment Support	138,570	138,570	138,570	138,570	138,570	138,570	138,570
MHMS	Health Specialists	200,000			200,000	200,000	200,000	200,000
MHMS	Local Referrals	1,294,793	1,294,793	1,294,793	3,000,000	2,300,000	2,300,000	2,300,000
MHMS	Overseas Referrals	2,000,000	2,000,000	2,000,000	7,000,000	4,000,000	4,000,000	4,000,000
MHMS	Kiribati Internship Program (for Doctors)	300,000			300,000	300,000	300,000	300,000
MICT	Outer Island Mobile Towers Phase 2		2,600,000	900,000				
MICT	Outer Island Mobile Towers Phase 3			1,700,000	1,000,000	1,000,000	1,000,000	1,000,000
MTCIC	Tourism Authority of Kiribati support (CEO)	25,000	52,000	52,000				
MISE	Outer Island Infrastructure Project				30,000,000	10,000,000	10,000,000	10,000,000
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			1,300,000	1,300,000		
MLPID	Housing Development Phase II Linnix				1,780,000	1,780,000		
MOE	Overseas Scholarship	18,409,085	18,409,085	18,409,085	15,280,000	18,000,000	18,000,000	18,000,000
MOE	Students' Loan Scheme	1,000,000			1,000,000	1,000,000	1,000,000	1,000,000
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	30,100,000	30,100,000	28,000,000	28,000,000	28,000,000	28,000,000
MWYSSA	GoK Supports to International Game		300,000	300,000	300,000	300,000	300,000	300,000
MWYSSA	Te Runga (National Games)		906,134	906,134				
282162	Total LCDF	105,543,372	106,336,733	106,336,733	140,132,793	126,314,721	124,224,721	124,724,721

APPENDIX 3: ACCOUNTING OFFICERS

Items	Accounting Officer
Office of Te Beretitenti	Secretary, OB
Public Service Office	Secretary, PSO
Judiciary	Chief Registrar
Kiribati Police Service	Commissioner of Police
Public Service Commission	Secretary, PSC
Ministry of Foreign Affairs and Immigration	Secretary, MFAI
Ministry of Culture and Internal Affairs	Secretary, MCIA
Ministry of Environment, Lands and Agricultural Development	Secretary, MELAD
Maneaba ni Maungatabu	Clerk to Parliament
Ministry of Tourism, Commerce, Industry and Cooperatives	Secretary, MTCIC
Kiribati Audit Office	Auditor General
Office of the Attorney General	Attorney General
Ministry of Fisheries and Marine Resource Development	Secretary, MFMRD
Ministry of Health and Medical Services	Secretary, MHMS
Ministry of Education	Secretary, MoE
Ministry of Information, Communication and Transport	Secretary, MICT
Ministry of Finance and Economic Development	Secretary, MFED
Ministry for Women, Youth, Sport and Social Affairs	Secretary, MWYSSA
Ministry of Infrastructure and Sustainable Energy	Secretary, MISE
Ministry of Employment and Human Resources	Secretary, MEHR
Ministry of Line and Phoenix Islands Development	Secretary, MLPID
Ministry of Justice	Secretary, MoJ
Leadership Commissions	Secretary, LC
Debt Servicing	Secretary, MFED
Subsidies, Grants and other Commitments	Secretaries
Secondary Mission Schools	Secretary, MoE
In- country tertiary support	Secretary, MoE
USP Contribution	Secretary, MoE
Search and Rescue	Secretary, MICT
Land rent	Secretary, MELAD
Government buildings maintenance	Secretary, MISE
International contributions	Secretary, MFED
Pension and KPF	Secretary, MFED
Senior citizen's benefit	Secretary, MWYSSA
Election	Secretary, MCIA
Support to SOEs	Secretary, MFED
Support Grants	Secretary, MCIA
Voluntary organisations grants	Secretary, MWYSSA
Local Councils' grant	Secretary, MIA
Kiribati Housing Cooperation	Secretary, PSO
Housing maintenance	Secretary, MLPID
Community Service Obligations	Secretary, MFED
Copra Price Subsidy	Secretary, MFED
Domestic Airfare Subsidy	Secretary, MICT
Freight Subsidy Local Produce	Secretary, MFED
Ferry Services to remote islands	Secretary, MCIA
School Fees for Underprivileged Children	Secretary, MWYSSA
Subsidy for Xmas air services	Secretary, MICT
Contribution to Development Fund	Secretaries
Contribution to the RERF	Secretary, MFED
Rice Buffer for Line and Phoenix islands	Secretary, MTCIC
School stationery for Primary & JSS students	Secretary, MoE
Subsidy for School Fees	Secretary, MoE
School for Special Needs Children	Secretary, MoE
Support for Pre-School teachers	Secretary, MoE
Disability Support Allowance	Secretary, MWYSSA
Allowance for KTC students	Secretary, MoE
Allowance for MTC and KIT	Secretary, MEHR
Allowance for SONH	Secretary, MHMS
Population Census	Secretary, MFED
Unemployment Benefit	Secretary, MWYSSA
Leave Grants for Non-ER	Secretary, MFED
Compensation (Court order)	Commissioner of Police

APPENDIX 4: GOVERNMENT OF KIRIBATI - STATEMENT NO XIII: LOANS FROM CONSOLIDATED FUND AS AT END OCTOBER 2023

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

APPENDIX 5 (A): PUBLIC DEBT (DETAILED)

