



Kiribati Government

2021 Recurrent Budget

EMBRACING THE NEW NORMAL

(BUTIMWAEAN TE TANEIAI AE E BOOU)

AS APPROVED BY THE MANEABA NI MAUNGATABU ON 03/12/2020

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

2021 RECURRENT BUDGET

FOREWORD

It gives me great honour and pleasure to present this 2021 Budget Book for public information and use. The 2021 Budget is quite unique in that it was prepared during some of the tumultuous periods in world history.

The Theme

'Embracing the New Normal' is the Theme for this budget. We are now living in a New Normal – the post-COVID normal if you will. It has been eight long months, since WHO's declaration of COVID-19 as a pandemic.

The experience of several countries and regions has been horrific, with high death tolls and outstripped health facilities capacity. Coming into this crisis, Kiribati was fortunate to have a fundamentally strong economy and fiscal position due to government's prudent economic and fiscal policies during its first term in office.

We cannot foresee what 2021 will bring but what we do know is that the COVID-19 will still be around and we must learn to live with it and respond accordingly. Indeed, we have to embrace the *New Normal!*

The Budget Context

According to the International Monetary Fund (IMF) October 2020 Report, while there would be an economic rebound in 2021, growth rate is expected to gradually slow to 3.5% in the medium-term.

The IMF Country Consultation "Article IV" Report for 2021 has not been published at this time. However, based on the IMF's report for Kiribati issued in January this year, our economic growth would be stagnant, i.e. 0.0%, down from 2.3%. With investments in infrastructure and social services in 2020 and continued in 2021, the GDP is likely to grow, albeit only slightly. Inflation for 2021 is forecast to remain at the 2% level.

Without new significant revenue sources, fiscal sustainability is likely to be challenged in 2021 and forward; however, Kiribati remains committed to managing its books carefully and responsibly. Supporting the grassroots people, businesses and communities is imperative to get through this crisis and to rebuild in a meaningful and sustainable way.

The 2021 Budget

Macroeconomic stability is a foundation upon which we can accelerate progress towards the KV20 aspiration for a wealthy, healthy and peaceful nation. The 2021 Budget is guided by key principles, including alignment of expenditures and affordability over the medium term, spending to match policy priorities, and intended result(s) achieved at the least cost.

Expenditure

The total budget for 2021 is \$279.43 million which represents a 7.4% increase relative to the 2020 budget. Statutory expenditure, included in this, is \$13.9 million so the net amount approved/appropriated is \$265.5 million.

By Sector/Ministry, the four largest consumers of the total recurrent budget are: Education at \$53.9 million; Health at \$35.3 million; Police at \$11.2 million; and Employment and Human Resources, at \$6.8 million.

Key Expenditure items and cost drivers are: -

1. *Departmental Expenditures*: \$138.6 million consisting of Personal Emoluments and Operational Costs. The Personal Emolument total is \$101 million, which is inclusive of the new Leave Grant rate of \$3,000/head for civil servants and MPs' salary and responsibility allowance of \$2.7 million in total, and inclusion of Mission School teachers in the ER 2021 of \$2.3 million.
2. The *Operational Costs* budget is \$37.6 million, which is inclusive of \$1.5 million worth of the MPs' other allowances, viz clothing, communication, constituency visit, subsistence and sitting allowance for the Select Committees.
3. The *Subsidies, Grant, Other Commitments* budget is \$90.2 million, mainly driven by: -
 - \$27.1 million for Unemployment Support;
 - \$19.1 million for Senior Citizens' Fund;
 - \$9.7 million (100% increase over 2020 budget) for Land Rent.
4. An allocation of \$3.7 million (increases by \$0.47 million from 2020) for *Debt Servicing* to remain current with loan repayment obligations. This government never has any loan but is servicing previous administrations' loans.
5. The *Local Contribution to Development Fund (LCDF)* is \$46.8 million (falls by 27.1% from 2020). The *Copra Price Subsidy* scheme budget, included here, is \$16 million based on the current price of \$2.00 per kilogram. Payment of the \$4.00 per kilogram price will be delayed until later in 2021.

Other significant LCDF constituents are: -

- Maintenance Fund under MISE is \$6 million. The 140% increase over 2020 reflects the plan to include land transport and coastal protection infrastructure maintenance;
- Overseas Scholarships budget is \$3.5 million;
- Mobile Rollout Project has a budget of \$2 million under MICTTD for delivering the project to the four remaining islands of Tabuaeran, Teraina, Kuria and Aranuka;
- Social Stability Fund is \$1.5 million, increasing from \$0.5 million; and
- Clinic upgrading budget is \$1.4 million.

Revenue

The estimated total revenue is conservatively set at \$265.57 million, excluding Donors' budget support of \$13.9 million. This is \$56.2 million (27% increase) over 2020. Taxation revenue is \$49.9 million and non-tax revenue \$215.5 million. Non-Tax Revenue includes fishing revenue of \$165.4 million.

Cabinet had approved and instituted a Drawdown Policy for the RERF based on the 5% Rule that should the RERF's rate of return exceed 5% in the preceding calendar year, that excess can be drawn down by the government for development purposes. This policy is supported by the World Bank.

Overall Fiscal Position

With the total recurrent expenditure for 2021 of \$279.43 million and estimated total revenue is \$279.47 million (including budget support of \$13.9 million), the overall fiscal position will be a small surplus of \$0.040 million.

Sustainable Deficit Financing

As of 23 November 2020, the total free cash in government's bank accounts, including cash reserves, is \$408.9 million. Excluding No. 3 and No. 4 accounts balances (already fully committed) and the RERF drawdown from this total, liquidity is more than sufficient to cushion the economy against major exogenous shocks and shortfalls in fishing revenues in the medium term.

Development Fund

The total Development Budget for 2021 is \$223 million. It contains details for the Local Contribution to the Development Fund (LCDF) which are summarised in the Recurrent Budget. As stated earlier, for 2021 the LCDF budget is \$46.8 million.

The two management systems for the Development Fund are Government (GoK) System and Donors System. GoK will manage \$74.4 million made up of the LCDF and donor funding of \$27.6 million.

The amount to be managed through the Donors System is \$148.6 million. Development Partners with major grants to Kiribati in 2021 are: WB (with \$24 million), ADB (\$62.5 million), DFAT (\$28.1 million), MFAT \$24 million, and PRC (\$15.8 million).

Revenue Equalisation Reserve Fund (RERF)

The RERF is Kiribati's single most important financial asset. Its value as at 30 September is \$1.17 billion compared to \$1.15 billion as at 31 December 2019. Despite the global economic downturn, the Fund continues to grow. To ensure inter-generational equity, a rules-based drawdown policy for the RERF, outlined earlier, will be effective as early as possible.

Way Forward

Kiribati will be well placed against climate change and COVID-19 impacts only if it prudently takes economic decisions in the context of the medium-term fiscal framework.

Existing assets and incomes are insufficient for pursuing an aggressive socioeconomic development agenda. The revenue base should, therefore, be broadened and diversified, and capacity further developed to effectively cushion economic shocks and cover fisheries revenue shortfalls. Work on some relevant activities has already started.

Support to businesses will continue in order to improve the operational efficiency of both the public and private sectors.

Closing

I wish to acknowledge all those involved in the preparation of the 2021 Budget, in particular the National Economic Planning Office (NEPO) and Senior MFED Management staff.

I also reiterate Government's deepest appreciation to all our Development Partners for their continued and unwavering support to our development agenda in general, and the COVID-19 response programme in particular. We look forward to continuing this cordial partnership into 2021.

May we pray that God will bless the 2021 Budget and our beloved country, Kiribati, as we embrace the New Normal.

Te Mauri, Te Raii ao Te Tabomoa!

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

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BUDGET METHODOLOGY

Budget Scenarios

The 2021 budget is unique and historical in many ways;

- (i) The 2021 budget is prepared amidst a challenging global and domestic environment due to the persistent headwinds from the Coronavirus Pandemic.
- (ii) The resulting global economic recession, low oil prices and heightened global economic uncertainty have had important implications for our economy.
- (iii) The depth and unknown duration of the pandemic means that the economic outlook is highly uncertain and forecasts will change as more information comes to light.

Ministry Budgets

The usual practice for Ministry budgets adopts an index increase of 2.5% on expenditures. However, the 2021 budget is at 0% increase which uses the 2020 Budget that was in the November sitting 2019 as a baseline. This is also in line with declining inflation rate as per IMF report 2020.

Each ministry has two tables. The first table contains the medium-term revenue and expenditure framework 2019-2024 consisting of 2019 actual, 2020 budget and revised budget, 2021 budget and 2022-2024 estimates. The second table contains the detailed cost line for only the year-on-year comparative between 2021 and 2020, with the variance in dollar terms, before reporting on the 2021 divisional budget lines. Each Ministry budget distinguishes recurrent from subsidies, grants, other commitments and local contribution to the development fund (LCDF) as it is the current practice.

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 2020 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:

- Debt tables, for both external and domestic public debt, have been simplified and easier to read.
- Special Funds balances are reported.
- 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 2020-2021

	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Budget (\$)	2021 Budget vs 2020 Budget (%)
Total Government Revenue (1)	284,758,222	209,273,942	209,273,942	225,500,678	16,226,735	7.8%
Departmental Expenditures (Operational Cost & Personal Emoluments)	117,501,796	120,044,225	120,044,225	138,666,865	18,622,640	15.5%
Other Government expenditure (Subsidies, Grants & Other Commitments)	33,007,180	72,642,118	73,145,768	90,281,601	17,639,483	24.3%
Debt Servicing	2,845,228	3,208,838	3,208,838	3,681,769	472,931	14.7%
Local Contribution to Development Fund (LCDF)	93,110,568	64,218,858	64,218,858	46,795,753	(17,423,105)	-27.1%
Total Government Expenditure	246,464,771	260,114,038	260,617,688	279,425,988	19,311,949	7.4%
Difference	38,293,451	(50,840,096)	(51,343,746)	(53,925,310)	(3,085,214)	6.1%
Additional Funding						
Other sources (Budget Support) (2)	499,995	13,912,663	13,912,663	13,971,978	59,315	0.4%
Surplus (Deficit) incl. additional funding				(39,953,332)	(39,953,332)	
RERF Interest Drawdown				40,000,000	40,000,000	
Surplus (Deficit) after RERF drawdown	38,793,446	(36,927,433)	(37,431,083)	46,668	36,974,101	-100.1%
Government Cash Balances (3)						
Operational Account (4)		30,260,903	49,462,291	28,687,885		
Cash Reserve Account (5)		392,648,828	324,768,276	380,235,285		
Revenue Equalisation Reserve Fund (RERF) (6)		1,157,174,510	1,177,311,808	1,182,804,281		
Notes:						
(1) Total Government Revenue is derived from the operations of Government domestically.						
(2) Budget Support from donors.						
(3) Excludes cash balances of State-Owned Entities and Special Funds.						
(4) Government operational cash account balance as at end of November 2020 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 October 2020 and forward est, used as estimated balances for end of fiscal year.						
(6) Total value of RERF as at end September 2020, used in 2021 budget estimate.						

Table 1(b): Medium Term Fiscal Framework 2019-2024

	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
Total Revenue and Budget Support	285,258,217	223,186,605	223,186,605	239,472,656	245,868,945	249,044,843	252,228,513
Tax Revenue	49,440,666	49,016,397	49,016,397	49,996,724	52,296,574	54,754,513	57,218,466
Personal income tax	12,788,846	10,503,514	10,503,514	10,713,584	11,206,409	11,733,110	12,261,100
Company tax	8,703,249	11,816,453	11,816,453	12,052,782	12,607,210	13,199,749	13,793,737
Excise Tax	7,799,943	8,205,870	8,205,870	8,369,987	8,755,007	9,166,492	9,578,984
VAT	20,148,628	18,490,560	18,490,560	18,860,371	19,727,948	20,655,162	21,584,644
Non Tax Revenue	235,317,555	160,257,545	160,257,545	175,503,953	176,175,735	176,893,695	177,613,411
Dividends	2,082,002	3,500,000	3,500,000	3,500,000	3,661,000	3,833,067	4,005,555
Interest Income	212,375	1,500,000	1,500,000	1,500,000	1,569,000	1,642,743	1,716,666
Fishing License Revenue	210,641,961	145,000,000	145,000,000	160,000,000	160,000,000	160,000,000	160,000,000
Fish transhipment fees	14,504,567	4,000,000	4,000,000	4,500,000	4,707,000	4,928,229	5,149,999
Other Fishing Revenue	1,160,700	1,101,000	900,000	900,000	1,000,416	1,005,136	1,009,867
Other Ministries' Revenue	6,715,951	5,156,545	5,357,545	5,103,953	5,238,319	5,484,520	5,731,324
Budget Support	499,995	13,912,663	13,912,663	13,971,978	17,396,636	17,396,636	17,396,636
Budget support	499,995	13,912,663	13,912,663	13,971,978	17,396,636	17,396,636	17,396,636
Operating expenditure	175,951,557	236,788,609	237,292,259	257,000,320	267,949,633	268,838,279	270,846,761
Wages and salaries	80,365,587	88,678,381	88,678,382	104,625,937	104,456,137	104,456,138	104,456,139
Uses of goods & services	46,136,994	60,265,073	60,768,723	48,318,260	46,633,780	47,557,145	49,599,595
Interest	632,060	803,089	803,089	721,709	690,306	655,585	621,616
Subsidies	34,446,753	39,758,514	39,758,514	36,500,360	50,315,360	50,315,360	50,315,360
Grants	5,520,201	6,860,497	6,860,497	7,860,497	6,880,493	6,880,493	6,880,493
Social Benefit	4,620,696	35,594,089	35,594,089	49,315,627	49,315,627	49,315,627	49,315,627
Other current expenses	4,229,286	4,828,965	4,828,965	9,657,930	9,657,930	9,657,930	9,657,930
Operating balance	109,306,660	(13,602,004)	(14,105,654)	(17,527,664)	(22,080,688)	(19,793,436)	(18,618,248)
Capital Expenditure (1)	68,300,046	20,919,681	20,919,681	19,465,608	13,889,949	13,934,829	13,980,831
Fiscal Balance	41,006,613	(34,521,685)	(35,025,335)	(36,993,272)	(35,970,637)	(33,728,265)	(32,599,079)
Net Financing	(41,006,613)	34,521,685	35,025,335	36,993,272	35,970,637	33,728,265	32,599,079
External Financing	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Loan Disbursement	2,213,168	2,405,748	2,405,748	2,960,059	3,399,798	3,399,798	3,400,077
Less Loan Repayment (2)							
Domestic Financing	38,656,803	(39,870,356)	(39,827,341)	(2,268,048)	(41,766,167)	(39,607,645)	(38,565,524)
Operational Account	136,643	2,942,923	2,396,258	2,314,717	2,395,732	2,479,582	2,566,368
Cash Reserve Account (3)				(40,000,000)			
REFR Deposits/(Withdrawals)							
Other movements	180,181,340	3,785,894	23,923,193	45,492,472	77,355,400	82,414,443	87,804,348
REFR growth	218,974,785	(33,141,539)	(13,507,890)	5,539,141	37,984,965	45,286,380	51,805,192
Net movements in Financial Position							
Major Cash Balances	58,016,285	30,260,903	49,462,291	28,687,885	(13,078,282)	(52,685,927)	(91,251,451)
Operational Account	115,142,829	119,812,895	115,735,833	119,786,587	123,979,118	128,318,387	132,809,530
Cash Reserve Account	1,153,388,616	1,157,174,510	1,177,311,808	1,182,804,281	1,260,159,681	1,342,574,124	1,430,378,472
REFR							

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.
(3) State Street Cash Trust fund is \$115,735,833 as of Oct, 2020
(4) 2020 Revised budget for REFR value stands as of current number as of Sept. Forward est has taken into account the \$40m withdrawal.

Table 1(c): Annual Fiscal Framework Detailed 2020-2021

	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 (\$)	2021 Budget vs 2020 (%)	Share of the 2021 Budget Subtotal
Revenue						
Taxation Revenue	49,016,397	49,016,397	49,996,724	980,327	2%	18%
Fishing Revenue	150,101,000	149,900,000	165,400,000	15,500,000	10%	59%
Investment Revenue	5,000,000	5,000,000	5,000,000		0%	2%
Other Ministries' Revenue	5,156,545	5,357,545	5,103,953	(253,592)	-5%	2%
Total Non-Tax Revenue	160,257,545	160,257,545	175,503,953	15,246,408	10%	63%
Total Central Government Revenue	209,273,942	209,273,942	225,500,678	16,226,736	8%	81%
Additional Financing						
Budget Support	13,912,663	13,912,663	13,971,978	59,315	0%	5%
RERF Drawdown			40,000,000	40,000,000		
Total Revenue	223,186,605	223,186,605	279,472,656	16,286,051	8%	100%
Expenditure						
KPF contribution	4,706,168	4,706,168	5,156,499	450,332	10%	5%
Salaries	60,996,033	60,996,033	67,045,437	6,049,404	10%	66%
Housing assistance	1,627,700	1,627,700	1,589,606	(38,094)	-2%	2%
Allowances	5,115,845	5,115,845	5,613,229	497,384	10%	6%
Overtime	2,578,554	2,578,554	2,608,788	30,234	1%	3%
Temporary assistance	1,752,865	1,752,865	1,707,886	(44,979)	-3%	2%
Wages	359,450	359,450	570,370	210,921	59%	1%
Leave grants	7,920,000	7,920,000	16,742,000	8,822,000	111%	17%
Total Personal Emoluments	85,056,614	85,056,614	101,033,815	15,977,201	196%	100%
Transportation	8,848,560	8,848,560	9,809,191	960,631	11%	26%
Training	681,120	681,120	833,814	152,694	22%	2%
Staff mobility/Uniforms	1,540,383	1,540,383	2,234,346	693,963	45%	6%
Utilities	6,649,049	6,649,049	7,149,831	500,782	8%	19%
Media/Print & Stationery	2,162,269	2,162,269	2,462,015	299,746	14%	7%
R&M Office equip	1,942,720	1,942,720	2,045,624	102,904	5%	5%
R&M Plant/Building & Equipment	2,272,257	2,272,257	2,080,559	(191,698)	-8%	6%
Ministry-specific purchases	6,145,571	6,145,571	5,915,671	(229,901)	-4%	16%
Third party payments	4,071,297	4,071,297	4,251,795	180,498	4%	11%
Sundry	674,384	674,384	850,204	175,821	26%	2%
Total Operational Costs	34,987,610	34,987,610	37,633,050	2,645,439	8%	100%
Total Recurrent Expenditure	120,044,225	120,044,225	138,666,865	18,622,640	16%	100%
Debt servicing	3,208,838	3,208,838	3,681,769	472,931	15%	3%
Subsidies	24,809,510	24,809,510	25,144,396	334,887	1%	18%
Grants	38,319,386	38,319,386	51,989,318	13,669,932	36%	37%
International Contributions	2,000,000	2,000,000	2,000,000		0%	1%
Other Commitments	7,513,222	8,016,872	11,147,887	3,131,015	42%	8%
Local Contribution to Development Fund	64,218,858	64,218,858	46,795,753	(17,423,105)	-27%	33%
Other Government Expenditures	140,069,814	140,573,464	140,759,123	185,659	0%	100%
Total Government Expenditures	260,114,039	260,617,688	279,425,988	18,808,299	7%	100%

Table 3: Recurrent and Development Budget by Ministry – 2021

Ministry	Revenue to Consolidated Fund	Expenditure from Consolidated Fund	Revenue to Development Fund	Expenditure from Development Fund	Total Revenue	Total Expenditure
09 Contribution to Development Fund - Donors			27,646,451		27,646,451	
10 Office of Te Beretitenti		2,744,078		4,850,000		7,594,078
11 Public Service Office	365,000	1,356,664		170,000	365,000	1,526,664
12 Judiciary	89,126	2,921,914			89,126	2,921,914
13 Kiribati Police Service		11,188,360				11,188,360
14 Public Service Commission		376,110				376,110
15 Ministry of Foreign Affairs and Immigration	52,250	3,551,119			52,250	3,551,119
16 Ministry of Internal Affairs	1,000	3,182,005		1,000,000	1,000	4,182,005
17 Ministry of Environment, Lands and Agricultural Development	295,363	4,748,142		1,091,348	295,363	5,839,490
18 Maneaba ni Maungatabu	5,850	5,780,364			5,850	5,780,364
19 Ministry of Commerce, Industry and Cooperatives	69,583	2,606,387		520,000	69,583	3,126,387
20 Kiribati Audit Office	27,000	1,077,001			27,000	1,077,001
21 Office of the Attorney General	850	1,106,034			850	1,106,034
22 Ministry of Fisheries and Marine Resource Development	165,496,000	4,196,905		796,876	165,496,000	4,993,781
23 Ministry of Health and Medical Services	117,000	27,352,296		2,329,580	117,000	29,681,876
24 Ministry of Education	283,605	35,298,872			283,605	35,298,872
25 Ministry of Information, Communication, Transport and Tourism Development	2,425,369	4,812,023			2,425,369	4,812,023
26 Ministry of Finance and Economic Development	55,160,842	4,330,437		100,000	55,160,842	4,430,437
27 Ministry of Women, Youth, Sport and Social Affairs	20,490	2,124,146		858,840	20,490	2,982,986
28 Ministry of Infrastructure and Sustainable Energy	57,000	4,355,162		6,113,554	57,000	10,468,716
29 Ministry of Employment and Human Resources	241,500	6,375,213		141,470	241,500	6,516,683
30 Ministry of Line and Phoenix Island Development	635,150	4,914,369			635,150	4,914,369
31 Ministry of Justice	157,700	3,808,437		9,674,783	157,700	13,483,220
32 Leadership Commission		460,827				460,827
33 Debt Servicing		3,681,769				3,681,769
34 Subsidies, grants and other commitments.		90,281,601				90,281,601
Sub Total	225,500,678	232,630,235	27,646,451	27,646,451	253,147,129	260,276,686
Add Transfers and Financing Items						
347 RERF Draw down	40,000,000				40,000,000	
348 Other Financing Sources (Budget Support)	13,971,978				13,971,978	
349 Contributions to the Development Fund - Gok		46,795,753				46,795,753
Grand Total	279,472,656	279,425,988	27,646,451	27,646,451	307,119,107	307,072,439

Table 4: Revenue Recurrent Budget 2019 – 2024

	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.	2021 Budget vs 2020 Budget (\$)	2021 Budget vs 2020 Budget (%)	2021 Budget vs 2020 Revised (%)
Central Government Revenue										
Tax Revenue										
Personal income tax	12,788,846	10,503,514	10,503,514	10,713,584	11,206,409	11,733,110	12,261,100	210,070	2%	2%
Company tax	8,703,249	11,816,453	11,816,453	12,052,782	12,607,210	13,199,749	13,793,737	236,329	2%	2%
Excise Tax	7,799,943	8,205,870	8,205,870	8,369,987	8,755,007	9,166,492	9,578,984	164,117	2%	2%
VAT	20,148,628	18,490,560	18,490,560	18,860,371	19,727,948	20,655,162	21,584,644	369,811	2%	2%
Taxation Revenue	49,440,666	49,016,397	49,016,397	49,996,724	52,296,574	54,754,513	57,218,466	980,327	2%	2%
Non-Tax Revenue										
Fishing License Revenue	210,641,961	145,000,000	145,000,000	160,000,000	160,000,000	160,000,000	160,000,000	15,000,000	10%	10%
Fish transhipment fees	14,504,567	4,000,000	4,000,000	4,500,000	4,707,000	4,928,229	5,149,999	500,000	13%	13%
Other Fishing Revenue	1,160,700	1,101,000	900,000	900,000	1,000,416	1,005,136	1,009,867	(201,000)	-18%	0%
Fishing Revenue	226,307,228	150,101,000	149,900,000	165,400,000	165,707,416	165,933,365	166,159,866	15,299,000	10%	10%
Dividends	2,082,002	3,500,000	3,500,000	3,500,000	3,661,000	3,833,067	4,005,555	0%	0%	0%
Interest Income	212,375	1,500,000	1,500,000	1,500,000	1,569,000	1,642,743	1,716,666	0%	0%	0%
Investment Revenue	2,294,377	5,000,000	5,000,000	5,000,000	5,230,000	5,475,810	5,722,221	0%	0%	0%
JAJAXA downrange and air services	1,850,591	1,737,469	1,737,469	1,737,469	1,817,393	1,902,810	1,988,436	0%	0%	0%
Open Ship Registration	274,119	400,000	400,000	280,000	292,880	306,645	320,444	(120,000)	-30%	-30%
Other Ministry Revenue	4,591,241	3,019,076	3,220,076	3,086,484	3,128,047	3,275,065	3,422,443	67,408	2%	-4%
Other Ministries' Revenue	6,715,951	5,156,545	5,357,545	5,103,953	5,238,319	5,484,520	5,731,324	(52,592)	-1%	-5%
Total Non-Tax Revenue	235,317,555	160,257,545	160,257,545	175,503,953	176,175,735	176,893,695	177,613,411	15,246,408	10%	10%
Total Central Government Revenue	284,765,222	209,273,942	209,273,942	225,500,678	228,472,309	231,648,207	234,831,877	16,226,735	8%	8%
Other Revenue										
World Bank Budget Support		7,290,000	7,290,000	6,849,315	6,849,315	6,849,315	6,849,315	(440,685)	-6%	-6%
Asian Development Bank Budget Support		2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	0%	0%	0%
New Zealand Budget Support		500,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000	500,000	100%	100%
Australia Budget Support	499,995								0%	0%
ROC -Taiwan Budget Support		3,622,663	3,622,663	3,622,663	3,622,663	3,622,663	3,622,663	0%	0%	0%
EU Budget Support	499,995	13,912,663	13,912,663	13,971,978	17,396,636	17,396,636	17,396,636	59,315	0%	0%
Other Revenues (Budget Support)	499,995	13,912,663	13,912,663	13,971,978	17,396,636	17,396,636	17,396,636	59,315	0%	0%
RERF Drawdown				40,000,000						
Total other revenue	285,256,217	223,186,605	223,186,605	279,472,656	245,868,945	249,044,843	252,228,513	56,286,051	25%	25%
Total Government Revenue	570,021,439	422,460,547	423,086,547	504,973,334	474,341,254	480,693,050	487,060,390	82,512,847	19%	19%

Table 5(a): Comparative Statement of Ministries Expenditure Budget 2019 – 2021

	Code	2019 Actual	2020 Budget	2020 Revised	2021 Budget
09	Office of Te Beretitenti	2,478,093	2,408,060	2,408,060	2,744,078
10	Public Service Office	1,168,551	1,266,352	1,266,352	1,356,664
11	Judiciary	2,354,587	2,560,997	2,560,997	2,921,914
12	Kiribati Police Service	9,452,876	9,786,792	9,786,792	11,188,360
13	Public Service Commission	314,233	360,100	360,100	376,110
14	Ministry of Foreign Affairs and Immigration	3,048,318	3,090,731	3,090,731	3,551,119
15	Ministry of Internal Affairs	2,750,723	2,845,383	2,845,383	3,182,005
16	Ministry of Environment, Lands and Agricultural Development	4,127,449	4,368,181	4,368,181	4,748,142
17	Maneaba ni Maungatabu	4,092,229	3,753,746	3,753,746	5,780,364
18	Ministry of Commerce, Industry and Cooperatives	2,195,175	2,233,864	2,233,864	2,606,387
19	Kiribati Audit Office	845,299	925,497	925,497	1,077,001
20	Office of the Attorney General	876,570	886,879	886,879	1,106,034
21	Ministry of Fisheries and Marine Resource Development	3,705,739	3,203,995	3,203,995	4,196,905
22	Ministry of Health and Medical Services	24,131,222	25,257,178	25,257,178	27,352,296
23	Ministry of Education	28,524,268	29,457,150	29,457,150	35,298,872
24	Ministry of Information, Communication, Transport and Tourism Development	4,145,307	4,467,255	4,467,255	4,812,023
25	Ministry of Finance and Economic Development	3,707,278	3,463,291	3,463,291	4,330,437
26	Ministry of Women, Youth, Sport and Social Affairs	2,051,609	2,002,757	2,002,757	2,124,146
27	Ministry of Infrastructure and Sustainable Energy	3,527,209	3,965,660	3,965,660	4,355,162
28	Ministry of Employment and Human Resources	6,150,624	5,590,837	5,590,837	6,375,213
29	Ministry of Line and Phoenix Island Development	4,260,999	4,231,024	4,231,024	4,914,369
37	Ministry of Justice	3,281,751	3,577,920	3,577,920	3,808,437
38	Leadership Commission	311,688	340,577	340,577	460,827
30	Debt Servicing	2,845,228	3,208,838	3,208,838	3,681,769
31	Subsidies, grants and other commitments	33,007,180	72,642,118	73,145,768	90,281,601
345	ADD TRANSFERS AND FINANCING				
	Contributions to development fund	93,110,568	64,218,858	64,218,858	46,795,753
Total Expenditure		246,464,771	260,114,038	260,617,688	279,425,988
347	Contributions to the RERF				
Total		246,464,771	260,114,038	260,617,688	279,425,988

Table 5(b): Statement of Ministries' Expenditures for 2020 Revised Budget

Code	Ministry	Budget 2020	Statutory Warrants 2020	Revised Budget 2020
	Contribution to Development Fund - Donors			
09	Office of Te Beretitenti	2,408,060		2,408,060
10	Public Service Office	1,266,352		1,266,352
11	Judiciary	2,560,997		2,560,997
12	Kiribati Police Service	9,786,792		9,786,792
13	Public Service Commission	360,100		360,100
14	Ministry of Foreign Affairs and Immigration	3,090,731		3,090,731
15	Ministry of Internal Affairs	2,845,383		2,845,383
16	Ministry of Environment, Lands and Agricultural Development	4,368,181		4,368,181
17	Maneaba ni Maungatabu	3,753,746		3,753,746
18	Ministry of Commerce, Industry and Cooperatives	2,233,864		2,233,864
19	Kiribati Audit Office	925,497		925,497
20	Office of the Attorney General	886,879		886,879
21	Ministry of Fisheries and Marine Resource Development	3,203,995		3,203,995
22	Ministry of Health and Medical Services	25,257,178		25,257,178
23	Ministry of Education	29,457,150		29,457,150
24	Ministry of Information, Communication, Transport and Tourism Development	4,467,255		4,467,255
25	Ministry of Finance and Economic Development	3,463,291		3,463,291
26	Ministry of Women, Youth, Sport and Social Affairs	2,002,757		2,002,757
27	Ministry of Infrastructure and Sustainable Energy	3,965,660		3,965,660
28	Ministry of Employment and Human Resources	5,590,837		5,590,837
29	Ministry of Line and Phoenix Island Development	4,231,024		4,231,024
37	Ministry of Justice	3,577,920		3,577,920
38	Leadership Commission	340,577		340,577
	Total Recurrent	120,044,225		120,044,225
30	Debt servicing	3,208,838		3,208,838
1	Subsidies	24,809,510		24,809,510
2	Grants	38,319,386		38,319,386
297	International contributions	2,000,000		2,000,000
286	Land rent	4,828,965		4,828,965
3	Other Commitments	2,684,257	503,650	3,187,907
345	Contribt to Dev Fund	64,218,858		64,218,858
	Sub Total	140,069,814	503,650	140,573,464
	Grand Total	260,114,038	503,650	260,617,688

Table 5(c): Comparative Statement of Ministries' Expenditure Budget 2019 – 2024

Code	Ministry	2019	2020	2020	2020	2021	2022	2023	2024
		Actual	Budget	Revised	Budget	Budget	Est.	Est.	Est.
09	Office of Te Beretitenti	2,478,093	2,408,060	2,408,060	2,744,078	2,775,603	2,816,017	2,849,341	
10	Public Service Office	1,168,551	1,266,352	1,266,352	1,356,664	1,364,575	1,372,684	1,380,996	
11	Judiciary	2,354,587	2,560,997	2,560,997	2,921,914	2,938,311	2,955,117	2,972,343	
12	Kiribati Police Service	9,452,876	9,786,792	9,786,792	11,188,360	11,226,262	11,265,112	11,304,932	
13	Public Service Commission	314,233	360,100	360,100	376,110	381,128	386,271	391,543	
14	Ministry of Foreign Affairs and Immigration	3,048,318	3,090,731	3,090,731	3,551,119	3,590,390	3,630,643	3,671,903	
15	Ministry of Internal Affairs	2,750,723	2,845,383	2,845,383	3,182,005	3,194,413	3,215,231	3,228,469	
16	Ministry of Environment, Lands and Agricultural Development	4,127,449	4,368,181	4,368,181	4,748,142	4,777,642	4,815,980	4,847,176	
17	Maneaba ni Maungatabu	4,092,229	3,753,746	3,753,746	5,780,364	5,738,613	5,946,918	5,909,330	
18	Ministry of Commerce, Industry and Cooperatives	2,195,175	2,233,864	2,233,864	2,606,387	2,624,701	2,651,574	2,671,019	
19	Kiribati Audit Office	845,299	925,497	925,497	1,077,001	1,083,621	1,090,406	1,097,361	
20	Office of the Attorney General	876,570	886,879	886,879	1,106,034	1,115,382	1,124,964	1,134,786	
21	Ministry of Fisheries and Marine Resource Development	3,705,739	3,203,995	3,203,995	4,196,905	4,223,230	4,258,314	4,286,175	
22	Ministry of Health and Medical Services	24,131,222	25,257,178	25,257,178	27,352,296	27,563,659	27,788,405	28,010,671	
23	Ministry of Education	28,524,268	29,457,150	29,457,150	35,298,872	35,416,952	35,546,084	35,670,344	
24	Ministry of Information, Communication, Transport and Tourism								
24	Development	4,145,307	4,467,255	4,467,255	4,812,023	4,846,391	4,889,718	4,926,028	
25	Ministry of Finance and Economic Development	3,707,278	3,463,291	3,463,291	4,330,437	4,357,710	4,393,764	4,422,620	
26	Ministry of Women, Youth, Sport and Social Affairs	2,051,609	2,002,757	2,002,757	2,124,146	2,137,328	2,158,940	2,172,991	
27	Ministry of Infrastructure and Sustainable Energy	3,527,209	3,965,660	3,965,660	4,355,162	4,379,364	4,412,272	4,437,903	
28	Ministry of Employment and Human Resources	6,150,624	5,590,837	5,590,837	6,375,213	6,441,963	6,518,483	6,588,815	
29	Ministry of Line and Phoenix Island Development	4,260,999	4,231,024	4,231,024	4,914,369	4,944,589	4,983,665	5,015,617	
37	Ministry of Justice	3,281,751	3,577,920	3,577,920	3,808,437	3,834,966	3,870,258	3,898,332	
38	Leadership Commission	311,688	340,577	340,577	460,827	466,397	472,106	477,958	
	Subtotal-Departmental	117,501,796	120,044,225	120,044,225	138,666,865	139,423,191	140,562,926	141,366,654	
4	Subsidies, grants and other commitments	33,007,180	72,642,118	73,145,768	90,281,601	86,584,175	86,584,175	87,084,175	
30	Debt Servicing	2,845,228	3,208,838	3,208,838	3,681,769	4,090,104	4,055,383	4,021,693	
345	Contributions to development fund	93,110,568	64,218,858	64,218,858	46,795,753	54,961,510	54,961,512	55,561,514	
	Subtotal	246,464,771	260,114,038	260,617,688	279,425,988	285,058,980	286,163,996	288,034,036	
347	Contributions to the RERF								
	Total	246,464,771	260,114,038	260,617,688	279,425,988	285,058,980	286,163,996	288,034,036	

