



Kiribati Government

2020 Recurrent Budget

ELEVATING KIRIBATI TO GREATER PROSPERITY

*UAROKOAN KIRIBATI NAKON TE KABWAIA AE E
TAMAROA RIKI*

AS APPROVED BY THE MANEABA NI MAUNGATABU ON 03/09/2020

September 2020

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

FOREWORD

I am delighted to present the 2020 Budget. It is unique in some ways, being presented not at the beginning of the fiscal year but in the third quarter with barely four months left before the fiscal year ends, and the amount to be appropriated by Parliament does not include the budgetary provisions for the whole of January and part of February.

Budget Theme

The Theme for this Budget is: '*Elevating Kiribati to Greater Prosperity*' which speaks for itself and captures the spirit of our collective vision, that, together, we can overcome our seemingly insurmountable challenges. Kiribati has been a conservative, understated and, sometimes, unappreciated, small, isolated Island Country in the Pacific.

We acknowledge that after 41 years of Independence, we are co-owners of our national destiny, to lead Kiribati to greener pastures, not necessarily abroad, but also on our own shores and within our borders, and to elevate it to a higher level of accomplishment and prosperity.

This 2020 Budget has been revised and improved upon, following the re-election of His Excellency Beretitenti Taneti Maamau and his Tobwan Kiribati Party (TKP) cohorts to a 2nd term in office.

The design and development of the 2020 Budget has been underscored by a great inspiration and hope, that we, as a country, are on the right path to lifting ourselves higher without leaving anyone behind!

Budget Context

With the COVID-19 pandemic wreaking havoc on the world's economy, in turn, affecting our small and fragile economy - we toil together in solidarity and harmony for our Kiribati citizenry and democratic system of government to prevail over these challenges and achieve our vision and goals.

This budget is therefore set against the unavoidable and significant influences of the global economy on our national budgetary planning and economic performance.

According to the International Monetary Fund (IMF), global growth is projected at -4.9% percent in 2020 (1.9 percentage points below the April 2020 World Economic Outlook (WEO) forecast). The COVID-19 pandemic has had a more negative impact on activity in the first half of 2020 than anticipated, and the recovery is projected to be more gradual than previously forecast. The adverse impact on low-income households is particularly acute, imperilling the significant progress made in reducing extreme poverty in the world since the 1990s.

Based on IMF's report on Kiribati, issued in January of this year, our economic growth would be stagnant, i.e. 0.0%, down from the 2019 projection of 2.3%. With planned heavy investments in infrastructure and social services in 2020, I believe that Kiribati's GDP is likely

to grow but only slightly. In addition, Inflation for 2020 is forecast to decrease marginally to 1.8%.

Achieving fiscal sustainability remains a challenge given our heavy dependence on fishing revenues which account for about 70% of total income. The volatility in this revenue item is an issue for us so it is important that we take other precautionary steps to forestall the adverse economic outcome predicted for 2020. Timely support to economic activity, where needed, to address financial vulnerabilities that pose risks to growth is advisable and should remain an overarching goal. This has been taken into account in preparing this Budget.

The 2020 Budget

The 2020 National Budget is a moderated and visionary one, reminiscent of our fiscal expansionary journey over the last four years, and one that attempts to also strategically pivot the nation towards greater coherence, greater inclusivity, and, at the same time, greater transparency and greater efficiency with a more fundamental focus on Government system improvement that we lead ourselves, and not by outsiders.

As a matter of record, the 2020 Budget met with utter frustration at the 13th Meeting of the 11th House in November 2019 when it was rejected by the majority of Members. It is my obligation as Finance Minister to re-table the Budget in this Budget book for another deliberation by Parliament, with the hope that it will now meet with reinvigorated insight, sobriety and approval.

Overall, the 2020 key budget features are:

Sustainable Deficit Financing

- Structurally sound fiscal deficit of \$36.9m, not dissimilar to other countries in the world that are currently fiscally challenged.
- The fiscal deficit is 14% of the total 2020 recurrent budget of \$260.1m, also contains one-offs which should normalise as fiscal pressure abates when borders re-open.
- Government cash balances as of 13 August 2020, of \$422.9m, and the 2019 budget surplus provide ample deficit cover.

Targeted Expenditures for Rapid Post-COVID Recovery

- Expenditures while increasing by 29% compared to 2019, also contain one-offs, which should normalise once COVID subsidies.
- Departmental Expenditures budget allocation of \$120m is made up of Personal Emoluments budget of \$85m and Operating Costs budget of \$35m.
- These one-offs include expenditures to strengthen essential services delivery capacity with the addition of 16 teachers to be recruited for Mission High Schools for MOE and an additional 51 nurses for MHMS, as well as elections and census, which will be completed in this fiscal year.
- This budget also includes \$13.5m for COVID-19 Relief Packages for Unemployment, Food Buffer, SOE and Private Sector Support.
- Savings of \$1m are also factored into the budget from external travel.
- Other Commitments budget of \$72.6m is mainly driven by social protection nets for Unemployment Support (\$20m), Senior Citizens' Support (\$12.4m).

- Debt Servicing budget is \$3.2m.
- Local Contribution to Development Fund (LCDF) budget is \$64.2m.
- Copra has a budget of \$16m in 2020 based on the price of \$2.00 per kilogram which the Government has decided to maintain until the end of the fiscal year.
- Ministry budget concentration remains with four Ministries totalling \$70m or 27% of the total 2020 recurrent budget. These are Education \$29.4m; Health \$25.2m; Police \$9.8m; and Employment and Human Resources, \$5.5m.

Revenue

- 2020 budget revenue estimates remain very conservative set at \$209.2m (excluding budget support), driven by total taxation revenue budget of \$49.0m and \$150.1m budgeted for fishing revenues.
- Revenues are forecasted to increase by \$19.5 m or 10% over the 2019 total revenue estimate.

RERF

- The RERF balance as at 31 July is \$1.155 billion while the full year forecasted value is \$1.157 billion. Not a cent has been taken from the Fund and it seems that it will continue to grow in the short to medium term despite the global economic downturn.
- As I promised in my maiden budget speech of 2016, this Government had established a rule-based drawdown policy to ensure the RERF benefits all generations of I-Kiribati. That rule would see the Fund sustaining its current value and an annual growth of not less than 5% (adjusted for inflation). Any excess over this real growth rate can be withdrawn to finance strictly infrastructure development programmes. The investments would mean double benefits for future generations who would inherit both the durable physical infrastructure and cash.
- There will still be no drawdown in 2020 from the RERF to finance the budget. With the implementation of major development projects and revenue-generating policy initiatives, the fiscal position should return to positive.

Way Forward

Given the volatility in fishing revenues - which account for 70% of our total revenue - and Kiribati's susceptibility to climate change related shocks, budget decisions need to be taken in the context of a medium-term fiscal framework with prudent assessment of spending goals, revenue projections and wealth management targets. This framework should embed adequate fiscal buffers which would likely imply saving much of the fishing revenue windfall.

Further strengthening the RERF would also support the fund's capacity to provide sustainable future income for intergenerational equity.

Importantly, we need to continue to explore options to diversify and broaden our revenue base to protect the government's bottom-line from shocks and unexpected shortfalls from fisheries. The additional revenue sources being considered and/or worked upon are the return of Kiribati upper space, bunkering and the maximisation of revenues from fisheries through, for example, the purchase of government's shares or stakes in major multinational fish processing companies.

We had already approached some of our development partners to assist us better manage our fisheries resources and to help us identify options that will afford us a better return from this resource. One such option is the adoption of a catch-based management system and the application of a capitalisation method to fisheries revenue.

Deep sea mining is another potential revenue-producing option that has also been explored.

Additionally, the impending operation of Kiribati's own aircraft internationally and the strengthening of internet connectivity through the laying of fibre optic cable may contribute significantly to the development of tourism and export of our marine products to international markets. This will provide a significant revenue source in terms of foreign exchange and taxes.

On the expenditure side, we will continue to review and control certain expenditure items that are wasteful and non-productive. This will be done without compromising the operational efficiency of the public service and the effective delivery of essential public services.

It is important also to harness and further strengthen public-private partnership and collaboration with the private sector with the view to engaging the private sector more actively, especially in those areas where it clearly has a comparative advantage. This will help reduce the burden of the government, thereby allow the government to focus on its core activities.

We hope and trust that the people of Kiribati will, through this Budget, realise that this Government remains firm in its developmental focus and commitment to large investment projects that will be game-changers boosting Kiribati's future development, as alluded to by the Theme of "Elevating Kiribati to Greater Prosperity."

Ara bau te Mauri, te Raoi ao te Tabomoa.

Kam bati n rabwa.

Hon. Dr Teuea Toatu

Vice President and Minister for Finance and Economic Development

September 2020

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BUDGET METHODOLOGY

This 2020 budget is set against a complex landscape as a post-election as well as a post-covid19 recovery budget. Of note is that the original 2020 budget was first tabled in November 2019 and not being passed, is now being re-tabled for the second time as a revised 2020 budget.

Budget Periods and Scenarios

This budget is also very unique in that it consolidates Government fiscal positions in three main periods, January 2020 (1-month budget) funded by bridge financing; February to September 2020 (8-month budget) funded by the constitutional provision triggered by the notice of election; and the fiscal period from October to December 2020. In determining the revised 2020 annual budget, the year to date actuals have been taken for the 5 months from January to May 2020.

The revised 2020 budget assumes two economic scenarios in relation to covid;

- i). The first, is that borders will remain closed until the end of September 2020, after which borders will open and we will be able to resume fourth quarter (4Q20) economic activity.
- ii). The second, more conservative scenario is that borders will remain closed until the end of December 2020, therefore any meaningful economic recovery from border re-opening will only take place from the first quarter of 2021 (1Q21).

Ministry Budgets

Ministry 2020 budgets are based on 2019 actuals, and year to date actuals to May 2020, with revised budget estimates for the rest of the fiscal year. The usual practice to apply a blanket 2.5% increase on expenditures adjusted for one-offs has not been applied in this instance as there is already a 5-month actual expenditure pattern, hence the run-rate was adjusted for actual forecasts to the end of the year.

Budget Consultations

The National Economic Planning Office (NEPO) strengthened budget partnership consultation with each Ministry, to create more transparent budgeting process, ensure standard budgeting practices and capacity across Government, understand drivers of each Ministry's operational budgets and activities in order to drive more prudent fiscal management. Robust budget committee deliberations in 2019 highlighted the following observations that have led to ongoing budget enhancements:

- On expenditures, cost creep is being observed from Ministries operational expenditure outlooks. Efforts to improve analysis of cost concentrations are ongoing.
- The other critical observation is that the budgeting focus has traditionally leaned towards the expenditure budget, without commensurate focus on revenue budget. Clearer distinction is made in the revenue tables on taxation, fisheries, investment and other

ministry revenues, excluding budget support. Efforts to improve revenue analysis with a focus on revenue growth are ongoing.

- Another area of ongoing improvement is the linking of medium-term budget forecasts in the budget to the financial projections in the national and ministry strategic planning documents. Efforts are underway to strengthen linkages between planning and funding, as well as align, simplify and harmonize both financial and non-financial key performance indicators across the KV20, the 4-year Kiribati Development Plan, with the Ministries Plans.

Reporting enhancements

Other material enhancements to the budget are:

- Supplementary budgets tabled during the fiscal year are tabled for ease of reference.
- Debt tables, for both external and domestic public debt, have been simplified and easier to read.
- Special Funds balances are reported.
- For the first time, State-Owned Enterprises (SOE) audited financials are being reported.

Of note is that SOE and Special Funds revenues and expenditures are not incorporated into Government fiscal revenues and expenditures however are reported for transparency on sources and uses of public funds.

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

Table 1(a): Fiscal Framework Summary 2019-2020

	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Budget (\$)	2020 Budget vs 2019 Budget (%)
Total Government Revenue ⁽¹⁾	234,382,315	189,768,327	284,758,222	209,273,942	19,505,615	10.3%
Departmental Expenditures <i>(Operational Cost & Personal Emoluments)</i>	110,929,921	119,467,814	120,455,822	120,044,225	576,411	0.5%
Other Government expenditure <i>(Subsidies, Grants & Other Commitments)</i>	32,604,369	33,824,395	36,152,924	72,642,118	38,817,723	114.8%
Debt Servicing	1,768,988	2,776,012	2,776,011	3,208,838	432,826	15.6%
Local Contribution to Development Fund (LCDF)	35,631,995	45,024,288	93,110,567	64,218,858	19,194,570	42.6%
Total Government Expenditure	180,935,273	201,092,509	252,495,324	260,114,038	59,021,530	29.4%
Difference	53,447,042	(11,324,182)	32,262,898	(50,840,096)	(39,515,914)	349.0%
Additional Funding						
Budget Support ⁽²⁾	14,448,099	14,273,972	9,849,315	13,912,663	(361,309)	-2.5%
Surplus (Deficit) incl. additional funding	67,895,140	2,949,791	42,112,213	(36,927,433)	(39,877,223)	-1351.9%
Government Options for Sources of Financing - Cash Balances ⁽³⁾						
Operational Account ⁽⁴⁾		61,504,149	36,381,275	30,260,903		
Cash Reserve Account ⁽⁵⁾		116,615,948	147,146,155	392,648,828		
Revenue Equalisation Reserve Fund (RERF) ⁽⁶⁾		1,054,082,780	1,153,388,616	1,157,174,510		
Notes:						
(1) Total Government Revenue is derived from the operations of Government domestically and externally, and excludes revenue from Revenue Equalisation Reserve Fund (RERF).						
(2) Budget Support from donors includes new budget support from European Union of \$3.6m for 2020.						
(3) Excludes cash balances of State-Owned Entities and Special Funds.						
(4) Government operational cash account balance as at end of 2019 and forward est, used as estimated balances for end of fiscal year (excludes amount allocated for term deposits in cash reserve account). Please note all cash balances still part of Govt No.1 account.						
(5) Cash deposits with ANZ Kiribati and State Street as at end of 2019 and forward est, used as estimated balances for end of fiscal year.						
(6) Total value of RERF as at end 2019, used in 2020 budget estimate.						

Table 1(b): Medium Term Fiscal Framework 2018-2023

	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
Total Revenue and Budget Support	248,830,413	204,042,300	294,607,537	223,186,606	229,056,492	232,170,705	235,292,538
Tax Revenue	49,167,400	46,860,800	49,440,666	49,016,397	51,271,151	53,680,895	56,096,535
Personal income tax	10,615,632	10,041,600	12,788,846	10,503,514	10,986,675	11,503,049	12,020,686
Company tax	9,956,988	11,296,800	8,703,249	11,816,453	12,360,010	12,940,930	13,523,272
Excise tax	8,163,246	7,845,000	7,799,943	18,490,560	19,341,126	20,250,159	21,161,416
VAT	20,431,534	17,677,400	20,148,628	8,205,870	8,583,340	8,986,757	9,391,161
Non Tax Revenue	185,214,915	142,907,527	235,317,566	160,217,566	160,888,704	161,593,174	162,299,366
Dividends	2,482,516	2,092,002	2,082,002	3,500,000	3,661,000	3,833,067	4,005,555
Interest Income	-	1,265,685	212,375	1,500,000	1,569,000	1,642,743	1,716,666
Fishing Licencing Revenue	170,176,811	130,000,000	210,641,961	145,000,000	145,000,000	145,000,000	145,000,000
Fishing transhipment fees	5,102,622	4,000,000	14,504,567	4,000,000	4,184,000	4,380,648	4,577,777
Other Fishing Revenue	1,053,503	1,101,000	1,376,126	1,101,000	1,110,246	1,120,128	1,130,033
Other Ministries' Revenue	6,399,463	4,448,842	6,500,525	5,156,545	5,364,458	5,616,588	5,869,334
Budget Support	14,448,099	14,273,973	9,849,315	13,912,663	16,896,636	16,896,636	16,896,636
Budget support	14,448,099	14,273,973	9,849,315	13,912,663	16,896,636	16,896,636	16,896,636
Operating expenditure	166,117,083	179,573,084	182,860,735	236,788,609	215,989,117	215,366,200	216,279,868
Wages and salaries	75,436,264	84,641,694	85,413,798	88,678,382	88,669,020	88,537,218	88,537,219
Uses of goods & services	42,049,929	45,790,885	46,156,087	60,265,073	43,077,059	42,615,209	43,561,459
Interest	635,770	656,181	656,181	803,089	679,793	650,527	617,944
Subsidies	34,341,826	32,216,987	34,507,331	39,758,514	37,487,244	37,487,244	37,487,244
Grants	5,043,440	5,738,343	5,738,343	6,860,497	5,880,493	5,880,493	5,880,493
Social Benefit	4,325,254	5,787,575	5,787,575	35,594,089	35,594,089	35,594,089	35,594,089
Other current expenses	4,284,599	4,741,419	4,601,419	4,828,965	4,601,419	4,601,419	4,601,419
Operating balance	82,713,330	24,469,216	111,746,802	(13,602,003)	13,067,374	16,804,505	19,012,670
Capital Expenditure (1)	13,684,973	20,199,595	67,514,759	20,919,690.94	13,859,721	13,803,845	13,849,072
Fiscal Balance	69,028,357	4,269,621	44,232,044	(34,521,684)	(792,347)	3,000,660	5,163,598
Net Financing	(69,028,357)	(4,269,620)	(44,232,044)	34,521,684	792,347	(3,000,660)	(5,163,598)
External Financing	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Loan Disbursement	1,133,217.38	1,319,830	2,119,830	2,405,748	2,866,332	3,366,071	3,356,071
Less Loan Repayment (2)	-	-	-	-	-	-	-
Domestic Financing	67,758,497	696,342	42,112,214	(39,870,356)	(11,511,655)	(8,493,241)	(6,604,778)
Operational Account	136,643	2,253,448	-	2,942,923	7,652,977	8,127,831	8,412,305
Cash Reserve Account (3)	-	-	-	-	-	-	-
REF Deposits/(Withdrawals)	-	-	-	-	-	-	-
Other movements	30,549,418	80,875,503	180,181,339	46,135,545	46,286,980	48,138,460	50,063,999
REF growth	30,549,418	80,875,503	180,181,339	46,135,545	46,286,980	48,138,460	50,063,999
Net movements in Financial Position	98,444,568	83,825,293	222,293,563	9,208,112	42,628,302	47,773,049	51,871,525
Major Cash Balances							
Operational Account	58,016,285	61,504,149	36,381,275	30,260,903	18,749,248	10,256,007	3,651,229
Cash Reserve Account	113,244,477	116,615,948	147,146,155	392,648,828	406,391,537	420,615,241	435,336,774
REF	973,207,277	1,054,082,780	1,153,388,616	1,157,174,510	1,203,461,490	1,251,599,950	1,301,663,948

Notes:
(1) Capital Expenditure records infrastructure projects or projects of a capital nature.
(2) For Loan repayments, please refer to Debt table in Appendix 6.
Operating balance excl Budget support and Fisheries License Fees
(3) State Street Cash Trust fund for 2019 is \$115,142,829.31

Table 1(c): Annual Fiscal Framework Detailed 2019-2020

	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 (\$)	2020 Budget vs 2019 (%)	Share of the 2020 Budget Subtotal
Revenue						
Taxation Revenue	46,860,800	49,440,666	49,016,397	\$2,155,597	5%	22%
Fishing Revenue	135,101,000	226,522,654	150,101,000	\$15,000,000	11%	67%
Investment Revenue	3,357,685	2,294,377	5,000,000	\$1,642,315	49%	2%
Other Ministries' Revenue	4,448,842	6,500,525	5,156,545	\$707,703	16%	2%
Total Non-Tax Revenue	142,907,527	235,317,555	160,257,545	\$17,350,018	12%	72%
Total Central Government Revenue	189,768,327	284,758,222	209,273,942	\$19,505,615	10%	94%
Other Revenues (Budget Support)	14,273,973	9,849,315	13,912,663	(361,309)	-3%	6%
Total Revenue	204,042,300	294,607,537	223,186,606	19,144,306	8%	100%
Expenditure						
KPF contribution	4,604,484	4,644,294	4,706,168	101,683	2%	6%
Salaries	60,102,036	60,632,831	60,996,033	893,997	1%	72%
Housing assistance	1,730,075	1,730,075	1,627,700	(102,375)	-6%	2%
Allowances	5,133,770	5,133,770	5,115,845	(17,925)	0%	6%
Overtime	2,117,228	2,117,228	2,578,554	461,326	22%	3%
Temporary assistance	1,634,787	1,634,787	1,752,865	118,078	7%	2%
Wages	210,457	210,457	359,450	148,993	71%	0%
Leave grants	7,902,000	7,903,500	7,920,000	18,000	0.2%	9%
Total Personal Emoluments	83,434,836	84,006,941	85,056,614	1,621,778	97%	100%
Transportation	10,057,086	10,292,131	8,848,560	(1,208,525)	-12%	25%
Training	560,247	560,247	681,120	120,873	22%	2%
Staff mobility/Uniforms	2,703,323	2,703,323	1,540,383	(1,162,940)	-43%	4%
Utilities	6,580,202	6,620,630	6,649,049	68,847	1%	19%
Media/Print & Stationery	2,173,103	2,174,023	2,162,269	(10,834)	0%	6%
R&M Office equip	1,799,819	1,799,819	1,942,720	142,901	8%	6%
R&M Plant/Building & Equipment	1,711,361	1,741,361	2,272,257	560,896	33%	6%
Ministry-specific purchases	6,337,551	6,337,551	6,145,571	(191,980)	-3%	18%
Third party payments	3,458,986	3,498,536	4,071,297	612,311	18%	12%
Sundry	651,299	721,259	674,384	23,085	4%	2%
Total Operational Costs	36,032,977	36,448,880	34,987,610	(1,045,367)	-3%	100%
Total Recurrent Expenditure	119,467,814	120,455,822	120,044,225	576,411	0%	
Debt servicing	2,776,012	2,776,012	3,208,838	432,826	16%	2%
Subsidies	18,954,376	20,896,335	24,809,510	5,855,134	31%	18%
Grants	7,288,343	7,288,343	38,319,386	31,031,043	426%	27%
International Contributions	2,000,000	2,000,000	2,000,000	0	0%	1%
Other Commitments	5,581,676	5,968,246	7,513,222	1,931,546	35%	5%
Local Contribution to Development Fund	45,024,288	93,110,567	64,218,858	19,194,570	43%	46%
Other Government Expenditures	81,624,695	132,039,503	140,069,814	58,445,119	72%	100%
Total Government Expenditures	201,092,509	252,495,325	260,114,038	7,618,714	4%	
Fiscal Balance	2,949,791	42,112,212	(36,927,433)	(79,039,645)		
<i>Financing</i>						
Cash Reserves		(42,112,212)	36,927,433			

Table 2: Appropriated and Statutory Budgeted Expenditure by Ministry 2020

Column 1		Column 2	Column 3*	Column 4	Column 5**
	Ministry	Operating Budget 2020 (January to December)	Operating Budget 2020 (January Actual)	Statutory Expenditure 2020 (less January Commitments)	Net Provision Under the Head Covered by the Appropriation Act
09	Office of Te Beretitenti	2,408,060	191,090	75,316	2,141,654
10	Public Service Office	1,266,352	137,173	48,660	1,080,520
11	Judiciary	2,560,997	250,281	266,388	2,044,328
12	Kiribati Police Service	9,786,792	1,414,219	401,422	7,971,150
13	Public Service Commission	360,100	33,388	26,367	300,344
14	Ministry of Foreign Affairs and Immigration	3,090,731	206,812	45,594	2,838,324
15	Ministry of Internal Affairs	2,845,383	17,122	133,492	2,694,769
16	Ministry of Environment, Lands and Agricultural Development	4,368,181	457,299	171,115	3,739,766
17	Maneaba ni Maungatabu	3,753,746	141,849	510,612	3,101,285
18	Ministry of Commerce, Industry and Cooperatives	2,233,864	235,876	90,448	1,907,540
19	Kiribati Audit Office	925,497	105,935	55,508	764,054
20	Office of the Attorney General	886,879	92,244	49,651	744,983
21	Ministry of Fisheries and Marine Resource Development	3,203,995	443,369	144,092	2,616,534
22	Ministry of Health and Medical Services	25,257,178	2,618,132	764,014	21,875,032
23	Ministry of Education	29,457,150	3,773,160	1,352,729	24,331,261
24	Ministry of Information, Communication, Transport and Tourism Development	4,467,255	569,227	172,399	3,725,628
25	Ministry of Finance and Economic Development	3,463,291	476,449	141,104	2,845,738
26	Ministry of Women, Youth, Sport and Social Affairs	2,002,757	201,111	86,939	1,714,707
27	Ministry of Infrastructure and Sustainable Energy	3,965,660	499,671	165,181	3,300,808
28	Ministry of Employment and Human Resources	5,590,837	543,568	183,586	4,863,683
29	Ministry of Line and Phoenix Island Development	4,231,024	619,491	151,496	3,460,038
37	Ministry of Justice	3,577,920	362,244	131,300	3,084,377
38	Leadership Commission	340,577	30,351	9,020	301,207
		120,044,225	13,420,062	5,176,433	101,447,730
2	Debt Servicing	3,208,838	-	3,208,838	-
30	Subsidies, grants and other commitments.	72,642,118	3,911,105	1,711,330	67,019,683
	Total	195,895,180	17,331,167	10,096,601	168,467,413
	ADD TRANSFERS AND FINANCING				
345	Contributions to the Development Fund	64,218,858	4,878,830		59,340,028
347	Contributions to the RERF				
	Grand Total	260,114,038	22,209,997	10,096,601	227,807,441

Breakdown of Statutory Expenditures	
Code	Amount
Expense Items	
Personal Emoluments	5,176,433
30 Debt Servicing	3,208,838
31 Subsidies, Grants and Other commitments	1,711,330
Total	10,096,601

Memorandum Items	
*	Authorized by a warrant issued in accordance with Section 11 of CAP 79 and the Development Fund Rules 2019
**	2020 Budget (Feb - December) for Appropriation

Table 3: Recurrent and Development Budget by Ministry – 2020

Ministry	Revenue to Consolidated Fund	Expenditure from Consolidated Fund	Revenue to Development Fund	Expenditure from Development Fund	Total Revenue	Total Expenditure
Contribution to Development Fund - Donors	-	2,408,060	28,975,629		28,975,629	
09 Office of Te Beretitenti	-	1,266,352		5,226,820	-	7,634,880
10 Public Service Office	360,000	2,560,997		2,542,942	-	3,809,294
11 Judiciary	90,000	9,786,792		-	360,000	2,560,997
12 Kiribati Police Service	-	360,100		-	90,000	9,786,792
13 Public Service Commission	181,851	3,090,731		-	-	360,100
14 Ministry of Foreign Affairs and Immigration	7,029	2,845,383		1,678,186	181,851	3,090,731
15 Ministry of Internal Affairs	245,110	4,368,181		779,008	7,029	4,523,569
16 Ministry of Environment, Lands and Agricultural Development	31,850	3,753,746		-	245,110	5,147,189
17 Maneaba ni Maungatabu	66,434	2,233,864		125,731	31,850	3,753,746
18 Ministry of Commerce, Industry and Cooperatives	27,000	925,497		-	66,434	2,359,596
19 Kiribati Audit Office	850	886,879		-	27,000	925,497
20 Office of the Attorney General	150,101,000	3,203,995		2,200,927	850	886,879
21 Ministry of Fisheries and Marine Resource Development	114,000	25,257,178		5,033,209	150,101,000	5,404,922
22 Ministry of Health and Medical Services	283,605	29,457,150		695,422	114,000	30,290,388
23 Ministry of Education	2,569,369	4,467,255		388,288	283,605	30,152,572
24 Ministry of Information, Communication, Transport and Tourism Development	54,180,514	3,463,291		5,003,768	2,569,369	4,855,543
25 Ministry of Finance and Economic Development	13,925	2,002,757		1,264,501	54,180,514	8,467,059
26 Ministry of Women, Youth, Sport and Social Affairs	49,755	3,965,660		1,153,110	13,925	3,267,258
27 Ministry of Infrastructure and Sustainable Energy	237,500	5,590,837		2,144,820	49,755	5,118,770
28 Ministry of Employment and Human Resources	615,150	4,231,024		723,096	237,500	7,735,657
29 Ministry of Line and Phoenix Island Development	99,000	3,577,920		15,800	615,150	4,954,120
37 Ministry of Justice	-	340,577		-	99,000	3,593,720
38 Leadership Commission	-	3,208,838		-	-	340,577
30 Debt Servicing	-	72,642,118		-	-	3,208,838
4 Subsidies, grants and other commitments.	-	-		-	-	72,642,118
Sub Total	209,273,942	195,895,180	28,975,629	28,975,629	238,249,571	224,870,509
Add Transfers and Financing Items						
347 Replenishment of the RERF	13,912,663				13,912,663	
345 Other Financing Sources (Budget Support)		64,218,858				64,218,858
Contributions to the Development Fund - Gok						
Grand Total	223,186,606	260,114,038	28,975,629	28,975,629	252,162,235	289,089,667

Table 4: Revenue Recurrent Budget 2019 – 2020

	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
Central Government Revenue							
Tax Revenue							
Personal income tax	10,615,632	10,041,600	12,788,846	10,503,514	10,986,675	11,503,049	12,020,686
Company tax	9,956,988	11,296,800	8,703,249	11,816,453	12,360,010	12,940,930	13,523,272
Excise Tax	8,163,246	7,845,000	7,799,943	8,205,870	8,583,340	8,986,757	9,391,161
VAT	20,431,534	17,677,400	20,148,628	18,490,560	19,341,126	20,250,159	21,161,416
Taxation Revenue	49,167,400	46,860,800	49,440,666	49,016,397	51,271,151	53,680,895	56,096,535
Non-Tax Revenue							
Fishing Licencing Revenue	170,176,811	130,000,000	210,641,961	145,000,000	145,000,000	145,000,000	145,000,000
Fishing transhipment fees	5,102,622	4,000,000	14,504,567	4,000,000	4,184,000	4,380,648	4,577,777
Other Fishing Revenue	1,053,503	1,101,000	1,376,126	1,101,000	1,110,246	1,120,128	1,130,033
Fishing Revenue	176,332,936	135,101,000	226,522,654	150,101,000	150,294,246	150,500,776	150,707,810
Dividends	2,482,516	2,092,000	2,082,002	3,500,000	3,661,000	3,833,067	4,005,555
Interest Income	-	1,265,685	212,375	1,500,000	1,569,000	1,642,743	1,716,666
Investment Revenue	2,482,516	3,357,685	2,294,377	5,000,000	5,230,000	5,475,810	5,722,221
JAXA downrange and air services	1,716,745	1,737,469	1,850,591	1,737,469	1,817,393	1,902,810	1,988,436
Open Ship Registration	523,978	400,000	274,119	400,000	418,400	438,065	457,778
Other Ministry Revenue	4,158,741	2,311,373	4,375,815	3,019,076	3,128,666	3,275,713	3,423,120
Other Ministries' Revenue	6,399,463	4,448,842	6,500,525	5,156,545	5,364,458	5,616,588	5,869,334
Total Non-Tax Revenue	185,214,915	142,907,527	235,317,555	160,257,545	160,888,704	161,593,174	162,299,366
Total Central Government Revenue	234,382,315	189,768,327	284,758,222	209,273,942	212,159,856	215,274,069	218,395,902
World Bank Budget Support	6,938,029	6,849,315	6,849,315	7,290,000	6,849,315	6,849,315	6,849,315
Asian Development Bank Budget Support	3,510,175	3,424,658	3,424,658	2,500,000	3,424,658	3,424,658	3,424,658
New Zealand Budget Support	2,499,894	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Australia Budget Support	500,000	500,000	500,000	500,000	500,000	500,000	500,000
ROC - Taiwan Budget Support	1,000,000	1,000,000	-	-	-	-	-
EU Budget Support	14,448,099	14,273,973	9,849,315	3,622,663	3,622,663	3,622,663	3,622,663
Other Revenues (Budget Support)	14,448,099	14,273,973	9,849,315	13,912,663	16,896,636	16,896,636	16,896,636
Total Government Revenue	248,830,413	204,042,300	294,607,537	223,186,606	229,056,492	232,170,705	235,292,538

Table 5(a): Comparative Statement of Ministries Expenditure Budget 2018 – 2020

	Code	2018 Actual	2019 Budget	2019 Revised	2020 Budget
09	Office of Te Beretitenti	2,191,477	2,439,553	2,515,958	2,408,060
10	Public Service Office	1,101,933	1,249,399	1,338,039	1,266,352
11	Judiciary	2,172,249	2,322,266	2,322,266	2,560,997
12	Kiribati Police Service	9,345,696	9,552,797	9,552,797	9,786,792
13	Public Service Commission	340,690	311,829	327,318	360,100
14	Ministry of Foreign Affairs and Immigration	2,650,766	3,147,801	3,147,801	3,090,731
15	Ministry of Internal Affairs	2,965,413	2,998,909	2,998,909	2,845,383
16	Ministry of Environment, Lands and Agricultural Development	3,874,663	4,221,154	4,221,154	4,368,181
17	Maneaba ni Maungatabu	3,974,767	4,203,051	4,203,051	3,753,746
18	Ministry of Commerce, Industry and Cooperatives	2,057,468	2,356,176	2,356,176	2,233,864
19	Kiribati Audit Office	723,823	879,567	936,335	925,497
20	Office of the Attorney General	674,510	868,962	868,962	886,879
21	Ministry of Fisheries and Marine Resource Development	3,217,410	3,826,984	3,826,984	3,203,995
22	Ministry of Health and Medical Services	23,517,240	24,319,754	24,319,754	25,257,178
23	Ministry of Education	27,100,177	28,466,425	29,158,131	29,457,150
24	Ministry of Information, Communication, Transport and Tourism Development	3,975,605	4,285,861	4,285,861	4,467,255
25	Ministry of Finance and Economic Development	3,107,052	3,854,687	3,854,687	3,463,291
26	Ministry of Women, Youth, Sport and Social Affairs	1,836,281	1,993,617	1,993,617	2,002,757
27	Ministry of Infrastructure and Sustainable Energy	3,695,135	3,691,671	3,750,671	3,965,660
28	Ministry of Employment and Human Resources	5,217,873	6,288,426	6,288,426	5,590,837
29	Ministry of Line and Phoenix Island Development	3,866,085	4,385,491	4,385,491	4,231,024
37	Ministry of Justice	3,040,289	3,403,071	3,403,071	3,577,920
38	Leadership Commission	283,321	400,363	400,363	340,577
30	Debt Servicing	1,768,988	2,776,012	2,776,012	3,208,838
31	Subsidies, grants and other commitments	32,604,369	33,824,395	36,152,924	72,642,118
	ADD TRANSFERS AND FINANCING				
345	Contributions to development fund	35,631,995	45,024,288	93,110,567	64,218,858
Total Expenditure		180,935,273	201,092,509	252,495,325	260,114,038
347	Contributions to the RERF				
Total		180,935,273	201,092,509	252,495,325	260,114,038

Table 5(b): Statement of Ministries' Expenditures for 2019 Revised Budget

Code	Ministry	Sup 1		Sup 2		Revised Budget (After Supplementary No. 1 & No. 2)	CW		SW		Revised Budget 2019
		Budget 2019	Supplementary 1/2019	Supplementary 2/2019	Revised Budget (After Supplementary No. 1 & No. 2)		Contingency Warrants 2019	Statutory Warrants 2019			
09	Contribution to Development Fund - Donors	2,439,553	-	-	-	2,515,958	-	-	-	-	2,515,958
10	Office of Te Beretitini	1,249,399	76,405	-	-	1,338,039	-	-	-	-	1,338,039
11	Public Service Office	2,322,266	88,640	-	-	2,322,266	-	-	-	-	2,322,266
12	Judiciary	9,552,797	-	-	-	9,552,797	-	-	-	-	9,552,797
13	Kiribati Police Service	311,829	15,489	-	-	327,318	-	-	-	-	327,318
14	Public Service Commission	3,147,801	-	-	-	3,147,801	-	-	-	-	3,147,801
15	Ministry of Foreign Affairs and Immigration	2,998,909	-	-	-	2,998,909	-	-	-	-	2,998,909
16	Ministry of Internal Affairs	4,221,154	-	-	-	4,221,154	-	-	-	-	4,221,154
17	Ministry of Environment, Lands and Agricultural Development	4,203,051	-	-	-	4,203,051	-	-	-	-	4,203,051
18	Maneaba ni Maungatabu	2,356,176	-	-	-	2,356,176	-	-	-	-	2,356,176
19	Ministry of Commerce, Industry and Cooperatives	879,567	-	-	-	879,567	-	-	-	-	879,567
20	Kiribati Audit Office	868,962	-	56,768	-	868,962	-	-	-	-	868,962
21	Office of the Attorney General	3,826,984	-	-	-	3,826,984	-	-	-	-	3,826,984
22	Ministry of Fisheries and Marine Resource Development	24,319,754	-	-	-	24,319,754	-	-	-	-	24,319,754
23	Ministry of Health and Medical Services	28,466,425	691,706	-	-	29,158,131	-	-	-	-	29,158,131
24	Ministry of Education, Communication, Transport and Tourism Development	4,285,861	-	-	-	4,285,861	-	-	-	-	4,285,861
25	Ministry of Finance and Economic Development	3,854,687	-	-	-	3,854,687	-	-	-	-	3,854,687
26	Ministry of Women, Youth, Sport and Social Affairs	1,993,617	-	-	-	1,993,617	-	-	-	-	1,993,617
27	Ministry of Infrastructure and Sustainable Energy	3,691,671	-	-	-	3,691,671	-	59,000	-	-	3,750,671
28	Ministry of Employment and Human Resources	6,288,426	-	-	-	6,288,426	-	-	-	-	6,288,426
29	Ministry of Line and Phoenix Island Development	4,385,491	-	-	-	4,385,491	-	-	-	-	4,385,491
37	Ministry of Justice	3,403,071	-	-	-	3,403,071	-	-	-	-	3,403,071
38	Leadership Commission	400,363	-	-	-	400,363	-	-	-	-	400,363
39	Office of the Director of Public Prosecution	-	-	-	-	-	-	-	-	-	-
	Total Recurrent	119,467,814	872,240	56,768	56,768	120,396,822	59,000	134,100	134,100	134,100	120,455,822
30	Debt servicing (rev based on forex currency)	2,776,012	-	-	-	2,776,012	-	-	-	-	2,776,012
1	Subsidies	18,954,376	1,052,353	-	-	20,006,729	889,606	-	-	-	20,896,335
2	Grants	7,288,343	-	-	-	7,288,343	-	-	-	-	7,288,343
297	International contributions	2,000,000	-	-	-	2,000,000	-	-	-	-	2,000,000
286	Land rent	4,601,419	-	-	-	4,601,419	-	-	-	-	4,601,419
3	Other Commitments	980,257	-	252,470	-	1,232,727	-	-	134,100	-	1,366,827
345	Contribut to Dev Fund	45,024,288	881,526	44,836,368	-	90,742,182	2,368,385	-	-	-	93,110,567
	Sub Total	81,624,695	1,933,879	45,088,838	45,088,838	128,647,412	3,257,991	134,100	134,100	134,100	132,039,503
	Grand Total	201,092,509	2,806,119	45,145,606	45,145,606	249,044,234	3,316,991	134,100	134,100	134,100	252,495,325

Table 5(c): Comparative Statement of Ministries' Expenditure Budget 2018 – 2023

Code	Ministry	2018		2019		2019		2020		2021		2022		2023	
		Actual	Budget	Revised	Budget	Revised	Budget	Est.	Est.	Est.	Est.	Est.	Est.	Est.	Est.
09	Office of Te Beretitenti	2,191,477	2,439,553	2,515,958	2,408,060	2,440,453	2,473,657	2,507,690							
10	Public Service Office	1,101,933	1,249,399	1,338,039	1,266,352	1,274,263	1,252,907	1,260,482							
11	Judiciary	2,172,249	2,322,266	2,322,266	2,560,997	2,573,742	2,590,457	2,607,590							
12	Kiribati Police Service	9,345,696	9,552,797	9,552,797	9,786,792	9,824,362	9,829,100	9,868,060							
13	Public Service Commission	340,690	311,829	327,318	360,100	380,606	385,749	391,021							
14	Ministry of Foreign Affairs and Immigration	2,650,766	3,147,801	3,147,801	3,090,731	3,056,689	3,052,990	3,083,374							
15	Ministry of Internal Affairs	2,965,413	2,998,909	2,998,909	2,845,383	2,861,678	2,664,193	2,671,952							
16	Ministry of Environment, Lands and Agricultural Development	3,874,663	4,221,154	4,221,154	4,368,181	4,479,385	4,505,822	4,540,607							
17	Maneaba ni Maungatabu	3,974,767	4,203,051	4,203,051	3,753,746	3,288,341	3,342,792	3,398,604							
18	Ministry of Commerce, Industry and Cooperatives	2,057,468	2,356,176	2,356,176	2,233,864	2,254,599	2,275,852	2,297,637							
19	Kiribati Audit Office	723,823	879,567	936,335	925,497	932,117	938,902	945,857							
20	Office of the Attorney General	674,510	868,962	868,962	886,879	893,826	900,946	908,245							
21	Ministry of Fisheries and Marine Resource Development	3,217,410	3,826,984	3,826,984	3,203,995	3,224,419	3,245,354	3,266,812							
22	Ministry of Health and Medical Services	23,517,240	24,319,754	24,319,754	25,257,178	25,662,693	25,780,837	26,004,435							
23	Ministry of Education	27,100,177	28,466,425	29,158,131	29,457,150	30,295,284	30,422,516	30,552,929							
24	Ministry of Information, Communication, Transport and Tourism														
24	Development	3,975,605	4,285,861	4,285,861	4,467,255	4,505,556	4,542,953	4,581,286							
25	Ministry of Finance and Economic Development	3,107,052	3,854,687	3,854,687	3,463,291	3,490,621	3,518,635	3,547,348							
26	Ministry of Women, Youth, Sport and Social Affairs	1,836,281	1,993,617	1,993,617	2,002,757	2,019,768	2,037,204	2,055,076							
27	Ministry of Infrastructure and Sustainable Energy	3,695,135	3,691,671	3,750,671	3,965,660	3,993,824	4,022,692	4,052,282							
28	Ministry of Employment and Human Resources	5,217,873	6,288,426	6,288,426	5,590,837	5,651,316	5,683,611	5,746,410							
29	Ministry of Line and Phoenix Island Development	3,866,085	4,385,491	4,385,491	4,231,024	4,264,607	4,299,029	4,334,312							
37	Ministry of Justice	3,040,289	3,403,071	3,403,071	3,577,920	3,742,159	3,772,847	3,804,302							
38	Leadership Commission	283,321	400,363	400,363	340,577	344,586	348,695	352,907							
	Subtotal-Departmental	110,929,921	119,467,814	120,455,822	120,044,225	121,454,895	121,887,741	122,779,217							
4	Subsidies, grants and other commitments	32,604,369	33,824,395	36,152,924	72,642,118	64,848,686	64,966,310	64,966,310							
30	Debt Servicing	1,768,988	2,776,011	2,776,011	3,208,838	3,546,125	4,016,598	3,974,015							
345	Contributions to development fund	35,631,995	45,024,288	93,110,567	64,218,858	42,865,465	41,665,467	41,765,469							
	Subtotal	180,935,273	201,092,508	252,495,324	260,114,038	232,715,170	232,536,115	233,485,011							
347	Contributions to the RERF														
	Total	180,935,273	201,092,508	252,495,324	260,114,038	232,715,170	232,536,115	233,485,011							

