



Kiribati Government

2026 Recurrent Budget

“Vision to Value – advancing development through action”

“Te mitara ae uaana man kakamwakuri ibukin teimatoan te rikirake”

AS APPROVED BY THE MANEABA NI MAUNGATABU

December 2025

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

2026 RECURRENT BUDGET

FOREWORD

It is my great pleasure to present the 2026 National Budget under the theme “Vision to Value – Advancing Development Through Action.” This year’s theme embodies the Government’s steadfast commitment to transform national aspirations into tangible results, to ensure that our vision for a stronger, more resilient, and prosperous Kiribati is realized through meaningful action and measurable outcomes.

The 2026 Budget continues to translate the priorities of the Kiribati Development Plan (KDP) 2024–2027 and the Kiribati Vision 20 (KV20) into clear and actionable programs that deliver value to our people. It reflects our dedication to fiscal discipline, prudent management of resources, and strategic investments that strengthen infrastructure, build economic resilience, enhance essential public services, and improve the welfare of all I-Kiribati.

The global and domestic challenges we face from the impacts of climate change to shifting economic conditions, remind us of the importance of resilience, innovation, and unity. Through this Budget, the Government reaffirms its focus on empowering communities, diversifying the economy, and building the infrastructure, human and institutional capacity needed to sustain progress over the long term.

Delivering on this vision requires not only sound fiscal policy but also strong coordination, accountability, and partnership. The 2026 Budget therefore emphasizes results-based implementation, ensuring that every policy, project, and program contributes directly to improving livelihoods and building the nation’s future.

I wish to acknowledge the dedicated efforts of all Ministries, island councils, and our development partners for their continued support and collaboration throughout the budget preparation process. Your commitment and shared vision remain vital in advancing our national development agenda.

As we move forward, let us remain focused on our collective mission, to transform Vision into Value, and to advance Development through Action. Together, we can build a future that reflects the aspirations of our people and secures lasting prosperity for generations to come.

Kam bati n rabwa.

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

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INTRODUCTION

The 2026 National Budget marks another important milestone in Kiribati’s journey toward translating its national vision into measurable outcomes that deliver real and lasting value to all I-Kiribati. Guided by the theme “Vision to Value – Advancing Development Through Action,” this Budget reinforces the Government’s commitment to bridge the gap between strategic intent and practical implementation, ensuring that our development aspirations are realized through purposeful, coordinated, and results-driven action.

This Budget builds upon the strategic direction set under the Kiribati Development Plan (KDP) 2024–2027 and Kiribati Vision 20 (KV20), which together articulate our long-term vision for a wealthier, healthier, and more secure Kiribati. Within this framework, it focuses on key national priorities: strengthening economic resilience, improving essential services and infrastructure, enhancing governance and accountability, and building the foundations for sustainable and inclusive growth across all islands.

It also recognizes the complex global environment in which Kiribati operates. Heightened geopolitical tensions, disruptions to global trade routes, and rising energy and food prices continue to shape economic conditions across the Pacific. These dynamics underscore the importance of resilience, self-reliance, and strategic partnerships, ensuring that Kiribati remains prepared to navigate external shocks while safeguarding fiscal stability and advancing its long-term development goals.

BUDGET METHODOLOGY

The preparation of the 2026 Budget included the following steps:

- Publication of the 2026 Fiscal and Budget Strategy that took account of the economic outlook, the Medium-Term Fiscal Strategy and Government commitments, providing 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 New Policy Proposals (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 2026 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 in Australian Dollars, unless otherwise marked.

MINISTRY BUDGETS

The amount of expected revenue available in 2026 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 2026 Establishment Register (ER). Ministries Operational costs have been maintained at their 2025 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 2024-2029 consisting of 2024 actual, 2025 Budget and revised 2025 Budget, 2026 Budget and 2027-2029 forward estimates.

The second table contains the detailed cost line to allow a year-on-year comparison between 2025 and 2026, with the variance in dollar terms, and the 2026 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 2026, 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 2025), global economic conditions remain cautiously optimistic but uneven across regions. While supply chain pressures have eased and inflation is gradually declining due to tighter monetary policies and lower commodity prices, global confidence is still subdued. Some vulnerabilities remain, particularly in the financial sector, as the effects of recent monetary tightening continue to unfold.

Global growth is projected at 3.2% in 2024 and 3.3% in 2025, with inflation expected to return to target ranges in most economies over the medium term. Against this backdrop, the Government of Kiribati can begin a measured fiscal consolidation, focusing on enhancing program administration, strengthening public financial management, and improving the efficiency of expenditure. As inflationary pressures ease, the cost burden on public projects is likely to reduce, allowing for more sustainable investment planning and delivery.

The fisheries revenue estimate for 2026 builds on the 2024 outcome, with a projected 2% increase to reflect the onset of El Niño conditions, which are expected to positively influence fishing activity and revenue. However, it is important to note that fishing revenues have historically been volatile and difficult to predict, due to ongoing external factors that affect industry operations and profitability.

Tax revenues are also expected to grow, supported by improved economic conditions and the anticipated impact of policy and administrative reforms, including the implementation of the new Income Tax Act. On the expenditure side, an improved economic outlook is expected to reduce pressure on social protection spending, particularly unemployment-related payments. Continued efforts by the Government to improve the targeting and delivery of social protection programs will support more efficient and sustainable expenditure.

On the downside, significant global market uncertainty creates risks for the performance of the Revenue Equalization Reserve Fund (RERF). While current performance in 2025 appears encouraging, dividend payments from the RERF may fall short of projections in the coming years. Additionally, global uncertainty could also weigh on fishing revenues, compounding fiscal risks in the medium term.

Economic activity is expected to strengthen in 2025, with real GDP growth projected at 3.9 percent, before gradually moderating to around 2 percent over the medium term. Growth will

continue to be largely driven by public consumption and the implementation of infrastructure projects.

While the current account is expected to remain in deficit over the medium term, the fiscal deficit is projected to narrow in 2025, reflecting efforts to contain current expenditures.

Inflation is forecasted to rise to 7.8 percent in 2025, primarily due to a one-off increase in fuel prices and subsidy adjustments, before easing in the medium term in line with inflation trends among major trading partners. This sharp increase is expected to exert pressure on the cost of living for I-Kiribati households and increase the cost of project implementation.

The IMF's nominal GDP estimate has been revised upward to AUD 498 million in 2025 and is projected to reach AUD 525 million in 2026.

FISCAL STRATEGY AND OUTLOOK

The 2026 Budget was prepared consistently with the Medium-Term Fiscal Strategy. This strategy has informed the fiscal settings for 2026 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 2026 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 2026 both fiscal responsibility ratios are met. Departmental expenditure as a share of total expenditure is 47 per cent and the cash buffer is equivalent to seven months of expenditure.

2026 BUDGET OVERVIEW

The 2026 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 2026. 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 2026 is estimated at **\$423.1 million**, 5 per cent higher than the 2025 Budget, and comprises the following:

- Fisheries (licensing, transshipment and coastal) - \$220 million
- Tax revenue - \$106.1 million
- RERF dividend - \$78 million
- Budget support - \$5.9 million
- Others - \$13.1 million

Fisheries revenue – the total fisheries revenue for 2026 is estimated to be **\$220 million** (52 per cent of total revenue) representing a 10 per cent increase compared to the 2025 Budget. From this amount, \$209 million from fishing licenses, \$8.9 million from Transshipment and \$2.1 million from other fishing revenues. The proposed base case for the 2026 Budget includes a realistic estimate of fishing revenues, in line with long-term linear trends.

Tax Revenue - total tax revenue estimate for 2026 is **\$106.1 million** (25 per cent of total revenue) representing a 33 per cent increase compared to the 2025 Budget. This increase reflects the increase in actual collections and the shift from using FOB to CIF valuation for goods.

RERF Dividend – Estimated the RERF Dividend for 2026 is **\$78 million** (18 per cent of total revenue) for 2026, this is based on the estimated rate of return on the RERF at the end of the year, 2025 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 institutional and developmental projects.

Budget Support – is estimated to be **\$5.9 million** (1.4 per cent of total revenue), which is 82% lower than the 2025 Budget. The decline reflects the different fiscal year and biannual disbursement cycles of the World Bank (WB) and Asia Development Bank (ADB). As a result, there will be no budget support in 2026, since disbursements are being provided this year, 2025.

Other revenues – this is inclusive of other Ministry's revenues and SOE dividends and is estimated to be **\$13.1 million** (3 per cent of total revenue), which is 38 higher than the 2025 Budget. The reason for this increase 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 2026 is **\$423.1 million**, 3 per cent lower than the revised budget for 2025.

Total expenditure requiring appropriation is **\$408.1 million** (96 per cent of total expenditure) and statutory expenditure is **\$15 million** (4 per cent of the total).

The overall estimated expenditure in 2026 comprises of the following:

- \$200.8 million for Department expenditures which is 3 per cent higher than the 2025 Revised Budget of \$194.4 million, while in the outyears departmental expenditure is assumed to increase with inflation.
- \$71.3 million for Other Government expenditure—i.e., subsidies, grants, and other commitments, 13 per cent lower than the 2025 Revised Budget.
- \$3.3 million for Debt Servicing, 2 per cent lower than the 2025 Revised Budget.
- \$147.7 million for the Local Contribution to the Development Fund, indicating 4 per cent lower than the 2025 Revised Budget.

OVERALL FISCAL POSITION & CASH RESERVE

The base case fiscal balance for the 2025 Revised Budget is a deficit of \$32.4 million (-7% of GDP) following the inclusion of supplementary, contingency and statutory amounts. In contrast, the 2024 actuals demonstrated a surplus of \$2.6 million surplus (0.56% of GDP), differing from the projected deficit. The 2026 budget is anticipated to be balanced, underscoring the government's commitment to fiscal sustainability.

CASH RESERVES

The Government continues to maintain a healthy cash position to manage liquidity risks. The forecast cash reserves for 2025 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 31 October 2025 was **\$320.8 million**, inclusive of Account Nos. 1, 3, 4, Sweep Account and State Street. Without the No.4 account balance, net cash balance amounted to **\$288.4 million**.
- b. The total fishing revenue received as of October 2025 was **\$159 million**, against a full year budget estimate of **\$200 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 2026 Budget, total cash reserves will provide 7 months of expenditure cover exceeding the fiscal responsibility ratio of 3 months.

REVENUE EQUALISATION RESERVE FUND (RERF)

As of 31 October 2025, the RERF continues to perform strongly despite ongoing geopolitical tensions and global conflict. The fund's balance stood at \$1.69 billion following a withdrawal of \$80 million during the year. Compared to the balance of \$1.60 billion at the end of 2024, the RERF has achieved a return of 6%.

More details on the RERF performance is provided in Appendix 7.

2025 BUDGET PERFORMANCE

Revenue collections for the year to date (January to October 2025, latest available data) are lower than the budget by 1 per cent, with 82 per cent of the total revenue collected against a benchmark of 83 per cent for October. However, collections are expected to catch up by the end of the year.

Fishing revenues are tracking lower than budget by 4 per cent, with 79 per cent against a benchmark of 83 per cent for October. Nevertheless, based on patterns from previous years, the remaining fishing license revenue typically comes in at the end of the year.

Tax Collections are tracking higher than budget by 23 per cent, with 106 per cent collection against a benchmark of 83 per cent for October.

As at October 2025, departmental expenditures are tracking below budget by 17 per cent, with only 66 per cent of total allocations utilized against the 83 per cent benchmark for this period. Expenditure on other commitments is also lower than expected, recording 64 per cent execution compared to the 83 per cent benchmark, representing a 19 per cent shortfall. In contrast, debt servicing has slightly exceeded projections by 4 per cent, reaching 87 per cent of the annual budget to date. The LCDF is, however, assumed to be fully expended by year-end, consistent with implementation schedules.

DEVELOPMENT FUND

A total of **\$358** 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 2026 Development Budget with a total provision of **\$180.6 million** (50 percent of the total), followed by Infrastructure sector at **\$162.1 million** (45 percent of the total), Peace and Security at **\$9.5 million** (3% of the total) and lastly Governance at **\$5.9 million** (2% of the total).

For the 2026 Development Budget, the top six donors include: Government of Kiribati with a total allocation of **\$147.7 million**, the World Bank **\$94.8 million**, Australian government **\$39.5 million**, the Asian Development Bank **\$31.9 million**, New Zealand government **\$16.9 million**, the United States of America (USA) **\$11.6 million** and the People's Republic of China **\$7.9 million**. It should be noted that Australia follows a July to June fiscal year so their provisions will spill over to 2027.

BUDGET TABLES

TABLE 1(A): FISCAL FRAMEWORK SUMMARY 2024-2026

	2024 Actual	2025 Budget	2025 Revised	2025 YTD	2026 Budget	2026 Budget vs 2025 Revised Budget (\$)	2026 Budget vs 2025 Revised Budget (%)
Total Government Revenue (1)	400,751,207	369,508,631	369,508,631	328,916,742	417,238,021	47,729,390	13%
Departmental Expenditures (Operational Cost & Personal Emoluments)	185,395,468	193,042,185	194,352,682	128,014,420	200,816,146	6,463,463	3%
Other Government expenditure (Subsidies, Grants & Other Commitments)	73,983,881	75,376,162	82,379,181	52,842,412	71,331,497	(11,047,684)	-13%
Debt Servicing	3,381,808	3,346,188	3,346,188	2,919,796	3,271,396	(74,792)	-2%
Local Contribution to Development Fund (LCDF)	140,132,793	130,702,056	153,911,202	153,211,202	147,718,983	(6,192,220)	-4%
Total Government Expenditure	402,893,950	402,466,591	433,989,254	336,987,830	423,138,021	-10,851,232	-3%
Difference	(2,142,744)	(32,957,960)	(64,480,622)	(8,071,089)	(5,900,000)	58,580,622	-91%
Additional Funding							
Other sources (Budget Support) (2)	4,772,327	33,100,000	32,100,000	2,500,000	5,900,000	(26,200,000)	-82%
Surplus (Deficit) incl. additional funding	2,629,584	142,040	(32,380,622)	(5,571,089)		32,380,622	-100%
Surplus (Deficit) after RERF drawdown	2,629,584	142,040	(32,380,622)	(5,571,089)		32,380,622	-100%
Government Cash Balances (3)							
Operational Account (4)	11,380,947	15,285,317	29,263,100	20,203,220	25,973,575		
Cash Reserve Account (5)	252,860,874	137,540,768	202,032,202	259,983,820	205,321,728		
Revenue Equalisation Reserve Fund (RERF) (6)	1,600,194,994	1,529,291,181	1,735,837,205	1,694,245,444	1,735,837,205		
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 2025, used as estimated balance for 2025 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 2024-2029

	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
Total Revenue and Budget Support	405,523,534	402,608,631	401,608,631	423,138,021	389,768,460	368,901,829	404,161,866
Tax Revenue	92,711,061	80,000,000	80,000,000	106,137,037	108,259,778	110,424,974	112,633,473
Personal income tax	25,222,140	17,963,424	17,963,424	26,000,000	26,520,000	27,050,400	27,591,408
Company tax	15,183,421	15,635,863	15,635,863	16,000,000	16,320,000	16,646,400	16,979,328
Excise Tax	10,912,621	11,000,000	11,000,000	16,173,843	16,497,320	16,827,266	17,163,811
VAT	41,392,879	35,400,713	35,400,713	47,963,195	48,922,459	49,900,908	50,898,926
Non Tax Revenue	308,040,146	289,508,631	289,508,631	311,100,984	248,408,682	252,576,856	256,828,393
Dividends	1,744,603	3,000,000	3,000,000	3,000,000	3,060,000	3,121,200	3,183,624
Interest Income	1,498,143	500,000	500,000	1,000,000	1,020,000	1,040,400	1,061,208
RERF Dividends	80,000,000	80,000,000	80,000,000	78,000,000	40,000,000	40,000,000	40,000,000
Fishing License Revenue	199,492,787	184,024,626	184,024,626	209,042,220	184,024,626	187,705,119	191,459,221
Fish transshipment fees	8,688,000	7,000,000	7,000,000	8,891,625	9,069,458	9,250,847	9,435,864
Other Fishing Revenue	1,705,466	8,975,374	8,975,374	2,066,155	2,107,478	2,149,627	2,192,620
Other Ministries' Revenue	14,911,146	6,008,631	6,008,631	9,100,984	9,127,120	9,309,663	9,495,856
Budget Support	4,772,327	33,100,000	32,100,000	5,900,000	33,100,000	5,900,000	34,700,000
Other Revenues (Budget Support)	4,772,327	33,100,000	32,100,000	5,900,000	33,100,000	5,900,000	34,700,000
Operating expenditure	358,248,668	352,423,091	382,245,753	360,585,733	365,059,234	369,138,547	372,429,641
Wages and salaries	154,087,799	158,484,261	158,568,775	162,285,328	165,554,792	167,869,646	170,230,796
Uses of goods & services	52,945,583	52,912,806	57,138,790	58,719,047	58,868,945	60,368,945	58,868,945
Interest	716,526	586,242	586,242	586,242	440,381	404,840	2,634,783
Subsidies	29,140,900	26,745,030	26,745,030	24,365,294	24,365,294	24,365,294	24,365,294
Grants	10,220,921	8,688,753	8,688,753	9,757,350	9,757,350	9,757,350	9,757,350
Social Benefit (5)	100,077,253	90,276,399	109,399,423	92,442,873	93,842,873	93,842,873	93,842,873
Other current expenses	11,059,686	14,729,599	21,118,740	12,429,599	12,229,599	12,529,599	12,729,599
Operating balance	47,274,866	50,185,540	19,362,878	62,552,289	24,709,226	(236,718)	31,732,225
Capital Expenditure (1)	41,980,000	47,283,554	48,983,554	59,867,135	51,872,349	38,668,554	38,465,000
Fiscal Balance	5,294,866	2,901,986	(29,620,676)	2,685,154	(27,163,123)	(38,905,272)	(6,732,775)
Net Financing	(5,294,866)	(2,901,986)	29,620,676	(2,685,154)	27,163,123	38,905,272	6,732,775
External Financing							
Loan Disbursement							
Less Loan Repayment (2)	2,665,282	2,759,946	2,759,946	2,685,154	2,677,906	2,760,121	530,178
Domestic Financing							
Operational Account	(250,231,290)	(137,398,728)	(35,131,438)	(4,040,644)	(33,947,464)	(45,472,442)	(10,230,510)
Cash Reserve Account	252,860,874	137,540,768	2,750,815	4,040,644	4,106,435	3,807,049	2,967,557
RERF Interest Deposits/(Withdrawals)							
Other movements							
RERF growth	195,265,189	211,286,630	211,286,630	135,642,210	170,675,581	90,655,895	97,001,808
Net movements in Financial Position	197,894,772	211,428,670	178,906,007	135,642,210	140,834,552	48,990,502	89,738,854
Major Cash Balances							
Operational Account	11,380,947	15,285,317	29,263,100	25,973,575	11,101,820	11,411,021	9,668,068
Cash Reserve Account (3)	252,860,874	137,540,768	202,032,202	205,321,728	190,352,454	148,377,860	142,857,859
RERF (4)	1,600,194,994	1,529,291,181	1,735,837,205	1,735,837,205	1,997,168,680	2,094,170,488	2,197,962,422

TABLE 2: APPROPRIATED AND STATUTORY BUDGETED EXPENDITURE BY MINISTRY 2026

Code	Ministry	Operating Budget 2026	Statutory Expenditure	Net Provision Under the Head Covered by the Appropriation Act
01	Office of Te Beretitenti	3,943,172	194,634	3,748,538
02	Public Service Office	1,783,205	79,392	1,703,813
03	Judiciary	4,121,736	410,405	3,711,332
04	Kiribati Police Service	18,184,075	778,603	17,405,472
05	Public Service Commission	455,376	47,048	408,328
06	Ministry of Foreign Affairs and Immigration	5,806,407	95,996	5,710,410
07	Ministry of Culture and Internal Affairs	4,400,378	276,624	4,123,754
08	Ministry of Environment, Lands and Agricultural Development	6,520,551	346,532	6,174,019
09	Maneaba ni Maungatabu	8,166,503	1,988,477	6,178,026
10	Ministry of Tourism, Commerce, Industry and Cooperatives	4,084,539	230,585	3,853,954
11	Kiribati Audit Office	1,477,569	111,470	1,366,100
12	Office of the Attorney General	1,449,132	100,118	1,349,014
13	Ministry of Fisheries and Ocean Resources	5,725,962	313,685	5,412,277
14	Ministry of Health and Medical Services	41,161,773	1,472,134	39,689,639
15	Ministry of Education	50,862,058	2,771,163	48,090,895
16	Ministry of Information, Communications and Transport	6,455,248	337,923	6,117,325
17	Ministry of Finance and Economic Development	8,170,502	401,823	7,768,679
18	Ministry of Women, Youth, Sport and Social Affairs	2,827,177	183,907	2,643,269
19	Ministry of Infrastructure and Sustainable Energy	6,143,509	343,191	5,800,318
20	Ministry of Employment and Human Resources	7,726,859	331,041	7,395,818
21	Ministry of Line and Phoenix Island Development	6,720,263	342,910	6,377,353
22	Ministry of Justice	4,038,711	224,803	3,813,908
23	Leadership Commission	591,441	59,197	532,244
		200,816,146	11,441,661	189,374,485
28	Debt Servicing	3,271,396	3,271,396	
25	Subsidies, grants and other commitments.	71,331,497	290,000	71,041,497
	Total	275,419,039	15,003,057	260,415,982
	ADD TRANSFERS AND FINANCING			
282162	Contributions to the Development Fund	147,718,983		147,718,983
	Grand Total	423,138,021	15,003,057	408,134,965
Code	Expense Items	Amount		
	Personal Emoluments and other allowances	11,441,661		
28	Debt Servicing	3,271,396		
25	Subsidies, Grants and Other commitments	290,000		
	Total	15,003,057		

TABLE 3: RECURRENT AND DEVELOPMENT BUDGET BY MINISTRY – 2026

Code	Ministry	Revenue to Consolidated Fund	Expenditure from Consolidated Fund	Revenue to Development Fund	Expenditure from Development Fund	Total Revenue	Total Expenditure
	Contribution to Development Fund - Donors (GoK System)			13,898,329		13,898,329	
01	Office of Te Beretitenti	12,100	3,943,172		4,700,000	12,100	8,643,172
02	Public Service Office		1,783,205		170,000		1,953,205
03	Judiciary	241,306	4,121,736			241,306	4,121,736
04	Kiribati Police Service	162,720	18,184,075			162,720	18,184,075
05	Public Service Commission		455,376				455,376
06	Ministry of Foreign Affairs and Immigration	207,985	5,806,407			207,985	5,806,407
07	Ministry of Culture and Internal Affairs	9,176	4,400,378		1,000,000	9,176	5,400,378
08	Ministry of Environment, Lands and Agricultural Development	763,696	6,520,551		613,000	763,696	7,133,551
09	Maneaba ni Maungatabu	59,213	8,166,503			59,213	8,166,503
10	Ministry of Tourism, Commerce, Industry and Cooperatives	160,950	4,084,539			160,950	4,084,539
11	Kiribati Audit Office	35,000	1,477,569			35,000	1,477,569
12	Office of the Attorney General	2,487	1,449,132			2,487	1,449,132
13	Ministry of Fisheries and Ocean Resources	220,000,000	5,725,962		1,167,577	220,000,000	6,893,539
14	Ministry of Health and Medical Services	272,671	41,161,773		1,584,810	272,671	42,746,583
15	Ministry of Education	625,266	50,862,058		100,000	625,266	50,962,058
16	Ministry of Information, Communications and Transport	3,346,215	6,455,248			3,346,215	6,455,248
17	Ministry of Finance and Economic Development	189,362,205	8,170,502			189,362,205	8,170,502
18	Ministry of Women, Youth, Sport and Social Affairs	46,292	2,827,177		700,000	46,292	3,527,177
19	Ministry of Infrastructure and Sustainable Energy	167,786	6,143,509		580,000	167,786	6,723,509
20	Ministry of Employment and Human Resources	318,541	7,726,859		3,282,942	318,541	11,009,801
21	Ministry of Line and Phoenix Island Development	1,187,220	6,720,263			1,187,220	6,720,263
22	Ministry of Justice	257,194	4,038,711			257,194	4,038,711
23	Leadership Commission		591,441				591,441
28	Debt Servicing		3,271,396				3,271,396
25	Subsidies, grants and other commitments.		71,331,497				71,331,497
	Sub Total	417,238,021	275,419,039	13,898,329	13,898,329	431,136,350	289,317,367
	Add Transfers and Financing Items						
	Other Financing Sources (Budget Support)	5,900,000				5,900,000	
3E+05	Contributions to the Development Fund - GoK		147,718,983				147,718,983
	Grand Total	423,138,021	423,138,021	13,898,329	13,898,329	437,036,350	437,036,350

TABLE 4: REVENUE RECURRENT BUDGET 2024-2029

	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
Central Government Revenue							
Tax Revenue							
Personal income tax	25,222,140	17,963,424	17,963,424	26,000,000	26,520,000	27,050,400	27,591,408
Company tax	15,183,421	15,635,863	15,635,863	16,000,000	16,320,000	16,646,400	16,979,328
Excise Tax	10,912,621	11,000,000	11,000,000	16,173,843	16,497,320	16,827,266	17,163,811
VAT	41,392,879	35,400,713	35,400,713	47,963,195	48,922,459	49,900,908	50,898,926
Taxation Revenue	92,711,061	80,000,000	80,000,000	106,137,037	108,259,778	110,424,974	112,633,473
Non-Tax Revenue							
Fishing License Revenue	199,492,787	184,024,626	184,024,626	209,042,220	184,024,626	187,705,119	191,459,221
Fish transhipment fees	8,688,000	7,000,000	7,000,000	8,891,625	9,069,458	9,250,847	9,435,864
Other Fishing Revenue	1,705,466	8,975,374	8,975,374	2,066,155	2,107,478	2,149,627	2,192,620
Fishing Revenue	209,886,253	200,000,000	200,000,000	220,000,000	195,201,562	199,105,593	203,087,705
Dividends	1,744,603	3,000,000	3,000,000	3,000,000	3,060,000	3,121,200	3,183,624
Interest Income	1,498,143	500,000	500,000	1,000,000	1,020,000	1,040,400	1,061,208
RERF Dividends	80,000,000	80,000,000	80,000,000	78,000,000	40,000,000	40,000,000	40,000,000
Investment Revenue	83,242,747	83,500,000	83,500,000	82,000,000	44,080,000	44,161,600	44,244,832
JAXA downrange and air services	2,278,771	1,712,989	1,712,989	2,324,347	2,370,833	2,418,250	2,466,615
Open Ship Registration	189,922	180,000	180,000	193,720	197,595	201,547	205,577
Other Ministry Revenue	12,442,453	4,115,642	4,115,642	6,582,917	6,558,692	6,689,866	6,823,663
Other Ministries' Revenue	14,911,146	6,008,631	6,008,631	9,100,984	9,127,120	9,309,663	9,495,856
Total Non-Tax Revenue	308,040,146	289,508,631	289,508,631	311,100,984	248,408,682	252,576,856	256,828,393
Total Central Government Revenue	400,751,207	369,508,631	369,508,631	417,238,021	356,668,460	363,001,829	369,461,866
Other Revenue							
World Bank Budget Support		12,000,000	12,000,000		12,000,000		12,000,000
Asian Development Bank Budget Support		15,200,000	15,200,000		15,200,000		15,200,000
New Zealand Budget Support	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
Australia Budget Support		1,000,000		1,000,000	1,000,000	1,000,000	1,000,000
EU Budget Support	2,272,327	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000	4,000,000
Other Revenues (Budget Support)	4,772,327	33,100,000	32,100,000	5,900,000	33,100,000	5,900,000	34,700,000
RERF Interest Drawdown							
Total other revenue	4,772,327	33,100,000	32,100,000	5,900,000	33,100,000	5,900,000	34,700,000
Total Government Revenue	405,523,534	402,608,631	401,608,631	423,138,021	389,768,460	368,901,829	404,161,866

TABLE 5(A): COMPARATIVE STATEMENT OF MINISTRIES EXPENDITURE BUDGET 2024-2026

Code	Ministry	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025
01	Office of Te Beretitenti	3,335,369	3,545,575	3,545,575	3,943,172	11.2%
02	Public Service Office	1,695,220	1,697,347	1,697,347	1,783,205	5.1%
03	Judiciary	3,679,781	3,928,712	3,928,712	4,121,736	4.9%
04	Kiribati Police Service	17,043,476	16,440,806	16,440,806	18,184,075	10.6%
05	Public Service Commission	440,427	454,955	456,008	455,376	-0.1%
06	Ministry of Foreign Affairs and Immigration	4,137,295	5,267,655	5,267,655	5,806,407	10.2%
07	Ministry of Culture and Internal Affairs	4,631,669	4,312,005	4,312,005	4,400,378	2.0%
08	Ministry of Environment, Lands and Agricultural Development	6,218,990	6,351,255	6,351,255	6,520,551	2.7%
09	Maneaba ni Maungatabu	6,992,062	7,911,752	8,411,752	8,166,503	-2.9%
10	Ministry of Tourism, Commerce, Industry and Co-operatives	3,811,889	3,953,031	3,953,031	4,084,539	3.3%
11	Kiribati Audit Office	1,293,558	1,462,482	1,469,086	1,477,569	0.6%
12	Office of the Attorney General	1,316,112	1,379,176	1,385,780	1,449,132	4.6%
13	Ministry of Fisheries and Ocean Resources	5,474,425	5,575,727	5,575,727	5,725,962	2.7%
14	Ministry of Health and Medical Services	36,878,095	39,841,419	39,841,419	41,161,773	3.3%
15	Ministry of Education	49,861,472	49,904,545	50,699,729	50,862,058	0.3%
16	Ministry of Information, Communications and Transport	5,776,032	6,275,616	6,275,616	6,455,248	2.9%
17	Ministry of Finance and Economic Development	8,080,389	7,957,174	7,957,174	8,170,502	2.7%
18	Ministry of Women, Youth, Sport and Social Affairs	2,483,414	2,757,411	2,757,411	2,827,177	2.5%
19	Ministry of Infrastructure and Sustainable Energy	5,257,937	5,906,580	5,906,580	6,143,509	4.0%
20	Ministry of Employment and Human Resources	6,895,968	7,086,546	7,086,546	7,726,859	9.0%
21	Ministry of Line and Phoenix Island Development	5,983,301	6,539,367	6,539,367	6,720,263	2.8%
22	Ministry of Justice	3,707,273	3,915,408	3,915,408	4,038,711	3.1%
23	Leadership Commission	401,314	577,641	578,694	591,441	2.2%
28	Debt Servicing	3,381,808	3,346,188	3,346,188	3,271,396	-2.2%
25	Subsidies, grants and other commitments	73,983,881	75,376,162	82,379,181	71,331,497	-13.4%
	ADD TRANSFERS AND FINANCING					
282162	Contributions to development fund	140,132,793	130,702,056	153,911,202	147,718,983	-4.0%
	Total Expenditure	402,893,950	402,466,591	433,989,254	423,138,021	-2.5%

TABLE 5(B): STATEMENT OF MINISTRIES' EXPENDITURES FOR 2025 REVISED BUDGET

Code	Ministry	Budget 2025	Revised Budget 2025
01	Office of Te Beretitenti	3,545,575	3,545,575
02	Public Service Office	1,697,347	1,697,347
03	Judiciary	3,928,712	3,928,712
04	Kiribati Police Service	16,440,806	16,440,806
05	Public Service Commission	454,955	456,008
06	Ministry of Foreign Affairs and Immigration	5,267,655	5,267,655
07	Ministry of Culture and Internal Affairs	4,312,005	4,312,005
08	Ministry of Environment, Lands and Agricultural Development	6,351,255	6,351,255
09	Maneaba ni Maungatabu	7,911,752	8,411,752
10	Ministry of Tourism, Commerce, Industry and Co-operatives	3,953,031	3,953,031
11	Kiribati Audit Office	1,462,482	1,469,086
12	Office of the Attorney General	1,379,176	1,385,780
13	Ministry of Fisheries and Ocean Resources	5,575,727	5,575,727
14	Ministry of Health and Medical Services	39,841,419	39,841,419
15	Ministry of Education	49,904,545	50,699,729
16	Ministry of Information, Communications and Transport	6,275,616	6,275,616
17	Ministry of Finance and Economic Development	7,957,174	7,957,174
18	Ministry of Women, Youth, Sport and Social Affairs	2,757,411	2,757,411
19	Ministry of Infrastructure and Sustainable Energy	5,906,580	5,906,580
20	Ministry of Employment and Human Resources	7,086,546	7,086,546
21	Ministry of Line and Phoenix Island Development	6,539,367	6,539,367
22	Ministry of Justice	3,915,408	3,915,408
23	Leadership Commission	577,641	578,694
	Total Recurrent	193,042,185	194,352,682
28	Debt servicing	3,346,188	3,346,188
5	Subsidies	32,579,656	32,579,656
6	Grants	30,133,749	30,747,627
7	Other Commitments	10,162,757	11,457,866
282152	International Contribution	2,500,000	7,594,032
282162	Contribt to Dev Fund	130,702,056	153,911,202
	Sub Total	209,424,406	239,636,571
	Grand Total	402,466,591	433,989,254

