



Kiribati Government

2025 Recurrent Budget

“A Vision to Impact – Transforming Aspirations to Tangible Outcomes”

“Kakoroan nanon kataratara aika uaana ibukin te rikirake ao te maiuraoi”

AS APPROVED BY THE MANEABA NI MAUNGATABU

December 2024

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

2025 RECURRENT BUDGET

FOREWORD

I am pleased to present the National Budget for the fiscal year 2025, a document that embodies our collective aspirations for a stronger, more inclusive, and sustainable future. This budget reflects our unwavering commitment to addressing the challenges of today while laying the groundwork for tomorrow's opportunities. It has been crafted with a focus on economic resilience, social equity, and responsible fiscal management.

As we navigate a global environment characterized by rapid change and uncertainty, our priorities remain steadfast: fostering economic growth and development, enhancing public services, and investing in the well-being of all citizens. As with the previous years, this year's budget is built on principles of fiscal prudence, ensuring that every dollar is allocated to maximize impact and deliver tangible benefits to the nation.

The theme for the 2025 Budget - "*A Vision to Impact – Transforming Aspirations to Tangible Outcomes*" - is a profound declaration of intent, encapsulating the government's unwavering resolve to shaping a wealthy, healthy, and peaceful nation. This theme underscores the importance of ensuring that aspirations are translated into tangible and measurable outcomes that positively impact the lives of all citizens. It reflects a crucial juncture in the nation's journey—where ideals meet action and ambitions translated into achievements and results.

At its core, the theme resonates with the government's overarching vision of sustainable development. This vision prioritizes the effective deployment and management of resources to achieve tangible outcomes, ensuring that every initiative undertaken serves the collective good of the people. It emphasizes the importance of using available resources wisely, focusing on projects and policies that yield measurable progress in key areas such as economic growth, social equity, and environmental sustainability.

Key highlights of the 2025 National Budget include:

1. **Strengthening Economic Foundations:** Increased investments in infrastructure, innovation, and skills development to boost productivity and competitiveness.
2. **Empowering Communities:** Enhanced funding for education, healthcare, and social services to ensure every individual has access to opportunities and support.
3. **Building Climate and Economic Resilience:** Dedicated resources to strengthen our adaptive capacity to combat the impacts of climate change and our economic vulnerabilities.

4. **Fostering Equity:** Specific initiatives to reduce inequality and support underrepresented groups, ensuring that no one is left behind as we progress together.

This budget has been informed by extensive consultations with stakeholders from all sections of the government and community, reflecting a shared vision for national prosperity. It is our belief that the path outlined in this budget book will enable us to build a brighter future, grounded in shared responsibility and mutual trust.

On behalf of the Government, I extend my gratitude to all who contributed to the development of this budget and invite every citizen to join us in realizing its goals. Together, we can transform challenges into opportunities and aspirations into achievements.

Let us move forward with unity, purpose and resolve as we strive to build a future where every citizen thrives, and no one is left behind.

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

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INTRODUCTION

The 2025 Budget has been crafted to align with overarching objectives aimed at achieving macroeconomic stability in the medium term while supporting the vision outlined in the Kiribati 20-Year Vision (KV20). This vision aspires to create a future where Kiribati is healthy, prosperous, and secure. The budget underscores the critical importance of transforming aspirations into tangible outcomes, ensuring that long-term national goals are pursued through sustainable and inclusive development strategies.

However, the economic context remains challenging. The nation is still recovering from the COVID-19 pandemic and grappling with the repercussions of ongoing geopolitical conflicts in Europe and the Middle East. These global disruptions have led to heightened macroeconomic instability, surging oil and food prices, and significant supply chain challenges, all of which adversely impact Kiribati's economic performance and the broader economy.

The depth and uncertainty of these negative developments leave the economic outlook highly uncertain. As a result, the 2025 Budget acknowledges that forecasts and fiscal parameters may need adjustment as more information becomes available, ensuring that the nation remains responsive to an evolving global economic environment.

BUDGET METHODOLOGY

The preparation of the 2025 Budget included the following steps:

- Publication of the 2025 Fiscal and Budget Strategy that took account of the economic outlook, the Medium-Term Fiscal Strategy and Government commitments, providing for base case estimate ceilings to inform budget preparation. Key elements included a tight revenue constraint that informed Ministry expenditure ceilings and a prioritization process for new policy or project proposals (NPPs) over ceiling.
- Ministry budget submissions were reviewed by the National Economic Planning Office (NEPO) and adjusted to reflect feedback. The new chart of accounts was incorporated in the budget template and is now reflected to align with the newly introduced Integrated Financial Management Information System (IFMIS).
- A Budget Committee chaired by the Hon Vice President and Minister for Finance and Economic Development was convened to review the submissions to prioritize the NPPs.

- Cabinet was briefed on the outcomes of the Budget Committee which subsequently considered and approved the final budget for submission to Parliament for approval.

The 2025 Budget reflects the best available information at the time of writing and may be subject to change. Information in this document may also be different from previous published material. All currency is Australian Dollars, unless otherwise marked.

MINISTRY BUDGETS

The amount of expected revenue available in 2025 provided a tight constraint on the available fiscal space for expenditure proposals. In light of this, the base case Ministries' budget ceilings (personal emoluments) have been lifted by 2 per cent to take into account the salary increase for all public service positions and also made provisions for the new positions as per the 2025 Establishment Register (ER). Ministries Operational costs have been maintained at their 2024 Budget levels.

The presentation of Ministry budget information in this document includes two tables. The first table contains the medium-term revenue and expenditure framework 2023-2028 consisting of 2023 actual, 2024 Budget and revised 2024 Budget, 2025 Budget and 2026-2028 forward estimates.

The second table contains the detailed cost line to allow a year-on-year comparison between 2024 and 2025, with the variance in dollar terms, and the 2025 divisional budget lines.

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

For 2025, payments for the Copra Subsidy, Support for the Unemployed and Leave Grants for Non-ER positions continue to be part of the LCDF. This reflects the view that these payments are a contribution to economic development as the extra income available to the beneficiaries enables them to carry out developmental or commercial activities.

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

ECONOMIC OUTLOOK

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

According to the latest IMF World Economic Outlook (July 2024), global economic conditions are still uncertain. While there are signs of improvements such as the easing of global supply chains which should lead to lower inflation, confidence remains depressed and recent monetary policy tightening has exposed some fragility in the banking and finance sector.

Global growth is projected to steadily grow at 3.2% in 2024 and 3.3% in 2025. This context suggests that the government can initiate a gradual fiscal tightening by enhancing program administration and improving expenditure efficiency. With inflationary pressures likely having peaked and expected to decrease in the medium term, the strain on government spending and project costs should ease.

The fisheries revenue estimate for 2025 is based on the past three-year average collection (2020-2023). This reflects the ending of Covid-19 restrictions and the beginning of EL Nino conditions which should see fishing revenues above average levels in 2023 and 2024. However, it is important to recognize that fishing revenues are historically volatile and challenging to predict. Estimates remain uncertain due to the significant volatility in the fishing industry, driven by ongoing external factors affecting operations and profitability. Tax revenues are also likely to grow due to improved economic conditions and the effect of policy and administration reforms such as the implementation of the new Income Tax Act. On the expenditure side, the improved economic outlook should also see less pressure on social protection expenditures, particularly for payments to the unemployed. The Government's continued efforts to improve targeting of social protection payments will also ensure more efficient spending.

On the downside, the considerable global market uncertainty means it is unclear how the RERF will perform over the next few years, although the current performance in 2024 is very encouraging. As such, RERF dividends may not be as large as forecasted. Global uncertainty may also have a negative impact on fishing revenues.

Economic activity is forecasted to pick up in 2024, with real GDP growth projected at 5.8 percent, mainly driven by higher consumption following a 38 percent increase in civil service wages. While the current account is anticipated to remain in surplus over the medium term, the surplus will be below its historical average, reflecting higher imports for domestic consumption and infrastructure projects, as well as a gradual decline in fishing license fees as a share of GDP.

Inflation is expected to continue to decline from 4.5% in 2024 to 2.1% in 2025 and return to normal rates of around 2% in the outyears, which will reduce inflationary pressures on the cost of living in Kiribati as well as Ministry outlays and project costs.

The IMF's nominal GDP estimate for 2024 is AU\$501 million (revised up from AU\$470 million in the 2023 Budget) and AU\$528million for 2025.

FISCAL STRATEGY AND OUTLOOK

The 2025 Budget was prepared consistently with the Medium-Term Fiscal Strategy. This strategy has informed the fiscal settings for 2025 as it establishes high level goals to achieve macro-economic stability in the medium term, consistent with the aspirations of the Kiribati 20 Year vision (KV20) for Kiribati to become a healthy, wealthy, and safe nation with people at the center of it all.

MEDIUM TERM FISCAL STRATEGY

As with the previous budgets, the 2025 Budget is framed within the Government's Medium Term Fiscal Strategy (MTFS). The goal of this fiscal strategy is to achieve macro-economic stability and build a resilient, wealthy, healthy and secure nation, through responsible fiscal management by:

- Growing financial net worth over the medium term, through prudent management of the RERF and cash balances and reducing debt. Where new debt is considered, it must be concessional, with at least a 35% grant element.
- Achieving budget balance over the medium term consistent with economic conditions and inclusive economic growth, with the aim to fully fund Government consumption and investment from current revenue.
- Investing in productivity enhancing social and economic infrastructure consistent with KV20 priorities and a proactive climate change response, with the aim to support future sources of growth and improved allocative efficiency; and
- Structural reforms to diversify the economy and build resilience, with the aim to facilitate a vibrant private sector and create meaningful jobs.

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

FISCAL RESPONSIBILITY RATIOS

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

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

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

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

In 2025 both fiscal responsibility ratios are met. Departmental expenditure as a share of total expenditure is 48 per cent and the cash buffer is equivalent to four months of expenditure.

2025 BUDGET OVERVIEW

The 2025 Budget takes account of the Medium-Term Fiscal Strategy and how it can be achieved considering expected economic conditions, fiscal risks, and Government policy priorities to be delivered in 2025. The starting point of any budget process is the determination of the overall revenue envelope that will finance the budget for that fiscal year. This ensures that spending choices are made within fiscal constraints.

REVENUE

Total revenue in 2025 is estimated at **\$402.6 million**, 6 per cent higher than the 2024 Revised Budget, and comprises the following:

- Fisheries (licensing, transshipment and coastal) - \$200 million
- Tax revenue - \$80 million
- RERF dividend - \$80 million
- Budget support - \$33.1 million
- Others - \$9.5 million

Fisheries revenue – the total fisheries revenue for 2025 is estimated to be **\$200 million** (50 per cent of total revenue) of which fishing licenses is \$184 million, Transshipment is \$7 million and \$8.9 million from other fishing revenues. The proposed base case for the 2025 Budget includes a realistic estimate of fishing revenues, in line with long-term linear trends.

Tax Revenue - total tax revenue estimate for 2025 is **\$80 million** (20 per cent of total revenue), 13 per cent lower than the 2024 Revised Budget. The 2025 estimate assumes that the tax revenues will continue to grow at an average rate achieved over the past years, so the base case estimate is on a no policy change basis.

RERF Dividend – Estimated the RERF Dividend for 2025 is **\$80 million** (20 per cent of total revenue) for 2025, this is based on the estimated rate of return on the RERF at the end of the year, 2024 and the RERF Withdrawal Policy which stipulates that dividends can only be drawn down when the fund's rate of return is over 2% of the nominal return in the previous year, and that this revenue can only be used for approved development projects.

Budget Support – is estimated to be **\$33.1 million** (8 per cent of total revenue). The increase in the budget support estimate for 2025 is due to the World Bank (WB) and Asia Development Bank (ADB) different fiscal year cycles and biannual disbursement cycle. This means that we will receive budget support for the next financial year 2025 but none in this financial year, 2024.

Other revenues – this is inclusive of other Ministry's revenues and SOE dividends and is estimated to be **\$9.5 million** (2 per cent of revenue). The reason for this decline is mainly due to more alignment of estimates against actual receipts.

EXPENDITURE

The expected revenue envelope constrains the amount of fiscal space for expenditure measures. Total expenditure for 2025 is **\$402.5 million**, 2 per cent lower than the revised budget for 2024.

Total expenditure requiring appropriation is **\$384.9 million** (96 per cent of total expenditure) and statutory expenditure is **\$17.5 million** (4 per cent of the total).

The overall estimated expenditure in 2025 comprises of the following:

- \$193 million for Department expenditures which is 1 per cent higher than the 2024 Revised Budget of \$192 million, while in the outyears departmental expenditure is assumed to increase with inflation.

- \$75.4 million for Other Government expenditure—i.e., subsidies, grants, and other commitments, 3 per cent lower than the 2024 Revised Budget.
- \$3.3 million for Debt Servicing, 2 per cent lower than the 2024 Revised Budget.
- \$130.7 million for the Local Contribution to the Development Fund, indicating 7 per cent lower than the 2024 Revised Budget.

BUDGET PRIORITIES

The theme for the 2025 Budget, "A Vision to Impact – Transforming Aspirations to Tangible Outcomes," is a profound declaration of intent, encapsulating the government's unwavering commitment to shaping a wealthy, healthy, and peaceful nation. At its core, the theme resonates with the government's overarching vision of sustainable development. This vision prioritizes the effective deployment and management of resources to achieve tangible outcomes, ensuring that every initiative undertaken serves the collective good of the people. It emphasizes the importance of using available resources wisely, focusing on projects and policies that yield measurable progress with tangible outcomes in key areas such as economic growth, social equity, and environmental sustainability with emphasis on Infrastructure development, such as upgrading outer island roads and improving Kiritimati Island's road network and airfield, enhancing connectivity and economic opportunities.

Infrastructure development

To ensure the Government progresses toward achieving tangible outcomes, the 2025 Budget has increased support to the infrastructure component, focusing on projects that drive sustainable development and economic growth which includes:

- Outer Island Infrastructure Project (\$32 million) – The provision is increased by \$2.0 million or 7 percent from the 2024 Revised Budget. The increase is made to cater for scheduled payments for this project due in 2025.
- Infrastructure Maintenance Program (\$6 million) – The provision is increased by \$1.0 million or 20 percent higher than the 2024 Revised Budget. This will cover maintenance costs for all Government assets.
- Line and Phoenix Senior Secondary School (\$1.3 million) – To ensure completion of the project, same allocation of \$1.3 million is given for 2025. This will cover phase 2 of the project which includes the development of extra classrooms to accommodate the increased number of students intake.

- Housing Development Phase II Linux (\$1.78 million) – The amount is retained at the 2024 Revised Budget level, and this will cover remaining civil servants’ dwellings in Kiritimati.
- Outer Island Mobile Tower Phase 3 (\$1 million) – Amount is retained at the 2024 Revised budget level to cover the 7 islands in Phase 1 to increase mobile and internet coverage.

In 2025, the Social Protection allocation totaled to be \$88.4 million or 22 percent of the total expenditure. This includes Copra Subsidy, Non-ER Leave Grant, Senior Citizen Benefit, Support for Unemployment and the Disability Support Allowance.

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

OVERALL FISCAL POSITION & CASH RESERVE

The base case fiscal balance for the 2024 Revised Budget is a deficit of \$33.4 million (-6.7% of GDP), with a smaller surplus of \$0.142 million projected for 2025 (-0.3% of GDP). While the 2025 fiscal balance is notably lower than the \$5.3 million surplus (23% of GDP) recorded in 2023, the government will reaffirm its commitment to fiscal sustainability by financing the deficit through Cash Reserves or reducing its expenditures.

CASH RESERVES

The Government continues to maintain a healthy cash position to manage liquidity risks. The forecast cash reserves for 2024 are within the range of the fiscal responsibility ratio. Key information relating to the cash position are listed below:

- a. Cash available to Government on 15 November 2024 was **\$241.9 million**, inclusive of Account Nos. 1, 3, 4, Sweep Account and State Street. Without the No.4 account balance, net cash balance amounted to **\$186.1 million**.
- b. The total fishing licence revenue received as of October 2024 was **\$154.7 million**, against a full year budget estimate of **\$197 million**.

Cash buffer reserves are those funds available to the Government that have not been committed for other purposes (other than short term liquid investments) and are therefore available to meet unanticipated liquidity requirements.

Based on the 2025 Budget, total cash reserves will provide 5 months of expenditure cover exceeding the fiscal responsibility ratio of 3 months.

REVENUE EQUALISATION RESERVE FUND (RERF)

To date, the RERF is still performing well despite geopolitical tensions and conflicts happening in the world today. As of 31st October 2024, the RERF balance stood at \$1.51 billion. When compared to the value of the RERF at the end of 2023 which was \$1.39 billion, the fund has generated a return of 8.7%, which meets the RERF Withdrawal Rule of 2% nominal returns. Therefore the \$80 million withdrawal for 2025 is in compliance with the Rules.

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

2024 BUDGET PERFORMANCE

Revenue collections for the year to date (January to October 2024, latest available data) are lower than budget, with 78 per cent of the total revenue collected against a benchmark of 83 per cent for October.

Fishing revenues are tracking lower than budget by 8 per cent, with 75 per cent against a benchmark of 83 per cent for October.

Tax Collections are tracking lower than budget by 9 per cent, with 74 per cent collection against a benchmark of 83 per cent for October.

Departmental expenditure up to October 2024 are tracking lower than budget by 48 per cent, with 35 per cent of total departmental expenditure, against a benchmark of 83 per cent for October. Expenditure on other commitments is also tracking lower than budget by 22 per cent, with 61 per cent against a benchmark of 83 per cent in October. The LCDF is also behind budget by 56 per cent with a 27 per cent spending rate against a benchmark of 83 per cent for October. Similarly, Debt Servicing is also behind budget by 4 per cent but is expected to be fully expended by the end of the year.

DEVELOPMENT FUND

A total of **\$353** million has been committed and pledged by all donors including the Government's local contribution to the development fund to continue and support the implementation of key infrastructure projects and social-economic activities.

The sectoral allocation (in line with the KV20 pillars) shows that the Wealth sector dominates the 2025 Development Budget with a total provision of **\$228 million** (65 percent of the total), followed by Infrastructure sector at **\$107.6 million** (30 percent of the total), Governance at **\$6 million** (2% of the total), and lastly Peace and Security at **\$11.6 million** (3 percent of the total).

For the 2025 Development Budget, the top six donors include: Government of Kiribati with a total allocation of **\$130.7 million**, the World Bank **\$52 million**, the Asian Development Bank **\$48 million**, Australian government **\$44 million**, People's Republic of China **\$36.9 million** and the New Zealand government **\$24 million**. It should be noted that Australia follows a July to June fiscal year so their provisions will spill over to 2026.

BUDGET TABLES

TABLE 1(A): FISCAL FRAMEWORK SUMMARY 2023-2025

	2023 Actual	2024 Budget	2024 Revised	2024 Jan - October	2025 Budget	2025 Budget vs 2024 Revised Budget (\$)	2025 Budget vs 2024 Revised Budget (%)
Total Government Revenue (1)	309,401,848	400,706,903	370,937,216	292,252,160	369,508,631	(1,428,585)	0%
Departmental Expenditures (Operational Cost & Personal Emoluments)	140,682,067	190,975,914	191,664,564	64,488,147	193,042,185	1,377,621	1%
Other Government expenditure (Subsidies, Grants & Other Commitments)	65,198,377	71,986,502	77,502,755	47,576,693	75,376,162	(2,126,593)	-3%
Debt Servicing	15,504,574	3,421,693	3,421,693	2,700,372	3,346,188	(75,505)	-2%
Local Contribution to Development Fund (LCDF)	106,336,733	140,132,793	140,132,793	36,726,210	130,702,056	(9,430,737)	-7%
Total Government Expenditure	327,721,750	406,516,903	412,721,805	151,491,421	402,466,591	(10,255,214)	-2%
Difference	(18,319,902)	(5,810,000)	(41,784,589)	140,760,739	(32,957,960)	8,826,629	-21%
Additional Funding							
Other sources (Budget Support) (2)	23,574,471	5,810,000	8,400,000	2,500,000	33,100,000	24,700,000	294%
Surplus (Deficit) incl. additional funding	5,254,569	(0)	(33,384,589)	143,260,739	142,040	33,526,629	-100%
Surplus (Deficit) after RERF drawdown	5,254,569	(0)	(33,384,589)	143,260,739	142,040	33,526,629	-100%
Government Cash Balances (3)							
Operational Account (4)	37,267,269	15,206,559	15,259,564	6,978,746	15,285,317		
Cash Reserve Account (5)	27,820,154	157,550,880	137,424,480	179,089,887	137,540,768		
Revenue Equalisation Reserve Fund (RERF) (6)	1,388,908,364	1,376,103,318	1,509,244,094	1,509,244,093	1,529,291,181		

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 October 2024, used as estimated balance for 2024 Revised Budget (excludes amount allocated for term deposits in cash reserve account).
(5) Cash buffer reserves are funds available to Government that have not been committed for other purposes and comprise balances of the State Street account and Fishing License revenue in the No.3 account
(6) RERF Interest drawdown is calculated based on the Withdrawal policy

TABLE 1(B): MEDIUM TERM FISCAL FRAMEWORK 2023-2028

	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
Total Revenue and Budget Support	332,976,319	406,516,903	379,337,216	402,608,631	346,198,804	379,304,780	359,728,875
Tax Revenue	70,050,506	80,666,046	70,896,359	80,000,000	81,600,000	83,232,000	84,896,640
Personal income tax	13,808,080	14,700,000	17,121,542	17,963,424	18,322,692	18,689,146	19,062,929
Company tax	13,040,634	17,072,910	12,738,608	15,635,863	15,948,581	16,267,552	16,592,903
Excise Tax	11,522,900	13,147,136	12,309,984	11,000,000	11,220,000	11,444,400	11,673,288
VAT	31,678,892	35,746,000	28,726,225	35,400,713	36,108,727	36,830,901	37,567,519
Non Tax Revenue	239,351,342	320,040,857	300,040,857	289,508,631	258,698,804	262,972,780	267,332,235
Dividends	2,547,494	3,500,000	3,500,000	3,000,000	3,060,000	3,121,200	3,183,624
Interest Income	567,104	500,000	500,000	500,000	510,000	520,200	530,604
RERF Dividends		80,000,000	80,000,000	80,000,000	45,000,000	45,000,000	45,000,000
Fishing License Revenue	205,820,978	197,054,164	197,054,164	184,024,626	187,705,119	191,459,221	195,288,405
Fish transhipment fees	5,000,386	22,000,000	10,000,000	7,000,000	7,140,000	7,282,800	7,428,456
Other Fishing Revenue	1,469,427	11,215,000	3,215,000	8,975,374	9,154,881	9,337,979	9,524,739
Other Ministries' Revenue	23,945,953	5,771,693	5,771,693	6,008,631	6,128,804	6,251,380	6,376,407
Budget Support	23,574,471	5,810,000	8,400,000	33,100,000	5,900,000	33,100,000	7,500,000
Other Revenues (Budget Support)	23,574,471	5,810,000	8,400,000	33,100,000	5,900,000	33,100,000	7,500,000
Operating expenditure	303,833,702	361,736,826	367,941,728	352,423,091	353,791,783	357,992,049	359,141,127
Wages and salaries	110,830,060	160,702,823	160,714,223	158,484,261	161,727,359	164,015,319	166,349,038
Uses of goods & services	48,971,634	51,742,474	52,419,724	52,912,807	52,219,026	53,719,026	52,219,026
Interest	716,526	621,616	621,616	586,242	551,921	517,924	484,638
Subsidies	20,540,827	23,301,993	28,460,509	26,745,030	23,080,705	23,080,705	23,080,705
Grants	8,564,232	8,688,753	8,688,753	8,688,753	8,688,753	8,688,753	8,688,753
Social Benefit (5)	102,921,444	103,105,168	103,105,168	90,276,399	95,420,399	95,566,703	95,715,348
Other current expenses	11,288,980	13,573,999	13,931,735	14,729,599	12,103,619	12,403,619	12,603,619
Operating balance	29,142,616	44,780,077	11,395,487	50,185,540	(7,592,979)	21,312,731	587,749
Capital Expenditure (1)	9,100,000	41,980,000	41,980,000	47,283,554	34,703,554	18,703,554	18,500,000
Fiscal Balance	20,042,616	2,800,077	(30,584,513)	2,901,986	(42,296,533)	2,609,176	(17,912,251)
Net Financing	(20,042,616)	(2,800,077)	30,584,513	(2,901,986)	42,296,533	(2,609,176)	17,912,251
External Financing							
Loan Disbursement							
Less Loan Repayment (2)	14,788,048	2,800,077	2,800,077	2,759,946	2,738,172	2,716,874	2,716,946
Domestic Financing							
Operational Account	- 22,565,586	(157,550,880)	(36,535,607)	(2,606,450)	(47,785,521)	2,041,489	22,554,651
Cash Reserve Account	27,820,154	157,550,880	3,151,018	2,748,490	2,750,815	1,933,791	1,925,453
RERF Interest Deposits/(Withdrawals)							
Other movements							
RERF growth	195,265,189	120,335,730	120,335,730	20,047,087	58,900,383	63,023,409	67,435,048
Net movements in Financial Position	200,519,757	120,335,730	86,951,141	20,189,127	13,865,677	62,915,712	46,805,851
Major Cash Balances							
Operational Account	37,267,269	15,206,559	15,259,564	15,285,317	11,101,820	11,411,021	9,668,068
Cash Reserve Account (3)	27,820,154	157,550,880	137,424,480	137,540,768	96,689,559	96,272,661	77,386,416
RERF (4)	1,388,908,364	1,376,103,318	1,509,244,094	1,529,291,181	1,588,191,563	1,651,214,973	1,718,650,021
Notes:							
(1) Capital Expenditure records infrastructure projects or projects of a capital nature.							
(2) For Loan repayments, please refer to Debt table in Appendix 5.							
(3) Cash reserve inclusive of State Street Cash Trust fund - \$170,580,887 as of October 2024							
(4) RERF Value is \$1,509,244,094 as of October 2024							

TABLE 2: APPROPRIATED AND STATUTORY BUDGETED EXPENDITURE BY MINISTRY 2025

Code	Ministry	Operating Budget 2025	Statutory Expenditure	Net Provision Under the Head Covered by the Appropriation Act
01	Office of Te Beretitenti	3,545,575	247,464	3,298,111
02	Public Service Office	1,697,347	76,466	1,620,880
03	Judiciary	3,928,712	382,535	3,546,177
04	Kiribati Police Service	16,440,806	760,541	15,680,265
05	Public Service Commission	454,955	46,133	408,822
06	Ministry of Foreign Affairs and Immigration	5,267,655	97,193	5,170,463
07	Ministry of Culture and Internal Affairs	4,312,005	290,242	4,021,763
08	Ministry of Environment, Lands and Agricultural Development	6,351,255	357,043	5,994,212
09	Maneaba ni Maungatabu	7,911,752	3,001,940	4,909,812
10	Ministry of Tourism, Commerce, Industry and Cooperatives	3,953,031	243,160	3,709,871
11	Kiribati Audit Office	1,462,482	105,523	1,356,960
12	Office of the Attorney General	1,379,176	92,185	1,286,991
13	Ministry of Fisheries and Ocean Resources	5,575,727	326,774	5,248,953
14	Ministry of Health and Medical Services	39,841,419	1,491,555	38,349,864
15	Ministry of Education	49,904,545	2,779,355	47,125,191
16	Ministry of Information, Communication and Transport	6,275,616	350,803	5,924,812
17	Ministry of Finance and Economic Development	7,957,174	407,179	7,549,995
18	Ministry of Women, Youth, Sport and Social Affairs	2,757,411	196,852	2,560,559
19	Ministry of Infrastructure and Sustainable Energy	5,906,580	345,950	5,560,630
20	Ministry of Employment and Human Resources	7,086,546	346,431	6,740,115
21	Ministry of Line and Phoenix Island Development	6,539,367	364,935	6,174,432
22	Ministry of Justice	3,915,408	233,877	3,681,531
23	Leadership Commission	577,641	57,388	520,253
		193,042,185	12,601,523	180,440,661
28	Debt Servicing	3,346,188	3,346,188	
25	Subsidies, grants and other commitments.	75,376,162	1,590,000	73,786,162
	Total	271,764,535	17,537,711	254,226,823
	ADD TRANSFERS AND FINANCING			
282162	Contributions to the Development Fund	130,702,056		130,702,056
	Grand Total	402,466,591	17,537,711	384,928,880
Code	Expense Items	Amount		
	Personal Emoluments and other allowances	12,601,523		
28	Debt Servicing	3,346,188		
25	Subsidies, Grants and Other commitments	1,590,000		
	Total	17,537,711		

TABLE 3: RECURRENT AND DEVELOPMENT BUDGET BY MINISTRY – 2025

Code	Ministry	Revenue to Consolidated Fund	Expenditure from Consolidated Fund	Revenue to Development Fund	Expenditure from Development Fund	Total Revenue	Total Expenditure
01	Contribution to Development Fund - Donors (GoK System)			27,234,911		27,234,911	8,455,575
02	Office of Te Beretitenti	12,000	3,545,575		4,910,000	12,000	1,867,347
03	Public Service Office	331,200	1,697,347		170,000		3,928,712
04	Judiciary	72,050	3,928,712		331,200	331,200	16,455,806
05	Kiribati Police Service		16,440,806		15,000	72,050	454,955
06	Public Service Commission		454,955				5,388,971
07	Ministry of Foreign Affairs and Immigration	30,340	5,267,655		121,316	30,340	5,312,005
08	Ministry of Culture and Internal Affairs	3,000	4,312,005		1,000,000	3,000	7,060,814
09	Ministry of Environment, Lands and Agricultural Development	569,553	6,351,255		709,559	569,553	7,911,752
10	Mianeaba ni Maungatabu	50,750	7,911,752			50,750	3,953,031
11	Ministry of Tourism, Commerce, Industry and Cooperatives	76,058	3,953,031			76,058	1,462,482
12	Kiribati Audit Office	35,000	1,462,482			35,000	1,379,176
13	Office of the Attorney General	600	1,379,176			600	6,847,377
14	Ministry of Fisheries and Ocean Resources	200,000,000	5,575,727		1,271,650	200,000,000	43,665,634
15	Ministry of Health and Medical Services	175,700	39,841,419		3,824,215	175,700	49,963,825
16	Ministry of Education	329,100	49,904,545		59,280	329,100	15,194,775
17	Ministry of Information, Communication and Transport	2,520,989	6,275,616		8,919,159	2,520,989	7,957,174
18	Ministry of Finance and Economic Development	163,812,780	7,957,174			163,812,780	3,622,503
19	Ministry of Women, Youth, Sport and Social Affairs	30,000	2,757,411		865,092	30,000	6,993,947
20	Ministry of Infrastructure and Sustainable Energy	139,928	5,906,580		1,087,367	139,928	7,505,841
21	Ministry of Employment and Human Resources	234,250	7,086,546		419,295	234,250	10,363,946
22	Ministry of Line and Phoenix Island Development	842,193	6,539,367		3,824,579	842,193	3,953,808
23	Ministry of Justice	243,140	3,915,408		38,400	243,140	577,641
28	Leadership Commission		577,641				3,346,188
25	Debt Servicing		3,346,188				75,376,162
25	Subsidies, grants and other commitments.		75,376,162				
	Sub Total	369,508,631	271,764,535	27,234,911	27,234,911	396,743,542	298,999,446
282162	Add Transfers and Financing Items						
	Other Financing Sources (Budget Support)	33,100,000				33,100,000	130,702,056
	Contributions to the Development Fund - GoK		130,702,056				
	Grand Total	402,608,631	402,466,591	27,234,911	27,234,911	429,843,542	429,701,502

TABLE 4: REVENUE RECURRENT BUDGET 2023-2028

	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
Central Government Revenue							
Tax Revenue							
Personal income tax	13,808,080	14,700,000	17,121,542	17,963,424	18,322,692	18,689,146	19,062,929
Company tax	13,040,634	17,072,910	12,738,608	15,635,863	15,948,581	16,267,552	16,592,903
Excise Tax	11,522,900	13,147,136	12,309,984	11,000,000	11,220,000	11,444,400	11,673,288
VAT	31,678,892	35,746,000	28,726,225	35,400,713	36,108,727	36,830,901	37,567,519
Taxation Revenue	70,050,506	80,666,046	70,896,359	80,000,000	81,600,000	83,232,000	84,896,640
Non-Tax Revenue							
Fishing License Revenue	205,820,978	197,054,164	197,054,164	184,024,626	187,705,119	191,459,221	195,288,405
Fish transhipment fees	5,000,386	22,000,000	10,000,000	7,000,000	7,140,000	7,282,800	7,428,456
Other Fishing Revenue	1,469,427	11,215,000	3,215,000	8,975,374	9,154,881	9,337,979	9,524,739
Fishing Revenue	212,290,791	230,269,164	210,269,164	200,000,000	204,000,000	208,080,000	212,241,600
Dividends	2,547,494	3,500,000	3,500,000	3,000,000	3,060,000	3,121,200	3,183,624
Interest Income	567,104	500,000	500,000	500,000	510,000	520,200	530,604
RERF Dividends		80,000,000	80,000,000	80,000,000	45,000,000	45,000,000	45,000,000
Investment Revenue	3,114,598	84,000,000	84,000,000	83,500,000	48,570,000	48,641,400	48,714,228
JAXA downrange and air services	1,197,751	1,732,989	1,732,989	1,712,989	1,747,249	1,782,194	1,817,838
Open Ship Registration	150,012	180,000	180,000	180,000	183,600	187,272	191,017
Other Ministry Revenue	22,598,190	3,858,704	3,858,704	4,115,642	4,197,955	4,281,914	4,367,552
Other Ministries' Revenue	23,945,953	5,771,693	5,771,693	6,008,631	6,128,804	6,251,380	6,376,407
Total Non-Tax Revenue	239,351,342	320,040,857	300,040,857	289,508,631	258,698,804	262,972,780	267,332,235
Total Central Government Revenue	309,401,848	400,706,903	370,937,216	369,508,631	340,298,804	346,204,780	352,228,875
Other Revenue							
World Bank Budget Support	11,990,890			12,000,000		12,000,000	
Asian Development Bank Budget Support	7,437,141			15,200,000		15,200,000	
New Zealand Budget Support		2,500,000	5,000,000	2,500,000	2,500,000	2,500,000	2,500,000
Australia Budget Support	4,146,440	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
EU Budget Support		2,310,000	2,400,000	2,400,000	2,400,000	2,400,000	4,000,000
Other Revenues (Budget Support)	23,574,471	5,810,000	8,400,000	33,100,000	5,900,000	33,100,000	7,500,000
RERF Interest Drawdown							
Total other revenue	23,574,471	5,810,000	8,400,000	33,100,000	5,900,000	33,100,000	7,500,000
Total Government Revenue	332,976,319	406,516,903	379,337,216	402,608,631	346,198,804	379,304,780	359,728,875

TABLE 5(A): COMPARATIVE STATEMENT OF MINISTRIES EXPENDITURE BUDGET 2023-2025

Code	Ministry	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised
01	Office of Te Beretitenti	2,856,711	3,498,135	3,498,135	3,545,575	1.4%
02	Public Service Office	1,240,332	1,758,412	1,758,412	1,697,347	-3.5%
03	Judiciary	2,845,631	3,879,816	3,879,816	3,928,712	1.3%
04	Kiribati Police Service	10,923,137	16,566,972	16,566,972	16,440,806	-0.8%
05	Public Service Commission	392,984	454,776	454,776	454,955	0.0%
06	Ministry of Foreign Affairs and Immigration	3,479,741	5,032,194	5,032,194	5,267,655	4.7%
07	Ministry of Culture and Internal Affairs	3,186,390	4,422,851	5,111,501	4,312,005	-15.6%
08	Ministry of Environment, Lands and Agricultural Development	4,726,703	6,426,151	6,426,151	6,351,255	-1.2%
09	Maneaba ni Maungatabu	8,264,871	7,838,290	7,838,290	7,911,752	0.9%
10	Ministry of Tourism, Commerce, Industry and Co-operatives	3,009,187	3,964,296	3,964,296	3,953,031	-0.3%
11	Kiribati Audit Office	1,039,125	1,466,843	1,466,843	1,462,482	-0.3%
12	Office of the Attorney General	1,035,410	1,428,193	1,428,193	1,379,176	-3.4%
13	Ministry of Fisheries and Ocean Resources	4,217,896	5,686,430	5,686,430	5,575,727	-1.9%
14	Ministry of Health and Medical Services	28,138,684	36,993,901	36,993,901	39,841,419	7.7%
15	Ministry of Education	36,017,221	50,160,426	50,160,426	49,904,545	-0.5%
16	Ministry of Information, Communication and Transport	4,115,743	6,099,413	6,099,413	6,275,616	2.9%
17	Ministry of Finance and Economic Development	5,193,750	8,108,528	8,108,528	7,957,174	-1.9%
18	Ministry of Women, Youth, Sport and Social Affairs	1,915,820	2,806,280	2,806,280	2,757,411	-1.7%
19	Ministry of Infrastructure and Sustainable Energy	3,947,745	5,906,684	5,906,684	5,906,580	0.0%
20	Ministry of Employment and Human Resources	6,086,374	7,268,796	7,268,796	7,086,546	-2.5%
21	Ministry of Line and Phoenix Island Development	4,816,341	6,647,011	6,647,011	6,539,367	-1.6%
22	Ministry of Justice	2,878,523	3,952,258	3,952,258	3,915,408	-0.9%
23	Leadership Commission	353,748	609,261	609,261	577,641	-5.2%
28	Debt Servicing	15,504,574	3,421,693	3,421,693	3,346,188	-2.2%
25	Subsidies, grants and other commitments	65,198,377	71,986,502	77,502,755	75,376,162	-2.7%
282162	ADD TRANSFERS AND FINANCING					
	Contributions to development fund	106,336,733	140,132,793	140,132,793	130,702,056	-6.7%
Total Expenditure		327,721,750	406,516,903	412,721,805	402,466,591	-2.5%

TABLE 5(B): STATEMENT OF MINISTRIES' EXPENDITURES FOR 2024 REVISED BUDGET

Code	Ministry	Budget 2024	Revised Budget 2024
01	Office of Te Beretitenti	3,498,135	3,498,135
02	Public Service Office	1,758,412	1,758,412
03	Judiciary	3,879,816	3,879,816
04	Kiribati Police Service	16,566,972	16,566,972
05	Public Service Commission	454,776	454,776
06	Ministry of Foreign Affairs and Immigration	5,032,194	5,032,194
07	Ministry of Culture and Internal Affairs	4,422,851	5,111,501
08	Ministry of Environment, Lands and Agricultural Development	6,426,151	6,426,151
09	Maneaba ni Maungatabu	7,838,290	7,838,290
10	Ministry of Tourism, Commerce, Industry and Co-operatives	3,964,296	3,964,296
11	Kiribati Audit Office	1,466,843	1,466,843
12	Office of the Attorney General	1,428,193	1,428,193
13	Ministry of Fisheries and Ocean Resources	5,686,430	5,686,430
14	Ministry of Health and Medical Services	36,993,901	36,993,901
15	Ministry of Education	50,160,426	50,160,426
16	Ministry of Information, Communication and Transport	6,099,413	6,099,413
17	Ministry of Finance and Economic Development	8,108,528	8,108,528
18	Ministry of Women, Youth, Sport and Social Affairs	2,806,280	2,806,280
19	Ministry of Infrastructure and Sustainable Energy	5,906,684	5,906,684
20	Ministry of Employment and Human Resources	7,268,796	7,268,796
21	Ministry of Line and Phoenix Island Development	6,647,011	6,647,011
22	Ministry of Justice	3,952,258	3,952,258
23	Leadership Commission	609,261	609,261
	Total Recurrent	190,975,914	191,664,564
28	Debt servicing	3,421,693	3,421,693
5	Subsidies	30,353,396	35,511,913
6	Grants	30,133,749	30,133,749
7	Other Commitments	9,499,357	9,857,093
282152	International Contribution	2,000,000	2,000,000
282162	Contribt to Dev Fund	140,132,793	140,132,793
	Sub Total	215,540,989	221,057,241
	Grand Total	406,516,903	412,721,805

TABLE 5(C): COMPARATIVE STATEMENT OF MINISTRIES' EXPENDITURE BUDGET 2023-2028

Code	Ministry	2023		2024		2025		2026		2027		2028	
		Actual	Budget	Revised	Budget	Budget	Est.	Est.	Est.	Est.	Est.	Est.	
01	Office of Te Beretitenti	2,856,711	3,498,135	3,498,135	3,545,575	3,576,617	3,608,281	3,640,578					
02	Public Service Office	1,240,332	1,758,412	1,758,412	1,697,347	1,717,949	1,738,964	1,760,399					
03	Judiciary	2,845,631	3,879,816	3,879,816	3,928,712	3,963,997	3,999,988	4,036,699					
04	Kiribati Police Service	10,923,137	16,566,972	16,566,972	16,440,806	16,658,698	16,880,949	17,107,644					
05	Public Service Commission	392,984	454,776	454,776	454,955	457,517	460,129	462,794					
06	Ministry of Foreign Affairs and Immigration	3,479,741	5,032,194	5,032,194	5,267,655	5,293,821	5,320,511	5,347,734					
07	Ministry of Culture and Internal Affairs	3,186,390	4,422,851	5,111,501	4,312,005	4,369,085	4,427,307	4,486,692					
08	Ministry of Environment, Lands and Agricultural Development	4,726,703	6,426,151	6,426,151	6,351,255	6,428,064	6,506,410	6,586,322					
09	Maneaba ni Maungatabu	8,264,871	7,838,290	7,838,290	7,911,752	7,923,875	7,936,240	7,948,853					
10	Ministry of Tourism, Commerce, Industry and Co-operatives	3,009,187	3,964,296	3,964,296	3,953,031	3,997,779	4,043,423	4,089,979					
11	Kiribati Audit Office	1,039,125	1,466,843	1,466,843	1,462,482	1,481,813	1,501,530	1,521,641					
12	Office of the Attorney General	1,035,410	1,428,193	1,428,193	1,379,176	1,394,948	1,411,036	1,427,445					
13	Ministry of Fisheries and Ocean Resources	4,217,896	5,686,430	5,686,430	5,575,727	5,643,671	5,712,974	5,783,663					
14	Ministry of Health and Medical Services	28,138,684	36,993,901	36,993,901	39,841,419	40,237,605	40,641,715	41,053,907					
15	Ministry of Education	36,017,221	50,160,426	50,160,426	49,904,545	50,663,156	51,436,939	52,226,198					
16	Ministry of Information, Communication and Transport	4,115,743	6,099,413	6,099,413	6,275,616	6,351,633	6,429,170	6,508,259					
17	Ministry of Finance and Economic Development	5,193,750	8,108,528	8,108,528	7,957,174	8,045,717	8,136,030	8,228,151					
18	Ministry of Women, Youth, Sport and Social Affairs	1,915,820	2,806,280	2,806,280	2,757,411	2,787,636	2,818,465	2,849,910					
19	Ministry of Infrastructure and Sustainable Energy	3,947,745	5,906,684	5,906,684	5,906,580	5,979,700	6,054,283	6,130,357					
20	Ministry of Employment and Human Resources	6,086,374	7,268,796	7,268,796	7,086,546	7,158,771	7,232,440	7,307,583					
21	Ministry of Line and Phoenix Island Development	4,816,341	6,647,011	6,647,011	6,539,367	6,611,634	6,685,347	6,760,533					
22	Ministry of Justice	2,878,523	3,952,258	3,952,258	3,915,408	3,959,053	4,003,571	4,048,979					
23	Leadership Commission	353,748	609,261	609,261	577,641	582,542	587,541	592,641					
	Subtotal-Departmental	140,682,067	190,975,914	191,664,564	193,042,185	195,285,283	197,573,242	199,906,961					
25	Subsidies, grants and other commitments	65,198,377	71,986,502	77,502,755	75,376,162	69,085,858	69,385,858	69,585,858					
28	Debt Servicing	15,504,574	3,421,693	3,421,693	3,346,188	3,290,094	3,234,798	3,201,584					
282.162	Contributions to development fund	106,336,733	140,132,793	140,132,793	130,702,056	123,572,275	109,218,579	107,663,670					
	Subtotal	187,039,683	215,540,989	221,057,241	209,424,406	195,948,227	181,839,235	180,451,111					
	Total	327,721,750	406,516,903	412,721,805	402,466,591	391,233,509	379,412,477	380,358,073					

TABLE 6: PROPORTION OF MINISTRIES' EXPENDITURE BUDGET 2023 – 2028

Code	Ministry	2023	2024	2024	2025	2026	2027	2028
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
01	Office of Te Beretitenti	0.9	0.9	0.8	0.9	0.9	1.0	1.0
02	Public Service Office	0.4	0.4	0.4	0.4	0.4	0.5	0.5
03	Judiciary	0.9	1.0	0.9	1.0	1.0	1.1	1.1
04	Kiribati Police Service	3.3	4.1	4.0	4.1	4.3	4.4	4.5
05	Public Service Commission	0.1	0.1	0.1	0.1	0.1	0.1	0.1
06	Ministry of Foreign Affairs and Immigration	1.1	1.2	1.2	1.3	1.4	1.4	1.4
07	Ministry of Culture and Internal Affairs	1.0	1.1	1.2	1.1	1.1	1.2	1.2
08	Ministry of Environment, Lands and Agricultural Development	1.4	1.6	1.6	1.6	1.6	1.7	1.7
09	Maneaba ni Maungatabu	2.5	1.9	1.9	2.0	2.0	2.1	2.1
10	Ministry of Tourism, Commerce, Industry and Cooperatives	0.9	1.0	1.0	1.0	1.0	1.1	1.1
11	Kiribati Audit Office	0.3	0.4	0.4	0.4	0.4	0.4	0.4
12	Office of the Attorney General	0.3	0.4	0.3	0.3	0.4	0.4	0.4
13	Ministry of Fisheries and Ocean Resources	1.3	1.4	1.4	1.4	1.4	1.5	1.5
14	Ministry of Health and Medical Services	8.6	9.1	9.0	9.9	10.3	10.7	10.8
15	Ministry of Education	11.0	12.3	12.2	12.4	12.9	13.6	13.7
16	Ministry of Information, Communication and Transport	1.3	1.5	1.5	1.6	1.6	1.7	1.7
17	Ministry of Finance and Economic Development	1.6	2.0	2.0	2.0	2.1	2.1	2.2
18	Ministry of Women, Youth, Sport and Social Affairs	0.6	0.7	0.7	0.7	0.7	0.7	0.7
19	Ministry of Infrastructure and Sustainable Energy	1.2	1.5	1.4	1.5	1.5	1.6	1.6
20	Ministry of Employment and Human Resources	1.9	1.8	1.8	1.8	1.8	1.9	1.9
21	Ministry of Line and Phoenix Island Development	1.5	1.6	1.6	1.6	1.7	1.8	1.8
22	Ministry of Justice	0.9	1.0	1.0	1.0	1.0	1.1	1.1
23	Leadership Commission	0.1	0.1	0.1	0.1	0.1	0.2	0.2
28	Debt Servicing	4.73	0.84	0.83	0.83	0.84	0.85	0.84
25	Subsidies, grants and other commitments.	19.89	17.71	18.78	18.73	17.66	18.29	18.29
		67.6	65.5	66.0	67.5	68.4	71.2	71.7
	ADD TRANSFERS AND FINANCING							
282162	Contributions to development fund	32.4	34.5	34.0	32.5	31.6	28.8	28.3
	Total Expenditure	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2025

Exp code	Cost description (Input)	2024 Revised	2025 Budget	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MCIA	MELAD	MM	MTCIC
212111	KPF contribution	8,281,379	8,170,590	(110,789)	116,507	76,466	130,133	760,541	11,461	94,673	206,952	276,728	170,644	162,745
211111	Salaries (Statutory)	108,486,470	104,330,128	(4,156,342)	1,443,844	968,259	1,641,173	10,134,540	119,132	1,217,025	2,654,879	3,572,536	563,865	2,081,325
211112	Wages	821,361	862,978	41,617	63,582		173,053		30,000		55,450	55,450	1,681,023	55,450
211113	Housing assistance	1,735,649	1,778,645	42,996	36,852	47,064	34,848	37,152	35,388	668,079	33,384	31,092	62,272	39,708
211114	Allowances (Statutory)	6,832,774	6,456,149	(376,625)	68,408	27,823	588,082	877,524	1,672	643,565	70,072	112,171	58,469	75,169
211115	Overtime	3,828,373	3,872,216	43,843	31,955	16,083	22,172	1,060,973	4,840	114,144	32,120	150,570	150,006	29,138
211116	Temporary assistance	1,931,922	1,947,791	15,869	45,996	61,293	18,940	6,000	3,683	45,277	49,037	61,719	30,360	33,155
211117	Leave grants	16,848,000	17,013,000	165,000	237,000	135,000	276,000	1,986,000	21,000	225,000	438,000	651,000	93,000	321,000
211118	Home Passage	380,000	392,000	12,000	8,000		6,000	20,000	3,000	16,000		12,000	3,000	20,000
	Sub Total	149,145,929	147,937,199	(1,208,730)	2,093,237	1,321,988	3,136,804	14,882,729	230,176	3,335,950	3,638,028	4,934,306	2,901,219	2,828,730
211211	Uniforms	229,724	208,492	(21,231)			11,960	65,000		7,131		2,375	10,000	1,520
211211	Consultancy Services- Local	1,014,168	1,023,370	9,202	35,429	600	5,040			153,190	21,725	20,000	118,444	
211212	Council Services- Local	684,578	632,049	(52,529)	48,902	18,949	45,800	39,030	9,021	181,612	17,338	192,244	6,890	117,278
211214	Freight Charges Local	12,000	1,785,972	(1,773,972)										
211211	Consultants Based Overseas	176,365	152,365	(24,000)			9,180							
221212	Services- Overseas- Works Contract	609,584	604,971	(4,613)	10,000	2,880	20,500	4,250	1,553	27,000	2,643	1,475	5,000	5,014
221311	Cleaning Services	173,337	188,662	15,326	9,907	1,200	2,495			25,573	400	7,076	1,000	
221411	Recruitment- Advertisement Cost	51,720	52,420	700	5,000	400	1,240			600		6,600	1,000	800
221412	Recruitment- Interview Cost	8,760	8,960	200						800		3,060	500	100
221413	Recruitment- Sitting Allowance	18,850	17,750	(1,100)	1,250					800		3,060	150	1,700
221414	Recruitment- Transport Cost	1,450	1,450									5,460		
221415	Recruitment- Screening Test	11,840	13,240	1,400								10,000		
221911	Relocation Expenses	603,102	601,617	(1,486)	4,622		15,000	2,500	2,750	40,714	39,056	10,000	30,000	1,500
222111	Repairs and Maintenance- Office	203,125	236,025	32,900						31,000	4,000	4,275	15,000	
222112	Repairs and Maintenance- Other	81,935	88,294	6,359										
222113	Residents	44,459	39,459	(5,000)									10,000	
222114	Repairs and Maintenance-vessels	3,050	11,600	8,550								650		
222115	Repairs and Maintenance- PandM	57,000	54,000	(3,000)									16,500	8,687
222116	Repairs Vehicles	288,529	264,936	(23,593)				50,000	2,600	18,600	4,950	24,850	32,464	12,958
222118	Repairs -Equipment	400,760	383,387	(17,373)		3,850	8,500	4,500						
222211	Dwellings	37,974	37,974											
222215	Transport equipment	82,000	80,000	(2,000)						80,000				
222217	Machinery and equipment	30,400	32,400	2,000										
223111	Entertainment- Local	500,343	547,944	47,601	214,800	6,265	11,001	5,500	7,300	85,071	8,000	12,824	23,000	13,000
223112	Entertainment- Overseas	143,455	96,761	(46,694)						85,261	6,720	6,000	4,500	
224111	Advertisements/ Media	795,589	798,895	3,306	29,523	2,920	1,000	4,000		500		23,896	537,000	36,640
224112	Subscription	18,000	18,000											
225111	Hire of Plant and Equipment	410,370	329,397	(80,973)			72,360				8,400		28,910	
225112	Permanent Hire-Plant and Equipment	531,155	486,825	(44,330)	146,000	25,200			46,350	49,380			27,375	
225211	Temporary Hire of Vehicles	7,002	159,915	152,913				50,000						
225212	Permanent Hire of Vehicles	1,727,603	1,826,136	98,533	54,600	30,120	3,000	190,500	15,000	56,641	53,946	127,388	90,000	57,247
226112	Telephone Bills	1,575,095	1,442,382	(132,713)	73,200	32,640	60,000		6,600	41,056	3,420	98,872	100,800	41,469
226112	Internet Fees	1,680		(1,680)										
227111	Fax Charges	511,217	406,547	(104,670)	4,914	1,068	12,792	9,600	8,040	28,352	1,890	4,842	7,800	624
227111	Bus Ticket	1,861,086	1,993,240	132,154	49,523	11,088	44,517	421,260	8,040	83,434	27,507	73,966	83,077	57,519
227112	Fuel													

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2025 CONT'D

Exp code	Cost description (Input)	2024 Revised	2025 Budget	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MCIA	MELAD	MM	MTGIC
227113	Office Transport	851,051	923,092	72,041	58,985	2,400	39,600	40,666	53,190	86,673	3,000	46,816	739,656	33,270
227211	Local Airlines/ Shiplares	2,645,117	2,668,330	23,213	197,941	32,721	59,184	40,666	53,190	42,253	73,343	61,494	739,656	122,813
227212	Travel Allowance	561,832		(561,832)										
227213	Travel Allowance - Statutory	115,640		115,640	6,300						6,300	6,300	27,440	6,300
227213	Int. Travel- Misc Incidental	898,158	593,094	(305,064)	24,458	19,435	50,044	110,654		9,539	6,300	22,031	12,000	9,043
227213	Int. Travel- Misc Incidental - Statutory		89,920	89,920	2,000				4,000		2,000	2,000	62,000	2,000
227311	External Travel- Per Diem	2,112,099	1,941,801	(170,299)	25,070	32,030	37,580	60,000	4,000	279,170	95,598	59,327	388,923	68,870
227312	External Travel- Airfare	2,912,906	2,745,517	(167,389)	75,250	36,500	92,500	80,252	3,429	267,468	86,250	65,365	823,348	107,939
227313	External Travel- Taxi Hire	12,870	3,570	(9,300)				1,000		800				
227314	Ext. Travel- Misc Incidental	320,151	124,761	(195,390)	600	1,200	3,700	7,000		9,986		4,838	15,000	5,627
227314	Statutory		72,102	72,102	1,800					2,520	1,750	1,500	35,680	1,950
227315	External Travel- Insurance	68,074	66,895	(1,179)	400		2,950	1,500		13,100	2,377	3,813	18,950	2,040
228111	Local Accommodation Cost	783,818	98,848	(684,970)			2,370				355		19,600	
228111	(Statutory)		932,760	932,760	63,522	17,220	6,580	26,022	31,470	960	9,703	59,250	932,760	73,935
228112	Local Per Diems	549,973	747,746	197,772	25,320						6,750	4,025	17,865	3,675
228211	Local Per Diems - Statutory		106,810	106,810	28,888	12,710	7,995	2,550		16,625	3,050	9,100	61,600	42,987
228212	Local Training- Catering	430,992	442,896	11,904	2,000				1,200					1,330
228212	Local Training - Course Fees	72,615	79,390	6,775										2,928
228213	Local Training- Reimbursement	30,738	28,238	(2,500)										
228214	Local Training Fees	8,922	6,500	(2,422)										
228215	Local Training - venue	64,448	61,069	(3,379)	1,000	2,800	2,550			188	23,490	100		16,000
228299	Local Training- Other	169,753	139,266	(30,487)	3,500	300	2,832			4,500		1,650	600	19,870
228311	Overseas Training- Fees	135,076	137,895	2,819						1,000				
228312	Overseas Training	24,587	21,587	(3,000)										
229111	Local Printing	350,246	426,348	76,102	33,346	1,000	7,200	80,622	9,489	22,562	7,685	10,906	57,400	1,050
229112	Local Stationery and Supplies	1,186,692	1,164,189	(22,503)	34,425	14,732	29,795	32,800		49,877	27,616	30,047	71,120	40,138
229211	Food and Rations	2,259,861	2,259,861		106,716	36,000	73,200	148,200	15,000	54,465	69,984	180,084	276,000	96,360
229311	Electricity and Gas	4,089,881	4,091,950	2,069	27,600	1,200	1,800	3,600		1,710	250	28,720	15,390	1,555
229312	Water	603,215	593,230	(9,985)	1,260		1,800		600	525		4,200	6,500	600
229313	Sewerage	44,052	42,852	(1,200)										
229611	Printing-Overseas	34,040	29,040	(5,000)										15,300
229612	Stationery and Supplies- Overseas	170,099	114,068	(56,031)										
229711	Pharmaceutical Purchases-Overseas	2,329,065	5,329,065	3,000,000	33,659	26,030	13,000	36,283	9,787	63,470	29,535	37,744	253,339	73,064
229811	Purchase of Office Equip- Local	1,403,343	1,480,278	76,935										
229899	Sundry Purchases (Local)	34,150	28,600	(5,550)										
229911	Purchase of Office Equip-Overseas	541,720	456,691	(85,029)										
229912	Specialised Purchase-Overseas	989,785	1,239,785	250,000										
229999	Sundry Purchases (Overseas)	14,250	12,250	(2,000)	12,250									
282112	Bank Charges	913,000	913,000											
282156	Commitment and Other Fees	63,860	63,860		3,000	1,900								
282157	Compensation	64,159	49,159	(15,000)										
282158	Compensation for Trees	19,600	19,600					44,159				1,600		
282199	Other Expenses	18,000	18,000											
Sub Total		42,518,635	45,104,986	2,586,351	1,452,337	375,359	791,908	1,558,077	224,779	1,931,706	673,977	1,416,949	5,010,533	1,124,301
Total Recurrent Exp		191,664,564	193,042,185	1,377,621	3,545,575	1,697,347	3,928,712	16,440,806	454,955	5,267,655	4,312,005	6,351,255	7,911,752	3,953,031
28	Debt servicing	3,421,693	3,346,188	(75,505)										
5	Subsidies	36,511,913	32,579,656	(2,932,257)										
6	Grants	30,133,749	30,133,749											
282152	Internat. Contributions	2,000,000	2,500,000	500,000										
7	Other Commitments	9,857,093	10,162,757	305,664				40,000						
282162	Contrib to Dev Fund	140,132,793	130,702,056	(9,430,737)										
Sub Total		221,057,241	209,424,406	(11,632,835)	3,545,575	2,217,279	3,928,712	16,480,806	454,955	5,267,655	4,758,107	8,000,000	7,911,752	3,953,031
Grand Total		412,721,805	402,486,591	(10,235,214)	3,545,575	2,217,279	3,928,712	16,480,806	454,955	5,267,655	9,070,112	14,351,255	7,911,752	3,953,031