Table 6: Proportion of Ministries' Expenditure Budget 2018 – 2023

Code		2018	2019	2019	2020	2021	2022	2023
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
09	Office of Te Beretitenti	1.2	1.2	1.0	0.9	1.0	1.1	1.1
10	Public Service Office	0.6	0.6	0.5	0.5	0.5	0.5	0.5
11	Judiciary	1.2	1.2	0.9	1.0	1.1	1.1	1.1
12	Kiribati Police Service	5.2	4.8	3.8	3.8	4.2	4.2	4.2
13	Public Service Commission	0.2	0.2	0.1	0.1	0.2	0.2	0.2
14	Ministry of Foreign Affairs and Immigration	1.5	1.6	1.2	1.2	1.3	1.3	1.3
15	Ministry of Internal Affairs	1.6	1.5	1.2	1.1	1.2	1.1	1.1
16	Ministry of Environment, Lands and	2.1	2.1	1.7	1.7	1.9	1.9	1.9
17	Maneaba ni Maungatabu	2.2	2.1	1.7	1.4	1.4	1.4	1.5
18	Ministry of Commerce, Industry and Cooperatives	1.1	1.2	0.9	0.9	1.0	1.0	1.0
19	Kiribati Audit Office	0.4	0.4	0.4	0.4	0.4	0.4	0.4
20	Office of the Attorney General	0.4	0.4	0.3	0.3	0.4	0.4	0.4
21	Ministry of Fisheries and Marine Resource Development	1.8	1.9	1.5	1.2	1.4	1.4	1.4
22	Ministry of Health and Medical Services	13.0	12.1	9.6	9.7	11.0	11.1	11.1
23	Ministry of Education	15.0	14.2	11.5	11.3	13.0	13.1	13.1
24	Ministry of Information, Communication,	2.2	2.1	1.7	1.7	1.9	2.0	2.0
25	Ministry of Finance and Economic Development	1.7	1.9	1.5	1.3	1.5	1.5	1.5
26	Ministry of Women, Youth, Sport and Social Affairs	1.0	1.0	0.8	0.8	0.9	0.9	0.9
27	Ministry of Infrastructure and Sustainable Energy	2.0	1.8	1.5	1.5	1.7	1.7	1.7
28	Ministry of Employment and Human Resources	2.9	3.1	2.5	2.1	2.4	2.4	2.5
29	Ministry of Line and Phoenix Island Development	2.1	2.2	1.7	1.6	1.8	1.8	1.9
37	Ministry of Justice	1.7	1.7	1.3	1.4	1.6	1.6	1.6
38	Leadership Commission	0.2	0.2	0.2	0.1	0.1	0.1	0.2
		61	59	48	46	52	52	53
	Debt Servicing	0.98	1.38	1.10	1.23	1.52	1.73	1.70
	Subsidies, grants and other commitments.	18.03	16.82	14.32	27.93	27.87	27.94	27.82
		80.3	77.6	63.1	75.3	81.6	82.1	82.1
	ADD TRANSFERS AND FINANCING							
345	Contributions to development fund	19.7	22.4	36.9	24.7	18.4	17.9	17.9
347	Contributions to the RERF	-						
Total Expenditure		100.00	100.00	100.00	100.00	100.00	100.00	100.00

Table 7: Ministries Budget by Detailed Inputs 2020

Exp code	Cost description (Input)	2019 Revised	2020 Budget	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MIA	MELAD	MM	MCIC	KAO	OAG
201	KPF contribution	4,644,294	4,706,168	61,873	60,325	55,007	80,983	424,531	7,190	51,542	125,909	171,529	66,243	80,341	38,854	34,785
202	Salaries	60,632,831	60,996,033	363,202	779,576	612,693	1,077,045	5,654,402	93,684	653,793	1,647,686	2,237,053	877,459	1,054,164	514,470	461,629
203	Housing assistance	1,730,075	1,627,700	(102,375)	53,124	56,868	16,224	22,332	4,884	335,105	62,820	37,854	20,940	48,577	15,528	60,228
204	Allowances	5,133,770	5,115,845	(17,925)	50,979	24,154	575,593	569,890	34,607	371,167	57,683	103,308	56,386	37,303	13,454	1,860
205	Overtime	2,117,228	2,578,554	461,326	36,075	12,964	18,071	813,709	4,839	97,040	32,120	102,749	35,496	24,541	11,818	6,320
206	Temporary assistance	1,634,787	1,752,865	118,078	24,751	120,728	2,730	6,000	2,176	33,428	31,097	50,004	5,778	17,047	3,585	2,176
207	Wages	210,457	359,450	148,993	7,000	7,000				205,560	29,267					
208	Leave grants	7,903,500	7,920,000	16,500	100,500	67,500	134,500	793,100	12,000	90,000	207,000	334,000	48,000	142,500	63,000	42,000
	Sub Total	84,006,941	85,056,614	1,049,673	1,112,329	949,913	1,905,145	8,283,964	159,389	1,837,635	2,193,562	3,036,497	1,110,302	1,404,472	660,709	608,999
215	Transport to work	2,533,415	2,456,873	(76,542)	35,767	14,954	40,972	420,169	8,354	77,813	29,397	96,039	120,440	55,132	19,416	11,859
216	Internal travel	3,629,593	3,375,264	(254,329)	301,871	39,032	110,458	178,794	94,842	68,927	84,416	149,683	389,186	137,557	81,428	36,395
217	Local training	315,280	320,379	5,099		1,300	7,500	2,000		2,000	20,340	23,862		33,136	3,850	3,613
218	Local Accom & All	1,964,644	717,051	(1,247,593)			13,500			4,700	355		600,596	34,759		
219	Training catering	171,252	202,482	31,230	9,869	1,600	8,900		900	7,250	2,400	5,175	32,250	33,725	5,000	2,319
220	Course Fees	17,460	17,270	(190)			2,700							1,790		
221	Overseas training	56,256	140,989	84,733			27,213			39,600	7,496	12,000				
222	Relocation expenses	472,508	514,913	42,405			6,090				39,055	34,656				
223	Recruitment expenses	68,085	132,257	64,172	4,750		410				400	11,000			2,350	
226	External travel	3,561,776	2,402,546	(1,159,229)	43,260	50,041	28,100	74,964	7,429	167,024	185,275	175,159	436,170	119,243	33,030	75,000
227	Cleaning	115,711	115,178	(533)	7,055	1,200	2,500	6,147	1,551	9,686	2,643	7,042	1,200	3,378	1,018	
230	Telecomms	2,561,289	2,663,696	102,408	69,505	66,000	28,800	161,280	21,600	118,474	58,136	174,623	86,623	84,879	26,900	26,825
231	Electricity and gas	3,435,658	3,395,248	(40,411)	82,128	37,824	49,800	144,000	9,600	103,992	69,984	110,862	276,000	76,374	30,000	34,151
232	Water	507,972	474,927	(33,045)	5,196		3,600	3,600		4,572	250	18,600				
233	Office Transport	291,707	371,120	79,413	17,000		22,890			30,465	3,000	35,100		2,600		
235	Advertising/Media	433,919	533,677	99,758	43,320	470	11,000	3,500	3,860	159,850	8,720	14,486	342,826	14,300	1,500	820
239	Entertainment	595,219	577,368	(17,852)	198,225	6,265	8,199			10,586	6,685	10,690	41,000	3,544		3,588
240	Printing	303,246	322,551	19,305	15,376		15,836			30,507	7,685	5,122	38,271	1,800		9,824
241	Stationery & Supp	1,436,859	1,306,041	(130,818)	32,862	15,836	30,500	70,720	9,139	50,507	26,231	49,426	82,324	42,945	12,035	
242	Food & Rations	2,484,375	2,325,617	(158,758)												
243	Purch Office Equip	1,456,580	1,547,208	90,628	67,130	20,300	28,050	33,800	9,787	91,511	46,960	69,170	25,820	67,495	8,120	17,062
244	Repairs Equip	343,239	395,513	52,274		3,852	8,113	6,000	2,750	4,300	4,950	36,340	32,464	5,879	2,030	5,125
245	Uniforms	198,086	176,162	(21,924)						5,160		2,425				
246	Specialised Purch	3,749,077	3,609,505	(139,572)												
248	Comp. for Trees	21,600	113,514	91,914								3,200				
249	Agricultural supplies	82,500	96,937	14,437								92,000				
250	Local Services	2,283,863	2,888,456	604,593	90,127	27,550	51,860	51,100	8,928	204,579	39,058	137,883	95,482	75,994	3,517	8,200
251	Overseas Serv.	1,128,794	1,050,612	(78,181)	10,000	1,805	36,422	6,000		35,000		3,050				5,125
255	Commitment/other fees	65,880	71,070	5,190	20,090	3,210				450						
278	Sundry Purchase	22,090	37,190	15,100												
279	Special expenditure	103,950	59,826	(44,124)												
285	Hire of plant and equip	1,339,813	1,189,561	(150,252)												
287	Fixed Plant & Eq	211,950	203,544	(8,406)												
288	Motor vehicle fund	45,000	45,000													
289	Building & Infra Maint	189,598	879,152	689,554			15,000									
291	Maint of Vehicles	230,640	197,757	(32,883)												
295	Compensation	20,000	61,159	41,159								11,010				
	Sub Total	36,448,880	34,987,610	(1,461,270)	1,295,731	316,439	655,853	1,502,828	200,710	1,253,096	651,802	1,331,683	2,643,444	829,393	264,788	277,880
	Total Recurrent Exp	120,455,822	120,044,225	(411,597)	2,408,060	1,266,352	2,560,997	9,786,792	360,100	3,090,731	2,845,383	4,368,181	3,753,746	2,233,864	925,497	886,879
30	Debt servicing	2,776,012	3,208,838	432,826												
1	Subsidies	20,896,335	24,809,510	3,913,175		250,000										
2	Grants	7,286,343	38,319,386	31,033,043												
297	Internat. Contributions	2,000,000	2,000,000													
286	Land rent	4,601,419	4,828,965	227,546												
3	Other Commitments	1,366,827	2,684,257	1,317,430												
345	Contrib to Dev Fund	93,110,567	64,218,858	(28,891,709)												
	Sub Total	132,039,503	140,069,814	8,030,311	2,408,060	1,766,219	2,560,997	9,786,792	360,100	3,090,731	8,284,859	9,758,019	3,753,746	2,233,864	925,497	886,879
	Grand Total	252,495,325	260,114,038	7,618,714	2,408,060	3,032,571	2,560,997	9,786,792	360,100	3,090,731	8,284,859	9,758,019	3,753,746	2,233,864	925,497	886,879

Table 7: Ministries Budget by Detailed Inputs 2020 cont'd

Exp Code	Cost description (Input)	2019 Revised	2020 Budget	Variance (\$)	MFMRD	MHMS	MOE	MICTTD	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
201	KPF contribution	4,644,294	4,706,168	61,873	136,514	844,143	1,505,473	175,361	132,079	74,955	167,201	186,007	151,731	125,270	10,196
202	Salaries	60,632,831	60,996,033	363,202	1,630,117	10,985,710	19,435,679	2,305,167	1,689,706	964,792	2,173,508	2,410,278	1,942,719	1,660,188	134,490
203	Housing assistance	1,730,075	1,627,700	(102,375)	70,547	2,469,699	195,405	55,008	77,432	36,024	70,487	77,988	17,400	39,038	4,188
204	Allowances	5,133,770	5,115,845	(17,925)	38,501	2,341,487	404,749	65,338	53,598	51,728	31,739	38,086	93,746	89,109	11,380
205	Overtime	2,117,228	2,578,554	461,326	65,283	532,607	81,841	63,289	84,921	43,321	84,921	99,927	161,735	213,667	3,509
206	Temporary assistance	1,634,787	1,752,865	118,078	190,066	269,528	637,296	32,966	71,352	34,612	55,836	69,810	80,358	10,084	1,456
207	Wages	210,457	359,450	148,993	190,066	269,528	637,296	32,966	71,352	34,612	55,836	69,810	80,358	10,084	1,456
208	Leave grants	7,903,500	7,920,000	16,500	256,000	1,423,500	2,277,500	290,000	261,000	127,500	297,000	283,500	421,900	233,000	15,000
	Sub Total	84,006,941	85,056,614	1,049,673	2,387,028	16,646,674	24,631,391	2,987,145	2,370,089	1,322,325	2,839,093	3,171,646	2,887,715	2,370,357	180,219
215	Transport to work	2,533,415	2,456,873	(76,542)	44,437	521,064	366,808	26,588	58,960	32,736	83,391	148,127	143,534	90,175	10,679
216	Internal travel	3,375,264	3,375,264	(254,329)	73,025	190,282	449,940	86,447	162,360	76,324	98,551	157,546	300,063	92,409	15,728
217	Local training	315,280	320,379	5,099	1,093	64,459	58,051	10,800	12,670	12,353	9,300	34,700	7,894	11,470	1,081
218	Local Accom & All	1,964,644	1,717,051	(247,593)	1,093	23,215	20,580	10,053	10,053	12,353	9,300	34,700	7,894	11,470	1,081
219	Training catering	171,252	202,482	31,230	1,093	11,230	19,560	4,875	16,702	12,619	5,796	10,040	4,200	6,000	4,272
220	Course Fees	17,460	17,270	(190)	1,093	11,230	19,560	4,875	16,702	12,619	5,796	10,040	4,200	6,000	4,272
221	Overseas training	56,256	140,989	84,733	1,093	11,230	19,560	4,875	16,702	12,619	5,796	10,040	4,200	6,000	4,272
222	Relocation expenses	472,508	514,913	42,405	1,093	11,230	19,560	4,875	16,702	12,619	5,796	10,040	4,200	6,000	4,272
225	Recruitment expenses	68,085	132,257	64,172	1,093	11,230	19,560	4,875	16,702	12,619	5,796	10,040	4,200	6,000	4,272
226	External travel	3,561,776	2,402,546	(1,159,229)	26,649	202,171	70,240	174,540	86,018	92,279	119,602	33,200	81,330	74,500	1,750
227	Cleaning	115,711	115,178	(533)	3,331	24,683	6,640	74	1,890	4,721	1,669	20,786	3,445	3,710	810
230	Telecomms	2,561,289	2,663,696	102,408	159,792	450,480	273,835	154,580	123,699	66,386	74,520	223,069	80,431	119,268	13,992
232	Electricity and gas	3,435,658	3,395,248	(40,411)	130,006	655,000	355,095	238,140	177,974	80,424	70,344	542,510	8,400	106,040	6,600
233	Water	507,972	474,927	(33,045)	2,692	395,437	172,840	62,140	6,668	2,750	1,900	3,100	2,450	3,100	5,117
235	Office Transport	291,707	371,120	79,413	2,363	15,000	37,768	6,654	2,200	2,200	2,200	3,100	3,900	4,000	3,850
237	Advertising/Media	433,919	533,677	99,758	4,937	11,000	13,000	10,580	12,308	10,000	7,370	15,500	36,190	4,000	5,105
239	Entertainment	595,219	577,368	(17,852)	3,410	11,000	13,000	10,580	12,308	10,000	7,370	15,500	36,190	4,000	5,105
240	Printing	303,246	322,551	19,305	1,693	25,200	45,550	76,460	4,651	1,640	3,770	46,706	13,330	11,335	1,590
241	Stationery & Supp	1,436,859	1,306,041	(130,818)	30,439	147,796	348,093	36,382	64,739	26,717	12,676	40,389	121,925	38,608	6,378
242	Food & Rations	2,484,375	2,325,617	(158,758)	82,513	1,014,705	788,796	172,330	108,904	48,240	33,327	46,225	84,495	194,620	18,604
243	Purch Office Equip	1,547,208	1,547,208	0	4,937	11,000	13,000	10,580	12,308	10,000	7,370	15,500	36,190	4,000	5,105
244	Repairs Equip	343,239	176,162	(167,077)	4,937	11,000	13,000	10,580	12,308	10,000	7,370	15,500	36,190	4,000	5,105
245	Uniforms	198,086	176,162	(21,924)	1,061	20,000	3,462,749	3,500	19,263	12,000	1,550	44,369	19,500	15,750	5,036
246	Specialised Purch	3,749,077	3,609,505	(139,572)	1,061	20,000	3,462,749	3,500	19,263	12,000	1,550	44,369	19,500	15,750	5,036
248	Comp for Trees	21,600	113,514	91,914	92,314	8,000	10,000	3,500	89,395	118,982	58,900	184,431	111,197	96,181	10,412
249	Agricultural supplies	82,500	96,937	14,437	4,937	8,000	10,000	3,500	89,395	118,982	58,900	184,431	111,197	96,181	10,412
250	Local Services	2,283,863	2,888,456	604,593	90,314	680,493	526,901	126,972	68,802	118,982	58,900	184,431	111,197	96,181	10,412
251	Overseas Serv	1,128,794	1,050,612	(78,181)	4,937	11,000	348,429	172,330	68,802	118,982	58,900	184,431	111,197	96,181	10,412
255	Commitment/other fees	65,880	71,070	5,190	4,937	11,000	348,429	172,330	68,802	118,982	58,900	184,431	111,197	96,181	10,412
278	Sundry Purchase	22,090	37,190	15,100	4,937	11,000	348,429	172,330	68,802	118,982	58,900	184,431	111,197	96,181	10,412
279	Special expenditure	103,950	59,826	(44,124)	24,321	66,300	5,000	48,600	89,395	79,860	99,471	53,640	56,557	136,950	18,776
285	Hire of plant and equip	1,339,813	1,189,561	(150,252)	24,321	66,300	5,000	48,600	89,395	79,860	99,471	53,640	56,557	136,950	18,776
287	Fixed Plant & Eq	211,950	203,544	(8,406)	24,321	66,300	5,000	48,600	89,395	79,860	99,471	53,640	56,557	136,950	18,776
288	Motor vehicle fund	45,000	45,000	0	24,321	66,300	5,000	48,600	89,395	79,860	99,471	53,640	56,557	136,950	18,776
289	Building & Infra Maint	189,598	879,152	689,554	23,773	235,992	67,527	32,435	38,838	400,000	400,000	63,000	59,180	12,000	12,000
291	Maint Vehicles	230,640	197,757	(32,883)	13,867	7,000	67,527	7,000	38,838	400,000	400,000	63,000	59,180	12,000	12,000
295	Compensation	20,000	61,159	41,159	13,867	7,000	67,527	7,000	38,838	400,000	400,000	63,000	59,180	12,000	12,000
	Sub Total	36,448,880	34,987,610	(1,461,270)	816,967	8,610,504	4,825,759	1,480,110	1,093,203	680,432	1,126,567	2,419,191	1,343,310	1,207,563	160,358
	Total Recurrent Exp	120,455,822	120,044,225	(411,597)	3,203,995	25,257,178	29,457,150	4,487,255	3,463,291	2,002,757	3,965,660	5,590,837	4,231,024	3,577,920	340,877
30	Subsidies	2,776,012	3,206,838	430,826											
1	Subsidies	20,696,335	24,609,510	3,913,175											
2	Grants	7,286,343	36,319,386	31,033,043											
287	Internat. Contributions	2,000,000	2,000,000	0											
286	Land rent	4,601,419	4,828,965	227,546											
3	Other Commitments	1,366,827	2,664,257	1,317,430											
345	Contrib to Dev Fund	93,170,567	64,218,858	(28,951,709)											
	Sub Total	132,039,503	140,069,814	8,030,311	2,501,006	6,261,493	8,504,381	800,000	1,211,500	1,112,439	4,543,760	443,624	150,000	500,000	600,000
	Grand Total	252,495,325	260,114,038	7,618,714	5,705,001	31,518,671	52,586,416	11,474,721	48,953,629	37,150,085	8,509,420	6,034,461	7,581,024	4,077,920	340,877

Table 8: Budget Summary by Expenditure Input 2018 – 2023

		2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
	Personal emoluments							
201	KPF contribution	4,141,373	4,604,484	4,644,294	4,706,168	4,745,978	4,745,978	4,745,978
202	Salaries	50,289,955	60,102,036	60,632,831	60,996,033	61,903,292	61,784,761	61,784,761
203	Housing assistance	1,177,193	1,730,075	1,730,075	1,627,700	1,627,700	1,627,700	1,627,700
204	Allowances	4,717,938	5,133,770	5,133,770	5,115,845	5,115,845	5,115,845	5,115,845
205	Overtime	3,529,589	2,117,228	2,117,228	2,578,554	2,578,554	2,578,554	2,578,554
206	Temporary assistance	4,962,740	1,634,787	1,634,787	1,752,865	1,752,865	1,752,865	1,752,865
207	Wages	162,328	210,457	210,457	359,450	359,450	359,450	359,450
208	Leave grants	6,052,795	7,902,000	7,903,500	7,920,000	7,998,000	7,984,728	7,984,728
	Sub Total	75,033,911	83,434,836	84,006,941	85,056,614	86,081,683	85,949,880	85,949,880
	Operating expenses							
215	Transport to work	2,858,595	2,533,415	2,533,415	2,456,873	2,514,644	2,577,510	2,641,947
216	Internal travel	3,535,395	3,440,124	3,629,593	3,375,264	3,388,964	3,473,688	3,553,560
217	Local training	115,175	315,280	315,280	320,379	328,388	336,598	345,013
218	Local Accom & All	1,342,696	1,964,644	1,964,644	717,051	399,781	409,776	420,020
219	Training catering	86,340	171,252	171,252	202,482	211,951	217,250	222,681
220	Course Fees	827	17,460	17,460	17,270	17,702	18,144	18,598
221	Overseas training	10,085	56,256	56,256	140,989	144,514	148,127	151,830
225	Relocation expenses	352,456	472,508	472,508	514,913	506,584	485,073	497,200
226	Recruitment expenses	21,770	68,085	68,085	132,257	135,563	138,953	142,426
227	External travel	3,570,378	3,516,200	3,561,776	2,402,546	2,475,464	2,391,729	2,451,523
230	Cleaning	66,591	115,711	115,711	115,178	118,058	121,009	124,034
231	Telecomms	2,343,908	2,561,289	2,561,289	2,663,696	2,730,289	2,798,546	2,868,510
232	Electricity and gas	3,363,424	3,395,230	3,435,658	3,395,248	3,480,129	3,567,132	3,656,310
233	Water	416,583	507,972	507,972	474,927	486,800	498,970	511,444
235	Office Transport	194,182	291,707	291,707	371,120	380,398	389,908	399,656
237	Advertising/Media	84,493	433,919	433,919	533,677	547,019	560,694	574,712
239	Entertainment	464,283	595,219	595,219	577,368	526,432	539,593	553,083
240	Printing	231,827	303,246	303,246	322,551	330,615	338,881	347,353
241	Stationery & Supp	1,584,232	1,435,939	1,436,859	1,306,041	1,338,692	1,372,159	1,406,463
242	Food & Rations	1,888,371	2,484,375	2,484,375	2,325,617	2,383,757	2,443,351	2,504,435
243	Purch Office Equip	2,540,825	1,456,580	1,456,580	1,547,208	1,585,888	1,625,535	1,666,174
244	Repairs Equip	240,494	343,239	343,239	395,513	405,400	415,535	425,924
245	Uniforms	176,294	198,086	198,086	176,162	170,316	174,574	178,938
246	Specialised Purch	3,326,777	3,749,077	3,749,077	3,609,505	3,699,742	3,689,736	3,781,979
248	Comp. for Trees	32,256	21,600	21,600	113,514	116,351	119,260	122,242
249	Agricultural supplies	95,611	82,500	82,500	96,937	99,360	101,844	104,390
250	Local Services	4,203,392	2,244,313	2,283,863	2,888,456	2,960,668	3,024,742	3,100,360
251	Overseas Serv.	734,360	1,128,794	1,128,794	1,050,612	1,076,877	1,079,842	1,106,838
255	Commitment/other fees	38,635	65,880	65,880	71,070	72,847	74,668	76,535
278	Sundry Purchase	20,414	22,090	22,090	37,190	38,120	39,073	40,050
279	Special expenditure	-	33,990	103,950	59,826	61,322	62,855	64,426
285	Hire of plant and equip	1,049,878	1,309,813	1,339,813	1,189,561	1,219,300	1,249,782	1,281,027
287	Fixed Plant & Eq	438,768	211,950	211,950	203,544	208,633	213,848	219,195
288	Motor vehicle fund	55,129	45,000	45,000	45,000	46,125	47,278	48,460
289	Building & Infra Maint	304,270	189,598	189,598	879,152	901,131	920,174	943,178
291	Maint of Vehicles	107,296	230,640	230,640	197,757	202,701	207,768	212,963
295	Compensation	-	20,000	20,000	61,159	62,688	64,255	65,862
	Sub Total	35,896,011	36,032,977	36,448,880	34,987,610	35,373,212	35,937,861	36,829,337
	Total Recurrent Exp	110,929,921	119,467,814	120,455,822	120,044,225	121,454,895	121,887,741	122,779,217
30	Debt servicing	1,768,988	2,776,011	2,776,011	3,208,838	3,546,125	4,016,598	3,974,015
1	Subsidies	18,593,245	18,954,376	20,896,335	24,809,510	19,927,628	20,045,252	20,045,252
2	Grants	6,085,774	7,288,343	7,288,343	38,319,386	37,339,382	37,339,382	37,339,382
297	Internat. Contributions	1,593,347	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
3	Other Commitments	6,332,004	5,581,676	5,968,246	7,513,222	5,581,676	5,581,676	5,581,676
345	Contribt to Dev Fund	35,631,995	45,024,288	93,110,567	64,218,858	42,865,465	41,665,467	41,765,469
	Sub Total	70,005,352	81,624,694	132,039,502	140,069,814	111,260,275	110,648,374	110,705,793
	Total Government Expenditure	180,935,273	201,092,508	252,495,324	260,114,038	232,715,170	232,536,115	233,485,011
347	Contribution to the RERF							
	Total Government Expenditure	180,935,273	201,092,508	252,495,324	260,114,038	232,715,170	232,536,115	233,485,011

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:

1. 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.
2. 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.
3. State House: Which is managed by the office of the President's Private Secretary with the First Lady with the object of delivery better State House hospitality services and functions along with the provision of security protocol to H.E Te Beretitenti which is provided by the National Intelligence Unit of the Kiribati Police Service.
4. 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.
5. 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.
6. Strategic National Policy Division: which provides technical and policy support to Te Beretitenti and Cabinet through the Secretary OB and Secretary to Cabinet.

The Office of Te Beretitenti is allocated a total of **\$2,408,060** for Departmental Expenditures in the 2020 Budget.

Table 9(a): OB MEDIUM TERM EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
015	Charter to Banaba	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
EXPENDITURE								
201	KPF contribution	54,890	60,321	60,321	60,325	60,325	60,325	60,325
202	Salaries	646,692	782,719	782,719	779,576	779,576	779,576	779,576
203	Housing assistance	24,542	51,360	51,360	53,124	53,124	53,124	53,124
204	Allowances	54,518	42,228	42,228	50,979	50,979	50,979	50,979
205	Overtime	70,364	34,854	34,854	36,075	36,075	36,075	36,075
206	Temporary assistance	77,622	21,567	21,567	24,751	24,751	24,751	24,751
207	Wages	-	7,000	7,000	7,000	7,000	7,000	7,000
208	Leave grants	81,275	102,000	102,000	100,500	100,500	100,500	100,500
Sub Total		1,009,902	1,102,049	1,102,049	1,112,329	1,112,329	1,112,329	1,112,329
215	Transport to work	46,640	36,552	36,552	35,767	36,661	37,577	38,517
216	Internal travel	289,939	280,310	304,817	301,871	309,418	317,153	325,082
219	Local catering	-	169	169	9,869	10,116	10,369	10,628
226	Recruitment expenses	-	-	-	4,750	4,869	4,990	5,115
227	External travel	153,179	186,189	186,189	43,260	44,341	45,450	46,586
230	Cleaning	3,821	5,184	5,184	7,055	7,231	7,412	7,597
231	Communications	84,098	89,639	89,639	69,505	71,243	73,024	74,849
232	Electricity & gas	82,943	81,528	121,956	82,128	84,181	86,286	88,443
233	Water & sewage	129	5,196	5,196	5,196	5,326	5,459	5,596
235	Office transport	-	-	-	17,000	17,425	17,861	18,307
237	Advertising/Media	4,905	18,320	18,320	43,320	44,403	45,513	46,651
239	Entertainment	132,883	195,955	195,955	198,225	203,181	208,260	213,467
240	Printing	-	12,376	12,376	15,376	15,760	16,154	16,558
241	Stationery & supp	57,592	40,602	41,522	32,862	33,684	34,526	35,389
243	Purch office equip	72,106	129,835	129,835	67,130	68,808	70,528	72,292
250	Local services	91,465	59,688	70,238	90,127	92,381	94,690	97,057
251	Overseas Serv.	7,684	10,000	10,000	10,000	10,250	10,506	10,769
255	Commitment/other fees	-	4,950	4,950	4,950	5,074	5,201	5,331
278	Sundry purchase	19,859	20,090	20,090	20,090	20,592	21,107	21,635
285	Hire of plant and equip	134,332	160,920	160,920	237,250	243,181	249,261	255,492
Sub Total		1,181,575	1,337,503	1,413,908	1,295,731	1,328,124	1,361,328	1,395,361
Total Recurrent Exp		2,191,477	2,439,553	2,515,958	2,408,060	2,440,453	2,473,657	2,507,690
	Other Commitments	-	-	-	-	-	-	-
345	Contribt to Dev Fund	29,759	-	-	-	-	-	-
Sub Total		29,759	-	-	-	-	-	-
GRAND TOTAL		2,221,236	2,439,553	2,515,958	2,408,060	2,440,453	2,473,657	2,507,690

Table 9(b): HEAD 09 - OFFICE OF TE BERETITENTI (OB) BUDGET - 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	State House 02	Comm. & Relations 03	Meteorological Division 04	Strategic Policy 05
EXPENDITURE										
201	KPF contribution	60,321	60,321	60,325	3	20,401	5,690	2,155	24,297	7,782
202	Salaries	782,719	782,719	779,576	(3,143)	264,565	71,859	28,730	310,656	103,766
203	Housing assistance	51,360	51,360	53,124	1,764	15,528	4,188	8,376	16,656	8,376
204	Allowances	42,228	42,228	50,979	8,750	18,905	3,385	330	27,998	360
205	Overtime	34,854	34,854	36,075	1,221	11,523	5,678	432	18,441	
206	Temporary assistance	21,567	21,567	24,751	3,184	7,443	4,004		13,304	
207	Wages	7,000	7,000	7,000						
208	Leave grants	102,000	102,000	100,500	(1,500)	28,500	12,000	3,000	48,000	9,000
	Sub Total	1,102,049	1,102,049	1,112,329	10,280	366,865	113,804	43,023	459,353	129,284
215	Transport to work	36,552	36,552	35,767	(785)	12,120	6,492		17,155	
216	Internal travel	280,310	304,817	301,871	(2,946)	221,432	4,935	2,755	24,265	48,484
219	Local catering	169	169	9,869	9,700	3,769				6,100
221	Overseas training			-						
226	Recruitment expenses	186,189	186,189	4,750	4,750	4,750			7,700	
227	External travel	5,184	5,184	43,260	(142,930)	20,000	15,560			
230	Cleaning	89,639	89,639	7,055	1,871	3,464	3,060		531	
231	Communications	81,528	121,956	69,505	(20,134)	24,373	4,572		40,560	
232	Electricity & gas	5,196	5,196	82,128	(39,828)	54,000	7,128		21,000	
233	Water & sewage			5,196		600	4,596			
235	Office transport	18,320	18,320	17,000	17,000	17,000				
237	Advertising/Media	195,955	195,955	43,320	25,000	24,800		13,320	5,200	
239	Entertainment	12,376	12,376	198,225	2,270	180,225	18,000			
240	Printing	40,602	41,522	15,376	3,000	3,000		12,376		
241	Stationery & supp	129,835	129,835	32,862	(8,660)	14,237	9,576	4,500	3,050	1,500
243	Purch office equip	59,688	70,238	67,130	(62,705)	47,800			19,330	
250	Local services	10,000	10,000	90,127	19,889	49,477	5,611		35,040	
251	Overseas Serv.	4,950	4,950	10,000					10,000	
255	Commitment/other fees	20,090	20,090	4,950	4,950	7,840	12,250		4,950	
278	Sundry purchase	160,920	160,920	20,090	76,330	116,800	76,650		43,800	
285	Hire of plant and equip	1,337,503	1,413,908	1,295,731	(18,177)	805,686	168,429	32,951	232,581	56,084
	Total Recurrent Exp	2,439,553	2,515,958	2,408,060	(107,897)	1,172,551	282,233	75,974	691,934	185,368
345	Contribt to Dev Fund									
	Sub Total	2,439,553	2,515,958	2,408,060	(107,897)	1,172,551	282,233	75,974	691,934	185,368
	GRAND TOTAL	2,439,553	2,515,958	2,408,060	(107,897)	1,172,551	282,233	75,974	691,934	185,368

Public Service Office

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for the Public Service Office

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Public Service Office is allocated a total of **\$1,266,352** for Departmental Expenditures in the 2020 Budget.

Table 10(a): PSO MEDIUM TERM EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
EXPENDITURE								
201	KPF contribution	44,518	54,759	54,759	55,007	55,007	55,007	55,007
202	Salaries	470,727	596,671	596,671	612,693	612,693	612,693	612,693
203	Housing assistance	39,843	51,378	51,378	56,868	56,868	56,868	56,868
204	Allowances	39,544	18,103	18,103	24,154	24,154	24,154	24,154
205	Overtime	14,536	16,604	16,604	12,964	12,964	12,964	12,964
206	Temporary assistance	134,997	133,456	133,456	120,728	120,728	120,728	120,728
207	Wages	-	-	-	-	-	-	-
208	Leave grants	40,076	66,000	66,000	67,500	67,500	67,500	67,500
Sub Total		784,241	936,971	936,971	949,913	949,913	949,913	949,913
215	Transport to work	18,823	11,133	11,133	14,954	15,328	15,711	16,104
216	Internal travel	32,627	30,812	49,492	39,032	40,008	41,008	42,033
217	Local training	2,515	1,300	1,300	1,300	1,333	1,366	1,400
219	Local catering	4,790	1,600	1,600	1,600	1,640	1,681	1,723
221	Overseas training	2,585	10,168	10,168	-	-	-	-
226	Recruitment expenses	406	470	470	-	-	-	-
227	External travel	59,521	76,098	76,098	50,041	51,292	52,574	53,888
230	Cleaning	760	800	800	1,200	1,230	1,261	1,292
231	Communications	16,399	42,634	42,634	66,000	67,650	69,341	71,075
232	Electricity & gas	17,641	27,708	27,708	37,824	38,770	39,739	40,732
235	Office transport	-	3,100	3,100	-	-	-	-
237	Advertising/Media	-	-	-	470	482	494	506
239	Entertainment	2,162	2,900	2,900	6,265	6,422	6,582	6,747
240	Printing	8,021	-	-	-	-	-	-
241	Stationery & supp	31,945	30,839	30,839	15,836	16,232	16,638	17,054
243	Purch office equip	38,694	18,000	18,000	20,300	20,808	21,328	21,861
244	Repairs equip	2,661	3,800	3,800	3,852	3,948	4,047	4,148
250	Local services	32,537	5,678	5,678	27,550	28,239	28,945	29,668
251	Overseas Serv.	-	780	780	1,805	1,850	1,896	1,944
255	Commitment/other fees	-	3,210	3,210	3,210	3,290	3,373	3,457
279	Special expenditure	-	-	69,960	-	-	-	-
285	Hire of plant and equip	45,606	41,400	41,400	25,200	25,830	26,476	27,138
Sub Total		317,692	312,429	401,069	316,439	324,350	332,459	340,770
Total Recurrent Exp		1,101,933	1,249,399	1,338,039	1,266,352	1,274,263	1,282,372	1,290,683
325	Kiribati Housing	250,000	250,000	250,000	250,000	250,000	250,000	250,000
345	Contribt to Dev Fund	383,955	1,163,245	1,163,245	1,516,219	1,416,219	1,416,219	1,416,219
Sub Total		633,955	1,413,245	1,413,245	1,766,219	1,666,219	1,666,219	1,666,219
GRAND TOTAL		1,735,888	2,662,644	2,751,284	3,032,571	2,940,483	2,948,591	2,956,903

Table 10(b): HEAD 10 - PUBLIC SERVICE OFFICE BUDGET - 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	HRMC 02	PSPSM 03	IT/DMR 04
EXPENDITURE									
201	KPF contribution	54,759	54,759	55,007	247	23,479	14,261	10,627	6,639
202	Salaries	596,671	596,671	612,693	16,021	207,532	178,971	137,667	88,522
203	Housing assistance	51,378	51,378	56,868	5,490	8,148	20,544	19,320	8,856
204	Allowances	18,103	18,103	24,154	6,051	9,556	3,292	10,025	1,280
205	Overtime	16,604	16,604	12,964	(3,640)	10,000	1,704	833	426
206	Temporary assistance	133,456	133,456	120,728	(12,727)	105,524	11,180	4,025	
208	Leave grants	66,000	66,000	67,500	1,500	24,000	18,000	16,500	9,000
	Sub Total	936,971	936,971	949,913	12,942	388,239	247,952	198,998	114,723
215	Transport to work	11,133	11,133	14,954	3,821	14,954			
216	Internal travel	30,812	49,492	39,032	(10,460)	16,532	15,000	7,500	
217	Local training	1,300	1,300	1,300		1,300			
219	Local catering	1,600	1,600	1,600				1,600	
221	Overseas training	10,168	10,168		(10,168)				
226	Recruitment expenses	470	470		(470)				
227	External travel	76,098	76,098	50,041	(26,057)	22,041	18,000	10,000	
230	Cleaning	800	800	1,200	400	1,200			
231	Communications	42,634	42,634	66,000	23,367	66,000			
232	Electricity & gas	27,708	27,708	37,824	10,116	37,824			
235	Office transport	3,100	3,100		(3,100)				
237	Advertising/Media			470	470		470		
239	Entertainment	2,900	2,900	6,265	3,365	6,265			
241	Stationery & supp	30,839	30,839	15,836	(15,003)	14,000	1,836		
243	Purch office equip	18,000	18,000	20,300	2,300				20,300
244	Repairs equip	3,800	3,800	3,852	52	3,852			
250	Local services	5,678	5,678	27,550	21,873	22,000	3,000	2,550	
251	Overseas Serv.	780	780	1,805	1,025				1,805
255	Commitment/other fees	3,210	3,210	3,210			3,210		
279	Special expenditure		69,960		(69,960)				
285	Hire of plant and equip	41,400	41,400	25,200	(16,200)	25,200			
	Sub Total	312,429	401,069	316,439	(84,629)	231,168	41,516	21,650	22,105
	Total Recurrent Exp	1,249,399	1,338,039	1,266,352	(71,687)	619,408	289,468	220,648	136,828
325	Kiribati Housing	250,000	250,000	250,000		250,000			
345	Contribt to Dev Fund	1,163,245	1,163,245	1,516,219	352,974	800,000	716,219		
	Sub Total	1,413,245	1,413,245	1,766,219	352,974	1,050,000	716,219		
	GRAND TOTAL	2,662,644	2,751,284	3,032,571	281,287	1,669,408	1,005,687	220,648	136,828

Judiciary

Responsible Minister: Minister for Justice

Accounting Officer: Chief Registrar

Ministry Purpose:

The Judiciary is a separate and independent arm of government that relies on the Ministry of Justice (MOJ) as a procedural link to the Executive and the Legislature – the other separate and independent arms of government. As a matter of procedure, it is the MOJ who presents the Judiciary's budget to the Legislature because it is the Legislature who has such jurisdiction to approve budget. As a separate and independent arm of government, these 3 arms of government enjoy equal rights to the people's money in order to deliver on their services expected of them from the people.