TABLE 5(C): COMPARATIVE STATEMENT OF MINISTRIES' EXPENDITURE BUDGET 2024-2029

Code	Ministry	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
01	Office of Te Beretitenti	3,335,369	3,545,575	3,545,575	3,943,172	3,974,991	4,007,447	4,040,552
02	Public Service Office	1,695,220	1,697,347	1,697,347	1,783,205	1,804,646	1,826,517	1,848,824
03	Judiciary	3,679,781	3,928,712	3,928,712	4,121,736	4,158,131	4,195,253	4,233,118
04	Kiribati Police Service	17,043,476	16,440,806	16,440,806	18,184,075	18,407,016	18,634,417	18,866,365
05	Public Service Commission	440,427	454,955	456,008	455,376	457,897	460,469	463,093
06	Ministry of Foreign Affairs and Immigration	4,137,295	5,267,655	5,267,655	5,806,407	5,832,920	5,859,963	5,887,546
07	Ministry of Culture and Internal Affairs	4,631,669	4,312,005	4,312,005	4,400,378	4,458,714	4,518,217	4,578,910
08	Ministry of Environment, Lands and Agricultural Development	6,218,990	6,351,255	6,351,255	6,520,551	6,598,655	6,678,321	6,759,579
09	Maneaba ni Maungatabu	6,992,062	7,911,752	8,411,752	8,166,503	8,179,218	8,192,187	8,205,415
10	Ministry of Tourism, Commerce, Industry and Co-operatives	3,811,889	3,953,031	3,953,031	4,084,539	4,107,204	4,153,603	4,200,930
11	Kiribati Audit Office	1,293,558	1,462,482	1,469,086	1,477,569	1,496,711	1,516,236	1,536,152
12	Office of the Attorney General	1,316,112	1,379,176	1,385,780	1,449,132	1,465,226	1,481,641	1,498,386
13	Ministry of Fisheries and Ocean Resources	5,474,425	5,575,727	5,575,727	5,725,962	5,794,884	5,865,185	5,936,891
14	Ministry of Health and Medical Services	36,878,095	39,841,419	39,841,419	41,161,773	41,557,144	41,960,422	42,371,766
15	Ministry of Education	49,861,472	49,904,545	50,699,729	50,862,058	51,622,398	52,397,945	53,189,003
16	Ministry of Information, Communications and Transport	5,776,032	6,275,616	6,275,616	6,455,248	6,531,550	6,609,379	6,688,764
17	Ministry of Finance and Economic Development	8,080,389	7,957,174	7,957,174	8,170,502	8,261,780	8,354,883	8,449,849
18	Ministry of Women, Youth, Sport and Social Affairs	2,483,414	2,757,411	2,757,411	2,827,177	2,858,678	2,890,810	2,923,584
19	Ministry of Infrastructure and Sustainable Energy	5,257,937	5,906,580	5,906,580	6,143,509	6,220,117	6,298,257	6,377,960
20	Ministry of Employment and Human Resources	6,895,968	7,086,546	7,086,546	7,726,859	7,799,503	7,873,600	7,949,179
21	Ministry of Line and Phoenix Island Development	5,983,301	6,539,367	6,539,367	6,720,263	6,796,063	6,873,380	6,952,243
22	Ministry of Justice	3,707,273	3,915,408	3,915,408	4,038,711	4,082,779	4,127,728	4,173,577
23	Leadership Commission	401,314	577,641	578,694	591,441	596,560	601,780	607,105
	Subtotal-Departmental	185,395,468	193,042,185	194,352,682	200,816,146	203,062,786	205,377,640	207,738,790
25	Subsidies, grants and other commitments	73,983,881	75,376,162	82,379,181	71,331,497	72,131,497	72,431,497	72,631,497
28	Debt Servicing	3,381,808	3,346,188	3,346,188	3,271,396	3,118,287	3,164,962	3,164,962
282162	Contributions to development fund	140,132,793	130,702,056	153,911,202	147,718,983	141,296,919	129,593,124	127,889,570
	Subtotal	217,498,482	209,424,406	239,636,571	222,321,876	216,546,703	205,189,583	203,686,029
	Total	402,893,950	402,466,591	433,989,254	423,138,021	419,609,489	410,567,223	411,424,819

TABLE 6: PROPORTION OF MINISTRIES' EXPENDITURE BUDGET 2024 – 2029

Code	Ministry	2024	2025	2025	2026	2027	2028	2029
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
01	Office of Te Beretitenti	0.8	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	0.4	0.4
03	Judiciary	0.9	1.0	0.9	1.0	1.0	1.0	1.0
04	Kiribati Police Service	4.2	4.1	3.8	4.3	4.4	4.5	4.6
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	1.0	1.3	1.2	1.4	1.4	1.4	1.4
07	Ministry of Culture and Internal Affairs	1.1	1.1	1.0	1.0	1.1	1.1	1.1
08	Ministry of Environment, Lands and Agricultural Development	1.5	1.6	1.5	1.5	1.6	1.6	1.6
09	Maneaba ni Maungatabu	1.7	2.0	1.9	1.9	1.9	2.0	2.0
10	Ministry of Tourism, Commerce, Industry and Cooperatives	0.9	1.0	0.9	1.0	1.0	1.0	1.0
11	Kiribati Audit Office	0.3	0.4	0.3	0.3	0.4	0.4	0.4
12	Office of the Attorney General	0.3	0.3	0.3	0.3	0.3	0.4	0.4
13	Ministry of Fisheries and Ocean Resources	1.4	1.4	1.3	1.4	1.4	1.4	1.4
14	Ministry of Health and Medical Services	9.2	9.9	9.2	9.7	9.9	10.2	10.3
15	Ministry of Education	12.4	12.4	11.7	12.0	12.3	12.8	12.9
16	Ministry of Information, Communications and Transport	1.4	1.6	1.4	1.5	1.6	1.6	1.6
17	Ministry of Finance and Economic Development	2.0	2.0	1.8	1.9	2.0	2.0	2.1
18	Ministry of Women, Youth, Sport and Social Affairs	0.6	0.7	0.6	0.7	0.7	0.7	0.7
19	Ministry of Infrastructure and Sustainable Energy	1.3	1.5	1.4	1.5	1.5	1.5	1.6
20	Ministry of Employment and Human Resources	1.7	1.8	1.6	1.8	1.9	1.9	1.9
21	Ministry of Line and Phoenix Island Development	1.5	1.6	1.5	1.6	1.6	1.7	1.7
22	Ministry of Justice	0.9	1.0	0.9	1.0	1.0	1.0	1.0
23	Leadership Commission	0.1	0.1	0.1	0.1	0.1	0.1	0.1
28	Debt Servicing	0.84	0.83	0.77	0.77	0.74	0.77	0.77
25	Subsidies, grants and other commitments.	18.36	18.73	18.98	16.86	17.19	17.64	17.65
		65.2	67.5	64.5	65.1	66.3	68.4	68.9
	ADD TRANSFERS AND FINANCING							
282162	Contributions to development fund	34.8	32.5	35.5	34.9	33.7	31.6	31.1
Total Expenditure		100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2026

Exp code	Cost description (Input)	2025	2026	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MCIA	MELAD	MM	MTCIC
		Revised	Budget											
212111	KPF contribution	8,171,659	8,273,676	102,017	118,819	79,392	134,003	778,603	11,396	95,996	211,334	281,242	181,566	165,295
211111	Salaries	104,330,128	105,556,480	1,226,352	1,479,979	997,271	1,692,763	10,369,372	117,287	1,233,153	2,713,304	3,632,724	591,370	2,115,783
211111	Salaries (Statutory)	2,677,530	2,677,530		63,582		75,000					55,450	1,681,023	55,450
211112	Wages	862,978	875,464	12,486			167,012			392,987	87,094			
211113	Housing assistance	1,847,845	2,905,917	1,058,072	43,956	87,984	23,454	61,596		792,645	58,950	75,618	40,770	90,000
211114	Allowances	6,456,149	6,738,965	282,817	101,981	27,823	588,082	904,064	35,388	643,565	71,272	113,371	226,419	76,369
211114	Allowances (Statutory)	429,417	380,895	(48,522)	12,233		195,402			1,672	9,840	9,840	34,328	9,840
211115	Overtime	3,872,216	4,194,140	321,924	50,951	16,083	22,172	1,060,973	6,191	114,144	32,120	150,570	150,006	38,382
211116	Temporary assistance	1,947,791	2,081,672	133,881	40,688	61,293	18,940	12,000	3,683	46,797	49,037	61,719	148,489	32,695
211117	Leave grants	17,013,000	17,199,000	186,000	240,000	138,000	288,000	2,022,000	21,000	228,000	438,000	654,000	99,000	330,000
211117	Leave grants (Statutory)	21,000	21,000				6,000			3,000				3,000
211118	Home Passage	392,000	348,000	(44,000)	8,000			20,000		8,000		12,000		20,000
	Sub Total	148,021,713	151,252,740	3,231,028	2,160,188	1,407,846	3,210,827	15,228,607	230,597	3,555,287	3,726,401	5,046,535	3,155,971	2,933,814
211211	Uniforms	208,492	194,017	(14,475)			7,760	65,000		7,131		2,375	10,000	1,520
221111	Consultancy Services- Local	1,023,370	1,060,256	36,887		600	390			153,190	34,778			
221112	Council Services- Local	632,049	575,632	(56,417)								40,400	92,613	
221113	Services- Local- Works Contract	1,785,972	2,049,583	263,610	84,331	18,949	50,450	41,360	9,021	181,612	5,785	179,629	32,568	117,368
221211	Consultants Based Overseas	152,365	203,873	51,508				2,500			2,000			
221212	Services- Overseas- Works													
221212	Contract	604,971	526,184	(78,787)	10,000	2,880	20,500			27,000		1,475		3,600
221311	Cleaning Services	188,662	184,097	(4,565)	9,907	1,200	2,495	4,250	1,553	25,573	2,643	7,120	5,000	5,014
221411	Recruitment- Advertisement Cost	52,420	49,210	(3,210)	5,000	400	1,240			600	400	6,600	1,000	
221412	Recruitment- Interview Cost	8,960	9,260	300				500		800		3,060		800
221413	Recruitment- Sitting Allowance	17,750	18,815	1,065	1,250			525				3,000	500	100
221414	Recruitment- Transport Cost	1,450	3,394	1,944								3,144	150	
221415	Recruitment- Screening Test	13,240	11,156	(2,084)				900		800		3,576		800
221911	Relocation Expenses	601,617	785,335	183,718			4,622	30,000		224,432	39,056	9,000		
222111	Repairs and Maintenance- Office	236,025	239,117	3,092			15,000		2,750	31,000	4,000	4,275	30,000	1,500
222112	Repairs and Maintenance- Other	88,294	76,000	(12,294)									15,000	
222113	Repairs and Maintenance-													
222113	Residents	39,459	54,459	15,000									10,000	
222114	Repairs and Maintenance-vessels	11,600	650	(10,950)								650		
222115	Repairs and Maintenance- PandM	54,000	33,500	(20,500)										
222116	Repairs Vehicles	264,936	281,726	16,790				60,000		2,600	4,000	24,850	16,500	8,687
222118	Repairs -Equipment	383,387	397,659	14,272		3,850	8,500	4,500		18,600	4,950	25,326	32,464	12,958
222211	Dwellings	37,974	34,974	(3,000)										
222215	Transport equipment	80,000	80,000							80,000				
222217	Machinery and equipment	32,400	27,815	(4,585)										
223111	Entertainment- Local	547,944	557,080	9,136	214,800	6,265	11,001	11,000	7,300	85,071	8,000	12,824	23,000	13,000
223112	Entertainment- Overseas	96,761	116,761	20,000						85,261		6,000	4,500	
224111	Advertisements/ Media	798,895	800,041	1,146	29,523	2,920	1,000	8,000		500	6,720	26,296	537,000	34,440
224112	Subscription	18,000	18,000											
225111	Hire of Plant and Equipment	329,397	346,411	17,014			72,360				2,000		28,910	9,503
225112	Permanent Hire-Plant and													
225112	Equipment	486,825	425,165	(61,660)	146,000	25,200			26,040	49,380			27,375	
225211	Temporary Hire of Vehicles		28,270	28,270										
225212	Permanent Hire of Vehicles	159,915	142,415	(17,500)				50,000						
226111	Telephone Bills	1,826,136	1,786,661	(39,475)	54,600	30,120	3,000	164,088	15,000	56,641	53,896	127,388	90,600	59,527
226112	Internet Fees	1,442,382	1,322,838	(119,544)	73,200	32,640	60,000	12,000	6,600	41,056	6,848	95,872	76,800	51,913
227111	Bus Ticket	406,547	413,878	7,331	4,914	1,068	12,792	14,477		28,352	1,890	4,842	7,800	624
227112	Fuel	1,993,240	3,424,306	1,431,066	49,523	11,088	74,550	1,733,784	8,040	83,434	30,007	77,428	100,564	55,422

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2026 CONT'D

Exp code	Cost description (Input)	2025 Revised	2026 Budget	Variance (\$)	OB	PSO	Judiciary	KPS	PSC	MFAI	MCIA	MELAD	MM	MTCIC
227113	Office Transport	923,092	915,836	(7,256)	58,985	2,400	39,600		20,310	86,673	3,000	51,176		35,520
227211	Local Airfares/ Shipfares	2,718,330	2,523,667	(194,663)	185,117	32,721	59,184	36,332	53,190	42,253	68,450	61,494	749,020	121,134
227212	Travel Allowance		235,112	235,112	10,080				31,470		6,300		32,280	1,500
227212	Travel Allowance - Statutory	115,640		(115,640)										
227213	Int. Travel- Misc Incidental	593,094	723,027	129,932	21,544	19,435	54,244	104,654		9,539	3,500	22,398	74,000	11,043
227213	Int. Travel- Misc Incidental - Statutory	89,920		(89,920)										
227311	External Travel- Per Diem	2,241,801	2,196,463	(45,338)	136,427	32,030	63,580	50,000	4,000	309,466	65,598	54,905	388,923	84,010
227312	External Travel- Airfare	2,845,517	3,140,021	294,504	246,239	36,500	125,500	101,252	3,429	372,868	117,627	82,365	821,369	122,763
227313	External Travel- Taxi Hire	3,570	3,510	(60)				1,000		800				
227314	Ext Travel- Misc Incidental	124,761	215,431	90,670	25,400	1,200	3,700	7,000		12,506		6,338	19,000	2,835
227314	Ext Travel- Misc Incidental - Statutory	72,102		(72,102)										
227315	External Travel- Insurance	66,895	71,278	4,383	3,600	2,950	1,500			13,100	1,000	4,768	18,950	1,390
228111	Local Accommodation Cost	148,848	693,208	544,360			2,620				355		596,025	19,600
228111	Local Accommodation Cost (Statutory)	932,760	88,560	(844,200)									88,560	
228112	Local Per Diems	747,746	966,469	218,724	89,962	17,220	6,580	26,280		960	19,000	29,885	303,490	76,852
228112	Local Per Diems - Statutory	106,810		(106,810)										
228211	Local Training- Catering	442,896	460,519	17,623	37,288	12,710	7,995			16,625	6,550	9,100	86,350	40,987
228212	Local Training - Course Fees	79,390	69,730	(9,660)					1,200					1,330
228213	Local Training- Reimbursement	28,238	19,638	(8,600)								14,890		2,928
228214	Local Training Fees	6,500	7,922	1,422			2,550						100	
228215	Local Training - venue	61,069	57,074	(3,995)	1,500	2,800			188			1,650		14,180
228299	Local Training- Others	139,266	105,914	(33,352)		300	2,550		4,500			600		17,474
228311	Overseas Training- Fees	137,895	147,330	9,434	3,500		12,850			1,000	2,400			
228312	Overseas Training	21,587	21,587											
229111	Local Printing	426,348	398,118	(28,231)	28,263	1,000	7,200			22,562	7,685	10,906	57,400	5,260
229112	Local Stationery and Supplies	1,164,189	1,088,112	(76,076)	34,425	14,732	29,795	66,925	9,489	49,877	22,641	30,046	71,120	42,803
229211	Food and Rations	2,259,861	2,557,081	297,220				115,400						
229311	Electricity and Gas	4,817,934	5,764,788	946,854	134,755	36,000	98,200	158,200	15,000	54,465	75,698	233,598	276,000	89,360
229312	Water	593,230	755,484	162,254	27,600	1,200	4,300	3,600		1,710	2,850	32,274	15,390	1,555
229313	Sewerage	42,852	53,652	10,800	1,260		4,300		600	525	2,500	4,200	6,872	600
229611	Printing- Overseas	29,040	24,450	(4,590)									6,500	14,710
229612	Stationery and Supplies- Overseas	114,068	65,349	(48,719)									3,600	
229711	Pharmaceutical Purchases- Overseas	5,329,065	5,329,065											
229811	Purchase of Office Equip- Local	1,480,278	1,636,917	156,639	33,659	26,030	16,000	36,283	9,787	63,470	24,010	43,484	253,339	63,113
229899	Sundry Purchases (Local)	28,600	28,600											
229911	Purchase of Office Equip-Overseas	456,691	605,404	148,713	5,083		1,000			5,000	22,950			3,001
229912	Specialised Purchase- Overseas	1,239,785	1,239,684	(101)								128,000		
229999	Sundry Purchases (Overseas)	12,250	12,250		12,250									
282112	Bank Charges	913,000	913,000											
282156	Commitment and Other Fees	63,860	63,860		3,000	1,900								
282157	Compensation	49,159	49,159					44,159						
282158	Compensation for Trees	19,600	19,600									1,600		
282199	Other Expenses	18,000	18,000				18,000							
	Sub Total	46,330,970	49,563,405	3,232,436	1,782,984	375,359	910,909	2,955,468	224,779	2,251,120	673,977	1,474,017	5,010,532	1,150,725
	Total Recurrent Exp	194,352,682	200,816,146	6,463,463	3,943,172	1,783,205	4,121,736	18,184,075	455,376	5,806,407	4,400,378	6,520,551	8,166,503	4,084,539
28	Debt servicing	3,346,188	3,271,396	(74,792)										
5	Subsidies	32,579,656	31,488,517	(1,091,139)		250,000								
6	Grants	30,747,627	29,480,223	(1,267,404)							4,735,350			
282152	Internat. Contributions	7,594,032	2,000,000	(5,594,032)										
7	Other Commitments	11,457,866	8,362,757	(3,095,109)				40,000			22,757	7,500,000		
282162	Contrib to Dev Fund	153,911,202	147,718,983	(6,192,220)		1,053,278					1,000,000			
	Sub Total	239,636,571	222,321,876	(17,314,695)		1,303,278		40,000			5,758,107	7,500,000		
	Grand Total	433,989,254	423,138,021	(10,851,232)	3,943,172	3,086,483	4,121,736	18,224,075	455,376	5,806,407	10,158,485	14,020,551	8,166,503	4,084,539

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2026 CONT'D

Exp code	Cost description (Input)	2025 Revised	2026 Budget	Variance (\$)	KAO	OAG	MFOR	MHMS	MOE	MICT	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
212111	KPF contribution	8,171,659	8,273,676	102,017	70,655	59,303	248,395	1,406,844	2,705,873	272,633	332,548	118,617	277,901	265,751	277,620	159,513	20,378
211111	Salaries	104,330,128	105,556,480	1,226,352	890,331	748,558	3,205,677	18,389,347	35,364,663	3,548,945	4,245,488	1,465,192	3,563,155	3,378,785	3,525,603	2,049,684	238,048
211111	Salaries (Statutory)	2,677,530	2,677,530		36,143	36,143	55,450	55,450	55,450	55,450	58,280	55,450	55,450	55,450	55,450	55,450	30,980
211112	Wages	862,978	875,464	12,486					55,000				2,000	9,555	161,816		
211113	Housing assistance	1,847,845	2,905,917	1,058,072	15,570	87,408	151,848	351,102	482,100	132,678	131,796	32,472	72,450	138,942	6,696	22,014	5,868
211114	Allowances	6,456,149	6,738,965	282,817	13,454	3,305	111,778	2,711,731	506,420	83,620	103,209	73,271	68,125	39,986	109,903	119,431	6,400
211114	Allowances (Statutory)	429,417	380,895	(48,522)	1,672	1,672	9,840	9,840	9,840	9,840	10,995	9,840	9,840	9,840	9,840	9,840	4,840
211115	Overtime	3,872,216	4,194,140	321,924	28,370	23,802	101,604	1,422,758	192,969	75,831	128,360	36,398	101,591	98,849	233,300	91,245	17,471
211116	Temporary assistance	1,947,791	2,081,672	133,881	15,587	6,001	50,805	313,124	658,192	30,714	130,199	60,924	86,737	109,116	120,551	21,707	2,675
211117	Leave grants	17,013,000	17,199,000	186,000	138,000	102,000	531,000	2,931,000	5,298,000	582,000	714,000	237,000	648,000	531,000	654,000	336,000	39,000
211117	Leave grants (Statutory)	21,000	21,000		3,000	3,000											3,000
211118	Home Passage	392,000	348,000	(44,000)		4,000		28,000		16,000	8,000			20,000	188,000	16,000	
	Sub Total	148,021,713	151,252,740	3,231,028	1,212,781	1,075,192	4,466,397	27,619,196	45,328,506	4,807,711	5,862,874	2,089,164	4,885,249	4,657,274	5,342,779	2,880,884	368,660
211211	Uniforms	208,492	194,017	(14,475)			5,084	36,855		1,476	10,000		1,790	26,920		18,106	
221111	Consultancy Services- Local	1,023,370	1,060,256	36,887				832,998	1,200	2,000				33,100	1,000		1,000
221112	Council Services- Local	632,049	575,632	(56,417)	480	16,000	5,450		366,656	19,600		10,500			23,933		
221113	Services- Local- Works Contract	1,785,972	2,049,583	263,610	12,000		92,334	10,000	212,732	134,001	92,098	19,475	167,594	280,977	43,800	215,498	48,000
221211	Consultants Based Overseas	152,365	203,873	51,508		5,125	42,758	92,468		24,000			3,300	27,000	4,722		
221212	Services- Overseas- Works Contract	604,971	526,184	(78,787)					348,429	150	56,000		2,150	48,000	6,000		
221311	Cleaning Services	188,662	184,097	(4,565)	1,018	780	10,605	26,047	6,640		15,170	3,841	10,032	30,304	10,920	2,862	1,125
221411	Recruitment- Advertisement Cost	52,420	49,210	(3,210)	900	1,200	450	2,500		4,800	1,500	1,150	2,500	6,470	6,750	3,500	2,250
221412	Recruitment- Interview Cost	8,960	9,260	300						400	2,000		1,000	250	200		
221413	Recruitment- Sitting Allowance	17,750	18,815	1,065	250			4,500		400	2,890	700	750	3,350	100		500
221414	Recruitment- Transport Cost	1,450	3,394	1,944	100												
221415	Recruitment- Screening Test	13,240	11,156	(2,084)	200					400	2,000	500	1,000	680			300
221911	Relocation Expenses	601,617	785,335	183,718			5,000	152,740	211,866		39,000	36,186				33,432	
222111	Repairs and Maintenance- Office	236,025	239,117	3,092				45,000	70,000					27,000		8,592	
222112	Repairs and Maintenance- Other	88,294	76,000	(12,294)										61,000			
222113	Repairs and Maintenance- Residents	39,459	54,459	15,000				5,000	7,527			6,932		25,000			
222114	Repairs and Maintenance-vessels	11,600	650	(10,950)													
222115	Repairs and Maintenance- PandM	54,000	33,500	(20,500)					21,000					12,500			
222116	Repairs Vehicles	264,936	281,726	16,790			35,689	14,800		1,000		1,000	24,700	19,500	68,400		
222118	Repairs -Equipment	383,387	397,659	14,272	2,030	5,965	5,122	41,900	61,397	16,100	38,800	24,517	18,953	21,600	45,091		5,036
222211	Dwellings	37,974	34,974	(3,000)		34,974											
222215	Transport equipment	80,000	80,000														
222217	Machinery and equipment	32,400	27,815	(4,585)											27,815		
223111	Entertainment- Local	547,944	557,080	9,136	1,500	820	7,613	13,000	13,000	8,000	12,881	10,000	10,400	20,500	55,000	7,000	5,105
223112	Entertainment- Overseas	96,761	116,761	20,000											20,000		1,000
224111	Advertisements/ Media	798,895	800,041	1,146			6,000	22,500	37,768	6,450	8,300	13,000	14,536	12,600	7,798	16,340	8,350
224112	Subscription	18,000	18,000										18,000				
225111	Hire of Plant and Equipment	329,397	346,411	17,014	16,411	29,826	48,040	66,300		2,400		3,000			28,560	39,101	
225112	Permanent Hire-Plant and Equipment	486,825	425,165	(61,660)					5,000	20,000		78,120	4,500	25,550			18,000
225211	Temporary Hire of Vehicles		28,270	28,270											28,270		
225212	Permanent Hire of Vehicles	159,915	142,415	(17,500)				89,915							2,500		
226111	Telephone Bills	1,826,136	1,786,661	(39,475)	15,600	24,450	43,536	357,480	174,275	30,783	158,550	30,760	34,620	107,160	65,980	80,400	8,208
226112	Internet Fees	1,442,382	1,322,838	(119,544)	7,896	16,920	94,178	253,600	98,960	136,272	21,708	29,496	24,000	135,360	15,600	29,520	2,400
227111	Bus Ticket	406,547	413,878	7,331	2,044		6,629	8,885	280,564	5,246	9,431	1,820	8,190	8,172		4,648	1,490
227112	Fuel	1,993,240	3,424,306	1,431,066	19,087	21,791	91,455	463,153	86,245	33,488	49,790	24,775	134,046	72,486	146,438	49,173	8,538

TABLE 7: MINISTRIES BUDGET BY DETAILED INPUTS 2026 CONT'D

Exp code	Cost description (Input)	2025 Revised	2026 Budget	Variance (\$)	KAO	OAG	MFOR	MHMS	MOE	MICT	MFED	MWYSSA	MISE	MEHR	MLPID	MOJ	LC
227113	Office Transport	923,092	915,836	(7,256)				206,096	172,840	26,146	15,540			138,960	37,400	5,200	15,990
227211	Local Airfares/ Shipfares	2,718,330	2,523,667	(194,663)	22,940	14,500	74,785	169,901	381,130	81,515	93,370	26,318	54,267	68,640	54,397	65,186	7,822
227212	Travel Allowance		235,112	235,112				6,300	15,500	6,300	22,280	2,000	6,300	13,806			
227212	Travel Allowance - Statutory	115,640		(115,640)													
227213	Int. Travel- Misc Incidental	593,094	723,027	129,932	5,932	4,000	14,216	29,477	60,560	39,685	58,814	14,978	65,838	8,740	91,375	7,076	1,980
227213	Int. Travel- Misc Incidental - Statutory	89,920		(89,920)													
227311	External Travel- Per Diem	2,241,801	2,196,463	(45,338)	32,940	75,000	167,582	13,000	98,095	88,804	76,404	62,102	95,379	120,110	108,669	61,482	7,956
227312	External Travel- Airfare	2,845,517	3,140,021	294,504	29,000		168,486	211,871	8,000	167,770	80,000	78,164	83,980	86,360	95,893	79,294	21,292
227313	External Travel- Taxi Hire	3,570	3,510	(60)	300					660	340	110		300			
227314	Ext Travel- Misc Incidental	124,761	215,431	90,670	300		31,940	2,800	2,600	13,670	52,802	8,590	1,950	16,000	6,000		800
227314	Ext Travel- Misc Incidental - Statutory	72,102		(72,102)													
227315	External Travel- Insurance	66,895	71,278	4,383	540				5,000	2,425	3,400		5,655	4,450	2,250		300
228111	Local Accommodation Cost	148,848	693,208	544,360		2,058		45,750	21,580	1,500	1,620			2,100			
228111	Local Accommodation Cost (Statutory)	932,760	88,560	(844,200)													
228112	Local Per Diems	747,746	966,469	218,724	16,135	4,000	57,106	64,420	4,042	32,892	16,221	28,848	68,806	43,968	53,782		6,020
228112	Local Per Diems - Statutory	106,810		(106,810)													
228211	Local Training- Catering	442,896	460,519	17,623	11,000	840	2,400	50,640	22,580	13,090	32,465	47,375	38,980	15,000	1,450	5,595	1,500
228212	Local Training- Course Fees	79,390	69,730	(9,660)					30,000	500			6,900	9,800	12,720	4,730	
228213	Local Training- Reimbursement	28,238	19,638	(8,600)								1,500		320			
228214	Local Training Fees	6,500	7,922	1,422								3,100					2,172
228215	Local Training - venue	61,069	57,074	(3,995)	1,000	1,466		12,300		2,000	6,740	9,750	1,500	1,700			300
228299	Local Training- Others	139,266	105,914	(33,352)		3,613			24,489	13,750	3,800	11,708	14,550	3,580		3,400	1,600
228311	Overseas Training- Fees	137,895	147,330	9,434			18,757	4,500		10,300			22,007	22,420	35,226	8,260	6,110
228312	Overseas Training	21,587	21,587						14,587		7,000						
229111	Local Printing	426,348	398,118	(28,231)	3,000	2,243	8,120	56,597	60,550	26,810	21,160	1,600	4,915	53,046	10,615	7,925	1,260
229112	Local Stationery and Supplies	1,164,189	1,088,112	(76,076)	12,035	9,788	37,440	53,727	310,134	37,087	59,472	26,528	22,349	61,488	51,605	26,229	8,378
229211	Food and Rations	2,259,861	2,557,081	297,220				1,014,705	788,796					457,620		180,560	
229311	Electricity and Gas	4,817,934	5,764,788	946,854	30,000	58,200	116,928	2,017,300	959,095	222,965	201,820	72,120	101,583	696,818	13,200	87,283	16,200
229312	Water	593,230	755,484	162,254	400		5,100	625,665			1,200			30,240	600	1,200	600
229313	Sewerage	42,852	53,652	10,800			1,345	7,200		1,590		1,200	8,400	4,260	1,600	6,000	1,200
229611	Printing- Overseas	29,040	24,450	(4,590)											3,240		
229612	Stationery and Supplies- Overseas	114,068	65,349	(48,719)					22,959	38,790							
229711	Pharmaceutical Purchases- Overseas	5,329,065	5,329,065					5,329,065									
229811	Purchase of Office Equip- Local	1,480,278	1,636,917	156,639	16,000	6,446	40,382	94,337	442,567	40,951	117,062	22,835	54,461	48,360	134,303	40,038	10,000
229899	Sundry Purchases (Local)	28,600	28,600						16,600			7,000		5,000			
229911	Purchase of Office Equip-Overseas	456,691	605,404	148,713	3,500	22,098			150	331,371		16,415	118,379	17,500	45,690	13,267	
229912	Specialised Purchase- Overseas	1,239,785	1,239,684	(101)			1,400	979,284			3,000			128,000			
229999	Sundry Purchases (Overseas)	12,250	12,250														
282112	Bank Charges	913,000	913,000								913,000						
282156	Commitment and Other Fees	63,860	63,860						58,440					520			
282157	Compensation	49,159	49,159											5,000			
282158	Compensation for Trees	19,600	19,600					8,000	10,000								
282199	Other Expenses	18,000	18,000														
	Sub Total	46,330,970	49,563,405	3,232,436	264,788	373,940	1,259,566	13,542,576	5,533,552	1,647,537	2,307,628	738,012	1,258,260	3,069,585	1,377,484	1,157,827	222,781
	Total Recurrent Exp	194,352,682	200,816,146	6,463,463	1,477,569	1,449,132	5,725,962	41,161,773	50,862,058	6,455,248	8,170,502	2,827,177	6,143,509	7,726,859	6,720,263	4,038,711	591,441
28	Debt servicing	3,346,188	3,271,396	(74,792)							3,271,396						
5	Subsidies	32,579,656	31,488,517	(1,091,139)				132,000	17,695,980	5,500,000				310,537			
6	Grants	30,747,627	29,480,223	(1,267,404)								24,744,873					
282152	Internat. Contributions	7,594,032	2,000,000	(5,594,032)							2,000,000						
7	Other Commitments	11,457,866	8,362,757	(3,095,109)						500,000	290,000	10,000					
282162	Contrib to Dev Fund	153,911,202	147,718,983	(6,192,220)			1,500,000	8,838,570	12,600,000		51,546,206	24,600,000	45,280,929		1,300,000		
	Sub Total	239,636,571	222,321,876	(17,314,695)			1,500,000	8,970,570	30,295,980	6,000,000	64,707,602	49,354,873	45,280,929	310,537	1,300,000		
	Grand Total	433,989,254	423,138,021	(10,851,232)	1,477,569	1,449,132	7,225,962	50,132,343	81,158,038	12,455,248	72,878,103	52,182,050	51,424,438	8,037,396	8,020,263	4,038,711	591,441