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2025 CONT'D

Exp code	Cost description (Input)	2024 Revised	2025 Budget	Variance (\$)	KAO	OAG	MFOR	MHMS	MOE	MICT	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
212111	KPF contribution	8,281,379	8,170,590	(110,789)	70,851	57,513	244,984	1,409,590	2,689,840	271,638	323,007	114,162	265,735	263,541	265,295	158,037	19,548
211111	Salaries	108,486,470	104,330,128	(4,156,342)	899,088	733,580	3,160,199	18,427,251	35,284,220	3,535,680	4,118,275	1,405,790	3,400,941	3,359,297	3,361,264	2,030,000	227,967
211111	Salaries (Statutory)		2,663,285	2,663,285	30,000	30,000	55,450	55,450	55,450	55,450	58,280	55,450	55,450	55,450	55,450	55,450	30,000
211112	Wages	821,361	862,978	41,617									2,000	9,555	161,816		
211113	Housing assistance	1,735,649	1,778,645	42,996	14,292	47,100	92,556	176,856	215,064	46,334	74,640	21,564	48,900	72,072	8,760	11,328	3,948
211114	Allowances	6,832,774	6,456,149	(376,625)	11,782	3,305	85,068	2,721,571	505,220	82,420	91,592	72,071	66,926	38,786	108,703	105,636	6,400
211114	Allowances (Statutory)		429,417	429,417	1,672	1,672	11,040	11,040	11,040	11,040	12,195	11,040	11,040	11,040	11,040	11,040	4,840
211115	Overtime	3,828,373	3,872,216	43,843	13,423	23,802	101,604	1,178,246	192,969	75,831	128,360	36,398	101,591	61,132	229,004	91,245	17,471
211116	Temporary assistance	1,931,922	1,947,791	15,869	15,587	3,264	50,805	311,839	658,192	30,714	130,199	60,924	86,737	99,139	120,551	21,707	2,675
211117	Leave grants	16,848,000	17,013,000	165,000	138,000	102,000	525,000	2,907,000	5,298,000	573,000	705,000	234,000	609,000	528,000	636,000	336,000	39,000
211117	Leave grants (Statutory)		21,000	21,000	3,000	3,000											3,000
211118	Home Passage	380,000	392,000	12,000			12,000	20,000		28,000	8,000	8,000		20,000	204,000	16,000	
	Sub Total	149,145,929	147,937,199	(1,208,730)	1,197,694	1,005,236	4,338,705	27,218,843	44,974,984	4,710,107	5,649,547	2,019,399	4,648,319	4,518,072	5,161,883	2,836,443	354,850
211211	Uniforms	229,724	208,492	(21,231)			5,084	36,855		1,476	10,000		1,790	28,760	8,435	18,106	
221111	Consultancy Services- Local	1,014,168	1,023,370	9,202		13,000		787,981	1,200	2,000			1,200	30,900	6,534		
221112	Council Services- Local	684,578	632,049	(52,529)	480				366,656	19,600					63,040		
221113	Services- Local- Works Contract	1,689,216	1,785,972	116,757	12,000		86,640	10,000	212,732	114,533	92,098		152,706	180,946	34,029	144,756	48,983
221114	F freight Charges Local	12,000		(12,000)													
221211	Consultants Based Overseas	176,365	152,365	(24,000)		5,125	42,758	74,280					3,300	13,000	4,722		
221212	Services- Overseas- Works Contract	609,584	604,971	(4,613)					348,429	20,001	56,000		5,000	108,686	5,000		
221311	Cleaning Services	173,337	188,662	15,326	1,018	780	10,605	26,047	6,640		15,170	3,841	24,577	24,304	7,228	2,862	881
221411	Recruitment- Advertisement Cost	51,720	52,420	700	900	1,200	450	3,100		5,600	1,500	1,150	2,500	6,470	8,560	3,500	2,250
221412	Recruitment- Interview Cost	8,760	8,960	200	250					600	2,000		1,000	250	200		
221413	Recruitment- Sitting Allowance	18,850	17,750	(1,100)	250			3,900		400	2,890		750	3,350	100		500
221414	Recruitment- Transport Cost	1,450	1,450		100					600	2,000		1,000	680			300
221415	Recruitment- Screening Test	11,840	13,240	1,400	200			146,740	211,866	5,000	39,000	36,186				33,432	
221911	Relocation Expenses	603,102	601,617	(1,486)			5,000	45,000	70,000	27,050				30,000			
222111	Repairs and Maintenance- Office	203,125	236,025	32,900										46,244			
222112	Repairs and Maintenance- Other	81,935	88,294	6,359													
222113	Repairs and Maintenance-																
222113	Residents	44,459	39,459	(5,000)				5,000	7,527					10,000			
222114	Repairs and Maintenance-vessels	3,050	11,600	8,550											10,950		
222115	Repairs and Maintenance- PandM	57,000	54,000	(3,000)					21,000					33,000			
222116	Repairs Vehicles	288,529	264,936	(23,593)			35,689	2,800		3,400		1,031	9,400	13,000	96,979		
222118	Repairs -Equipment	400,760	383,387	(17,373)	2,030	5,965	5,122	55,270	61,397	19,100	38,800	25,648	14,375	16,100	23,396		5,036
222211	Dwellings	37,974	37,974			37,974											
222215	Transport equipment	82,000	80,000	(2,000)													
222217	Machinery and equipment	30,400	32,400	2,000						8,000	21,361	10,000	8,900	20,500	32,400	7,000	5,105
223111	Entertainment- Local	500,343	547,944	47,601	1,500	820	7,613	13,000	13,000						44,384		1,000
223112	Entertainment- Overseas	143,455	96,761	(46,694)					37,768	4,450	8,300	10,810	21,000	14,600	8,958	16,340	5,970
224111	Advertisements/ Media	795,589	798,895	3,306			6,000	22,500					18,000				
224112	Subscription	18,000	18,000														
225111	Hire of Plant and Equipment	410,370	329,397	(80,973)	16,411	46,575	48,040	66,300		2,400		3,000		19,900		17,101	
225112	Permanent Hire-Plant and Equipment	531,155	486,825	(44,330)					5,000	20,000		78,120	45,850	25,550			18,000
225211	Temporary Hire of Vehicles	7,002		(7,002)													
225212	Permanent Hire of Vehicles	159,915	159,915					89,915									
226111	Telephone Bills	1,727,603	1,826,136	98,533	15,600	24,450	43,536	358,820	174,275	42,000	148,550	30,760	89,904	75,360	62,100	78,600	5,640
226112	Internet Fees	1,575,095	1,442,382	(132,713)	7,896	16,920	94,178	253,600	98,960	124,272	21,708	29,496	35,040	165,360	96,720	37,776	2,400
226113	Fax Charges	1,680		(1,680)													
227111	Bus Ticket	511,217	406,547	(104,670)	2,044		6,629	10,133	280,564	3,016	9,431	1,820	6,718	8,172	124,604	4,648	1,490
227112	Fuel	1,861,086	1,993,240	132,154	19,087	18,291	91,455	463,153	86,244	31,836	49,790	24,775	116,062	50,493		49,173	8,345

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2025 CONT'D

Exp code	Cost description (Input)	2024 Revised	2025 Budget	Variance (\$)	KAO	OAG	MFOR	MHMS	MOE	MICT	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
227113	Office Transport	851,051	923,092	72,041	22,940	14,500	62,223	206,096	172,840	34,640	15,540	28,536	67,565	144,460	60,477	5,200	13,095
227211	Local Airfares/Shipfares	2,645,117	2,668,330	(23,213)				170,453	381,130	71,418	128,136			82,650	142,510	65,186	7,822
227212	Travel Allowance	561,832		(561,832)				6,300	6,300	6,300	6,300		6,300	6,300	6,300	6,300	
227213	Travel Allowance - Statutory		115,640	(115,640)				27,208	50,685	29,215	42,494		54,798	6,740	66,795	9,746	1,980
227213	Int. Travel- Misc Incidental	898,158	593,084	(305,064)	5,932	4,000											
227213	Int. Travel- Misc Incidental - Statutory																
227213	External Travel- Per Diem	2,112,099	89,920	(2,022,179)													
227213	External Travel- Airfare	2,912,906	1,941,501	(1,071,405)	32,940	75,000	165,180	5,000	94,945	73,066	74,430		83,979	11,214	59,179	43,997	10,200
227313	External Travel- Taxi Hire	12,870	3,570	(9,300)	29,000		170,022	213,371	8,000	166,332	152,000		65,848	74,800	40,500	68,529	37,950
227314	Ext Travel- Misc Incidental	320,151	124,761	(195,390)	300					100	280				980		
227314	Ext Travel- Misc Incidental - Statutory				300		28,262		2,600	17,750	5,100		200	10,500	2,500		407
227315	Local Travel- Insurance	68,074	72,102	4,028													
228111	Local Accommodation Cost	783,818	98,848	(684,970)	540	2,058		41,375	21,580	2,060	1,620		1,800	4,450	3,430	1,050	260
228111	Local Accommodation Cost (Statutory)																
228112	Local Per Diems	549,973	932,760	382,787	16,135	15,837	57,794	45,045	19,542	29,720	15,446		57,821	49,568	45,556	41,248	6,020
228211	Local Training - Statutory	430,992	106,810	(324,182)	11,000	840	2,400	53,240	4,375	3,675	1,575		3,675	2,100	23,100		900
228212	Local Training - Course Fees	72,815	442,896	370,081									47,900	15,000	1,960	7,095	
228213	Local Training - Reimbursement	30,738	28,238	(2,500)									12,900	9,800	13,880	4,730	
228214	Local Training Fees	8,922	6,500	(2,422)										320			
228215	Local Training - Venue	64,448	61,069	(3,379)	1,000	1,466		12,300	24,489	3,000	6,840		1,500	1,200	175	125	150
228299	Local Training - Others	169,753	139,286	(30,467)				24,247	24,489	3,900	5,050		29,550	3,560	15,996	3,400	
228311	Overseas Training - Fees	135,076	2,879	(132,197)				4,500	24,489	10,300			18,407	22,420		16,560	6,110
228312	Overseas Training	24,587	21,587	(3,000)					14,587		4,000						
229111	Local Printing	350,246	426,348	76,102	3,000	2,243	8,120	56,597	60,550	26,760	21,160		4,269	61,096	10,615	27,929	1,260
229112	Local Stationery and Supplies	1,186,692	1,164,189	(22,503)	12,035	9,788	37,440	81,107	310,134	29,017	59,472		20,366	62,462	93,768	26,229	8,378
229111	Food and Rations	2,259,861	2,259,861														
229311	Electricity and Gas	4,089,881	4,091,950	2,069	30,000	44,951	116,928	1,318,840	355,095	225,720	201,820		66,715	500,668	8,400	83,283	11,400
229312	Water	603,215	593,230	(9,985)	400		2,100	475,665			1,200			30,240		1,200	600
229313	Sewerage	44,052	42,852	(1,200)				7,200		1,590			3,600	4,260	600		
229611	Printing - Overseas	34,040	29,040	(5,000)						4,000					3,240		
229612	Stationery and Supplies - Overseas	170,099	114,068	(56,031)					22,959	46,493					41,016		
229711	Pharmaceutical Purchases - Overseas	2,329,065	5,329,065	3,000,000					5,329,065								
229811	Purchase of Office Equip - Local	1,403,343	1,480,278	76,935	16,000		40,382	49,810	442,567	38,741	89,480		50,206	45,660	67,309	40,038	8,000
229899	Sundry Purchases (Local)	34,150	28,600	(5,550)					16,600					5,000			
229911	Purchase of Office Equip - Overseas	541,720	456,691	(85,029)	3,500	28,544			150	256,925	3,000		78,040	19,400	2,000	25,267	
229912	Specialised Purchase - Overseas	989,785	1,239,785	250,000													
229999	Sundry Purchases (Overseas)	14,250	12,250	(2,000)													
282112	Bank Charges	913,000	913,000								913,000						
282159	Commitment and Other Fees	63,860	63,860						58,440								
282157	Compensation	64,159	49,159	(15,000)													
282158	Compensation for Trees	19,600	19,600					8,000	10,000								
282199	Other Expenses	18,000	18,000														
Sub Total	Total Recurrent Exp	42,518,635	45,104,986	2,586,351	264,788	373,940	1,237,022	12,622,576	4,929,551	1,565,509	2,307,627	738,012	1,288,261	2,568,534	1,377,484	1,078,965	222,791
28	Debt servicing	3,421,693	3,346,188	(75,505)	1,462,482	1,379,176	5,575,727	39,841,419	49,904,545	6,275,616	7,957,174	2,787,411	5,906,580	7,086,546	6,539,367	3,915,408	577,641
5	Subsidies	35,511,913	32,579,656	(2,932,257)							3,346,188						
6	Grants	30,133,749	30,133,749														
282152	Internat. Contributions	2,000,000	2,500,000	500,000													
7	Other Commitments	9,857,093	10,162,757	305,664													
282162	Contrib to Dev Fund	140,132,793	130,702,056	(9,430,737)													
Sub Total	209,424,406	209,424,406	(11,632,835)	8,971,557	25,907,383	9,778,649	63,146,188	51,708,359	32,203,554	310,537	4,080,000	4,080,000	310,537	310,537	310,537	310,537	310,537
Grand Total	412,721,805	402,466,591	(10,255,214)	1,462,482	1,379,176	5,575,727	48,813,076	75,811,929	16,054,265	1,103,362	54,465,810	38,110,134	7,397,083	10,619,367	3,915,408	577,641	

TABLE 8: BUDGET SUMMARY BY EXPENDITURE INPUT 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
	Personal emoluments							
212111	KPF contribution	4,956,876	8,281,379	8,281,379	8,170,590	8,327,086	8,486,711	8,649,528
211111	Salaries	61,458,279	108,486,470	108,486,470	104,330,128	106,416,731	108,545,065	110,715,967
211111	Salaries (Statutory)				2,663,285	2,663,285	2,663,285	2,663,285
211112	Wages	386,822	821,361	821,361	862,978	862,978	862,978	862,978
211113	Housing assistance	1,561,847	1,735,649	1,735,649	1,778,645	1,778,645	1,778,645	1,778,645
211114	Allowances	6,490,646	6,832,774	6,832,774	6,456,149	6,456,149	6,456,149	6,456,149
211114	Allowances (Statutory)				429,417	429,417	429,417	429,417
211115	Overtime	4,050,463	3,828,373	3,828,373	3,872,216	3,872,216	3,872,216	3,872,216
211116	Temporary assistance	4,540,782	1,931,922	1,931,922	1,947,791	1,947,791	1,947,791	1,947,791
211117	Leave grants	15,560,423	16,848,000	16,848,000	17,013,000	17,013,000	17,013,000	17,013,000
211117	Leave grants (Statutory)				21,000	21,000	21,000	21,000
211118	Home Passage		380,000	380,000	392,000	392,000	392,000	392,000
	Sub Total	99,006,139	149,145,929	149,145,929	147,937,199	150,180,297	152,468,256	154,801,975
	Operating expenses							
211211	Uniforms	133,350	218,324	229,724	208,492	208,492	208,492	208,492
221111	Consultancy Services- Local	5,102,483	1,014,168	1,014,168	1,023,370	1,023,370	1,023,370	1,023,370
221112	Council Services- Local	43,172	684,578	684,578	632,049	632,049	632,049	632,049
221113	Services- Local- Works Contract		1,669,216	1,669,216	1,785,972	1,785,972	1,785,972	1,785,972
221114	Freight Charges Local			12,000				
221211	Consultants Based Overseas	366,476	176,365	176,365	152,365	152,365	152,365	152,365
221212	Services- Overseas- Works Contract		609,584	609,584	604,971	604,971	604,971	604,971
221311	Cleaning Services	115,237	173,337	173,337	188,662	188,662	188,662	188,662
221411	Recruitment- Advertisement Cost	33,598	51,720	51,720	52,420	52,420	52,420	52,420
221412	Recruitment- Interview Cost	7,150	8,760	8,760	8,960	8,960	8,960	8,960
221413	Recruitment- Sitting Allowance		18,850	18,850	17,750	17,750	17,750	17,750
221414	Recruitment- Transport Cost		1,450	1,450	1,450	1,450	1,450	1,450
221415	Recruitment- Screening Test		11,840	11,840	13,240	13,240	13,240	13,240
221911	Relocation Expenses	340,186	603,102	603,102	601,617	601,617	601,617	601,617
222111	Repairs and Maintenance- Office	14,612	203,125	203,125	236,025	236,025	236,025	236,025
222112	Repairs and Maintenance- Other	48,053	81,935	81,935	88,294	88,294	88,294	88,294
222113	Repairs and Maintenance- Residents		44,459	44,459	39,459	39,459	39,459	39,459
222114	Repairs and Maintenance- vessels		3,050	3,050	11,600	11,600	11,600	11,600
222115	Repairs and Maintenance- PandM		57,000	57,000	54,000	54,000	54,000	54,000
222116	Repairs Vehicles	337,579	288,529	288,529	264,936	264,936	264,936	264,936
222117	Repairs and Maintenance- Aircraft	294,524						
222118	Repairs -Equipment	154,178	400,760	400,760	383,387	383,387	383,387	383,387
222211	Dwellings		37,974	37,974	37,974	37,974	37,974	37,974
222215	Transport equipment	82,875	82,000	82,000	80,000	80,000	80,000	80,000
222217	Machinery and equipment	137,403	30,400	30,400	32,400	32,400	32,400	32,400
223111	Entertainment- Local	682,389	500,343	500,343	547,944	547,944	547,944	547,944
223112	Entertainment- Overseas		143,455	143,455	96,761	96,761	96,761	96,761
224111	Advertisements/ Media	342,033	795,589	795,589	798,895	798,895	798,895	798,895
224112	Subscription		18,000	18,000	18,000	18,000	18,000	18,000
225111	Hire of Plant and Equipment	63,508	410,370	410,370	329,397	329,397	329,397	329,397
225112	Permanent Hire-Plant and Equipment	669,506	531,155	531,155	486,825	486,825	486,825	486,825
225211	Temporary Hire of Vehicles		7,002	7,002				
225212	Permanent Hire of Vehicles		159,915	159,915	159,915	159,915	159,915	159,915
226111	Telephone Bills	62,611	1,727,603	1,727,603	1,826,136	1,826,136	1,826,136	1,826,136
226112	Internet Fees	2,798,380	1,575,095	1,575,095	1,442,382	1,442,382	1,442,382	1,442,382
226113	Fax Charges	294,148	1,680	1,680				
227111	Bus Ticket	2,704,104	511,217	511,217	406,547	406,547	406,547	406,547
227112	Fuel		1,861,086	1,861,086	1,993,240	1,993,240	1,993,240	1,993,240
227113	Office Transport	670,819	851,051	851,051	923,092	923,092	923,092	923,092
227211	Local Airfares/ Shipfares	3,624,497	2,630,117	2,645,117	2,668,330	2,668,330	2,668,330	2,668,330
227212	Travel Allowance	328	561,832	561,832				
227212	Travel Allowance - Statutory				115,640	115,640	115,640	115,640

TABLE 8: BUDGET SUMMARY BY EXPENDITURE INPUT 2023-2028 CONT'D

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
227213	Int. Travel- Misc Incidental	111,056	892,958	898,158	593,094	593,094	593,094	593,094
227213	Int. Travel- Misc Incidental - Statutory				89,920	89,920	89,920	89,920
227311	External Travel- Per Diem	11,679	1,962,019	2,112,099	1,941,801	1,941,801	1,941,801	1,941,801
227312	External Travel- Airfare		2,609,056	2,912,906	2,745,517	2,745,517	2,745,517	2,745,517
227313	External Travel- Taxi Hire		12,870	12,870	3,570	3,570	3,570	3,570
227314	Ext Travel- Misc Incidental	6,904,435	152,551	320,151	124,761	124,761	124,761	124,761
227314	Ext Travel- Misc Incidental - Statutory				72,102	72,102	72,102	72,102
227315	External Travel- Insurance		62,404	68,074	66,895	66,895	66,895	66,895
228111	Local Accommodation Cost	1,250,894	783,818	783,818	98,848	98,848	98,848	98,848
228111	Local Accommodation Cost (Statutory)				932,760	932,760	932,760	932,760
228112	Local Per Diems		543,673	549,973	747,746	747,746	747,746	747,746
228112	Local Per Diems - Statutory				106,810	106,810	106,810	106,810
228211	Local Training- Catering	393,968	426,992	430,992	442,896	442,896	442,896	442,896
228212	Local Training- Course Fees		72,615	72,615	79,390	79,390	79,390	79,390
228213	Local Training- Reimbursement		30,738	30,738	28,238	28,238	28,238	28,238
228214	Local Training Fees	74,691	8,922	8,922	6,500	6,500	6,500	6,500
228215	Local Training - venue		64,448	64,448	61,069	61,069	61,069	61,069
228299	Local Training- Others	11,291	169,753	169,753	139,266	139,266	139,266	139,266
228311	Overseas Training- Fees	57,564	135,076	135,076	137,895	137,895	137,895	137,895
228312	Overseas Training		24,587	24,587	21,587	21,587	21,587	21,587
229111	Local Printing	290,828	350,246	350,246	426,348	426,348	426,348	426,348
229112	Local Stationery and Supplies	1,360,104	1,186,692	1,186,692	1,164,189	1,164,189	1,164,189	1,164,189
229211	Food and Rations	2,054,489	2,259,861	2,259,861	2,259,861	2,259,861	2,259,861	2,259,861
229311	Electricity and Gas	3,787,466	4,089,881	4,089,881	4,091,950	4,091,950	4,091,950	4,091,950
229312	Water	2,761	603,215	603,215	593,230	593,230	593,230	593,230
229313	Sewerage	843,137	44,052	44,052	42,852	42,852	42,852	42,852
229411	Pharmaceutical Purchases	2,877,382						
229611	Printing- Overseas Stationery and Supplies- Overseas		34,040	34,040	29,040	29,040	29,040	29,040
229612	Pharmaceutical Purchases- Overseas		170,099	170,099	114,068	114,068	114,068	114,068
229711	Purchase of Office Equip- Local	281	2,329,065	2,329,065	5,329,065	5,329,065	5,329,065	5,329,065
229811	Sundry Purchases (Local)	1,299	1,403,343	1,403,343	1,480,278	1,480,278	1,480,278	1,480,278
229899	Purchase of Office Equip- Overseas	24,469	28,600	34,150	28,600	28,600	28,600	28,600
229911	Specialised Purchase- Overseas	2,255,168	541,720	541,720	456,691	456,691	456,691	456,691
229912	Sundry Purchases (Overseas)	131,746	989,785	989,785	1,239,785	1,239,785	1,239,785	1,239,785
229999	Bank Charges		12,250	14,250	12,250	12,250	12,250	12,250
282112	Commitment and Other Fees		913,000	913,000	913,000	913,000	913,000	913,000
282156	Compensation	33,874	63,860	63,860	63,860	63,860	63,860	63,860
282157	Compensation for Trees	38,830	64,159	64,159	49,159	49,159	49,159	49,159
282158	Other Expenses	16,069	19,600	19,600	19,600	19,600	19,600	19,600
282199	Other Expenses	19,247	18,000	18,000	18,000	18,000	18,000	18,000
Sub Total		41,675,927	41,829,985	42,518,635	45,104,986	45,104,986	45,104,986	45,104,986
Total Recurrent Exp		140,682,067	190,975,914	191,664,564	193,042,185	195,285,283	197,573,242	199,906,961
28	Debt servicing	15,504,574	3,421,693	3,421,693	3,346,188	3,290,094	3,234,798	3,201,584
5	Subsidies	23,909,114	30,353,396	35,511,913	32,579,656	28,289,352	28,289,352	28,289,352
6	Grants	30,011,146	30,133,749	30,133,749	30,133,749	30,133,749	30,133,749	30,133,749
282152	International Contributions	2,498,261	2,000,000	2,000,000	2,500,000	2,000,000	2,000,000	2,000,000
7	Other Commitments	8,779,855	9,499,357	9,857,093	10,162,757	8,662,757	8,962,757	9,162,757
282162	Contribt to Dev Fund	106,336,733	140,132,793	140,132,793	130,702,056	123,572,275	109,218,579	107,663,670
Sub Total		187,039,683	215,540,989	221,057,241	209,424,406	195,948,227	181,839,235	180,451,111
Total Government Expenditure		327,721,750	406,516,903	412,721,805	402,466,591	391,233,509	379,412,477	380,358,073

OFFICE OF TE BERETITENTI (OB)

Responsible Minister: His Excellency Te Beretitenti

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

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

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

The Office of Te Beretitenti is allocated a total of **\$3,545,575** for Departmental Expenditures in the 2025 Budget.

Table 1(a): OB MEDIUM TERM EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142255	Research Fee				12,000	12,240	12,485	12,734
Total Revenue					12,000	12,240	12,485	12,734
EXPENDITURE								
212111	KPF contribution	70,331	114,007	114,007	116,507	118,672	120,881	123,135
211111	Salaries	863,488	1,474,101	1,474,101	1,443,844	1,472,720	1,502,175	1,532,218
211111	Salaries (Statutory)				63,582	63,582	63,582	63,582
211113	Housing assistance	27,330	37,236	37,236	36,852	36,852	36,852	36,852
211114	Allowances	98,788	100,364	100,364	68,408	68,408	68,408	68,408
211114	Allowances (Statutory)				31,955	31,955	31,955	31,955
211115	Overtime	66,379	41,094	41,094	41,094	41,094	41,094	41,094
211116	Temporary assistance	50,207	45,996	45,996	45,996	45,996	45,996	45,996
211117	Leave grants	210,196	225,000	225,000	237,000	237,000	237,000	237,000
211118	Home Passage		8,000	8,000	8,000	8,000	8,000	8,000
Sub Total		1,386,719	2,045,797	2,045,797	2,093,237	2,124,280	2,155,943	2,188,240
221111	Consultancy Services- Local	141,367						
221112	Council Services- Local Services- Local- Works Contract	500	49,291	49,291	35,429	35,429	35,429	35,429
221113	Consultants Based Overseas		35,040	35,040	48,902	48,902	48,902	48,902
221211	Services- Overseas- Works Contract	25,126						
221212	Cleaning Services		10,000	10,000	10,000	10,000	10,000	10,000
221311	Recruitment- Advertisement Cost	6,646	9,907	9,907	9,907	9,907	9,907	9,907
221411	Recruitment- Sitting Allowance		5,250	5,250	5,000	5,000	5,000	5,000
221413	Entertainment- Local Advertisements/ Media- Announcements		1,250	1,250	1,250	1,250	1,250	1,250
223111	Permanent Hire of Plant and Equipment	208,084	214,800	214,800	214,800	214,800	214,800	214,800
224111	Telephone Bills	21,767	30,037	30,037	29,523	29,523	29,523	29,523
225112	Internet Fees	117,134	146,000	146,000	146,000	146,000	146,000	146,000
226111	Fax Charges		54,600	54,600	54,600	54,600	54,600	54,600
226112	Bus Ticket	134,037	73,200	73,200	73,200	73,200	73,200	73,200
226113	Fuel	1,500						
227111	Office Transport	46,195	5,138	5,138	4,914	4,914	4,914	4,914
227112	Local Airfares/ Shipfares		49,523	49,523	49,523	49,523	49,523	49,523
227113	Travel Allowance	32,751	56,980	56,980	58,985	58,985	58,985	58,985
227211	Travel Allowance - Statutory	217,142	213,263	213,263	197,941	197,941	197,941	197,941
227212	Travel Allowance - Statutory		70,926	70,926				
227212	Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental		18,629	18,629	24,458	24,458	24,458	24,458

Table 1(a): OB MEDIUM TERM EXPENDITURE FRAMEWORK 2023-2028 cont'd

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		49,864	49,864	25,070	25,070	25,070	25,070
227312	External Travel- Airfare		54,250	54,250	75,250	75,250	75,250	75,250
227314	Ext Travel- Misc Incidental	224,873	1,680	1,680	600	600	600	600
227314	Ext Travel- Misc Incidental - Statutory				1,800	1,800	1,800	1,800
227315	External Travel- Insurance		800	800	400	400	400	400
228112	Local Per Diems				63,522	63,522	63,522	63,522
228112	Local Per Diems - Statutory				25,320	25,320	25,320	25,320
228211	Local Training- Catering	44,933	29,298	29,298	28,888	28,888	28,888	28,888
228212	Local Training- Course Fees for Civil Servants		2,000	2,000	2,000	2,000	2,000	2,000
228214	Local Training- Fees to presenters		1,000	1,000				
228215	Local Training- Hire of venue		2,000	2,000	1,000	1,000	1,000	1,000
228311	Overseas Training- Fees		3,500	3,500	3,500	3,500	3,500	3,500
229111	Local Printing	22,850	25,640	25,640	33,346	33,346	33,346	33,346
229112	Local Stationery and Supplies	68,629	47,675	47,675	34,425	34,425	34,425	34,425
229311	Electricity and Gas	106,290	106,716	106,716	106,716	106,716	106,716	106,716
229312	Water		27,600	27,600	27,600	27,600	27,600	27,600
229313	Sewerage	11,515	660	660	1,260	1,260	1,260	1,260
229811	Purchase of Office Equip, Furniture and Software- Local		40,570	40,570	33,659	33,659	33,659	33,659
229899	Sundry Purchases (Local)	12,200						
229911	Purchase of Office Equip, Furniture and Software- Overseas		26,453					
229999	Sundry Purchases (Overseas)		12,250	12,250	12,250	12,250	12,250	12,250
282156	Commitment and Other Fees		3,000	3,000	3,000	3,000	3,000	3,000
	Sub Total	1,469,992	1,452,337	1,452,337	1,452,337	1,452,337	1,452,337	1,452,337
	Total Recurrent Exp	2,856,711	3,498,135	3,498,135	3,545,575	3,576,617	3,608,281	3,640,578
282162	Contribt to Dev Fund							
	Sub Total							
	GRAND TOTAL	2,856,711	3,498,135	3,498,135	3,545,575	3,576,617	3,608,281	3,640,578

Table 1(b): HEAD 01 - OFFICE OF TE BERETITENTI (OB) BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	State House 02	Comm. & Relations 03	Meteorological Division 04	Strategic Policy 05	Cabinet Secretariat 06
REVENUE											
142255	Research Fee			12,000	12,000	12,000					
Total Revenue				12,000	12,000	12,000					
EXPENDITURE											
212111	KPF contribution	114,007	114,007	116,507	2,499	34,527	9,788	5,967	48,122	11,544	6,558
211111	Salaries	1,474,101	1,474,101	1,443,844	(30,257)	379,978	128,758	77,697	624,985	144,983	87,443
211111	Salaries (Statutory)			63,582	63,582	63,582					
211113	Housing assistance	37,236	37,236	36,852	(384)	8,700		3,912	15,540	4,296	4,404
211114	Allowances	100,364	100,364	68,408	(31,955)	24,900	1,274	427	27,031	1,920	12,857
211114	Allowances (Statutory)			31,955	31,955	13,433	18,522				
211115	Overtime	41,094	41,094	41,094		10,748	4,800		25,546		
211116	Temporary assistance	45,996	45,996	45,996		16,799	1,748	1,862	16,643	8,944	
211117	Leave grants	225,000	225,000	237,000	12,000	57,000	27,000	12,000	114,000	18,000	9,000
211118	Home Passage	8,000	8,000	8,000					8,000		
Sub Total		2,045,797	2,045,797	2,093,237	47,440	609,668	191,889	101,864	879,867	189,687	120,262
221112	Council Services- Local	49,291	49,291	35,429	(13,862)	33,973					1,456
221113	Services- Local- Works Contract	35,040	35,040	48,902	13,862		13,862		35,040		
221212	Services- Overseas- Works Contract	10,000	10,000	10,000					10,000		
221311	Cleaning Services	9,907	9,907	9,907		3,232	2,400		531		3,744
221411	Recruitment- Advertisement	5,250	5,250	5,000	(250)	5,000					
221413	Recruitment- Sitting Allowance	1,250	1,250	1,250		1,250					
223111	Entertainment- Local	214,800	214,800	214,800		203,800					11,000
224111	Advertisements/ Media Permanent Hire of	30,037	30,037	29,523	(514)	10,000		13,320	5,517	686	
225112	Plant and Equipment	146,000	146,000	146,000		87,600	29,200		29,200		
226111	Telephone Bills	54,600	54,600	54,600		39,480	4,200		9,600	240	1,080
226112	Internet Fees	73,200	73,200	73,200		38,400			34,800		
227111	Bus Ticket	5,138	5,138	4,914	(225)	1,158	251		3,504		
227112	Fuel	49,523	49,523	49,523		18,466	7,399		18,957		4,702
227113	Office Transport	56,980	56,980	58,985	2,005	21,985			17,000		20,000
227211	Local Airfares/ Shipfares	213,263	213,263	197,941	(15,322)	158,450	6,617	2,200	12,400	6,624	11,650
227212	Travel Allowance	70,926	70,926		(70,926)						
227212	Travel Allowance - Statutory			6,300	6,300	6,300					
227213	Int. Travel- Misc Incidental	18,629	18,629	24,458	5,829	4,160		560	5,718	14,020	

Table 1(b): HEAD 01 - OFFICE OF THE BERETITENTI (OB) BUDGET – 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025	Admin 01	State House 02	Comm. & Relations 03	Meteorological Division 04	Strategic Policy 05	Cabinet Secretariat 06
					Budget vs 2024 Revised (\$)						
227213	Int. Travel- Misc Incidental - Statutory			2,000	2,000	2,000					
227311	External Travel- Per Diem	49,864	49,864	25,070	(24,794)	11,000		258	3,612	10,200	
227312	External Travel- Airfare	54,250	54,250	75,250	21,000	35,000	20,000	4,250	6,000	10,000	
227314	Ext Travel- Misc Incidental	1,680	1,680	600	(1,080)				600		
227314	Ext Travel- Misc Incidental - Statutory			1,800	1,800	1,800					
227315	External Travel- Insurance	800	800	400	(400)					400	
228112	Local Per Diems			63,522	63,522	44,342		700	9,800	8,680	
228112	Local Per Diems - Statutory			25,320	25,320	25,320					
228211	Local Training- Catering	29,298	29,298	28,888	(410)	6,013		2,250			20,625
228212	Local Training - Course Fees for Civil Servants	2,000	2,000	2,000						2,000	
228214	Local Training- Fees to presenters	1,000	1,000		(1,000)						
228215	Local Training- Venue	2,000	2,000	1,000	(1,000)					1,000	
228311	Overseas Training- Fees	3,500	3,500	3,500						3,500	
229111	Local Printing	25,640	25,640	33,346	7,706	24,200		9,146			
229112	Local Stationery and Supplies	47,675	47,675	34,425	(13,250)	8,000	15,315	4,500	5,000		1,610
229311	Electricity and Gas	106,716	106,716	106,716		74,400	7,116		25,200		
229312	Water	27,600	27,600	27,600		2,400	24,000		1,200		
229313	Sewerage	660	660	1,260	600	600	660				
229811	Purchase of Office Equip, Furniture and Software- Local	40,570	40,570	33,659	(6,911)	24,246			3,713		5,700
229999	Sundry Purchases (Overseas)	12,250	12,250	12,250			12,250				
282156	Commitment and Other Fees	3,000	3,000	3,000					3,000		
Sub Total		1,452,337	1,452,337	1,452,337		892,575	143,270	37,184	240,392	57,350	81,567
Total Recurrent Exp		3,498,135	3,498,135	3,545,575	47,440	1,502,242	335,160	139,048	1,120,259	247,037	201,829
282162	Contrib to Dev Fund										
Sub Total											
GRAND TOTAL		3,498,135	3,498,135	3,545,575	47,440	1,502,242	335,160	139,048	1,120,259	247,037	201,829

PUBLIC SERVICE OFFICE

Responsible Minister: His Excellency Te Beretenti

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 Beretenti and Cabinet and a timely feedback and responses to the Maneaba ni Maungatabu on issues relating to the public services in Kiribati.

The main strategic functions of the Ministry are:

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

The Public Service Office is allocated a total of **\$1,697,347** for Departmental Expenditures in the 2025 Budget.

Table 2(a): PSO MEDIUM TERM EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
EXPENDITURE								
212111	KPF contribution	43,456	80,308	80,308	76,466	77,904	79,370	80,865
211111	Salaries	609,636	1,007,802	1,007,802	958,259	977,424	996,973	1,016,912
211113	Housing assistance	51,515	49,620	49,620	47,064	47,064	47,064	47,064
211114	Allowances	24,831	28,269	28,269	27,823	27,823	27,823	27,823
211115	Overtime	24,120	16,083	16,083	16,083	16,083	16,083	16,083
211116	Temporary assistance	14,248	62,971	62,971	61,293	61,293	61,293	61,293
211117	Leave grants	123,965	138,000	138,000	135,000	135,000	135,000	135,000
Sub Total		891,772	1,383,053	1,383,053	1,321,988	1,342,591	1,363,605	1,385,040
221111	Consultancy Services- Local	47,908	600	600	600	600	600	600
221113	Services- Local- Works Contract		18,949	18,949	18,949	18,949	18,949	18,949
221212	Services- Overseas- Works Contract		2,880	2,880	2,880	2,880	2,880	2,880
221311	Cleaning Services	848	1,200	1,200	1,200	1,200	1,200	1,200
221411	Recruitment- Advertisement Cost		400	400	400	400	400	400
221412	Recruitment- Interview Cost	300						
222118	Repairs and Maintenance- Equipment		3,850	3,850	3,850	3,850	3,850	3,850
223111	Entertainment- Local	5,609	6,265	6,265	6,265	6,265	6,265	6,265
224111	Advertisements/ Media- Announcements	643	2,920	2,920	2,920	2,920	2,920	2,920
225112	Permanent Hire of Plant and Equipment	21,415	25,200	25,200	25,200	25,200	25,200	25,200
226111	Telephone Bills	506	30,120	30,120	30,120	30,120	30,120	30,120
226112	Internet Fees	52,018	32,640	32,640	32,640	32,640	32,640	32,640
227111	Bus Ticket	15,389	1,068	1,068	1,068	1,068	1,068	1,068
227112	Fuel		11,088	11,088	11,088	11,088	11,088	11,088
227113	Office Transport	1,623	2,400	2,400	2,400	2,400	2,400	2,400
227211	Local Airfares/ Shipfares	32,188	39,766	39,766	32,721	32,721	32,721	32,721
227212	Travel Allowance		16,380	16,380				
227213	Int. Travel- Misc Incidental		13,230	13,230	19,435	19,435	19,435	19,435
227311	External Travel- Per Diem		32,030	32,030	32,030	32,030	32,030	32,030
227312	External Travel- Airfare		36,500	36,500	36,500	36,500	36,500	36,500
227314	Ext Travel- Misc Incidental	100,081	1,200	1,200	1,200	1,200	1,200	1,200
228112	Local Per Diems				17,220	17,220	17,220	17,220
228211	Local Training- Catering	5,389	7,790	7,790	12,710	12,710	12,710	12,710
228215	Local Training- Hire of venue		7,720	7,720	2,800	2,800	2,800	2,800
228299	Local Training- Workshops and Seminars	1,544	300	300	300	300	300	300
229111	Local Printing	673	1,000	1,000	1,000	1,000	1,000	1,000
229112	Local Stationery and Supplies	16,976	14,732	14,732	14,732	14,732	14,732	14,732
229311	Electricity and Gas	25,911	36,000	36,000	36,000	36,000	36,000	36,000
229312	Water	1,113	1,200	1,200	1,200	1,200	1,200	1,200
229811	Purchase of Office Equip- Local		26,030	26,030	26,030	26,030	26,030	26,030
229911	Purchase of Office Equip-Overseas	18,428						
282156	Commitment and Other Fees		1,900	1,900	1,900	1,900	1,900	1,900
Sub Total		348,560	375,359	375,359	375,359	375,359	375,359	375,359
Total Recurrent Exp		1,240,332	1,758,412	1,758,412	1,697,347	1,717,949	1,738,964	1,760,399
251211	Kiribati Housing	250,000	250,000	250,000	250,000	250,000	250,000	250,000
282162	Contribt to Dev Fund	986,151	269,932	269,932	269,932	986,151	986,151	986,151
Sub Total		1,236,151	519,932	519,932	519,932	1,236,151	1,236,151	1,236,151
GRAND TOTAL		2,476,483	2,278,344	2,278,344	2,217,279	2,954,100	2,975,115	2,996,550

Table 2(b): HEAD 2 - PUBLIC SERVICE OFFICE BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	HRMC 02	PSPSM 03	IT/DMR 04	ICC 05
EXPENDITURE										
212111	KPF contribution	80,308	80,308	76,466	(3,842)	23,167	24,105	14,267	6,191	8,736
211111	Salaries	1,007,802	1,007,802	958,259	(49,543)	273,132	295,871	190,224	82,550	116,482
211113	Housing assistance	49,620	49,620	47,064	(2,556)	3,120	24,408	8,592	7,032	3,912
211114	Allowances	28,269	28,269	27,823	(446)	11,127	9,114	5,033	1,049	1,500
211115	Overtime	16,083	16,083	16,083		10,381	1,823	878	3,000	
211116	Temporary assistance	62,971	62,971	61,293	(1,678)	35,767	25,526			
211117	Leave grants	138,000	138,000	135,000	(3,000)	39,000	42,000	27,000	12,000	15,000
Sub Total		1,383,053	1,383,053	1,321,988	(61,065)	395,695	422,847	245,994	111,822	145,631
221111	Consultancy Services- Local	600	600	600					600	
221113	Services- Local- Works Contract	18,949	18,949	18,949		12,654	3,000	3,295		
221212	Services- Overseas- Works Contract	2,880	2,880	2,880					2,880	
221311	Cleaning Services	1,200	1,200	1,200		1,200				
221411	Recruitment- Advertisement Cost	400	400	400		400				
222118	Repairs and Maintenance- Equipment	3,850	3,850	3,850					3,850	
223111	Entertainment- Local	6,265	6,265	6,265		6,265				
224111	Advertisements/ Media- Announcements	2,920	2,920	2,920		1,250	470	1,200		
225112	Permanent Hire of Plant and Equipment	25,200	25,200	25,200		25,200				
226111	Telephone Bills	30,120	30,120	30,120		30,120				
226112	Internet Fees	32,640	32,640	32,640		32,640				
227111	Bus Ticket	1,068	1,068	1,068		1,068				
227112	Fuel	11,088	11,088	11,088		11,088				

Table 2(b): HEAD 2 - PUBLIC SERVICE OFFICE BUDGET – 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	HRMC 02	PSPSM 03	IT/DMR 04	ICC 05
227113	Office Transport	2,400	2,400	2,400		2,400				
227211	Local Airfares/ Shipfares	39,766	39,766	32,721	(7,045)	10,000	8,000	8,399		6,322
227212	Travel Allowance	16,380	16,380		(16,380)					
227213	Int. Travel- Misc Incidental	13,230	13,230	19,435	6,205	5,040		9,905		4,490
227311	External Travel- Per Diem	32,030	32,030	32,030		13,030	3,000	3,000		13,000
227312	External Travel- Airfare	36,500	36,500	36,500		16,500	3,000	3,000		14,000
227314	Ext Travel- Misc Incidental	1,200	1,200	1,200		1,200				
228112	Local Per Diems			17,220	17,220	1,960	1,960	8,400		4,900
228211	Local Training- Catering	7,790	7,790	12,710	4,920	3,600	4,920	4,190		
228215	Local Training- Hire of venue	7,720	7,720	2,800	(4,920)	1,000	1,600	200		
228299	Local Training- Workshops and Seminars (Others)	300	300	300				300		
229111	Local Printing	1,000	1,000	1,000		1,000				
229112	Local Stationery and Supplies	14,732	14,732	14,732		12,196	1,836	450		250
229311	Electricity and Gas	36,000	36,000	36,000		36,000				
229312	Water	1,200	1,200	1,200		1,200				
229811	Purchase of Office Equip, Furniture and Software- Local	26,030	26,030	26,030		7,230			18,800	
282156	Commitment and Other Fees	1,900	1,900	1,900			1,900			
Sub Total		375,359	375,359	375,359		234,242	29,686	42,339	26,130	42,962
Total Recurrent Exp		1,758,412	1,758,412	1,697,347	(61,065)	629,937	452,533	288,333	137,952	188,593
251211	Kiribati Housing	250,000	250,000	250,000		250,000				
282162	Contribt to Dev Fund	269,932	269,932	269,932			269,932			
Sub Total		519,932	519,932	519,932		250,000	269,932			
GRAND TOTAL		2,278,344	2,278,344	2,217,279	(61,065)	879,937	722,465	288,333	137,952	188,593

JUDICIARY

Responsible Minister: Minister of Justice

Accounting Officer: Chief Registrar

Institution's Purpose:

The Judiciary is not a Ministry but one of the independent arms of government, likewise the Executive and Legislature. The Judiciary is working hand in hand with the government of the day to fulfil its vision and mission also reflected in the KDP.

The Judiciary of Kiribati is led by the Hon. Chief Justice and reports to the Head of State and the Head of the Government. For budget purposes and for matters requiring the assistance of the government, the Judiciary through the Senior Responsible Officer communicates/reports to the Ministry of Justice. The Senior Responsible Officer is the Chief Registrar who is also the Accounting Officer in charge of the Judiciary budget. The Judiciary is an independent arm of government tasked with the interpretation of laws passed by the Legislature.

The main strategic functions of the Judiciary are:

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

The Kiribati Judiciary is allocated a total of **\$3,928,712** for Departmental Expenditures in the 2025 Budget.

Table 3(a): JUDICIARY MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
143111	Court fines	176,785	100,000	100,000	80,000	81,600	83,232	84,897
142211	Court fees	83,050	50,000	50,000	50,000	51,000	52,020	53,060
142213	Magistrate fees	82,326	130,000	130,000	130,000	132,600	135,252	137,957
143115	Magistrate fines	31,471	40,000	40,000	40,000	40,800	41,616	42,448
142212	Practising Admission fees	540	1,200	1,200	1,200	1,224	1,248	1,273
144113	Sundry	11,397	40,000	40,000	30,000	30,600	31,212	31,836
Total Revenue		385,568	361,200	361,200	331,200	337,824	344,580	351,472
EXPENDITURE								
212111	KPF contribution	84,380	126,709	126,709	130,133	132,595	135,106	137,667
211111	Salaries	1,068,753	1,670,509	1,670,509	1,641,173	1,673,997	1,707,476	1,741,626
211111	Salaries (Statutory)				75,000	75,000	75,000	75,000
211112	Wages	57,944	185,583	185,583	173,053	173,053	173,053	173,053
211113	Housing assistance	13,402	28,512	28,512	34,848	34,848	34,848	34,848
211114	Allowances	404,488	759,484	759,484	588,082	588,082	588,082	588,082
211114	Allowances (Statutory)				171,402	171,402	171,402	171,402
211115	Overtime	18,143	22,172	22,172	22,172	22,172	22,172	22,172
211116	Temporary assistance	46,317	18,940	18,940	18,940	18,940	18,940	18,940
211117	Leave grants	272,331	276,000	276,000	276,000	276,000	276,000	276,000
211117	Leave grants (Statutory)				6,000	6,000	6,000	6,000
Sub Total		1,965,758	3,087,908	3,087,908	3,136,804	3,172,089	3,208,080	3,244,791
211211	Uniforms	1,383	11,960	11,960	11,960	11,960	11,960	11,960
221111	Consultancy Services- Local Services- Local- Works	121,112	5,040	5,040	5,040	5,040	5,040	5,040
221113	Contract		45,800	45,800	45,800	45,800	45,800	45,800
221211	Consultants Based Overseas Services- Overseas- Works	15,907						
221212	Contract		20,500	20,500	20,500	20,500	20,500	20,500
221311	Cleaning Services	794	2,495	2,495	2,495	2,495	2,495	2,495
	Recruitment- Advertisement							
221411	Cost		1,240	1,240	1,240	1,240	1,240	1,240
221911	Relocation Expenses	4,087	4,622	4,622	4,622	4,622	4,622	4,622
	Repairs and Maintenance-							
222111	Office Building		15,000	15,000	15,000	15,000	15,000	15,000
	Repairs and Maintenance-							
222117	Aircraft	35,234						
	Repairs and Maintenance-							
222118	Equipment	1,062	8,500	8,500	8,500	8,500	8,500	8,500
223111	Entertainment- Local Advertisements/ Media-	10,220	11,001	11,001	11,001	11,001	11,001	11,001
	Announcements	1,943	1,000	1,000	1,000	1,000	1,000	1,000
	Temporary Hire of Plant and							
225111	Equipment		72,360	72,360	72,360	72,360	72,360	72,360
226111	Telephone Bills		3,000	3,000	3,000	3,000	3,000	3,000

Table 3(a): JUDICIARY MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028 cont'd

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
226112	Internet Fees	55,757	60,000	60,000	60,000	60,000	60,000	60,000
227111	Bus Ticket	41,866	12,792	12,792	12,792	12,792	12,792	12,792
227112	Fuel		44,517	44,517	44,517	44,517	44,517	44,517
227113	Office Transport	44,531	39,600	39,600	39,600	39,600	39,600	39,600
227211	Local Airfares/ Shipfares	210,832	59,184	59,184	59,184	59,184	59,184	59,184
227213	Int. Travel- Misc Incidental		50,044	50,044	50,044	50,044	50,044	50,044
227311	External Travel- Per Diem		37,580	37,580	37,580	37,580	37,580	37,580
227312	External Travel- Airfare		92,500	92,500	92,500	92,500	92,500	92,500
227314	Ext Travel- Misc Incidental	86,978	3,700	3,700	3,700	3,700	3,700	3,700
227315	External Travel- Insurance		2,950	2,950	2,950	2,950	2,950	2,950
228111	Local Accommodation Cost		2,370	2,370	2,370	2,370	2,370	2,370
228112	Local Per Diems		6,580	6,580	6,580	6,580	6,580	6,580
228211	Local Training- Catering	34,386	7,995	7,995	7,995	7,995	7,995	7,995
228212	Local Training - Course Fees for Civil Servants		2,550	2,550	2,550	2,550	2,550	2,550
228214	Local Training- Fees to presenters	4,582	2,550	2,550	2,550	2,550	2,550	2,550
228299	Local Training- Workshops and Seminars (Others)		2,832	2,832	2,832	2,832	2,832	2,832
228311	Overseas Training- Fees		12,850	12,850	12,850	12,850	12,850	12,850
229111	Local Printing	3,056	7,200	7,200	7,200	7,200	7,200	7,200
229112	Local Stationery and Supplies	21,620	29,795	29,795	29,795	29,795	29,795	29,795
229311	Electricity and Gas	60,555	73,200	73,200	73,200	73,200	73,200	73,200
229312	Water		1,800	1,800	1,800	1,800	1,800	1,800
229313	Sewerage		1,800	1,800	1,800	1,800	1,800	1,800
229811	Purchase of Office Equip, Furniture and Software- Local		13,000	13,000	13,000	13,000	13,000	13,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	114,698	4,000	4,000	4,000	4,000	4,000	4,000
282199	Other Expenses	9,270	18,000	18,000	18,000	18,000	18,000	18,000
	Sub Total	879,873	791,908	791,908	791,908	791,908	791,908	791,908
	Total Recurrent Exp	2,845,631	3,879,816	3,879,816	3,928,712	3,963,997	3,999,988	4,036,699
282162	Contribt to Dev Fund							
	Sub Total							
	GRAND TOTAL	2,845,631	3,879,816	3,879,816	3,928,712	3,963,997	3,999,988	4,036,699

Table 3(b): HEAD 3 - JUDICIARY BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	High Court 01	Magistrates Court 02	Judicial Technical Division 03
REVENUE								
143111	Court fines	100,000	100,000	80,000	(20,000)	80,000		
142211	Court fees	50,000	50,000	50,000		50,000		
142213	Magistrate fees	130,000	130,000	130,000			130,000	
143115	Magistrate fines	40,000	40,000	40,000			40,000	
142212	Practising Admission fees	1,200	1,200	1,200				1,200
144113	Sundry	40,000	40,000	30,000	(10,000)			30,000
	Total Revenue	361,200	361,200	331,200	(30,000)	130,000	170,000	31,200
EXPENDITURE								
212111	KPF contribution	126,709	126,709	130,133	3,425	25,351	77,581	27,202
211111	Salaries	1,670,509	1,670,509	1,641,173	(29,336)	255,771	1,034,413	350,988
211111	Salaries (Statutory)			75,000	75,000			
211112	Wages	185,583	185,583	173,053	(12,529)	16,190	38,363	118,500
211113	Housing assistance	28,512	28,512	34,848	6,336	9,036	7,416	18,396
211114	Allowances	759,484	759,484	588,082	(171,402)	38,680	532,802	16,600
211114	Allowances (Statutory)			171,402	171,402	171,402		
211115	Overtime	22,172	22,172	22,172		5,428	3,162	13,582
211116	Temporary assistance	18,940	18,940	18,940		7,238		11,702
211117	Leave grants	276,000	276,000	276,000		42,000	168,000	66,000
211117	Leave grants (Statutory)			6,000	6,000	6,000		
	Sub Total	3,087,908	3,087,908	3,136,804	48,896	652,096	1,861,737	622,970
211211	Uniforms	11,960	11,960	11,960			10,700	1,260
221111	Consultancy Services- Local	5,040	5,040	5,040				5,040
221113	Services- Local- Works Contract	45,800	45,800	45,800		22,000	8,300	15,500
221212	Services- Overseas- Works Contract	20,500	20,500	20,500		10,500		10,000
221311	Cleaning Services	2,495	2,495	2,495				2,495
221411	Recruitment- Advertisement Cost	1,240	1,240	1,240				1,240
221911	Relocation Expenses	4,622	4,622	4,622			4,622	
222111	Repairs and Maintenance- Office Building	15,000	15,000	15,000				15,000
222118	Repairs and Maintenance- Equipment	8,500	8,500	8,500				8,500
223111	Entertainment- Local	11,001	11,001	11,001		11,001		
224111	Advertisements/ Media- Announcements	1,000	1,000	1,000				1,000
225111	Temporary Hire of Plant and Equipment	72,360	72,360	72,360				72,360
226111	Telephone Bills	3,000	3,000	3,000				3,000
226112	Internet Fees	60,000	60,000	60,000				60,000
227111	Bus Ticket	12,792	12,792	12,792				12,792
227112	Fuel	44,517	44,517	44,517				44,517
227113	Office Transport	39,600	39,600	39,600				39,600
227211	Local Airfares/ Shipfares	59,184	59,184	59,184		31,016	24,168	4,000
227213	Int. Travel- Misc Incidental	50,044	50,044	50,044		47,950		2,094
227311	External Travel- Per Diem	37,580	37,580	37,580		30,200	7,380	
227312	External Travel- Airfare	92,500	92,500	92,500		84,000	5,500	3,000
227314	Ext Travel- Misc Incidental	3,700	3,700	3,700		2,700	1,000	
227315	External Travel- Insurance	2,950	2,950	2,950		1,800	1,000	150
228111	Local Accommodation Cost	2,370	2,370	2,370		1,920		450
228112	Local Per Diems	6,580	6,580	6,580		4,480		2,100
228211	Local Training- Catering	7,995	7,995	7,995		1,620	2,275	4,100
228212	Local Training - Course Fees for Civil Servants	2,550	2,550	2,550		2,550		
228214	Local Training- Fees to presenters	2,550	2,550	2,550		2,550		
228299	Local Training- Workshops and Seminars (Others)	2,832	2,832	2,832		2,550		282
228311	Overseas Training- Fees	12,850	12,850	12,850			12,850	
229111	Local Printing	7,200	7,200	7,200				7,200
229112	Local Stationery and Supplies	29,795	29,795	29,795			2,040	27,755
229311	Electricity and Gas	73,200	73,200	73,200				73,200
229312	Water	1,800	1,800	1,800		1,800		
229313	Sewerage	1,800	1,800	1,800		1,800		
229811	Purchase of Office Equip, Furniture and Software- Local	13,000	13,000	13,000				13,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	4,000	4,000	4,000				4,000
282199	Other Expenses	18,000	18,000	18,000		18,000		
	Sub Total	791,908	791,908	791,908		278,437	79,836	433,635
	Total Recurrent Exp	3,879,816	3,879,816	3,928,712	48,896	930,534	1,941,573	1,056,605
282162	Contribut to Dev Fund							
	Sub Total							
	GRAND TOTAL	3,879,816	3,879,816	3,928,712	48,896	930,534	1,941,573	1,056,605

KIRIBATI POLICE SERVICES

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Commissioner of Police

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Kiribati Police Services is allocated a total of **\$16,440,806** for Departmental Expenditures in the 2025 Budget.