The main strategic functions of the Ministry are:

In this Budget Narrative 2020 it is of utmost important to point out that as of March 2019, the Judiciary has expanded from one administration to three separate administrations. The Judiciary no longer functions as the High Court only and no longer known as the High Court of Kiribati, but now known as the Kiribati Judiciary comprising separate and different administrations called the High Court, the Magistrates Court and the Judicial Technical Division. So, the main strategic functions of the Judiciary are as follows:

1. High Court: Administer the High Court and the Court of Appeal matters - Chief Registrar.
2. Magistrates Court: Administers the Magistrates Court matters – Chief Magistrates.
3. Judicial Technical: It is a support service to the High Court and the Magistrates Court dealing with Office Administration [Registry, Reception, Staff matters, Transport, Archives, Library], IT [software and hardware, court data systems, intra and inter communication systems, websites], Account [cashier and payment, budget, supplement, financial advices, procurement], Development [Plans (i.e. Action Plan, Divisional Plans, Sectional Plans), infrastructure development and capacity building], and Public Relations [complaints and complaint centre, advertising, promotions, protocols and relations with overseas partners].

The Kiribati Judiciary is allocated a total of **\$2,560,997** for Departmental Expenditures in the 2020 Budget.

Table 11(a): JUDICIARY MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
1002	Court fines	315,430	100,000	167,010	112,500	117,675	123,206	128,750
2003	Court fees	149,508	140,000	546,279	50,000	52,300	54,758	57,222
004	Mgistrate fees				112,500	117,675	123,206	128,750
005	Magistrate fines				30,000	31,380	32,855	34,333
006	Practising Admission fees				10,000	10,460	10,952	11,444
007	Sundry				45,000	47,070	49,282	51,500
	Total Revenue	464,938	240,000	713,288	360,000	376,560	394,258	412,000
EXPENDITURE								
201	KPF contribution	56,223	73,973	73,973	80,983	80,983	80,983	80,983
202	Salaries	772,564	983,546	983,546	1,077,045	1,077,045	1,077,045	1,077,045
203	Housing assistance	9,172	20,940	20,940	16,224	16,224	16,224	16,224
204	Allowances	364,413	595,895	595,895	575,593	575,593	575,593	575,593
205	Overtime	13,325	17,677	17,677	18,071	18,071	18,071	18,071
206	Temporary assistance	29,218	2,760	2,760	2,730	2,730	2,730	2,730
208	Leave grants	89,106	130,500	130,500	134,500	134,500	134,500	134,500
	Sub Total	1,334,022	1,825,291	1,825,291	1,905,145	1,905,145	1,905,145	1,905,145
215	Transport to work	51,691	36,306	36,306	40,972	38,345	39,303	40,286
216	Internal travel	137,412	106,272	106,272	110,458	113,219	116,050	118,951
217	Local training	3,884	3,292	3,292	7,500	7,688	7,880	8,077
218	Local accom & allowances	5,335	2,280	2,280	13,500	13,838	14,183	14,538
219	Local catering	1,550	1,577	1,577	8,900	9,123	9,351	9,584
220	Local course fees	-	-	-	2,700	2,768	2,837	2,908
221	Overseas training	-	-	-	27,213	27,893	28,591	29,305
225	Relocation expenses	10,807	6,090	6,090	6,090	6,242	6,398	6,558
226	Recruitment expenses	-	-	-	410	420	431	442
227	External travel	30,557	28,100	28,100	28,100	28,803	29,523	30,261
230	Cleaning	-	-	-	2,500	2,563	2,627	2,692
231	Communications	50,951	33,000	33,000	28,800	29,520	30,258	31,014
232	Electricity & gas	81,943	57,075	57,075	49,800	51,045	52,321	53,629
233	Water & sewage	945	1,428	1,428	3,600	3,690	3,782	3,877
235	Office transport	-	-	-	22,890	23,462	24,049	24,650
239	Entertainment	5,310	6,090	6,090	11,000	11,275	11,557	11,846
240	Printing	7,821	7,549	7,549	8,199	8,404	8,614	8,829
241	Stationery & supp	60,719	30,050	30,050	30,050	30,801	31,571	32,361
243	Purch office equip	8,939	7,550	7,550	28,050	28,751	29,470	30,207
244	Repairs equip	4,273	6,113	6,113	8,113	8,316	8,524	8,737
250	Local services	234,150	63,324	63,324	51,860	53,157	54,485	55,848
251	Overseas Serv.	11,983	36,422	36,422	36,422	37,333	38,266	39,223
279	Special expenditure	-	-	-	37,826	38,772	39,741	40,734
285	Hire of plant and equip	54,973	49,457	49,457	75,900	77,798	79,742	81,736
287	Fixed plant & eq	74,985	-	-	-	-	-	-
289	Building & infra maint	-	15,000	15,000	15,000	15,375	15,759	16,153
	Sub Total	838,227	496,975	496,975	655,853	668,598	685,313	702,446
	Total Recurrent Exp	2,172,249	2,322,266	2,322,266	2,560,997	2,573,742	2,590,457	2,607,590
345	Contribt to Dev Fund	-	-	-	-	-	-	-
	Sub Total	-	-	-	-	-	-	-
	GRAND TOTAL	2,172,249	2,322,266	2,322,266	2,560,997	2,573,742	2,590,457	2,607,590

Table 11(b): HEAD 11 - JUDICIARY BUDGET – 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	2020 Budget		
						High Court	Magistrates Court	Judicial Technical Division
REVENUE								
1002	Court fines	100,000	167,010	112,500	(54,510)	112,500		
2003	Court fees	140,000	546,279	50,000	(496,279)	50,000		
004	Mgistrate fees	-	-	112,500	112,500		112,500	
005	Magistrate fines	-	-	30,000	30,000		30,000	
006	Practising Admission fees	-	-	10,000	10,000			10,000
007	Sundry	-	-	45,000	45,000			45,000
Total Revenue		240,000	713,288	360,000	- 353,288	162,500	142,500	55,000
EXPENDITURE								
201	KPF contribution	73,973	73,973	80,983	7,010	19,665	50,908	10,410
202	Salaries	983,546	983,546	1,077,045	93,499	261,214	678,028	137,803
203	Housing assistance	20,940	20,940	16,224	(4,716)	4,884	4,188	7,152
204	Allowances	595,895	595,895	575,593	(20,302)	151,271	422,400	1,922
205	Overtime	17,677	17,677	18,071	394	2,533	1,500	14,038
206	Temporary assistance	2,760	2,760	2,730	(31)	990	740	1,000
208	Leave grants	130,500	130,500	134,500	4,000	16,500	103,000	15,000
Sub Total		1,825,291	1,825,291	1,905,145	79,854	457,057	1,260,764	187,324
215	Transport to work	36,306	36,306	40,972	4,666	20,095	14,472	6,404
216	Internal travel	106,272	106,272	110,458	4,186	78,440	24,175	7,843
217	Local training	3,292	3,292	7,500	4,208	3,500	3,500	500
218	Local accom & allowances	2,280	2,280	13,500	11,220	2,400	8,820	2,280
219	Local catering	1,577	1,577	8,900	7,323	1,500	4,200	3,200
220	Local course fees			2,700	2,700		2,700	
221	Overseas training			27,213	27,213		27,213	
225	Relocation expenses	6,090	6,090	6,090			6,090	
226	Recruitment expenses			410	410		410	
227	External travel	28,100	28,100	28,100		15,852	9,500	2,748
230	Cleaning			2,500	2,500			2,500
231	Communications	33,000	33,000	28,800	(4,200)	6,600	10,800	11,400
232	Electricity & gas	57,075	57,075	49,800	(7,275)	14,400	16,920	18,480
233	Water & sewage	1,428	1,428	3,600	2,172	3,600		
235	Office transport			22,890	22,890		8,570	14,320
239	Entertainment	6,090	6,090	11,000	4,910	8,000	3,000	
240	Printing	7,549	7,549	8,199	650	2,000	2,750	3,449
241	Stationery & supp	30,050	30,050	30,050		2,100	7,750	20,200
243	Purch office equip	7,550	7,550	28,050	20,500	6,050	7,500	14,500
244	Repairs equip	6,113	6,113	8,113	2,000	3,500	2,113	2,500
250	Local services	63,324	63,324	51,860	(11,464)	22,000	9,500	20,360
251	Overseas Serv.	36,422	36,422	36,422				36,422
279	Special expenditure			37,826	37,826		37,826	
285	Hire of plant and equip	49,457	49,457	75,900	26,443	19,200	31,700	25,000
289	Building & infra maint	15,000	15,000	15,000				15,000
Sub Total		496,975	496,975	655,853	158,878	209,238	239,509	207,106
Total Recurrent Exp		2,322,266	2,322,266	2,560,997	238,731	666,294	1,500,273	394,430
345	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		2,322,266	2,322,266	2,560,997	238,731	666,294	1,500,273	394,430

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

The Kiribati Police Services is allocated a total of **\$9,786,792** for Departmental Expenditures in the 2020 Budget.

Table 12(a): KPS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
1006	Hire of Police Band	7,396	-	-	3,000	3,138	3,285	3,433
1008	Sundry Revenue	103,361	82,500	105,834	85,000	88,910	93,089	97,278
3101	Patrol Boat Hire	160	5,000	208	2,000	2,092	2,190	2,289
Total Revenue		110,917	87,500	106,042	90,000	94,140	98,565	103,000
EXPENDITURE								
201	KPF contribution	386,589	420,999	420,999	424,531	424,531	424,531	424,531
202	Salaries	5,045,819	5,806,067	5,806,067	5,654,402	5,654,402	5,654,402	5,654,402
203	Housing assistance	20,385	22,332	22,332	22,332	22,332	22,332	22,332
204	Allowances	516,608	560,095	560,095	569,890	569,890	569,890	569,890
205	Overtime	959,701	562,763	562,763	813,709	813,709	813,709	813,709
206	Temporary assistance	109,223	6,000	6,000	6,000	6,000	6,000	6,000
208	Leave grants	537,065	714,500	714,500	793,100	793,100	779,828	779,828
Sub Total		7,575,390	8,092,756	8,092,756	8,283,964	8,283,964	8,270,692	8,270,692
215	Transport to work	502,112	455,020	455,020	420,169	430,673	441,440	452,476
216	Internal travel	240,519	140,966	140,966	178,794	183,264	187,845	192,541
217	Local training	-	2,000	2,000	2,000	2,050	2,101	2,154
225	Relocation expenses	51,366	8,000	8,000	62,788	64,358	65,967	67,616
227	External travel	140,697	163,300	163,300	74,964	76,838	58,259	59,715
230	Cleaning	2,169	6,147	6,147	6,147	6,301	6,458	6,620
231	Communications	136,557	161,280	161,280	161,280	165,312	169,445	173,681
232	Electricity & gas	222,619	144,000	144,000	144,000	147,600	151,290	155,072
233	Water & sewage	2,565	3,600	3,600	3,600	3,690	3,782	3,877
239	Entertainment	2,496	3,500	3,500	3,500	3,588	3,677	3,769
241	Stationery & supp	90,271	71,220	71,220	70,720	72,488	74,300	76,158
242	Food & rations	24,574	33,800	33,800	33,800	34,645	35,511	36,399
243	Purch office equip	41,983	31,900	31,900	31,900	32,698	33,515	34,353
244	Repairs equip	2,750	6,000	6,000	6,000	6,150	6,304	6,461
245	Uniforms	74,274	87,208	87,208	86,908	89,081	91,308	93,590
250	Local services	50,171	51,100	51,100	51,100	52,378	53,687	55,029
251	Overseas Serv.	4,560	26,000	26,000	6,000	6,150	6,304	6,461
287	Fixed plant & eq	168,407	-	-	50,000	51,250	52,531	53,845
291	Maint of vehicles	12,217	65,000	65,000	65,000	66,625	68,291	69,998
295	Compensation	-	-	-	44,159	45,263	46,395	47,554
Sub Total		1,770,306	1,460,041	1,460,041	1,502,828	1,540,399	1,558,409	1,597,369
Total Recurrent Exp		9,345,696	9,552,797	9,552,797	9,786,792	9,824,362	9,829,100	9,868,060
361	Compensation (Court order)	-	-	56,570	-	-	-	-
345	Contribt to Dev Fund	-	-	-	-	-	-	-
Sub Total		-	-	56,570	-	-	-	-
GRAND TOTAL		9,345,696	9,552,797	9,609,367	9,786,792	9,824,362	9,829,100	9,868,060

Table 12(b): HEAD 12 – KIRIBATI POLICE SERVICES BUDGET – 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Fire 02	PMU 03	Crime 04	Law 05
REVENUE										
1006	Hire of Police Band			3,000	3,000	3,000				
1008	Sundry Revenue	82,500	105,834	85,000	(20,834)	85,000				
3101	Patrol Boat Hire	5,000	208	2,000	1,792			2,000		
Total Revenue		87,500	106,042	90,000	(16,042)	88,000		2,000		
EXPENDITURE										
201	KPF contribution	420,999	420,999	424,531	3,531	82,280	12,292	51,651	37,176	241,132
202	Salaries	5,806,067	5,806,067	5,654,402	(151,665)	934,029	56,480	688,675	495,677	3,479,541
203	Housing assistance	22,332	22,332	22,332		22,332				
204	Allowances	560,095	560,095	569,890	9,795	57,748	7,559	67,927	48,027	388,629
205	Overtime	562,763	562,763	813,709	250,946	183,510	8,076	62,706	83,090	476,327
206	Temporary assistance	6,000	6,000	6,000		6,000				
208	Leave grants	714,500	714,500	793,100	78,600	115,500	7,500	103,500	72,000	494,600
Sub Total		8,092,756	8,092,756	8,283,964	191,208	1,401,399	91,907	974,459	735,970	5,080,229
215	Transport to work	455,020	455,020	420,169	(34,851)	66,802	3,769	242,790	20,840	85,968
216	Internal travel	140,966	140,966	178,794	37,828	65,161		8,667	67,551	37,414
217	Local training	2,000	2,000	2,000		2,000				
225	Relocation expenses	8,000	8,000	62,788	54,788					62,788
227	External travel	163,300	163,300	74,964	(88,336)	71,964		3,000		
230	Cleaning	6,147	6,147	6,147		5,723	424			
231	Communications	161,280	161,280	161,280		161,280				
232	Electricity & gas	144,000	144,000	144,000		144,000				
233	Water & sewage	3,600	3,600	3,600		2,400		1,200		
239	Entertainment	3,500	3,500	3,500		3,500				
241	Stationery & supp	71,220	71,220	70,720	(500)	26,300	4,000	5,000	18,720	16,700
242	Food & rations	33,800	33,800	33,800				28,800		5,000
243	Purch office equip	31,900	31,900	31,900		9,500		18,500		3,900
244	Repairs equip	6,000	6,000	6,000		3,500		2,500		
245	Uniforms	87,208	87,208	86,908	(300)	85,000		1,908		
250	Local services	51,100	51,100	51,100		29,600	5,000		4,500	12,000
251	Overseas Serv.	26,000	26,000	6,000	(20,000)	50,000	6,000			
287	Fixed plant & eq			50,000	50,000	50,000				
291	Maint of vehicles	65,000	65,000	65,000		50,000		15,000		
295	Compensation			44,159	44,159				44,159	
Sub Total		1,460,041	1,460,041	1,502,828	42,787	776,729	19,193	327,365	155,770	223,770
Total Recurrent Exp		9,552,797	9,552,797	9,786,792	233,995	2,178,129	111,100	1,301,824	891,740	5,303,999
361	Compensation (Court order)		56,570							
345	Contribt to Dev Fund									
Sub Total			56,570							
GRAND TOTAL		9,552,797	9,609,367	9,786,792	233,995	2,178,129	111,100	1,301,824	891,740	5,303,999

Public Service Commission

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for the Public Service Commission

Ministry Purpose:

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

The main strategic function of the Ministry is:

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

The Public Service Commission is allocated a total of **\$360,100** for Departmental Expenditures in the 2020 Budget.

Table 13(a): PSC MEDIUM TERM EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
EXPENDITURE								
201	KPF contribution	6,078	6,686	7,662	7,190	8,166	8,166	8,166
202	Salaries	60,342	86,967	99,980	93,694	106,707	106,707	106,707
203	Housing assistance	-	4,884	4,884	4,884	4,884	4,884	4,884
204	Allowances	36,726	34,101	34,101	34,607	34,607	34,607	34,607
205	Overtime	5,260	6,000	6,000	4,839	4,839	4,839	4,839
206	Temporary assistance	20,688	2,176	2,176	2,176	2,176	2,176	2,176
208	Leave grants	11,625	12,000	13,500	12,000	13,500	13,500	13,500
Sub Total		140,719	152,814	168,303	159,389	174,878	174,878	174,878
215	Transport to work	6,336	8,013	8,013	8,354	8,563	8,777	8,997
216	Internal travel	101,894	68,038	68,038	94,842	97,213	99,643	102,134
218	Local accom & allowances	3,256	-	-	-	-	-	-
220	Local course fees	-	-	-	900	923	946	969
227	External travel	1,325	7,429	7,429	7,429	7,615	7,805	8,000
230	Cleaning	1,899	1,505	1,505	1,551	1,590	1,629	1,670
231	Communications	19,225	21,600	21,600	21,600	22,140	22,694	23,261
232	Electricity & gas	12,330	9,600	9,600	9,600	9,840	10,086	10,338
239	Entertainment	7,784	3,860	3,860	3,860	3,957	4,055	4,157
241	Stationery & supp	11,518	7,504	7,504	9,139	9,367	9,602	9,842
243	Purch office equip	12,897	7,496	7,496	9,787	10,032	10,282	10,540
244	Repairs equip	112	2,000	2,000	2,750	2,819	2,889	2,961
250	Local services	4,084	-	-	8,928	9,151	9,380	9,614
285	Hire of plant and equip	17,310	21,970	21,970	21,970	22,519	23,082	23,659
Sub Total		199,971	159,015	159,015	200,710	205,728	210,871	216,143
Total Recurrent Exp		340,690	311,829	327,318	360,100	380,606	385,749	391,021
GRAND TOTAL		340,690	311,829	327,318	360,100	380,606	385,749	391,021

Table 13(b): HEAD 13 - PUBLIC SERVICE COMMISSION BUDGET 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01
EXPENDITURE						
201	KPF contribution	6,686	7,662	7,190	(472)	7,190
202	Salaries	86,967	99,980	93,694	(6,287)	93,694
203	Housing assistance	4,884	4,884	4,884		4,884
204	Allowances	34,101	34,101	34,607	505	34,607
205	Overtime	6,000	6,000	4,839	(1,161)	4,839
206	Temporary assistance	2,176	2,176	2,176		2,176
208	Leave grants	12,000	13,500	12,000	(1,500)	12,000
Sub Total		152,814	168,303	159,389	(8,914)	159,389
215	Transport to work	8,013	8,013	8,354	341	8,354
216	Internal travel	68,038	68,038	94,842	26,804	94,842
220	Local course fees			900	900	900
227	External travel	7,429	7,429	7,429		7,429
230	Cleaning	1,505	1,505	1,551	46	1,551
231	Communications	21,600	21,600	21,600		21,600
232	Electricity & gas	9,600	9,600	9,600		9,600
239	Entertainment	3,860	3,860	3,860		3,860
241	Stationery & supp	7,504	7,504	9,139	1,635	9,139
243	Purch office equip	7,496	7,496	9,787	2,291	9,787
244	Repairs equip	2,000	2,000	2,750	750	2,750
250	Local services			8,928	8,928	8,928
285	Hire of plant and equip	21,970	21,970	21,970		21,970
Sub Total		159,015	159,015	200,710	41,695	200,710
Total Recurrent Exp		311,829	327,318	360,100	32,781	360,100
Sub Total						
GRAND TOTAL		311,829	327,318	360,100	32,781	360,100

Ministry of Foreign Affairs and Immigration

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for Foreign Affairs and Immigration

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Foreign Affairs and Immigration is allocated a total of **\$3,090,731** for Departmental Expenditures in the 2020 Budget.

Table 14(a): MFAI MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018	2019	2019	2020	2021	2022	2023
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
2003	Visa fees	173,166	90,000	155,106	173,166	181,132	189,645	198,179
2012	Immigration & other charges	2,009	10,500	681	2,009	2,101	2,200	2,299
3003	Visa fees	3,607	-	12,954	3,607	3,773	3,950	4,128
3012	Immigration & other charges	3,069	-	3,011	3,069	3,210	3,361	3,512
Total Revenue		181,851	100,500	171,752	181,851	190,216	199,156	208,118
EXPENDITURE								
201	KPF contribution	45,617	50,833	50,833	51,542	51,542	51,542	51,542
202	Salaries	523,788	657,027	657,027	653,793	653,793	653,793	653,793
203	Housing assistance	321,381	324,060	324,060	335,105	335,105	335,105	335,105
204	Allowances	276,210	336,621	336,621	371,167	371,167	371,167	371,167
205	Overtime	80,294	90,004	90,004	97,040	97,040	97,040	97,040
206	Temporary assistance	34,065	20,753	20,753	33,428	33,428	33,428	33,428
207	Wages	130,639	161,236	161,236	205,560	205,560	205,560	205,560
208	Leave grants	53,435	98,000	98,000	90,000	90,000	90,000	90,000
Sub Total		1,465,430	1,738,535	1,738,535	1,837,635	1,837,635	1,837,635	1,837,635
215	Transport to work	98,372	77,694	77,694	77,813	79,758	81,752	83,796
216	Internal travel	76,307	57,801	57,801	68,927	70,650	72,417	74,227
217	Local training	152	2,000	2,000	2,000	2,050	2,101	2,154
218	Local accom & allowances	-	-	-	4,700	4,818	4,938	5,061
219	Local catering	-	3,800	3,800	7,250	7,431	7,617	7,807
225	Relocation expenses	5,737	47,342	47,342	39,600	40,590	7,429	7,615
227	External travel	352,651	357,830	357,830	167,024	171,199	175,479	179,866
230	Cleaning	9,236	11,741	11,741	9,686	9,928	10,176	10,430
231	Communications	85,359	121,032	121,032	118,474	121,435	124,471	127,583
232	Electricity & gas	74,009	110,952	110,952	103,992	106,592	109,257	111,988
233	Water & sewage	1,435	6,076	6,076	4,572	4,686	4,803	4,924
235	Office transport	10,727	10,805	10,805	30,465	31,227	32,008	32,808
237	Advertising/Media	-	-	-	270	277	284	291
239	Entertainment	113,936	180,425	180,425	159,850	98,477	100,939	103,462
240	Printing	-	-	-	10,586	10,851	11,122	11,400
241	Stationery & supp	156,657	56,967	56,967	50,507	51,770	53,064	54,391
243	Purch office equip	20,554	32,144	32,144	91,511	93,799	96,144	98,547
244	Repairs equip	343	4,000	4,000	4,300	4,408	4,518	4,631
245	Uniforms	-	-	-	5,160	5,289	5,421	5,557
250	Local services	127,837	198,838	198,838	204,579	209,694	214,936	220,309
251	Overseas Serv.	8,776	45,000	45,000	35,000	35,875	36,772	37,691
255	Commitment/other fees	-	450	450	450	461	473	485
279	Special expenditure	-	33,990	33,990	6,000	6,150	6,304	6,461
285	Hire of plant and equip	43,249	50,380	50,380	50,380	51,640	52,930	54,254
Sub Total		1,185,336	1,409,266	1,409,266	1,253,096	1,219,054	1,215,355	1,245,739
Total Recurrent Exp		2,650,766	3,147,801	3,147,801	3,090,731	3,056,689	3,052,990	3,083,374
	Other Commitments	-	-	-	-	-	-	-
345	Contribt to Dev Fund	-	-	-	-	-	-	-
Sub Total		-	-	-	-	-	-	-
GRAND TOTAL		2,650,766	3,147,801	3,147,801	3,090,731	3,056,689	3,052,990	3,083,374

Table 14(b): HEAD 14 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION BUDGET – 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Immigration 02	Kiribati High Commission 03	Mission in Beijing 04	Mission in New York 05
REVENUE										
2003	Visa fees	90,000	155,106	173,166	18,060		173,166			
2012	Immigration & other charges	10,500	681	2,009	1,328		2,009			
3003	Visa fees		12,954	3,607	(9,347)			3,607		
3012	Immigration & other charges		3,011	3,069	58			3,069		
	Total Revenue	100,500	171,752	181,851	10,099		175,175	6,676		
EXPENDITURE										
201	KPF contribution	50,833	50,833	51,542	708	20,286	15,063	6,169	3,314	6,710
202	Salaries	657,027	657,027	653,793	(3,234)	258,401	197,696	74,090	37,788	85,818
203	Housing assistance	324,060	324,060	335,105	11,044		4,190	30,000	98,000	202,915
204	Allowances	336,621	336,621	371,167	34,547	9,300	3,115	107,768	101,032	149,952
205	Overtime	90,004	90,004	97,040	7,036	12,832	27,076	34,218		22,914
206	Temporary assistance	20,753	20,753	33,428	12,675	12,073	3,147	8,164	6,396	3,648
207	Wages	161,236	161,236	205,560	44,324	27,742		74,276	56,118	47,424
208	Leave grants	98,000	98,000	90,000	(8,000)	28,500	28,500	18,000	6,000	9,000
	Sub Total	1,738,535	1,738,535	1,837,635	99,100	369,133	278,787	352,684	308,648	528,381
215	Transport to work	77,694	77,694	77,813	119	20,277	4,339	32,407	10,800	9,990
216	Internal travel	57,801	57,801	68,927	11,126	2,630	8,564	14,861	23,400	19,472
217	Local training	2,000	2,000	2,000		2,000				
218	Local accom &			4,700	4,700				4,700	
219	Local catering	3,800	3,800	7,250	3,450			5,250	2,000	
225	Relocation expenses	47,342	47,342	39,600	(7,742)			15,600	24,000	
227	External travel	357,830	357,830	167,024	(190,807)	46,000	6,020	26,000	33,000	56,004
230	Cleaning	11,741	11,741	9,686	(2,055)			3,600	3,000	3,086
231	Communications	121,032	121,032	118,474	(2,558)	62,208	3,600	34,344	3,000	15,322
232	Electricity & gas	110,952	110,952	103,992	(6,960)	78,000		22,992	3,000	
233	Water & sewage	6,076	6,076	4,572	(1,504)	996		1,716	1,860	
235	Office transport	10,805	10,805	30,465	19,660			8,000	2,000	20,465
237	Advertising/Media			270	270		270			
239	Entertainment	180,425	180,425	159,850	(20,575)	116,150		11,000	17,500	15,200
240	Printing			10,586	10,586		10,000		586	
241	Stationery & supp	56,967	56,967	50,507	(6,460)	12,764	860	9,400	21,850	5,633
243	Purch office equip	32,144	32,144	91,511	59,367	54,183	3,600	4,000	20,000	9,728
244	Repairs equip	4,000	4,000	4,300	300		300	4,000		
245	Uniforms			5,160	5,160		4,560	600		
250	Local services	198,838	198,838	204,579	5,741	60,000	1,000	58,532	15,000	70,047
251	Overseas Serv.	45,000	45,000	35,000	(10,000)	35,000				
255	Commitment/other fees	450	450	450					450	
279	Special expenditure	33,990	33,990	6,000	(27,990)		6,000			
285	Hire of plant and equip	50,380	50,380	50,380		50,380				
	Sub Total	1,409,266	1,409,266	1,253,096	(156,170)	540,588	49,113	252,302	186,146	224,946
	Total Recurrent Exp	3,147,801	3,147,801	3,090,731	(57,070)	909,721	327,901	604,986	494,795	753,328
345	Contribt to Dev Fund									
	Sub Total									
	GRAND TOTAL	3,147,801	3,147,801	3,090,731	(57,070)	909,721	327,901	604,986	494,795	753,328

Ministry of Internal Affairs

Responsible Minister: Minister for Internal Affairs

Accounting Officer: Secretary for Internal Affairs

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Internal Affairs is allocated a total of **\$2,845,383** for Departmental Expenditures in the 2020 Budget.

Table 15(a): MIA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
2003	Sundry	1,362	1,000	500	1,000	1,046	1,095	1,144
2008	Maneaba Hire	-	1,029	290	1,029	1,076	1,127	1,178
2004	Museum entrance fee				5,000	5,230	5,476	5,722
Total Revenue		1,362	2,029	790	7,029	7,352	7,698	8,044
EXPENDITURE								
201	KPF contribution	136,304	128,064	128,064	125,909	125,909	125,909	125,909
202	Salaries	1,683,752	1,788,897	1,788,897	1,647,686	1,647,686	1,529,155	1,529,155
203	Housing assistance	16,010	57,408	57,408	62,820	62,820	62,820	62,820
204	Allowances	95,108	57,683	57,683	57,683	57,683	57,683	57,683
205	Overtime	41,588	27,338	27,338	32,120	32,120	32,120	32,120
206	Temporary assistance	97,486	37,156	37,156	31,097	31,097	31,097	31,097
207	Wages	31,689	29,067	29,067	29,267	29,267	29,267	29,267
208	Leave grants	207,034	207,000	207,000	207,000	207,000	207,000	207,000
Sub Total		2,308,971	2,332,612	2,332,612	2,193,582	2,193,582	2,075,051	2,075,051
215	Transport to work	25,996	29,397	29,397	29,397	30,132	30,885	31,657
216	Internal travel	59,057	76,145	76,145	84,416	86,526	88,690	83,937
217	Local training	9,435	16,465	16,465	20,340	20,849	21,370	21,904
218	Local accom & allowances	6,295	4,830	4,830	355	364	373	382
219	Local catering	248	3,525	3,525	2,400	2,460	2,522	2,585
221	Overseas training	-	7,496	7,496	7,496	7,683	7,875	8,072
225	Relocation expenses	34,486	35,881	35,881	39,055	40,031	41,032	42,057
226	Recruitment expenses	-	800	800	400	410	420	431
227	External travel	128,916	185,275	185,275	185,275	189,907	98,998	101,473
230	Cleaning	2,698	2,643	2,643	2,643	2,709	2,777	2,846
231	Communications	65,554	64,488	64,488	58,136	59,590	61,080	62,607
232	Electricity & gas	97,518	90,960	90,960	69,984	71,734	73,527	75,365
233	Water & sewage	-	250	250	250	256	263	269
235	Office transport	4,570	3,000	3,000	3,000	3,075	3,152	3,231
237	Advertising/Media	6,239	6,720	6,720	6,720	6,888	7,060	7,237
239	Entertainment	3,780	8,250	8,250	8,650	8,866	9,088	9,315
240	Printing	100	7,685	7,685	7,685	7,877	8,074	8,276
241	Stationery & supp	26,111	26,206	26,206	26,231	26,887	27,559	28,248
243	Purch office equip	118,720	47,310	47,310	46,960	48,134	49,337	50,571
244	Repairs equip	2,413	3,750	3,750	4,950	5,074	5,201	5,331
250	Local services	64,306	36,821	36,821	39,058	40,035	41,036	42,062
285	Hire of plant and equip	-	8,400	8,400	8,400	8,610	8,825	9,046
Sub Total		656,442	666,297	666,297	651,802	668,097	589,143	596,901
Total Recurrent Exp		2,965,413	2,998,909	2,998,909	2,845,383	2,861,678	2,664,193	2,671,952
315	Support Grants	2,767,831	3,037,657	3,037,657	4,159,811	3,179,807	3,179,807	3,179,807
318	Local Councils' grant	153,397	180,686	180,686	180,686	180,686	180,686	180,686
332	Ferry Services to remote islands	31,509	22,757	22,757	22,757	22,757	22,757	22,757
345	Contribt to Dev Fund	9,000	-	-	1,076,222	-	-	-
Sub Total		2,961,737	3,241,100	3,241,100	5,439,476	3,383,250	3,383,250	3,383,250
GRAND TOTAL		5,927,150	6,240,009	6,240,009	8,284,859	6,244,928	6,047,443	6,055,202

Table 15(b): HEAD 15 - MINISTRY OF INTERNAL AFFAIRS BUDGET – 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin and Policy Div 01	RPD 02	LGD 03	CMD 04
REVENUE									
2003	Sundry	1,000	500	1,000	500			1,000	
2008	Maneaba Hire	1,029	290	1,029	739				1,029
2004	Museum entrance fee		-	5,000	5,000				5,000
Total Revenue		2,029	790	7,029	6,239			1,000	6,029
EXPENDITURE									
201	KPF contribution	128,064	128,064	125,909	(2,155)	22,177	30,895	62,081	10,756
202	Salaries	1,788,897	1,788,897	1,647,686	(141,211)	291,799	400,293	813,363	142,230
203	Housing assistance	57,408	57,408	62,820	5,412	12,564	16,752	20,940	12,564
204	Allowances	57,683	57,683	57,683		17,212	12,960	26,137	1,374
205	Overtime	27,338	27,338	32,120	4,782	28,902		2,066	1,152
206	Temporary assistance	37,156	37,156	31,097	(6,059)	3,898	11,636	14,381	1,182
207	Wages	29,067	29,067	29,267	200		200	29,067	
208	Leave grants	207,000	207,000	207,000		36,000	49,500	103,500	18,000
Sub Total		2,332,612	2,332,612	2,193,582	(139,031)	412,552	522,236	1,071,535	187,258
215	Transport to work	29,397	29,397	29,397		29,397			
216	Internal travel	76,145	76,145	84,416	8,271	28,573	14,981	24,088	16,774
217	Local training	16,465	16,465	20,340	3,875	10,240		8,100	2,000
218	Local accom & allowances	4,830	4,830	355	(4,475)		355		
219	Local catering	3,525	3,525	2,400	(1,125)		2,400		
221	Overseas training	7,496	7,496	7,496					7,496
225	Relocation expenses	35,881	35,881	39,055	3,174		17,206	21,849	
226	Recruitment expenses	800	800	400	(400)	400			
227	External travel	185,275	185,275	185,275		69,677	1,548	14,050	100,000
230	Cleaning	2,643	2,643	2,643		2,643			
231	Communications	64,488	64,488	58,136	(6,352)	39,722		13,068	5,346
232	Electricity & gas	90,960	90,960	69,984	(20,976)	32,784		26,400	10,800
233	Water & sewage	250	250	250		250			
235	Office transport	3,000	3,000	3,000		3,000			
237	Advertising/Media	6,720	6,720	6,720				3,600	3,120
239	Entertainment	8,250	8,250	8,650	400	8,000	650		
240	Printing	7,685	7,685	7,685		4,800		600	2,285
241	Stationery & supp	26,206	26,206	26,231	25	11,827	3,866	5,675	4,863
243	Purch office equip	47,310	47,310	46,960	(350)	29,410	3,150	4,150	10,250
244	Repairs equip	3,750	3,750	4,950	1,200	1,000	1,500	1,600	850
250	Local services	36,821	36,821	39,058	2,237	19,441		2,280	17,338
285	Hire of plant and equip	8,400	8,400	8,400		8,400			
Sub Total		666,297	666,297	651,802	(14,496)	299,565	45,656	125,460	181,122
Total Recurrent Exp		2,998,909	2,998,909	2,845,383	(153,526)	712,117	567,892	1,196,995	368,380
315	Support Grants	3,037,657	3,037,657	4,159,811	1,122,154			4,159,811	
318	Local Councils' grant	180,686	180,686	180,686				180,686	
332	Ferry Services to remote islands	22,757	22,757	22,757				22,757	
345	Contrib to Dev Fund			1,076,222	1,076,222		1,076,222		
Sub Total		3,241,100	3,241,100	5,439,476	2,198,376		1,076,222	4,363,254	
GRAND TOTAL		6,240,009	6,240,009	8,284,859	2,044,850	712,117	1,644,114	5,560,249	368,380

Ministry of Environment, Lands and Agricultural Development

Responsible Minister: Minister for Environment, Lands and Agricultural Development

Accounting Officer: Secretary for Environment, Lands and Agricultural Development

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Environment, Lands and Agricultural Development is allocated a total of **\$4,368,181** for Departmental Expenditures in the 2020 Budget.

Table 16(a): MELAD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
1003	Fees	-	65,530	3,506	65,530	68,544	71,766	74,995
2021	Environment Licence	4,351	2,640	7,728	2,640	2,761	2,891	3,021
2023	Wildlife Viewing Fees	7,004	3,300	2,556	3,300	3,452	3,614	3,777
3003	Fees (Land Survey)	108,896	500	106,894	500	523	548	572
3007	Sale of state lands	248	100	14	100	105	110	114
3036	Sublease rents and leases	524,666	133,500	321,499	133,500	139,641	146,204	152,783
3004	DNE (admin fees)	704	2,000	258	2,000	2,092	2,190	2,289
4006	Quarantine	19,959	10,000	15,966	10,000	10,460	10,952	11,444
2002	Fines	1,270	-	588	2,540	2,657	2,782	2,907
4026	Livestock sales	24,995	25,000	34,866	25,000	26,150	27,379	28,611
Total Revenue		692,093	242,570	493,874	245,110	256,385	268,435	280,515
EXPENDITURE								
201	KPF contribution	144,735	178,837	178,837	171,529	171,529	171,529	171,529
202	Salaries	1,783,424	2,335,308	2,335,308	2,237,053	2,305,965	2,305,965	2,305,965
203	Housing assistance	25,839	35,364	35,364	37,854	37,854	37,854	37,854
204	Allowances	73,227	100,271	100,271	103,308	103,308	103,308	103,308
205	Overtime	153,650	66,304	66,304	102,749	102,749	102,749	102,749
206	Temporary assistance	97,088	49,182	49,182	50,004	50,004	50,004	50,004
208	Leave grants	272,030	382,500	382,500	334,000	343,000	343,000	343,000
Sub Total		2,549,992	3,147,766	3,147,766	3,036,497	3,114,409	3,114,409	3,114,409
215	Transport to work	127,080	85,140	85,140	96,099	98,501	100,964	103,488
216	Internal travel	117,811	118,841	118,841	149,683	153,425	157,261	161,192
217	Local training	12,498	23,862	23,862	23,862	24,458	25,070	25,697
219	Local catering	2,821	4,250	4,250	5,175	5,304	5,437	5,573
221	Overseas training	-	-	-	12,000	12,300	12,608	12,923
225	Relocation expenses	18,898	11,873	11,873	34,656	35,523	36,411	37,321
226	Recruitment expenses	5,352	11,000	11,000	11,000	11,275	11,557	11,846
227	External travel	190,380	175,159	175,159	175,159	179,538	184,026	188,627
230	Cleaning	2,941	7,087	7,087	7,042	7,218	7,399	7,583
231	Communications	145,373	132,437	132,437	174,623	178,988	183,463	188,049
232	Electricity & gas	83,857	87,120	87,120	110,862	113,634	116,474	119,386
233	Water & sewage	36,039	27,600	27,600	18,600	19,065	19,542	20,030
235	Office transport	10,094	14,362	14,362	35,100	35,978	36,877	37,799
237	Advertising/Media	10,382	10,706	10,706	14,486	14,848	15,219	15,600
239	Entertainment	10,483	10,690	10,690	10,690	10,957	11,231	11,512
240	Printing	2,945	5,122	5,122	5,122	5,250	5,381	5,515
241	Stationery & supp	79,076	50,223	50,223	49,426	50,662	51,928	53,226
242	Food & rations	750	1,621	1,621	1,621	1,662	1,703	1,746
243	Purch office equip	124,992	41,210	41,210	69,170	70,899	72,672	74,489
244	Repairs equip	24,837	27,300	27,300	36,340	37,249	38,180	39,134
245	Uniforms	1,500	2,425	2,425	2,425	2,486	2,548	2,611
248	Comp. for trees	3,239	3,200	3,200	3,200	3,280	3,362	3,446
249	Agricultural supplies	95,611	82,500	82,500	92,000	94,300	96,658	99,074
250	Local services	125,447	82,241	82,241	137,883	141,330	137,176	140,605
251	Overseas Serv.	-	3,050	3,050	3,050	3,126	3,204	3,285
285	Hire of plant and equip	24,040	46,160	46,160	41,400	42,435	43,496	44,583
287	Fixed plant & eq	60,614	-	-	-	-	-	-
291	Maint of vehicles	7,609	8,210	8,210	11,010	11,285	11,567	11,857
Sub Total		1,324,671	1,073,388	1,073,388	1,331,683	1,364,975	1,391,412	1,426,198
Total Recurrent Exp		3,874,663	4,221,154	4,221,154	4,368,181	4,479,385	4,505,822	4,540,607
286	Land rent	4,284,599	4,601,419	4,601,419	4,828,965	4,601,419	4,601,419	4,601,419
345	Contrib to Dev Fund	-	822,878	822,878	560,873	-	-	-
Sub Total		4,284,599	5,424,297	5,424,297	5,389,838	4,601,419	4,601,419	4,601,419
GRAND TOTAL		8,159,262	9,645,451	9,645,451	9,758,019	9,080,804	9,107,241	9,142,026

Table 16(b): HEAD 16 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT BUDGET – 2020

Code	Description	2020 Budget vs				Admin 01	ECD 02	Lands 03	Agriculture 04
		2019 Budget	2019 Revised	2020 Budget	2019 Revised (\$)				
REVENUE									
1003	Fees	65,530	3,506	65,530	62,025	10,000	5,530	50,000	
2021	Environment Licence	2,640	7,728	2,640	(5,088)		2,640		
2023	Wildlife Viewing Fees	3,300	2,556	3,300	744		3,300		
3003	Fees (Land Survey)	500	106,894	500	(106,394)		500		
3007	Sale of state lands	100	14	100	86			100	
3036	Sublease rents and leases	133,500	321,499	133,500	(187,999)			133,500	
3004	DNE (admin fees)	2,000	258	2,000	1,742			2,000	
4006	Quarantine	10,000	15,966	10,000	(5,966)				10,000
2002	Fines		588		2,540		2,540		
4026	Livestock sales	25,000	34,866	25,000	(9,866)				25,000
Total Revenue		242,570	493,874	245,110	(248,764)	10,000	14,510	185,600	35,000
EXPENDITURE									
201	KPF contribution	178,837	178,837	171,529	(7,308)	24,415	38,558	43,539	65,017
202	Salaries	2,335,308	2,335,308	2,237,053	(98,255)	317,855	478,980	575,141	865,077
203	Housing assistance	35,364	35,364	37,854	2,490	1,566	18,840	9,072	8,376
204	Allowances	100,271	100,271	103,308	3,037	10,909	9,324	48,660	34,415
205	Overtime	66,304	66,304	102,749	36,445	43,190	10,024	16,600	32,935
206	Temporary assistance	49,182	49,182	50,004	822	7,683	35,121	5,380	1,820
208	Leave grants	382,500	382,500	334,000	(48,500)	34,500	63,500	91,500	144,500
Sub Total		3,147,766	3,147,766	3,036,497	(111,268)	440,119	654,346	789,892	1,152,140
215	Transport to work	85,140	85,140	96,099	10,959	24,251	17,850	21,707	32,291
216	Internal travel	118,841	118,841	149,683	30,842	30,461	59,302	32,105	27,815
217	Local training	23,862	23,862	23,862		10,000	4,470	2,000	7,392
219	Local catering	4,250	4,250	5,175	925	-	1,500	3,675	-
221	Overseas training			12,000	12,000	12,000	-	-	-
225	Relocation expenses	11,873	11,873	34,656	22,784	-	-	6,031	28,625
226	Recruitment expenses	11,000	11,000	11,000		1,000	3,000	7,000	-
227	External travel	175,159	175,159	175,159		109,782	27,607	17,770	20,000
230	Cleaning	7,087	7,087	7,042	(45)	2,097	3,012	845	1,088
231	Communications	132,437	132,437	174,623	42,185	48,834	44,001	41,400	40,388
232	Electricity & gas	87,120	87,120	110,862	23,742	30,780	26,082	35,100	18,900
233	Water & sewage	27,600	27,600	18,600	(9,000)	-	600	-	18,000
235	Office transport	14,362	14,362	35,100	20,738	-	9,269	6,851	18,980
237	Advertising/Media	10,706	10,706	14,486	3,780	-	2,000	6,506	5,980
239	Entertainment	10,690	10,690	10,690		10,690	-	-	-
240	Printing	5,122	5,122	5,122		500	2,260	1,942	420
241	Stationery & supp	50,223	50,223	49,426	(797)	11,251	5,962	15,524	16,689
242	Food & rations	1,621	1,621	1,621		-	1,621	-	-
243	Purch office equip	41,210	41,210	69,170	27,960	25,820	16,850	16,000	10,500
244	Repairs equip	27,300	27,300	36,340	9,040	12,000	7,250	12,190	4,900
245	Uniforms	2,425	2,425	2,425		-	655	-	1,770
248	Comp. for trees	3,200	3,200	3,200		-	-	3,200	-
249	Agricultural supplies	82,500	82,500	92,000	9,500	-	-	-	92,000
250	Local services	82,241	82,241	137,883	55,642	21,199	49,911	24,059	42,714
251	Overseas Serv.	3,050	3,050	3,050		-	-	-	3,050
285	Hire of plant and equip	46,160	46,160	41,400	(4,760)	-	-	41,400	-
291	Maint of vehicles	8,210	8,210	11,010	2,800	7,600	3,410	-	-
Sub Total		1,073,388	1,073,388	1,331,683	258,295	358,265	286,612	295,305	391,502
Total Recurrent Exp		4,221,154	4,221,154	4,368,181	147,027	798,384	940,958	1,085,197	1,543,642
286	Land rent	4,601,419	4,601,419	4,828,965	227,546			4,828,965	
345	Contribt to Dev Fund	822,878	822,878	560,873	(262,005)			299,800	261,073
Sub Total		5,424,297	5,424,297	5,389,838	(34,459)			5,128,765	261,073
GRAND TOTAL		9,645,451	9,645,451	9,758,019	112,568	798,384	940,958	6,213,962	1,804,715

Maneaba Ni Maungatabu (Parliament)

Responsible Minister: Minister for Justice

Accounting Officer: Clerk to Parliament

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Maneaba Ni Maungatabu is allocated a total of **\$3,753,746** for Departmental Expenditures in the 2020 Budget.