Table 6: Proportion of Ministries' Expenditure Budget 2019 – 2024

Code		2019	2020	2020	2021	2022	2023	2024
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
09	Office of Te Beretitenti	1.0	0.9	0.9	1.0	1.0	1.0	1.0
10	Public Service Office	0.5	0.5	0.5	0.5	0.5	0.5	0.5
11	Judiciary	1.0	1.0	1.0	1.0	1.0	1.0	1.0
12	Kiribati Police Service	3.8	3.8	3.8	4.0	3.9	3.9	3.9
13	Public Service Commission	0.1	0.1	0.1	0.1	0.1	0.1	0.1
14	Ministry of Foreign Affairs and Immigration	1.2	1.2	1.2	1.3	1.3	1.3	1.3
15	Ministry of Internal Affairs	1.1	1.1	1.1	1.1	1.1	1.1	1.1
16	Ministry of Environment, Lands and	1.7	1.7	1.7	1.7	1.7	1.7	1.7
17	Maneaba ni Maungatabu	1.7	1.4	1.4	2.1	2.0	2.1	2.1
18	Ministry of Commerce, Industry and Cooperatives	0.9	0.9	0.9	0.9	0.9	0.9	0.9
19	Kiribati Audit Office	0.3	0.4	0.4	0.4	0.4	0.4	0.4
20	Office of the Attorney General	0.4	0.3	0.3	0.4	0.4	0.4	0.4
21	Ministry of Fisheries and Marine Resource Development	1.5	1.2	1.2	1.5	1.5	1.5	1.5
22	Ministry of Health and Medical Services	9.8	9.7	9.7	9.8	9.7	9.7	9.7
23	Ministry of Education	11.6	11.3	11.3	12.6	12.4	12.4	12.4
24	Ministry of Information, Communication,	1.7	1.7	1.7	1.7	1.7	1.7	1.7
25	Ministry of Finance and Economic Development	1.5	1.3	1.3	1.5	1.5	1.5	1.5
26	Ministry of Women, Youth, Sport and Social Affairs	0.8	0.8	0.8	0.8	0.7	0.8	0.8
27	Ministry of Infrastructure and Sustainable Energy	1.4	1.5	1.5	1.6	1.5	1.5	1.5
28	Ministry of Employment and Human Resources	2.5	2.1	2.1	2.3	2.3	2.3	2.3
29	Ministry of Line and Phoenix Island Development	1.7	1.6	1.6	1.8	1.7	1.7	1.7
37	Ministry of Justice	1.3	1.4	1.4	1.4	1.3	1.4	1.4
38	Leadership Commission	0.1	0.1	0.1	0.2	0.2	0.2	0.2
		48	46	46	50	49	49	49
	Debt Servicing	1.15	1.23	1.23	1.32	1.43	1.42	1.40
	Subsidies, grants and other commitments.	13.39	27.93	28.07	32.31	30.37	30.26	30.23
		62.2	75.3	75.4	83.3	80.7	80.8	80.7
	ADD TRANSFERS AND FINANCING							
345	Contributions to development fund	37.8	24.7	24.6	16.7	19.3	19.2	19.3
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 2021

Exp code	Cost description (Input)	2020 Revised	2021 Budget	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MIA	MELAD	MM	MCCIC	KAO	OAG
201	KPF contribution	4,706,168	5,156,499	450,332	67,698	56,460	87,313	424,193	7,822	52,579	134,314	172,105	151,066	89,231	44,170	40,543
202	Salaries	60,996,033	67,045,437	6,049,404	884,685	630,505	1,124,925	5,649,904	102,716	678,744	1,750,520	2,242,682	2,008,440	1,167,262	585,347	538,398
203	Housing assistance	1,627,700	1,589,606	(38,094)	46,680	59,460	24,948	24,648		346,442	33,108	39,516	24,492	45,516	15,840	40,752
204	Allowances	5,115,845	5,613,229	497,384	59,393	26,548	685,258	714,761	34,446	406,894	75,280	111,711	45,146	63,635	13,454	1,880
205	Overtime	2,578,554	30,234	(2,548,320)	29,654	9,964	17,621	858,139	4,839	101,228	32,862	139,069	35,496	38,660	11,818	6,344
206	Temporary assistance	1,752,865	1,707,886	(44,979)	17,951	122,288	39,248	6,000	1,577	22,311	40,327	52,051	5,778	22,484	3,585	2,176
207	Wages	359,450	570,370	210,921	17,951	122,288	39,248	6,000	1,577	22,311	40,327	52,051	5,778	22,484	3,585	2,176
208	Leave grants	7,920,000	16,742,000	8,822,000	213,000	135,000	261,000	1,847,000	24,000	180,000	426,000	647,000	96,000	283,000	138,000	102,000
Sub Total		85,056,614	101,033,815	15,977,201	1,319,061	1,040,225	2,266,062	9,672,263	175,400	1,980,264	2,521,688	3,404,134	2,366,417	1,709,793	812,213	732,094
215	Transport to work	2,456,873	2,500,393	43,520	64,438	14,954	47,797	434,004	8,354	77,119	29,397	96,099	68,464	53,796	19,416	18,291
216	Internal travel	3,375,264	3,732,157	356,893	325,330	39,032	110,458	186,707	84,762	67,957	88,486	157,006	507,087	140,862	81,428	36,395
217	Local training	320,379	339,911	19,532	1,300	1,300	12,210	2,000		2,000	20,340	23,862		41,027	3,850	3,613
218	Local Accom & All	717,051	1,267,967	550,916	14,060	1,000	10,308			16,700	355		1,118,400	38,838		
219	Training catering	202,482	261,108	58,626			16,125			7,250	2,400			35,975	5,000	2,306
220	Course Fees	17,270	22,544	5,274			2,250		1,200					2,019		
221	Overseas training	140,989	210,251	69,262	3,000		27,213	20,000		217,600	39,056	22,319				
225	Relocation expenses	514,913	661,442	146,529	7,000		1,240				400			2,000	2,350	1,200
226	Recruitment expenses	132,257	100,491	(31,766)	90,940	50,041	28,100	117,752	7,429	318,610	185,275	96,148	102,680	138,802	33,030	75,000
227	External travel	2,402,546	2,761,317	358,771	9,907	1,200	2,500	6,147	1,553	18,686	2,643	6,376	2,250	3,325	1,018	780
230	Cleaning	115,178	137,872	22,693	9,907	1,200	2,500	6,147	1,553	18,686	2,643	6,376	2,250	3,325	1,018	780
231	Telecomms	2,663,696	2,968,637	304,941	96,480	66,000	28,800	28,800	21,500	117,462	58,566	175,073	199,800	97,590	26,900	40,025
232	Electricity and gas	3,395,248	3,528,638	133,390	82,116	37,824	49,800	148,200	15,600	97,560	69,984	139,680	276,000	72,600	30,000	44,951
233	Water	474,927	514,684	39,757	5,796		3,600	3,600		7,506	250	41,070	5,400	800		
235	Office Transport	371,120	480,015	108,895	26,800		41,196			39,291	3,000	91,323		2,600		
237	Advertising/Media	533,677	761,586	227,910	217,800	470	2,000			1,090	6,720	14,486	543,210	14,840	1,500	820
239	Entertainment	577,368	602,608	25,241	24,637	6,265	11,000	3,500	7,300	159,850	8,650	10,690	41,000	3,544		
240	Printing	322,551	338,602	16,051	15,376		7,294			8,586	7,695	5,122	32,261	2,950		
241	Stationery & Supp	1,306,041	1,361,827	55,786	16,436		30,050			49,307	26,231	49,426	82,324	42,600		
242	Food & Rations	2,303,617	2,303,126	(491)	32,775		30,050			49,307	26,231	49,426	82,324	42,600		
243	Purch Office Equip	1,547,208	1,665,013	117,805	57,126	20,300	22,010	31,900	9,787	43,465	46,960	39,180	100,000	80,334	8,120	28,544
244	Repairs Equip	395,513	380,611	(14,901)	10,000	1,805	20,500	6,000	2,750	4,800	4,950	30,390	32,464	10,958	2,030	5,965
245	Uniforms	176,162	204,446	28,284	4,950	3,210	10,910	85,000		2,900		2,425				
246	Specialised Purch	3,609,505	3,498,345	(111,160)	20,050							3,200				
248	Comp. for Trees	113,514	22,200	(91,314)	96,136	27,550	51,860	41,500	8,928	215,734	39,063	175,143	96,682	54,904	3,517	13,000
249	Agricultural supplies	96,937	92,000	(4,937)	10,000	1,805	20,500	7,000		35,000		3,050		2,929		
250	Local Services	2,888,456	3,187,748	299,292	96,136	27,550	51,860	41,500	8,928	215,734	39,063	175,143	96,682	54,904	3,517	13,000
251	Overseas Serv.	1,050,612	929,788	(120,824)	10,000	1,805	20,500	7,000		35,000		3,050		2,929		
255	Commitment/other fees	71,070	70,100	(970)	4,950	3,210										
278	Sundry Purchase	37,190	37,150	(40)	20,050											
279	Special expenditure	59,826	210,446	150,620	4,000		18,446			12,000	4,000	4,000	124,000	4,000		
285	Hire of plant and equip	1,189,561	1,239,521	49,960	226,300	25,200	72,360	50,000	21,970	50,380	8,400	27,000	50,425	43,800	34,594	84,549
287	Fixed Plant & Eq	203,544	369,084	165,540												
288	Motor vehicle fund	45,000	45,000													
289	Building & Infra Maint	879,152	471,954	(407,198)			15,000							1,500		
291	Maint of Vehicles	197,757	290,310	92,553	60,000		60,000			4,800		24,690		4,000		
295	Compensation	61,159	64,159	3,000	44,159		44,159									
Sub Total		34,987,610	37,633,050	2,645,439	1,425,017	316,439	655,853	1,516,077	200,711	1,570,855	660,317	1,344,009	3,413,947	896,594	264,788	373,940
Total Recurrent Exp		120,044,225	138,666,865	18,622,640	2,744,078	1,356,664	3,921,914	11,188,360	376,110	3,551,119	3,182,005	4,748,142	5,780,364	2,606,387	1,077,001	1,106,034
30	Debt servicing	3,208,838	3,681,769	472,931												
1	Subsidies	24,809,510	25,144,396	334,887												
2	Grants	38,319,386	51,989,318	13,669,932	250,000						4,340,497					
297	Internat. Contributions	2,000,000	2,000,000													
286	Land rent	4,828,965	9,657,930	4,828,965												
3	Other Commitments	3,187,907	1,489,957	(1,697,950)												
345	Contrib to DevFund	64,218,858	46,795,753	(17,423,105)	1,400,000	1,416,219										
Sub Total		140,573,464	140,759,123	185,659	1,400,000	1,666,219	2,921,914	11,188,360	376,110	3,551,119	7,880,207	14,435,661	5,780,364	2,606,387	1,077,001	1,106,034
Grand Total		260,617,688	279,425,988	18,808,300	4,144,078	3,022,883	9,221,914	11,188,360	376,110	3,551,119	7,880,207	14,435,661	5,780,364	2,606,387	1,077,001	1,106,034

Table 7: Ministries Budget by Detailed Inputs 2021 cont'd

Exp code	Cost description (Input)	2020 Revised	2021 Budget	Variance (\$)	MFMRD	MHMS	MOE	MICTTD	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
201	KPF contribution	4,706,168	5,156,489	450,332	156,899	889,838	1,700,601	171,628	162,866	75,427	172,044	190,439	162,028	135,160	12,077
202	Salaries	60,996,033	67,045,437	6,049,404	2,052,557	11,594,973	22,037,381	2,250,760	2,073,943	966,326	2,238,085	2,469,378	2,052,117	1,796,213	159,570
203	Housing assistance	1,627,700	1,589,606	(38,094)	90,456	200,652	237,360	75,540	52,020	24,168	71,028	86,496	8,760	28,980	12,708
204	Allowances	5,115,845	5,613,229	497,384	73,478	2,387,595	412,749	96,936	74,189	66,708	39,739	46,086	112,242	52,373	12,717
205	Overtime	2,578,554	2,608,788	30,234	56,062	552,206	81,841	76,822	95,904	32,879	43,321	99,927	186,972	93,663	3,509
206	Temporary assistance	1,752,865	1,707,686	(44,979)	39,431	269,528	637,296	37,616	97,607	39,361	55,836	69,810	108,253	15,916	1,456
207	Wages	359,450	570,370	210,921	511,000	2,839,000	5,211,000	564,000	519,000	228,000	603,000	573,000	835,000	471,000	36,000
208	Leave grants	7,920,000	16,742,000	8,822,000	2,979,883	18,733,792	30,411,676	3,273,302	3,075,530	1,432,869	3,541,187	3,541,187	2,583,294	2,583,294	238,036
Sub Total		85,056,614	101,033,815	15,977,201	65,842	521,064	366,808	32,670	71,451	33,626	91,070	148,127	162,575	69,334	15,696
215	Transport to work	2,456,873	2,500,393	43,520	153,638	193,082	453,090	138,047	185,363	78,094	116,217	173,740	270,853	118,783	25,728
216	Internal travel	3,375,264	3,732,157	356,893	600	66,459	58,051	15,050	24,288	17,200	9,800	9,200	11,592	9,475	7,994
217	Local training	320,379	339,911	19,532	2,400	11,230	19,560	15,000	9,061	100	15,460	10,040	2,500	15,320	6,816
218	Local Accom & All	717,051	1,267,967	550,916	28,569	10,000	4,247	54,273	27,000	2,400	9,320	15,000	14,000	5,550	4,100
219	Training catering	202,482	261,108	58,626	5,000	60,000	211,866	6,000	12,390	152,843	120,202	214,648	45,436	23,432	2,417
220	Course Fees	17,270	22,544	5,274	450	7,000	70,240	167,345	13,960	2,400	22,117	13,050	1,500	7,500	2,894
221	Overseas training	140,989	210,251	69,262	28,569	10,000	6,640	1,320	1,726	4,721	1,777	20,786	4,769	3,710	810
225	Relocation expenses	514,913	661,442	146,528	125,106	451,680	274,435	170,786	136,110	61,128	123,804	257,880	89,200	169,980	16,144
226	Recruitment expenses	132,257	100,491	(31,766)	116,928	655,000	355,095	259,200	175,080	72,120	110,544	572,456	8,400	128,700	10,800
227	External travel	2,402,546	2,761,317	358,771	3,045	395,437	172,840	24,300	24,300	1,550	5,350	20,680	600	2,600	2,600
230	Cleaning	115,178	137,872	22,693	9,869	15,000	37,768	21,150	6,400	7,806	7,900	15,000	3,900	23,340	6,000
231	Telecomms	2,663,696	2,968,637	304,941	7,613	11,000	13,000	12,881	12,881	10,000	7,400	15,500	36,190	4,000	5,105
232	Electricity and gas	3,395,248	3,528,638	133,390	8,120	25,200	45,550	75,050	7,200	1,600	6,640	58,100	15,755	8,525	4,000
233	Water	474,927	514,684	39,757	37,829	1,014,705	788,795	45,851	66,232	21,505	21,438	56,190	140,517	36,827	8,378
235	Office Transport	371,120	480,015	108,895	44,015	81,250	453,057	101,221	121,120	31,880	104,440	47,650	102,540	60,600	29,514
237	Advertising/Media	533,677	761,566	227,910	5,122	65,000	71,397	11,850	19,700	12,872	11,525	33,700	28,500	3,200	5,036
239	Entertainment	577,368	602,608	25,241	12,061	3,992,749	500	500	500	5,175	4,880	87,860	59,269	24,892	2,600
240	Printing	322,551	338,602	16,051	155,141	750,492	580,588	134,392	99,843	83,180	101,601	217,064	128,627	102,390	10,412
241	Stationery & Supp	1,306,041	1,361,827	55,786	30,428	117,000	348,429	65,330	76,000	6,531	1,000	127,440	72,222	4,000	4,000
242	Food & Rations	2,325,617	2,303,126	(22,491)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
243	Purch Office Equip	1,547,208	1,665,013	117,805	4,000	66,300	5,000	48,600	4,000	54,240	129,346	80,400	56,557	54,750	33,760
244	Repairs Equip	395,513	380,611	(14,901)	42,850	235,992	67,527	38,935	40,000	47,980	47,980	73,000	59,269	15,000	15,000
245	Uniforms	176,162	204,446	28,284	42,850	235,992	67,527	38,935	40,000	47,980	47,980	73,000	59,269	15,000	15,000
246	Specialised Purch	3,609,505	3,498,345	(111,160)	12,061	3,992,749	500	500	500	5,175	4,880	87,860	59,269	24,892	2,600
248	Comp. for Trees	113,514	22,200	(91,314)	155,141	750,492	580,588	134,392	99,843	83,180	101,601	217,064	128,627	102,390	10,412
249	Agricultural supplies	96,937	92,000	(4,937)	30,428	117,000	58,440	65,330	76,000	6,531	1,000	127,440	72,222	4,000	4,000
250	Local Services	2,888,456	3,187,748	299,292	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
251	Overseas Serv	1,050,612	929,788	(120,824)	65,590	66,300	5,000	48,600	4,000	54,240	129,346	80,400	56,557	54,750	33,760
255	Commitment/other fees	71,070	70,100	(970)	42,850	235,992	67,527	38,935	40,000	47,980	47,980	73,000	59,269	15,000	15,000
278	Sundry Purchase	37,190	37,150	(40)	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
279	Special expenditure	59,826	210,446	150,620	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
285	Hire of plant and equip	1,189,561	1,239,521	49,960	65,590	66,300	5,000	48,600	4,000	54,240	129,346	80,400	56,557	54,750	33,760
287	Fixed Plant & Eq	203,544	369,084	165,540	4,000	45,000	21,000	21,000	4,000	54,240	129,346	210,000	88,084	4,000	4,000
288	Motor vehicle fund	45,000	45,000	0	4,000	45,000	41,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
289	Building & Infra Maint	879,152	471,954	(407,198)	42,850	235,992	67,527	38,935	40,000	47,980	47,980	73,000	59,269	15,000	15,000
291	Maint of Vehicles	197,757	290,310	92,553	42,850	235,992	67,527	38,935	40,000	47,980	47,980	73,000	59,269	15,000	15,000
295	Compensation	61,159	64,159	3,000	1,217,022	8,618,504	4,887,196	1,538,721	1,254,907	691,277	1,132,108	2,834,026	1,372,809	1,225,143	222,791
Sub Total		34,987,610	37,633,050	2,645,439	4,196,905	27,352,296	35,298,872	4,812,023	4,330,437	2,124,146	4,355,162	6,375,213	4,914,369	3,808,437	460,827
Total Recurrent Exp		120,044,225	138,666,865	18,622,640											
30	Debt servicing	3,208,838	3,681,769	472,931											
1	Subsidies	24,809,510	25,144,396	334,887											
2	Grants	38,319,386	51,989,318	13,669,932											
297	Internat. Contributions	2,000,000	2,000,000	0											
286	Land rent	4,828,965	9,657,930	4,828,965											
3	Other Commitments	3,187,907	1,489,957	(1,697,950)											
345	Contribut to Dev Fund	64,218,858	46,795,753	(17,423,105)											
Sub Total		140,573,464	140,759,123	185,659											
Grand Total		260,617,688	279,425,988	18,808,300											

Table 8: Budget Summary by Expenditure Input 2019 – 2024

		2019	2020	2020	2021	2022	2023	2024
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
	Personal emoluments							
201	KPF contribution	4,282,911	4,706,168	4,706,168	5,156,499	5,156,499	5,156,499	5,156,499
202	Salaries	52,521,345	60,996,033	60,996,033	67,045,437	67,045,437	67,045,437	67,045,437
203	Housing assistance	1,287,220	1,627,700	1,627,700	1,589,606	1,589,606	1,589,606	1,589,606
204	Allowances	5,251,988	5,115,845	5,115,845	5,613,229	5,613,229	5,613,229	5,613,229
205	Overtime	3,997,210	2,578,554	2,578,554	2,608,788	2,608,788	2,608,788	2,608,788
206	Temporary assistance	4,604,547	1,752,865	1,752,865	1,707,886	1,707,886	1,707,886	1,707,886
207	Wages	142,983	359,450	359,450	570,370	570,370	570,370	570,370
208	Leave grants	6,889,788	7,920,000	7,920,000	16,742,000	16,742,000	16,742,000	16,742,000
	Sub Total	78,977,992	85,056,614	85,056,614	101,033,815	101,033,815	101,033,815	101,033,815
	Operating expenses							
215	Transport to work	2,584,199	2,456,873	2,456,873	2,500,393	2,562,903	2,626,975	2,692,650
216	Internal travel	3,785,685	3,375,264	3,375,264	3,732,157	3,825,461	3,921,097	4,019,125
217	Local training	90,749	320,379	320,379	339,911	348,409	357,119	366,047
218	Local Accom & All	1,222,548	717,051	717,051	1,267,967	1,299,666	1,332,157	1,365,461
219	Training catering	114,216	202,482	202,482	261,108	267,636	274,327	281,185
220	Course Fees	1,927	17,270	17,270	22,544	23,108	23,685	24,277
221	Overseas training	19,305	140,989	140,989	210,251	215,507	220,895	226,417
225	Relocation expenses	421,606	514,913	514,913	661,442	677,978	694,927	712,301
226	Recruitment expenses	28,246	132,257	132,257	100,491	103,003	105,578	108,218
227	External travel	4,947,178	2,402,546	2,402,546	2,761,317	2,830,350	2,901,109	2,973,636
230	Cleaning	99,496	115,178	115,178	137,872	141,318	144,851	148,473
231	Telecomms	2,839,758	2,663,696	2,663,696	2,968,637	3,042,853	3,118,924	3,196,897
232	Electricity and gas	3,701,145	3,395,248	3,395,248	3,528,638	3,616,854	3,707,275	3,799,957
233	Water	360,185	474,927	474,927	514,684	527,551	540,740	554,258
235	Office Transport	392,555	371,120	371,120	480,015	492,015	504,315	516,923
237	Advertising/Media	456,360	533,677	533,677	761,586	780,626	800,142	820,145
239	Entertainment	594,076	577,368	577,368	602,608	617,673	633,115	648,943
240	Printing	220,233	322,551	322,551	338,602	347,067	355,744	364,637
241	Stationery & Supp	1,688,360	1,306,041	1,306,041	1,361,827	1,395,872	1,430,769	1,466,538
242	Food & Rations	1,959,202	2,325,617	2,325,617	2,303,126	2,360,704	2,419,721	2,480,214
243	Purch Office Equip	2,259,593	1,547,208	1,547,208	1,665,013	1,706,638	1,749,304	1,793,037
244	Repairs Equip	195,014	395,513	395,513	380,611	390,127	399,880	409,877
245	Uniforms	117,980	176,162	176,162	204,446	209,557	214,796	220,166
246	Specialised Purch	3,106,583	3,609,505	3,609,505	3,498,345	3,585,804	3,675,449	3,767,335
248	Comp. for Trees	23,874	113,514	113,514	22,200	22,755	23,324	23,907
249	Agricultural supplies	73,520	96,937	96,937	92,000	94,300	96,658	99,074
250	Local Services	4,794,241	2,888,456	2,888,456	3,187,748	3,267,442	3,349,128	3,432,856
251	Overseas Serv.	650,193	1,050,612	1,050,612	929,788	953,033	976,859	1,001,280
255	Commitment/other fees	46,819	71,070	71,070	70,100	71,853	73,649	75,490
278	Sundry Purchase	19,474	37,190	37,190	37,150	38,079	39,031	40,006
279	Special expenditure	81,599	59,826	59,826	210,446	31,207	211,987	32,787
285	Hire of plant and equip	834,317	1,189,561	1,189,561	1,239,521	1,270,509	1,302,272	1,334,829
287	Fixed Plant & Eq	155,987	203,544	203,544	369,084	378,311	387,769	397,463
288	Motor vehicle fund	22,230	45,000	45,000	45,000	46,125	47,278	48,460
289	Building & Infra Maint	450,690	879,152	879,152	471,954	483,753	495,847	508,243
291	Maint of Vehicles	164,663	197,757	197,757	290,310	297,568	305,007	312,632
295	Compensation		61,159	61,159	64,159	65,763	67,407	69,092
	Sub Total	38,523,804	34,987,610	34,987,610	37,633,050	38,389,376	39,529,110	40,332,838
	Total Recurrent Exp	117,501,796	120,044,225	120,044,225	138,666,865	139,423,191	140,562,926	141,366,654
30	Debt servicing	2,845,228	3,208,838	3,208,838	3,681,769	4,090,104	4,055,383	4,021,693
1	Subsidies	19,471,237	24,809,510	24,809,510	25,144,396	22,846,974	22,846,974	22,846,974
2	Grants	6,560,905	38,319,386	38,319,386	51,989,318	51,009,314	51,009,314	51,009,314
297	Internat. Contributions	1,788,724	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
3	Other Commitments	5,186,314	7,513,222	8,016,872	11,147,887	10,727,887	10,727,887	11,227,887
345	Contribt to Dev Fund	93,110,568	64,218,858	64,218,858	46,795,753	54,961,510	54,961,512	55,561,514
	Sub Total	128,962,975	140,069,814	140,573,464	140,759,123	145,635,789	145,601,070	146,667,382
	Total Government Expenditure	246,464,771	260,114,039	260,617,688	279,425,988	285,058,980	286,163,996	288,034,036
347	Contribution to the RERF							
	Total Government Expenditure	246,464,771	260,114,039	260,617,688	279,425,988	285,058,980	286,163,996	288,034,036

Office of Te Beretitenti (OB)

Responsible Minister: His Excellency Te Beretitenti

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

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

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

The Office of Te Beretitenti is allocated a total of **\$2,744,078** for Departmental Expenditures in the 2021 Budget.

Table 9(a): OB MEDIUM TERM EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
EXPENDITURE								
201	KPF contribution	56,770	60,325	60,325	67,698	67,698	67,698	67,698
202	Salaries	705,486	779,576	779,576	884,685	884,685	884,685	884,685
203	Housing assistance	28,035	53,124	53,124	46,680	46,680	46,680	46,680
204	Allowances	67,346	50,979	50,979	59,393	59,393	59,393	59,393
205	Overtime	54,261	36,075	36,075	29,654	29,654	29,654	29,654
206	Temporary assistance	56,440	24,751	24,751	17,951	17,951	17,951	17,951
207	Wages	6,871	7,000	7,000				
208	Leave grants	78,470	100,500	100,500	213,000	213,000	213,000	213,000
Sub Total		1,053,678	1,112,329	1,112,329	1,319,061	1,319,061	1,319,061	1,319,061
215	Transport to work	62,636	35,767	35,767	54,438	55,799	57,194	58,623
216	Internal travel	289,618	301,871	301,871	325,330	333,463	341,800	350,345
219	Local catering		9,869	9,869	14,060	14,412	14,772	15,141
221	Overseas training				3,000	3,075	3,152	3,231
226	Recruitment expenses		4,750	4,750	7,000	7,175	7,354	7,538
227	External travel	188,295	43,260	43,260	90,940	93,214	95,544	97,932
230	Cleaning	4,613	7,055	7,055	9,907	10,155	10,409	10,669
231	Communications	114,878	69,505	69,505	96,480	98,892	101,365	103,899
232	Electricity & gas	148,068	82,128	82,128	82,116	84,169	86,273	88,430
233	Water & sewage	973	5,196	5,196	5,796	5,941	6,089	6,242
235	Office transport		17,000	17,000	26,800	27,470	28,157	28,861
237	Advertising/Media	17,031	43,320	43,320	24,637	25,253	25,884	26,531
239	Entertainment	169,151	198,225	198,225	217,800	223,245	228,826	234,547
240	Printing	7,106	15,376	15,376	15,376	15,760	16,154	16,558
241	Stationery & supp	51,467	32,862	32,862	32,775	33,595	34,434	35,295
243	Purch office equip	94,874	67,130	67,130	57,126	58,554	60,018	61,518
250	Local services	95,643	90,127	90,127	96,136	98,539	101,003	103,528
251	Overseas Serv.	10,302	10,000	10,000	10,000	10,250	10,506	10,769
255	Commitment/other fees	6,330	4,950	4,950	4,950	5,074	5,201	5,331
278	Sundry purchase	18,390	20,090	20,090	20,050	20,551	21,065	21,592
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	145,040	237,250	237,250	226,300	231,958	237,756	243,700
Sub Total		1,424,416	1,295,731	1,295,731	1,425,017	1,456,542	1,496,956	1,530,280
Total Recurrent Exp		2,478,093	2,408,060	2,408,060	2,744,078	2,775,603	2,816,017	2,849,341
345	Contribt to Dev Fund				1,400,000			
Sub Total					1,400,000			
GRAND TOTAL		2,478,093	2,408,060	2,408,060	4,144,078	2,775,603	2,816,017	2,849,341

Table 9(b): HEAD 09 - OFFICE OF TE BERETITENTI (OB) BUDGET – 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	State House 02	Comm. & Relations 03	Meteorological Division 04	Strategic Policy 05	Cabinet Secretariat 06
EXPENDITURE											
201	KPF contribution	60,325	60,325	67,698	7,373	18,770	7,362	2,155	24,569	8,918	5,924
202	Salaries	779,576	779,576	884,685	105,110	241,404	98,155	28,730	318,497	118,908	78,991
203	Housing assistance	53,124	53,124	46,680	(6,444)	15,852	4,296	4,296	13,752	4,296	4,188
204	Allowances	50,979	50,979	59,393	8,415	23,974	164	330	27,031	240	7,655
205	Overtime	36,075	36,075	29,654	(6,421)	10,748		432	18,473		
206	Temporary assistance	24,751	24,751	17,951	(6,800)	8,861			9,090		
207	Wages	7,000	7,000								
208	Leave grants	100,500	100,500	213,000	112,500	48,000	27,000	6,000	96,000	21,000	15,000
	Sub Total	1,112,329	1,112,329	1,319,061	206,732	367,609	136,977	41,943	507,412	153,363	111,758
215	Transport to work	35,767	35,767	54,438	18,671	19,624	7,651		22,461		4,702
216	Internal travel	301,871	301,871	325,330	23,459	233,622	6,617	4,024	24,309	50,098	6,660
219	Local catering	9,869	9,869	14,060	4,191	6,285		2,250	3,000	5,300	225
221	Overseas training			3,000	3,000						
226	Recruitment expenses	4,750	4,750	7,000	2,250	7,000			8,904	11,536	
227	External travel	43,260	43,260	90,940	47,681	46,000	20,250	4,250	531		3,744
230	Cleaning	7,055	7,055	9,907	2,852	3,232	2,400		38,880		780
231	Communications	69,505	69,505	96,480	26,975	52,248	4,572		21,000		
232	Electricity & gas	82,128	82,128	82,116	(12)	54,000	7,116				
233	Water & sewage	5,196	5,196	5,796	600	600	5,196				
235	Office transport	17,000	17,000	26,800	9,800	4,900			21,900		
237	Advertising/Media	43,320	43,320	24,637	(18,683)	10,000		13,320	1,317		
239	Entertainment	198,225	198,225	217,800	19,575	186,000					
240	Printing	15,376	15,376	15,376		3,000		12,376			
241	Stationery & supp	32,862	32,862	32,775	(87)	14,450	9,576	4,500	3,050		1,200
243	Purch office equip	67,130	67,130	57,126	(10,004)	35,996			19,630		1,500
250	Local services	90,127	90,127	96,136	6,009	49,558	8,862		35,040		2,676
251	Overseas Serv.	10,000	10,000	10,000					10,000		
255	Commitment/other fees	4,950	4,950	4,950					4,950		
278	Sundry purchase	20,090	20,090	20,050	(40)	7,800	12,250				
279	Special expenditure			4,000	4,000	4,000					
285	Hire of plant and equip	237,250	237,250	226,300	(10,950)	109,500	58,400		29,200		29,200
	Sub Total	1,295,731	1,295,731	1,425,017	129,286	847,815	142,890	40,720	241,172	69,934	82,487
	Total Recurrent Exp	2,408,060	2,408,060	2,744,078	336,018	1,215,424	279,866	82,663	748,584	223,297	194,244
345	Contrib to Dev Fund			1,400,000	1,400,000		1,400,000				
	Sub Total			1,400,000	1,400,000	1,400,000	1,400,000				
	GRAND TOTAL	2,408,060	2,408,060	4,144,078	1,736,018	1,215,424	1,679,866	82,663	748,584	223,297	194,244

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 **\$1,356,664** for Departmental Expenditures in the 2021 Budget.

Table 10(a): PSO MEDIUM TERM EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
EXPENDITURE								
201	KPF contribution	44,166	55,007	55,007	56,460	56,460	56,460	56,460
202	Salaries	539,089	612,693	612,693	630,505	630,505	630,505	630,505
203	Housing assistance	51,056	56,868	56,868	59,460	59,460	59,460	59,460
204	Allowances	32,094	24,154	24,154	26,548	26,548	26,548	26,548
205	Overtime	18,572	12,964	12,964	9,964	9,964	9,964	9,964
206	Temporary assistance	57,433	120,728	120,728	122,288	122,288	122,288	122,288
208	Leave grants	52,886	67,500	67,500	135,000	135,000	135,000	135,000
	Sub Total	795,294	949,913	949,913	1,040,225	1,040,225	1,040,225	1,040,225
215	Transport to work	13,409	14,954	14,954	14,954	15,328	15,711	16,104
216	Internal travel	43,818	39,032	39,032	39,032	40,008	41,008	42,033
217	Local training	900	1,300	1,300	1,300	1,333	1,366	1,400
219	Local catering	103	1,600	1,600	1,000	1,025	1,051	1,077
221	Overseas training	11,920						
227	External travel	60,116	50,041	50,041	50,041	51,292	52,574	53,889
230	Cleaning	668	1,200	1,200	1,200	1,230	1,261	1,292
231	Communications	49,857	66,000	66,000	66,000	67,650	69,341	71,075
232	Electricity & gas	29,030	37,824	37,824	37,824	38,770	39,739	40,732
235	Office transport	548						
237	Advertising/Media		470	470	470	482	494	506
239	Entertainment	1,931	6,265	6,265	6,265	6,422	6,582	6,747
241	Stationery & supp	44,392	15,836	15,836	16,436	16,847	17,268	17,700
242	Food & rations							
243	Purch office equip	17,066	20,300	20,300	20,300	20,808	21,328	21,861
244	Repairs equip	1,286	3,852	3,852	3,852	3,948	4,047	4,148
250	Local services	14,737	27,550	27,550	27,550	28,239	28,945	29,668
251	Overseas Serv.		1,805	1,805	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	59,197						
285	Hire of plant and equip	24,278	25,200	25,200	25,200	25,830	26,476	27,138
	Sub Total	373,257	316,439	316,439	316,439	324,350	332,459	340,771
	Total Recurrent Exp	1,168,551	1,266,352	1,266,352	1,356,664	1,364,575	1,372,684	1,380,996
325	Kiribati Housing	250,000	250,000	250,000	250,000	250,000	250,000	250,000
345	Contribut to Dev Fund	1,163,245	1,516,219	1,516,219	1,416,219	1,416,219	1,416,219	1,416,219
	Sub Total	1,413,245	1,766,219	1,766,219	1,666,219	1,666,219	1,666,219	1,666,219
	GRAND TOTAL	2,581,796	3,032,571	3,032,571	3,022,883	3,030,794	3,038,903	3,047,215

Table 10(b): HEAD 10 - PUBLIC SERVICE OFFICE BUDGET – 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	HRMC 02	PSPSM 03	IT/DMR 04
EXPENDITURE									
201	KPF contribution	55,007	55,007	56,460	1,453	23,715	14,401	11,519	6,825
202	Salaries	612,693	612,693	630,505	17,813	210,675	180,830	149,565	89,435
203	Housing assistance	56,868	56,868	59,460	2,592	13,344	20,496	14,676	10,944
204	Allowances	24,154	24,154	26,548	2,395	10,351	4,892	10,025	1,280
205	Overtime	12,964	12,964	9,964	(3,000)	7,000	1,704	833	426
206	Temporary assistance	120,728	120,728	122,288	1,560	105,524	11,180	4,025	1,560
208	Leave grants	67,500	67,500	135,000	67,500	48,000	36,000	33,000	18,000
	Sub Total	949,913	949,913	1,040,225	90,312	418,609	269,503	223,644	128,469
215	Transport to work	14,954	14,954	14,954		14,954			
216	Internal travel	39,032	39,032	39,032		16,532	15,000	7,500	
217	Local training	1,300	1,300	1,300		1,300			
219	Local catering	1,600	1,600	1,000	(600)			1,000	
227	External travel	50,041	50,041	50,041		22,041	18,000	10,000	
230	Cleaning	1,200	1,200	1,200		1,200			
231	Communications	66,000	66,000	66,000		66,000			
232	Electricity & gas	37,824	37,824	37,824		37,824			
237	Advertising/Media	470	470	470			470		
239	Entertainment	6,265	6,265	6,265		6,265			
241	Stationery & supp	15,836	15,836	16,436	600	14,000	1,836	600	
243	Purch office equip	20,300	20,300	20,300					20,300
244	Repairs equip	3,852	3,852	3,852		3,852			
250	Local services	27,550	27,550	27,550		22,000	3,000	2,550	
251	Overseas Serv.	1,805	1,805	1,805					1,805
255	Commitment/other fees	3,210	3,210	3,210			3,210		
285	Hire of plant and equip	25,200	25,200	25,200		25,200			
	Sub Total	316,439	316,439	316,439	90,312	231,168	41,516	21,650	22,105
	Total Recurrent Exp	1,266,352	1,266,352	1,356,664	90,312	649,778	311,019	245,294	150,574
325	Kiribati Housing	250,000	250,000	250,000		250,000			
345	Contribt to DevFund	1,516,219	1,516,219	1,416,219	(100,000)	700,000	716,219		
	Sub Total	1,766,219	1,766,219	1,666,219	(100,000)	950,000	716,219	245,294	150,574
	GRAND TOTAL	3,032,571	3,032,571	3,022,883	(9,688)	1,599,778	1,027,238	245,294	150,574

Judiciary

Responsible Minister: Minister of Justice

Accounting Officer: Chief Registrar

Ministry Purpose:

The Judiciary of Kiribati is led by the Hon. Chief Justice and reports to the Minister of Justice. The Senior Responsible Officer is the Chief Registrar who is also the Accounting Officer in charge of the Judiciary budget. The Judiciary is an independent arm of government tasked with the interpretation of laws passed by the Legislature.