Loan Details														Loan Repayments (2023 Jan - Dec)			Loan Balance Est (as at 31 Dec 2023)			2024 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 (SDR)	Principal (AUD) ¹	Interest (AUD) ²	SOE Guaranteed Loans	Principal (SDR)	Principal (AUD) ¹	Interest (AUD) ²	Principal (AUD) ¹	Interest (AUD) ²
E0001332	1985	ADB	Belo Ship Yard Rehabilitation Project	LN0724	40 years	10 years	Apr-95	Oct-24	Interest-free	1% service charge	To upgrade the various shipyard sections, repair slipway carriage, and provision of equipment	545,200	535,162	39,852	700		19,938	39,292	40,131		302
E0001333	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	552,018	43,072	1,397		53,332	105,198	43,072		967
E0001354	1989	ADB	Power Distribution	LN0922	40 years	10 years	Mar-99	Sep-28	Interest-free	1% service charge	To reinforce and extend the power distribution network in South Tarawa and reduce energy losses	680,000	549,464	56,369	3,357		145,036	265,818	58,369		2,773
E0001355	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	567,937	48,305	3,705		168,063	327,235	48,305		3,222
E0001356	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	2,889,261	608,245	95,795		4,532,839	8,382,729	608,245		88,713
E0001358	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	1,845,633	628,316	186,138		5,775,167	11,380,947	628,316		176,714
E0001359	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	944,224	394,160	80,293		3,842,388	7,572,078	394,160		76,351
E0001372	2014	ICDF-01	Upgrading of Borriki International Airport Project	ICDF-01	30 years	7 years	Sep-21	Mar-44	1.5% interest after grace period	0.75% commitment fee	The projects objective is to improve the airport's safety and services standards	20,227,983	1,283,817	879,478	284,200			18,029,289	879,478		271,575
		KPF	AKL Loan								Purchase of twin other aircrafts	11,584,233				11,584,233					
Total Public Debts Payments													42,361,883	9,173,716	2,698,798	665,895	11,584,233	14,634,812	46,672,608	621,616	

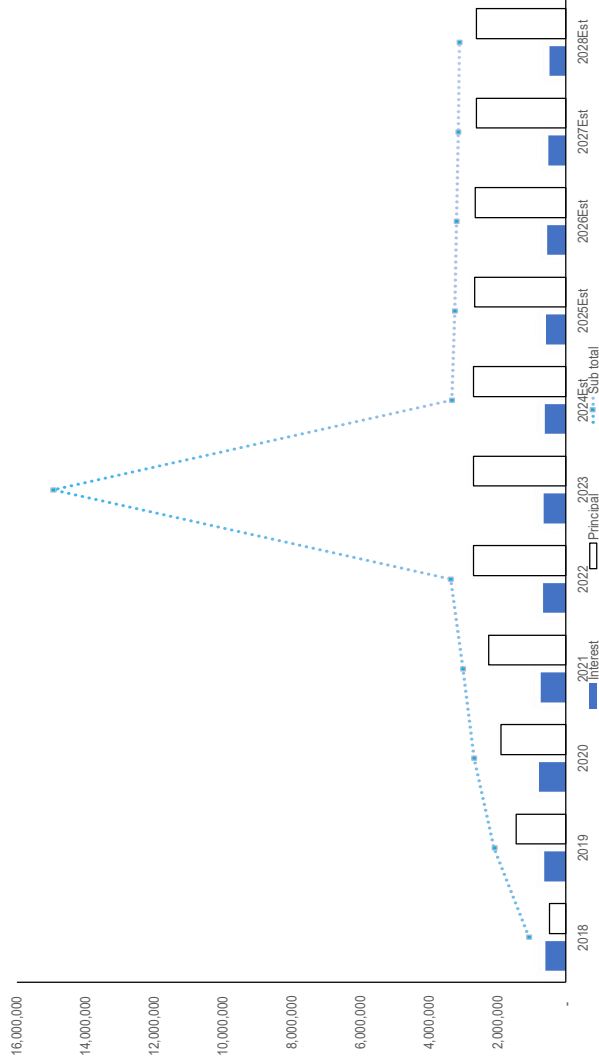
Notes:

1. Principal balances were based on the Average exchange rate of 1.97 SDR to AUD
2. Foreign Exchange (FX) rates used for both Principal and Interest repayments for 2021
3. ICDF-01 Principal repayments started in 2021
4. AKL guaranteed loan is not included in public debt stock as it is a special one-off payment

APPENDIX 5 (B) PUBLIC DEBT SUMMARY 2018 – 2028 (AUD)

	2018	2019	2020	2021	2022	2023	2024Est	2025Est	2026Est	2027Est	2028Est
Interest	593,188	632,060	784,837	737,551	675,379	655,585	621,616	586,242	551,921	517,924	484,638
Principal	485,209	1,461,071	1,895,801	2,260,059	2,688,523	2,699,798	2,700,077	2,659,946	2,638,172	2,616,874	2,616,946
SOE Guaranteed Loan											
Sub total	1,078,396	2,093,131	2,680,638	2,997,610	3,363,902	14,939,616	3,321,693	3,246,188	3,190,094	3,134,798	3,101,584
Contingency	306,718	164,072	30,277	319,225	12,773	200,000	100,000	100,000	100,000	100,000	100,000
Total Debt Servicing	1,385,114	2,257,203	2,710,915	3,316,835	3,376,675	15,139,616	3,421,693	3,346,188	3,290,094	3,234,798	3,201,584
Public Debt Stock	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