Table 17(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
1050	Conference room rental	4,019	1,500	6,650	1,500	1,569	1,643	1,717
2080	Sale of Publications	-	350	480	350	366	383	401
1015	Charter Revenue	4,510	4,000	7,656	30,000	31,380	32,855	34,333
Total Revenue		8,528	5,850	14,786	31,850	33,315	34,881	36,451
EXPENDITURE								
201	KPF contribution	62,317	66,095	66,095	66,243	66,243	66,243	66,243
202	Salaries	788,487	868,836	868,836	877,459	877,459	877,459	877,459
203	Housing assistance	13,084	20,940	20,940	20,940	20,940	20,940	20,940
204	Allowances	60,235	54,024	54,024	56,386	56,386	56,386	56,386
205	Overtime	43,997	35,224	35,224	35,496	35,496	35,496	35,496
206	Temporary assistance	42,520	12,433	12,433	5,778	5,778	5,778	5,778
208	Leave grants	44,100	48,000	48,000	48,000	48,000	48,000	48,000
Sub Total		1,054,740	1,105,553	1,105,553	1,110,302	1,110,302	1,110,302	1,110,302
215	Transport to work	111,400	120,440	120,440	120,440	123,451	126,537	129,701
216	Internal travel	607,044	600,385	600,385	389,186	202,620	207,685	212,878
218	Local accom & allowances	820,698	904,751	904,751	600,596	280,415	287,426	294,611
219	Local catering	20,042	32,250	32,250	32,250	33,056	33,883	34,730
226	Recruitment expenses	-	5,000	5,000	-	-	-	-
227	External travel	439,916	436,170	436,170	436,170	447,074	458,251	469,707
230	Cleaning	1,401	1,200	1,200	1,200	1,230	1,261	1,292
231	Communications	75,089	86,623	86,623	86,623	88,789	91,008	93,283
232	Electricity & gas	254,772	276,852	276,852	276,000	282,900	289,973	297,222
237	Advertising/Media	-	273,676	273,676	342,826	351,397	360,182	369,186
239	Entertainment	38,557	38,000	38,000	41,000	42,025	43,076	44,153
240	Printing	4,427	15,400	15,400	38,271	39,228	40,209	41,214
241	Stationery & supp	80,083	98,224	98,224	82,324	84,382	86,492	88,654
243	Purch office equip	22,940	40,820	40,820	25,820	26,466	27,127	27,805
244	Repairs equip	31,118	32,464	32,464	32,464	33,276	34,107	34,960
250	Local services	339,745	92,451	92,451	95,482	97,869	100,316	102,824
285	Hire of plant and equip	72,795	42,792	42,792	42,792	43,862	44,958	46,082
Sub Total		2,920,027	3,097,498	3,097,498	2,643,444	2,178,039	2,232,490	2,288,302
Total Recurrent Exp		3,974,767	4,203,051	4,203,051	3,753,746	3,288,341	3,342,792	3,398,604
345	Contrib to Dev Fund	-	-	-	-	-	-	-
Sub Total		-	-	-	-	-	-	-
GRAND TOTAL		3,974,767	4,203,051	4,203,051	3,753,746	3,288,341	3,342,792	3,398,604

Table 17(b): HEAD 17 - MANEABA NI MAUNGATABU BUDGET - 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Parliament Meetings 02	Parliament Committees 03
REVENUE								
1050	Conference room rental	1,500	6,650	1,500	(5,150)	1,500		
2080	Sale of Publications	350	480	350	(130)		350	
1015	Charter Revenue	4,000	7,656	30,000	22,344	30,000		
Total Revenue		5,850	14,786	31,850	17,064	31,500	350	
EXPENDITURE								
201	KPF contribution	66,095	66,095	66,243	148	28,159	38,084	
202	Salaries	868,836	868,836	877,459	8,623	369,679	507,780	
203	Housing assistance	20,940	20,940	20,940		20,940		
204	Allowances	54,024	54,024	56,386	2,362	10,577	45,810	
205	Overtime	35,224	35,224	35,496	272	28,409	4,587	2,500
206	Temporary assistance	12,433	12,433	5,778	(6,656)	5,778		
207	Wages							
208	Leave grants	48,000	48,000	48,000		48,000		
Sub Total		1,105,553	1,105,553	1,110,302	4,749	511,542	596,260	2,500
215	Transport to work	120,440	120,440	120,440	()	59,165	1,200	60,075
216	Internal travel	600,385	600,385	389,186	(211,199)	46,000	265,516	77,670
217	Local training							
218	Local accom & allowances	904,751	904,751	600,596	(304,155)		500,796	99,800
219	Local catering	32,250	32,250	32,250		5,000	20,250	7,000
226	Recruitment expenses	5,000	5,000		(5,000)			
227	External travel	436,170	436,170	436,170		180,420	255,750	
230	Cleaning	1,200	1,200	1,200		1,200		
231	Communications	86,623	86,623	86,623		86,623		
232	Electricity & gas	276,852	276,852	276,000	(852)	276,000		
237	Advertising/Media	273,676	273,676	342,826	69,150	3,310	339,516	
239	Entertainment	38,000	38,000	41,000	3,000	41,000		
240	Printing	15,400	15,400	38,271	22,871	7,371	15,900	15,000
241	Stationery & supp	98,224	98,224	82,324	(15,900)	77,324		5,000
243	Purch office equip	40,820	40,820	25,820	(15,000)	25,820		
244	Repairs equip	32,464	32,464	32,464		32,464		
250	Local services	92,451	92,451	95,482	3,031	70,410	21,572	3,500
285	Hire of plant and equip	42,792	42,792	42,792		42,792		
Sub Total		3,097,498	3,097,498	2,643,444	(454,054)	954,899	1,420,500	268,045
Total Recurrent Exp		4,203,051	4,203,051	3,753,746	(449,305)	1,466,441	2,016,760	270,545
345	Contrib to Dev Fund							
Sub Total								
GRAND TOTAL		4,203,051	4,203,051	3,753,746	(449,305)	1,466,441	2,016,760	270,545

Ministry of Commerce Industry and Co-operatives

Responsible Minister: Minister for Commerce, Industry and Co-operatives

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

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. Admin and Policy Division: The Admin and Policy Division was established to maintain the daily administration of the Ministry and provide support to both Centres to execute their core responsibilities efficiently and effectively.
2. Business Promotion Centre: The main objective of the Centre is to promote businesses in areas of local & foreign investments, local industries, cooperatives and credit unions to increase the contribution of the private sector (business community) to the overall Kiribati economy and promote and facilitating support and services required. There are five divisions are:
 - a. Business Promotion Division: Promotion of businesses, cooperatives and credit union through the provision of trainings, facilitation of business plans and community education.
 - b. Investment Promotion Division: Promoting Foreign and Local Direct Investment (FIDI) in Kiribati.
 - c. Quality Promotion Division: A new division established in 2018 that is anticipated to work closely with the business community in developing standard to conform with regional and international standard. The application of best practices is highly envisaged with the strengthening of quality infrastructure.
 - d. Trade Promotion Division: Facilitates and promote import of overseas products and export of local produces through promoting and enhancing domestic trade first as well as working on trade agreements on a regional, international and also bilateral and multi-lateral basis that will boost export and macro benefit to the country.
 - e. Industry Promotion Division: Promotes production and creation of new industries that will deploy value addition to the national existing resources such as agri-fisheries products.
3. Business Regulatory Centre: The Business Regulatory Centre (BRC) plays regulatory roles for business entities in Kiribati as the regulatory arm of the Ministry, comprises of four Divisions namely:
 - a. Cooperative and Credit Union Regulatory Division (CCURD): Regulates the operation of Co-operatives and Credit Unions to achieve legal operations and compliance with the Kiribati Cooperative Societies Ordinance Cap 14 and Regulation and the Kiribati Credit Union Societies Act and Regulation.
 - b. Business and Companies Regulatory Division (BCRD): Administer and enforce the Business Names Act, Companies Act and Moneylending Act to improve and maintain fair and conducive business environment for the public, consumers and business entities
 - c. Consumer Protection Division (CPD): Administer and enforce the Consumer Protection Act 2001, with respective advisory services and technical support to consumers or the business community on consumer related matters.
 - d. Intellectual Property Division (IPD): Administer and enforce the Intellectual Property (IP) legislations through enforcement of administered laws, Kiribati Copyright Act 2018, Registration of United Kingdom (UK) Trademarks and UK patents applications, advisory services and technical supports to foreign clients and agents on Intellectual property matters

The Ministry of Commerce Industry and Cooperatives is allocated a total of **\$2,233,864** for Departmental Expenditures in the 2020 Budget.

Table 18(a): MCIC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
2003	Credit Union Fees	1,019	500	518	500	523	548	572
2004	Cooperative Fees	1,223	1,000	192	1,000	1,046	1,095	1,144
2030	Trade Mark & Patent Fees	28,797	20,000	34,899	20,000	20,920	21,903	22,889
2031	Money Lending Fees	3,847	1,000	-	1,000	1,046	1,095	1,144
2032	Business Name Registration	55,543	18,000	58,303	18,000	18,828	19,713	20,600
2033	Company Fees	-	5,000	3,400	5,000	5,230	5,476	5,722
2053	Copywrite fees	13,815	5,000	-	5,000	5,230	5,476	5,722
3034	Foreign Investment License Fees	-	5,000	100	5,000	5,230	5,476	5,722
3050	Rental of Small Industry Centre	4,140	6,720	4,141	6,720	7,029	7,359	7,691
3052	Container Storage Yard Fees	1,857	4,214	7,989	4,214	4,408	4,615	4,823
Total Revenue		110,240	66,434	109,541	66,434	69,490	72,756	76,030
EXPENDITURE								
201	KPF contribution	69,469	80,266	80,266	80,341	80,341	80,341	80,341
202	Salaries	887,388	1,044,663	1,044,663	1,054,164	1,054,164	1,054,164	1,054,164
203	Housing assistance	37,258	64,608	64,608	48,577	48,577	48,577	48,577
204	Allowances	42,298	59,927	59,927	37,303	37,303	37,303	37,303
205	Overtime	35,438	33,160	33,160	24,541	24,541	24,541	24,541
206	Temporary assistance	46,053	25,549	25,549	17,047	17,047	17,047	17,047
207	Wages	-	7,103	7,103	-	-	-	-
208	Leave grants	104,076	139,500	139,500	142,500	142,500	142,500	142,500
Sub Total		1,221,978	1,454,776	1,454,776	1,404,472	1,404,472	1,404,472	1,404,472
215	Transport to work	70,450	54,158	54,158	55,132	56,511	57,923	59,372
216	Internal travel	194,814	151,747	151,747	137,557	140,996	144,521	148,134
217	Local training	3,079	30,856	30,856	33,136	33,964	34,814	35,684
218	Local accom & allowances	-	61,382	61,382	34,759	35,628	36,519	37,432
219	Local catering	12,425	21,700	21,700	33,725	34,568	35,432	36,318
220	Local course fees	-	2,340	2,340	1,790	1,835	1,881	1,928
226	Recruitment expenses	-	9,700	9,700	4,050	4,151	4,255	4,361
227	External travel	169,984	155,339	155,339	119,243	122,224	125,280	128,412
230	Cleaning	333	4,972	4,972	3,378	3,462	3,549	3,638
231	Communications	86,250	91,540	91,540	84,879	87,001	89,176	91,405
232	Electricity & gas	50,044	51,600	51,600	76,374	78,283	80,240	82,246
233	Water & sewage	-	2,900	2,900	-	-	-	-
235	Office transport	-	1,550	1,550	2,600	2,665	2,731	2,800
237	Advertising/Media	10,375	18,620	18,620	14,300	14,658	15,024	15,400
239	Entertainment	6,029	3,544	3,544	3,544	3,632	3,723	3,816
240	Printing	945	2,710	2,710	1,800	1,845	1,891	1,938
241	Stationery & supp	49,155	40,117	40,117	42,945	44,019	45,119	46,247
242	Food & rations	137	1,414	1,414	-	-	-	-
243	Purch office equip	75,244	81,280	81,280	67,495	69,182	70,912	72,684
244	Repairs equip	-	8,950	8,950	5,879	6,026	6,177	6,331
245	Uniforms	639	-	-	-	-	-	-
250	Local services	80,105	53,410	53,410	75,994	77,894	79,841	81,837
285	Hire of plant and equip	25,482	43,800	43,800	24,225	24,831	25,452	26,088
289	Building & infra maint	-	2,771	2,771	2,588	2,652	2,718	2,786
291	Maint of vehicles	-	5,000	5,000	4,000	4,100	4,203	4,308
Sub Total		835,489	901,400	901,400	829,393	850,127	871,381	893,165
Total Recurrent Exp		2,057,468	2,356,176	2,356,176	2,233,864	2,254,599	2,275,852	2,297,637
345	Contribt to Dev Fund	-	-	-	-	-	-	-
Sub Total		-	-	-	-	-	-	-
GRAND TOTAL		2,057,468	2,356,176	2,356,176	2,233,864	2,254,599	2,275,852	2,297,637

Table 18(b): HEAD 18 - MINISTRY OF COMMERCE, INDUSTRY AND CO-OPERATIVE BUDGET 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	BRC 02	BPC 03	Xmas 04
REVENUE									
2003	Credit Union Fees	500	518	500	(18)		500		
2004	Cooperative Fees	1,000	192	1,000	808		1,000		
2030	Trade Mark & Patent Fees	20,000	34,899	20,000	(14,899)		20,000		
2031	Money Lending Fees	1,000	-	1,000	1,000		1,000		
2032	Business Name Registration	18,000	58,303	18,000	(40,303)		18,000		
2033	Company Fees	5,000	3,400	5,000	1,600		5,000		
2053	Copywrite fees	5,000	-	5,000	5,000		5,000		
3034	Foreign Investment License Fees	5,000	100	5,000	4,900			5,000	
3050	Rental of Small Industry Centre	6,720	4,141	6,720	2,580			6,720	
3052	Container Storage Yard Fees	4,214	7,989	4,214	(3,775)			4,214	
Total Revenue		66,434	109,541	66,434	(43,107)	-	50,500	15,934	-
EXPENDITURE									
201	KPF contribution	80,266	80,266	80,341	75	22,041	21,973	26,786	9,540
202	Salaries	1,044,663	1,044,663	1,054,164	9,500	286,316	292,972	354,738	120,138
203	Housing assistance	64,608	64,608	48,577	(16,031)	13,660	18,601	16,315	
204	Allowances	59,927	59,927	37,303	(22,624)	7,700	7,040	20,290	2,273
205	Overtime	33,160	33,160	24,541	(8,619)	16,582		880	7,079
206	Temporary assistance	25,549	25,549	17,047	(8,502)	7,570		2,414	7,063
207	Wages	7,103	7,103		(7,103)				
208	Leave grants	139,500	139,500	142,500	3,000	34,500	34,500	43,500	30,000
Sub Total		1,454,776	1,454,776	1,404,472	(50,305)	388,369	375,086	464,923	176,094
215	Transport to work	54,158	54,158	55,132	974	49,975			5,158
216	Internal travel	151,747	151,747	137,557	(14,190)	28,918	53,365	32,511	22,763
217	Local training	30,856	30,856	33,136	2,280		8,625	22,991	1,520
218	Local accom & allowances	61,382	61,382	34,759	(26,623)		3,037	31,722	
219	Local catering	21,700	21,700	33,725	12,025	1,125	9,300	13,800	9,500
220	Local course fees	2,340	2,340	1,790	(550)			1,490	300
226	Recruitment expenses	9,700	9,700	4,050	(5,650)	4,050			
227	External travel	155,339	155,339	119,243	(36,095)	47,319	31,451	26,886	13,587
230	Cleaning	4,972	4,972	3,378	(1,594)	2,277			1,101
231	Communications	91,540	91,540	84,879	(6,661)	63,235			21,644
232	Electricity & gas	51,600	51,600	76,374	24,774	71,556			4,818
233	Water & sewage	2,900	2,900		(2,900)				
235	Office transport	1,550	1,550	2,600	1,050				2,600
237	Advertising/Media	18,620	18,620	14,300	(4,320)	1,400	6,000	5,700	1,200
239	Entertainment	3,544	3,544	3,544	0	3,544			
240	Printing	2,710	2,710	1,800	(910)		1,050	750	
241	Stationery & supp	40,117	40,117	42,945	2,828	15,331	12,773	12,954	1,887
242	Food & rations	1,414	1,414		(1,414)				
243	Purch office equip	81,280	81,280	67,495	(13,785)	48,678	7,838	8,217	2,762
244	Repairs equip	8,950	8,950	5,879	(3,071)	1,798	1,565	2,337	180
250	Local services	53,410	53,410	75,994	22,584	15,209	16,577	39,646	4,563
285	Hire of plant and equip	43,800	43,800	24,225	(19,575)	24,225			
289	Building & infra maint	2,771	2,771	2,588	(184)	2,588			
291	Maint of vehicles	5,000	5,000	4,000	(1,000)	4,000			
Sub Total		901,400	901,400	829,393	(72,007)	385,227	151,581	199,003	93,582
Total Recurrent Exp		2,356,176	2,356,176	2,233,864	(122,312)	773,596	526,667	663,926	269,675
345	Contribt to Dev Fund								
Sub Total									
GRAND TOTAL		2,356,176	2,356,176	2,233,864	(122,312)	773,596	526,667	663,926	269,675

Kiribati Audit Office

Responsible Minister: Minister for Justice

Accounting Officer: Auditor General

Ministry Purpose:

The Kiribati Audit Office (KAO) exists to audit all departments, offices, courts and authorities of the Government including State Owned Enterprises. We audit to ensure honesty, integrity and transparency in the handling and management of public funds and resources. In terms of KAO's contribution(s) to the nation's development goals, our auditing cuts across all the six Key Priority Areas in the Kiribati Development Plan and those embodied in the Kiribati Vision 20 (KV20). KAO like Parliament is a key stakeholder in the country's Accountability and Integrity Framework.

The main strategic functions of the Ministry are:

1. Treasury Audits: Provides financial and compliance auditing services to the Local and Central Government. Altogether the total number of Government Ministries and Departments, and Island Councils is 46 (23 Government Ministries and Departments, and 23 Island Councils)
2. Audits of Statutory Authorities: Provides financial and compliance audit to all State-Owned Enterprises including the Kiribati Provident Fund. There are twenty-one (21) SOEs in total but four (4) of these are defunct.
3. Audits of Government Projects: Provides financial and compliance audit to all World Bank and the Asian Development Bank funded projects managed by the Kiribati Fiduciary Service Unit.
4. IT Auditing: Provides mundane IT support tasks to the whole office and also provides auditing of IT system unit to Government Ministries and Departments and as well as SOEs.

The Kiribati Audit Office is allocated a total of **\$925,497** for Departmental Expenditures in the 2020 Budget.

Table 19(a): KAO MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
5003	Audit fees	28,200	27,000	400	27,000	28,242	29,569	30,900
	Total Revenue	28,200	27,000	400	27,000	28,242	29,569	30,900
EXPENDITURE								
201	KPF contribution	31,645	40,467	40,467	38,854	38,854	38,854	38,854
202	Salaries	419,504	535,831	535,831	514,470	514,470	514,470	514,470
203	Housing assistance	9,692	15,528	15,528	15,528	15,528	15,528	15,528
204	Allowances	17,368	12,912	12,912	13,454	13,454	13,454	13,454
205	Overtime	11,359	11,818	11,818	11,818	11,818	11,818	11,818
206	Temporary assistance	16,695	3,732	3,732	3,585	3,585	3,585	3,585
208	Leave grants	40,512	60,000	60,000	63,000	63,000	63,000	63,000
	Sub Total	546,773	680,289	680,289	660,709	660,709	660,709	660,709
215	Transport to work	16,261	12,848	12,848	19,416	19,901	20,399	20,909
216	Internal travel	41,047	39,179	62,911	81,428	83,464	85,550	87,689
217	Local training	269	3,756	3,756	3,850	3,946	4,045	4,146
219	Local catering	5,121	6,902	6,902	5,000	5,125	5,253	5,384
226	Recruitment expenses	-	-	-	2,350	2,409	2,469	2,531
227	External travel	17,343	33,030	66,066	33,030	33,856	34,702	35,570
230	Cleaning	1,148	1,015	1,015	1,018	1,043	1,070	1,096
231	Communications	22,705	19,571	19,571	26,900	27,573	28,262	28,968
232	Electricity & gas	19,409	20,300	20,300	30,000	30,750	31,519	32,307
239	Entertainment	953	1,500	1,500	1,500	1,538	1,576	1,615
241	Stationery & supp	15,188	13,846	13,846	12,035	12,336	12,644	12,960
243	Purch office equip	22,599	8,120	8,120	8,120	8,323	8,531	8,744
244	Repairs equip	1,799	2,030	2,030	2,030	2,081	2,133	2,186
250	Local services	6,077	3,431	3,431	3,517	3,605	3,695	3,787
285	Hire of plant and equip	7,132	33,750	33,750	34,594	35,459	36,345	37,254
	Sub Total	177,050	199,278	256,046	264,788	271,408	278,193	285,148
	Total Recurrent Exp	723,823	879,567	936,335	925,497	932,117	938,902	945,857
	Sub Total	-	-	-	-	-	-	-
	GRAND TOTAL	723,823	879,567	936,335	925,497	932,117	938,902	945,857

Table 19(b): HEAD 19 - KIRIBATI AUDIT OFFICE BUDGET - 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Treasury 02	SOE Division 03	Local Gov 04	Project Division 05	IT Division 06
REVENUE											
5003	Audit fees	27,000	400	27,000	26,600			22,500		4,500	
	Total Revenue	27,000	400	27,000	26,600	-	-	22,500	-	4,500	-
EXPENDITURE											
201	KPF contribution	40,467	40,467	38,854	(1,613)	8,110	8,193	5,567	8,327	6,315	2,342
202	Salaries	535,831	535,831	514,470	(21,362)	104,543	109,242	74,225	111,033	84,196	31,231
203	Housing assistance	15,528	15,528	15,528			3,576	7,920	4,032		
204	Allowances	12,912	12,912	13,454	542	13,454					
205	Overtime	11,818	11,818	11,818		11,818					
206	Temporary assistance	3,732	3,732	3,585	(147)	3,585					
208	Leave grants	60,000	60,000	63,000	3,000	15,000	12,000	12,000	9,000	12,000	3,000
	Sub Total	680,289	680,289	660,709	(19,580)	156,510	133,011	99,712	132,392	102,510	36,574
215	Transport to work	12,848	12,848	19,416	6,568	19,416					
216	Internal travel	39,179	62,911	81,428	18,517	18,200	8,672	10,854	43,702		
217	Local training	3,756	3,756	3,850	94	3,850					
219	Local catering	6,902	6,902	5,000	(1,902)	5,000					
226	Recruitment expenses			2,350	2,350	2,350					
227	External travel	33,030	66,066	33,030	(33,036)	27,724		2,653	2,653		
230	Cleaning	1,015	1,015	1,018	3	1,018					
231	Communications	19,571	19,571	26,900	7,329	26,900					
232	Electricity & gas	20,300	20,300	30,000	9,700	30,000					
239	Entertainment	1,500	1,500	1,500		1,500					
241	Stationery & supp	13,846	13,846	12,035	(1,811)	12,035					
243	Purch office equip	8,120	8,120	8,120		8,120					
244	Repairs equip	2,030	2,030	2,030		2,030					
250	Local services	3,431	3,431	3,517	86	3,517					
285	Hire of plant and equip	33,750	33,750	34,594	844	34,594					
	Sub Total	199,278	256,046	264,788	8,742	196,254	8,672	13,507	46,355		
	Total Recurrent Exp	879,567	936,335	925,497	(10,838)	352,764	141,683	113,219	178,747	102,510	36,574
345	Contribt to Dev Fund										
	Sub Total										
	GRAND TOTAL	879,567	936,335	925,497	(10,838)	352,764	141,683	113,219	178,747	102,510	36,574

Office of the Attorney General

Responsible Minister: Minister for Justice

Accounting Officer: Attorney General

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. 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.

2. Civil Division: To provide and deliver legal opinion/advise; To attend meetings, consultations, workshops to/of government ministries, State Owned Enterprises (SOEs), Local island Councils and other government bodies/agencies; To represent the government and island councils in its civil proceedings where it sues or sued. It also represents SOEs and Statutory bodies in some of their civil cases.

3. Criminal Division: The office plays a vital role in the administration of justice in criminal causes or matters. Its primary functions are to institute and undertake criminal proceedings against any person before the court of law in respect of any offence that contravenes the laws of the Republic of Kiribati.

The Office of the Attorney General is allocated a total of **\$886,879** for Departmental Expenditures in the 2020 Budget.

Table 20(a): OAG MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
1003	Legal fees	562	600	70	600	628	657	687
1007	Sale of Law Books	-	250	38	250	262	274	286
Total Revenue		562	850	108	850	889	931	973
EXPENDITURE								
201	KPF contribution	21,487	34,195	34,195	34,785	34,785	34,785	34,785
202	Salaries	282,838	453,763	453,763	461,629	461,629	461,629	461,629
203	Housing assistance	50,288	56,040	56,040	60,228	60,228	60,228	60,228
204	Allowances	2,265	1,860	1,860	1,860	1,860	1,860	1,860
205	Overtime	13,137	6,320	6,320	6,320	6,320	6,320	6,320
206	Temporary assistance	8,255	2,176	2,176	2,176	2,176	2,176	2,176
208	Leave grants	26,815	42,000	42,000	42,000	42,000	42,000	42,000
Sub Total		405,086	596,355	596,355	608,999	608,999	608,999	608,999
215	Transport to work	12,016	11,570	11,570	11,859	12,155	12,459	12,771
216	Internal travel	42,314	35,312	35,312	36,395	37,305	38,238	39,194
217	Local training	-	3,500	3,500	3,613	3,703	3,796	3,891
219	Local catering	-	2,250	2,250	2,319	2,377	2,436	2,497
227	External travel	99,739	75,000	75,000	75,000	76,875	78,797	80,767
231	Communications	26,661	26,171	26,171	26,825	27,496	28,183	28,888
232	Electricity & gas	27,476	33,318	33,318	34,151	35,005	35,880	36,777
239	Entertainment	744	800	800	820	841	862	883
240	Printing	3,030	3,500	3,500	3,588	3,678	3,770	3,864
241	Stationery & supp	8,920	9,549	9,549	9,824	10,069	10,321	10,579
243	Purch office equip	23,275	16,589	16,589	17,062	17,488	17,926	18,374
244	Repairs equip	758	5,000	5,000	5,125	5,253	5,384	5,519
250	Local services	8,017	8,000	8,000	8,200	8,405	8,615	8,831
251	Overseas Serv.	-	5,000	5,000	5,125	5,253	5,384	5,519
285	Hire of plant and equip	16,475	37,048	37,048	37,974	38,923	39,896	40,894
Sub Total		269,424	272,607	272,607	277,880	284,827	291,947	299,246
Total Recurrent Exp		674,510	868,962	868,962	886,879	893,826	900,946	908,245
Sub Total		-	-	-	-	-	-	-
GRAND TOTAL		674,510	868,962	868,962	886,879	893,826	900,946	908,245

Table 20(b): HEAD 20 – OFFICE OF THE ATTORNEY GENERAL BUDGET - 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Civil 02	Criminal 03	Drafting 04
REVENUE									
1003	Legal fees	600	70	600	530	600			
1007	Sale of Law Books	250	38	250	212	250			
Total Revenue		850	108	850	742	850			
EXPENDITURE									
201	KPF contribution	34,195	34,195	34,785	590	8,016	13,425	6,702	6,642
202	Salaries	453,763	453,763	461,629	7,866	104,701	179,005	89,368	88,556
203	Housing assistance	56,040	56,040	60,228	4,188	4,188	30,912	16,752	8,376
204	Allowances	1,860	1,860	1,860		1,860			
205	Overtime	6,320	6,320	6,320		6,320			
206	Temporary assistance	2,176	2,176	2,176		2,176			
208	Leave grants	42,000	42,000	42,000		12,000	15,000	7,500	7,500
Sub Total		596,355	596,355	608,999	12,644	139,261	238,342	120,322	111,074
215	Transport to work	11,570	11,570	11,859	289	11,859			
216	Internal travel	35,312	35,312	36,395	1,083	5,333	13,058	13,554	4,450
217	Local training	3,500	3,500	3,613	113		1,916	1,697	
219	Local catering	2,250	2,250	2,319	69		1,466	853	
227	External travel	75,000	75,000	75,000		75,000			
231	Communications	26,171	26,171	26,825	654	26,825			
232	Electricity & gas	33,318	33,318	34,151	833	34,151			
239	Entertainment	800	800	820	20	820			
240	Printing	3,500	3,500	3,588	88	3,588			
241	Stationery & supp	9,549	9,549	9,824	275	2,627	2,387	2,423	2,387
243	Purch office equip	16,589	16,589	17,062	473	6,446	3,860	3,918	2,838
244	Repairs equip	5,000	5,000	5,125	125	5,125			
250	Local services	8,000	8,000	8,200	200	8,200			
251	Overseas Serv.	5,000	5,000	5,125	125	5,125			
285	Hire of plant and equip	37,048	37,048	37,974	926	37,974			
Sub Total		272,607	272,607	277,880	5,272	223,073	22,687	22,445	9,675
Total Recurrent Exp		868,962	868,962	886,879	17,917	362,334	261,029	142,767	120,749
345	Other Commitments Contrib to Dev Fund								
Sub Total									
GRAND TOTAL		868,962	868,962	886,879	17,917	362,334	261,029	142,767	120,749

Ministry of Fisheries and Marine Resources Development

Responsible Minister: Minister for Fisheries and Marine Resources Development

Accounting Officer: Secretary for Fisheries and Marine Resources Development

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. Planning and Development Provides high level resource and economic analysis in both fisheries and marine resources development to promote sustainable development goals toward the government aspirations for achieving the highest level of economic and social benefits from the marine resources in particular the fisheries and mineral resources.
2. Coastal Fisheries: The Coastal Fisheries Division (FD) is one of the major Divisions within the Ministry of Fisheries and Marine Resources Development. It has 7 units including a Sub Division in Kiritimati Island. The primary focus of the Fisheries Division is to sustainably develop and manage the coastal and near shore marine resources to maximize economic returns and social benefits for the present and future generation of Kiribati. The FD develops its work program in align with the Kiribati National Fisheries Policy and the Kiribati Development Plan.
3. Licensing and Compliance: The Licence & Compliance Division (LCD) is a division within the Ministry of Fisheries and Marine Resource Development (MFMRD) oversees management of offshore fisheries inside the Exclusive Economic Zone (EEZ) of Kiribati to ensure for continued maximising income generation from the fishery, in particular tuna resource, as well as development and implementation of pragmatic measures advocated at the national, regional and international level to ensure long-term conservation and sustainability of the offshore resources. The Compliance Unit, on the other hand, is the enforcement arm of the division when dealing with non-compliance issues of fishing activities conducted by licensed fishing vessels inside Kiribati EEZ. Principal to the work agenda of this unit is all about observance to fishing activities in conformity with the condition of the licence, laws and regulations of Kiribati and measures adopted at fisheries bodies to which Kiribati is a member.
4. Mineral Resource To develop and sustainably manage the mineral resource, coastline and marine environment of Kiribati to safeguard the livelihood of the people of Kiribati and to maximize and foster broad-based growth of our economic resources.
5. 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 **\$3,203,995** for Departmental Expenditures in the 2020 Budget.

Table 21(a): MFMRD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
3010	Vessel and Equipment Hire	25,985	10,000	15,817	10,000	10,460	10,952	11,444
3040	Fish and fish poster sales	66,378	50,000	53,044	50,000	52,300	54,758	57,222
3041	Local fishing	78,224	85,000	84,959	85,000	88,910	93,089	97,278
3042	Local Licencing	35,550	45,000	42,730	45,000	47,070	49,282	51,500
4043	Fishing transhipment fees	5,102,622	4,000,000	14,504,567	4,000,000	4,184,000	4,380,648	4,577,777
4045	Fishing Licencing Revenue	170,176,811	130,000,000	210,641,961	145,000,000	145,000,000	145,000,000	145,000,000
5040	EEZ Chart sales	23,908	10,000	449	10,000	10,460	10,952	11,444
5008	Marine scientific research	-	1,000	18,427	1,000	1,046	1,095	1,144
4008	Observer Fund	823,457	900,000	1,160,700	900,000	900,000	900,000	900,000
Total Revenue		176,332,936	135,101,000	226,522,654	150,101,000	150,294,246	150,500,776	150,707,810
EXPENDITURE								
201	KPF contribution	122,698	151,416	151,416	136,514	136,514	136,514	136,514
202	Salaries	1,457,302	1,981,412	1,981,412	1,630,117	1,630,117	1,630,117	1,630,117
203	Housing assistance	42,005	83,446	83,446	70,547	70,547	70,547	70,547
204	Allowances	30,726	71,231	71,231	38,501	38,501	38,501	38,501
205	Overtime	89,547	56,062	56,062	65,283	65,283	65,283	65,283
206	Temporary assistance	170,638	37,467	37,467	190,066	190,066	190,066	190,066
208	Leave grants	204,252	264,000	264,000	256,000	256,000	256,000	256,000
Sub Total		2,117,168	2,645,034	2,645,034	2,387,028	2,387,028	2,387,028	2,387,028
215	Transport to work	125,902	68,676	68,676	44,437	45,548	46,687	47,854
216	Internal travel	124,047	151,968	151,968	73,025	74,851	76,722	78,640
218	Local accom & allowances	-	1,500	1,500	1,093	1,120	1,148	1,177
227	External travel	306,030	370,468	370,468	26,649	27,315	27,998	28,698
230	Cleaning	4,254	10,546	10,546	3,331	3,415	3,500	3,588
231	Communications	124,698	124,266	124,266	159,792	163,787	167,881	172,078
232	Electricity & gas	91,599	116,928	116,928	130,006	133,256	136,588	140,002
233	Water & sewage	1,382	3,045	3,045	2,692	2,759	2,828	2,899
235	Office transport	-	5,000	5,000	-	-	-	-
237	Advertising/Media	9,003	8,459	8,459	2,363	2,422	2,483	2,545
239	Entertainment	5,548	7,613	7,613	3,410	3,496	3,583	3,673
240	Printing	12,734	8,120	8,120	1,693	1,735	1,779	1,823
241	Stationery & supp	43,347	32,792	32,792	30,439	31,200	31,980	32,780
243	Purch office equip	99,817	50,720	50,720	82,513	84,576	86,691	88,858
244	Repairs equip	158	5,122	5,122	-	-	-	-
245	Uniforms	4,903	5,664	5,664	-	-	-	-
246	Specialised purch	-	17,783	17,783	1,061	1,087	1,114	1,142
248	Comp. for trees	-	-	-	92,314	94,621	96,987	99,412
249	Agricultural supplies	-	-	-	4,937	5,060	5,186	5,316
250	Local services	78,540	55,187	55,187	90,314	92,571	94,886	97,258
251	Overseas Serv.	40,305	29,653	29,653	4,937	5,060	5,187	5,317
285	Hire of plant and equip	16,856	65,590	65,590	24,321	24,929	25,553	26,192
289	Building & infra maint	-	-	-	23,773	24,367	24,976	25,601
291	Maint of vehicles	11,122	42,850	42,850	13,867	14,214	14,569	14,933
Sub Total		1,100,242	1,181,950	1,181,950	816,967	837,391	858,326	879,784
Total Recurrent Exp		3,217,410	3,826,984	3,826,984	3,203,995	3,224,419	3,245,354	3,266,812
345	Contrib to Dev Fund	1,218,048	4,900,000	4,900,000	2,501,006	2,501,066	2,501,066	2,501,066
Sub Total		1,218,048	4,900,000	4,900,000	2,501,006	2,501,066	2,501,066	2,501,066
GRAND TOTAL		4,435,458	8,726,984	8,726,984	5,705,001	5,725,485	5,746,420	5,767,878

Table 21(b): HEAD 21 - MINISTRY OF FISHERIES AND MARINE RESOURCES DEVELOPMENT BUDGET – 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Planning and Development 02	Coastal Fisheries 03	Licensing & Compliance 04	Mineral Resource 05	Competent Authority 06	ICT 07
REVENUE												
3010	Vessel and Equipment Hire	10,000	15,817	10,000	(5,817)			10,000				
3040	Fish and fish poster sales	50,000	53,044	50,000	(3,044)			50,000				
3041	Local fishing	85,000	84,959	85,000	41			85,000				
3042	Local Licencing	45,000	42,730	45,000	2,270			45,000				
4043	Fish transhipment fees	4,000,000	14,504,567	4,000,000	(10,504,567)				4,000,000			
4045	Fishing License Revenue	130,000,000	210,641,961	145,000,000	(65,641,961)				145,000,000			
5040	EEZ Chart sales	10,000	449	10,000	9,551					10,000		
5008	Marine scientific research	1,000	18,427	1,000	(17,427)					1,000		
4008	Observer Fund	900,000	1,160,700	900,000	(260,700)				900,000			
	Total Revenue	135,101,000	226,522,654	150,101,000	(76,421,654)			190,000	149,900,000	11,000		
EXPENDITURE												
201	KPF contribution	151,416	151,416	136,514	(14,902)	17,907	7,235	68,060	17,086	11,789	10,071	4,366
202	Salaries	1,981,412	1,981,412	1,630,117	(351,295)	216,409	90,682	776,466	216,434	150,009	129,771	50,345
203	Housing assistance	83,446	83,446	70,547	(12,900)	22,952	505	18,818	7,809	8,573	5,476	6,414
204	Allowances	71,231	71,231	38,501	(32,730)	6,725	938	24,304	1,555	915	3,534	531
205	Overtime	56,062	56,062	65,283	9,221	17,306	2,038	31,819	5,769	2,038	3,855	2,459
206	Temporary assistance	37,467	37,467	190,066	152,599	22,350	5,784	131,001	11,376	7,177	4,508	7,870
208	Leave grants	264,000	264,000	256,000	(8,000)	30,000	12,000	140,500	31,500	19,500	16,500	6,000
	Sub Total	2,645,034	2,645,034	2,387,028	(258,006)	333,649	119,182	1,190,968	291,528	200,001	173,715	77,984
215	Transport to work	68,676	68,676	44,437	(24,239)	30,381		11,072				2,984
216	Internal travel	151,968	151,968	73,025	(78,942)	14,063	4,514	34,975	4,586	8,242	2,416	4,229
218	Local accom & allowances	1,500	1,500	1,093	(407)	1,093						
227	External travel	370,468	370,468	26,649	(343,819)	20,337	792	1,855	1,592	1,217	548	308
230	Cleaning	10,546	10,546	3,331	(7,215)	1,155		1,897				280
231	Communications	124,266	124,266	159,792	35,526	97,747		52,300				9,745
232	Electricity & gas	116,928	116,928	130,006	13,078	59,454		64,692				5,860
233	Water & sewage	3,045	3,045	2,692	(353)	924		1,768				
235	Office transport	5,000	5,000		(5,000)							
237	Advertising/Media	8,459	8,459	2,363	(6,096)	1,214				1,149		
239	Entertainment	7,613	7,613	3,410	(4,203)	3,410						
240	Printing	8,120	8,120	1,693	(6,428)	651		1,042				
241	Stationery & supp	32,792	32,792	30,439	(2,353)	3,094		14,033	10,259	2,251	801	
243	Purch office equip	50,720	50,720	82,513	31,793	9,212	4,126	25,046			7,555	36,574
244	Repairs equip	5,122	5,122		(5,122)							
245	Uniforms	5,664	5,664		(5,664)							
246	Specialised purch	17,783	17,783	1,061	(16,722)			865			195	
248	Comp. for trees			92,314	92,314	92,314						
249	Agricultural supplies			4,937	4,937	4,937						
250	Local services	55,187	55,187	90,314	35,126	17,056	8,401	35,285	8,401	5,041	16,130	
251	Overseas Serv.	29,653	29,653	4,937	(24,716)	1,272				571	3,094	
285	Hire of plant and equip	65,590	65,590	24,321	(41,269)	16,164		8,158				
289	Building & infra maint			23,773	23,773	23,773						
291	Maint of vehicles	42,850	42,850	13,867	(28,983)	3,980		9,886				
	Sub Total	1,181,950	1,181,950	816,967	(364,983)	402,229	17,833	262,875	24,838	18,472	49,609	41,112
	Total Recurrent Exp	3,826,984	3,826,984	3,203,995	(622,989)	735,878	137,015	1,453,842	316,367	218,473	223,325	119,096
345	Contribt to Dev Fund	4,900,000	4,900,000	2,501,006	(2,398,994)				2,501,006			
	Sub Total	4,900,000	4,900,000	2,501,006	(2,398,994)				2,501,006			
	GRAND TOTAL	8,726,984	8,726,984	5,705,001	(3,021,983)	735,878	137,015	1,453,842	2,817,373	218,473	223,325	119,096

Ministry of Health and Medical Services

Responsible Minister: Minister for Health and Medical Services

Accounting Officer: Secretary for Health and Medical Services

Ministry Purpose:

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

The main strategic functions of the Ministry are:

Administration: The overall management section that administers and oversees the four main areas in the Ministry; Public Health, Curative, Nursing and Support Services.