TABLE 8: BUDGET SUMMARY BY EXPENDITURE INPUT 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
Personal emoluments								
212111	KPF contribution	7,793,666	8,170,590	8,171,659	8,273,676	8,432,011	8,593,512	8,758,244
211111	Salaries	98,344,873	104,385,578	104,385,578	105,556,480	107,667,610	109,820,962	112,017,381
211111	Salaries (Statutory)	2,094,906	2,607,835	2,622,080	2,677,530	2,677,530	2,677,530	2,677,530
211112	Wages	510,063	862,978	862,978	875,464	875,464	875,464	875,464
211113	Housing assistance	1,635,793	1,778,645	1,847,845	2,905,917	2,905,917	2,905,917	2,905,917
211114	Allowances	5,878,392	6,478,229	6,478,229	6,738,965	6,738,965	6,738,965	6,738,965
211114	Allowances (Statutory)	263,069	407,337	407,337	380,895	380,895	380,895	380,895
211115	Overtime	5,382,381	3,872,216	3,872,216	4,194,140	4,194,140	4,194,140	4,194,140
211116	Temporary assistance	4,795,346	1,947,791	1,947,791	2,081,672	2,081,672	2,081,672	2,081,672
211117	Leave grants	15,612,844	17,013,000	17,013,000	17,199,000	17,199,000	17,199,000	17,199,000
211117	Leave grants (Statutory)	8,988	21,000	21,000	21,000	21,000	21,000	21,000
211118	Home Passage	256,837	392,000	392,000	348,000	348,000	348,000	348,000
Sub Total		142,577,157	147,937,199	148,021,713	151,252,740	153,522,205	155,837,058	158,198,209
Operating expenses								
211211	Uniforms	172,071	208,492	208,492	194,017	194,017	194,017	194,017
221111	Consultancy Services-Local	1,260,441	1,023,370	1,023,370	1,060,256	1,060,256	1,060,256	1,060,256
221112	Council Services- Local Services- Local- Works Contract	2,078,887	632,049	632,049	575,632	575,632	575,632	575,632
221113	Freight Charges Local	2,921,657	1,785,972	1,785,972	2,049,583	2,049,583	2,049,583	2,049,583
221114	Misc Services for official meeting local Consultants Based Overseas	5,457						
221115	Services- Overseas- Works Contract	54,076						
221211	Cleaning Services	88,372	152,365	152,365	203,873	203,873	203,873	203,873
221212	Recruitment- Advertisement Cost	215,179	604,971	604,971	526,184	526,184	526,184	526,184
221311	Recruitment- Interview Cost	122,561	188,662	188,662	184,097	184,097	184,097	184,097
221411	Recruitment- Sitting Allowance	13,028	52,420	52,420	49,210	49,210	49,210	49,210
221412	Recruitment- Transport Cost	3,480	8,960	8,960	9,260	9,260	9,260	9,260
221413	Recruitment- Screening Test	11,056	17,750	17,750	18,815	18,815	18,815	18,815
221414	Relocation Expenses		1,450	1,450	3,394	3,394	3,394	3,394
221415	Repairs and Maintenance- Office	5,691	13,240	13,240	11,156	11,156	11,156	11,156
221911	Repairs and Maintenance- Other	280,616	601,617	601,617	785,335	785,335	785,335	785,335
222111	Repairs and Maintenance- Residents	287,148	236,025	236,025	239,117	239,117	239,117	239,117
222112	Repairs and Maintenance-vessels	61,942	88,294	88,294	76,000	76,000	76,000	76,000
222113	Repairs and Maintenance- PandM	89,563	39,459	39,459	54,459	54,459	54,459	54,459
222114	Repairs and Maintenance- Equipment	270	11,600	11,600	650	650	650	650
222115	Repairs and Maintenance- Dwellings	44,400	54,000	54,000	33,500	33,500	33,500	33,500
222116	Repairs and Maintenance- Buildings other than dwellings	187,688	264,936	264,936	281,726	281,726	281,726	281,726
222118	Repairs and Maintenance- Other structures	177,786	383,387	383,387	397,659	397,659	397,659	397,659
222211	Transport equipment	8,080	37,974	37,974	34,974	34,974	34,974	34,974
222212	Machinery and equipment	73,520						
222213	IP Products	700,674	32,400	32,400	27,815	27,815	27,815	27,815
222215	Entertainment- Local	250,258						
223111	Entertainment- Overseas	578,072	547,944	547,944	557,080	557,080	557,080	557,080
223112	Advertisements/ Media Subscription	121,561	96,761	96,761	116,761	116,761	116,761	116,761
224111	Hire of Plant and Equipment	779,886	798,895	798,895	800,041	800,041	800,041	800,041
224112	Permanent Hire-Plant and Equipment	9,660	18,000	18,000	18,000	18,000	18,000	18,000
225111	Temporary Hire of Vehicles	385,255	329,397	329,397	346,411	346,411	346,411	346,411
225112	Permanent Hire of Vehicles	602,963	486,825	486,825	425,165	425,165	425,165	425,165
225211	Telephone Bills	26,464			28,270	28,270	28,270	28,270
225212	Internet Fees	104,660	159,915	159,915	142,415	142,415	142,415	142,415
226111	Fax Charges	1,488,934	1,826,136	1,826,136	1,786,661	1,786,661	1,786,661	1,786,661
226112	Bus Ticket	1,339,955	1,442,382	1,442,382	1,322,838	1,322,838	1,322,838	1,322,838
226113	Fuel	466,397	406,547	406,547	413,878	413,878	413,878	413,878
227111	Office Transport	1,391,710	1,993,240	1,993,240	3,424,306	3,424,306	3,424,306	3,424,306
227112	Local Airfares/ Shipfares	1,424,172	923,092	923,092	915,836	915,836	915,836	915,836
227211	Travel Allowance	2,127,775	2,668,330	2,718,330	2,523,667	2,523,667	2,523,667	2,523,667
227212	Travel Allowance - Statutory	358,962			235,112	235,112	235,112	235,112
227212		12,765	115,640	115,640				

TABLE 8: BUDGET SUMMARY BY EXPENDITURE INPUT 2024-2029 CONT'D

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
227213	Int. Travel- Misc Incidental	513,286	593,094	593,094	723,027	723,027	723,027	723,027
227213	Int. Travel- Misc Incidental - Statutory	54,760	89,920	89,920				
227311	External Travel- Per Diem	1,518,792	1,941,801	2,241,801	2,196,463	2,183,639	2,183,639	2,183,639
227311	External Travel- Per Diem (Statutory)	5,848						
227312	External Travel- Airfare	2,544,870	2,745,517	2,845,517	3,140,021	3,130,021	3,130,021	3,130,021
227313	External Travel- Taxi Hire	354	3,570	3,570	3,510	3,510	3,510	3,510
227314	Ext Travel- Misc Incidental	124,095	124,761	124,761	215,431	215,431	215,431	215,431
227314	Ext Travel- Misc Incidental - Statutory	1,395	72,102	72,102				
227315	External Travel- Insurance	15,313	66,895	66,895	71,278	71,278	71,278	71,278
228111	Local Accommodation Cost	36,108	98,848	148,848	693,208	693,208	693,208	693,208
228111	Local Accommodation Cost (Statutory)	538,916	932,760	932,760	88,560	88,560	88,560	88,560
228112	Local Per Diems	145,912	747,746	747,746	966,469	966,469	966,469	966,469
228112	Local Per Diems - Statutory	241,620	106,810	106,810				
228211	Local Training- Catering	422,594	442,896	442,896	460,519	460,519	460,519	460,519
228212	Local Training - Course Fees	693	79,390	79,390	69,730	69,730	69,730	69,730
228213	Local Training- Reimbursement	4,861	28,238	28,238	19,638	19,638	19,638	19,638
228214	Local Training Fees	4,329	6,500	6,500	7,922	7,922	7,922	7,922
228215	Local Training - venue	9,924	61,069	61,069	57,074	57,074	57,074	57,074
228299	Local Training- Others	62,749	139,266	139,266	105,914	105,914	105,914	105,914
228311	Overseas Training- Fees	37,619	137,895	137,895	147,330	147,330	147,330	147,330
228312	Overseas Training		21,587	21,587	21,587	21,587	21,587	21,587
229111	Local Printing	257,639	426,348	426,348	398,118	398,118	398,118	398,118
229112	Local Stationery and Supplies	1,170,337	1,164,189	1,164,189	1,088,112	1,088,112	1,088,112	1,088,112
229211	Food and Rations	1,826,916	2,259,861	2,259,861	2,557,081	2,557,081	2,557,081	2,557,081
229311	Electricity and Gas	3,960,240	4,091,950	4,817,934	5,764,788	5,764,788	5,764,788	5,764,788
229312	Water	555,899	593,230	593,230	755,484	755,484	755,484	755,484
229313	Sewerage	18,030	42,852	42,852	53,652	53,652	53,652	53,652
229611	Printing- Overseas	2,300	29,040	29,040	24,450	24,450	24,450	24,450
229612	Stationery and Supplies- Overseas	56,578	114,068	114,068	65,349	65,349	65,349	65,349
229711	Pharmaceutical Purchases-Overseas		5,329,065	5,329,065	5,329,065	5,329,065	5,329,065	5,329,065
229811	Purchase of Office Equip- Local	2,439,850	1,480,278	1,480,278	1,636,917	1,636,917	1,636,917	1,636,917
229899	Sundry Purchases (Local)	45,063	28,600	28,600	28,600	28,600	28,600	28,600
229911	Purchase of Office Equip-Overseas	686,115	456,691	456,691	605,404	605,404	605,404	605,404
229912	Specialised Purchase- Overseas	3,747,063	1,239,785	1,239,785	1,239,684	1,239,684	1,239,684	1,239,684
229999	Sundry Purchases (Overseas)	24,137	12,250	12,250	12,250	12,250	12,250	12,250
282112	Bank Charges	776,087	913,000	913,000	913,000	913,000	913,000	913,000
282156	Commitment and Other Fees	41,538	63,860	63,860	63,860	63,860	63,860	63,860
282157	Compensation	22,595	49,159	49,159	49,159	49,159	49,159	49,159
282158	Compensation for Trees	13,948	19,600	19,600	19,600	19,600	19,600	19,600
282199	Other Expenses	45,440	18,000	18,000	18,000	18,000	18,000	18,000
283111	Vehicle Insurance Premium	10,481						
	Sub Total	42,818,311	45,104,986	46,330,970	49,563,405	49,540,581	49,540,581	49,540,581
	Total Recurrent Exp	185,395,468	193,042,185	194,352,682	200,816,146	203,062,786	205,377,640	207,738,790
28	Debt servicing	3,381,808	3,346,188	3,346,188	3,271,396	3,118,287	3,164,962	3,164,962
5	Subsidies	34,203,292	32,579,656	32,579,656	31,488,517	31,488,517	31,488,517	31,488,517
6	Grants	29,557,982	30,133,749	30,747,627	29,480,223	30,480,223	30,480,223	30,480,223
282152	International Contribution	1,559,251	2,500,000	7,594,032	2,000,000	2,000,000	2,000,000	2,000,000
7	Other Commitments	8,663,357	10,162,757	11,457,866	8,362,757	8,162,757	8,462,757	8,662,757
282162	Contribt to Dev Fund	140,132,793	130,702,056	153,911,202	147,718,983	141,296,919	129,593,124	127,889,570
	Sub Total	217,498,482	209,424,406	239,636,571	222,321,876	216,546,703	205,189,583	203,686,029
	Total Government Expenditure	402,893,950	402,466,591	433,989,254	423,138,021	419,609,489	410,567,223	411,424,819
347	Contribution to the RERF							
	Total Government Expenditure	402,893,950	402,466,591	433,989,254	423,138,021	419,609,489	410,567,223	411,424,819

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 **\$3,943,172** for Departmental Expenditures in the 2026 Budget.

Table 1(a): OB MEDIUM TERM EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
144113	Sundry Revenue				100	102	104	106
142255	Research Fee		12,000	12,000	12,000	12,240	12,485	12,734
Total Revenue			12,000	12,000	12,100	12,342	12,589	12,841
EXPENDITURE								
212111	KPF contribution	93,218	116,507	116,507	118,819	121,039	123,303	125,613
211111	Salaries	1,326,537	1,443,844	1,443,844	1,479,979	1,509,578	1,539,770	1,570,565
211111	Salaries (Statutory)	63,582	63,582	63,582	63,582	63,582	63,582	63,582
211113	Housing assistance	37,005	36,852	36,852	43,956	43,956	43,956	43,956
211114	Allowances	98,331	68,408	68,408	101,981	101,981	101,981	101,981
211114	Allowances (Statutory)	9,548	31,955	31,955	12,233	12,233	12,233	12,233
211115	Overtime	55,401	41,094	41,094	50,951	50,951	50,951	50,951
211116	Temporary assistance	75,359	45,996	45,996	40,688	40,688	40,688	40,688
211117	Leave grants	202,623	237,000	237,000	240,000	240,000	240,000	240,000
211118	Home Passage	2,440	8,000	8,000	8,000	8,000	8,000	8,000
Sub Total		1,964,044	2,093,237	2,093,237	2,160,188	2,192,007	2,224,463	2,257,568
221112	Council Services- Local	190,022	35,429	35,429				
221113	Services- Local- Works Contract	54,042	48,902	48,902	84,331	84,331	84,331	84,331
221212	Services- Overseas- Works Contract		10,000	10,000	10,000	10,000	10,000	10,000
221311	Cleaning Services	3,845	9,907	9,907	9,907	9,907	9,907	9,907
221411	Recruitment- Advertisement Cost		5,000	5,000	5,000	5,000	5,000	5,000
221413	Recruitment- Sitting Allowance		1,250	1,250	1,250	1,250	1,250	1,250
223111	Entertainment- Local	253,449	214,800	214,800	214,800	214,800	214,800	214,800
224111	Advertisements/ Media- Announcements	8,861	29,523	29,523	29,523	29,523	29,523	29,523
225112	Permanent Hire of Plant and Equipment	150,954	146,000	146,000	146,000	146,000	146,000	146,000
226111	Telephone Bills	57,334	54,600	54,600	54,600	54,600	54,600	54,600
226112	Internet Fees	89,893	73,200	73,200	73,200	73,200	73,200	73,200
227111	Bus Ticket	2,541	4,914	4,914	4,914	4,914	4,914	4,914
227112	Fuel	40,714	49,523	49,523	49,523	49,523	49,523	49,523
227113	Office Transport	33,252	58,985	58,985	58,985	58,985	58,985	58,985
227211	Local Airfares/ Shipfares	124,346	197,941	197,941	185,117	185,117	185,117	185,117
227212	Travel Allowance	18,810			10,080	10,080	10,080	10,080
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Int. Travel- Misc Incidental	5,689	24,458	24,458	21,544	21,544	21,544	21,544

Table 1(a): OB MEDIUM TERM EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
227213	Int. Travel- Misc Incidental - Statutory		2,000	2,000				
227311	External Travel- Per Diem	33,159	25,070	25,070	136,427	136,427	136,427	136,427
227312	External Travel- Airfare	8,603	75,250	75,250	246,239	246,239	246,239	246,239
227314	Ext Travel- Misc Incidental	2,670	600	600	25,400	25,400	25,400	25,400
227314	Ext Travel- Misc Incidental - Statutory		1,800	1,800				
227315	External Travel- Insurance		400	400	3,600	3,600	3,600	3,600
228112	Local Per Diems		63,522	63,522	89,962	89,962	89,962	89,962
228112	Local Per Diems - Statutory		25,320	25,320				
228211	Local Training- Catering	38,694	28,888	28,888	37,288	37,288	37,288	37,288
228212	Local Training - Course Fees for Civil Servants		2,000	2,000				
228215	Local Training- Hire of venue		1,000	1,000	1,500	1,500	1,500	1,500
228311	Overseas Training- Fees		3,500	3,500	3,500	3,500	3,500	3,500
229111	Local Printing	18,121	33,346	33,346	28,263	28,263	28,263	28,263
229112	Local Stationery and Supplies	52,861	34,425	34,425	34,425	34,425	34,425	34,425
229311	Electricity and Gas	125,036	106,716	106,716	134,755	134,755	134,755	134,755
229312	Water	18,274	27,600	27,600	27,600	27,600	27,600	27,600
229313	Sewerage	760	1,260	1,260	1,260	1,260	1,260	1,260
229811	Purchase of Office Equip, Furniture and Software- Local	38,874	33,659	33,659	33,659	33,659	33,659	33,659
229911	Purchase of Office Equip, Furniture and Software- Overseas				5,083	5,083	5,083	5,083
229999	Sundry Purchases (Overseas)		12,250	12,250	12,250	12,250	12,250	12,250
282156	Commitment and Other Fees	521	3,000	3,000	3,000	3,000	3,000	3,000
	Sub Total	1,371,325	1,452,337	1,452,337	1,782,984	1,782,984	1,782,984	1,782,984
	Total Recurrent Exp	3,335,369	3,545,575	3,545,575	3,943,172	3,974,991	4,007,447	4,040,552
282162	Contribt to Dev Fund							
	Sub Total							
	GRAND TOTAL	3,335,369	3,545,575	3,545,575	3,943,172	3,974,991	4,007,447	4,040,552

Table 1(b): HEAD 01 - OFFICE OF THE BERETITENTI (OB) BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	State House 02	Comm. & Meteorological Relations 03	Strategic Policy Division 04	Strategic Policy 05	Cabinet Secretariat 06
REVENUE											
144113	Sundry Revenue			100	100	100					
142255	Research Fee	12,000	12,000	12,000		12,000					
Total Revenue		12,000	12,000	12,100	100	12,100					
EXPENDITURE											
212111	KPF contribution	116,507	116,507	118,819	2,312	34,891	9,758	4,987	49,206	13,527	6,449
211111	Salaries	1,443,844	1,443,844	1,479,979	36,135	394,695	128,362	64,626	639,442	166,861	85,993
211111	Salaries (Statutory)	63,582	63,582	63,582		63,582					
211113	Housing assistance	36,852	36,852	43,956	7,104	12,888		5,868		6,444	18,756
211114	Allowances	68,408	68,408	101,981	33,572	30,100	29,216	857	27,031	1,920	12,857
211114	Allowances (Statutory)	31,955	31,955	12,233	(19,722)	12,233					
211115	Overtime	41,094	41,094	50,951	9,857	20,605	4,800		25,546		
211116	Temporary assistance	45,996	45,996	40,688	(5,308)	6,935	1,748	1,862	16,643	13,500	
211117	Leave grants	237,000	237,000	240,000	3,000	60,000	27,000	9,000	114,000	21,000	9,000
211118	Home Passage	8,000	8,000	8,000					8,000		
Sub Total		2,093,237	2,093,237	2,160,188	66,950	635,929	200,885	87,199	879,868	223,252	133,055
221112	Council Services- Local	35,429	35,429		(35,429)						
221113	Services- Local- Works Contract	48,902	48,902	84,331	35,429	33,973	13,862		35,040		1,456
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	5,000	5,000	5,000		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	29,523	29,523	29,523		10,000		13,320	5,517	686	
225112	Permanent Hire of 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	4,914	4,914	4,914		1,158	251		3,504		
227112	Fuel	49,523	49,523	49,523		18,466	7,399		18,957		4,702
227113	Office Transport	58,985	58,985	58,985		21,985			17,000		20,000
227211	Local Airfares/ Shipfares	197,941	197,941	185,117	(12,824)	158,450	6,617	2,200	12,400	2,200	3,250
227212	Travel Allowance			10,080	10,080	10,080					
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)						
227213	Int. Travel- Misc										
227213	Incidental	24,458	24,458	21,544	(2,914)	6,160		560	5,718	5,606	3,500

Table 1(b): HEAD 01 - OFFICE OF TE BERETITENTI (OB) BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	State House 02	Comm. & Meteorological Relations 03	Division 04	Strategic Policy 05	Cabinet Secretariat 06
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)						
227311	External Travel- Per Diem	25,070	25,070	136,427	111,357	121,249	6,666		3,612	4,900	
227312	External Travel- Airfare	75,250	75,250	246,239	170,989	214,239	20,000		6,000	6,000	
227314	Ext Travel- Misc Incidental	600	600	25,400	24,800	24,800			600		
227314	Ext Travel- Misc Incidental - Statutory	1,800	1,800		(1,800)						
227315	External Travel- Insurance	400	400	3,600	3,200	1,800				1,800	
228112	Local Per Diems	63,522	63,522	89,962	26,440	69,662		700	9,800	4,900	4,900
228112	Local Per Diems - Statutory	25,320	25,320		(25,320)						
228211	Local Training- Catering	28,888	28,888	37,288	8,400	6,013		2,250		8,400	20,625
228212	Local Training - Course Fees for Civil Servants	2,000	2,000		(2,000)						
228215	Local Training- Venue	1,000	1,000	1,500	500					1,500	
228311	Overseas Training- Fees	3,500	3,500	3,500						3,500	
229111	Local Printing	33,346	33,346	28,263	(5,083)	24,200		4,063			
229112	Local Stationery and Supplies	34,425	34,425	34,425		8,000	15,315	4,500	5,000		1,610
229311	Electricity and Gas	106,716	106,716	134,755	28,039	82,767	24,538		27,450		
229312	Water	27,600	27,600	27,600		2,400	24,000		1,200		
229313	Sewerage	1,260	1,260	1,260		600	660				
229811	Purchase of Office Equip, Furniture and Software- Local	33,659	33,659	33,659		24,246			3,713		5,700
229911	Purchase of Office Equip, Furniture and Software- Overseas			5,083	5,083			5,083			
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	1,782,984	330,647	1,219,010	167,358	32,676	242,642	39,732	81,567
Total Recurrent Exp		3,545,575	3,545,575	3,943,172	397,597	1,854,939	368,243	119,875	1,122,509	262,984	214,622
282162	Contribt to Dev Fund										
Sub Total											
GRAND TOTAL		3,545,575	3,545,575	3,943,172	397,597	1,854,939	368,243	119,875	1,122,509	262,984	214,622

PUBLIC SERVICE OFFICE

Responsible Minister: His Excellency Te Beretitenti

Accounting Officer: Secretary for the Public Service Office

Ministry Purpose:

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

The main strategic functions of the Ministry are:

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

The Public Service Office is allocated a total of **\$1,783,205** for Departmental Expenditures in the 2026 Budget.

Table 2(a): PSO MEDIUM TERM EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
EXPENDITURE								
212111	KPF contribution	80,929	76,466	76,466	79,392	80,888	82,414	83,970
211111	Salaries	1,014,015	958,259	958,259	997,271	1,017,217	1,037,561	1,058,312
211113	Housing assistance	48,140	47,064	47,064	87,984	87,984	87,984	87,984
211114	Allowances	39,271	27,823	27,823	27,823	27,823	27,823	27,823
211115	Overtime	22,271	16,083	16,083	16,083	16,083	16,083	16,083
211116	Temporary assistance	52,209	61,293	61,293	61,293	61,293	61,293	61,293
211117	Leave grants	122,173	135,000	135,000	138,000	138,000	138,000	138,000
Sub Total		1,379,008	1,321,988	1,321,988	1,407,846	1,429,287	1,451,158	1,473,465
221111	Consultancy Services- Local		600	600	600	600	600	600
221113	Services- Local- Works Contract	17,101	18,949	18,949	18,949	18,949	18,949	18,949
221212	Services- Overseas- Works Contract	2,408	2,880	2,880	2,880	2,880	2,880	2,880
221311	Cleaning Services	371	1,200	1,200	1,200	1,200	1,200	1,200
221411	Recruitment- Advertisement Cost	398	400	400	400	400	400	400
222118	Repairs and Maintenance- Equipment	54	3,850	3,850	3,850	3,850	3,850	3,850
223111	Entertainment- Local	5,654	6,265	6,265	6,265	6,265	6,265	6,265
224111	Advertisements/ Media- Announcements	1,699	2,920	2,920	2,920	2,920	2,920	2,920
225112	Permanent Hire of Plant and Equipment	36,081	25,200	25,200	25,200	25,200	25,200	25,200
226111	Telephone Bills	13,378	30,120	30,120	30,120	30,120	30,120	30,120
226112	Internet Fees	24,353	32,640	32,640	32,640	32,640	32,640	32,640
227111	Bus Ticket	1,056	1,068	1,068	1,068	1,068	1,068	1,068
227112	Fuel	8,394	11,088	11,088	11,088	11,088	11,088	11,088
227113	Office Transport	19,794	2,400	2,400	2,400	2,400	2,400	2,400
227211	Local Airfares/ Shipfares	39,671	32,721	32,721	32,721	32,721	32,721	32,721
227212	Travel Allowance	4,477						
227213	Int. Travel- Misc Incidental	4,341	19,435	19,435	19,435	19,435	19,435	19,435
227311	External Travel- Per Diem	11,546	32,030	32,030	32,030	32,030	32,030	32,030
227312	External Travel- Airfare	11,485	36,500	36,500	36,500	36,500	36,500	36,500
227314	Ext Travel- Misc Incidental	626	1,200	1,200	1,200	1,200	1,200	1,200
228112	Local Per Diems		17,220	17,220	17,220	17,220	17,220	17,220
228211	Local Training- Catering	2,051	12,710	12,710	12,710	12,710	12,710	12,710
228215	Local Training- Hire of venue	1,510	2,800	2,800	2,800	2,800	2,800	2,800
228299	Local Training- Workshops and Seminars		300	300	300	300	300	300
229111	Local Printing		1,000	1,000	1,000	1,000	1,000	1,000
229112	Local Stationery and Supplies	18,600	14,732	14,732	14,732	14,732	14,732	14,732
229311	Electricity and Gas	30,538	36,000	36,000	36,000	36,000	36,000	36,000
229312	Water	1,000	1,200	1,200	1,200	1,200	1,200	1,200
229811	Purchase of Office Equip- Local	59,627	26,030	26,030	26,030	26,030	26,030	26,030
282156	Commitment and Other Fees		1,900	1,900	1,900	1,900	1,900	1,900
Sub Total		316,213	375,359	375,359	375,359	375,359	375,359	375,359
Total Recurrent Exp		1,695,220	1,697,347	1,697,347	1,783,205	1,804,646	1,826,517	1,848,824
251211	Kiribati Housing	250,000	250,000	250,000	250,000	250,000	250,000	250,000
282162	Contribt to Dev Fund	269,932	269,932	269,932	1,053,278	986,000	986,000	986,000
Sub Total		519,932	519,932	519,932	1,303,278	1,236,000	1,236,000	1,236,000
GRAND TOTAL		2,215,152	2,217,279	2,217,279	3,086,483	3,040,646	3,062,517	3,084,824

Table 2(b): HEAD 2 - PUBLIC SERVICE OFFICE BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	HRMC 02	PSPSM 03	IT/DMR 04	ICC 05
EXPENDITURE										
212111	KPF contribution	76,466	76,466	79,392	2,926	25,957	23,642	14,699	6,274	8,821
211111	Salaries	958,259	958,259	997,271	39,012	310,330	289,696	195,986	83,648	117,610
211113	Housing assistance	47,064	47,064	87,984	40,920	21,492	36,612	12,888	10,548	6,444
211114	Allowances	27,823	27,823	27,823		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	61,293	61,293	61,293		35,767	25,526			
211117	Leave grants	135,000	135,000	138,000	3,000	45,000	39,000	27,000	12,000	15,000
Sub Total		1,321,988	1,321,988	1,407,846	85,858	460,055	425,413	256,484	116,518	149,375
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				
227113	Office Transport	2,400	2,400	2,400		2,400				
227211	Local Airfares/ Shipfares	32,721	32,721	32,721		10,000	8,000	8,399		6,322
227213	Int. Travel- Misc Incidental	19,435	19,435	19,435		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	17,220		1,960	1,960	8,400		4,900
228211	Local Training- Catering	12,710	12,710	12,710		3,600	4,920	4,190		
228215	Local Training- Hire of venue	2,800	2,800	2,800		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		1,697,347	1,697,347	1,783,205	85,858	694,297	455,099	298,823	142,648	192,337
251211	Kiribati Housing	250,000	250,000	250,000		250,000				
282162	Contribt to Dev Fund	269,932	269,932	1,053,278	783,346		1,053,278			
Sub Total		519,932	519,932	1,303,278	783,346	250,000	1,053,278			
GRAND TOTAL		2,217,279	2,217,279	3,086,483	869,204	944,297	1,508,377	298,823	142,648	192,337

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 **\$4,121,736** for Departmental Expenditures in the 2026 Budget.