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



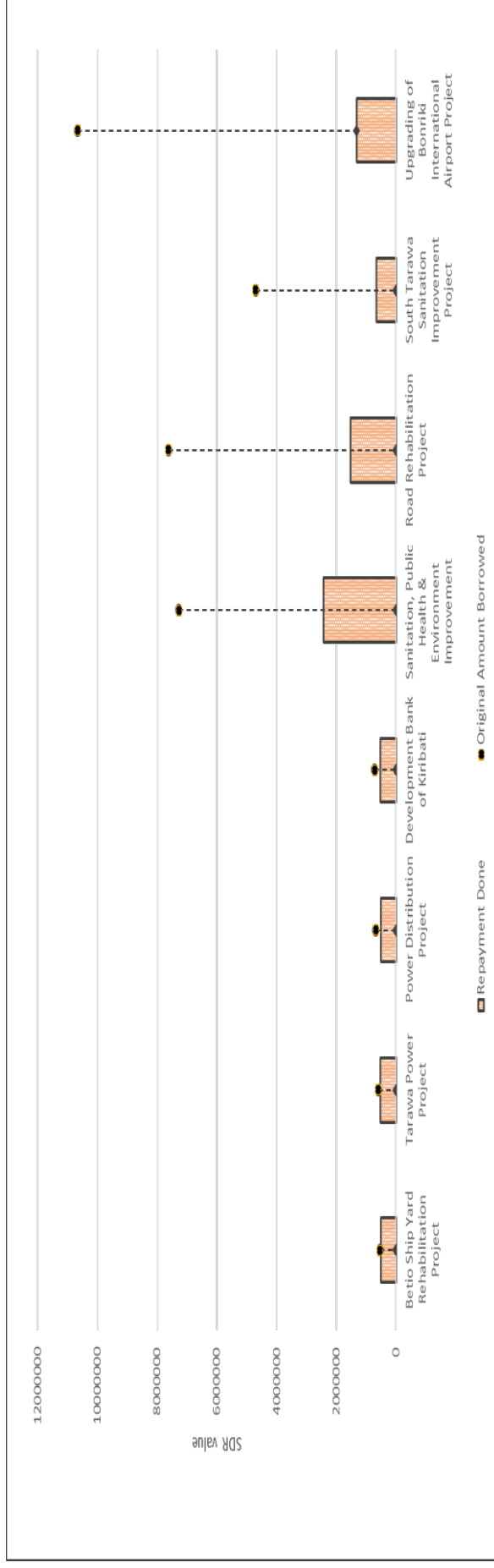
Notes

1. Debt servicing over projected period shows steady decline, ceteris paribus.
2. Air Kibabti Limited guaranteed loans detailed in Appendix 9 were paid in 2023.
3. Contingency are based on estimate and caters for incidental and cost risk to loan repayments, i.e., FX risk.
4. Bank Charge has been included as part of operational costs under Ministry of Finance budget.
5. Refer to appendix 5 (a) for more detail information
6. Note all figures are measured in Australian currency

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

Project Code	Project Name	Original Amount borrowed (SDR)	Cumulative Repayments (SDR)	Principal Loan Balance as at 31/12/2023 (SDR)		Budget repayment 2024	
				SDR	AUD	SDR	AUD
LN0724	Betio Ship Yard Rehabilitation Project	545,200	535,162	10,038	40,432	20,088	40,432
LN0786	Tarawa Power Project	594,700	552,018	42,682	44,039	21,880	44,039
LN0922	Power Distribution Project	680,000	549,464	130,536	61,142	30,378	61,142
LN1039	Development Bank of Kiribati	722,000	567,937	154,063	51,527	25,601	51,527
LN1648	Sanitation, Public Health & Environment Improvement	7,271,000	2,889,261	4,381,739	697,958	347,243	697,958
LN2718	Road Rehabilitation Project	7,621,000	1,845,833	5,775,167	805,030	400,512	805,030
LN2795	South Tarawa Sanitation Improvement Project	4,700,000	944,224	3,755,776	470,511	234,085	470,511
ICDF-01	Upgrading of Bonriki International Airport Project	9,888,593	1,289,817	8,598,776	1,151,053	562,700	1,151,053
	TOTAL	32,022,493	9,173,716	22,848,777	3,321,693	1,642,488	3,321,693

Notes
1. Includes capitalized loan charges



APPENDIX 6 (A) – SPECIAL FUND BY ENTITY (2022 - 2023)

Special Funds- Total Summary Revenue & Expenditure - 2022 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	350,337	95,407	9,442,981	60,618	2,910,179	1,033,972	395,891	14,289,385	
Revenue	287,127	195,242	5,340,739		358,783	450,449		6,632,340	
Expenditure	125,450	238,337	4,877,491		255,574	240,430		5,737,282	
Balance	512,014.00	52,312.00	9,906,229.00	60,618.00	3,013,388.00	1,243,991.00	395,891.00	15,184,443.00	
Special Funds - Total Summary Revenue & Expenditure - 2023 Actual (Jan to July)									
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	512,014.00	52,312.00	9,906,229.00	60,618.00	3,013,388.00	1,243,991.00	395,891.00	15,184,443.00	
Revenue	253,989.74	82,165.00	758,494.14		209,636.60	43,049.35		1,347,334.83	
Expenditure	200,255.74	86,331.30	1,991,569.34		73,167.24	169,456.35		2,520,779.97	
Balance	565,748.00	48,145.70	8,673,153.80	60,618.00	3,149,857.36	1,117,584.00	395,891.00	14,010,997.86	
Notes:									
1. Civil Aviation Special Fund - is under MICT as the Civil Aviation Authority of Kiribati under Legislation passed on Kiribati Civil Aviation Act 2004									
2. Plant and Vehicle Unit - is currently under State Own Enterprise (SOE). Fund treated under Special Fund (Plant & Equipment) CAP 95A.									
3. Import Levy Fund - is under MTCIC established 1972 treated under CAP 42 Import Levy Special fund ordinance									
4. Highway Authority - is under MICT as the Kiribati Land Transport Authority (KLTA) on 1 June 1989 under Legislation passed on Public Highways protection Act 1989									
5. Dai Nippon Causeway Fund is under MISE established in 30 July 1987 ordinance under Nippon Causeway Tolls Act 1987									
6. Kaoki Mange Special Fund is coordinated by MELAD under Waste Material Recovery Fund Act									
7. Sanitation Maintenance Fund - is currently coordinated by PUB under Special Fund (Sanitation Maintenance Fund) Act 2018.									
8. The 2023 actual amount for January to June has not been reconciled yet.									