The main strategic functions of the 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/Court of Appeal: The two highest courts division preside over appeals (including the Land Appeal Panel comprising a Judge and two Land Appeal Magistrates who are I-Kiribati) and more complex cases including the constitutional cases. The Chief Justice as well as the Judge are the two Judges of the High Court while there are 4 Justices of the Court of Appeal all from New Zealand and Australia in addition to the Hon. Chief Justice who is the President of the Court of Appeal. The administration of the supreme courts is carried out by the Chief Registrar as administrator to the two courts as well as other Registrars and court's officers
2. Magistracy: The low court or commonly known as the Magistrates' Court is the first instance court for most cases in particular the minor criminal, civil and all land cases. The Magistracy comprised the Chief Magistrate as the judicial officer heading the division and the Magistrates' courts, other senior Magistrates, Single Magistrates, and outer islands' panel Magistrates who sit in a panel of three for civil and criminal matters and in five for land cases. The Magistracy has all courts throughout Kiribati with a court clerk to manage these courts.
3. Technical or Corporate Service Division: This is a newly created division created to support the two main components of the Judiciary, the High Court/Court of Appeal and the Magistracy. The Technical or Corporate Service Division oversees the Accounts, Registry, Information Technology, Archives, Transports and all projects of the Judiciary under the head of division the Judicial Technical Manager or Executive Director. This is a vital division in the Judiciary of Kiribati or backbone of the Judiciary to ensure that our three courts are run efficiently and smoothly.

The Kiribati Judiciary is allocated a total of **\$2,921,914** for Departmental Expenditures in the 2021 Budget.

Table 11(a): JUDICIARY MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
002	Court fines	167,010	112,500	112,500	112,500	117,675	123,206	128,750
003	Court fees	546,279	50,000	50,000	50,000	52,300	54,758	57,222
004	Mgistrate fees		112,500	112,500	112,500	117,675	123,206	128,750
005	Magistrate fines		30,000	30,000	30,000	31,380	32,855	34,333
006	Practising Admission fees		10,000	10,000	10,000	10,460	10,952	11,444
008	Sundry		45,000	45,000	50,000	52,300	54,758	57,222
Total Revenue		713,288	360,000	360,000	365,000	381,790	399,734	417,722
EXPENDITURE								
201	KPF contribution	68,340	80,983	80,983	87,313	87,313	87,313	87,313
202	Salaries	902,540	1,077,045	1,077,045	1,124,925	1,124,925	1,124,925	1,124,925
203	Housing assistance	16,984	16,224	16,224	24,984	24,984	24,984	24,984
204	Allowances	338,456	575,593	575,593	685,258	685,258	685,258	685,258
205	Overtime	21,677	18,071	18,071	17,621	17,621	17,621	17,621
206	Temporary assistance	21,758	2,730	2,730	39,248	39,248	39,248	39,248
207	Wages				25,713	25,713	25,713	25,713
208	Leave grants	120,414	134,500	134,500	261,000	261,000	261,000	261,000
Sub Total		1,490,169	1,905,145	1,905,145	2,266,062	2,266,062	2,266,062	2,266,062
215	Transport to work	47,196	40,972	40,972	47,797	48,992	50,217	51,472
216	Internal travel	160,615	110,458	110,458	110,458	113,219	116,050	118,951
217	Local training	3,132	7,500	7,500	12,210	12,515	12,828	13,149
218	Local accom & allowances	2,111	13,500	13,500	10,308	10,566	10,830	11,101
219	Local catering	3,047	8,900	8,900	16,125	16,528	16,941	17,365
220	Local course fees		2,700	2,700	2,250	2,306	2,364	2,423
221	Overseas training		27,213	27,213	27,213	27,893	28,591	29,305
225	Relocation expenses	2,719	6,090	6,090	4,276	4,383	4,492	4,605
226	Recruitment expenses		410	410	1,240	1,271	1,303	1,335
227	External travel	73,389	28,100	28,100	28,100	28,803	29,523	30,261
230	Cleaning		2,500	2,500	2,500	2,562	2,626	2,692
231	Communications	64,334	28,800	28,800	28,800	29,520	30,258	31,014
232	Electricity & gas	99,444	49,800	49,800	49,800	51,045	52,321	53,629
233	Water & sewage	650	3,600	3,600	3,600	3,690	3,782	3,877
235	Office transport		22,890	22,890	41,196	42,226	43,282	44,364
237	Advertising/Media				2,000	2,050	2,101	2,154
239	Entertainment	5,998	11,000	11,000	11,000	11,275	11,557	11,846
240	Printing	6,225	8,199	8,199	7,294	7,476	7,663	7,855
241	Stationery & supp	45,873	30,050	30,050	30,050	30,801	31,571	32,361
242	Food & rations							
243	Purch office equip	26,345	28,050	28,050	22,010	22,560	23,124	23,702
244	Repairs equip	6,113	8,113	8,113	8,550	8,764	8,983	9,207
245	Uniforms				10,910	11,183	11,462	11,749
246	Specialised purch							
248	Comp. for trees							
249	Agricultural supplies							
250	Local services	221,871	51,860	51,860	51,860	53,157	54,485	55,848
251	Overseas Serv.	25,619	36,422	36,422	20,500	21,013	21,538	22,076
255	Commitment/other fees							
278	Sundry purchase							
279	Special expenditure		37,826	37,826	18,446	18,907	19,380	19,864
285	Hire of plant and equip	56,041	75,900	75,900	72,360	74,169	76,023	77,924
287	Fixed plant & eq							
288	Motor vehicle fund							
289	Building & infra maint	13,696	15,000	15,000	15,000	15,375	15,759	16,153
291	Maint of vehicles							
295	Compensation							
Sub Total		864,417	655,853	655,853	655,853	672,249	689,055	706,282
Total Recurrent Exp		2,354,587	2,560,997	2,560,997	2,921,914	2,938,311	2,955,117	2,972,343
GRAND TOTAL		2,354,587	2,560,997	2,560,997	2,921,914	2,938,311	2,955,117	2,972,343

Table 11(b): HEAD 11 - JUDICIARY BUDGET – 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget vs 2020		High Court 01	Magistrates Court 02	Judicial Technical Division 03
				2021 Budget	Revised (\$)			
REVENUE								
002	Court fines	112,500	112,500	112,500		112,500		
003	Court fees	50,000	50,000	50,000		50,000		
004	Mgistrate fees	112,500	112,500	112,500			112,500	
005	Magistrate fines	30,000	30,000	30,000			30,000	
006	Practising Admission fees	10,000	10,000	10,000				10,000
008	Sundry	45,000	45,000	50,000	5,000			50,000
Total Revenue		360,000	360,000	365,000	5,000	162,500	142,500	60,000
EXPENDITURE								
201	KPF contribution	80,983	80,983	87,313	6,330	23,005	50,170	14,137
202	Salaries	1,077,045	1,077,045	1,124,925	47,880	305,748	644,329	174,847
203	Housing assistance	16,224	16,224	24,984	8,760	9,012	8,712	7,260
204	Allowances	575,593	575,593	685,258	109,665	226,358	443,900	15,000
205	Overtime	18,071	18,071	17,621	(449)	2,539	1,500	13,582
206	Temporary assistance	2,730	2,730	39,248	36,518	990	24,606	13,652
207	Wages			25,713	25,713	2,828		22,885
208	Leave grants	134,500	134,500	261,000	126,500	39,000	171,000	51,000
Sub Total		1,905,145	1,905,145	2,266,062	360,917	609,479	1,344,218	312,364
215	Transport to work	40,972	40,972	47,797	6,826	24,168	16,584	7,045
216	Internal travel	110,458	110,458	110,458		78,440	24,175	7,843
217	Local training	7,500	7,500	12,210	4,710	3,500	3,950	4,760
218	Local accom & allowances	13,500	13,500	10,308	(3,192)	6,300	1,500	2,508
219	Local catering	8,900	8,900	16,125	7,225	5,750	6,875	3,500
220	Local course fees	2,700	2,700	2,250	(450)			2,250
221	Overseas training	27,213	27,213	27,213			27,213	
225	Relocation expenses	6,090	6,090	4,276	(1,814)		4,276	
226	Recruitment expenses	410	410	1,240	830			1,240
227	External travel	28,100	28,100	28,100		15,852	9,500	2,748
230	Cleaning	2,500	2,500	2,500				2,500
231	Communications	28,800	28,800	28,800		6,600	10,800	11,400
232	Electricity & gas	49,800	49,800	49,800		14,400	16,920	18,480
233	Water & sewage	3,600	3,600	3,600		3,600		
235	Office transport	22,890	22,890	41,196	18,306	600	24,716	15,880
237	Advertising/Media			2,000	2,000			2,000
239	Entertainment	11,000	11,000	11,000		8,000	3,000	
240	Printing	8,199	8,199	7,294	(905)	2,000	1,500	3,794
241	Stationery & supp	30,050	30,050	30,050		2,100	7,750	20,200
243	Purch office equip	28,050	28,050	22,010	(6,040)	3,550	7,500	10,960
244	Repairs equip	8,113	8,113	8,550	437	3,500	2,300	2,750
245	Uniforms			10,910	10,910	200	10,710	
250	Local services	51,860	51,860	51,860		22,000	9,500	20,360
251	Overseas Serv.	36,422	36,422	20,500	(15,922)	10,500		10,000
279	Special expenditure	37,826	37,826	18,446	(19,380)	18,446		
285	Hire of plant and equip	75,900	75,900	72,360	(3,540)	19,200	31,700	21,460
289	Building & infra maint	15,000	15,000	15,000				15,000
Sub Total		655,853	655,853	655,853		248,706	220,469	186,677
Total Recurrent Exp		2,560,997	2,560,997	2,921,914	360,917	858,185	1,564,687	499,042
GRAND TOTAL		2,560,997	2,560,997	2,921,914	360,917	858,185	1,564,687	499,042

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 **\$11,188,360** for Departmental Expenditures in the 2021 Budget.

Table 12(a): KPS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
006	Hire of Police Band		3,000	3,000	31,382	32,826	34,368	35,915
008	Sundry Revenue	105,834	85,000	85,000	1,500	1,569	1,643	1,717
101	Patrol Boat Hire	208	2,000	2,000	5,000	5,230	5,476	5,722
007	Police Clearance				31,163	32,596	34,129	35,664
009	Vehicle Inspection				1,500	1,569	1,643	1,717
002	Penalty or Fine				7,816	8,176	8,560	8,945
011	Driving License Fee				10,765	11,260	11,789	12,320
Total Revenue		106,042	90,000	90,000	89,126	93,226	97,607	102,000
EXPENDITURE								
201	KPF contribution	396,253	424,531	424,531	424,193	424,193	424,193	424,193
202	Salaries	5,262,529	5,654,402	5,654,402	5,649,904	5,649,904	5,649,904	5,649,904
203	Housing assistance	17,931	22,332	22,332	24,648	24,648	24,648	24,648
204	Allowances	590,752	569,890	569,890	714,761	714,761	714,761	714,761
205	Overtime	833,891	813,709	813,709	858,139	858,139	858,139	858,139
206	Temporary assistance	6,335	6,000	6,000	6,000	6,000	6,000	6,000
207	Wages				147,638	147,638	147,638	147,638
208	Leave grants	759,842	793,100	793,100	1,847,000	1,847,000	1,847,000	1,847,000
Sub Total		7,867,533	8,283,964	8,283,964	9,672,283	9,672,283	9,672,283	9,672,283
215	Transport to work	421,402	420,169	420,169	434,004	444,854	455,975	467,375
216	Internal travel	232,610	178,794	178,794	186,707	191,374	196,159	201,062
217	Local training	225	2,000	2,000	2,000	2,050	2,101	2,154
225	Relocation expenses	7,976	62,788	62,788	20,000	20,500	21,013	21,538
227	External travel	166,057	74,964	74,964	117,752	120,696	123,713	126,806
230	Cleaning	1,766	6,147	6,147	6,147	6,301	6,458	6,620
231	Communications	195,151	161,280	161,280	164,088	168,190	172,395	176,705
232	Electricity & gas	169,375	144,000	144,000	148,200	151,905	155,703	159,595
233	Water & sewage	474	3,600	3,600	3,600	3,690	3,782	3,877
239	Entertainment	10,357	3,500	3,500	3,500	3,588	3,677	3,769
241	Stationery & supp	122,702	70,720	70,720	70,720	72,488	74,300	76,158
242	Food & rations	28,189	33,800	33,800	33,800	34,645	35,511	36,399
243	Purch office equip	45,993	31,900	31,900	31,900	32,698	33,515	34,353
244	Repairs equip	4,333	6,000	6,000	6,000	6,150	6,304	6,461
245	Uniforms	53,507	86,908	86,908	85,000	87,125	89,303	91,536
250	Local services	66,955	51,100	51,100	41,500	42,538	43,601	44,691
251	Overseas Serv.	4,824	6,000	6,000	7,000	7,175	7,354	7,538
287	Fixed plant & eq		50,000	50,000	50,000	51,250	52,531	53,845
291	Maint of vehicles	53,447	65,000	65,000	60,000	61,500	63,038	64,613
295	Compensation		44,159	44,159	44,159	45,263	46,395	47,554
Sub Total		1,585,343	1,502,828	1,502,828	1,516,077	1,553,979	1,592,828	1,632,649
Total Recurrent Exp		9,452,876	9,786,792	9,786,792	11,188,360	11,226,262	11,265,112	11,304,932
361	Compensation (Court order)	56,570		3,650				
345	Contribt to Dev Fund							
Sub Total		56,570		3,650				
GRAND TOTAL		9,509,446	9,786,792	9,790,442	11,188,360	11,226,262	11,265,112	11,304,932

Table 12(b): HEAD 12 – KIRIBATI POLICE SERVICES BUDGET – 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	Fire 02	PMU 03	Crime 04	Law 05
REVENUE										
006	Hire of Police Band	3,000	3,000	31,382	28,382	31,382				
008	Sundry Revenue	85,000	85,000	1,500	(83,500)	1,500				
101	Patrol Boat Hire	2,000	2,000	5,000	3,000			5,000		
007	Police Clearance			31,163	31,163	31,163				
009	Vehicle Inspection			1,500	1,500	1,500				
002	Penalty or Fine			7,816	7,816					7,816
011	Driving License Fee			10,765	10,765					10,765
Total Revenue		90,000	90,000	89,126	(874)	65,545		5,000		18,581
EXPENDITURE										
201	KPF contribution	424,531	424,531	424,193	(338)	73,747	5,253	41,419	38,588	265,186
202	Salaries	5,654,402	5,654,402	5,649,904	(4,498)	977,291	70,034	552,258	514,504	3,535,818
203	Housing assistance	22,332	22,332	24,648	2,316	24,648				
204	Allowances	569,890	569,890	714,761	144,871	130,473	18,252	84,727	88,640	392,669
205	Overtime	813,709	813,709	858,139	44,430	180,674	8,682	67,409	89,322	512,052
206	Temporary assistance	6,000	6,000	6,000		6,000				
207	Wages			147,638	147,638	147,638				
208	Leave grants	793,100	793,100	1,847,000	1,053,900	249,000	18,000	156,000	147,000	1,277,000
Sub Total		8,283,964	8,283,964	9,672,283	1,388,320	1,789,471	120,220	901,814	878,053	5,982,725
215	Transport to work	420,169	420,169	434,004	13,835	71,580	3,769	235,095	20,840	102,720
216	Internal travel	178,794	178,794	186,707	7,913	68,896		8,667	67,551	41,593
217	Local training	2,000	2,000	2,000		2,000				
225	Relocation expenses	62,788	62,788	20,000	(42,788)					20,000
227	External travel	74,964	74,964	117,752	42,788	114,752		3,000		
230	Cleaning	6,147	6,147	6,147		5,723		424		
231	Communications	161,280	161,280	164,088	2,808	164,088				
232	Electricity & gas	144,000	144,000	148,200	4,200	148,200				
233	Water & sewage	3,600	3,600	3,600		2,400		1,200		
239	Entertainment	3,500	3,500	3,500		3,500				
241	Stationery & supp	70,720	70,720	70,720		26,300	4,000	5,000	18,720	16,700
242	Food & rations	33,800	33,800	33,800				28,800		5,000
243	Purch office equip	31,900	31,900	31,900		9,500		18,500		3,900
244	Repairs equip	6,000	6,000	6,000		3,500		2,500		
245	Uniforms	86,908	86,908	85,000	(1,908)	85,000				
250	Local services	51,100	51,100	41,500	(9,600)	25,000			4,500	12,000
251	Overseas Serv.	6,000	6,000	7,000	1,000		7,000			
287	Fixed plant & eq	50,000	50,000	50,000		50,000				
291	Maint of vehicles	65,000	65,000	60,000	(5,000)	50,000		10,000		
295	Compensation	44,159	44,159	44,159					44,159	
Sub Total		1,502,828	1,502,828	1,516,077	13,249	830,439	14,769	313,186	155,770	201,913
Total Recurrent Exp		9,786,792	9,786,792	11,188,360	1,401,569	2,619,910	134,989	1,215,000	1,033,823	6,184,638
361	Compensation (Court order)		3,650							
345	Contribt to Dev Fund									
Sub Total			3,650							
GRAND TOTAL		9,786,792	9,790,442	11,188,360	1,401,569	2,619,910	134,989	1,215,000	1,033,823	6,184,638

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 **\$376,110** for Departmental Expenditures in the 2021 Budget.

Table 13(a): PSC MEDIUM TERM EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019		2020		2020		2021		2022		2023		2024	
		Actual	Budget	Budget	Revised	Budget	Est.	Est.	Est.	Est.	Est.	Est.	Est.	Est.	
EXPENDITURE															
201	KPF contribution	7,134	7,190	7,190	7,190	7,822	7,822	7,822	7,822	7,822	7,822	7,822	7,822	7,822	7,822
202	Salaries	67,506	93,694	93,694	93,694	102,716	102,716	102,716	102,716	102,716	102,716	102,716	102,716	102,716	102,716
203	Housing assistance		4,884	4,884	4,884										
204	Allowances	34,652	34,607	34,607	34,607	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446	34,446
205	Overtime	3,676	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839	4,839
206	Temporary assistance	27,511	2,176	2,176	2,176	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577	1,577
208	Leave grants	10,500	12,000	12,000	12,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
	Sub Total	150,978	159,389	159,389	159,389	175,400	175,400	175,400	175,400	175,400	175,400	175,400	175,400	175,400	175,400
215	Transport to work	9,456	8,354	8,354	8,354	8,354	8,563	8,563	8,777	8,777	8,777	8,777	8,996	8,996	8,996
216	Internal travel	77,995	94,842	94,842	94,842	84,762	86,881	86,881	89,053	89,053	89,053	89,053	91,279	91,279	91,279
220	Local course fees		900	900	900	1,200	1,230	1,230	1,261	1,261	1,261	1,261	1,292	1,292	1,292
227	External travel	5,974	7,429	7,429	7,429	7,429	7,615	7,615	7,805	7,805	7,805	7,805	8,000	8,000	8,000
230	Cleaning	2,297	1,551	1,551	1,551	1,553	1,591	1,591	1,631	1,631	1,631	1,631	1,672	1,672	1,672
231	Communications	15,191	21,600	21,600	21,600	21,600	22,140	22,140	22,694	22,694	22,694	22,694	23,261	23,261	23,261
232	Electricity & gas	10,423	9,600	9,600	9,600	15,600	15,990	15,990	16,390	16,390	16,390	16,390	16,799	16,799	16,799
239	Entertainment	6,038	3,860	3,860	3,860	7,300	7,483	7,483	7,670	7,670	7,670	7,670	7,861	7,861	7,861
241	Stationery & supp	12,696	9,139	9,139	9,139	9,478	9,715	9,715	9,958	9,958	9,958	9,958	10,207	10,207	10,207
243	Purch office equip	10,881	9,787	9,787	9,787	9,787	10,032	10,032	10,282	10,282	10,282	10,282	10,540	10,540	10,540
244	Repairs equip	2,214	2,750	2,750	2,750	2,750	2,819	2,819	2,889	2,889	2,889	2,889	2,961	2,961	2,961
250	Local services		8,928	8,928	8,928	8,928	9,151	9,151	9,380	9,380	9,380	9,380	9,614	9,614	9,614
285	Hire of plant and equip	10,089	21,970	21,970	21,970	21,970	22,519	22,519	23,082	23,082	23,082	23,082	23,659	23,659	23,659
	Sub Total	163,255	200,710	200,710	200,710	200,711	205,728	205,728	210,871	210,871	210,871	210,871	216,143	216,143	216,143
	Total Recurrent Exp	314,233	360,100	360,100	360,100	376,110	381,128	381,128	386,271	386,271	386,271	386,271	391,543	391,543	391,543
	GRAND TOTAL	314,233	360,100	360,100	360,100	376,110	381,128	381,128	386,271	386,271	386,271	386,271	391,543	391,543	391,543

Table 13(b): HEAD 13 - PUBLIC SERVICE COMMISSION BUDGET 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01
EXPENDITURE						
201	KPF contribution	7,190	7,190	7,822	632	7,822
202	Salaries	93,694	93,694	102,716	9,023	102,716
203	Housing assistance	4,884	4,884		(4,884)	
204	Allowances	34,607	34,607	34,446	(161)	34,446
205	Overtime	4,839	4,839	4,839		4,839
206	Temporary assistance	2,176	2,176	1,577	(599)	1,577
208	Leave grants	12,000	12,000	24,000	12,000	24,000
Sub Total		159,389	159,389	175,400	16,010	175,400
215	Transport to work	8,354	8,354	8,354		8,354
216	Internal travel	94,842	94,842	84,762	(10,080)	84,762
220	Local course fees	900	900	1,200	300	1,200
227	External travel	7,429	7,429	7,429		7,429
230	Cleaning	1,551	1,551	1,553	2	1,553
231	Communications	21,600	21,600	21,600		21,600
232	Electricity & gas	9,600	9,600	15,600	6,000	15,600
239	Entertainment	3,860	3,860	7,300	3,440	7,300
241	Stationery & supp	9,139	9,139	9,478	339	9,478
243	Purch office equip	9,787	9,787	9,787		9,787
244	Repairs equip	2,750	2,750	2,750		2,750
250	Local services	8,928	8,928	8,928		8,928
285	Hire of plant and equip	21,970	21,970	21,970		21,970
Sub Total		200,710	200,710	200,711		200,711
Total Recurrent Exp		360,100	360,100	376,110	16,011	376,110
GRAND TOTAL		360,100	360,100	376,110	16,011	376,110

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 **\$3,551,119** for Departmental Expenditures in the 2021 Budget.

Table 14(a): MFAI MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
010	Visa fees	155,106	173,166	173,166	50,000	52,300	54,758	57,222
012	Immigration & other charges	681	2,009	2,009	1,500	1,569	1,643	1,717
010	Visa fees	12,954	3,607	3,607	750	785	821	858
012	Immigration & other charges	3,011	3,069	3,069				
Total Revenue		171,752	181,851	181,851	52,250	54,654	57,222	59,797
EXPENDITURE								
201	KPF contribution	49,442	51,542	51,542	52,579	52,579	52,579	52,579
202	Salaries	600,815	653,793	653,793	678,744	678,744	678,744	678,744
203	Housing assistance	241,178	335,105	335,105	346,442	346,442	346,442	346,442
204	Allowances	417,763	371,167	371,167	406,894	406,894	406,894	406,894
205	Overtime	97,862	97,040	97,040	101,228	101,228	101,228	101,228
206	Temporary assistance	62,370	33,428	33,428	22,311	22,311	22,311	22,311
207	Wages	121,833	205,560	205,560	192,067	192,067	192,067	192,067
208	Leave grants	61,809	90,000	90,000	180,000	180,000	180,000	180,000
Sub Total		1,653,072	1,837,635	1,837,635	1,980,264	1,980,264	1,980,264	1,980,264
215	Transport to work	62,385	77,813	77,813	77,119	79,047	81,024	83,049
216	Internal travel	72,006	68,927	68,927	67,957	69,656	71,398	73,183
217	Local training	230	2,000	2,000	2,000	2,050	2,101	2,154
218	Local accom & allowances		4,700	4,700	16,700	17,118	17,545	17,984
219	Local catering		7,250	7,250	7,250	7,431	7,617	7,807
225	Relocation expenses	5,546	39,600	39,600	217,600	223,040	228,616	234,331
227	External travel	439,354	167,024	167,024	318,610	326,575	334,740	343,108
230	Cleaning	4,335	9,686	9,686	18,686	19,153	19,632	20,122
231	Communications	91,662	118,474	118,474	117,462	120,399	123,409	126,494
232	Electricity & gas	58,620	103,992	103,992	97,560	99,999	102,499	105,061
233	Water & sewage	1,533	4,572	4,572	7,506	7,694	7,886	8,083
235	Office transport	7,398	30,465	30,465	39,291	40,273	41,280	42,312
237	Advertising/Media		270	270	1,090	1,117	1,145	1,174
239	Entertainment	193,850	159,850	159,850	159,850	163,846	167,942	172,141
240	Printing		10,586	10,586	8,586	8,801	9,021	9,247
241	Stationery & supp	110,565	50,507	50,507	49,307	50,540	51,803	53,098
243	Purch office equip	53,682	91,511	91,511	43,465	44,552	45,665	46,807
244	Repairs equip	1,391	4,300	4,300	4,800	4,920	5,043	5,169
245	Uniforms		5,160	5,160	2,900	2,973	3,047	3,123
250	Local services	218,691	204,579	204,579	215,734	221,128	226,656	232,322
251	Overseas Serv.	17,852	35,000	35,000	35,000	35,875	36,772	37,691
255	Commitment/other fees		450	450				
279	Special expenditure	22,402	6,000	6,000	12,000	12,300	12,608	12,923
285	Hire of plant and equip	33,745	50,380	50,380	50,380	51,640	52,930	54,254
Sub Total		1,395,247	1,253,096	1,253,096	1,570,855	1,610,126	1,650,379	1,691,638
Total Recurrent Exp		3,048,318	3,090,731	3,090,731	3,551,119	3,590,390	3,630,643	3,671,903
345	Contrib to Dev Fund							
Sub Total								
GRAND TOTAL		3,048,318	3,090,731	3,090,731	3,551,119	3,590,390	3,630,643	3,671,903

Table 14(b): HEAD 14 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION BUDGET – 2021

Code	Description	2021 Budget vs 2020				Admin 01	Immigration 02	Kiribati High Commission 03	Mission in Beijing 04	Mission in New York 05
		2020 Budget	2020 Revised	2021 Budget	Revised (\$)					
REVENUE										
010	Visa fees	173,166	173,166	50,000	(123,166)		50,000			
012	Immigration & other charges	2,009	2,009	1,500	(509)		1,500			
010	Visa fees	3,607	3,607	750	(2,857)			750		
012	Immigration & other charges	3,069	3,069		(3,069)					
	Total Revenue	181,851	181,851	52,250	(129,601)		51,500	750		
EXPENDITURE										
201	KPF contribution	51,542	51,542	52,579	1,037	19,754	15,043	5,879	3,370	8,533
202	Salaries	653,793	653,793	678,744	24,950	259,314	197,426	73,346	38,532	110,126
203	Housing assistance	335,105	335,105	346,442	11,337	7,260	4,190	30,000	108,000	196,992
204	Allowances	371,167	371,167	406,894	35,727	9,300	3,115	108,370	91,032	195,077
205	Overtime	97,040	97,040	101,228	4,188	9,832	27,076	41,406		22,914
206	Temporary assistance	33,428	33,428	22,311	(11,117)	4,073	3,147	5,047	6,396	3,648
207	Wages	205,560	205,560	192,067	(13,493)			88,525	56,118	47,424
208	Leave grants	90,000	90,000	180,000	90,000	57,000	57,000	36,000	12,000	18,000
	Sub Total	1,837,635	1,837,635	1,980,264	142,629	366,532	306,997	388,573	315,448	602,714
215	Transport to work	77,813	77,813	77,119	(694)	20,227	5,821	32,407	10,800	7,864
216	Internal travel	68,927	68,927	67,957	(970)	700	9,516	14,861	23,400	19,480
217	Local training	2,000	2,000	2,000		2,000				
218	Local accom &	4,700	4,700	16,700	12,000				16,700	
219	Local catering	7,250	7,250	7,250				5,250	2,000	
225	Relocation expenses	39,600	39,600	217,600	178,000			15,600	32,000	170,000
227	External travel	167,024	167,024	318,610	151,587	216,806		26,000	30,000	45,804
230	Cleaning	9,686	9,686	18,686	9,000			6,600	9,000	3,086
231	Communications	118,474	118,474	117,462	(1,011)	62,208	4,600	25,920	9,960	14,774
232	Electricity & gas	103,992	103,992	97,560	(6,432)	78,000		9,600	9,960	
233	Water & sewage	4,572	4,572	7,506	2,934	996		3,150	3,360	
235	Office transport	30,465	30,465	39,291	8,825			8,000	2,805	28,486
237	Advertising/Media	270	270	1,090	820		1,090			
239	Entertainment	159,850	159,850	159,850		116,150		11,000	17,500	15,200
240	Printing	10,586	10,586	8,586	(2,000)		5,000		3,586	
241	Stationery & supp	50,507	50,507	49,307	(1,200)	12,764	1,860	9,400	19,650	5,633
243	Purch office equip	91,511	91,511	43,465	(48,046)	14,194	3,600	4,000	15,743	5,928
244	Repairs equip	4,300	4,300	4,800	500		800	4,000		
245	Uniforms	5,160	5,160	2,900	(2,260)		2,000	900		
250	Local services	204,579	204,579	215,734	11,155	39,989	2,000	77,132	18,728	77,885
251	Overseas Serv.	35,000	35,000	35,000		35,000				
255	Commitment/other fees	450	450		(450)					
279	Special expenditure	6,000	6,000	12,000	6,000		12,000			
285	Hire of plant and equip	50,380	50,380	50,380		50,380				
	Sub Total	1,253,096	1,253,096	1,570,855	317,759	649,414	48,287	253,820	225,192	394,141
	Total Recurrent Exp	3,090,731	3,090,731	3,551,119	460,388	1,015,946	355,284	642,393	540,640	996,856
345	Contribt to Dev Fund									
	Sub Total									
	GRAND TOTAL	3,090,731	3,090,731	3,551,119	460,388	1,015,946	355,284	642,393	540,640	996,856

Ministry of Internal Affairs

Responsible Minister: Minister of Internal Affairs

Accounting Officer: Secretary for Internal Affairs

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. Strengthening local governance, developing rural and urban economies' and reviving our culture and heritage, to realizing the aspirations contained in the Kiribati Development Plan and the Kiribati Vision 20.
2. Local Government Division: The Local Government Division is mandated "to help councils to enable democratic local decision-making and action by, and on behalf of communities and to promote social, economic, environmental and cultural well-being of communities, in the present and for the future. It fulfills this mandate by managing, facilitating, supporting and strengthening local governance, through the provision of advisory services, technical support and capacity building of Council Leaders and Officials, as well as introducing good governance principles through compliance auditing and enforcement of the local government Act and other related laws. Effective 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 **\$3,182,005** for Departmental Expenditures in the 2021 Budget.

Table 15(a): MIA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
008	Sundry	500	1,000	1,000				
013	Maneaba Hire	290	1,029	1,029	1,000	1,046	1,095	1,144
004	Museum entrance fee		5,000	5,000				
Total Revenue		790	7,029	7,029	1,000	1,046	1,095	1,144
EXPENDITURE								
201	KPF contribution	125,752	125,909	125,909	134,314	134,314	134,314	134,314
202	Salaries	1,534,197	1,647,686	1,647,686	1,750,520	1,750,520	1,750,520	1,750,520
203	Housing assistance	31,078	62,820	62,820	33,108	33,108	33,108	33,108
204	Allowances	84,411	57,683	57,683	75,290	75,290	75,290	75,290
205	Overtime	42,064	32,120	32,120	32,862	32,862	32,862	32,862
206	Temporary assistance	108,551	31,097	31,097	40,327	40,327	40,327	40,327
207	Wages	14,279	29,267	29,267	29,267	29,267	29,267	29,267
208	Leave grants	187,137	207,000	207,000	426,000	426,000	426,000	426,000
Sub Total		2,127,469	2,193,582	2,193,582	2,521,688	2,521,688	2,521,688	2,521,688
215	Transport to work	31,484	29,397	29,397	29,397	30,132	30,885	31,657
216	Internal travel	78,805	84,416	84,416	88,496	90,708	92,976	95,301
217	Local training	10,210	20,340	20,340	20,340	20,849	21,370	21,904
218	Local accom & allowances	4,020	355	355	355	364	373	382
219	Local catering	3,101	2,400	2,400	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	26,092	39,055	39,055	39,056	40,032	41,033	42,059
226	Recruitment expenses	511	400	400	400	410	420	431
227	External travel	173,181	185,275	185,275	185,275	189,907	194,655	199,521
230	Cleaning	2,575	2,643	2,643	2,643	2,709	2,777	2,846
231	Communications	63,246	58,136	58,136	58,566	60,030	61,531	63,069
232	Electricity & gas	88,873	69,984	69,984	69,984	71,734	73,527	75,365
233	Water & sewage		250	250	250	256	263	269
235	Office transport	3,000	3,000	3,000	3,000	3,075	3,152	3,231
237	Advertising/Media	5,275	6,720	6,720	6,720	6,888	7,060	7,237
239	Entertainment	8,237	8,650	8,650	8,650	8,866	9,088	9,315
240	Printing	4,378	7,685	7,685	7,685	7,877	8,074	8,276
241	Stationery & supp	17,476	26,231	26,231	26,231	26,887	27,559	28,248
243	Purch office equip	43,821	46,960	46,960	46,960	48,134	49,337	50,571
244	Repairs equip	2,131	4,950	4,950	4,950	5,074	5,201	5,331
250	Local services	56,137	39,058	39,058	39,063	40,040	41,041	42,067
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	700	8,400	8,400	8,400	8,610	8,825	9,046
Sub Total		623,254	651,802	651,802	660,317	672,725	693,543	706,782
Total Recurrent Exp		2,750,723	2,845,383	2,845,383	3,182,005	3,194,413	3,215,231	3,228,469
315	Support Grants	3,027,050	4,159,811	4,159,811	4,159,811	3,179,807	3,179,807	3,179,807
318	Local Councils' grant	181,015	180,686	180,686	180,686	180,686	180,686	180,686
332	Ferry Services to remote islands	6,321	22,757	22,757	22,757	22,757	22,757	22,757
345	Contribt to Dev Fund		1,076,222	1,076,222	334,948			
Sub Total		3,214,386	5,439,476	5,439,476	4,698,202	3,383,250	3,383,250	3,383,250
GRAND TOTAL		5,965,109	8,284,859	8,284,859	7,880,207	6,577,663	6,598,481	6,611,719

Table 15(b): HEAD 15 - MINISTRY OF INTERNAL AFFAIRS BUDGET – 2021

Code	Description	2021 Budget vs 2020				Admin and Policy Div 01	RPD 02	LGD 03	CMD 04
		2020 Budget	2020 Revised	2021 Budget	Revised (\$)				
REVENUE									
008	Sundry	1,000	1,000		(1,000)				
013	Maneaba Hire	1,029	1,029	1,000	(29)				1,000
004	Museum entrance fee	5,000	5,000		(5,000)				
Total Revenue		7,029	7,029	1,000	(6,029)				1,000
EXPENDITURE									
201	KPF contribution	125,909	125,909	134,314	8,405	24,741	31,545	66,004	12,023
202	Salaries	1,647,686	1,647,686	1,750,520	102,834	325,985	401,983	863,421	159,130
203	Housing assistance	62,820	62,820	33,108	(29,712)	3,912	11,220	14,064	3,912
204	Allowances	57,683	57,683	75,290	17,607	23,712	13,560	36,644	1,374
205	Overtime	32,120	32,120	32,862	742	29,144	500	2,066	1,152
206	Temporary assistance	31,097	31,097	40,327	9,230	3,898	18,618	16,629	1,182
207	Wages	29,267	29,267	29,267			200	29,067	
208	Leave grants	207,000	207,000	426,000	219,000	72,000	99,000	216,000	39,000
Sub Total		2,193,582	2,193,582	2,521,688	328,106	483,393	576,627	1,243,895	217,774
215	Transport to work	29,397	29,397	29,397		29,397			
216	Internal travel	84,416	84,416	88,496	4,080	32,653	14,981	24,088	16,774
217	Local training	20,340	20,340	20,340		10,240		8,100	2,000
218	Local accom & allowances	355	355	355			355		
219	Local catering	2,400	2,400	2,400			2,400		
221	Overseas training	7,496	7,496	7,496					7,496
225	Relocation expenses	39,055	39,055	39,056	2		17,206	21,850	
226	Recruitment expenses	400	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	58,136	58,136	58,566	430	40,158		13,068	5,340
232	Electricity & gas	69,984	69,984	69,984		32,784		26,400	10,800
233	Water & sewage	250	250	250		250			
235	Office transport	3,000	3,000	3,000		3,000			
237	Advertising/Media	6,720	6,720	6,720				3,600	3,120
239	Entertainment	8,650	8,650	8,650		8,000	650		
240	Printing	7,685	7,685	7,685		4,800		600	2,285
241	Stationery & supp	26,231	26,231	26,231		11,827	3,866	5,675	4,863
243	Purch office equip	46,960	46,960	46,960		29,410	3,150	4,150	10,250
244	Repairs equip	4,950	4,950	4,950		1,000	1,500	1,600	850
250	Local services	39,058	39,058	39,063	5	19,445		2,280	17,338
279	Special expenditure			4,000	4,000	4,000			
285	Hire of plant and equip	8,400	8,400	8,400		8,400			
Sub Total		651,802	651,802	660,317	8,515	308,084	45,656	125,461	181,116
Total Recurrent Exp		2,845,383	2,845,383	3,182,005	336,622	791,477	622,283	1,369,356	398,890
315	Support Grants	4,159,811	4,159,811	4,159,811				4,159,811	
318	Local Councils' grant	180,686	180,686	180,686				180,686	
332	Ferry Services to remote islands	22,757	22,757	22,757				22,757	
345	Contribt to Dev Fund	1,076,222	1,076,222	334,948	(741,274)			334,948	
Sub Total		5,439,476	5,439,476	4,698,202	(741,274)			4,698,202	
GRAND TOTAL		8,284,859	8,284,859	7,880,207	(404,652)	791,477	622,283	6,067,558	398,890

Ministry of Environment, Lands and Agricultural Development

Responsible Minister: Minister of Environment, Lands and Agricultural Development

Accounting Officer: Secretary for Environment, Lands and Agricultural Development

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Environment, Lands and Agricultural Development is allocated a total of **\$4,748,142** for Departmental Expenditures in the 2021 Budget.