Table 4(a): KPS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142312	Hire of Police Band	3,158	3,000	3,000	3,000	3,060	3,121	3,184
144113	Sundry Revenue	13,123	2,250	2,250	2,250	2,295	2,341	2,388
142311	Patrol Boat Hire	200	5,000	5,000	5,000	5,100	5,202	5,306
142216	Police Clearance	52,226	55,550	55,550	55,550	56,661	57,794	58,950
143210	Penalty	53,984	6,250	6,250	6,250	6,375	6,503	6,633
Total Revenue		122,690	72,050	72,050	72,050	73,491	74,961	76,460
EXPENDITURE								
212111	KPF contribution	442,897	768,987	768,987	760,541	775,742	791,248	807,064
211111	Salaries	5,496,336	10,247,160	10,247,160	10,134,540	10,337,231	10,543,975	10,754,855
211113	Housing assistance	37,397	42,252	42,252	37,152	37,152	37,152	37,152
211114	Allowances	756,508	877,524	877,524	877,524	877,524	877,524	877,524
211115	Overtime	708,459	1,060,973	1,060,973	1,060,973	1,060,973	1,060,973	1,060,973
211116	Temporary assistance	408,773	6,000	6,000	6,000	6,000	6,000	6,000
211117	Leave grants	1,709,015	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000	1,986,000
211118	Home Passage		20,000	20,000	20,000	20,000	20,000	20,000
Sub Total		9,559,386	15,008,895	15,008,895	14,882,729	15,100,621	15,322,872	15,549,567
211211	Uniforms	63,466	85,000	85,000	65,000	65,000	65,000	65,000
221111	Consultancy Services- Local	34,088						
221113	Services- Local- Works Contract		41,360	41,360	39,030	39,030	39,030	39,030
221211	Consultants Based Overseas	4,927	9,180	9,180	9,180	9,180	9,180	9,180
221311	Cleaning Services		5,147	5,147	4,250	4,250	4,250	4,250
221911	Relocation Expenses	35,065	20,000	20,000	30,000	30,000	30,000	30,000
222111	Repairs and Maintenance- Office Building				2,500	2,500	2,500	2,500
222116	Repairs and Maintenance- Vehicles	56,305	60,000	60,000	50,000	50,000	50,000	50,000
222118	Repairs and Maintenance- Equipment	1,448	6,000	6,000	4,500	4,500	4,500	4,500
223111	Entertainment- Local	4,226	3,500	3,500	5,500	5,500	5,500	5,500
224111	Advertisements/ Media- Announcements	2,468	5,000	5,000	4,000	4,000	4,000	4,000
225212	Permanent Hire of Vehicles		50,000	50,000	50,000	50,000	50,000	50,000
226111	Telephone Bills		164,088	164,088	190,500	190,500	190,500	190,500
226112	Internet Fees	145,691						
227111	Bus Ticket	372,689	6,000	6,000	9,600	9,600	9,600	9,600
227112	Fuel		430,993	430,993	421,260	421,260	421,260	421,260
227211	Local Airfares/ Shipfares	136,068	39,796	39,796	40,666	40,666	40,666	40,666
227212	Travel Allowance		29,101	29,101				
227213	Int. Travel- Misc Incidental		115,144	115,144	110,654	110,654	110,654	110,654
227311	External Travel- Per Diem		40,000	40,000	60,000	60,000	60,000	60,000
227312	External Travel- Airfare		111,252	111,252	80,252	80,252	80,252	80,252
227313	External Travel- Taxi Hire		1,000	1,000	1,000	1,000	1,000	1,000
227314	Ext Travel- Misc Incidental	187,892	6,500	6,500	7,000	7,000	7,000	7,000
227315	External Travel- Insurance		1,000	1,000	1,500	1,500	1,500	1,500
228112	Local Per Diems				26,022	26,022	26,022	26,022
228213	Local Training- Reimbursement of Costs		2,000	2,000				
228214	Local Training- Fees to presenters	1,250						
229112	Local Stationery and Supplies	58,993	66,925	66,925	80,622	80,622	80,622	80,622
229211	Food and Rations- Local	6,449	32,800	32,800	32,800	32,800	32,800	32,800
229311	Electricity and Gas	180,668	148,200	148,200	148,200	148,200	148,200	148,200
229312	Water		3,600	3,600	3,600	3,600	3,600	3,600
229313	Sewerage	1,785						
229811	Purchase of Office Equip, Furniture and Software- Local				36,283	36,283	36,283	36,283
229911	Purchase of Office Equip, Furniture and Software- Overseas	31,443	30,333	30,333				
282157	Compensation	38,830	44,159	44,159	44,159	44,159	44,159	44,159
Sub Total		1,363,751	1,558,077	1,558,077	1,558,077	1,558,077	1,558,077	1,558,077
Total Recurrent Exp		10,923,137	16,566,972	16,566,972	16,440,806	16,658,698	16,880,949	17,107,644
282165	Emergency riots		69,400	69,400	40,000	40,000	40,000	40,000
282162	Contribt to Dev Fund							
Sub Total			69,400	69,400	40,000	40,000	40,000	40,000
GRAND TOTAL		10,923,137	16,636,372	16,636,372	16,480,806	16,698,698	16,920,949	17,147,644

Table 4(b): HEAD 4 – KIRIBATI POLICE SERVICES BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	Fire 02	PMU 03	Crime 04	Law 05
REVENUE										
142312	Hire of Police Band	3,000	3,000	3,000		3,000				
144113	Sundry Revenue	2,250	2,250	2,250		2,250				
142311	Patrol Boat Hire	5,000	5,000	5,000				5,000		
142216	Police Clearance	55,550	55,550	55,550		55,550				
143210	Penalty or Fine	6,250	6,250	6,250						6,250
Total Revenue		72,050	72,050	72,050		60,800		5,000		6,250
EXPENDITURE										
212111	KPF contribution	768,987	768,987	760,541	(8,446)	182,484	6,482	73,552	70,275	427,747
211111	Salaries	10,247,160	10,247,160	10,134,540	(112,620)	2,427,123	86,430	980,698	937,001	5,703,288
211113	Housing assistance	42,252	42,252	37,152	(5,100)	37,152				
211114	Allowances	877,524	877,524	877,524		203,062	21,362	94,850	66,865	491,386
211115	Overtime	1,060,973	1,060,973	1,060,973		351,004	10,200	75,896	100,969	522,905
211116	Temporary assistance	6,000	6,000	6,000		6,000				
211117	Leave grants	1,986,000	1,986,000	1,986,000		450,000	18,000	177,000	168,000	1,173,000
211118	Home Passage	20,000	20,000	20,000						20,000
Sub Total		15,008,895	15,008,895	14,882,729	(126,166)	3,656,825	142,473	1,401,995	1,343,110	8,338,326
211211	Uniforms	85,000	85,000	65,000	(20,000)	65,000				
221113	Services- Local- Works Contract	41,360	41,360	39,030	(2,330)	20,500			9,400	9,130
221211	Consultants Based Overseas	9,180	9,180	9,180			9,180			
221311	Cleaning Services	5,147	5,147	4,250	(897)	3,500		750		
221911	Relocation Expenses	20,000	20,000	30,000	10,000					30,000
222111	Repairs and Maintenance- Office Building			2,500	2,500			2,500		
222116	Repairs and Maintenance- Vehicles	60,000	60,000	50,000	(10,000)	40,000		10,000		
222118	Repairs and Maintenance- Equipment	6,000	6,000	4,500	(1,500)	4,500				
223111	Entertainment- Local	3,500	3,500	5,500	2,000	5,500				
224111	Advertisements/ Media- Announcements	5,000	5,000	4,000	(1,000)	4,000				
225212	Permanent Hire of Vehicles	50,000	50,000	50,000		50,000				
226111	Telephone Bills	164,088	164,088	190,500	26,412	190,500				
227111	Bus Ticket	6,000	6,000	9,600	3,600	9,600				
227112	Fuel	430,993	430,993	421,260	(9,733)	65,580	3,769	237,436	15,755	98,720
227211	Local Airfares/ Shipfares	39,796	39,796	40,666	870	28,482		4,334	6,500	1,350
227212	Travel Allowance	29,101	29,101		(29,101)					
227213	Int. Travel- Misc Incidental	115,144	115,144	110,654	(4,490)	2,870		6,000	60,191	41,593
227311	External Travel- Per Diem	40,000	40,000	60,000	20,000	60,000				
227312	External Travel- Airfare	111,252	111,252	80,252	(31,000)	80,252				
227313	External Travel- Taxi Hire	1,000	1,000	1,000		1,000				
227314	Ext Travel- Misc Incidental	6,500	6,500	7,000	500	4,000		3,000		
227315	External Travel- Insurance	1,000	1,000	1,500	500	1,500				
228112	Local Per Diems			26,022	26,022	26,022				
228213	Local Training- Reimbursement of Costs	2,000	2,000		(2,000)					
229112	Local Stationery and Supplies	66,925	66,925	80,622	13,697	40,162	3,000	5,000	15,960	16,500
229211	Food and Rations- Local	32,800	32,800	32,800				27,800		5,000
229311	Electricity and Gas	148,200	148,200	148,200		148,200				
229312	Water	3,600	3,600	3,600		2,400		1,200		
229811	Purchase of Office Equip, Furniture and Software- Local			36,283	36,283	9,500		15,833	5,950	5,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	30,333	30,333		(30,333)					
282157	Compensation	44,159	44,159	44,159					44,159	
Sub Total		1,558,077	1,558,077	1,558,077		863,068	15,949	313,853	157,915	207,293
Total Recurrent Exp		16,566,972	16,566,972	16,440,806	(126,166)	4,519,893	158,422	1,715,848	1,501,025	8,545,618
282165	Emergency riots	69,400	69,400	40,000	(29,400)					40,000
282162	Contribt to Dev Fund									
Sub Total		69,400	69,400	40,000	(29,400)					40,000
GRAND TOTAL		16,636,372	16,636,372	16,480,806	(155,566)	4,519,893	158,422	1,715,848	1,501,025	8,585,618

PUBLIC SERVICE COMMISSION

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for the Public Service Commission

Ministry Purpose:

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

The main strategic function of the Commission is:

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

The Public Service Commission is allocated a total of **\$454,955** for Departmental Expenditures in the 2025 Budget.

Table 5(a): PSC MEDIUM TERM EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
EXPENDITURE								
212111	KPF contribution	7,820	11,449	11,449	11,461	11,640	11,822	12,008
211111	Salaries	104,267	148,966	148,966	119,132	121,515	123,945	126,424
211111	Salaries (Statutory)				30,000	30,000	30,000	30,000
211114	Allowances	35,262	37,059	37,059	35,388	35,388	35,388	35,388
211114	Allowances (Statutory)				1,672	1,672	1,672	1,672
211115	Overtime	5,124	4,840	4,840	4,840	4,840	4,840	4,840
211116	Temporary assistance		3,683	3,683	3,683	3,683	3,683	3,683
211117	Leave grants	22,546	24,000	24,000	21,000	21,000	21,000	21,000
211117	Leave grants (Statutory)				3,000	3,000	3,000	3,000
Sub Total		175,019	229,997	229,997	230,176	232,738	235,350	238,015
221111	Consultancy Services- Local	7,991						
221113	Services- Local- Works Contract		9,021	9,021	9,021	9,021	9,021	9,021
221311	Cleaning Services	545	1,553	1,553	1,553	1,553	1,553	1,553
222111	Repairs and Maintenance- Office Building				2,750	2,750	2,750	2,750
222118	Repairs and Maintenance- Equipment	439	2,750	2,750				
223111	Entertainment- Local Permanent Hire of Plant	9,166	7,300	7,300	7,300	7,300	7,300	7,300
225112	and Equipment	34,160	46,350	46,350	46,350	46,350	46,350	46,350
226111	Telephone Bills		15,000	15,000	15,000	15,000	15,000	15,000
226112	Internet Fees	15,906	6,600	6,600	6,600	6,600	6,600	6,600
227111	Bus Ticket	18,713						
227112	Fuel		8,040	8,040	8,040	8,040	8,040	8,040
227211	Local Airfares/ Shipfares	108,295	53,190	53,190	53,190	53,190	53,190	53,190
227212	Travel Allowance		31,470	31,470				
227311	External Travel- Per Diem		4,000	4,000	4,000	4,000	4,000	4,000
227312	External Travel- Airfare		3,429	3,429	3,429	3,429	3,429	3,429
227314	Ext Travel- Misc Incidental	1,864						
228112	Local Per Diems				31,470	31,470	31,470	31,470
228212	Local Training - Course Fees for Civil Servants		1,200	1,200	1,200	1,200	1,200	1,200
229112	Local Stationery and Supplies	1,149	9,489	9,489	9,489	9,489	9,489	9,489
229311	Electricity and Gas	10,307	15,000	15,000	15,000	15,000	15,000	15,000
229313	Sewerage		600	600	600	600	600	600
229811	Purchase of Office Equip, Furniture and Software- Local		9,787	9,787	9,787	9,787	9,787	9,787
229911	Purchase of Office Equip, Furniture and Software- Overseas	9,431						
Sub Total		217,965	224,779	224,779	224,779	224,779	224,779	224,779
Total Recurrent Exp		392,984	454,776	454,776	454,955	457,517	460,129	462,794
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		392,984	454,776	454,776	454,955	457,517	460,129	462,794

Table 5(b): HEAD 5 - PUBLIC SERVICE COMMISSION BUDGET 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01
EXPENDITURE						
212111	KPF contribution	11,449	11,449	11,461	12	11,461
211111	Salaries	148,966	148,966	119,132	(29,834)	119,132
211111	Salaries (Statutory)			30,000	30,000	30,000
211114	Allowances	37,059	37,059	35,388	(1,672)	35,388
211114	Allowances (Statutory)			1,672	1,672	1,672
211115	Overtime	4,840	4,840	4,840		4,840
211116	Temporary assistance	3,683	3,683	3,683		3,683
211117	Leave grants	24,000	24,000	21,000	(3,000)	21,000
211117	Leave grants (Statutory)			3,000	3,000	3,000
Sub Total		229,997	229,997	230,176	179	230,176
221113	Services- Local- Works Contract	9,021	9,021	9,021		9,021
221311	Cleaning Services	1,553	1,553	1,553		1,553
222111	Repairs and Maintenance- Office Building			2,750	2,750	2,750
222118	Repairs and Maintenance- Equipment	2,750	2,750		(2,750)	
223111	Entertainment- Local	7,300	7,300	7,300		7,300
225112	Permanent Hire of Plant and Equipment	46,350	46,350	46,350		46,350
226111	Telephone Bills	15,000	15,000	15,000		15,000
226112	Internet Fees	6,600	6,600	6,600		6,600
227112	Fuel	8,040	8,040	8,040		8,040
227211	Local Airfares/ Shipfares	53,190	53,190	53,190		53,190
227212	Travel Allowance	31,470	31,470		(31,470)	
227311	External Travel- Per Diem	4,000	4,000	4,000		4,000
227312	External Travel- Airfare	3,429	3,429	3,429		3,429
228112	Local Per Diems			31,470	31,470	31,470
228212	Local Training - Course Fees for Civil Servants	1,200	1,200	1,200		1,200
229112	Local Stationery and Supplies	9,489	9,489	9,489		9,489
229311	Electricity and Gas	15,000	15,000	15,000		15,000
229313	Sewerage	600	600	600		600
229811	Purchase of Office Equip, Furniture and Software- Local	9,787	9,787	9,787		9,787
Sub Total		224,779	224,779	224,779		224,779
Total Recurrent Exp		454,776	454,776	454,955	179	454,955
282162	Contribt to Dev Fund					
Sub Total						
GRAND TOTAL		454,776	454,776	454,955	179	454,955

MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for Foreign Affairs and Immigration

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Foreign Affairs and Immigration is allocated a total of **\$5,267,655** for Departmental Expenditures in the 2025 Budget.

Table 6(a): MFAI MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142235	Visa fees	43,749	25,990	25,990	25,990	26,510	27,040	27,581
142236	Immigration & other charges	65,984	3,500	3,500	3,500	3,570	3,641	3,714
142235	Visa fees		750	750	750	765	780	796
142255	Research Fee				100	102	104	106
Total Revenue		109,733	30,240	30,240	30,340	30,947	31,566	32,197
EXPENDITURE								
212111	KPF contribution	45,480	92,706	92,706	94,673	96,498	98,360	100,260
211111	Salaries	583,721	1,193,898	1,193,898	1,217,025	1,241,366	1,266,193	1,291,517
211112	Wages	168,370	292,383	292,383	312,187	312,187	312,187	312,187
211113	Housing assistance	320,716	550,083	550,083	668,079	668,079	668,079	668,079
211114	Allowances	353,168	602,089	602,089	643,565	643,565	643,565	643,565
211115	Overtime	110,516	114,144	114,144	114,144	114,144	114,144	114,144
211116	Temporary assistance	40,677	42,185	42,185	45,277	45,277	45,277	45,277
211117	Leave grants	148,080	213,000	213,000	225,000	225,000	225,000	225,000
211118	Home Passage				16,000	16,000	16,000	16,000
Sub Total		1,770,729	3,100,488	3,100,488	3,335,950	3,362,116	3,388,805	3,416,028
211211	Uniforms	284	4,410	4,410	7,131	7,131	7,131	7,131
221111	Consultancy Services- Local	345,849	142,150	142,150	153,190	153,190	153,190	153,190
221112	Council Services- Local		5,078	5,078				
221113	Services- Local- Works Contract		188,075	188,075	181,612	181,612	181,612	181,612
221211	Consultants Based Overseas	293						
221212	Services- Overseas- Works Contract		27,000	27,000	27,000	27,000	27,000	27,000
221311	Cleaning Services	13,677	31,573	31,573	25,573	25,573	25,573	25,573
221411	Recruitment- Advertisement Cost		600	600	600	600	600	600
221412	Recruitment- Interview Cost		800	800	800	800	800	800
221415	Recruitment- Screening Test		800	800	800	800	800	800
221911	Relocation Expenses	56,257	33,520	33,520	40,714	40,714	40,714	40,714
222111	Repairs and Maintenance- Office Building		30,000	30,000	31,000	31,000	31,000	31,000
222116	Repairs and Maintenance- Vehicles		1,000	1,000	2,600	2,600	2,600	2,600
222118	Repairs and Maintenance- Equipment	983	6,750	6,750	18,600	18,600	18,600	18,600
222215	Transport equipment		80,000	80,000	80,000	80,000	80,000	80,000
223111	Entertainment- Local	238,952	55,700	55,700	85,071	85,071	85,071	85,071
223112	Entertainment- Overseas		131,955	131,955	85,261	85,261	85,261	85,261
224111	Advertisements/ Media- Announcements				500	500	500	500
225111	Temporary Hire of Plant and Equipment		49,380	49,380				
225112	Permanent Hire of Plant and Equipment	18,421			49,380	49,380	49,380	49,380
226111	Telephone Bills	4,494	26,219	26,219	56,641	56,641	56,641	56,641

Table 6(a): MFAI MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028 cont'd

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
226112	Internet Fees	93,162	27,326	27,326	41,056	41,056	41,056	41,056
227111	Bus Ticket	106,159	28,352	28,352	28,352	28,352	28,352	28,352
227112	Fuel		84,960	84,960	83,434	83,434	83,434	83,434
227113	Office Transport	53,798	88,340	88,340	86,673	86,673	86,673	86,673
227211	Local Airfares/ Shipfares	58,822	55,963	55,963	42,253	42,253	42,253	42,253
227212	Travel Allowance		57,594	57,594				
227213	Int. Travel- Misc Incidental	40,301	7,189	7,189	9,539	9,539	9,539	9,539
227311	External Travel- Per Diem		212,496	212,496	279,170	279,170	279,170	279,170
227312	External Travel- Airfare		299,868	299,868	267,468	267,468	267,468	267,468
227313	External Travel- Taxi Hire		800	800	800	800	800	800
227314	Ext Travel- Misc Incidental	491,118	8,986	8,986	9,986	9,986	9,986	9,986
227314	Ext Travel- Misc Incidental - Statutory				2,520	2,520	2,520	2,520
227315	External Travel- Insurance		13,100	13,100	13,100	13,100	13,100	13,100
228111	Local Accommodation Cost	35,693						
228112	Local Per Diems				960	960	960	960
228211	Local Training- Catering	7,203	25,125	25,125	16,625	16,625	16,625	16,625
228215	Local Training- Hire of venue		188	188	188	188	188	188
228299	Local Training- Workshops and Seminars (Others)		3,500	3,500	4,500	4,500	4,500	4,500
228311	Overseas Training- Fees		600	600	1,000	1,000	1,000	1,000
229111	Local Printing	17,980			22,562	22,562	22,562	22,562
229112	Local Stationery and Supplies	45,914			49,877	49,877	49,877	49,877
229311	Electricity and Gas	48,568	65,265	65,265	54,465	54,465	54,465	54,465
229312	Water	478	3,510	3,510	1,710	1,710	1,710	1,710
229313	Sewerage	721	2,325	2,325	525	525	525	525
229611	Printing- Overseas		9,000	9,000				
229612	Stationery and Supplies- Overseas		53,739	53,739				
229811	Purchase of Office Equip, Furniture and Software- Local				63,470	63,470	63,470	63,470
229911	Purchase of Office Equip, Furniture and Software- Overseas	22,907	68,470	68,470	5,000	5,000	5,000	5,000
282199	Other Expenses	6,977						
	Sub Total	1,709,011	1,931,706	1,931,706	1,931,706	1,931,706	1,931,706	1,931,706
	Total Recurrent Exp	3,479,741	5,032,194	5,032,194	5,267,655	5,293,821	5,320,511	5,347,734
282162	Contribt to Dev Fund							
	Sub Total							
	GRAND TOTAL	3,479,741	5,032,194	5,032,194	5,267,655	5,293,821	5,320,511	5,347,734

Table 6(b): HEAD 6 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	Immigration 02	Kiribati High Commission 03	Mission in Beijing 04	Mission in New York 05	Mission in Geneva 06
REVENUE											
142235	Visa fees	25,990	25,990	25,990			25,990				
142236	Immigration & other charges	3,500	3,500	3,500			3,500				
142235	Visa fees	750	750	750				750			
142255	Research Fee			100	100	100					
Total Revenue		30,240	30,240	30,340	100	100	29,490	750			
EXPENDITURE											
212111	KPF contribution	92,706	92,706	94,673	1,966	34,658	26,911	10,031	7,440	10,596	5,036
211111	Salaries	1,193,898	1,193,898	1,217,025	23,128	444,848	356,318	129,435	93,303	132,155	60,967
211112	Wages	292,383	292,383	312,187	19,804			120,563	59,508	59,280	72,836
211113	Housing assistance	550,083	550,083	668,079	117,996	8,592	8,592	75,000	151,575	297,312	127,008
211114	Allowances	602,089	602,089	643,565	41,476	16,670	9,317	161,405	116,432	187,577	152,164
211115	Overtime	114,144	114,144	114,144		17,700	27,076	34,501	3,906	28,643	2,318
211116	Temporary assistance	42,185	42,185	45,277	3,092	17,260	2,502	4,313	5,900	9,120	6,182
211117	Leave grants	213,000	213,000	225,000	12,000	69,000	63,000	45,000	18,000	18,000	12,000
211118	Home Passage			16,000	16,000		16,000				
Sub Total		3,100,488	3,100,488	3,335,950	235,461	608,728	509,716	580,247	456,064	742,682	438,512
211211	Uniforms	4,410	4,410	7,131	2,721		6,560	571			
221111	Consultancy Services- Local	142,150	142,150	153,190	11,040	66,000	250	75,900	7,600	3,440	
221112	Council Services- Local	5,078	5,078		(5,078)						
221113	Services- Local-Works Contract	188,075	188,075	181,612	(6,462)	48,541	6,100	5,078	66,135	45,758	10,000
221212	Services- Overseas-Works Contract	27,000	27,000	27,000		27,000					
221311	Cleaning Services	31,573	31,573	25,573	(6,000)	2,400		10,488	600	3,086	9,000
221411	Recruitment- Advertisement Cost	600	600	600		600					
221412	Recruitment- Interview Cost	800	800	800		800					
221415	Recruitment- Screening Test	800	800	800		800					
221911	Relocation Expenses	33,520	33,520	40,714	7,194		12,000	10,714	16,000	1,000	1,000
222111	Repairs and Maintenance- Office Building	30,000	30,000	31,000	1,000			30,000			1,000
222116	Repairs and Maintenance- Vehicles	1,000	1,000	2,600	1,600	1,000				600	1,000
222118	Repairs and Maintenance- Equipment	6,750	6,750	18,600	11,850	4,000		12,000	1,000	600	1,000
222215	Transport equipment	80,000	80,000	80,000							80,000
223111	Entertainment- Local	55,700	55,700	85,071	29,371			22,191	20,800	15,200	26,880
223112	Entertainment- Overseas	131,955	131,955	85,261	(46,694)	81,900		3,361			
224111	Advertisements/ Media- Announcements			500	500	500					
225111	Temporary Hire of Plant and Equipment	49,380	49,380		(49,380)						
225112	Permanent Hire of Plant and Equipment			49,380	49,380	49,380					
226111	Telephone Bills	26,219	26,219	56,641	30,421	21,600		14,134	3,732	11,126	6,048

Table 6(b): HEAD 6 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION BUDGET – 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025	Admin 01	Immigration 02	Kiribati High Commission 03	Mission in Beijing 04	Mission in New York 05	Mission in Geneva 06
					Budget vs 2024 Revised (\$)						
226112	Internet Fees	27,326	27,326	41,056	13,729	8,693	5,400	6,849	3,468	6,566	10,080
227111	Bus Ticket	28,352	28,352	28,352		1,332		15,600	2,040	7,560	1,820
227112	Fuel	84,960	84,960	83,434	(1,526)	14,673	9,799	27,300	6,240	11,362	14,060
227113	Office Transport	88,340	88,340	86,673	(1,667)	9,733	28,200	2,375	8,400	35,417	2,548
227211	Local Airfares/ Shipfares	55,963	55,963	42,253	(13,710)	2,830	6,000	1,563	15,200	10,008	6,653
227212	Travel Allowance	57,594	57,594		(57,594)						
227213	Int. Travel- Misc Incidental	7,189	7,189	9,539	2,350	630	720	5,000		2,189	1,000
227311	External Travel- Per Diem	212,496	212,496	279,170	66,674	139,882	5,000	41,401	63,200	18,765	10,922
227312	External Travel- Airfare	299,868	299,868	267,468	(32,400)	175,000	5,000	16,000	10,000	56,468	5,000
227313	External Travel- Taxi Hire	800	800	800				800			
227314	Ext Travel- Misc Incidental	8,986	8,986	9,986	1,000			5,400		3,586	1,000
227314	Ext Travel- Misc Incidental - Statutory			2,520	2,520	2,520					
227315	External Travel- Insurance	13,100	13,100	13,100			12,500	600			
228112	Local Per Diems			960	960		960				
228211	Local Training- Catering	25,125	25,125	16,625	(8,500)			10,125	5,000	500	1,000
228215	Local Training- Hire of venue	188	188	188				188			
228299	Local Training- Workshops and Seminars (Others)	3,500	3,500	4,500	1,000			3,500		500	500
228311	Overseas Training- Fees	600	600	1,000	400			600		200	200
229111	Local Printing			22,562	22,562	5,000		5,000	5,000	3,362	4,200
229112	Local Stationery and Supplies			49,877	49,877	5,000		4,606	12,200	2,271	25,800
229311	Electricity and Gas	65,265	65,265	54,465	(10,800)	38,040		5,625	3,600	1,200	6,000
229312	Water	3,510	3,510	1,710	(1,800)	960		750			
229313	Sewerage	2,325	2,325	525	(1,800)			525			
229611	Printing- Overseas	9,000	9,000		(9,000)						
229612	Stationery and Supplies- Overseas	53,739	53,739		(53,739)						
229811	Purchase of Office Equip, Furniture and Software- Local			63,470	63,470	5,000		37,300	2,500	270	18,400
229911	Local Purchase of Office Equip, Furniture and Software- Overseas	68,470	68,470	5,000	(63,470)	5,000					
	Sub Total	1,931,706	1,931,706	1,931,706		718,814	98,489	295,542	325,115	245,194	248,551
	Total Recurrent Exp	5,032,194	5,032,194	5,267,655	235,461	1,327,542	608,205	875,789	781,179	987,876	687,063
282162	Contrib to Dev Fund										
	Sub Total										
	GRAND TOTAL	5,032,194	5,032,194	5,267,655	235,461	1,327,542	608,205	875,789	781,179	987,876	687,063

MINISTRY OF CULTURE AND INTERNAL AFFAIRS

Responsible Minister: Minister of Culture and Internal Affairs

Accounting Officer: Secretary for Culture and Internal Affairs

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. Preserving and safeguarding our culture and heritage, strengthening local governance, developing rural and urban economies and upholding democratic government system through elections, to realizing the aspirations reflected in the Kiribati Development Plan and the Kiribati Vision 20.
2. Local Government Division: The Local Government Division is mandated “to help councils to enable democratic local decision-making and action by, and on behalf of communities and to promote social, economic, environmental and cultural well-being of communities, in the present and for the future. It fulfills this mandate by managing, facilitating, supporting and strengthening local governance, through the provision of advisory services, technical support and capacity building of Council Leaders and Officials, as well as introducing good governance principles through compliance auditing and enforcement of the local government Act and other related laws. Effective management of Government assets on outer islands and maintaining peace and security through the enforcement of the Liquor Ordinance and the Kava Act. The Division is also responsible for Management of Urbanization Issues. The Division is also supporting the management of the Health and Police Service Communication and Improvement Fund (HPSCIF).
3. Rural Planning Division: The Rural Planning Division provides technical support and advice on the planning and management of LED projects for all Island Councils. The division’s main responsibilities include the coordination and facilitation of urban and rural development activities, as well as implementing policies and legislation to ensure sustainable urban and rural development that leads to improved living conditions, poverty reduction, and in turn leads to the easing of rural-urban drift. The effective management of Island Council development projects demands a robust M&E and Reporting Framework which the division is implementing in close collaboration with all Councils, the MFED and MFAI. In addition, the division is also responsible for managing the village banks and enforcing the Village Bank Act, a scheme that provides micro-loans to villagers for a range of purposes, both commercial and personal.
4. Cultural Division: The Culture and Museum Division is responsible to protect, preserve and promote (PPP) the Kiribati culture to uphold our unique cultural identity with pride in relation to the 1972 Convention on the Protection of the World Cultural and Natural Heritage. With that mandate, the division has continued to espouse the theme of “The Protection, Preservation and Promotion of Kiribati Culture and Heritage” through the safeguarding and enhancement of the I-Kiribati social and cultural values. The Division plays a very crucial role in the implementation of the KV20 to safeguard and promote our tangible and intangible cultural and historical heritages.
5. Election Division: This Division is focused on national Election which includes the election of the Beretitenti, Members of Parliament, Councilors and Mayors. The objective of an election is to ensure fair representation and to allow citizens to exercise their right to have a say in the governance of their society. Elections serve several important objectives; Representation: Elections allow citizens to choose their representatives who will make decisions and create policies that reflect the interests, values, and needs. Overall, the objective of an election is to uphold democratic principles, ensure fair representation, and provide a mechanism for citizens to participate in shaping the governance of their society.

The Ministry of Culture and Internal Affairs is allocated a total of **\$4,312,005** for Departmental Expenditures in the 2025 Budget.

Table 7(a): MCIA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142389	Maneaba Hire	2,310	1,000	1,000	1,000	1,020	1,040	1,061
142258	Museum entrance fee		1,000	1,000	1,000	1,020	1,040	1,061
142259	Liquor & Kava Late Fees		1,000	1,000	1,000	1,020	1,040	1,061
Total Revenue		2,310	3,000	3,000	3,000	3,060	3,121	3,184
EXPENDITURE								
212111	KPF contribution	122,099	214,468	214,468	206,952	210,935	214,997	219,140
211111	Salaries	1,566,205	2,810,539	2,810,539	2,654,879	2,707,976	2,762,136	2,817,379
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211112	Wages	6,377	87,094	87,094	87,094	87,094	87,094	87,094
211113	Housing assistance	24,392	36,504	36,504	33,384	33,384	33,384	33,384
211114	Allowances	88,740	81,112	81,112	70,072	70,072	70,072	70,072
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	57,924	32,120	32,120	32,120	32,120	32,120	32,120
211116	Temporary assistance	61,717	49,037	49,037	49,037	49,037	49,037	49,037
211117	Leave grants	387,156	438,000	438,000	438,000	438,000	438,000	438,000
Sub Total		2,314,609	3,748,874	3,748,874	3,638,028	3,695,108	3,753,330	3,812,715
211211	Uniforms			11,400				
221111	Consultancy Services- Local	99,352	39,063	39,063	21,725	21,725	21,725	21,725
221113	Services- Local- Works Contract				17,338	17,338	17,338	17,338
221114	Freight Charges Local			12,000				
221311	Cleaning Services	2,027	2,643	2,643	2,643	2,643	2,643	2,643
221411	Recruitment- Advertisement Cost	395	400	400	400	400	400	400
221911	Relocation Expenses	4,870	39,056	39,056	39,056	39,056	39,056	39,056
	Repairs and Maintenance- Office							
222111	Building	5,209	4,000	4,000	4,000	4,000	4,000	4,000
222118	Repairs and Maintenance- Equipment	3,206	4,950	4,950	4,950	4,950	4,950	4,950
223111	Entertainment- Local	9,355	8,650	8,650	8,000	8,000	8,000	8,000
	Advertisements/ Media-							
224111	Announcements		6,720	6,720	6,720	6,720	6,720	6,720
	Temporary Hire of Plant and							
225111	Equipment		8,400	8,400	8,400	8,400	8,400	8,400
	Permanent Hire of Plant and							
225112	Equipment	240						
226111	Telephone Bills	3,004	57,366	57,366	53,946	53,946	53,946	53,946
226112	Internet Fees	42,769			3,420	3,420	3,420	3,420
226113	Fax Charges	28,347						
227111	Bus Ticket	28,085	29,397	29,397	1,890	1,890	1,890	1,890
227112	Fuel				27,507	27,507	27,507	27,507
227113	Office Transport	8,328	3,000	3,000	3,000	3,000	3,000	3,000
227211	Local Airfares/ Shipfares	157,356	97,096	112,096	73,343	73,343	73,343	73,343
227212	Travel Allowance	70						
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental	8,225		5,200				
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		185,975	336,055	95,598	95,598	95,598	95,598
227312	External Travel- Airfare			303,850	86,250	86,250	86,250	86,250
227314	Ext Travel- Misc Incidental	326,980		167,600				
227314	Ext Travel- Misc Incidental - Statutory				1,750	1,750	1,750	1,750
227315	External Travel- Insurance			5,670	2,377	2,377	2,377	2,377
228111	Local Accommodation Cost		355	355	355	355	355	355
228112	Local Per Diems			6,300	9,703	9,703	9,703	9,703
228112	Local Per Diems - Statutory				6,750	6,750	6,750	6,750
228211	Local Training- Catering	585	2,400	6,400	3,050	3,050	3,050	3,050
	Local Training- Reimbursement of							
228213	Costs		23,490	23,490	23,490	23,490	23,490	23,490
228214	Local Training- Fees to presenters	8,147						
228311	Overseas Training- Fees	1,227	7,496	7,496	7,496	7,496	7,496	7,496
229111	Local Printing	6,193	7,685	7,685	7,685	7,685	7,685	7,685
229112	Local Stationery and Supplies	22,908	28,641	28,641	27,616	27,616	27,616	27,616
229311	Electricity and Gas	66,322	69,984	69,984	69,984	69,984	69,984	69,984
229312	Water		250	250	250	250	250	250
229313	Sewerage	150						
	Purchase of Office Equip, Furniture							
229811	and Software- Local				29,535	29,535	29,535	29,535
229899	Sundry Purchases (Local)			5,550				
	Purchase of Office Equip, Furniture							
229911	and Software- Overseas	38,428	46,960	46,960	17,450	17,450	17,450	17,450
229999	Sundry Purchases (Overseas)			2,000				
Sub Total		871,781	673,977	1,362,627	673,977	673,977	673,977	673,977
Total Recurrent Exp		3,186,390	4,422,851	5,111,501	4,312,005	4,369,085	4,427,307	4,486,692
282160	Election	299,016	500,000	650,000			300,000	500,000
263120	Support Grants	4,771,336	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664
263121	Local Councils' grant	152,884	180,686	180,686	180,686	180,686	180,686	180,686
251129	Ferry Services to remote islands	22,757	22,757	22,757	22,757	22,757	22,757	22,757
282162	Contribt to Dev Fund		500,000	500,000		500,000	500,000	500,000
Sub Total		5,245,993	5,758,107	5,908,107	4,758,107	5,258,107	5,558,107	5,758,107
GRAND TOTAL		8,432,383	10,180,958	11,019,608	9,070,112	9,627,192	9,985,414	10,244,799

Table 7(b): HEAD 7 - MINISTRY OF CULTURE AND INTERNAL AFFAIRS BUDGET – 2025

Code	Description	2025 Budget vs 2024 Revised (\$)				Admin and Policy Div 01	RPD 02	LGD 03	CMD 04	Election 05
		2024 Budget	2024 Revised	2025 Budget	Revised (\$)					
REVENUE										
142389	Maneaba Hire	1,000	1,000	1,000					1,000	
142258	Museum entrance fee	1,000	1,000	1,000					1,000	
142259	Liquor & Kava Late Fees	1,000	1,000	1,000		1,000				
Total Revenue		3,000	3,000	3,000		1,000			2,000	
EXPENDITURE										
212111	KPF contribution	214,468	214,468	206,952	(7,516)	36,530	48,487	96,879	18,668	6,387
211111	Salaries	2,810,539	2,810,539	2,654,879	(155,661)	422,765	627,879	1,275,094	246,547	82,594
211111	Salaries (Statutory)			55,450		55,450				
211112	Wages	87,094	87,094	87,094		2,495	41,385	29,067	14,147	
211113	Housing assistance	36,504	36,504	33,384	(3,120)	12,288	3,120	10,944	7,032	
211114	Allowances	81,112	81,112	70,072	(11,040)	15,172	13,560	36,644	1,374	3,322
211114	Allowances (Statutory)			11,040		11,040				
211115	Overtime	32,120	32,120	32,120		28,402	500	2,066	1,152	
211116	Temporary assistance	49,037	49,037	49,037		8,856	18,618	16,629	2,364	2,570
211117	Leave grants	438,000	438,000	438,000		72,000	99,000	216,000	39,000	12,000
Sub Total		3,748,874	3,748,874	3,638,028	(110,846)	664,998	852,549	1,683,323	330,285	106,873
221211	Uniforms		11,400		(11,400)					
221111	Consultancy Services- Local	39,063	39,063	21,725	(17,338)	19,445		2,280		
221113	Services- Local- Works Contract			17,338					17,338	
221114	Freight Charges Local		12,000		(12,000)					
221311	Cleaning Services	2,643	2,643	2,643		2,643				
221411	Recruitment- Advertisement Cost	400	400	400		400				
221911	Relocation Expenses	39,056	39,056	39,056			17,206	21,850		
222111	Repairs and Maintenance- Office Building	4,000	4,000	4,000		4,000				
222118	Repairs and Maintenance- Equipment	4,950	4,950	4,950		1,000	1,500	1,600	850	
223111	Entertainment- Local	8,650	8,650	8,000	(650)	8,000				
224111	Advertisements/ Media- Announcements	6,720	6,720	6,720				3,600	3,120	
225111	Temporary Hire of Plant and Equipment	8,400	8,400	8,400		8,400				
226111	Telephone Bills	57,366	57,366	53,946	(3,420)	35,538		13,068	5,340	
226112	Internet Fees			3,420		3,420				
227111	Bus Ticket	29,397	29,397	1,890	(27,507)	1,890				
227112	Fuel			27,507		27,507				
227113	Office Transport	3,000	3,000	3,000		3,000				
227211	Local Airfares/ Shipfares	97,096	112,096	73,343	(38,753)	18,000	14,981	24,088	11,774	4,500
227212	Travel Allowance - Statutory			6,300		6,300				
227213	Int. Travel- Misc Incidental		5,200		(5,200)					
227213	Int. Travel- Misc Incidental - Statutory			2,000		2,000				
227311	External Travel- Per Diem	185,975	336,055	95,598	(240,457)	43,000	1,548	6,050	45,000	
227312	External Travel- Airfare		303,850	86,250	(217,600)	23,250		8,000	55,000	
227314	Ext Travel- Misc Incidental		167,600		(167,600)					
227314	Ext Travel- Misc Incidental - Statutory			1,750		1,750				
227315	External Travel- Insurance		5,670	2,377	(3,293)	2,377				
228111	Local Accommodation Cost	355	355	355			355			
228112	Local Per Diems		6,300	9,703	3,403	3,703			6,000	
228112	Local Per Diems - Statutory			6,750		6,750				
228211	Local Training- Catering	2,400	6,400	3,050	(3,350)		3,050			
228213	Local Training- Reimbursement of Costs	23,490	23,490	23,490		10,240		8,100	2,000	3,150
228311	Overseas Training- Fees	7,496	7,496	7,496					7,496	
229111	Local Printing	7,685	7,685	7,685		4,800		600	2,285	
229112	Local Stationery and Supplies	28,641	28,641	27,616	(1,025)	11,827	3,866	5,675	3,838	2,410
229311	Electricity and Gas	69,984	69,984	69,984		32,784		26,400	10,800	
229312	Water	250	250	250		250				
229811	Purchase of Office Equip, Furniture and Software- Local			29,535	29,535	16,710	3,150	4,150	5,525	
229899	Sundry Purchases (Local)		5,550		(5,550)					
229911	Purchase of Office Equip, Furniture and Software- Overseas	46,960	46,960	17,450	(29,510)	12,700			4,750	
229999	Sundry Purchases (Overseas)		2,000		(2,000)					
Sub Total		673,977	1,362,627	673,977	(688,650)	311,684	45,656	125,461	181,116	10,060
Total Recurrent Exp		4,422,851	5,111,501	4,312,005	(799,496)	976,682	898,205	1,808,784	511,401	116,933
282160	Elections	500,000	650,000		(650,000)					
263120	Support Grants	4,554,664	4,554,664	4,554,664				4,554,664		
263121	Local Councils' grant	180,686	180,686	180,686				180,686		
251129	Ferry Services to remote islands	22,757	22,757	22,757				22,757		
282162	Contrib to Dev Fund	500,000	500,000		(500,000)					
Sub Total		5,758,107	5,908,107	4,758,107	(1,150,000)			4,758,107		
GRAND TOTAL		10,180,958	11,019,608	9,070,112	(1,949,496)	976,682	898,205	6,566,891	511,401	116,933

MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT

Responsible Minister: Minister of Environment, Lands and Agricultural Development

Accounting Officer: Secretary for Environment, Lands and Agricultural Development

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. **Improving the Environment:** The Environment and Conservation Division (ECD) plays a critical role in ensuring that the natural resources are extracted in a proper and sustainable manner and that all development to be happening in Kiribati are carried out in accordance with the laws of Kiribati. ECD is mandated to implement the Environment Act 2021 and its regulations, the Wildlife Ordinance and the Recreational Reserves Act. The Division also works alongside other Government agencies on strengthening national capacity for effective response and adaptation to climate change, with a particular focus on environmental protection and management.
2. **Lands Administration:** Lands Management Division (LMD) looks after all land registered in Kiribati where there should be one copy to be kept at Lands Court and at each respective island as well. LMD plays a major role in the management of all Government state lands, including Government leased lands in the Gilbert group and the state lands in the Line and Phoenix Group and in Fiji. One of the major responsibilities is the surveying of all land boundaries that have been defined by the appropriate Court. The management and planning roles of LMD is broadly governed by several Acts/Ordinance such as the Native Land Ordinance Cap 61, the Land Planning Ordinance Cap 48 (1977) and other Acts such as State Land Act and other Act which falls under its portfolio.
3. **Agricultural and Livestock Services:** The Agriculture and Livestock Division (ALD) is mandated to carry out and oversee crops research and development of agricultural extension services in the outer islands, agriculture and livestock management and development and biosecurity services through the administration of the Biosecurity Act 2011 and Kiribati Agriculture Strategy (KAS) 2022-2033. Through the above services, ALD contributes to enhancing food and nutrition security and building climate change resilience of the people of Kiribati.

The Ministry of Environment, Lands and Agricultural Development is allocated a total of **\$6,351,255** for Departmental Expenditures in the 2025 Budget.

Table 8(a): MELAD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142256	Fees	23,299	8,000	8,000	25,567	26,078	26,600	27,132
142230	Environment Licence	3,448	5,000	5,000	3,949	4,028	4,109	4,191
142233	Wildlife Viewing Fees		3,300	3,300	3,100	3,162	3,225	3,290
142232	Fees (Land Survey)	21,236	30,000	30,000	22,127	22,570	23,021	23,482
144111	Sale of state lands	200			200	204	208	212
	Sublease rents and							
141515	leases	330,225	500,000	500,000	467,795	477,151	486,694	496,428
142319	Quarantine	14,775	15,000	15,000	14,775	15,071	15,372	15,680
143114	Fines	3,476			3,477	3,547	3,617	3,690
142318	Livestock sales	28,562	60,000	60,000	28,562	29,134	29,716	30,311
Total Revenue		425,222	621,300	621,300	569,553	580,944	592,563	604,414
EXPENDITURE								
212111	KPF contribution	161,612	283,241	283,241	276,728	282,087	287,553	293,128
211111	Salaries	1,978,409	3,709,501	3,709,501	3,572,536	3,643,986	3,716,866	3,791,203
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211113	Housing assistance	41,187	37,620	37,620	31,092	31,092	31,092	31,092
211114	Allowances	117,536	112,909	112,909	112,171	112,171	112,171	112,171
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	164,847	147,882	147,882	150,570	150,570	150,570	150,570
211116	Temporary assistance	185,043	67,050	67,050	61,719	61,719	61,719	61,719
211117	Leave grants	558,608	639,000	639,000	651,000	651,000	651,000	651,000
211118	Home Passage		12,000	12,000	12,000	12,000	12,000	12,000
Sub Total		3,207,242	5,009,202	5,009,202	4,934,306	5,011,115	5,089,461	5,169,374
211211	Uniforms	422	2,375	2,375	2,375	2,375	2,375	2,375
221111	Consultancy Services- Local	311,792						
221112	Council Services- Local Services- Local- Works		41,340	41,340	20,000	20,000	20,000	20,000
221113	Contract Services- Overseas-		170,902	170,902	192,244	192,244	192,244	192,244
221212	Works Contract		1,475	1,475	1,475	1,475	1,475	1,475
221311	Cleaning Services	4,330	7,076	7,076	7,076	7,076	7,076	7,076
221411	Recruitment- Advertisement Cost	6,711	6,600	6,600	6,600	6,600	6,600	6,600
221412	Recruitment- Interview Cost		3,060	3,060	3,060	3,060	3,060	3,060
221413	Recruitment- Sitting Allowance		3,060	3,060	3,060	3,060	3,060	3,060
221414	Recruitment- Transport Cost		1,200	1,200	1,200	1,200	1,200	1,200
221415	Recruitment- Screening Test		5,460	5,460	5,460	5,460	5,460	5,460
221911	Relocation Expenses	10,648	10,000	10,000	10,000	10,000	10,000	10,000
222111	Repairs and Maintenance- Office Building	9,402	2,625	2,625	4,275	4,275	4,275	4,275
222114	Repairs and Maintenance- Ships and vessels		3,050	3,050	650	650	650	650
222116	Repairs and Maintenance- Vehicles	23,208	33,324	33,324	24,850	24,850	24,850	24,850
222118	Repairs and Maintenance- Equipment	6,245	19,750	19,750	25,326	25,326	25,326	25,326
223111	Entertainment- Local	10,154	12,824	12,824	12,824	12,824	12,824	12,824

Table 8(a): MELAD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028 cont'd

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
223112	Entertainment- Overseas Advertisements/ Media-Announcements		6,000	6,000	6,000	6,000	6,000	6,000
224111	Temporary Hire of Plant and Equipment	10,844	23,896	23,896	23,896	23,896	23,896	23,896
225111	Temporary Hire of Vehicles	16,166						
225211	Telephone Bills		7,002	7,002				
226111	Internet Fees		121,100	121,100	127,388	127,388	127,388	127,388
226112	Bus Ticket	209,322	98,872	98,872	98,872	98,872	98,872	98,872
227111	Fuel	117,216	4,842	4,842	4,842	4,842	4,842	4,842
227112	Office Transport		73,966	73,966	73,966	73,966	73,966	73,966
227113	Local Airfares/ Shipfares	48,932	39,814	39,814	46,816	46,816	46,816	46,816
227211	Travel Allowance	86,539	75,444	75,444	61,494	61,494	61,494	61,494
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Incidental Int. Travel- Misc		20,398	20,398	22,031	22,031	22,031	22,031
227213	Incidental - Statutory External Travel- Per Diem				2,000	2,000	2,000	2,000
227311	External Travel- Airfare		60,305	60,305	59,327	59,327	59,327	59,327
227312	Ext Travel- Misc		65,365	65,365	65,365	65,365	65,365	65,365
227314	Incidental	150,284	6,338	6,338	4,838	4,838	4,838	4,838
227314	Ext Travel- Misc Incidental - Statutory External Travel-				1,500	1,500	1,500	1,500
227315	Insurance		4,768	4,768	3,813	3,813	3,813	3,813
228112	Local Per Diems				59,250	59,250	59,250	59,250
228112	Local Per Diems - Statutory				4,025	4,025	4,025	4,025
228211	Local Training- Catering	7,727	9,100	9,100	9,100	9,100	9,100	9,100
228214	Local Training- Fees to presenters	466	100	100	100	100	100	100
228215	Local Training- Hire of venue		1,650	1,650	1,650	1,650	1,650	1,650
228299	Local Training- Workshops and Seminars (Others)		600	600	600	600	600	600
229111	Local Printing	2,494	10,730	10,730	10,906	10,906	10,906	10,906
229112	Local Stationery and Supplies	66,725	37,348	37,348	30,047	30,047	30,047	30,047
229311	Electricity and Gas	170,272	175,084	175,084	180,084	180,084	180,084	180,084
229312	Water		36,960	36,960	28,720	28,720	28,720	28,720
229313	Sewerage	37,769	4,200	4,200	4,200	4,200	4,200	4,200
229811	Purchase of Office Equip, Furniture and Software- Local		32,231	32,231	37,744	37,744	37,744	37,744
229911	Purchase of Office Equip, Furniture and Software- Overseas	79,959						
229912	Specialised Purchase- Overseas	131,746	120,000	120,000	120,000	120,000	120,000	120,000
282158	Compensation for Trees	90	1,600	1,600	1,600	1,600	1,600	1,600
Sub Total		1,519,461.19	1,416,948	1,416,948	1,416,949	1,416,949	1,416,949	1,416,949
Total Recurrent Exp		4,726,703	6,426,151	6,426,151	6,351,255	6,428,064	6,506,410	6,586,322
281411	Land rent	7,874,953	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
282162	Contribt to Dev Fund							
Sub Total		7,874,953	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000
GRAND TOTAL		12,601,656	14,426,151	14,426,151	14,351,255	14,428,064	14,506,410	14,586,322

Table 8(b): HEAD 8 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	ECD 02	Lands 03	Agriculture 04
REVENUE									
142256	Fees	8,000	8,000	25,567	17,567		25,567		
142230	Environment Licence	5,000	5,000	3,949	(1,051)		3,949		
142233	Wildlife Viewing Fees	3,300	3,300	3,100	(200)		3,100		
142232	Fees (Land Survey)	30,000	30,000	22,127	(7,873)			22,127	
144111	Sale of state lands			200	200			200	
141515	Sublease rents and leases	500,000	500,000	467,795	(32,205)			467,795	
142319	Quarantine	15,000	15,000	14,775	(225)				14,775
143114	Fines			3,477	3,477		3,477		
142318	Livestock sales	60,000	60,000	28,562	(31,438)				28,562
	Total Revenue	621,300	621,300	569,553	(51,747)		36,093	490,122	43,338
EXPENDITURE									
212111	KPF contribution	283,241	283,241	276,728	(6,513)	41,897	58,087	74,414	102,330
211111	Salaries	3,709,501	3,709,501	3,572,536	(136,965)	481,475	751,203	981,437	1,358,420
211111	Salaries (Statutory)			55,450	55,450	55,450			
211113	Housing assistance	37,620	37,620	31,092	(6,528)	7,260	16,248	7,584	
211114	Allowances	112,909	112,909	112,171	(738)	12,056	3,517	73,832	22,765
211114	Allowances (Statutory)			11,040	11,040	11,040			
211115	Overtime	147,882	147,882	150,570	2,688	48,895	16,727	15,700	69,248
211116	Temporary assistance	67,050	67,050	61,719	(5,330)	21,698	23,290	10,754	5,977
211117	Leave grants	639,000	639,000	651,000	12,000	75,000	117,000	177,000	282,000
211118	Home Passage	12,000	12,000	12,000			4,000	4,000	4,000
	Sub Total	5,009,202	5,009,202	4,934,306	(74,897)	754,772	990,072	1,344,721	1,844,741
211211	Uniforms	2,375	2,375	2,375			655		1,720
221112	Council Services- Local	41,340	41,340	20,000	(21,340)				20,000
221113	Services- Local- Works Contract	170,902	170,902	192,244	21,342	27,945	77,222	19,296	67,781
221212	Services- Overseas- Works Contract	1,475	1,475	1,475					1,475
221311	Cleaning Services	7,076	7,076	7,076		1,612	1,280	3,002	1,182
221411	Recruitment- Advertisement Cost	6,600	6,600	6,600		6,600			
221412	Recruitment- Interview Cost	3,060	3,060	3,060		3,060			
221413	Recruitment- Sitting Allowance	3,060	3,060	3,060		3,060			
221414	Recruitment- Transport Cost	1,200	1,200	1,200		1,200			
221415	Recruitment- Screening Test	5,460	5,460	5,460		5,460			
221911	Relocation Expenses	10,000	10,000	10,000					10,000
222111	Repairs and Maintenance- Office Building	2,625	2,625	4,275	1,650	4,275			
222114	Repairs and Maintenance- Vessels	3,050	3,050	650	(2,400)		650		
222116	Repairs and Maintenance- Vehicles	33,324	33,324	24,850	(8,474)	12,750	2,600	9,500	
222118	Repairs and Maintenance- Equipment	19,750	19,750	25,326	5,576	10,000	3,576	9,250	2,500
223111	Entertainment- Local	12,824	12,824	12,824		12,824			
223112	Entertainment- Overseas	6,000	6,000	6,000		6,000			
224111	Advertisements/ Media	23,896	23,896	23,896		9,120	2,000	6,900	5,876
225211	Temporary Hire of Vehicles	7,002	7,002		(7,002)				
226111	Telephone Bills	121,100	121,100	127,388	6,288	37,700	36,288	31,800	21,600
226112	Internet Fees	98,872	98,872	98,872		67,540	14,400	3,600	13,332
227111	Bus Ticket	4,842	4,842	4,842		616	1,768	1,028	1,430
227112	Fuel	73,966	73,966	73,966		30,178	9,003	15,413	19,372
227113	Office Transport	39,814	39,814	46,816	7,002	39,002	4,900	2,914	
227211	Local Airfares/ Shipfares	75,444	75,444	61,494	(13,950)	15,696	18,328	12,860	14,610
227212	Travel Allowance	55,115	55,115		(55,115)				
227212	Travel Allowance - Statutory			6,300	6,300	6,300			
227213	Int. Travel- Misc Incidental	20,398	20,398	22,031	1,633	7,477	6,193	4,940	3,421
227213	Int. Travel- Misc Incidental - Statutory			2,000	2,000	2,000			
227311	External Travel- Per Diem	60,305	60,305	59,327	(978)	33,638	2,797	5,292	17,600
227312	External Travel- Airfare	65,365	65,365	65,365		51,750	4,615	9,000	
227314	Ext Travel- Misc Incidental	6,338	6,338	4,838	(1,500)	4,538	300		
227314	Ext Travel- Misc Incidental - Statutory			1,500	1,500	1,500			
227315	External Travel- Insurance	4,768	4,768	3,813	(955)	2,588	680	300	245
228112	Local Per Diems			59,250	59,250	19,490	17,150	6,370	16,240
228112	Local Per Diems - Statutory			4,025	4,025	4,025			
228211	Local Training- Catering	9,100	9,100	9,100		3,200	1,700	1,600	2,600
228214	Local Training- Fees to presenters	100	100	100			100		
228215	Local Training- Hire of venue	1,650	1,650	1,650			600	300	750
228299	Local Training- Workshops and Seminars (Others)	600	600	600					600
229111	Local Printing	10,730	10,730	10,906	176	5,876	1,800	2,590	640
229112	Local Stationery and Supplies	37,348	37,348	30,047	(7,301)	11,303	7,512	5,210	6,022
229311	Electricity and Gas	175,084	175,084	180,084	5,000	36,084	36,200	54,000	53,800
229312	Water	36,960	36,960	28,720	(8,240)	7,320	7,000	2,400	12,000
229313	Sewerage	4,200	4,200	4,200		600	600	600	2,400
229811	Purchase of Office Equip, Furniture and Software- Local	32,231	32,231	37,744	5,513	10,211	2,550	14,983	10,000
229912	Specialised Purchase- Overseas	120,000	120,000	120,000					120,000
282158	Compensation for Trees	1,600	1,600	1,600				1,600	
	Sub Total	1,416,948	1,416,948	1,416,949	(74,896)	502,538	262,467	224,748	427,196
	Total Recurrent Exp	6,426,151	6,426,151	6,351,255	(74,896)	1,257,309	1,252,540	1,569,469	2,271,937
281411	Land rent	8,000,000	8,000,000	8,000,000				8,000,000	
282162	Contribt to Dev Fund								
	Sub Total	8,000,000	8,000,000	8,000,000				8,000,000	
	GRAND TOTAL	14,426,151	14,426,151	14,351,255	(74,896)	1,257,309	1,252,540	9,569,469	2,271,937

MANEABA NI MAUNGATABU(PARLIAMENT)

Responsible Minister: Minister of Justice

Accounting Officer: Clerk to Parliament

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Maneaba Ni Maungatabu is allocated a total of **\$7,911,752** for Departmental Expenditures in the 2025 Budget.