Table 3(a): JUDICIARY MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
143111	Court fines	13,252	80,000	80,000	13,517	13,788	14,063	14,345
142211	Court fees	26,340	50,000	50,000	31,570	32,201	32,845	33,502
142213	Magistrate fees	56,386	130,000	130,000	58,284	59,450	60,639	61,851
143115	Magistrate fines	541	40,000	40,000	552	563	574	586
142212	Practising Admission fees	12,930	1,200	1,200	13,189	13,452	13,721	13,996
144113	Sundry	121,759	30,000	30,000	124,194	126,678	129,211	131,796
Total Revenue		231,208	331,200	331,200	241,306	246,132	251,054	256,076
EXPENDITURE								
212111	KPF contribution	116,297	130,133	130,133	134,003	136,542	139,132	141,773
211111	Salaries	1,581,498	1,641,173	1,641,173	1,692,763	1,726,618	1,761,150	1,796,373
211111	Salaries (Statutory)	74,999	75,000	75,000	75,000	75,000	75,000	75,000
211112	Wages	67,236	173,053	173,053	167,012	167,012	167,012	167,012
211113	Housing assistance	24,014	34,848	34,848	23,454	23,454	23,454	23,454
211114	Allowances	333,308	588,082	588,082	588,082	588,082	588,082	588,082
211114	Allowances (Statutory)	121,661	171,402	171,402	195,402	195,402	195,402	195,402
211115	Overtime	48,415	22,172	22,172	22,172	22,172	22,172	22,172
211116	Temporary assistance	15,264	18,940	18,940	18,940	18,940	18,940	18,940
211117	Leave grants	271,738	276,000	276,000	288,000	288,000	288,000	288,000
211117	Leave grants (Statutory)		6,000	6,000	6,000	6,000	6,000	6,000
Sub Total		2,654,430	3,136,804	3,136,804	3,210,827	3,247,222	3,284,344	3,322,209
211211	Uniforms	9,590	11,960	11,960	7,760	7,760	7,760	7,760
221111	Consultancy Services- Local Services- Local- Works	2,621	5,040	5,040	390	390	390	390
221113	Contract Services- Overseas- Works	89,901	45,800	45,800	50,450	50,450	50,450	50,450
221212	Contract	13,568	20,500	20,500	20,500	20,500	20,500	20,500
221311	Cleaning Services	1,148	2,495	2,495	2,495	2,495	2,495	2,495
221411	Recruitment- Advertisement Cost	766	1,240	1,240	1,240	1,240	1,240	1,240
221911	Relocation Expenses	4,537	4,622	4,622	4,622	4,622	4,622	4,622
222111	Repairs and Maintenance- Office Building	6,355	15,000	15,000	15,000	15,000	15,000	15,000
222118	Repairs and Maintenance- Equipment	1,643	8,500	8,500	8,500	8,500	8,500	8,500
223111	Entertainment- Local Advertisements/ Media-	14,271	11,001	11,001	11,001	11,001	11,001	11,001
224111	Announcements Temporary Hire of Plant and	768	1,000	1,000	1,000	1,000	1,000	1,000
225111	Equipment	42,400	72,360	72,360	72,360	72,360	72,360	72,360
226111	Telephone Bills	2,665	3,000	3,000	3,000	3,000	3,000	3,000

Table 3(a): JUDICIARY MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
226112	Internet Fees	81,850	60,000	60,000	60,000	60,000	60,000	60,000
227111	Bus Ticket	7,104	12,792	12,792	12,792	12,792	12,792	12,792
227112	Fuel	14,713	44,517	44,517	74,550	74,550	74,550	74,550
227113	Office Transport	32,132	39,600	39,600	39,600	39,600	39,600	39,600
227211	Local Airfares/ Shipfares	61,676	59,184	59,184	59,184	59,184	59,184	59,184
227213	Int. Travel- Misc Incidental	40,656	50,044	50,044	54,244	54,244	54,244	54,244
227311	External Travel- Per Diem	39,113	37,580	37,580	63,580	63,580	63,580	63,580
227312	External Travel- Airfare	112,767	92,500	92,500	125,500	125,500	125,500	125,500
227314	Ext Travel- Misc Incidental	2,278	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	300	2,370	2,370	2,620	2,620	2,620	2,620
228112	Local Per Diems		6,580	6,580	6,580	6,580	6,580	6,580
228211	Local Training- Catering	13,142	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	1,692	2,550	2,550	2,550	2,550	2,550	2,550
228299	Local Training- Workshops and Seminars (Others)	695	2,832	2,832	2,550	2,550	2,550	2,550
228311	Overseas Training- Fees	9,849	12,850	12,850	12,850	12,850	12,850	12,850
229111	Local Printing	5,500	7,200	7,200	7,200	7,200	7,200	7,200
229112	Local Stationery and Supplies	105,667	29,795	29,795	29,795	29,795	29,795	29,795
229311	Electricity and Gas	113,051	73,200	73,200	98,200	98,200	98,200	98,200
229312	Water	649	1,800	1,800	4,300	4,300	4,300	4,300
229313	Sewerage		1,800	1,800	4,300	4,300	4,300	4,300
229811	Purchase of Office Equip, Furniture and Software- Local	135,273	13,000	13,000	16,000	16,000	16,000	16,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	11,572	4,000	4,000	1,000	1,000	1,000	1,000
282199	Other Expenses	45,440	18,000	18,000	18,000	18,000	18,000	18,000
	Sub Total	1,025,351	791,908	791,908	910,909	910,909	910,909	910,909
	Total Recurrent Exp	3,679,781	3,928,712	3,928,712	4,121,736	4,158,131	4,195,253	4,233,118
282162	Contribt to Dev Fund							
	Sub Total							
	GRAND TOTAL	3,679,781.34	3,928,712	3,928,712	4,121,736	4,158,131	4,195,253	4,233,118

Table 3(b): HEAD 3 - JUDICIARY BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	High Court 01	Magistrates Court 02	Judicial Technical Division 03
REVENUE								
143111	Court fines	80,000	80,000	13,517	(66,483)	13,517		
142211	Court fees	50,000	50,000	31,570	(18,430)	31,570		
142213	Magistrate fees	130,000	130,000	58,284	(71,716)		58,284	
143115	Magistrate fines	40,000	40,000	552	(39,448)		552	
142212	Practising Admission fees	1,200	1,200	13,189	11,989			13,189
144113	Sundry	30,000	30,000	124,194	94,194			124,194
Total Revenue		331,200	331,200	241,306	(89,894)	45,087	58,836	137,383
EXPENDITURE								
212111	KPF contribution	130,133	130,133	134,003	3,869	26,491	78,621	28,891
211111	Salaries	1,641,173	1,641,173	1,692,763	51,590	270,971	1,048,279	373,513
211111	Salaries (Statutory)	75,000	75,000	75,000		75,000		
211112	Wages	173,053	173,053	167,012	(6,041)	22,754	45,508	98,750
211113	Housing assistance	34,848	34,848	23,454	(11,394)	12,330		11,124
211114	Allowances	588,082	588,082	588,082		38,680	532,802	16,600
211114	Allowances (Statutory)	171,402	171,402	195,402	24,000	195,402		
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	288,000	12,000	45,000	171,000	72,000
211117	Leave grants (Statutory)	6,000	6,000	6,000		6,000		
Sub Total		3,136,804	3,136,804	3,210,827	74,024	705,294	1,879,372	626,161
211211	Uniforms	11,960	11,960	7,760	(4,200)		6,500	1,260
221111	Consultancy Services- Local Services- Local- Works	5,040	5,040	390	(4,650)			390
221113	Contract Services- Overseas- Works	45,800	45,800	50,450	4,650	22,000	8,300	20,150
221212	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 Advertisements/ Media-	11,001	11,001	11,001		11,001		
224111	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		

Table 3(b): HEAD 3 - JUDICIARY BUDGET – 2026 cont’d

Code	Description	2025	2025	2026	2026 Budget	High Court 01	Magistrates Court 02	Judicial Technical Division 03
		Budget	Revised	Budget	vs 2025 Revised (\$)			
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	74,550	30,033			74,550
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	54,244	4,200	52,150		2,094
227311	External Travel- Per Diem	37,580	37,580	63,580	26,000	56,200	7,380	
227312	External Travel- Airfare	92,500	92,500	125,500	33,000	117,000	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	2,620	250	1,920		700
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	2,550	(282)	2,550		
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	98,200	25,000			98,200
229312	Water	1,800	1,800	4,300	2,500	1,800		2,500
229313	Sewerage	1,800	1,800	4,300	2,500	1,800		2,500
229811	Purchase of Office Equip, Furniture and Software- Local	13,000	13,000	16,000	3,000			16,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	4,000	4,000	1,000	(3,000)			1,000
282199	Other Expenses	18,000	18,000	18,000		18,000		
Sub Total		791,908	791,908	910,909	119,001	404,637	75,636	430,636
Total Recurrent Exp		3,928,712	3,928,712	4,121,736	193,024	1,109,931	1,955,008	1,056,797
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		3,928,712	3,928,712	4,121,736	193,024	1,109,931	1,955,008	1,056,797

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 **\$18,184,075** for Departmental Expenditures in the 2026 Budget.

Table 4(a): KPS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142312	Hire of Police Band	4,760	3,000	3,000	4,855	4,952	5,052	5,153
144113	Sundry Revenue	37,743	2,250	2,250	38,498	39,268	40,053	40,854
142311	Patrol Boat Hire		5,000	5,000	5,000	5,100	5,202	5,306
142216	Police Clearance	48,721	55,550	55,550	49,859	50,856	51,873	52,911
143210	Penalty	63,243	6,250	6,250	64,508	65,798	67,114	68,457
Total Revenue		154,468	72,050	72,050	162,720	165,975	169,294	172,680
EXPENDITURE								
212111	KPF contribution	1,003,196	760,541	760,541	778,603	794,157	810,022	826,205
211111	Salaries	10,763,551	10,134,540	10,134,540	10,369,372	10,576,759	10,788,294	11,004,060
211113	Housing assistance	43,177	37,152	37,152	61,596	61,596	61,596	61,596
211114	Allowances	634,786	877,524	877,524	904,064	904,064	904,064	904,064
211115	Overtime	1,120,318	1,060,973	1,060,973	1,060,973	1,060,973	1,060,973	1,060,973
211116	Temporary assistance	13,653	6,000	6,000	12,000	12,000	12,000	12,000
211117	Leave grants	1,901,503	1,986,000	1,986,000	2,022,000	2,022,000	2,022,000	2,022,000
211118	Home Passage	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sub Total		15,500,185	14,882,729	14,882,729	15,228,607	15,451,548	15,678,949	15,910,897
211211	Uniforms	74,590	65,000	65,000	65,000	65,000	65,000	65,000
221113	Services- Local-Works Contract	47,736	39,030	39,030	41,360	41,360	41,360	41,360
221211	Consultants Based Overseas	2,462	9,180	9,180	2,500	2,500	2,500	2,500
221311	Cleaning Services	3,022	4,250	4,250	4,250	4,250	4,250	4,250
221412	Recruitment-Interview Cost				500	500	500	500
221413	Recruitment-Sitting Allowance				525	525	525	525
221415	Recruitment-Screening Test				900	900	900	900
221911	Relocation Expenses	39,987	30,000	30,000	30,000	30,000	30,000	30,000
222111	Repairs and Maintenance-Office Building		2,500	2,500				
222116	Repairs and Maintenance-Vehicles	30,887	50,000	50,000	60,000	60,000	60,000	60,000
222118	Repairs and Maintenance-Equipment	2,163	4,500	4,500	4,500	4,500	4,500	4,500
222215	Transport equipment	244,000						
223111	Entertainment-Local	7,006	5,500	5,500	11,000	11,000	11,000	11,000
224111	Media-Advertisements/Announcements	4,992	4,000	4,000	8,000	8,000	8,000	8,000
225112	Permanent Hire of Plant and Equipment	51,881						
225212	Permanent Hire of Vehicles		50,000	50,000	50,000	50,000	50,000	50,000

Table 4(a): KPS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
226111	Telephone Bills	172,136	190,500	190,500	164,088	164,088	164,088	164,088
226112	Internet Fees				12,000	12,000	12,000	12,000
227111	Bus Ticket	16,200	9,600	9,600	14,477	14,477	14,477	14,477
227112	Fuel	268,360	421,260	421,260	1,733,784	1,733,784	1,733,784	1,733,784
227211	Local Airfares/ Shipfares	22,335	40,666	40,666	36,332	36,332	36,332	36,332
227212	Travel Allowance	24,831						
227213	Int. Travel- Misc Incidental	88,569	110,654	110,654	104,654	104,654	104,654	104,654
227311	External Travel- Per Diem	24,192	60,000	60,000	50,000	50,000	50,000	50,000
227312	External Travel- Airfare	51,615	80,252	80,252	101,252	101,252	101,252	101,252
227313	External Travel- Taxi Hire	113	1,000	1,000	1,000	1,000	1,000	1,000
227314	Ext Travel- Misc Incidental	5,617	7,000	7,000	7,000	7,000	7,000	7,000
227315	External Travel- Insurance	748	1,500	1,500	1,500	1,500	1,500	1,500
228112	Local Per Diems		26,022	26,022	26,280	26,280	26,280	26,280
228213	Local Training- Reimbursement of Costs	625						
229112	Local Stationery and Supplies	110,313	80,622	80,622	66,925	66,925	66,925	66,925
229211	Food and Rations- Local	5,582	32,800	32,800	115,400	115,400	115,400	115,400
229311	Electricity and Gas	154,673	148,200	148,200	158,200	158,200	158,200	158,200
229312	Water	1,000	3,600	3,600	3,600	3,600	3,600	3,600
229811	Purchase of Office Equip, Furniture and Software- Local	36,543	36,283	36,283	36,283	36,283	36,283	36,283
229911	Purchase of Office Equip, Furniture and Software- Overseas	28,522						
282157	Compensation	22,595	44,159	44,159	44,159	44,159	44,159	44,159
Sub Total		1,543,291	1,558,077	1,558,077	2,955,468	2,955,468	2,955,468	2,955,468
Total Recurrent Exp		17,043,476	16,440,806	16,440,806	18,184,075	18,407,016	18,634,417	18,866,365
282165	Emergency riots	1,832	40,000	40,000	40,000	40,000	40,000	40,000
282162	Contrib to Dev Fun							
Sub Total		1,832	40,000	40,000	40,000	40,000	40,000	40,000
GRAND TOTAL		17,045,307	16,480,806	16,480,806	18,224,075	18,447,016	18,674,417	18,906,365

Table 4(b): HEAD 4 – KIRIBATI POLICE SERVICES BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Fire 02	PMU 03	Crime 04	Law 05
REVENUE										
142312	Hire of Police Band	3,000	3,000	4,855	1,855	4,855				
144113	Sundry Revenue	2,250	2,250	38,498	36,248	38,498				
142311	Patrol Boat Hire	5,000	5,000	5,000				5,000		
142216	Police Clearance	55,550	55,550	49,859	(5,691)	49,859				
143210	Penalty or Fine	6,250	6,250	64,508	58,258					64,508
Total Revenue		72,050	72,050	162,720	90,670	93,212		5,000		64,508
EXPENDITURE										
212111	KPF contribution	760,541	760,541	778,603	18,062	108,250	4,712	106,330	83,949	475,362
211111	Salaries	10,134,540	10,134,540	10,369,372	234,832	1,431,327	62,824	1,417,731	1,119,324	6,338,166
211113	Housing assistance	37,152	37,152	61,596	24,444	61,596				
211114	Allowances	877,524	877,524	904,064	26,540	229,602	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	12,000	6,000	12,000				
211117	Leave grants	1,986,000	1,986,000	2,022,000	36,000	258,000	9,000	267,000	198,000	1,290,000
211118	Home Passage	20,000	20,000	20,000						20,000
Sub Total		14,882,729	14,882,729	15,228,607	345,878	2,451,778	108,097	1,961,806	1,569,107	9,137,819
211211	Uniforms	65,000	65,000	65,000		65,000				
221113	Contract	39,030	39,030	41,360	2,330	22,360			7,000	12,000
221211	Consultants Based Overseas	9,180	9,180	2,500	(6,680)		2,500			
221311	Cleaning Services	4,250	4,250	4,250		3,000		1,250		
221412	Recruitment- Interview Cost			500	500	500				
221413	Recruitment- Sitting Allowance			525	525	525				
221415	Recruitment- Screening Test			900	900	900				
221911	Relocation Expenses	30,000	30,000	30,000						30,000
222111	Repairs and Maintenance- Office Building	2,500	2,500		(2,500)					
222116	Repairs and Maintenance- Vehicles	50,000	50,000	60,000	10,000	50,000		10,000		
222118	Equipment	4,500	4,500	4,500		4,500				
223111	Entertainment- Local Advertisements/ Media-	5,500	5,500	11,000	5,500	11,000				
224111	Announcements	4,000	4,000	8,000	4,000	8,000				
225212	Permanent Hire of Vehicles	50,000	50,000	50,000		50,000				
226111	Telephone Bills	190,500	190,500	164,088	(26,412)	164,088				
226112	Internet Fees			12,000	12,000			12,000		
227111	Bus Ticket	9,600	9,600	14,477	4,877	14,477				
227112	Fuel	421,260	421,260	1,733,784	1,312,524	65,580	3,769	1,540,227	15,488	108,720
227211	Local Airfares/ Shipfares	40,666	40,666	36,332	(4,334)	28,482			6,500	1,350
227213	Int. Travel- Misc Incidental	110,654	110,654	104,654	(6,000)	2,870			60,191	41,593
227311	External Travel- Per Diem	60,000	60,000	50,000	(10,000)	50,000				
227312	External Travel- Airfare	80,252	80,252	101,252	21,000	101,252				
227313	External Travel- Taxi Hire	1,000	1,000	1,000		1,000				
227314	Ext Travel- Misc Incidental	7,000	7,000	7,000		4,000		3,000		
227315	External Travel- Insurance	1,500	1,500	1,500		1,500				
228112	Local Per Diems	26,022	26,022	26,280	258	26,280				
229112	Local Stationery and Supplies	80,622	80,622	66,925	(13,697)	40,162	3,000	5,000	8,263	10,500
229211	Food and Rations- Local	32,800	32,800	115,400	82,600			110,400		5,000
229311	Electricity and Gas	148,200	148,200	158,200	10,000	158,200				
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	36,283		9,500		15,833	5,950	5,000
282157	Compensation	44,159	44,159	44,159					44,159	
Sub Total		1,558,077	1,558,077	2,955,468	1,397,391	885,576	9,269	1,698,910	147,551	214,163
Total Recurrent Exp		16,440,806	16,440,806	18,184,075	1,743,269	3,337,353	117,366	3,660,716	1,716,658	9,351,981
282165	Emergency riots	40,000	40,000	40,000						40,000
282162	Contrib to Dev Fund									
Sub Total		40,000	40,000	40,000						40,000
GRAND TOTAL		16,480,806	16,480,806	18,224,075	1,743,269	3,337,353	117,366	3,660,716	1,716,658	9,391,981

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 **\$455,376** for Departmental Expenditures in the 2026 Budget.

Table 5(a): PSC MEDIUM TERM EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
EXPENDITURE								
212111	KPF contribution	9,940	11,461	11,535	11,396	11,572	11,752	11,935
211111	Salaries	114,371	119,132	119,132	117,287	119,633	122,025	124,466
211111	Salaries (Statutory)	30,000	30,000	30,980	30,980	30,980	30,980	30,980
211114	Allowances	29,856	35,388	35,388	35,388	35,388	35,388	35,388
211114	Allowances (Statutory)	1,658	1,672	1,672	1,672	1,672	1,672	1,672
211115	Overtime	7,842	4,840	4,840	6,191	6,191	6,191	6,191
211116	Temporary assistance	963	3,683	3,683	3,683	3,683	3,683	3,683
211117	Leave grants	18,000	21,000	21,000	21,000	21,000	21,000	21,000
211117	Leave grants (Statutory)	2,988	3,000	3,000	3,000	3,000	3,000	3,000
Sub Total		215,619	230,176	231,229	230,597	233,118	235,690	238,314
221113	Services- Local- Works Contract	11,422	9,021	9,021	9,021	9,021	9,021	9,021
221311	Cleaning Services	1,344	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	2,750	2,750
222118	Repairs and Maintenance- Equipment	1,889						
223111	Entertainment- Local	7,222	7,300	7,300	7,300	7,300	7,300	7,300
225112	Permanent Hire of Plant and Equipment	56,245	46,350	46,350	26,040	26,040	26,040	26,040
226111	Telephone Bills	15,543	15,000	15,000	15,000	15,000	15,000	15,000
226112	Internet Fees	6,920	6,600	6,600	6,600	6,600	6,600	6,600
227112	Fuel	10,147	8,040	8,040	8,040	8,040	8,040	8,040
227113	Office Transport				20,310	20,310	20,310	20,310
227211	Local Airfares/ Shipfares	48,603	53,190	53,190	53,190	53,190	53,190	53,190
227212	Travel Allowance	29,688			31,470	31,470	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	68	3,429	3,429	3,429	3,429	3,429	3,429
228112	Local Per Diems		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	8,205	9,489	9,489	9,489	9,489	9,489	9,489
229311	Electricity and Gas	9,300	15,000	15,000	15,000	15,000	15,000	15,000
229313	Sewerage	550	600	600	600	600	600	600
229811	Purchase of Office Equip, Furniture and Software- Local	17,663	9,787	9,787	9,787	9,787	9,787	9,787
Sub Total		224,808	224,779	224,779	224,779	224,779	224,779	224,779
Total Recurrent Exp		440,427	454,955	456,008	455,376	457,897	460,469	463,093
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		440,427	454,955	456,008	455,376	457,897	460,469	463,093

Table 5(b): HEAD 5 - PUBLIC SERVICE COMMISSION BUDGET 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01
EXPENDITURE						
212111	KPF contribution	11,461	11,535	11,396	(138)	11,396
211111	Salaries	119,132	119,132	117,287	(1,845)	117,287
211111	Salaries (Statutory)	30,000	30,980	30,980		30,980
211114	Allowances	35,388	35,388	35,388		35,388
211114	Allowances (Statutory)	1,672	1,672	1,672		1,672
211115	Overtime	4,840	4,840	6,191	1,351	6,191
211116	Temporary assistance	3,683	3,683	3,683		3,683
211117	Leave grants	21,000	21,000	21,000		21,000
211117	Leave grants (Statutory)	3,000	3,000	3,000		3,000
Sub Total		230,176	231,229	230,597	(633)	230,597
221113	Services- Local- Works Contract	9,021	9,021	9,021		9,021
221311	Cleaning Services	1,553	1,553	1,553		1,553
Repairs and Maintenance- Office						
222111	Building	2,750	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	26,040	(20,310)	26,040
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
227113	Office Transport			20,310	20,310	20,310
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)	
Local Training - Course Fees for Civil						
228212	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
Purchase of Office Equip, Furniture and						
229811	Software- Local	9,787	9,787	9,787		9,787
Sub Total		224,779	224,779	224,779		224,779
Total Recurrent Exp		454,955	456,008	455,376	(633)	455,376
282162	Contribt to Dev Fund					
Sub Total						
GRAND TOTAL		454,955	456,008	455,376	(633)	455,376

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 **\$5,806,407** for Departmental Expenditures in the 2026 Budget.

Table 6(a): MFAI MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142235	Visa fees	121,765	25,990	25,990	124,201	126,685	129,218	131,803
142236	Immigration & other charges	79,102	3,500	3,500	80,684	82,298	83,944	85,623
142235	Visa fees		750	750	3,000	3,060	3,121	3,184
142255	Research Fee		100	100	100	102	104	106
Total Revenue		200,868	30,340	30,340	207,985	212,145	216,388	220,715
EXPENDITURE								
212111	KPF contribution	75,257	94,673	94,673	95,996	97,846	99,733	101,657
211111	Salaries	1,037,696	1,217,025	1,217,025	1,233,153	1,257,816	1,282,972	1,308,632
211112	Wages	261,272	312,187	312,187	392,987	392,987	392,987	392,987
211113	Housing assistance	385,943	668,079	668,079	792,645	792,645	792,645	792,645
211114	Allowances	390,103	643,565	643,565	643,565	643,565	643,565	643,565
211115	Overtime	157,222	114,144	114,144	114,144	114,144	114,144	114,144
211116	Temporary assistance	66,003	45,277	45,277	46,797	46,797	46,797	46,797
211117	Leave grants	159,896	225,000	225,000	228,000	228,000	228,000	228,000
211118	Home Passage		16,000	16,000	8,000	8,000	8,000	8,000
Sub Total		2,533,393	3,335,950	3,335,950	3,555,287	3,581,800	3,608,843	3,636,427
211211	Uniforms	2,883	7,131	7,131	7,131	7,131	7,131	7,131
221111	Consultancy Services- Local	116,274	153,190	153,190	153,190	153,190	153,190	153,190
221112	Council Services- Local	4,077						
221113	Services- Local-Works Contract	173,024	181,612	181,612	181,612	181,612	181,612	181,612
221212	Services- Overseas-Works Contract	720	27,000	27,000	27,000	27,000	27,000	27,000
221311	Cleaning Services	6,577	25,573	25,573	25,573	25,573	25,573	25,573
221411	Recruitment- Advertisement Cost	390	600	600	600	600	600	600
221412	Recruitment- Interview Cost	423	800	800	800	800	800	800
221415	Recruitment- Screening Test	634	800	800	800	800	800	800
221911	Relocation Expenses	31,769	40,714	40,714	224,432	224,432	224,432	224,432
222111	Repairs and Maintenance- Office Building	104,319	31,000	31,000	31,000	31,000	31,000	31,000
222116	Repairs and Maintenance- Vehicles		2,600	2,600	2,600	2,600	2,600	2,600
222118	Repairs and Maintenance- Equipment	1,265	18,600	18,600	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	22,604	85,071	85,071	85,071	85,071	85,071	85,071
223112	Entertainment- Overseas	117,758	85,261	85,261	85,261	85,261	85,261	85,261
224111	Advertisements/ Media- Announcements		500	500	500	500	500	500
225111	Temporary Hire of Plant and Equipment	79,546						
225112	Permanent Hire of Plant and Equipment		49,380	49,380	49,380	49,380	49,380	49,380
226111	Telephone Bills	49,451	56,641	56,641	56,641	56,641	56,641	56,641

Table 6(a): MFAI MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
226112	Internet Fees	50,723	41,056	41,056	41,056	41,056	41,056	41,056
227111	Bus Ticket	20,764	28,352	28,352	28,352	28,352	28,352	28,352
227112	Fuel	34,509	83,434	83,434	83,434	83,434	83,434	83,434
227113	Office Transport	58,880	86,673	86,673	86,673	86,673	86,673	86,673
227211	Local Airfares/ Shipfares	45,772	42,253	42,253	42,253	42,253	42,253	42,253
227212	Travel Allowance	52,786						
227213	Int. Travel- Misc Incidental	1,638	9,539	9,539	9,539	9,539	9,539	9,539
227311	External Travel- Per Diem	109,756	279,170	279,170	309,466	309,466	309,466	309,466
227312	External Travel- Airfare	235,980	267,468	267,468	372,868	372,868	372,868	372,868
227313	External Travel- Taxi Hire	99	800	800	800	800	800	800
227314	Ext Travel- Misc Incidental	6,673	9,986	9,986	12,506	12,506	12,506	12,506
227314	Ext Travel- Misc Incidental - Statutory		2,520	2,520				
227315	External Travel- Insurance		13,100	13,100	13,100	13,100	13,100	13,100
228112	Local Per Diems		960	960	960	960	960	960
228211	Local Training- Catering	31,026	16,625	16,625	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)	710	4,500	4,500	4,500	4,500	4,500	4,500
228311	Overseas Training- Fees		1,000	1,000	1,000	1,000	1,000	1,000
229111	Local Printing		22,562	22,562	22,562	22,562	22,562	22,562
229112	Local Stationery and Supplies		49,877	49,877	49,877	49,877	49,877	49,877
229311	Electricity and Gas	36,946	54,465	54,465	54,465	54,465	54,465	54,465
229312	Water	5,471	1,710	1,710	1,710	1,710	1,710	1,710
229313	Sewerage		525	525	525	525	525	525
229611	Printing- Overseas	1,058						
229612	Stationery and Supplies- Overseas	22,222						
229811	Purchase of Office Equip, Furniture and Software- Local	43,507	63,470	63,470	63,470	63,470	63,470	63,470
229911	Purchase of Office Equip, Furniture and Software- Overseas	133,668	5,000	5,000	5,000	5,000	5,000	5,000
Sub Total		1,603,902	1,931,706	1,931,706	2,251,120	2,251,120	2,251,120	2,251,120
Total Recurrent Exp		4,137,295	5,267,655	5,267,655	5,806,407	5,832,920	5,859,963	5,887,546
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		4,137,295	5,267,655	5,267,655	5,806,407	5,832,920	5,859,963	5,887,546

Table 6(b): HEAD 6 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 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	124,201	98,211		124,201				
142236	Immigration & other charges	3,500	3,500	80,684	77,184		80,684				
142235	Visa fees	750	750	3,000	2,250			3,000			
142255	Research Fee	100	100	100		100					
	Total Revenue	30,340	30,340	207,985	177,645	100	204,885	3,000			
EXPENDITURE											
212111	KPF contribution	94,673	94,673	95,996	1,324	35,618	27,031	10,109	7,883	10,320	5,036
211111	Salaries	1,217,025	1,217,025	1,233,153	16,128	457,644	357,909	130,476	99,204	126,954	60,967
211112	Wages	312,187	312,187	392,987	80,800			180,563	59,508	80,080	72,836
211113	Housing assistance	668,079	668,079	792,645	124,566	10,890	24,012	75,000	151,575	297,312	233,856
211114	Allowances	643,565	643,565	643,565		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	45,277	45,277	46,797	1,520	17,260	2,502	4,313	5,900	10,640	6,182
211117	Leave grants	225,000	225,000	228,000	3,000	72,000	63,000	45,000	18,000	18,000	12,000
211118	Home Passage	16,000	16,000	8,000	(8,000)		8,000				
	Sub Total	3,335,950	3,335,950	3,555,287	219,337	627,782	518,846	641,366	462,407	759,525	545,360
211211	Uniforms	7,131	7,131	7,131			6,560	571			
221111	Consultancy Services- Local	153,190	153,190	153,190		66,000	250		75,900	7,600	3,440
221113	Services- Local- Works Contract	181,612	181,612	181,612		48,541	6,100	5,078	66,135	45,758	10,000
221212	Overseas- Works Contract	27,000	27,000	27,000		27,000					
221311	Cleaning Services	25,573	25,573	25,573		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	40,714	40,714	224,432	183,718		12,000	10,714	75,718	54,000	72,000
222111	Maintenance- Office Building	31,000	31,000	31,000				30,000			1,000
222116	Maintenance- Vehicles	2,600	2,600	2,600		1,000				600	1,000
222118	Maintenance- Equipment	18,600	18,600	18,600		4,000		12,000	1,000	600	1,000
222215	Transport equipment	80,000	80,000	80,000							80,000
223111	Entertainment- Local	85,071	85,071	85,071				22,191	20,800	15,200	26,880
223112	Entertainment- Overseas	85,261	85,261	85,261		81,900		3,361			
224111	Advertisements/ Media- Announcements	500	500	500		500					
225112	Permanent Hire of Plant and Equipment	49,380	49,380	49,380		49,380					
226111	Telephone Bills	56,641	56,641	56,641		21,600		14,134	3,732	11,126	6,048

Table 6(b): HEAD 6 - MINISTRY OF FOREIGN AFFAIRS AND IMMIGRATION BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Immigration 02	Kiribati High Commission 03	Mission in Beijing 04	Mission in New York 05	Mission in Geneva 06
226112	Internet Fees	41,056	41,056	41,056		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	83,434	83,434	83,434		14,673	9,799	27,300	6,240	11,362	14,060
227113	Office Transport	86,673	86,673	86,673		9,733	28,200	2,375	8,400	35,417	2,548
227211	Local Airfares/ Shipfares	42,253	42,253	42,253		2,830	6,000	1,563	15,200	10,008	6,653
227213	Int. Travel- Misc Incidental	9,539	9,539	9,539		630	720	5,000		2,189	1,000
227311	External Travel- Per Diem	279,170	279,170	309,466	30,296	170,178	5,000	41,401	63,200	18,765	10,922
227312	External Travel- Airfare	267,468	267,468	372,868	105,400	280,400	5,000	16,000	10,000	56,468	5,000
227313	External Travel- Taxi Hire	800	800	800				800			
227314	Ext Travel- Misc Incidental	9,986	9,986	12,506	2,520	2,520		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			960				
228211	Local Training- Catering	16,625	16,625	16,625				10,125	5,000	500	1,000
228215	Local Training- Hire of venue	188	188	188				188			
228299	Local Training- Workshops and Seminars (Others)	4,500	4,500	4,500					3,500	500	500
228311	Overseas Training- Fees	1,000	1,000	1,000					600	200	200
229111	Local Printing	22,562	22,562	22,562		5,000		5,000	5,000	3,362	4,200
229112	Local Stationery and Supplies	49,877	49,877	49,877		5,000		4,606	12,200	2,271	25,800
229311	Electricity and Gas	54,465	54,465	54,465		38,040		5,625	3,600	1,200	6,000
229312	Water	1,710	1,710	1,710		960		750			
229313	Sewerage	525	525	525				525			
229811	Purchase of Office Equip, Furniture and Software- Local	63,470	63,470	63,470		5,000		37,300	2,500	270	18,400
229911	Purchase of Office Equip, Furniture and Software- Overseas	5,000	5,000	5,000		5,000					
	Sub Total	1,931,706	1,931,706	2,251,120	319,414	854,510	98,489	295,543	384,833	298,194	319,551
	Total Recurrent Exp	5,267,655	5,267,655	5,806,407	538,751	1,482,292	617,335	936,909	847,241	1,057,719	864,911
	GRAND TOTAL	5,267,655	5,267,655	5,806,407	538,751	1,482,292	617,335	936,909	847,241	1,057,719	864,911

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 Tautaeaka Inanoa, Ministry of Culture and Internal Affairs (MCIA).

The main strategic functions of the Ministry are:

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

The Ministry of Culture and Internal Affairs is allocated a total of **\$4,400,378** for Departmental Expenditures in the 2026 Budget.