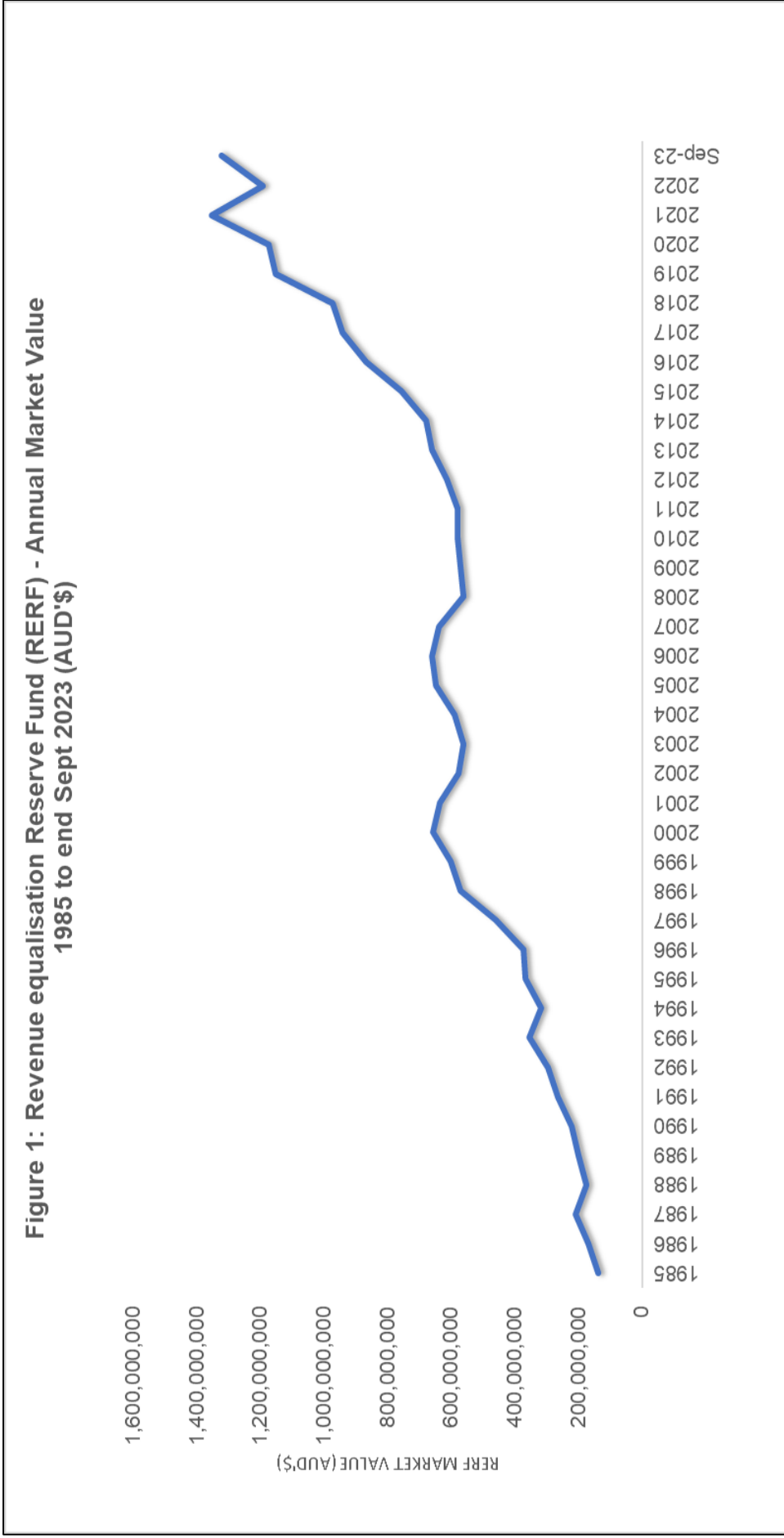
APPENDIX 6 (B) SPECIAL FUNDS BY MINISTRY (2022 - 2023)

MICT - Special Funds Revenue & Expenditure - 2022 - 2023			
Code	Description	2022 Actual	2023 (Jan - July)
REVENUE			
F0070000069A	Civil Aviation Special Fund	287,127	253,990
F0070000072A	Highway Authority		
Total Revenue		287,127	253,990
EXPENDITURE			
F0070000069A	Civil Aviation Special Fund	125,450	200,256
F0070000072A	Highway Authority		
Total Expenditure		125,450	200,256
MISE - Special Funds Revenue & Expenditure - 2022 - 2023			
Code	Description	2022 Actual	2023 (Jan - July)
REVENUE			
F0070000073A	Sanitation Maintenance Fund		
F0070000067A	Dai Nippon Causeway Fund	358,783	209,637
F0070000070A	Plant & Vehicle Unit	195,242	82,165
Total Revenue		554,025	291,802
EXPENDITURE			
F0070000073A	Sanitation Maintenance Fund		
F0070000067A	Dai Nippon Causeway Fund	255,574	73,167
F0070000070A	Plant & Vehicle Unit	238,337	86,331
Total Expenditure		493,911	159,499
MELAD - Special Funds Revenue & Expenditure - 2022 - 2023			
Code	Description	2022 Actual	2023 (Jan - July)
REVENUE			
F0070000030A	Kaoki Mange Special Fund	450,449	43,049
Total Revenue		450,449	43,049
EXPENDITURE			
F0070000030A	Kaoki Mange Special Fund	240,430	169,456
Total Expenditure		240,430	169,456
MTCIC - Special Funds Revenue & Expenditure - 2022 - 2023			
Code	Description	2022 Actual	2023 (Jan - July)
REVENUE			
F0070000061A	Import Levy Fund	5,340,739	758,494
Total Revenue		5,340,739	758,494
EXPENDITURE			
F0070000061A	Import Levy Fund	4,877,491	1,991,569
Total Expenditure		4,934,098	1,991,569
Total Revenue		6,632,340	1,347,335
Total Expenditure		5,793,889	2,520,780
Notes:			
1. Single revenue and expense codes used for special funds.			