Table 9(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
141516	Conference room rental	6,395	720	720	600	612	624	637
142385	Sale of Publications		150	150	150	153	156	159
142395	Charter Revenue	760	50,000	50,000	50,000	51,000	52,020	53,060
144113	Sundry		1,030	1,030				
Total Revenue		7,155	51,900	51,900	50,750	51,765	52,800	53,856
EXPENDITURE								
212111	KPF contribution	150,450	170,538	170,538	170,644	171,489	172,352	173,232
211111	Salaries	1,981,519	2,252,006	2,252,006	563,865	575,142	586,645	598,378
211111	Salaries (Statutory)				1,681,023	1,681,023	1,681,023	1,681,023
211112	Wages		57,825	57,825	62,272	62,272	62,272	62,272
211113	Housing assistance	20,564	20,304	20,304	17,052	17,052	17,052	17,052
211114	Allowances	132,839	126,740	126,740	58,469	58,469	58,469	58,469
211114	Allowances (Statutory)				71,528	71,528	71,528	71,528
211115	Overtime	47,273	82,512	82,512	150,006	150,006	150,006	150,006
211116	Temporary assistance	28,757	21,833	21,833	30,360	30,360	30,360	30,360
211117	Leave grants	95,146	96,000	96,000	93,000	93,000	93,000	93,000
211117	Leave grants (Statutory)				3,000	3,000	3,000	3,000
211118	Home Passage							
Sub Total		2,456,547	2,827,757	2,827,757	2,901,219	2,913,342	2,925,708	2,938,320
211211	Uniforms	1,215	10,000	10,000	10,000	10,000	10,000	10,000
221111	Consultancy Services- Local	343,353						
221112	Council Services- Local		118,444	118,444	118,444	118,444	118,444	118,444
221113	Services- Local- Works		6,890	6,890	6,890	6,890	6,890	6,890
221311	Cleaning Services	4,130	5,000	5,000	5,000	5,000	5,000	5,000
221411	Recruitment- Advertisement		1,000	1,000	1,000	1,000	1,000	1,000
221413	Recruitment- Sitting Allowance		500	500	500	500	500	500
221414	Recruitment- Transport Cost		150	150	150	150	150	150
222111	Maintenance- Office Building		30,000	30,000	30,000	30,000	30,000	30,000
222112	Maintenance- Other Infra		15,000	15,000	15,000	15,000	15,000	15,000
222113	Maintenance- Residential Bldg.		10,000	10,000	10,000	10,000	10,000	10,000
222116	Maintenance- Vehicles		16,500	16,500	16,500	16,500	16,500	16,500
222118	Maintenance- Equipment	6,414	32,464	32,464	32,464	32,464	32,464	32,464
223111	Entertainment- Local	19,996	23,000	23,000	23,000	23,000	23,000	23,000
223112	Entertainment- Overseas		4,500	4,500	4,500	4,500	4,500	4,500
224111	Advertisements	237,150	537,000	537,000	537,000	537,000	537,000	537,000
225111	Temporary Hire of Plant and Equipment		28,910	28,910	28,910	28,910	28,910	28,910
225112	Permanent Hire of Plant and Equipment	17,980	27,375	27,375	27,375	27,375	27,375	27,375

Table 9(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028 cont'd

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
226111	Telephone Bills		90,000	90,000	90,000	90,000	90,000	90,000
226112	Internet Fees		100,800	100,800	100,800	100,800	100,800	100,800
226113	Fax Charges	127,528						
227111	Bus Ticket	66,662	7,800	7,800	7,800	7,800	7,800	7,800
227112	Fuel		83,077	83,077	83,077	83,077	83,077	83,077
227211	Local Airfares/ Shipfares	582,188	739,656	739,656	739,656	739,656	739,656	739,656
227212	Travel Allowance		33,180	33,180				
227212	Travel Allowance - Statutory				27,440	27,440	27,440	27,440
227213	Int. Travel- Misc Incidental		99,940	99,940	12,000	12,000	12,000	12,000
227213	Int. Travel- Misc Incidental - Statutory				62,000	62,000	62,000	62,000
227311	External Travel- Per Diem		388,923	388,923	388,923	388,923	388,923	388,923
227312	External Travel- Airfare		823,348	823,348	823,348	823,348	823,348	823,348
227314	Ext Travel- Misc Incidental	2,701,313	19,000	19,000	15,000	15,000	15,000	15,000
227314	Ext Travel- Misc Incidental Statutory				35,680	35,680	35,680	35,680
227315	External Travel- Insurance		18,950	18,950	18,950	18,950	18,950	18,950
228111	Local Accommodation Cost	1,194,684	684,585	684,585				
228111	Local Accommodation Cost (Statutory)				932,760	932,760	932,760	932,760
228112	Local Per Diems		302,720	302,720	36,680	36,680	36,680	36,680
228112	Local Per Diems - Statutory				17,865	17,865	17,865	17,865
228211	Local Training- Catering	65,997	61,600	61,600	61,600	61,600	61,600	61,600
229111	Local Printing	8,048	57,400	57,400	57,400	57,400	57,400	57,400
229112	Local Stationery and Supplies	77,126	71,120	71,120	71,120	71,120	71,120	71,120
229311	Electricity and Gas	292,795	276,000	276,000	276,000	276,000	276,000	276,000
229312	Water		15,390	15,390	15,390	15,390	15,390	15,390
229313	Sewerage	18,055	6,872	6,872	6,872	6,872	6,872	6,872
229611	Printing- Overseas		6,500	6,500	6,500	6,500	6,500	6,500
229612	Stationery and Supplies- Overseas		3,600	3,600	3,600	3,600	3,600	3,600
229811	Purchase of Office Equip, Furniture and Software- Local		253,339	253,339	253,339	253,339	253,339	253,339
229911	Purchase of Office Equip, Furniture and Software- Overseas	43,688						
	Sub Total	5,808,324	5,010,533	5,010,533	5,010,533	5,010,533	5,010,533	5,010,533
	Total Recurrent Exp	8,264,871	7,838,290	7,838,290	7,911,752	7,923,875	7,936,240	7,948,853
282162	Contrib to Dev Fund							
	Sub Total							
	GRAND TOTAL	8,264,871	7,838,290	7,838,290	7,911,752	7,923,875	7,936,240	7,948,853

Table 9(b): HEAD 9 - MANEABA NI MAUNGATABU BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	Parliament Meetings 02	Parliament Committees 03
REVENUE								
141516	Conference room rental	720	720	600	(120)	600		
142385	Sale of Publications	150	150	150		150		
142395	Charter Revenue	50,000	50,000	50,000		50,000		
144113	Sundry	1,030	1,030		(1,030)			
Total Revenue		51,900	51,900	50,750	(1,150)	50,750		
EXPENDITURE								
212111	KPF contribution	170,538	170,538	170,644	106	44,493	121,946	4,204
211111	Salaries	2,252,006	2,252,006	563,865	(1,688,141)	507,808		56,057
211111	Salaries (Statutory)			1,681,023	1,681,023	55,073	1,625,950	
211112	Wages	57,825	57,825	62,272	4,447	12,187		50,085
211113	Housing assistance	20,304	20,304	17,052	(3,252)	17,052		
211114	Allowances	126,740	126,740	58,469	(68,271)	34,469	20,250	3,750
211114	Allowances (Statutory)			71,528	71,528	4,020	67,508	
211115	Overtime	82,512	82,512	150,006	67,495	141,815		8,192
211116	Temporary assistance	21,833	21,833	30,360	8,527	30,360		
211117	Leave grants	96,000	96,000	93,000	(3,000)	84,000		9,000
211117	Leave grants (Statutory)			3,000	3,000	3,000		
Sub Total		2,827,757	2,827,757	2,901,219	73,462	934,276	1,835,655	131,288
211211	Uniforms	10,000	10,000	10,000		10,000		
221112	Council Services- Local	118,444	118,444	118,444		65,437	53,008	
221113	Services- Local- Works Contract	6,890	6,890	6,890		6,890		
221311	Cleaning Services	5,000	5,000	5,000		5,000		
221411	Recruitment- Advertisement Cost	1,000	1,000	1,000		1,000		
221413	Recruitment- Sitting Allowance	500	500	500		500		
221414	Recruitment- Transport Cost	150	150	150		150		
222111	Repairs and Maintenance- Office Building	30,000	30,000	30,000		30,000		
222112	Repairs and Maintenance- Other Infra	15,000	15,000	15,000		15,000		
222113	Repairs and Maintenance- Residential Bldg.	10,000	10,000	10,000		10,000		
222116	Repairs and Maintenance- Vehicles	16,500	16,500	16,500		16,500		
222118	Repairs and Maintenance- Equipment	32,464	32,464	32,464		32,464		
223111	Entertainment- Local	23,000	23,000	23,000		23,000		
223112	Entertainment- Overseas	4,500	4,500	4,500		4,500		
224111	Advertisements/ Media- Announcements	537,000	537,000	537,000		18,000	516,000	3,000
225111	Temporary Hire of Plant and Equipment	28,910	28,910	28,910		28,910		
225112	Permanent Hire of Plant and Equipment	27,375	27,375	27,375		27,375		
226111	Telephone Bills	90,000	90,000	90,000		78,600		11,400

Table 9(b): HEAD 9 - MANEABA NI MAUNGATABU BUDGET – 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	Parliament Meetings 02	Parliament Committees 03
226112	Internet Fees	100,800	100,800	100,800		100,800		
227111	Bus Ticket	7,800	7,800	7,800		4,800		3,000
227112	Fuel	83,077	83,077	83,077		38,594	23,194	21,288
227211	Local Airfares/ Shipfares	739,656	739,656	739,656		40,388	677,004	22,264
227212	Travel Allowance	33,180	33,180		(33,180)			
227212	Travel Allowance - Statutory			27,440	27,440		27,440	
227213	Int. Travel- Misc Incidental	99,940	99,940	12,000	(87,940)	1,500		10,500
227213	Int. Travel- Misc Incidental - Statutory			62,000	62,000		62,000	
227311	External Travel- Per Diem	388,923	388,923	388,923		100,201	123,011	165,711
227312	External Travel- Airfare	823,348	823,348	823,348		159,627	395,860	267,861
227314	Ext Travel- Misc Incidental	19,000	19,000	15,000	(4,000)	15,000		
227314	Ext Travel- Misc Incidental - Statutory			35,680	35,680		27,900	7,780
227315	External Travel- Insurance	18,950	18,950	18,950		8,000	8,950	2,000
228111	Local Accommodation Cost	684,585	684,585		(684,585)			
228111	Local Accommodation Cost (Statutory)			932,760	932,760		585,900	346,860
228112	Local Per Diems	302,720	302,720	36,680	(266,040)	36,680		
228112	Local Per Diems - Statutory			17,865	17,865		17,865	
228211	Local Training- Catering	61,600	61,600	61,600		9,500	44,100	8,000
229111	Local Printing	57,400	57,400	57,400		42,300	10,600	4,500
229112	Local Stationery and Supplies	71,120	71,120	71,120		45,120	21,000	5,000
229311	Electricity and Gas	276,000	276,000	276,000		276,000		
229312	Water	15,390	15,390	15,390		15,390		
229313	Sewerage	6,872	6,872	6,872		6,872		
229611	Printing- Overseas	6,500	6,500	6,500		6,500		
229612	Stationery and Supplies- Overseas	3,600	3,600	3,600		3,600		
229811	Purchase of Office Equip, Furniture and Software- Local	253,339	253,339	253,339		39,520	213,819	
	Sub Total	5,010,533	5,010,533	5,010,533		1,323,717	2,807,651	879,164
	Total Recurrent Exp	7,838,290	7,838,290	7,911,752	73,462	2,257,993	4,643,306	1,010,452
282162	Contribt to Dev Fund							
	Sub Total							
	GRAND TOTAL	7,838,290	7,838,290	7,911,752	73,462	2,257,993	4,643,306	1,010,452

MINISTRY OF TOURISM, COMMERCE, INDUSTRY AND COOPERATIVES

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

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

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. **Admin and Policy Division:** The Admin and Policy Division was established to maintain the daily administration of the Ministry and provide support to both Centres to execute their core responsibilities efficiently and effectively.
2. **Business Promotion Centre:** The main objective of the Centre is to promote businesses in areas of local & foreign investments, local industries, cooperatives and credit unions to increase the contribution of the private sector (business community) to the overall Kiribati economy and promote and facilitate support and services required. There are five divisions which include:
 - i. **Business Promotion Division:** Promotion of businesses, cooperatives and credit unions through the provision of training, facilitation of business plans and community education.
 - ii. **Investment Promotion Division:** Promoting Foreign and Local Direct Investment (FLDI) in Kiribati.
 - iii. **Quality Promotion Division:** A new division established in 2018 that is anticipated to work closely with the business community in developing standards to conform with regional and international standards. The application of best practices is highly envisaged with the strengthening of quality infrastructure.
 - iv. **Trade Promotion Division:** Facilitates and promotes import of overseas products and export of local produce through promoting and enhancing domestic trade first as well as working on trade agreements on a regional, international and also bilateral and multilateral basis that will boost export and macro benefit to the country.
 - v. **Industry Promotion Division:** Promotes production and creation of new industries that will deploy value in addition to the national existing resources such as agri-fisheries products.
3. **Business Regulatory Centre:** The Business Regulatory Centre (BRC) plays regulatory roles for business entities in Kiribati as the regulatory arm of the Ministry, comprises of four Divisions namely:
 - i. **Cooperative and Credit Union Regulatory Division (CCURD):** Regulates the operation of Co-operatives and Credit Unions to achieve legal operations and compliance with the Kiribati Cooperative Societies Ordinance Cap 14 and Regulation and the Kiribati Credit Union Societies Act and Regulation.

- ii. Business and Companies Regulatory Division (BCRD): Administer and enforce the Business Names Act, Companies Act and Money Lending Act to improve and maintain fair and conducive business environment for the public, consumers and business entities
 - iii. Consumer Protection Division (CPD): Administer and enforce the Consumer Protection Act 2001, with respective advisory services and technical support to consumers or the business community on consumer related matters.
 - iv. Intellectual Property Division (IPD): Administer and enforce the Intellectual Property (IP) legislations through enforcement of administered laws, Kiribati Copyright Act 2018, Registration of United Kingdom (UK) Trademarks and UK patents applications, advisory services and technical supports to foreign clients and agents on Intellectual property matters
4. Promoting of Tourism: The role of the Tourism Authority is to promote and regulate tourism activities in Kiribati with the view of providing sustainable tourism as the potential contributor towards stimulating economic development, providing employment, income generation, as well as supporting the retention of cultural traditions, sustainable management of national environmental assets and wider contribution towards social-economic benefits. The said office was once under MICT before it was transferred to MTCIC.

The Ministry of Tourism, Commerce, Industry and Cooperatives is allocated a total of **\$3,953,031** for Departmental Expenditures in the 2025 Budget.

Table 10(a): MTCIC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142286	Credit Union Fees	285	1,000	1,000	500	510	520	531
142287	Cooperative Fees	4,437	2,200	2,200	200	204	208	212
142285	Trade Mark & Patent Fees	26,923	22,000	22,000	27,625	28,178	28,741	29,316
142290	Money Lending Fees	3,550	1,000	1,000	2,000	2,040	2,081	2,122
142291	Business Name Registration	62,021	25,000	25,000	22,500	22,950	23,409	23,877
142288	Company Fees	23,535	100	100	3,000	3,060	3,121	3,184
142289	Foreign Investment License Fees	6,500	1,606	1,606	5,000	5,100	5,202	5,306
141517	Rental of Small Industry Centre	1,626	5,100	5,100	7,020	7,160	7,304	7,450
142112	Container Storage Yard Fees	3,130	8,213	8,213	8,213	8,377	8,545	8,716
Total Revenue		132,007	66,219	66,219	76,058	77,579	79,131	80,713
EXPENDITURE								
212111	KPF contribution	102,172	164,041	164,041	162,745	165,867	169,051	172,299
211111	Salaries	1,347,652	2,154,522	2,154,522	2,081,325	2,122,951	2,165,410	2,208,719
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211113	Housing assistance	46,704	42,984	42,984	39,708	39,708	39,708	39,708
211114	Allowances	50,993	84,369	84,369	75,169	75,169	75,169	75,169
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	38,213	38,384	38,384	29,138	29,138	29,138	29,138
211116	Temporary assistance	38,652	32,695	32,695	33,155	33,155	33,155	33,155
211117	Leave grants	316,120	315,000	315,000	321,000	321,000	321,000	321,000
211118	Home Passage		8,000	8,000	20,000	20,000	20,000	20,000
Sub Total		1,940,505	2,839,995	2,839,995	2,828,730	2,873,478	2,919,122	2,965,678
211211	Uniforms		1,520	1,520	1,520	1,520	1,520	1,520
221111	Consultancy Services- Local	83,642						
221112	Council Services- Local	42,672						
221113	Services- Local- Works Contract		117,368	117,368	117,278	117,278	117,278	117,278
221311	Cleaning Services	3,780	4,766	4,766	5,014	5,014	5,014	5,014
221411	Recruitment- Advertisement Cost	987						
221412	Recruitment- Interview Cost		800	800	800	800	800	800
221413	Recruitment- Sitting Allowance		100	100	100	100	100	100
221415	Recruitment- Screening Test		800	800	1,700	1,700	1,700	1,700
222111	Repairs and Maintenance- Office Building		1,500	1,500	1,500	1,500	1,500	1,500
222116	Repairs and Maintenance- Vehicles	6,609	8,687	8,687	8,687	8,687	8,687	8,687
222117	Repairs and Maintenance- Aircraft	16,183						
222118	Repairs and Maintenance- Equipment	556	12,958	12,958	12,958	12,958	12,958	12,958
223111	Entertainment- Local	13,683	13,000	13,000	13,000	13,000	13,000	13,000
224111	Advertisements/ Media- Announcements	23,491	36,640	36,640	36,640	36,640	36,640	36,640
225111	Temporary Hire of Plant and Equipment		9,503	9,503				
225112	Permanent Hire of Plant and Equipment	38,295						
226111	Telephone Bills	7,201	59,647	59,647	57,247	57,247	57,247	57,247
226112	Internet Fees	93,891	61,143	61,143	41,469	41,469	41,469	41,469
226113	Fax Charges		1,680	1,680				
227111	Bus Ticket	45,128	624	624	624	624	624	624
227112	Fuel		55,422	55,422	57,519	57,519	57,519	57,519
227113	Office Transport	5,427	24,679	24,679	33,270	33,270	33,270	33,270
227211	Local Airfares/ Shipfares	114,874	149,646	149,646	122,813	122,813	122,813	122,813
227212	Travel Allowance		1,500	1,500				
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental	38,046	10,643	10,643	9,043	9,043	9,043	9,043
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		64,182	64,182	68,870	68,870	68,870	68,870
227312	External Travel- Airfare		112,035	112,035	107,939	107,939	107,939	107,939
227314	Ext Travel- Misc Incidental	214,719	2,835	2,835	5,627	5,627	5,627	5,627
227314	Ext Travel- Misc Incidental - Statutory				1,950	1,950	1,950	1,950
227315	External Travel- Insurance		1,390	1,390	2,040	2,040	2,040	2,040
228111	Local Accommodation Cost	15,614	19,600	19,600	19,600	19,600	19,600	19,600
228112	Local Per Diems		46,643	46,643	73,935	73,935	73,935	73,935
228112	Local Per Diems - Statutory				3,675	3,675	3,675	3,675
228211	Local Training- Catering	36,705	39,387	39,387	42,987	42,987	42,987	42,987
228212	Local Training - Course Fees for Civil Servants		1,330	1,330	1,330	1,330	1,330	1,330
228213	Local Training- Reimbursement of Costs		2,928	2,928	2,928	2,928	2,928	2,928
228214	Local Training- Fees to presenters	10,976						
228215	Local Training- Hire of venue		15,150	15,150	16,000	16,000	16,000	16,000
228299	Local Training- Workshops and Seminars (Others)	6,165	25,670	25,670	19,870	19,870	19,870	19,870
229111	Local Printing	509	1,050	1,050	1,050	1,050	1,050	1,050
229112	Local Stationery and Supplies	51,710	39,910	39,910	40,138	40,138	40,138	40,138
229311	Electricity and Gas	83,095	89,600	89,600	96,360	96,360	96,360	96,360
229312	Water		1,500	1,500	1,555	1,555	1,555	1,555
229313	Sewerage		600	600	600	600	600	600
229611	Printing- Overseas		15,300	15,300	15,300	15,300	15,300	15,300
229811	Purchase of Office Equip, Furniture and Software- Local		69,563	69,563	73,064	73,064	73,064	73,064
229911	Purchase of Office Equip, Furniture and Software- Overseas	114,724	3,001	3,001				
Sub Total		1,068,682	1,124,301	1,124,301	1,124,301	1,124,301	1,124,301	1,124,301
Total Recurrent Exp		3,009,187	3,964,296	3,964,296	3,953,031	3,997,779	4,043,423	4,089,979
282162	Contribt to Dev Fund	52,000						
Sub Total		52,000						
GRAND TOTAL		3,061,187	3,964,296	3,964,296	3,953,031	3,997,779	4,043,423	4,089,979

Table 10(b): HEAD 10 - MINISTRY OF TOURISM, COMMERCE, INDUSTRY AND COOPERATIVES BUDGET 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	BRC 02	BPC 03	Xmas 04	Tourism 05
REVENUE										
142286	Credit Union Fees	1,000	1,000	500	(500)		500			
142287	Cooperative Fees	2,200	2,200	200	(2,000)		200			
142285	Trade Mark & Patent Fees	22,000	22,000	27,625	5,625		27,625			
142290	Money Lending Fees	1,000	1,000	2,000	1,000		2,000			
142291	Business Name Registration	25,000	25,000	22,500	(2,500)		22,500			
142288	Company Fees	100	100	3,000	2,900		3,000			
142289	Foreign Investment License Fees	1,606	1,606	5,000	3,394			5,000		
141517	Rental of Small Industry Centre	5,100	5,100	7,020	1,920			7,020		
142112	Container Storage Yard Fees	8,213	8,213	8,213	1			8,213		
	Total Revenue	66,219	66,219	76,058	9,840		55,825	20,233		
EXPENDITURE										
212111	KPF contribution	164,041	164,041	162,745	(1,297)	40,597	37,626	39,532	16,823	28,167
211111	Salaries	2,154,522	2,154,522	2,081,325	(73,197)	472,973	501,681	519,288	213,947	373,436
211111	Salaries (Statutory)			55,450	55,450					
211113	Housing assistance	42,984	42,984	39,708	(3,276)	16,428	11,556	7,260		4,464
211114	Allowances	84,369	84,369	75,169	(9,200)	20,206	9,600	30,483	2,000	12,880
211114	Allowances (Statutory)			11,040	11,040					
211115	Overtime	38,384	38,384	29,138	(9,246)	14,375		1,460	12,624	679
211116	Temporary assistance	32,695	32,695	33,155	460			7,800	10,358	2,124
211117	Leave grants	315,000	315,000	321,000	6,000	75,000	72,000	84,000	36,000	54,000
211118	Home Passage	8,000	8,000	20,000	12,000				12,000	8,000
	Sub Total	2,839,995	2,839,995	2,828,730	(11,265)	718,942	632,463	689,823	303,752	483,750
211211	Uniforms	1,520	1,520	1,520						1,520
221113	Services- Local- Works Contract	117,368	117,368	117,278	(90)	23,122	9,550	25,654	2,348	56,604
221311	Cleaning Services	4,766	4,766	5,014	248	2,277			1,297	1,440
221412	Recruitment- Interview Cost	800	800	800		800				
221413	Recruitment- Sitting Allowance	100	100	100		100				
221415	Recruitment- Screening Test	800	800	1,700	900	1,700				
222111	Repairs and Maintenance- Office Building	1,500	1,500	1,500		1,500				
222116	Repairs and Maintenance- Vehicles	8,687	8,687	8,687		8,687				
222118	Repairs and Maintenance- Equipment	12,958	12,958	12,958		3,000	3,560	3,898	500	2,000
223111	Entertainment- Local	13,000	13,000	13,000		13,000				
224111	Advertisements/ Media- Announcements	36,640	36,640	36,640		1,000	5,500	6,640	2,700	20,800
225111	Temporary Hire of Plant and Equipment	9,503	9,503		(9,503)					
226111	Telephone Bills	59,647	59,647	57,247	(2,400)	53,447			1,800	2,000
226112	Internet Fees	61,143	61,143	41,469	(19,674)	26,119			6,550	8,800
226113	Fax Charges	1,680	1,680		(1,680)					
227111	Bus Ticket	624	624	624		624				
227112	Fuel	55,422	55,422	57,519	2,097	45,199			6,600	5,720
227113	Office Transport	24,679	24,679	33,270	8,591	25,620			6,200	1,450
227211	Local Airfares/ Shipfares	149,646	149,646	122,813	(26,833)	42,280	19,340	27,232	13,740	20,221
227212	Travel Allowance	1,500	1,500		(1,500)					
227212	Travel Allowance - Statutory			6,300	6,300	6,300				
227213	Int. Travel- Misc Incidental	10,643	10,643	9,043	(1,600)		8,643		400	
227213	Int. Travel- Misc Incidental - Statutory			2,000	2,000	2,000				
227311	External Travel- Per Diem	64,182	64,182	68,870	4,688	10,490	18,653	25,803	7,824	6,100
227312	External Travel- Airfare	112,035	112,035	107,939	(4,096)	32,355	30,917	30,667	3,000	11,000
227314	Ext Travel- Misc Incidental	2,835	2,835	5,627	2,792	2,792	1,800	1,035		
227314	Ext Travel- Misc Incidental - Statutory			1,950	1,950	1,950				
227315	External Travel- Insurance	1,390	1,390	2,040	650	800		740	100	400
228111	Local Accommodation Cost	19,600	19,600	19,600			19,600			
228112	Local Per Diems	46,643	46,643	73,935	27,292	6,977	1,500	35,638	14,140	15,680
228112	Local Per Diems - Statutory			3,675	3,675	3,675				
228211	Local Training- Catering	39,387	39,387	42,987	3,600	1,200	13,200	16,087	7,500	5,000
228212	Local Training - Course Fees for Civil Servants	1,330	1,330	1,330			1,120	210		
228213	Local Training- Reimbursement of Costs	2,928	2,928	2,928				2,928		
228215	Local Training- Hire of venue	15,150	15,150	16,000	850		1,200	11,500	1,300	2,000
228299	Local Training- Workshops and Seminars (Others)	25,670	25,670	19,870	(5,800)	500	1,600	15,370	1,400	1,000
229111	Local Printing	1,050	1,050	1,050			1,050			
229112	Local Stationery and Supplies	39,910	39,910	40,138	228	15,135	14,784	2,540	2,419	5,260
229311	Electricity and Gas	89,600	89,600	96,360	6,760	84,000			5,160	7,200
229312	Water	1,500	1,500	1,555	55				355	1,200
229313	Sewerage	600	600	600		600				
229611	Printing- Overseas	15,300	15,300	15,300				1,900		13,400
229811	Purchase of Office Equip, Furniture and Software- Local	69,563	69,563	73,064	3,501	45,150	3,620	3,001	12,464	8,829
229911	Purchase of Office Equip, Furniture and Software- Overseas	3,001	3,001		(3,001)					
	Sub Total	1,124,301	1,124,301	1,124,301		462,399	155,638	210,843	97,797	197,624
	Total Recurrent Exp	3,964,296	3,964,296	3,953,031	(11,265)	1,181,341	788,100	900,667	401,549	681,374
282162	Contrib to Dev Fund									
	Sub Total									
	GRAND TOTAL	3,964,296	3,964,296	3,953,031	(11,265)	1,181,341	788,100	900,667	401,549	681,374

KIRIBATI AUDIT OFFICE

Responsible Minister: Minister of Justice

Accounting Officer: Auditor General

Ministry Purpose:

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

The main strategic functions of the office are:

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

The Kiribati Audit Office is allocated a total of **\$1,462,482** for Departmental Expenditures in the 2025 Budget.

Table 11(a): KAO MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142332	Audit fees Projects	7,000			5,000	5,100	5,202	5,306
142330	Audit fees SOEs	37,441	13,500	13,500	30,000	30,600	31,212	31,836
Total Revenue		44,441	13,500	13,500	35,000	35,700	36,414	37,142
EXPENDITURE								
212111	KPF contribution	37,799	71,364	71,364	70,851	72,199	73,575	74,978
211111	Salaries	503,614	935,935	935,935	899,088	917,070	935,411	954,119
211111	Salaries (Statutory)				30,000	30,000	30,000	30,000
211113	Housing assistance	14,292	14,292	14,292	14,292	14,292	14,292	14,292
211114	Allowances	10,075	13,454	13,454	11,782	11,782	11,782	11,782
211114	Allowances (Statutory)				1,672	1,672	1,672	1,672
211115	Overtime	12,825	13,423	13,423	13,423	13,423	13,423	13,423
211116	Temporary assistance	6,566	15,587	15,587	15,587	15,587	15,587	15,587
211117	Leave grants	110,389	138,000	138,000	138,000	138,000	138,000	138,000
211117	Leave grants (Statutory)				3,000	3,000	3,000	3,000
Sub Total		695,559	1,202,055	1,202,055	1,197,694	1,217,025	1,236,742	1,256,853
221111	Consultancy Services- Local	14,731						
221112	Council Services- Local		12,480	12,480	480	480	480	480
	Services- Local- Works							
221113	Contract				12,000	12,000	12,000	12,000
221311	Cleaning Services	461	1,018	1,018	1,018	1,018	1,018	1,018
	Recruitment- Advertisement							
221411	Cost		1,350	1,350	900	900	900	900
221412	Recruitment- Interview Cost	1,444	250	250	250	250	250	250
	Recruitment- Sitting Allowance		250	250	250	250	250	250
221414	Recruitment- Transport Cost		100	100	100	100	100	100
221415	Recruitment- Screening Test		400	400	200	200	200	200
	Repairs and Maintenance-							
222118	Equipment	413	2,030	2,030	2,030	2,030	2,030	2,030
223111	Entertainment- Local	3,020	1,500	1,500	1,500	1,500	1,500	1,500
	Temporary Hire of Plant and							
225111	Equipment		18,001	18,001	16,411	16,411	16,411	16,411
	Permanent Hire of Plant and							
225112	Equipment	3,720						
226111	Telephone Bills		19,080	19,080	15,600	15,600	15,600	15,600
226112	Internet Fees	24,896	7,800	7,800	7,896	7,896	7,896	7,896
227111	Bus Ticket	25,492	2,044	2,044	2,044	2,044	2,044	2,044
227112	Fuel		19,080	19,080	19,087	19,087	19,087	19,087
227211	Local Airfares/ Shipfares	22,600	23,740	23,740	22,940	22,940	22,940	22,940
227212	Travel Allowance		20,665	20,665				
227213	Int. Travel- Misc Incidental		7,574	7,574	5,932	5,932	5,932	5,932
227311	External Travel- Per Diem	11,000	18,611	18,611	32,940	32,940	32,940	32,940
227312	External Travel- Airfare		44,000	44,000	29,000	29,000	29,000	29,000
227313	External Travel- Taxi Hire		600	600	300	300	300	300
227314	Ext Travel- Misc Incidental	123,720	600	600	300	300	300	300
227315	External Travel- Insurance		810	810	540	540	540	540
228112	Local Per Diems				16,135	16,135	16,135	16,135
228211	Local Training- Catering	31,119	6,250	6,250	11,000	11,000	11,000	11,000
228215	Local Training- Hire of venue		3,000	3,000	1,000	1,000	1,000	1,000
	Local Training- Workshops							
228299	and Seminars (Others)	1,096						
229111	Local Printing		3,000	3,000	3,000	3,000	3,000	3,000
229112	Local Stationery and Supplies	10,965	12,035	12,035	12,035	12,035	12,035	12,035
229311	Electricity and Gas	27,787	30,000	30,000	30,000	30,000	30,000	30,000
229312	Water		400	400	400	400	400	400
	Purchase of Office Equip,							
229811	Furniture and Software- Local		8,120	8,120	16,000	16,000	16,000	16,000
	Purchase of Office Equip,							
229911	Furniture and Software- Overseas	41,102			3,500	3,500	3,500	3,500
Sub Total		343,566	264,788	264,788	264,788	264,788	264,788	264,788
Total Recurrent Exp		1,039,125	1,466,843	1,466,843	1,462,482	1,481,813	1,501,530	1,521,641
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		1,039,125	1,466,843	1,466,843	1,462,482	1,481,813	1,501,530	1,521,641

Table 11(b): HEAD 11 - KIRIBATI AUDIT OFFICE BUDGET – 2025

Code	Description	2025 Budget vs 2024				Admin 01	Treasury 02	SOE Division 03	Local Gov 04	Project Division 05	IT Division 06	Performance HR 07
		2024 Budget	2024 Revised	2025 Budget	Revised (\$)							
REVENUE												
142332	Audit fees Projects			5,000	5,000					5,000		
142330	Audit fees SOEs	13,500	13,500	30,000	16,500			30,000				
	Total Revenue	13,500	13,500	35,000	21,500			30,000		5,000		
EXPENDITURE												
212111	KPF contribution	71,364	71,364	70,851	(514)	15,590	12,343	9,915	13,170	9,808	3,737	6,288
211111	Salaries	935,935	935,935	899,088	(36,847)	162,284	164,572	132,195	175,603	130,767	49,821	83,846
211111	Salaries (Statutory)			30,000	30,000	30,000						
211113	Housing assistance	14,292	14,292	14,292			3,120			3,912	7,260	
211114	Allowances	13,454	13,454	11,782		11,782						
211114	Allowances (Statutory)			1,672	1,672	1,672						
211115	Overtime	13,423	13,423	13,423		13,423						
211116	Temporary assistance	15,587	15,587	15,587		15,587						
211117	Leave grants	138,000	138,000	138,000		27,000	24,000	18,000	27,000	21,000	6,000	15,000
211117	Leave grants (Statutory)			3,000	3,000	3,000						
	Sub Total	1,202,055	1,202,055	1,197,694	(4,361)	280,338	204,035	160,110	215,773	165,487	66,818	105,134
221112	Council Services- Local	12,480	12,480	480	(12,000)	480						
221113	Contract			12,000	12,000	12,000						
221311	Cleaning Services	1,018	1,018	1,018		1,018						
221411	Recruitment- Advertisement	1,350	1,350	900	(450)	900						
221412	Recruitment- Interview	250	250	250		250						
221413	Recruitment- Sitting	250	250	250		250						
221414	Recruitment- Transport	100	100	100		100						
221415	Recruitment- Cost	400	400	200	(200)	200						
222118	Maintenance- Equipment	2,030	2,030	2,030		2,030						
223111	Entertainment- Local	1,500	1,500	1,500		1,500						
225111	Temporary Hire of Plant and Equipment	18,001	18,001	16,411	(1,590)	16,411						
226111	Telephone Bills	19,080	19,080	15,600	(3,480)	15,600						
226112	Internet Fees	7,800	7,800	7,896	96	7,896						
227111	Bus Ticket	2,044	2,044	2,044		2,044						
227112	Fuel	19,080	19,080	19,087	7	19,087						
227211	Local Airfares/ Shipfares	23,740	23,740	22,940	(800)	8,340	3,000	600	8,000	3,000		
227212	Travel Allowance	20,665	20,665		(20,665)							
227213	Int. Travel- Misc	7,574	7,574	5,932	(1,642)	1,360		440	3,252	880		
227311	Incidental External Travel- Per Diem	18,611	18,611	32,940	14,329	19,183	12,576	1,181				
227312	External Travel- Airfare	44,000	44,000	29,000	(15,000)	15,000	14,000					
227313	External Travel- Taxi	600	600	300	(300)	300						
227314	Hire Ext Travel- Misc	600	600	300	(300)	300						
227315	Incidental External Travel- Insurance	810	810	540	(270)	540						
228112	Local Per Diems			16,135	16,135	4,935	1,400	980	7,840	980		
228211	Local Training- Catering	6,250	6,250	11,000	4,750	11,000						
228215	Local Training- Venue	3,000	3,000	1,000	(2,000)	1,000						
229111	Local Printing	3,000	3,000	3,000		3,000						
229112	Local Stationery and Supplies	12,035	12,035	12,035		12,035						
229311	Electricity and Gas	30,000	30,000	30,000		30,000						
229312	Water	400	400	400		400						
229811	Purchase of Office Equip, Furniture and Software- Local	8,120	8,120	16,000	7,880	16,000						
229911	Purchase of Office Equip, Furniture and Software- Overseas			3,500	3,500	3,500						
	Sub Total	264,788	264,788	264,788		206,659	30,976	3,201	19,092	4,860		
	Total Recurrent Exp	1,466,843	1,466,843	1,462,482	(4,360)	486,997	235,011	163,311	234,865	170,347	66,818	105,134
282162	Contribt to Dev Fund											
	Sub Total											
	GRAND TOTAL	1,466,843	1,466,843	1,462,482	(4,360)	486,997	235,011	163,311	234,865	170,347	66,818	105,134

OFFICE OF THE ATTORNEY GENERAL

Responsible Minister: Minister of Justice

Accounting Officer: Attorney General

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Office of the Attorney General is allocated a total of **\$1,379,176** for Departmental Expenditures in the 2025 Budget.

Table 12(a): OAG MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142214	Legal fees	183	500	500	200	204	208	212
142326	Sale of Law Books	397	100	100	400	408	416	424
Total Revenue		580	600	600	600	612	624	637
EXPENDITURE								
212111	KPF contribution	33,223	60,912	60,912	57,513	58,614	59,736	60,881
211111	Salaries	417,761	808,901	808,901	733,580	748,252	763,217	778,481
211111	Salaries (Statutory)				30,000	30,000	30,000	30,000
211113	Housing assistance	43,149	47,100	47,100	47,100	47,100	47,100	47,100
211114	Allowances	14,045	8,274	8,274	3,305	3,305	3,305	3,305
211114	Allowances (Statutory)				1,672	1,672	1,672	1,672
211115	Overtime	12,897	23,802	23,802	23,802	23,802	23,802	23,802
211116	Temporary assistance	23,735	3,264	3,264	3,264	3,264	3,264	3,264
211117	Leave grants	94,889	102,000	102,000	102,000	102,000	102,000	102,000
211117	Leave grants (Statutory)				3,000	3,000	3,000	3,000
Sub Total		639,699	1,054,253	1,054,253	1,005,236	1,021,008	1,037,096	1,053,505
221111	Consultancy Services- Local	35,134	13,000	13,000	13,000	13,000	13,000	13,000
221211	Consultants Based Overseas		5,125	5,125	5,125	5,125	5,125	5,125
221311	Cleaning Services	216	780	780	780	780	780	780
221411	Recruitment- Advertisement Cost		1,200	1,200	1,200	1,200	1,200	1,200
221412	Recruitment- Interview Cost	589						
222118	Repairs and Maintenance- Equipment	797	5,965	5,965	5,965	5,965	5,965	5,965
222211	Dwellings		37,974	37,974	37,974	37,974	37,974	37,974
222217	Machinery and equipment not elsewhere classified	12,073						
223111	Entertainment- Local		820	820	820	820	820	820
225111	Temporary Hire of Plant and Equipment	47,342	46,575	46,575	46,575	46,575	46,575	46,575
226111	Telephone Bills		24,450	24,450	24,450	24,450	24,450	24,450
226112	Internet Fees	36,443	16,920	16,920	16,920	16,920	16,920	16,920
227111	Bus Ticket	18,886						
227112	Fuel		18,291	18,291	18,291	18,291	18,291	18,291
227211	Local Airfares/ Shipfares	38,826	14,500	14,500	14,500	14,500	14,500	14,500
227212	Travel Allowance		11,837	11,837				
227213	Int. Travel- Misc Incidental	6,742	4,000	4,000	4,000	4,000	4,000	4,000
227311	External Travel- Per Diem		75,000	75,000	75,000	75,000	75,000	75,000
227314	Ext Travel- Misc Incidental	77,158						
228111	Local Accommodation Cost		2,058	2,058	2,058	2,058	2,058	2,058
228112	Local Per Diems		4,000	4,000	15,837	15,837	15,837	15,837
228211	Local Training- Catering	510	2,306	2,306	840	840	840	840
228215	Local Training- Hire of venue				1,466	1,466	1,466	1,466
228299	Local Training- Workshops and Seminars (Others)		3,613	3,613	3,613	3,613	3,613	3,613
229111	Local Printing		2,243	2,243	2,243	2,243	2,243	2,243
229112	Local Stationery and Supplies	59,063	9,788	9,788	9,788	9,788	9,788	9,788
229311	Electricity and Gas	29,487	44,951	44,951	44,951	44,951	44,951	44,951
229911	Purchase of Office Equip, Furniture and Software- Overseas	32,445	28,544	28,544	28,544	28,544	28,544	28,544
Sub Total		395,710	373,940	373,940	373,940	373,940	373,940	373,940
Total Recurrent Exp		1,035,410	1,428,193	1,428,193	1,379,176	1,394,948	1,411,036	1,427,445
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		1,035,410	1,428,193	1,428,193	1,379,176	1,394,948	1,411,036	1,427,445

Table 12(b): HEAD 12 – OFFICE OF THE ATTORNEY GENERAL BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	Civil 02	Criminal 03	Drafting 04
REVENUE									
142214	Legal fees	500	500	200	(300)	200			
142326	Sale of Law Books	100	100	400	300	400			
Total Revenue		600	600	600		600			
EXPENDITURE									
212111	KPF contribution	60,912	60,912	57,513	(3,399)	12,952	19,027	12,320	13,215
211111	Salaries	808,901	808,901	733,580	(75,321)	139,429	253,690	164,264	176,198
211111	Salaries (Statutory)			30,000	30,000	30,000			
211113	Housing assistance	47,100	47,100	47,100		3,120	15,468	12,888	15,624
211114	Allowances	8,274	8,274	3,305	(4,969)	2,345	480	160	320
211114	Allowances (Statutory)			1,672	1,672	1,672			
211115	Overtime	23,802	23,802	23,802		20,255			3,547
211116	Temporary assistance	3,264	3,264	3,264		3,264			
211117	Leave grants	102,000	102,000	102,000		24,000	33,000	21,000	24,000
211117	Leave grants (Statutory)			3,000	3,000	3,000			
Sub Total		1,054,253	1,054,253	1,005,236	(49,017)	240,037	321,665	210,631	232,903
221111	Consultancy Services- Local	13,000	13,000	13,000		8,200		4,800	
221211	Consultants Based Overseas	5,125	5,125	5,125		5,125			
221311	Cleaning Services	780	780	780				780	
221411	Recruitment- Advertisement Cost	1,200	1,200	1,200				1,200	
222118	Repairs and Maintenance- Equipment	5,965	5,965	5,965		5,125		840	
222211	Dwellings	37,974	37,974	37,974		37,974			
223111	Entertainment- Local	820	820	820		820			
225111	Temporary Hire of Plant and Equipment	46,575	46,575	46,575				46,575	
226111	Telephone Bills	24,450	24,450	24,450		16,650		7,800	
226112	Internet Fees	16,920	16,920	16,920		11,520		5,400	
227112	Fuel	18,291	18,291	18,291		11,859		6,432	
227211	Local Airfares/ Shipfares	14,500	14,500	14,500		2,500	5,000	5,000	2,000
227212	Travel Allowance	11,837	11,837		(11,837)				
227213	Int. Travel- Misc Incidental	4,000	4,000	4,000		500	2,000	1,000	500
227311	External Travel- Per Diem	75,000	75,000	75,000		75,000			
228111	Local Accommodation Cost	2,058	2,058	2,058			2,058		
228112	Local Per Diems	4,000	4,000	15,837	11,837	2,333	4,000	7,554	1,950
228211	Local Training- Catering	2,306	2,306	840	(1,466)			840	
228215	Local Training- Hire of venue			1,466	1,466		1,466		
228299	Local Training- Workshops and Seminars (Others)	3,613	3,613	3,613			1,916	1,697	
229111	Local Printing	2,243	2,243	2,243		2,243			
229112	Local Stationery and Supplies	9,788	9,788	9,788		2,627	2,387	2,387	2,387
229311	Electricity and Gas	44,951	44,951	44,951		34,151		10,800	
229911	Purchase of Office Equip, Furniture and Software- Overseas	28,544	28,544	28,544		6,446	3,860	15,400	2,838
Sub Total		373,940	373,940	373,940		223,073	22,687	118,505	9,675
Total Recurrent Exp		1,428,193	1,428,193	1,379,176	(49,017)	463,110	344,352	329,136	242,578
282162	Contrib to Dev Fund								
Sub Total									
GRAND TOTAL		1,428,193	1,428,193	1,379,176	(49,017)	463,110	344,352	329,136	242,578

MINISTRY OF FISHERIES AND OCEAN RESOURCES

Responsible Minister: Minister of Fisheries and Ocean Resources

Accounting Officer: Secretary for Fisheries and Ocean Resources

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 secure populace of today and tomorrow. To fulfill a soundly based stewardship mandate, the Ministry is thus responsibly committed 'To Create an Enabling Environment in Sustaining the Development, Management, Conservation and Suitability of our Fisheries and Ocean 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 Ocean Resources. It has 7 units including a subdivision in Kiritimati Island. The primary focus of the Fisheries Division is to sustainably develop and manage the coastal and near shore marine resources to maximize economic returns and social benefits for the present and future generation of Kiribati. The FD develops its work program in alignment with the Kiribati National Fisheries Policy and the Kiribati Development Plan.
3. **Oceanic Fisheries Division:** This is a division that oversees management of offshore fisheries inside the Exclusive Economic Zone (EEZ) of Kiribati to ensure for continued maximising income generation from the fishery, in particular tuna resource, as well as development and implementation of pragmatic measures advocated at the national, regional and international level to ensure long-term conservation and sustainability of the offshore resources. The Compliance Unit, on the other hand, is the enforcement arm of the division when dealing with non-compliance issues of fishing activities conducted by licensed fishing vessels inside Kiribati EEZ. Principal to the work agenda of this unit is all about observance of fishing activities in conformity with the condition of the license, laws and regulations of Kiribati and measures adopted at fisheries bodies to which Kiribati is a member.
4. **Geo-Science Division:** This division is promoting partnership for the undertaking of coastal surveys, marine scientific research and geoscientific surveys (including prospecting of marine genetic resources, mineral exploration, geological mapping, geohazards assessments, vulnerability assessments, marine and spatial planning, geoengineering, geo-environmental studies, and provide information and service) to inform disaster risk reduction and to support national development priorities.
5. **Competent Authority:** Ensure and verify safety and suitability of fish and fishery products intended for human consumption, that are manufactured in onshore and offshore based establishments of Kiribati.

The Ministry of Fisheries and Ocean Resources is allocated a total of **\$5,575,727** for Departmental Expenditures in the 2025 Budget.

Table 13(a): MFOR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142336	Vessel and Equipment Hire	11,002	40,000	40,000	20,000	20,400	20,808	21,224
142335	Fish and fish poster sales	26,658	45,000	45,000	229,500	234,090	238,772	243,547
142240	Local fishing	95,348	500,000	500,000	2,500,000	2,550,000	2,601,000	2,653,020
142241	Local Licencing		10,000,000	2,000,000	5,361,874	5,469,111	5,578,494	5,690,064
142242	Fish transhipment fees	5,000,386	22,000,000	10,000,000	7,000,000	7,140,000	7,282,800	7,428,456
141511	Fishing License Revenue	205,820,978	197,054,164	197,054,164	184,024,626	187,705,119	191,459,221	195,288,405
142337	EEZ Chart sales		5,000	5,000	5,000	5,100	5,202	5,306
142338	Marine scientific research	9,135	5,000	5,000	9,000	9,180	9,364	9,551
142246	Observer Fund	1,327,284	600,000	600,000	800,000	816,000	832,320	848,966
142247	Inspection Fee		20,000	20,000	50,000	51,000	52,000	53,060
Total Revenue		212,290,791	230,269,164	210,269,164	200,000,000	204,000,000	208,080,000	212,241,600
EXPENDITURE								
212111	KPF contribution	156,606	253,211	253,211	244,984	249,724	254,559	259,491
211111	Salaries	1,886,354	3,325,337	3,325,337	3,160,199	3,223,403	3,287,871	3,353,628
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211113	Housing assistance	85,630	91,344	91,344	92,556	92,556	92,556	92,556
211114	Allowances	55,192	96,108	96,108	85,068	85,068	85,068	85,068
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	85,347	101,604	101,604	101,604	101,604	101,604	101,604
211116	Temporary assistance	207,493	50,805	50,805	50,805	50,805	50,805	50,805
211117	Leave grants	469,898	519,000	519,000	525,000	525,000	525,000	525,000
211118	Home Passage		12,000	12,000	12,000	12,000	12,000	12,000
Sub Total		2,946,520	4,449,408	4,449,408	4,338,705	4,406,649	4,475,953	4,546,642
212121	Uniforms	40	5,084	5,084	5,084	5,084	5,084	5,084
221111	Consultancy Services- Local	178,716						
221113	Services- Local- Works Contract		86,640	86,640	86,640	86,640	86,640	86,640
221211	Consultants Based Overseas	45,768	42,758	42,758	42,758	42,758	42,758	42,758
221311	Cleaning Services	3,124	10,605	10,605	10,605	10,605	10,605	10,605
221411	Recruitment- Advertisement Cost		450	450	450	450	450	450
221911	Relocation Expenses		5,000	5,000	5,000	5,000	5,000	5,000
222116	Repairs and Maintenance- Vehicles	26,843	35,689	35,689	35,689	35,689	35,689	35,689
222118	Repairs and Maintenance- Equipment	5,735	5,122	5,122	5,122	5,122	5,122	5,122
223111	Entertainment- Local	13,221	7,613	7,613	7,613	7,613	7,613	7,613
224111	Advertisements/ Media- Announcements	5,126	6,000	6,000	6,000	6,000	6,000	6,000
225111	Temporary Hire of Plant and Equipment		48,040	48,040	48,040	48,040	48,040	48,040
225112	Permanent Hire of Plant and Equipment	17,284						
226111	Telephone Bills		43,536	43,536	43,536	43,536	43,536	43,536
226112	Internet Fees	154,692	94,178	94,178	94,178	94,178	94,178	94,178
227111	Bus Ticket	116,158	6,629	6,629	6,629	6,629	6,629	6,629
227112	Fuel		91,455	91,455	91,455	91,455	91,455	91,455
227211	Local Airfares/ Shipfares	102,529	67,785	67,785	62,223	62,223	62,223	62,223
227212	Travel Allowance		72,058	72,058				
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental		14,706	14,706	21,970	21,970	21,970	21,970
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		165,776	165,776	165,180	165,180	165,180	165,180
227311	External Travel- Per Diem (Statutory)							
227312	External Travel- Airfare		168,486	168,486	170,022	170,022	170,022	170,022
227314	Ext Travel- Misc Incidental	429,064	31,940	31,940	28,262	28,262	28,262	28,262
227314	Ext Travel- Misc Incidental - Statutory				5,950	5,950	5,950	5,950
228112	Local Per Diems				57,794	57,794	57,794	57,794
228112	Local Per Diems - Statutory				1,050	1,050	1,050	1,050
228211	Local Training- Catering	1,044	2,400	2,400	2,400	2,400	2,400	2,400
228311	Overseas Training- Fees	2,921	18,757	18,757	18,757	18,757	18,757	18,757
229111	Local Printing	3,004	8,120	8,120	8,120	8,120	8,120	8,120
229112	Local Stationery and Supplies	45,622	37,440	37,440	37,440	37,440	37,440	37,440
229311	Electricity and Gas	80,691	116,928	116,928	116,928	116,928	116,928	116,928
229312	Water		2,100	2,100	2,100	2,100	2,100	2,100
229313	Sewerage	2,546	1,345	1,345	1,345	1,345	1,345	1,345
229811	Purchase of Office Equip, Furniture and Software- Local		40,382	40,382	40,382	40,382	40,382	40,382
229911	Purchase of Office Equip, Furniture and Software- Overseas	37,248						
Sub Total		1,271,375	1,237,022	1,237,022	1,237,022	1,237,022	1,237,022	1,237,022
Total Recurrent Exp		4,217,896	5,686,430	5,686,430	5,575,727	5,643,671	5,712,974	5,783,663
282162	Contrib to Dev Fund	2,000,000	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
Sub Total		2,000,000	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
GRAND TOTAL		6,217,896	6,686,430	6,686,430	5,575,727	6,643,671	6,712,974	6,783,663

Table 13(b): HEAD 13 - MINISTRY OF FISHERIES AND OCEAN RESOURCES BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Corporate Services 01	Planning and Development 02	Coastal Fisheries 03	Oceanic Fisheries 04	Geo Science 05	Seafood Verification 06	ICT 07
REVENUE												
142336	Vessel and Equipment Hire	40,000	40,000	20,000	(20,000)			20,000				
142335	Fish and fish poster sales	45,000	45,000	229,500	184,500			229,500				
142240	Local fishing	500,000	500,000	2,500,000	2,000,000			2,500,000				
142241	Local Licencing	10,000,000	2,000,000	5,361,874	3,361,874			5,361,874				
142242	Fish transhipment fees	22,000,000	10,000,000	7,000,000	(3,000,000)				7,000,000			
141511	Fishing License Revenue	197,054,164	197,054,164	184,024,626	(13,029,538)				184,024,626			
142337	EEZ Chart sales	5,000	5,000	5,000						5,000		
142338	Marine scientific research	5,000	5,000	9,000	4,000					9,000		
142246	Observer Fund	600,000	600,000	800,000	200,000				800,000			
142247	Inspection Fee	20,000	20,000	50,000	30,000						50,000	
	Total Revenue	230,269,164	210,269,164	200,000,000	(10,269,164)			8,111,374	191,824,626	14,000	50,000	
EXPENDITURE												
212111	KPF contribution	253,211	253,211	244,984	(8,227)	41,799	12,597	116,291	34,119	17,574	17,647	4,956
211111	Salaries	3,325,337	3,325,337	3,160,199	(165,138)	493,736	166,767	1,515,496	452,560	232,829	234,361	64,450
211111	Salaries (Statutory)			55,450	55,450	55,450						
211113	Housing assistance	91,344	91,344	92,556	1,212		4,296	28,464	17,184	11,736	19,140	3,912
211114	Allowances	96,108	96,108	85,068	(11,040)	19,560	600	42,500	7,600	7,700	6,180	928
211114	Allowances (Statutory)			11,040	11,040	11,040						
211115	Overtime	101,604	101,604	101,604		14,862	1,750	70,000	6,000	1,750	5,130	2,111
211116	Temporary assistance	50,805	50,805	50,805		8,134	1,200	35,054	2,360	1,489	935	1,633
211117	Leave grants	519,000	519,000	525,000	6,000	78,000	24,000	273,000	75,000	33,000	33,000	9,000
211118	Home Passage	12,000	12,000	12,000				12,000				
	Sub Total	4,449,408	4,449,408	4,338,705	(110,703)	730,405	211,210	2,092,806	594,823	306,078	316,393	86,990
211211	Uniforms	5,084	5,084	5,084		5,084						
221113	Services- Local- Works Contract	86,640	86,640	86,640		43,040	5,000	21,000	5,000	3,000	9,600	
221211	Overseas	42,758	42,758	42,758		458				3,520	19,070	19,710
221311	Cleaning Services	10,605	10,605	10,605		3,600		6,005			1,000	
221411	Recruitment- Advertisement Cost	450	450	450							450	
221911	Relocation Expenses	5,000	5,000	5,000							5,000	
222116	Repairs and Maintenance- Vehicles	35,689	35,689	35,689		13,472		22,217				
222118	Repairs and Maintenance- Equipment	5,122	5,122	5,122		4,872					250	
223111	Entertainment- Local	7,613	7,613	7,613		7,613						
224111	Advertisements/ Media- Announcements	6,000	6,000	6,000		6,000						
225111	Temporary Hire of Plant and Equipment	48,040	48,040	48,040		26,040		22,000				
226111	Telephone Bills	43,536	43,536	43,536		16,536		27,000				
226112	Internet Fees	94,178	94,178	94,178		87,480		6,698				
227111	Bus Ticket	6,629	6,629	6,629		5,206		389			1,034	
227112	Fuel	91,455	91,455	91,455		42,532		45,536			3,387	
227211	Local Airfares/ Shipfares	67,785	67,785	62,223	(5,562)	16,485	4,018	20,920	5,800	6,300	2,900	5,800
227212	Travel Allowance	72,058	72,058		(72,058)							
227212	Travel Allowance - Statutory			6,300	6,300	6,300						
227213	Int. Travel- Misc Incidental	14,706	14,706	21,970	7,264			20,080			1,190	700
227213	Int. Travel- Misc Incidental - Statutory			2,000	2,000	2,000						
227311	External Travel- Per Diem	165,776	165,776	165,180	(596)	122,655	4,878	9,910	11,811	8,520	4,386	3,020
227312	External Travel- Airfare	168,486	168,486	170,022	1,536	129,324	5,336	5,012	16,650	7,400	4,000	2,300
227314	Ext Travel- Misc Incidental	31,940	31,940	28,262	(3,678)	16,000	400	10,862		1,000		
227314	Ext Travel- Misc Incidental - Statutory			5,950	5,950	5,950						
228112	Local Per Diems			57,794	57,794	8,226	5,468	29,400	3,430	10,290		980
228112	Local Per Diems - Statutory			1,050	1,050	1,050						
228211	Local Training- Catering	2,400	2,400	2,400		600				1,800		
228311	Overseas Training- Fees	18,757	18,757	18,757						12,740	6,017	
229111	Local Printing	8,120	8,120	8,120		3,120		5,000				
229112	Local Stationery and Supplies	37,440	37,440	37,440		3,846		17,000	12,800	2,798	996	
229311	Electricity and Gas	116,928	116,928	116,928		56,728		55,200			5,000	
229312	Water	2,100	2,100	2,100		900		1,200				
229313	Sewerage	1,345	1,345	1,345		145		1,200				
229811	Purchase of Office Equip, Furniture and Software- Local	40,382	40,382	40,382		5,000	2,075	15,112			3,800	14,395
	Sub Total	1,237,022	1,237,022	1,237,022		640,262	27,175	341,740	55,491	57,368	68,081	46,905
	Total Recurrent Exp	5,686,430	5,686,430	5,575,727	(110,703)	1,370,666	238,385	2,434,546	650,314	363,446	384,474	133,895
282162	Contrib to Dev Fund	1,000,000	1,000,000		(1,000,000)							
	Sub Total	1,000,000	1,000,000		(1,000,000)							
	GRAND TOTAL	6,686,430	6,686,430	5,575,727	(1,110,703)	1,370,666	238,385	2,434,546	650,314	363,446	384,474	133,895

MINISTRY OF HEALTH AND MEDICAL SERVICES

Responsible Minister: Minister of Health and Medical Services

Accounting Officer: Secretary for Health and Medical Services

Ministry Purpose:

The overall outcome is to support the Ministry's vision; "A healthy Kiribati through equitable and excellence in healthcare services" and goal; "To promote, provide and deliver inclusive, holistic, innovative and quality health care services through a skilled and supported health workforce" which translates as; "Akea token Te Tamaroa". This will be focused through a combined operational budget that supports the six key strategic areas in the Ministry's strategic plan, these are: population growth, maternal morbidity and mortality, child morbidity and mortality, communicable disease, non-communicable disease, health service delivery and Gender and youth health.

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

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

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

1. Administration: The overall management section that administers and oversees the four main areas in the Ministry; Public Health, Curative, Nursing and Support Services.
2. Support Services: Provides non-medical support to the operation of the Ministry; accounts, registry, drivers, cleaners, security, cooks, carpentry, mechanics and nurse aid services.
3. Public Health Services: This is a primary health care and preventative arm of the ministry; reproductive, maternal, neonatal, child, adolescent, communicable disease, non-communicable and gender health services.
4. Curative: Provides secondary and tertiary health care and referral services for the Ministry.
5. Laboratory Services: A technical arm of the Ministry which provides haematology, biochemistry, microbiology and blood bank services.
6. Radiology: Provides x-ray and scan services for the Ministry.