Support Services: Provides non-medical support to the operation of the Ministry; accounts, registry, drivers, cleaners, security, cooks, carpentry, mechanics and nurse aid services.

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.

Curative: Provides secondary and tertiary health care and referral services for the Ministry.

Laboratory Services: A technical arm of the Ministry which provides haematology, biochemistry, microbiology and blood bank services.

Radiology: Provides x-ray and scan services for the Ministry.

Pharmacy and Medical Stores: Supports the Ministry through ordering, storage and distribution of pharmaceuticals and medical supplies in the country

Rehabilitation Unit: Provides physiotherapy and rehabilitation services to amputees and the disabled

Dental Services: Provides oral primary and secondary health services for the Ministry.

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.

Linnix Health Services: This is the branch of the Ministry in the Line and Phoenix area.

Southern Kiribati Hospital: This is the branch of the Ministry in southern Kiribati.

Health Information: Health Statistical (data) reports

The Ministry of Health and Medical Services is allocated a total of **\$25,257,178** for Departmental Expenditures in the 2020 Budget.

Table 22(a): MHMS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
1006	Private Ward Fee	45,051	45,000	45,936	45,000	47,070	49,282	51,500
1055	Medical check up	63,112	46,500	71,065	50,000	52,300	54,758	57,222
1008	Sundry revenue	13,824	3,100	9,335	10,000	10,460	10,952	11,444
8056	Deposit scheme for Crutches	-	1,000	1,560	1,000	1,046	1,095	1,144
9007	Sales of Dentures	9,511	8,000	12,970	8,000	8,368	8,761	9,156
Total Revenue		131,498	103,600	140,866	114,000	119,244	124,848	130,467
EXPENDITURE								
201	KPF contribution	722,369	792,431	792,431	844,143	844,143	844,143	844,143
202	Salaries	8,904,962	10,296,212	10,296,212	10,985,710	11,159,462	11,159,462	11,159,462
203	Housing assistance	157,030	258,256	258,256	249,699	249,699	249,699	249,699
204	Allowances	2,255,650	2,293,852	2,293,852	2,341,487	2,341,487	2,341,487	2,341,487
205	Overtime	947,161	508,106	508,106	532,607	532,607	532,607	532,607
206	Temporary assistance	795,003	269,528	269,528	269,528	269,528	269,528	269,528
208	Leave grants	1,062,106	1,350,000	1,350,000	1,423,500	1,440,000	1,440,000	1,440,000
Sub Total		14,844,281	15,768,385	15,768,385	16,646,674	16,836,926	16,836,926	16,836,926
215	Transport to work	551,164	547,000	547,000	521,064	534,090	547,443	561,129
216	Internal travel	203,964	163,890	163,890	190,282	195,039	199,915	204,912
217	Local training	9,818	64,459	64,459	64,459	66,070	67,722	69,415
218	Local accom & allowances	3,506	23,215	23,215	23,215	23,795	24,390	25,000
219	Local catering	7,229	11,230	11,230	11,230	11,511	11,799	12,093
221	Overseas training	7,200	10,000	10,000	10,000	10,250	10,506	10,769
225	Relocation expenses	56,946	60,000	60,000	60,000	61,500	63,038	64,613
226	Recruitment expenses	63	7,000	7,000	7,000	7,175	7,354	7,538
227	External travel	238,764	202,171	202,171	202,171	207,225	212,406	217,716
230	Cleaning	12,752	24,683	24,683	24,683	25,300	25,933	26,581
231	Communications	402,974	450,480	450,480	450,480	461,742	473,286	485,118
232	Electricity & gas	655,728	655,000	655,000	655,000	671,375	688,159	705,363
233	Water & sewage	333,764	395,437	395,437	395,437	405,323	415,456	425,842
237	Advertising/Media	10,163	15,000	15,000	15,000	15,375	15,759	16,153
239	Entertainment	6,771	11,000	11,000	11,000	11,275	11,557	11,846
240	Printing	20,911	25,200	25,200	25,200	25,830	26,476	27,138
241	Stationery & supp	259,200	147,796	147,796	147,796	151,491	155,278	159,160
242	Food & rations	1,209,502	1,193,770	1,193,770	1,014,705	1,040,072	1,066,074	1,092,726
243	Purch office equip	111,227	75,000	75,000	81,250	83,281	85,363	87,497
244	Repairs equip	41,537	65,000	65,000	65,000	66,625	68,291	69,998
245	Uniforms	45	20,000	20,000	20,000	20,500	21,013	21,538
246	Specialised purch	3,240,614	3,583,684	3,583,684	3,462,749	3,549,318	3,535,551	3,623,939
248	Comp. for trees	3,167	8,000	8,000	8,000	8,200	8,405	8,615
250	Local services	847,079	346,103	346,103	680,493	697,505	714,943	732,816
251	Overseas Serv.	246,462	117,000	117,000	117,000	119,925	122,923	125,996
279	Special expenditure	-	-	-	-	-	-	-
285	Hire of plant and equip	62,536	198,260	198,260	66,300	67,958	69,656	71,398
288	Motor vehicle fund	55,129	45,000	45,000	45,000	46,125	47,278	48,460
289	Building & infra maint	74,747	85,992	85,992	235,992	241,892	247,939	254,138
Sub Total		8,672,960	8,551,369	8,551,369	8,610,504	8,825,767	8,943,911	9,167,509
Total Recurrent Exp		23,517,240	24,319,754	24,319,754	25,257,178	25,662,693	25,780,837	26,004,435
345	Contribt to Dev Fund	5,423,697	4,740,559	6,760,559	6,261,493	6,044,225	5,944,227	5,944,229
Sub Total		5,423,697	4,740,559	6,760,559	6,261,493	6,044,225	5,944,227	5,944,229
GRAND TOTAL		28,940,937	29,060,313	31,080,313	31,518,671	31,706,918	31,725,064	31,948,664

Table 22(b): HEAD 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET - 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Support 02	Public Health 03	Curative 04	Lab 05	Radiology 06	Pharmacy 07	Rehab 08	Dental Clinic 09	Nursing Services 10	Limx Services 11	SKH 12	Health Information 13	
REVENUE																			
1006	Private Ward Fee	45,000	45,936	45,000	(936)	45,000													
1055	Medical check up	46,500	71,065	50,000	(21,065)	50,000													
1008	Sundry revenue	3,100	9,335	10,000	665	10,000								1,000					
8056	Crutches	1,000	1,560	1,000	(660)														
9007	Sales of Dentures	8,000	12,970	8,000	(4,970)														
	Total Revenue	103,600	140,866	114,000	- 26,866	105,000							8,000	1,000					
EXPENDITURE																			
201	KPF contribution	792,431	792,431	844,143	51,712	33,661	58,557	64,731	82,722	17,567	11,261	21,894	11,294	21,141	420,451	52,641	38,054	9,167	
202	Salaries	10,296,212	10,296,212	10,985,710	689,498	423,311	715,107	851,997	1,102,962	224,026	145,847	264,958	148,517	274,422	5,505,919	694,996	513,828	119,821	
203	Housing assistance	258,256	258,256	249,699	(8,557)	25,824	57,181	57,181	69,216	8,916	8,400	18,940	8,376	29,575	23,034			337	
204	Allowances	2,293,852	2,293,852	2,341,487	47,635	18,489	125,416	3,260	720,725	62,569	30,032	18,900	16,287	44,809	861,658	346,414	77,101	15,847	
205	Overtime	508,106	508,106	532,607	24,501	39,206	212,743	6,347	15,967	10,206	13,512	11,900	1,812	133,700	51,450	9,000	36,970		
206	Temporary assistance	269,528	269,528	269,528		25,507	65,655	11,088			4,296	26,956	2,076	7,461	100,100	6,890	6,890	2,403	
207	Wages	1,350,000	1,350,000	1,423,500	73,500	54,000	144,000	105,000	99,000	30,000	21,000	34,500	18,000	36,000	646,500	145,500	73,500	16,500	
208	Leave grants	15,768,385	15,768,385	16,646,674	878,289	619,999	1,321,478	1,099,604	2,074,625	389,252	234,348	397,948	206,343	413,408	7,691,362	1,297,891	719,372	201,045	
	Sub Total	15,768,385	15,768,385	16,646,674	878,289	439,805	1,321,478	1,099,604	2,074,625	389,252	234,348	397,948	206,343	413,408	7,691,362	1,297,891	719,372	201,045	
215	Transport to work	547,000	547,000	521,064	(25,936)	439,805		6,125	8,383			1,991	1,991	686	59,395		4,680		
216	Internal travel	163,890	163,890	190,282	26,392	42,740		9,216	40,671	5,022	1,895	9,900	7,231	12,704	38,287	11,309	11,309		
217	Local training	64,459	64,459	64,459		2,000		5,000	3,400	10,999		3,080	1,000	600	6,100			2,700	
218	Local accom & allowances	23,215	23,215	23,215				4,500	2,660			920		700	650			4,275	
219	Local catering	11,230	11,230	11,230				3,750	2,660	10,000								2,550	
221	Overseas training	10,000	10,000	10,000															
225	Relocation expenses	60,000	60,000	60,000											60,000				
226	Recruitment expenses	7,000	7,000	7,000		7,000													
227	External travel	202,171	202,171	202,171															
230	Cleaning	24,683	24,683	24,683		185,000		152	6,400		6,000	1,600	1,131	4,500	6,671	5,000	400		
231	Communications	450,480	450,480	450,480		10,000													
232	Electricity & gas	655,000	655,000	655,000		450,480													
233	Water & sewage	395,437	395,437	395,437		590,000													
237	Advertising/Media	15,000	15,000	15,000		377,437			18,000							3,500			
239	Entertainment	11,000	11,000	11,000		4,000			4,000										
240	Printing	25,200	25,200	25,200		11,000			6,450										
241	Stationery & supp	147,796	147,796	147,796		8,470			6,450										
242	Food & rations	1,193,770	1,193,770	1,014,705	(179,066)	36,616	26,000	14,276	10,828	6,470	5,381	6,964	444	2,001	19,042	2,050	1,500	2,230	
243	Purch office equip	75,000	75,000	81,250	6,250														
244	Repairs equip	65,000	65,000	65,000		42,400		5,575	6,250	20,000									
245	Uniforms	20,000	20,000	20,000		25,000													
246	Specialised purch	3,563,684	3,563,684	3,462,749	(120,935)	100,000		303,160	55,000	190,000	42,749	2,639,066	77,634	55,141	20,000	5,000	5,000		
248	Comp. for trees	8,000	8,000	8,000															
250	Local services	346,103	346,103	680,493	334,390	349,293	85,500	49,500	52,200	9,000	9,000	9,000	9,000	9,000	81,000	9,000	9,000		
251	Overseas Serv.	117,000	117,000	117,000		66,300	15,000		49,000	6,000	35,000	12,000							
285	Hire of plant and equip	198,260	198,260	66,300	(131,960)														
288	Motor vehicle fund	45,000	45,000	45,000															
289	Building & infra maint	85,992	85,992	235,992	150,000	205,992									45,000				
	Sub Total	8,551,369	8,551,369	8,610,504	59,135	2,953,533	1,021,606	407,254	345,102	257,491	100,024	2,683,890	98,431	90,331	326,800	164,703	146,313	15,028	
	Total Recurrent Exp	24,319,754	24,319,754	25,257,178	937,424	3,573,532	2,343,083	1,506,858	2,419,727	626,743	334,372	3,081,937	304,773	503,740	8,018,162	1,462,594	865,685	216,073	
345	Contrib to Dev Fund	4,740,559	6,760,559	6,261,493	(499,066)	1,035,861			5,225,632										
	Sub Total	4,740,559	6,760,559	6,261,493	(499,066)	4,609,393	2,343,083	1,506,858	7,645,358	626,743	334,372	3,081,937	304,773	503,740	8,018,162	1,462,594	865,685	216,073	
	GRAND TOTAL	29,060,313	31,080,313	31,518,671	438,358	4,609,393	2,343,083	1,506,858	7,645,358	626,743	334,372	3,081,937	304,773	503,740	8,018,162	1,462,594	865,685	216,073	

Ministry of Education

Responsible Minister: Minister for Education

Accounting Officer: Secretary for Education

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Education is allocated a total of **\$29,457,150** for Departmental Expenditures in the 2020 Budget.

Table 23(a): MOE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
2060	Fees Rurubao School	85,681	48,000	76,677	85,650	89,590	93,801	98,022
3050	Rental of Properties	7,161	500	7,158	7,150	7,479	7,830	8,183
3061	KGV and EBS Fees	25,911	-	33,365	-	-	-	-
4062	MTSS School Fees	31,917	-	5,508	-	-	-	-
5063	TC School Fees	4,055	-	2,494	-	-	-	-
1015	Fare on Charter Vessel	-	9,000	154,305	154,305	161,403	168,989	176,593
7064	National Certificate	5,952	20,000	14,125	14,250	14,906	15,606	16,308
7065	Certification of Exam Results	33,720	10,000	8,595	8,500	8,891	9,309	9,728
9002	Library Fines	71	100	17	100	105	110	114
9003	Membership Fees	5,049	500	2,836	2,800	2,929	3,066	3,204
9006	Recovery of costs:photocopy	8,332	12,000	7,857	7,850	8,211	8,597	8,984
004	Sundry	-	-	-	3,000	3,138	3,285	3,433
Total Revenue		207,849	100,100	312,937	283,605	296,651	310,593	324,570
EXPENDITURE								
201	KPF contribution	1,359,084	1,421,453	1,460,287	1,505,473	1,544,307	1,544,307	1,544,307
202	Salaries	15,634,209	18,329,824	18,847,606	19,435,679	19,953,461	19,953,461	19,953,461
203	Housing assistance	134,916	202,236	202,236	195,405	195,405	195,405	195,405
204	Allowances	423,931	425,195	425,195	404,749	404,749	404,749	404,749
205	Overtime	167,147	70,667	70,667	81,841	81,841	81,841	81,841
206	Temporary assistance	2,436,044	618,551	618,551	637,296	637,296	637,296	637,296
207	Wages	-	-	-	93,448	93,448	93,448	93,448
208	Leave grants	1,941,533	2,250,000	2,250,000	2,277,500	2,295,500	2,295,500	2,295,500
Sub Total		22,096,864	23,317,926	23,874,542	24,631,391	25,206,007	25,206,007	25,206,007
215	Transport to work	348,733	349,166	349,166	366,808	375,979	385,378	395,013
216	Internal travel	294,008	351,992	474,542	449,940	586,802	601,472	616,509
217	Local training	6,959	36,702	36,702	58,051	59,502	60,990	62,515
218	Local accom & allowances	148,625	530,040	530,040	24,580	25,195	25,824	26,470
219	Local catering	12,143	13,065	13,065	19,560	24,457	25,068	25,695
220	Local course fees	-	1,200	1,200	500	513	525	538
221	Overseas training	-	-	-	4,247	4,353	4,462	4,574
225	Relocation expenses	128,073	211,866	211,866	211,866	217,163	222,592	228,157
227	External travel	131,101	97,455	109,995	70,240	84,850	86,971	89,145
230	Cleaning	1,037	1,952	1,952	6,640	6,805	6,976	7,150
231	Communications	202,420	235,338	235,338	273,835	280,681	287,698	294,890
232	Electricity & gas	344,854	333,064	333,064	355,095	363,972	373,072	382,398
235	Office transport	135,786	171,640	171,640	172,840	177,161	181,590	186,130
237	Advertising/Media	22,788	47,128	47,128	37,768	38,712	39,680	40,672
239	Entertainment	21,741	19,472	19,472	13,000	13,325	13,658	14,000
240	Printing	41,225	58,909	58,909	45,550	46,689	47,856	49,052
241	Stationery & supp	212,623	414,483	414,483	348,093	356,795	365,715	374,858
242	Food & rations	392,054	783,450	783,450	788,796	808,516	828,729	849,447
243	Purch office equip	1,112,002	438,009	438,009	453,057	464,383	475,993	487,893
244	Repairs equip	41,469	28,635	28,635	71,397	73,182	75,011	76,887
248	Comp. for trees	25,850	10,000	10,000	10,000	10,250	10,506	10,769
250	Local services	1,190,297	553,253	553,253	526,901	540,074	553,575	567,415
251	Overseas Serv.	150,888	405,040	405,040	348,429	357,139	366,068	375,220
255	Commitment/other fees	38,635	56,640	56,640	58,440	59,901	61,399	62,933
278	Sundry purchase	-	-	-	16,600	17,015	17,440	17,876
285	Hire of plant and equip	-	-	-	5,000	5,125	5,253	5,384
287	Fixed plant & eq	-	-	-	21,000	21,525	22,063	22,615
289	Building & infra maint	-	-	-	67,527	69,215	70,946	72,719
Sub Total		5,003,313	5,148,499	5,283,589	4,825,759	5,089,278	5,216,510	5,346,922
Total Recurrent Exp		27,100,177	28,466,425	29,158,131	29,457,150	30,295,284	30,422,516	30,552,929
263	Secondary Mission Schools	4,678,432	2,989,434	3,879,040	5,372,655	3,161,306	3,161,306	3,161,306
264	In- country tertiary support	522,336	522,336	522,336	1,039,785	522,336	522,336	522,336
350	School stationery for Primary & JSS students	1,276,880	1,278,250	1,278,250	1,278,250	1,342,961	1,376,535	1,376,535
353	Subsidy for School Fees	2,867,176	3,200,000	3,200,000	3,428,800	3,362,000	3,446,050	3,446,050
360	Support for Pre Schools	-	1,100,000	1,100,000	2,000,000	1,100,000	1,100,000	1,100,000
354	School for Special Needs Children	102,376	102,376	102,376	102,376	102,376	102,376	102,376
266	USP Contribution	654,925	875,980	875,980	875,980	729,984	729,984	729,984
357	Allowances-Pocket money for KTC students	-	-	-	527,040	527,040	527,040	527,040
345	Contribut to Dev Fund	3,828,742	3,955,569	5,185,480	8,504,381	4,303,954	4,303,954	4,303,954
Sub Total		13,930,868	14,023,945	16,143,462	23,129,266	15,151,958	15,269,582	15,269,582
GRAND TOTAL		41,031,045	42,490,370	45,301,593	52,586,416	45,447,242	45,692,098	45,822,511

Table 23(b): HEAD 23 - MINISTRY OF EDUCATION BUDGET – 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Primary 02	JSS 03	PPD & TR 04	Teabike 05	KTC 06	Exams 07
REVENUE												
2060	Fees Rurubao School	48,000	76,677	85,650	8,973		85,650					
3050	Rental of Properties	500	7,158	7,150	(8)		7,150					
3061	KGV and EBS Fees		33,365	(33,365)	(33,365)							
4062	MTSS School Fees		5,508	(5,508)	(5,508)							
5063	T.C School Fees		2,494	(2,494)	(2,494)							
1015	Fare on Charter Vessel	9,000	154,305	154,305	145,305	154,305						14,250
7064	National Certificate	20,000	14,155	14,500	(5,495)							8,500
7065	Contribution of Exam Results	10,000	8,517	8,500	(17)							
9002	Library Fees	100	100	100	83							
9003	Membership Fees	500	2,836	2,800	(36)							
9006	Recovery of costs:photocopy	12,000	7,857	3,000	(7)	3,000						
004	Sundry			3,000	3,000	3,000						
	Total Revenue	100,100	312,937	283,605	9,540	157,305	92,800					22,750
EXPENDITURE												
201	KPF contribution	1,421,453	1,450,287	1,505,473	45,187	32,534	699,159	478,347	3,970	39,094	46,105	9,871
202	Salaries	18,329,824	18,847,606	19,435,679	588,073	424,596	9,100,079	6,114,724	52,931	511,259	580,616	129,522
203	Housing assistance	202,236	202,236	195,405	(6,831)	12,564	13,488	21,024	4,800		24,276	12,684
204	Allowances	425,195	425,195	404,749	(20,446)	14,700	222,040	118,560	2,480	25,553	6,106	640
205	Overtime	70,667	70,667	81,841	11,174	14,700	222,040	263,236		10,000	16,686	3,400
206	Temporary assistance	618,551	618,551	637,296	18,745	9,196	222,040	653,961			2,088	3,000
208	Leaves grants	2,250,000	2,250,000	2,277,500	27,500	51,059	1,117,965	3,006		61,581	78,107	15,020
	Sub Total	23,317,926	23,874,542	24,631,391	756,849	571,657	11,374,771	7,699,252	67,187	668,887	786,008	211,672
215	Transport to work	349,166	349,166	366,808	17,642	40,509	99,600	500		12,900	34,868	6,741
216	Internal travel	351,992	474,542	449,940	(24,602)	48,023	9,136	23,326	2,481	13,300	71,120	108,834
217	Local training	36,702	36,702	58,051	21,349	40,000		3,470				900
218	Local accom & allowances	530,040	530,040	24,580	(505,460)	4,000		8,000				
219	Local catering	13,065	13,065	19,560	6,485							
220	Local course fees	1,200	1,200	4,247	3,047							
221	Relocation expenses	211,866	211,866	211,866	0		156,801	55,065	4,247			
222	External travel	97,455	109,995	70,240	(29,755)	8,935		6,000			5,000	10,300
230	Cleaning	1,952	1,952	6,640	4,688	4,885				7,000	64,800	200
231	Communications	235,338	235,338	273,835	38,497	47,520	9,948	24,000				7,500
232	Electricity & gas	333,064	333,064	355,095	22,031	96,000	12,800	33,600		16,655	64,200	5,000
233	Office transport	171,640	171,640	172,840	1,200	171,640						
234	Advertising/Media	47,175	47,175	13,000	(34,175)	4,100		840				
235	Printing	58,909	58,909	45,550	(13,359)	13,000			3,000			
240	Stationery & supp	414,483	414,483	348,093	(66,390)	157,809	7,000	1,250	3,500	20,000	22,959	80,000
241	Food & rations	783,450	783,450	788,796	5,346	42,000	50,912	30,700	4,000	246,746	140,000	10,300
242	Purch office equip	438,009	438,009	453,057	15,048	5,000			1,000	3,000	84,000	
243	Repairs equip	28,635	28,635	42,762	14,127						11,000	
244	Comp. for trees	10,000	10,000	10,000	(36,952)	13,100	21,000	56,075	5,000	23,670	54,936	208,751
248	Local services	553,253	553,253	548,429	(4,824)				4,500	22,000		39,040
250	Stationery	405,040	405,040	16,600	(388,440)	56,640						
255	Commitment/other fees	56,640	56,640	5,000	(51,640)			5,000				
285	Sundry purchase			5,000	5,000				1,600			
287	Hire of plant and equip			21,000	21,000					21,000		
289	Building & infra maint			67,527	67,527							
	Sub Total	5,148,499	5,283,589	4,825,759	(457,850)	776,189	348,682	329,456	48,017	440,143	562,883	477,566
	Total Recurrent Exp	29,466,424	29,158,081	29,457,150	(309,915)	1,439,845	11,723,453	8,028,708	115,204	1,109,030	1,336,891	689,236
263	Secondary Mission Schools	2,000,000	3,850,310	3,850,310	1,850,310	1,039,785						
264	In-country tertiary support	522,336	522,336	1,039,785	517,449	1,039,785						
266	USP Contribution	875,980	875,980	875,980								
350	School stationery for Primary & JSS students	1,278,250	1,278,250	1,278,250		1,278,250						
353	Subsidy for School Fees	3,200,000	3,200,000	3,428,800	228,800	3,428,800						
354	School for Special Needs Children	102,376	102,376	102,376		102,376						
357	Allowances-Pocket money for KTC students	1,100,000	1,100,000	527,040	(572,960)	2,000,000						
360	Support for Pre Schools	3,950,000	5,189,980	6,000,000	1,810,020	2,010,501						
349	Contribution to Dev Fund	14,023,945	16,143,482	23,129,266	6,985,804	15,108,346	11,723,453	8,028,708	115,204	1,109,030	1,865,931	7,493,880
	Sub Total	42,490,370	45,301,593	52,586,416	7,284,823	16,456,192	11,723,453	8,028,708	115,204	1,109,030	1,865,931	8,183,118
	GRAND TOTAL											

Table 23(b): HEAD 23 - MINISTRY OF EDUCATION BUDGET – 2020 cont'd

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	CDRC 08	Library & Archive 09	SSS 10	FMU 11	Stats. & IT 12	KG&EBS 13	KQA 14	ECCE 15
2060	Fees Rurubao School	48,000	76,677	85,650	8,973								
3050	Fees of Participants	500	7,150	7,150	(8)								
3061	KGV and EBS Fees		33,365	(33,365)	(8)								
4062	MTSS School Fees		5,508	(5,508)	(5,508)								
5063	TC School Fees		2,494	(2,494)	(2,494)								
1015	Fare on Charter Vessel	9,000	154,305	154,305	()								
7064	National Certificate	20,000	14,125	14,250	125								
7065	Certification of Exam Results	10,000	8,595	8,500	(95)								
9002	Library Fines	100	17	100	83								
9003	Membership Fees	500	2,836	2,800	(36)								
9006	Recovery of costs:photocopy	12,000	7,857	7,850	(7)								
004	Sundry			3,000	3,000								
	Total Revenue	100,100	312,937	283,605	9,540		10,750						
	EXPENDITURE												
201	KPF contribution	1,421,453	1,460,287	1,505,473	45,187	24,229	13,971	20,126	11,169	5,322	99,681	2,667	19,228
202	Salaries	18,329,824	18,847,606	19,435,679	588,073	318,971	175,286	264,046	115,664	66,958	1,289,098	35,558	256,373
203	Housing assistance	202,236	202,236	195,405	(6,831)	12,564			8,448		85,557		
204	Allowances	425,195	425,195	404,749	(20,446)	4,132	3,240						
205	Overtime	70,667	70,667	81,841	11,174	2,050	9,000	300		2,600	11,705		
206	Temporary assistance	618,551	618,551	637,296	18,745	4,086	11,000		33,259	4,000	39,983		
207	Wages	2,250,000	2,250,000	2,277,500	27,500	37,549	27,036	6,008	13,518	7,510	162,214	3,004	40,553
208	Leave grants	349,166	349,166	366,808	17,642	2,638	18,450	3,640			75,877		
215	Transport to work	351,992	474,542	449,940	(24,602)	14,990	13,744	4,185	30,000	6,560	3,200	4,000	64,041
216	Local training & allowances	50,042	530,042	24,580	(475,462)		21,580					3,000	
218	Local catering	13,065	13,065	19,580	6,495		1,540	4,420				1,600	
219	Local course fees	1,200	1,200	500	(700)			500					
220	Local course fees	1,200	1,200	500	(700)			500					
221	Overseas training	211,866	211,866	211,866	4,247								
222	Relocation expenses	97,455	109,995	70,240	(39,755)	4,000	5,500	15,565					14,940
227	External travel	1,952	1,952	6,640	4,688	755	800						
230	Cleaning	235,338	333,064	273,835	(38,497)	15,867	6,400		2,400	66,800	21,600		
231	Communications	333,064	333,064	355,095	22,031	30,000	21,000		15,640		59,700	500	
232	Electricity & gas	171,640	171,640	172,840	1,200						2,000		
235	Office transport	47,128	47,128	37,768	(9,360)								4,800
237	Advertising/Media	59,902	59,902	45,550	(14,352)								
239	Entertainment	59,902	59,902	45,550	(14,352)								
240	Stationery & supp	414,483	414,483	348,093	(66,390)	4,956	6,525	1,702	10,400	13,650	18,000	1,500	6,180
241	Food & rations	783,450	788,796	788,796	5,346								
242	Purch office equip	438,009	438,009	453,057	15,048	12,200	32,400	1,200	15,150	73,850	49,000	15,000	
243	Repairs equip	28,635	28,635	71,397	42,762	22,262	10,000	1,500	10,000	6,350	5,085		
244	Comp. for trees	10,000	10,000	10,000									
250	Local services	553,253	553,253	526,901	(26,352)	26,000	5,000		61,500	1,800	44,569	6,500	
251	Overseas Serv.	405,040	405,040	348,429	(56,611)	50,603	30,000		150,000		52,286		
255	Commitment/other fees	56,640	56,640	58,440	1,800		1,800						
258	Sundry purchase			16,600	16,600								
265	Hire of plant and equip			5,000	5,000								
267	Fixed plant & eq			21,527	21,527								
289	Building & Intra.maint.			67,527	67,527								
	Total Recurrent Exp	5,148,499	5,283,589	4,825,759	(457,830)	184,271	168,659	75,473	361,840	176,453	764,067	32,100	89,960.60
263	Secondary Mission Schools	2,989,434	3,879,040	5,372,655	1,493,615	587,852	408,192	370,248	543,898	262,843	2,452,305	73,328	406,114.99
264	In- country tertiary support	522,336	522,336	1,039,785	517,449								
266	USP Contribution	875,980	875,980	875,980									
350	School stationery for Primary & JSS students	1,278,250	1,278,250	1,278,250									
353	Subsidy for School Fees	3,200,000	3,200,000	3,428,800	228,800								
354	School for Special Needs Children	102,376	102,376	102,376									
357	Allowances-Pocket money for KTC students	1,100,000	1,100,000	527,040	(572,960)								
360	Support for Pre-Schools	3,900,000	3,900,000	3,900,000									
365	Contribut to Dev Fund	14,023,925	16,143,462	23,129,266	6,985,804								
	Sub Total	42,480,370	45,301,593	52,586,416	7,284,823	587,852	408,192	370,248	543,898	262,843	2,452,305	73,328	406,114.99
	GRAND TOTAL												

Ministry of Information, Communication, Transport and Tourism Development

Responsible Minister: Minister for Information, Communication, Transport and Tourism Development

Accounting Officer: Secretary for Information, Communication, Transport and Tourism Development

Ministry Purpose:

As one of the most diverse portfolios, the main purpose of this ministry is to ensure the provision of an efficient, safe and affordable sea, air, and land transportation to all citizens of Kiribati and the general population. This involves setting of standards and regulations that complies with international best practices. The ministry is also obligated to bridge the existing geographical and socio-economic gaps in telecommunications and to upgrade the existing infrastructure or system to modern standards. This also include the effective regulation of ICT's to ensure compliance to national and international Laws and Conventions. The provision of an efficient postal services for all is also a prime responsibility of the ministry and as well as providing an efficient printing services for government. Lastly but certainly not the least, promotion and enhancement of tourism development in Kiribati through improve air/sea connectivity to key tourist markets. All in all, the Ministry's core purpose is to provide an innovative and integrated transportation, communication, postal and printer systems that is safe, affordable, accessible, efficient at its primary roles and consequently provide an effective system. In summary, the Ministry goal is to develop sustainable tourism, improve air, sea and land transportation and infrastructures and improve ICT and Communications

The main strategic functions of the Ministry are:

1. Information Communication Technologies: To empower citizens of Kiribati through providing ICT services to all including the most remote islands. This is through expansion, diversification and effective application of ICT for a transparent, responsive and accountable government.
2. Marine: To ensure safety of life at sea for all citizens and everyone through setting of standards and provision of regulations. The main is obligated to ensure all standards and regulations are in-line with the International Maritime Organisation (IMO) which Kiribati is member to.
3. Civil Aviation Authority of Kiribati: The main objective of the Division (Authority) is to ensure a safe, secure and effective aviation services to all Aviation stakeholders internally and externally with an alignment to ICAO regulations and standards.
4. Airports Kiribati Authority: Provision of airport infrastructure (e.g. runways, taxiways, aprons and terminal building) and other services for Kiribati International Airports and Domestic Airports.
5. Postal Services: Empower postal service users by ensuring an updated and appropriate information on all postal services, domestically and internationally.
6. Printing: Provides a quality and an efficient printing services for the whole of Government.
7. 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 Ministry of Information, Communication, Transport and Tourism Development is allocated a total of **\$4,467,255** for Departmental Expenditures in the 2020 Budget.

Table 24(a): MICTTD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
1071	JAXA (Air Service)	1,104,330	1,058,244	1,157,690	1,058,244	1,106,923	1,158,949	1,211,101
1072	JAXA (Downrange)	692,901	679,225	692,901	679,225	710,469	743,861	777,335
1074	Open Ship Registration	523,978	400,000	274,119	400,000	418,400	438,065	457,778
2075	Licence for Foreign Vessels	26,639	40,000	65,358	40,000	41,840	43,806	45,778
2076	Licence for Domestic Vessels	22,299	25,000	32,790	25,000	26,150	27,379	28,611
2077	Seaworthiness	1,027	2,000	3,920	2,000	2,092	2,190	2,289
2003	Recruitment & Exam Fees	51,654	33,000	50,448	33,000	34,518	36,140	37,767
3006	Light Dues	48,897	30,000	47,713	30,000	31,380	32,855	34,333
6081	Letter Post Terminal credit	19,833	15,000	48,898	15,000	15,690	16,427	17,167
6082	Sale of stamps	56,220	25,000	42,161	25,000	26,150	27,379	28,611
6083	Parcel Post terminal credit	14,348	16,000	16,575	16,000	16,736	17,523	18,311
6008	Sundry Revenue	6,527	1,000	3,416	1,000	1,046	1,095	1,144
6084	Private Box rental	5,964	4,900	6,688	4,900	5,125	5,366	5,608
6085	Commission on money orders	106,686	120,000	131,069	120,000	125,520	131,419	137,333
7007	Printing Sales	134,101	108,000	110,166	108,000	112,968	118,277	123,600
8089	Cruise Line Fees	-	12,000	7,208	12,000	12,552	13,142	13,733
Total Revenue		2,815,404	2,569,369	2,691,121	2,569,369	2,687,560	2,813,875	2,940,500
EXPENDITURE								
201	KPF contribution	153,850	170,524	170,524	175,361	175,361	175,361	175,361
202	Salaries	1,744,702	2,238,173	2,238,173	2,305,182	2,305,182	2,305,182	2,305,182
203	Housing assistance	37,032	93,720	93,720	55,008	55,008	55,008	55,008
204	Allowances	89,925	72,882	72,882	65,338	65,338	65,338	65,338
205	Overtime	135,612	62,439	62,439	63,289	63,289	63,289	63,289
206	Temporary assistance	258,137	35,692	35,692	32,966	32,966	32,966	32,966
208	Leave grants	225,212	287,500	287,500	290,000	312,500	312,500	312,500
Sub Total		2,644,470	2,960,931	2,960,931	2,987,145	3,009,645	3,009,645	3,009,645
215	Transport to work	53,888	26,624	26,624	26,588	27,253	27,934	28,632
216	Internal travel	72,218	82,123	82,123	86,447	88,608	90,823	93,094
217	Local training	4,510	5,500	5,500	10,800	11,070	11,347	11,630
218	Local accom & allowances	-	-	-	-	-	-	-
219	Local catering	1,426	3,900	3,900	4,875	4,997	5,122	5,250
220	Local course fees	-	-	-	1,680	1,722	1,765	1,809
221	Overseas training	-	-	-	47,824	49,020	50,245	51,501
225	Relocation expenses	-	20,685	20,685	-	21,202	21,732	22,275
226	Recruitment expenses	4,647	4,850	4,850	4,850	4,971	5,096	5,223
227	External travel	218,318	214,540	214,540	174,540	178,904	183,376	187,960
230	Cleaning	-	74	74	74	76	78	80
231	Communications	146,365	130,836	130,836	154,580	158,445	162,406	166,466
232	Electricity & gas	294,301	225,240	225,240	238,140	244,094	250,196	256,451
233	Water & sewage	-	23,100	23,100	23,100	23,678	24,269	24,876
235	Office transport	25,129	49,330	49,330	62,140	63,693	65,286	66,918
237	Advertising/Media	1,661	9,190	9,190	26,550	27,214	27,894	28,591
239	Entertainment	16,627	10,580	10,580	10,580	10,845	11,116	11,394
240	Printing	46,372	76,460	76,460	76,460	78,372	80,331	82,339
241	Stationery & supp	44,240	51,891	51,891	36,382	37,291	38,223	39,179
243	Purch office equip	61,692	56,509	56,509	61,764	63,308	64,891	66,513
244	Repairs equip	33,686	20,900	20,900	16,900	17,323	17,756	18,199
245	Uniforms	460	7,500	7,500	-	-	-	-
246	Specialised purch	-	-	-	3,500	3,588	3,677	3,769
250	Local services	151,264	130,983	130,983	126,972	130,146	133,400	136,735
251	Overseas Serv.	65,069	115,780	115,780	172,330	176,638	181,054	185,581
278	Sundry purchase	-	-	-	-	-	-	-
285	Hire of plant and equip	65,437	22,400	22,400	48,600	49,815	51,060	52,337
287	Fixed plant & eq	3,544	-	-	25,000	25,625	26,266	26,922
289	Building & infra maint	20,280	28,935	28,935	32,435	33,246	34,077	34,929
291	Maint of vehicles	-	7,000	7,000	7,000	7,175	7,354	7,538
Sub Total		1,331,135	1,324,931	1,324,931	1,480,110	1,495,911	1,533,309	1,571,642
Total Recurrent Exp		3,975,605	4,285,861	4,285,861	4,467,255	4,505,556	4,542,953	4,581,286
338	Subsidy for Xmas air services	1,779,980	2,080,000	2,080,000	1,000,000	2,080,000	2,080,000	2,080,000
270	Search and Rescue	506,750	800,000	800,000	800,000	800,000	800,000	800,000
345	Contribt to Dev Fund	4,960,245	3,190,396	47,329,914	5,207,466	-	-	-
Sub Total		7,246,975	6,070,396	50,209,914	7,007,466	2,880,000	2,880,000	2,880,000
GRAND TOTAL		11,222,580	10,356,257	54,495,775	11,474,721	7,385,556	7,422,953	7,461,286

Table 24(b) HEAD 24 - MINISTRY OF INFORMATION, COMMUNICATION, TRANSPORT AND TOURISM DEVELOPMENT BUDGET – 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget Revised (\$)	2020 Budget vs 2019 Revised (\$)	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services 05	Kiribati Post 06	Printery 07	Tourism 08	ICT 09
REVENUE															
1071	JAXA (Air Service)	1,058,244	1,157,690	1,058,244	(99,446)		1,058,244								
1072	JAXA (Downrange)	679,225	692,901	679,225	(13,676)		679,225								
1074	Open Ship Registration	400,000	274,119	400,000	125,881		400,000								
2075	License for Foreign Vessels	40,000	65,358	40,000	(25,358)			40,000							
2076	License for Domestic	25,000	32,790	25,000	(7,790)			25,000							
2077	Seaworthiness	2,000	3,920	2,000	(1,920)										
2008	Recruitment & Exam Fees	30,000	47,713	30,000	(17,713)										
3009	Letter Post Terminal credit	15,000	48,698	15,000	(33,698)			30,000							
6081	Parcel Post Terminal credit	25,000	42,161	25,000	(17,161)										
6082	Sundry Revenue	16,000	16,575	16,000	(575)										
6083	Private Box rental	4,900	3,416	4,900	(1,484)										
6084	Commission on money	120,000	131,069	120,000	(11,069)										
7007	Printing Sales	108,000	110,166	108,000	(2,166)										
8089	Cruise Line Fees	12,000	7,208	12,000	4,792										
	Total Revenue	2,569,369	2,691,121	2,569,369	(121,752)		2,137,469	100,000	30,000	-	-	181,900	108,000	12,000	-
EXPENDITURE															
201	KPF contribution	170,524	170,524	175,361	4,837		95,767	21,001	2,912	13,010	40,772	20,727	13,755	19,104	8,325
202	Salaries	2,238,173	2,238,173	2,305,182	67,009		471,803	276,011	37,721	173,482	532,147	270,907	179,512	254,717	108,904
203	Housing assistance	93,720	93,720	55,008	(38,712)		8,496	12,744	4,188	4,188	4,188	4,188	7,920	7,260	10,212
204	Allowances	72,882	72,882	65,338	(7,544)		3,690	11,388	3,168	1,120	30,920	4,491	6,416	2,120	2,025
205	Overtime	62,439	62,439	63,289	850		9,960	3,152	8,980	2,080	22,008	3,920	12,510	679	
206	Temporary assistance	35,692	35,692	32,966	(2,726)		4,952	4,000	1,102		11,480	5,447	3,885		2,100
207	Wages	287,500	287,500	290,000	2,500		53,000	33,000	6,000	16,500	79,500	40,500	27,000	24,000	10,500
208	Leave grants	2,960,931	2,960,931	2,960,931	26,214		587,657	361,296	59,883	210,359	716,927	350,180	250,998	307,880	142,066
	Sub Total	2,960,931	2,960,931	2,960,931	26,214		26,588	8,910	10,537	5,150	400	8,770	23,152	5,250	8,872
215	Transport to work	82,123	82,123	86,447	4,324										
216	Local training	5,300	5,300	10,600	5,300										
218	Local training & allowances	3,900	3,900	4,875	975										
219	Local catering	1,680	1,680	1,680											
220	Local course fees	47,824	47,824	47,824											
221	Overseas training	20,685	20,685	4,850	(15,835)										
225	Relocation expenses	4,850	4,850	4,850											
226	Recruitment expenses	214,540	214,540	174,540	(40,000)										
227	External travel	74	74	74											
230	Cleaning	130,836	130,836	154,680	23,844										
231	Communications	225,240	225,240	238,140	12,900										
232	Electricity & gas	23,100	23,100	23,100											
233	Water & sewage	48,190	48,190	48,190											
234	Waste disposal	19,190	19,190	26,550	7,360										
237	Advertising/Media	10,580	10,580	10,580											
239	Entertainment	76,460	76,460	76,460											
240	Printing	51,891	51,891	36,382	(15,510)										
241	Stationery & supp	56,509	56,509	61,764	5,255										
242	Food & rations	20,900	20,900	16,900	(4,000)										
243	Purch office equip	7,500	7,500	3,500	(4,000)										
244	Repairs equip	130,983	130,983	126,972	(4,011)										
245	Uniforms	15,760	15,760	14,600	(1,160)										
246	Specialised purch	22,400	22,400	25,000	2,600										
250	Local services	28,935	28,935	32,435	3,500										
251	Overseas Serv	7,000	7,000	7,000											
255	Fixed plant & eq	48,600	48,600	48,600											
287	Building & infra maint	28,935	28,935	32,435	3,500										
289	Maint of vehicles	2,080,000	2,080,000	1,000,000	(1,080,000)										
291	Subsidy for Xmas air services	800,000	800,000	800,000											
338	Search and Rescue	3,190,396	50,209,914	7,007,466	(43,202,448)										
345	Contrib to Dev Fund	6,070,396	50,209,914	7,007,466	(43,202,448)										
	Sub Total	10,356,257	54,495,775	11,474,721	(43,021,054)		3,118,954	574,383	89,020	2,919,183	771,750	474,895	323,119	647,909	2,191,168
	GRAND TOTAL														
	Sub Total	10,356,257	54,495,775	11,474,721	(43,021,054)		3,118,954	574,383	89,020	2,919,183	771,750	474,895	323,119	647,909	2,191,168
	GRAND TOTAL														

Ministry of Finance and Economic Development

Responsible Minister: Minister for Finance and Economic Development

Accounting Officer: Secretary for Finance and Economic Development

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. National Economic Planning Office: Provides economic policy advice, compiles the national Budget, 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 (KFSU): Provides fiduciary support to all WB and ADB financed projects with substantial amounts.
9. Climate Change Unit: accelerated efforts to mobilize the much-needed financial resources to address the impacts that climate change is having on Kiribati.