Table 16(a): MELAD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
003	Fees		65,530	65,530	55,530	58,084	60,814	63,551
021	Environment Licence	7,728	2,640	2,640	2,640	2,761	2,891	3,021
023	Wildlife Viewing Fees	2,556	3,300	3,300	3,300	3,452	3,614	3,777
003	Fees (Land Survey)	110,400	500	500				
025	Sale of state lands	14	100	100	1,500	1,569	1,643	1,717
036	Sublease rents and leases	321,499	133,500	133,500	176,893	185,030	193,726	202,444
004	DNE (admin fees)	258	2,000	2,000				
028	Quarantine	15,966	10,000	10,000	5,000	5,230	5,476	5,722
002	Fines	588	2,540	2,540	500	523	548	572
026	Livestock sales	34,866	25,000	25,000	50,000	52,300	54,758	57,222
Total Revenue		493,874	245,110	245,110	295,363	308,950	323,470	338,026
EXPENDITURE								
201	KPF contribution	145,119	171,529	171,529	172,105	172,105	172,105	172,105
202	Salaries	1,823,853	2,237,053	2,237,053	2,242,682	2,242,682	2,242,682	2,242,682
203	Housing assistance	23,427	37,854	37,854	39,516	39,516	39,516	39,516
204	Allowances	102,126	103,308	103,308	111,711	111,711	111,711	111,711
205	Overtime	178,556	102,749	102,749	139,069	139,069	139,069	139,069
206	Temporary assistance	163,090	50,004	50,004	52,051	52,051	52,051	52,051
208	Leave grants	231,643	334,000	334,000	647,000	647,000	647,000	647,000
Sub Total		2,667,814	3,036,497	3,036,497	3,404,134	3,404,134	3,404,134	3,404,134
215	Transport to work	139,627	96,099	96,099	96,099	98,501	100,964	103,488
216	Internal travel	142,013	149,683	149,683	157,006	160,932	164,955	169,079
217	Local training	11,122	23,862	23,862	23,862	24,458	25,070	25,697
219	Local catering	4,501	5,175	5,175	4,250	4,356	4,465	4,577
221	Overseas training		12,000	12,000				
225	Relocation expenses	6,390	34,656	34,656	22,319	22,877	23,449	24,035
226	Recruitment expenses	378	11,000	11,000	11,000	11,275	11,557	11,846
227	External travel	188,175	175,159	175,159	95,148	97,527	99,965	102,464
230	Cleaning	5,902	7,042	7,042	6,376	6,536	6,699	6,866
231	Communications	184,648	174,623	174,623	175,073	179,450	183,936	188,534
232	Electricity & gas	114,844	110,862	110,862	139,680	143,172	146,751	150,420
233	Water & sewage	26,768	18,600	18,600	41,070	42,097	43,149	44,228
235	Office transport	91,106	35,100	35,100	91,323	93,606	95,946	98,345
237	Advertising/Media	28,948	14,486	14,486	14,486	14,848	15,219	15,600
239	Entertainment	11,578	10,690	10,690	10,690	10,957	11,231	11,512
240	Printing	4,401	5,122	5,122	5,122	5,250	5,381	5,515
241	Stationery & supp	84,825	49,426	49,426	49,426	50,662	51,928	53,227
242	Food & rations	515	1,621	1,621				
243	Purch office equip	104,244	69,170	69,170	39,180	40,160	41,163	42,193
244	Repairs equip	25,504	36,340	36,340	30,390	31,150	31,928	32,727
245	Uniforms		2,425	2,425	2,425	2,486	2,548	2,611
248	Comp. for trees	1,581	3,200	3,200	3,200	3,280	3,362	3,446
249	Agricultural supplies	73,520	92,000	92,000	92,000	94,300	96,658	99,074
250	Local services	191,751	137,883	137,883	175,143	179,522	184,010	188,610
251	Overseas Serv.	151	3,050	3,050	3,050	3,126	3,204	3,285
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	7,945	41,400	41,400	27,000	27,675	28,367	29,076
291	Maint of vehicles	9,198	11,010	11,010	24,690	25,307	25,940	26,588
Sub Total		1,459,635	1,331,683	1,331,683	1,344,009	1,373,509	1,411,846	1,443,043
Total Recurrent Exp		4,127,449	4,368,181	4,368,181	4,748,142	4,777,642	4,815,980	4,847,176
286	Land rent	4,229,286	4,828,965	4,828,965	9,657,930	9,657,930	9,657,930	9,657,930
345	Contribt to Dev Fund	822,878	560,873	560,873	29,589			
Sub Total		5,052,164	5,389,838	5,389,838	9,687,519	9,657,930	9,657,930	9,657,930
GRAND TOTAL		9,179,613	9,758,019	9,758,019	14,435,661	14,435,572	14,473,910	14,505,106

Table 16(b): HEAD 16 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT BUDGET – 2021

Code	Description	2021 Budget vs 2020				Admin 01	ECD 02	Lands 03	Agriculture 04
		2020 Budget	2020 Revised	2021 Budget	Revised (\$)				
REVENUE									
003	Fees	65,530	65,530	55,530	(10,000)		5,530	50,000	
021	Environment Licence	2,640	2,640	2,640			2,640		
023	Wildlife Viewing Fees	3,300	3,300	3,300			3,300		
003	Fees (Land Survey)	500	500		(500)				
025	Sale of state lands	100	100	1,500	1,400			1,500	
036	Sublease rents and leases	133,500	133,500	176,893	43,393			176,893	
004	DNE (admin fees)	2,000	2,000		(2,000)				
028	Quarantine	10,000	10,000	5,000	(5,000)				5,000
002	Fines	2,540	2,540	500	(2,040)		500		
026	Livestock sales	25,000	25,000	50,000	25,000				50,000
	Total Revenue	245,110	245,110	295,363	50,253		11,970	228,393	55,000
EXPENDITURE									
201	KPF contribution	171,529	171,529	172,105	576	26,697	38,864	45,445	61,098
202	Salaries	2,237,053	2,237,053	2,242,682	5,629	346,231	483,070	600,558	812,822
203	Housing assistance	37,854	37,854	39,516	1,662	11,208	16,812	11,496	
204	Allowances	103,308	103,308	111,711	8,403	19,313	9,324	48,660	34,415
205	Overtime	102,749	102,749	139,069	36,320	49,510	10,024	46,600	32,935
206	Temporary assistance	50,004	50,004	52,051	2,047	9,731	35,121	5,380	1,820
208	Leave grants	334,000	334,000	647,000	313,000	69,000	119,000	174,000	285,000
	Sub Total	3,036,497	3,036,497	3,404,134	367,636	531,690	712,215	932,139	1,228,090
215	Transport to work	96,099	96,099	96,099		37,288	9,194	14,916	34,701
216	Internal travel	149,683	149,683	157,006	7,323	41,721	55,200	40,482	19,603
217	Local training	23,862	23,862	23,862		10,435		1,565	11,862
219	Local catering	5,175	5,175	4,250	(925)	150	1,500	2,600	
221	Overseas training	12,000	12,000		(12,000)				
225	Relocation expenses	34,656	34,656	22,319	(12,337)			6,031	16,288
226	Recruitment expenses	11,000	11,000	11,000		11,000			
227	External travel	175,159	175,159	95,148	(80,011)	95,148			
230	Cleaning	7,042	7,042	6,376	(666)	1,688	1,280	2,215	1,193
231	Communications	174,623	174,623	175,073	451	63,750	45,258	34,800	31,265
232	Electricity & gas	110,862	110,862	139,680	28,818	34,200	28,980	54,300	22,200
233	Water & sewage	18,600	18,600	41,070	22,470	2,430	15,840	4,200	18,600
235	Office transport	35,100	35,100	91,323	56,223	2,400	4,836	3,627	80,460
237	Advertising/Media	14,486	14,486	14,486			2,000	6,506	5,980
239	Entertainment	10,690	10,690	10,690		10,690			
240	Printing	5,122	5,122	5,122		1,260	1,500	1,942	420
241	Stationery & supp	49,426	49,426	49,426		10,336	7,372	10,212	21,507
242	Food & rations	1,621	1,621		(1,621)				
243	Purch office equip	69,170	69,170	39,180	(29,990)	23,000	2,550	9,110	4,520
244	Repairs equip	36,340	36,340	30,390	(5,950)	13,300	2,250	8,640	6,200
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	92,000	92,000	92,000					92,000
250	Local services	137,883	137,883	175,143	37,260	31,133	85,221	23,125	35,664
251	Overseas Serv.	3,050	3,050	3,050					3,050
279	Special expenditure			4,000	4,000	4,000			
285	Hire of plant and equip	41,400	41,400	27,000	(14,400)	27,000			
291	Maint of vehicles	11,010	11,010	24,690	13,680	10,000	6,410	8,280	
	Sub Total	1,331,683	1,331,683	1,344,009	12,325	430,929	270,047	235,751	407,283
	Total Recurrent Exp	4,368,181	4,368,181	4,748,142	379,962	962,619	982,261	1,167,890	1,635,372
286	Land rent	4,828,965	4,828,965	9,657,930	4,828,965			9,657,930	
345	Contribt to Dev Fund	560,873	560,873	29,589	(531,284)		29,589		
	Sub Total	5,389,838	5,389,838	9,687,519	4,297,681		29,589	9,657,930	
	GRAND TOTAL	9,758,019	9,758,019	14,435,661	4,677,643	962,619	1,011,850	10,825,820	1,635,372

Maneaba Ni Maungatabu (Parliament)

Responsible Minister: Minister of Justice

Accounting Officer: Clerk to Parliament

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Maneaba Ni Maungatabu is allocated a total of **\$5,780,364** for Departmental Expenditures in the 2021 Budget.

Table 17(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
050	Conference room rental	6,650	1,500	1,500	1,500	1,569	1,643	1,717
080	Sale of Publications	480	350	350	350	366	383	401
015	Charter Revenue	7,656	30,000	30,000	4,000	4,184	4,381	4,578
	Total Revenue	14,786	31,850	31,850	5,850	6,119	6,407	6,695
EXPENDITURE								
201	KPF contribution	62,627	66,243	66,243	151,066	151,066	151,066	151,066
202	Salaries	817,005	877,459	877,459	2,008,440	2,008,440	2,008,440	2,008,440
203	Housing assistance	11,803	20,940	20,940	24,492	24,492	24,492	24,492
204	Allowances	39,736	56,386	56,386	45,146	45,146	45,146	45,146
205	Overtime	48,913	35,496	35,496	35,496	35,496	35,496	35,496
206	Temporary assistance	17,793	5,778	5,778	5,778	5,778	5,778	5,778
208	Leave grants	41,233	48,000	48,000	96,000	96,000	96,000	96,000
	Sub Total	1,039,110	1,110,302	1,110,302	2,366,417	2,366,417	2,366,417	2,366,417
215	Transport to work	76,853	120,440	120,440	68,464	70,176	71,930	73,729
216	Internal travel	357,333	389,186	389,186	507,087	519,764	532,758	546,077
218	Local accom & allowances	604,701	600,596	600,596	1,118,400	1,146,360	1,175,019	1,204,394
219	Local catering	22,317	32,250	32,250	31,500	32,288	33,095	33,922
227	External travel	965,600	436,170	436,170	102,680	105,247	107,878	110,575
230	Cleaning	3,473	1,200	1,200	2,250	2,306	2,364	2,423
231	Communications	88,909	86,623	86,623	199,800	204,795	209,915	215,163
232	Electricity & gas	244,502	276,000	276,000	276,000	282,900	289,973	297,222
233	Water & sewage				5,400	5,535	5,673	5,815
237	Advertising/Media	322,104	342,826	342,826	543,210	556,790	570,710	584,978
239	Entertainment	37,637	41,000	41,000	41,000	42,025	43,076	44,153
240	Printing	11,968	38,271	38,271	32,261	33,068	33,894	34,742
241	Stationery & supp	36,659	82,324	82,324	82,324	84,382	86,492	88,654
243	Purch office equip	41,563	25,820	25,820	100,000	102,500	105,063	107,689
244	Repairs equip	10,632	32,464	32,464	32,464	33,276	34,107	34,960
250	Local services	199,863	95,482	95,482	96,682	99,099	101,576	104,116
279	Special expenditure				124,000	124,000	124,000	124,000
285	Hire of plant and equip	29,006	42,792	42,792	50,425	51,686	52,978	54,302
	Sub Total	3,053,120	2,643,444	2,643,444	3,413,947	3,372,196	3,580,501	3,542,913
	Total Recurrent Exp	4,092,229	3,753,746	3,753,746	5,780,364	5,738,613	5,946,918	5,909,330
	GRAND TOTAL	4,092,229	3,753,746	3,753,746	5,780,364	5,738,613	5,946,918	5,909,330

Table 17(b): HEAD 17 - MANEABA NI MAUNGATABU BUDGET – 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	Parliament Meetings 02	Parliament Committees 03
REVENUE								
050	Conference room rental	1,500	1,500	1,500		1,500		
080	Sale of Publications	350	350	350			350	
015	Charter Revenue	30,000	30,000	4,000	(26,000)	4,000		
	Total Revenue	31,850	31,850	5,850	(26,000)	5,500	350	
EXPENDITURE								
201	KPF contribution	66,243	66,243	151,066	84,824	29,120	121,946	
202	Salaries	877,459	877,459	2,008,440	1,130,980	382,490	1,625,950	
203	Housing assistance	20,940	20,940	24,492	3,552	24,492		
204	Allowances	56,386	56,386	45,146	(11,240)	17,920	27,226	
205	Overtime	35,496	35,496	35,496		30,909	4,587	
206	Temporary assistance	5,778	5,778			5,778		
207	Wages							
208	Leave grants	48,000	48,000	96,000	48,000	96,000		
	Sub T total	1,110,302	1,110,302	2,366,417	1,256,115	586,708	1,779,709	
215	Transport to work	120,440	120,440	68,464	(51,976)	45,864	1,200	21,400
216	Internal travel	389,186	389,186	507,087	117,901	46,000	334,562	126,525
218	Local accom & allowances	600,596	600,596	1,118,400	517,804		642,630	475,770
219	Local catering	32,250	32,250	31,500	(750)	4,500	21,000	6,000
227	External travel	436,170	436,170	102,680	(333,490)	30,420	72,260	
230	Cleaning	1,200	1,200	2,250	1,050	1,200	1,050	
231	Communications	86,623	86,623	199,800	113,177	162,600	37,200	
232	Electricity & gas	276,000	276,000	276,000		276,000		
233	Water & sewage			5,400	5,400	5,400		
237	Advertising/Media	342,826	342,826	543,210	200,384	13,500	526,710	3,000
239	Entertainment	41,000	41,000	41,000		41,000		
240	Printing	38,271	38,271	32,261	(6,010)	13,680	15,581	3,000
241	Stationery & supp	82,324	82,324	82,324		77,324		5,000
243	Purch office equip	25,820	25,820	100,000	74,180	100,000		
244	Repairs equip	32,464	32,464	32,464		32,464		
250	Local services	95,482	95,482	96,682	1,200	75,110	21,572	
279	Special expenditure			124,000	124,000		124,000	
285	Hire of plant and equip	42,792	42,792	50,425	7,633	50,425		
	Sub Total	2,643,444	2,643,444	3,413,947	770,503	975,487	1,797,765	640,695
	Total Recurrent Exp	3,753,746	3,753,746	5,780,364	2,026,618	1,562,195	3,577,474	640,695
	GRAND TOTAL	3,753,746	3,753,746	5,780,364	2,026,618	1,562,195	3,577,474	640,695

Ministry of Commerce Industry and Co-operatives

Responsible Minister: Minister of 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 **\$2,606,387** for Departmental Expenditures in the 2021 Budget.

Table 18(a): MCIC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
031	Credit Union Fees	518	500	500	250	262	274	286
032	Cooperative Fees	192	1,000	1,000	400	418	438	458
030	Trade Mark & Patent Fees	34,899	20,000	20,000	20,000	20,920	21,903	22,889
037	Money Lending Fees		1,000	1,000	1,000	1,046	1,095	1,144
038	Business Name Registration	58,303	18,000	18,000	18,000	18,828	19,713	20,600
033	Company Fees	3,400	5,000	5,000	5,000	5,230	5,476	5,722
053	Copywrite fees		5,000	5,000	5,000	5,230	5,476	5,722
034	Foreign Investment License Fees	100	5,000	5,000	5,000	5,230	5,476	5,722
055	Rental of Small Industry Centre	4,141	6,720	6,720	6,720	7,029	7,359	7,691
052	Container Storage Yard Fees	7,989	4,214	4,214	8,213	8,591	8,995	9,399
Total Revenue		109,541	66,434	66,434	69,583	72,784	76,205	79,634
EXPENDITURE								
201	KPF contribution	73,678	80,341	80,341	89,231	89,231	89,231	89,231
202	Salaries	961,396	1,054,164	1,054,164	1,167,267	1,167,267	1,167,267	1,167,267
203	Housing assistance	36,766	48,577	48,577	45,516	45,516	45,516	45,516
204	Allowances	37,311	37,303	37,303	63,635	63,635	63,635	63,635
205	Overtime	26,006	24,541	24,541	38,660	38,660	38,660	38,660
206	Temporary assistance	21,972	17,047	17,047	22,484	22,484	22,484	22,484
208	Leave grants	129,451	142,500	142,500	283,000	283,000	283,000	283,000
Sub Total		1,286,582	1,404,472	1,404,472	1,709,793	1,709,793	1,709,793	1,709,793
215	Transport to work	41,130	55,132	55,132	53,796	55,141	56,520	57,933
216	Internal travel	157,860	137,557	137,557	140,862	144,384	147,993	151,693
217	Local training	1,380	33,136	33,136	41,027	42,053	43,104	44,182
218	Local accom & allowances	17,910	34,759	34,759	38,838	39,809	40,804	41,824
219	Local catering	20,907	33,725	33,725	35,975	36,874	37,796	38,741
220	Local course fees		1,790	1,790	2,019	2,069	2,121	2,174
226	Recruitment expenses	2,881	4,050	4,050	2,000	2,050	2,101	2,154
227	External travel	281,401	119,243	119,243	138,802	142,273	145,829	149,475
230	Cleaning	2,330	3,378	3,378	3,325	3,408	3,493	3,581
231	Communications	89,301	84,879	84,879	97,590	100,030	102,530	105,094
232	Electricity & gas	59,260	76,374	76,374	72,600	74,415	76,275	78,182
233	Water & sewage	381			800	820	841	862
235	Office transport	4,144	2,600	2,600	2,600	2,665	2,732	2,800
237	Advertising/Media	14,278	14,300	14,300	14,840	15,211	15,591	15,981
239	Entertainment	1,995	3,544	3,544	3,544	3,633	3,723	3,817
240	Printing	2,029	1,800	1,800	2,950	3,024	3,099	3,177
241	Stationery & supp	63,508	42,945	42,945	42,600	43,665	44,756	45,875
243	Purch office equip	65,333	67,495	67,495	80,334	82,343	84,401	86,511
244	Repairs equip	3,709	5,879	5,879	10,958	11,232	11,513	11,801
250	Local services	72,280	75,994	75,994	54,904	56,276	57,683	59,125
251	Overseas Serv.				2,929	3,002	3,077	3,154
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip		24,225	24,225	43,800	44,895	46,017	47,168
289	Building & infra maint	3,629	2,588	2,588	1,500	1,538	1,576	1,615
291	Maint of vehicles	2,946	4,000	4,000	4,000	4,100	4,203	4,308
Sub Total		908,593	829,393	829,393	896,594	914,909	941,781	961,226
Total Recurrent Exp		2,195,175	2,233,864	2,233,864	2,606,387	2,624,701	2,651,574	2,671,019
GRAND TOTAL		2,195,175	2,233,864	2,233,864	2,606,387	2,624,701	2,651,574	2,671,019

Table 18(b): HEAD 18 - MINISTRY OF COMMERCE, INDUSTRY AND CO-OPERATIVE BUDGET 2021

Code	Description	2021 Budget vs 2020				Admin 01	BRC 02	BPC 03	Xmas 04
		2020 Budget	2020 Revised	2021 Budget	Revised (\$)				
REVENUE									
031	Credit Union Fees	500	500	250	(250)		250		
032	Cooperative Fees	1,000	1,000	400	(600)		400		
030	Trade Mark & Patent Fees	20,000	20,000	20,000			20,000		
037	Money Lending Fees	1,000	1,000	1,000			1,000		
038	Business Name Registration	18,000	18,000	18,000			18,000		
033	Company Fees	5,000	5,000	5,000			5,000		
053	Copywrite fees	5,000	5,000	5,000			5,000		
034	Foreign Investment License Fees	5,000	5,000	5,000				5,000	
055	Rental of Small Industry Centre	6,720	6,720	6,720				6,720	
052	Container Storage Yard Fees	4,214	4,214	8,213	3,999			8,213	
Total Revenue		66,434	66,434	69,583	3,149		49,650	19,933	
EXPENDITURE									
201	KPF contribution	80,341	80,341	89,231	8,891	27,902	22,774	27,134	11,421
202	Salaries	1,054,164	1,054,164	1,167,267	113,104	362,523	303,659	357,570	143,515
203	Housing assistance	48,577	48,577	45,516	(3,061)	19,392	14,568	11,556	
204	Allowances	37,303	37,303	63,635	26,332	18,980	9,600	32,315	2,740
205	Overtime	24,541	24,541	38,660	14,119	24,606		1,433	12,621
206	Temporary assistance	17,047	17,047	22,484	5,437	9,508		4,214	8,762
208	Leave grants	142,500	142,500	283,000	140,500	75,000	69,000	84,000	55,000
Sub Total		1,404,472	1,404,472	1,709,793	305,321	537,911	419,602	518,222	234,059
215	Transport to work	55,132	55,132	53,796	(1,336)	48,396			5,400
216	Internal travel	137,557	137,557	140,862	3,305	42,124	49,353	26,622	22,763
217	Local training	33,136	33,136	41,027	7,891		9,126	29,020	2,881
218	Local accom & allowances	34,759	34,759	38,838	4,079		3,000	35,638	200
219	Local catering	33,725	33,725	35,975	2,250	550	9,350	17,075	9,000
220	Local course fees	1,790	1,790	2,019	229			1,350	669
226	Recruitment expenses	4,050	4,050	2,000	(2,050)	2,000			
227	External travel	119,243	119,243	138,802	19,559	42,845	49,640	33,685	12,632
230	Cleaning	3,378	3,378	3,325	(53)	2,277			1,049
231	Communications	84,879	84,879	97,590	12,711	78,210			19,380
232	Electricity & gas	76,374	76,374	72,600	(3,774)	72,000			600
233	Water & sewage			800	800	500			300
235	Office transport	2,600	2,600	2,600					2,600
237	Advertising/Media	14,300	14,300	14,840	540		5,500	6,640	2,700
239	Entertainment	3,544	3,544	3,544		3,544			
240	Printing	1,800	1,800	2,950	1,150		1,050	1,900	
241	Stationery & supp	42,945	42,945	42,600	(345)	15,465	13,358	11,511	2,266
242	Food & rations								
243	Purch office equip	67,495	67,495	80,334	12,840	57,935	3,620	6,316	12,464
244	Repairs equip	5,879	5,879	10,958	5,079	3,000	3,560	3,898	500
250	Local services	75,994	75,994	54,904	(21,090)	17,226	9,550	25,744	2,384
251	Overseas Serv.			2,929	2,929		2,929		
279	Special expenditure			4,000	4,000	4,000			
285	Hire of plant and equip	24,225	24,225	43,800	19,575	43,800			
289	Building & infra maint	2,588	2,588	1,500	(1,088)	1,500			
291	Maint of vehicles	4,000	4,000	4,000		4,000			
Sub Total		829,393	829,393	896,594	67,201	439,372	160,036	199,399	97,787
Total Recurrent Exp		2,233,864	2,233,864	2,606,387	372,522	977,283	579,638	717,621	331,845
GRAND TOTAL		2,233,864	2,233,864	2,606,387	372,522	977,283	579,638	717,621	331,845

Kiribati Audit Office

Responsible Minister: Minister of 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 **\$1,077,001** for Departmental Expenditures in the 2021 Budget.

Table 19(a): KAO MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019	2020	2020	2021	2022	2023	2024
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
003	Audit fees	400	27,000	27,000	27,000	28,242	29,569	30,900
Total Revenue		400	27,000	27,000	27,000	28,242	29,569	30,900
EXPENDITURE								
201	KPF contribution	28,870	38,854	38,854	44,170	44,170	44,170	44,170
202	Salaries	445,017	514,470	514,470	585,347	585,347	585,347	585,347
203	Housing assistance	10,818	15,528	15,528	15,840	15,840	15,840	15,840
204	Allowances	24,081	13,454	13,454	13,454	13,454	13,454	13,454
205	Overtime	10,712	11,818	11,818	11,818	11,818	11,818	11,818
206	Temporary assistance	7,003	3,585	3,585	3,585	3,585	3,585	3,585
208	Leave grants	49,421	63,000	63,000	138,000	138,000	138,000	138,000
Sub Total		575,921	660,709	660,709	812,213	812,213	812,213	812,213
215	Transport to work	19,676	19,416	19,416	19,416	19,901	20,399	20,909
216	Internal travel	50,256	81,428	81,428	81,428	83,464	85,550	87,689
217	Local training		3,850	3,850	3,850	3,946	4,045	4,146
219	Local catering	923	5,000	5,000	5,000	5,125	5,253	5,384
226	Recruitment expenses		2,350	2,350	2,350	2,409	2,469	2,531
227	External travel	83,146	33,030	33,030	33,030	33,856	34,702	35,570
230	Cleaning	989	1,018	1,018	1,018	1,043	1,070	1,096
231	Communications	22,765	26,900	26,900	26,900	27,573	28,262	28,968
232	Electricity & gas	11,927	30,000	30,000	30,000	30,750	31,519	32,307
239	Entertainment	1,893	1,500	1,500	1,500	1,538	1,576	1,615
241	Stationery & supp	9,309	12,035	12,035	12,035	12,336	12,644	12,960
243	Purch office equip	47,571	8,120	8,120	8,120	8,323	8,531	8,744
244	Repairs equip	1,547	2,030	2,030	2,030	2,081	2,133	2,186
250	Local services	19,377	3,517	3,517	3,517	3,605	3,695	3,787
285	Hire of plant and equip		34,594	34,594	34,594	35,459	36,345	37,254
Sub Total		269,378	264,788	264,788	264,788	271,408	278,193	285,148
Total Recurrent Exp		845,299	925,497	925,497	1,077,001	1,083,621	1,090,406	1,097,361
GRAND TOTAL		845,299	925,497	925,497	1,077,001	1,083,621	1,090,406	1,097,361

Table 19(b): HEAD 19 - KIRIBATI AUDIT OFFICE BUDGET – 2021

Code	Description	2021 Budget vs 2020 Revised (\$)				Admin 01	Treasury 02	SOE Division 03	Local Gov 04	Project Division 05	IT Division 06
		2020 Budget	2020 Revised	2021 Budget	Revised						
REVENUE											
003	Audit fees	27,000	27,000	27,000			20,000			7,000	
Total Revenue		27,000	27,000	27,000			20,000			7,000	
EXPENDITURE											
201	KPF contribution	38,854	38,854	44,170	5,316	8,459	8,424	7,714	9,009	8,221	2,342
202	Salaries	514,470	514,470	585,347	70,877	109,206	112,317	102,853	120,125	109,613	31,231
203	Housing assistance	15,528	15,528	15,840	312		3,120	8,208	4,512		
204	Allowances	13,454	13,454	13,454		13,454					
205	Overtime	11,818	11,818	11,818		11,818					
206	Temporary assistance	3,585	3,585	3,585		3,585					
208	Leave grants	63,000	63,000	138,000	75,000	30,000	27,000	24,000	27,000	24,000	6,000
Sub Total		660,709	660,709	812,213	151,505	176,522	150,861	142,775	160,647	141,834	39,574
215	Transport to work	19,416	19,416	19,416		19,416					
216	Internal travel	81,428	81,428	81,428		18,470	8,402	10,854	43,702		
217	Local training	3,850	3,850	3,850		3,850					
219	Local catering	5,000	5,000	5,000		5,000					
226	Recruitment expenses	2,350	2,350	2,350		2,350					
227	External travel	33,030	33,030	33,030		22,500	3,510	3,510	3,510		
230	Cleaning	1,018	1,018	1,018		1,018					
231	Communications	26,900	26,900	26,900		26,900					
232	Electricity & gas	30,000	30,000	30,000		30,000					
239	Entertainment	1,500	1,500	1,500		1,500					
241	Stationery & supp	12,035	12,035	12,035		12,035					
243	Purch office equip	8,120	8,120	8,120		8,120					
244	Repairs equip	2,030	2,030	2,030		2,030					
250	Local services	3,517	3,517	3,517		3,517					
285	Hire of plant and equip	34,594	34,594	34,594		34,594					
Sub Total		264,788	264,788	264,788		191,300	11,912	14,364	47,212		
Total Recurrent Exp		925,497	925,497	1,077,001	151,505	367,822	162,773	157,139	207,859	141,834	39,574
GRAND TOTAL		925,497	925,497	1,077,001	151,505	367,822	162,773	157,139	207,859	141,834	39,574

Office of the Attorney General

Responsible Minister: Minister of Justice

Accounting Officer: Attorney General

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. 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 **\$1,106,034** for Departmental Expenditures in the 2021 Budget.

Table 20(a): OAG MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
054	Legal fees	70	600	600	600	628	657	687
087	Sale of Law Books	38	250	250	250	262	274	286
	Total Revenue	108	850	850	850	889	931	973
EXPENDITURE								
201	KPF contribution	28,301	34,785	34,785	40,543	40,543	40,543	40,543
202	Salaries	369,582	461,629	461,629	538,398	538,398	538,398	538,398
203	Housing assistance	54,842	60,228	60,228	40,752	40,752	40,752	40,752
204	Allowances	2,616	1,860	1,860	1,880	1,880	1,880	1,880
205	Overtime	13,703	6,320	6,320	6,344	6,344	6,344	6,344
206	Temporary assistance	6,560	2,176	2,176	2,176	2,176	2,176	2,176
208	Leave grants	29,169	42,000	42,000	102,000	102,000	102,000	102,000
	Sub Total	504,773	608,999	608,999	732,094	732,094	732,094	732,094
215	Transport to work	14,787	11,859	11,859	18,291	18,748	19,217	19,697
216	Internal travel	35,218	36,395	36,395	36,395	37,305	38,237	39,193
217	Local training		3,613	3,613	3,613	3,703	3,796	3,891
219	Local catering		2,319	2,319	2,306	2,364	2,423	2,483
226	Recruitment expenses				1,200	1,230	1,261	1,292
227	External travel	53,623	75,000	75,000	75,000	76,875	78,797	80,767
230	Cleaning				780	800	819	840
231	Communications	53,242	26,825	26,825	40,025	41,026	42,051	43,103
232	Electricity & gas	31,063	34,151	34,151	44,951	46,075	47,227	48,407
239	Entertainment	654	820	820	820	841	862	883
240	Printing		3,588	3,588	3,588	3,678	3,770	3,864
241	Stationery & supp	95,586	9,824	9,824	9,788	10,033	10,284	10,541
243	Purch office equip	57,519	17,062	17,062	28,544	29,258	29,989	30,739
244	Repairs equip	197	5,125	5,125	5,965	6,114	6,267	6,424
250	Local services	15,424	8,200	8,200	13,000	13,325	13,658	14,000
251	Overseas Serv.		5,125	5,125	5,125	5,253	5,384	5,519
285	Hire of plant and equip	14,483	37,974	37,974	84,549	86,663	88,829	91,050
	Sub Total	371,797	277,880	277,880	373,940	383,289	392,871	402,692
	Total Recurrent Exp	876,570	886,879	886,879	1,106,034	1,115,382	1,124,964	1,134,786
	GRAND TOTAL	876,570	886,879	886,879	1,106,034	1,115,382	1,124,964	1,134,786

Table 20(b): HEAD 20 – OFFICE OF THE ATTORNEY GENERAL BUDGET – 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	Civil 02	Criminal 03	Drafting 04
REVENUE									
054	Legal fees	600	600	600		600			
087	Sale of Law Books	250	250	250		250			
	Total Revenue	850	850	850		850			
EXPENDITURE									
201	KPF contribution	34,785	34,785	40,543	5,758	10,159	12,939	9,347	8,099
202	Salaries	461,629	461,629	538,398	76,769	133,272	172,515	124,621	107,991
203	Housing assistance	60,228	60,228	40,752	(19,476)		19,656	12,888	8,208
204	Allowances	1,860	1,860	1,880	20	1,880			
205	Overtime	6,320	6,320	6,344	24	6,344			
206	Temporary assistance	2,176	2,176	2,176		2,176			
208	Leave grants	42,000	42,000	102,000	60,000	30,000	30,000	21,000	21,000
	Sub Total	608,999	608,999	732,094	123,095	183,830	235,110	167,855	145,298
215	Transport to work	11,859	11,859	18,291	6,432	11,859		6,432	
216	Internal travel	36,395	36,395	36,395		5,333	13,058	13,554	4,450
217	Local training	3,613	3,613	3,613			1,916	1,697	
219	Local catering	2,319	2,319	2,306	(13)		1,466	840	
226	Recruitment expenses			1,200	1,200			1,200	
227	External travel	75,000	75,000	75,000		75,000			
230	Cleaning			780	780			780	
231	Communications	26,825	26,825	40,025	13,200	26,825		13,200	
232	Electricity & gas	34,151	34,151	44,951	10,800	34,151		10,800	
239	Entertainment	820	820	820		820			
240	Printing	3,588	3,588	3,588		3,588			
241	Stationery & supp	9,824	9,824	9,788	(36)	2,627	2,387	2,387	
243	Purch office equip	17,062	17,062	28,544	11,482	6,446	3,860	15,400	2,838
244	Repairs equip	5,125	5,125	5,965	840	5,125		840	
250	Local services	8,200	8,200	13,000	4,800	8,200		4,800	
251	Overseas Serv.	5,125	5,125	5,125		5,125			
285	Hire of plant and equip	37,974	37,974	84,549	46,575	37,974		46,575	
	Sub Total	277,880	277,880	373,940	96,060	223,073	22,687	118,505	9,675
	Total Recurrent Exp	886,879	886,879	1,106,034	219,155	406,903	257,797	286,360	154,973
	GRAND TOTAL	886,879	886,879	1,106,034	219,155	406,903	257,797	286,360	154,973

Ministry of Fisheries and Marine Resources Development

Responsible Minister: Minister of Fisheries and Marine Resources Development

Accounting Officer: Secretary for Fisheries and Marine Resources Development

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Fisheries and Marine Resources Development is allocated a total of **\$4,196,905** for Departmental Expenditures in the 2021 Budget.