7. Pharmacy and Medical Stores: Supports the Ministry through ordering, storage and distribution of pharmaceuticals and medical supplies in the country
8. Rehabilitation Unit: Provides physiotherapy and rehabilitation services to amputees and the disabled.
9. Dental Services: Provides oral primary and secondary health services for the Ministry.
10. Nursing Care: This is the backbone of the Ministry's services that provides and supports all nurses. This includes nursing officers, midwives and medical assistants' services.
11. Linnix Health Services: This is the branch of the Ministry in the Line and Phoenix area.
12. Southern Kiribati Hospital: This is the branch of the Ministry in southern Kiribati.
13. Health Information: Health Statistical (data) reports
14. School of Nursing (SONH): An institute that provides certified & qualified nurses for the Ministry.

The Ministry of Health and Medical Services is allocated a total of **\$39,841,419** for Departmental Expenditures in the 2025 Budget.

Table 14(a): MHMS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142250	Private Ward Fee	19,155	65,700	65,700	65,700	67,014	68,354	69,721
142251	Medical check up	58,352	20,000	20,000	60,000	61,200	62,424	63,672
144113	Sundry revenue	42,210	5,000	5,000	45,000	45,900	46,818	47,754
142348	Deposit scheme for Crutches				1,000	1,020	1,040	1,061
142347	Sales of Dentures	3,311	2,600	2,600	4,000	4,080	4,162	4,245
Total Revenue		123,028	93,300	93,300	175,700	179,214	182,798	186,454
EXPENDITURE								
212111	KPF contribution	823,968	1,437,923	1,437,923	1,409,590	1,437,231	1,465,425	1,494,183
211111	Salaries	10,092,344	18,860,466	18,860,466	18,427,251	18,795,796	19,171,712	19,555,146
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211113	Housing assistance	198,034	198,024	198,024	176,856	176,856	176,856	176,856
211114	Allowances	3,345,412	2,739,826	2,739,826	2,721,571	2,721,571	2,721,571	2,721,571
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	1,318,176	1,178,246	1,178,246	1,178,246	1,178,246	1,178,246	1,178,246
211116	Temporary assistance	905,836	311,839	311,839	311,839	311,839	311,839	311,839
211117	Leave grants	2,541,650	2,892,000	2,892,000	2,907,000	2,907,000	2,907,000	2,907,000
211118	Home Passage		28,000	28,000	20,000	20,000	20,000	20,000
Sub Total		19,225,421	27,646,324	27,646,324	27,218,843	27,615,029	28,019,139	28,431,330
211211	Uniforms	9,532	37,035	37,035	36,855	36,855	36,855	36,855
221111	Consultancy Services- Local	1,021,963	787,981	787,981	787,981	787,981	787,981	787,981
221113	Services- Local- Works Contract		10,000	10,000	10,000	10,000	10,000	10,000
221211	Consultants Based Overseas	50,685	74,280	74,280	74,280	74,280	74,280	74,280
221311	Cleaning Services	14,220	26,047	26,047	26,047	26,047	26,047	26,047
221411	Recruitment- Advertisement Cost Recruitment- Sitting	1,629	2,500	2,500	3,100	3,100	3,100	3,100
221413	Allowance		4,500	4,500	3,900	3,900	3,900	3,900
221911	Relocation Expenses	58,990	155,420	155,420	146,740	146,740	146,740	146,740
222111	Repairs and Maintenance- Office Building		45,000	45,000	45,000	45,000	45,000	45,000
222113	Repairs and Maintenance- Residential Bldg.		5,000	5,000	5,000	5,000	5,000	5,000
222116	Repairs and Maintenance- Vehicles	46,497	2,800	2,800	2,800	2,800	2,800	2,800
222117	Repairs and Maintenance- Aircraft	104,635						
222118	Repairs and Maintenance- Equipment	31,346	60,270	60,270	55,270	55,270	55,270	55,270
223111	Entertainment- Local	12,091	13,000	13,000	13,000	13,000	13,000	13,000
224111	Advertisements/ Media- Announcements	8,554	21,000	21,000	22,500	22,500	22,500	22,500
225111	Temporary Hire of Plant and Equipment		66,300	66,300	66,300	66,300	66,300	66,300
225112	Permanent Hire of Plant and Equipment	66,455						
225212	Permanent Hire of Vehicles		89,915	89,915	89,915	89,915	89,915	89,915

Table 14(a): MHMS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028 cont'd

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
226111	Telephone Bills		357,480	357,480	358,920	358,920	358,920	358,920
226112	Internet Fees	579,263	253,600	253,600	253,600	253,600	253,600	253,600
227111	Bus Ticket	360,459	10,133	10,133	10,133	10,133	10,133	10,133
227112	Fuel		360,184	360,184	463,153	463,153	463,153	463,153
227113	Office Transport	170,809	206,096	206,096	206,096	206,096	206,096	206,096
227211	Local Airfares/ Shipfares	172,248	169,901	169,901	170,453	170,453	170,453	170,453
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Incidental Int. Travel- Misc	1,264	13,360	13,360	27,208	27,208	27,208	27,208
227213	Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		5,000	5,000	5,000	5,000	5,000	5,000
227312	External Travel- Airfare		216,171	216,171	213,371	213,371	213,371	213,371
227314	Ext Travel- Misc Incidental	268,173						
227314	Ext Travel- Misc Incidental - Statutory				2,800	2,800	2,800	2,800
228111	Local Accommodation Cost	3,782	45,750	45,750	41,375	41,375	41,375	41,375
228112	Local Per Diems		60,045	60,045	45,045	45,045	45,045	45,045
228112	Local Per Diems - Statutory				4,375	4,375	4,375	4,375
228211	Local Training- Catering	15,579	58,930	58,930	53,240	53,240	53,240	53,240
228214	Local Training- Fees to presenters	3,190						
228215	Local Training- Hire of venue		12,300	12,300	12,300	12,300	12,300	12,300
228215	Local Training- Workshops and							
228299	Seminars (Others)	920	46,426	46,426	24,247	24,247	24,247	24,247
228311	Overseas Training- Fees		4,500	4,500	4,500	4,500	4,500	4,500
229111	Local Printing	30,709	56,597	56,597	56,597	56,597	56,597	56,597
229112	Local Stationery and Supplies	66,347	114,587	114,587	81,107	81,107	81,107	81,107
229211	Food and Rations- Local	982,872	1,014,705	1,014,705	1,014,705	1,014,705	1,014,705	1,014,705
229311	Electricity and Gas	1,176,832	1,317,300	1,317,300	1,318,840	1,318,840	1,318,840	1,318,840
229312	Water		475,665	475,665	475,665	475,665	475,665	475,665
229313	Sewerage	719,151	7,200	7,200	7,200	7,200	7,200	7,200
229411	Pharmaceutical Purchases- Local	2,827,916						
229711	Pharmaceutical Purchases-Overseas		2,329,065	2,329,065	5,329,065	5,329,065	5,329,065	5,329,065
229811	Purchase of Office Equip, Furniture and Software- Local		64,750	64,750	49,810	49,810	49,810	49,810
229911	Purchase of Office Equip, Furniture and Software- Overseas	103,935						
229912	Specialised Purchase- Overseas		738,784	738,784	988,784	988,784	988,784	988,784
282158	Compensation for Trees	3,216	8,000	8,000	8,000	8,000	8,000	8,000
Sub Total		8,913,263	9,347,576	9,347,576	12,622,576	12,622,576	12,622,576	12,622,576
Total Recurrent Exp		28,138,684	36,993,901	36,993,901	39,841,419	40,237,605	40,641,715	41,053,907
251127	Student allowance for SONH Student		133,087	133,087	133,087	133,087	133,087	133,087
282162	Contribt to Dev Fund	3,433,363	10,638,570	10,638,570	8,838,570	6,938,570	6,938,570	6,938,570
Sub Total		3,433,363	10,771,657	10,771,657	8,971,657	7,071,657	7,071,657	7,071,657
GRAND TOTAL		31,572,047	47,765,558	47,765,558	48,813,076	47,309,262	47,713,372	48,125,564

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	Support Public Health 02	Curative 03	Lab Radiology 05	Pharmacy 06
REVENUE										
142250	Private Ward Fee	65,700	65,700	65,700	40,000	65,700				
142251	Medical check up	20,000	20,000	60,000	40,000	60,000				
144113	Sundry revenue	5,000	5,000	45,000	40,000	45,000				
142348	Deposit scheme for			1,000	1,000	1,000				
142347	Chutches	2,600	2,600	4,000	1,400					
	Sales of Dentures			1,400						
	Total Revenue	93,300	93,300	175,700	82,400	171,700				
EXPENDITURE										
211211	KPF contribution	1,437,923	1,437,923	1,409,590	(28,332)	62,193	100,741	84,808	36,695	17,912
211111	Salaries	18,860,466	18,860,466	18,427,251	(433,215)	748,288	1,277,553	1,112,163	472,538	234,479
211111	Salaries (Statutory)			55,450	55,450	55,450				
211113	Housing assistance	198,024	198,024	176,856	(21,168)	4,296		28,296	3,732	4,296
211114	Allowances (Statutory)	2,739,826	2,739,826	2,721,571	(18,256)	24,799	161,503	4,000	99,800	32,000
211114	Allowances (Statutory)			11,040	11,040	11,040				
211115	Overtime	1,178,246	1,178,246	1,178,246		66,001	485,564	30,584	29,108	15,015
211116	Temporary assistance	311,839	311,839	311,839		25,507	65,655	18,608	16,734	4,352
211117	Leave grants	2,892,000	2,892,000	2,907,000	15,000	117,000	294,000	186,000	78,000	42,000
211118	Home Passage	28,000	28,000	20,000	(8,000)					
	Sub Total	27,646,324	27,646,324	27,218,843	(427,481)	1,114,574	2,385,016	1,464,459	736,607	350,054
211211	Uniforms	37,035	37,035	36,855	(180)					1,980
221111	Consultancy Services-Local	787,981	787,981	787,981		402,002	72,900	31,500	17,500	12,700
221113	Services- Local- Works Consultants Based	10,000	10,000	10,000						
221211	Overseas	74,280	74,280	74,280			18,000		2,000	16,280
221311	Cleaning Services	26,047	26,047	26,047		13,397				
221411	Recruitment- Advertisement Cost	2,500	2,500	3,100	600	3,100				
221413	Recruitment- Sitting Allowance	4,500	4,500	3,900	(600)	3,900				
221911	Relocation Expenses	155,420	155,420	146,740	(8,680)			15,000	2,500	5,000
222111	Maintenance- Office Building	45,000	45,000	45,000						
222113	Maintenance- Residential Bldg.	5,000	5,000	5,000						
222116	Repairs and Maintenance- Vehicles	2,800	2,800	2,800						
222118	Repairs and Maintenance- Equipment	60,270	60,270	55,270	(5,000)		10,000		8,000	4,000
223111	Entertainment- Local	13,000	13,000	13,000		25,000				
224111	Advertisements/ Media- Announcements	21,000	21,000	22,500	1,500	3,000		5,000		
225111	Temporary Hire of Plant and Equipment	66,300	66,300	66,300		66,300				
225212	Permanent Hire of Vehicles	89,915	89,915	89,915						
226111	Telephone Bills	357,480	357,480	358,920	1,440	352,800				1,440
226112	Internet Fees	253,600	253,600	253,600		234,400				
227111	Bus Ticket	10,133	10,133	10,133		8,885				
227112	Fuel	360,184	360,184	463,153	102,969	368,879				
227113	Office Transport	206,096	206,096	206,096		200,496				

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2025 cont'd

Code	Description	2024 Budget		2025 Budget		2025 Budget vs 2024 Revised (\$)		Admin 01	Support Public Health 02	Curative 04	Lab Radiology 05	Pharmacy 07
		2024 Revised	2025 Revised	2024 Revised	2025 Revised	2024 Revised	2025 Revised					
227211	Local Airfares/ Shipfares	169,901	169,901	170,453	552			36,081	13,464	25,566	9,000	6,086
227212	Travel Allowance - Statutory			6,300	6,300			6,300				
227213	Int. Travel- Misc	13,360	13,360	27,208	13,848			13,848	1,110	4,580	3,620	
227213	Int. Travel- Misc			2,000	2,000			2,000				
227213	Incidental - Statutory											
227311	External Travel- Per Diem	5,000	5,000	5,000				195,371				
227312	External Travel- Airfare	216,171	216,171	213,371	(2,800)							
227314	Ext Travel- Misc							2,800				
227314	Incidental - Statutory			2,800	2,800			2,800				
228111	Local Accommodation	45,750	45,750	41,375	(4,375)			16,820	1,470	3,930	2,160	7,350
228112	Cost	60,045	60,045	45,045	(15,000)							
228112	Local Per Diems - Statutory			4,375	4,375			4,375				
228211	Local Training- Catering	58,930	58,930	53,240	(5,690)			11,230	20,000	10,600	1,800	1,560
228215	Local Training- Venue	12,300	12,300	12,300					12,000			
228299	Local Training-(Others)	46,426	46,426	24,247	(22,179)				5,000			
228311	Overseas Training- Fees	4,500	4,500	4,500				7,200	7,000	4,000	3,000	1,000
229111	Local Printing	56,597	56,597	56,597								
229112	Local Stationery and Supplies	114,587	114,587	81,107	(33,480)			10,934	7,947	1,520	120	3,559
229211	Food and Rations- Local	1,014,705	1,014,705	1,014,705					4,500			
229311	Electricity and Gas	1,317,300	1,317,300	1,318,840	1,540			1,140,100	918,781			
229312	Water	475,665	475,665	475,665				471,265				1,440
229313	Sewerage	7,200	7,200	7,200				7,200				
229711	Pharmaceutical											5,329,065
229711	Purchases-Overseas	2,329,065	2,329,065	5,329,065	3,000,000							
229811	Purchase of Office Equip., Furniture and Software-											
229811	Local	64,750	64,750	49,810	(14,940)			10,000	10,000	3,750	2,000	
229912	Specialised Purchase-											
229912	Overseas	738,784	738,784	988,784	250,000				154,720	55,000	500,000	34,990
282158	Compensation for Trees	8,000	8,000	8,000								
	Sub Total	9,347,576.33	9,347,576	12,622,576	3,275,000			3,628,683	1,034,181	238,146	550,700	86,718
	Total Recurrent Exp	36,993,901	36,993,901	39,841,419	2,847,519			4,743,258	3,419,196	4,188,915	1,287,307	436,773
251127	Student allowance for SONH Student	133,087	133,087	133,087				500,000		8,338,570		
282162	Contribut to Dev Fund	10,638,570	10,638,570	8,838,570	(1,800,000)			500,000		8,338,570		
	Sub Total	10,771,657	10,771,657	8,971,657	(1,800,000)			500,000		8,338,570		
	GRAND TOTAL	47,765,558	47,765,558	48,813,076	1,047,519			5,243,258	3,419,196	1,729,770	12,527,485	436,773
												6,196,581

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Rehab 08	Dental Clinic 09	Nursing Services 10	Linnix Services 11	SKH Information 12	Health Information 13	SONH 14
REVENUE												
142250	Private Ward Fee	65,700	65,700	65,700								
142251	Medical check up	20,000	20,000	60,000	40,000							
144113	Sundry revenue	5,000	5,000	45,000	40,000							
142348	Deposit scheme for Crutches			1,000	1,000							
142347	Sales of Dentures	2,600	2,600	4,000	1,400		4,000					
	Total Revenue	93,300	93,300	175,700	82,400		4,000					
EXPENDITURE												
212111	KPF contribution	1,437,923	1,437,923	1,409,590	(28,332)	20,786	34,618	664,211	77,577	58,756	16,433	33,326
211111	Salaries	18,860,466	18,860,466	18,427,251	(433,215)	269,116	454,112	8,756,043	1,027,473	776,518	2,16,708	434,741
211111	Salaries (Statutory)			55,450	55,450							
211113	Housing assistance	198,024	198,024	176,856	(21,168)	4,296	8,760	38,832			4,800	16,968
211114	Allowances	2,739,826	2,739,826	2,721,571	(18,256)	23,886	44,452	928,569	146,414	77,101	21,381	1,995
211114	Allowances (Statutory)			11,040	11,040							
211115	Overtime	1,178,246	1,178,246	1,178,246		4,140	4,972	163,800	51,450	60,000	40,849	5,300
211116	Temporary assistance	311,839	311,839	311,839		8,026	7,461	100,100	6,890	6,890	2,403	9,600
211117	Leave grants	2,892,000	2,892,000	2,907,000	15,000	42,000	72,000	1,290,000	171,000	144,000	39,000	72,000
211118	Home Passage	28,000	28,000	20,000	(8,000)				20,000			
	Sub Total	27,646,324	27,646,324	27,218,843	(427,481)	372,250	626,376	11,941,554	1,500,803	1,123,265	341,574	573,930
211211	Uniforms	37,035	37,035	36,855	(180)	910		18,460				15,505
221111	Consultancy Services- Local	787,981	787,981	787,981		705	9,474	45,000	9,000	19,000		10,000
221113	Services- Local- Works Consultants Based	10,000	10,000	10,000								
221211	Overseas	74,280	74,280	74,280			4,000					
221311	Cleaning Services	26,047	26,047	26,047					5,000	2,000		5,650
221411	Recruitment- Advertisement Cost	2,500	2,500	3,100	600							
221413	Recruitment- Sitting	4,500	4,500	3,900	(600)							
221911	Relocation Expenses	155,420	155,420	146,740	(8,680)	18,000	8,000	98,240				
222111	Maintenance- Office Building	45,000	45,000	45,000					30,000	15,000		
222113	Maintenance- Residential Bldg.	5,000	5,000	5,000								5,000
222116	Repairs and Maintenance- Vehicles	2,800	2,800	2,800								2,800
222118	Repairs and Maintenance- Equipment	60,270	60,270	55,270	(5,000)	1,370				5,000		1,900
223111	Entertainment- Local	13,000	13,000	13,000								2,000
224111	Advertisements/ Media- Announcements	21,000	21,000	22,500	1,500				3,500			6,000
225111	Temporary Hire of Plant and Equipment	66,300	66,300	66,300								
225212	Permanent Hire of Vehicles	89,915	89,915	89,915				89,915				4,680
226111	Telephone Bills	357,480	357,480	358,920	1,440							15,600
226112	Internet Fees	253,600	253,600	253,600						3,600		1,248
227111	Bus Ticket	10,133	10,133	10,133								30,200
227112	Fuel	360,184	360,184	463,153	102,969				59,394	4,680		5,600
227113	Office Transport	206,096	206,096	206,096								

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Rehab 08	Dental Clinic 09	Nursing Services 10	Linnix Services 11	SKH Information 12	Health Information 13	SONH 14
227211	Local Airfares/ Shipfares	169,901	169,901	170,453	552	9,705	5,400	23,751	18,000	9,000	7,600	
227212	Travel Allowance - Statutory			6,300	6,300							
227213	Int. Travel- Misc			27,208	13,848							4,050
227213	Incidental	13,360	13,360									
227213	Int. Travel- Misc			2,000	2,000							
227213	Incidental - Statutory				(2,800)							
227311	External Travel- Per Diem	5,000	5,000	5,000							5,000	18,000
227312	External Travel- Airfare	216,171	216,171	213,371	(2,800)							
227314	Ext Travel- Misc			2,800	2,800							
227314	Incidental - Statutory				(4,375)							
227314	Local Accommodation				(15,000)							
228111	Cost	45,750	45,750	41,375	(4,375)	5,880	600	6,100	4,480		1,880	7,565
228112	Local Per Diems	60,045	60,045	45,045	(15,000)		5,000		3,920		5,055	2,800
228112	Local Per Diems - Statutory			4,375	4,375							
228211	Local Training- Catering	58,930	58,930	53,240	(5,690)			1,150			6,900	
228215	Local Training- Venue	12,300	12,300	12,300			300					
228299	Local Training-(Others)	46,426	46,426	24,247	(22,179)		510					11,615
228311	Overseas Training- Fees	4,500	4,500	4,500					1,500			
229111	Local Printing	56,597	56,597	56,597				21,667	2,000	1,500	2,230	10,000
229112	Local Stationery and Supplies	114,587	114,587	81,107	(33,480)		2,047	7,370	20,000	5,500	3,123	7,000
229211	Food and Rations- Local	1,014,705	1,014,705	1,014,705		459			73,000	22,924		
229311	Electricity and Gas	1,317,300	1,317,300	1,318,840	1,540				6,600	65,100		105,600
229312	Water	475,665	475,665	475,665					2,000			2,400
229313	Sewerage	7,200	7,200	7,200								
229711	Pharmaceutical											
229711	Purchases-Overseas	2,329,065	2,329,065	5,329,065	3,000,000							
229811	Purchase of Office Equip, Furniture and Software-											
229811	Local	64,750	64,750	49,810	(14,940)		4,000	10,610			3,350	
229912	Specialised Purchase-Overseas	738,784	738,784	988,784	250,000							
282158	Compensation for Trees	8,000	8,000	8,000				8,000				
	Sub Total	9,347,576.33	9,347,576	12,622,576	3,275,000	183,080	144,476	330,263	238,394	153,304	35,138	275,213
	Total Recurrent Exp	36,993,901	36,993,901	39,841,419	2,847,519	555,330	770,852	12,271,817	1,739,197	1,276,569	376,712	849,143
251127	Student allowance for SONH Student	133,087	133,087	133,087								133,087
282162	Contrib to Dev Fund	10,638,570	10,638,570	8,838,570	(1,800,000)							
	Sub Total	10,771,657	10,771,657	8,971,657	(1,800,000)							133,087
	GRAND TOTAL	47,765,558	47,765,558	48,813,076	1,047,519	555,330	770,852	12,271,817	1,739,197	1,276,569	376,712	982,230

MINISTRY OF EDUCATION

Responsible Minister: Minister of Education

Accounting Officer: Secretary for Education

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Education is allocated a total of **\$49,904,545** for Departmental Expenditures in the 2025 Budget.

Table 15(a): MOE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142350	Fees Rurubao School	112,998	100,000	100,000	100,000	102,000	104,040	106,121
141513	Rental of Properties	1,300	9,000	9,000	9,000	9,180	9,364	9,551
142395	Fare on Charter Vessel	296,180	150,000	150,000	200,000	204,000	208,080	212,242
142275	National Certificate		12,000	12,000	5,000	5,100	5,202	5,306
142276	Certification of Exam Results	7,300	15,000	15,000	2,000	2,040	2,081	2,122
143113	Library Fines	54	100	100	100	102	104	106
142354	Membership Fees	665	5,000	5,000	3,000	3,060	3,121	3,184
142355	Recovery of costs:photocopy	15,687	15,000	15,000				
144113	Sundry	55,921	10,000	10,000	10,000	10,200	10,404	10,612
	Total Revenue	490,104	316,100	316,100	329,100	335,682	342,396	349,244
EXPENDITURE								
212111	KPF contribution	1,688,443	2,719,366	2,719,366	2,699,840	2,752,766	2,806,751	2,861,815
211111	Salaries	20,653,182	35,600,024	35,600,024	35,284,220	35,989,904	36,709,702	37,443,896
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211112	Wages	54,130	55,000	55,000	55,000	55,000	55,000	55,000
211113	Housing assistance	278,569	215,064	215,064	215,064	215,064	215,064	215,064
211114	Allowances	515,381	516,260	516,260	505,220	505,220	505,220	505,220
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	221,855	192,969	192,969	192,969	192,969	192,969	192,969
211116	Temporary assistance	1,832,944	658,192	658,192	658,192	658,192	658,192	658,192
211117	Leave grants	5,152,573	5,274,000	5,274,000	5,298,000	5,298,000	5,298,000	5,298,000
	Sub Total	30,397,076	45,230,875	45,230,875	44,974,994	45,733,605	46,507,388	47,296,646
221111	Consultancy Services- Local	1,072,730	1,200	1,200	1,200	1,200	1,200	1,200
221112	Council Services- Local		366,656	366,656	366,656	366,656	366,656	366,656
221113	Services- Local- Works Contract		212,732	212,732	212,732	212,732	212,732	212,732
221211	Consultants Based Overseas	71,329						
221212	Services- Overseas- Works Contract		348,429	348,429	348,429	348,429	348,429	348,429
221311	Cleaning Services	6,999	6,640	6,640	6,640	6,640	6,640	6,640
221911	Relocation Expenses	150,929	211,866	211,866	211,866	211,866	211,866	211,866
222111	Repairs and Maintenance- Office Building		60,000	60,000	70,000	70,000	70,000	70,000
222113	Repairs and Maintenance- Residential Bldg.		7,527	7,527	7,527	7,527	7,527	7,527
222115	Repairs and Maintenance- PandM		21,000	21,000	21,000	21,000	21,000	21,000
222117	Repairs and Maintenance- Aircraft	81,947						
222118	Repairs and Maintenance- Equipment	26,398	71,397	71,397	61,397	61,397	61,397	61,397
222215	Transport equipment	82,875						
	Machinery and equipment not elsewhere classified	19,345						
223111	Entertainment- Local	20,629	13,000	13,000	13,000	13,000	13,000	13,000
224111	Advertisements/ Media- Announcements	9,294	37,768	37,768	37,768	37,768	37,768	37,768
225112	Permanent Hire of Plant and Equipment		5,000	5,000	5,000	5,000	5,000	5,000
226111	Telephone Bills		174,275	174,275	174,275	174,275	174,275	174,275
226112	Internet Fees	279,881	98,960	98,960	98,960	98,960	98,960	98,960
226113	Fax Charges	35,755						
227111	Bus Ticket	699,636	280,564	280,564	280,564	280,564	280,564	280,564
227112	Fuel		86,244	86,244	86,244	86,244	86,244	86,244
227113	Office Transport	142,549	172,840	172,840	172,840	172,840	172,840	172,840
227211	Local Airfares/ Shipfares	437,781	381,130	381,130	381,130	381,130	381,130	381,130
227212	Travel Allowance		15,500	15,500				
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental		60,560	60,560	50,685	50,685	50,685	50,685
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		108,695	108,695	94,945	94,945	94,945	94,945
227312	External Travel- Airfare				8,000	8,000	8,000	8,000
227314	Ext Travel- Misc Incidental	262,376			2,600	2,600	2,600	2,600
227314	Ext Travel- Misc Incidental - Statutory				700	700	700	700
227315	External Travel- Insurance		5,000	5,000	5,000	5,000	5,000	5,000
228111	Local Accommodation Cost	1,120	21,580	21,580	21,580	21,580	21,580	21,580
228112	Local Per Diems		4,042	4,042	19,542	19,542	19,542	19,542
228112	Local Per Diems - Statutory				4,025	4,025	4,025	4,025
228211	Local Training- Catering	34,973	22,580	22,580	22,580	22,580	22,580	22,580
228212	Local Training - Course Fees for Civil Servants		30,000	30,000	30,000	30,000	30,000	30,000
228214	Local Training- Fees to presenters	21,620						
	Local Training- Workshops and Seminars (Others)	784	24,489	24,489	24,489	24,489	24,489	24,489
228312	Overseas Training- Scholarships and other exp.		14,587	14,587	14,587	14,587	14,587	14,587
229111	Local Printing	47,045	45,550	45,550	60,550	60,550	60,550	60,550
229112	Local Stationery and Supplies	312,544	325,134	325,134	310,134	310,134	310,134	310,134
229211	Food and Rations- Local	717,913	788,796	788,796	788,796	788,796	788,796	788,796
229311	Electricity and Gas	425,760	355,095	355,095	355,095	355,095	355,095	355,095
229612	Stationery and Supplies- Overseas		22,959	22,959	22,959	22,959	22,959	22,959
	Purchase of Office Equip, Furniture and Software- Local		442,567	442,567	442,567	442,567	442,567	442,567
229811	Software- Local		442,567	442,567	442,567	442,567	442,567	442,567
229899	Sundry Purchases (Local)	12,269	16,600	16,600	16,600	16,600	16,600	16,600
	Purchase of Office Equip, Furniture and Software- Overseas	599,027	150	150	150	150	150	150
282156	Commitment and Other Fees	33,874	58,440	58,440	58,440	58,440	58,440	58,440
282158	Compensation for Trees	12,763	10,000	10,000	10,000	10,000	10,000	10,000
	Sub Total	5,620,145	4,929,551	4,929,551	4,929,551	4,929,551	4,929,551	4,929,551
	Total Recurrent Exp	36,017,221	50,160,426	50,160,426	49,904,545	50,663,156	51,436,939	52,226,198
263112	Secondary Mission Schools	3,630,108	3,931,403	3,931,403	3,931,403	3,931,403	3,931,403	3,931,403
272142	In- country tertiary support	310,411	2,131,200	2,131,200	800,000	800,000	800,000	800,000
282151	USP Contribution		1,125,980	1,125,980	1,125,980	500,000	500,000	500,000
272141	School stationery for Primary & JSS students	950,526	1,385,577	1,385,577	1,000,000	1,000,000	1,000,000	1,000,000
251125	Subsidy for School Fees	6,302,275	4,918,812	4,918,812	6,000,000	5,000,000	5,000,000	5,000,000
251128	School for Special Needs Children	102,376	150,000	150,000	150,000	150,000	150,000	150,000
252111	Support for Pre Schools	2,236,886	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
251126	Allowances-Pocket money for KTC students	361,057	436,800	436,800	400,000	400,000	400,000	400,000
282162	Contribt to Dev Fund	18,409,085	16,280,000	16,280,000	10,000,000	10,144,000	10,290,304	10,438,949
	Sub Total	32,302,724	32,859,772	32,859,772	25,907,383	24,425,403	24,571,707	24,720,352
	GRAND TOTAL	68,319,945	83,020,198	83,020,198	75,811,929	75,088,559	76,008,646	76,946,550

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget Revised (\$)	Admin 01	Primary 02	JSS 03	PPD& TR 04	Teabike 05	KTC 06	Exams 07
REVENUE												
142350	Fees Rurubao School	100,000	100,000	100,000			100,000					
141513	Rental of Properties	9,000	9,000	9,000			9,000					
142351	KGV and EBS Fees					200,000						
142395	Person Charter Vessel	150,000	150,000	200,000	50,000							5,000
142275	National Certificate Certification of Exam	12,000	12,000	5,000	(7,000)							2,000
142276	Results	15,000	15,000	2,000	(13,000)							
143113	Library Fines	100	100	100								
142354	Membership Fees	5,000	5,000	3,000	(2,000)							
142355	Recovery of Costs:Photocopy	15,000	15,000	3,000	(12,000)							
144113	Sundry	10,000	10,000	10,000		10,000						
	Total Revenue	316,100	316,100	329,100	13,000	210,000	109,000					7,000
EXPENDITURE												
212111	KPF contribution	2,719,366	2,719,366	2,699,840	(19,527)	103,805	1,171,063	716,981	8,491	66,960	85,910	14,335
211111	Salaries (Statutory)	35,600,024	35,600,024	35,284,220	(315,804)	1,301,981	15,392,128	9,294,529	113,214	882,806	1,111,356	189,048
211112	Wages	55,000	55,000	55,000		55,450		50,000				8,760
211113	Housing assistance	215,064	215,064	215,064		7,416	47,232	34,404	4,296		28,296	640
211114	Allowances (Statutory)	516,260	516,260	516,260		29,040	246,400	154,232	2,960		8,940	
211115	Overtime	192,969	192,969	192,969	(11,040)	118,757						3,400
211116	Temporary assistance	658,192	658,192	658,192		26,634	222,040	265,221		21,400	16,823	2,088
211117	Leave grants	5,274,000	5,274,000	5,298,000	24,000	204,000	2,310,000	1,305,000	15,000	138,000	165,000	30,000
	Sub Total	45,230,875	45,230,875	44,974,994	(255,881)	1,863,924	19,388,863	11,820,367	143,961	1,142,167	1,450,437	248,272
221111	Local Consultancy Services-	1,200	1,200	1,200		1,200						
221112	Council Services-	366,656	366,656	366,656		11,900		9,000			54,936	208,751
221113	Local Services- Local- Works	212,732	212,732	212,732		42,413	21,000	47,075	5,000	22,670		
221212	Services- Overseas- Works	348,429	348,429	348,429					4,500	22,000		39,040
221311	Cleaning Services	6,640	6,640	6,640		4,885	156,801	55,065				200
221911	Relocation Expenses	211,866	211,866	211,866								
222111	Maintenance- Office Building	60,000	60,000	70,000	10,000							
222113	Maintenance- Residential Bldg.	7,527	7,527	7,527						7,527		
222115	Maintenance- PandM	21,000	21,000	21,000						21,000		
222118	Maintenance- Equipment	71,397	71,397	61,397	(10,000)	5,000			1,000	3,000	11,000	
223111	Entertainment- Local	13,000	13,000	13,000		13,000		840				
224111	Advertisements/ Media	37,768	37,768	37,768		27,128			3,000			
225112	Permanent Hire of Plant and Equipment	5,000	5,000	5,000				5,000				
226111	Telephone Bills	174,275	174,275	174,275		44,880	9,948	24,000		7,000	50,400	7,500
226112	Internet Fees	98,960	98,960	98,960		2,040					14,400	
227111	Bus Ticket	280,564	280,564	280,564		10,920	81,085	99,600		12,900	24,968	6,641
227112	Fuel	86,244	86,244	86,244		29,589			500			
227113	Office Transport	172,840	172,840	172,840		171,640						
227211	Shipfares/ Allowance-	381,130	381,130	381,130		20,829	3,000	4,000		7,300	71,120	108,834
227212	Travel Allowance - Statutory	15,500	15,500	15,500	(15,500)							
227213	Int. Travel- Misc	60,560	60,560	50,685	(9,875)	6,300	6,136	18,326	1,654			
227213	Int. Travel- Misc	2,000	2,000	2,000		2,000						
227311	External Travel- Per Diem	108,695	108,695	94,945	(13,750)	49,240		6,000				10,300

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2025 cont'd

Code	Description	2024 Budget		2024 Revised		2025 Budget		2025 Budget vs 2024 Revised (\$)		Admin 01	Primary 02	JSS 03	PPD& TR			Exams 07
		2024 Budget	Revised	2024 Budget	Revised	2025 Budget	Revised	04	05				06			
227312	External Travel- Airfare			8,000		8,000										
227314	Ext. Travel- Misc			2,600		2,600										
227314	Ext. Travel- Misc			700		700				700						
227315	External Travel- Insurance	5,000	5,000	5,000		5,000									5,000	
228111	Local Accommodation Cost	21,580	21,580	21,580		21,580										
228112	Local Per Diems - Statutory	4,042	4,042	19,542		19,542		15,500			1,000				6,000	
228211	Local Training- Catering	22,580	22,580	22,580		22,580							10,120			900
228212	Local Training - Course Fees	30,000	30,000	30,000		30,000				30,000						
228299	Local Training- (Others)	24,489	24,489	24,489		24,489				10,000			1,350			
228312	Overseas Training- Scholarships and other exp.	14,587	14,587	14,587		14,587							4,247			
229111	Local Printing	45,550	45,550	60,550		60,550		15,000					3,500		15,000	
229112	Local Stationery and Supplies	325,134	325,134	310,134		310,134		(15,000)		157,809	7,000	1,250	719		5,000	80,000
229211	Local Food and Rations-	788,796	788,796	788,796		788,796									246,746	140,000
229311	Electricity and Gas	355,095	355,095	355,095		355,095				96,000	12,792	33,600			16,663	64,200
229612	Stationery and Supplies- Overseas	22,959	22,959	22,959		22,959									22,959	
229811	Office Equip., Furniture and Software- Local	442,567	442,567	442,567		442,567				42,000	50,912	30,700			32,345	10,300
229899	Sundry Purchases (Local)	16,600	16,600	16,600		16,600							1,600		15,000	
229911	Office Equip., Furniture and Software- Overseas	150	150	150		150										
282156	Commitment and Other Fees	58,440	58,440	58,440		58,440				56,640						
282158	Compensation for Trees	10,000	10,000	10,000		10,000										
	Sub Total	4,929,551	4,929,551	4,929,551		4,929,551				868,707	348,674	329,456	48,017	440,151	552,983	477,466
	Total Recurrent Exp	50,160,426	50,160,426	49,904,545		49,904,545		(255,881)		2,732,631	19,737,537	12,149,823	191,978	1,582,318	2,003,420	725,738
263112	Secondary Mission Schools	3,931,403	3,931,403	3,931,403		3,931,403				3,931,403						
272142	In- country tertiary support	2,131,200	2,131,200	800,000		800,000		(1,331,200)		800,000						
282151	USP Contribution	1,125,980	1,125,980	1,125,980		1,125,980				1,125,980						
272141	School stationery for Primary & JSS students	1,385,577	1,385,577	1,000,000		1,000,000		(385,577)		1,000,000						
251125	Subsidy for School Fees	4,918,812	4,918,812	6,000,000		6,000,000		1,081,188		6,000,000						
251128	School for Special Needs Children	150,000	150,000	150,000		150,000				150,000						
252111	Support for Pre Schools	2,500,000	2,500,000	2,500,000		2,500,000				2,500,000						
251126	Allowances-Pocket money for KTC students	436,800	436,800	400,000		400,000		(36,800)							400,000	
282162	Contribute to Dev Fund	16,280,000	16,280,000	10,000,000		10,000,000		(6,280,000)								10,000,000
	Sub Total	32,859,772	32,859,772	25,907,383		25,907,383		(6,952,389)		15,507,383	18,240,014	12,149,823	191,978	1,582,318	400,000	10,000,000
	GRAND TOTAL	83,020,198	83,020,198	75,811,929		75,811,929		(7,208,270)		18,240,014	19,737,537	12,149,823	191,978	1,582,318	2,403,420	10,725,738

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget Revised (\$)	CDRC 08	Library & Archive 09	SSS 10	FMU 11	Stats & IT 12	KGV&EBS 13	KQA 14	ECCE 15	LPSS 16
REVENUE														
142350	Fees Rurubao School	100,000	100,000	100,000										
141513	Rental of Properties	9,000	9,000	9,000										
142351	KGV and EBS Fees				50,000									
142395	Fare on Charter Vessel	150,000	150,000	200,000	(7,000)									
142275	National Certificate Certification of Exam	12,000	12,000	5,000	(13,000)									
142276	Results	15,000	15,000	2,000										
143113	Library Fines	100	100	100	(2,000)		100							
142354	Membership Fees	5,000	5,000	3,000			3,000							
142355	costs:photocopy	15,000	15,000		(15,000)									
144113	Sundry	10,000	10,000	10,000										
	Total Revenue	316,100	316,100	329,100	13,000		3,100							
EXPENDITURE														
212111	KPF contribution	2,719,366	2,719,366	2,699,840	(19,527)	44,470	23,360	247,690	14,033	6,152	124,227	1,951	33,809	36,602
211111	Salaries (Statutory)	35,600,024	35,600,024	35,284,220	(315,804)	588,845	300,465	3,300,014	153,852	78,024	1,618,230	26,009	449,793	483,926
211112	Salaries (Statutory)			55,450										
211112	Wages	55,000	55,000	55,000										
211113	Housing assistance	215,064	215,064	215,064										
211114	Allowances (Statutory)	516,260	516,260	505,220	(11,040)	4,132	15,000	4,296	3,000		80,364		3,000	
211114	Allowances (Statutory)			11,040										
211115	Overtime	192,969	192,969	192,969		2,050	9,000	7,075	4,694	2,600	11,245		3,000	
211116	Temporary assistance	656,192	656,192	656,192		4,066	11,000	2,523	33,259	4,000	38,131		1,000	4,098
211117	Leave grants	5,274,000	5,274,000	5,298,000	24,000	84,000	60,000	519,000	24,000	12,000	252,000	3,000	87,000	90,000
	Sub Total	45,230,875	45,230,875	44,974,994	(255,881)	727,583	416,825	4,080,597	232,839	102,776	2,131,197	30,960	577,603	614,625
221111	Local Consultancy Services--	1,200	1,200	1,200										
221112	Council Services--	366,656	366,656	366,656		26,000	5,000			1,800	32,969	6,500		11,600
221113	Local Services- Local- Works	212,732	212,732	212,732					72,774					
221212	Services- Overseas- Works	348,429	348,429	348,429		50,603	30,000		150,000		45,286			7,000
221311	Cleaning Services	6,640	6,640	6,640		755	800							
221911	Relocation Expenses	211,866	211,866	211,866										
222111	Maintenance- Office Building	60,000	60,000	70,000	10,000		10,000		60,000					
222113	Maintenance- Residential Bldg.	7,527	7,527	7,527										
222115	Maintenance- PandM	21,000	21,000	21,000										
222118	Maintenance- Equipment	71,397	71,397	61,397	(10,000)	22,262		1,500	6,200	6,350	5,085			
223111	Entertainment- Local	13,000	13,000	13,000										
224111	Advertisements/ Media	37,768	37,768	37,768							2,000		4,800	
225112	Permanent Hire of Plant and Equipment	5,000	5,000	5,000										
226111	Telephone Bills	174,275	174,275	174,275		8,667	6,400		2,400	66,800	8,730			4,350
226112	Internet Fees	98,960	98,960	98,960		7,200	8,000				8,520			
227111	Bus Ticket	280,564	280,564	280,564		2,638	450	3,640			61,680			
227112	Fuel	86,244	86,244	86,244							14,197			
227113	Office Transport	172,840	172,840	172,840							1,200			
227211	Local Airfares/ Shiptares	381,130	381,130	381,130		6,490	13,744	41,185	30,000	6,560	3,200		64,041	
227212	Travel Allowance - Statutory	15,500	15,500		(15,500)									
227213	Int. Travel- Misc	60,560	60,560	6,300	(54,260)		6,300							
227213	Int. Travel- Misc			50,685	(9,875)									
227213	Int. Travel- Misc			2,000										
227311	External Travel- Per Diem	108,695	108,695	94,945	(13,750)	4,000	5,500	15,565					4,340	

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget Revised (\$)	CDRC 08	Library & Archive 09	SSS 10	FMU 11	Stats & IT 12	KG&EBS 13	KQA 14	ECCE 15	LPSS 16
227312	External Travel- Airfare			8,000	8,000								8,000	
227314	Ext Travel- Misc			2,600	2,600								2,600	
227314	Ext Travel- Misc			700	700									
227315	Insurance	5,000	5,000	5,000	5,000									
228111	Local Accommodation	21,580	21,580	21,580	21,580	8,500	21,580	500				3,542		
228112	Local Per Diems - Statutory	4,042	4,042	19,542	15,500									
228112	Local Per Diems - Statutory			4,025	4,025									
228211	Local Training- Catering	22,580	22,580	22,580	22,580		1,540	4,420				1,600		
228212	Local Training - Course Fees	30,000	30,000	30,000	30,000									
228299	Local Training- (Others)	24,489	24,489	24,489	24,489		3,920	5,761				3,458		
228312	Overseas Training- Scholarships and other exp.	14,587	14,587	14,587	14,587							10,340		
229111	Local Printing	45,550	45,550	60,550	15,000				10,400	13,650	18,000			5,000
229112	Local Stationery and Supplies	325,134	325,134	310,134	(15,000)	4,956	6,525	1,702	550	7,443	24,500	1,500	6,180	200,000
229211	Food and Rations- Local	788,796	788,796	788,796	788,796				15,640	202,050	46,620	500		13,080
229311	Electricity and Gas	355,095	355,095	355,095	355,095	30,000	21,000							
229612	Stationery and Supplies- Overseas	22,959	22,959	22,959	22,959									
229811	Office Equip., Furniture and Software- Local	442,567	442,567	442,567	442,567	12,200	32,400	1,200	15,000	73,850	44,000	4,660		5,000
229899	Sundry Purchases (Local)	16,600	16,600	16,600	16,600									
229911	Office Equip., Furniture and Software- Overseas	150	150	150	150				150					
282156	Commitment and Other Fees	58,440	58,440	58,440	58,440									
282158	Compensation for Trees	10,000	10,000	10,000	10,000				10,000					
	Sub Total	4,929,551	4,929,551	4,929,551	4,929,551	184,271	168,659	75,473	373,114	176,453	518,037	32,100	89,961	246,030
	Total Recurrent Exp	50,160,426	50,160,426	49,904,545	(255,881)	911,854	587,484	4,156,070	605,953	279,229	2,649,234	63,060	667,563	860,655
263112	Secondary Mission Schools	3,931,403	3,931,403	3,931,403	3,931,403									
272142	In- country tertiary support	2,131,200	2,131,200	800,000	(1,331,200)									
282151	USP Contribution	1,125,980	1,125,980	1,125,980	1,125,980									
272141	School stationery for Primary & JSS students	1,385,577	1,385,577	1,000,000	(385,577)									
251125	Subsidy for School Fees	4,918,812	4,918,812	6,000,000	1,081,188									
251128	School for Special Needs Children	150,000	150,000	150,000	150,000									
252111	Support for Pre Schools	2,500,000	2,500,000	2,500,000	2,500,000									
251126	Allowances-Pocket money for KTC students	436,800	436,800	400,000	(36,800)									
282162	Contribut to Dev Fund	16,280,000	16,280,000	10,000,000	(6,280,000)									
	Sub Total	32,859,772	32,859,772	25,907,383	(6,952,389)	911,854	587,484	4,156,070	605,953	279,229	2,649,234	63,060	667,563	860,655
	GRAND TOTAL	83,020,198	83,020,198	75,811,929	(7,208,270)	911,854	587,484	4,156,070	605,953	279,229	2,649,234	63,060	667,563	860,655

MINISTRY OF INFORMATION COMMUNICATIONS AND TRANSPORT

Responsible Minister: Minister of Information, Communications and Transport

Accounting Officer: Secretary for Information, Communications and Transport

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Information, Communications and Transport is allocated a total of **\$6,275,616** for Departmental Expenditures in the 2025 Budget.

Table 16(a): MICT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142365	JAXA (Air Service)		1,020,000	1,020,000	1,000,000	1,020,000	1,040,400	1,061,208
142366	JAXA (Downrange)	1,197,751	712,989	712,989	712,989	727,249	741,794	756,630
142243	Open Ship Registration	150,012	180,000	180,000	180,000	183,600	187,272	191,017
142244	Licence for Foreign Vessels	58,434	75,000	75,000	75,000	76,500	78,030	79,591
142245	Licence for Domestic Vessels	52,638	40,000	40,000	40,000	40,800	41,616	42,448
142260	Seaworthiness	2,337	8,000	8,000	8,000	8,160	8,323	8,490
142220	Recruitment & Exam Fees	22,992	25,000	25,000	25,000	25,500	26,010	26,530
142265	Light Dues	37,309	15,000	15,000	15,000	15,300	15,606	15,918
142367	Letter Post Terminal credit		2,000	2,000				
142369	Sale of stamps	35,243	30,000	30,000	30,000	30,600	31,212	31,836
142368	Parcel Post terminal credit	11,171	10,000	10,000	10,000	10,200	10,404	10,612
144113	Sundry Revenue	9,435	2,000	2,000	2,000	2,040	2,081	2,122
142111	Private Box rental	4,075	3,000	3,000	3,000	3,060	3,121	3,184
142370	Commission on money orders	305,162	320,000	320,000	320,000	326,400	332,928	339,587
142371	Printing Sales	99,392	120,000	120,000	100,000	102,000	104,040	106,121
Total Revenue		1,985,951	2,562,989	2,562,989	2,520,989	2,571,409	2,622,837	2,675,294
EXPENDITURE								
212111	KPF contribution	147,134	262,524	262,524	271,638	276,942	282,351	287,869
211111	Salaries	1,887,066	3,469,609	3,469,609	3,535,680	3,606,394	3,678,521	3,752,092
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211113	Housing assistance	44,264	61,766	61,766	46,334	46,334	46,334	46,334
211114	Allowances	82,206	93,460	93,460	82,420	82,420	82,420	82,420
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	102,303	75,831	75,831	75,831	75,831	75,831	75,831
211116	Temporary assistance	64,110	30,714	30,714	30,714	30,714	30,714	30,714
211117	Leave grants	496,715	540,000	540,000	573,000	573,000	573,000	573,000
211118	Home Passage				28,000	28,000	28,000	28,000
Sub Total		2,823,799	4,533,904	4,533,904	4,710,107	4,786,124	4,863,662	4,942,750
211211	Uniforms		1,476	1,476	1,476	1,476	1,476	1,476
221111	Consultancy Services- Local	157,011	2,000	2,000	2,000	2,000	2,000	2,000
221112	Council Services- Local		19,600	19,600	19,600	19,600	19,600	19,600
221113	Contract		106,448	106,448	114,533	114,533	114,533	114,533
221211	Consultants Based Overseas	19,792	24,000	24,000				
221212	Contract		150	150	20,001	20,001	20,001	20,001
221411	Recruitment- Advertisement							
221411	Cost	927	4,800	4,800	5,600	5,600	5,600	5,600
221412	Recruitment- Interview Cost		400	400	600	600	600	600
221413	Recruitment- Sitting							
221413	Allowance		400	400	400	400	400	400
221415	Recruitment- Screening Test		400	400	600	600	600	600
221911	Relocation Expenses	4,383	5,000	5,000	5,000	5,000	5,000	5,000
222112	Repairs and Maintenance- Other Infra		28,935	28,935	27,050	27,050	27,050	27,050
222116	Repairs and Maintenance- Vehicles				3,400	3,400	3,400	3,400
222117	Repairs and Maintenance- Aircraft	6,990						
222118	Repairs and Maintenance- Equipment	2,051	17,100	17,100	19,100	19,100	19,100	19,100
223111	Entertainment- Local	9,524	8,000	8,000	8,000	8,000	8,000	8,000
224111	Advertisements/ Media- Announcements	1,516	4,450	4,450	4,450	4,450	4,450	4,450
225111	Temporary Hire of Plant and Equipment		2,400	2,400	2,400	2,400	2,400	2,400
225112	Permanent Hire of Plant and Equipment	1,598	20,000	20,000	20,000	20,000	20,000	20,000

Table 16(a): MICT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028
cont'd

Code	Description	2023	2024	2024	2025	2026	2027	2028
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
226111	Telephone Bills		30,000	30,000	42,000	42,000	42,000	42,000
226112	Internet Fees	148,473	136,272	136,272	124,272	124,272	124,272	124,272
227111	Bus Ticket	26,182	2,704	2,704	3,016	3,016	3,016	3,016
227112	Fuel		26,978	26,978	31,836	31,836	31,836	31,836
227113	Office Transport	66,992	58,286	58,286	34,640	34,640	34,640	34,640
227211	Local Airfares/ Shipfares	113,291	71,246	71,246	71,418	71,418	71,418	71,418
227212	Travel Allowance		3,850	3,850				
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental		59,620	59,620	29,215	29,215	29,215	29,215
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		102,086	102,086	73,066	73,066	73,066	73,066
227312	External Travel- Airfare		146,270	146,270	166,332	166,332	166,332	166,332
227313	External Travel- Taxi Hire		60	60	100	100	100	100
227314	Ext Travel- Misc Incidental	202,405	12,470	12,470	17,750	17,750	17,750	17,750
227314	Ext Travel- Misc Incidental - Statutory				700	700	700	700
227315	External Travel- Insurance		1,960	1,960	5,065	5,065	5,065	5,065
228111	Local Accommodation Cost		1,500	1,500	2,060	2,060	2,060	2,060
228112	Local Per Diems		7,880	7,880	29,720	29,720	29,720	29,720
228112	Local Per Diems - Statutory				3,675	3,675	3,675	3,675
228211	Local Training- Catering	19,001	10,597	10,597	20,687	20,687	20,687	20,687
228212	Local Training - Course Fees		225	225	1,000	1,000	1,000	1,000
228213	Local Training- Reimbursement		500	500				
228215	Local Training- Venue		2,050	2,050	3,000	3,000	3,000	3,000
228299	Local Training- (Others)		4,200	4,200	3,900	3,900	3,900	3,900
228311	Overseas Training- Fees	12,716	10,300	10,300	10,300	10,300	10,300	10,300
229111	Local Printing	26,811	27,760	27,760	26,760	26,760	26,760	26,760
229112	Local Stationery and Supplies	50,555	34,755	34,755	29,017	29,017	29,017	29,017
229311	Electricity and Gas	165,926	225,720	225,720	225,720	225,720	225,720	225,720
229313	Sewerage		1,590	1,590	1,590	1,590	1,590	1,590
229611	Printing- Overseas				4,000	4,000	4,000	4,000
229612	Stationery and Supplies- Overseas		44,550	44,550	46,493	46,493	46,493	46,493
229711	Pharmaceutical Purchases- Overseas	281						
229811	Office Equip, Furniture and Software- Local		41,391	41,391	38,741	38,741	38,741	38,741
229911	Office Equip, Furniture and Software- Overseas	255,521	255,130	255,130	256,925	256,925	256,925	256,925
	Sub Total	1,291,944	1,565,509	1,565,509	1,565,509	1,565,509	1,565,509	1,565,509
	Total Recurrent Exp	4,115,743	6,099,413	6,099,413	6,275,616	6,351,633	6,429,170	6,508,259
251122	Subsidy for Xmas air services	2,323,542	2,080,000	5,179,324	8,278,649	5,179,324	5,179,324	5,179,324
282153	Search and Rescue	483,729	800,000	800,000	500,000	500,000	500,000	500,000
282162	Contrib to Dev Fund	2,600,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
	Sub Total	5,407,271	3,880,000	6,979,324	9,778,649	6,679,324	6,679,324	6,679,324
	GRAND TOTAL	9,523,014	9,979,413	13,078,737	16,054,265	13,030,957	13,108,495	13,187,583

Table 16(b) HEAD 16 - MINISTRY OF INFORMATION, COMMUNICATION AND TRANSPORT BUDGET – 2025

Code	Description	2024 Budget		2025 Budget		Budget vs 2024 Revised (\$)	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services Kiribati Post 05	Printery 07	DTO 08
		2024	Revised	2024	Revised								
REVENUE													
142365	JAXA (Air Service)	1,020,000	1,020,000	1,000,000	(20,000)		1,000,000						
142366	JAXA (Downrange)	712,989	712,989	712,989			712,989						
142243	Open Ship Registration	180,000	180,000	180,000			180,000						
142244	Licence for Foreign Vessels	75,000	75,000	75,000			75,000						
142245	Licence for Domestic Vessels	40,000	40,000	40,000			40,000						
142260	Seaworthiness	8,000	8,000	8,000			8,000						
142220	Recruitment & Exam Fees	25,000	25,000	25,000			25,000						
142265	Light Dues	15,000	15,000	15,000			15,000						
142367	Letter Post Terminal credit	2,000	2,000		(2,000)								
142369	Sale of stamps	30,000	30,000	30,000							30,000		
142368	Parcel Post terminal credit	10,000	10,000	10,000							10,000		
144113	Sundry Revenue	2,000	2,000	2,000							2,000		
142111	Private Box rental	3,000	3,000	3,000							3,000		
142370	Commission on money orders	320,000	320,000	320,000							320,000		
142371	Printing Sales	120,000	120,000	100,000	(20,000)							100,000	
Total Revenue		2,562,989	2,562,989	2,520,989	(42,000)		1,892,989	163,000			365,000	100,000	
EXPENDITURE													
212111	KPF contribution	262,524	262,524	271,638	9,114		46,968	36,608	4,979	21,460	63,377	20,956	42,416
211111	Salaries	3,469,609	3,469,609	3,535,680	66,071		565,843	480,877	65,325	285,113	837,904	275,526	565,546
211111	Salaries (Statutory)			55,450	55,450						4,296		8,760
211113	Housing assistance	61,766	61,766	46,334	(15,432)		12,288	4,574	3,912	4,296	4,296	3,912	2,025
211114	Allowances	93,460	93,460	82,420	(11,040)		10,040	16,062	5,400	15,380	23,277	5,745	
211114	Allowances (Statutory)			11,040	11,040								
211115	Overtime	75,831	75,831	75,831			9,960	16,158	6,000	900	20,842	16,880	1,312
211116	Temporary assistance	30,714	30,714	30,714			4,952	7,228	1,060	1,024	7,118	3,885	
211117	Leave grants	540,000	540,000	573,000	33,000		93,000	75,000	12,000	39,000	153,000	51,000	69,000
211118	Home Passage			28,000	28,000						28,000		
Sub Total		4,533,904	4,533,904	4,710,107	176,203		809,541	636,506	98,676	367,174	1,137,813	377,905	689,058
211211	Uniforms	1,476	1,476	1,476									
221111	Consultancy Services- Local	2,000	2,000	2,000									
221112	Council Services- Local	19,600	19,600	19,600									
221113	Services- Local- Works	106,448	106,448	114,533	8,085		34,889	7,200	10,000	29,457	18,150	12,837	2,000
221211	Consultants Based Overseas	24,000	24,000		(24,000)								
221212	Services- Overseas- Works	150	150	20,001	19,851								150
221411	Recruitment- Advertisement	4,800	4,800	5,600	800								
221412	Recruitment- Interview Cost	400	400	600	200								
221413	Recruitment- Allowance	400	400	400									
221415	Recruitment- Screening Test	400	400	400									
221911	Relocation Expenses	5,000	5,000	5,000									
222112	Maintenance- Other Infra	28,935	28,935	27,050	(1,885)		21,050	5,000	6,000	1,000			
222116	Maintenance- Vehicles	3,400	3,400	3,400									
222118	Maintenance- Equipment	17,100	17,100	19,100	2,000		4,000	2,400	4,000	1,000	4,000	1,500	4,600
223111	Entertainment- Local	8,000	8,000	8,000			8,000						

Table 16(b) HEAD 16 - MINISTRY OF INFORMATION, COMMUNICATION AND TRANSPORT BUDGET – 2025 cont'd

Code	Description	2024 Budget		2025 Budget		2025 vs 2024 Revised (\$)	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services Kiribati Post 05	Printery 07	DTP 08
		2024	2024 Revised	2025	2025 Budget								
224111	Advertisements/ Media	4,450	4,450	4,450				650	800				2,400
225111	Temporary Hire of Plant and Equipment	2,400	2,400	2,400							600		
225112	Permanent Hire of Plant and Equipment	20,000	20,000	20,000			20,000						
226111	Telephone Bills	30,000	30,000	42,000	12,000		42,000						100,272
226112	Internet Fees	136,272	136,272	124,272	(12,000)		24,000						
227111	Bus Ticket	2,704	2,704	3,016	312		1,768	1,248					
227112	Fuel	26,978	26,978	31,836	4,859		30,956	881					
227113	Office Transport	58,286	58,286	34,640	(23,646)		34,640		10,400		3,444		26,500
227211	Local Airfares/ Shipfares	71,246	71,246	71,418	172		18,730	9,844					
227212	Travel Allowance	3,850	3,850	6,300	2,450		6,300						
227212	Travel Allowance - Statutory			6,300	6,300		9,441	160	4,944		2,520		9,900
227213	Int. Travel- Misc Incidental - Statutory	59,620	59,620	29,215	(30,405)		2,000						
227311	External Travel- Per Diem	102,086	102,086	73,068	(29,020)		12,894	2,268	21,000		3,558		25,460
227312	External Travel- Airfare	146,270	146,270	166,332	20,063		52,900	4,500	14,000		4,800		75,132
227313	External Travel- Taxi Hire	60	60	100	40		90	100					
227314	Ext Travel- Misc Incidental - Statutory	12,470	12,470	17,750	5,280		900	300	1,700		600		4,200
227314	Ext Travel- Misc Incidental - Statutory			700	700		700						
227315	External Travel- Insurance	1,960	1,960	5,065	3,105		405	145	1,500		290		2,175
228111	Local Accommodation Cost	1,500	1,500	2,060	560		1,500		560				
228112	Local Per Diems	7,880	7,880	29,720	21,840		2,000	8,260	1,120		5,880		12,460
228112	Local Per Diems - Statutory			3,675	3,675		3,675						
228211	Training- Catering	10,597	10,597	20,687	10,090		6,997	1,000	3,000				9,690
228212	Training - Course Fees	225	225	1,000	775		1,000						
228213	Training- Reimbursement	500	500	500	(500)								
228215	Training-venue	2,050	2,050	3,000	950		500		1,000				1,500
228299	Training- Others	4,200	4,200	3,900	(300)				2,000				1,900
228311	Overseas Training- Fees	10,300	10,300	10,300			4,000						6,300
229111	Local Printing	27,760	27,760	26,760	(1,000)		20,000		2,200		2,160		2,400
229112	Stationery and Supplies Local	34,755	34,755	29,017	(5,739)		8,325	1,000	1,500		8,724		2,513
229311	Electricity and Gas	225,720	225,720	225,720			225,720						
229313	Sewerage	1,590	1,590	1,590			1,590						
229611	Printing- Overseas			4,000	4,000				4,000				
229612	Stationery and Supplies Overseas	44,550	44,550	46,493	1,943								46,493
229811	Office Equip, Furniture and Software- Local	41,391	41,391	38,741	(2,650)		2,640		2,300		4,000		24,201
229911	Office Equip, Furniture and Software- Overseas			1,000,000	1,000,000								1,000,000
	Sub Total	255,130	255,130	256,925	1,795		7,807	51,108	107,681	3,000	100,177	77,116	246,118
	Total Recurrent Exp	6,099,413	6,099,413	6,275,616	176,203		588,327	81,229	107,681	100,177	693,612	455,020	559,871
251122	Subsidy for Xmas air services	2,080,000	5,179,324	8,278,649	3,099,324		1,397,868	149,784	474,855	1,137,813	693,612	455,020	1,248,930
282153	Search and Rescue	800,000	800,000	500,000	(300,000)		500,000						
282162	Contribt to Dev Fund	1,000,000	1,000,000	1,000,000									1,000,000
	Sub Total	3,880,000	6,979,324	9,778,649	2,799,324		8,778,649	149,784	474,855	1,137,813	693,612	455,020	1,000,000
	GRAND TOTAL	9,979,413	13,078,737	16,054,265	2,975,527		10,176,516	717,735	474,855	1,137,813	693,612	455,020	2,248,930

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 advice on the appropriateness of government spending programs, including the effectiveness of government expenditure; ensuring there are effective financial accountability and associated reporting arrangements in place; effective management of the Revenue Equalization Reserve Fund (RERF) to help finance Government expenditures and maintain the value of the fund; and effective monitoring of ministry operating plans and budgets.