The Ministry of Finance and economic Development is allocated a total of **\$3,463,291** for Departmental Expenditures in the 2020 Budget.

Table 25(a): MFED MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018 -2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
000	Tax paid & receipts			-				
2008	Sundry revenue	327,677	156,900	223,610	164,117	171,667	179,735	187,823
2102	Interest income	-	1,265,685	212,375	1,500,000	1,569,000	1,642,743	1,716,666
2105	Dividend	2,482,516	2,092,000	2,082,002	3,500,000	3,661,000	3,833,067	4,005,555
5108	Personal income tax	10,615,632	10,041,600	12,788,846	10,503,514	10,986,675	11,503,049	12,020,686
5106	Company tax	9,956,988	11,296,800	8,703,249	11,816,453	12,360,010	12,940,930	13,523,272
5109	Excise Tax	8,163,246	7,845,000	7,799,943	8,205,870	8,583,340	8,986,757	9,391,161
5110	VAT	20,431,534	17,677,400	20,148,628	18,490,560	19,341,126	20,250,159	21,161,416
Total Revenue		51,977,593	50,375,385	51,958,653	54,180,514	56,672,818	59,336,440	62,006,580
EXPENDITURE								
201	KPF contribution	125,791	155,510	155,510	132,079	132,079	132,079	132,079
202	Salaries	1,610,068	2,015,706	2,015,706	1,689,706	1,689,706	1,689,706	1,689,706
203	Housing assistance	42,583	88,982	88,982	77,432	77,432	77,432	77,432
204	Allowances	44,727	50,628	50,628	53,598	53,598	53,598	53,598
205	Overtime	44,235	94,039	94,039	84,921	84,921	84,921	84,921
206	Temporary assistance	135,790	74,803	74,803	71,352	71,352	71,352	71,352
208	Leave grants	177,590	256,500	256,500	261,000	261,000	261,000	261,000
Sub Total		2,180,785	2,736,168	2,736,168	2,370,089	2,370,089	2,370,089	2,370,089
215	Transport to work	51,728	65,782	65,782	58,960	60,434	61,945	63,494
216	Internal travel	115,975	159,199	159,199	162,360	166,419	170,579	174,843
217	Local training	4,505	13,575	13,575	12,670	12,987	13,311	13,644
218	Local accom & allowances	2,111	7,831	7,831	10,053	10,304	10,562	10,826
219	Local catering	11,320	16,495	16,495	16,702	17,120	17,548	17,987
220	Local course fees	-	1,800	1,800	-	-	-	-
225	Relocation expenses	9,798	21,406	21,406	18,854	19,325	19,808	20,304
226	Recruitment expenses	-	2,325	2,325	4,000	4,100	4,203	4,308
227	External travel	131,099	126,682	126,682	86,018	88,169	90,373	92,632
230	Cleaning	1,062	1,726	1,726	1,890	1,937	1,985	2,035
231	Communications	104,794	151,020	151,020	123,699	126,792	129,962	133,211
232	Electricity & gas	146,973	198,000	198,000	177,974	182,423	186,984	191,658
235	Office transport	950	8,020	8,020	6,668	6,835	7,006	7,181
237	Advertising/Media	4,237	5,200	5,200	6,654	6,820	6,991	7,165
239	Entertainment	11,854	13,660	13,660	12,308	12,616	12,931	13,255
240	Printing	159	6,000	6,000	4,651	4,767	4,886	5,008
241	Stationery & supp	87,428	76,096	76,096	64,739	66,357	68,016	69,716
243	Purch office equip	80,196	54,178	54,178	108,904	111,627	114,418	117,278
244	Repairs equip	1,013	29,000	29,000	19,263	19,745	20,238	20,744
250	Local services	75,624	74,240	74,240	89,395	91,630	93,921	96,269
251	Overseas Serv.	84,480	86,284	86,284	68,602	70,318	72,075	73,877
285	Hire of plant and equip	960	-	-	-	-	-	-
289	Building & infra maint	-	-	-	38,838	39,809	40,804	41,824
Sub Total		926,266	1,118,519	1,118,519	1,093,203	1,120,533	1,148,546	1,177,260
Total Recurrent Exp		3,107,052	3,854,687	3,854,687	3,463,291	3,490,621	3,518,635	3,547,348
30	Debt servicing	1,768,988	2,776,011	2,776,011	3,208,838	3,546,125	4,016,598	3,974,015
331	Freight Subsidy Local Produce	83,070	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
328	Community Service Obligatons	6,330,081	5,500,000	6,552,353	7,435,000	5,250,000	5,250,000	5,250,000
297	International contributions	1,593,347	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
300	Pension and KPF	2,893	7,500	7,500	7,500	7,500	7,500	7,500
355	Population Census	-	-	-	1,204,000	-	-	-
345	Contribt to Dev Fund	17,233,808	16,294,000	16,294,000	29,735,000	21,100,000	21,000,000	21,100,000
Sub Total		27,012,187	27,577,511	28,629,864	44,590,338	32,903,625	33,274,098	33,331,515
GRAND TOTAL		30,119,239	31,432,198	32,484,551	48,053,629	36,394,246	36,792,732	36,878,863

Table 25(b): HEAD 25 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2020

	Description	2019 Budget		2020 Budget		2020 Budget vs 2019 Revised (\$)		Admin 01	Accounts 02	Internal Audit 03	NEPO 04	Tax 05	Statistics 06	IT 07	CPU 08
		Budget	Revised	Budget	Revised	2019	2020								
REVENUE															
000	Tax paid & receipts														
2008	Sundry revenue	156,900	223,610	164,117	(59,493)				164,117						
2102	Interest income	1,265,685	212,375	1,500,000	1,287,625				1,500,000						
2105	Dividend	2,092,000	2,082,002	3,500,000	1,417,998				3,500,000						
5108	Personal income tax	10,041,600	12,788,846	10,503,514	(2,285,333)							10,503,514			
5106	Company tax	11,296,800	8,703,249	11,816,453	3,113,203							11,816,453			
5109	Excise Tax	7,845,000	7,799,943	8,205,870	405,927							8,205,870			
5110	VAT	17,677,400	20,148,628	18,490,560	(1,658,068)							18,490,560			
	Total Revenue	50,375,385	51,958,653	54,180,514	2,221,861				5,164,117			49,016,397			
EXPENDITURE															
201	KPF contribution	155,510	155,510	132,079	(23,431)				15,913		16,663	19,052	9,717	5,690	2,822
202	Salaries	2,015,706	2,015,706	1,689,706	(326,000)				200,580		202,877	244,287	125,992	74,215	37,633
203	Housing assistance	88,982	88,982	77,432	(11,550)				6,483		16,475	13,658	1,631	10,233	2,459
204	Allowances	50,628	50,628	53,598	2,970				17,753		2,200	19,967	3,520	1,719	200
205	Overtime	94,039	94,039	84,921	(9,119)				25,293		45,178	11,684	2,766		
206	Temporary assistance	74,803	74,803	71,352	(3,451)				11,591		19,293	9,736	3,571	1,646	
208	Leave grants	256,500	256,500	261,000	4,500				34,500		24,000	39,000	21,000	9,000	3,000
	Sub Total	2,736,168	2,736,168	2,370,089	(366,079)				312,113		281,507	357,383	168,197	102,503	46,114
215	Transport to work	65,782	65,782	58,960	(6,822)				54,665		4,295	30,637	6,540	6,998	3,747
216	Internal travel	159,199	159,199	162,360	3,161				12,734		6,300	1,539	1,673	703	4,739
217	Local training	13,575	13,575	12,670	(905)				4,016		1,486	6,431	1,185		
218	Local accom & allowances	7,831	7,831	10,053	2,222				3,364		7,901				
219	Local catering	16,495	16,495	16,702	207				1,185						
220	Local course fees	1,800	1,800	1,800											
225	Relocation expenses	21,406	21,406	18,854	(2,552)				13,966			4,888			
226	Recruitment expenses	2,325	2,325	4,000	1,675				4,000						
227	External travel	126,682	126,682	86,018	(40,664)				57,627		3,806	8,080	4,753	3,815	
230	Cleaning	1,726	1,726	1,890	164				1,890						
231	Communications	151,020	151,020	123,699	(27,321)				123,699						
232	Electricity & gas	198,000	198,000	177,974	(20,026)				177,974						
235	Office transport	8,020	8,020	6,668	(1,352)				2,895						
237	Advertising/Media	5,200	5,200	6,654	1,454				12,308						939
239	Entertainment	13,660	13,660	12,308	(1,352)				3,875						
240	Printing	6,000	6,000	4,651	(1,349)				33,834						
241	Stationery & supp	76,096	76,096	64,739	(11,357)				17,401						1,590
242	Food & rations														
243	Purch office equip	54,178	54,178	108,904	54,726				15,855		9,530	8,473	5,554	47,807	6,455
244	Repairs equip	29,000	29,000	19,263	(9,737)				14,120		1,009		1,009	2,689	437
250	Local services	74,240	74,240	89,395	15,155				63,098			2,630		7,981	
251	Overseas Serv.	86,284	86,284	68,602	(17,682)				25,154			43,448			
289	Building & infra maint								38,838						
	Sub Total	1,118,519	1,118,519	1,093,203	(25,316)				620,777		28,545	134,284	20,714	69,994	17,907
	Total Recurrent Exp	3,854,687	3,854,687	3,463,291	(391,396)				932,890		310,053	491,667	188,910	172,497	64,021
30	Debt servicing	2,776,012	2,776,012	3,208,838	432,826										
331	Freight Subsidy Local/Produce	1,000,000	1,000,000	1,000,000					1,000,000						
328	Community Service Obligatons	5,500,000	5,500,000	7,435,000	882,647						7,435,000				
297	International contributions	2,000,000	2,000,000	2,000,000							2,000,000				
300	Pension and KPF	7,500	7,500	7,500					7,500						
355	Population Census												1,204,000		
345	Contribbt to Dev Fund	16,294,000	16,294,000	29,735,000	13,441,000				16,095,000		13,640,000				
	Sub Total	27,577,512	28,629,865	44,590,338	15,960,473				17,102,500		26,283,838	1,204,000	1,204,000	1,392,910	64,021
	GRAND TOTAL	31,432,198	32,484,551	48,053,629	15,569,078				932,890		26,593,891	491,667	1,392,910	172,497	64,021

Ministry of Women, Youth, Sport and Social Affairs

Responsible Minister: Minister for Women, Youth, Sports and Social Affairs

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

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. **Sports Development:** To develop sports through supporting the Kiribati Sport Authority, managing sport facilities and infrastructure, build on active participation and enhancing a sustainable sporting culture
2. **Social Welfare:** include social welfare cases, including custody of children, maintenance, and divorce. It also assists the Parole Board with reports, under the auspices of the Office of Te Beretitenti. The Division also manages the Senior Citizens Allowance; Government School Fee Support Scheme for underprivileged children and the Unemployment Benefit, all work closely in collaboration with donor partners on the above roles and functions.
3. **Youth Development:** is responsible for "the development, co-ordination and management of all youth related programs, initiating and conducting youth training programs at island and national levels, providing technical assistance to NGOs with youth related programs and activities, and representing Kiribati at regional and international meetings. Its objectives are to improve and enhance the development status and general welfare of the youth and children in relation to the Convention on the Rights of the Child (CRC) as outlined in the National Youth Policy 2018-2022
4. **Women's Services** provides policy advice in relation to gender equality, violence against women and economic empowerment. WDD's vision is to improve the status and livelihoods of women and girls in Kiribati through equal access to resources, opportunities, rights, services and their full participation in social, economic and political development.
5. **Non-Government Organization:** is responsible for the registration of Incorporated Societies and Churches. Supports and enhances community engagement and participation and coordinates church grants to registered churches.
6. **Disability Inclusion Division:** Increase coordination and cooperation between stakeholders. Encourage social inclusion across development programs. Promote the local understanding of the rights of women, children and men with disabilities. Strengthen partnerships with the disabled persons organizations (DPOs) to improve the lived experiences of persons with disability.

The Ministry of Women, Youth, Sports and Social Affairs is allocated a total of **\$2,002,757** for Departmental Expenditures in the 2020 Budget

Table 26(a): MWYSSA MEDIUM TERM EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018	2019	2019	2020	2021	2022	2023
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
22050	Sports Complex	40,915	20,490	32,396	13,925	14,566	15,250	15,936
44050	KNYC Maneaba	1,184	1,400	109	-	-	-	-
Total Revenue		42,099	21,890	32,505	13,925	14,566	15,250	15,936
EXPENDITURE								
201	KPF contribution	55,011	74,376	74,376	74,955	74,955	74,955	74,955
202	Salaries	697,192	958,065	958,065	964,792	964,792	964,792	964,792
203	Housing assistance	23,052	36,024	36,024	36,024	36,024	36,024	36,024
204	Allowances	48,897	49,728	49,728	51,728	51,728	51,728	51,728
205	Overtime	59,075	32,370	32,370	32,714	32,714	32,714	32,714
206	Temporary assistance	85,304	33,612	33,612	34,612	34,612	34,612	34,612
208	Leave grants	70,779	117,000	117,000	127,500	127,500	127,500	127,500
Sub Total		1,039,309	1,301,175	1,301,175	1,322,325	1,322,325	1,322,325	1,322,325
215	Transport to work	40,150	33,626	33,626	32,736	33,554	34,393	35,253
216	Internal travel	156,005	80,471	80,471	76,324	78,232	80,188	82,193
217	Local training	30,359	13,000	13,000	12,353	12,662	12,978	13,303
218	Local accom & allowances	2,822	-	-	-	-	-	-
219	Local catering	3,470	14,300	14,300	12,619	12,934	13,258	13,589
226	Recruitment expenses	-	2,400	2,400	2,400	2,460	2,522	2,585
227	External travel	202,923	175,083	175,083	92,279	94,586	96,951	99,374
230	Cleaning	330	6,001	6,001	4,721	4,839	4,960	5,084
231	Communications	54,912	59,520	59,520	66,386	68,046	69,747	71,490
232	Electricity & gas	68,248	74,940	74,940	80,424	82,435	84,495	86,608
233	Water & sewage	-	480	480	-	-	-	-
235	Office transport	1,423	3,100	3,100	2,750	2,819	2,889	2,961
239	Entertainment	11,509	10,000	10,000	10,000	10,250	10,506	10,769
240	Printing	623	1,600	1,600	1,640	1,681	1,723	1,766
241	Stationery & supp	30,894	26,066	26,066	26,717	27,385	28,070	28,771
243	Purch office equip	52,035	28,216	28,216	48,240	49,446	50,682	51,949
244	Repairs equip	3,757	13,500	13,500	12,000	12,300	12,608	12,923
250	Local services	115,703	82,049	82,049	118,982	121,957	125,006	128,131
251	Overseas Serv.	4,256	6,500	6,500	-	-	-	-
285	Hire of plant and equip	17,553	61,590	61,590	79,860	81,857	83,903	86,000
Sub Total		796,972	692,441	692,441	680,432	697,443	714,879	732,751
Total Recurrent Exp		1,836,281	1,993,617	1,993,617	2,002,757	2,019,768	2,037,204	2,055,076
359	Unemployment Benefit	-	-	-	20,000,000	20,000,000	20,000,000	20,000,000
337	School Fees for Underprivileged Children	47,988	56,000	56,000	56,000	56,000	56,000	56,000
317	Voluntary organisations grants	19,379	20,000	20,000	20,000	20,000	20,000	20,000
356	Disability Support Allowance	-	750,000	750,000	1,500,000	1,500,000	1,500,000	1,500,000
302	Senior citizen's benefit	3,145,168	3,300,000	3,300,000	12,458,889	12,458,889	12,458,889	12,458,889
345	Contribt to Dev Fund	509,486	5,500,000	5,500,000	1,112,439	500,000	500,000	500,000
Sub Total		3,722,021	9,626,000	9,626,000	35,147,328	34,534,889	34,534,889	34,534,889
GRAND TOTAL		5,558,302	11,619,617	11,619,617	37,150,085	36,554,657	36,572,093	36,589,965

Table 26(b): MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2020

Code	Description	2019 Budget		2019 Revised		2020 Budget		2020 Budget vs 2019 Revised (\$)		Admin 01	Sport Division 02	Social Welfare 03	Youth Division 04	Women 05	NGO Division 06	
		2019 Budget	2019 Revised	2019 Revised	2020 Budget	2019 Revised	2020 Budget									
REVENUE																
22050	Sports Complex	20,490	32,396	13,925	(18,471)											
44050	KNYC Manseba	1,400	109	(109)												
	Total Revenue	21,890	32,505	13,925	(18,580)											
EXPENDITURE																
201	KPF contribution	74,376	74,376	74,955	579					44,930	4,848	11,697	4,578	6,508	2,396	
202	Salaries	958,065	958,065	964,792	6,726					583,528	59,589	148,957	56,784	84,770	31,164	
203	Housing assistance	36,024	36,024	36,024						12,624	4,188	6,648	4,188	4,188	4,188	
204	Allowances	49,728	49,728	51,728	2,000					23,958	1,020	15,500	560	4,600	6,090	
205	Overtime	32,370	32,370	32,714	343					22,072	2,292	3,000	3,150	1,200	1,000	
206	Temporary assistance	33,612	33,612	34,612	1,000					15,538	5,044	7,000	4,250	2,000	780	
208	Leave grants	117,000	117,000	127,500	10,500					84,000	9,000	16,500	6,000	9,000	3,000	
	Sub Total	1,301,175	1,301,175	1,322,325	21,149					786,649	85,981	209,301	79,510	112,266	48,617	
215	Transport to work	33,626	33,626	32,736	(890)					32,736						
216	Internal travel	80,471	80,471	76,324	(4,147)					19,571	5,301	17,186	16,023	15,590	2,653	
217	Local training	13,000	13,000	12,353	(647)						2,976	8,877	2,700	500		
219	Local catering	14,300	14,300	12,619	(1,681)									9,919		
226	Recruitment expenses	2,400	2,400	2,400						2,400						
227	External travel	175,083	175,083	92,279	(82,804)					58,522	5,238	14,406	113	14,000		
230	Cleaning	6,001	6,001	4,721	(1,280)					2,721	2,000					
231	Communications	59,520	59,520	66,386	6,866					66,386						
232	Electricity & gas	74,940	74,940	80,424	5,484					80,424						
233	Water & sewage	480	480		(480)											
235	Office transport	3,100	3,100	2,750	(350)						1,550		1,200			
239	Entertainment	10,000	10,000	10,000						10,000						
240	Printing	1,600	1,600	1,640	40					1,640						
241	Stationery & supp	26,066	26,066	26,717	652					19,935	1,263	2,000	1,008	1,500	1,012	
243	Purch office equip	28,216	28,216	48,240	20,024					40,590	1,950	1,800	1,500	2,000	1,900	
244	Repairs equip	13,500	13,500	12,000	(1,500)					4,000	2,000	4,500	1,500			
250	Local services	82,049	82,049	118,982	36,933					46,654	26,803	5,515	12,890	20,050	7,070	
251	Overseas Serv.	6,500	6,500		(6,500)											
285	Hire of plant and equip	61,590	61,590	79,850	18,270					76,860	3,000					
	Sub Total	692,441	692,441	680,432	(12,009)					462,440	49,105	48,383	44,311	63,559	12,635	
Total Recurrent Exp		1,993,617	1,993,617	2,002,757	9,140					1,249,089	135,086	257,684	123,821	175,825	61,252	
359	Unemployment Benefit			20,000,000	20,000,000							20,000,000				
337	School Fees for Underprivileged Children	56,000	56,000	56,000								56,000				
317	Voluntary organisations grants	20,000	20,000	20,000											20,000	
366	Disability Support Allowance	750,000	750,000	1,500,000	750,000							1,500,000				
302	Senior citizen's benefit	3,300,000	3,300,000	12,458,889	9,158,889							12,458,889				
345	Contrib to Dev Fund	5,500,000	5,500,000	1,112,439	(4,387,561)						612,439				500,000	
	Sub Total	9,626,000	9,626,000	35,147,328	25,521,328					1,249,089	747,625	34,014,889	123,821	175,825	520,000	
GRAND TOTAL		11,619,617	11,619,617	37,150,085	25,530,468					1,249,089	747,625	34,272,573	123,821	175,825	581,252	

Ministry of Infrastructure and Sustainable Energy

Responsible Minister: Minister for Infrastructure and Sustainable Energy

Accounting Officer: Secretary for Infrastructure and Sustainable Energy

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. Energy Planning: is responsible for policy development, coordination and implementation of energy policies and providing necessary advice and assistance on all energy activities and energy-related matters.
2. Electricity for Public Places: Provides electricity services to Community
3. Department of Engineering: provides oversight of all the engineering departments and serve as a chief engineering advisor to the Minister, Secretary and Government. The unit was headed by Director.
4. Construction Services: Perform construction services to government building.
5. Water and Sanitation: is responsible for ensuring that the people of Kiribati have sufficient access to reliable, safe water supplies and safe sanitation facilities and practices.
6. Quality Control: Enforce the Building Act 2006 and Kiribati National Building Code throughout the country by: 1. Reviewing Building Design proposals to ensure they are safe for users and the general public and comply with standards specified in the Building Code; and 2. Inspecting construction activities to ensure the approved design proposals are directly followed by Building Contractors.
7. Architectural put emphasizes on the engineering aspects of the building design and construction process - with a focus leans toward architecture and design
8. Civil Engineering: Its mandatory for Civil Engineering Section to project manage, design (include drawing and costing), construct & maintain and inspect and monitor the following civil infrastructures including, road, car park, airfield, coastal structures, wharf, Jetty, boat passages, bridges, causeways, sport field, and drainage system.
9. Costing and Planning CPU main core function includes; Preparation of Bill of Quantities, Preliminary and Elemental estimates for Government Building developments for early funding purposes when required, undertaking survey works for existing Government buildings for cost assessments of maintenance and alteration works, Provision of Contract Administration works for any contracted building works, Provides valuation of works on site for progress payments, variations for any contracted out works, Provision of tender documents for any Contracted out Government Building works / developments, Preparation of Building material list from priced bill of Quantities required.

The Ministry of Infrastructure and Sustainable Energy is allocated a total of **\$3,965,660** for Departmental Expenditures in the 2020 Budget.

Table 27(a): MISE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
1008	Sundry	1,842	2,000	3,337	2,200	2,301	2,409	2,518
2121	Petroleum Storage License	347	1,000	1,246	1,100	1,151	1,205	1,259
5021	Recoveries of Base Stock	2,456	600	1,158	-	-	-	-
6122	Sales of Stock	8,711	1,000	2,083	-	-	-	-
10127	Recoveries of Costs	2,130	2,500	3,302	1,455	1,522	1,593	1,665
8131	Service Fee	15,847	10,500	22,484	15,000	15,690	16,427	17,167
9010	Hire of Plant	17,393	10,000	6,878	10,000	10,460	10,952	11,444
7132	Building Permit (new)	-	4,000	-	20,000	20,920	21,903	22,889
Total Revenue		48,726	31,600	40,487	49,755	52,044	54,490	56,942
EXPENDITURE								
201	KPF contribution	147,583	170,747	170,747	167,201	167,201	167,201	167,201
202	Salaries	1,708,022	2,188,083	2,188,083	2,173,508	2,173,508	2,173,508	2,173,508
203	Housing assistance	46,113	89,723	89,723	70,487	70,487	70,487	70,487
204	Allowances	40,848	70,219	70,219	31,739	31,739	31,739	31,739
205	Overtime	99,178	33,827	33,827	43,321	43,321	43,321	43,321
206	Temporary assistance	245,181	88,553	88,553	55,836	55,836	55,836	55,836
208	Leave grants	222,651	304,500	304,500	297,000	297,000	297,000	297,000
Sub Total		2,509,576	2,945,652	2,945,652	2,839,093	2,839,093	2,839,093	2,839,093
215	Transport to work	117,461	99,693	99,693	83,391	85,476	87,613	89,803
216	Internal travel	105,949	74,859	74,859	98,551	101,015	103,540	106,129
217	Local training	195	12,450	12,450	9,300	9,533	9,771	10,015
218	Local accom & allowances	8,973	2,375	2,375	-	-	-	-
219	Local catering	2,716	5,999	5,999	5,796	5,941	6,089	6,242
220	Local course fees	-	5,020	5,020	1,900	1,948	1,996	2,046
221	Overseas training	300	16,000	16,000	11,412	11,697	11,990	12,289
225	Relocation expenses	-	6,361	6,361	6,000	6,150	6,304	6,461
226	Recruitment expenses	688	1,440	1,440	1,247	1,278	1,310	1,343
227	External travel	122,356	119,602	119,602	119,602	122,592	125,657	128,798
230	Cleaning	701	1,504	1,504	1,669	1,711	1,754	1,798
231	Communications	114,995	80,520	80,520	74,520	76,383	78,293	80,250
232	Electricity & gas	132,787	74,573	74,573	70,344	72,103	73,905	75,753
235	Office transport	1,808	3,800	3,800	1,900	1,948	1,996	2,046
237	Advertising/Media	206	1,000	1,000	2,200	2,255	2,311	2,369
239	Entertainment	10,127	7,710	7,710	7,370	7,554	7,743	7,937
240	Printing	3,272	2,230	2,230	3,770	3,864	3,961	4,060
241	Stationery & supp	18,872	11,577	11,577	12,676	12,993	13,318	13,651
243	Purch office equip	62,082	79,046	79,046	33,327	34,161	35,015	35,890
244	Repairs equip	15,761	4,375	4,375	7,375	7,559	7,748	7,942
245	Uniforms	450	1,180	1,180	1,550	1,589	1,628	1,669
246	Specialised purch	320	10,110	10,110	4,695	4,812	4,933	5,056
250	Local services	162,229	31,795	60,795	58,900	60,372	61,881	63,428
251	Overseas Serv.	792	1,100	1,100	1,000	1,025	1,051	1,077
255	Commitment/other fees	-	630	630	3,500	3,588	3,677	3,769
285	Hire of plant and equip	139,311	88,071	118,071	99,471	101,958	104,507	107,120
289	Building & infra maint	158,952	-	-	400,000	410,000	420,250	430,756
291	Maint of vehicles	4,258	3,000	3,000	5,100	5,228	5,358	5,492
Sub Total		1,185,559	746,019	805,019	1,126,567	1,154,731	1,183,599	1,213,189
Total Recurrent Exp		3,695,135	3,691,671	3,750,671	3,965,660	3,993,824	4,022,692	4,052,282
289	Government buildings maintenance	1,230,520	-	-	-	-	-	-
289	Outer Island water infrastructure maintenance	92,538	-	-	-	-	-	-
289	Fire and electrical safety program	33,123	-	-	-	-	-	-
345	Contribt to Dev Fund	1,185,024	2,187,666	2,534,516	4,543,760	6,000,000	6,000,000	6,000,000
Sub Total		2,541,205	2,187,666	2,534,516	4,543,760	6,000,000	6,000,000	6,000,000
GRAND TOTAL		6,236,339	5,879,337	6,285,187	8,509,420	9,993,824	10,022,692	10,052,282

Table 27(b): HEAD 27 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Energy Planning Unit 02	Electricity 03	Dept of Engineering 04	Construction 05	Water & Sanitation 06	Quality Control 07	Architectural 08	Civil Engineer 09	Cost & Planning 10
1008	Sundry	2,000	3,337	2,200	(1,137)	2,200									
2121	Petroleum Storage License	1,000	1,246	1,100	(146)		1,100								
5021	Recoveries of Base Stock	600	1,158	-	(1,158)										
6122	Sales of Stock	1,000	2,083	-	(2,083)										
10127	Recoveries of Costs	2,500	3,302	1,455	(1,847)										1,455
8131	Service Fee	10,500	22,484	15,000	(7,484)							20,000	15,000	10,000	
9010	Hire of Plant	4,000	6,878	10,000	3,122										
7132	Building Permit (new)		-	20,000	20,000							20,000			
	Total Revenue	31,600	40,487	49,755	9,268	2,200	1,100	-	-	-	-	20,000	15,000	10,000	1,455
	EXPENDITURE														
201	KPF contribution	170,747	170,747	167,201	(3,546)	31,214	12,556	-	-	37,221	27,680	13,357	6,480	31,439	7,254
202	Salaries	2,188,083	2,188,083	2,173,508	(14,574)	406,814	167,414			490,570	334,994	175,912	85,575	415,510	96,719
203	Housing assistance	89,723	89,723	70,487	(19,236)	20,779	5,524				10,444	26,596	2,107	5,037	
204	Allowances	70,219	70,219	31,739	(38,480)	16,618				960	6,040	460	760	4,821	2,080
205	Overtime	33,827	33,827	43,321	9,495	16,941	788			15,372	4,984		1,200	2,685	1,351
206	Temporary assistance	88,553	88,553	55,836	(32,716)	9,373				5,710	34,070	2,175	827	3,682	
208	Leave grants	304,500	304,500	297,000	(7,500)	52,500	18,000			75,000	52,500	18,000	10,500	60,000	10,500
	Sub Total	2,945,662	2,945,662	2,839,093	(106,559)	554,239	204,282	4,860	4,706	624,833	470,712	236,500	107,450	523,174	117,903
215	Transport to work	99,693	99,693	83,391	(16,301)	36,181				8,165	4,016	187		29,982	
216	Internal travel	74,859	74,859	98,551	23,692	23,373	689		2,592		26,982	8,897	9,000	18,018	9,000
217	Local training	12,450	12,450	9,300	(3,150)	300	300				1,200	7,000	500		
218	Local accom & allowances	2,375	2,375	5,796	(2,375)	3,096	500				1,000	1,200	900		
219	Local catering	5,999	5,999	2,030	(2,030)					750					
220	Local course fees	5,020	5,020	1,900	(3,120)										
221	Overseas training	16,000	16,000	11,412	(4,588)	1,800					2,000	6,000	7,612		
225	Relocation expenses	6,361	6,361	6,000	(361)										
226	Recruitment expenses	1,440	1,440	1,247	(193)	637					610				
227	External travel	119,602	119,602	119,602		71,183	36,348		4,706	446	3,200	1,765		2,400	
230	Cleaning	1,504	1,504	1,669	165	1,224									
231	Communications	80,520	80,520	74,520	(6,000)	73,224		9,180			1,296				
232	Electricity & gas	74,573	74,573	70,344	(4,229)	61,164									
235	Office transport	3,800	3,800	1,900	(1,900)	2,200	1,200		700						
237	Advertising/Media	1,000	1,000	2,200	1,200										
239	Entertainment	7,710	7,710	7,370	(340)	3,770									
240	Printing	2,230	2,230	3,770	1,540										
241	Stationery & supp	11,577	11,577	12,676	1,100	3,580	1,210		320		522	1,600	2,668	1,328	1,449
243	Purch office equip	79,046	79,046	33,327	(45,719)	32,507									
244	Repairs equip	4,375	4,375	7,375	3,000	6,775					600				
245	Uniforms	1,180	1,180	1,550	370										
246	Specialised purch	10,110	10,110	4,695	(5,415)										
250	Local services	31,795	60,795	58,900	(1,895)	27,488					12,096		1,365	13,268	500
251	Overseas Serv.	1,100	1,100	1,000	(100)										
255	Commitment/other fees	630	630	3,500	2,870	50,871						3,500			
289	Hire of plant and equip	88,071	118,071	99,471	(18,600)										
289	Building & infra maint			400,000	400,000					48,600				400,000	
291	Maint of vehicles	3,000	3,000	5,100	2,100	5,100									
	Sub Total	746,019	805,019	1,126,567	321,548	411,843	40,247	9,180	13,178	68,179	62,922	31,150	23,125	464,995	11,749
	Total Recurrent Exp	3,691,671	3,750,671	3,965,660	214,989	966,082	244,529	9,180	13,178	693,011	523,634	267,649	130,575	988,170	129,652
345	Contrib to Dev Fund	2,187,666	2,534,516	4,543,760	2,009,244						2,043,760			2,500,000	
	Sub Total	2,187,666	2,534,516	4,543,760	2,009,244	966,082	244,529	9,180	13,178	693,011	2,043,760	267,649	130,575	3,488,170	129,652
	GRAND TOTAL	5,879,337	6,285,187	8,509,420	2,224,232	966,082	244,529	9,180	13,178	693,011	2,567,394	267,649	130,575	3,488,170	129,652

Ministry of Employment and Human Resources

Responsible Minister: Minister for Employment and Human Resource

Accounting Officer: Secretary for Employment and Human Resource

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Employment and Human Resources is allocated a total of **\$5,590,837** for Departmental Expenditures in the 2020 Budget.