APPENDIX 7: REVENUE EQUALISATION RESERVE FUND (RERF) STATEMENT 2019 - 2023 (AS AT SEPTEMBER 2023)

AUD'\$	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual (Sept)
Opening Market Value	973,207,277	1,153,388,616	1,172,436,677	1,352,676,613	1,193,643,176
Prior Years Net Asset Value (NAV) at cost	1,113,706,458	975,636,041	975,636,041	975,636,041	975,636,041
Net Transfers				42,349,026	
Deposits/Contributions		523,183			
Interest & Dividends	35,003,838	47,936,179	43,426,862	41,138,886	48,366,162
Other income	3,270	2,982			
Currency gains/losses	(185)		126		
Valuation gains/losses	120,255	13,264,533	(3,291,380)	(793,717)	122,557,368
Prior Undistributed Gain/Loss		130,627	13,395,160	13,902,896	13,109,180
Prior Undistributed Income		34,622,345	81,968,456	121,790,959	163,724,140
Unrealised appreciation	4,311,871	141,062,647	281,584,787		
Total capital	1,153,668,689	1,213,178,538	1,352,989,594	1,194,024,092	1,323,392,891
Less:					
Transfers to Tarawa					
Withdrawals		40,000,000			
Tax expense					
Management fee	267,126	479,718	235,364	380,916	266,627
Other expenses	12,947	262,142	77,617		
Total expenses	280,073	40,741,860	312,981	380,916	321,776
Closing Market Value	1,153,388,616	1,172,436,677	1,352,676,613	1,193,643,176	1,323,071,115
Notes:	<p>1. As at end September 2023, the RERF is managed by two Fund Managers (BlackRock and Northern Trust) and BNY Mellon is the Custodian of the RERF</p> <p>2. Northern Trust manages the Fixed Income or Bond portfolio in the RERF.</p> <p>3. BlackRock manages the Equity or Stocks portfolio in the RERF.</p> <p>4. The figures above are a consolidation of both the Bonds and Equity portfolios for the above mentioned periods.</p> <p>5. 2019- 2022 reporting period is 12-months from January to December of respective year.</p>				

FIGURE 1. REVENUE EQUALIZATION RESERVE FUND (REF) – ANNUAL MARKET VALUE 1985 TO END SEPTEMBER 2023 (AUD’\$)



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

Table 1: Based on audited accounts for 2021				Revenue and Expenditures (2021)			Assets & Liabilities (2021)		
SOE Name	Date established	Oversight Ministry	Last audit year	Total Revenue	Total Operating Cost	Net Profit After Tax	Total Assets	Total Liabilities	Total Shareholders Equity
1 Broadcasting Publication Authority (BPA)	1979	MICT	2021	1,423,696	1,338,689	85,007	1,495,207	280,228	1,214,980
2 Development Bank of Kiribati (DBK)	1987	MFED	2021	3,413,727	1,914,944	1,498,783	22,808,360	6,553,648	16,254,712
3 Kiribati Housing Corporation (KHC)	1978	PSO	2021	2,140,565	2,451,968	-311,404	13,299,900	386,099	12,913,800
4 Kiribati Land Transport Authority (KLTA)	2018	MICT	2021	258,550	302,424	-43,994	509,578	0	509,578
5 Kiribati Port Authority (KPA)	2000	MICT	2021	10,899,311	8,663,843	2,235,468	62,340,608	755,272	61,585,336
6 Te Ahiimarawa Company Limited (TACL)	2012	MFMRD	2021	1,571,512	2,116,521	-545,009	4,425,995	2,969,836	1,456,160
Sub total				19,707,361	16,788,389	2,918,852	104,879,648	10,945,083	93,934,566
Table 2: Based on un-audited accounts for 2021				Revenue and Expenditures (2021)			Assets & Liabilities (2021)		
SOE Name	Date established	Oversight Ministry	Year (Draft)	Total Revenue	Total Operating Cost	Net Profit After Tax	Total Assets	Total Liabilities	Total Shareholders Equity
7 Airport Kiribati Authority (AKA)	2019	MICT	2021	821,081	1,198,062	-376,982	17,170,928	52,772	17,118,156
8 Air Kiribati Limited (AKL)	1995	MICT	2021	10,838,142	12,070,371	-1,232,229	11,027,091	6,385,898	4,641,193
9 Bwebweriki Net Limited (BNL)	2017	MICT	2021	75,085	48,819	20,854	816,380	758,782	57,599
10 Central Pacific Producers Limited (CPPL)	2001	MFMRD	2021	5,600,266	5,048,441	551,826	7,968,570	2,466,421	5,502,149
11 Kiribati Coconut Development Limited (KCDDL)	2015	MTCIC	2021	9,520,211	6,764,172	2,813,244	9,753,023	99,293	9,852,317
12 Kiribati Green Energy Solutions (KGES)	1984	MISE	2021	1,076,278	961,302	32,249	2,501,626	529,774	1,971,852
13 Kiribati Insurance Corporation (KIC)	1981	MFED	2021	1,594,329	845,706	748,623	11,179,775	1,043,827	10,135,948
14 Kiribati National Shipping Line Limited (KNSL)	1990	MICT	2021	3,354,088	2,726,884	627,204	3,410,571	405,294	3,410,571
15 Kiribati Oil Company Limited (KOIL)	1986	MISE	2021	8,956,947	7,504,304	1,452,253	47,099,348	18,905,879	28,193,469
16 Public Utilities Board (PUB)	1977	MISE	2021	16,032,801	17,131,730	1,016,400	38,980,881	2,121,535	36,859,346
17 Plant and Vehicle Unit (PVU)	1980	MISE	2021	1,538,582	1,116,605	379,644	7,929,217	2,069	7,932,286
Sub-total				59,407,811	55,416,396	6,033,086	157,837,411	32,771,544	125,065,867
Total				79,115,171	72,204,785	8,951,937	262,717,059	43,716,627	219,000,431
Table 3: Newly established SOEs:									
18 Tourism Authority of Kiribati (TAK)	2018	MICT	Kiribati Tourism Act 2018						

Note:

(1). Table 1 figures are extracted from last 2021 audited financial statements.