The main strategic functions of the Ministry are:

1. National Economic Planning Office: Provides economic policy advice, compiles the national Budget, and monitors expenditure and revenue, manages aid coordination including the secretariat to the Development Coordination Committee. It also oversees the performance of State-Owned Entities, the management of the Revenue Equalization Reserve Fund and Island Council Trust Fund, the Economic Reform Taskforce and oversees Government debt management.
2. Treasury and Accounts: Records accounting transactions and produces financial reports for all Ministries and the Government. This includes the Copra Unit.
3. Internal Audit: Undertakes internal audit work for all Ministries.
4. Taxation: Administers the taxation system for the Government including personal, company taxation and the Value Added Tax (VAT).
5. Statistics: Gathers data and prepares statistical reports on the Balance of Payments and trade, Government Financial Statistics, Gross Domestic Product, Retail Price Index and Immigration. It manages the Population Census every five years, and periodic surveys.
6. Administration and Information Technology: Provides administrative support and technology and technical support for the efficient operation of the Ministry.
7. Central Procurement Unit: To ensure that all public procurement complying with the procurement act 2019
8. Kiribati Fiduciary Services Unit (KFSU): Provides fiduciary support to all WB and ADB financed projects with substantial amounts.
9. Climate Finance Unit: accelerated efforts to mobilize the much-needed financial resources to address the impacts that climate change is having on Kiribati.
10. Custom Administration: The division is established pursuant to section 8 of the Customs Act 2019. The Comptroller is generally responsible for the movement of cargoes and people into and out of Kiribati. In that respect, Customs is responsible for border control.

The Ministry of Finance and Economic Development is allocated a total of **\$7,957,174** for Departmental Expenditures in the 2025 Budget.

Table 17(a): MFED MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
144113	Sundry revenue	18,472,118	168,537	168,537	256,280	261,406	266,634	271,966
141199	Interest income	567,104	500,000	500,000	500,000	510,000	520,200	530,604
141211	Dividend	2,547,494	3,500,000	3,500,000	3,000,000	3,060,000	3,121,200	3,183,624
141212	RERF Dividend		80,000,000	80,000,000	80,000,000	45,000,000	45,000,000	45,000,000
111110	Personal income tax	13,808,080	14,700,000	17,121,542	17,963,424	18,322,692	18,689,146	19,062,929
111211	Company tax	13,040,634	17,072,910	12,738,608	15,635,863	15,948,581	16,267,552	16,592,903
115199	Sundry Fees		12,000	12,000	12,000	12,240	12,485	12,734
115111	Customs Division Services	11,399	35,000	35,000	35,000	35,700	36,414	37,142
115112	Customs Licence Fees	46	1,500	1,500	2,000	2,040	2,081	2,122
115114	Acceptance Fees	7,029	7,281	7,281	7,500	7,650	7,803	7,959
114211	Excise Tax	11,522,900	13,147,136	12,309,984	11,000,000	11,220,000	11,444,400	11,673,288
114111	VAT	31,678,892	35,746,000	28,726,225	35,400,713	36,108,727	36,830,901	37,567,519
Total Revenue		91,655,695	164,890,364	155,120,677	163,812,780	130,489,036	132,198,816	133,942,793
EXPENDITURE								
212111	KPF contribution	190,244	334,982	334,982	323,007	329,184	335,485	341,912
211111	Salaries	2,430,592	4,336,232	4,336,232	4,118,275	4,200,640	4,284,653	4,370,346
211111	Salaries (Statutory)				58,280	58,280	58,280	58,280
211113	Housing assistance	87,359	71,316	71,316	74,640	74,640	74,640	74,640
211114	Allowances	80,649	102,812	102,812	91,592	91,592	91,592	91,592
211114	Allowances (Statutory)				12,195	12,195	12,195	12,195
211115	Overtime	358,468	128,360	128,360	128,360	128,360	128,360	128,360
211116	Temporary assistance	153,512	130,199	130,199	130,199	130,199	130,199	130,199
211117	Leave grants	588,150	681,000	681,000	705,000	705,000	705,000	705,000
211118	Home Passage		16,000	16,000	8,000	8,000	8,000	8,000
Sub Total		3,888,973	5,800,900	5,800,900	5,649,547	5,738,090	5,828,403	5,920,523
211211	Uniforms	9,056	10,000	10,000	10,000	10,000	10,000	10,000
221111	Consultancy Services- Local	105,682						
221113	Services- Local- Works Contract		92,098	92,098	92,098	92,098	92,098	92,098
221211	Consultants Based Overseas	71,226						
	Services- Overseas- Works							
221212	Contract		76,000	76,000	56,000	56,000	56,000	56,000
221311	Cleaning Services	8,980	15,170	15,170	15,170	15,170	15,170	15,170
221411	Recruitment- Advertisement Cost	8,578	1,500	1,500	1,500	1,500	1,500	1,500
221412	Recruitment- Interview Cost		2,000	2,000	2,000	2,000	2,000	2,000
221413	Recruitment- Sitting Allowance		2,890	2,890	2,890	2,890	2,890	2,890
221415	Recruitment- Screening Test		2,000	2,000	2,000	2,000	2,000	2,000
221911	Relocation Expenses	14,810	42,000	42,000	39,000	39,000	39,000	39,000
	Repairs and Maintenance-							
222118	Equipment	7,592	38,800	38,800	38,800	38,800	38,800	38,800
223111	Entertainment- Local	32,072	12,881	12,881	21,361	21,361	21,361	21,361
	Advertisements/ Media-							
224111	Announcements	2,224	8,300	8,300	8,300	8,300	8,300	8,300
226111	Telephone Bills	18,345	92,310	92,310	146,550	146,550	146,550	146,550

Table 17(a): MFED MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028 cont'd

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
226112	Internet Fees	173,567	87,948	87,948	21,708	21,708	21,708	21,708
227111	Bus Ticket	69,623	9,431	9,431	9,431	9,431	9,431	9,431
227112	Fuel		49,790	49,790	49,790	49,790	49,790	49,790
227113	Office Transport	18,744	15,540	15,540	15,540	15,540	15,540	15,540
227211	Local Airfares/ Shipfares	181,922	108,916	108,916	128,136	128,136	128,136	128,136
227212	Travel Allowance		7,400	7,400				
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental	1,810	39,814	39,814	42,494	42,494	42,494	42,494
227213	Int. Travel- Misc Incidental - Statutory				1,920	1,920	1,920	1,920
227311	External Travel- Per Diem		74,430	74,430	74,430	74,430	74,430	74,430
227312	External Travel- Airfare		80,000	80,000	152,000	152,000	152,000	152,000
227313	External Travel- Taxi Hire		280	280	280	280	280	280
227314	Ext Travel- Misc Incidental	243,653	49,002	49,002	5,100	5,100	5,100	5,100
227314	Ext Travel- Misc Incidental - Statutory				3,902	3,902	3,902	3,902
227315	External Travel- Insurance		3,400	3,400	4,400	4,400	4,400	4,400
228111	Local Accommodation Cost		1,620	1,620	1,620	1,620	1,620	1,620
228112	Local Per Diems		15,221	15,221	15,446	15,446	15,446	15,446
228112	Local Per Diems - Statutory				1,575	1,575	1,575	1,575
228211	Local Training- Catering	30,606	31,865	31,865	32,865	32,865	32,865	32,865
228214	Local Training- Fees to presenters	2,397						
228215	Local Training- Hire of venue		5,840	5,840	6,840	6,840	6,840	6,840
228299	Local Training- Workshops and Seminars (Others)	381	5,050	5,050	5,050	5,050	5,050	5,050
228312	Overseas Training- Scholarships and other exp.		7,000	7,000	4,000	4,000	4,000	4,000
229111	Local Printing	10,308	21,160	21,160	21,160	21,160	21,160	21,160
229112	Local Stationery and Supplies	34,433	59,472	59,472	59,472	59,472	59,472	59,472
229311	Electricity and Gas	169,442	201,820	201,820	201,820	201,820	201,820	201,820
229312	Water	50	1,200	1,200	1,200	1,200	1,200	1,200
229811	Purchase of Office Equip, Furniture and Software- Local		119,480	119,480	89,480	89,480	89,480	89,480
229911	Purchase of Office Equip, Furniture and Software- Overseas	89,275						
229912	Specialised Purchase- Overseas		3,000	3,000	3,000	3,000	3,000	3,000
282112	Bank Charges		913,000	913,000	913,000	913,000	913,000	913,000
	Sub Total	1,304,777	2,307,627	2,307,627	2,307,627	2,307,627	2,307,627	2,307,627
	Total Recurrent Exp	5,193,750	8,108,528	8,108,528	7,957,174	8,045,717	8,136,030	8,228,151
282211	Debt servicing	15,504,574	3,421,693	3,421,693	3,346,188	3,290,094	3,234,798	3,201,584
251117	Freight Subsidy Local Produce	243,261	1,000,000	1,000,000	700,000	700,000	700,000	700,000
251119	Community Service Obligatons	6,769,617	10,000,000	12,059,192	7,000,000	7,435,000	7,435,000	7,435,000
282152	International contributions	2,498,261	2,000,000	2,000,000	2,500,000	2,000,000	2,000,000	2,000,000
271111	Pension and KPF	74,400	97,200	97,200	90,000	90,000	90,000	90,000
282154	Population Census				1,500,000			
282111	Compensation (Court order)	25,000		207,736				
282162	Contrib to Dev Fund	45,050,000	46,564,291	46,564,291	48,010,000	62,500,000	46,500,000	46,500,000
	Sub Total	70,165,113	63,083,184	65,350,112	63,146,188	76,015,094	59,959,798	59,926,584
	GRAND TOTAL	75,358,863	71,191,712	73,458,640	71,103,362	84,060,810	68,095,828	68,154,734

Table 17(b): HEAD 17 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	Budget vs 2024 Revised (\$)	2025	Admin 01	Accounts 02	Internal Audit 03	NEPO 04	Tax Statistics 05	IT 07	CPU 08	Custom 09
REVENUE														
144113	Sundry revenue	168,537	168,537	256,280	87,743			256,280						
141199	Interest Income	500,000	500,000	500,000				500,000						
141211	SOE Dividend Income	3,500,000	3,500,000	3,000,000	(500,000)			3,000,000						
141212	REF Dividend	80,000,000	80,000,000	80,000,000				80,000,000						
111110	Personal income tax	14,700,000	17,121,542	17,963,424	841,882					17,963,424				12,000
111211	Company tax	17,072,910	12,738,608	15,635,863	2,897,255					15,635,863				35,000
115199	Sundry Fees	12,000	12,000	12,000										2,000
115111	Customs Division Services	35,000	35,000	35,000										7,500
115112	Customs Licence Fees	1,500	1,500	2,000	500									
115114	Acceptance Fees	7,281	7,281	7,500	219									
114211	Excise Tax	13,147,136	12,309,984	11,000,000	(1,309,984)					11,000,000				
114111	VAT	35,746,000	28,726,225	35,400,713	6,674,488					35,400,713				
	Total Revenue	164,890,364	155,120,677	163,812,780	8,692,103		3,756,280	80,000,000	80,000,000	80,000,000	11,000,000	35,400,713		56,500
EXPENDITURE														
212111	KPF contribution	334,982	334,982	323,007	(11,976)		36,358	117,940	10,079	34,103	39,401	4,861	8,021	52,104
211111	Salaries	4,336,232	4,336,232	4,118,275	(217,957)		411,608	1,544,875	134,392	418,375	513,711	64,036	106,947	684,408
211113	Salaries (Statutory)			58,280	58,280		58,280							
211113	Housing assistance	71,316	71,316	74,840	3,324		11,328	8,376		19,956	12,504	3,039	3,120	19,356
211114	Allowances	102,812	102,812	91,592	(11,220)		14,433	32,240	240	10,730	24,760	2,400	482	3,268
211114	Allowances (Statutory)			12,195	12,195		12,195							
211115	Overtime	128,360	128,360	128,360			23,407	38,100			12,672	2,300	3,699	48,181
211116	Temporary assistance	130,199	130,199	130,199			14,880	27,659		36,335	11,639	775		10,317
211117	Leave grants	681,000	681,000	705,000	24,000		75,000	273,000	18,000	57,000	84,000	12,000	15,000	132,000
211118	Home Passage	16,000	16,000	8,000	(8,000)						4,000			4,000
	Sub Total	5,800,900	5,800,900	5,649,547	(151,354)		657,489	2,042,190	162,712	576,499	702,687	88,410	133,570	953,634
211211	Uniforms	10,000	10,000	10,000										10,000
221113	Services- Local- Works Contract	92,098	92,098	92,098			84,243	7,855						
221212	Services- Overseas- Works	76,000	76,000	56,000	(20,000)						43,000			
221311	Cleaning Services	15,170	15,170	15,170			15,170							
221411	Recruitment- Advertisement Cost	1,500	1,500	1,500			1,500							
221412	Recruitment- Interview	2,000	2,000	2,000			2,000							
221413	Recruitment- Sitting Allowance	2,890	2,890	2,890			2,890							
221415	Recruitment- Screening Test	2,000	2,000	2,000			2,000							
221911	Relocation Expenses	42,000	42,000	39,000	(3,000)			20,000			7,000			12,000
222118	Repairs and Maintenance- Equipment	38,800	38,800	38,800			22,000					13,600		3,200
223111	Entertainment- Local	12,881	12,881	21,361	8,480		21,361							1,500
224111	Advertisements/ Media	8,300	8,300	8,300							6,800			20,400
226111	Telephone Bills	92,310	92,310	146,550	54,240		126,150							
226112	Internet Fees	87,948	87,948	21,708	(66,240)		5,000					5,908		10,800

Table 17(b): HEAD 17 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2025 cont'd

Code	Description	2024 Budget		2024 Revised		2025 Budget		2025 Revised (\$)		Admin 01	Accounts 02	Internal Audit 03	NEPO 04	Tax 05	Statistics 06	IT 07	CPU 08	Custom 09
		2024 Budget	2024 Revised	2024 Budget	2024 Revised	2025 Budget	2025 Revised											
227111	Bus Ticket	9,431	9,431	9,431	9,431					8,535								896
227112	Fuel	49,790	49,790	49,790	49,790					33,566				6,760				9,464
227113	Office Transport	15,540	15,540	15,540	15,540					11,900				2,040				1,600
227211	Local Airfares/ Shipfares	108,916	108,916	108,916	108,916						101,846		7,600	4,000			4,000	10,690
227212	Travel Allowance	7,400	7,400	7,400	7,400													
227212	Travel Allowance - Statutory			6,300	6,300					6,300				28,060				711
227213	Int. Travel- Misc Incidental			42,494	42,494						7,563							6,160
227213	Statutory			1,920	1,920					1,920								
227311	External Travel- Per Diem	74,430	74,430	74,430	74,430					42,313	10,000	4,000	5,605	3,612				8,900
227312	External Travel- Airfare	80,000	80,000	152,000	72,000					123,000	9,000	5,000	8,000	7,000				
227313	External Travel- Taxi Hire	280	280	280	280									280				
227314	Ext Travel- Misc Incidental	49,002	49,002	5,100	(43,902)						500	600	1,000	1,000				2,000
227314	Statutory			3,902	3,902					3,902		400	1,000	200				
227315	External Travel- Insurance	3,400	3,400	4,400	1,000					1,300	500	400	1,000	1,120				
228111	Local Accommodation Cost	1,620	1,620	1,620	1,620					4,986			4,500	980				1,960
228112	Local Per Diems	15,221	15,221	15,446	225					1,575								
228112	Local Per Diems - Statutory			1,575	1,575					1,575								
228211	Local Training- Catering	31,865	31,865	32,865	1,000					2,000	4,400	4,400	10,015	2,800				2,000
228215	Local Training- Venue	5,840	5,840	6,840	1,000					500	2,200	2,200	450	1,600				1,600
228299	Local Training- (Others)	5,050	5,050	5,050	1,000					200	1,250			2,000				300
228312	Overseas Training-																	
228312	Scholarships	7,000	7,000	4,000	(3,000)					4,000				1,500				3,000
229111	Local Printing	21,160	21,160	21,160						16,660								
229112	Local Stationery and																	
229112	Supplies	59,472	59,472	59,472						59,472								
229311	Electricity and Gas	201,820	201,820	201,820						173,820								28,000
229312	Water	1,200	1,200	1,200														1,200
229811	Local Purchase - Office Equip, Furniture and Software	119,480	119,480	89,480	(30,000)					19,080		1,440		5,542				1,625
229912	Specialised Purchase-																	
282112	Overseas	3,000	3,000	3,000														3,000
282112	Bank Charges	913,000	913,000	913,000						913,000								
	Sub Total	2,307,627	2,307,627	2,307,627	2,307,627					1,710,342	170,551	19,003	38,670	121,294	14,731	84,147	18,714	130,175
	Sub Total Recurrent Exp	8,108,528	8,108,528	7,957,174	(151,354)					2,367,831	2,212,741	181,715	615,169	823,981	347,088	172,557	152,284	1,083,809
282211	Debt servicing	3,421,693	3,421,693	3,346,188	(75,505)								3,346,188					
251117	Freight Subsidy Local Produce	1,000,000	1,000,000	700,000	(300,000)						700,000							
251119	Community Service Obligations	10,000,000	12,059,192	7,000,000	(5,059,192)								7,000,000					
282152	International contributions	2,000,000	2,000,000	2,500,000	500,000								2,500,000					
271111	Pension and KPF	97,200	97,200	90,000	(7,200)						90,000							
282154	Population Census			1,500,000	1,500,000													1,500,000
282111	Compensation (Court order)		207,736		(207,736)													
282162	Contribt to Dev Fund	46,564,291	46,564,291	48,010,000	1,445,709								19,010,000					
	Sub Total	63,083,184	65,350,112	63,146,188	(2,203,924)					29,000,000	29,790,000	31,856,188	31,856,188	823,981	1,847,088	172,557	152,284	1,083,809
	GRAND TOTAL	71,191,712	73,458,640	71,103,362	(2,355,278)					2,367,831	32,002,741	181,715	32,471,357	823,981	1,847,088	172,557	152,284	1,083,809

MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS

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

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

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Women, Youth, Sports and Social Affairs is allocated a total of **\$2,757,411** for Departmental Expenditures in the 2025 Budget

Table 18(a): MWYSSA MEDIUM TERM EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023	2024	2024	2025	2026	2027	2028
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
141518	Sports Complex	16,732	25,000	25,000	25,000	25,500	26,010	26,530
141516	KNYC Maneaba	650	3,450	3,450	5,000	5,100	5,202	5,306
Total Revenue		17,382	28,450	28,450	30,000	30,600	31,212	31,836
EXPENDITURE								
212111	KPF contribution	67,409	117,781	117,781	114,162	116,271	118,422	120,616
211111	Salaries	864,816	1,509,489	1,509,489	1,405,790	1,433,906	1,462,584	1,491,835
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211113	Housing assistance	12,573	21,564	21,564	21,564	21,564	21,564	21,564
211114	Allowances	48,439	83,111	83,111	72,071	72,071	72,071	72,071
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	61,143	36,398	36,398	36,398	36,398	36,398	36,398
211116	Temporary assistance	51,012	60,924	60,924	60,924	60,924	60,924	60,924
211117	Leave grants	197,095	231,000	231,000	234,000	234,000	234,000	234,000
211118	Home Passage		8,000	8,000	8,000	8,000	8,000	8,000
Sub Total		1,302,488	2,068,267	2,068,267	2,019,399	2,049,623	2,080,452	2,111,898
221111	Consultancy Services- Local	89,325						
221112	Council Services- Local		8,400	8,400	8,400	8,400	8,400	8,400
221113	Services- Local- Works Contract		19,475	19,475	19,475	19,475	19,475	19,475
221211	Consultants Based Overseas	846						
221311	Cleaning Services	3,399	3,841	3,841	3,841	3,841	3,841	3,841
221411	Recruitment- Advertisement Cost	2,276	1,150	1,150	1,150	1,150	1,150	1,150
221413	Recruitment- Sitting Allowance		1,200	1,200	700	700	700	700
221415	Recruitment- Screening Test				500	500	500	500
221911	Relocation Expenses		36,186	36,186	36,186	36,186	36,186	36,186
222113	Repairs and Maintenance- Residential Bldg.		6,932	6,932	6,932	6,932	6,932	6,932
222116	Repairs and Maintenance- Vehicles		1,000	1,000	1,031	1,031	1,031	1,031
222118	Repairs and Maintenance- Equipment	6,282	26,147	26,147	25,648	25,648	25,648	25,648
223111	Entertainment- Local	6,366	10,000	10,000	10,000	10,000	10,000	10,000
224111	Advertisements/ Media- Announcements	1,278	13,000	13,000	10,810	10,810	10,810	10,810
225111	Temporary Hire of Plant and Equipment		3,000	3,000	3,000	3,000	3,000	3,000
225112	Permanent Hire of Plant and Equipment	56,304	78,120	78,120	78,120	78,120	78,120	78,120
226111	Telephone Bills		30,760	30,760	30,760	30,760	30,760	30,760
226112	Internet Fees	63,619	29,496	29,496	29,496	29,496	29,496	29,496
226113	Fax Charges	195						
227111	Bus Ticket	25,217	1,820	1,820	1,820	1,820	1,820	1,820
227112	Fuel		24,775	24,775	24,775	24,775	24,775	24,775
227211	Local Airfares/ Shipfares	80,836	29,948	29,948	28,536	28,536	28,536	28,536
227212	Travel Allowance		2,000	2,000				
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental		12,518	12,518	12,368	12,368	12,368	12,368
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		62,102	62,102	62,102	62,102	62,102	62,102
227312	External Travel- Airfare		78,164	78,164	80,864	80,864	80,864	80,864
227313	External Travel- Taxi Hire		7,100	7,100	110	110	110	110
227314	Ext Travel- Misc Incidental	155,415	1,600	1,600	9,191	9,191	9,191	9,191
227314	Ext Travel- Misc Incidental - Statutory				2,300	2,300	2,300	2,300
228112	Local Per Diems		26,888	26,888	22,672	22,672	22,672	22,672
228112	Local Per Diems - Statutory				5,600	5,600	5,600	5,600
228211	Local Training- Catering	8,229	43,475	43,475	43,475	43,475	43,475	43,475
228213	Local Training- Reimbursement of Costs		1,500	1,500	1,500	1,500	1,500	1,500
228214	Local Training- Fees to presenters	2,667	3,100	3,100	2,700	2,700	2,700	2,700
228215	Local Training- Hire of venue		11,850	11,850	11,850	11,850	11,850	11,850
228299	Local Training- Workshops and Seminars (Others)		14,768	14,768	13,160	13,160	13,160	13,160
229111	Local Printing	1,969	1,600	1,600	1,600	1,600	1,600	1,600
229112	Local Stationery and Supplies	7,310	27,028	27,028	26,132	26,132	26,132	26,132
229311	Electricity and Gas	84,218	72,120	72,120	72,120	72,120	72,120	72,120
229313	Sewerage		1,200	1,200	1,200	1,200	1,200	1,200
229811	Purchase of Office Equip, Furniture and Software- Local		22,335	22,335	16,174	16,174	16,174	16,174
229899	Sundry Purchases (Local)		7,000	7,000	7,000	7,000	7,000	7,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	17,582	16,415	16,415	16,415	16,415	16,415	16,415
Sub Total		613,333	738,012	738,012	738,012	738,012	738,012	738,012
Total Recurrent Exp		1,915,820	2,806,280	2,806,280	2,757,411	2,787,636	2,818,465	2,849,910
263122	Voluntary organisations grants	9,904	12,000	12,000	12,000	12,000	12,000	12,000
272120	Disability Support Allowance	2,692,489	2,386,399	2,386,399	2,386,399	2,386,399	2,386,399	2,386,399
272130	Senior citizen's benefit	22,384,534	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000
263131	Sport Incentive		10,000	10,000	10,000	10,000	10,000	10,000
282162	Contribt to Dev Fund	32,806,134	29,800,000	29,800,000	26,300,000	29,300,000	30,800,000	29,300,000
Sub Total		57,893,061	55,208,399	55,208,399	51,708,399	54,708,399	56,208,399	54,708,399
GRAND TOTAL		59,808,881	58,014,679	58,014,679	54,465,810	57,496,035	59,026,864	57,558,309

Table 18(b): HEAD 18 - MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget Revised	2025 Budget vs 2024 Revised (\$)	Social Welfare										
							Admin 01	Sport 02	Welfare 03	Youth 04	Women 05	NGO 06	Disability 07				
REVENUE																	
141518	Sports Complex	25,000	25,000	25,000	25,000												
141516	KNYC Maneaba	3,450	3,450	5,000	5,000	1,550											
	Total Revenue	28,450	28,450	30,000	30,000	1,550											
EXPENDITURE																	
212111	KPF contribution	117,781	117,781	114,162	114,162	(3,619)	64,503	7,766	21,006	5,782	8,896	3,530	2,680				
211111	Salaries	1,509,489	1,509,489	1,405,790	1,405,790	(103,700)	771,302	98,153	266,831	72,837	117,607	44,724	34,336				
211111	Salaries (Statutory)			55,450	55,450	55,450											
211113	Housing assistance	21,564	21,564	21,564	21,564		13,980	1,560	3,120	4,464		13,666	320				
211114	Allowances	83,111	83,111	72,071	72,071	(11,040)	20,463		18,500	3,680							
211114	Allowances (Statutory)			11,040	11,040	11,040											
211115	Overtime	36,398	36,398	36,398	36,398		22,072	3,276	4,000	3,150	1,400	2,500					
211116	Temporary assistance	60,924	60,924	60,924	60,924		33,290	5,398	13,250	4,250	1,000	2,340	1,396				
211117	Leave grants	231,000	231,000	234,000	234,000	3,000	129,000	18,000	45,000	12,000	18,000	6,000	6,000				
211118	Home Passage	8,000	8,000	8,000	8,000		8,000										
	Sub Total	2,068,267	2,068,267	2,019,399	2,019,399	(48,868)	1,129,100	134,152	371,707	106,163	160,785	72,760	44,732				
221112	Council Services- Local	8,400	8,400	8,400	8,400												
221113	Services- Local- Works Contract	19,475	19,475	19,475	19,475		13,100	2,210	1,165			3,000					
221311	Cleaning Services	3,841	3,841	3,841	3,841		2,721	1,120									
221411	Recruitment- Advertisement	1,150	1,150	1,150	1,150		1,150										
221413	Recruitment- Sitting Allowance	1,200	1,200	700	700	(500)	700										
221415	Recruitment- Screening Test			500	500	500											
221911	Relocation Expenses	36,186	36,186	36,186	36,186		36,186										
222113	Maintenance- Residential Bldg.	6,932	6,932	6,932	6,932		6,932										
222116	Maintenance- Vehicles	1,000	1,000	1,031	1,031	31			1,031								
222118	Maintenance- Equipment	26,147	26,147	25,648	25,648	(499)	9,000	2,000	12,000	2,000		648					
223111	Entertainment- Local	10,000	10,000	10,000	10,000		10,000										
224111	Advertisements/ Media	13,000	13,000	10,810	10,810	(2,190)			1,050	3,002		1,250	5,508				
	Temporary Hire of Plant and Equipment	3,000	3,000	3,000	3,000			3,000									
225111	Equipment																
225112	Permanent Hire of Plant and Equipment	78,120	78,120	78,120	78,120		78,120						40				
226111	Telephone Bills	30,760	30,760	30,760	30,760		30,720										
226112	Internet Fees	29,496	29,496	29,496	29,496		29,496										
227111	Bus Ticket	1,820	1,820	1,820	1,820		1,820										
227112	Fuel	24,775	24,775	24,775	24,775		24,775										

Table 18(b): HEAD 18 - MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Social Welfare						
						Admin 01	Sport 02	Welfare 03	Youth 04	Women 05	NGO 06	Disability 07
227211	Local Airfares/ Shipfares	29,948	29,948	28,536	(1,412)	6,184	1,864	5,960	8,596	3,888	2,044	
227212	Travel Allowance	2,000	2,000		(2,000)							
227212	Travel Allowance - Statutory		6,300	6,300	6,300							
227213	Int. Travel- Misc Incidental	12,518	12,518	12,368	(150)							
227213	Int. Travel- Misc Incidental - Statutory		2,000	2,000	2,000							
227311	External Travel- Per Diem	62,102	62,102	62,102	2,700							
227312	External Travel- Airfare	78,164	78,164	80,864	2,700							
227313	External Travel- Taxi Hire	7,100	7,100	110	(6,990)							
227314	Ext Travel- Misc Incidental	1,600	1,600	9,191	7,591							
227314	Ext Travel- Misc Incidental - Statutory		2,300	2,300	2,300							
228112	Local Per Diems	26,888	26,888	22,672	(4,217)							
228112	Local Per Diems - Statutory		5,600	5,600	5,600							
228211	Local Training- Catering	43,475	43,475	43,475								
228211	Local Training- Reimbursement	1,500	1,500	1,500								
228214	Local Training- Fees to presenters	3,100	3,100	2,700	(400)							
228215	Local Training- Hire of venue	11,850	11,850	11,850								
228299	Local Training- (Others)	14,768	14,768	13,160	(1,608)							
229111	Local Printing	1,600	1,600	1,600								
229112	Local Stationery and Supplies	27,028	27,028	26,132	(896)							
229311	Electricity and Gas	72,120	72,120	72,120								
229313	Sewerage	1,200	1,200	1,200								
229811	Office Equip, Furniture and Software- Local	22,335	22,335	16,174	(6,161)							
229899	Sundry Purchases (Local)	7,000	7,000	7,000								
229911	Office Equip, Furniture and Software- Overseas	16,415	16,415	16,415								
	Sub Total	738,012	738,012	738,012		16,415		71,830	44,732	56,788	21,542	42,576
	Total Recurrent Exp	2,806,280	2,806,280	2,757,411	(48,868)	1,598,660	165,137	443,537	150,895	217,573	94,302	87,308
263122	Voluntary Organisations Grants	12,000	12,000	12,000								
272120	Disability Support Allowance	2,386,399	2,386,399	2,386,399								
272130	Senior citizen's benefit	23,000,000	23,000,000	23,000,000								
263131	Sport Incentive	10,000	10,000	10,000								
262162	Contribut to Dev Fund	29,800,000	29,800,000	26,300,000	(3,500,000)							
	Sub Total	55,208,399	55,208,399	51,708,399	(3,500,000)	310,000	10,000	23,000,000	300,000	25,000,000	1,000,000	1,012,000
	GRAND TOTAL	58,014,679	58,014,679	54,465,810	(3,548,868)	1,598,660	475,137	48,443,537	150,895	217,573	1,106,302	2,473,707

MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY

Responsible Minister: Minister of Infrastructure and Sustainable Energy

Accounting Officer: Secretary for Infrastructure and Sustainable Energy

Ministry Purpose:

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

The main strategic functions of the Ministry are:

1. **Energy Planning:** Responsible for enforcing the Energy Act 2022 and development of Energy Policies including coordination of energy policies implementation and providing necessary advice on all energy activities and energy-related matters.
2. **Building and Maintenance:** Performs new construction and maintenance services to government building structures.
3. **Water and Sanitation:** Responsible for ensuring that the people of Kiribati have access to reliable, safe water supplies and safe sanitation facilities and practices.
4. **Quality Control and Inspection:** Entrusted to Enforce the Building Act 2006 and Kiribati National Building Code throughout the country by: 1. Reviewing Building Design proposals to ensure they are safe for users and the general public and comply with standards specified in the Building Code for building permit requirements; and 2. Inspecting construction activities to ensure the approved design proposals are directly followed by Building Contractors.
5. **Architectural Design Service:** Emphasize on the engineering aspects of the building design and construction process with a focus leaning towards architecture and design and assist in contract administration for government and donor building infrastructure development projects.
6. **Civil Engineering:** Responsible for project management, design (include drawing and costing), construct & maintain inspect and monitor the following civil infrastructures, roads, car parks, airfields, coastal structures, wharfs, Jetties, boat passages, bridges, causeways, sports fields, and drainage systems.
7. **Costing Planning:** Provides cost estimates (Bill of Quantities) for new building developments for Government, Private Sector, Communities and SOE's using a preferred standard method of measurement.
8. **Research and Development:** Conducts creative and systematic work to increase the stock of knowledge and to devise new applications using available knowledge in the technical services of MISE.

The Ministry of Infrastructure and Sustainable Energy is allocated a total of **\$5,906,580** for Departmental Expenditures in the 2025 Budget.

Table 19(a): MISE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
144113	Sundry	3,489	1,000	1,000	1,000	1,020	1,040	1,061
142266	Petroleum Storage License	4,859	10,127	10,127	10,127	10,330	10,536	10,747
142267	Service Fee	1,916	50,000	50,000	103,146	105,209	107,313	109,459
142398	Hire of Plant	10,388	10,000	10,000	5,000	5,100	5,202	5,306
142268	Building Permit	24,571	15,000	15,000	14,360	14,647	14,940	15,239
142269	Electrical Contractor Fees and Charges				5,395	5,503	5,613	5,725
142270	Electrical wiring permit				400	408	416	424
142271	Energy Efficient Appliance Registration				500	510	520	531
Total Revenue		45,222	86,127	86,127	139,928	142,727	145,581	148,493
EXPENDITURE								
212111	KPF contribution	139,643	266,161	266,161	265,735	270,836	276,039	281,347
211111	Salaries	1,762,769	3,460,118	3,460,118	3,400,941	3,468,960	3,538,339	3,609,106
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211112	Wages		2,000	2,000	2,000	2,000	2,000	2,000
211113	Housing assistance	71,801	63,888	63,888	48,900	48,900	48,900	48,900
211114	Allowances	59,326	77,965	77,965	66,926	66,926	66,926	66,926
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	81,089	101,591	101,591	101,591	101,591	101,591	101,591
211116	Temporary assistance	101,764	88,699	88,699	86,737	86,737	86,737	86,737
211117	Leave grants	506,387	588,000	588,000	609,000	609,000	609,000	609,000
Sub Total		2,722,779	4,648,423	4,648,423	4,648,319	4,721,439	4,796,022	4,872,096
211211	Uniforms	8,134	3,028	3,028	1,790	1,790	1,790	1,790
221111	Consultancy Services- Local	190,115	1,200	1,200	1,200	1,200	1,200	1,200
221113	Services- Local- Works Contract		152,706	152,706	152,706	152,706	152,706	152,706
221211	Consultants Based Overseas	14,035	3,300	3,300	3,300	3,300	3,300	3,300
221212	Services- Overseas- Works Contract		2,150	2,150	5,000	5,000	5,000	5,000
221311	Cleaning Services	3,665	2,507	2,507	24,577	24,577	24,577	24,577
221411	Recruitment- Advertisement Cost	4,004	2,500	2,500	2,500	2,500	2,500	2,500
221412	Recruitment- Interview Cost		1,000	1,000	1,000	1,000	1,000	1,000
221413	Recruitment- Sitting Allowance		750	750	750	750	750	750
221415	Recruitment- Screening Test		1,000	1,000	1,000	1,000	1,000	1,000
222116	Repairs and Maintenance- Vehicles	12,761	8,600	8,600	9,400	9,400	9,400	9,400
222118	Repairs and Maintenance- Equipment	2,538	7,375	7,375	14,375	14,375	14,375	14,375
223111	Entertainment- Local	10,628	6,900	6,900	8,900	8,900	8,900	8,900
224111	Advertisements/ Media- Announcements	1,141	17,536	17,536	21,000	21,000	21,000	21,000
224112	Subscription		18,000	18,000	18,000	18,000	18,000	18,000
225112	Permanent Hire of Plant and Equipment	215,873	123,800	123,800	45,850	45,850	45,850	45,850
225212	Permanent Hire of Vehicles		20,000	20,000	20,000	20,000	20,000	20,000
226111	Telephone Bills	2,106	89,904	89,904	89,904	89,904	89,904	89,904
226112	Internet Fees	91,261	35,040	35,040	35,040	35,040	35,040	35,040
227111	Bus Ticket	69,125	6,718	6,718	6,718	6,718	6,718	6,718
227112	Fuel		110,047	110,047	116,062	116,062	116,062	116,062
227211	Local Airfares/ Shipfares	62,284	42,515	42,515	67,565	67,565	67,565	67,565
227212	Travel Allowance		71,907	71,907				
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental	1,711	42,764	42,764	54,798	54,798	54,798	54,798
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem	679	73,959	73,959	83,979	83,979	83,979	83,979
227312	External Travel- Airfare		63,300	63,300	65,848	65,848	65,848	65,848
227313	External Travel- Taxi Hire		1,750	1,750				
227314	Ext Travel- Misc Incidental	136,653	200	200	200	200	200	200
227314	Ext Travel- Misc Incidental - Statutory				1,750	1,750	1,750	1,750
227315	External Travel- Insurance		1,800	1,800	1,800	1,800	1,800	1,800
228112	Local Per Diems		19,600	19,600	57,821	57,821	57,821	57,821
228112	Local Per Diems - Statutory				3,675	3,675	3,675	3,675
228211	Local Training- Catering	11,472	42,300	42,300	47,900	47,900	47,900	47,900
228212	Local Training - Course Fees		6,900	6,900	12,900	12,900	12,900	12,900
228215	Local Training- Hire of venue		1,500	1,500	1,500	1,500	1,500	1,500
228299	Local Training- (Others)	400	29,550	29,550	29,550	29,550	29,550	29,550
228311	Overseas Training- Fees	58	16,407	16,407	18,407	18,407	18,407	18,407
229111	Local Printing	3,194	5,665	5,665	4,269	4,269	4,269	4,269
229112	Local Stationery and Supplies	47,715	29,632	29,632	20,366	20,366	20,366	20,366
229311	Electricity and Gas	37,752	66,715	66,715	66,715	66,715	66,715	66,715
229313	Sewerage		3,600	3,600	3,600	3,600	3,600	3,600
229811	Purchase of Office Equip, Furniture and Software- Local		60,086	60,086	50,206	50,206	50,206	50,206
229911	Purchase of Office Equip, Furniture and Software- Overseas	297,662	64,050	64,050	78,040	78,040	78,040	78,040
Sub Total		1,224,966	1,258,261	1,258,261	1,258,261	1,258,261	1,258,261	1,258,261
Total Recurrent Exp		3,947,745	5,906,684	5,906,684	5,906,580	5,979,700	6,054,283	6,130,357
282162	Contribt to Dev Fund		30,000,000	30,000,000	32,203,554	10,203,554	10,203,554	10,000,000
Sub Total			30,000,000	30,000,000	32,203,554	10,203,554	10,203,554	10,000,000
GRAND TOTAL		3,947,745	35,906,684	35,906,684	38,110,134	16,183,254	16,257,837	16,130,357

Table 19(b): HEAD 19 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2025

Code	Description	2024		2025 Budget		2025 Budget vs 2024		2025									
		Budget	Revised	2024, 2025 Budget	Revised (\$)	Admin	Energy Planning Unit	Electricity	Engineering	Dept of	Construction	Sanitation	Water & Quality Control	Architectural	Engineer	Civil	Cost & Planning
						01	02	03	04	05	06	07	08	09	10		
REVENUE																	
144113	Sundry	1,000	1,000	1,000		1,000											
142266	Petroleum Storage License	10,127	10,127	10,127			10,127										
142267	Service Fee	50,000	50,000	103,146	53,146								103,146				
142398	Hire of Plant	10,000	10,000	5,000	(5,000)									5,000			
142268	Building Permit	15,000	15,000	14,360	(640)							14,360					
142269	Electrical Contractor Fees and Charges			5,395										5,395			
142270	Electrical wiring permit			400										400			
142271	Energy Efficient Appliance Registration			500										500			
	Total Revenue	86,127	86,127	139,928	47,506	1,000	10,127					14,360	103,146	11,295			
EXPENDITURE																	
212111	KPF contribution	266,161	266,161	265,735	(427)	45,304	21,884			60,160	45,746	17,058	13,203	46,699	15,682		
211111	Salaries	3,460,118	3,460,118	3,400,941	(59,177)	541,962	287,604			780,923	566,271	222,365	175,212	617,508	209,096		
211111	Salaries (Statutory)			55,450		55,450											
211112	Wages	2,000	2,000	2,000			2,000							4,296			
211113	Housing assistance	63,888	63,888	48,900	(14,988)	16,044	12,360			11,400	11,736	4,464	840	4,821	5,372		
211114	Allowances	77,965	77,965	66,926	(11,040)	17,293	12,980				10,660	3,960					
211114	Allowances (Statutory)			11,040		11,040											
211115	Overtime	101,591	101,591	101,591		43,142	1,497			46,734	4,984	5,070	1,200	2,685	1,351		
211116	Temporary assistance	88,699	88,699	86,737	(1,963)	6,638	4,179			21,206	43,670		827	5,148			
211117	Leave grants	588,000	588,000	609,000	21,000	93,000	42,000			147,000	111,000	33,000	30,000	120,000	33,000		
	Sub Total	4,648,423	4,648,423	4,648,319	(104)	829,872	384,503			1,067,423	794,066	285,516	221,282	801,156	264,500		
211211	Uniforms	3,028	3,028	1,790	(1,238)									1,790			
221111	Consultancy Services- Local	1,200	1,200	1,200									1,200				
221113	Services- Local- Works	152,706	152,706	152,706		115,476		10,000			12,000			15,230			
221211	Consultants Based Overseas	3,300	3,300	3,300												3,300	
221212	Services- Overseas- Works	2,150	2,150	5,000	2,850								5,000	408			
221311	Cleaning Services	2,507	2,507	24,577	22,070	24,169											
221411	Recruitment- Advertisement	2,500	2,500	2,500		2,500											
221412	Recruitment- Interview Cost	1,000	1,000	1,000		1,000											
221413	Recruitment- Sitting Allowance	750	750	750		750											
221415	Recruitment- Screening Test	1,000	1,000	1,000		1,000											
222116	Maintenance- Vehicles	8,600	8,600	9,400	800	9,400											
222118	Maintenance- Equipment	7,375	7,375	14,375	7,000	14,375											
223111	Entertainment- Local	6,900	6,900	8,900	2,000	8,900											
224111	Advertisements/ Media	17,536	17,536	21,000	3,464	12,000					3,000			6,000			
224112	Subscription	18,000	18,000	18,000			18,000										
225112	Permanent Hire of Plant and Equipment	123,800	123,800	45,850	(77,950)	41,350				4,500				20,000			
225212	Permanent Hire of Vehicles	20,000	20,000	20,000		87,264					1,440			1,200			
226111	Telephone Bills	89,904	89,904	89,904		35,040								1,182			
226112	Internet Fees	35,040	35,040	35,040		2,368								28,800			
227111	Bus Ticket	6,718	6,718	6,718		54,896								4,000			
227112	Fuel	110,047	110,047	116,062	6,016	28,208			600		4,316	13,728	6,509	4,000			
227211	Local Airfares/ Shiplares	42,515	42,515	67,565	25,050		7,504										
227212	Travel Allowance	71,907	71,907		(71,907)												

Table 19(b): HEAD 19 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2025 cont'd

Code	Description	2024		2025		Energy											
		Budget	2024 Revised	2025 Budget	Budget vs 2024 Revised (\$)	Admin 01	Planning Unit 02	Electricity Engineering 03	Dept of Engineering 04	Construction 05	Sanitation 06	Water & Control Architectural 07	Quality Control 08	Engineer 09	Cost & Planning 10		
227212	Travel Allowance - Statutory			6,300	6,300												
227213	Int. Travel- Misc Incidental	42,764	42,764	54,798	12,034	2,210	3,320	810	840	32,065	6,210	3,983	5,360				
227213	Int. Travel- Misc Incidental - Statutory			2,000	2,000												
227311	External Travel- Per Diem	73,959	73,959	83,979	10,020	29,100	32,361	4,706	6,612	11,200							
227312	External Travel- Airfare	63,300	63,300	65,848	2,548	40,348	14,500		1,000		10,000						
227313	External Travel- Taxi Hire	1,750	1,750		(1,750)												
227314	Ext Travel- Misc Incidental	200	200	200		1,750	200										
227314	Ext Travel- Misc Incidental - Statutory			1,750	1,750												
227315	External Travel- Insurance	1,800	1,800	1,800		1,000	1,000	800									
228112	Local Per Diems	19,600	19,600	57,821	38,221	27,935	4,900	1,470	980	3,430		4,974	5,600	8,532			
228112	Local Per Diems - Statutory			3,675	3,675	3,675											
228211	Local Training- Catering	42,300	42,300	47,900	5,600	30,600	5,600	900	2,700	3,000		4,500	600				
228212	Local Training - Course Fees	6,900	6,900	12,900	6,000		3,500		6,000			2,600	800				
228215	Local Training- Hire of venue	1,500	1,500	1,500			1,000					500					
228299	Local Training- (Others)	29,550	29,550	29,550		16,000	1,200		12,000			350	6,500				
228311	Overseas Training- Fees	16,407	16,407	18,407	2,000		2,295					9,612	750				
229111	Local Printing	5,665	5,665	4,269	(1,397)	1,444	2,075					325	1,078				
229112	Local Stationery and Supplies	29,632	29,632	20,366	(9,266)	11,780	2,360	540	1,850	874			12,000				
229311	Electricity and Gas	66,715	66,715	66,715		47,235	7,481										
229313	Sewerage	3,600	3,600	3,600		3,600											
229811	Purchase of Office Equip, Furniture and Software- Local	60,086	60,086	50,206	(9,880)	28,500	7,360		2,936		4,220	4,170	3,020				
229911	Purchase of Office Equip, Furniture and Software- Overseas	64,050	64,050	78,040	13,990	60,390											
	Sub Total	1,258,261	1,258,261	1,258,261		751,562	107,175	9,826	77,112	71,325	34,158	43,723	114,318	17,650			
	Total Recurrent Exp	5,906,684	5,906,684	5,906,580	(104)	1,581,435	491,678	9,826	1,144,535	865,391	319,675	265,005	915,475	296,081			
282162	Contribut to Dev Fund	30,000,000	30,000,000	32,203,554	2,203,554					203,554			32,000,000				
	Sub Total	30,000,000	30,000,000	32,203,554	2,203,554	1,581,435	491,678	9,826	1,144,535	1,068,945	319,675	265,005	32,915,475	296,081			
	GRAND TOTAL	35,906,684	35,906,684	38,110,134	2,203,450	1,581,435	491,678	9,826	1,144,535	1,068,945	319,675	265,005	32,915,475	296,081			

MINISTRY OF EMPLOYMENT AND HUMAN RESOURCE

Responsible Minister: Minister of Employment and Human Resource

Accounting Officer: Secretary for Employment and Human Resource

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Ministry of Employment and Human Resources is allocated a total of **\$7,086,546** for Departmental Expenditures in the 2025 Budget.