Table 21(a): MFMRD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
047	Vessel and Equipment Hire	15,817	10,000	10,000	15,000	15,690	16,427	17,167
040	Fish and fish poster sales	53,044	50,000	50,000	20,000	20,920	21,903	22,889
041	Local fishing	84,959	85,000	85,000	25,000	26,150	27,379	28,611
042	Local Licencing	42,730	45,000	45,000	25,000	26,150	27,379	28,611
043	Fish transhipment fees	14,504,567	4,000,000	4,000,000	4,500,000	4,707,000	4,928,229	5,149,999
045	Fishing License Revenue	210,641,961	145,000,000	145,000,000	160,000,000	160,000,000	160,000,000	160,000,000
046	EEZ Chart sales	449	10,000	10,000	5,000	5,230	5,476	5,722
048	Marine scientific research	18,427	1,000	1,000	6,000	6,276	6,571	6,867
049	Observer Fund	1,160,700	900,000	900,000	900,000	900,000	900,000	900,000
Total Revenue		226,522,654	150,101,000	150,101,000	165,496,000	165,707,416	165,933,365	166,159,866
EXPENDITURE								
201	KPF contribution	132,624	136,514	136,514	156,899	156,899	156,899	156,899
202	Salaries	1,586,595	1,630,117	1,630,117	2,052,557	2,052,557	2,052,557	2,052,557
203	Housing assistance	60,294	70,547	70,547	90,456	90,456	90,456	90,456
204	Allowances	63,048	38,501	38,501	73,478	73,478	73,478	73,478
205	Overtime	115,853	65,283	65,283	56,062	56,062	56,062	56,062
206	Temporary assistance	186,889	190,066	190,066	39,431	39,431	39,431	39,431
208	Leave grants	204,105	256,000	256,000	511,000	511,000	511,000	511,000
Sub Total		2,349,408	2,387,028	2,387,028	2,979,883	2,979,883	2,979,883	2,979,883
215	Transport to work	72,266	44,437	44,437	65,842	67,488	69,175	70,905
216	Internal travel	179,247	73,025	73,025	153,638	157,479	161,416	165,452
217	Local training				600	615	630	646
218	Local accom & allowances	1,150	1,093	1,093				
219	Local catering				2,400	2,460	2,522	2,585
221	Overseas training				28,569	29,283	30,015	30,766
225	Relocation expenses				5,000	5,125	5,253	5,384
226	Recruitment expenses				450	461	473	485
227	External travel	375,679	26,649	26,649	276,594	283,509	290,597	297,862
230	Cleaning	6,640	3,331	3,331	10,546	10,810	11,080	11,357
231	Communications	117,638	159,792	159,792	125,106	128,234	131,439	134,725
232	Electricity & gas	100,414	130,006	130,006	116,928	119,851	122,847	125,919
233	Water & sewage	594	2,692	2,692	3,045	3,121	3,199	3,279
235	Office transport	4,186						
237	Advertising/Media	7,819	2,363	2,363	9,869	10,116	10,369	10,628
239	Entertainment	7,054	3,410	3,410	7,613	7,803	7,998	8,198
240	Printing	4,171	1,693	1,693	8,120	8,323	8,531	8,745
241	Stationery & supp	52,552	30,439	30,439	37,829	38,775	39,744	40,738
243	Purch office equip	216,564	82,513	82,513	44,015	45,115	46,243	47,399
244	Repairs equip	169			5,122	5,250	5,381	5,516
245	Uniforms	2,841			5,664	5,806	5,951	6,100
246	Specialised purch	713	1,061	1,061	12,061	12,363	12,672	12,988
248	Comp. for trees		92,314	92,314				
249	Agricultural supplies		4,937	4,937				
250	Local services	94,071	90,314	90,314	155,141	159,020	162,995	167,070
251	Overseas Serv.	46,240	4,937	4,937	30,428	31,189	31,968	32,768
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	46,047	24,321	24,321	65,590	67,230	68,910	70,633
289	Building & infra maint		23,773	23,773				
291	Maint of vehicles	20,277	13,867	13,867	42,850	43,921	45,019	46,145
Sub Total		1,356,331	816,967	816,967	1,217,022	1,243,347	1,278,431	1,306,291
Total Recurrent Exp		3,705,739	3,203,995	3,203,995	4,196,905	4,223,230	4,258,314	4,286,175
345	Contribt to Dev Fund	4,900,000	2,501,006	2,501,006	2,552,066	2,501,066	2,501,066	2,501,066
Sub Total		4,900,000	2,501,006	2,501,006	2,552,066	2,501,066	2,501,066	2,501,066
GRAND TOTAL		8,605,739	5,705,001	5,705,001	6,748,971	6,724,296	6,759,380	6,787,241

Table 21(b): HEAD 21 - MINISTRY OF FISHERIES AND MARINE RESOURCES DEVELOPMENT BUDGET – 2021

Code	Description	Budget vs				Corporate Services 01	Planning and Development 02	Coastal Fisheries 03	Licensing & Compliance 04	Geo Science 05	Seafood Verification 06	ICT 07
		2020 Budget	2020 Revised	2021 Budget	2020 Revised (\$)							
REVENUE												
047	Vessel and Equipment Hire	10,000	10,000	15,000	5,000			15,000				
040	Fish and fish poster sales	50,000	50,000	20,000	(30,000)			20,000				
041	Local fishing	85,000	85,000	25,000	(60,000)			25,000				
042	Local Licencing	45,000	45,000	25,000	(20,000)			25,000				
043	Fish transhipment fees	4,000,000	4,000,000	4,500,000	500,000				4,500,000			
045	Fishing License Revenue	145,000,000	145,000,000	160,000,000	15,000,000				160,000,000			
046	EEZ Chart sales	10,000	10,000	5,000	(5,000)					5,000		
048	Marine scientific research	1,000	1,000	6,000	5,000					6,000		
049	Observer Fund	900,000	900,000	900,000					900,000			
	Total Revenue	150,101,000	150,101,000	165,496,000	15,395,000			85,000	165,400,000	11,000		
EXPENDITURE												
201	KPF contribution	136,514	136,514	156,899	20,385	25,833	8,445	73,614	20,001	11,337	11,835	5,834
202	Salaries	1,630,117	1,630,117	2,052,557	422,440	339,809	111,405	954,343	264,316	149,666	156,866	76,151
203	Housing assistance	70,547	70,547	90,456	19,910	8,496	7,416	32,436	6,240	11,736	19,032	5,100
204	Allowances	38,501	38,501	73,478	34,977	16,910	1,640	42,500	2,720	2,600	6,180	928
205	Overtime	65,283	65,283	56,062	(9,221)	14,862	1,750	27,324	4,954	1,750	3,310	2,111
206	Temporary assistance	190,066	190,066	39,431	(150,635)	4,637	1,200	27,178	2,360	1,489	935	1,633
208	Leave grants	256,000	256,000	511,000	255,000	69,000	24,000	277,000	63,000	30,000	33,000	15,000
	Sub Total	2,387,028	2,387,028	2,979,883	592,855	479,547	155,856	1,434,395	363,591	208,578	231,158	106,758
215	Transport to work	44,437	44,437	65,842	21,405	45,016		16,405				4,421
216	Internal travel	73,025	73,025	153,638	80,613	34,957	9,086	70,400	9,230	16,590	4,864	8,512
217	Local training			600	600					600		
218	Local accom & allowances	1,093	1,093		(1,093)							
219	Local catering			2,400	2,400					2,400		
221	Overseas training			28,569	28,569					12,740	6,017	9,812
225	Relocation expenses			5,000	5,000						5,000	
226	Recruitment expenses			450	450						450	
227	External travel	26,649	26,649	276,594	249,946	182,515	11,014	25,784	28,461	16,920	7,612	4,288
230	Cleaning	3,331	3,331	10,546	7,215	3,655		6,005			887	
231	Communications	159,792	159,792	125,106	(34,686)	77,736		39,930			7,440	
232	Electricity & gas	130,006	130,006	116,928	(13,078)	56,728		55,200			5,000	
233	Water & sewage	2,692	2,692	3,045	353	1,045		2,000				
237	Advertising/Media	2,363	2,363	9,869	7,506	5,069				4,800		
239	Entertainment	3,410	3,410	7,613	4,203	7,613						
240	Printing	1,693	1,693	8,120	6,428	3,120		5,000				
241	Stationery & supp	30,439	30,439	37,829	7,390	3,846		17,440	12,750	2,798	996	
243	Purch office equip	82,513	82,513	44,015	(38,498)	4,633	2,075	15,112			3,800	18,395
244	Repairs equip			5,122	5,122	4,872					250	
245	Uniforms			5,664	5,664	5,084			580			
246	Specialised purch	1,061	1,061	12,061	11,000			8,673			3,388	
248	Comp. for trees	92,314	92,314		(92,314)							
249	Agricultural supplies	4,937	4,937		(4,937)							
250	Local services	90,314	90,314	155,141	64,828	111,541	5,000	21,000	5,000	3,000	9,600	
251	Overseas Serv.	4,937	4,937	30,428	25,491	7,838				3,520	19,070	
279	Special expenditure			4,000	4,000	4,000						
285	Hire of plant and equip	24,321	24,321	65,590	41,269	43,590		22,000				
289	Building & infra maint	23,773	23,773		(23,773)							
291	Maint of vehicles	13,867	13,867	42,850	28,983	12,300		30,550				
	Sub Total	816,967	816,967	1,217,022	400,055	615,158	27,175	335,498	56,021	63,368	78,795	41,007
	Total Recurrent Exp	3,203,995	3,203,995	4,196,905	992,910	1,094,705	183,031	1,769,893	419,612	271,946	309,953	147,765
345	Contrib to Dev Fund	2,501,006	2,501,006	2,552,066	51,060	51,000			2,501,066			
	Sub Total	2,501,006	2,501,006	2,552,066	51,060	51,000			2,501,066			
	GRAND TOTAL	5,705,001	5,705,001	6,748,971	1,043,970	1,145,705	183,031	1,769,893	2,920,678	271,946	309,953	147,765

Ministry of Health and Medical Services

Responsible Minister: Minister of Health and Medical Services

Accounting Officer: Secretary for Health and Medical Services

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Health and Medical Services is allocated a total of **\$27,352,296** for Departmental Expenditures in the 2021 Budget.

Table 22(a): MHMS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
061	Private Ward Fee	45,936	45,000	45,000	45,500	47,593	49,830	52,072
062	Medical check up	71,065	50,000	50,000	50,500	52,823	55,306	57,794
008	Sundry revenue	9,335	10,000	10,000	10,000	10,460	10,952	11,444
056	Deposit scheme for Crutches	1,560	1,000	1,000	1,000	1,046	1,095	1,144
066	Sales of Dentures	12,970	8,000	8,000	10,000	10,460	10,952	11,444
Total Revenue		140,866	114,000	114,000	117,000	122,382	128,134	133,900
EXPENDITURE								
201	KPF contribution	730,854	844,143	844,143	889,838	889,838	889,838	889,838
202	Salaries	9,098,310	10,985,710	10,985,710	11,594,973	11,594,973	11,594,973	11,594,973
203	Housing assistance	235,815	249,699	249,699	200,652	200,652	200,652	200,652
204	Allowances	2,340,164	2,341,487	2,341,487	2,387,595	2,387,595	2,387,595	2,387,595
205	Overtime	1,205,108	532,607	532,607	552,206	552,206	552,206	552,206
206	Temporary assistance	531,763	269,528	269,528	269,528	269,528	269,528	269,528
208	Leave grants	1,193,487	1,423,500	1,423,500	2,839,000	2,839,000	2,839,000	2,839,000
Sub Total		15,335,502	16,646,674	16,646,674	18,733,792	18,733,792	18,733,792	18,733,792
215	Transport to work	543,581	521,064	521,064	521,064	534,091	547,443	561,129
216	Internal travel	216,060	190,282	190,282	193,082	197,909	202,857	207,928
217	Local training	14,312	64,459	64,459	66,459	68,120	69,823	71,569
218	Local accom & allowances	25,052	23,215	23,215	21,215	21,745	22,289	22,846
219	Local catering	8,676	11,230	11,230	11,230	11,511	11,799	12,093
221	Overseas training	5,025	10,000	10,000	10,000	10,250	10,506	10,769
225	Relocation expenses	83,333	60,000	60,000	60,000	61,500	63,038	64,613
226	Recruitment expenses	1,410	7,000	7,000	7,000	7,175	7,354	7,538
227	External travel	202,503	202,171	202,171	202,171	207,225	212,406	217,716
230	Cleaning	16,260	24,683	24,683	24,683	25,300	25,933	26,581
231	Communications	430,243	450,480	450,480	451,680	462,972	474,546	486,410
232	Electricity & gas	819,848	655,000	655,000	655,000	671,375	688,159	705,363
233	Water & sewage	306,186	395,437	395,437	395,437	405,323	415,456	425,842
237	Advertising/Media	8,065	15,000	15,000	15,000	15,375	15,759	16,153
239	Entertainment	10,558	11,000	11,000	11,000	11,275	11,557	11,846
240	Printing	9,212	25,200	25,200	25,200	25,830	26,476	27,138
241	Stationery & supp	163,460	147,796	147,796	147,796	151,491	155,278	159,160
242	Food & rations	1,131,901	1,014,705	1,014,705	1,014,705	1,040,072	1,066,074	1,092,726
243	Purch office equip	88,410	81,250	81,250	81,250	83,281	85,363	87,497
244	Repairs equip	46,778	65,000	65,000	65,000	66,625	68,291	69,998
245	Uniforms	13,290	20,000	20,000	20,000	20,500	21,013	21,538
246	Specialised purch	3,042,131	3,462,749	3,462,749	3,392,749	3,477,568	3,564,507	3,653,620
248	Comp. for trees	7,878	8,000	8,000	8,000	8,200	8,405	8,615
250	Local services	1,445,522	680,493	680,493	750,492	769,254	788,486	808,198
251	Overseas Serv.	29,428	117,000	117,000	117,000	119,925	122,923	125,996
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	15,926	66,300	66,300	66,300	67,958	69,656	71,398
288	Motor vehicle fund	22,230	45,000	45,000	45,000	46,125	47,278	48,460
289	Building & infra maint	88,443	235,992	235,992	235,992	241,892	247,939	254,138
Sub Total		8,795,720	8,610,504	8,610,504	8,618,504	8,829,867	9,054,614	9,276,879
Total Recurrent Exp		24,131,222	25,257,178	25,257,178	27,352,296	27,563,659	27,788,405	28,010,671
345	Contrib to Dev Fund	6,760,559	6,261,493	6,261,493	7,969,225	6,044,225	6,044,227	6,044,229
Sub Total		6,760,559	6,261,493	6,261,493	7,969,225	6,044,225	6,044,227	6,044,229
GRAND TOTAL		30,891,781	31,518,671	31,518,671	35,321,521	33,607,884	33,832,632	34,054,900

Table 22(b): HEAD 22 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	Support 02	Public Health 03	Curative 04	Lab 05	Radiology 06	Pharmacy 07	Rehab 08	Dental Clinic 09	Nursing Services 10	Linxix Services 11	SKH 12	Health Information 13	
REVENUE																			
061	Private Ward Fee	45,000	45,000	45,500	500	45,500													
062	Medical check-up	50,000	50,000	50,500	500	50,500													
008	Sundry revenue	10,000	10,000	10,000		10,000													
056	Deposit scheme for Crutches	1,000	1,000	1,000		1,000							1,000						
066	Sales of Dentures	8,000	8,000	10,000	2,000	10,000								10,000					
	Total Revenue	114,000	114,000	117,000	3,000	106,000							1,000	10,000					
EXPENDITURE																			
201	KPF contribution	844,143	844,143	889,838	45,695	37,394	59,683	55,007	115,175	23,046	11,451	24,026	13,122	22,399	428,170	51,224	40,098		9,043
202	Salaries	10,985,710	10,985,710	11,594,973	609,263	473,083	730,114	722,340	1,535,669	297,068	148,382	293,384	172,887	291,187	5,608,840	676,101	527,753		118,165
203	Housing assistance	249,699	249,699	200,652	(49,047)	18,108	125,416	3,260	67,716	4,296	4,296	9,600	4,296	8,760	64,668				
204	Allowances	2,341,487	2,341,487	2,387,595	46,108	26,489	125,416	3,260	720,725	62,569	30,032	18,900	16,287	44,809	889,766	346,414	77,101		15,847
205	Overtime	532,607	532,607	552,206	19,599	39,206	212,743	6,347	15,967	15,967	13,512	11,900	1,812	15,967	153,300	51,450	9,000		36,970
206	Temporary assistance	269,528	269,528	269,528		25,507	65,655	11,088		10,206	4,296	26,956	2,076	7,461	100,100	6,890	6,890		2,403
208	Leave grants	1,423,500	1,423,500	2,839,000	1,415,500	11,000	291,000	186,000	270,000	72,000	42,000	78,000	42,000	72,000	1,290,000	211,000	141,000		33,000
	Sub Total	16,646,674	16,646,674	18,733,792	2,087,118	730,787	1,494,611	1,007,249	2,709,286	480,856	253,969	462,766	252,460	446,615	8,544,644	1,343,080	801,842		215,427
215	Transport to work	521,064	521,064	521,064		456,990								12,704	38,287	59,394	4,680		
216	Internal travel	190,282	190,282	193,082	2,800	45,540	9,216	40,670	3,400	5,022	1,895	9,900	7,230	12,704	40,000	11,309	11,309		2,700
217	Local training	64,459	64,459	66,459	2,000	2,000	5,000	3,400		10,999		1,360	1,000		40,000				
218	Local accom & allowances	23,215	23,215	21,215	(2,000)		4,500	2,660				3,080		600	6,100				4,275
219	Local catering	11,230	11,230	11,230			3,750	2,680		10,000		920		700	650				2,560
221	Overseas training	10,000	10,000	10,000											60,000				
225	Relocation expenses	60,000	60,000	60,000															
226	Recruitment expenses	7,000	7,000	7,000															
227	External travel	202,171	202,171	202,171		7,000													
230	Cleaning	24,683	24,683	24,683		189,500		152	6,400		6,000	1,600	1,131		6,671	5,000	400		
231	Communications	450,480	450,480	451,680	1,200	10,000													
232	Electricity & gas	655,000	655,000	655,000		451,680													
233	Water & sewage	395,437	395,437	395,437		590,000													
237	Advertising/Media	15,000	15,000	15,000		377,437		3,500	4,000							3,500			
239	Entertainment	11,000	11,000	11,000		4,000													
240	Printing	25,200	25,200	25,200		11,000		2,500	6,450						2,050	2,000	1,500		2,230
241	Stationery & supp	147,796	147,796	147,796		36,616	26,000	14,276	10,828	6,470	5,381	6,964	444	2,001	19,042	10,000	6,500		3,273
242	Food & rations	1,014,705	1,014,705	1,014,705		863,081		79,200	6,250						49,500	49,500	22,924		
243	Purch office equip	81,250	81,250	81,250		42,400	22,025	5,575							5,000				
244	Repairs equip	65,000	65,000	65,000		25,000	10,000			20,000					20,000				
246	Specialised purch	3,462,749	3,462,749	3,392,749	(70,000)	100,000		233,160	55,000	190,000	42,749	2,639,066	77,634	55,141					
248	Comp. for trees	8,000	8,000	8,000															
250	Local services	680,493	680,493	750,492	69,999	419,292	85,500	49,500	52,200	9,000	9,000	9,000	9,000	9,000	81,000	9,000	9,000		
251	Overseas Serv.	117,000	117,000	117,000		4,000	15,000	49,000	49,000	6,000	35,000	12,000							
279	Special expenditure	66,300	66,300	66,300	4,000	66,300													
285	Hire of plant and equip	45,000	45,000	45,000		66,300													
288	Motor vehicle fund	235,992	235,992	235,992		205,992									45,000				
289	Building & infra maint	6,261,493	6,261,493	7,969,225	1,707,732	2,435,862		5,533,363								10,000			
	Sub Total	8,610,504	8,610,504	8,610,504	8,000	3,083,217	1,021,606	331,129	336,718	257,491	100,025	2,663,890	96,439	85,146	326,800	164,703	146,313		15,028
345	Conribut to Dev Fund	25,257,178	25,257,178	27,352,236	2,095,118	3,784,005	2,506,216	1,338,378	3,046,004	738,347	353,993	3,146,655	348,899	531,761	8,871,644	1,507,783	948,155		230,455
	Sub Total	6,261,493	6,261,493	7,969,225	1,707,732	2,435,862		5,533,363											
	GRAND TOTAL	31,518,671	31,518,671	35,321,521	3,802,850	6,219,867	2,506,216	1,338,378	8,579,367	738,347	353,993	3,146,655	348,899	531,761	8,871,644	1,507,783	948,155		230,455

Ministry of Education

Responsible Minister: Minister of Education

Accounting Officer: Secretary for Education

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Education is allocated a total of **\$35,298,872** for Departmental Expenditures in the 2021 Budget.

Table 23(a): MOE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
060	Fees Rurubao School	76,677	85,650	85,650	85,650	89,590	93,801	98,022
067	Rental of Properties	7,158	7,150	7,150	7,150	7,479	7,830	8,183
061	KGV and EBS Fees	33,365						
062	MTSS School Fees	5,508						
063	TC School Fees	2,494						
015	Fare on Charter Vessel	154,305	154,305	154,305	154,305	161,403	168,989	176,593
064	National Certificate	14,125	14,250	14,250	14,250	14,906	15,606	16,308
065	Certification of Exam Results	8,595	8,500	8,500	8,500	8,891	9,309	9,728
091	Library Fines	17	100	100	100	105	110	114
079	Membership Fees	2,836	2,800	2,800	2,800	2,929	3,066	3,204
127	Recovery of costs:photocopy	7,857	7,850	7,850	7,850	8,211	8,597	8,984
008	Sundry		3,000	3,000	3,000	3,138	3,285	3,433
Total Revenue		312,937	283,605	283,605	283,605	296,651	310,593	324,570
EXPENDITURE								
201	KPF contribution	1,410,757	1,505,473	1,505,473	1,700,601	1,700,601	1,700,601	1,700,601
202	Salaries	16,180,525	19,435,679	19,435,679	22,037,381	22,037,381	22,037,381	22,037,381
203	Housing assistance	204,146	195,405	195,405	237,360	237,360	237,360	237,360
204	Allowances	547,744	404,749	404,749	412,749	412,749	412,749	412,749
205	Overtime	221,263	81,841	81,841	81,841	81,841	81,841	81,841
206	Temporary assistance	2,585,763	637,296	637,296	637,296	637,296	637,296	637,296
207	Wages		93,448	93,448	93,448	93,448	93,448	93,448
208	Leave grants	1,955,247	2,277,500	2,277,500	5,211,000	5,211,000	5,211,000	5,211,000
Sub Total		23,105,445	24,631,391	24,631,391	30,411,676	30,411,676	30,411,676	30,411,676
215	Transport to work	364,892	366,808	366,808	366,808	375,979	385,378	395,013
216	Internal travel	514,122	449,940	449,940	453,090	464,417	476,027	487,928
217	Local training	4,970	58,051	58,051	58,051	59,502	60,990	62,515
218	Local accom & allowances	254,195	24,580	24,580	24,580	25,195	25,824	26,470
219	Local catering	10,770	19,560	19,560	19,560	20,049	20,550	21,064
220	Local course fees		500	500	500	513	525	538
221	Overseas training		4,247	4,247	4,247	4,353	4,462	4,574
225	Relocation expenses	238,533	211,866	211,866	211,866	217,163	222,592	228,157
227	External travel	151,203	70,240	70,240	70,240	71,996	73,796	75,641
230	Cleaning	1,128	6,640	6,640	6,640	6,805	6,976	7,150
231	Communications	276,387	273,835	273,835	274,435	281,296	288,328	295,536
232	Electricity & gas	414,560	355,095	355,095	355,095	363,972	373,072	382,398
235	Office transport	175,262	172,840	172,840	172,840	177,161	181,590	186,130
237	Advertising/Media	28,598	37,768	37,768	37,768	38,713	39,680	40,672
239	Entertainment	19,343	13,000	13,000	13,000	13,325	13,658	14,000
240	Printing	38,040	45,550	45,550	45,550	46,689	47,856	49,052
241	Stationery & supp	300,796	348,093	348,093	348,093	356,795	365,715	374,858
242	Food & rations	483,347	788,796	788,796	788,796	808,516	828,729	849,447
243	Purch office equip	759,636	453,057	453,057	453,057	464,383	475,993	487,893
244	Repairs equip	10,725	71,397	71,397	71,397	73,182	75,011	76,887
248	Comp. for trees	13,785	10,000	10,000	10,000	10,250	10,506	10,769
250	Local services	1,099,265	526,901	526,901	580,588	595,103	609,980	625,230
251	Overseas Serv.	218,775	348,429	348,429	348,429	357,139	366,068	375,220
255	Commitment/other fees	40,489	58,440	58,440	58,440	59,901	61,399	62,933
278	Sundry purchase		16,600	16,600	16,600	17,015	17,440	17,876
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip		5,000	5,000	5,000	5,125	5,253	5,384
287	Fixed plant & eq		21,000	21,000	21,000	21,525	22,063	22,615
289	Building & infra maint		67,527	67,527	67,527	69,215	70,946	72,719
Sub Total		5,418,822	4,825,759	4,825,759	4,887,196	5,005,276	5,134,408	5,258,668
Total Recurrent Exp		28,524,268	29,457,150	29,457,150	35,298,872	35,416,952	35,546,084	35,670,344
263	Secondary Mission Schools	3,538,600	5,372,655	5,372,655	3,081,403	3,081,403	3,081,403	3,081,403
264	In- country tertiary support	744,947	1,039,785	1,039,785	2,131,200	2,131,200	2,131,200	2,131,200
350	School stationery for Primary & JSS students	712,997	1,278,250	1,278,250	1,342,961	1,376,535	1,376,535	1,376,535
353	Subsidy for School Fees	3,144,963	3,428,800	3,428,800	3,818,812	3,818,812	3,818,812	3,818,812
355	Support for Pre Schools	637,863	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
354	School for Special Needs Children	102,376	102,376	102,376	102,376	102,376	102,376	102,376
266	USP Contribution		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	527,040	527,040
345	Contribt to Dev Fund	5,185,480	8,504,381	8,504,381	4,671,888	4,500,000	4,500,000	4,500,000
Sub Total		14,067,226	23,129,266	23,129,266	18,551,660	18,267,350	18,267,350	18,267,350
GRAND TOTAL		42,591,494	52,586,416	52,586,416	53,850,533	53,684,302	53,813,434	53,937,695

Table 23(b): HEAD 23 - MINISTRY OF EDUCATION BUDGET - 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	Primary 02	JSS 03	PPD & TR 04	Tea/like 05	KTC 06	Exams 07
REVENUE												
060	Fees Rurubao School	85,650	85,650	85,650			85,650					
067	Rental of Properties	7,150	7,150	7,150		154,305	7,150					14,250
015	Fare on Charter Vessel	154,305	154,305	154,305								8,500
064	National Certificate	14,250	14,250	14,250								
065	Certification of Exam Results	8,500	8,500	8,500								
091	Library Fines	100	100	100								
079	Membership Fees	2,800	2,800	2,800								
127	Recovery of costs:photocopy	7,850	7,850	7,850								
008	Sundry	3,000	3,000	3,000		3,000						
	Total Revenue	283,605	283,605	283,605		157,305	92,800					22,750
EXPENDITURE												
201	KPF contribution	1,505,473	1,505,473	1,700,601	195,128	46,245	719,885	489,425	4,847	37,188	56,632	9,934
202	Salaries	19,435,679	19,435,679	22,037,381	2,601,702	567,419	9,376,424	6,262,430	64,626	485,841	720,988	130,367
203	Housing assistance	195,405	195,405	237,360	41,955	29,998	46,056	48,108	4,296	25,553	29,184	4,464
204	Allowances	404,749	404,749	412,749	8,000	26,405	222,040	118,560	2,480	21,400	16,688	3,400
205	Overtime	81,841	81,841	81,841		49,179	222,040	263,236		10,000	34,112	2,088
206	Temporary assistance	637,296	637,296	637,296		5,000		50,000		123,000	159,000	38,448
207	Wages	93,448	93,448	93,448		144,000	2,328,000	1,299,000	12,000	702,982	1,022,708	219,340
208	Leave grants	2,277,500	2,277,500	5,211,000	2,933,500	878,673	12,914,445	8,530,759	86,249	12,900	34,868	6,741
	Sub Total	24,631,391	24,631,391	30,411,076	5,780,285	40,509	81,085	99,600	500	12,900	34,868	6,741
215	Transport to work	366,808	366,808	453,090	86,282	40,000	156,801	23,326	3,470	13,300	71,120	108,834
216	Internal travel	449,940	449,940	453,090	3,150	40,000	156,801	23,326	3,470	13,300	71,120	108,834
217	Local training	58,051	58,051	58,051		4,000						
218	Local accom & allowances	24,580	24,580	24,580								
219	Local catering	19,560	19,560	19,560								
220	Local course fees	500	500	500								
221	Overseas training	4,247	4,247	4,247								
225	Relocation expenses	211,866	211,866	211,866								
227	External travel	70,240	70,240	70,240								
230	Cleaning	6,640	6,640	6,640								
231	Communications	273,835	273,835	274,435	600	8,935	9,948	24,000	6,000	7,000	5,000	10,300
232	Electricity & gas	355,095	355,095	355,095		4,885	9,948	24,000	6,000	7,000	64,800	200
233	Office transport	172,840	172,840	172,840		96,000	12,800	33,600	16,655	16,655	64,200	5,000
237	Advertising/Media	37,768	37,768	37,768		171,840		840	3,000			
239	Entertainment	13,000	13,000	13,000		27,128						
240	Printing	45,550	45,550	45,550		13,000						
241	Stationery & supp	348,093	348,093	348,093		157,809	7,000	1,250	3,500	20,000	22,959	80,000
242	Food & rations	788,796	788,796	788,796		42,000	50,912	30,700	4,000	246,746	140,000	10,300
243	Purch office equip	453,057	453,057	453,057		5,000			1,000	3,000	11,000	
244	Repairs equip	71,397	71,397	71,397								
248	Comp. for trees	10,000	10,000	10,000								
250	Local services	526,901	526,901	580,588	53,687	55,513	21,000	56,075	5,000	22,670	54,936	208,751
251	Overseas Serv.	348,429	348,429	348,429		56,640			4,500	22,000		39,040
255	Commitment/other fees	58,440	58,440	58,440								
278	Sundry purchase	16,600	16,600	16,600					1,600	15,000		
285	Hire of plant and equip	5,000	5,000	5,000								
287	Fixed plant & eq	21,000	21,000	21,000								
289	Building & infra maint	67,527	67,527	67,527								
	Sub Total	4,825,759	4,825,759	4,887,196	61,437	826,352	348,682	329,456	48,017	440,143	552,883	477,566
	Total Recurrent Exp	29,437,150	29,437,150	35,298,872	5,861,722	1,705,252	13,263,127	8,860,215	136,266	1,143,125	1,575,591	696,906
263	Secondary Mission Schools	5,372,655	5,372,655	3,081,403	(2,291,251)	3,081,403						
264	In- country tertiary support	1,039,785	1,039,785	2,131,200	1,091,415	2,131,200						
266	USP Contribution	875,980	875,980	875,980		875,980						
350	School stationery for Primary & JSS students	1,278,250	1,278,250	1,342,961	64,711	1,342,961						
353	Subsidy for School Fees	3,428,800	3,428,800	3,818,812	390,012	3,818,812						
354	School for Special Needs Children	102,376	102,376	102,376		102,376						
357	Allowances-Pocket money for KTC students	527,040	527,040	527,040		2,000,000						
355	Support for Pre-Schools	2,000,000	2,000,000	2,000,000		171,888						
345	Contribut to Dev Fund	8,504,381	8,504,381	4,671,888	(3,832,493)							
	Sub Total	23,129,266	23,129,266	18,551,660	(4,577,606)	13,524,620	13,263,127	8,860,215	136,266	1,143,125	527,040	4,500,000
	GRAND TOTAL	52,586,416	52,586,416	53,850,533	1,264,117	15,229,646	13,263,127	8,860,215	136,266	1,143,125	2,102,631	5,196,906

Table 23(b): HEAD 23 - MINISTRY OF EDUCATION BUDGET – 2021 cont'd

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	CDRC 08	Library & Archive 09	SSS 10	FMU 11	Stats & IT 12	KGV&EBS 13	KQA 14	ECCE 15
REVENUE													
060	Fees Runbaao School	85,650	85,650	85,650									
067	Rental of Properties	7,150	7,150	7,150									
015	Fare on Charter Vessel	154,305	154,305	154,305									
064	National Certificate	14,250	8,500	8,500									
065	Certification of Exam Results	8,500	100	100									
091	Library Fines	2,800	2,800	2,800									
079	Membership Fees	7,850	7,850	7,850									
127	Recovery of costs:photocopy	3,000	3,000	3,000									
008	Sundry												
	Total Revenue	283,605	283,605	283,605									
EXPENDITURE													
201	KPF contribution	1,505,473	1,505,473	1,700,601	195,128								
202	Salaries	19,435,679	19,435,679	22,037,361	2,601,702								
203	Housing assistance	195,405	195,405	237,360	41,955								
204	Allowances	404,749	404,749	412,749	8,000								
205	Overtime	81,841	81,841	81,841									
206	Temporary assistance	637,296	637,296	637,296									
207	Wages	93,448	93,448	93,448									
208	Leave grants	2,277,500	2,277,500	5,211,000	2,933,500								
	Sub Total	24,631,391	24,631,391	30,411,676	5,780,285								
215	Transport to work	366,808	366,808	366,808									
216	Internal travel	449,940	449,940	453,090	3,150								
217	Local training	58,051	58,051	58,051									
218	Local accom & allowances	24,580	24,580	24,580									
219	Local catering	19,560	19,560	19,560									
220	Local course fees	500	500	500									
221	Overseas training	4,247	4,247	4,247									
225	Relocation expenses	211,866	211,866	211,866									
227	External travel	70,240	70,240	70,240									
230	Cleaning	6,640	6,640	6,640									
231	Communications	273,835	273,835	274,435	600								
232	Electricity & gas	355,095	355,095	355,095									
235	Office transport	172,840	172,840	172,840									
237	Advertising/Media	37,768	37,768	37,768									
239	Entertainment	13,000	13,000	13,000									
240	Printing	45,550	45,550	45,550									
241	Stationery & supp	348,093	348,093	348,093									
242	Food & rations	788,796	788,796	788,796									
243	Purch office equip	453,057	453,057	453,057									
244	Repairs equip	71,397	71,397	71,397									
248	Comp. for trees	10,000	10,000	10,000									
250	Local services	526,901	526,901	526,901									
251	Overseas Serv.	348,429	348,429	348,429									
255	Commitment/other fees	58,440	58,440	58,440									
278	Sundry purchase	16,600	16,600	16,600									
285	Hire of plant and equip	5,000	5,000	5,000									
287	Fixed plant & eq	21,000	21,000	21,000									
289	Building & infra maint	67,527	67,527	67,527									
	Sub Total	4,825,759	4,825,759	4,887,196	61,437								
	Total Recurrent Exp	29,457,150	29,457,150	35,298,872	5,841,722								
263	Secondary Mission Schools	5,372,655	5,372,655	3,081,403	(2,291,251)								
264	In-country tertiary support	1,039,785	1,039,785	2,131,200	1,091,415								
266	USP Contribution	875,960	875,960	875,960									
350	School stationery for Primary & JSS students	1,278,250	1,278,250	1,342,961	64,711								
353	Subsidy for School Fees	3,428,800	3,428,800	3,818,812	390,012								
354	School for Special Needs Children	102,376	102,376	102,376									
357	Allowances-Pocket money for KTC students	2,000,000	2,000,000	2,000,000									
355	Support for Pre Schools	8,504,381	8,504,381	4,671,888	(3,832,493)								
345	Contrib to Dev Fund												
	Sub Total	23,129,266	23,129,266	18,551,660	(4,577,606)								
	GRAND TOTAL	52,586,416	52,586,416	53,850,533	1,264,117								

Ministry of Information, Communication, Transport and Tourism Development

Responsible Minister: Minister of 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 **\$4,812,023** for Departmental Expenditures in the 2021 Budget.