Table 7(a): MCIA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142389	Maneaba Hire	50	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	7,035	1,000	1,000	7,176	7,319	7,466	7,615
Total Revenue		7,085	3,000	3,000	9,176	9,359	9,546	9,737
EXPENDITURE								
212111	KPF contribution	193,210	206,952	206,952	211,334	215,404	219,556	223,790
211111	Salaries	2,594,953	2,654,879	2,654,879	2,713,304	2,767,570	2,822,922	2,879,380
211111	Salaries (Statutory)	55,450	55,450	55,450	55,450	55,450	55,450	55,450
211112	Wages		87,094	87,094	87,094	87,094	87,094	87,094
211113	Housing assistance	36,169	33,384	33,384	58,950	58,950	58,950	58,950
211114	Allowances	90,610	70,072	70,072	71,272	71,272	71,272	71,272
211114	Allowances (Statutory)	9,840	11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	72,273	32,120	32,120	32,120	32,120	32,120	32,120
211116	Temporary assistance	57,566	49,037	49,037	49,037	49,037	49,037	49,037
211117	Leave grants	386,697	438,000	438,000	438,000	438,000	438,000	438,000
Sub Total		3,496,767	3,638,028	3,638,028	3,726,401	3,784,737	3,844,240	3,904,933
221111	Consultancy Services- Local	95,450	21,725	21,725	34,778	34,778	34,778	34,778
	Services- Local- Works							
221113	Contract	62,130	17,338	17,338	5,785	5,785	5,785	5,785
221114	Freight Charges Local	5,457						
221115	Misc Services for official meeting local	54,076						
221211	Consultants Based Overseas				2,000	2,000	2,000	2,000
221311	Cleaning Services	1,325	2,643	2,643	2,643	2,643	2,643	2,643
	Recruitment- Advertisement							
221411	Cost	319	400	400	400	400	400	400
221911	Relocation Expenses	5,399	39,056	39,056	39,056	39,056	39,056	39,056
	Repairs and Maintenance-							
222111	Office Building	4,876	4,000	4,000	4,000	4,000	4,000	4,000
	Repairs and Maintenance-							
222113	Residential Bldg.	8,013						
	Repairs and Maintenance-							
222116	Vehicles				4,000	4,000	4,000	4,000
	Repairs and Maintenance-							
222118	Equipment	1,192	4,950	4,950	4,950	4,950	4,950	4,950
223111	Entertainment- Local	7,048	8,000	8,000	8,000	8,000	8,000	8,000
	Advertisements/ Media-							
224111	Announcements	11,673	6,720	6,720	6,720	6,720	6,720	6,720
	Temporary Hire of Plant and							
225111	Equipment		8,400	8,400	2,000	2,000	2,000	2,000

Table 7(a): MCIA MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
226111	Telephone Bills	89,524	53,946	53,946	53,896	53,896	53,896	53,896
226112	Internet Fees		3,420	3,420	6,848	6,848	6,848	6,848
227111	Bus Ticket	24,970	1,890	1,890	1,890	1,890	1,890	1,890
227112	Fuel	2,789	27,507	27,507	30,007	30,007	30,007	30,007
227113	Office Transport	6,526	3,000	3,000	3,000	3,000	3,000	3,000
227211	Local Airfares/ Shipfares	84,373	73,343	73,343	68,450	68,450	68,450	68,450
227212	Travel Allowance				6,300	6,300	6,300	6,300
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Int. Travel- Misc Incidental	4,820			3,500	3,500	3,500	3,500
227213	Int. Travel- Misc Incidental - Statutory		2,000	2,000				
227311	External Travel- Per Diem	231,012	95,598	95,598	65,598	65,598	65,598	65,598
227312	External Travel- Airfare	190,370	86,250	86,250	117,627	117,627	117,627	117,627
227314	Ext Travel- Misc Incidental	55,586						
227314	Ext Travel- Misc Incidental - Statutory		1,750	1,750				
227315	External Travel- Insurance		2,377	2,377	1,000	1,000	1,000	1,000
228111	Local Accommodation Cost		355	355	355	355	355	355
228112	Local Per Diems		9,703	9,703	19,000	19,000	19,000	19,000
228112	Local Per Diems - Statutory		6,750	6,750				
228211	Local Training- Catering	1,429	3,050	3,050	6,550	6,550	6,550	6,550
228211	Local Training-							
228213	Reimbursement of Costs	3,913	23,490	23,490	14,890	14,890	14,890	14,890
228311	Overseas Training- Fees	1,823	7,496	7,496	2,400	2,400	2,400	2,400
229111	Local Printing	4,301	7,685	7,685	7,685	7,685	7,685	7,685
229111	Local Stationery and							
229112	Supplies	32,035	27,616	27,616	22,641	22,641	22,641	22,641
229311	Electricity and Gas	50,758	69,984	69,984	75,698	75,698	75,698	75,698
229312	Water		250	250	2,850	2,850	2,850	2,850
229313	Sewerage				2,500	2,500	2,500	2,500
229811	Purchase of Office Equip, Furniture and Software- Local	21,502	29,535	29,535	24,010	24,010	24,010	24,010
229899	Sundry Purchases (Local)	30,034						
229911	Purchase of Office Equip, Furniture and Software- Overseas	40,194	17,450	17,450	22,950	22,950	22,950	22,950
229999	Sundry Purchases (Overseas)	1,983						
	Sub Total	1,134,902	673,977	673,977	673,977	673,977	673,977	673,977
	Total Recurrent Exp	4,631,669	4,312,005	4,312,005	4,400,378	4,458,714	4,518,217	4,578,910
282160	Election	472,133		126,547			300,000	500,000
263120	Support Grants	5,008,563	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664
263121	Local Councils' grant	153,204	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
282162	Contribt to Dev Fund	500,000		700,000	1,000,000	1,000,000	1,000,000	1,000,000
	Sub Total	6,133,900	4,758,107	5,584,654	5,758,107	5,758,107	6,058,107	6,258,107
	GRAND TOTAL	10,765,570	9,070,112	9,896,659	10,158,485	10,216,821	10,576,324	10,837,017

Table 7(b): HEAD 7 - MINISTRY OF CULTURE AND INTERNAL AFFAIRS BUDGET – 2026

Code	Description	2026 Budget vs 2025 Revised (\$)				Admin and Policy Div 01	RPD 02	LGD 03	CMD 04	Election 05
		2025 Budget	2025 Revised	2026 Budget	2025 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	7,176	6,176	7,176				
Total Revenue		3,000	3,000	9,176	6,176	7,176			2,000	
EXPENDITURE										
212111	KPF contribution	206,952	206,952	211,334	4,382	37,020	48,504	100,395	18,939	6,476
211111	Salaries	2,654,879	2,654,879	2,713,304	58,425	429,297	628,099	1,321,977	250,151	83,780
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450				
211112	Wages	87,094	87,094	87,094		37,564	6,316	29,067	14,147	
211113	Housing assistance	33,384	33,384	58,950	25,566	19,062	5,868	23,472	10,548	
211114	Allowances	70,072	70,072	71,272	1,200	17,572	12,360	36,644	1,374	3,322
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840				
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		3,638,028	3,638,028	3,726,401	88,373	715,063	819,264	1,746,250	337,675	108,148
221111	Consultancy Services- Local Services- Local- Works	21,725	21,725	34,778	13,053	15,160		2,280	17,338	
221113	Contract	17,338	17,338	5,785	(11,553)	4,285	1,500			
221211	Consultants Based Overseas			2,000	2,000	2,000				
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				
222116	Repairs and Maintenance- Vehicles			4,000	4,000	4,000				
222118	Equipment	4,950	4,950	4,950		1,000	1,500	1,600	850	
223111	Entertainment- Local	8,000	8,000	8,000		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	2,000	(6,400)	2,000				
226111	Telephone Bills	53,946	53,946	53,896	(50)	35,488		13,068	5,340	
226112	Internet Fees	3,420	3,420	6,848	3,428	3,470			3,378	
227111	Bus Ticket	1,890	1,890	1,890		1,890				
227112	Fuel	27,507	27,507	30,007	2,500	30,007				
227113	Office Transport	3,000	3,000	3,000		3,000				
227211	Local Airfares/ Shipfares	73,343	73,343	68,450	(4,893)	23,607	8,481	18,088	13,774	4,500
227212	Travel Allowance			6,300	6,300	6,300				
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)					
227213	Int. Travel- Misc Incidental			3,500	3,500	3,500				
227213	Statutory	2,000	2,000		(2,000)					
227311	External Travel- Per Diem	95,598	95,598	65,598	(30,000)	20,000	1,548	6,050	38,000	
227312	External Travel- Airfare	86,250	86,250	117,627	31,377	48,627		8,000	61,000	
227314	Ext Travel- Misc Incidental - Statutory	1,750	1,750		(1,750)					
227315	External Travel- Insurance	2,377	2,377	1,000	(1,377)				1,000	
228111	Local Accommodation Cost	355	355	355			355			
228112	Local Per Diems	9,703	9,703	19,000	9,297	10,000	3,000	3,000	3,000	
228112	Local Per Diems - Statutory	6,750	6,750		(6,750)					
228211	Local Training- Catering	3,050	3,050	6,550	3,500		3,050	3,500		
228213	Local Training- Reimbursement of Costs	23,490	23,490	14,890	(8,600)	7,740		2,000	2,000	3,150
228311	Overseas Training- Fees	7,496	7,496	2,400	(5,096)				2,400	
229111	Local Printing	7,685	7,685	7,685		4,800		600	2,285	
229112	Local Stationery and Supplies	27,616	27,616	22,641	(4,975)	7,327	2,366	5,675	4,863	2,410
229311	Electricity and Gas	69,984	69,984	75,698	5,714	36,780		26,400	12,518	
229312	Water	250	250	2,850	2,600	2,850				
229313	Sewerage			2,500	2,500	2,500				
229811	Purchase of Office Equip, Furniture and Software- Local	29,535	29,535	24,010	(5,525)	16,710	3,150	4,150		
229911	Purchase of Office Equip, Furniture and Software- Overseas	17,450	17,450	22,950	5,500	12,700			10,250	
Sub Total		673,977	673,977	673,977		320,784	42,156	119,861	181,116	10,060
Total Recurrent Exp		4,312,005	4,312,005	4,400,378	88,373	1,035,847	861,420	1,866,111	518,791	118,208
282160	Elections		126,547		(126,547)					
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	Contribut to Dev Fund		700,000	1,000,000	300,000		1,000,000			
Sub Total		4,758,107	5,584,654	5,758,107	173,453	1,000,000	4,758,107			
GRAND TOTAL		9,070,112	9,896,659	10,158,485	261,826	1,035,847	1,861,420	6,624,218	518,791	118,208

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 **\$6,520,551** for Departmental Expenditures in the 2026 Budget.

Table 8(a): MELAD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142256	Fees	23,815	25,567	25,567	24,292	24,777	25,273	25,778
142230	Environment Licence	6,123	3,949	3,949	6,245	6,370	6,498	6,628
142233	Wildlife Viewing Fees	24,087	3,100	3,100	24,569	25,060	25,562	26,073
142232	Fees (Land Survey)	21,483	22,127	22,127	26,592	27,124	27,667	28,220
144111	Sale of state lands		200	200				
141515	Sublease rents and leases	583,304	467,795	467,795	583,456	595,125	607,027	619,168
142319	Quarantine	34,706	14,775	14,775	35,400	36,108	36,831	37,567
143114	Fines		3,477	3,477	3,477	3,547	3,617	3,690
142257	Park Usage fee				20,000	20,400	20,808	21,224
142318	Livestock sales	29,204	28,562	28,562	39,665	40,458	41,267	42,093
Total Revenue		722,722	569,553	569,553	763,696	778,970	794,550	810,441
EXPENDITURE								
212111	KPF contribution	249,642	276,728	276,728	281,242	286,691	292,249	297,918
211111	Salaries	3,311,237	3,572,536	3,572,536	3,632,724	3,705,379	3,779,486	3,855,076
211111	Salaries (Statutory)	55,450	55,450	55,450	55,450	55,450	55,450	55,450
211113	Housing assistance	52,790	31,092	31,092	75,618	75,618	75,618	75,618
211114	Allowances	87,152	112,171	112,171	113,371	113,371	113,371	113,371
211114	Allowances (Statutory)	11,040	11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	258,457	150,570	150,570	150,570	150,570	150,570	150,570
211116	Temporary assistance	137,042	61,719	61,719	61,719	61,719	61,719	61,719
211117	Leave grants	563,807	651,000	651,000	654,000	654,000	654,000	654,000
211118	Home Passage	8,000	12,000	12,000	12,000	12,000	12,000	12,000
Sub Total		4,734,616	4,934,306	4,934,306	5,046,535	5,124,638	5,204,304	5,285,563
211211	Uniforms	1,119	2,375	2,375	2,375	2,375	2,375	2,375
221112	Council Services- Local	29,260	20,000	20,000	40,400	40,400	40,400	40,400
221113	Services- Local- Works Contract	387,090	192,244	192,244	179,629	179,629	179,629	179,629
221212	Services- Overseas- Works Contract	362	1,475	1,475	1,475	1,475	1,475	1,475
221311	Cleaning Services	2,701	7,076	7,076	7,120	7,120	7,120	7,120
221411	Recruitment- Advertisement Cost	234	6,600	6,600	6,600	6,600	6,600	6,600
221412	Recruitment- Interview Cost	638	3,060	3,060	3,060	3,060	3,060	3,060
221413	Recruitment- Sitting Allowance	1,769	3,060	3,060	3,000	3,000	3,000	3,000
221414	Recruitment- Transport Cost		1,200	1,200	3,144	3,144	3,144	3,144
221415	Recruitment- Screening Test	2,319	5,460	5,460	3,576	3,576	3,576	3,576
221911	Relocation Expenses	7,670	10,000	10,000	9,000	9,000	9,000	9,000
222111	Repairs and Maintenance- Office Building	1,168	4,275	4,275	4,275	4,275	4,275	4,275
222114	Repairs and Maintenance- Ships and vessels	270	650	650	650	650	650	650
222116	Repairs and Maintenance- Vehicles	15,976	24,850	24,850	24,850	24,850	24,850	24,850
222118	Repairs and Maintenance- Equipment	4,858	25,326	25,326	25,326	25,326	25,326	25,326
223111	Entertainment- Local	12,126	12,824	12,824	12,824	12,824	12,824	12,824

Table 8(a): MELAD MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
223112	Entertainment-Overseas		6,000	6,000	6,000	6,000	6,000	6,000
224111	Advertisements/ Media-Announcements	9,983	23,896	23,896	26,296	26,296	26,296	26,296
225211	Temporary Hire of Vehicles	26,464						
226111	Telephone Bills	112,319	127,388	127,388	127,388	127,388	127,388	127,388
226112	Internet Fees	95,124	98,872	98,872	95,872	95,872	95,872	95,872
227111	Bus Ticket	2,252	4,842	4,842	4,842	4,842	4,842	4,842
227112	Fuel	67,627	73,966	73,966	77,428	77,428	77,428	77,428
227113	Office Transport	100,101	46,816	46,816	51,176	51,176	51,176	51,176
227211	Local Airfares/ Shipfares	44,127	61,494	61,494	61,494	61,494	61,494	61,494
227212	Travel Allowance	20,348						
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Int. Travel- Misc							
227213	Incidental	5,426	22,031	22,031	22,398	22,398	22,398	22,398
227213	Incidental - Statutory		2,000	2,000				
227311	External Travel- Per Diem	5,931	59,327	59,327	54,905	54,905	54,905	54,905
227312	External Travel- Airfare	6,973	65,365	65,365	82,365	82,365	82,365	82,365
227314	Ext Travel- Misc							
227314	Incidental		4,838	4,838	6,338	6,338	6,338	6,338
227314	Ext Travel- Misc							
227314	Incidental - Statutory		1,500	1,500				
227315	External Travel- Insurance	1,543	3,813	3,813	4,768	4,768	4,768	4,768
228112	Local Per Diems		59,250	59,250	29,885	29,885	29,885	29,885
228112	Local Per Diems - Statutory		4,025	4,025				
228211	Local Training- Catering	16,249	9,100	9,100	9,100	9,100	9,100	9,100
228214	Local Training- Fees to presenters		100	100	100	100	100	100
228215	Local Training- Hire of venue	450	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	4,748	10,906	10,906	10,906	10,906	10,906	10,906
229112	Local Stationery and Supplies	66,085	30,047	30,047	30,046	30,046	30,046	30,046
229311	Electricity and Gas	177,746	180,084	180,084	233,598	233,598	233,598	233,598
229312	Water	93,150	28,720	28,720	32,274	32,274	32,274	32,274
229313	Sewerage	1,600	4,200	4,200	4,200	4,200	4,200	4,200
229811	Purchase of Office Equip, Furniture and Software- Local	52,917	37,744	37,744	43,484	43,484	43,484	43,484
229912	Specialised Purchase-Overseas	105,484	120,000	120,000	128,000	128,000	128,000	128,000
282158	Compensation for Trees	168	1,600	1,600	1,600	1,600	1,600	1,600
	Sub Total	1,484,374	1,416,949	1,416,949	1,474,017	1,474,017	1,474,017	1,474,017
	Total Recurrent Exp	6,218,990	6,351,255	6,351,255	6,520,551	6,598,655	6,678,321	6,759,579
281411	Land rent	7,491,084	8,000,000	8,000,000	7,500,000	7,500,000	7,500,000	7,500,000
282162	Contribt to Dev Fund							
	Sub Total	7,491,084	8,000,000	8,000,000	7,500,000	7,500,000	7,500,000	7,500,000
	GRAND TOTAL	13,710,074	14,351,255	14,351,255	14,020,551	14,098,655	14,178,321	14,259,579

Table 8(b): HEAD 8 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	ECD 02	Lands 03	Agriculture 04
REVENUE									
142256	Fees	25,567	25,567	24,292	(1,275)		24,292		
142230	Environment Licence	3,949	3,949	6,245	2,296		6,245		
142233	Wildlife Viewing Fees	3,100	3,100	24,569	21,469		24,569		
142232	Fees (Land Survey)	22,127	22,127	26,592	4,465			26,592	
144111	Sale of state lands	200	200		(200)				
141515	Sublease rents and leases	467,795	467,795	583,456	115,661			583,456	
142319	Quarantine	14,775	14,775	35,400	20,625				35,400
143114	Fines	3,477	3,477	3,477			3,477		
142257	Park Usage fee			20,000	20,000		20,000		
142318	Livestock sales	28,562	28,562	39,665	11,103				39,665
Total Revenue		569,553	569,553	763,696	194,143		78,583	610,048	75,065
EXPENDITURE									
212111	KPF contribution	276,728	276,728	281,242	4,514	42,036	58,729	74,952	105,525
211111	Salaries	3,572,536	3,572,536	3,632,724	60,189	483,328	759,767	988,602	1,401,028
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450			
211113	Housing assistance	31,092	31,092	75,618	44,526	15,570	31,338	17,820	10,890
211114	Allowances	112,171	112,171	113,371	1,200	13,256	3,517	73,832	22,765
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840			
211115	Overtime	150,570	150,570	150,570		48,895	16,727	15,700	69,248
211116	Temporary assistance	61,719	61,719	61,719		21,698	23,290	10,754	5,977
211117	Leave grants	651,000	651,000	654,000	3,000	75,000	117,000	177,000	285,000
211118	Home Passage	12,000	12,000	12,000			4,000	4,000	4,000
Sub Total		4,934,306	4,934,306	5,046,535	112,229	765,073	1,014,369	1,362,659	1,904,434
211211	Uniforms	2,375	2,375	2,375			655		1,720
221112	Council Services- Local Services- Local- Works	20,000	20,000	40,400	20,400				40,400
221113	Contract Services- Overseas- Works	192,244	192,244	179,629	(12,615)	33,842	77,222	21,184	47,381
221212	Contract	1,475	1,475	1,475					1,475
221311	Cleaning Services	7,076	7,076	7,120	44	1,656	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	3,000	(60)	3,000			
221414	Recruitment- Transport Cost	1,200	1,200	3,144	1,944	3,144			
221415	Recruitment- Screening Test	5,460	5,460	3,576	(1,884)	3,576			
221911	Relocation Expenses	10,000	10,000	9,000	(1,000)				9,000
222111	Repairs and Maintenance- Office Building	4,275	4,275	4,275		4,275			
222114	Repairs and Maintenance- Vessels	650	650	650			650		
222116	Repairs and Maintenance- Vehicles	24,850	24,850	24,850		12,750	2,600	9,500	
222118	Repairs and Maintenance- Equipment	25,326	25,326	25,326		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	26,296	2,400	9,120	4,400	6,900	5,876
226111	Telephone Bills	127,388	127,388	127,388		37,700	36,288	31,800	21,600
226112	Internet Fees	98,872	98,872	95,872	(3,000)	67,540	14,400	3,600	10,332

Table 8(b): HEAD 8 - MINISTRY OF ENVIRONMENT, LANDS AND AGRICULTURAL DEVELOPMENT BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	ECD 02	Lands 03	Agriculture 04
227111	Bus Ticket	4,842	4,842	4,842		616	1,768	1,028	1,430
227112	Fuel	73,966	73,966	77,428	3,462	30,178	14,353	13,525	19,372
227113	Office Transport	46,816	46,816	51,176	4,360	39,362	8,900	2,914	
227211	Local Airfares/ Shipfares	61,494	61,494	61,494		15,696	18,328	12,860	14,610
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)				
227213	Int. Travel- Misc Incidental	22,031	22,031	22,398	367	9,477	6,193	4,940	1,788
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)				
227311	External Travel- Per Diem	59,327	59,327	54,905	(4,422)	33,638	2,797	5,292	13,179
227312	External Travel- Airfare	65,365	65,365	82,365	17,000	51,750	4,615	9,000	17,000
227314	Ext Travel- Misc Incidental	4,838	4,838	6,338	1,500	6,038	300		
227314	Ext Travel- Misc Incidental - Statutory	1,500	1,500		(1,500)				
227315	External Travel- Insurance	3,813	3,813	4,768	955	2,588	680	300	1,200
228112	Local Per Diems	59,250	59,250	29,885	(29,365)	23,515		6,370	
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	10,906	10,906	10,906		5,876	1,800	2,590	640
229112	Local Stationery and Supplies	30,047	30,047	30,046	(1)	11,303	7,512	5,210	6,022
229311	Electricity and Gas	180,084	180,084	233,598	53,514	36,084	36,200	54,000	107,314
229312	Water	28,720	28,720	32,274	3,554	7,320	7,000	2,400	15,554
229313	Sewerage	4,200	4,200	4,200		600	600	600	2,400
229811	Purchase of Office Equip, Furniture and Software- Local	37,744	37,744	43,484	5,740	10,211	7,950	14,983	10,340
229912	Specialised Purchase- Overseas	120,000	120,000	128,000	8,000				128,000
282158	Compensation for Trees	1,600	1,600	1,600				1,600	
	Sub Total	1,416,949	1,416,949	1,474,017	57,068	502,538	262,467	224,748	484,264
	Total Recurrent Exp	6,351,255	6,351,255	6,520,551	169,297	1,267,611	1,276,836	1,587,407	2,388,698
281411	Land rent	8,000,000	8,000,000	7,500,000	500,000			7,500,000	
282162	Contribt to Dev Fund								
	Sub Total	8,000,000	8,000,000	7,500,000	500,000			7,500,000	
	GRAND TOTAL	14,351,255	14,351,255	14,020,551	669,297	1,267,611	1,276,836	9,087,407	2,388,698

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 **\$8,166,503** for Departmental Expenditures in the 2026 Budget.

Table 9(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
141516	Conference room rental		600	600	600	612	624	637
142385	Sale of Publications		150	150	150	153	156	159
142395	Charter Revenue		50,000	50,000	50,000	51,000	52,020	53,060
144113	Sundry	8,297			8,463	8,632	8,804	8,980
Total Revenue		8,297	50,750	50,750	59,213	60,397	61,605	62,837
EXPENDITURE								
212111	KPF contribution	128,005	170,644	170,644	181,566	182,453	183,358	184,281
211111	Salaries	581,553	563,865	563,865	591,370	603,197	615,261	627,566
211111	Salaries (Statutory)	1,338,636	1,681,023	1,681,023	1,681,023	1,681,023	1,681,023	1,681,023
211112	Wages	54,132	62,272	62,272				
211113	Housing assistance	16,613	17,052	17,052	40,770	40,770	40,770	40,770
211114	Allowances	157,887	58,469	58,469	226,419	226,419	226,419	226,419
211114	Allowances (Statutory)	25,150	71,528	71,528	34,328	34,328	34,328	34,328
211115	Overtime	79,739	150,006	150,006	150,006	150,006	150,006	150,006
211116	Temporary assistance	62,318	30,360	30,360	148,489	148,489	148,489	148,489
211117	Leave grants	94,129	93,000	93,000	99,000	99,000	99,000	99,000
211117	Leave grants (Statutory)		3,000	3,000	3,000	3,000	3,000	3,000
Sub Total		2,538,163	2,901,219	2,901,219	3,155,971	3,168,686	3,181,654	3,194,882
211211	Uniforms	4,278	10,000	10,000	10,000	10,000	10,000	10,000
221112	Council Services- Local	431,364	118,444	118,444	92,613	92,613	92,613	92,613
221113	Services- Local- Works	3,889	6,890	6,890	32,568	32,568	32,568	32,568
221311	Cleaning Services	4,990	5,000	5,000	5,000	5,000	5,000	5,000
Recruitment-								
221411	Advertisement		1,000	1,000	1,000	1,000	1,000	1,000
Recruitment- Sitting								
221413	Allowance		500	500	500	500	500	500
Recruitment- Transport								
221414	Cost		150	150	150	150	150	150
Maintenance- Office								
222111	Building	55,015	30,000	30,000	30,000	30,000	30,000	30,000
Maintenance- Other Infra								
222112	Maintenance- Residential	10,539	15,000	15,000	15,000	15,000	15,000	15,000
222113	Bldg.	7,697	10,000	10,000	10,000	10,000	10,000	10,000
222116	Maintenance- Vehicles	4,225	16,500	16,500	16,500	16,500	16,500	16,500
222118	Maintenance- Equipment	31,520	32,464	32,464	32,464	32,464	32,464	32,464
223111	Entertainment- Local	22,570	23,000	23,000	23,000	23,000	23,000	23,000
223112	Entertainment- Overseas	3,803	4,500	4,500	4,500	4,500	4,500	4,500
224111	Advertisements	674,435	537,000	537,000	537,000	537,000	537,000	537,000
Temporary Hire of Plant								
225111	and Equipment	21,625	28,910	28,910	28,910	28,910	28,910	28,910
Permanent Hire of Plant								
225112	and Equipment	20,830	27,375	27,375	27,375	27,375	27,375	27,375

Table 9(a): MM MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
226111	Telephone Bills	78,250	90,000	90,000	90,600	90,600	90,600	90,600
226112	Internet Fees	36,064	100,800	100,800	76,800	76,800	76,800	76,800
227111	Bus Ticket	5,400	7,800	7,800	7,800	7,800	7,800	7,800
227112	Fuel	57,052	83,077	83,077	100,564	100,564	100,564	100,564
227211	Local Airfares/ Shipfares	589,650	739,656	789,656	749,020	749,020	749,020	749,020
227212	Travel Allowance	28,336			32,280	32,280	32,280	32,280
227212	Travel Allowance - Statutory		27,440	27,440				
227213	Int. Travel- Misc	9,573	12,000	12,000	74,000	74,000	74,000	74,000
227213	Int. Travel- Misc Incidental - Statutory	30,140	62,000	62,000				
227311	External Travel- Per Diem	210,322	388,923	688,923	388,923	388,923	388,923	388,923
227311	External Travel- Per Diem (Statutory)	5,848						
227312	External Travel- Airfare	718,617	823,348	923,348	821,369	821,369	821,369	821,369
227314	Ext Travel- Misc	7,552	15,000	15,000	19,000	19,000	19,000	19,000
227314	Incidental - Statutory		35,680	35,680				
227315	External Travel- Insurance	2,707	18,950	18,950	18,950	18,950	18,950	18,950
228111	Local Accommodation Cost			50,000	596,025	596,025	596,025	596,025
228111	Local Accommodation Cost (Statutory)	538,916	932,760	932,760	88,560	88,560	88,560	88,560
228112	Local Per Diems	2,550	36,680	36,680	303,490	303,490	303,490	303,490
228112	Local Per Diems - Statutory	226,955	17,865	17,865				
228211	Local Training- Catering	78,487	61,600	61,600	86,350	86,350	86,350	86,350
229111	Local Printing	14,888	57,400	57,400	57,400	57,400	57,400	57,400
229112	Local Stationery and Supplies	50,712	71,120	71,120	71,120	71,120	71,120	71,120
229311	Electricity and Gas	210,084	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	15,390
229313	Sewerage	1,500	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	2,353	3,600	3,600	3,600	3,600	3,600	3,600
229811	Purchase of Office Equip, Furniture and Software- Local	235,774	253,339	253,339	253,339	253,339	253,339	253,339
Sub Total		4,453,899	5,010,533	5,510,533	5,010,532	5,010,532	5,010,532	5,010,532
Total Recurrent Exp		6,992,062	7,911,752	8,411,752	8,166,503	8,179,218	8,192,187	8,205,415
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		6,992,062	7,911,752	8,411,752	8,166,503	8,179,218	8,192,187	8,205,415

Table 9(b): HEAD 9 - MANEABA NI MAUNGATABU BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026	Parliament Admin 01	Parliament Meetings 02	Parliament Committees 03
					Budget vs 2025 Revised (\$)			
REVENUE								
141516	Conference room rental	600	600	600		600		
142385	Sale of Publications	150	150	150		150		
142395	Charter Revenue	50,000	50,000	50,000		50,000		
144113	Sundry			8,463	8,463	8,463		
Total Revenue		50,750	50,750	59,213	8,463	59,213		
EXPENDITURE								
212111	KPF contribution	170,644	170,644	181,566	10,923	47,976	121,946	11,644
211111	Salaries	563,865	563,865	591,370	27,505	516,881		74,489
211111	Salaries (Statutory)	1,681,023	1,681,023	1,681,023		55,073	1,625,950	
211112	Wages	62,272	62,272		(62,272)			
211113	Housing assistance	17,052	17,052	40,770	23,718	40,770		
211114	Allowances	58,469	58,469	226,419	167,950	34,469	188,200	3,750
211114	Allowances (Statutory)	71,528	71,528	34,328	(37,200)	4,020	30,308	
211115	Overtime	150,006	150,006	150,006		141,815		8,192
211116	Temporary assistance	30,360	30,360	148,489	118,129	67,727		80,762
211117	Leave grants	93,000	93,000	99,000	6,000	87,000		12,000
211117	Leave grants (Statutory)	3,000	3,000	3,000		3,000		
Sub Total		2,901,219	2,901,219	3,155,971	254,752	998,730	1,966,405	190,837
211211	Uniforms	10,000	10,000	10,000		10,000		
221112	Council Services- Local Services- Local- Works	118,444	118,444	92,613	(25,831)	71,941	20,672	
221113	Contract	6,890	6,890	32,568	25,678	32,568		
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	90,600	600	79,200		11,400

Table 9(b): HEAD 9 - MANEABA NI MAUNGATABU BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	2026		
						Admin 01	Parliament Meetings 02	Parliament Committees 03
226112	Internet Fees	100,800	100,800	76,800	(24,000)	76,800		
227111	Bus Ticket	7,800	7,800	7,800		4,800		3,000
227112	Fuel	83,077	83,077	100,564	17,488	56,082	23,194	21,288
227211	Local Airfares/ Shipfares	739,656	789,656	749,020	(40,636)	49,752	677,004	22,264
227212	Travel Allowance			32,280	32,280	600	27,900	3,780
					(27,440)			
227212	Travel Allowance - Statutory	27,440	27,440					
227213	Int. Travel- Misc Incidental	12,000	12,000	74,000	62,000	1,500	62,000	10,500
	Int. Travel- Misc Incidental -							
227213	Statutory	62,000	62,000		(62,000)			
227311	External Travel- Per Diem	388,923	688,923	388,923	(300,000)	100,201	123,011	165,711
227312	External Travel- Airfare	823,348	923,348	821,369	(101,979)	159,627	393,881	267,861
227314	Ext Travel- Misc Incidental	15,000	15,000	19,000	4,000	15,000		4,000
	Ext Travel- Misc Incidental -							
227314	Statutory	35,680	35,680		(35,680)			
227315	External Travel- Insurance	18,950	18,950	18,950		8,000	8,950	2,000
228111	Local Accommodation Cost		50,000	596,025	546,025		596,025	
	Local Accommodation Cost							
228111	(Statutory)	932,760	932,760	88,560	(844,200)			88,560
228112	Local Per Diems	36,680	36,680	303,490	266,810	37,450	7,740	258,300
					(17,865)			
228112	Local Per Diems - Statutory	17,865	17,865					
228211	Local Training- Catering	61,600	61,600	86,350	24,750	9,500	68,850	8,000
229111	Local Printing	57,400	57,400	57,400		42,300	10,600	4,500
	Local Stationery and							
229112	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		
	Stationery and Supplies-							
229612	Overseas	3,600	3,600	3,600		3,600		
	Purchase of Office Equip, Furniture and Software-							
229811	Local	253,339	253,339	253,339		39,520	203,819	10,000
	Sub Total	5,010,533	5,510,533	5,010,532	(500,000)	1,360,722	2,760,647	889,164
	Total Recurrent Exp	7,911,752	8,411,752	8,166,503	(245,248)	2,359,451	4,727,051	1,080,001
282162	Contribt to Dev Fund							
	Sub Total							
	GRAND TOTAL	7,911,752	8,411,752	8,166,503	(245,248)	2,359,451	4,727,051	1,080,001

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. The Kiritimati branch office fulfills a similar role, extending the Ministry's mandate and services to the Line and Phoenix Group.
5. 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. TAK also has a branch office in Kiritimati.

The Ministry of Tourism, Commerce, Industry and Cooperatives is allocated a total of **\$4,084,539** for Departmental Expenditures in the 2026 Budget.