(2). Table 2 figures are obtained from draft (un-audited) 2021 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 30th November 2023 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 loans 1 and 2 was defaulted and paid in full by the Government of Kiribati as the guarantor in 2023.								
2 DBK education support investment loan - loan conditions revised in May 2017 to 0% interest rate, no grace period and 5 years maturity term.								
3 DBK _GOVT_ Portion of \$2.6M will be paid back by the government while DBK deal with the \$1,744,899 without interest charges.								

APPENDIX 10: FISCAL RISKS & SENSITIVITY ANALYSIS

Item	2023	2024	2025	2026	2027
	Rvd Budget	Budget	Estimate	Estimate	Estimate
	\$	\$	\$	\$	\$
Total Revenue	321,721,171	406,516,903	377,947,099	368,107,155	376,411,857
Total Domestic Revenue	294,968,508	400,706,903	356,282,099	358,522,155	360,831,857
Fisheries revenue	200,000,000	230,269,164	230,269,164	230,269,164	230,269,164
Taxation revenue	79,443,878	80,666,046	71,047,144	73,089,221	75,196,984
Investment revenue	6,405,480	84,000,000	49,080,000	49,161,600	49,244,832
<i>RERF dividend</i>		80,000,000	45,000,000	45,000,000	45,000,000
<i>Interest and dividends</i>	6,405,480	4,000,000	4,080,000	4,161,600	4,244,832
Other Ministries revenue	9,119,150	5,771,693	5,885,790	6,002,170	6,120,878
Total donor budget support	26,752,663	5,810,000	21,665,000	9,585,000	15,580,000
Total Expenditure	329,721,435	406,516,903	391,092,256	388,922,285	391,793,685
Departmental expenditure	144,112,644	190,975,914	192,806,854	195,185,968	197,612,664
Other government expenditure	63,632,441	71,986,502	68,624,493	66,221,502	66,221,502
Debt servicing	15,639,616	3,421,693	3,346,188	3,290,094	3,234,798
Local Contribution to Development Fund	106,336,733	140,132,793	126,314,721	124,224,721	124,724,721
<i>Copra Subsidy</i>	28,000,000	29,824,791	35,000,000	35,000,000	35,000,000
<i>Unemployment Benefit</i>	30,100,000	28,000,000	28,000,000	28,000,000	28,000,000
<i>Projects and grants</i>	48,236,733	82,308,002	63,314,721	61,224,721	61,724,721
Balance	(8,000,264)		(13,145,158)	(20,815,130)	(15,381,828)
Balance as share of GDP	-3%	0.00%	-4%	-6%	-4%
Cash reserves estimate	192,191,424	192,191,424	179,046,267	158,231,136	142,849,308
FRR: Cash reserves expenditure months	7	6	5	5	4
FRR: Dept expenditure share of total expenditure	44%	47%	49%	50%	50%
Expenditure as share of GDP	112%	131%	120%	114%	110%
Departmental expenditure as share of GDP	49%	61%	59%	57%	56%
Tax revenue as share of GDP	27%	26%	22%	21%	21%
Sensitivity Analysis - impact on balance/reserves					
A Low case Fisheries revenue (10% less)	(28,000,264)	(23,026,916)	(36,172,074)	(43,842,047)	(38,408,745)
Cash reserve estimate impact	164,191,160	169,164,508	142,874,193	114,389,090	104,440,564
Cash reserve months	6	5	4	4	3
B No Donor Budget Support	(34,752,927)	(5,810,000)	(34,810,158)	(30,400,130)	(30,961,828)
Cash reserve estimate impact	157,438,497	186,381,424	144,236,109	127,831,006	111,887,480
Cash reserve months	6	6	4	4	3
C No RERF Dividend (return < 5%)	(8,000,264)	(80,000,000)	(58,145,158)	(65,815,130)	(60,381,828)
Cash reserve estimate impact	184,191,160	112,191,424	120,901,109	92,416,006	82,467,480
Cash reserve months	7	3	4	3	3
D Expenditure 5% higher	(24,486,336)	(20,325,845)	(32,699,770)	(40,261,245)	(34,971,512)
Cash reserve estimate impact	167,705,088	171,865,579	146,346,496	117,969,892	107,877,796
Cash reserve months	6	5	4	4	3
E Copra Subsidy reduced by 50%	5,999,736	14,912,396	4,354,842	(3,315,130)	2,118,172
Cash reserve estimate impact	198,191,160	207,103,820	183,401,109	154,916,006	144,967,480
Cash reserve months	7	6	6	5	4
F SFU recipients reduced by 50%	7,049,736	14,000,000	854,842	(6,815,130)	(1,381,828)
Cash reserve estimate impact	199,241,160	206,191,424	179,901,109	151,416,006	141,467,480
Cash reserve months	7	6	6	5	4

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.