Table 28(a): MEHR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018	2019	2019	2020	2021	2022	2023
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
2003	Trade Union registration Fees	-	500	-	-	-	-	-
2131	Course Fee	124,655	65,000	108,567	100,000	104,600	109,516	114,444
3068	Seaman Administration Fees	12,747	3,000	13,415	8,000	8,368	8,761	9,156
4004	Employment Services	1,500	1,500	750	1,500	1,569	1,643	1,717
4068	MTC Upgrading Fees	128,600	80,000	127,430	100,000	104,600	109,516	114,444
4050	Rental of KTC Premises	-	-	-	22,000	-	-	-
4051	Medical fees	-	-	-	6,000	-	-	-
Total Revenue		267,502	150,000	250,162	237,500	219,137	229,436	239,761
EXPENDITURE								
201	KPF contribution	154,629	183,949	183,949	186,007	186,007	186,007	186,007
202	Salaries	2,037,320	2,394,888	2,394,888	2,410,278	2,410,278	2,410,278	2,410,278
203	Housing assistance	69,361	107,304	107,304	77,988	77,988	77,988	77,988
204	Allowances	41,515	38,086	38,086	38,086	38,086	38,086	38,086
205	Overtime	101,657	85,454	85,454	99,927	99,927	99,927	99,927
206	Temporary assistance	16,956	69,810	69,810	69,810	69,810	69,810	69,810
207	Wages	-	6,050	6,050	6,050	6,050	6,050	6,050
208	Leave grants	123,459	295,500	295,500	283,500	283,500	283,500	283,500
Sub Total		2,544,897	3,181,040	3,181,040	3,171,646	3,171,646	3,171,646	3,171,646
215	Transport to work	164,828	149,566	149,566	148,127	151,830	155,626	159,517
216	Internal travel	150,998	224,578	224,578	157,546	161,485	165,522	169,660
217	Local training	21,168	54,200	54,200	34,700	35,568	36,457	37,368
218	Local accom & allowances	341,075	421,360	421,360	-	-	-	-
219	Local catering	-	11,590	11,590	10,040	10,291	10,548	10,812
220	Local course fees	-	2,800	2,800	1,600	1,640	1,681	1,723
221	Overseas training	-	-	-	3,200	3,280	3,362	3,446
226	Recruitment expenses	9,002	13,050	13,050	13,050	13,376	13,711	14,053
227	External travel	279,647	90,700	90,700	33,200	34,030	34,881	35,753
230	Cleaning	15,587	18,986	18,986	20,786	21,306	21,838	22,384
231	Communications	204,338	268,372	268,372	223,069	228,646	234,362	240,221
232	Electricity & gas	475,331	594,433	594,433	542,510	556,073	569,975	584,224
233	Water & sewage	39,481	36,660	36,660	15,680	16,072	16,474	16,886
235	Office transport	3,695	4,650	4,650	3,100	3,178	3,257	3,338
237	Advertising/Media	-	9,000	9,000	9,000	9,225	9,456	9,692
239	Entertainment	12,276	14,500	14,500	15,500	15,888	16,285	16,692
240	Printing	60,517	46,460	46,460	46,706	47,874	49,070	50,297
241	Stationery & supp	62,846	37,674	37,674	40,389	41,399	42,434	43,495
242	Food & rations	164,432	255,700	255,700	292,075	299,377	306,861	314,533
243	Purch office equip	156,719	71,130	71,130	46,225	47,381	48,565	49,779
244	Repairs equip	21,237	39,000	39,000	62,688	64,255	65,862	67,508
245	Uniforms	66,482	58,359	58,359	44,369	45,478	46,615	47,781
246	Specialised purch	85,843	137,500	137,500	137,500	140,938	144,461	148,072
248	Comp. for trees	-	400	400	-	-	-	-
250	Local services	157,944	120,355	120,355	184,431	189,042	191,513	196,301
251	Overseas Serv.	59,046	144,813	144,813	162,440	166,501	146,706	150,374
255	Commitment/other fees	-	-	-	520	533	546	560
278	Sundry purchase	556	2,000	2,000	500	513	525	538
279	Special expenditure	-	-	-	16,000	16,400	16,810	17,230
285	Hire of plant and equip	58,550	91,250	91,250	53,640	54,981	56,356	57,764
287	Fixed plant & eq	-	90,000	90,000	-	-	-	-
289	Building & infra maint	46,291	52,900	52,900	63,000	64,575	62,704	64,272
291	Maint of vehicles	15,088	40,400	40,400	32,600	33,415	34,250	35,107
295	Compensation	-	5,000	5,000	5,000	5,125	5,253	5,384
Sub Total		2,672,976	3,107,386	3,107,386	2,419,191	2,479,671	2,511,965	2,574,764
Total Recurrent Exp		5,217,873	6,288,426	6,288,426	5,590,837	5,651,316	5,683,611	5,746,410
358	Allowances for MTC, KIT and SONH students	-	-	-	443,624	443,624	443,624	443,624
345	Contribt to Dev Fund	-	-	-	-	-	-	-
Sub Total		-	-	-	443,624	443,624	443,624	443,624
GRAND TOTAL		5,217,873	6,288,426	6,288,426	6,034,461	6,094,940	6,127,235	6,190,034

Table 28(b): HEAD 28 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES BUDGET 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Labour 02	KIT 03	MTC 04
REVENUE									
2003	Trade Union registration Fees	500							
2131	Course Fee	65,000	108,567	100,000	(8,567)			100,000	
3068	Seaman Administration Fees	3,000	13,415	8,000	(5,415)				8,000
4004	Employment Services	1,500	750	1,500	750		1,500		
4068	MTC Upgrading Fees	80,000	127,430	100,000	(27,430)				100,000
4050	Rental of KTC Premises			22,000	22,000				22,000
4051	Medical fees			6,000	6,000				6,000
Total Revenue		150,000	250,162	237,500	(18,662)		1,500	100,000	136,000
EXPENDITURE									
201	KPF contribution	183,949	183,949	186,007	2,058	16,886	22,494	67,680	78,947
202	Salaries	2,394,888	2,394,888	2,410,278	15,390	223,181	298,826	897,998	990,272
203	Housing assistance	107,304	107,304	77,988	(29,316)	4,188	8,436	36,900	28,464
204	Allowances	38,086	38,086	38,086		9,720	3,080	9,786	15,500
205	Overtime	85,454	85,454	99,927	14,473	14,875	28,236	27,900	28,917
206	Temporary assistance	69,810	69,810	69,810		1,969	1,093	4,399	62,350
207	Wages	6,050	6,050	6,050				6,050	
208	Leave grants	295,500	295,500	283,500	(12,000)	24,000	33,000	106,500	120,000
Sub Total		3,181,040	3,181,040	3,171,646	(9,394)	294,819	395,164	1,157,213	1,324,450
215	Transport to work	149,566	149,566	148,127	(1,439)			29,570	92,020
216	Internal travel	224,578	224,578	157,546	(67,032)	50,787	9,688	77,830	19,241
217	Local training	54,200	54,200	34,700	(19,500)	4,200	3,500	27,000	
218	Local accom & allowances	421,360	421,360		(421,360)				
219	Local catering	11,590	11,590	10,040	(1,550)	3,240		6,800	
220	Local course fees	2,800	2,800	1,600	(1,200)	1,600			
221	Overseas training			3,200	3,200	3,200			
226	Recruitment expenses	13,050	13,050	13,050		2,000	2,000	3,050	6,000
227	External travel	90,700	90,700	33,200	(57,500)	6,000	10,000	5,200	12,000
230	Cleaning	18,986	18,986	20,786	1,800	1,286		9,500	10,000
231	Communications	268,372	268,372	223,069	(45,303)	44,309		139,880	38,880
232	Electricity & gas	594,433	594,433	542,510	(51,923)	55,054		270,456	217,000
233	Water & sewage	36,660	36,660	15,680	(20,980)	480		200	15,000
235	Office transport	4,650	4,650	3,100	(1,550)	1,550		1,550	
237	Advertising/Media	9,000	9,000	9,000		6,000	3,000		
239	Entertainment	14,500	14,500	15,500	1,000	8,000		5,500	2,000
240	Printing	46,460	46,460	46,706	246	5,000		34,756	6,950
241	Stationery & supp	37,674	37,674	40,389	2,715	3,014	1,400	22,900	13,075
242	Food & rations	255,700	255,700	292,075	36,375			1,200	290,875
243	Purch office equip	71,130	71,130	46,225	(24,905)	11,600		25,425	9,200
244	Repairs equip	39,000	39,000	62,688	23,688	7,200		13,104	42,384
245	Uniforms	58,359	58,359	44,369	(13,990)		2,864	15,505	26,000
246	Specialised purch	137,500	137,500	137,500					137,500
248	Comp. for trees	400	400		(400)				
250	Local services	120,355	120,355	184,431	64,076	102,600	47,799	19,782	14,250
251	Overseas Serv.	144,813	144,813	162,440	17,627		42,440		120,000
255	Commitment/other fees			520	520				520
278	Sundry purchase	2,000	2,000	500	(1,500)			500	
279	Special expenditure			16,000	16,000			16,000	
285	Hire of plant and equip	91,250	91,250	53,640	(37,610)	53,640			
287	Fixed plant & eq	90,000	90,000		(90,000)				
289	Building & infra maint	52,900	52,900	63,000	10,100	18,000		10,000	35,000
291	Maint of vehicles	40,400	40,400	32,600	(7,800)	5,000		9,400	18,200
295	Compensation	5,000	5,000	5,000		5,000			
Sub Total		3,107,386	3,107,386	2,419,191	(688,195)	425,297	122,691	745,108	1,126,095
Total Recurrent Exp		6,288,426	6,288,426	5,590,837	(697,590)	720,116	517,855	1,902,321	2,450,545
358	Allowances for MTC, KIT and SONH students			443,624	443,624	443,624			
345	Contribt to Dev Fund								
Sub Total				443,624	443,624	443,624			
GRAND TOTAL		6,288,426	6,288,426	6,034,461	(253,966)	1,163,740	517,855	1,902,321	2,450,545

Ministry of Line and Phoenix Islands Development

Responsible Minister: Minister for Line and Phoenix Islands Development

Accounting Officer: Secretary for Line and Phoenix Islands Development

Ministry Purpose:

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

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 overall coordination and guidance role of other Government Agencies in Kiritimati. The Division is also responsible to provide technical advises on all financial matters to the Minister and to the Secretary.
2. Construction and Carpentry: Responsible to carry out construction and maintenance work to all Government Buildings in Line and Phoenix region.
3. Housing: Responsible to manage construction, maintenance and provision of Government Houses on Kiritimati. Collection of house rents is also carried out by Housing Division.
4. Electrical: The Division's main functions is to disseminate, distribute and maintain Power and electrical lines to all public users in Kiritimati. Another important role of the Division is collection of electrical bills. The Division is also responsible to support 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 Water and Sanitation bills.
7. Planning Development: Responsible to draft Development Budget covering the Line and Phoenix Region. The Division is directly responsible to provide support to Division's in developing project documents, manage the implementation and acquittals of all Projects under the Ministry's portfolio.
8. Solar Salts Division: The primary functions of the Division is to develop and manage solar salts to become a profitable local factory by providing domestic needs first. The next step is to develop the factory's capacity to serve the region and then international markets.
9. Civil Engineering Division: The primary functions of the Division is to cater for all civil works required in the Line and Phoenix Region. The Division also provides technical services such as design, estimation and survey services.
10. Heavy Machinery and Mechanical Division: The Division is responsible to manage and maintain Heavy Plants and all vehicles of the Ministry.
11. Linnix Agency: The Division represents the Ministry in meetings and also required to serve the needs of the Ministry from the capital South Tarawa. The Division usually provides support to Minister and Secretary when attending Parliament Sessions, Cabinet meetings and other high-level meetings on South Tarawa.

The Ministry of Line and Phoenix Islands Development is allocated a total of **\$4,231,024** for Departmental Expenditures in the 2020 Budget.

Table 29(a): MLPID MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
1008	Sundry Recoveries	36,871	8,500	8,121	8,500	8,891	9,309	9,728
1050	Rental of Government Premises	7,912	10,000	6,895	10,000	10,460	10,952	11,444
3127	Carpentry & Joinery	1,302	1,500	5,380	1,500	1,569	1,643	1,717
4051	Rental of Houses	76,426	68,900	77,672	68,900	72,069	75,457	78,852
5006	Sales of Electricity	563,490	350,000	618,150	400,000	418,400	438,065	457,778
2007	Water Supply Fee	64,871	40,000	84,796	50,000	52,300	54,758	57,222
10007	Solar Salt Sales	18,313	20,000	18,162	20,000	20,920	21,903	22,889
8007	Sales of Business Plan	2,303	1,250	3,041	1,250	1,308	1,369	1,431
1010	Hire of Government Equipments	37,765	55,000	22,485	55,000	57,530	60,234	62,944
Total Revenue		809,251	555,150	844,702	615,150	643,447	673,689	704,005
EXPENDITURE								
201	KPF contribution	135,266	153,795	153,795	151,731	151,731	151,731	151,731
202	Salaries	1,738,865	1,972,314	1,972,314	1,942,719	1,942,719	1,942,719	1,942,719
203	Housing assistance	-	7,152	7,152	17,400	17,400	17,400	17,400
204	Allowances	88,701	87,741	87,741	93,746	93,746	93,746	93,746
205	Overtime	196,469	159,830	159,830	161,735	161,735	161,735	161,735
206	Temporary assistance	84,187	78,291	78,291	80,358	80,358	80,358	80,358
207	Wages	-	-	-	18,125	18,125	18,125	18,125
208	Leave grants	343,922	533,500	533,500	421,900	421,900	421,900	421,900
Sub Total		2,587,410	2,992,625	2,992,625	2,887,715	2,887,715	2,887,715	2,887,715
215	Transport to work	164,729	149,139	149,139	143,534	147,123	150,801	154,571
216	Internal travel	255,208	327,483	327,483	300,063	307,565	315,254	323,135
217	Local training	5,068	9,094	9,094	7,894	8,091	8,294	8,501
219	Local catering	1,040	4,000	4,000	2,900	2,973	3,047	3,123
220	Local course fees	-	2,200	2,200	4,100	4,203	4,308	4,415
221	Overseas training	-	5,000	5,000	14,000	14,350	14,709	15,076
225	Relocation expenses	22,825	18,573	18,573	16,573	16,987	17,412	17,847
226	Recruitment expenses	-	1,800	1,800	500	513	525	538
227	External travel	47,103	99,330	99,330	81,330	83,363	85,447	87,584
230	Cleaning	-	3,445	3,445	3,445	3,531	3,619	3,710
231	Communications	73,805	69,092	69,092	80,431	82,442	84,503	86,616
232	Electricity & gas	6,506	8,400	8,400	8,400	8,610	8,825	9,046
235	Office transport	-	2,450	2,450	2,450	2,511	2,574	2,638
237	Advertising/Media	137	3,300	3,300	3,900	3,998	4,097	4,200
239	Entertainment	39,008	36,190	36,190	36,190	37,095	38,022	38,973
240	Printing	8,781	12,190	12,190	13,330	13,663	14,005	14,355
241	Stationery & supp	92,461	117,387	117,387	121,925	124,973	128,098	131,300
243	Purch office equip	122,541	71,845	71,845	84,495	86,607	88,773	90,992
244	Repairs equip	2,031	29,950	29,950	19,500	19,988	20,487	20,999
250	Local services	124,071	108,792	108,792	111,197	113,976	116,826	119,747
251	Overseas Serv.	44,117	78,772	78,772	63,872	65,469	67,106	68,783
285	Hire of plant and equip	77,025	49,305	49,305	56,557	57,971	59,420	60,906
287	Fixed plant & eq	131,218	121,950	121,950	107,544	110,233	112,988	115,813
289	Building & infra maint	4,000	4,000	4,000	-	-	-	-
291	Maint of vehicles	57,002	59,180	59,180	59,180	60,660	62,176	63,730
Sub Total		1,278,675	1,392,866	1,392,866	1,343,310	1,376,892	1,411,315	1,446,598
Total Recurrent Exp		3,866,085	4,385,491	4,385,491	4,231,024	4,264,607	4,299,029	4,334,312
326	Housing Maintenance - Kiritimati	150,071	150,000	150,000	150,000	150,000	150,000	150,000
345	Contribt to Dev Fund	850,230	2,269,975	2,619,975	3,200,000	1,000,000	-	-
Sub Total		1,000,301	2,419,975	2,769,975	3,350,000	1,150,000	150,000	150,000
GRAND TOTAL		4,866,386	6,805,466	7,155,466	7,581,024	5,414,607	4,449,029	4,484,312

Table 29(b): HEAD 29: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET - 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Accounts 02	PWD Construction 03	Housing 04	Electrical 05	Power 06	IT 07	Civil 08	Planning 09	Solar Salt 10	HMM 11	Water 12	Linnix Agency 13	
REVENUE																			
1008	Sundry Recoveries	8,500	8,121	8,500	379	8,500													
1050	Rental of Government Premises	10,000	6,895	10,000	3,106	10,000													
3127	Carpentry & Joinery	1,500	5,380	1,500	(3,880)			1,500											
4051	Rental of Houses	68,900	77,672	68,900	(8,772)				68,900										
5006	Sales of Electricity	350,000	618,150	400,000	(218,150)					400,000									
2007	Water Supply Fee	40,000	84,796	50,000	(34,796)														50,000
10007	Solar Salt Sales	20,000	18,162	20,000	1,838								1,250		20,000				
8007	Sales of Business Plan	1,250	3,041	1,250	(1,791)														
1010	Hire of Government Equipments	55,000	22,485	55,000	32,515											55,000			
	Total Revenue	555,150	844,702	615,150	(229,552)	18,500	-	1,500	68,900	400,000	-	-	1,250	-	20,000	55,000	50,000	-	-
EXPENDITURE																			
201	KPF contribution	153,795	153,795	151,731	(2,065)	14,674	9,761	35,020	5,228	13,315	12,387	2,990	9,193	4,622	4,671	13,807	22,206		3,858
202	Salaries	1,972,314	1,972,314	1,942,719	(29,595)	179,576	127,325	448,492	66,789	172,448	156,460	38,870	118,469	59,826	58,102	178,092	289,700		48,571
203	Housing assistance	7,152	7,152	17,400	10,248														17,400
204	Allowances	87,741	87,741	93,746	6,005	13,367	5,000	17,578	1,802	4,590	17,498	2,000	5,650	1,800	1,500	15,000	6,500		1,461
205	Overtime	159,830	159,830	161,735	1,905	17,678	10,400	29,604	3,360	26,620	17,924	1,300	7,189	700	500	10,000	33,460		3,000
206	Temporary assistance	78,291	78,291	80,358	2,067	16,081	2,817	18,439	2,912	5,088	8,698	1,000	4,099	1,800	4,176	6,000	6,380		2,868
207	Wages	533,500	533,500	421,900	(111,600)	42,500	23,500	96,000	15,500	37,000	40,500	8,500	19,900	10,000	13,000	41,000	68,500		6,000
208	Leave grants	2,992,625	2,992,625	2,887,715	(104,910)	283,877	178,802	645,133	95,590	259,061	253,467	54,660	182,624	78,748	81,949	263,899	426,746		83,158
215	Transport to work	149,139	149,139	143,534	(5,605)	33,341	6,300	12,024	3,969	9,630	9,576	738	12,196	2,484	2,790	16,015	28,626		5,645
216	Internal travel	327,463	327,463	300,063	(27,400)	185,708	36,835	4,590	2,520	15,093	3,680	6,750	10,348	14,122	6,935	8,100	5,373		
217	Local training	9,094	9,094	7,894	(1,200)	1,500			200						700				
219	Local catering	4,000	4,000	2,900	(1,100)										200				
220	Local course fees	2,200	2,200	4,100	1,900										700				
221	Overseas training	5,000	5,000	14,000	9,000										200				
225	Relocation expenses	18,573	18,573	16,573	(2,000)														
226	Recruitment expenses	1,800	1,800	500	(1,300)	11,433	5,140												
227	External travel	99,330	99,330	81,330	(18,000)	32,296		7,412	9,520										
230	Cleaning	3,445	3,445	3,445		2,875		570											
231	Communications	69,092	69,092	80,431	11,339	18,720	810	1,879	972										
232	Electricity & gas	8,400	8,400	8,400															
235	Office transport	2,450	2,450	2,450															
237	Advertising/media	3,300	3,300	3,900	600	36,190													
239	Entertainment	36,190	36,190	36,190															
240	Printing	12,190	12,190	13,330	1,140	1,050	3,565												
241	Stationery & supp	117,387	117,387	121,925	4,538	36,320	5,883	5,266	3,382	19,986	9,710								
242	Food & rations	71,845	71,845	84,495	12,650	8,650	2,200	12,170	4,400	4,505	3,750	6,250	16,070	1,720	2,980	2,600	17,200		2,000
243	Purch office equip	29,950	29,950	19,500	(10,450)	7,000	3,300	3,500		1,100				600	800		1,200		2,000
244	Repairs equip	108,792	108,792	111,197	2,405	35,433	4,615	10,599	10,032	4,874	9,155	4,750	2,024	8,037	8,075	6,000	10,835		2,768
250	Local services	78,772	78,772	63,872	(14,900)	4,722													
251	Overseas Serv.	49,305	49,305	56,557	7,252														
285	Hire of plant and equip	121,950	121,950	107,544	(14,406)	20,000	4,500	6,127	5,000	9,600	4,900		6,000		1,600	40,000	17,360		1,470
287	Fixed plant & eq	4,000	4,000	4,000							45,050				2,494				
289	Building & infra maint	59,180	59,180	59,180															
291	Maint of vehicles	1,392,866	1,392,866	1,343,310	(49,556)	435,238	73,148	71,331	41,285	77,790	85,831	78,648	115,159	26,062	52,186	149,520	94,030		43,073
	Total Recurrent Exp	4,385,491	4,385,491	4,231,024	(154,467)	719,114	251,950	716,464	136,885	336,851	339,297	133,308	297,763	104,810	134,135	413,450	520,776	1,000,000	126,230
326	Housing Maintenance - Kirilimati	150,000	150,000	150,000		200,000			150,000										
345	Contrib to Dev Fund	2,769,975	2,769,975	3,350,000	580,025	200,000													
	Sub Total	6,805,466	7,155,466	7,581,024	425,558	919,114	251,950	716,464	286,885	1,336,851	339,297	133,308	1,297,763	104,810	134,135	1,413,419	520,776	1,000,000	126,230
	GRAND TOTAL																		

Ministry of Justice

Responsible Minister: Minister for Justice

Accounting Officer: Secretary for Justice

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. Customs Administration and Enforcement Department: The Kiribati Customs Administration & Enforcement (KCAE) 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. MOJ will continue to reach out to stakeholders and potential partners for their support with regards to the modernization of border control. The said office was once part of the Ministry of Finance before it was transferred to the MOJ.
2. Prison Division: The Office of the Superintendent of Prisons (OSP) is established pursuant to section 5 of the Prisons Ordinance (CAP. 76). The Superintendent is responsible for the general management of prisons and the welfare and rehabilitation of its inmates. The MOJ is in dialogue with relevant stakeholders on ways and measures that will assist MOJ with the improvement of the Corrections and Probation services. Before being transferred to MOJ, OSP was part of the Kiribati Police and Prison Services.
3. Registrar General Office: The Office of the Registrar General of Birth, Death and Marriage is responsible for the administration of the Birth, Death and Marriage Ordinance (CAP. 5). Section 3 provides for the appointment of the Registrar General. The said office was often referred to as the Civil Registration Office. As the name connotes, it is responsible for the registration of birth, death and marriage. The Registrar General Office is also responsible for the issuance and implementation of national ID card. MOJ is very much enthusiastic to see that the National Identification Card is issued and legalized. This activity will assist in minimizing the hurdles faced with election, records of citizenship and under age issues and many more. The Office was transferred from the Ministry of Women, Youth and Social Affairs.
4. Human Rights Division: The Human Rights Division does not have a law to support its independence. However, since this is a stand-alone subject matter, the MOJ is very, much committed to see that this office continues to focus on human rights without any reservations. The Human Rights Division is responsible for the implementation and reporting on the international or UN Conventions that underpins human rights which Kiribati has ratified and acceded to. The Division used to be under the Ministry for Women, Youth and Social Welfare before its transfer to MOJ.
5. Office of the People's Lawyer: The Office of the People's Lawyer (OPL) is responsible for the provision of legal aid and services to the members of the community who are not in a position to afford those through the private lawyers. MOJ is committed to ensure that the OPL is allowed to deliver their services without hindrances as such has implemented the passing of the OPL's Act in 2018 known as the Legal Public Services allowing the office to extend its roles and services. OPL was once independent for two years when it first separated from the Judiciary.
6. Kiritimati Division: This is an extension Division of the Correctional Division. Its services are the same with that of the Correctional Division but implementing it in Kiritimati Island.
7. Election Unit: This Unit is focused on Election activity for Councillors and Mayors election but most importantly the upcoming 2020 National Election.

The Ministry of Justice is allocated a total of **\$3,577,920** for Departmental Expenditures in the 2020 Budget.

Table 30(a): MOJ MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
REVENUE								
2111	Civil Registration	53,731	85,000	105,295	85,000	88,910	93,089	97,278
2112	Swearing Fees	740	3,455	124,911	3,500	3,661	3,833	4,006
3006	Sundry Fees	2,899	-	13,145	500	523	548	572
44003	Customs Division Services	56,803	50,000	109,381	8,500	8,891	9,309	9,728
66003	Customs Licence Fees	36,594	15,000	-	1,500	1,569	1,643	1,717
6004	Prisons/Correctional Division Services	-	3,000	820	-	-	-	-
006	Customs Sundry Revenue - Agencies fees	-	-	-	-	-	-	-
Total Revenue		150,766	156,455	353,551	99,000	103,554	108,421	113,300
EXPENDITURE								
201	KPF contribution	98,116	124,494	124,494	125,270	125,270	125,270	125,270
202	Salaries	1,296,733	1,649,834	1,649,834	1,660,188	1,793,988	1,793,988	1,793,988
203	Housing assistance	55,514	34,202	34,202	39,038	39,038	39,038	39,038
204	Allowances	72,882	89,109	89,109	89,109	89,109	89,109	89,109
205	Overtime	242,976	102,860	102,860	213,667	213,667	213,667	213,667
206	Temporary assistance	21,590	10,084	10,084	10,084	10,084	10,084	10,084
208	Leave grants	167,669	228,000	228,000	233,000	243,500	243,500	243,500
Sub Total		1,955,480	2,238,583	2,238,583	2,370,357	2,514,657	2,514,657	2,514,657
215	Transport to work	148,614	90,175	90,175	90,175	92,430	94,740	97,109
216	Internal travel	101,444	102,409	102,409	92,409	94,719	97,087	99,514
217	Local training	760	11,470	11,470	11,470	11,757	12,051	12,352
218	Local accom & allowances	-	4,200	4,200	4,200	4,305	4,413	4,523
219	Local catering	-	6,000	6,000	6,000	6,150	6,304	6,461
220	Local course fees	827	2,100	2,100	2,100	2,153	2,206	2,261
225	Relocation expenses	13,519	24,432	24,432	19,432	19,918	20,416	20,926
226	Recruitment expenses	1,612	6,500	6,500	74,500	76,363	78,272	80,228
227	External travel	108,833	104,842	104,842	94,842	97,213	99,643	102,134
230	Cleaning	2,923	3,710	3,710	3,710	3,803	3,898	3,995
231	Communications	89,497	86,080	86,080	119,268	122,250	125,306	128,439
232	Electricity & gas	113,172	106,040	106,040	106,040	108,691	111,408	114,193
233	Water & sewage	844	2,200	2,200	2,200	2,255	2,311	2,369
235	Office transport	-	3,100	3,100	3,100	3,178	3,257	3,338
237	Advertising/Media	4,396	5,000	5,000	4,000	4,100	4,203	4,308
239	Entertainment	3,179	4,000	4,000	4,000	4,100	4,203	4,308
240	Printing	9,947	11,335	11,335	11,335	11,618	11,909	12,207
241	Stationery & supp	54,929	38,608	38,608	38,608	39,573	40,563	41,577
242	Food & rations	96,923	214,620	214,620	194,620	199,486	204,473	209,584
243	Purch office equip	59,371	45,523	45,523	45,523	46,661	47,828	49,023
244	Repairs equip	8,784	5,550	5,550	4,550	4,664	4,780	4,900
245	Uniforms	27,542	15,750	15,750	15,750	5,894	6,041	6,192
250	Local services	115,495	81,293	81,293	96,181	98,585	101,050	103,576
251	Overseas Serv.	5,942	17,600	17,600	14,600	14,965	15,339	15,723
285	Hire of plant and equip	116,257	156,950	156,950	136,950	140,374	143,883	147,480
295	Compensation	-	15,000	15,000	12,000	12,300	12,608	12,923
Sub Total		1,084,810	1,164,487	1,164,487	1,207,563	1,227,502	1,258,190	1,289,645
Total Recurrent Exp		3,040,289	3,403,071	3,403,071	3,577,920	3,742,159	3,772,847	3,804,302
306	Elections	-	-	330,000	500,000	-	-	-
345	Contribt to Dev Fund	-	-	-	-	-	-	-
Sub Total		-	-	330,000	500,000	-	-	-
GRAND TOTAL		3,040,289	3,403,071	3,733,071	4,077,920	3,742,159	3,772,847	3,804,302

Table 30(b): HEAD 37 - MINISTRY OF JUSTICE BUDGET - 2020

Code	Description	2020 Budget vs 2019				Admin 01	Custom 02	Prison 03	Civil Registration 04	Office of Human Rights 05	OPL 06	Xmas 07
		2019 Budget	2019 Revised	2020 Budget	2020 Revised (\$)							
REVENUE												
2111	Civil Registration	85,000	105,295	85,000	(20,295)			85,000				
2112	Swearing Fees	3,455	124,911	3,500	(121,411)					3,500		
3006	Sundry Fees		13,145	500	(12,645)					500		
44003	Customs Division Services	50,000	109,381	8,500	(100,881)		8,500					
66003	Customs Licence Fees	15,000		1,500	1,500		1,500					
6004	Prisons/Correctional Division Services	3,000	820		(820)							
Total Revenue		156,455	353,551	99,000	(254,551)		10,000	85,000		4,000		
EXPENDITURE												
201	KPF contribution	124,494	124,494	125,270	776	22,776	30,101	29,713	11,945	5,592	20,966	4,178
202	Salaries	1,649,834	1,649,834	1,660,188	10,355	302,476	395,426	396,170	157,271	74,563	278,580	55,702
203	Housing assistance	34,202	34,202	39,038	4,836	8,376	13,008		4,188		13,466	
204	Allowances	89,109	89,109	89,109		14,506	7,790	43,033	20,340	3,200	240	
205	Overtime	102,860	102,860	213,667	110,806	12,500	86,630	106,176	2,163		6,197	
206	Temporary assistance	10,084	10,084	10,084		1,201	5,915		2,001		968	
208	Leave grants	228,000	228,000	233,000	5,000	34,500	61,000	63,000	26,500	7,500	31,500	9,000
Sub Total		2,238,583	2,238,583	2,370,357	131,774	396,335	599,870	638,092	224,409	90,855	351,917	68,880
215	Transport to work	90,175	90,175	90,175		24,960	13,858	35,440			15,917	
216	Internal travel	102,409	102,409	92,409	(10,000)	13,290	7,690	14,085	6,008		51,336	
217	Local training	11,470	11,470	11,470				1,020		7,650	2,800	
218	Local accom & allowances	4,200	4,200	4,200			4,200					
219	Local catering	6,000	6,000	6,000			3,000				3,000	
220	Local course fees	2,100	2,100	2,100							2,100	
225	Relocation expenses	24,432	24,432	19,432	(5,000)			12,500			6,932	
226	Recruitment expenses	6,500	6,500	74,500	68,000	71,500		2,000			1,000	
227	External travel	104,842	104,842	94,842	(10,000)	51,142	7,000	3,370	11,920		21,410	
230	Cleaning	3,710	3,710	3,710		1,960	1,000				750	
231	Communications	86,080	86,080	119,268	33,188	39,240	35,640	23,328			21,060	
232	Electricity & gas	106,040	106,040	106,040		31,800	50,400	6,000			17,840	
233	Water & sewage	2,200	2,200	2,200			200	2,000				
235	Office transport	3,100	3,100	3,100				1,550			1,550	
237	Advertising/Media	5,000	5,000	4,000	(1,000)		500				3,500	
239	Entertainment	4,000	4,000	4,000		3,000					1,000	
240	Printing	11,335	11,335	11,335			8,210				3,125	
241	Stationery & supp	38,608	38,608	38,608		6,525	6,819	2,000	11,862	4,541	6,861	
242	Food & rations	214,620	214,620	194,620	(20,000)			194,620				
243	Purch office equip	45,523	45,523	45,523		29,023	5,300		2,000		9,200	
244	Repairs equip	5,550	5,550	4,550	(1,000)		2,700			350	1,500	
245	Uniforms	15,750	15,750	15,750			7,000	8,750				
250	Local services	81,293	81,293	96,181	14,888	15,267	10,089	10,222	6,935	3,019	50,649	
251	Overseas Serv.	17,600	17,600	14,600	(3,000)	5,000	9,600					
285	Hire of plant and equip	156,950	156,950	136,950	(20,000)	85,850	25,550				25,550	
295	Compensation	15,000	15,000	12,000	(3,000)	12,000						
Sub Total		1,164,487	1,164,487	1,207,563	43,076	390,557	199,776	315,865	38,725	15,560	247,080	
Total Recurrent Exp		3,403,071	3,403,071	3,577,920	174,850	786,892	799,646	953,957	263,134	106,415	598,997	68,880
306	Elections		330,000	500,000	170,000	500,000						
345	Contribt to Dev Fund											
Sub Total			330,000	500,000	170,000	500,000						
GRAND TOTAL		3,403,071	3,733,071	4,077,920	344,850	1,286,892	799,646	953,957	263,134	106,415	598,997	68,880

Leadership Commission

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for Leadership Commission

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Leadership Commission is allocated a total of **\$340,577** for Departmental Expenditures in the 2020 Budget.

Table 31(a): LC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2018-2023

Code	Description	2018	2019	2019	2020	2021	2022	2023
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
EXPENDITURE								
201	KPF contribution	7,104	10,292	10,292	10,196	10,196	10,196	10,196
202	Salaries	95,257	137,228	137,228	134,490	134,490	134,490	134,490
203	Housing assistance	2,094	4,188	4,188	4,188	4,188	4,188	4,188
204	Allowances	1,616	11,378	11,378	11,380	11,380	11,380	11,380
205	Overtime	3,882	3,509	3,509	3,509	3,509	3,509	3,509
206	Temporary assistance	-	1,456	1,456	1,456	1,456	1,456	1,456
208	Leave grants	6,475	13,500	13,500	15,000	15,000	15,000	15,000
Sub Total		116,429	181,551	181,551	180,219	180,219	180,219	180,219
215	Transport to work	4,221	15,696	15,696	10,679	10,946	11,220	11,500
216	Internal travel	14,796	15,344	15,344	15,728	16,121	16,524	16,937
217	Local training	-	7,799	7,799	1,081	1,108	1,136	1,164
218	Local accom & allowances	-	880	880	-	-	-	-
219	Local catering	-	6,650	6,650	4,272	4,379	4,488	4,600
221	Overseas training	-	7,592	7,592	3,597	3,687	3,779	3,874
226	Recruitment expenses	-	1,750	1,750	1,750	1,794	1,839	1,885
227	External travel	-	36,409	36,409	26,982	27,656	28,348	29,057
230	Cleaning	1,539	791	791	810	830	851	872
231	Communications	10,889	15,750	15,750	13,992	14,341	14,700	15,068
232	Electricity & gas	9,363	17,600	17,600	6,600	6,765	6,934	7,107
235	Office transport	-	7,800	7,800	5,117	5,245	5,376	5,510
237	Advertising/Media	-	2,600	2,600	3,850	3,946	4,045	4,146
239	Entertainment	526	4,980	4,980	5,105	5,233	5,363	5,498
240	Printing	-	400	400	1,590	1,630	1,670	1,712
241	Stationery & supp	10,155	6,222	6,222	6,378	6,538	6,701	6,868
243	Purch office equip	40,197	24,150	24,150	18,604	19,069	19,546	20,034
244	Repairs equip	-	800	800	5,036	5,162	5,291	5,423
250	Local services	21,205	5,280	5,280	10,412	10,672	10,939	11,213
285	Hire of plant and equip	54,000	40,320	40,320	18,776	19,245	19,727	20,220
Sub Total		166,892	218,812	218,812	160,358	164,367	168,477	172,688
Total Recurrent Exp		283,321	400,363	400,363	340,577	344,586	348,695	352,907
345	Contrib to Dev Fund	-	-	-	-	-	-	-
Sub Total		-	-	-	-	-	-	-
GRAND TOTAL		283,321	400,363	400,363	340,577	344,586	348,695	352,907

Table 31(b): HEAD 38 - LEADERSHIP COMMISSION BUDGET - 2020

Code	Description	2019 Budget	2019 Revised	2020 Budget	2020 Budget vs 2019 Revised (\$)	Admin 01	Commission 02
EXPENDITURE							
201	KPF contribution	10,292	10,292	10,196	(96)	5,833	4,363
202	Salaries	137,228	137,228	134,490	(2,738)	76,320	58,170
203	Housing assistance	4,188	4,188	4,188		4,188	
204	Allowances	11,378	11,378	11,380	2	460	10,920
205	Overtime	3,509	3,509	3,509		3,509	
206	Temporary assistance	1,456	1,456	1,456		1,456	
208	Leave grants	13,500	13,500	15,000	1,500	10,500	4,500
Sub Total		181,551	181,551	180,219	(1,332)	102,266	77,953
215	Transport to work	15,696	15,696	10,679	(5,017)	2,188	8,491
216	Internal travel	15,344	15,344	15,728	384		15,728
217	Local training	7,799	7,799	1,081	(6,719)	261	820
218	Local accom & allowances	880	880		(880)		
219	Local catering	6,650	6,650	4,272	(2,378)	1,034	3,238
221	Overseas training	7,592	7,592	3,597	(3,995)		3,597
226	Recruitment expenses	1,750	1,750	1,750		1,750	
227	External travel	36,409	36,409	26,982	(9,427)	3,298	23,684
230	Cleaning	791	791	810	19	810	
231	Communications	15,750	15,750	13,992	(1,758)	13,992	
232	Electricity & gas	17,600	17,600	6,600	(11,000)	6,600	
235	Office transport	7,800	7,800	5,117	(2,683)		5,117
237	Advertising/Media	2,600	2,600	3,850	1,250		3,850
239	Entertainment	4,980	4,980	5,105	125		5,105
240	Printing	400	400	1,590	1,190	400	1,190
241	Stationery & supp	6,222	6,222	6,378	156	6,378	
243	Purch office equip	24,150	24,150	18,604	(5,546)	18,604	
244	Repairs equip	800	800	5,036	4,236	5,036	
250	Local services	5,280	5,280	10,412	5,132	10,412	
285	Hire of plant and equip	40,320	40,320	18,776	(21,544)	18,776	
Sub Total		218,812	218,812	160,358	(58,454)	89,539	70,819
Total Recurrent Exp		400,363	400,363	340,577	(59,786)	191,805	148,772
345	Contribt to Dev Fund						
Sub Total							
GRAND TOTAL		400,363	400,363	340,577	(59,786)	191,805	148,772

Appendix 1: Kiribati Government Employees' Costs 2020

Code	Ministry	No. of Civil Servants		Personal Emoluments			2020 vs 2019 Budget (%)
		2019	2020	2019 Budget	2020 Budget	2020 vs 2019 Budget (\$)	
9	Office of Te Beretitenti	68	71	1,102,049	1,112,329	10,280	1%
10	Public Service Office	45	45	936,971	949,913	12,942	1%
11	Judiciary	90	97	1,825,291	1,905,145	79,854	4%
12	Kiribati Police Service	603	605	8,092,756	8,283,964	191,208	2%
13	Public Service Commission	8	8	152,814	159,389	6,575	4%
14	Ministry of Foreign Affairs and Immigration	60	60	1,738,535	1,837,635	99,100	6%
15	Ministry of Internal Affairs	139	142	2,332,612	2,193,582	(139,031)	-6%
16	Ministry of Environment, Lands and Agricultural Development	205	209	3,147,766	3,036,497	(111,268)	-4%
17	Maneaba ni Maungatabu	64	64	1,105,553	1,110,302	4,749	0%
18	Ministry of Commerce, Industry and Cooperatives	88	88	1,454,776	1,404,472	(50,305)	-3%
19	Kiribati Audit Office	42	46	680,289	660,709	(19,580)	-3%
20	Office of the Attorney General	29	24	596,355	608,999	12,644	2%
21	Ministry of Fisheries and Marine Resources Development	174	174	2,645,034	2,387,028	(258,006)	-10%
22	Ministry of Health and Medical Services	859	923	15,768,385	16,646,674	878,289	6%
23	Ministry of Education	1,514	1,700	23,317,926	24,631,391	1,313,465	6%
24	Ministry of Information, Communication, Transport and Tourism Development	215	217	2,960,931	2,987,145	26,214	1%
25	Ministry of Finance and Economic Development	175	170	2,736,168	2,370,089	(366,080)	-13%
26	Ministry for Women, Youth, Sports and Social Affairs	78	78	1,301,175	1,322,325	21,149	2%
27	Ministry of Infrastructure and Sustainable Energy	207	213	2,945,652	2,839,093	(106,559)	-4%
28	Ministry of Employment and Human Resources	198	203	3,181,040	3,171,646	(9,394)	0%
29	Ministry of Line and Phoenix Islands Development	202	208	2,992,625	2,887,715	(104,910)	-4%
37	Ministry of Justice	151	160	2,238,583	2,370,357	131,774	6%
38	Leadership Commission	10	10	181,551	180,219	(1,332)	-1%
	Total	5,224	5,515	83,434,837	85,056,614	1,621,778	2%

Appendix 2: Subsidies, Grants and Other Commitments 2018-2023

Code	Title	Ministry	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
Subsidies									
358	Student Allowances for MTC-KIT and SONH Students	MEHR				443,624	443,624	443,624	443,624
331	Freight Subsidy Local Produce	MFED	83,070	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
328	Community Service Obligations	MFED	6,330,081	5,500,000	6,552,353	7,435,000	5,250,000	5,250,000	5,250,000
338	Subsidy for Kiriritimati Air Services	MICTTD	1,779,980	2,080,000	2,080,000	1,000,000	2,080,000	2,080,000	2,080,000
263	Support for Secondary Mission Schools Teachers	MoE	4,678,432	2,989,434	3,879,040	5,372,655	3,161,306	3,161,306	3,161,306
264	In-Country Tertiary Support - USP	MoE	522,336	522,336	522,336	1,039,785	522,336	522,336	522,336
350	School Stationery for Primary & JSS Students	MoE	1,276,880	1,278,250	1,278,250	1,278,250	1,342,961	1,376,535	1,376,535
353	Subsidy for School Fees	MoE	2,867,176	3,200,000	3,200,000	3,428,800	3,362,000	3,446,050	3,446,050
360	Support for Pre-School Teachers	MoE	1,100,000	1,100,000	1,100,000	2,000,000	1,100,000	1,100,000	1,100,000
354	School Fees for Special Needs Children	MoE	102,376	102,376	102,376	102,376	102,376	102,376	102,376
266	USP GoK Contribution	MoE	654,925	875,980	875,980	875,980	729,984	729,984	729,984
357	Student Allowances for KTC Students	MoE	47,988	56,000	56,000	527,040	527,040	527,040	527,040
337	School Fees for Underprivileged Children	MWYSSA	250,000	250,000	250,000	250,000	250,000	250,000	250,000
325	Kiribati Housing (Government employees)	PSO				250,000	250,000	250,000	250,000
1	Sub Total		18,593,245	18,964,376	20,896,335	24,809,510	19,927,628	20,045,252	20,045,252
Grants									
359	Unemployment Benefit	MWYSSA				20,000,000	20,000,000	20,000,000	20,000,000
315	Support Grants for Outer-Island Councils	MIA	2,767,831	3,037,657	3,037,657	4,159,811	3,179,807	3,179,807	3,179,807
318	Local Councils' Grant	MIA	153,397	180,686	180,686	180,686	180,686	180,686	180,686
317	Voluntary Organisations Grants	MWYSSA	19,379	20,000	20,000	20,000	20,000	20,000	20,000
356	Disability Support Allowance	MWYSSA		750,000	750,000	1,500,000	1,500,000	1,500,000	1,500,000
302	Senior Citizen's Benefit	MWYSSA	3,145,168	3,300,000	3,300,000	12,458,889	12,458,889	12,458,889	12,458,889
2	Sub Total		6,065,774	7,268,343	7,288,343	38,319,386	37,339,382	37,339,382	37,339,382
Contributions									
297	International Contributions	MFED	1,593,347	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Sub Total		1,593,347	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other Commitments									
286	Land Rent	MELAD	4,284,599	4,601,419	4,601,419	4,828,965	4,601,419	4,601,419	4,601,419
300	Pension and KPF	MFED	2,893	7,500	7,500	7,500	7,500	7,500	7,500
355	Population Census	MFED				1,204,000			
332	Ferry Services to Remote Islands	MIA	31,509	22,757	22,757	22,757	22,757	22,757	22,757
270	Search and Rescue	MICTTD	506,750	800,000	800,000	800,000	800,000	800,000	800,000
289	Government Buildings Maintenance	MISE	1,230,520						
307	Outer Island Water Infrastructure Maintenance	MISE	92,538						
310	Fire and Electrical Safety Program	MISE	33,123						
326	Housing Maintenance - Kiriritimati	MLPID	150,071	150,000	150,000	150,000	150,000	150,000	150,000
306	Elections	MoJ		330,000	330,000	500,000			
361	Compensation	Police		56,570	56,570				
3	Sub Total		6,332,004	5,581,676	5,968,246	7,513,222	5,581,676	5,581,676	5,581,676
	Grand Total		32,604,369	33,824,395	36,152,924	72,642,118	64,848,686	64,966,310	64,966,310