Table 10(a): MTCIC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142286	Credit Union Fees	227	500	500	231	236	240	245
142287	Cooperative Fees	1,180	200	200	1,204	1,228	1,253	1,278
142285	Trade Mark & Patent Fees	36,552	27,625	27,625	37,283	38,029	38,789	39,565
142290	Money Lending Fees	4,365	2,000	2,000	4,452	4,541	4,632	4,725
142291	Business Name Registration	52,857	22,500	22,500	53,914	54,993	56,093	57,214
142288	Company Fees	10,055	3,000	3,000	10,256	10,461	10,670	10,884
143114	Fines				5,000	5,100	5,202	5,306
142289	Foreign Investment License Fees	12,500	5,000	5,000	12,750	13,005	13,265	13,530
141517	Rental of Small Industry Centre	4,515	7,020	7,020	4,605	4,697	4,791	4,887
142112	Container Storage Yard Fees	30,641	8,213	8,213	31,254	31,879	32,517	33,167
Total Revenue		152,892	76,058	76,058	160,950	164,169	167,453	170,802
EXPENDITURE								
212111	KPF contribution	149,281	162,745	162,745	165,295	168,468	171,705	175,007
211111	Salaries	1,969,559	2,081,325	2,081,325	2,115,783	2,158,099	2,201,261	2,245,286
211111	Salaries (Statutory)	54,771	55,450	55,450	55,450	55,450	55,450	55,450
211113	Housing assistance	37,725	39,708	39,708	90,000	90,000	90,000	90,000
211114	Allowances	53,158	75,169	75,169	76,369	76,369	76,369	76,369
211114	Allowances (Statutory)	9,331	11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	55,616	29,138	29,138	38,382	38,382	38,382	38,382
211116	Temporary assistance	63,475	33,155	33,155	32,695	32,695	32,695	32,695
211117	Leave grants	300,071	321,000	321,000	330,000	330,000	330,000	330,000
211118	Home Passage	16,000	20,000	20,000	20,000	20,000	20,000	20,000
Sub Total		2,708,988	2,828,730	2,828,730	2,933,814	2,979,303	3,025,702	3,073,030
211211	Uniforms		1,520	1,520	1,520	1,520	1,520	1,520
221113	Services- Local- Works Contract	127,895	117,278	117,278	117,368	117,368	117,368	117,368
221212	Services- Overseas- Works Contract				3,600	3,600	3,600	3,600
221311	Cleaning Services	4,172	5,014	5,014	5,014	5,014	5,014	5,014
221412	Recruitment- Interview Cost	61	800	800	800	800	800	800
221413	Recruitment- Sitting Allowance		100	100	100	100	100	100
221415	Recruitment- Screening Test	600	1,700	1,700	800	800	800	800
222111	Repairs and Maintenance- Office Building	663	1,500	1,500	1,500	1,500	1,500	1,500
222116	Repairs and Maintenance- Vehicles	10,086	8,687	8,687	8,687	8,687	8,687	8,687
222118	Repairs and Maintenance- Equipment	1,842	12,958	12,958	12,958	12,958	12,958	12,958
222213	Other structures	192,374						
223111	Entertainment- Local	9,923	13,000	13,000	13,000	13,000	13,000	13,000
224111	Advertisements/ Media- Announcements	18,227	36,640	36,640	34,440	34,440	34,440	34,440
225111	Temporary Hire of Plant and Equipment	8,170			9,503	9,503	9,503	9,503
226111	Telephone Bills	34,287	57,247	57,247	59,527	59,527	59,527	59,527
226112	Internet Fees	52,209	41,469	41,469	51,913	51,913	51,913	51,913
227111	Bus Ticket		624	624	624	624	624	624
227112	Fuel	34,199	57,519	57,519	55,422	55,422	55,422	55,422
227113	Office Transport	27,870	33,270	33,270	35,520	35,520	35,520	35,520
227211	Local Airfares/ Shipfares	88,999	122,813	122,813	121,134	121,134	121,134	121,134
227212	Travel Allowance	1,261			1,500	1,500	1,500	1,500

Table 10(a): MTCIC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Int. Travel- Misc Incidental	2,705	9,043	9,043	11,043	11,043	11,043	11,043
227213	Int. Travel- Misc Incidental - Statutory	1,500	2,000	2,000				
227311	External Travel- Per Diem	38,328	68,870	68,870	84,010	71,186	71,186	71,186
227312	External Travel- Airfare	87,163	107,939	107,939	122,763	112,763	112,763	112,763
227314	Ext Travel- Misc Incidental	2,662	5,627	5,627	2,835	2,835	2,835	2,835
227314	Ext Travel- Misc Incidental - Statutory		1,950	1,950				
227315	External Travel- Insurance	270	2,040	2,040	1,390	1,390	1,390	1,390
228111	Local Accommodation Cost	8,957	19,600	19,600	19,600	19,600	19,600	19,600
228112	Local Per Diems	21,880	73,935	73,935	76,852	76,852	76,852	76,852
228112	Local Per Diems - Statutory		3,675	3,675				
228211	Local Training- Catering	36,080	42,987	42,987	40,987	40,987	40,987	40,987
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	323	2,928	2,928	2,928	2,928	2,928	2,928
228215	Local Training- Hire of venue	828	16,000	16,000	14,180	14,180	14,180	14,180
228299	Local Training- Workshops and Seminars (Others)	23,251	19,870	19,870	17,474	17,474	17,474	17,474
229111	Local Printing	579	1,050	1,050	5,260	5,260	5,260	5,260
229112	Local Stationery and Supplies	31,924	40,138	40,138	42,803	42,803	42,803	42,803
229311	Electricity and Gas	109,972	96,360	96,360	89,360	89,360	89,360	89,360
229312	Water	1,253	1,555	1,555	1,555	1,555	1,555	1,555
229313	Sewerage	509	600	600	600	600	600	600
229611	Printing- Overseas	1,027	15,300	15,300	14,710	14,710	14,710	14,710
229811	Purchase of Office Equip, Furniture and Software- Local	65,532	73,064	73,064	63,113	63,113	63,113	63,113
229911	Purchase of Office Equip, Furniture and Software- Overseas	44,841			3,001	3,001	3,001	3,001
283111	Vehicle Insurance Premium	10,481						
	Sub Total	1,102,901	1,124,301	1,124,301	1,150,725	1,127,901	1,127,901	1,127,901
	Total Recurrent Exp	3,811,889	3,953,031	3,953,031	4,084,539	4,107,204	4,153,603	4,200,930
282162	Contribt to Dev Fund							
	Sub Total							
	GRAND TOTAL	3,811,889	3,953,031	3,953,031	4,084,539	4,107,204	4,153,603	4,200,930

Table 10(b): HEAD 10 - MINISTRY OF TOURISM, COMMERCE, INDUSTRY AND COOPERATIVES BUDGET 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	BRC 02	BPC 03	Xmas 04	Tourism 05
REVENUE										
142286	Credit Union Fees	500	500	231	(269)		231			
142287	Cooperative Fees	200	200	1,204	1,004		1,204			
142285	Trade Mark & Patent Fees	27,625	27,625	37,283	9,658		37,283			
142290	Money Lending Fees	2,000	2,000	4,452	2,452		4,452			
142291	Business Name Registration	22,500	22,500	53,914	31,414		53,914			
142288	Company Fees	3,000	3,000	10,256	7,256		10,256			
143114	Fines			5,000	5,000		5,000			
142289	Foreign Investment License Fees	5,000	5,000	12,750	7,750			12,750		
141517	Rental of Small Industry Centre	7,020	7,020	4,605	(2,415)			4,605		
142112	Container Storage Yard Fees	8,213	8,213	31,254	23,041			31,254		
Total Revenue		76,058	76,058	160,950	84,892		112,341	48,609		
EXPENDITURE										
212111	KPF contribution	162,745	162,745	165,295	2,550	39,817	37,932	42,339	17,506	27,701
211111	Salaries	2,081,325	2,081,325	2,115,783	34,458	462,569	505,754	557,185	223,058	367,217
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450				
211113	Housing assistance	39,708	39,708	90,000	50,292	22,860	33,750	15,570		17,820
211114	Allowances	75,169	75,169	76,369	1,200	21,406	9,600	30,483	2,000	12,880
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840				
211115	Overtime	29,138	29,138	38,382	9,244	26,046		1,623	10,134	579
211116	Temporary assistance	33,155	33,155	32,695	(460)	12,878		7,335	10,358	2,124
211117	Leave grants	321,000	321,000	330,000	9,000	78,000	72,000	87,000	39,000	54,000
211118	Home Passage	20,000	20,000	20,000					12,000	8,000
Sub Total		2,828,730	2,828,730	2,933,814	105,084	728,866	659,035	741,536	314,056	490,321
211211	Uniforms	1,520	1,520	1,520						1,520
221113	Services- Local- Works Contract	117,278	117,278	117,368	90	23,122	9,550	25,744	2,348	56,604
221212	Services- Overseas- Works Contract			3,600	3,600					3,600
221311	Cleaning Services	5,014	5,014	5,014		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	1,700	1,700	800	(900)	800				
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	Equipment	12,958	12,958	12,958		3,000	3,560	3,898	500	2,000
223111	Entertainment- Local Advertisements/ Media-Announcements	13,000	13,000	13,000		13,000				
224111	Temporary Hire of Plant and Equipment	36,640	36,640	34,440	(2,200)	1,000	5,500	5,640	1,500	20,800
225111	Telephone Bills	57,247	57,247	59,527	2,280	9,503			1,800	2,000
226112	Internet Fees	41,469	41,469	51,913	10,444	55,727			6,550	5,200
227111	Bus Ticket	624	624	624		40,163				
227112	Fuel	57,519	57,519	55,422	(2,097)	624				
227113	Office Transport Local Airfares/ Shipfares	33,270	33,270	35,520	2,250	39,902			9,800	5,720
227211	Travel Allowance	122,813	122,813	121,134	(1,679)	25,620			8,200	1,700
227212	Travel Allowance - Statutory	6,300	6,300	1,500	(1,500)	42,280	19,340	25,574	13,740	20,200
227212	Statutory				(6,300)		1,500			

Table 10(b): HEAD 10 - MINISTRY OF TOURISM, COMMERCE, INDUSTRY AND COOPERATIVES BUDGET 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	BRC 02	BPC 03	Xmas 04	Tourism 05
227213	Int. Travel- Misc Incidental	9,043	9,043	11,043	2,000	2,000	8,643		400	
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)					
227311	External Travel- Per Diem	68,870	68,870	84,010	15,140	17,630	18,653	25,803	3,000	18,924
227312	External Travel- Airfare	107,939	107,939	122,763	14,824	32,355	30,917	30,667	7,824	21,000
227314	Ext Travel- Misc Incidental	5,627	5,627	2,835	(2,792)		1,800	1,035		
227314	Ext Travel- Misc Incidental - Statutory	1,950	1,950		(1,950)					
227315	External Travel- Insurance	2,040	2,040	1,390	(650)	250		740		400
228111	Local Accommodation Cost	19,600	19,600	19,600			19,600			
228112	Local Per Diems	73,935	73,935	76,852	2,917	10,204		36,828	14,140	15,680
228112	Local Per Diems - Statutory	3,675	3,675		(3,675)					
228211	Local Training- Catering	42,987	42,987	40,987	(2,000)		13,200	13,587	9,200	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	16,000	16,000	14,180	(1,820)		1,200	10,380	600	2,000
228299	Local Training- Workshops and Seminars (Others)	19,870	19,870	17,474	(2,396)	500	1,600	13,874	500	1,000
229111	Local Printing	1,050	1,050	5,260	4,210		1,050			4,210
229112	Local Stationery and Supplies	40,138	40,138	42,803	2,665	15,060	14,784	2,540	5,419	5,000
229311	Electricity and Gas	96,360	96,360	89,360	(7,000)	77,000			5,160	7,200
229312	Water	1,555	1,555	1,555					355	1,200
229313	Sewerage	600	600	600		600				
229611	Printing- Overseas Purchase of Office Equip, Furniture and Software- Local	15,300	15,300	14,710	(590)			1,310		13,400
229811	Software- Local Purchase of Office Equip, Furniture and Software- Overseas	73,064	73,064	63,113	(9,951)	44,650	3,620	550	5,464	8,829
229911				3,001	3,001			3,001		
	Sub Total	1,124,301	1,124,301	1,150,725	26,424	468,353	155,638	204,309	97,797	224,627
	Total Recurrent Exp	3,953,031	3,953,031	4,084,539	131,508	1,197,219	814,673	945,845	411,853	714,948
282162	Contribt to Dev Fund									
	Sub Total									
	GRAND TOTAL	3,953,031	3,953,031	4,084,539	131,508	1,197,219	814,673	945,845	411,853	714,948

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 **\$1,477,569** for Departmental Expenditures in the 2026 Budget.

Table 11(a): KAO MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142332	Audit fees Projects		5,000	5,000	5,000	5,100	5,202	5,306
142330	Audit fees SOEs	35,500	30,000	30,000	30,000	30,600	31,212	31,836
Total Revenue		35,500	35,000	35,000	35,000	35,700	36,414	37,142
EXPENDITURE								
212111	KPF contribution	56,474	70,851	71,311	70,655	71,990	73,352	74,742
211111	Salaries	788,612	899,088	899,088	890,331	908,138	926,300	944,826
211111	Salaries (Statutory)	30,000	30,000	36,143	36,143	36,143	36,143	36,143
211113	Housing assistance	13,400	14,292	14,292	15,570	15,570	15,570	15,570
211114	Allowances	8,571	11,782	11,782	13,454	13,454	13,454	13,454
211114	Allowances (Statutory)	1,672	1,672	1,672	1,672	1,672	1,672	1,672
211115	Overtime	22,428	13,423	13,423	28,370	28,370	28,370	28,370
211116	Temporary assistance	8,414	15,587	15,587	15,587	15,587	15,587	15,587
211117	Leave grants	122,346	138,000	138,000	138,000	138,000	138,000	138,000
211117	Leave grants (Statutory)	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Sub Total		1,054,917	1,197,694	1,204,298	1,212,781	1,231,923	1,251,448	1,271,364
221112	Council Services- Local	19,739	480	480	480	480	480	480
221113	Services- Local- Works Contract		12,000	12,000	12,000	12,000	12,000	12,000
221311	Cleaning Services	1,229	1,018	1,018	1,018	1,018	1,018	1,018
221411	Recruitment- Advertisement Cost	936	900	900	900	900	900	900
221412	Recruitment- Interview Cost		250	250	250	250	250	250
221413	Recruitment- Sitting Allowance	155	250	250	250	250	250	250
221414	Recruitment- Transport Cost		100	100	100	100	100	100
221415	Recruitment- Screening Test		200	200	200	200	200	200
222118	Repairs and Maintenance- Equipment		2,030	2,030	2,030	2,030	2,030	2,030
223111	Entertainment- Local	2,185	1,500	1,500	1,500	1,500	1,500	1,500
225111	Temporary Hire of Plant and Equipment	1,858	16,411	16,411	16,411	16,411	16,411	16,411
226111	Telephone Bills	13,531	15,600	15,600	15,600	15,600	15,600	15,600
226112	Internet Fees	9,719	7,896	7,896	7,896	7,896	7,896	7,896
227111	Bus Ticket	2,234	2,044	2,044	2,044	2,044	2,044	2,044

Table 11(a): KAO MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
227112	Fuel	15,913	19,087	19,087	19,087	19,087	19,087	19,087
227211	Local Airfares/ Shipfares	9,791	22,940	22,940	22,940	22,940	22,940	22,940
227212	Travel Allowance	17,933						
227213	Int. Travel- Misc Incidental	5,180	5,932	5,932	5,932	5,932	5,932	5,932
227311	External Travel- Per Diem	46,811	32,940	32,940	32,940	32,940	32,940	32,940
227312	External Travel- Airfare	3,248	29,000	29,000	29,000	29,000	29,000	29,000
227313	External Travel- Taxi Hire		300	300	300	300	300	300
227314	Ext Travel- Misc Incidental	316	300	300	300	300	300	300
227315	External Travel- Insurance	270	540	540	540	540	540	540
228112	Local Per Diems		16,135	16,135	16,135	16,135	16,135	16,135
228211	Local Training- Catering	13,734	11,000	11,000	11,000	11,000	11,000	11,000
228215	Local Training- Hire of venue	1,490	1,000	1,000	1,000	1,000	1,000	1,000
229111	Local Printing	50	3,000	3,000	3,000	3,000	3,000	3,000
229112	Local Stationery and Supplies	4,796	12,035	12,035	12,035	12,035	12,035	12,035
229311	Electricity and Gas	27,334	30,000	30,000	30,000	30,000	30,000	30,000
229312	Water	360	400	400	400	400	400	400
229811	Purchase of Office Equip, Furniture and Software- Local	31,285	16,000	16,000	16,000	16,000	16,000	16,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	8,547	3,500	3,500	3,500	3,500	3,500	3,500
Sub Total		238,641	264,788	264,788	264,788	264,788	264,788	264,788
Total Recurrent Exp		1,293,558	1,462,482	1,469,086	1,477,569	1,496,711	1,516,236	1,536,152
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		1,293,558	1,462,482	1,469,086	1,477,569	1,496,711	1,516,236	1,536,152

Table 11(b): HEAD 11 - KIRIBATI AUDIT OFFICE BUDGET – 2026

Code	Description	2026 Budget				Admin	Treasury	SOE	Local	Project	IT	Performance
		2025 Budget	2025 Revised	2026 Budget	vs 2025 Revised (\$)							
REVENUE												
142332	Audit fees Projects	5,000	5,000	5,000						5,000		
142330	Audit fees SOEs	30,000	30,000	30,000			30,000					
Total Revenue		35,000	35,000	35,000			30,000			5,000		
EXPENDITURE												
212111	KPF contribution	70,851	71,311	70,655	(657)	15,718	11,945	8,981	12,548	10,027	3,225	8,210
211111	Salaries	899,088	899,088	890,331	(8,757)	157,847	159,270	119,751	167,301	133,691	43,001	109,470
211111	Salaries (Statutory)	30,000	36,143	36,143		36,143						
211113	Housing assistance	14,292	14,292	15,570	1,278		4,680				10,890	
211114	Allowances	11,782	11,782	13,454	1,672	13,454						
211114	(Statutory)	1,672	1,672	1,672		1,672						
211115	Overtime	13,423	13,423	28,370	14,947	28,370						
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	24,000	21,000	6,000	18,000
211117	(Statutory)	3,000	3,000	3,000		3,000						
Sub Total		1,197,694	1,204,298	1,212,781	8,483	298,791	199,895	146,732	203,849	164,718	63,116	135,681
221112	Council Services- Local	480	480	480		480						
221113	Services- Local- Works Contract	12,000	12,000	12,000		12,000						
221311	Cleaning Services	1,018	1,018	1,018		1,018						
221411	Recruitment- Advertisement	900	900	900		900						
221412	Recruitment- Interview Cost	250	250	250		250						
221413	Recruitment- Sitting Allowance	250	250	250		250						
221414	Recruitment- Transport Cost	100	100	100		100						
221415	Recruitment- Screening Test	200	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	16,411	16,411	16,411		16,411						
226111	Telephone Bills	15,600	15,600	15,600		15,600						
226112	Internet Fees	7,896	7,896	7,896		7,896						

Table 11(b): HEAD 11 - KIRIBATI AUDIT OFFICE BUDGET – 2026 cont'd

Code	Description	2025		2026 Budget vs 2025		SOE Local Project IT Performance						
		Budget	Revised	Budget	Revised (\$)	Admin 01	Treasury 02	Division 03	Gov 04	Division 05	Division 06	HR 07
227111	Bus Ticket	2,044	2,044	2,044		2,044						
227112	Fuel	19,087	19,087	19,087		19,087						
227211	Local Airfares/ Shipfares	22,940	22,940	22,940		8,340	2,900	3,700	8,000			
227213	Int. Travel- Misc	5,932	5,932	5,932		1,360	474		4,098			
227311	Incidental External Travel- Per Diem	32,940	32,940	32,940		19,183	12,576	1,181				
227312	External Travel- Airfare	29,000	29,000	29,000		15,000	14,000					
227313	External Travel- Taxi Hire	300	300	300		300						
227314	Ext Travel- Misc	300	300	300		300						
227315	Incidental External Travel- Insurance	540	540	540		540						
228112	Local Per Diems	16,135	16,135	16,135		5,915	1,400	980	7,840			
228211	Local Training- Catering	11,000	11,000	11,000		11,000						
228215	Local Training- Venue	1,000	1,000	1,000		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	16,000	16,000	16,000		16,000						
229911	Purchase of Office Equip, Furniture and Software- Overseas	3,500	3,500	3,500		3,500						
	Sub Total	264,788	264,788	264,788		207,639	31,350	5,861	19,938			
	Total Recurrent Exp	1,462,482	1,469,086	1,477,569	8,483	506,430	231,245	152,593	223,787	164,718	63,116	135,681
282162	Contrib to Dev Fund											
	Sub Total											
	GRAND TOTAL	1,462,482	1,469,086	1,477,569	8,483	506,430	231,245	152,593	223,787	164,718	63,116	135,681

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 **\$1,449,132** for Departmental Expenditures in the 2026 Budget.

Table 12(a): OAG MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142214	Legal fees	800	200	200	816	832	849	866
142326	Sale of Law Books	1,638	400	400	1,671	1,704	1,738	1,773
Total Revenue		2,438	600	600	2,487	2,536	2,587	2,639
EXPENDITURE								
212111	KPF contribution	52,280	57,513	57,974	59,303	60,425	61,571	62,739
211111	Salaries	667,402	733,580	733,580	748,558	763,529	778,799	794,375
211111	Salaries (Statutory)	24,498	30,000	36,143	36,143	36,143	36,143	36,143
211113	Housing assistance	54,078	47,100	47,100	87,408	87,408	87,408	87,408
211114	Allowances	17,237	3,305	3,305	3,305	3,305	3,305	3,305
211114	Allowances (Statutory)	1,634	1,672	1,672	1,672	1,672	1,672	1,672
211115	Overtime	19,693	23,802	23,802	23,802	23,802	23,802	23,802
211116	Temporary assistance	26,764	3,264	3,264	6,001	6,001	6,001	6,001
211117	Leave grants	91,698	102,000	102,000	102,000	102,000	102,000	102,000
211117	Leave grants (Statutory)	3,000	3,000	3,000	3,000	3,000	3,000	3,000
211118	Home Passage				4,000	4,000	4,000	4,000
Sub Total		958,285	1,005,236	1,011,840	1,075,192	1,091,286	1,107,701	1,124,446
221111	Consultancy Services- Local	23,655	13,000	13,000				
221112	Council Services- Local Consultants Based				16,000	16,000	16,000	16,000
221211	Overseas	2,587	5,125	5,125	5,125	5,125	5,125	5,125
221311	Cleaning Services	780	780	780	780	780	780	780
221411	Recruitment- Advertisement Cost	394	1,200	1,200	1,200	1,200	1,200	1,200
222111	Repairs and Maintenance- Office Building	30,377						
222118	Repairs and Maintenance- Equipment	5,432	5,965	5,965	5,965	5,965	5,965	5,965
222211	Dwellings	8,080	37,974	37,974	34,974	34,974	34,974	34,974
223111	Entertainment- Local	584	820	820	820	820	820	820
225111	Temporary Hire of Plant and Equipment	46,488	46,575	46,575	29,826	29,826	29,826	29,826
226111	Telephone Bills	13,684	24,450	24,450	24,450	24,450	24,450	24,450
226112	Internet Fees	16,834	16,920	16,920	16,920	16,920	16,920	16,920
227112	Fuel	24,797	18,291	18,291	21,791	21,791	21,791	21,791
227211	Local Airfares/ Shipfares	12,258	14,500	14,500	14,500	14,500	14,500	14,500
227212	Travel Allowance Int. Travel- Misc	6,934			11,837	11,837	11,837	11,837
227213	Incidental External Travel- Per Diem	3,860	4,000	4,000	4,000	4,000	4,000	4,000
227311	Local Accommodation Cost	39,050	75,000	75,000	75,000	75,000	75,000	75,000
228111	Local Per Diems	980	2,058	2,058	2,058	2,058	2,058	2,058
228112	Local Training- Catering	1,420	15,837	15,837	4,000	4,000	4,000	4,000
228211	Local Training- Hire of venue	11,415	840	840	840	840	840	840
228215	Local Training- Workshops and Seminars (Others)		1,466	1,466	1,466	1,466	1,466	1,466
228299	Local Printing	2,791	3,613	3,613	3,613	3,613	3,613	3,613
229111	Local Stationery and Supplies	625	2,243	2,243	2,243	2,243	2,243	2,243
229112	Electricity and Gas	13,408	9,788	9,788	9,788	9,788	9,788	9,788
229311	Purchase of Office Equip, Furniture and Software- Local	33,366	44,951	44,951	58,200	58,200	58,200	58,200
229811	Purchase of Office Equip, Furniture and Software- Overseas				6,446	6,446	6,446	6,446
229911		58,027	28,544	28,544	22,098	22,098	22,098	22,098
Sub Total		357,827	373,940	373,940	373,940	373,940	373,940	373,940
Total Recurrent Exp		1,316,112	1,379,176	1,385,780	1,449,132	1,465,226	1,481,641	1,498,386
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		1,316,112	1,379,176	1,385,780	1,449,132	1,465,226	1,481,641	1,498,386

Table 12(b): HEAD 12 – OFFICE OF THE ATTORNEY GENERAL BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Civil 02	Criminal 03	Drafting 04
REVENUE									
142214	Legal fees	200	200	816	616	816			
142326	Sale of Law Books	400	400	1,671	1,271	1,671			
Total Revenue		600	600	2,487	1,887	2,487			
EXPENDITURE									
212111	KPF contribution	57,513	57,974	59,303	1,329	13,971	18,045	13,349	13,938
211111	Salaries	733,580	733,580	748,558	14,978	144,140	240,597	177,981	185,839
211111	Salaries (Statutory)	30,000	36,143	36,143		36,143			
211113	Housing assistance	47,100	47,100	87,408	40,308	10,548	34,092	19,332	23,436
211114	Allowances	3,305	3,305	3,305		2,345	480	160	320
211114	Allowances (Statutory)	1,672	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	6,001	2,737	6,001			
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		3,000			
211118	Home Passage			4,000	4,000			4,000	
Sub Total		1,005,236	1,011,840	1,075,192	63,351	262,076	326,214	235,822	251,080
221111	Consultancy Services- Local	13,000	13,000		(13,000)				
221112	Council Services- Local			16,000	16,000	11,200		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	34,974	(3,000)	34,974			
223111	Entertainment- Local	820	820	820		820			
225111	Temporary Hire of Plant and Equipment	46,575	46,575	29,826	(16,749)	29,826			
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	21,791	3,500	15,359		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	2,333		7,554	1,950
227213	Int. Travel- Misc	4,000	4,000	4,000		500	2,000	1,000	500
227311	Incidental 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	15,837	15,837	4,000	(11,837)		4,000		
228211	Local Training- Catering	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			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	58,200	13,249	47,400		10,800	
229811	Purchase of Office Equip, Furniture and Software- Local			6,446	6,446	6,446			
229911	Purchase of Office Equip, Furniture and Software- Overseas	28,544	28,544	22,098	(6,446)		3,860	15,400	2,838
Sub Total		373,940	373,940	373,940		269,648	22,687	71,930	9,675
Total Recurrent Exp		1,379,176	1,385,780	1,449,132	63,351	531,724	348,901	307,752	260,755
282162	Other Commitments								
282162	Contrib to Dev Fund								
Sub Total									
GRAND TOTAL		1,379,176	1,385,780	1,449,132	63,351	531,724	348,901	307,752	260,755

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 **\$5,725,962** for Departmental Expenditures in the 2026 Budget.

Table 13(a): MFOR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142336	Vessel and Equipment Hire	6,204	20,000	20,000	30,000	30,600	31,212	31,836
142335	Fish and fish poster sales	46,844	229,500	229,500	47,942	48,901	49,879	50,877
142240	Local fishing	18,690	2,500,000	2,500,000	500,000	510,000	520,200	530,604
142241	Local Licencing	154,384	5,361,874	5,361,874	500,000	510,000	520,200	530,604
142242	Fish transhipment fees	8,688,000	7,000,000	7,000,000	8,891,625	9,069,458	9,250,847	9,435,864
141511	Fishing License Revenue	199,492,787	184,024,626	184,024,626	209,042,220	184,024,626	187,705,119	191,459,221
142337	EEZ Chart sales	175	5,000	5,000	5,000	5,100	5,202	5,306
142338	Marine scientific research	17,795	9,000	9,000	18,212	18,577	18,948	19,327
142246	Observer Fund	1,454,762	800,000	800,000	900,000	918,000	936,360	955,087
142247	Inspection Fee	6,612	50,000	50,000	65,000	66,300	67,626	68,979
Total Revenue		209,886,253	200,000,000	200,000,000	220,000,000	195,201,562	199,105,593	203,087,705
EXPENDITURE								
212111	KPF contribution	247,628	244,984	244,984	248,395	253,203	258,108	263,111
211111	Salaries	3,285,819	3,160,199	3,160,199	3,205,677	3,269,791	3,335,187	3,401,890
211111	Salaries (Statutory)	55,450	55,450	55,450	55,450	55,450	55,450	55,450
211113	Housing assistance	84,859	92,556	92,556	151,848	151,848	151,848	151,848
211114	Allowances	88,364	85,068	85,068	111,778	111,778	111,778	111,778
211114	Allowances (Statutory)	10,936	11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	135,378	101,604	101,604	101,604	101,604	101,604	101,604
211116	Temporary assistance	97,963	50,805	50,805	50,805	50,805	50,805	50,805
211117	Leave grants	479,188	525,000	525,000	531,000	531,000	531,000	531,000
211118	Home Passage		12,000	12,000				
Sub Total		4,485,587	4,338,705	4,338,705	4,466,397	4,535,319	4,605,619	4,677,326
211211	Uniforms		5,084	5,084	5,084	5,084	5,084	5,084
221112	Council Services- Local Services- Local- Works				5,450	5,450	5,450	5,450
221113	Contract Consultants Based	176,308	86,640	86,640	92,334	92,334	92,334	92,334
221211	Overseas	22,608	42,758	42,758	42,758	42,758	42,758	42,758
221311	Cleaning Services	9,387	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	19,729	35,689	35,689	35,689	35,689	35,689	35,689
222118	Repairs and Maintenance- Equipment	4,866	5,122	5,122	5,122	5,122	5,122	5,122
223111	Entertainment- Local	11,360	7,613	7,613	7,613	7,613	7,613	7,613
224111	Advertisements/ Media- Announcements	8,348	6,000	6,000	6,000	6,000	6,000	6,000
225111	Temporary Hire of Plant and Equipment	57,893	48,040	48,040	48,040	48,040	48,040	48,040
226111	Telephone Bills	41,945	43,536	43,536	43,536	43,536	43,536	43,536
226112	Internet Fees	61,188	94,178	94,178	94,178	94,178	94,178	94,178
227111	Bus Ticket	2,880	6,629	6,629	6,629	6,629	6,629	6,629
227112	Fuel	71,168	91,455	91,455	91,455	91,455	91,455	91,455
227211	Local Airfares/ Shipfares	39,343	62,223	62,223	74,785	74,785	74,785	74,785

Table 13(a): MFOR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
227212	Travel Allowance	47,867			13,636	13,636	13,636	13,636
227212	Travel Allowance - Statutory	4,900	6,300	6,300				
227213	Int. Travel- Misc Incidental	28,071	21,970	21,970	14,216	14,216	14,216	14,216
227213	Int. Travel- Misc Incidental - Statutory	1,934	2,000	2,000				
227311	External Travel- Per Diem	65,186	165,180	165,180	167,582	167,582	167,582	167,582
227312	External Travel- Airfare Ext Travel- Misc	116,187	170,022	170,022	168,486	168,486	168,486	168,486
227314	Incidental Ext Travel- Misc	12,427	28,262	28,262	31,940	31,940	31,940	31,940
227314	Incidental - Statutory		5,950	5,950				
228112	Local Per Diems		57,794	57,794	57,106	57,106	57,106	57,106
228112	Local Per Diems - Statutory		1,050	1,050				
228211	Local Training- Catering	1,938	2,400	2,400	2,400	2,400	2,400	2,400
228311	Overseas Training- Fees		18,757	18,757	18,757	18,757	18,757	18,757
229111	Local Printing	2,675	8,120	8,120	8,120	8,120	8,120	8,120
229112	Local Stationery and Supplies	23,146	37,440	37,440	37,440	37,440	37,440	37,440
229311	Electricity and Gas	89,914	116,928	116,928	116,928	116,928	116,928	116,928
229312	Water	2,095	2,100	2,100	5,100	5,100	5,100	5,100
229313	Sewerage		1,345	1,345	1,345	1,345	1,345	1,345
229811	Purchase of Office Equip, Furniture and Software- Local	65,475	40,382	40,382	40,382	40,382	40,382	40,382
229912	Specialised Purchase- Overseas				1,400	1,400	1,400	1,400
	Sub Total	988,838	1,237,022	1,237,022	1,259,566	1,259,566	1,259,566	1,259,566
	Total Recurrent Exp	5,474,425	5,575,727	5,575,727	5,725,962	5,794,884	5,865,185	5,936,891
282162	Contribt to Dev Fund	1,000,000			1,500,000	1,500,000	1,500,000	1,500,000
	Sub Total	1,000,000			1,500,000	1,500,000	1,500,000	1,500,000
	GRAND TOTAL	6,474,425	5,575,727	5,575,727	7,225,962	7,294,884	7,365,185	7,436,891

Table 13(b): HEAD 13 - MINISTRY OF FISHERIES AND OCEAN RESOURCES BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Corporate Services 01	Planning and Development 02	Coastal Fisheries 03	Oceanic Fisheries 04	Geo Science 05	Seafood Verification 06
REVENUE											
142336	Vessel and Equipment Hire	20,000	20,000	30,000	10,000			30,000			
142335	Fish and fish poster sales	229,500	229,500	47,942	(181,558)			47,942			
142240	Local fishing	2,500,000	2,500,000	500,000	(2,000,000)			500,000			
142241	Local Licencing	5,361,874	5,361,874	500,000	(4,861,874)			500,000			
142242	Fish transhipment fees	7,000,000	7,000,000	8,891,625	1,891,625				8,891,625		
141511	Fishing License Revenue	184,024,626	184,024,626	209,042,220	25,017,594				209,042,220		
142337	EEZ Chart sales	5,000	5,000	5,000						5,000	
142338	Marine scientific research	9,000	9,000	18,212	9,212					18,212	
142246	Observer Fund	800,000	800,000	900,000	100,000				900,000		
142247	Inspection Fee	50,000	50,000	65,000	15,000						65,000
	Total Revenue	200,000,000	200,000,000	220,000,000	20,000,000			1,077,942	218,833,845	23,212	65,000
EXPENDITURE											
212111	KPF contribution	244,984	244,984	248,395	3,411	43,102	12,176	118,959	33,899	17,597	17,707
211111	Salaries	3,160,199	3,160,199	3,205,677	45,479	511,109	161,143	1,551,063	449,623	233,138	235,152
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450					
211113	Housing assistance	92,556	92,556	151,848	59,292	24,048	6,444	46,026	24,588	22,860	22,014
211114	Allowances	85,068	85,068	111,778	26,710	20,760	600	58,100	7,600	17,610	6,180
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840					
211115	Overtime	101,604	101,604	101,604		14,862	1,750	70,000	6,000	1,750	5,130
211116	Temporary assistance	50,805	50,805	50,805		8,134	1,200	35,054	2,360	1,489	935
211117	Leave grants	525,000	525,000	531,000	6,000	81,000	24,000	276,000	75,000	33,000	33,000
211118	Home Passage	12,000	12,000		(12,000)						
	Sub Total	4,338,705	4,338,705	4,466,397	127,692	768,304	207,313	2,155,202	599,070	327,444	320,118
211211	Uniforms	5,084	5,084	5,084		5,084					
221112	Council Services- Local			5,450	5,450			5,450			
221113	Services- Local- Works Contract Consultants Based	86,640	86,640	92,334	5,694	43,040	5,000	26,694	5,000	3,000	9,600
221211	Overseas	42,758	42,758	42,758		458				3,520	19,070
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 Advertisements/ Media-	7,613	7,613	7,613		7,613					
224111	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

Table 13(b): HEAD 13 - MINISTRY OF FISHERIES AND OCEAN RESOURCES BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Corporate Services 01	Planning and Development 02	Coastal Fisheries 03	Oceanic Fisheries 04	Geo Science 05	Seafood Verification 06	ICT 07
227112	Fuel	91,455	91,455	91,455		42,532		45,536			3,387	
227211	Local Airfares/ Shipfares	62,223	62,223	74,785	12,562	16,485	2,900	34,600	5,800	6,300	2,900	5,800
227212	Travel Allowance			13,636	13,636	13,636						
227212	Travel Allowance -	6,300	6,300		(6,300)							
227213	Int. Travel- Misc	21,970	21,970	14,216	(7,754)	4,806	4,410	3,600			700	700
227213	Int. Travel- Misc											
227213	Incidental - Statutory	2,000	2,000		(2,000)							
227311	External Travel- Per Diem	165,180	165,180	167,582	2,402	126,799	3,136	9,910	11,811	8,520	4,386	3,020
227312	External Travel- Airfare	170,022	170,022	168,486	(1,536)	129,324	3,800	5,012	16,650	7,400	4,000	2,300
227314	Ext Travel- Misc											
227314	Incidental	28,262	28,262	31,940	3,678	16,000	4,078	10,862		1,000		
227314	Ext Travel- Misc											
227314	Incidental - Statutory	5,950	5,950		(5,950)							
228112	Local Per Diems	57,794	57,794	57,106	(688)	940	1,776	39,200	3,430	10,290	490	980
228112	Local Per Diems -											
228112	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	5,100	3,000	900		4,200				
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
229912	Specialised Purchase- Overseas			1,400	1,400			1,400				
	Sub Total	1,237,022	1,237,022	1,259,566	22,544	640,262	27,175	364,284	55,491	57,368	68,081	46,905
	Total Recurrent Exp	5,575,727	5,575,727	5,725,962	150,236	1,408,565	234,487	2,519,487	654,562	384,812	388,198	135,851
282162	Contribt to Dev Fund			1,500,000	1,500,000	500,000			1,000,000			
	Sub Total			1,500,000	1,500,000	500,000			1,000,000			
	GRAND TOTAL	5,575,727	5,575,727	7,225,962	1,650,236	1,908,565	234,487	2,519,487	1,654,562	384,812	388,198	135,851

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 **\$41,161,773** for Departmental Expenditures in the 2026 Budget.