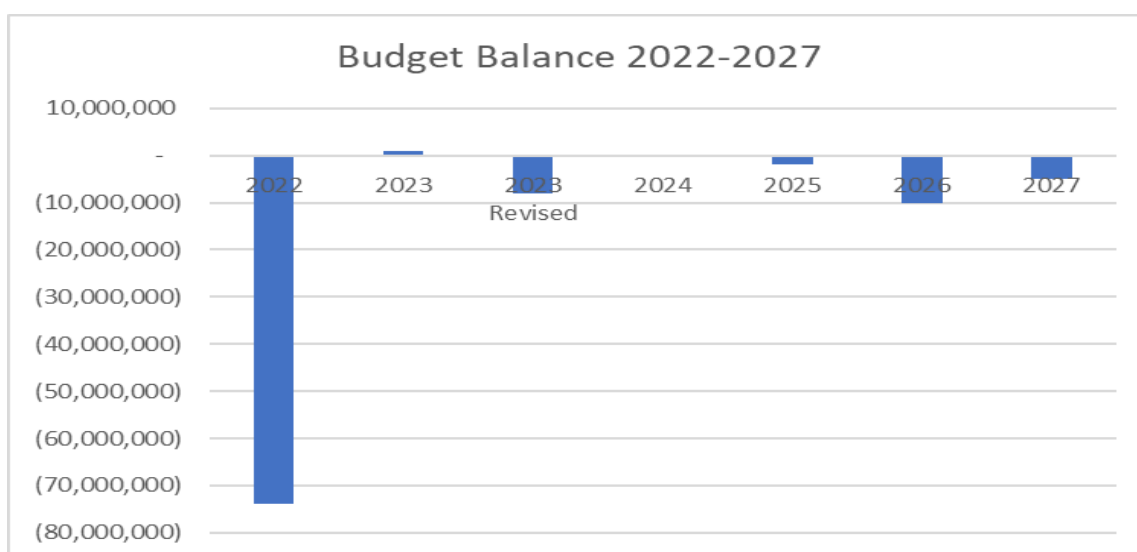
The table above includes estimates on the impact on the overall balance for scenarios, where the underlying assumption may not hold. The impact is shown by a change in the assumption on the overall balance, cash reserves estimate, and the amount of cash reserve expenditure cover.

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. 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 2022 to 2027.



Appendix 11: Expense Codes:

Old	New	New Description	Narration
201	212111	KPF Contributions	This is the Government contribution to KPF which is different to the amount deducted from the salaries of staff.
202	211111	Salaries	This is the regular pay of permanent staff and is graded from L18 to L2.
203	211113	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	211114	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	211115	Overtime	The payment for staff who work extra hours and have salary scale of less than level 11 i.e. L10 downwards
206	211116	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	211112	Wages	Payments to casual labourers or contract staff.
208	211117	Leave Grants	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.
208	211118	Home Passage	This is paid regardless of whether the staff member goes to his or her home island. It includes travel costs.

215	227111			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
215	227112	Bus Ticket	Fuel	
216	227211		Local Airfares/ Shipfares	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)
216	227212		Travel Allowance	
216	227213		Int. Travel- Misc Incidental (not externally funded)	
217	228213		Local Training- Reimbursement of Costs	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.).
217	228214		Local Training- Fees to presenters	
217	228215		Local Training- Hire of venue	
217	228299		Local Training- Workshops and Seminars (Others)	
218	228111		Local Accommodation Cost	
218	228112		Local Per Diems	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	228211	Local Training- 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	228212	Local Training - Course Fees for 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	228311	Overseas Training- Fees	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
221	228312	Overseas Training- Scholarships and other exp.	“Tertiary Scholarships Overseas”. Account 266, “USP Contribution”, is for the portion of USP’s operating costs met by the Government
225	221911	Relocation Expenses	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	221411	Recruitment- Advertisement Cost	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.
226	221412	Recruitment- Interview Cost	
226	221413	Recruitment- Sitting Allowance	
226	221414	Recruitment- Transport Cost	
227	227311	External Travel- Per Diem	This code relates only to costs, which are incurred in the course of travelling overseas. As such it includes per diems, airport
227	227312	External Travel- Airfare	

227	227313	External Travel- Taxi Hire	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"
227	227314	Ext Travel- Misc Incidental (not externally funded)	
227	227315	External Travel- Insurance	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
230	221311	Cleaning Services	
231	226111	Telephone Bills	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.
231	226112	Internet Fees	
231	226113	Fax Charges	
232	229311	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	229312	Water	
233	229313	Sewerage	This is for water and sewerage charges.
235	227113	Office Transport	This covers other costs of office transport including fuel, maintenance the hire of vehicles, including Ministry buses, from PVU or other sources.
237	224111	Advertisements/ Media- Announcements	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	223111	Entertainment- Local	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

239	223112	Entertainment- Overseas	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.
240	229111	Local Printing	Cost of toners, papers. This also 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
240	229611	Printing- Overseas	
241	229112	Local Stationery and Supplies	Costs of stationery, toner, pens, etc, that are used by a Ministry in its normal operations.
241	229612	Stationery and Supplies- Overseas	
242	229211	Food and Rations- Local	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	229911	Purchase of Office Equip, Furniture and Software- Overseas	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	222118	Repairs and Maintenance- 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	211211	Uniforms	Purchase of uniforms.
246	229411	Pharmaceutical Purchases- Local	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.
246	229711	Pharmaceutical Purchases-Overseas	
248	282158	Compensation for Trees	This is primarily for MELAD and MOE when compensation is paid for cutting and clearing trees for new buildings or other.
249	229912	Specialised Purchase- Overseas	For fishing and agriculture purchase
250	221111	Consultancy 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
250	221112	Council Services- Local	
	221113	Services- Local- Works Contract	
251	221211	Consultants Based Overseas	Payments for consultants based overseas or other services (e.g. equipment sent overseas for repairs) provided from overseas.
	221212	Services- Overseas- Works Contract	
	221213	Freight Charges Overseas	
255	282156	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	221511	Medical Referrals- Local	For all the costs of medical referral cases carried out locally.
261	221512	Medical Referrals- Overseas	For medical referral cases overseas and including airfares, hospital, doctors, accommodation and other costs