Appendix 3: Local Contribution to Development Fund By Ministry 2018-2023

Ministry	Projects	2018 Actual	2019 Budget	2019 Revised	2020 Budget	2021 Est.	2022 Est.	2023 Est.
OB	Upgrading of Cabinet Facilities and State House Guest Wing	29,759		-				
PSO	Housing Development Phase II	-	700,000	700,000	800,000	700,000	700,000	700,000
PSO	Local Training	42,968	100,000	100,000	132,873	132,873	132,873	132,873
PSO	Overseas Training (Short Term)	-	150,000	150,000	156,322	156,322	156,322	156,322
PSO	Overseas Training (Long Term)	340,987	213,245	213,245	427,024	427,024	427,024	427,024
MIA	Islet Boat				576,222			
MIA	Banaba Ramp	9,000		-	500,000			
MELAD	Kiribati Land Information System	-		-	196,800			
MELAD	Tobwaan Te Maiuraoi Farm (TTMF)				261,073			
MELAD	Resettlement Plan				103,000			
MELAD	Agricultural Hand tools	-	822,878	822,878				
MFED	Copra Price Scheme	16,846,215	16,000,000	16,000,000	16,000,000	21,000,000	21,000,000	21,000,000
MFED	Demographic Health / Household Income & Expenditure Survey	20,973	294,000	294,000				
MFED	Archival & Storage Facility	31,807		-				
MFED	Development Partners Forum	64,569		-		100,000		100,000
MFED	Financial Management Information System	41,699		-	95,000			
MFED	2020 Population Census	955		-				
MFED	State-Owned Entity Reform Support	227,590		-	100,000			
MFED	2020-2023 KDP & SDG Reporting Consultations	-		-	40,000			
MFED	Covid-19 Relief Package				13,500,000			
MFMRD	New Office for Fisheries	74,052	2,000,000	2,000,000				
MFMRD	Support to Fisheries and Marine Resources	-	1,550,000	1,550,000				
MFMRD	Support to Observers	1,143,996	1,350,000	1,350,000	2,501,066	2,501,066	2,501,066	2,501,066
MHMS	Directly Observable Treatment Support	142,875	138,570	138,570	138,570	138,570	138,570	138,570
MHMS	Health Specialists	343,097	253,823	453,823	510,861	510,862	510,863	510,864
MHMS	Local Referrals	1,074,252	1,074,831	1,274,831	1,294,792	1,294,793	1,294,794	1,294,795
MHMS	Overseas Referrals	3,863,472	3,273,335	4,893,335	3,692,270	4,100,000	4,000,000	4,000,000
MHMS	Betio Hospital Project (GoK contribution)			-	100,000			
MHMS	Kiribati Internship Program (for Doctors)	-		-	525,000			
MICTTD	Outer Island Mobile Towers	-	3,000,000	3,000,000	1,300,000			
MICTTD	Embraer Aircraft	4,876,331		44,139,518	1,919,183			
MICTTD	Kiribati Shipping Services Limited support (CEO)	83,914	130,000	130,000	130,000			
MICTTD	Tourism Authority of Kiribati support (CEO)	-		-	107,600			
MICTTD	Bweberiki (Optic Fibre) (GoK contribution)	-	60,396	60,396	406,245			
MICTTD	Banaba Airstrip			-	1,000,000			
MICTTD	Government Wide Area Network	-		-	200,000			
MICTTD	International Air Services				144,438			
MISE	Infrastructure Maintenance Program	-	2,000,000	2,000,000	2,500,000	6,000,000	6,000,000	6,000,000
MISE	Support to Nippon Causeway	1,185,024	187,666	187,666				
MISE	Outer Island Water Tanks				2,043,760			
MISE	Renewable Energy System Joint Venture	-		250,000				
MISE	South Tarawa Sanitation Improvement Program	-		96,850				
MLPID	Tabwakea Primary School	-	1,500,000	1,500,000				
MLPID	Toilet Block at Teraina airport	-	69,975	69,975				
MLPID	Power Supply in Kiritimati Island	850,230	700,000	1,050,000	1,000,000	1,000,000		
MLPID	Line & Phoenix Senior Secondary School	-		-	1,000,000			
MLPID	Seaweed Commodity Support				200,000			
MLPID	E-grade Housing Development	-		-	1,000,000			
MOE	Overseas Scholarship	3,034,472	2,852,460	3,200,845	6,493,880	3,200,845	3,200,845	3,200,845
MOE	Primary School Teacher Training	8,540	103,109	103,109		103,109	103,109	103,109
MOE	Students' Loan Scheme	785,730	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MOE	Curriculum Development Resource Centre			-	-			
MOE	Transport for Students (Bus)	-		881,526	453,401			
MOE	Transport for Students (Truck)				557,100			
MWYSSA	National Sports Stadium	-	4,200,000	4,200,000				
MWYSSA	Pacific Games (Samoa)	-	300,000	300,000				
MWYSSA	Social Stability Fund	509,486	500,000	500,000	500,000	500,000	500,000	500,000
MWYSSA	Te Runga (National Games)	-	500,000	500,000	612,439			
345	Total LCDP	35,631,995	45,024,288	93,110,567	64,218,858	42,865,465	41,665,467	41,765,469

Appendix 4: Accounting Officers

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

Appendix 5: Government of Kiribati - Statement No XIII: Loans from Consolidated Fund as at 31 December 2019

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 6 (a): Public Debt (detailed)

Appendix 6 (a): Public Debt (detailed)										Loan Repayments (2019 actual)			Loan Balance (as at 31 Dec 2019)				
Loan Details										Principal AUD ²	Interest AUD ²	Principal Loan Outstanding (SDR)	Principal Balance (AUD) ¹				
Loan Code (Govt ref.)	Effective date	Lender	Project Name	Loan No. (Lender ref.)	SDR	AUD	Loan term	Grace Period	Principal repayment commencement date	Loan maturity date	Interest rate	Loan fees (incl. service charge)	Purpose of the Loan	Acc. principal repayment (SDR)			
E3001352	1995	ADB	Beta Ship Yard Rehabilitation Project	LN0724	545,200		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.	446,066			
E3001353	1987	ADB	Tarawa Power Project	LN0786	594,700		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.	455,718			
E3001354	1989	ADB	Power Distribution	LN0922	680,000		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	418,964			
E3001355	1991	ADB	Development Bank of Kiribati	LN1039	722,000		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	459,937			
E3001356	1999	ADB	Sanitation, Public Health & Environment Improvement	LN1648	7,271,000		40 years	10 years	Jun-09	Jan-38	Interest-free	1% service charge	To improve the development potential of health and well-being by assist with reconstruction, institutional arrangement for water supply, sewage disposal and sanitation facilities on South Tarawa	1,529,361			
E3001358	2011	ADB	Road Rehabilitation Project	LN2718	7,621,000		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	441,059			
E3001359	2012	ADB	South Tarawa Sanitation Improvement Project	LN2795	4,700,000		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	-			
E3001372	2014	ICDF-01	Upgrading of Bonriki International Airport Project	ICDF-01		20,227,983	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	-			
Total Public Debts Payments														3,751,105	1,319,831	656,181	52,592,362
					22,133,000	20,227,983						22,133,000	1,319,831	656,181	16,346,884		

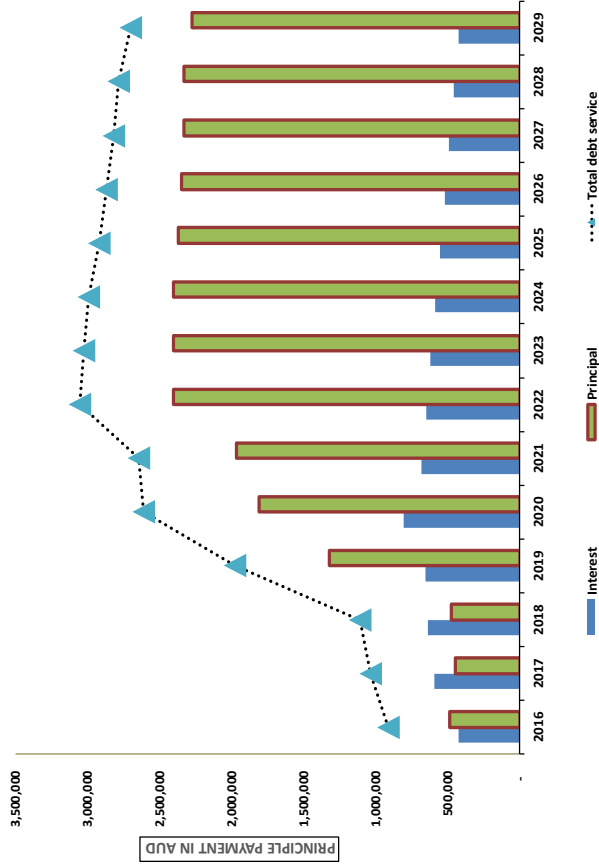
Notes:

- Special Drawing Rights (SDR) for Asian Development Bank (ADB) uses SDR Conversion rate as at 4th August 2020 equivalent to \$1 SDR = 1.38 AUD
- Foreign Exchange (FX) rates used for both Principal and Interest repayments for 2019.
- Loan No. LN0281 Beta Bank Causeway Project from ADB totalled 1.75million was fully paid on 10 November 2016

Appendix 6 (b) Public Debt Summary 2016 - 2028

Appendix 6 (b) Public Debt Summary 2016 - 2028												
Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2028
Interest	426,282	593,112	635,770	656,181	803,089	679,793	650,527	617,944	586,113	552,869	520,656	457,532
Principal	485,629	444,263	473,217	1,319,830	1,809,815	1,966,332	2,406,071	2,406,071	2,406,329	2,369,190	2,349,040	2,329,329
Total debt service	911,911	1,037,375	1,108,988	1,976,011	2,612,905	2,646,125	3,056,598	3,024,015	2,992,442	2,922,059	2,869,696	2,786,928
Closing Balance	53,150,051	52,453,270	51,705,809	52,592,362	51,364,497	46,789,672	44,383,601	41,977,531	39,571,202	37,202,012	34,852,972	30,194,247
JPY Commission	70,000											
Bank charges	200,000	350,000	500,000	500,000	265,933	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Contingency		140,000	160,000	300,000	330,000	400,000	460,000	450,000	450,000	440,000	430,000	420,000
Total Expense	1,181,911	1,527,375	1,768,988	2,776,011	3,208,838	3,546,125	4,016,598	3,974,015	3,942,442	3,862,059	3,799,696	3,706,928

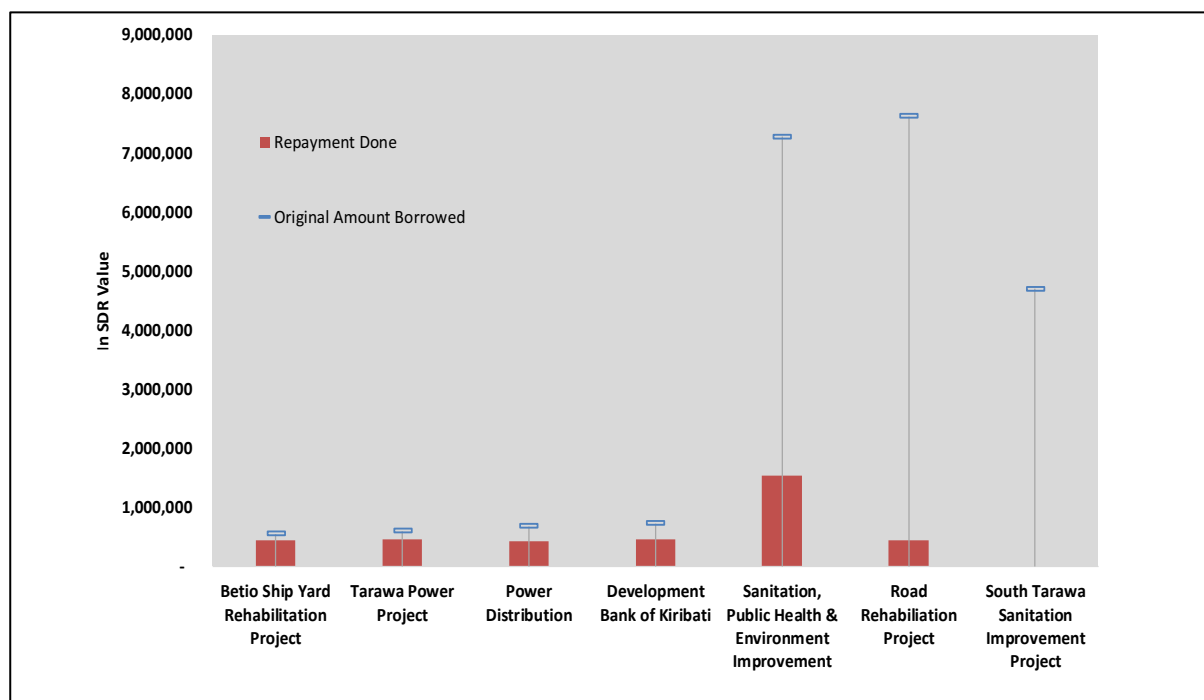
Total debt 2016 - 2028 Current Portfolio



Notes

- (1) The JPY Commission was removed for completion in year 2016
- (2) Bank charges are estimated based on account of borrower for transactions
- (3) Contingency are based on estimate and it only caters for incidental and cost: risk to loan repayments

Appendix 6 (c) Government Debt Profile by Project & Balances



Project Name	Original Amount Borrowed		Cumulative (Principal) Payment		Balance Outstanding	
	SDR	AUD	SDR	AUD	SDR	AUD
Betio Ship Yard Rehabilitation Project	545,200		446,066		99,134	
Tarawa Power Project	594,700		455,718		138,982	
Power Distribution	680,000		418,964		261,036	
Development Bank of Kiribati	722,000		459,937		262,063	
Sanitation, Public Health & Environment Improvement	7,271,000		1,529,361		5,741,639	
Road Rehabilitation Project	7,621,000		441,059		7,179,941	
South Tarawa Sanitation Improvement Project	4,700,000					
Upgrading of Bonriki international Airport Project *		20,227,983	-	-		20,227,983
TOTAL	22,133,900	20,227,983	3,751,105	-	13,682,795	20,227,983

Note:

* Upgrading of Bonriki Airport Project valued at AUD \$20.2m is a loan from Republic of Taiwan (ICDF) with grace period of 7 years (principle payment of which is due on the September 2021 hence no payment made to date).

The overall government Debt profile in the graph above (only reflects loans taken from ADB)

Appendix 7(a) - Special Funds by Entity (2018 - 2019)

Special Funds- Total Summary Revenue & Expenditure - 2018 Actual									
Description	Civil Aviation Special Fund	Plant & Vehicle Unit	Import Levy fund	Highway Authority	Dai Nippon Causeway Fund	Kaoki Mange Special Fund	Total Special Funds		
Opening Balance	1,278,546	86,404	6,875,758	148,085	2,240,259	364,891	10,993,943		
Revenue	2,117,283	198,030	5,070,952	163,981	204,508	390,045	8,144,798		
Expenditure	2,923,640	190,201	5,053,668	24,311	75,817	288,916	8,556,553		
Balance	472,189	94,233	6,893,042	287,755	2,368,950	466,019	10,582,188		
Special Funds - Total Summary Revenue & Expenditure - 2019 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	472,189	94,233	6,893,042	287,755	2,368,950	466,019		10,582,188	
Revenue	1,421,509	226,086	4,549,769	150,447	249,292	430,755	955,891	7,983,750	
Expenditure	1,883,330	122,549	3,302,160	377,584	87,966	313,928	96,850	6,184,366	
Balance	10,369	197,770	8,140,651	60,618	2,530,276	582,847	859,041	12,381,572	

Notes:

1. Civil Aviation Special Fund - is under MICTTD 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 MICIC established 1972 treated under CAP 42 Import Levy Special fund ordinance
4. Highway Authority - is under MICTTD as the Kiribati Land Transport Authority (KLTA) on 1 June 1989 under Legislation passed on Public Highways protection Act 1989
5. Dai Nippon Causeway Fund is under MISE established in 30 July 1987 ordinance under Nippon Causeway Tolls Act 1987
6. Kaoki Mange Special Fund is coordinated by MELAD under Waste Material Recovery Fund Act
7. Sanitation Maintenance Fund - is currently coordinated by PUB under Special Fund (Sanitation Maintenance Fund) Act 2018.

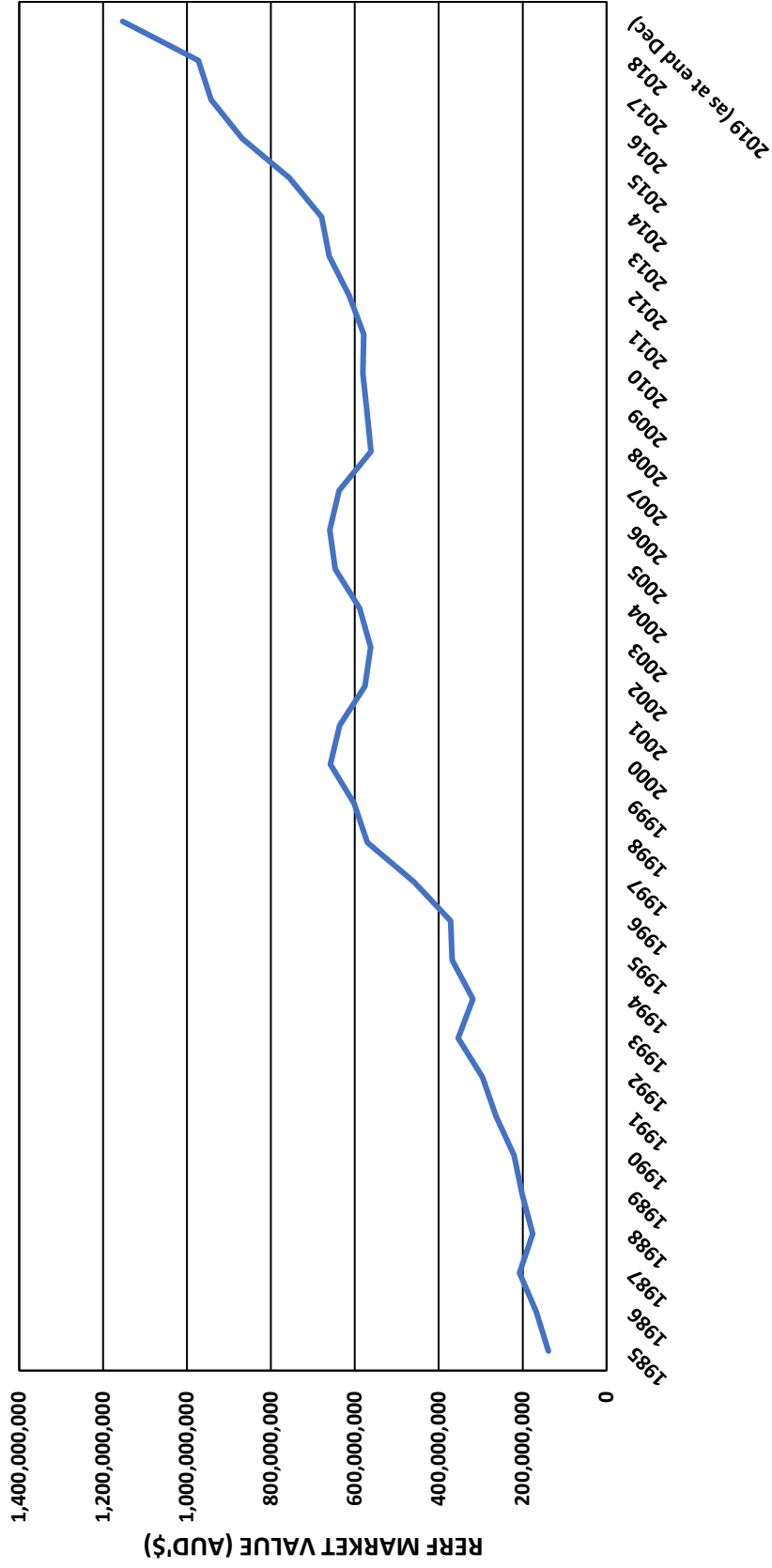
Appendix 7 (b) Special Funds by Ministry (2018 - 2019)

MICTTD - Special Funds Revenue & Expenditure - 2018 - 2019				
Code	Description	2018 Actual	2019 First Half (Jan - Jun)	2019 Actual
REVENUE				
F0070000069A	Civil Aviation Special Fund	2,117,283	1,136,475	1,421,509
F0070000072A	Highway Authority	163,981	102,450	150,447
Total Revenue		2,281,264	1,238,925	1,571,956
EXPENDITURE				
F0070000069A	Civil Aviation Special Fund	2,923,640	909,821	1,883,330
F0070000072A	Highway Authority	24,311	45,426	377,584
Total Expenditure		2,947,951	955,247	2,260,914
MISE - Special Funds Revenue & Expenditure - 2018 - 2019				
Code	Description	2018 Actual	2019 First Half (Jan - June)	2019 Actual
REVENUE				
F0070000073A	Sanitation Maintenance Fund			955,891
F0070000067A	Dai Nippon Causeway Fund	204,508	88,688	249,292
F0070000070A	Plant & Vehicle Unit	198,030	89,650	226,086
Total Revenue		402,538	178,338	1,431,269
EXPENDITURE				
F0070000073A	Sanitation Maintenance Fund			96,850
F0070000067A	Dai Nippon Causeway Fund	75,817	8,423	87,966
F0070000070A	Plant & Vehicle Unit	190,201	120,525	122,549
Total Expenditure		266,018	128,948	307,365
MELAD - Special Funds Revenue & Expenditure - 2018 - 2019				
Code	Description	2018 Actual	2019 First Half (Jan - June)	2019 Actual
REVENUE				
F0070000030A	Kaoki Mange Special Fund	390,045	4,893,141	430,755
Total Revenue		390,045	4,893,141	430,755
EXPENDITURE				
F0070000030A	Kaoki Mange Special Fund	288,916	101,642	313,928
Total Expenditure		288,916	101,642	313,928
MCIC - Special Funds Revenue & Expenditure - 2018 - 2019				
Code	Description	2018 Actual	2019 First Half (Jan - June)	2019 Actual
REVENUE				
F0070000061A	Import Levy Fund	5,070,952	1,273,057	4,549,769
Total Revenue		5,070,952	1,273,057	4,549,769
EXPENDITURE				
F0070000061A	Import Levy Fund	5,053,668	1,452,330	3,302,160
Total Expenditure		5,053,668	1,452,330	3,302,160
Total Revenue		8,144,798	7,583,461	7,983,750
Total Expenditure		8,556,553	2,638,168	6,184,366
Notes:				
1. Single revenue and expense codes used for special funds.				

Appendix 8 (a): Revenue Equalisation Reserve Fund (RERF) Statement 2015 - 2019 (as at December 2019)

AUD'S	2015 <i>Actual</i>	2016 <i>Actual</i>	2017 <i>Actual</i>	2018 <i>Actual</i>	2019 <i>Actual Dec</i>
Opening Market Value	678,971,073	756,259,202	868,095,698	942,657,859	973,207,277
Prior Years Net Asset Value (NAV) at cost	642,330,354	384,169,340	875,331,933	948,635,300	1,113,706,458
Net Transfers		355,559,637			
Deposits/Contributions	50,000,000	70,000,000			523,183
Interest & Dividends	18,666,572	65,892,632	43,703,428	55,845,354	35,237,131
Other income	27,606	(27)	1,070		3,270
Currency gains/losses	27,857,375	(4,798)		15	(185)
Valuation gains/losses	23,602,631	(8,870)	(1,478,608)	(1,879,451)	120,255
Unrealised appreciation	(4,644,964)	(7,236,234)	25,839,869	(28,789,042)	4,078,578
Total capital	757,839,574	868,371,680	943,397,692	973,812,177	1,153,668,689
Less:					
Transfers to Tarawa					
Withdrawals					
Tax expense	283,216				
Management fee	1,328,790	275,033	739,623	604,368	267,126
Other expenses	(31,634)	949	210	532	12,947
Total expenses	1,580,372	275,982	739,833	604,900	280,073
Closing Market Value	756,259,202	868,095,698	942,657,859	973,207,277	1,153,388,616
Notes:					
1. As at end December 2019, the RERF is managed by two Fund Managers (BlackRock and Northern Trust) and BNY Mellon is the Custodian of the RERF.					
2. Northern Trust manages the Fixed Income or Bond portfolio in the RERF.					
3. BlackRock manages the Equity or Stocks portfolio in the RERF.					
4. The figures above are a consolidation of both the Bonds and Equity portfolios for the above mentioned periods.					
5. 2015 - 2019 reporting period is 12-months from January to December of respective year.					

Figure 1. Revenue Equalization Reserve Fund (RERF) - Annual Market Value 1985 - 2019 (AUD)



Appendix 9: Government State Owned Entity (SOE) Financial Reporting

Appendix 9: Government State Owned Entity (SOE) Financial Reporting											
	SOE Name	Date established	Oversight Ministry	Last audit year	Revenue and Expenditures (2017)			Assets & Liabilities (2017)			
					Total Revenue	Total Operating Cost	Net Profit After Tax	Total Assets	Total Liabilities	Net Assets	Total Shareholders Equity
1	Air Kiribati Limited (AKL)	1995	MIC/TTD	2017	8,529,980	12,491,017	(3,961,037)	16,771,502	9,100,296	7,671,206	7,671,206
2	Broadcasting & Publications Authority (BPA)	1979	MIC/TTD	2017	1,146,312	1,245,778	(99,466)	1,648,577	280,494	1,368,083	1,368,083
3	Captain Cook Hotel Ltd (CCHL)	1992	ML/PID	2017	699,165	1,213,326	(514,160)	979,310	121,269	858,041	858,041
4	Development Bank of Kiribati (DBK)	1987	MFED	2017	2,230,784	1,350,452	876,095	15,459,451	7,958,107	7,501,343	7,501,343
5	Kiribati Housing Corporation (KHC)	1978	PSO	2017	1,412,595	2,179,665	954,532	11,809,889	848,106	10,961,783	10,961,783
6	Kiribati Insurance Company (KIC)	1981	MFED	2018	2,029,967	421,853	378,590	7,799,414	605,931	7,193,484	7,193,484
7	Kiribati Oil Co.Ltd (KOIL)	1986	MISE	2017	14,001,862	8,913,133	5,088,729	37,420,732	14,251,701	23,169,031	23,169,031
8	Kiribati Ports Authority (KPA)	2000	MIC/TTD	2018	10,367,554	11,245,248	(877,694)	62,739,172	548,699	62,190,473	62,190,473
9	Public Utilities Board (PUB)	1977	MISE	2017	13,458,148	14,673,372	743,857	43,562,058	2,133,778	41,428,280	41,428,280
10	Te Atinimarawa Company Ltd (TAACL)	2012	MFMRD	2017	2,438,351	2,354,546	83,805	6,683,744	5,300,692	1,383,052	1,383,052
	Total		Total		56,314,718	56,088,390	2,673,251	204,873,849	41,149,073	163,724,776	163,724,776
Newly established SOEs :											
11	Kiribati Highway Authority	2018	MIC/TTD	Public Highways Protection Act 2018							
12	Airport Kiribati Authority	2019	MIC/TTD	Airport Authority Act 2019							
13	Tourism Authority of Kiribati	2018	MIC/TTD	Kiribati Tourism Act 2018							
14	Bwebweriki Net Limited (BNL)	2017	MIC/TTD	Registered under Companies Ordinance (Cap. 10A)							

Note:

(1). Unless otherwise indicated, above numbers are taken from last 2017 audited financial statements. SOEs with unaudited accounts for 2017 have not been included above (CPPL, KCGL, KSEC, KNLS, PVU)

Appendix 10: Expense Codes

PERSONAL EMOLUMENTS

201. KPF

This is the Government contribution to KPF which is different to the amount deducted from the salaries of staff.

202. Salaries

This is the regular pay of permanent staff and is graded from L18 to L2.

203. Housing Assistance

This is basically the portion of housing rent that has to be met by the ministry or by the statutory body concerned.

204. Allowances

Primarily intended for salary related allowances. In this respect, it includes acting allowances, charge allowances, shift and abnormal allowances, sitting allowances, Special Duty and On-Call allowances, Police allowances, Sea-Going allowances and other miscellaneous allowances that are covered under the National Condition of Services. It excludes allowances related to relocation, travel or training which have their own special accounts (see below).

205. Overtime

The payment for staff who work extra hours and have salary scale of less than level 11 i.e. L10 downwards.

206. Temporary Assistance

For relieving staff in general and to cater for unforeseen needs arising from the increasing work load from annual or sick leave.

207. Wages

Payments to casual labourers or contract staff.

208. Leave Grant

This is for permanent staff annual leave and includes payment for home island leave or leave commutation for those who for some reasons cannot go to their home islands. This is paid regardless of whether the staff member goes to his or her home island. It includes travel costs.

210. Standing Allowances

This is for replacement teachers who are employed for up to 10 days.

OTHER STAFF COSTS

215. Transport to Work

Costs related to transport to and from the normal place of work. As such it includes bus tickets, fuel for vehicles but not the permanent hire of buses from PVU.

216. Internal Travel

This is for costs which are related to domestic travel within Kiribati. This covers airfares/shipfares subsistence allowances on outer islands and/or costs incurred when employees leave their usual place of residence in the course of duty to outer islands or when officials travel to or from outer islands to conduct or attend seminars or workshops. Travel costs for when they are being relocated to another island in Kiribati is covered under 225, "Relocation Expenses", and for those going on leave under 208, "Leave Grant".

Where people are attending training courses the costs of their allowances, accommodation and catering are covered under special costs described below)

217. Local Training Costs - Other

All costs for “education, training and development” held in Kiribati, including workshops and seminars, not covered in other accounts. This could include the hire of the venue, and fees of any presenters (this is a special exception to Purchases of Services – Local/Overseas which normally covers fees to consultant). It does not include accommodation, allowance or catering which have separate accounts.

It also includes cadre training costs (e.g. Administration Cadre, Accounting Cadre or Economic Cadre, etc.).

218. Local Accommodation and Allowances

Costs for short-term accommodation costs and any related short-term allowances related to the travel, including per diems, in Kiribati. This could be while people are attending training or other reasons such as work related visits to other islands, but does not cover long-term allowances related to their employment which are covered under *Allowances* above.

219. Local Catering

Catering costs for training and meetings held in Kiribati. Note Account 239 Entertainment includes catering at long meetings where no meal allowance is paid.

220. Local Training – Course Fees Civil Servants

This is the fees and related costs, or reimbursement of costs, for civil servants who undertake in-service courses at KIT, USP or some other recognised course. This could cover on-line or correspondence courses where the civil servant is working and living in Kiribati. It does not cover costs where the civil servant travels overseas to undertake the course.

221. Training Overseas

This is for costs of training overseas and includes any fees and other expenses. The training could be short or long term training. It does not include fees for students on scholarship at USP or other overseas Universities which are under 265, “Tertiary Scholarships Overseas”. Account 266, “USP Contribution”, is for the portion of USP’s operating costs met by the Government.

225. Relocation

Costs associated with staff transfer either to outer islands or the Line and Phoenix Group and vice versa. This includes permanent transfer of staff from their present base to their new base of work.

226. Recruitment

As the title implies, the code is intended to cater for recruitment costs and expenses of staff. It includes advertisement costs either on the air or in newspapers, interview costs, sitting allowances, and transport costs which are related to the recruitment process.

227. External Travel

This code relates only to costs, which are incurred in the course of travelling overseas. As such it includes per diems, airport taxes, taxi hire, and other miscellaneous incidental expenses for meetings, seminars, workshops and attachments that are not externally funded and therefore have to be met from the recurrent budget. Formal courses overseas are covered under 221, “Training Overseas”.

ADMINISTRATION EXPENSES

230. Cleaning

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

231. Communications

This was previously “Telecoms” and is for all telephone, internet, fax and other telecommunication services. This can include service announcements on the radio and other communication.

232. Electricity and Gas

This is for the use of electricity and gas. This would also include fuel and spare parts for standby generators that some ministries have.

233. Water and Sewerage

This is for water and sewerage charges.

235. Office Transport

This covers other costs of office transport including fuel, maintenance the hire of vehicles, including Ministry buses, from PVU or other sources.

237. Advertisements/Media

This is for payments for radio messages, notifications in newspapers or advertisements. Messages or advertisements for recruitment should not be included in this account but under 226, Recruitment.

239. Entertainment

As stipulated by the Office of the Beretitenti, this code is intended primarily for (i) promoting the interest and image of government through the ministries/divisions to representatives of foreign governments/international agencies and other bodies foreign or local that have contributed or will contribute to the objectives of government; (ii) reciprocating any hospitality/entertainment that has been extended to the Beretitenti, Minister, Secretary, MP, or any public officer; (iii) showing government's appreciation for a very substantial or rare contribution towards the development of Kiribati; (iv) welcoming and fare-welling a new Minister, Secretary or public officer; (v) meeting customary obligations such as moanei, mweaka or ririwete; and (vi) meeting the cost of refreshments/meals for long extended official meetings where no sitting/meal/subsistence allowance is payable.

OPERATIONAL EXPENSES

240. Printing

This covers the costs of getting books or pamphlets printed and where the intended users are the general public or other Ministries. This will usually be at an outside printer either in Kiribati or overseas. It does not include the usual printing of a Ministry where the costs of paper and toner are covered under *Stationery and Supplies*. If a Ministry has its own printers and is printing a large amount of material for outside use then the costs, such as toner and paper, could be included under this code.

241. Stationery and Supplies

Costs of stationery, toner, pens, etc, that are used by a Ministry in its normal operations.

242. Food and Rations

Costs of food for institutions like hospitals, boarding schools, police and prisons and others. It does not include catering costs for short training courses or meetings.

243. Purchase of Office Equipment, Furniture and Software

Costs of equipment such as computers and printers. It also covers the costs of software and anti-virus software with computers and any annual charges related to them. It also covers furniture, such as desks and tables.

244. Repair of Equipment

Costs of repairs to equipment, usually related to computers. Account 289 is for repairs or maintenance to Ministry buildings and infrastructure, and account 291 is for repairs or maintenance to Plant and Machinery.

245. Uniforms

Purchase of uniforms.

246. Specialist Purchases

For the purchase of specialist equipment by relevant Ministries e.g. drugs by the Pharmacy at the Hospital, fishing equipment for MFMRD, or specialist agricultural equipment or animals for MELAD.

248. Compensation for Trees

This is primarily for MELAD and MOE when compensation is paid for cutting and clearing trees for new buildings or other.

250. Services – Local

For services such as consultancy services, minor repairs, council services, and announcement notices. It includes rental of premises. It does not include the costs of consultants conducting formal training courses as this should be covered by 217, "Local Training". Repairs of equipment such as computers

should be charged to 244, Repairs to Equipment. Repairs or maintenance of buildings should be charged to 289, Building and Infrastructure Maintenance.

251. Services – Overseas

Payments for consultants based overseas or other services (e.g. equipment sent overseas for repairs) provided from overseas.

OTHER MINISTRY EXPENSES

255. Commitment and Other Fees

This is for government commitments/other fees which may have not been classified elsewhere in the Budget. It could be for sport affiliation fees or other new fees.

260. Medical Referral Local

For all the costs of medical referral cases carried out locally.

261. Medical Referral Overseas

For medical referral cases overseas and including airfares, hospital, doctors, accommodation and other costs.

263. Secondary Mission Schools

This is for payments to support the secondary Mission Schools and includes salaries of volunteers and local staff. It is also being used for transport of all secondary school children and the Form 4 – 6 Subsidy.

264. In-Country Tertiary Support

Tuition fees and allowance payments to students studying at the USP in Kiribati. It is also used for payments to the Scholarship Board.

265. Tertiary Scholarships Overseas

All costs of students going overseas on scholarships including airfares, fees and allowances for books, fees, and food.

266. USP Contribution

The “contribution” from Kiribati to the operating costs of the USP. This is separate from fees paid for students which are included under “In-Country Tertiary Support” or “Tertiary Scholarships Overseas”.

270. Search and Rescue

All the costs of search and rescue operations.

271. Medical Referral Treatment

This includes the medication and treatment cost by the treating hospitals

272. Medical Referral Airfare

This covers the airfare for medical referrals, overseas and local, including medical referral officials, referral officials, referral caretakers, etc that will accompany the referral patient.

273. Medical Referral Officials

This covers the daily subsistence allowances (DSA) which includes accommodation and allowances only for medical referral officials such as medical escorts, referral agents etc that are government employees (permanent, contract).

274. Medical Referral Non-officials

This covers the daily subsistence allowances (DSA) for patients, caretakers, and caregivers that are not government employees. The allowances may include meal allowances, transit allowances, caregiver allowances, new-born allowances, adult diaper allowances (if not provided) etc as stated in the Referral Policy

275. Other Medical Referral costs

Costs related to passport fees, visa fees, clothing allowances (if applicable) etc that might be needed for mobilizing patients and caretakers

278. Sundry Purchases

This is for small purchases where there is no other suitable account.

279. Special Expenditure

This is for unusual and one-off larger payments where there is no other suitable code. Ideally this will not be used and needs the approval of the Accountant General.

280. Donations

This is for donations made by the Government for disasters or other reasons overseas.

285. Hire of Plant and Equipment

This is for the permanent hire of vehicles and plant on a long-term basis from PVU or elsewhere.

286. Lease of Land (Land Rent)

This is for all costs related to land leased by the government either on South Tarawa or on the Outer Islands.

287. Fixed Plant and Equipment

This covers the purchase of larger items, but not computers and office furniture, which will be held for several years. This includes machinery, large water tanks, vehicles, and ships.

288. Motor Vehicle Fund Outer Islands

This is for hiring motor cycles and vehicles on the outer islands, especially by the Ministry of Health and Police. The payment goes to the Motor Cycle Fund that was established in order provide funds for the replacement of motor cycles when necessary.

289. Building and Infrastructure Maintenance

This is for the repair and maintenance of government buildings. This is not used for new buildings or expansion of existing buildings. This also includes maintenance on wharves, causeways, roads and other infrastructure.

290. Building and Infrastructure Construction

This is for new buildings or expansion of existing buildings. All the costs of construction should be included. This also includes new, or expanded, wharves, roads, causeways and other infrastructure.

291. Maintenance of Machinery & Vehicles

Maintenance of heavy equipment and vehicles.

295. Compensation

This is for payments to settle compensation for government operation and other related activities.

297. International Contribution

Payments by the Government for membership of regional and international organisations.

300. Pensions

Pensions paid to public servants who retired before KPF was operational.

302. Senior Citizens' Benefit

Social Benefits payable to a Kiribati Citizen with ages ranges from 60 and above. Payment are only deem payable upon meeting the criteria of not having a dual citizenship (among others).

306. National Elections

This is for all costs of the National Election.

308. Commission of Enquiry

This is for the costs of any Commissions of Enquiry

309. Banaba Compensation

This is payment to people who worked on Banaba.

310. Investment in SOEs or Other Companies

This is for any additional investment by Government in any SOEs or Other Companies. Bailouts to Government enterprises would either be treated as additional investments using this code, or as a subsidy through account 312 "Support to Government Enterprises". If the Government agrees with an SOE that it will provide services which are not economic (Community Support Obligations) it might agree to a set level of subsidy for this and this would be shown under code 328, CSO Payments to SOEs.

311. Loans to SOEs

This is for any loan made by Government to a SOE.

312. Support to SOEs

This is for any grants or subsidies to any Government enterprises. This includes payments made by Government directly to suppliers of (creditors of) SOEs. These are normally one-off payments because the entity is in financial difficulties. Longer-term agreed subsidies would usually be shown in 328, "CSO Payments to SOEs".

315. Support Grant (Local Government)

The grant paid to outer-islands for their operations.

317. Voluntary Organisations Grants

Payments by Government to approved voluntary organisations.

318. Local Council Grants

Service payments paid to Councils on Tarawa for the collection of rubbish.

319. Other Grants

This is for other grants paid to Government Ministries, e.g. sport grant to MIA from AAP, or other organisations, e.g. to registered faiths from Taiwan.

320. Donations

This is for donations made overseas for humanitarian or other reasons.

325. Kiribati Housing Subsidy

The subsidy paid to the Kiribati Housing Corporation.

326. Housing Maintenance

Payments for maintenance of housing on Christmas Island.

327. PUB Sewerage Subsidy

Payments to PUB as a subsidy for the costs of sewerage.

328. CSO Payments to SOEs

Payments to SOEs to cover unprofitable services they provide to communities as required in the SOE Act e.g. providing shipping or telephone services to a remote island.

329. Copra Price Subsidy

Payments by Government to subsidise the price paid for copra.

330. Domestic Airfare Subsidy

Payments by the Government to Air Kiribati Ltd to subsidise the cost of domestic airfares.

331. Freight Subsidy Local Produce

Payments by the Government to registered companies that ship goods to the outer-islands as a freight subsidy.

332. Ferry Services to Remote Islands

Payments supporting transport costs on remote islands that have civil servants posted there.

334. Subsidy to Kiribati Handicraft

Payments by Government to support local handicraft.

335. Food Subsidy

Payments by the Government to subsidise food or purchase stocks of food e.g. rice.

337. School Fees for the Underprivileged

Payment of school fees for the underprivileged.

338. Transport Subsidy

Any special transport subsidy other than to SOEs and includes payments to overseas owned airlines.

345. Local Contributions to Development Fund

Payments by the Government to the Development Fund.

347. Contribution to the RERF

Payment by the Government to the Revenue Equalisation Reserve Fund.

348. Revolving Fund

Payment from any Revolving Fund.

349. Rice Buffer for Line and Phoenix islands

Payment by the Government to support rice supplies in the Line and Phoenix Island Groups.

350. School stationery for Primary and JSS students

Payment by the Government to support students through the provision of stationery for schooling.

353. Subsidy for School Fees

Payment by the Government to support free education for students in Forms 4, 5 and 6.

354. School for Special Needs Children

Payment by the Government to support the continued education for children with special needs.

356. Disability Support Allowance

Allowance Payable to support citizens with disability

357. Student Allowances for KTC:

Cost for tertiary study short term allowances related to travel including per-diems. This is specifically for students at KTC that receive allowance from Government.

358. Student Allowance for MTC, KIT and SONH

Cost for tertiary study short term allowances related to travel including per-diems. This is specifically for students at MTC, KIT and SOHN - only those who receive allowances from Government.

359. Unemployment Benefit

Allowance payable to the unemployed individual that falls within ages 18 - 59; and are confirmed to have met the criteria as being an unemployed active population.

360. Support for Pre - School teachers

Salary payable to Pre - School teachers

361. Compensation (Court Order)

Compensation payable for legal claims. These might be the result of a Court Order or a settlement reached out of Court.

NOTE

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