Table 14(a): MHMS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142250	Private Ward Fee	50,340	65,700	65,700	51,351	52,378	53,426	54,494
142251	Medical check up	108,464	60,000	60,000	119,676	122,069	124,511	127,001
144113	Sundry revenue	82,395	45,000	45,000	84,050	85,731	87,446	89,195
142345	Sale of Medical supplies				5,000	5,100	5,202	5,306
142348	Deposit scheme for Crutches		1,000	1,000	1,000	1,020	1,040	1,061
142347	Sales of Dentures	6,465	4,000	4,000	6,594	6,726	6,861	6,998
142397	Plane Charter Revenue				5,000	5,100	5,202	5,306
Total Revenue		247,664	175,700	175,700	272,671	278,125	283,687	289,361
EXPENDITURE								
212111	KPF contribution	1,277,799	1,409,590	1,409,590	1,406,844	1,434,428	1,462,564	1,491,262
211111	Salaries	17,312,657	18,427,251	18,427,251	18,389,347	18,757,134	19,132,277	19,514,922
211111	Salaries (Statutory)		55,450	55,450	55,450	55,450	55,450	55,450
211113	Housing assistance	228,536	176,856	176,856	351,102	351,102	351,102	351,102
211114	Allowances	2,471,056	2,721,571	2,721,571	2,711,731	2,711,731	2,711,731	2,711,731
211114	Allowances (Statutory)		11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	1,970,203	1,178,246	1,178,246	1,422,758	1,422,758	1,422,758	1,422,758
211116	Temporary assistance	1,106,460	311,839	311,839	313,124	313,124	313,124	313,124
211117	Leave grants	2,515,560	2,907,000	2,907,000	2,931,000	2,931,000	2,931,000	2,931,000
211118	Home Passage	24,000	20,000	20,000	28,000	28,000	28,000	28,000
Sub Total		26,906,271	27,218,843	27,218,843	27,619,196	28,014,567	28,417,846	28,829,190
211211	Uniforms	29,173	36,855	36,855	36,855	36,855	36,855	36,855
221111	Consultancy Services- Local	998,321	787,981	787,981	832,998	832,998	832,998	832,998
221113	Services- Local- Works Contract	24,764	10,000	10,000	10,000	10,000	10,000	10,000
221211	Consultants Based Overseas	20,377	74,280	74,280	92,468	92,468	92,468	92,468
221311	Cleaning Services Recruitment-	21,833	26,047	26,047	26,047	26,047	26,047	26,047
221411	Advertisement Cost Recruitment- Sitting	1,444	3,100	3,100	2,500	2,500	2,500	2,500
221413	Allowance	2,500	3,900	3,900	4,500	4,500	4,500	4,500
221911	Relocation Expenses	65,863	146,740	146,740	152,740	152,740	152,740	152,740
222111	Repairs and Maintenance- Office Building	35,903	45,000	45,000	45,000	45,000	45,000	45,000
222113	Repairs and Maintenance- Residential Bldg.	4,718	5,000	5,000	5,000	5,000	5,000	5,000
222116	Repairs and Maintenance- Vehicles	2,683	2,800	2,800	14,800	14,800	14,800	14,800
222118	Repairs and Maintenance- Equipment	27,312	55,270	55,270	41,900	41,900	41,900	41,900
222213	Other structures	418,300						
223111	Entertainment- Local Advertisements/ Media-	21,992	13,000	13,000	13,000	13,000	13,000	13,000
224111	Announcements Temporary Hire of Plant and Equipment	17,876	22,500	22,500	22,500	22,500	22,500	22,500
225111	Permanent Hire of Vehicles	99,226	66,300	66,300	66,300	66,300	66,300	66,300
225212		44,128	89,915	89,915	89,915	89,915	89,915	89,915

Table 14(a): MHMS MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
226111	Telephone Bills	327,969	358,920	358,920	357,480	357,480	357,480	357,480
226112	Internet Fees	310,176	253,600	253,600	253,600	253,600	253,600	253,600
227111	Bus Ticket	16,133	10,133	10,133	8,885	8,885	8,885	8,885
227112	Fuel	264,432	463,153	463,153	463,153	463,153	463,153	463,153
227113	Office Transport	411,902	206,096	206,096	206,096	206,096	206,096	206,096
227211	Local Airfares/ Shipfares	134,812	170,453	170,453	169,901	169,901	169,901	169,901
227212	Travel Allowance				6,300	6,300	6,300	6,300
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Incidental	6,410	27,208	27,208	29,477	29,477	29,477	29,477
227213	Incidental - Statutory		2,000	2,000				
227311	External Travel- Per Diem		5,000	5,000	13,000	13,000	13,000	13,000
227312	External Travel- Airfare	285,010	213,371	213,371	211,871	211,871	211,871	211,871
227314	Incidental				2,800	2,800	2,800	2,800
227314	Incidental - Statutory		2,800	2,800				
228111	Cost	18,264	41,375	41,375	45,750	45,750	45,750	45,750
228112	Local Per Diems	17,921	45,045	45,045	64,420	64,420	64,420	64,420
228112	Local Per Diems - Statutory		4,375	4,375				
228211	Local Training- Catering	69,660	53,240	53,240	50,640	50,640	50,640	50,640
228215	Local Training- Hire of venue	500	12,300	12,300	12,300	12,300	12,300	12,300
228299	Local Training- Workshops and Seminars (Others)	600	24,247	24,247				
228311	Overseas Training- Fees		4,500	4,500	4,500	4,500	4,500	4,500
229111	Local Printing	44,759	56,597	56,597	56,597	56,597	56,597	56,597
229112	Local Stationery and Supplies	116,106	81,107	81,107	53,727	53,727	53,727	53,727
229211	Food and Rations- Local	873,572	1,014,705	1,014,705	1,014,705	1,014,705	1,014,705	1,014,705
229311	Electricity and Gas	1,127,154	1,318,840	1,318,840	2,017,300	2,017,300	2,017,300	2,017,300
229312	Water	393,410	475,665	475,665	625,665	625,665	625,665	625,665
229313	Sewerage	6,546	7,200	7,200	7,200	7,200	7,200	7,200
229711	Pharmaceutical Purchases-Overseas		5,329,065	5,329,065	5,329,065	5,329,065	5,329,065	5,329,065
229811	Purchase of Office Equip, Furniture and Software- Local	158,117	49,810	49,810	94,337	94,337	94,337	94,337
229912	Specialised Purchase- Overseas	3,548,569	988,784	988,784	979,284	979,284	979,284	979,284
282158	Compensation for Trees	3,390	8,000	8,000	8,000	8,000	8,000	8,000
Sub Total		9,971,824	12,622,576	12,622,576	13,542,576	13,542,576	13,542,576	13,542,576
Total Recurrent Exp		36,878,095	39,841,419	39,841,419	41,161,773	41,557,144	41,960,422	42,371,766
251127	Student allowance for SONH Student	130,487	133,087	133,087	132,000	132,000	132,000	132,000
282162	Contribt to Dev Fund	10,638,570	8,838,570	11,838,570	8,838,570	8,838,570	8,838,570	8,838,570
Sub Total		10,769,057	8,971,657	11,971,657	8,970,570	8,970,570	8,970,570	8,970,570
GRAND TOTAL		47,647,152	48,813,076	51,813,076	50,132,343	50,527,714	50,930,992	51,342,336

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Support 02	Public Health 03	Curative 04	Lab 05	Radiology 06	Pharmacy 07
REVENUE												
142250	Private Ward Fee	65,700	65,700	51,351	(14,349)	51,351						
142251	Medical check up	60,000	60,000	119,676	59,676	119,676						
144113	Sundry revenue	45,000	45,000	84,050	39,050	84,050						
142345	Sale of Medical supplies			5,000	5,000							5,000
142348	Deposit scheme for Crutches	1,000	1,000	1,000		1,000						
142347	Sales of Dentures	4,000	4,000	6,594	2,594							
142397	Plane Charter Revenue			5,000	5,000	5,000						
	Total Revenue	175,700	175,700	272,671	96,971	261,077						5,000
EXPENDITURE												
212111	KPF contribution	1,409,590	1,409,590	1,406,844	(2,746)	59,835	100,444	84,688	161,474	36,781	20,461	38,887
211111	Salaries	18,427,251	18,427,251	18,389,347	(37,903)	716,845	1,273,602	1,110,015	2,152,988	473,676	267,921	478,878
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450						
211113	Housing assistance	176,856	176,856	351,102	174,246	25,038		48,366	95,634	10,548	12,888	
211114	Allowances	2,721,571	2,721,571	2,711,731	(9,840)	20,159	161,503	4,000	1,100,000	99,800	32,000	55,670
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840						
211115	Overtime	1,178,246	1,178,246	1,422,758	244,512	66,001	485,564	30,584	144,154	29,108	74,173	26,464
211116	Temporary assistance	311,839	311,839	313,124	1,285	25,507	65,655	19,152		16,734	4,896	39,614
211117	Leave grants	2,907,000	2,907,000	2,931,000	24,000	120,000	306,000	186,000	276,000	78,000	48,000	87,000
211118	Home Passage	20,000	20,000	28,000	8,000							
	Sub Total	27,218,843	27,218,843	27,619,196	400,353	1,098,675	2,392,768	1,482,805	3,930,250	744,646	460,340	726,512
211211	Uniforms	36,855	36,855	36,855							2,240	1,352
221111	Consultancy Services- Local	787,981	787,981	832,998	45,018	452,002	72,900	31,500	77,200	17,500	12,700	66,000
221113	Services- Local- Works Consultants Based	10,000	10,000	10,000								
221211	Overseas	74,280	74,280	92,468	18,188				25,000	17,000	17,444	18,124
221311	Cleaning Services	26,047	26,047	26,047		13,397						
221411	Recruitment- Advertisement Cost	3,100	3,100	2,500	(600)	2,500						
221413	Recruitment- Sitting Allowance	3,900	3,900	4,500	600	4,500						
221911	Relocation Expenses	146,740	146,740	152,740	6,000				15,000	2,500		3,000
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	14,800	12,000	12,000						
222118	Repairs and Maintenance- Equipment	55,270	55,270	41,900	(13,370)	13,000	10,000			8,000	4,000	
223111	Entertainment- Local Advertisements/ Media- Announcements	13,000	13,000	13,000		11,000						
224111	Temporary Hire of Plant and Equipment	22,500	22,500	22,500		3,000		5,000	5,000			
225111	Permanent Hire of Vehicles	66,300	66,300	66,300		66,300						
225212	Telephone Bills	89,915	89,915	89,915								
226111	Internet Fees	358,920	358,920	357,480	(1,440)	352,800						
226112	Bus Ticket	253,600	253,600	253,600		234,400						
227111	Fuel	10,133	10,133	8,885	(1,248)	8,885						
227112	Office Transport	463,153	463,153	463,153		368,879						
227113		206,096	206,096	206,096		200,496						

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Support 02	Public Health 03	Curative 04	Lab 05	Radiology 06	Pharmacy 07
227211	Local Airfares/ Shipfares	170,453	170,453	169,901	(552)	31,706		23,464	12,026	9,000	6,800	5,914
227212	Travel Allowance			6,300	6,300	6,300						
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)							
227213	Int. Travel- Misc Incidental	27,208	27,208	29,477	2,269	6,848		1,110	4,580	3,620		
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)							
227311	External Travel- Per Diem	5,000	5,000	13,000	8,000				8,000			
227312	External Travel- Airfare Ext Travel- Misc	213,371	213,371	211,871	(1,500)	192,571			10,500			
227314	Incidental Ext Travel- Misc			2,800	2,800	2,800						
227314	Incidental - Statutory	2,800	2,800		(2,800)							
228111	Local Accommodation Cost	41,375	41,375	45,750	4,375	16,820		4,375	3,930			
228112	Local Per Diems	45,045	45,045	64,420	19,375	4,375		1,470	17,270	2,160	4,410	5,320
228112	Local Per Diems - Statutory	4,375	4,375		(4,375)							
228211	Local Training- Catering	53,240	53,240	50,640	(2,600)	11,230		10,000	18,000	1,800		1,560
228215	Local Training- Venue	12,300	12,300	12,300				9,400	2,000			600
228299	Local Training-(Others)	24,247	24,247		(24,247)							
228311	Overseas Training- Fees	4,500	4,500	4,500						3,000		
229111	Local Printing	56,597	56,597	56,597		7,200		5,500	6,500			
229112	Local Stationery and Supplies	81,107	81,107	53,727	(27,380)	2,934	2,000	2,947	1,520	2,000	1,559	6,915
229211	Food and Rations- Local	1,014,705	1,014,705	1,014,705			918,781					
229311	Electricity and Gas	1,318,840	1,318,840	2,017,300	698,460	1,840,100						1,440
229312	Water	475,665	475,665	625,665	150,000	621,265						
229313	Sewerage	7,200	7,200	7,200		7,200						
229711	Pharmaceutical Purchases-Overseas	5,329,065	5,329,065	5,329,065								5,329,065
229811	Purchase of Office Equip, Furniture and Software- Local	49,810	49,810	94,337	44,527	10,000	10,000	15,100	31,875	4,000		
229912	Specialised Purchase- Overseas	988,784	988,784	979,284	(9,500)			154,720	55,000	500,000	25,490	
282158	Compensation for Trees	8,000	8,000	8,000								
	Sub Total	12,622,576	12,622,576	13,542,576	920,000	4,504,508	1,013,681	264,586	293,401	570,580	74,642	5,439,290
	Total Recurrent Exp	39,841,419	39,841,419	41,161,773	1,320,353	5,603,183	3,406,448	1,747,391	4,223,651	1,315,226	534,982	6,165,802
251127	Student allowance for SONH Student	133,087	133,087	132,000	(1,087)							
282162	Contribt to Dev Fund	8,838,570	11,838,570	8,838,570	(3,000,000)	500,000			8,338,570			
	Sub Total	8,971,657	11,971,657	8,970,570	(3,001,087)	500,000			8,338,570			
	GRAND TOTAL	48,813,076	51,813,076	50,132,343	(1,680,734)	6,103,183	3,406,448	1,747,391	12,562,221	1,315,226	534,982	6,165,802

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 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	51,351	(14,349)							
142251	Medical check up	60,000	60,000	119,676	59,676							
144113	Sundry revenue	45,000	45,000	84,050	39,050							
142345	Sale of Medical supplies			5,000	5,000							
142348	Deposit scheme for Crutches	1,000	1,000	1,000								
142347	Sales of Dentures	4,000	4,000	6,594	2,594		6,594					
142397	Plane Charter Revenue			5,000	5,000							
	Total Revenue	175,700	175,700	272,671	96,971		6,594					
EXPENDITURE												
212111	KPF contribution	1,409,590	1,409,590	1,406,844	(2,746)	21,222	33,972	657,876	77,661	61,749	16,433	35,360
211111	Salaries	18,427,251	18,427,251	18,389,347	(37,903)	274,929	445,307	8,671,582	1,028,591	816,435	216,708	461,871
211111	Salaries (Statutory)	55,450	55,450	55,450								
211113	Housing assistance	176,856	176,856	351,102	174,246	6,444	13,140	103,446			10,668	24,930
211114	Allowances	2,721,571	2,721,571	2,711,731	(9,840)	18,687	44,452	928,569	146,414	77,101	21,381	1,995
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)							
211115	Overtime	1,178,246	1,178,246	1,422,758	244,512	4,140	4,972	400,000	51,450	60,000	40,849	5,300
211116	Temporary assistance	311,839	311,839	313,124	1,285	8,026	7,658	100,100	6,890	6,890	2,403	9,600
211117	Leave grants	2,907,000	2,907,000	2,931,000	24,000	42,000	72,000	1,290,000	171,000	144,000	39,000	72,000
211118	Home Passage	20,000	20,000	28,000	8,000				28,000			
	Sub Total	27,218,843	27,218,843	27,619,196	400,353	375,447	621,501	12,151,573	1,510,006	1,166,175	347,442	611,057
211211	Uniforms	36,855	36,855	36,855		910		17,028				15,325
221111	Consultancy Services- Local	787,981	787,981	832,998	45,018	972	9,224	65,000	9,000	19,000		
221113	Services- Local- Works Consultants Based	10,000	10,000	10,000								10,000
221211	Overseas	74,280	74,280	92,468	18,188	10,900	4,000					
221311	Cleaning Services	26,047	26,047	26,047					5,000	2,000		5,650
221411	Recruitment- Advertisement Cost	3,100	3,100	2,500	(600)							
221413	Recruitment- Sitting Allowance	3,900	3,900	4,500	600							
221911	Relocation Expenses	146,740	146,740	152,740	6,000	18,000	16,000	98,240				
222111	Maintenance- Office Building	45,000	45,000	45,000					30,000	15,000		
222113	Residential Bldg. Repairs and	5,000	5,000	5,000								5,000
222116	Maintenance- Vehicles	2,800	2,800	14,800	12,000							2,800
222118	Repairs and Maintenance- Equipment	55,270	55,270	41,900	(13,370)					5,000		1,900
223111	Entertainment- Local Advertisements/ Media- Announcements	13,000	13,000	13,000								2,000
224111	Temporary Hire of Plant and Equipment	22,500	22,500	22,500					3,500			6,000
225111	Permanent Hire of Vehicles	66,300	66,300	66,300				89,915				
225212	Telephone Bills	89,915	89,915	89,915								
226111	Internet Fees	358,920	358,920	357,480	(1,440)							4,680
226112	Bus Ticket	253,600	253,600	253,600						3,600		15,600
227111	Fuel	10,133	10,133	8,885	(1,248)							
227112	Office Transport	463,153	463,153	463,153					59,394	4,680		30,200
227113		206,096	206,096	206,096								5,600

Table 14(b): HEAD 14 - MINISTRY OF HEALTH AND MEDICAL SERVICES BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Rehab 08	Dental Clinic 09	Nursing Services 10	Linnix Services 11	SKH 12	Health Information 13	SONH 14
227211	Local Airfares/ Shipfares	170,453	170,453	169,901	(552)	14,868	7,772	23,751	18,000	9,000	7,600	
227212	Travel Allowance			6,300	6,300							
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)							
227213	Int. Travel- Misc Incidental	27,208	27,208	29,477	2,269		9,269					4,050
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)							
227311	External Travel- Per Diem	5,000	5,000	13,000	8,000						5,000	
227312	External Travel- Airfare	213,371	213,371	211,871	(1,500)							8,800
227314	Ext Travel- Misc Incidental			2,800	2,800							
227314	Ext Travel- Misc Incidental - Statutory	2,800	2,800		(2,800)							
228111	Local Accommodation Cost	41,375	41,375	45,750	4,375		600	6,100	4,480		1,880	7,565
228112	Local Per Diems	45,045	45,045	64,420	19,375	5,880	11,760		3,920		5,055	2,800
228112	Local Per Diems - Statutory	4,375	4,375		(4,375)							
228211	Local Training- Catering	53,240	53,240	50,640	(2,600)			1,150			6,900	
228215	Local Training- Venue	12,300	12,300	12,300			300					
228299	Local Training-(Others)	24,247	24,247		(24,247)							
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	81,107	81,107	53,727	(27,380)	459	1,047	7,370	12,713	5,500	3,123	3,640
229211	Food and Rations- Local	1,014,705	1,014,705	1,014,705					73,000	22,924		
229311	Electricity and Gas	1,318,840	1,318,840	2,017,300	698,460				6,600	65,100		104,060
229312	Water	475,665	475,665	625,665	150,000				2,000			2,400
229313	Sewerage	7,200	7,200	7,200								
229711	Pharmaceutical Purchases-Overseas	5,329,065	5,329,065	5,329,065								
229811	Purchase of Office Equip, Furniture and Software- Local	49,810	49,810	94,337	44,527	1,802	7,600	10,610			3,350	
229912	Specialised Purchase-Overseas	988,784	988,784	979,284	(9,500)	138,930	105,145					
282158	Compensation for Trees	8,000	8,000	8,000				8,000				
	Sub Total	12,622,576	12,622,576	13,542,576	920,000	192,721	172,717	348,831	231,107	153,304	35,138	248,070
	Total Recurrent Exp	39,841,419	39,841,419	41,161,773	1,320,353	568,168	794,218	12,500,404	1,741,113	1,319,479	382,580	859,127
251127	Student allowance for SONH Student	133,087	133,087	132,000	(1,087)							132,000
282162	Contribt to Dev Fund	8,838,570	11,838,570	8,838,570	(3,000,000)							
	Sub Total	8,971,657	11,971,657	8,970,570	(3,001,087)							132,000
	GRAND TOTAL	48,813,076	51,813,076	50,132,343	(1,680,734)	568,168	794,218	12,500,404	1,741,113	1,319,479	382,580	991,127

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 **\$50,862,058** for Departmental Expenditures in the 2026 Budget.

Table 15(a): MOE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142350	Fees Rurubao School	142,811	100,000	100,000	145,668	148,581	151,553	154,584
141513	Rental of Properties	3,850	9,000	9,000	3,927	4,006	4,086	4,167
142395	Fare on Charter Vessel	391,217	200,000	200,000	399,041	407,022	415,162	423,466
142275	National Certificate	525	5,000	5,000				
142276	Certification of Exam Results	8,120	2,000	2,000	8,282	8,448	8,617	8,789
143113	Library Fines	363	100	100	370	377	385	392
142354	Membership Fees	875	3,000	3,000	893	911	929	948
142355	Recovery of costs:photocopy	17,411			17,759	18,114	18,476	18,846
144113	Sundry	48,359	10,000	10,000	49,326	50,312	51,319	52,345
Total Revenue		613,530	329,100	329,100	625,266	637,771	650,526	663,537
EXPENDITURE								
212111	KPF contribution	2,525,515	2,699,840	2,699,840	2,705,873	2,758,920	2,813,028	2,868,218
211111	Salaries	32,351,694	35,284,220	35,284,220	35,364,663	36,071,956	36,793,395	37,529,263
211111	Salaries (Statutory)		55,450	55,450	55,450	55,450	55,450	55,450
211112	Wages	3,063	55,000	55,000	55,000	55,000	55,000	55,000
211113	Housing assistance	239,870	215,064	284,264	482,100	482,100	482,100	482,100
211114	Allowances	878,605	505,220	505,220	506,420	506,420	506,420	506,420
211114	Allowances (Statutory)		11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	281,714	192,969	192,969	192,969	192,969	192,969	192,969
211116	Temporary assistance	2,308,643	658,192	658,192	658,192	658,192	658,192	658,192
211117	Leave grants	5,302,226	5,298,000	5,298,000	5,298,000	5,298,000	5,298,000	5,298,000
Sub Total		43,891,329	44,974,994	45,044,194	45,328,506	46,088,846	46,864,393	47,655,451
221111	Consultancy Services- Local	1,144	1,200	1,200	1,200	1,200	1,200	1,200
221112	Council Services- Local	1,314,969	366,656	366,656	366,656	366,656	366,656	366,656
221113	Services- Local- Works Contract	596,454	212,732	212,732	212,732	212,732	212,732	212,732
221212	Services- Overseas- Works Contract	36,006	348,429	348,429	348,429	348,429	348,429	348,429
221311	Cleaning Services	3,528	6,640	6,640	6,640	6,640	6,640	6,640
221911	Relocation Expenses	110,869	211,866	211,866	211,866	211,866	211,866	211,866
222111	Repairs and Maintenance- Office Building	45,539	70,000	70,000	70,000	70,000	70,000	70,000
222113	Repairs and Maintenance- Residential Bldg.	4,819	7,527	7,527	7,527	7,527	7,527	7,527
222115	Repairs and Maintenance- PandM	18,872	21,000	21,000	21,000	21,000	21,000	21,000
222118	Repairs and Maintenance- Equipment	27,972	61,397	61,397	61,397	61,397	61,397	61,397
222215	Transport equipment	187,927						
223111	Entertainment- Local	49,487	13,000	13,000	13,000	13,000	13,000	13,000
224111	Advertisements/ Media- Announcements	2,932	37,768	37,768	37,768	37,768	37,768	37,768
225112	Permanent Hire of Plant and Equipment	426	5,000	5,000	5,000	5,000	5,000	5,000
226111	Telephone Bills	166,053	174,275	174,275	174,275	174,275	174,275	174,275

Table 15(a): MOE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
226112	Internet Fees	84,458	98,960	98,960	98,960	98,960	98,960	98,960
227111	Bus Ticket	272,621	280,564	280,564	280,564	280,564	280,564	280,564
227112	Fuel	116,673	86,244	86,244	86,245	86,245	86,245	86,245
227113	Office Transport	171,304	172,840	172,840	172,840	172,840	172,840	172,840
227211	Local Airfares/ Shipfares	334,610	381,130	381,130	381,130	381,130	381,130	381,130
227212	Travel Allowance	6,853			15,500	15,500	15,500	15,500
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Int. Travel- Misc Incidental	73,172	50,685	50,685	60,560	60,560	60,560	60,560
227213	Int. Travel- Misc Incidental - Statutory							
227311	External Travel- Per Diem	250,175	94,945	94,945	98,095	98,095	98,095	98,095
227312	External Travel- Airfare		8,000	8,000	8,000	8,000	8,000	8,000
227314	Ext Travel- Misc Incidental		2,600	2,600	2,600	2,600	2,600	2,600
227314	Ext Travel- Misc Incidental - Statutory		700	700				
227315	External Travel- Insurance	3,839	5,000	5,000	5,000	5,000	5,000	5,000
228111	Local Accommodation Cost	5,270	21,580	21,580	21,580	21,580	21,580	21,580
228112	Local Per Diems	630	19,542	19,542	4,042	4,042	4,042	4,042
228112	Local Per Diems - Statutory		4,025	4,025				
228211	Local Training- Catering	11,603	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
228299	Local Training- Workshops and Seminars (Others)	12,394	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	22,796	60,550	60,550	60,550	60,550	60,550	60,550
229112	Local Stationery and Supplies	213,222	310,134	310,134	310,134	310,134	310,134	310,134
229211	Food and Rations- Local	770,400	788,796	788,796	788,796	788,796	788,796	788,796
229311	Electricity and Gas	629,810	355,095	1,081,079	959,095	959,095	959,095	959,095
229612	Stationery and Supplies- Overseas	5,265	22,959	22,959	22,959	22,959	22,959	22,959
229811	Purchase of Office Equip, Furniture and Software- Local	334,383	442,567	442,567	442,567	442,567	442,567	442,567
229899	Sundry Purchases (Local)	10,106	16,600	16,600	16,600	16,600	16,600	16,600
229911	Purchase of Office Equip, Furniture and Software- Overseas		150	150	150	150	150	150
229999	Sundry Purchases (Overseas)	22,154						
282156	Commitment and Other Fees	41,017	58,440	58,440	58,440	58,440	58,440	58,440
282158	Compensation for Trees	10,390	10,000	10,000	10,000	10,000	10,000	10,000
Sub Total		5,970,142	4,929,551	5,655,535	5,533,552	5,533,552	5,533,552	5,533,552
Total Recurrent Exp		49,861,472	49,904,545	50,699,729	50,862,058	51,622,398	52,397,945	53,189,003
263112	Secondary Mission Schools	5,037,710	3,931,403	3,931,403	5,000,000	5,000,000	5,000,000	5,000,000
272142	In- country tertiary support	816,207	800,000	800,000	800,000	800,000	800,000	800,000
282151	USP Contribution		1,125,980	1,125,980	1,125,980	1,125,980	1,125,980	1,125,980
272141	School stationery for Primary & JSS	708,475	1,000,000	1,000,000	1,220,000	1,220,000	1,220,000	1,220,000
251125	Subsidy for School Fees	6,493,898	6,000,000	6,000,000	6,500,000	6,500,000	6,500,000	6,500,000
251128	School for Special Needs Children	150,000	150,000	150,000	150,000	150,000	150,000	150,000
252111	Support for Pre Schools	2,471,060	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	306,672	400,000	400,000	400,000	400,000	400,000	400,000
282162	Contribt to Dev Fund	16,280,000	10,000,000	10,000,000	12,600,000	13,000,000	13,000,000	13,000,000
Sub Total		32,264,022	25,907,383	25,907,383	30,295,980	30,695,980	30,695,980	30,695,980
GRAND TOTAL		82,125,494	75,811,929	76,607,113	81,158,038	82,318,378	83,093,925	83,884,983