263	263112	Grant- 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	272142	In-Country Tertiary Support (Local)	Tuition fees and allowance payments to students studying at the USP in Kiribati. It is also used for payments to the Scholarship Board.
265	272143	Tertiary Scholarships Overseas	All costs of students going overseas on scholarships including airfares, fees and allowances for books, fees, and food.
266	282151	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 “InCountry Tertiary Support” or “Tertiary Scholarships Overseas
270	282153	Search and Rescue	All the costs of search and rescue operations.
271	221513	Medical Referral- Overseas Treatment	This includes the medication and treatment cost by the treating hospitals
272	221514	Medical referral- Local 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.
272	221515	Medical referral- Overseas Airfare	
273	221516	Medical Referral- Allowances - Local	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	221517	Medical Referral- Allowances- Overseas	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	221599	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	229899	Sundry Purchases (Local)	This is for small purchases where there is no other suitable account.
278	229999	Sundry Purchases (Overseas)	
285	225111	Temporary Hire of Plant and Equipment	This is for the permanent hire of vehicles and plant on a long-term basis from PVU or elsewhere.
285	225112	Permanent Hire of Plant and Equipment	
286	281411	Land Rent	This is for all costs related to land leased by the government either on South Tarawa or on the Outer Islands
286	281412	Lease of Land	
286	281413	Rent of Premises	
287	222213	Other structures	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
287	222214	Land improvements	
287	222215	Transport equipment	
287	222216	Information, computer, and telecom. (ICT) equipment	
287	222217	Machinery and equipment not elsewhere classified	
287	222218	Animal resources yielding repeat products	
287	222219	Tree, crop, and plant resources yielding repeat products	
287	222220	IP Products- Research and development	
287	222221	IP Products- Mineral exploration and evaluation	
287	222222	IP Products- Computer software and databases	
287	222223	IP Products- Entertainment, literary, and artistic originals	
287	222224	IP Products- Other intellectual property products	
288	225211	Temporary Hire of Vehicles	
288	225212	Permanent Hire of Vehicles	

			provide funds for the replacement of motor cycles when necessary.
289	222111	Repairs and Maintenance- Office Building	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
289	222112	Repairs and Maintenance- Other Infra	
289	222113	Repairs and Maintenance- Residential Bldg.	
289	222114	Repairs and Maintenance- Ships and vessels	
289	222115	Repairs and Maintenance- PandM	
289	222117	Repairs and Maintenance- Aircraft	
290	222211	Dwellings	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
290	222212	Buildings other than dwellings	
291	222116	Repairs and Maintenance- Vehicles	Maintenance of heavy equipment and vehicles
295	282157	Compensation	This is for payments to settle compensation for government operation and other related activities.
297	282152	International contributions	Payments by the Government for membership of regional and international organisations
300	271111	Pensions	Pensions paid to public servants who retired before KPF was operational.
302	272130	Senior Citizens Benefits	Social Benefits payable to a Kiribati Citizen with ages rages from 60 and above. Payment are only deem payable upon meeting the criteria of not having a dual citizenship (among others)
306	282160	National Elections	This is for all costs of the National Election.
308	282113	Commission of enquiry	This is for the costs of any Commissions of Enquiry
309	282159	Banaba Compensation	This is payment to people who worked on Banaba.
315	263120	Support Grant (Local Government)	The grant paid to outer-islands for their operations.
317	263122	Voluntary. Org. Grants	Payments by Government to approved voluntary organisations

318	263121	Local Council Grant	Service payments paid to Councils on Tarawa for the collection of rubbish.
319	263199	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.
325	251211	KHC Subsidy	The subsidy paid to the Kiribati Housing Corporation.
326	251212	Linnix Subsidy	Payments for maintenance of housing on Christmas Island.
327	251114	PUB Sewerage Subsidy	Payments to PUB as a subsidy for the costs of sewerage.
328	251119	CSO Payments to SOEs (Others)	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	272150	Copra Price Subsidy	Payments by Government to subsidise the price paid for copra.
330	251116	Domestic Airfare Subsidy	Payments by the Government to Air Kiribati Ltd to subsidise the cost of domestic airfares.
331	251117	Freight Subsidy Local Produce	Payments by the Government to registered companies that ship goods to the outer-islands as a freight subsidy.
334	251117	Freight Subsidy Local Produce	Payments supporting transport costs on remote islands that have civil servants posted there
335	251120	Food Commodity Subsidy	Payments by Government to support local handicraft.
337	272140	Education related Social Assistance	Payments by the Government to subsidise food or purchase stocks of food e.g. rice.
338	251122	Subsidy for Xmas Air Services	Payment of school fees for the underprivileged.
345	282162	Contribution to Development Fund (LCDF)	Any special transport subsidy other than to SOEs and includes payments to overseas owned airlines.
347	282161	Contribution to the RERF	Payments by the Government to the Development Fund. Payment by the Government to the Revenue Equalisation Reserve Fund.
350	272141	School stationery for Primary and JSS students	Payment by the Government to support students through the provision of stationery for schooling.
353	251125	Subsidy for Schools	Payment by the Government to support free education for students in Forms 4, 5 and 6.

354	251128	School for Special Needs Child	Payment by the Government to support the continued education for children with special needs.
355	252111	Support for Pre Schools	Salary payable to Pre - School teachers
356	272120	Disability Support Allowance	Allowance Payable to support citizens with disability
357	251126	Allowances-Pocket money for KTC students	Cost for tertiary study short term allowances related to travel including per-diems. This is specifically for students at KTC that receive allowance from Government.
358	251127	Allowances for MTC and KIT students	Cost for tertiary study short term allowances related to travel including per-diems. This is specifically for students at MTC, and KIT- only those who receive allowances from Government.
359	282154	Population census	Created for population census activities and any related matters crucial for the operation of this activity
360	272111	Unemployment Benefits	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	282111	Compensation	Compensation payable for legal claims. These might be the result of a Court Order or a settlement reached out of Court.
362	282165	Emergency riots	Cost for police attending to emergency riots in the outer islands - This will cover mostly fuel for the patrol boat or charter costs for travel in the absence of patrol boat and their peridium while on the island.
363	251130	Allowances for SONH students	Cost for tertiary study short term allowances related to travel including per-diems. This is specifically for students at SOHN - only those who receive allowances from Government.