Table 24(a): MICTTD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
071	JAXA (Air Service)	1,157,690	1,058,244	1,058,244	1,058,244	1,106,923	1,158,949	1,211,101
072	JAXA (Downrange)	692,901	679,225	679,225	679,225	710,469	743,861	777,335
069	Open Ship Registration	274,119	400,000	400,000	280,000	292,880	306,645	320,444
075	Licence for Foreign Vessels	65,358	40,000	40,000	40,000	41,840	43,806	45,778
076	Licence for Domestic Vessels	32,790	25,000	25,000	25,000	26,150	27,379	28,611
077	Seaworthiness	3,920	2,000	2,000	3,000	3,138	3,285	3,433
078	Recruitment & Exam Fees	50,448	33,000	33,000	33,000	34,518	36,140	37,767
092	Light Dues	47,713	30,000	30,000	40,000	41,840	43,806	45,778
081	Letter Post Terminal credit	48,898	15,000	15,000	8,000	8,368	8,761	9,156
082	Sale of stamps	42,161	25,000	25,000	15,000	15,690	16,427	17,167
083	Parcel Post terminal credit	16,575	16,000	16,000	10,000	10,460	10,952	11,444
008	Sundry Revenue	3,416	1,000	1,000	1,000	1,046	1,095	1,144
084	Private Box rental	6,688	4,900	4,900	4,900	5,125	5,366	5,608
085	Commission on money orders	131,069	120,000	120,000	120,000	125,520	131,419	137,333
086	Printing Sales	110,166	108,000	108,000	108,000	112,968	118,277	123,600
089	Cruise Line Fees	7,208	12,000	12,000				
Total Revenue		2,691,121	2,569,369	2,569,369	2,425,369	2,536,936	2,656,172	2,775,700
EXPENDITURE								
201	KPF contribution	148,773	175,361	175,361	171,628	171,628	171,628	171,628
202	Salaries	1,811,281	2,305,182	2,305,182	2,250,760	2,250,760	2,250,760	2,250,760
203	Housing assistance	36,699	55,008	55,008	75,540	75,540	75,540	75,540
204	Allowances	112,503	65,338	65,338	96,936	96,936	96,936	96,936
205	Overtime	131,763	63,289	63,289	76,822	76,822	76,822	76,822
206	Temporary assistance	191,406	32,966	32,966	37,616	37,616	37,616	37,616
208	Leave grants	238,728	290,000	290,000	564,000	564,000	564,000	564,000
Sub Total		2,671,153	2,987,145	2,987,145	3,273,302	3,273,302	3,273,302	3,273,302
215	Transport to work	31,954	26,588	26,588	32,670	33,486	34,324	35,182
216	Internal travel	72,682	86,447	86,447	138,047	141,499	145,036	148,662
217	Local training	2,529	10,800	10,800	15,050	15,426	15,812	16,207
218	Local accom & allowances				12,950	13,274	13,606	13,946
219	Local catering	8,667	4,875	4,875	15,000	15,375	15,759	16,153
220	Local course fees		1,680	1,680	775	794	814	835
221	Overseas training		47,824	47,824	54,273	55,630	57,021	58,446
225	Relocation expenses	19,737			5,000	5,125	5,253	5,384
226	Recruitment expenses	6,317	4,850	4,850	6,000	6,150	6,304	6,461
227	External travel	294,408	174,540	174,540	167,345	171,529	175,817	180,212
230	Cleaning		74	74	1,320	1,353	1,387	1,421
231	Communications	163,838	154,580	154,580	170,786	175,055	179,432	183,917
232	Electricity & gas	319,128	238,140	238,140	259,200	265,680	272,322	279,130
233	Water & sewage	6,257	23,100	23,100	24,300	24,908	25,530	26,168
235	Office transport	81,451	62,140	62,140	69,120	70,848	72,619	74,435
237	Advertising/Media	5,389	26,550	26,550	21,150	21,679	22,221	22,776
239	Entertainment	11,814	10,580	10,580	8,000	8,200	8,405	8,615
240	Printing	68,121	76,460	76,460	75,050	76,926	78,849	80,821
241	Stationery & supp	43,816	36,382	36,382	45,851	46,998	48,173	49,377
243	Purch office equip	76,065	61,764	61,764	101,221	103,752	106,345	109,004
244	Repairs equip	6,652	16,900	16,900	11,850	12,146	12,450	12,761
245	Uniforms				3,406	3,491	3,579	3,668
246	Specialised purch		3,500	3,500	500	513	525	538
250	Local services	151,159	126,972	126,972	134,392	137,752	141,196	144,725
251	Overseas Serv.	49,968	172,330	172,330	65,330	66,963	68,637	70,353
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	46,783	48,600	48,600	48,600	49,815	51,060	52,337
287	Fixed plant & eq		25,000	25,000				
289	Building & infra maint	6,293	32,435	32,435	38,935	39,908	40,906	41,929
291	Maint of vehicles	1,125	7,000	7,000	8,600	8,815	9,035	9,261
Sub Total		1,474,154	1,480,110	1,480,110	1,538,721	1,573,089	1,616,416	1,652,727
Total Recurrent Exp		4,145,307	4,467,255	4,467,255	4,812,023	4,846,391	4,889,718	4,926,028
338	Subsidy for Xmas air services	2,035,234	1,000,000	1,000,000	2,080,000	2,080,000	2,080,000	2,080,000
270	Search and Rescue	478,434	800,000	800,000	800,000	800,000	800,000	800,000
345	Contrib to Dev Fund	47,329,914	5,207,466	5,207,466	2,118,800			
Sub Total		49,843,582	7,007,466	7,007,466	4,998,800	2,880,000	2,880,000	2,880,000
GRAND TOTAL		53,988,889	11,474,721	11,474,721	9,810,823	7,726,391	7,769,718	7,806,028

Table 24(b) HEAD 24 - MINISTRY OF INFORMATION, COMMUNICATION, TRANSPORT AND TOURISM DEVELOPMENT BUDGET – 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Revised (\$)	2021 Budget vs 2020 Revised (\$)	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services 05	Kiribati Post 06	Priority 07	Tourism 08	ICT 09	
071	JAVA (Air Service)	1,058,244	1,058,244	1,058,244			1,058,244									
072	JAVA (Downrange)	679,225	679,225	679,225			679,225									
066	Open Ship Registration	400,000	400,000	280,000	(120,000)		280,000	40,000								
075	Licence for Foreign Vessels	40,000	40,000	40,000				25,000								
076	Licence for Domestic Vessels	25,000	25,000	25,000				3,000								
077	Seaworthiness	2,000	2,000	3,000	1,000			33,000								
078	Recruitment & Exam Fees	33,000	33,000	33,000				40,000	40,000							
092	Light Dues	30,000	30,000	40,000	10,000							8,000				
081	Letter Post Terminal credit	15,000	15,000	8,000	(7,000)							15,000				
082	Sale of stamps	25,000	25,000	15,000	(10,000)							10,000				
083	Parcel Post terminal credit	16,000	16,000	10,000	(6,000)							4,900				
006	Sundry Revenue	1,000	1,000	1,000								1,000				
084	Private Box rental	4,900	4,900	4,900								4,900				
085	Commission on money orders	120,000	120,000	120,000								120,000				
086	Printing Sales	108,000	108,000	108,000								108,000				
089	Cruise Line Fees	12,000	12,000	108,000	(12,000)											
	Total Revenue	2,569,369	2,569,369	2,425,369	(144,000)		2,017,469	101,000	40,000	40,000	158,900	108,000	108,000	348,090	166,100	
201	KPF contribution	175,361	175,361	171,628	(3,733)		30,314	20,979	2,841	14,021	40,083	21,715	13,329	19,402	8,944	
202	Salaries	2,305,182	2,305,182	2,250,760	(54,422)		395,230	272,496	37,484	186,948	522,954	284,089	173,833	296,576	117,151	
203	Housing assistance	55,008	55,008	75,540	20,532		17,088	7,584	6,240	4,464	4,296	4,296	7,860	11,832	11,880	
204	Allowances	65,338	65,338	96,936	31,598		20,166	16,369	6,000	15,100	30,920	4,491	5,745	2,120	2,025	
205	Overtime	63,289	63,289	76,822	13,533		9,960	16,158	9,960	6,000	22,008	3,780	16,880	2,036		
206	Temporary assistance	32,966	32,966	37,616	4,650		4,952	7,228	4,000		11,480	5,447	3,885	2,124	2,100	
208	Leave grants	290,000	290,000	564,000	274,000		81,000	66,000	12,000	36,000	159,000	81,000	51,000	54,000	24,000	
	Sub Total	2,987,145	2,987,145	3,273,302	286,157		562,709	406,814	64,966	256,533	790,740	404,818	272,533	348,090	166,100	
215	Transport to work	26,588	26,588	32,670	6,082		26,588	2,324	500	3,258						
216	Internal travel	86,447	86,447	138,047	51,601		33,729	3,264	23,670	1,718		9,744		45,476	10,446	
217	Local training	10,800	10,800	15,050	4,250		1,050	2,400						8,000		
218	Local accom & allowances	4,875	4,875	12,950	8,075		6,000								2,400	
219	Local catering	4,875	4,875	15,000	10,125											
220	Local course fees	1,680	1,680	775	(905)			3,000						250		
221	Overseas training	47,824	47,824	54,273	6,449			5,000	50,513					210		
225	Relocation expenses	4,850	4,850	5,000	150		6,000									
226	Recruitment expenses	174,540	174,540	167,345	(7,195)		31,118	22,600		30,848		5,000	5,386	17,189	55,204	
227	External travel	74	74	1,320	1,246									1,320		
230	Cleaning	154,580	154,580	170,786	16,206		124,696	1,700			19,500		5,520	7,200	10,970	
231	Communications	238,140	238,140	259,200	21,060		250,800							8,400		
232	Electricity & gas	23,100	23,100	24,300	1,200									1,200		
233	Water & sewage	62,140	62,140	69,120	6,980		51,860			4,300	23,100			5,720		
235	Office transport	26,550	26,550	21,150	(5,400)					850				18,100	1,600	
237	Advertising/Media	10,580	10,580	8,000	(2,580)		8,000									
239	Entertainment	76,460	76,460	75,050	(1,410)											
240	Printing	36,382	36,382	45,851	9,470		7,489	21,500	7,650		1,053	5,400	41,550	4,200	2,400	
241	Stationery & supp	61,764	61,764	101,221	39,457		10,212	3,000	6,600	3,275		7,810	7,023	9,038	2,513	
243	Purch office equip	16,900	16,900	11,850	(5,050)		2,000	1,760		600	1,800	1,000	1,440	26,314	43,305	
244	Repairs equip	3,500	3,500	3,406	(94)									2,000	1,100	
245	Uniforms	126,972	126,972	340,000	213,028		24,816	7,200	10,000	500		42,976	1,500	1,400		
246	Specialised purch	172,330	172,330	500	(3,000)									49,400		
250	Local services	48,600	48,600	134,392	85,792		4,000			4,000						
251	Overseas Serv.	25,000	25,000	65,330	(40,330)											
279	Special expenditure	32,435	32,435	48,600	16,165		48,600									
285	Hire of plant and equip	7,000	7,000	8,600	1,600		38,935									
287	Fixed plant & eq	7,000	7,000	8,600	1,600											
289	Building & infra maint	7,000	7,000	8,600	1,600											
291	Maint of vehicles	1,000,000	1,000,000	2,080,000	1,080,000		2,080,000									
	Sub Total	4,467,255	4,467,255	4,812,023	344,768		675,893	75,098	48,666	142,887	52,693	124,230	69,419	207,017	142,818	
	Total Recurrent Exp	4,467,255	4,467,255	4,812,023	344,768		1,238,602	481,912	113,631	399,420	843,433	529,048	341,952	555,107	308,918	
338	Subsidy for Xmas air services	800,000	800,000	800,000			800,000									
270	Search and Rescue	5,207,466	5,207,466	2,118,800	(3,088,666)											
345	Contrib to Dev Fund	7,007,466	7,007,466	4,998,800	(2,008,666)		2,880,000	65,000						53,800	2,000,000	
	Sub Total	11,474,721	11,474,721	9,810,823	(1,663,898)		4,118,602	546,912	113,631	399,420	843,433	529,048	341,952	608,907	2,308,918	
	GRAND TOTAL	11,474,721	11,474,721	9,810,823	(1,663,898)		4,118,602	546,912	113,631	399,420	843,433	529,048	341,952	608,907	2,308,918	

Ministry of Finance and Economic Development

Responsible Minister: Minister of Finance and Economic Development

Accounting Officer: Secretary for Finance and Economic Development

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. National Economic Planning Office: Provides economic policy advice, compiles the national Budget, 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 **\$4,330,437** for Departmental Expenditures in the 2021 Budget.

Table 25(a): MFED MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019 -2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
000	Tax paid & receipts							
008	Sundry revenue	223,610	164,117	164,117	164,117	171,667	179,735	187,823
102	Interest income	212,375	1,500,000	1,500,000	1,500,000	1,569,000	1,642,743	1,716,666
105	Dividend	2,082,002	3,500,000	3,500,000	3,500,000	3,661,000	3,833,067	4,005,555
108	Personal income tax	12,788,846	10,503,514	10,503,514	10,713,584	11,206,409	11,733,110	12,261,100
106	Company tax	8,703,249	11,816,453	11,816,453	12,052,782	12,607,210	13,199,749	13,793,737
109	Excise Tax	7,799,943	8,205,870	8,205,870	8,369,987	8,755,007	9,166,492	9,578,984
110	VAT	20,148,628	18,490,560	18,490,560	18,860,371	19,727,948	20,655,162	21,584,644
Total Revenue		51,958,653	54,180,514	54,180,514	55,160,842	57,698,240	60,410,058	63,128,510
EXPENDITURE								
201	KPF contribution	146,133	132,079	132,079	162,866	162,866	162,866	162,866
202	Salaries	1,813,931	1,689,706	1,689,706	2,073,943	2,073,943	2,073,943	2,073,943
203	Housing assistance	26,863	77,432	77,432	52,020	52,020	52,020	52,020
204	Allowances	69,791	53,598	53,598	74,189	74,189	74,189	74,189
205	Overtime	93,487	84,921	84,921	95,904	95,904	95,904	95,904
206	Temporary assistance	127,416	71,352	71,352	97,607	97,607	97,607	97,607
208	Leave grants	226,680	261,000	261,000	519,000	519,000	519,000	519,000
Sub Total		2,504,301	2,370,089	2,370,089	3,075,530	3,075,530	3,075,530	3,075,530
215	Transport to work	52,314	58,960	58,960	71,451	73,237	75,068	76,944
216	Internal travel	208,482	162,360	162,360	185,363	189,998	194,747	199,616
217	Local training	2,719	12,670	12,670	24,288	24,895	25,518	26,156
218	Local accom & allowances		10,053	10,053	9,061	9,287	9,519	9,757
219	Local catering	6,402	16,702	16,702	18,700	19,168	19,647	20,138
225	Relocation expenses	12,437	18,854	18,854	27,000	27,675	28,367	29,076
226	Recruitment expenses	2,251	4,000	4,000	12,390	12,700	13,017	13,343
227	External travel	291,936	86,018	86,018	134,463	137,824	141,270	144,802
230	Cleaning	570	1,890	1,890	1,726	1,769	1,813	1,859
231	Communications	109,198	123,699	123,699	136,110	139,513	143,001	146,576
232	Electricity & gas	170,934	177,974	177,974	175,080	179,457	183,943	188,542
235	Office transport	5,190	6,668	6,668	5,900	6,048	6,199	6,354
237	Advertising/Media	5,829	6,654	6,654	6,400	6,560	6,724	6,892
239	Entertainment	13,933	12,308	12,308	12,881	13,203	13,533	13,871
240	Printing	1,158	4,651	4,651	7,200	7,380	7,565	7,754
241	Stationery & supp	48,150	64,739	64,739	66,232	67,888	69,585	71,325
243	Purch office equip	74,250	108,904	108,904	121,120	124,148	127,252	130,433
244	Repairs equip	5,211	19,263	19,263	19,700	20,193	20,697	21,215
250	Local services	126,568	89,395	89,395	99,843	102,339	104,898	107,520
251	Overseas Serv.	65,448	68,602	68,602	76,000	77,900	79,848	81,844
279	Special expenditure				4,000		4,000	
289	Building & infra maint		38,838	38,838	40,000	41,000	42,025	43,076
Sub Total		1,202,977	1,093,203	1,093,203	1,254,907	1,282,180	1,318,235	1,347,090
Total Recurrent Exp		3,707,278	3,463,291	3,463,291	4,330,437	4,357,710	4,393,764	4,422,620
30	Debt servicing	2,845,228	3,208,838	3,208,838	3,681,769	4,090,104	4,055,383	4,021,693
331	Freight Subsidy Local Produce	209,978	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
328	Community Service Obligatons	7,460,828	7,435,000	7,435,000	7,435,000	5,250,000	5,250,000	5,250,000
297	International contributions	1,788,724	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
300	Pension and KPF	4,048	7,500	7,500	97,200	97,200	97,200	97,200
359	Population Census		1,204,000	1,704,000	420,000			
345	Contrib to Dev Fund	16,294,000	29,735,000	29,735,000	16,120,000	32,000,000	32,000,000	32,100,000
Sub Total		28,602,806	44,590,338	45,090,338	30,753,969	44,437,304	44,402,583	44,468,893
GRAND TOTAL		32,310,084	48,053,629	48,553,629	35,084,406	48,795,013	48,796,348	48,891,513

Table 25(b): HEAD 25 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2021

Code	Description	2020 Budget		2021 Budget		2021 Budget vs 2020 Revised (\$)		Admin	Accounts	Internal Audit	NEPO	Tax	Statistics	IT	CPU
		Budget	Revised	Budget	Revised	2020 Budget	2021 Budget								
REVENUE															
008	Sundry revenue	164,117	164,117	164,117	164,117				164,117						
102	Interest income	1,500,000	1,500,000	1,500,000	1,500,000				1,500,000						
105	Dividend	3,500,000	3,500,000	3,500,000	3,500,000				3,500,000						
106	Personal income tax	10,503,514	10,503,514	10,713,584	10,713,584	210,070						10,713,584			
106	Company tax	11,816,453	11,816,453	12,052,782	12,052,782	236,329						12,052,782			
109	Excise Tax	8,205,870	8,205,870	8,369,987	8,369,987	164,117						8,369,987			
110	VAT	18,490,560	18,490,560	18,860,371	18,860,371	369,811						18,860,371			
	Total Revenue	54,180,514	54,180,514	55,160,842	55,160,842	980,328			5,164,117			49,996,724			
EXPENDITURE															
201	KPF contribution	132,079	132,079	162,866	162,866	30,787			68,028	6,515	20,837	23,090	12,146	6,398	3,562
202	Salaries	1,689,706	1,689,706	2,073,943	2,073,943	384,237			876,535	86,866	242,887	296,223	157,677	85,311	45,089
203	Housing assistance	77,432	77,432	52,020	52,020	(25,412)			4,464	4,296	15,240	8,100	3,912	1,719	4,296
204	Allowances	53,598	53,598	74,189	74,189	20,591			13,890	240	4,200	26,717	3,520	3,800	240
205	Overtime	84,921	84,921	95,904	95,904	10,984			49,000			12,672	3,000	3,800	
206	Temporary assistance	71,352	71,352	97,607	97,607	26,255			30,500		34,944	11,639	4,268	2,400	
208	Leave grants	261,000	261,000	519,000	519,000	258,000			228,000	18,000	45,000	90,000	42,000	18,000	9,000
	Sub Total	2,370,089	2,370,089	3,075,530	3,075,530	705,441			1,270,417	115,917	363,108	468,441	222,611	119,141	64,587
215	Transport to work	58,960	58,960	71,451	71,451	12,490			66,676			4,775			
216	Internal travel	162,360	162,360	185,363	185,363	23,004			100,000		6,300	37,944	7,267	6,449	5,960
217	Local training	12,670	12,670	24,288	24,288	11,618			6,000	7,563		2,300	1,750	1,750	6,675
218	Local accom & allowances	10,053	10,053	9,061	9,061	(992)			4,891		10,000	1,670	2,500		
219	Local catering	16,702	16,702	18,700	18,700	1,998			20,000			7,000	1,500		
225	Relocation expenses	18,854	18,854	27,000	27,000	8,146									
226	Recruitment expenses	4,000	4,000	12,390	12,390	8,390			10,500						1,890
227	External travel	86,018	86,018	134,463	134,463	48,445			79,427	10,000	5,605	11,812	7,000	5,619	5,000
230	Cleaning	1,890	1,890	1,726	1,726	(164)			1,726						
231	Communications	123,699	123,699	136,110	136,110	12,411			136,110						
232	Electricity & gas	177,974	177,974	175,080	175,080	(2,894)			175,080						
235	Office transport	6,668	6,668	5,900	5,900	(768)			3,400			2,500			
237	Advertising/Media	6,654	6,654	6,400	6,400	(254)						6,400			
239	Entertainment	12,308	12,308	12,881	12,881	573			12,881						
240	Printing	4,651	4,651	7,200	7,200	2,549			5,000			2,200			
241	Stationery & supp	64,739	64,739	66,232	66,232	1,493			66,232						
243	Purch office equip	108,904	108,904	121,120	121,120	12,216			10,560	1,440	11,000	1,080	94,260	2,780	
244	Repairs equip	19,263	19,263	19,700	19,700	437			19,700						
250	Local services	89,395	89,395	99,843	99,843	10,448			15,000						
251	Overseas Serv.	68,602	68,602	76,000	76,000	7,398			33,000			43,000			
279	Special expenditure	38,838	38,838	40,000	40,000	1,162			40,000						
289	Building & infra maint	1,093,203	1,093,203	1,254,907	1,254,907	161,705			734,868	19,003	32,905	127,881	18,267	115,678	22,305
	Sub Total	3,463,291	3,463,291	4,330,437	4,330,437	867,146			1,186,176	134,920	396,013	596,322	240,878	234,819	86,892
30	Debt servicing	3,208,838	3,208,838	3,681,769	3,681,769	472,931			1,000,000		3,681,769				
331	Freight Subsidy Local Produce	1,000,000	1,000,000	1,000,000	1,000,000				1,000,000						
328	Community Service Obligations	7,435,000	7,435,000	7,435,000	7,435,000						7,435,000				
297	International contributions	2,000,000	2,000,000	2,000,000	2,000,000						2,000,000				
300	Pension and KPF	7,500	7,500	97,200	97,200	89,700			97,200						
359	Population Census	1,204,000	1,204,000	420,000	420,000	(1,284,000)									
345	Contribut to DevFund	29,735,000	29,735,000	16,120,000	16,120,000	(13,615,000)			16,000,000		120,000				
	Sub Total	44,590,338	44,590,338	30,753,969	30,753,969	(14,336,369)			17,097,200	134,920	13,236,769	596,322	420,000	234,819	86,892
	GRAND TOTAL	48,053,629	48,553,629	35,084,406	35,084,406	(13,469,223)			1,186,176	18,551,617	13,632,782	596,322	660,878	234,819	86,892

Ministry of Women, Youth, Sport and Social Affairs

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

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

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Women, Youth, Sports and Social Affairs is allocated a total of **\$2,124,146** for Departmental Expenditures in the 2021 Budget

Table 26(a): MWYSSA MEDIUM TERM EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
051	Sports Complex	32,396	13,925	13,925	20,490	21,433	22,440	23,450
050	KNYC Maneaba	109						
Total Revenue		32,505	13,925	13,925	20,490	21,433	22,440	23,450
EXPENDITURE								
201	KPF contribution	61,429	74,955	74,955	75,427	75,427	75,427	75,427
202	Salaries	736,518	964,792	964,792	966,326	966,326	966,326	966,326
203	Housing assistance	21,208	36,024	36,024	24,168	24,168	24,168	24,168
204	Allowances	49,925	51,728	51,728	66,708	66,708	66,708	66,708
205	Overtime	66,445	32,714	32,714	32,879	32,879	32,879	32,879
206	Temporary assistance	82,195	34,612	34,612	39,361	39,361	39,361	39,361
208	Leave grants	96,996	127,500	127,500	228,000	228,000	228,000	228,000
Sub Total		1,114,716	1,322,325	1,322,325	1,432,869	1,432,869	1,432,869	1,432,869
215	Transport to work	18,941	32,736	32,736	33,626	34,466	35,328	36,211
216	Internal travel	62,244	76,324	76,324	78,094	80,047	82,048	84,099
217	Local training	2,843	12,353	12,353	17,200	17,630	18,071	18,522
218	Local accom & allowances				100	103	105	108
219	Local catering	6,480	12,619	12,619	33,880	34,727	35,595	36,485
226	Recruitment expenses	2,014	2,400	2,400	2,400	2,460	2,522	2,585
227	External travel	455,891	92,279	92,279	152,843	156,664	160,581	164,595
230	Cleaning	2,641	4,721	4,721	4,721	4,839	4,960	5,084
231	Communications	55,525	66,386	66,386	61,128	62,656	64,223	65,828
232	Electricity & gas	77,598	80,424	80,424	72,120	73,923	75,771	77,665
235	Office transport	2,807	2,750	2,750	1,550	1,589	1,628	1,669
237	Advertising/Media				7,806	8,001	8,201	8,406
239	Entertainment	12,989	10,000	10,000	10,000	10,250	10,506	10,769
240	Printing	1,582	1,640	1,640	1,600	1,640	1,681	1,723
241	Stationery & supp	29,817	26,717	26,717	21,505	22,043	22,594	23,159
243	Purch office equip	38,314	48,240	48,240	31,880	32,677	33,494	34,331
244	Repairs equip	9,437	12,000	12,000	12,872	13,194	13,524	13,862
250	Local services	133,396	118,982	118,982	83,180	85,260	87,391	89,576
251	Overseas Serv.	5,972			6,531	6,694	6,862	7,033
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	18,402	79,860	79,860	54,240	55,596	56,986	58,411
Sub Total		936,893	680,432	680,432	691,277	704,459	726,070	740,122
Total Recurrent Exp		2,051,609	2,002,757	2,002,757	2,124,146	2,137,328	2,158,940	2,172,991
360	Unemployment Benefit		20,000,000	20,000,000	27,065,911	27,065,911	27,065,911	27,065,911
337	School Fees for Underprivileged Children	633,451	56,000	56,000	56,000	56,000	56,000	56,000
317	Voluntary organisations grants	23,412	20,000	20,000	20,000	20,000	20,000	20,000
356	Disability Support Allowance		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
302	Senior citizen's benefit	3,329,428	12,458,889	12,458,889	19,062,910	19,062,910	19,062,910	19,062,910
345	Contribt to Dev Fund	5,500,000	1,112,439	1,112,439	1,500,000	1,500,000	1,500,000	2,000,000
Sub Total		9,486,291	35,147,328	35,147,328	49,204,821	49,204,821	49,204,821	49,704,821
GRAND TOTAL		11,537,900	37,150,085	37,150,085	51,328,967	51,342,149	51,363,760	51,877,812

Table 26(b): MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2021

Code	Description	2021 Budget vs 2020 Revised (\$)			Admin 01	Sport 02	Social Welfare 03	Youth 04	Women 05	NGO 06	Disability 07
		2020 Budget	2020 Revised	2021 Budget							
REVENUE											
051	Sports Complex			20,490							
050	KNYC Maneaba	13,925	13,925								
	Total Revenue	13,925	13,925	20,490							
EXPENDITURE											
201	KPF contribution	74,955	74,955	75,427	42,447	4,854	11,764	4,532	6,405	2,142	3,284
202	Salaries	964,792	964,792	966,326	550,417	59,319	145,847	56,176	84,399	27,784	42,385
203	Housing assistance	36,024	36,024	24,168	8,376		11,496		4,296		
204	Allowances	51,728	51,728	66,708	31,958	1,560	18,500	3,680	4,600	6,090	320
205	Overtime	32,714	32,714	32,879	22,072	2,457	3,000	3,150	1,200	1,000	
206	Temporary assistance	34,612	34,612	39,361	15,538	5,388	11,000	4,250	1,000	780	1,396
208	Leave grants	127,500	127,500	228,000	132,000	18,000	33,000	12,000	18,000	6,000	9,000
	Sub Total	1,322,325	1,322,325	1,432,869	802,808	91,587	234,607	83,788	119,899	43,796	56,385
215	Transport to work	32,736	32,736	33,626	33,626						
216	Internal travel	76,324	76,324	78,094	9,387	8,830	15,193	16,735	12,412	6,348	9,190
217	Local training	12,353	12,353	17,200		100	2,400	2,780	1,500		10,420
218	Local accom & allowances			100		100					
219	Local catering	12,619	12,619	33,880	2,400	200	3,300	14,540	15,840		
226	Recruitment expenses	2,400	2,400	2,400							
227	External travel	92,279	92,279	152,843	100,368	6,000	16,726	5,106	21,643	3,000	
230	Cleaning	4,721	4,721	4,721	2,721	2,000					
231	Communications	66,386	66,386	61,128	60,816		312				
232	Electricity & gas	80,424	80,424	72,120	72,120						
235	Office transport	2,750	2,750	1,550		1,550					
237	Advertising/Media			7,806				3,600			4,206
239	Entertainment	10,000	10,000	10,000	10,000						
240	Printing	1,640	1,640	1,600	1,600						
241	Stationery & supp	26,717	26,717	21,505	13,750	1,252	3,025	1,467	1,000	1,012	
242	Food & rations										
243	Purch office equip	48,240	48,240	31,880	12,166	9,900	2,714	1,700	3,500	1,900	
244	Repairs equip	12,000	12,000	12,872	4,000	2,000	4,500	1,172	1,200		
250	Local services	118,982	118,982	83,180	20,432	25,324	9,265	5,250	15,839	7,070	
251	Overseas Serv.			6,531	6,531						
279	Special expenditure			4,000	4,000						
285	Hire of plant and equip	79,860	79,860	54,240	51,240	3,000					
	Sub Total	680,432	680,432	691,277	405,157	60,256	57,435	52,350	72,934	19,329	23,816
	Total Recurrent Exp	2,002,757	2,002,757	2,124,146	1,207,965	151,844	292,041	136,137	192,833	63,125	80,201
360	Unemployment Benefit	20,000,000	20,000,000	27,065,911			27,065,911				
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		1,500,000
356	Disability Support Allowance	1,500,000	1,500,000	1,500,000							
302	Senior citizen's benefit	12,458,889	12,458,889	19,062,910			19,062,910				
345	Contribut to Dev Fund	1,112,439	1,112,439	1,500,000							1,500,000
	Sub Total	35,147,328	35,147,328	49,204,821	1,207,965	151,844	46,184,821	136,137	192,833	1,520,000	1,500,000
	GRAND TOTAL	37,150,085	37,150,085	51,328,967	1,207,965	151,844	46,476,862	136,137	192,833	1,563,125	1,580,201

Ministry of Infrastructure and Sustainable Energy

Responsible Minister: Minister of Infrastructure and Sustainable Energy

Accounting Officer: Secretary for Infrastructure and Sustainable Energy

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. **Energy Planning:** is responsible for policy development, coordination and implementation of energy policies and providing necessary advice and assistance on all energy activities and energy-related matters.
2. **Electricity for Public Places:** Provides electricity services to Community
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 **\$4,355,162** for Departmental Expenditures in the 2021 Budget.