Table 20(a): MEHR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023	2024	2024	2025	2026	2027	2028
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
142221	Course Fee	115,135	102,000	102,000	107,000	109,140	111,323	113,549
142222	Seaman Administration Fees	2,231	4,300	4,300	4,000	4,080	4,162	4,245
142224	Employment Services	16,680	700	700	2,250	2,295	2,341	2,388
142223	MTC Upgrading Fees	72,508	96,000	96,000	60,000	61,200	62,424	63,672
141513	Rental of MTC Premises	8,680	3,000	3,000	6,000	6,120	6,242	6,367
142251	Medical fees	100,442	52,000	52,000	55,000	56,100	57,222	58,366
Total Revenue		315,675	258,000	258,000	234,250	238,935	243,714	248,588
EXPENDITURE								
212111	KPF contribution	177,861	275,411	275,411	263,541	268,580	273,720	278,963
211111	Salaries	2,161,239	3,571,658	3,571,658	3,359,297	3,426,483	3,495,012	3,564,913
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211112	Wages		6,050	6,050	9,555	9,555	9,555	9,555
211113	Housing assistance	114,972	75,600	75,600	72,072	72,072	72,072	72,072
211114	Allowances	55,694	50,826	50,826	38,786	38,786	38,786	38,786
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	88,065	78,226	78,226	61,132	61,132	61,132	61,132
211116	Temporary assistance	213,446	100,491	100,491	99,139	99,139	99,139	99,139
211117	Leave grants	505,878	522,000	522,000	528,000	528,000	528,000	528,000
211118	Home Passage		20,000	20,000	20,000	20,000	20,000	20,000
Sub Total		3,317,154	4,700,262	4,700,262	4,518,012	4,590,237	4,663,906	4,739,049
211211	Uniforms	38,108	26,920	26,920	28,760	28,760	28,760	28,760
221111	Consultancy Services- Local	333,752	14,400	14,400	30,900	30,900	30,900	30,900
221113	Services- Local- Works Contract		192,446	192,446	180,946	180,946	180,946	180,946
221211	Consultants Based Overseas	46,543	13,000	13,000	13,000	13,000	13,000	13,000
221212	Services- Overseas- Works		106,000	106,000	108,686	108,686	108,686	108,686
221311	Cleaning Services	30,001	24,304	24,304	24,304	24,304	24,304	24,304
221411	Recruitment- Advertisement	8,091	6,470	6,470	6,470	6,470	6,470	6,470
221412	Recruitment- Interview Cost		250	250	250	250	250	250
221413	Recruitment- Sitting Allowance		3,350	3,350	3,350	3,350	3,350	3,350
221415	Recruitment- Screening Test		680	680	680	680	680	680
221911	Relocation Expenses		7,000	7,000				
222111	Maintenance- Office Building		15,000	15,000	30,000	30,000	30,000	30,000
222112	Maintenance- Other Infra		38,000	38,000	46,244	46,244	46,244	46,244
222113	Maintenance- Residential Bldg.		15,000	15,000	10,000	10,000	10,000	10,000
222115	Maintenance- PandM		36,000	36,000	33,000	33,000	33,000	33,000
222116	Maintenance- Vehicles	24,031	13,000	13,000	13,000	13,000	13,000	13,000
222117	Repairs and Maintenance- Aircraft	49,534						
222118	Maintenance- Equipment	29,522	40,600	40,600	16,100	16,100	16,100	16,100
223111	Entertainment- Local	5,423	14,100	14,100	20,500	20,500	20,500	20,500
224111	Advertisements	6,723	12,600	12,600	14,600	14,600	14,600	14,600
225112	Permanent Hire of Plant and Equipment	52,135	25,550	25,550	25,550	25,550	25,550	25,550
226111	Telephone Bills		90,360	90,360	75,360	75,360	75,360	75,360
226112	Internet Fees	288,016	188,880	188,880	165,360	165,360	165,360	165,360

Table 20(a): MEHR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028 cont'd

Code	Description	2023	2024	2024	2025	2026	2027	2028
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
227111	Bus Ticket	219,394	89,022	89,022	8,172	8,172	8,172	8,172
227112	Fuel		46,718	46,718	50,493	50,493	50,493	50,493
227113	Office Transport	6,770	63,610	63,610	144,460	144,460	144,460	144,460
227211	Local Airfares/ Shipfares	229,247	97,270	97,270	82,650	82,650	82,650	82,650
227212	Travel Allowance	258	7,506	7,506				
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental		18,600	18,600	6,740	6,740	6,740	6,740
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		80,959	80,959	111,214	111,214	111,214	111,214
227312	External Travel- Airfare		87,300	87,300	74,800	74,800	74,800	74,800
227313	External Travel- Taxi Hire		300	300				
227314	Ext Travel- Misc Incidental	337,861	3,000	3,000	10,500	10,500	10,500	10,500
227314	Ext Travel- Misc Incidental - Statutory				6,000	6,000	6,000	6,000
227315	External Travel- Insurance		5,450	5,450	4,450	4,450	4,450	4,450
228111	Local Accommodation Cost		4,400	4,400	4,400	4,400	4,400	4,400
228112	Local Per Diems		50,054	50,054	49,568	49,568	49,568	49,568
228112	Local Per Diems - Statutory				2,100	2,100	2,100	2,100
228211	Local Training- Catering	28,462	15,000	15,000	15,000	15,000	15,000	15,000
228212	Local Training - Course Fees		9,800	9,800	9,800	9,800	9,800	9,800
228213	Local Training- Reimbursement		320	320	320	320	320	320
228214	Local Training- Fees to presenters	18,331						
228215	Local Training- Hire of venue		1,200	1,200	1,200	1,200	1,200	1,200
228299	Local Training- (Others)		3,580	3,580	3,580	3,580	3,580	3,580
228311	Overseas Training- Fees	21,639	22,420	22,420	22,420	22,420	22,420	22,420
229111	Local Printing	98,645	48,046	48,046	61,096	61,096	61,096	61,096
229112	Local Stationery and Supplies	58,822	57,888	57,888	62,462	62,462	62,462	62,462
229211	Food and Rations- Local	181,998	243,000	243,000	243,000	243,000	243,000	243,000
229311	Electricity and Gas	469,135	501,100	501,100	500,668	500,668	500,668	500,668
229312	Water		30,240	30,240	30,240	30,240	30,240	30,240
229313	Sewerage	48,896	4,260	4,260	4,260	4,260	4,260	4,260
229411	Pharmaceutical Purchases- Local	49,466						
229811	Purchase of Office Equip, Furniture and Software- Local	1,299	45,660	45,660	45,660	45,660	45,660	45,660
229899	Sundry Purchases (Local)		5,000	5,000	5,000	5,000	5,000	5,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	84,119	9,400	9,400	19,400	19,400	19,400	19,400
229912	Specialised Purchase- Overseas		128,001	128,001	128,001	128,001	128,001	128,001
282156	Commitment and Other Fees		520	520	520	520	520	520
282157	Compensation		5,000	5,000	5,000	5,000	5,000	5,000
282199	Other Expenses	3,000						
Sub Total		2,769,220	2,568,534	2,568,534	2,568,534	2,568,534	2,568,534	2,568,534
Total Recurrent Exp		6,086,374	7,268,796	7,268,796	7,086,546	7,158,771	7,232,440	7,307,583
251127	Allowances for MTC and KIT students	429,055	310,537	310,537	310,537	310,537	310,537	310,537
282162	Contribt to Dev Fund							
Sub Total		429,055	310,537	310,537	310,537	310,537	310,537	310,537
GRAND TOTAL		6,515,429	7,579,333	7,579,333	7,397,083	7,469,308	7,542,977	7,618,120

Table 20(b): HEAD 20 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES BUDGET 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	Labour 02	KIT 03	MTC 04
REVENUE									
142221	Course Fee	102,000	102,000	107,000	5,000			107,000	
142222	Seaman Administration Fees	4,300	4,300	4,000	(300)				4,000
142224	Employment Services	700	700	2,250	1,550		2,250		
142223	MTC Upgrading Fees	96,000	96,000	60,000	(36,000)				60,000
141513	Rental of MTC Premises	3,000	3,000	6,000	3,000				6,000
142251	Medical fees	52,000	52,000	55,000	3,000				55,000
	Total Revenue	258,000	258,000	234,250	(23,750)		2,250	107,000	125,000
EXPENDITURE									
212111	KPF contribution	275,411	275,411	263,541	(11,870)	28,595	38,912	72,119	123,915
211111	Salaries	3,571,658	3,571,658	3,359,297	(212,361)	306,247	503,052	949,538	1,600,459
211111	Salaries (Statutory)			55,450	55,450	55,450			
211112	Wages	6,050	6,050	9,555	3,505			9,555	
211113	Housing assistance	75,600	75,600	72,072	(3,528)		15,468	38,436	18,168
211114	Allowances	50,826	50,826	38,786	(12,040)	10,681	5,600	8,005	14,500
211114	Allowances (Statutory)			11,040	11,040	11,040			
211115	Overtime	78,226	78,226	61,132	(17,094)	16,345	4,864	13,050	26,873
211116	Temporary assistance	100,491	100,491	99,139	(1,352)	19,569	15,772	12,053	51,744
211117	Leave grants	522,000	522,000	528,000	6,000	48,000	78,000	153,000	249,000
211118	Home Passage	20,000	20,000	20,000			8,000	12,000	
	Sub Total	4,700,262	4,700,262	4,518,012	(182,250)	495,927	669,669	1,267,757	2,084,659
211211	Uniforms	26,920	26,920	28,760	1,840		920		27,840
221111	Consultancy Services- Local	14,400	14,400	30,900	16,500		29,100		1,800
221113	Services- Local- Works Contract	192,446	192,446	180,946	(11,500)	135,849		31,897	13,200
221211	Consultants Based Overseas	13,000	13,000	13,000					13,000
221212	Services- Overseas- Works Contract	106,000	106,000	108,686	2,686		40,000		68,686
221311	Cleaning Services	24,304	24,304	24,304		1,268		13,000	10,036
221411	Recruitment- Advertisement Cost	6,470	6,470	6,470		500		2,280	3,690
221412	Recruitment- Interview Cost	250	250	250		250			
221413	Recruitment- Sitting Allowance	3,350	3,350	3,350		1,250		600	1,500
221415	Recruitment- Screening Test	680	680	680		500		180	
221911	Relocation Expenses	7,000	7,000		(7,000)				
	Repairs and Maintenance- Office								
222111	Building	15,000	15,000	30,000	15,000	15,000		15,000	
222112	Repairs and Maintenance- Other Infra	38,000	38,000	46,244	8,244	18,000			28,244
	Repairs and Maintenance- Residential								
222113	Bldg.	15,000	15,000	10,000	(5,000)	10,000			
222115	Repairs and Maintenance- PandM	36,000	36,000	33,000	(3,000)				33,000
222116	Repairs and Maintenance- Vehicles	13,000	13,000	13,000		5,000	2,400	5,600	
222118	Repairs and Maintenance- Equipment	40,600	40,600	16,100	(24,500)		1,800	5,600	8,700
223111	Entertainment- Local	14,100	14,100	20,500	6,400	5,000	8,000	5,500	2,000
224111	Advertisements/ Media- Announcements	12,600	12,600	14,600	2,000	6,600	2,400	3,000	2,600
225112	Permanent Hire of Plant and Equipment	25,550	25,550	25,550		25,550			
226111	Telephone Bills	90,360	90,360	75,360	(15,000)	50,760		15,000	9,600
226112	Internet Fees	188,880	188,880	165,360	(23,520)	34,800	960	114,600	15,000

Table 20(b): HEAD 20 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES BUDGET 2025 cont'd

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	Labour 02	KIT 03	MTC 04
227111	Bus Ticket	89,022	89,022	8,172	(80,850)			8,172	
227112	Fuel	46,718	46,718	50,493	3,775	11,606	726	24,615	13,546
227113	Office Transport	63,610	63,610	144,460	80,850	39,660	3,600	2,850	98,350
227211	Local Airfares/ Shipfares	97,270	97,270	82,650	(14,620)	19,640	21,000	25,000	17,010
227212	Travel Allowance	7,506	7,506		(7,506)				
227212	Travel Allowance - Statutory			6,300	6,300	6,300			
227213	Int. Travel- Misc Incidental	18,600	18,600	6,740	(11,860)			6,740	
227213	Int. Travel- Misc Incidental - Statutory			2,000	2,000	2,000			
227311	External Travel- Per Diem	80,959	80,959	111,214	30,255	40,572	36,366	25,970	8,306
227312	External Travel- Airfare	87,300	87,300	74,800	(12,500)	31,000	29,800		14,000
227313	External Travel- Taxi Hire	300	300		(300)				
227314	Ext Travel- Misc Incidental	3,000	3,000	10,500	7,500		10,000		500
227314	Ext Travel- Misc Incidental - Statutory			6,000	6,000	6,000			
227315	External Travel- Insurance	5,450	5,450	4,450	(1,000)	1,200	1,000	2,250	
228111	Local Accommodation Cost	4,400	4,400	4,400					4,400
228112	Local Per Diems	50,054	50,054	49,568	(486)	13,020	11,830	14,078	10,640
228112	Local Per Diems - Statutory			2,100	2,100	2,100			
228211	Local Training- Catering	15,000	15,000	15,000				15,000	
228212	Local Training - Course Fees for Civil Servants	9,800	9,800	9,800		3,200	3,000	3,600	
228213	Local Training- Reimbursement of Costs	320	320	320			320		
228215	Local Training- Hire of venue	1,200	1,200	1,200		300			900
228215	Local Training- Workshops and Seminars (Others)	3,580	3,580	3,580		300		3,280	
228311	Overseas Training- Fees	22,420	22,420	22,420				22,420	
229111	Local Printing	48,046	48,046	61,096	13,050	10,416	5,000	30,680	15,000
229112	Local Stationery and Supplies	57,888	57,888	62,462	4,574	6,014	3,148	25,717	27,583
229211	Food and Rations- Local	243,000	243,000	243,000		3,240		1,200	238,560
229311	Electricity and Gas	501,100	501,100	500,668	(432)	62,400		174,100	264,168
229312	Water	30,240	30,240	30,240		240			30,000
229313	Sewerage	4,260	4,260	4,260		660			3,600
229811	Purchase of Office Equip, Furniture and Software- Local	45,660	45,660	45,660		10,000	6,950	26,910	1,800
229899	Sundry Purchases (Local)	5,000	5,000	5,000		4,500		500	
229911	Purchase of Office Equip, Furniture and Software- Overseas	9,400	9,400	19,400	10,000	2,000		10,000	7,400
229912	Specialised Purchase- Overseas	128,001	128,001	128,001					128,001
282156	Commitment and Other Fees	520	520	520					520
282157	Compensation	5,000	5,000	5,000		5,000			
	Sub Total	2,568,534	2,568,534	2,568,534		591,695	218,320	635,339	1,123,180
	Total Recurrent Exp	7,268,796	7,268,796	7,086,546	(182,250)	1,087,622	887,989	1,903,096	3,207,839
251127	Allowances for MTC and KIT students	310,537	310,537	310,537		310,537			
282162	Contribt to Dev Fund								
	Sub Total	310,537	310,537	310,537		310,537			
	GRAND TOTAL	7,579,333	7,579,333	7,397,083	(182,250)	1,398,159	887,989	1,903,096	3,207,839

MINISTRY OF LINE AND PHOENIX ISLANDS DEVELOPMENT

Responsible Minister: Minister of Line and Phoenix Islands Development

Accounting Officer: Secretary for Line and Phoenix Islands Development

Ministry Purpose:

The Ministry's major responsibilities include coordination and implementation of all government's policies and development activities in the Line and Phoenix Islands. It also focuses on Development activities as stated in Line and Phoenix Integrated Development Strategic plan (LPIDS) and KV20. The recent policy decision of Government that related to the KV20 is a special focus where Kiritimati Island will be transformed into a major development hub for Kiribati with emphasis on Tourism and Fisheries. The focus of these plans includes the development of infrastructures such as Water, Power, Sanitation, Airport, Multi-purpose Port, Road, improve technology Communications systems, education infrastructures, Office Buildings, staff residencies, develop and managing local industries in the region such as Fish Industries, Solar Salt and Seaweed, support and implementation of reforms to State Owned Companies etc. Identification of Free Tax Zones in Kiritimati and in the wider Line and Phoenix Islands will be also considered in the short to long term strategies.

The main strategic functions of the Ministry are:

1. Administration and Accounting: Administration provides the overall supervision and guidance of the Ministry's overall portfolio. The Division also carried out the overall coordination and guidance role of other Government Agencies in Kiritimati. The Division is also responsible for providing technical advice on all financial matters to the Minister and to the Secretary.
2. Joinery, Construction and Carpentry: Responsible for carrying out construction and maintenance work to all Government Buildings in Line and Phoenix region. The Division also provides joinery, construction and carpentry advisory and supervisory services to NGOs, Churches and Communities within the region.
3. Housing: Responsible for the management, construction, maintenance, provision of Government offices and civil servants Houses on Kiritimati. Collection of house rents is also carried out by the Housing Division.
4. Electrical: The Division's main function is to disseminate, distribute and maintain Power and electrical lines to all public users in Kiritimati and in the outer islands of the region where required. Another important role of the Division is collection of electrical bills. The Division is also responsible for support to the distribution of island council's power or solar powered systems in the Line and Phoenix Region.
5. Power: The Division is responsible for operating and maintaining power generators and solar grids that provide power sources to all users throughout Kiritimati. The Division is also responsible for supporting the island council's power generators or solar power grids in the Line and Phoenix Islands.
6. Water and Sanitation: Ensure that Water and Sanitation for the people of Kiritimati Island are met. The Division is also responsible for the collection of Water and Sanitation bills. The Division also provides technical assistance and support to Island councils, NGOs, churches and communities in the region.
7. Planning Development: Responsible for the draft Development Budget covering the Line and Phoenix Region. The Division is directly responsible for providing support to Division's in developing project documents, manage the implementation and acquittals of all Projects under the Ministry's portfolio. Another important role of the Planning Division is to facilitate and support the drafting of Project documents for NGOs, Churches and Communities based within the Line and Phoenix region.
8. Solar Salts and Seaweed Division: The primary function of the Division is to develop and manage solar salts and seaweed to become a profitable local factory by providing domestic needs and export to the regional and international market.
9. Civil Engineering Division: The primary function of the Division is to cater for all civil works required in the Line and Phoenix Region such as the construction of infrastructures such as roads, bridges, culverts, classrooms, airstrips, boat channels etc. The Division also provides technical services to the private sector, NGOs, Churches and Communities in relation to the design, estimation and survey services. to facilitate.
10. Heavy Machinery and Mechanical Division: The Division is responsible for managing and maintaining Heavy Plants and all vehicles of the Ministry. The Division also provides heavy machinery services to the Private Sector, NGOs and Communities.
11. Linnix Agency: The Division represents the Ministry in meetings and is also required to serve the needs of the Ministry from the capital South Tarawa. The Division usually provides support to the Minister and Secretary when attending Parliament Sessions, Cabinet meetings and other high-level meetings on South Tarawa. The Agency also provides support to procurement activities and facilitate shipments from Tarawa to Kiritimati.

The Ministry of Line and Phoenix Islands Development is allocated a total of **\$6,539,367** for Departmental Expenditures in the 2025 Budget.

Table 21(a): MLPID MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
144112	Sundry Recoveries	82,104	30,000	30,000	8,500	8,670	8,843	9,020
141513	Rental of Government premises	5,669	10,000	10,000	10,000	10,200	10,404	10,612
142376	Carpentry and Joinery	2,205	2,000	2,000	2,760	2,815	2,872	2,929
141514	Rental of Houses	68,850	74,000	74,000	83,533	85,204	86,908	88,646
142377	Sales of Electricity	687,030	510,000	510,000	560,000	571,200	582,624	594,276
142378	Water Supply Fee	88,312	80,000	80,000	85,000	86,700	88,434	90,203
142379	Solar Salt Sales	3,885	25,000	25,000	30,000	30,600	31,212	31,836
142380	Sales of Business Plan	18,024	2,000	2,000	2,400	2,448	2,497	2,547
142398	Hire of Government Equipments	24,003	60,000	60,000	60,000	61,200	62,424	63,672
Total Revenue		980,083	793,000	793,000	842,193	859,037	876,218	893,742
EXPENDITURE								
212111	KPF contribution	157,267	272,902	272,902	265,295	270,337	275,479	280,725
211111	Salaries	1,814,647	3,521,972	3,521,972	3,361,264	3,428,489	3,497,059	3,567,000
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211112	Wages	100,000	135,426	135,426	161,816	161,816	161,816	161,816
211113	Housing assistance	8,030	8,760	8,760	8,760	8,760	8,760	8,760
211114	Allowances	66,520	119,743	119,743	108,703	108,703	108,703	108,703
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	351,025	229,004	229,004	229,004	229,004	229,004	229,004
211116	Temporary assistance	71,764	116,720	116,720	120,551	120,551	120,551	120,551
211117	Leave grants	709,167	633,000	633,000	636,000	636,000	636,000	636,000
211118	Home Passage		232,000	232,000	204,000	204,000	204,000	204,000
Sub Total		3,278,420	5,269,527	5,269,527	5,161,883	5,234,150	5,307,863	5,383,049
211211	Uniforms	1,144	1,410	1,410	8,435	8,435	8,435	8,435
221111	Consultancy Services- Local	185,186	6,534	6,534	6,534	6,534	6,534	6,534
221112	Council Services- Local		63,290	63,290	63,040	63,040	63,040	63,040
221113	Services- Local- Works Contract		34,029	34,029	34,029	34,029	34,029	34,029
221211	Consultants Based Overseas		4,722	4,722	4,722	4,722	4,722	4,722
221212	Services- Overseas- Works		15,000	15,000	5,000	5,000	5,000	5,000
221311	Cleaning Services	6,223	7,324	7,324	7,228	7,228	7,228	7,228
221411	Recruitment- Advertisement		8,560	8,560	8,560	8,560	8,560	8,560
221412	Recruitment- Interview	3,880	200	200	200	200	200	200
221413	Recruitment- Sitting Allowance		100	100	100	100	100	100
222114	Maintenance- Vessels				10,950	10,950	10,950	10,950
222116	Maintenance- Vehicles	141,326	107,929	107,929	96,979	96,979	96,979	96,979
222118	Maintenance- Equipment	20,512	22,946	22,946	23,396	23,396	23,396	23,396
222215	Transport equipment		2,000	2,000				
222217	Machinery and equipment	49,300	30,400	30,400	32,400	32,400	32,400	32,400
223111	Entertainment- Local	34,075	44,384	44,384	44,384	44,384	44,384	44,384
224111	Advertisements/ Media		9,412	9,412	8,958	8,958	8,958	8,958
225111	Temporary Hire of Plant and Equipment		18,400	18,400	19,900	19,900	19,900	19,900
225112	Permanent Hire of Plant and Equipment	2,842						
226111	Telephone Bills		62,100	62,100	62,100	62,100	62,100	62,100
226112	Internet Fees	115,718	96,720	96,720	96,720	96,720	96,720	96,720

Table 21(a): MLPID MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028 cont'd

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
226113	Fax Charges	15,055						
227111	Bus Ticket	142,228						
227112	Fuel		128,420	128,420	124,604	124,604	124,604	124,604
227113	Office Transport	62,715	58,677	58,677	60,477	60,477	60,477	60,477
227211	Local Airfares/ Shipfares	352,124	16,780	16,780	142,510	142,510	142,510	142,510
227212	Travel Allowance				6,300	6,300	6,300	6,300
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental	12,957	274,051	274,051	68,755	68,755	68,755	68,755
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		60,929	60,929	59,179	59,179	59,179	59,179
227312	External Travel- Airfare		40,500	40,500	40,500	40,500	40,500	40,500
227313	External Travel- Taxi Hire		980	980	980	980	980	980
227314	Ext Travel- Misc Incidental	87,960	2,500	2,500	2,500	2,500	2,500	2,500
227314	Ext Travel- Misc Incidental - Statutory				1,750	1,750	1,750	1,750
227315	External Travel- Insurance		250	250	250	250	250	250
228111	Local Accommodation Cost				3,430	3,430	3,430	3,430
228112	Local Per Diems				45,556	45,556	45,556	45,556
228112	Local Per Diems - Statutory				23,100	23,100	23,100	23,100
228211	Local Training- Catering	1,729	2,100	2,100	1,960	1,960	1,960	1,960
228212	Local Training - Course Fees		13,880	13,880	13,880	13,880	13,880	13,880
228299	Local Training- (Others)		175	175	175	175	175	175
228311	Overseas Training- Fees	6,537	15,577	15,577	15,996	15,996	15,996	15,996
228312	Overseas Training- Scholarships		3,000	3,000	3,000	3,000	3,000	3,000
229111	Local Printing	821	10,615	10,615	10,615	10,615	10,615	10,615
229112	Local Stationery and Supplies	190,756	98,690	98,690	93,768	93,768	93,768	93,768
229311	Electricity and Gas	7,889	8,400	8,400	8,400	8,400	8,400	8,400
229312	Water	50						
229313	Sewerage		600	600	600	600	600	600
229611	Printing- Overseas		3,240	3,240	3,240	3,240	3,240	3,240
229612	Stationery and Supplies- Overseas		45,251	45,251	41,016	41,016	41,016	41,016
229811	Purchase of Office Equip, Furniture and Software- Local		55,410	55,410	67,309	67,309	67,309	67,309
229911	Purchase of Office Equip, Furniture and Software- Overseas	96,893	2,000	2,000	2,000	2,000	2,000	2,000
	Sub Total	1,537,921	1,377,484	1,377,484	1,377,484	1,377,484	1,377,484	1,377,484
	Total Recurrent Exp	4,816,341	6,647,011	6,647,011	6,539,367	6,611,634	6,685,347	6,760,533
251212	Housing Maintenance - Kiritimati	1,000,000	4,080,000	4,080,000	4,080,000	1,000,000	1,000,000	1,000,000
282162	Contribt to Dev Fund							
	Sub Total	1,000,000	4,080,000	4,080,000	4,080,000	1,000,000	1,000,000	1,000,000
	GRAND TOTAL	5,816,341	10,727,011	10,727,011	10,619,367	7,611,634	7,685,347	7,760,533

Table 21(b): HEAD 21: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET - 2025

Code	Description	2025 Budget vs 2024 Revised (\$)		PWD Construction										Limix Agency										
		2025 Budget	2024 Revised	Admin	Accounts	03	Housing	04	Electrical	05	Power	06	IT		07	Civil	08	09	Solar Salt	10	HMM	11	Water	12
142378	Sundry Recoveries	30,000	(21,500)	8,500																				
142379	Rental of Government premises	10,000	760	10,000		2,760																		
142377	Carpentry and Joinery	2,000	83,533	2,760			83,533																	
142376	Rental of Houses	74,000	560,000	560,000																				
142375	Sales of Electricity	510,000	50,000	560,000																				
142374	Water Supply Fee	80,000	5,000	85,000																				
142373	Solar Salt Sales	25,000	5,000	30,000																				
142372	Solar Salt Sales	2,000	400	2,400																				
142371	Hire of Government Equipments	60,000	60,000	60,000																				
	Total Revenue	793,000	842,193	842,193		2,760	83,533	560,000	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
	EXPENDITURE																							
212111	KPF contribution	272,902	(7,607)	265,295		16,083	6,930	22,033	14,712	7,660	19,464	4,303	4,303	14,712	7,660	11,812	23,646	23,646	23,646	23,646	23,646	23,646	23,646	23,646
211111	Salaries	3,521,972	(160,708)	3,361,264		463,665	88,610	288,106	183,546	95,908	251,663	52,655	52,655	183,546	95,908	154,985	300,939	300,939	300,939	300,939	300,939	300,939	300,939	300,939
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450																		
211112	Wages	135,426	26,390	161,816																				
211113	Housing assistance	8,760	8,760	8,760																				
211114	Allowances	119,743	(11,040)	108,703		5,000	1,802	5,590	10,640	4,296	17,498	9,000	9,000	10,640	1,895	2,680	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
211114	Allowances (Statutory)	11,040	11,040	11,040		11,040																		
211115	Overtime	229,004	3,831	232,835		18,168	2,580	35,620	13,960	704	22,564	10,307	10,307	13,960	704	10,946	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
211116	Temporary assistance	116,720	3,831	120,551		16,782	3,786	5,672	12,615	6,225	7,838	4,713	4,713	12,615	6,225	2,514	14,340	14,340	14,340	14,340	14,340	14,340	14,340	14,340
211117	Leave grants	633,000	3,000	636,000		90,000	15,000	57,000	30,000	12,000	54,000	9,000	9,000	30,000	12,000	30,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000	57,000
211118	Home Passage	232,000	(28,000)	204,000		20,000	4,000	28,000	8,000	4,000	28,000	4,000	4,000	8,000	4,000	8,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000
	Sub Total	5,269,527	(107,644)	5,161,883		721,772	1,105,620	442,022	347,064	132,688	401,047	108,115	108,115	347,064	132,688	239,358	448,925	448,925	448,925	448,925	448,925	448,925	448,925	448,925
212121	Uniforms	1,410	7,025	8,435		900			2,925	400				2,925	400	510	4,100	4,100	4,100	4,100	4,100	4,100	4,100	4,100
221111	Consultancy Services- Local	6,534		6,534		200																		
221112	Council Services- Local	63,290	(250)	63,040		14,100		399	200	750	9,637			200	750	12,390	14,390	14,390	14,390	14,390	14,390	14,390	14,390	14,390
221113	Services-Local- Works	34,029	34,029	34,029		10,500	4,660	4,732	4,660	9,637														
221211	Consultants Based Overseas	4,722		4,722		4,722																		
221212	Services- Overseas- Works	15,000	(10,000)	5,000																				
221311	Cleaning Services	7,324	(96)	7,228		3,375		632																
221411	Recruitment- Advertisement	8,560	8,560	8,560		7,230																		
221412	Recruitment- Interview	200	200	200																				
221413	Recruitment- Allowance	100	100	100																				
222114	Maintenance- Ships and vessels	107,929	10,950	118,879																				
222116	Maintenance- Vehicles	22,946	(450)	22,496		6,500	500	1,100	1,950	250	42,410	2,500	2,500	1,950	250	1,800	49,769	49,769	49,769	49,769	49,769	49,769	49,769	49,769
222118	Maintenance- Equipment	2,000	2,000	2,000																				
222215	Transport equipment	30,400	2,000	32,400																				
222217	Machinery and equipment	30,400	2,000	32,400																				
222311	Entertainment- Local	44,384	44,384	44,384		44,384																		

Table 21(b): HEAD 21: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET – 2025 cont'd

Code	Description	2024 Budget		2025 Budget	Budget vs 2024 Revised	PWD Construction										Limnix Agency		
		2024 Budget	2024 Revised	2025 Budget	2024 Revised	Admin 01	Accounts 02	Constructio n 03	Housing 04	Electrical 05	Power 06	IT 07	Civil 08	Planning 09	Solar Salt 10		HMM 11	Water 12
224111	Advertisements/ Media	9,412	9,412	8,958	(454)	2,000	4,658			900					1,400			
225111	Temporary Hire - Plant and Equipment	18,400	18,400	19,900	1,500	55,500	600		5,000	2,600	4,200	1,000	1,500				5,000	6,600
226111	Telephone Bills	62,100	62,100	62,100		86,400												10,320
226112	Internet Fees	96,720	96,720	96,720		16,796	2,548	15,544	3,970	13,312	5,160	830	8,134	420	5,569	16,015	25,074	11,232
227112	Fuel	128,420	128,420	124,604	(3,816)	58,677	600	9,300		1,250	7,950	700		1,100	600	2,200	4,950	
227113	Office Transport	58,677	58,677	60,477	1,800	118,960	8,580	1,170			2,500	800	500	3,000	600	1,260	5,140	
227211	Local Airfares/ Shiplares	16,780	16,780	142,510	125,730	6,300												
227212	Travel Allowance - Statutory			6,300	6,300													
227213	Int. Travel- Misc Incidental	274,051	274,051	68,755	(205,296)	34,539	23,196	480		4,580	980		2,480	1,400			200	900
227213	Int. Travel- Misc Incidental - Statutory			2,000	2,000	2,000												
227311	External Travel- Per Diem	60,929	60,929	59,179	(1,750)	50,687		2,874	3,812						1,806			
227312	External Travel- Airfare	40,500	40,500	40,500		32,000		3,400							2,800	2,300		
227313	External Travel- Taxi Hire	980	980	980				980										
227314	Ext Travel- Misc Incidental	2,500	2,500	2,500								2,500						
227314	Statutory			1,750	1,750	1,750												
227315	External Travel- Insurance	250	250	250									490		250			
228111	Local Accommodation Cost	3,430	3,430	3,430		18,620	3,456	2,940		2,940	1,960	4,300		1,680	1,960	5,880	3,920	840
228112	Local Per Diems	45,556	45,556	45,556		23,100												
228112	Local Per Diems - Statutory	23,100	23,100	23,100														
228211	Local Training- Catering	2,100	2,100	1,960	(140)				1,000					960				
228212	Local Training - Course Fees	13,880	13,880	13,880		1,500	210	3,400	200	5,490	140	1,000	1,400		140		400	
228299	Local Training - (Others)	175	175	175											175			
228311	Overseas Training- Fees	15,577	15,577	15,996	419					5,000		4,000		3,500			3,486	
228312	Overseas Training-	3,000	3,000	3,000		1,050	8,565			1,000								
228911	Scholarships and other exp.	10,615	10,615	10,615														
229111	Local Printing	3,000	3,000	3,000		12,900	7,250	8,972	1,302	22,399	9,085	9,495		1,100	2,309	5,095	9,112	4,750
229112	Local Stationery and Supplies	98,690	98,690	93,768	(4,922)													8,400
229311	Electricity and Gas	8,400	8,400	8,400														600
229313	Sewerage	600	600	600														
229611	Printing- Overseas	3,240	3,240	3,240											3,240			
229612	Stationery and Supplies- Overseas	45,251	45,251	41,016	(4,235)								18,762		12,250		10,004	
229811	Office Equip, Furniture and Software-Local	55,410	55,410	67,309	11,899		7,600	21,580		5,055	2,300	19,220	5,854	1,100		1,600		3,000
229911	Office Equip, Furniture and Software- Overseas	2,000	2,000	2,000														
	Sub Total	1,377,484	1,377,484	1,377,484		587,640	73,763	105,444	20,444	70,757	86,954	49,345	44,195	15,660	57,229	129,609	78,601	57,844
	Total Recurrent Exp	6,647,011	6,647,011	6,539,367	(107,644)	1,309,412	370,116	1,211,065	143,151	512,779	488,001	157,460	391,259	148,348	296,587	578,534	766,086	166,589
251212	Housing Maintenance - Kiritin	4,080,000	4,080,000	4,080,000					1,780,000	1,000,000								
282162	Conribut to Dev Fund	4,080,000	4,080,000	4,080,000					1,780,000	1,000,000								
	Sub Total	10,727,011	10,727,011	10,619,367	(107,644)	1,309,412	370,116	1,211,065	1,923,151	1,512,779	488,001	157,460	1,691,259	148,348	296,587	578,534	766,086	166,589
	GRAND TOTAL	10,727,011	10,727,011	10,619,367	(107,644)	1,309,412	370,116	1,211,065	1,923,151	1,512,779	488,001	157,460	1,691,259	148,348	296,587	578,534	766,086	166,589

MINISTRY OF JUSTICE

Responsible Minister: Minister of Justice

Accounting Officer: Secretary for Justice

Ministry Purpose:

The Ministry of Justice is the lead administrator of justice in Kiribati and therefore responsible to administer legislations, deliver justice services and provide policy support and analysis on justice issues within Kiribati. Its aim is to support good governance provided under the Kiribati Development Plan. The Ministry is committed to considering, analyzing 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 enforcement and administrations of justice. The Ministry is also responsible for the formulation, adoption, implementation and execution of policies that underpin security concerning the national interest.

The main strategic functions of the Ministry are:

1. **Administration:** The Administration provides administrative support to all its departments to ensure that MOJ achieves its objectives and responsibilities as well as overseeing the operation of the Ministry with respect to its portfolio through the coordination and management of human resources, corporate planning and policy development, budget management, ICT and other support services.
2. **Prison Division:** The Office of the Superintendent of Prisons (OSP) is established pursuant to section 5 of the Prisons Ordinance (CAP. 76). The OSP is responsible for the general management of prisons and the welfare and rehabilitation of inmates. The MOJ is in dialogue with relevant stakeholders on ways and measures that will assist MOJ with the improvement of the Corrections and Probation services.
3. **Civil Registration Office (CRO):** The Office of the Registrar General of Birth, Death and Marriage is responsible for the administration of the Birth, Death and Marriage Ordinance (CAP. 5). Section 3 provides for the appointment of the Registrar General. The office is responsible for the registration of all births, deaths and marriages, as well as being responsible for the issuance of national ID cards. This activity will assist in minimizing the hurdles faced with newly introduced monetized benefits (SFU and Elderly funds), election, under-age issues and many more.
4. **Human Rights Division (HRD):** The HRD is responsible for the reporting on the international UN Conventions that underpins human rights which Kiribati has ratified and acceded to. The HRD works collaboratively with other relevant Ministries and other entities on the implementation of ratified Treaties.
5. **Office of the Public Legal Services (OPLS):** The OPLS is responsible for the provision of legal aid and services to the members of the community who are not in a position to afford those through private lawyers. MOJ is committed to ensure that OPLs are allowed to deliver their services without hindrances.
6. **Kiritimati Division:** This is the extension of the Correctional Division, Civil Registration Office and Office of the People's Legal Services. The services are the same as those provided on Tarawa but implementing it for the people in the Linnix.

The Ministry of Justice is allocated a total of **\$3,915,408** for Departmental Expenditures in the 2025 Budget.

Table 22(a): MOJ MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
REVENUE								
142281	Civil Registration	145,443	149,500	149,500	150,000	153,000	156,060	159,181
142282	Swearing Fees	7,803	4,900	4,900	3,140	3,203	3,267	3,332
142283	ID Card Fees	114,965	35,000	35,000	90,000	91,800	93,636	95,509
144113	Sundry Revenue							
Total Revenue		268,211	189,400	189,400	243,140	248,003	252,963	258,022
EXPENDITURE								
212111	KPF contribution	94,280	161,007	161,007	158,037	161,082	164,188	167,356
211111	Salaries	1,241,995	2,135,337	2,135,337	2,030,000	2,070,600	2,112,012	2,154,252
211111	Salaries (Statutory)				55,450	55,450	55,450	55,450
211113	Housing assistance	16,020	12,504	12,504	11,328	11,328	11,328	11,328
211114	Allowances	85,325	109,776	109,776	105,636	105,636	105,636	105,636
211114	Allowances (Statutory)				11,040	11,040	11,040	11,040
211115	Overtime	104,313	91,245	91,245	91,245	91,245	91,245	91,245
211116	Temporary assistance	22,639	11,424	11,424	21,707	21,707	21,707	21,707
211117	Leave grants	310,469	336,000	336,000	336,000	336,000	336,000	336,000
211118	Home Passage		16,000	16,000	16,000	16,000	16,000	16,000
Sub Total		1,875,042	2,873,293	2,873,293	2,836,443	2,880,088	2,924,606	2,970,014
211211	Uniforms	567	18,106	18,106	18,106	18,106	18,106	18,106
221111	Consultancy Services- Local	152,281						
221113	Services- Local- Works Contract		114,236	114,236	144,756	144,756	144,756	144,756
221311	Cleaning Services	438	2,862	2,862	2,862	2,862	2,862	2,862
221411	Recruitment- Advertisement Cost		3,500	3,500	3,500	3,500	3,500	3,500
221412	Recruitment- Interview Cost	249						
221911	Relocation Expenses	146	33,432	33,432	33,432	33,432	33,432	33,432
222112	Repairs and Maintenance- Other Infra Machinery and equipment not elsewhere classified	48,053						
222217		56,685						
223111	Entertainment- Local	5,804	7,000	7,000	7,000	7,000	7,000	7,000
224111	Advertisements/ Media- Announcements	3,904	16,340	16,340	16,340	16,340	16,340	16,340
225111	Temporary Hire of Plant and Equipment		39,101	39,101	17,101	17,101	17,101	17,101
225112	Permanent Hire of Plant and Equipment	5,650						
226111	Telephone Bills	26,955	78,600	78,600	78,600	78,600	78,600	78,600
226112	Internet Fees		63,300	63,300	37,776	37,776	37,776	37,776
226113	Fax Charges	73,701						
227111	Bus Ticket	63,004	4,648	4,648	4,648	4,648	4,648	4,648
227112	Fuel		49,173	49,173	49,173	49,173	49,173	49,173
227113	Office Transport	6,654	5,200	5,200	5,200	5,200	5,200	5,200
227211	Local Airfares/ Shipfares	109,372	65,186	65,186	65,186	65,186	65,186	65,186
227212	Travel Allowance		53,843	53,843				
227212	Travel Allowance - Statutory				6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental		7,076	7,076	9,746	9,746	9,746	9,746
227213	Int. Travel- Misc Incidental - Statutory				2,000	2,000	2,000	2,000
227311	External Travel- Per Diem		45,047	45,047	43,997	43,997	43,997	43,997
227312	External Travel- Airfare		68,529	68,529	68,529	68,529	68,529	68,529
227314	Ext Travel- Misc Incidental	64,939						
227314	Ext Travel- Misc Incidental - Statutory				1,050	1,050	1,050	1,050
228112	Local Per Diems				41,248	41,248	41,248	41,248
228211	Local Training- Catering	4,141	5,595	5,595	7,095	7,095	7,095	7,095
228212	Local Training - Course Fees for Civil Servants		4,730	4,730	4,730	4,730	4,730	4,730
228214	Local Training- Fees to presenters	450						
228215	Local Training- Hire of venue				125	125	125	125
228299	Local Training- Workshops and Seminars (Others)		3,400	3,400	3,400	3,400	3,400	3,400
228311	Overseas Training- Fees	12,464	16,560	16,560	16,560	16,560	16,560	16,560
229111	Local Printing	5,377	7,925	7,925	27,929	27,929	27,929	27,929
229112	Local Stationery and Supplies	40,364	26,229	26,229	26,229	26,229	26,229	26,229
229211	Food and Rations- Local	165,257	180,560	180,560	180,560	180,560	180,560	180,560
229311	Electricity and Gas	57,462	83,283	83,283	83,283	83,283	83,283	83,283
229312	Water	570	1,200	1,200	1,200	1,200	1,200	1,200
229313	Sewerage	2,550	6,000	6,000	6,000	6,000	6,000	6,000
229811	Purchase of Office Equip, Furniture and Software- Local		40,038	40,038	40,038	40,038	40,038	40,038
229911	Software- Overseas	96,442	13,267	13,267	25,267	25,267	25,267	25,267
282157	Compensation		15,000	15,000				
Sub Total		1,003,481	1,078,965	1,078,965	1,078,965	1,078,965	1,078,965	1,078,965
Total Recurrent Exp		2,878,523	3,952,258	3,952,258	3,915,408	3,959,053	4,003,571	4,048,979
282162	Contrib to Dev Fund							
Sub Total								
GRAND TOTAL		2,878,523	3,952,258	3,952,258	3,915,408	3,959,053	4,003,571	4,048,979

Table 22(b): HEAD 22 - MINISTRY OF JUSTICE BUDGET – 2025

Code	Description	2024	2024	2025	2025 Budget	Admin	Prison	Civil	Office of	OPLS	Xmas
		Budget	Revised	Budget	vs 2024						
					Revised (\$)						
REVENUE											
142281	Civil Registration	149,500	149,500	150,000	500			150,000			
142282	Swearing Fees	4,900	4,900	3,140	(1,760)					3,140	
142283	ID Card Fees	35,000	35,000	90,000	55,000	90,000					
Total Revenue		189,400	189,400	243,140	53,740	90,000		150,000		3,140	
EXPENDITURE											
212111	KPF contribution	161,007	161,007	158,037	(2,970)	27,758	45,527	22,144	7,944	41,181	13,482
211111	Salaries	2,135,337	2,135,337	2,030,000	(105,337)	305,218	607,026	283,952	105,924	548,115	179,765
211111	Salaries (Statutory)			55,450	55,450	55,450					
211113	Housing assistance	12,504	12,504	11,328	(1,176)	7,032					4,296
211114	Allowances	109,776	109,776	105,636	(4,140)	13,545	50,089	28,020	10,799		3,183
211114	Allowances (Statutory)			11,040	11,040	11,040					
211115	Overtime	91,245	91,245	91,245		14,579	65,234	2,163			9,268
211116	Temporary assistance	11,424	11,424	21,707	10,283	9,436		11,303			968
211117	Leave grants	336,000	336,000	336,000		45,000	111,000	51,000	15,000	81,000	33,000
211118	Home Passage	16,000	16,000	16,000							16,000
Sub Total		2,873,293	2,873,293	2,836,443	(36,850)	489,058	878,876	398,582	139,667	688,012	242,248
211211	Uniforms	18,106	18,106	18,106			17,206				900
221113	Services- Local- Works Contract	114,236	114,236	144,756	30,520	88,626					56,130
221311	Cleaning Services	2,862	2,862	2,862		2,112					750
221411	Recruitment- Advertisement Cost	3,500	3,500	3,500		3,500					
221911	Relocation Expenses	33,432	33,432	33,432			20,000				13,432
223111	Entertainment- Local	7,000	7,000	7,000		7,000					
224111	Advertisements/ Media- Announcements	16,340	16,340	16,340		7,920			3,680		4,740
225111	Temporary Hire of Plant and Equipment	39,101	39,101	17,101	(22,000)	10,001					7,100
226111	Telephone Bills	78,600	78,600	78,600		37,200	30,000				11,400
226112	Internet Fees	63,300	63,300	37,776	(25,524)	18,396	6,000				13,380
227111	Bus Ticket	4,648	4,648	4,648		3,400					1,248
227112	Fuel	49,173	49,173	49,173		18,720	16,360				14,093
227113	Office Transport	5,200	5,200	5,200		2,000	1,600				1,600
227211	Local Airfares/ Shipfares	65,186	65,186	65,186		10,850	14,400	9,144	792		30,000
227212	Travel Allowance	53,843	53,843		(53,843)						
227212	Travel Allowance - Statutory			6,300	6,300	6,300					
227213	Int. Travel- Misc Incidental	7,076	7,076	9,746	2,670	5,076		4,080	590		
227213	Int. Travel- Misc Incidental - Statutory			2,000	2,000	2,000					
227311	External Travel- Per Diem	45,047	45,047	43,997	(1,050)	11,585	6,072	3,840	3,000		19,500
227312	External Travel- Airfare	68,529	68,529	68,529		47,432	7,528	5,834	4,235		3,500
227314	Ext Travel- Misc Incidental - Statutory			1,050	1,050	1,050					
228112	Local Per Diems			41,248	41,248	7,702	2,800		4,410		26,336
228211	Local Training- Catering	5,595	5,595	7,095	1,500	2,595			1,500		3,000
228212	Local Training - Course Fees for Civil Servants	4,730	4,730	4,730		480					4,250
228215	Local Training- Hire of venue			125	125				125		
228215	Local Training- Workshops and Seminars (Others)	3,400	3,400	3,400		600					2,800
228311	Overseas Training- Fees	16,560	16,560	16,560							16,560
229111	Local Printing	7,925	7,925	27,929	20,004	22,404	2,400				3,125
229112	Local Stationery and Supplies	26,229	26,229	26,229		5,519	1,987	11,862			6,861
229211	Food and Rations- Local	180,560	180,560	180,560			180,560				
229311	Electricity and Gas	83,283	83,283	83,283		38,000	24,283				21,000
229312	Water	1,200	1,200	1,200		600					600
229313	Sewerage	6,000	6,000	6,000		1,800	3,600				600
229811	Purchase of Office Equip, Furniture and Software- Local	40,038	40,038	40,038		31,738					8,300
229911	Purchase of Office Equip, Furniture and Software- Overseas	13,267	13,267	25,267	12,000	25,267					
282157	Compensation	15,000	15,000		(15,000)						
Sub Total		1,078,965	1,078,965	1,078,965		419,873	334,796	34,760	18,332	271,205	
Total Recurrent Exp		3,952,258	3,952,258	3,915,408	(36,850)	908,931	1,213,672	433,342	157,999	959,216	242,248
282162	Contribt to Dev Fund										
Sub Total											
GRAND TOTAL		3,952,258	3,952,258	3,915,408	(36,850)	908,931	1,213,672	433,342	157,999	959,216	242,248

LEADERSHIP COMMISSION

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for Leadership Commission

Commission Purpose:

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

The main strategic functions of the Commission are:

1. According to the Leaders Code of Conduct Act 2016 the Commission carries out overall key primary functions which are also reflected in the strategic objectives of the Commission's Strategic Plan 2020-2023 which include putting in place preventative measures to prevent corruption and carrying out investigations to combat corruption practices of the leader(s).
2. Investigation process: The Commission investigates cases upon submission of written complaints from the public while on the other hand, the Commission may investigate cases if it believes a leader has allegedly violated the code.
3. Administration: The Commission should ensure that progress reports on the activities of the Commission are submitted to Parliament on an annual basis.

The Leadership Commission is allocated a total of **\$577,641** for Departmental Expenditures in the 2025 Budget.

Table 23 (a): LC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2023-2028

Code	Description	2023	2024	2024	2025	2026	2027	2028
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
EXPENDITURE								
212111	KPF contribution	12,301	21,380	21,380	19,548	19,890	20,239	20,595
211111	Salaries	141,915	282,391	282,391	227,967	232,527	237,177	241,921
211111	Salaries (Statutory)				30,000	30,000	30,000	30,000
211113	Housing assistance	3,948	9,312	9,312	3,948	3,948	3,948	3,948
211114	Allowances	9,229	11,240	11,240	6,400	6,400	6,400	6,400
211114	Allowances (Statutory)				4,840	4,840	4,840	4,840
211115	Overtime	11,960	17,471	17,471	17,471	17,471	17,471	17,471
211116	Temporary assistance	11,570	2,675	2,675	2,675	2,675	2,675	2,675
211117	Leave grants	34,000	42,000	42,000	39,000	39,000	39,000	39,000
211117	Leave grants (Statutory)				3,000	3,000	3,000	3,000
Sub Total		224,923	386,470	386,470	354,850	359,751	364,750	369,850
221111	Consultancy Services- Local	29,406	1,000	1,000				
221113	Services- Local- Works Contract		15,000	15,000	48,993	48,993	48,993	48,993
221311	Cleaning Services	735	881	881	881	881	881	881
221411	Recruitment- Advertisement Cost		2,250	2,250	2,250	2,250	2,250	2,250
221412	Recruitment- Interview Cost	688						
221413	Recruitment- Sitting Allowance		500	500	500	500	500	500
221415	Recruitment- Screening Test		300	300	300	300	300	300
222118	Repairs and Maintenance- Equipment	641	5,036	5,036	5,036	5,036	5,036	5,036
223111	Entertainment- Local	91	5,105	5,105	5,105	5,105	5,105	5,105
223112	Entertainment- Overseas		1,000	1,000	1,000	1,000	1,000	1,000
224111	Advertisements/ Media- Announcements	3,968	5,970	5,970	5,970	5,970	5,970	5,970
225112	Permanent Hire of Plant and Equipment		33,760	33,760	18,000	18,000	18,000	18,000
226111	Telephone Bills		13,608	13,608	5,640	5,640	5,640	5,640
226112	Internet Fees		5,400	5,400	2,400	2,400	2,400	2,400
226113	Fax Charges	12,066						
227111	Bus Ticket	10,598	1,490	1,490	1,490	1,490	1,490	1,490
227112	Fuel		8,345	8,345	8,345	8,345	8,345	8,345
227113	Office Transport	194	15,990	15,990	13,095	13,095	13,095	13,095
227211	Local Airfares/ Shipfares	17,130	18,196	18,196	7,822	7,822	7,822	7,822
227213	Int. Travel- Misc Incidental		3,100	3,100	1,980	1,980	1,980	1,980
227311	External Travel- Per Diem		14,070	14,070	10,200	10,200	10,200	10,200
227312	External Travel- Airfare		17,790	17,790	37,950	37,950	37,950	37,950
227314	Ext Travel- Misc Incidental	28,958	1,000	1,000	407	407	407	407
227315	External Travel- Insurance		777	777	260	260	260	260
228112	Local Per Diems				6,020	6,020	6,020	6,020
228211	Local Training- Catering	4,179	900	900	900	900	900	900
228214	Local Training- Fees to presenters	616	2,172	2,172	1,150	1,150	1,150	1,150
228215	Local Training- Hire of venue				150	150	150	150
228299	Local Training- Workshops and Seminars (Others)		1,600	1,600				
228311	Overseas Training- Fees		6,110	6,110	6,110	6,110	6,110	6,110
229111	Local Printing	1,142	1,260	1,260	1,260	1,260	1,260	1,260
229112	Local Stationery and Supplies	3,856	8,378	8,378	8,378	8,378	8,378	8,378
229311	Electricity and Gas	10,301	11,400	11,400	11,400	11,400	11,400	11,400
229312	Water	500	600	600	600	600	600	600
229313	Sewerage		1,200	1,200	1,200	1,200	1,200	1,200
229811	Purchase of Office Equip, Furniture and Software- Local		18,604	18,604	8,000	8,000	8,000	8,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	3,757						
Sub Total		128,824	222,791	222,791	222,791	222,791	222,791	222,791
Total Recurrent Exp		353,748	609,261	609,261	577,641	582,542	587,541	592,641
345	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		353,748	609,261	609,261	577,641	582,542	587,541	592,641

Table 23(b): HEAD 23 - LEADERSHIP COMMISSION BUDGET – 2025

Code	Description	2024 Budget	2024 Revised	2025 Budget	2025 Budget vs 2024 Revised (\$)	Admin 01	Commission 02
EXPENDITURE							
212111	KPF contribution	21,380	21,380	19,548	(1,832)	14,130	5,418
211111	Salaries	282,391	282,391	227,967	(54,424)	185,722	42,245
211111	Salaries (Statutory)			30,000	30,000		30,000
211113	Housing assistance	9,312	9,312	3,948	(5,364)	3,948	
211114	Allowances	11,240	11,240	6,400	(4,840)	320	6,080
211114	Allowances (Statutory)			4,840	4,840		4,840
211115	Overtime	17,471	17,471	17,471		17,471	
211116	Temporary assistance	2,675	2,675	2,675		2,675	
211117	Leave grants	42,000	42,000	39,000	(3,000)	33,000	6,000
211117	Leave grants (Statutory)			3,000	3,000		3,000
	Sub Total	386,470	386,470	354,850	(31,620)	257,267	97,583
221111	Consultancy Services- Local	1,000	1,000		(1,000)		
221113	Services- Local- Works Contract	15,000	15,000	48,993	33,993	48,993	
221311	Cleaning Services	881	881	881		881	
221411	Recruitment- Advertisement Cost	2,250	2,250	2,250		2,250	
221413	Recruitment- Sitting Allowance	500	500	500		500	
221415	Recruitment- Screening Test	300	300	300		300	
222118	Repairs and Maintenance- Equipment	5,036	5,036	5,036		5,036	
223111	Entertainment- Local	5,105	5,105	5,105			5,105
223112	Entertainment- Overseas	1,000	1,000	1,000			1,000
224111	Advertisements/ Media- Announcements	5,970	5,970	5,970			5,970
225112	Permanent Hire of Plant and Equipment	33,760	33,760	18,000	(15,760)	18,000	
226111	Telephone Bills	13,608	13,608	5,640	(7,968)	5,640	
226112	Internet Fees	5,400	5,400	2,400	(3,000)	2,400	
227111	Bus Ticket	1,490	1,490	1,490		1,490	
227112	Fuel	8,345	8,345	8,345		4,172	4,172
227113	Office Transport	15,990	15,990	13,095	(2,895)	5,100	7,995
227211	Local Airfares/ Shipfares	18,196	18,196	7,822	(10,374)	7,822	
227213	Int. Travel- Misc Incidental	3,100	3,100	1,980	(1,120)	1,980	
227311	External Travel- Per Diem	14,070	14,070	10,200	(3,870)	5,100	5,100
227312	External Travel- Airfare	17,790	17,790	37,950	20,160	12,500	25,450
227314	Ext Travel- Misc Incidental	1,000	1,000	407	(593)	372	35
227315	External Travel- Insurance	777	777	260	(517)	130	130
228112	Local Per Diems			6,020	6,020	6,020	
228211	Local Training- Catering	900	900	900		900	
228214	Local Training- Fees to presenters	2,172	2,172	1,150	(1,022)	1,150	
228215	Local Training- Hire of venue			150	150	150	
228299	Local Training- Workshops and Seminars (Others)	1,600	1,600		(1,600)		
228311	Overseas Training- Fees	6,110	6,110	6,110			6,110
229111	Local Printing	1,260	1,260	1,260		1,260	
229112	Local Stationery and Supplies	8,378	8,378	8,378		8,378	
229311	Electricity and Gas	11,400	11,400	11,400		11,400	
229312	Water	600	600	600		600	
229313	Sewerage	1,200	1,200	1,200		1,200	
229811	Purchase of Office Equip, Furniture and Software- Local	18,604	18,604	8,000	(10,604)	8,000	
	Sub Total	222,791	222,791	222,791		161,724	61,067
	Total Recurrent Exp	609,261	609,261	577,641	(31,620)	418,991	158,650
345	Contribt to Dev Fund						
	Sub Total						
	GRAND TOTAL	609,261	609,261	577,641	(31,620)	418,991	158,650

APPENDIX 1: SUBSIDIES, GRANTS AND OTHER COMMITMENTS 2023-2028

Code	Title	Ministry	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.	2025 Budget vs 2024 Revised Budget (\$)
Subsidies										
251127	Student Allowances for MTC and KIT Students	MEHR	429,055	310,537	310,537	310,537	310,537	310,537	310,537	
251127	Student allowance for SONH Student	MHMS		133,087	133,087	133,087	133,087	133,087	133,087	
251117	Freight Subsidy Local Produce	MFED	243,261	1,000,000	1,000,000	700,000	700,000	700,000	700,000	(300,000)
251119	Community Service Obligations	MFED	6,769,617	10,000,000	12,059,192	7,000,000	7,435,000	7,435,000	7,435,000	(5,059,192)
251122	Subsidy for Kiritimat Air Services	MICT	2,323,542	2,080,000	5,179,324	8,278,649	5,179,324	5,179,324	5,179,324	3,099,324
263112	Support for Secondary Mission Schools	MoE	3,630,108	3,931,403	3,931,403	3,931,403	3,931,403	3,931,403	3,931,403	
272142	In-Country Tertiary Support - USP	MoE	310,411	2,131,200	2,131,200	800,000	800,000	800,000	800,000	(1,331,200)
272141	School Stationery for Primary & JSS Students	MoE	950,526	1,385,577	1,385,577	1,000,000	1,000,000	1,000,000	1,000,000	(385,577)
251125	Subsidy for School Fees	MoE	6,302,275	4,918,812	4,918,812	6,000,000	5,000,000	5,000,000	5,000,000	1,081,188
252111	Support for Pre-School Teachers	MoE	2,236,886	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	
251128	School Fees for Special Needs Children	MoE	102,376	150,000	150,000	150,000	150,000	150,000	150,000	
282151	USP GoK Contribution	MoE		1,125,980	1,125,980	500,000	500,000	500,000	500,000	(36,800)
251126	Student Allowances for KTC Students	MoE	361,057	436,800	436,800	400,000	400,000	400,000	400,000	
251211	Kiribati Housing (Government employees)	PSO	250,000	250,000	250,000	250,000	250,000	250,000	250,000	
5	Sub Total		23,909,114	30,353,396	35,511,913	32,579,656	28,289,352	28,289,352	28,289,352	(2,932,257)
Grants										
263120	Support Grants for Outer-Island Councils	MCIA	4,771,336	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664	
263121	Local Councils' Grant	MCIA	152,884	180,686	180,686	180,686	180,686	180,686	180,686	
263122	Voluntary Organisations Grants	MWYSSA	9,904	12,000	12,000	12,000	12,000	12,000	12,000	
272120	Disability Support Allowance	MWYSSA	2,692,489	2,386,399	2,386,399	2,386,399	2,386,399	2,386,399	2,386,399	
272130	Senior Citizen's Benefit	MWYSSA	22,384,534	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000	23,000,000	
6	Sub Total		30,011,146	30,133,749	30,133,749	30,133,749	30,133,749	30,133,749	30,133,749	
Contributions										
282152	International Contributions	MFED	2,498,261	2,000,000	2,000,000	2,500,000	2,000,000	2,000,000	2,000,000	500,000
Sub Total			2,498,261	2,000,000	2,000,000	2,500,000	2,000,000	2,000,000	2,000,000	500,000
Other Commitments										
281411	Land Rent	MELAD	7,874,953	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	
263131	Sport Incentive	MWYSSA		10,000	10,000	10,000	10,000	10,000	10,000	
271111	Pension and KPF	MFED	74,400	97,200	97,200	90,000	90,000	90,000	90,000	(7,200)
282154	Population Census	MFED				1,500,000				1,500,000
251129	Ferry Services to Remote Islands	MCIA	22,757	22,757	22,757	22,757	22,757	22,757	22,757	
282153	Search and Rescue	MICT	483,729	800,000	800,000	500,000	500,000	500,000	500,000	(300,000)
282160	Elections	MCIA	299,016	500,000	650,000	300,000	300,000	300,000	300,000	(650,000)
282165	Emergency riots	KPS		69,400	69,400	40,000	40,000	40,000	40,000	(29,400)
282111	Compensation (Court order)	MFED	25,000		207,736					(207,736)
7	Sub Total		8,779,855	9,499,357	9,857,093	10,162,757	8,662,757	8,662,757	9,162,757	305,664
Grand Total			65,198,377	71,986,502	77,502,755	75,376,162	69,085,858	69,385,858	69,585,858	(2,126,593)

APPENDIX 2: LOCAL CONTRIBUTION TO DEVELOPMENT FUND BY MINISTRY 2023-2028

Ministry	Projects	2023 Actual	2024 Budget	2024 Revised	2025 Budget	2026 Est.	2027 Est.	2028 Est.
PSO	Local Training	132,873				132,873	132,873	132,873
PSO	PSO Graduate Scheme	269,932	269,932	269,932	269,932	269,932	269,932	269,932
PSO	Overseas Training (Short Term)	156,322				156,322	156,322	156,322
PSO	Overseas Training (Long Term)	427,024				427,024	427,024	427,024
MCIA	Outer Island Priority Projects		500,000	500,000		500,000	500,000	500,000
MFED	Copra Price Scheme	28,000,000	29,824,791	29,824,791	28,000,000	30,000,000	30,000,000	30,000,000
MFED	Development Partners Forum		100,000	100,000				
MFED	Financial Management Information System	1,500,000	1,400,000	1,400,000	1,000,000			
MFED	2020-2023 KDP & SDG Reporting Consultations	50,000			10,000			
MFED	Infrastructure Maintenance Program	4,000,000	5,000,000	5,000,000	6,000,000	6,000,000	6,000,000	6,000,000
MFED	New Financial Supervisory Authority	500,000				500,000	500,000	500,000
MFED	Arrears resolution	1,500,000						
MFED	Leave Grants for Non-ER Post	9,500,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000
MFED	Kiribati Social Development Indicator Survey		239,500	239,500				
MFED	AKL Fleets				3,000,000	16,000,000		
MFOR	Support to Observers	2,000,000	1,000,000	1,000,000		1,000,000	1,000,000	1,000,000
MHMS	Directly Observable Treatment Support	138,570	138,570	138,570	138,570	138,570	138,570	138,570
MHMS	Health Specialists		200,000	200,000	200,000	200,000	200,000	200,000
MHMS	Local Referrals	1,294,793	3,000,000	3,000,000	1,200,000	2,300,000	2,300,000	2,300,000
MHMS	Overseas Referrals	2,000,000	7,000,000	7,000,000	7,000,000	4,000,000	4,000,000	4,000,000
MHMS	Kiribati Internship Program (for Doctors)		300,000	300,000	300,000	300,000	300,000	300,000
MICT	Outer Island Mobile Towers Phase 2	900,000						
MICT	Outer Island Mobile Towers Phase 3	1,700,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MTCIC	Tourism Authority of Kiribati support (CEO)	52,000						
MISE	South Tarawa Water Supply				203,554	203,554	203,554	
MISE	Outer Island Infrastructure Project		30,000,000	30,000,000	32,000,000	10,000,000	10,000,000	10,000,000
MLPID	Power Supply in Kiritimati Island	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MLPID	Line & Phoenix Senior Secondary School		1,300,000	1,300,000	1,300,000			
MLPID	Housing Development Phase II Linnix		1,780,000	1,780,000	1,780,000			
MOE	Overseas Scholarship	18,409,085	15,280,000	15,280,000	9,000,000	9,144,000	9,290,304	9,438,949
MOE	Students' Loan Scheme		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MWYSSA	Social Stability Fund	1,500,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000
MWYSSA	Unemployment Benefit	30,100,000	28,000,000	28,000,000	25,000,000	28,000,000	28,000,000	28,000,000
MWYSSA	GoK Supports to International Game	300,000	300,000	300,000	300,000	300,000	300,000	300,000
MWYSSA	Te Runga (National Games)	906,134				1,500,000		
282162	Total LCDF	106,336,733	140,132,793	140,132,793	130,702,056	123,572,275	109,218,579	107,663,670

APPENDIX 3: ACCOUNTING OFFICERS

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

APPENDIX 4: GOVERNMENT OF KIRIBATI - STATEMENT NO XIII: LOANS FROM CONSOLIDATED FUND AS AT END OCTOBER 2024

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 Savingsgram 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
Beto Shipyard Ltd	1995	GOK	894,963	Interest free loans	Interest free loan. Repayment of principal over 30yrs commencing April 1995.	Lending by Government to proceeds of loan 724 KIR (SF) from ADB.	Lending by Government to 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 766 KIR (SF) from ADB for USD700,000.	Authority: 39 ref file Dp 29/02
Public Utilities Board	1990	GOK	1,202,547	6.5%	6.5% Interest. Loan repayable over 20 year, commencing June 1990	On lending by Government of proceeds of loan 922 KIR (SF) from ADB for USD890,000.	Authority: Government Borrowing and Guarantee Act Cap39 ref file DP 29/03/88
Development Bank of Kiribati	1984	GOK	1,059,253	6.5%	6.5% Interest. Loan repayable over 12 years commencing June 1984	On lending by Government of a proceeds of loan 1039 KIR (SF)	Authority: Government Borrowing and Guarantee Act Cap39 ref file DP 16/1/90
			6,467,586				Total