Table 27(a): MISE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019	2020	2020	2021	2022	2023	2024
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
008	Sundry	3,337	2,200	2,200	1,000	1,046	1,095	1,144
121	Petroleum Storage License	1,246	1,100	1,100	1,000	1,046	1,095	1,144
021	Recoveries of Base Stock	1,158						
122	Sales of Stock	2,083						
127	Recoveries of Costs	3,302	1,455	1,455				
131	Service Fee	22,484	15,000	15,000	30,000	31,380	32,855	34,333
135	Hire of Plant	6,878	10,000	10,000	15,000	15,690	16,427	17,167
132	Building Permit (new)		20,000	20,000	10,000	10,460	10,952	11,444
Total Revenue		40,487	49,755	49,755	57,000	59,622	62,424	65,233
EXPENDITURE								
201	KPF contribution	154,206	167,201	167,201	172,044	172,044	172,044	172,044
202	Salaries	1,912,696	2,173,508	2,173,508	2,238,085	2,238,085	2,238,085	2,238,085
203	Housing assistance	62,624	70,487	70,487	71,028	71,028	71,028	71,028
204	Allowances	57,050	31,739	31,739	39,739	39,739	39,739	39,739
205	Overtime	97,305	43,321	43,321	43,321	43,321	43,321	43,321
206	Temporary assistance	134,846	55,836	55,836	55,836	55,836	55,836	55,836
208	Leave grants	283,093	297,000	297,000	603,000	603,000	603,000	603,000
Sub Total		2,701,819	2,839,093	2,839,093	3,223,054	3,223,054	3,223,054	3,223,054
215	Transport to work	94,828	83,391	83,391	91,070	93,347	95,680	98,072
216	Internal travel	83,974	98,551	98,551	116,217	119,122	122,100	125,153
217	Local training		9,300	9,300	9,800	10,045	10,296	10,554
218	Local accom & allowances	1,132			15,460	15,847	16,243	16,649
219	Local catering	5,453	5,796	5,796	5,796	5,941	6,089	6,242
220	Local course fees	72	1,900	1,900	4,550	4,664	4,780	4,900
221	Overseas training	2,360	11,412	11,412	39,276	40,258	41,264	42,296
225	Relocation expenses		6,000	6,000	9,320	9,553	9,792	10,037
226	Recruitment expenses	984	1,247	1,247	22,117	22,670	23,237	23,818
227	External travel	98,887	119,602	119,602	120,202	123,207	126,287	129,444
230	Cleaning	1,972	1,669	1,669	1,777	1,821	1,867	1,914
231	Communications	102,328	74,520	74,520	123,804	126,899	130,072	133,323
232	Electricity & gas	73,408	70,344	70,344	110,544	113,308	116,140	119,044
235	Office transport	3,162	1,900	1,900	5,350	5,484	5,621	5,761
237	Advertising/Media	137	2,200	2,200	7,900	8,098	8,300	8,507
239	Entertainment	7,916	7,370	7,370	7,400	7,585	7,775	7,969
240	Printing	549	3,770	3,770	6,640	6,806	6,976	7,151
241	Stationery & supp	26,173	12,676	12,676	21,438	21,974	22,524	23,087
243	Purch office equip	76,590	33,327	33,327	104,440	107,051	109,727	112,470
244	Repairs equip	2,141	7,375	7,375	11,525	11,813	12,108	12,411
245	Uniforms	675	1,550	1,550	4,880	5,002	5,127	5,255
246	Specialised purch	6,747	4,695	4,695	5,175	5,304	5,437	5,573
250	Local services	97,292	58,900	58,900	101,601	104,141	106,744	109,413
251	Overseas Serv.	527	1,000	1,000	1,000	1,025	1,051	1,077
255	Commitment/other fees		3,500	3,500	3,500	3,588	3,677	3,769
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	135,660	99,471	99,471	129,346	132,580	135,894	139,292
289	Building & infra maint		400,000	400,000				
291	Maint of vehicles	2,423	5,100	5,100	47,980	49,180	50,409	51,669
Sub Total		825,390	1,126,567	1,126,567	1,132,108	1,156,311	1,189,219	1,214,849
Total Recurrent Exp		3,527,209	3,965,660	3,965,660	4,355,162	4,379,364	4,412,272	4,437,903
345	Contribt to Dev Fund	2,534,516	4,543,760	4,543,760	7,683,018	6,000,000	6,000,000	6,000,000
Sub Total		2,534,516	4,543,760	4,543,760	7,683,018	6,000,000	6,000,000	6,000,000
GRAND TOTAL		6,061,725	8,509,420	8,509,420	12,038,180	10,379,364	10,412,272	10,437,903

Table 27(b): HEAD 27 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	Energy Planning Unit 02	Electricity 03	Engineering 04	Construction 05	Water & Sanitation 06	Quality Control 07	Architectural 08	Civil Engineer 09	Cost & Planning 10
REVENUE															
008	Sundry	2,200	2,200	1,000	(1,200)	1,000									
121	Petroleum Storage License	1,100	1,100	1,000	(100)		1,000								
021	Recoveries of Base Stock														
122	Sales of Stock														
127	Recoveries of Costs	1,455	1,455	30,000	(1,455)										
131	Service Fee	15,000	15,000	15,000	15,000							10,000			15,000
135	Hire of Plant	10,000	10,000	10,000	10,000							10,000			
132	Building Permit (new)	20,000	20,000	10,000	(10,000)										
	Total Revenue	49,795	49,795	57,000	7,245	1,000	1,000					10,000	30,000		15,000
EXPENDITURE															
201	KPI contribution	167,201	167,201	172,044	4,843	32,681	12,683			37,617	29,180	13,814	6,909	32,169	6,992
202	Salaries	2,173,508	2,173,508	2,238,085	64,577	426,371	169,101			495,846	355,001	182,013	91,294	425,238	93,220
203	Housing assistance	70,487	70,487	71,028	541	22,500	8,220				19,836	13,056	3,120	4,296	
204	Allowances	31,739	31,739	39,739	8,000	24,618				960	6,040	460	760	4,821	2,080
205	Overtime	43,321	43,321	43,321		16,941	788			15,372	4,984		1,200	2,685	1,351
206	Temporary assistance	55,836	55,836	55,836		9,373				5,710	34,070	2,175	827	3,682	
207	Wages														
208	Leave grants	297,000	297,000	603,000	306,000	102,000	36,000			150,000	108,000	36,000	21,000	129,000	21,000
	Sub Total	2,839,093	2,839,093	3,223,054	383,961	634,484	226,792			705,504	557,112	247,518	125,110	601,890	124,543
215	Transport to work	83,391	83,391	91,070	7,679	41,788		4,860		8,165	4,016	187		29,982	2,071
216	Internal travel	98,551	98,551	116,217	17,666	29,886	765	2,880		3,000	29,980	9,886	10,000	20,020	10,000
217	Local training	9,300	9,300	9,800	500	800	300				1,200	7,000	500		
218	Local catering & allowances			15,460	15,460					14,560	1,000	900			
219	Local courses fees	5,796	5,796	5,796		3,096	500				1,000	1,200	900	150	
220	Overseas training	11,412	11,412	4,550	(6,862)	2,000				750		750			
221	Relocation expenses	6,000	6,000	39,276	33,276	1,800				10,000	2,000	17,864	7,612		
225	Recruitment expenses	1,247	1,247	9,320	8,073	1,037				3,320	2,440	6,000			2,000
226	External travel	119,602	119,602	120,202	600	71,163	36,348	4,706		16,640	3,200	2,365		2,400	108
230	Cleaning	1,669	1,669	1,777	108	1,224				446	1,440			12,060	
231	Communications	74,520	74,520	123,804	49,284	122,364									
232	Electricity & gas	70,344	70,344	110,544	40,200	88,284		10,200							
233	Water & sewage														
235	Office transport	1,900	1,900	5,350	3,450	4,900	1,200		700		1,050	1,000			
237	Advertising/Media	2,200	2,200	7,900	5,700	7,400				2,000					
239	Entertainment	7,370	7,370	7,400	30	3,770								750	2,120
240	Printing	3,770	3,770	6,640	2,870	3,770								1,328	1,449
241	Stationery & supp	12,676	12,676	21,438	8,762	8,800			540		522	1,600	2,668		
242	Food & rations														
243	Purch office equip	33,327	33,327	104,440	71,113	76,710	1,210			820	17,000			10,700	15,000
244	Repairs equip	7,375	7,375	11,525	4,150	6,775				1,650				2,400	2,400
245	Uniforms	1,550	1,550	4,880	3,330					3,330			750		800
246	Specialised purch	4,695	4,695	5,175	480								1,365	3,810	
248	Comp. for trees														
249	Agricultural supplies														
250	Local services	58,900	58,900	101,601	42,701	26,247				6,177	17,000		1,200	50,977	500
251	Overseas Serv.	1,000	1,000	1,000						500		3,500			
255	Commitment/other fees	3,500	3,500	3,500											
278	Sundry purchase														
279	Special expenditure	99,471	99,471	4,000	(4,000)	4,000									
285	Hire of plant and equip			129,346	129,346	50,871				78,475					
287	Fixed plant & eq														
288	Motor vehicle fund														
289	Building & infra maint	400,000	400,000	(400,000)											
291	Maint of vehicles	5,100	5,100	47,980	42,880	5,100				12,880				30,000	
295	Compensation														
	Sub Total	1,126,567	1,126,567	1,132,108	5,541	557,835	43,233	10,200	13,686	168,434	63,848	53,002	24,245	162,284	36,340
289	Government buildings maintenance	3,965,660	3,965,660	4,385,162	389,502	1,192,319	269,025	10,200	13,686	873,939	620,360	300,520	149,355	764,175	160,983
345	Contrib to Dev Fund	4,543,760	4,543,760	7,683,018	3,139,258									6,000,000	
	Sub Total	4,543,760	4,543,760	7,683,018	3,139,258	1,192,319	269,025	10,200	13,686	873,939	2,303,978	300,520	149,355	6,764,175	160,983
	GRAND TOTAL	8,509,420	8,509,420	12,038,180	3,528,760	1,192,319	269,025	10,200	13,686	873,939	2,303,978	300,520	149,355	6,764,175	160,983

Ministry of Employment and Human Resources

Responsible Minister: Minister of Employment and Human Resource

Accounting Officer: Secretary for Employment and Human Resource

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Employment and Human Resources is allocated a total of **\$6,375,213** for Departmental Expenditures in the 2021 Budget.

Table 28(a): MEHR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019	2020	2020	2021	2022	2023	2024
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
003	Trade Union registration Fees							
141	Course Fee	108,567	100,000	100,000	100,000	104,600	109,516	114,444
142	Seaman Administration Fees	13,415	8,000	8,000	8,000	8,368	8,761	9,156
143	Employment Services	750	1,500	1,500	1,500	1,569	1,643	1,717
144	MTC Upgrading Fees	127,430	100,000	100,000	100,000	104,600	109,516	114,444
145	Rental of KTC Premises		22,000	22,000	22,000	23,012	24,094	25,178
062	Medical fees		6,000	6,000	10,000	10,460	10,952	11,444
Total Revenue		250,162	237,500	237,500	241,500	252,609	264,482	276,383
EXPENDITURE								
201	KPF contribution	163,030	186,007	186,007	190,439	190,439	190,439	190,439
202	Salaries	2,139,470	2,410,278	2,410,278	2,469,378	2,469,378	2,469,378	2,469,378
203	Housing assistance	80,183	77,988	77,988	86,496	86,496	86,496	86,496
204	Allowances	45,829	38,086	38,086	46,086	46,086	46,086	46,086
205	Overtime	108,237	99,927	99,927	99,927	99,927	99,927	99,927
206	Temporary assistance	85,380	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	256,194	283,500	283,500	573,000	573,000	573,000	573,000
Sub Total		2,878,322	3,171,646	3,171,646	3,541,187	3,541,187	3,541,187	3,541,187
215	Transport to work	165,336	148,127	148,127	148,127	151,830	155,626	159,517
216	Internal travel	275,143	157,546	157,546	173,740	178,084	182,536	187,099
217	Local training	33,492	34,700	34,700	9,200	9,430	9,666	9,907
218	Local accom & allowances	309,518						
219	Local catering	6,062	10,040	10,040	10,040	10,291	10,548	10,812
220	Local course fees		1,600	1,600	1,600	1,640	1,681	1,723
221	Overseas training		3,200	3,200	3,200	3,280	3,362	3,446
226	Recruitment expenses	9,834	13,050	13,050	13,050	13,376	13,711	14,053
227	External travel	242,752	33,200	33,200	214,648	220,014	225,515	231,152
230	Cleaning	37,342	20,786	20,786	20,786	21,306	21,838	22,384
231	Communications	307,825	223,069	223,069	257,880	264,327	270,935	277,709
232	Electricity & gas	535,892	542,510	542,510	572,456	586,767	601,437	616,472
233	Water & sewage	16,050	15,680	15,680	20,680	21,197	21,727	22,270
235	Office transport	10,067	3,100	3,100	3,100	3,178	3,257	3,338
237	Advertising/Media	4,278	9,000	9,000	15,000	15,375	15,759	16,153
239	Entertainment	21,842	15,500	15,500	15,500	15,888	16,285	16,692
240	Printing	45,095	46,706	46,706	58,100	59,553	61,041	62,567
241	Stationery & supp	113,557	40,389	40,389	56,190	57,595	59,035	60,510
242	Food & rations	181,941	292,075	292,075	265,825	272,471	279,282	286,264
243	Purch office equip	166,556	46,225	46,225	47,650	48,841	50,062	51,314
244	Repairs equip	27,476	62,688	62,688	33,700	34,543	35,406	36,291
245	Uniforms	33,613	44,369	44,369	44,369	45,478	46,615	47,781
246	Specialised purch	56,992	137,500	137,500	87,860	90,057	92,308	94,616
248	Comp. for trees	630			1,000	1,025	1,051	1,077
250	Local services	151,750	184,431	184,431	217,064	222,491	228,053	233,754
251	Overseas Serv.	73,902	162,440	162,440	127,440	130,626	133,892	137,239
255	Commitment/other fees		520	520				
278	Sundry purchase	1,083	500	500	500	513	525	538
279	Special expenditure		16,000	16,000	4,000		4,000	
285	Hire of plant and equip	62,662	53,640	53,640	80,400	82,410	84,470	86,582
287	Fixed plant & eq	30,156			210,000	215,250	220,631	226,147
289	Building & infra maint	334,733	63,000	63,000	73,000	74,825	76,696	78,613
291	Maint of vehicles	16,724	32,600	32,600	42,921	43,994	45,094	46,221
295	Compensation		5,000	5,000	5,000	5,125	5,253	5,384
Sub Total		3,272,302	2,419,191	2,419,191	2,834,026	2,900,777	2,977,296	3,047,628
Total Recurrent Exp		6,150,624	5,590,837	5,590,837	6,375,213	6,441,963	6,518,483	6,588,815
358	Allowances for MTC,KIT and SONH students		443,624	443,624	443,624	443,624	443,624	443,624
345	Contribt to Dev Fund							
Sub Total			443,624	443,624	443,624	443,624	443,624	443,624
GRAND TOTAL		6,150,624	6,034,461	6,034,461	6,818,837	6,885,587	6,962,107	7,032,439

Table 28(b): HEAD 28 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES BUDGET 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	Labour 02	KIT 03	MTC 04
REVENUE									
141	Course Fee	100,000	100,000	100,000				100,000	
142	Seaman Administration Fees	8,000	8,000	8,000					8,000
143	Employment Services	1,500	1,500	1,500			1,500		
144	MTC Upgrading Fees	100,000	100,000	100,000					100,000
145	Rental of KTC Premises	22,000	22,000	22,000					22,000
062	Medical fees	6,000	6,000	10,000	4,000				10,000
Total Revenue		237,500	237,500	241,500			1,500	100,000	140,000
EXPENDITURE									
201	KPF contribution	186,007	186,007	190,439	4,433	19,936	23,505	68,412	78,585
202	Salaries	2,410,278	2,410,278	2,469,378	59,101	262,374	312,312	907,767	986,926
203	Housing assistance	77,988	77,988	86,496	8,508	8,928	16,968	39,228	21,372
204	Allowances	38,086	38,086	46,086	8,000	18,423	3,080	9,083	15,500
205	Overtime	99,927	99,927	99,927		13,655	28,236	27,900	30,136
206	Temporary assistance	69,810	69,810	69,810		3,442	1,093	4,399	60,876
207	Wages	6,050	6,050	6,050				6,050	
208	Leave grants	283,500	283,500	573,000	289,500	48,000	69,000	216,000	240,000
Sub Total		3,171,646	3,171,646	3,541,187	369,541	374,758	454,194	1,278,839	1,433,395
215	Transport to work	148,127	148,127	148,127		26,537		29,570	92,020
216	Internal travel	157,546	157,546	173,740	16,194	54,400	13,840	70,000	35,500
217	Local training	34,700	34,700	9,200	(25,500)	4,200	5,000		
219	Local catering	10,040	10,040	10,040		3,240		6,800	
220	Local course fees	1,600	1,600	1,600		1,600			
221	Overseas training	3,200	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	33,200	33,200	214,648	181,448	82,000	63,000	47,148	22,500
230	Cleaning	20,786	20,786	20,786		1,286		9,500	10,000
231	Communications	223,069	223,069	257,880	34,811	44,400		164,880	48,600
232	Electricity & gas	542,510	542,510	572,456	29,946	60,000		275,456	237,000
233	Water & sewage	15,680	15,680	20,680	5,000	480		200	20,000
235	Office transport	3,100	3,100	3,100		1,550		1,550	
237	Advertising/Media	9,000	9,000	15,000	6,000	6,000	3,000	6,000	
239	Entertainment	15,500	15,500	15,500		8,000		5,500	2,000
240	Printing	46,706	46,706	58,100	11,394	5,000		40,600	12,500
241	Stationery & supp	40,389	40,389	56,190	15,801	4,000	1,400	32,715	18,075
242	Food & rations	292,075	292,075	265,825	(26,250)			1,200	264,625
243	Purch office equip	46,225	46,225	47,650	1,425	11,600		26,850	9,200
244	Repairs equip	62,688	62,688	33,700	(28,988)	7,200		8,500	18,000
245	Uniforms	44,369	44,369	44,369			2,864	15,505	26,000
246	Specialised purch	137,500	137,500	87,860	(49,640)		2,860		85,000
248	Comp. for trees			1,000	1,000			1,000	
250	Local services	184,431	184,431	217,064	32,633	108,000	42,667	48,397	18,000
251	Overseas Serv.	162,440	162,440	127,440	(35,000)		42,440		85,000
255	Commitment/other fees	520	520		(520)				
278	Sundry purchase	500	500	500				500	
279	Special expenditure	16,000	16,000	4,000	(12,000)	4,000			
285	Hire of plant and equip	53,640	53,640	80,400	26,760	80,400			
287	Fixed plant & eq			210,000	210,000	40,000			170,000
289	Building & infra maint	63,000	63,000	73,000	10,000	18,000		20,000	35,000
291	Maint of vehicles	32,600	32,600	42,921	10,321	5,000		9,400	28,521
295	Compensation	5,000	5,000	5,000		5,000			
Sub Total		2,419,191	2,419,191	2,834,026	414,835	587,093	179,071	824,321	1,243,541
Total Recurrent Exp		5,590,837	5,590,837	6,375,213	784,376	961,851	633,265	2,103,160	2,676,936
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		6,034,461	6,034,461	6,818,837	784,376	1,405,475	633,265	2,103,160	2,676,936

Ministry of Line and Phoenix Islands Development

Responsible Minister: Minister of Line and Phoenix Islands Development

Accounting Officer: Secretary for Line and Phoenix Islands Development

Ministry Purpose:

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

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 Kiribati. 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 Kiribati. 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 Kiribati. 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 Kiribati. 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 Kiribati 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 **\$4,914,369** for Departmental Expenditures in the 2021 Budget.

Table 29(a): MLPID MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
008	Sundry Recoveries	8,121	8,500	8,500	8,500	8,891	9,309	9,728
161	Rental of Government premises	6,895	10,000	10,000	10,000	10,460	10,952	11,444
162	Carpentry and Joinery	5,380	1,500	1,500	1,500	1,569	1,643	1,717
163	Rental of Houses	77,672	68,900	68,900	68,900	72,069	75,457	78,852
164	Sales of Electricity	618,150	400,000	400,000	400,000	418,400	438,065	457,778
165	Water Supply Fee	84,796	50,000	50,000	70,000	73,220	76,661	80,111
007	Solar Salt Sales	18,162	20,000	20,000	20,000	20,920	21,903	22,889
167	Sales of Business Plan	3,041	1,250	1,250	1,250	1,308	1,369	1,431
135	Hire of Government Equipments	22,485	55,000	55,000	55,000	57,530	60,234	62,944
Total Revenue		844,702	615,150	615,150	635,150	664,367	695,592	726,894
EXPENDITURE								
201	KPF contribution	136,080	151,731	151,731	162,028	162,028	162,028	162,028
202	Salaries	1,734,654	1,942,719	1,942,719	2,052,117	2,052,117	2,052,117	2,052,117
203	Housing assistance	6,337	17,400	17,400	8,760	8,760	8,760	8,760
204	Allowances	87,069	93,746	93,746	112,242	112,242	112,242	112,242
205	Overtime	321,387	161,735	161,735	186,972	186,972	186,972	186,972
206	Temporary assistance	86,893	80,358	80,358	108,253	108,253	108,253	108,253
207	Wages		18,125	18,125	76,188	76,188	76,188	76,188
208	Leave grants	482,476	421,900	421,900	835,000	835,000	835,000	835,000
Sub Total		2,854,895	2,887,715	2,887,715	3,541,560	3,541,560	3,541,560	3,541,560
215	Transport to work	152,872	143,534	143,534	162,575	166,639	170,805	175,075
216	Internal travel	337,138	300,063	300,063	270,853	277,624	284,565	291,679
217	Local training		7,894	7,894	11,592	11,882	12,179	12,483
219	Local catering	875	2,900	2,900	2,500	2,563	2,627	2,692
220	Local course fees		4,100	4,100	4,100	4,203	4,308	4,415
221	Overseas training		14,000	14,000	14,000	14,350	14,709	15,076
225	Relocation expenses	9,300	16,573	16,573	16,573	16,987	17,412	17,847
226	Recruitment expenses		500	500	1,500	1,538	1,576	1,615
227	External travel	32,551	81,330	81,330	45,436	46,572	47,736	48,930
230	Cleaning	1,707	3,445	3,445	4,769	4,888	5,010	5,135
231	Communications	70,357	80,431	80,431	89,200	91,430	93,716	96,059
232	Electricity & gas	7,060	8,400	8,400	8,400	8,610	8,825	9,046
233	Water & sewage				600	615	630	646
235	Office transport	1,310	2,450	2,450	4,550	4,664	4,780	4,900
237	Advertising/Media	968	3,900	3,900	3,900	3,998	4,097	4,200
239	Entertainment	35,320	36,190	36,190	36,190	37,095	38,022	38,973
240	Printing	5,005	13,330	13,330	15,755	16,149	16,553	16,966
241	Stationery & supp	138,789	121,925	121,925	140,517	144,030	147,631	151,322
243	Purch office equip	93,970	84,495	84,495	102,540	105,104	107,731	110,424
244	Repairs equip	26,268	19,500	19,500	28,500	29,213	29,943	30,691
250	Local services	186,480	111,197	111,197	128,627	131,843	135,139	138,517
251	Overseas Serv.	82,819	63,872	63,872	72,222	74,028	75,878	77,775
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	35,066	56,557	56,557	56,557	57,971	59,420	60,906
287	Fixed plant & eq	125,831	107,544	107,544	88,084	90,286	92,543	94,857
289	Building & infra maint	3,895						
291	Maint of vehicles	58,523	59,180	59,180	59,269	60,751	62,269	63,826
Sub Total		1,406,104	1,343,310	1,343,310	1,372,809	1,403,029	1,442,105	1,474,057
Total Recurrent Exp		4,260,999	4,231,024	4,231,024	4,914,369	4,944,589	4,983,665	5,015,617
326	Housing Maintenance - Kiritimati	150,622	150,000	150,000	150,000	150,000	150,000	150,000
345	Contribt to Dev Fund	2,619,975	3,200,000	3,200,000	1,000,000	1,000,000	1,000,000	1,000,000
Sub Total		2,770,597	3,350,000	3,350,000	1,150,000	1,150,000	1,150,000	1,150,000
GRAND TOTAL		7,031,596	7,581,024	7,581,024	6,064,369	6,094,589	6,133,665	6,165,617

Table 29(b): HEAD 29: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET - 2021

Code	Description	2020 Budget	2020 Revised	2021 Budget	2021 Budget vs 2020 Revised (\$)	Admin 01	Accounts 02	PWD Construction 03	Housing 04	Electrical 05	Power 06	IT 07	Civil 08	Planning 09	Solar 10	HMM 11	Water 12	Limix Agency 13	
REVENUE		8,500	8,500	8,500		8,500													
008	Sundry Recoveries	10,000	10,000	10,000		10,000		1,500	68,900	400,000							70,000		
162	Rental of Government premises	1,500	1,500	1,500													20,000		
163	Carpentry and Joinery	68,900	68,900	68,900															
164	Rental of Houses	400,000	400,000	400,000															
165	Sales of Electricity	50,000	50,000	50,000															
166	Water Supply Fee	20,000	20,000	20,000															
007	Solar Salt Sales	1,250	1,250	1,250									1,250			55,000			
167	Sales of Business Plan	55,000	55,000	55,000															
135	Hire of Government Equipments																		
007	Water supply fees																		
Total Revenue		615,150	615,150	635,150	20,000	18,500	1,500	68,900	400,000	400,000	66,000	13,000	42,000	16,000	26,000	85,000	126,000	12,000	90,000
EXPENDITURE																			
201	KPF contribution	151,731	151,731	162,028	10,297	24,821	9,857	34,384	5,359	14,101	12,029	2,990	9,636	5,064	4,689	14,387	21,405		3,305
202	Salaries	1,942,719	1,942,719	2,052,117	109,398	314,865	128,609	425,339	67,668	182,926	151,694	38,870	120,970	65,133	58,339	177,484	279,019		41,202
203	Housing assistance	17,400	17,400	8,760	(8,640)	21,367	5,000	21,029	1,802	5,590	17,498	7,000	6,600	1,895	1,500	15,000	6,500		4,464
204	Allowances	93,746	93,746	112,242	18,496	17,878	10,400	45,677	3,360	35,620	17,924	2,000	6,649	704	500	10,000	33,460		3,000
205	Overtime	161,735	161,735	186,972	25,237	16,081	2,817	33,111	3,786	5,088	8,698	1,000	7,514	2,384	4,176	14,340	6,380		2,868
206	Temporary assistance	80,358	80,358	108,253	27,895	56,063		42,588				10,000	23,600						
207	Wages	18,125	18,125	76,188	58,063	113,000	44,000	173,000	22,000	97,000	66,000	13,000	42,000	16,000	26,000	85,000	126,000		12,000
208	Leave grants	421,900	421,900	835,000	413,100	507,812	200,683	775,127	103,974	340,325	273,843	74,860	216,969	95,486	95,203	316,211	472,764		68,301
Sub Total		2,887,715	2,887,715	3,541,560	653,845	19,041	6,300	13,360	9,370	9,630	9,576	738	12,196	2,484	2,790	16,015	28,826		15,645
215	Transport to work	300,063	300,063	270,853	(29,210)	194,218	36,835	4,590	2,520	7,547	1,845	2,500	4,985	6,721	2,058	4,050	2,985		
216	Internal travel	7,894	7,894	11,592	3,698	1,500		6,692	200	1,500			1,000	300	200				
217	Local catering	2,900	2,900	4,100	(400)			2,500		1,000			1,600						
219	Local course fees	14,000	14,000	14,000		11,433	5,140	2,500		5,000		5,000	4,000						
221	Overseas training	500	500	1,000	500			1,000											
225	Recruitment expenses	81,330	81,330	45,436	(35,894)	18,996		7,312	3,812			2,500	3,700		5,416	3,700			
227	External travel	3,445	3,445	4,769	1,324	2,875		1,894											
230	Cleaning	80,431	80,431	89,200	8,769	22,000	900	3,600	2,160	2,280		36,000	2,640	480	1,500		2,040		15,600
231	Communications	8,400	8,400	8,400															8,400
232	Electricity & gas	2,450	2,450	4,550	2,100			800		550		500	2,100		600				600
233	Water & sewage	3,900	3,900	3,900				600		1,900					1,400				
235	Office transport	36,190	36,190	36,190		36,190													
237	Advertising/Media	13,330	13,330	15,755	2,425														
239	Entertainment	121,925	121,925	140,517	18,592	28,620	5,883	28,537	2,192	19,986	9,585	8,100	8,085	3,140	8,044	2,195	11,400		4,750
241	Stationery & supp	84,495	84,495	102,540	18,045	8,650	2,200	29,500	800	3,785	3,750	19,925	8,150	2,150	1,630	2,800	17,200		2,000
242	Food & rations	19,500	19,500	28,500	9,000	37,298	4,858	10,100	5,560	1,100		2,500	3,050	500	800	8,500	1,200		2,000
244	Purch office equip	111,197	111,197	128,627	17,431	4,722		28,235		5,131	9,637	10,000	49,000		2,500	6,000	11,405		2,914
245	Repairs equip	63,872	63,872	72,222	8,350	4,000		4,000											
250	Local services	56,557	56,557	56,557		4,000		6,127	5,000	9,600	4,900		6,000		1,600		17,360		1,470
251	Overseas Serv.	107,544	107,544	88,084	(19,460)			7,540			45,050		8,000		2,494	25,000			2,000
279	Special expenditure	59,180	59,180	59,269	89			5,100							2,400	49,769			2,000
285	Hire of plant and equip	1,343,310	1,343,310	1,372,808	29,498	427,297	73,481	157,487	27,214	70,009	84,343	87,763	114,506	19,365	45,532	118,029	92,416		55,379
287	Fixed plant & eq	4,231,024	4,231,024	4,914,369	683,344	935,109	274,164	932,614	131,188	410,333	358,186	162,623	331,475	114,841	140,735	434,240	565,180		123,679
291	Maint of vehicles	150,000	150,000	150,000				150,000		1,000,000									
Total Recurrent Exp		13,350,000	13,350,000	14,033,369	683,369	935,109	274,164	932,614	131,188	410,333	358,186	162,623	331,475	114,841	140,735	434,240	565,180		123,679
326	Housing Maintenance - Kirilimati	3,350,000	3,350,000	3,350,000		935,109	274,164	932,614	281,188	1,410,333	358,186	162,623	331,475	114,841	140,735	434,240	565,180		123,679
345	Contrib to Dev Fund	7,581,024	7,581,024	6,064,369	(1,516,655)														
Sub Total		3,350,000	3,350,000	6,064,369	(1,516,655)														
GRAND TOTAL		7,581,024	7,581,024	6,064,369	(1,516,655)														

Ministry of Justice

Responsible Minister: Minister of Justice

Accounting Officer: Secretary for Justice

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. **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 National Election.

The Ministry of Justice is allocated a total of **\$3,808,437** for Departmental Expenditures in the 2021 Budget.

Table 30(a): MOJ MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
REVENUE								
111	Civil Registration	109,381	85,000	85,000	85,000	88,910	93,089	97,278
116	Swearing Fees	820	3,500	3,500	2,200	2,301	2,409	2,518
008	Sundry Fees		500	500	7,000	7,322	7,666	8,011
113	Customs Division Services	105,295	8,500	8,500	50,000	52,300	54,758	57,222
114	Customs Licence Fees		1,500	1,500	1,500	1,569	1,643	1,717
004	Prisons/Correctional Division Services							
112	Acceptance Fees	124,911			12,000	12,552	13,142	13,733
006	Customs Sundry Revenue - Agencies fees	13,145						
Total Revenue		353,551	99,000	99,000	157,700	164,954	172,707	180,479
EXPENDITURE								
201	KPF contribution	102,742	125,270	125,270	135,160	135,160	135,160	135,160
202	Salaries	1,342,109	1,660,188	1,660,188	1,786,213	1,786,213	1,786,213	1,786,213
203	Housing assistance	25,294	39,038	39,038	28,980	28,980	28,980	28,980
204	Allowances	84,584	89,109	89,109	52,373	52,373	52,373	52,373
205	Overtime	286,470	213,667	213,667	93,653	93,653	93,653	93,653
206	Temporary assistance	35,181	10,084	10,084	15,916	15,916	15,916	15,916
208	Leave grants	185,060	233,000	233,000	471,000	471,000	471,000	471,000
Sub Total		2,061,439	2,370,357	2,370,357	2,583,294	2,583,294	2,583,294	2,583,294
215	Transport to work	141,017	90,175	90,175	69,334	71,067	72,844	74,665
216	Internal travel	125,530	92,409	92,409	118,783	121,753	124,796	127,916
217	Local training	1,609	11,470	11,470	9,475	9,712	9,955	10,204
218	Local accom & allowances	2,760	4,200	4,200				
219	Local catering	5,934	6,000	6,000	15,320	15,703	16,096	16,498
220	Local course fees	1,855	2,100	2,100	5,550	5,689	5,831	5,977
221	Overseas training				16,560	16,974	17,398	17,833
225	Relocation expenses	9,541	19,432	19,432	23,432	24,018	24,618	25,234
226	Recruitment expenses	395	74,500	74,500	7,500	7,688	7,880	8,077
227	External travel	99,161	94,842	94,842	111,276	114,058	116,909	119,832
230	Cleaning	1,903	3,710	3,710	3,710	3,803	3,898	3,995
231	Communications	161,415	119,268	119,268	169,980	174,230	178,585	183,050
232	Electricity & gas	102,617	106,040	106,040	128,700	131,918	135,215	138,596
233	Water & sewage	319	2,200	2,200	2,600	2,665	2,732	2,800
235	Office transport	2,340	3,100	3,100	5,400	5,535	5,673	5,815
237	Advertising/Media	3,429	4,000	4,000	23,340	23,924	24,522	25,135
239	Entertainment	3,137	4,000	4,000	4,000	4,100	4,203	4,308
240	Printing	10,918	11,335	11,335	8,525	8,738	8,957	9,180
241	Stationery & supp	70,328	38,608	38,608	36,827	37,747	38,691	39,658
242	Food & rations	133,309	194,620	194,620	200,000	205,000	210,125	215,378
243	Purch office equip	48,363	45,523	45,523	60,600	62,115	63,668	65,260
244	Repairs equip	1,101	4,550	4,550	3,200	3,280	3,362	3,446
245	Uniforms	14,055	15,750	15,750	24,892	25,514	26,152	26,806
250	Local services	130,807	96,181	96,181	102,390	104,950	107,573	110,263
251	Overseas Serv.	18,365	14,600	14,600				
279	Special expenditure				4,000		4,000	
285	Hire of plant and equip	130,105	136,950	136,950	54,750	56,119	57,522	58,960
295	Compensation		12,000	12,000	15,000	15,375	15,759	16,153
Sub Total		1,220,312	1,207,563	1,207,563	1,225,143	1,251,672	1,286,964	1,315,038
Total Recurrent Exp		3,281,751	3,577,920	3,577,920	3,808,437	3,834,966	3,870,258	3,898,332
306	Elections	261,033	500,000	500,000				500,000
345	Contribt to Dev Fund							
Sub Total		261,033	500,000	500,000				500,000
GRAND TOTAL		3,542,784	4,077,920	4,077,920	3,808,437	3,834,966	3,870,258	4,398,332

Table 30(b): HEAD 37 - MINISTRY OF JUSTICE BUDGET – 2021

Code	Description	2021 Budget vs				Office of							
		2020 Budget	2020 Revised	2021 Budget	2020 Revised (\$)	Admin 01	Custom 02	Prison 03	Civil Registration 04	Human Rights 05	OPL 06	Xmas 07	Election 08
REVENUE													
111	Civil Registration	85,000	85,000	85,000					85,000				
116	Swearing Fees	3,500	3,500	2,200	(1,300)						2,200		
008	Sundry Fees	500	500	7,000	6,500		7,000						
113	Customs Division Services	8,500	8,500	50,000	41,500		50,000						
114	Customs Licence Fees	1,500	1,500	1,500			1,500						
112	Acceptance Fees			12,000			12,000						
	Total Revenue	99,000	99,000	157,700	46,700		70,500		85,000		2,200		
EXPENDITURE													
201	KPF contribution	125,270	125,270	135,160	9,889	19,886	34,286	27,254	12,308	5,816	24,013	7,653	3,944
202	Salaries	1,660,188	1,660,188	1,786,213	126,024	264,199	447,377	363,384	162,105	75,306	319,207	102,042	52,593
203	Housing assistance	39,038	39,038	28,980	(10,058)	8,208	12,288				8,484		
204	Allowances	89,109	89,109	52,373	(36,736)	12,890	3,268	13,350	16,140	3,200	1,943		1,582
205	Overtime	213,667	213,667	93,653	(120,014)	10,300	42,500	32,492	2,163		6,197		
206	Temporary assistance	10,084	10,084	15,916	5,831	945	9,766		2,001	2,236	968		
208	Leave grants	233,000	233,000	471,000	238,000	51,000	129,000	111,000	48,000	15,000	72,000	33,000	12,000
	Sub Total	2,370,357	2,370,357	2,583,294	212,937	367,428	678,484	547,480	242,717	101,558	432,813	142,695	70,119
215	Transport to work	90,175	90,175	69,334	(20,841)	20,561	10,360	23,072			15,341		
216	Internal travel	92,409	92,409	118,783	26,374	21,988	6,790	8,528	13,224	7,417	56,336		4,500
217	Local training	11,470	11,470	9,475	(1,995)		900	150		2,475	2,800		3,150
218	Local accom & allowances	4,200	4,200		(4,200)								
219	Local catering	6,000	6,000	15,320	9,320	6,600	5,000			720	3,000		
220	Local course fees	2,100	2,100	5,550	3,450	1,300					4,250		
221	Overseas training			16,560	16,560						16,560		
225	Relocation expenses	19,432	19,432	23,432	4,000			10,000			13,432		
226	Recruitment expenses	74,500	74,500	7,500	(67,000)	2,000	1,000	3,000			1,500		
227	External travel	94,842	94,842	111,276	16,434	53,121		12,000	11,920	11,235	23,000		
230	Cleaning	3,710	3,710	3,710		1,960	1,000				750		
231	Communications	119,268	119,268	169,980	50,712	78,000	31,200	36,000			24,780		
232	Electricity & gas	106,040	106,040	128,700	22,660	33,600	51,000	20,700			23,400		
233	Water & sewage	2,200	2,200	2,600	400	1,200	200		1,200				
235	Office transport	3,100	3,100	5,400	2,300	850	2,950				1,600		
237	Advertising/Media	4,000	4,000	23,340	19,340	6,000	1,000		7,920	3,680	4,740		
239	Entertainment	4,000	4,000	4,000		3,000					1,000		
240	Printing	11,335	11,335	8,525	(2,810)		3,000	2,400			3,125		
241	Stationery & supp	38,608	38,608	36,827	(1,781)	6,475	6,819	1,920	11,862	480	6,861		2,410
242	Food & rations	194,620	194,620	200,000	5,380			200,000					
243	Purch office equip	45,523	45,523	60,600	15,077	45,000	5,300		2,000		8,300		
244	Repairs equip	4,550	4,550	3,200	(1,350)		3,200						
245	Uniforms	15,750	15,750	24,892	9,142		10,000	14,892					
250	Local services	96,181	96,181	102,390	6,209	33,666		11,454	9,300	1,840	46,130		
251	Overseas Serv.	14,600	14,600		(14,600)								
279	Special expenditure			4,000	4,000	4,000							
285	Hire of plant and equip	136,950	136,950	54,750	(82,200)	25,550					29,200		
295	Compensation	12,000	12,000	15,000	3,000	15,000							
	Sub Total	1,207,563	1,207,563	1,225,143	17,580	359,871	139,719	344,116	57,426	27,847	286,105		10,060
	Total Recurrent Exp	3,577,920	3,577,920	3,808,437	230,517	727,299	818,203	891,596	300,143	129,405	718,917	142,695	80,179
306	Elections	500,000	500,000		(500,000)								
345	Contribut to Dev Fund												
	Sub Total	500,000	500,000		(500,000)								
	GRAND TOTAL	4,077,920	4,077,920	3,808,437	(269,483)	727,299	818,203	891,596	300,143	129,405	718,917	142,695	80,179

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 **\$460,827** for Departmental Expenditures in the 2021 Budget.

Table 31(a): LC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2019-2024

Code	Description	2019	2020	2020	2020	2021	2022	2023	2024
		Actual	Budget	Revised	Budget	Budget	Est.	Est.	Est.
EXPENDITURE									
201	KPF contribution	9,831	10,196	10,196	12,077	12,077	12,077	12,077	12,077
202	Salaries	136,242	134,490	134,490	159,570	159,570	159,570	159,570	159,570
203	Housing assistance	3,839	4,188	4,188	12,708	12,708	12,708	12,708	12,708
204	Allowances	22,939	11,380	11,380	12,717	12,717	12,717	12,717	12,717
205	Overtime		3,509	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	1,456
208	Leave grants	15,750	15,000	15,000	36,000	36,000	36,000	36,000	36,000
	Sub Total	188,600	180,219	180,219	238,036	238,036	238,036	238,036	238,036
215	Transport to work	6,156	10,679	10,679	15,696	16,088	16,491	16,903	16,903
216	Internal travel	12,917	15,728	15,728	25,728	26,371	27,030	27,706	27,706
217	Local training	1,076	1,081	1,081	7,994	8,194	8,399	8,609	8,609
219	Local catering		4,272	4,272	6,816	6,986	7,161	7,340	7,340
221	Overseas training		3,597	3,597	2,417	2,477	2,539	2,603	2,603
226	Recruitment expenses	1,272	1,750	1,750	2,894	2,966	3,041	3,117	3,117
227	External travel	23,894	26,982	26,982	23,292	23,874	24,471	25,083	25,083
230	Cleaning	385	810	810	810	830	851	872	872
231	Communications	11,819	13,992	13,992	16,144	16,548	16,961	17,385	17,385
232	Electricity & gas	14,259	6,600	6,600	10,800	11,070	11,347	11,630	11,630
235	Office transport	585	5,117	5,117	7,995	8,195	8,400	8,610	8,610
237	Advertising/Media	4,213	3,850	3,850	6,000	6,150	6,304	6,461	6,461
239	Entertainment	849	5,105	5,105	5,105	5,233	5,363	5,498	5,498
240	Printing	276	1,590	1,590	4,000	4,100	4,203	4,308	4,308
241	Stationery & supp	5,864	6,378	6,378	8,378	8,588	8,802	9,022	9,022
243	Purch office equip	11,984	18,604	18,604	29,514	30,252	31,008	31,783	31,783
244	Repairs equip		5,036	5,036	5,036	5,162	5,291	5,423	5,423
250	Local services	5,201	10,412	10,412	10,412	10,672	10,939	11,213	11,213
285	Hire of plant and equip	22,338	18,776	18,776	33,760	34,604	35,469	36,356	36,356
	Sub Total	123,087	160,358	160,358	222,791	228,360	234,069	239,921	239,921
	Total Recurrent Exp	311,688	340,577	340,577	460,827	466,397	472,106	477,958	477,958
	GRAND TOTAL	311,688	340,577	340,577	460,827	466,397	472,106	477,958	477,958

Table 31(b): HEAD 38 - LEADERSHIP COMMISSION BUDGET – 2021

Code	Description	2020 Budget		2020 Revised		2021 Budget		2021 Budget vs 2020 Revised (\$)		Admin 01	Commission 02
		Budget	Revised	Budget	Revised	2021 Budget	2020 Revised	2021 Budget	2020 Revised		
EXPENDITURE											
201	KPF contribution	10,196	10,196	12,077	12,077	1,881	1,881	7,742	4,335		
202	Salaries	134,490	134,490	159,570	159,570	25,080	25,080	101,772	57,798		
203	Housing assistance	4,188	4,188	12,708	12,708	8,520	8,520	8,244	4,464		
204	Allowances	11,380	11,380	12,717	12,717	1,337	1,337	1,797	10,920		
205	Overtime	3,509	3,509	3,509	3,509			3,509			
206	Temporary assistance	1,456	1,456	1,456	1,456			1,456			
208	Leave grants	15,000	15,000	36,000	36,000	21,000	21,000	27,000	9,000		
	Sub Total	180,219	180,219	238,036	238,036	57,817	57,817	151,520	86,517		
215	Transport to work	10,679	10,679	15,696	15,696	5,017	5,017	15,696			
216	Internal travel	15,728	15,728	25,728	25,728	10,000	10,000		25,728		
217	Local training	1,081	1,081	7,994	7,994	6,913	6,913	1,932	6,062		
219	Local catering	4,272	4,272	6,816	6,816	2,544	2,544	1,816	5,000		
221	Overseas training	3,597	3,597	2,417	2,417	(1,180)	(1,180)	2,894	2,417		
226	Recruitment expenses	1,750	1,750	2,894	2,894	1,144	1,144		23,292		
227	External travel	26,982	26,982	23,292	23,292	(3,690)	(3,690)				
230	Cleaning	810	810	810	810			810			
231	Communications	13,992	13,992	16,144	16,144	2,152	2,152	16,144			
232	Electricity & gas	6,600	6,600	10,800	10,800	4,200	4,200	10,800			
235	Office transport	5,117	5,117	7,995	7,995	2,878	2,878		7,995		
237	Advertising/Media	3,850	3,850	6,000	6,000	2,150	2,150		6,000		
239	Entertainment	5,105	5,105	5,105	5,105				5,105		
240	Printing	1,590	1,590	4,000	4,000	2,410	2,410	400	3,600		
241	Stationery & supp	6,378	6,378	8,378	8,378	2,000	2,000	8,378			
243	Purch office equip	18,604	18,604	29,514	29,514	10,910	10,910	29,514			
244	Repairs equip	5,036	5,036	5,036	5,036			5,036			
250	Local services	10,412	10,412	10,412	10,412			10,412			
285	Hire of plant and equip	18,776	18,776	33,760	33,760	14,984	14,984	33,760			
	Sub Total	160,358	160,358	222,791	222,791	62,432	62,432	137,592	85,199		
	Total Recurrent Exp	340,577	340,577	460,827	460,827	120,249	120,249	289,112	171,715		
	GRAND TOTAL	340,577	340,577	460,827	460,827	120,249	120,249	289,112	171,715		

Appendix 1: Subsidies, Grants and Other Commitments 2019-2024

Code	Title	Ministry	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.	2021 Budget vs 2020 Budget (\$)
Subsidies										
358	Student Allowances for MTC, KIT and SONH Students	MEHR		443,624	443,624	443,624	443,624	443,624	443,624	
331	Freight Subsidy Local Produce	MFED	209,978	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
328	Community Service Obligations	MFED	7,460,828	7,435,000	7,435,000	7,435,000	5,250,000	5,250,000	5,250,000	
338	Subsidy for Kiriritimati Air Services	MICITTD	2,035,234	1,000,000	1,000,000	2,080,000	2,080,000	2,080,000	2,080,000	1,080,000
263	Support for Secondary Mission Schools	MoE	3,538,600	5,372,655	5,372,655	3,081,403	3,081,403	3,081,403	3,081,403	(2,291,251)
264	In-Country Tertiary Support - USP	MoE	744,947	1,039,785	1,039,785	2,131,200	2,131,200	2,131,200	2,131,200	1,091,415
350	School Stationery for Primary & JSS Students	MoE	712,997	1,278,250	1,278,250	1,342,961	1,376,535	1,376,535	1,376,535	64,711
353	Subsidy for School Fees	MoE	3,144,963	3,428,800	3,428,800	3,818,812	3,818,812	3,818,812	3,818,812	390,012
355	Support for Pre-School Teachers	MoE	637,863	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
354	School Fees for Special Needs Children	MoE	102,376	102,376	102,376	102,376	102,376	102,376	102,376	
266	USP GoK Contribution	MoE		875,980	875,980	875,980	729,984	729,984	729,984	
357	Student Allowances for KTC Students	MoE		527,040	527,040	527,040	527,040	527,040	527,040	
337	School Fees for Underprivileged Children	MWYSSA	633,451	56,000	56,000	56,000	56,000	56,000	56,000	
325	Kiribati Housing (Government employees)	PSO	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
1	Sub Total		19,471,237	24,809,510	24,809,510	25,144,396	22,846,974	22,846,974	22,846,974	334,887
Grants										
360	Unemployment Benefit	MWYSSA		20,000,000	20,000,000	27,065,911	27,065,911	27,065,911	27,065,911	7,065,911
315	Support Grants for Outer-Island Councils	MIA	3,027,050	4,159,811	4,159,811	3,179,807	3,179,807	3,179,807	3,179,807	
318	Local Councils' Grant	MIA	181,015	180,686	180,686	180,686	180,686	180,686	180,686	
317	Voluntary Organisations Grants	MWYSSA	23,412	20,000	20,000	20,000	20,000	20,000	20,000	
356	Disability Support Allowance	MWYSSA		1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	
302	Senior Citizen's Benefit	MWYSSA	3,329,428	12,458,889	12,458,889	19,062,910	19,062,910	19,062,910	19,062,910	6,604,021
2	Sub Total		6,560,905	38,319,386	38,319,386	51,989,318	51,009,314	51,009,314	51,009,314	13,669,932
Contributions										
297	International Contributions	MFED	1,788,724	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Sub Total			1,788,724	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	
Other Commitments										
286	Land Rent	MELAD	4,229,286	4,828,965	4,828,965	9,657,930	9,657,930	9,657,930	9,657,930	4,828,965
300	Pension and KPF	MFED	4,048	7,500	7,500	97,200	97,200	97,200	97,200	89,700
359	Population Census	MFED		1,204,000	1,704,000	420,000				(1,284,000)
332	Ferry Services to Remote Islands	MIA	6,321	22,757	22,757	22,757	22,757	22,757	22,757	
270	Search and Rescue	MICITTD	478,434	800,000	800,000	800,000	800,000	800,000	800,000	
289	Government Buildings Maintenance	MISE								
289	Outer Island Water Infrastructure Maintenance	MISE								
289	Fire and Electrical Safety Program	MISE								
326	Housing Maintenance - Kiriritimati	MLPID	150,622	150,000	150,000	150,000	150,000	150,000	150,000	(500,000)
306	Elections	MoJ	261,033	500,000	500,000					
361	Compensation (Court order)	Police	56,570	3,650	3,650					(3,650)
3	Sub Total		5,186,314	7,513,222	8,016,872	11,147,887	10,727,887	10,727,887	11,227,887	3,131,015
Grand Total			33,007,180	72,642,118	73,145,768	90,281,601	86,584,175	86,584,175	87,084,175	17,135,833

Appendix 2: Local Contribution to Development Fund By Ministry 2019-2024

Ministry	Projects	2019 Actual	2020 Budget	2020 Revised	2021 Budget	2022 Est.	2023 Est.	2024 Est.
OB	Upgrading of State House				1,400,000			
PSO	Housing Development Phase II	700,000	800,000	800,000	700,000	700,000	700,000	700,000
PSO	Local Training	100,000	132,873	132,873	132,873	132,873	132,873	132,873
PSO	Overseas Training (Short Term)	150,000	156,322	156,322	156,322	156,322	156,322	156,322
PSO	Overseas Training (Long Term)	213,245	427,024	427,024	427,024	427,024	427,024	427,024
MIA	Islet Boat		576,222	576,222				
MIA	Banaba Ramp		500,000	500,000				
MIA	Upgrading of Social Facilities on Outer Islands				334,948			
MELAD	Kiribati Land Information System		196,800	196,800				
MELAD	Tobwaan Te Maiuraoi Farm (TTMF)		261,073	261,073				
MELAD	Resettlement Plan		103,000	103,000				
MELAD	Agricultural Hand tools	822,878						
MELAD	Kiritimati Island Conservation Protected Areas				29,589			
MFED	Copra Price Scheme	16,000,000	16,000,000	16,000,000	16,000,000	32,000,000	32,000,000	32,000,000
MFED	Household Income & Expenditure Survey	294,000						
MFED	Development Partners Forum				100,000			100,000
MFED	Financial Management Information System		95,000	95,000				
MFED	State-Owned Entity Reform Support		100,000	100,000				
MFED	2020-2023 KDP & SDG Reporting Consultations		40,000	40,000	20,000			
MFED	Covid-19 Relief Package		13,500,000	13,500,000				
MFMRD	New Office for Fisheries	2,000,000						
MFMRD	Support to Fisheries and Marine Resources	1,550,000						
MFMRD	Support to Observers	1,350,000	2,501,066	2,501,066	2,501,066	2,501,066	2,501,066	2,501,066
MFMRD	Support to Aquaculture (Ambo)				51,000			
MHMS	Directly Observable Treatment Support	138,570	138,570	138,570	138,570	138,570	138,570	138,570
MHMS	Health Specialists	453,823	510,861	510,861	510,862	510,862	510,863	510,864
MHMS	Local Referrals	1,274,831	1,294,792	1,294,792	1,294,793	1,294,793	1,294,794	1,294,795
MHMS	Overseas Referrals	4,893,335	3,692,270	3,692,270	4,100,000	4,100,000	4,100,000	4,100,000
MHMS	Betio Hospital Project (GoK contribution)		100,000	100,000				
MHMS	Kiribati Internship Program (for Doctors)		525,000	525,000	525,000			
MHMS	Upgrading and Refurbishment of Clinics				1,400,000			
MICTTD	Outer Island Mobile Towers	3,000,000	1,300,000	1,300,000	2,000,000			
MICTTD	Embraer Aircraft	44,139,518	1,919,183	1,919,183				
MICTTD	Kiribati National Shipping Limited (CEO)	130,000	130,000	130,000	65,000			
MICTTD	Tourism Authority of Kiribati support (CEO)		107,600	107,600	53,800			
MICTTD	Bweberiki (Optic Fibre) (GoK contribution)	60,396	406,245	406,245				
MICTTD	Banaba Airstrip		1,000,000	1,000,000				
MICTTD	Government Wide Area Network		200,000	200,000				
MICTTD	International Air Services		144,438	144,438				
MISE	Infrastructure Maintenance Program	2,000,000	2,500,000	2,500,000	6,000,000	6,000,000	6,000,000	6,000,000
MISE	Support to Nippon Causeway	187,666						
MISE	Outer Island Water Tanks		2,043,760	2,043,760				
MISE	Renewable Energy System Joint Venture	250,000						
MISE	South Tarawa Sanitation Improvement Program	96,850						
MISE	Improving access to water for Banaba and Temaiku Communities				193,018			
MISE	South Tarawa Water Supply				1,490,000			
MLPID	Tabwakea Primary School	1,500,000						
MLPID	Toilet Block at Teraina airport	69,975						
MLPID	Power Supply in Kiritimati Island	1,050,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MLPID	Line & Phoenix Senior Secondary School		1,000,000	1,000,000				
MLPID	Seaweed Commodity Support		200,000	200,000				
MLPID	E-grade Housing Development		1,000,000	1,000,000				
MOE	Overseas Scholarship	3,200,845	6,493,880	6,493,880	3,500,000	3,500,000	3,500,000	3,500,000
MOE	Primary School Teacher Training	103,109						
MOE	Students' Loan Scheme	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MOE	Transport for Students (Bus)	881,526	453,401	453,401	171,888			
MOE	Transport for Students (Truck)		557,100	557,100				
MWYSSA	National Sports Stadium	4,200,000						
MWYSSA	Pacific Games (Samoa)	300,000						
MWYSSA	Social Stability Fund	500,000	500,000	500,000	1,500,000	1,500,000	1,500,000	1,500,000
MWYSSA	Te Runga (National Games)	500,000	612,439	612,439				500,000
345	Total LCDF	93,110,568	64,218,858	64,218,858	46,795,753	54,961,510	54,961,512	55,561,514

Appendix 3: Accounting Officers

Head	Items	Accounting Officer
09	Office of Te Beretitenti	Secretary, OB
10	Public Service Office	Secretary, PSO
11	Judiciary	Chief Registrar
12	Kiribati Police Service	Commissioner of Police
13	Public Service Commission	Secretary, PSC
14	Ministry of Foreign Affairs and Immigration	Secretary, MFAI
15	Ministry of Internal Affairs	Secretary, MIA
16	Ministry of Environment, Lands and Agricultural Development	Secretary, MELAD
17	Maneaba ni Maungatabu	Clerk to Parliament
18	Ministry of 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 Cooperation	Secretary, PSO
326	Other payments - Housing maintenance	Secretary, MLPID
328	Community Service Obligatons	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
359	Unemployment Benefit	Secretary, MWYSSA
360	Support for Pre-School teachers	Secretary, MOE
361	Compensation (Court order)	Commissioner of Police

Appendix 4: Government of Kiribati - Statement No XIII: Loans from Consolidated Fund as at end of September 2020

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

Appendix 5 (a): Public Debt (detailed)

Loan Details				Original Amount Borrowed										Loan Repayments (2020 actual)				Loan Balance Est (as at 31 Dec 2020)		2021 Loan Repayment Est (Jan - Dec)	
Loan Code (GoK 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)	Principal AUD ¹	Interest AUD ²	Principal Loan Outstanding (SDR)	Principal Balance (AUD)	Principal (2021 est.)	Interest (2021 est.)	
E300132	1985	ADB	Betao Ship Yard Rehabilitation Project	LM0724	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	465,662	42,333	1,927	79,338	1,563,900	39,851.96	1,497.23	
E300133	1987	ADB	Tarawa Power Project	LM0786	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.	477,118	43,359	2,853	117,582	231,715	43,072	2,259	
E300134	1988	ADB	Power Distribution	LM0922	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	447,964	61,501	5,404	232,036	457,266	58,569	4,524	
E300135	1991	ADB	Development Bank of Kiribati	LM1039	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	483,937	26,125	3,028	238,063	469,144	48,305	4,671	
E300136	1999	ADB	Sanitation, Public Health & Environment Improvement	LM1648	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 restoration, institutional arrangement for water supply, sewage disposal and sanitation facilities on South Tarawa	1,831,561	628,111	121,831	5,439,439	10,719,339	606,245	107,860	
E300138	2011	ADB	Road Rehabilitation Project	LM2718	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	908,317	664,063	224,084	6,711,683	13,226,511	628,316	204,988	
E300139	2012	ADB	South Tarawa Sanitation Improvement Project	LM2795	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	270,110	444,777	118,415	4,429,890	8,729,851	394,160	88,176	
E300137	2014	ICDF-01	Upgrading of Boniiki 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 project's objective is to improve the airports safety and services standards					20,227,983	4,397,838	307,634	
					22,133,900	20,227,983											17,248,030	54,218,159	2,260,059	721,709	
Total Public Debts Payments														4,885,670	1,880,270	785,176	17,248,030	54,218,159	2,260,059	721,709	

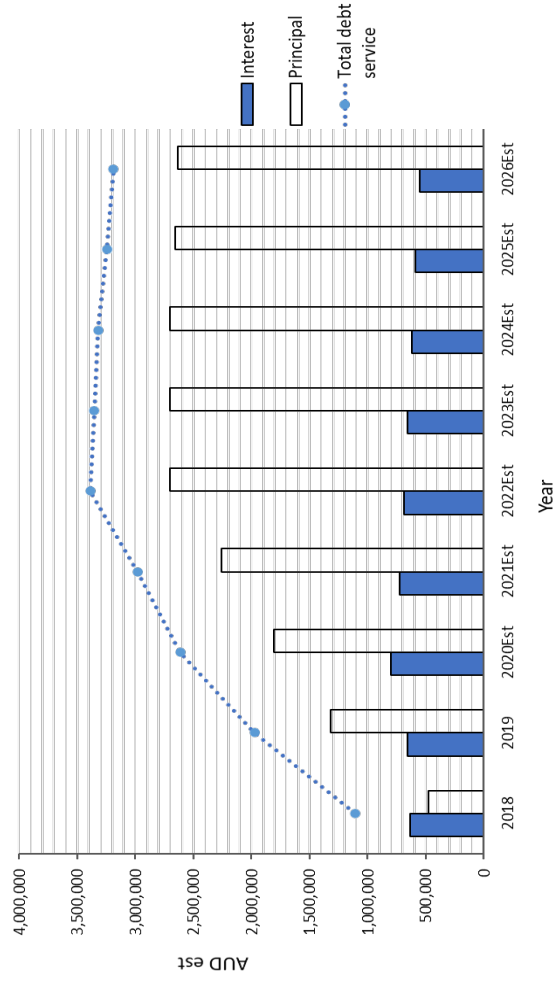
Notes:

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

Appendix 5 (b) Public Debt Summary 2018 – 2026

	2018	2019	2020Est	2021Est	2022Est	2023Est	2024Est	2025Est	2026Est
Interest	593,188	632,060	803,089	721,709	690,306	655,585	621,616	586,242	551,921
Principal	485,209	1,461,071	1,809,815	2,260,059	2,699,798	2,699,798	2,700,077	2,659,946	2,638,172
Total debt service	1,078,397	2,093,131	2,612,905	2,981,769	3,390,104	3,355,383	3,321,693	3,246,188	3,190,094
Closing balance	51,705,809	52,592,362	51,364,497	51,996,134	49,334,371	46,672,608	44,010,571	41,366,974	38,786,402
JPY Commission									
Bank charges	336,737	588,024	265,933	500,000	500,000	500,000	500,000	500,000	500,000
Contingency	306,718	164,072	330,000	200,000	200,000	200,000	200,000	200,000	200,000
Total Expense	1,721,852	2,845,228	3,208,838	3,681,769	4,090,104	4,055,383	4,021,693	3,946,188	3,890,094

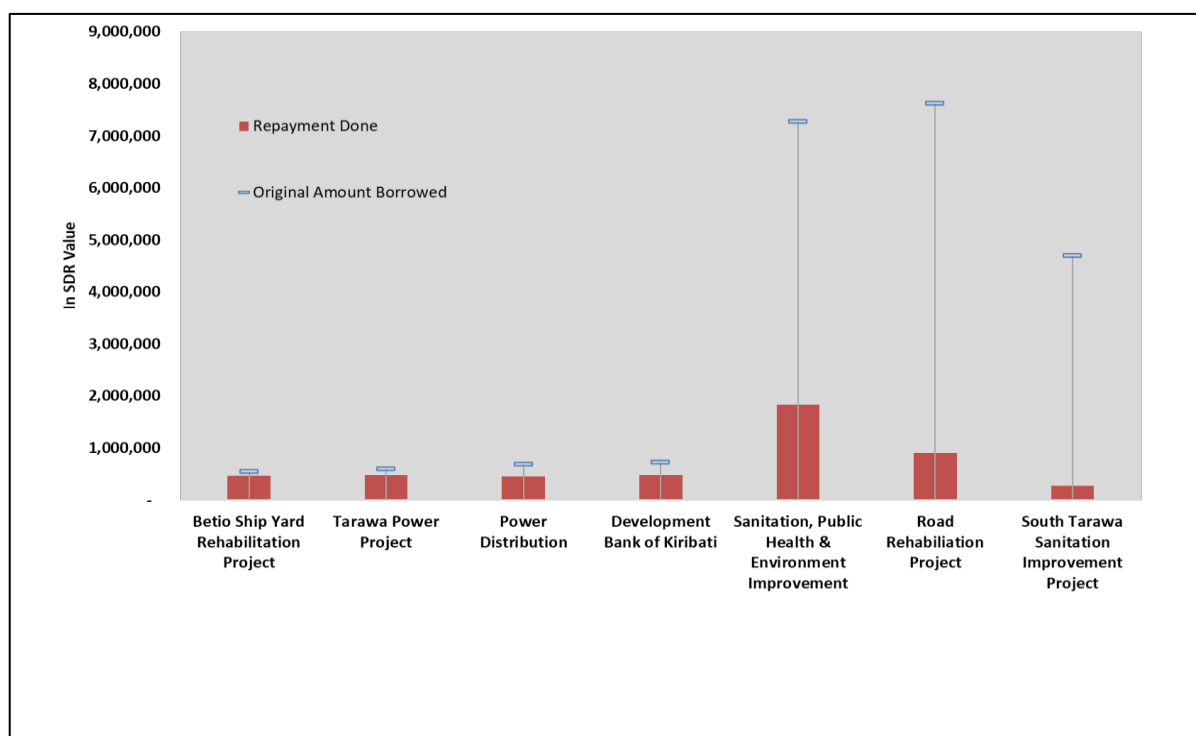
Total debt (end of year) 2018 - 2026 Current Portfolio



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 5 (c) Government Debt Profile by Project & Balances



Project Name	Original Amount Borrowed ¹		Cumulative Repayments ²		Balance Outstanding (2021 Est)	
	SDR	AUD	SDR	AUD	SDR	AUD
Betio Ship Yard Rehabilitation Project	545,200		465,862		79,338	
Tarawa Power Project	594,700		477,118		117,582	
Power Distribution	680,000		447,964		232,036	
Development Bank of Kiribati	722,000		483,937		238,063	
Sanitation, Public Health & Environment Improvement	7,271,000		1,831,561		5,439,439	
Road Rehabilitation Project	7,621,000		753,231		6,867,769	
South Tarawa Sanitation Improvement Project	4,700,000		270,110		4,429,890	
Upgrading of Bonriki international Airport Project ³		20,227,983				20,227,983
TOTAL	22,133,900	20,227,983	4,729,784		17,404,116	20,227,983

Notes:

1. Includes capitalized loan charges
2. Include prepayments
3. Principal prepayment not started yet, refer to Appendix 6a for details of interest and principle repayments

Appendix 6 (a) - Special Funds by Entity (2019 - 2020)

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

Special Funds - Total Summary Revenue & Expenditure - 2020 Actual (Jan - Sept)

Description	Civil Aviation Special Fund	Plant & Vehicle Unit	Import Levy fund	Highway Authority	Dai Nippon Causeway Fund	Kaoki Mange Special Fund	Sanitation Maintenance Fund.	Total Special Funds
Opening Balance	10,369	197,770	8,140,651	60,618	2,530,276	582,847	859,041	12,381,572
Revenue	338,535	98,018	3,265,423		159,183	402,391		4,263,551
Expenditure		2,13,457	2,419,429		35,690	205,766	463,150	3,337,492
Balance	348,904	82,331	8,986,645	60,618	2,653,769	779,472	395,891	13,307,631

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 MCIC 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 6 (b) Special Funds by Ministry (2019 - 2020)

MICTTD - Special Funds Revenue & Expenditure - 2019 - 2020			
Code	Description	2019 Actual	2020 Quarter 3 (Jan - Sept)
REVENUE			
F0070000069A	Civil Aviation Special Fund	1,421,509	338,535
F0070000072A	Highway Authority	150,447	
Total Revenue		1,571,956	338,535
EXPENDITURE			
F0070000069A	Civil Aviation Special Fund	1,883,330	
F0070000072A	Highway Authority	377,584	
Total Expenditure		2,260,914	
MISE - Special Funds Revenue & Expenditure - 2019 - 2020			
Code	Description	2019 Actual	2020 Quarter 3 (Jan - Sept)
REVENUE			
F0070000073A	Sanitation Maintenance Fund	955,891	
F0070000067A	Dai Nippon Causeway Fund	249,292	159,183
F0070000070A	Plant & Vehicle Unit	226,086	98,018
Total Revenue		1,431,269	257,201
EXPENDITURE			
F0070000073A	Sanitation Maintenance Fund	96,850	463,150
F0070000067A	Dai Nippon Causeway Fund	87,966	35,690
F0070000070A	Plant & Vehicle Unit	122,549	213,457
Total Expenditure		307,365	712,297
MELAD - Special Funds Revenue & Expenditure - 2019 - 2020			
Code	Description	2019 Actual	2020 Quarter 3 (Jan - Sept)
REVENUE			
F0070000030A	Kaoki Mange Special Fund	430,755	402,391
Total Revenue		430,755	402,391
EXPENDITURE			
F0070000030A	Kaoki Mange Special Fund	313,928	205,766
Total Expenditure		313,928	205,766
MCIC - Special Funds Revenue & Expenditure - 2019 - 2020			
Code	Description	2019 Actual	2020 Quarter 3 (Jan - Sept)
REVENUE			
F0070000061A	Import Levy Fund	4,549,769	3,265,423
Total Revenue		4,549,769	3,265,423
EXPENDITURE			
F0070000061A	Import Levy Fund	3,302,160	2,419,429
Total Expenditure		3,302,160	2,419,429
Total Revenue		7,983,750	4,263,551
Total Expenditure		6,184,366	3,337,492
Notes:			
<i>1. Single revenue and expense codes used for special funds.</i>			

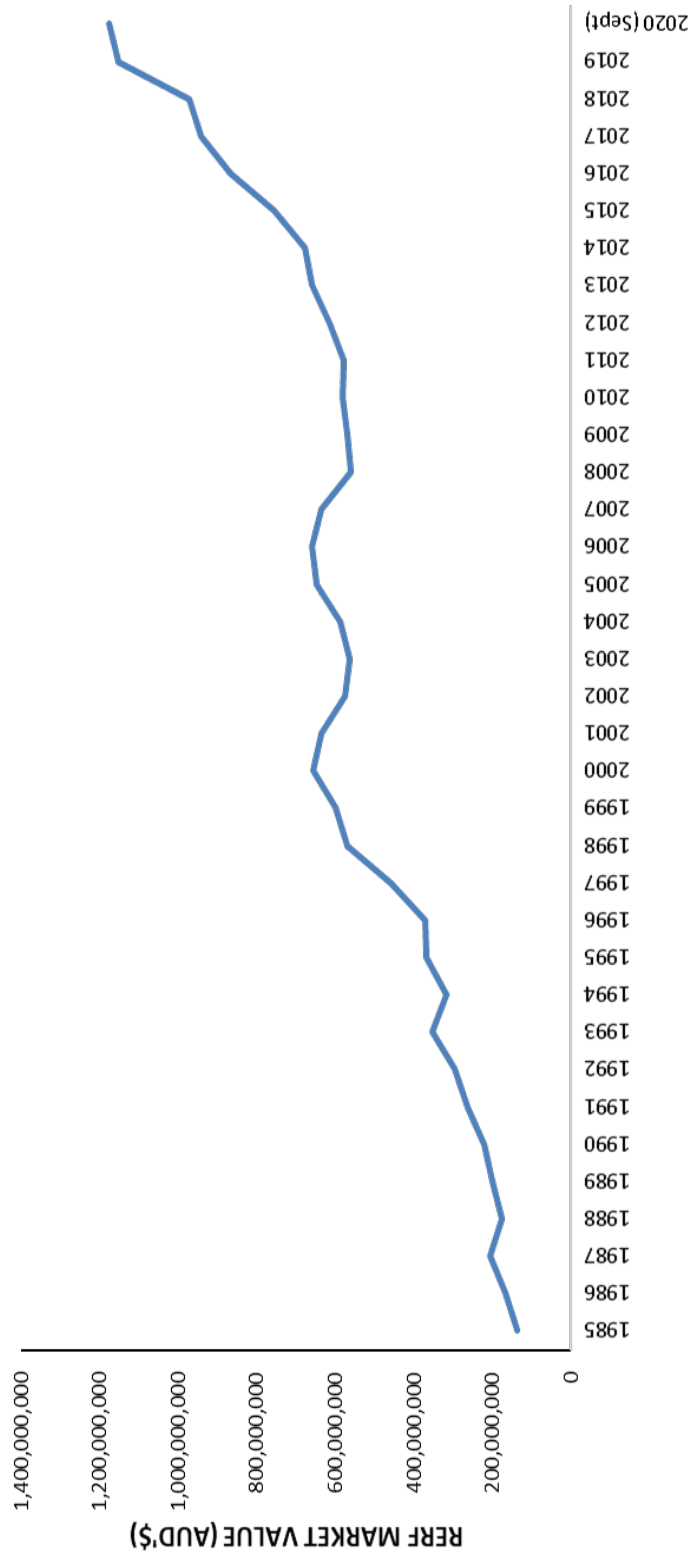
Appendix 7: Revenue Equalisation Reserve Fund (RERF) Statement 2016 - 2020 (as at September 2020)

AUD\$	2016 <i>Actual</i>	2017 <i>Actual</i>	2018 <i>Actual</i>	2019 <i>Actual Dec</i>	2020 <i>Actual Sept</i>
Opening Market Value	756,259,202	868,095,698	942,657,859	973,207,277	1,153,388,616
Prior Years Net Asset Value (NAV) at cost	384,169,340	875,331,933	948,635,300	1,113,706,458	1,113,255,842
Net Transfers	355,559,637				
Deposits/Contributions	70,000,000			523,183	523,183
Interest & Dividends	65,892,632	43,703,428	55,845,354	35,003,838	45,705,859
Other income	(27)	1,070		3,270	2,991
Currency gains/losses	(4,798)		15	(185)	
Valuation gains/losses	(8,870)	(1,478,608)	(1,879,451)	120,255	7,391,317
Prior Undistributed Gain/Loss					120,255
Prio Undistributed Income					7,248,356
Unrealised appreciation	(7,236,234)	25,839,869	(28,789,042)	4,311,871	3,575,962
Total capital	868,371,680	943,397,692	973,812,177	1,153,668,689	1,177,823,765
Less:					
Transfers to Tarawa					
Withdrawals					
Tax expense					
Management fee	275,033	739,623	604,368	267,126	398,625
Other expenses	949	210	532	12,947	113,332
Total expenses	275,982	739,833	604,900	280,073	511,956
Closing Market Value	868,095,698	942,657,859	973,207,277	1,153,388,616	1,177,311,808

Notes:

1. As at end September 2020, 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. 2016- 2020 reporting period is 12-months from January to December of respective year.

Figure 1. Revenue Equalization Reserve Fund (RERF) – Annual Market Value 1985 to end September 2020 (AUD’\$)



Appendix 8: Government State Owned Entity (SOE) Financial Reporting

	SOE Name	Date established	Oversight Ministry	Last audit year	Revenue and Expenditures (2018)			Assets & Liabilities (2018)			
					Total Revenue	Total Operating Cost	Net Profit After Tax	Total Assets	Total Liabilities	Net Assets	Total Shareholders Equity
1	Broadcasting & Publications Authority (BPA)	1979	MICTTD	2018	1,143,804	1,338,461	(194,657)	1,264,663	239,289	1,025,374	1,025,374
2	Development Bank of Kiribati (DBK)	1987	MFED	2018	2,291,665	1,645,069	646,596	16,569,476	5,844,213	10,725,264	10,725,264
3	Kiribati Housing Corporation (KHC)	1978	PSO	2018	1,793,542	2,418,092	(624,551)	11,150,435	911,030	10,239,405	10,239,405
4	Kiribati Insurance Company (KIC)	1981	MFED	2018	2,311,018	1,601,815	709,376	8,163,630	531,417	7,632,213	7,632,213
5	Kiribati Oil Co.Ltd (KOIL)	1986	MISE	2018	9,522,314	7,276,323	1,464,895	41,331,842	18,942,190	22,389,652	22,389,652
6	Kiribati Ports Authority (KPA)	2000	MICTTD	2018	9,977,305	7,826,699	2,150,606	62,746,773	756,744	61,990,029	61,990,029
7	Te Ahiarawa Company Ltd (TAACL)	2012	MFMRD	2018	2,738,103	2,433,107	304,997	6,397,942	4,715,968	1,681,974	1,681,974
	Total				29,777,751	24,539,566	4,457,262	147,624,761	31,940,851	115,683,911	115,683,911

Newly established SOEs :

8	Kiribati Land Transport Authority	2018	MICTTD	2018	Public Highways Protection Act 2018
9	Airport Kiribati Authority	2019	MICTTD	2019	Airport Authority Act 2019
10	Tourism Authority of Kiribati	2018	MICTTD	2018	Kiribati Tourism Act 2018
11	Bwebweriki Net Limited (BNL)	2017	MICTTD	2017	Registered under Companies Ordinance (Cap. 10A)

Note:

(1). Unless otherwise indicated, above numbers are taken from last 2018 audited financial statements. SOEs with unaudited accounts for 2018 have not been included above (AKL, CCHL, PUB, CPPL, KCPL, KGES, KNSL, PVU)

Appendix 9: 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 rages from 60 and above. Payment are only deem payable upon meeting the criteria of not having a dual citizenship (among others).

306. National Elections

This is for all costs of the National Election.

308. Commission of Enquiry

This is for the costs of any Commissions of Enquiry

309. Banaba Compensation

This is payment to people who worked on Banaba.

310. Investment in SOEs or Other Companies

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

311. Loans to SOEs

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

312. Support to SOEs

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

315. Support Grant (Local Government)

The grant paid to outer-islands for their operations.

317. Voluntary Organisations Grants

Payments by Government to approved voluntary organisations.

318. Local Council Grants

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

319. Other Grants

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

320. Donations

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

325. Kiribati Housing Subsidy

The subsidy paid to the Kiribati Housing Corporation.

326. Housing Maintenance

Payments for maintenance of housing on Christmas Island.

327. PUB Sewerage Subsidy

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

328. CSO Payments to SOEs

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

329. Copra Price Subsidy

Payments by Government to subsidise the price paid for copra.

330. Domestic Airfare Subsidy

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

331. Freight Subsidy Local Produce

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

332. Ferry Services to Remote Islands

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

334. Subsidy to Kiribati Handicraft

Payments by Government to support local handicraft.

335. Food Subsidy

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

337. School Fees for the Underprivileged

Payment of school fees for the underprivileged.

338. Transport Subsidy

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

345. Local Contributions to Development Fund

Payments by the Government to the Development Fund.

347. Contribution to the RERF

Payment by the Government to the Revenue Equalisation Reserve Fund.

348. Revolving Fund

Payment from any Revolving Fund.

349. Rice Buffer for Line and Phoenix islands

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

350. School stationery for Primary and JSS students

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

353. Subsidy for School Fees

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

354. School for Special Needs Children

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

355. Support for Pre - School teachers

Salary payable to Pre - School teachers

356. Disability Support Allowance

Allowance Payable to support citizens with disability

357. Student Allowances for KTC:

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

358. Student Allowance for MTC, KIT and SONH

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

359. Population census

Created for population census activities and any related matters crucial for the operation of this activity.

360. Unemployment Benefit

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

361. Compensation (Court Order)

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

NOTE

There are to be no 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.