APPENDIX 5 (A): PUBLIC DEBT (DETAILED)

Loan Details														Loan Repayments (2024 Jan - Dec)		Loan Balance Est (as at 31 Dec 2024)		2025 Loan Repayment Est (Jan - Dec)	
Loan Code (GoK ref.)	Effective date	Lender	Project Name	Loan No. (Lender ref.)	Loan term	Grace Period	Principal repayment commencement date	Loan maturity date	Interest rate	Loan fees (Incl. service charge)	Purpose of the Loan	Original Amount Borrowed	Acc. principal repayment	Principal (AUD) :	Interest (AUD) :	Principal (SDR)	Principal (AUD) :	Interest (AUD) :	
E3001352	1985	ADB	Baito Shipyard Rehabilitation Project	LN0724	40 years	10 years	Apr-95	Oct-24	Interest-free	1% service charge	To upgrade the various shipyard sections, repair slipway carriage, and provision of equipment	545,200	545,200	40,131	302	-	-	-	-
E3001353	1987	ADB	Tarawa Power Project	LN0786	40 years	10 years	Dec-96	Jun-26	Interest-free	1% service charge	The objective is to improve the quality and reliability of power supply in South Tarawa.	594,700	562,718	43,072	967	31,982	65,026	43,072	536
E3001354	1989	ADB	Power Distribution	LN0922	40 years	10 years	Mar-99	Sep-28	Interest-free	1% service charge	To reinforce and extend the power distribution network in South Tarawa and reduce energy losses	680,000	653,964	58,369	2,773	116,036	228,669	58,369	2,190
E3001355	1991	ADB	Development Bank of Kiribati	LN1039	40 years	10 years	May-01	Nov-30	Interest-free	1% service charge	Lens for DBK to facilitate the provision of other financial assistance to such Qualified Enterprises	722,000	579,937	48,305	3,222	142,063	279,959	48,305	2,739
E3001356	1999	ADB	Sanitation, Public Health & Environment Improvement	LN1648	40 years	10 years	Jun-09	Jan-38	Interest-free	1% service charge	To improve the development potential of health and well-being by assist with reconstruction, institutional arrangement for water supply, sewage disposal and sanitation facilities on South Tarawa	7,271,000	3,040,361	608,245	89,713	4,230,639	8,337,193	608,245	83,630
E3001358	2011	ADB	Road Rehabilitation Project	LN2718	32 years	8 years	Mar-19	Sep-42	1% interest during grace period, and 1.5% afterwards.		To provide access to a safe and well maintained road network for the population in South Tarawa	7,621,000	2,158,005	628,316	176,714	5,462,995	10,765,759	628,316	167,289
E3001359	2012	ADB	South Tarawa Sanitation Improvement Project	LN2795	32 years	8 years	Apr-20	Oct-43	1% interest during grace period, and 1.5% afterwards.		To enhance access to improved sanitation facilities and services in South Tarawa	4,700,000	1,053,446	394,160	76,351	3,646,554	7,186,154	394,160	72,410
E3001372	2014	ICDF-01	Upgrading of Bonriki International Airport Project	ICDF-01	30 years	7 years	Sep-21	Mar-44	1.5% interest after grace period	0.75% commitment fee	The project's objective is to improve the airports safety and services standards	20,227,983	3,078,171	879,478	271,575	17,149,812	17,149,812	879,478	257,449
Total Public Debts Payments													2700,077	621,616	30,780,079	44,010,571	2,659,946	586,242	

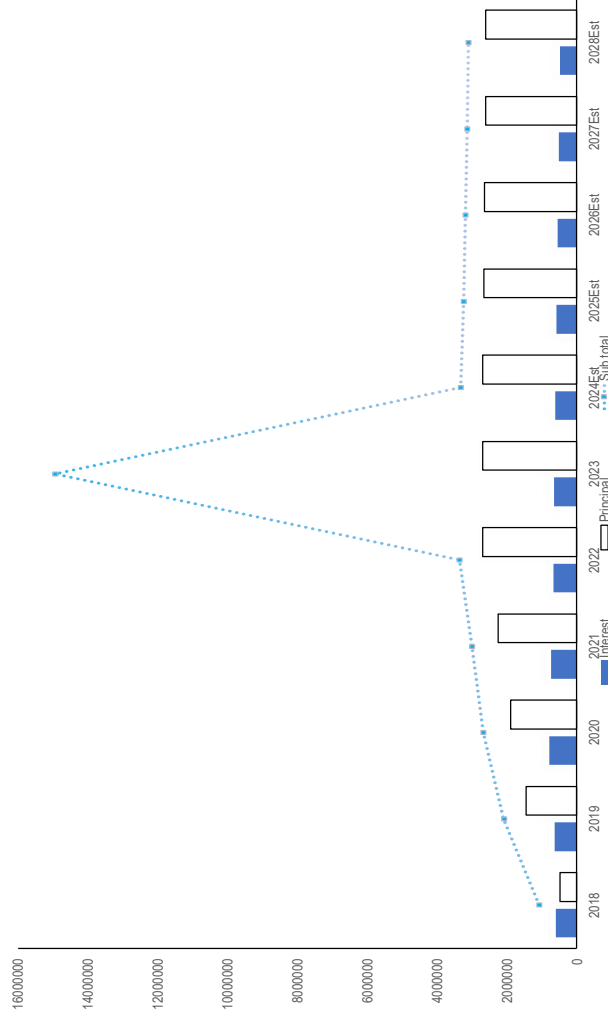
Notes:

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

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

	2018	2019	2020	2021	2022	2023	2024Est	2025Est	2026Est	2027Est	2028Est
Interest	593,188	632,060	784,837	737,551	675,379	716,526	621,616	586,242	551,921	517,924	484,638
Principal	485,209	1,461,071	1,895,801	2,260,059	2,688,523	2,748,021	2,700,077	2,659,946	2,638,172	2,616,874	2,616,946
SOE Guaranteed Loan											
Sub total	1,078,396	2,093,131	2,680,638	2,997,610	3,363,902	15,413,737	3,321,693	3,246,188	3,190,094	3,134,798	3,101,584
Contingency	306,718	164,072	30,277	319,225	12,773	100,000	100,000	100,000	100,000	100,000	100,000
Total Debt Servicing	1,385,114	2,257,203	2,710,915	3,316,835	3,376,675	15,513,737	3,421,693	3,346,188	3,290,094	3,234,798	3,201,584
Public Debt Stock	48,281,031	56,000,445	54,218,159	51,996,134	49,334,371	46,672,608	44,010,571	41,366,974	38,786,402	36,205,831	33,625,188

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

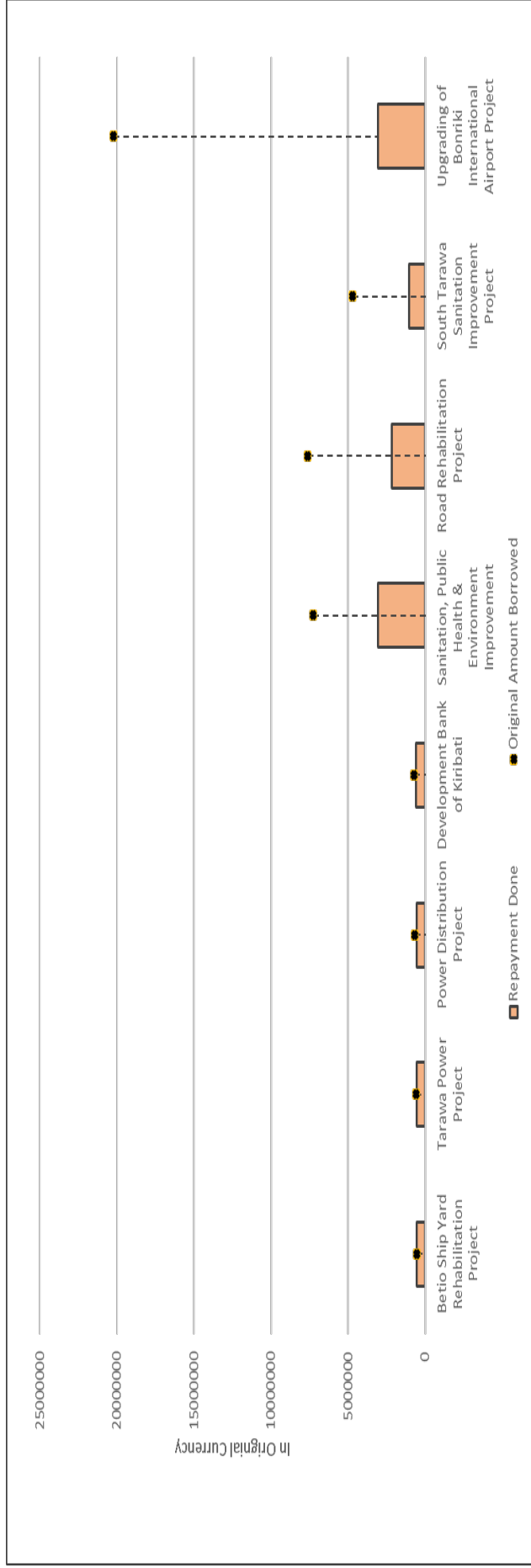


Notes

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

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

Project Code	Project Name	Original Amount borrowed (SDR)	Cumulative Repayments ²	Principal Loan Balance as at 31/12/2024	Budget repayment 2025	
					SDR	AUD
LN0724	Betio Ship Yard Rehabilitation Project	545,200	545,200		20,088	40,432
LN0786	Tarawa Power Project	594,700	562,718	31,982	21,880	44,039
LN0922	Power Distribution Project	680,000	563,964	116,036	30,378	61,142
LN1039	Development Bank of Kiribati	722,000	579,937	142,063	25,601	51,527
LN1648	Sanitation, Public Health & Environment Improvement	7,271,000	3,040,361	4,230,639	306,657	617,217
LN2718	Road Rehabilitation Project	7,621,000	2,158,005	5,462,995	370,704	746,125
LN2795	South Tarawa Sanitation Improvement Project	4,700,000	1,053,446	3,646,554	230,643	464,221
ICDF-01	Upgrading of Bonriki International Airport Project	20,227,983	3,078,171	17,149,812	74,928	1,151,053
	TOTAL	42,361,883	11,581,804	30,780,079	1,080,879	3,175,757



APPENDIX 6 (A) – SPECIAL FUND BY ENTITY (2023 - 2024)

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	521,013	52,312	9,906,229	60,618	3,013,387	1,243,992	395,891	15,184,443
Revenue	253,990	284,957	1,338,016		346,808	100,649		2,324,419
Expenditure	209,525	316,177	4,282,686	4,809	131,167	280,266		5,215,630
Balance	565,478	21,093	6,961,559	55,809	3,229,028	1,064,375	395,891	12,293,233

Special Funds - Total Summary Revenue & Expenditure - 2024 Actual (Jan to October)

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	565,478	21,093	6,961,559	55,809	3,229,028	1,064,375	395,891	12,293,233
Revenue		59,350	4,357,601		279,430	555,017		5,251,397
Expenditure			136,837		9,900	257,271		404,008
Balance	565,478	80,443	11,182,322	55,809	3,498,558	1,362,121	395,891	17,140,621

Notes:

1. Civil Aviation Special Fund - is under MICT as the Civil Aviation Authority of Kiribati under Legislation passed on Kiribati Civil Aviation Act 2004
2. Plant and Vehicle Unit - is currently under State Own Enterprise (SOE). Fund treated under Special Fund (Plant & Equipment) CAP 95A.
3. Import Levy Fund - is under MICT established 1972 treated under CAP 42 Import Levy Special fund ordinance
4. Highway Authority - is under MICT as the Kiribati Land Transport Authority (KLTA) on 1 June 1989 under Legislation passed on Public Highways protection Act 1989
5. Dai Nippon Causeway Fund is under MISE established in 30 July 1987 ordinance under Nippon Causeway Tolls Act 1987
6. Kaoki Mange Special Fund is coordinated by MELAD under Waste Material Recovery Fund Act
7. Sanitation Maintenance Fund - is currently coordinated by PUB under Special Fund (Sanitation Maintenance Fund) Act 2018.

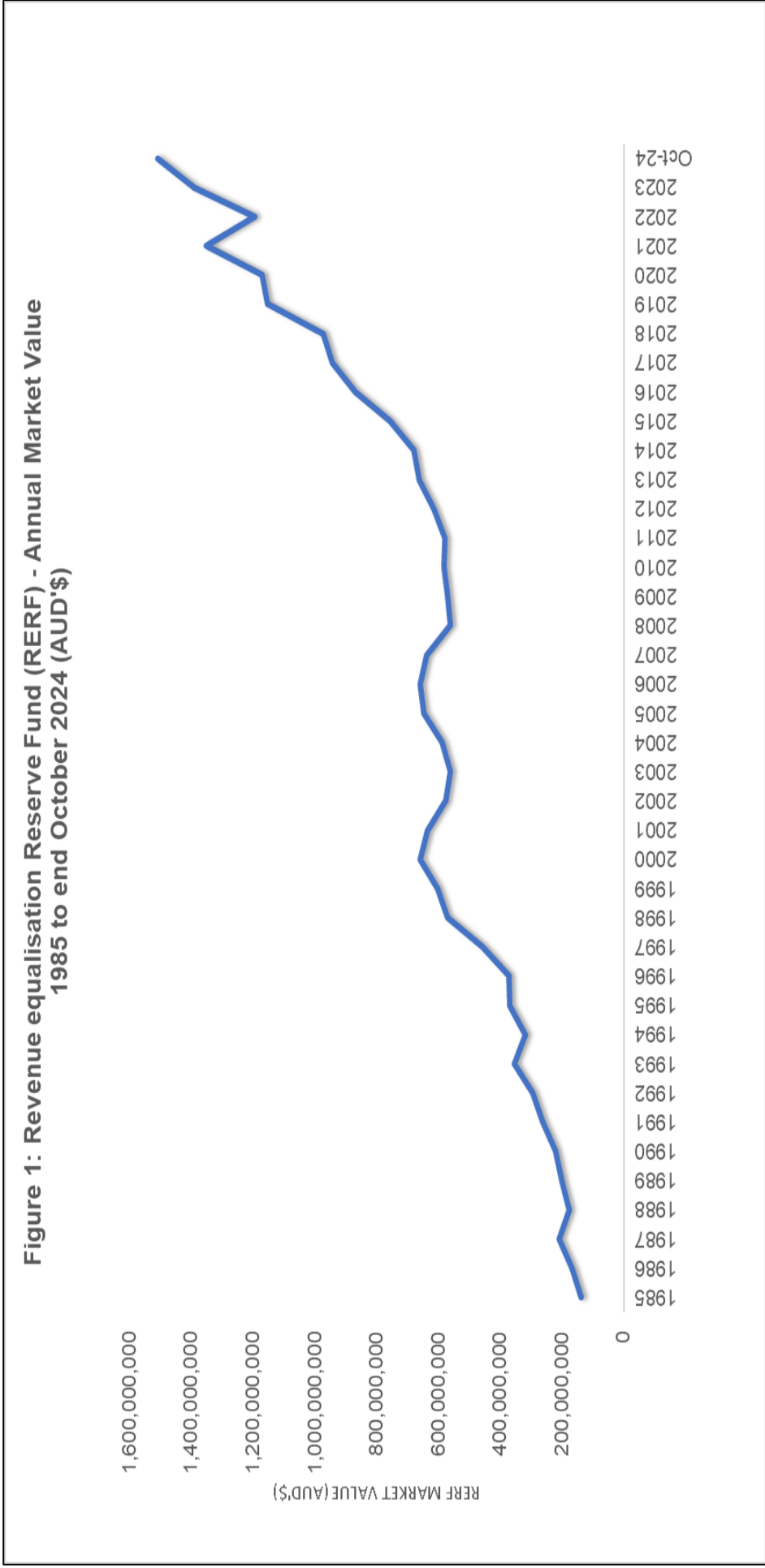
APPENDIX 6 (B) SPECIAL FUNDS BY MINISTRY (2023 - 2024)

MICT - Special Funds Revenue & Expenditure - 2023- 2024			
Code	Description	2023 Actual	2024 (Jan - Oct)
REVENUE			
F0070000069A	Civil Aviation Special Fund	253,990	
F0070000072A	Highway Authority		
Total Revenue		253,990	
EXPENDITURE			
F0070000069A	Civil Aviation Special Fund	209,525	
F0070000072A	Highway Authority	4,809	
Total Expenditure		214,334	
MISE - Special Funds Revenue & Expenditure - 2023 - 2024			
Code	Description	2023 Actual	2024 (Jan - Oct)
REVENUE			
F0070000073A	Sanitation Maintenance Fund		
F0070000067A	Dai Nippon Causeway Fund	346,808	279,430
F0070000070A	Plant & Vehicle Unit	284,957	59,350
Total Revenue		631,765	338,780
EXPENDITURE			
F0070000073A	Sanitation Maintenance Fund		
F0070000067A	Dai Nippon Causeway Fund	131,167	9,900
F0070000070A	Plant & Vehicle Unit	316,177	
Total Expenditure		447,344	9,900
MELAD - Special Funds Revenue & Expenditure - 2023 - 2024			
Code	Description	2023 Actual	2024 (Jan - Oct)
REVENUE			
F0070000030A	Kaoki Mange Special Fund	100,649	555,017
Total Revenue		100,649	555,017
EXPENDITURE			
F0070000030A	Kaoki Mange Special Fund	280,266	257,271
Total Expenditure		280,266	257,271
MTCIC - Special Funds Revenue & Expenditure - 2023 - 2024			
Code	Description	2023 Actual	2024 (Jan - Oct)
REVENUE			
F0070000061A	Import Levy Fund	1,338,016	4,357,601
Total Revenue		1,338,016	4,357,601
EXPENDITURE			
F0070000061A	Import Levy Fund	4,282,686	136,837
Total Expenditure		4,282,686	136,837
Total Revenue		2,324,419	5,251,397
Total Expenditure		5,224,630	404,008
Notes:			
1. Single revenue and expense codes used for special funds.			

APPENDIX 7: REVENUE EQUALISATION RESERVE FUND (RERF) STATEMENT 2019 - 2024 (AS AT OCTOBER 2024)

AUD\$	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual (Oct)
Opening Market Value	973,207,277	1,153,388,616	1,172,436,677	1,352,676,613	1,193,643,176	1,388,908,364
Prior Years Net Asset Value (NAV) at cost	1,113,706,458	975,636,041	975,636,041	975,636,041	975,636,041	975,636,041
Net Transfers				42,349,026		
Deposits/Contributions		523,183				
Interest & Dividends	35,003,838	47,936,179	43,426,862	41,138,886	50,996,327	41,438,873
Other income	3,270	2,982				(81)
Currency gains/losses	(185)		126		222	(42,924,227)
Valuation gains/losses	120,255	13,264,533	(3,291,380)	(793,717)	(2,527,461)	9,137,717
Prior Undistributed Gain/Loss		130,627	13,395,160	13,902,896	13,109,180	10,581,719
Prior Undistributed Income		34,622,345	81,968,456	121,790,959	162,548,929	213,108,263
Unrealised appreciation	4,311,871	141,062,647	281,584,787		229,436,364	383,147,979
Total capital	1,153,668,689	1,213,178,538	1,352,989,594	1,194,024,092	1,389,345,356	1,590,126,284
Less:						
Transfers to Tarawa						
Withdrawals		40,000,000				80,000,000
Tax expense						
Management fee	267,126	479,718	235,364	380,916	436,992	882,191
Other expenses	12,947	262,142	77,617			
Total expenses	280,073	40,741,860	312,981	380,916	436,992	80,882,191
Closing Market Value	1,153,388,616	1,172,436,677	1,352,676,613	1,193,643,176	1,388,908,364	1,509,244,093
Notes:	<p>1. As at end October 2024, the RERF is managed by two Fund Managers (BlackRock and Northern Trust) and BNY Mellon is the Custodian of the RERF</p> <p>2. Northern Trust manages the Fixed Income or Bond portfolio in the RERF.</p> <p>3. BlackRock manages the Equity or Stocks portfolio in the RERF.</p> <p>4. The figures above are a consolidation of both the Bonds and Equity portfolios for the above mentioned periods.</p> <p>5. 2017- 2023 reporting period is 12-months from January to December of respective year.</p>					

FIGURE 1. REVENUE EQUALIZATION RESERVE FUND (RERF) – ANNUAL MARKET VALUE 1985 TO END October 2024 (AUD’\$)



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

Table 1: Based on audited accounts for 2022				Revenue and Expenditures (2022)				Assets & Liabilities (2022)			
SOE Name	Date established	Oversight Ministry	Last audit year	Total Revenue	Total Operating Cost	Net Profit After Tax	Total Assets	Total Liabilities	Total Shareholders Equity		
1 Airport Kiribati Authority	2019	MICT	2022	1,426,396	1,020,827	-707,592	16,501,686	91,122	16,410,564		
2 Broadcasting Publication Authority (BPA)	1979	MICT	2022	1,637,030	1,399,520	237,511	1,966,310	263,953	1,702,356		
3 Central Pacific Producer Limited (CPPL)	2001	MFOR	2022	5,251,080	3,726,336	578,185	8,611,351	2,588,836	6,022,515		
4 Development Bank of Kiribati (DBK)	1987	MFED	2022	3,553,361	1,816,904	1,736,456	24,679,936	6,053,879	18,626,058		
5 Kiribati Housing Cooperation (KHC)	1978	PSO	2022	3,151,107	2,594,582	962,587	15,448,498	465,080	14,983,419		
6 Kiribati Ports Authority (KPA)	2000	MICT	2022	11,949,891	10,152,077	1,797,813	61,454,155	645,640	60,808,515		
7 Public Utilities Board (PUB)	1977	MISE	2022	16,503,124	16,729,053	-226,529	25,332,595	503,170	24,829,425		
8 Te Atimmarawa Company Ltd (TAACL)	2012	MFOR	2022	2,301,810	2,065,119	610,413	4,382,109	2,415,423	1,966,686		
		Sub total		45,773,799	39,504,418	4,988,844	158,376,640	13,027,103	145,349,538		
Table 2: Based on un-audited accounts for 2022				Revenue and Expenditures (2022)				Assets & Liabilities (2022)			
SOE Name	Date established	Oversight Ministry	Year (Draft)	Total Revenue	Total Operating Cost	Net Profit After Tax	Total Assets	Total Liabilities	Total Shareholders Equity		
9 Air Kiribati Limited (AKL)	1995	MICT	2022	10,436,338	10,894,506	-458,167	18,162,917	6,082,728	12,080,189		
10 Bwebweriki Net Ltd (BNL)	2017	MICT	2022	79,905	77,198	1,359	938,722	936,745	1,977		
11 Kiribati Insurance Corporation (KIC)	1981	MFED	2022	2,978,773	2,116,448	862,325	13,222,835	2,553,928	10,668,908		
12 Kiribati Land Transport Authority (KLTA)	2018	MICT	2022	608,768	378,187	179,891	689,469	0	689,469		
13 Kiribati National Shipping Line (KNSL)	1990	MICT	2022	3,519,831	4,308,599	-675,704	7,659,976	388,827	7,271,149		
14 Kiribati Coconut Development Limited (KCDDL)	2015	MTCIC	2022	5,789,965	6,119,181	-329,216	9,280,795	242,305	9,523,100		
15 Kiribati Green Energy Solution (KGES)	1984	MISE	2022	1,163,408	988,272	175,136	960,680	45,067	915,613		
16 Kiribati Oil Co.Ltd (KOIL)	1986	MISE	2022	621,882	6,526,562	-6,104,864	44,599,164	23,221,251	21,377,913		
17 Plant and Vehicle Unit (PVU)	1980	MISE	2022	1,143,282	1,012,593	130,688	7,810,046	1,902	7,811,947		
		Sub-total		26,342,152	32,421,546	-6,218,553	103,324,604	33,472,763	70,340,266		
		Total		72,115,951	71,925,964	-1,229,709	261,701,244	46,499,855	215,689,803		
Table 3: Newly established SOEs:											
18 Tourism Authority of Kiribati (TAK)	2018	MTCIC	Kiribati Tourism Act 2018								

Note:

- (1). Table 1 figures are extracted from last 2022 audited financial statements.
(2). Table 2 figures are obtained from draft (un-audited) 2022 financial statements and are subject to change.

APPENDIX 9: SUMMARY OF GOVERNMENT GUARANTEED STATE OWNED ENTERPRISE LOANS

Summary of Government Guaranteed State-owned Enterprise Loans								
#	SOE name	Loan (name and brief description of purpose)	Year contracted	Creditor	Original loan amount (AUD)	Currency and terms (interest rate, grace period, maturity)	Debt service (Oct 2024 estimate, AUD)	Outstanding loan balance as at Oct 2024 estimate, AUD)
1	Air Kiribati Limited	Loan 1 - for purchase of two twin otter aircrafts.	12/22/2012	Kiribati Provident Fund	\$5,460,000	AUD, 8.5% p.a., 3-months grace period after loan disbursement or arrival of the plan whichever comes first, 8 years maturity.		
		Loan 2 - purchase of two twin otter aircrafts. This is in addition to Loan 1.				AUD, 8.5% p.a., 3-months grace period after loan disbursement or arrival of the plan whichever comes first, 8 years maturity.		
2	Development Bank of Kiribati	DBK Education Support Investment Loan	11/1/2013	Kiribati Provident Fund	\$1,400,000	AUD, 0% p.a., no grace period, 5 years maturity.	90,969	964,856
Total					\$9,598,837			964,856

Notes

- 1 AKL loans 1 and 2 was defaulted and paid in full by the Government of Kiribati as the guarantor in 2023.
- 2 DBK education support investment loan - loan conditions revised in May 2017 to 0% interest rate, no grace period and 5 years maturity term.
- 3 Following reconciliation between KPF and DBK records, original loan balance for DBK loan was corrected. Remaining loan balance as of Oct 2024 is \$964,856.

APPENDIX 10: FISCAL RISKS & SENSITIVITY ANALYSIS

Item	2024	2025	2026	2027	2028
	Rvd Budget	Budget	Estimate	Estimate	Estimate
	\$	\$	\$	\$	\$
Total Revenue	379,337,216	402,608,631	346,198,804	379,304,780	359,728,875
Total Domestic Revenue	370,937,216	369,508,631	340,298,804	346,204,780	352,228,875
Fisheries revenue	210,269,164	200,000,000	204,000,000	208,080,000	212,241,600
Taxation revenue	70,896,359	80,000,000	81,600,000	83,232,000	84,896,640
Investment revenue	84,000,000	83,500,000	48,570,000	48,641,400	48,714,228
<i>RERF dividend</i>	<i>80,000,000</i>	<i>80,000,000</i>	<i>45,000,000</i>	<i>45,000,000</i>	<i>45,000,000</i>
<i>Interest and dividends</i>	<i>4,000,000</i>	<i>3,500,000</i>	<i>3,570,000</i>	<i>3,641,400</i>	<i>3,714,228</i>
Other Ministries revenue	5,771,693	6,008,631	6,128,804	6,251,380	6,376,407
Total donor budget support	8,400,000	33,100,000	5,900,000	33,100,000	7,500,000
Total Expenditure	412,721,805	402,466,591	391,233,509	379,412,477	380,358,073
Departmental expenditure	191,664,564	193,042,185	195,285,283	197,573,242	199,906,961
Other government expenditure	77,502,755	75,376,162	69,085,858	69,385,858	69,585,858
Debt servicing	3,421,693	3,346,188	3,290,094	3,234,798	3,201,584
Local Contribution to Development Fund	140,132,793	130,702,056	123,572,275	109,218,579	107,663,670
<i>Copra Subsidy</i>	<i>29,824,791</i>	<i>28,000,000</i>	<i>30,000,000</i>	<i>30,000,000</i>	<i>30,000,000</i>
<i>Unemployment Benefit</i>	<i>28,000,000</i>	<i>25,000,000</i>	<i>28,000,000</i>	<i>28,000,000</i>	<i>28,000,000</i>
<i>Projects and grants</i>	<i>82,308,002</i>	<i>77,702,056</i>	<i>65,572,275</i>	<i>51,218,579</i>	<i>49,663,670</i>
Balance	(33,384,589)	142,040	(45,034,706)	(107,697)	(20,629,197)
Balance as share of GDP	-11%	0.05%	-14%	0%	-6%
Cash reserves estimate	152,684,044	152,826,084	107,791,379	107,683,681	87,054,484
FRR: Cash reserves expenditure months	4	5	3	3	3
FRR: Dept expenditure share of total expenditure	46%	48%	50%	52%	53%
Expenditure as share of GDP	140%	129%	120%	111%	107%
Departmental expenditure as share of GDP	65%	62%	60%	58%	56%
Tax revenue as share of GDP	24%	26%	25%	24%	24%
Sensitivity Analysis - impact on balance/reserves					
A Low case Fisheries revenue (10% less)	(54,411,506)	(19,857,960)	(65,434,706)	(20,915,697)	(41,853,357)
Cash reserve estimate impact	98,272,539	132,968,124	42,356,673	86,767,984	45,201,127
Cash reserve months	3	4	1	3	1
B No Donor Budget Support	(41,784,589)	(32,957,960)	(50,934,706)	(33,207,697)	(28,129,197)
Cash reserve estimate impact	110,899,455	119,868,124	56,856,673	74,475,984	58,925,287
Cash reserve months	3	4	2	2	2
C No RERF Dividend (return < 5%)	(113,384,589)	(79,857,960)	(90,034,706)	(45,107,697)	(65,629,197)
Cash reserve estimate impact	39,299,455	72,968,124	17,756,673	62,575,984	21,425,287
Cash reserve months	1	2	1	2	1
D Expenditure 5% higher	(54,020,680)	(19,981,290)	(64,596,381)	(19,078,321)	(39,647,101)
Cash reserve estimate impact	98,663,365	132,844,795	43,194,998	88,605,360	47,407,383
Cash reserve months	3	4	1	3	1
E Copra Subsidy reduced by 50%	(18,472,194)	14,142,040	(30,034,706)	14,892,303	(5,629,197)
Cash reserve estimate impact	134,211,851	166,968,124	77,756,673	122,575,984	81,425,287
Cash reserve months	4	5	2	4	3
F SFU recipients reduced by 50%	(19,384,589)	12,642,040	(31,034,706)	13,892,303	(6,629,197)
Cash reserve estimate impact	133,299,455	165,468,124	76,756,673	121,575,984	80,425,287
Cash reserve months	4	5	2	4	3

SENSITIVITY ANALYSIS

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

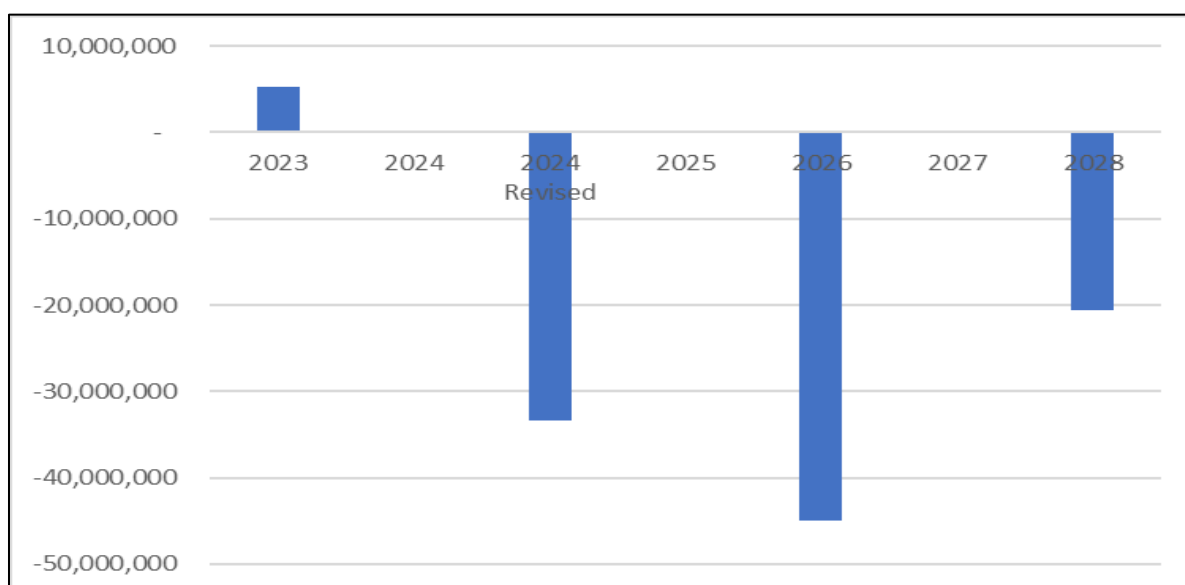
The table above includes estimates on the impact on the overall balance for scenarios, where the underlying assumption may not hold. The impact is shown by a change in the assumption on the overall balance, cash reserves estimate, and the amount of cash reserve expenditure covered.

This sensitivity analysis of assumptions includes the following scenarios:

- A. Fishing revenue low case: Fishing revenues are 10 per cent lower than expected. The impact is that revenue decreases and the overall position deteriorates.
- B. No Donor Budget Support: Donors do not pay budget support, due to non-achievement of economic reform milestones. The impact is that revenue decreases and the overall position deteriorates.
- C. Expenditure high case: expenditure exceeds the forward estimates by 5 per cent. The impact is that expenditure is increased, and the overall position deteriorates.
- D. Copra Subsidy reduction: the Copra Subsidy is reduced from \$4 a kilo to \$2 a kilo. The impact is that expenditure on the measure is reduced, and the overall position improved.
- E. Support for the Unemployed: the number of recipients of the payment is reduced by half. The impact is that expenditure on the measure is reduced, and the overall position improved.

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

The Chart below illustrates the budget balance from 2023 to 2028.



Appendix 11: Expense Codes:

Old	New	New Description	Narration
201	212111	KPF Contributions	Charge the Government contribution to KPF under this head (this is different from the KPF amount deducted from the salaries of staff)
202	211111	Salaries	This is the regular pay of permanent staff and is graded from L19 to L2.
203	211113	Housing Assistance	This is basically the portion of housing rent that has to be met by the ministry or by the statutory body concerned.
204	211114	Allowances	Primarily intended for salary related allowances. In this respect, it includes acting allowances, charge allowances, shift and abnormal allowances, sitting allowances, Special Duty and On-Call allowances, Police allowances, Sea-Going allowances and other miscellaneous allowances that are covered under the National Condition of Services. It excludes allowances related to relocation, travel or training which have their own special accounts (see below)
205	211115	Overtime	The payment for staff who work extra hours and have salary scale of less than level 11 i.e. L10 downwards
206	211116	Temporary Assistance	For booking payment to relieving staff in general and to cater for unforeseen needs arising from the increasing workload from annual or sick leave
207	211112	Wages	Payments to casual labourers or contract staff.
208	211117	Leave Grants	This is paid once a year to permanent staff against taking annual leave and claiming leave grant
208	211118	Home Passage	For booking payments for home island leave or leave commutation for those who for some reason 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.

215	227111	Bus Ticket	For booking expenditure related to Bus Ticket for going to and coming from normal place of work. It includes bus tickets only.
215	227112	Fuel	For booking expenditure related to fuel (petrol or diesel or charging of electric vehicle) for going to and coming from normal place of work. This will NOT include the permanent hire of buses from PVU.
216	227211	Local Airfares/ Shipfares	This is for costs related to airfares/ ship fares to outer islands and/or cost of airfares/ ship fares of employees leaving 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 221911 (old code 225), "Relocation Expenses", and for those going on leave are covered under 211117 (old code 208), "Leave Grant". Where people are attending training courses the costs of their accommodation and catering are covered under 228111 and 228112 respectively.
216	227212	Travel Allowance	This is for costs related to subsistence allowances including per diem, incidental like meal, parking etc. (as applicable) for travelling to outer islands and/or 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. Where people are attending training courses the costs of their accommodation and catering are covered under 228111 and 228112 respectively.
216	227213	Int- Misc Incidental (not externally funded)	This is for costs related to all domestic travel related expenses except for air fare/ ship fare and subsistence allowance for travelling to outer islands and/or 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.

			Where people are attending training courses the costs of their accommodation and catering are covered under 228111 and 228112 respectively.
217	228213	Local Training- Reimbursement of Costs	All costs for "education, training and development" held in Kiribati, including workshops and seminars, not covered in other accounts namely 228111, 228112, 228211, 228212, 228214 and 228215. It also includes cadre training costs (e.g. Administration Cadre, Accounting Cadre or Economic Cadre, etc.).
217	228214	Local Training- Fees to presenters	Fees paid to an external presenter for "education, training and development" held in Kiribati, including workshops and seminars.
217	228215	Local Training- Hire of venue	This includes cost of hiring venue for "education, training and development" held in Kiribati, including workshops and seminars.
217	228299	Local Training- Workshops and Seminars (Others)	This includes any other costs for "education, training and development" held in Kiribati, including workshops and seminars, not covered in other accounts namely 228111, 228112, 228211, 228212, 228213, 228214 and 228215.
218	228111	Local Accommodation Cost	This includes costs for short-term accommodation and any related short-term allowances related to travel within Kiribati. This could be paid when 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 (227212) above.
218	228112	Local Per Diems	This includes costs for per-diem for attending training or other reasons such as work-related visits to other islands.
219	228211	Local Training- Catering	Catering costs for training and short meetings held in Kiribati. 223111 and 223112 (old code 239- Entertainment) to include catering for meetings where no meal allowance is paid.

220	228212	Local Training - Course Fees for Civil Servants	This includes fees and related costs, or reimbursement of costs, for civil servants who undertake in-service courses at KIT, USP or some other recognized course. This could cover on-line or correspondence courses where the civil servant is working and living in Kiribati. It does not cover course fees where the civil servant travels overseas to undertake the course.
221	228311	Overseas Training- Fees	This is for the costs of training overseas and includes ONLY fees. The training could be short or long term. It does not include fees for students on scholarship at USP or other overseas Universities which are under 'Tertiary Scholarships Overseas' (272143, old code 265) and 'USP Contribution' (282151, old code 266)
221	228312	Overseas Training- Scholarships and other exp.	This is for costs of training overseas and includes any scholarships and other expenses and does NOT include any fees.
225	221911	Relocation Expenses	Costs associated with staff transfer either to outer islands or the Line and Phoenix Group and vice versa. This includes permanent transfer of staff from their present base to their new base of work.
225	221912	Charter of Aircraft and Ships	Charter cost of planes and vessels
226	221411	Recruitment- Advertisement Cost	For booking recruitment costs and expenses of staff. It includes advertisement costs either on the air or in newspapers, interview costs, sitting allowances, and transport costs which are related to the recruitment process
226	221412	Recruitment- Interview Cost	For booking expenditures related to recruitment costs of staff. This shall include cost of venue, meal, advertisement costs either on the air or in newspapers etc. related to the recruitment process.
226	221413	Recruitment- Sitting Allowance	For booking expenditure related to allowances paid to non-government interviewer or allowance paid to government interviewer if interview is done after working hours.

226	221414	Recruitment- Transport Cost	For booking all expenditure related to transport for interview.
226	221415	Recruitment – Screening Test	For booking expenditures related to screening test during recruitment of staff.
227	227311	External Travel- Per Diem	This code includes only the per diem paid for travelling overseas for overseas meetings, seminars and workshops. Cost of overseas training are covered under Overseas Training-Fees (228311) and Overseas Training- Scholarships and other exp. (228312). Old code was 221.
227	227312	External Travel- Airfare	This code includes only airfare and airport taxes for overseas meetings, seminars and workshops that are not externally funded. Cost of overseas training are covered under Overseas Training-Fees (228311) and Overseas Training- Scholarships and other exp. (228312). Old code was 221.
227	227313	External Travel- Taxi Hire	This code includes only taxi fare for overseas meetings, seminars and workshops that are not externally funded. Cost of overseas training are covered under Overseas Training-Fees (228311) and Overseas Training- Scholarships and other exp. (228312). Old code was 221.
227	227314	Ext Travel- Misc Incidental (not externally funded)	This code includes all incidental expenses for overseas meetings, seminars and workshops that are not externally funded. This excludes per-diem (227311), air fare (227312), taxi fare (227313) and insurance (227315). Cost of overseas training are covered under Overseas Training-Fees (228311) and Overseas Training- Scholarships and other exp. (228312). Old code was 221.
227	227315	External Travel- Insurance	This code includes only insurance for travelling overseas for meetings, seminars and workshops that are not externally funded. Cost of overseas training are covered under Overseas Training-Fees (228311) and Overseas Training- Scholarships and other exp. (228312). Old code was 221.

230	221311	Cleaning Services	For booking expenditure that is related to/ with cleaning in general. Should only include the service part.
231	226111	Telephone Bills	This NAC will include all expenditure related to telephone, mobile and other telecommunication charges. This will NOT include expenditures related to internet and fax charges.
231	226112	Internet Fees	This NAC will include all expenditure related to internet charges only (e.g., internet charges paid to internet service providers, data charges)
231	226113	Fax Charges	This NAC will include all expenditure related to fax charges only.
231	226114	Postage and Courier	This NAC will include all expenditure related to postage and courier (both domestic and overseas) only.
232	229311	Electricity and Gas	This is for the expenditure towards electricity and gas. This would also include fuel and spare parts for standby generators that some ministries have.
233	229312	Water	This is for water charges.
233	229313	Sewerage	This is for sewerage charges.
235	227113	Office Transport	This covers costs of office transport including fuel, maintenance and rentals
237	224111	Advertisements/ Media- Announcements	This is for payments for radio messages, announcement notices and notification/ advertisement on newspaper. Messages or advertisements for recruitment should not be included in this account but under 221411
237	224112	Subscription	For booking expenditures related to subscriptions paid to various organizations/ bodies/ associations etc.

239	223111	Entertainment- Local	<p>As stipulated by the Office of the Beretitenti, this code is intended 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. This code is for booking above mentioned expenditures made in Kiribati.</p>
239	223112	Entertainment- Overseas	<p>As stipulated by the Office of the Beretitenti, this code is intended for official hospitality hosted overseas 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. This code is for booking above mentioned expenditures made outside Kiribati.</p>

240	229111	Local Printing	This includes cost of toners, papers and the costs of getting books or pamphlets printed and where the intended users are the general public or other Ministries. This will include cost of printing from third party printers within Kiribati. It does not include the day-to-day printing in a Ministry. The costs of those papers and toners are covered under Local Stationery and Supplies (229112) or Stationery and Supplies- Overseas (229612) as the case may be.
240	229611	Printing- Overseas	This includes cost of purchasing toners, papers from overseas and the costs of getting books or pamphlets printed overseas and where the intended users are the general public or other Ministries. This will include cost of printing from third party printers outside Kiribati. It does not include the day-to-day printing in a Ministry. The costs of those papers and toners are covered under Local Stationery and Supplies (229112) or Stationery and Supplies- Overseas (229612) as the case may be.
241	229112	Local Stationery and Supplies	Costs of stationery, toner, pens, etc., that are used by a Ministry in its normal operations.
241	229612	Stationery and Supplies- Overseas	Costs of stationery, toner, pens, etc., that are used by a Ministry in its normal operations and purchased from outside Kiribati.
242	229211	Food and Rations- Local	Costs of food for institutions like hospitals, boarding schools, police and prisons and others. It does not include catering costs for short training courses or meetings.
243	229811	Purchase of Office Equip, Furniture and Software- Overseas	Purchase of equipment such as computers and printers from overseas. It also covers the costs of software and anti-virus software with computers and any annual charges related to them purchased from overseas. It also covers cost of furniture, such as desks and tables purchased from overseas.
244	222118	Repairs and Maintenance- Equipment	For booking repairs and maintenance cost of government other light equipment. Will include material, labour and consultancy cost related to repairs and maintenance.

245	211211	Uniforms	For booking expenditures against uniform cost of Police, Nurses, Customs, Prison Staffs and Immigration.
246	229411	Pharmaceutical Purchases - Local	For the local purchase of drugs and medicines by the Pharmacy at the Hospital.
246	229412	Medical Equipment and Supplies - Local	For the local purchase of specialist medical equipment and items by relevant Ministries.
246	229711	Pharmaceutical Purchases-Overseas	For the overseas purchase of drugs and medicines by the Pharmacy at the Hospital.
246	229712	Medical Equipment and Supplies – Overseas	For the overseas purchase of specialist medical equipment and items by relevant Ministries.
248	282158	Compensation for Trees	This is primarily for MELAD and MOE when compensation is paid for cutting and clearing trees for new buildings or other infrastructure.
249	229912	Specialised Purchase- Overseas	For the overseas purchase of specialist equipment and items by relevant Ministries e.g. fishing equipment for MFOR, or specialist agricultural equipment or animals for MELAD.
250	221111	Consultancy Services- Local	For booking expenditures against consultancy services
250	221112	Council Services- Local	For booking council services and announcement notices. It includes rental of premises. It shall not include the costs of consultants conducting formal training courses as this should be covered by 221111 (Consultancy Services- Local). No Repairs and Maintenance of any kind shall be booked under this head.
250	221113	Services- Local- Works Contract	For booking expenditures towards Local Works Contract.
250	221114	Freight Charges Local	For booking freight charges paid for transportation within the country.
250	221115	Misc Services for official meetings and events- Local	For booking miscellaneous expenses towards conducting any official meetings or events in Kiribati.

251	221211	Consultants Based Overseas	Payments for consultants based overseas or other services (e.g. equipment sent overseas for repairs) provided from overseas.
	221212	Services- Overseas- Works Contract	For booking expenditures towards Overseas Works Contract.
	221213	Freight Charges Overseas	For booking freight charges paid for transportation from outside the country.
255	282156	Commitment and Other Fees	For booking expenditures related to government commitments/other fees which may have not been classified elsewhere in the Budget e.g., sport affiliation fees or other new fees.
260	221511	Medical Referrals- Local	For all the costs of medical referral cases carried out locally. Includes accommodation cost.
261	221512	Medical Referrals- Overseas	For medical referral cases overseas and includes airfares, accommodation, transport (except airfare) and other costs
263	263112	Grant- Secondary Mission Schools	This is for payments to support the secondary Mission Schools and includes salaries of volunteers and local staff. It is also being used for transport for all secondary school children and the Form 4 – 6 Subsidy. 11-19 is reserved for education related grants
264	272142	In-Country Tertiary Support (Local)	Tuition fees and allowance payments to students studying at the USP in Kiribati. It is also used for payments to the Scholarship Board.
265	272143	Tertiary Scholarships Overseas	All costs of students going overseas on scholarships including airfares, fees and allowances for books, fees, and food.
266	282151	USP Contribution	The “contribution” from Kiribati to the operating costs of the USP. This is separate from fees paid for students which are included under “In Country Tertiary Support” or “Tertiary Scholarships Overseas
270	282153	Search and Rescue	For booking all expenditures related to search and rescue operations.
271	221513	Medical Referral- Overseas Treatment	This includes the medication and treatment cost by treating overseas hospitals. All overseas treatment cost including

			operation, medicines, ambulance, doctors, tests etc. shall be booked under it.
272	221514	Medical referral- Local Airfare	This covers the local airfare for medical referrals (overseas and local), including medical referral officials, referral caretakers, etc. that will accompany the referral patient.
272	221515	Medical referral- Overseas Airfare	This covers the international airfare for medical referrals, including medical referral officials, referral caretakers, etc. that will accompany the referral patient.
273	221516	Medical Referral- Allowances - Local	This covers the local 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
274	221517	Medical Referral- Allowances- Overseas	This covers the overseas daily subsistence allowances (DSA) for patients, caretakers, and caregivers that are not government employees. The allowances may include meal allowances, transit allowances, caregiver allowances, new-born allowances, adult diaper allowances (if not provided) etc. as stated in the Referral Policy.
275	221599	Other medical referral costs	For booking expenditures related to passport fees, visa fees, clothing allowances (if applicable) etc. that might be needed for mobilizing patients and caretakers.
278	229899	Sundry Purchases (Local)	This is for small local purchases for which there is no other suitable account.
278	229999	Sundry Purchases (Overseas)	This is for small overseas purchases for which there is no other suitable account.
	282211	Debt Servicing	All expenditures for debt serving to be booked under this NAC. Sub-Ledger to be maintained.
279	282199	Other Expenses	This will include 'Special Expenditure' also or any one-off unusual purchase and non-capital in nature.
285	225111	Temporary Hire of Plant and Equipment	For booking expenditure for temporary hire of plant and equipment on a short-term basis from PVU or elsewhere.

285	225112	Permanent Hire of Plant and Equipment	For booking expenditure for permanent hire of plant and equipment on a long-term basis from PVU or elsewhere.
286	281411	Land Rent	This is for all costs related to land rented by the government either on South Tarawa or on the Outer Islands
286	281412	Lease of Land	This is for all costs related to land leased by the government either on South Tarawa or on the Outer Islands
286	281413	Rent of Premises	This is for all costs related to premise rented by the government either on South Tarawa or on the Outer Islands
287	222213	Other structures	For booking expenditures related to construction of any new structure other than buildings or dwellings or expansion of an existing structure. This will include new, or expanded, wharves, roads, causeways and other infrastructure. All the costs of construction (labour, materials, consultancy) should be included.
287	222214	Land improvements	For booking expenditures related to improvement of any land (e.g., expenditure for land filling or land treatment) whose impact is long term or permanent in nature. All the costs (labour, materials, consultancy) should be included.
287	222215	Transport equipment	For booking expenditures related to procurement of any transport equipment. All the costs (labour, materials, freight, consultancy) should be included.
287	222216	Information, computer, and telecom. (ICT) equipment	For booking expenditures related to procurement of any ICT related equipment. All the costs (labour, materials, freight, consultancy) should be included.
287	222217	Machinery and equipment not elsewhere classified	For booking expenditures related to procurement of other machinery not included in any of the above heads. All the costs (labour, materials, freight, consultancy) should be included. Currently, not applicable for Kiribati.
287	222218	Animal resources yielding repeat products	This includes breeding stocks, dairy cattle, draft animals, sheep, or other animals used for wool production, animals used for transportation, racing, or entertainment, and aquatic resources yielding repeat products. Immature cultivated assets are excluded unless produced for own use. Animals raised for slaughter, including poultry, are not fixed assets but inventories.

287	222219	Tree, crop, and plant resources yielding repeat products	<p>Currently, not applicable for Kiribati. This includes trees (including vines and shrubs) cultivated for fruits and nuts, for sap and resin, and for bark and leaf products. Trees grown for timber that yield a finished product once only when they are ultimately felled are not fixed assets, but are included as inventories, just as grains or vegetables that produce only a single crop when they are harvested cannot be fixed assets.</p> <p>Currently, not applicable for Kiribati. This consists of the value of expenditure on creative work undertaken on a systematic basis in order to increase the stock of knowledge, including knowledge of man, culture, and society, and use of this stock of knowledge to devise new applications. The value of research and development should be determined in terms of the economic benefits it is expected to provide in the future. This value includes the provision of public services in the case of research and development acquired by government. In principle, research and development that does not provide an economic benefit to its owner does not constitute a fixed asset and should be treated as an expense. Only research and development that meets the criteria to be a nonfinancial asset should be included in this category.</p>
287	222220	IP Products- Research and development	Currently, not applicable for Kiribati.
287	222221	IP Products- Mineral exploration and evaluation	Currently, not applicable for Kiribati.
287	222222	IP Products- Computer software and databases	Currently, not applicable for Kiribati.
287	222223	IP Products- Entertainment, literary, and artistic originals	Currently, not applicable for Kiribati.
287	222224	IP Products- Other intellectual property products	Currently, not applicable for Kiribati.
288	225211	Temporary Hire of Vehicles	For booking expenditure for hiring motorcycles and vehicles on a temporary basis in the outer islands by Line Ministries.
288	225212	Permanent Hire of Vehicles	For booking expenditure for hiring motorcycles and vehicles on a permanent basis in the outer islands by Line Ministries. The payment goes to the motorcycle Fund that was established in order to provide funds for the replacement of motorcycles when necessary.

289	222111	Repairs and Maintenance- Office Building	For booking repairs and maintenance cost of government buildings. NOT to be used for new buildings or expansion of existing buildings. Includes material, labour and consultancy cost related to repairs and maintenance.
289	222112	Repairs and Maintenance- Other Infra	For booking repairs and maintenance cost of government infrastructure other than buildings. This includes repairs and maintenance of wharves, causeways, roads and other infrastructure. Includes material, labour and consultancy cost related to repairs and maintenance.
289	222113	Repairs and Maintenance- Residential Bldg.	For booking repairs and maintenance cost of government buildings (e.g., Tie houses). This includes repairs and maintenance of all government buildings. Include material, labour and consultancy cost related to repairs and maintenance. NOT to be used for new buildings or expansion of existing buildings.
289	222114	Repairs and Maintenance- Ships and vessels	For booking repairs and maintenance cost of government ships and vessels. Will include material, labour and consultancy cost related to repairs and maintenance.
289	222115	Repairs and Maintenance- PandM	For booking repairs and maintenance cost of government Heavy Equipment. Will include material, labour and consultancy cost related to repairs and maintenance.
289	222117	Repairs and Maintenance- Aircraft	For booking repairs and maintenance cost of aircraft if govt. pays for any R&M. Will include material, labour and consultancy cost related to repairs and maintenance.
290	222211	Dwellings	For booking expenditures related to construction of new dwellings (a house or place to live in) or expansion of existing dwellings. All the costs of construction (labour, materials, consultancy) should be included.
290	222212	Buildings other than dwellings	For booking expenditures related to construction of new buildings not used as dwellings (a house or place to live in) or expansion of existing buildings. All the costs of construction (labour, materials, consultancy) should be included.

291	222116	Repairs and Maintenance- Vehicles	For booking repairs and maintenance cost of government vehicles. Will include material, labour and consultancy cost related to repairs and maintenance.
295	282157	Compensation	This is for payments to settle compensation for government operation and other related activities.
297	282152	International contributions	Payments by the Government for membership of regional and international organizations.
300	271111	Pensions	Pensions paid to public servants who retired before KPF was operational. Applicable only for Parliamentarians.
302	272130	Senior Citizens Benefits	Social Benefits payable to a Kiribati Citizen whose age is 60 or above. Payment is only deemed payable upon meeting the criteria of not having dual citizenship (among others). 30-39 reserved for Sr. Citizen related benefits.
306	282160	National Elections	This is for all costs related to National Election.
308	282113	Commission of enquiry	This is for the costs of any Commissions of Enquiry.
309	282159	Banaba Compensation	This is payment to people who worked on Banaba. Only applicable to people working in Banaba.
315	263120	Support Grant (Local Government)	The grant paid to outer islands for their operations. 20-29 is reserved for Local Government Grants
317	263122	Voluntary. Org. Grants	Payments by Government to approved voluntary organizations. 20-29 is reserved for Local Government Grants.
318	263121	Local Council Grant	Service payments paid to Councils on Tarawa for the collection of rubbish. 20-29 is reserved for Local Government Grants.
319	263199	Other Grants	This is for other grants paid to Government Ministries, other than those covered under 263130-263198 e.g. grants to registered faiths from Taiwan.
325	251211	KHC Subsidy	The subsidy paid to the Kiribati Housing Corporation.
326	251212	Linix Subsidy	Payments for maintenance of housing on Christmas Island.
327	251114	PUB Sewerage Subsidy	Payments to PUB as a subsidy for the costs of sewerage.

328	251119	CSO Payments to SOEs (Others)	Payments to SOEs to cover unprofitable services they provide to communities as required in the SOE Act e.g. providing shipping or telephone services to a remote island.
329	272150	Copra Price Subsidy	Payments by Government to subsidise the price paid for copra. 50-59 reserved for Copra related assistance.
330	251116	Domestic Airfare Subsidy	Payments by the Government to Air Kiribati Ltd to subsidise the cost of domestic airfares.
331/334	251117	Freight Subsidy Local Produce	Payments by the Government to registered companies that ship goods to the outer islands as a freight subsidy.
332	251129	Ferry Services to Remote Islands	Transport cost to remote islands for civil servants. 25-34 reserved for MOE.
335	251120	Food Commodity Subsidy	Payments by the Government to subsidise food or purchase stocks of food e.g. rice.
337	272140	Education related Social Assistance	Payment of school fees for the underprivileged. 40-49 reserved for Education related Social Assistance.
338	251122	Subsidy for Xmas Air Services	Any special transport subsidy other than to SOEs and includes payments to overseas owned airlines.
345	282162	Contribution to Development Fund (LCDF)	Payments by the Government to the Development Fund. To be used for transfer of fund from Recurrent to Development Budget (expenditure for Recurrent budget)
347	282161	Contribution to the RERF	Payment by the Government to the Revenue Equalization Reserve Fund.
350	272141	School stationery for Primary and JSS students	Payment by the Government to support students with stationery for schooling.
353	251125	Subsidy for Schools	Payment by the Government to support free education for students in Forms 4, 5 and 6. 25-34 reserved for MOE.
354	251128	School for Special Needs Child	Payment by the Government to support the continued education of children with special needs. 25-34 reserved for MOE
355	252111	Support for Pre Schools	Salary payable to Pre - School teachers
356	272120	Disability Support Allowance	Allowance Payable to support citizens with disabilities.

			20-29 reserved for Disability related benefits
			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.
357	251126	Allowances-Pocket money for KTC students	25-34 reserved for MOE
358	251127	Allowances for MTC and KIT students	Cost for tertiary study short term allowances related to travel including per-diems. This is specifically for students at MTC, KIT and SOHN - only those who receive allowances from Government.
359	282154	Population census	25-34 reserved for MOE
360	272111	Unemployment Benefits	For booking expenditures related to population census activities and any related matters crucial for population census. Allowance payable to the unemployed individual that falls between ages 18 - 59; and is confirmed to have met the criteria as being an unemployed active population. 11-19 Reserved for Preemployment related benefits
361	282111	Compensation	To book any expenditures towards compensation paid by the government as per court order. Civil Suits merged with this head.
362	282165	Emergency riots	Cost for police attending to emergency riots in the outer islands - This will cover mostly fuel for the patrol boat or charter costs for travel in the absence of patrol boat and their per-dium while on the island.
370/388	282166	Import Levy Fund (Expenditure)	For booking payments towards Import Levy Fund.
	282112	Bank Charges	To book any bank charges paid to the bank either in Kiribati or overseas.
	282198	Expenses for Development Fund	To be used only at the time of budgeting (development Budget). NO actual expenditure to be booked under this NAC.