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 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	145,668	45,668		145,668					
141513	Rental of Properties	9,000	9,000	3,927	(5,073)		3,927					
142351	KGV and EBS Fees											
142395	Fare on Charter Vessel	200,000	200,000	399,041	199,041	399,041						
142275	National Certificate	5,000	5,000		(5,000)							
142276	Certification of Exam Results	2,000	2,000	8,282	6,282							8,282
143113	Library Fines	100	100	370	270							
142354	Membership Fees	3,000	3,000	893	(2,107)							
142355	Recovery of costs:photocopy			17,759	17,759	17,759						
144113	Sundry	10,000	10,000	49,326	39,326	49,326						
	Total Revenue	329,100	329,100	625,266	296,166	466,126	149,595					8,282
EXPENDITURE												
212111	KPF contribution	2,699,840	2,699,840	2,705,873	6,033	103,285	1,164,643	717,028	8,933	66,629	88,006	15,175
211111	Salaries	35,284,220	35,284,220	35,364,663	80,443	1,295,048	15,306,533	9,295,158	119,104	878,381	1,139,302	200,245
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450						
211112	Wages	55,000	55,000	55,000		5,000		50,000				
211113	Housing assistance	215,064	284,264	482,100	197,836	58,302	129,474	73,620	6,444		41,022	19,584
211114	Allowances	505,220	505,220	506,420	1,200	31,040	246,400	154,232	2,960	23,000	8,940	640
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840						
211115	Overtime	192,969	192,969	192,969		118,757				21,400	16,823	3,400
211116	Temporary assistance	658,192	658,192	658,192		26,634	222,040	265,221		10,000	34,112	2,088
211117	Leave grants	5,298,000	5,298,000	5,298,000		204,000	2,310,000	1,305,000	15,000	138,000	165,000	30,000
	Sub Total	44,974,994	45,044,194	45,328,506	284,312	1,907,357	19,379,090	11,860,260	152,441	1,137,409	1,493,205	271,132
221111	Consultancy Services- Local	1,200	1,200	1,200		1,200						
221112	Council Services- Local	366,656	366,656	366,656		11,900	9,000				54,936	208,751
221113	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						200
221911	Relocation Expenses	211,866	211,866	211,866			156,801	55,065				
222111	Maintenance- Office Building	70,000	70,000	70,000								
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	61,397	61,397	61,397		5,000			1,000	3,000	11,000	
223111	Entertainment- Local	13,000	13,000	13,000		13,000						
224111	Advertisements/ Media	37,768	37,768	37,768		27,128		840	3,000			
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			10,000	6,641
227112	Fuel	86,244	86,244	86,245		29,590			500	12,900	24,968	
227113	Office Transport	172,840	172,840	172,840		171,640						
227211	Local Airfares/ Shipfares	381,130	381,130	381,130		20,829	3,000	4,000	828	7,300	71,120	108,834
227212	Travel Allowance			15,500	15,500			1,000		6,000		
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)							

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Primary 02	JSS 03	PPD& TR 04	Teabike 05	KTC 06	Exams 07
227213	Int. Travel- Misc Incidental	50,685	50,685	60,560	9,875	34,444	6,136	18,326	1,654			
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)							
227311	External Travel- Per Diem	94,945	94,945	98,095	3,150	52,390			6,000			10,300
227312	External Travel- Airfare	8,000	8,000	8,000								
227314	Ext Travel- Misc Incidental	2,600	2,600	2,600								
227314	Ext Travel- Misc Incidental - Statutory	700	700		(700)							
227315	External Travel- Insurance	5,000	5,000	5,000							5,000	
228111	Local Accommodation Cost	21,580	21,580	21,580								
228112	Local Per Diems	19,542	19,542	4,042	(15,500)							
228112	Local Per Diems - Statutory	4,025	4,025		(4,025)							
228211	Local Training- Catering	22,580	22,580	22,580		4,000			10,120			900
228212	Local Training - Course Fees	30,000	30,000	30,000		30,000						
228299	Local Training- (Others)	24,489	24,489	24,489		10,000			1,350			
228312	Overseas Training- Scholarships and other exp.	14,587	14,587	14,587					4,247			
229111	Local Printing	60,550	60,550	60,550					3,500	15,000		
229112	Local Stationery and Supplies	310,134	310,134	310,134		157,809	7,000	1,250	719	5,000		80,000
229211	Food and Rations- Local	788,796	788,796	788,796						246,746	140,000	
229311	Electricity and Gas	355,095	1,081,079	959,095	(121,984)	516,468	12,792	33,600		28,080	176,400	27,600
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		42,000	50,912	30,700	4,000	32,345	84,000	10,300
229899	Sundry Purchases (Local)	16,600	16,600	16,600					1,600	15,000		
229911	Office Equip, Furniture and Software- Overseas	150	150	150								
282156	Commitment and Other Fees	58,440	58,440	58,440		56,640						
282158	Compensation for Trees	10,000	10,000	10,000								
	Sub Total	4,929,551	5,655,535	5,533,552	(121,983)	1,289,176	348,674	329,456	48,017	451,568	665,183	500,066
	Total Recurrent Exp	49,904,545	50,699,729	50,862,058	162,329	3,196,532	19,727,764	12,189,716	200,458	1,588,977	2,158,388	771,198
263112	Secondary Mission Schools	3,931,403	3,931,403	5,000,000	1,068,597	5,000,000						
272142	In- country tertiary support	800,000	800,000	800,000		800,000						
282151	USP Contribution	1,125,980	1,125,980	1,125,980		1,125,980						
272141	School stationery for Primary & JSS students	1,000,000	1,000,000	1,220,000	220,000	1,220,000						
251125	Subsidy for School Fees	6,000,000	6,000,000	6,500,000	500,000	6,500,000						
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	400,000	400,000	400,000							400,000	
282162	Contrib to Dev Fund	10,000,000	10,000,000	12,600,000	2,600,000							12,600,000
	Sub Total	25,907,383	25,907,383	30,295,980	4,388,597	17,295,980					400,000	12,600,000
	GRAND TOTAL	75,811,929	76,607,113	81,158,038	4,550,925	20,492,512	19,727,764	12,189,716	200,458	1,588,977	2,558,388	13,371,198

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	CDRC 08	Library& Archive 09	SSS 10	FMU 11	Stats & IT 12	KGV&EBS 13	KQA 14	ECCE 15	LPSSS 16
REVENUE														
142350	Fees Rurubao School	100,000	100,000	145,668	45,668									
141513	Rental of Properties	9,000	9,000	3,927	(5,073)									
142351	KGV and EBS Fees													
142395	Fare on Charter Vessel	200,000	200,000	399,041	199,041									
142275	National Certificate	5,000	5,000		(5,000)									
142276	Certification of Exam Results	2,000	2,000	8,282	6,282									
143113	Library Fines	100	100	370	270		370							
142354	Membership Fees	3,000	3,000	893	(2,107)		893							
142355	Recovery of costs:photocopy			17,759	17,759									
144113	Sundry	10,000	10,000	49,326	39,326									
	Total Revenue	329,100	329,100	625,266	296,166		1,263							
EXPENDITURE														
212111	KPF contribution	2,699,840	2,699,840	2,705,873	6,033	42,749	24,416	254,209	14,221	5,898	126,825	1,951	33,860	38,047
211111	Salaries	35,284,220	35,284,220	35,364,663	80,443	565,897	314,543	3,386,926	156,355	74,641	1,652,867	26,009	450,464	503,191
211111	Salaries (Statutory)	55,450	55,450	55,450										
211112	Wages	55,000	55,000	55,000										
211113	Housing assistance	215,064	284,264	482,100	197,836	7,650		6,444	4,680		123,990		10,890	
211114	Allowances	505,220	505,220	506,420	1,200	4,132	15,000	7,075	3,000		7,000		3,000	
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)									
211115	Overtime	192,969	192,969	192,969		2,050	9,000		4,694	2,600	11,245		3,000	
211116	Temporary assistance	658,192	658,192	658,192		4,086	11,000	2,523	33,259	4,000	38,131		1,000	4,098
211117	Leave grants	5,298,000	5,298,000	5,298,000		84,000	60,000	519,000	24,000	12,000	255,000	3,000	87,000	87,000
	Sub Total	44,974,994	45,044,194	45,328,506	284,312	710,564	433,959	4,176,176	240,210	99,139	2,215,058	30,960	589,213	632,335
221111	Consultancy Services- Local	1,200	1,200	1,200										
221112	Council Services- Local	366,656	366,656	366,656		26,000	5,000				32,969	6,500		11,600
221113	Services- Local- Works	212,732	212,732	212,732					72,774	1,800				
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	70,000	70,000	70,000			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	61,397	61,397	61,397		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		8,730			4,350
226112	Internet Fees	98,960	98,960	98,960		7,200				66,800	8,520			
227111	Bus Ticket	280,564	280,564	280,564		2,638	8,000				61,680			
227112	Fuel	86,244	86,244	86,245			450	3,640			14,197			
227113	Office Transport	172,840	172,840	172,840							1,200			
227211	Local Airfares/ Shipfares	381,130	381,130	381,130		6,490	13,744	41,185	30,000	6,560	3,200		64,041	
227212	Travel Allowance			15,500	15,500	8,500								
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)									

Table 15(b): HEAD 15 - MINISTRY OF EDUCATION BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	CDRC 08	Library & Archive 09	SSS 10	FMU 11	Stats & IT 12	KG V&EBS 13	KQA 14	ECCE 15	LPSS 16
227213	Int. Travel- Misc Incidental	50,685	50,685	60,560	9,875									
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)									
227311	External Travel- Per Diem	94,945	94,945	98,095	3,150	4,000	5,500	15,565					4,340	
227312	External Travel- Airfare	8,000	8,000	8,000									8,000	
227314	Ext Travel- Misc Incidental	2,600	2,600	2,600									2,600	
227314	Ext Travel- Misc Incidental - Statutory	700	700		(700)									
227315	External Travel- Insurance	5,000	5,000	5,000										
228111	Local Accommodation Cost	21,580	21,580	21,580			21,580							
228112	Local Per Diems	19,542	19,542	4,042	(15,500)			500				3,542		
228112	Local Per Diems - Statutory	4,025	4,025		(4,025)									
228211	Local Training- Catering	22,580	22,580	22,580			1,540	4,420				1,600		
228212	Local Training - Course Fees	30,000	30,000	30,000										
228299	Local Training- (Others)	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								10,340		
229111	Local Printing	60,550	60,550	60,550					10,400	13,650	18,000			
229112	Local Stationery and Supplies	310,134	310,134	310,134		4,956	6,525	1,702	550	7,443	24,500	1,500	6,180	5,000
229211	Food and Rations- Local	788,796	788,796	788,796							202,050			200,000
229311	Electricity and Gas	355,095	1,081,079	959,095	(121,984)	40,800	21,000		15,640		68,815	500		17,400
229612	Stationery and Supplies- Overseas	22,959	22,959	22,959										
229811	Office Equip, Furniture and Software- Local	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										
229911	Office Equip, Furniture and Software- Overseas	150	150	150				150						
282156	Commitment and Other Fees	58,440	58,440	58,440			1,800							
282158	Compensation for Trees	10,000	10,000	10,000					10,000					
	Sub Total	4,929,551	5,655,535	5,533,552	(121,983)	195,071	168,659	75,473	373,114	176,453	540,232	32,100	89,961	250,350
	Total Recurrent Exp	49,904,545	50,699,729	50,862,058	162,329	905,634	602,618	4,251,649	613,324	275,592	2,755,290	63,060	679,174	882,685
263112	Secondary Mission Schools	3,931,403	3,931,403	5,000,000	1,068,597									
272142	In- country tertiary support	800,000	800,000	800,000										
282151	USP Contribution	1,125,980	1,125,980	1,125,980										
272141	School stationery for Primary & JSS students	1,000,000	1,000,000	1,220,000	220,000									
251125	Subsidy for School Fees	6,000,000	6,000,000	6,500,000	500,000									
251128	School for Special Needs Children	150,000	150,000	150,000										
252111	Support for Pre Schools	2,500,000	2,500,000	2,500,000										
251126	Allowances-Pocket money for KTC students	400,000	400,000	400,000										
282162	Contrib to Dev Fund	10,000,000	10,000,000	12,600,000	2,600,000									
	Sub Total	25,907,383	25,907,383	30,295,980	4,388,597									
	GRAND TOTAL	75,811,929	76,607,113	81,158,038	4,550,925	905,634	602,618	4,251,649	613,324	275,592	2,755,290	63,060	679,174	882,685

MINISTRY OF INFORMATION, COMMUNICATIONS AND TRANSPORT

Responsible Minister: Minister of Information, Communications and Transport

Accounting Officer: Secretary for Information, Communications and Transport

Ministry Purpose:

MICT, with its most diverse portfolios, is the government of Kiribati's leading agency for bridging people, services, and opportunities through aviation, shipping, broadcasting, telecommunications, and digital infrastructure. "MICT is Where Connectivity Begins," has emphasized the central role that the Ministry plays in overcoming the challenges of geographic isolation inherent in Kiribati's widely dispersed islands, which span over 3.5 million square kilometers of ocean. MICT's core mission is to develop and maintain safe, efficient, and sustainable air, sea, and land transport infrastructure; enhance Information and Communications Technology (ICT) accessibility and security; and strengthen support services to effectively serve the populace and bolster national development.

The main strategic functions of the Ministry based on its divisions are:

1. **Digital Transformation Office:** To lead and coordinate Kiribati's national digital transformation by developing and enforcing ICT policies, strategies, and legal frameworks that align with national priorities. It oversees ICT governance, infrastructure, and standardization across government institutions while promoting cybersecurity, innovation, and digital capacity building.
2. **Marine:** To regulate and promote safe, secure, and environmentally responsible maritime operations in Kiribati. It enforces maritime laws through vessel inspections, seafarer licensing, ship registration, and marine pollution control, while also managing Aids to Navigation, hydrographic services, and Search and Rescue (SAR) operations. By upholding international standards through compliance to the International Maritime Organization (IMO) requirements as well as national interests, the Division ensures sustainable and compliant maritime activities across Kiribati's waters.
3. **Civil Aviation Authority of Kiribati:** It serves as the national regulator responsible for ensuring a safe, secure, and sustainable aviation system in compliance with both national laws and ICAO standards. Its core functions include conducting oversight activities such as inspections and audits of aviation service providers, managing emerging risks, updating regulations in response to evolving technologies, and addressing climate change impacts.
4. **Airports Kiribati Authority:** responsible for operating, maintaining, and managing airports, including providing necessary facilities and services for their smooth operation. The AKA manages the two international airports in South Tarawa and Kiritimati Island, as well as the 19 domestic airports on outer islands.
5. **Postal Services:** Responsible for facilitating communication and logistics both domestically and internationally. The main functions include mail and parcel services, philatelic services, financial services through POSMO, postal facilities, and compliance and regulation under the Postal Service Act.
6. **Government Printing:** To provide centralized, reliable, and high-quality printing services for government ministries, including official documents, secure stationery, and publications. It also supports specialized printing needs such as maritime booklets and seamen's discharge books. To meet increasing demand and improve service quality, the GP aims to upgrade its equipment and expand its printing capacity.

The Ministry of Information, Communications and Transport is allocated a total of **\$6,455,248** for Departmental Expenditures in the 2026 Budget.

Table 16(a): MICT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142365	JAXA (Air Service)	1,135,038	1,000,000	1,000,000	1,157,738	1,180,893	1,204,511	1,228,601
142366	JAXA (Downrange)	1,143,734	712,989	712,989	1,166,608	1,189,940	1,213,739	1,238,014
142243	Open Ship Registration	189,922	180,000	180,000	193,720	197,595	201,547	205,577
142244	Licence for Foreign Vessels	54,711	75,000	75,000	55,805	56,921	58,059	59,221
142245	Vessels	63,282	40,000	40,000	64,548	65,839	67,155	68,499
142260	Seaworthiness	4,287	8,000	8,000	4,373	4,461	4,550	4,641
142220	Recruitment & Exam Fees	35,038	25,000	25,000	35,738	36,453	37,182	37,926
142265	Light Dues	13,072	15,000	15,000	13,333	13,600	13,872	14,149
142367	Letter Post Terminal credit	324			331	337	344	351
142369	Sale of stamps	98,469	30,000	30,000	100,439	102,448	104,497	106,586
142368	Parcel Post terminal credit	45,741	10,000	10,000	46,656	47,589	48,540	49,511
144113	Sundry Revenue	11,831	2,000	2,000	12,068	12,309	12,556	12,807
142111	Private Box rental	7,396	3,000	3,000	7,543	7,694	7,848	8,005
	Commission on money							
142370	orders	382,235	320,000	320,000	389,880	397,677	405,631	413,743
142371	Printing Sales	95,524	100,000	100,000	97,435	99,383	101,371	103,398
Total Revenue		3,280,603	2,520,989	2,520,989	3,346,215	3,413,139	3,481,402	3,551,030
EXPENDITURE								
212111	KPF contribution	227,537	271,638	271,638	272,633	277,957	283,386	288,925
211111	Salaries	3,092,521	3,535,680	3,535,680	3,548,945	3,619,924	3,692,322	3,766,169
211111	Salaries (Statutory)	55,450	55,450	55,450	55,450	55,450	55,450	55,450
211113	Housing assistance	80,528	46,334	46,334	132,678	132,678	132,678	132,678
211114	Allowances	89,429	82,420	82,420	83,620	83,620	83,620	83,620
211114	Allowances (Statutory)	9,200	11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	165,717	75,831	75,831	75,831	75,831	75,831	75,831
211116	Temporary assistance	43,685	30,714	30,714	30,714	30,714	30,714	30,714
211117	Leave grants	447,308	573,000	573,000	582,000	582,000	582,000	582,000
211118	Home Passage		28,000	28,000	16,000	16,000	16,000	16,000
Sub Total		4,211,374	4,710,107	4,710,107	4,807,711	4,884,013	4,961,842	5,041,227
211211	Uniforms		1,476	1,476	1,476	1,476	1,476	1,476
221111	Consultancy Services- Local	1,000	2,000	2,000	2,000	2,000	2,000	2,000
221112	Council Services- Local	20,725	19,600	19,600	19,600	19,600	19,600	19,600
	Services- Local- Works							
221113	Contract	193,587	114,533	114,533	134,001	134,001	134,001	134,001
221211	Consultants Based Overseas	23,333			24,000	24,000	24,000	24,000
	Services- Overseas- Works							
221212	Contract		20,001	20,001	150	150	150	150
	Recruitment- Advertisement							
221411	Cost	1,202	5,600	5,600	4,800	4,800	4,800	4,800
221412	Recruitment- Interview Cost		600	600	400	400	400	400
	Recruitment- Sitting							
221413	Allowance	313	400	400	400	400	400	400
221415	Recruitment- Screening Test		600	600	400	400	400	400
221911	Relocation Expenses	1,081	5,000	5,000				
	Repairs and Maintenance-							
222112	Other Infra	23,247	27,050	27,050				
	Repairs and Maintenance-							
222116	Vehicles		3,400	3,400	1,000	1,000	1,000	1,000
	Repairs and Maintenance-							
222118	Equipment	7,947	19,100	19,100	16,100	16,100	16,100	16,100
223111	Entertainment- Local	7,476	8,000	8,000	8,000	8,000	8,000	8,000
	Advertisements/ Media-							
224111	Announcements		4,450	4,450	6,450	6,450	6,450	6,450
	Temporary Hire of Plant and							
225111	Equipment		2,400	2,400	2,400	2,400	2,400	2,400
	Permanent Hire of Plant and							
225112	Equipment		20,000	20,000	20,000	20,000	20,000	20,000

Table 16(a): MICT MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029
cont'd

Code	Description	2024	2025	2025	2026	2027	2028	2029
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
226111	Telephone Bills	23,291	42,000	42,000	30,783	30,783	30,783	30,783
226112	Internet Fees	111,579	124,272	124,272	136,272	136,272	136,272	136,272
227111	Bus Ticket	3,744	3,016	3,016	5,246	5,246	5,246	5,246
227112	Fuel	20,010	31,836	31,836	33,488	33,488	33,488	33,488
227113	Office Transport	100,407	34,640	34,640	26,146	26,146	26,146	26,146
227211	Local Airfares/ Shipfares	45,053	71,418	71,418	81,515	81,515	81,515	81,515
227212	Travel Allowance	2,884			6,300	6,300	6,300	6,300
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Int. Travel- Misc Incidental	9,557	29,215	29,215	39,685	39,685	39,685	39,685
227213	Int. Travel- Misc Incidental - Statutory		2,000	2,000				
227311	External Travel- Per Diem	130,779	73,066	73,066	88,804	88,804	88,804	88,804
227312	External Travel- Airfare	126,417	166,332	166,332	167,770	167,770	167,770	167,770
227313	External Travel- Taxi Hire		100	100	660	660	660	660
227314	Ext Travel- Misc Incidental	6,748	17,750	17,750	13,670	13,670	13,670	13,670
227314	Ext Travel- Misc Incidental - Statutory		700	700				
227315	External Travel- Insurance	288	5,065	5,065	2,425	2,425	2,425	2,425
228111	Local Accommodation Cost		2,060	2,060	1,500	1,500	1,500	1,500
228112	Local Per Diems		29,720	29,720	32,892	32,892	32,892	32,892
228112	Local Per Diems - Statutory		3,675	3,675				
228211	Local Training- Catering	6,309	20,687	20,687	13,090	13,090	13,090	13,090
228212	Local Training - Course Fees		1,000	1,000	500	500	500	500
228215	Local Training- Venue	113	3,000	3,000	2,000	2,000	2,000	2,000
228299	Local Training- (Others)		3,900	3,900	13,750	13,750	13,750	13,750
228311	Overseas Training- Fees	5,671	10,300	10,300	10,300	10,300	10,300	10,300
229111	Local Printing	8,611	26,760	26,760	26,810	26,810	26,810	26,810
229112	Local Stationery and Supplies	42,225	29,017	29,017	37,087	37,087	37,087	37,087
229311	Electricity and Gas	174,083	225,720	225,720	222,965	222,965	222,965	222,965
229313	Sewerage	145	1,590	1,590	1,590	1,590	1,590	1,590
229611	Printing- Overseas		4,000	4,000				
229612	Stationery and Supplies- Overseas	7,027	46,493	46,493	38,790	38,790	38,790	38,790
229811	Office Equip, Furniture and Software- Local	191,310	38,741	38,741	40,951	40,951	40,951	40,951
229911	Office Equip, Furniture and Software- Overseas	268,498	256,925	256,925	331,371	331,371	331,371	331,371
	Sub Total	1,564,658	1,565,509	1,565,509	1,647,537	1,647,537	1,647,537	1,647,537
	Total Recurrent Exp	5,776,032	6,275,616	6,275,616	6,455,248	6,531,550	6,609,379	6,688,764
251122	Subsidy for Xmas air services	5,445,109	8,278,649	8,278,649	5,500,000	5,500,000	5,500,000	5,500,000
282153	Search and Rescue	479,620	500,000	500,000	500,000	500,000	500,000	500,000
282162	Contribt to Dev Fund	1,000,000	1,000,000	1,000,000				
	Sub Total	6,924,729	9,778,649	9,778,649	6,000,000	6,000,000	6,000,000	6,000,000
	GRAND TOTAL	12,700,761	16,054,265	16,054,265	12,455,248	12,531,550	12,609,379	12,688,764

Table 16(b) HEAD 16 - MINISTRY OF INFORMATION, COMMUNICATIONS AND TRANSPORT BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services 05	Kiribati Post 06	Printery 07	DTO 08
REVENUE													
142365	JAXA (Air Service)	1,000,000	1,000,000	1,157,738	157,738	1,157,738							
142366	JAXA (Downrange)	712,989	712,989	1,166,608	453,619	1,166,608							
142243	Open Ship Registration	180,000	180,000	193,720	13,720	193,720							
142244	Licence for Foreign Vessels	75,000	75,000	55,805	(19,195)		55,805						
	Licence for Domestic Vessels	40,000	40,000	64,548	24,548		64,548						
142260	Seaworthiness	8,000	8,000	4,373	(3,627)		4,373						
142220	Recruitment & Exam Fees	25,000	25,000	35,738	10,738		35,738						
142265	Light Dues	15,000	15,000	13,333	(1,667)		13,333						
142367	Letter Post Terminal credit			331	331							331	
142369	Sale of stamps	30,000	30,000	100,439	70,439						100,439		
142368	Parcel Post terminal credit	10,000	10,000	46,656	36,656						46,656		
144113	Sundry Revenue	2,000	2,000	12,068	10,068						12,068		
142111	Private Box rental	3,000	3,000	7,543	4,543						7,543		
	Commission on money orders	320,000	320,000	389,880	69,880						389,880		
142371	Printing Sales	100,000	100,000	97,435	(2,565)							97,435	
	Total Revenue	2,520,989	2,520,989	3,346,215	825,226	2,518,067	173,797				556,916	97,435	
EXPENDITURE													
212111	KPF contribution	271,638	271,638	272,633	995	46,478	40,683	4,771	21,912	62,413	34,474	18,532	43,368
211111	Salaries	3,535,680	3,535,680	3,548,945	13,265	559,310	535,216	62,557	291,135	825,056	454,211	243,214	578,246
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450							
211113	Housing assistance	46,334	46,334	132,678	86,344	33,732	21,924	5,868	13,140	6,444	16,992	21,438	13,140
211114	Allowances	82,420	82,420	83,620	1,200	11,240	16,062	5,400	15,380	23,277	4,491	5,745	2,025
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840							
211115	Overtime	75,831	75,831	75,831		9,960	16,158	6,000	900	20,842	3,780	16,880	1,312
211116	Temporary assistance	30,714	30,714	30,714		4,952	7,228	1,060	1,024	7,118	5,447	3,885	
211117	Leave grants	573,000	573,000	582,000	9,000	93,000	84,000	12,000	39,000	153,000	81,000	51,000	69,000
211118	Home Passage	28,000	28,000	16,000	(12,000)					16,000			
	Sub Total	4,710,107	4,710,107	4,807,711	97,604	823,962	721,270	97,656	382,492	1,114,149	600,395	360,695	707,091
211211	Uniforms	1,476	1,476	1,476			1,476						
221111	Consultancy Services- Local	2,000	2,000	2,000							2,000		
221112	Council Services- Local	19,600	19,600	19,600							19,600		
221113	Services- Local- Works	114,533	114,533	134,001	19,468	38,134	7,200	10,000	29,457		25,350	22,360	1,500
221211	Consultants Based Overseas			24,000	24,000						24,000		
221212	Services- Overseas- Works	20,001	20,001	150	(19,851)								150
221411	Recruitment- Advertisement	5,600	5,600	4,800	(800)	4,800							
221412	Recruitment- Interview Cost	600	600	400	(200)	400							
221413	Recruitment- Allowance	400	400	400		400							
221415	Recruitment- Screening Test	600	600	400	(200)	400							
221911	Relocation Expenses	5,000	5,000		(5,000)								
222112	Maintenance- Other Infra	27,050	27,050		(27,050)								
222116	Maintenance- Vehicles	3,400	3,400	1,000	(2,400)				1,000				
222118	Maintenance- Equipment	19,100	19,100	16,100	(3,000)	4,000		3,000	500		4,000		4,600
223111	Entertainment- Local	8,000	8,000	8,000		8,000							

Table 16(b) HEAD 16 - MINISTRY OF INFORMATION, COMMUNICATIONS AND TRANSPORT BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services 05	Kiribati Post 06	Printery 07	DTO 08
224111	Advertisements/ Media	4,450	4,450	6,450	2,000		2,000	650	800		600		2,400
225111	Temporary Hire of Plant and Equipment	2,400	2,400	2,400				2,400					
225112	Permanent Hire of Plant and Equipment	20,000	20,000	20,000		20,000							
226111	Telephone Bills	42,000	42,000	30,783	(11,217)	30,000			783				
226112	Internet Fees	124,272	124,272	136,272	12,000	36,000							100,272
227111	Bus Ticket	3,016	3,016	5,246	2,230	5,246							
227112	Fuel	31,836	31,836	33,488	1,652	33,488							
227113	Office Transport	34,640	34,640	26,146	(8,494)	22,220					3,926		
227211	Local Airfares/ Shipfares	71,418	71,418	81,515	10,097	31,200	2,500	4,448	12,244		3,444		27,679
227212	Travel Allowance			6,300	6,300	3,640	2,500	160					
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)								
227213	Int. Travel- Misc Incidental	29,215	29,215	39,685	10,470	4,575	200	7,840	2,170		2,520		22,380
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)								
227311	External Travel- Per Diem	73,066	73,066	88,804	15,738	13,594	6,000	1,806	19,500		15,000	1,886	31,018
227312	External Travel- Airfare	166,332	166,332	167,770	1,438	32,900	10,000	2,000	20,000			5,000	97,870
227313	External Travel- Taxi Hire	100	100	660	560			60	600				
227314	Ext Travel- Misc Incidental	17,750	17,750	13,670	(4,080)	900	9,750	20	1,200				1,800
227314	Ext Travel- Misc Incidental - Statutory	700	700		(700)								
227315	External Travel- Insurance	5,065	5,065	2,425	(2,640)	405	405	135	900				580
228111	Local Accommodation Cost	2,060	2,060	1,500	(560)		1,500						
228112	Local Per Diems	29,720	29,720	32,892	3,172	19,412	2,000		5,600		5,880		
228112	Local Per Diems - Statutory	3,675	3,675		(3,675)								
228211	Training- Catering	20,687	20,687	13,090	(7,597)								13,090
228212	Training - Course Fees	1,000	1,000	500	(500)				500				
228215	Training-venue	3,000	3,000	2,000	(1,000)				1,500				
228299	Training- Others	3,900	3,900	13,750	9,850		500						
228311	Overseas Training- Fees	10,300	10,300	10,300			13,750						
229111	Local Printing	26,760	26,760	26,810	50		4,000						6,300
229112	Stationery and Supplies						20,000		2,250		2,160		2,400
229112	Local	29,017	29,017	37,087	8,070	6,715							
229311	Electricity and Gas	225,720	225,720	222,965	(2,755)	222,965		7,500	1,500		8,724	10,135	2,513
229313	Sewerage	1,590	1,590	1,590		1,590							
229611	Printing- Overseas	4,000	4,000		(4,000)								
229612	Stationery and Supplies Overseas	46,493	46,493	38,790	(7,703)				2,600			36,190	
229811	Office Equip, Furniture and Software- Local	38,741	38,741	40,951	2,210	2,950	3,000		800		4,000	6,000	24,201
229911	Office Equip, Furniture and Software- Overseas	256,925	256,925	331,371	74,446	6,857	29,150		3,000				292,364
Sub Total		1,565,509	1,565,509	1,647,537	82,029	550,791	115,931	40,019	106,904		121,204	81,571	631,117
Total Recurrent Exp		6,275,616	6,275,616	6,455,248	179,632	1,374,753	837,201	137,675	489,396	1,114,149	721,599	442,266	1,338,208
251122	Subsidy for Xmas air services	8,278,649	8,278,649	5,500,000	(2,778,649)	5,500,000							
282153	Search and Rescue	500,000	500,000	500,000		500,000							
282162	Contribt to Dev Fund	1,000,000	1,000,000		(1,000,000)								
Sub Total		9,778,649	9,778,649	6,000,000	(3,778,649)	6,000,000							
GRAND TOTAL		16,054,265	16,054,265	12,455,248	(3,599,017)	7,374,753	837,201	137,675	489,396	1,114,149	721,599	442,266	1,338,208

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 **\$8,170,502** for Departmental Expenditures in the 2026 Budget.

Table 17(a): MFED MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
144113	Sundry revenue	7,039,086	256,280	256,280	800,000	816,000	832,320	848,966
141199	Interest income	1,498,143	500,000	500,000	1,000,000	1,020,000	1,040,400	1,061,208
141211	Dividend	1,744,603	3,000,000	3,000,000	3,000,000	3,060,000	3,121,200	3,183,624
141212	RERF Dividend	80,000,000	80,000,000	80,000,000	78,000,000	40,000,000	40,000,000	40,000,000
111110	Personal income tax	25,222,140	17,963,424	17,963,424	26,000,000	26,520,000	27,050,400	27,591,408
111211	Company tax	15,183,421	15,635,863	15,635,863	16,000,000	16,320,000	16,646,400	16,979,328
115199	Sundry Fees	36,940	12,000	12,000	37,679	38,433	39,201	39,985
115111	Customs Division Services	306,726	35,000	35,000	312,860	319,117	325,500	332,010
115112	Customs Licence Fees	19,367	2,000	2,000	19,754	20,149	20,552	20,963
115114	Acceptance Fees	53,798	7,500	7,500	54,874	55,972	57,091	58,233
114211	Excise Tax	10,912,621	11,000,000	11,000,000	16,173,843	16,497,320	16,827,266	17,163,811
114111	VAT	41,392,879	35,400,713	35,400,713	47,963,195	48,922,459	49,900,908	50,898,926
Total Revenue		183,409,725	163,812,780	163,812,780	189,362,205	153,589,449	155,861,238	158,178,463
EXPENDITURE								
212111	KPF contribution	381,373	323,007	323,007	332,548	338,916	345,411	352,037
211111	Salaries	4,188,004	4,118,275	4,118,275	4,245,488	4,330,398	4,417,006	4,505,346
211111	Salaries (Statutory)	58,280	58,280	58,280	58,280	58,280	58,280	58,280
211113	Housing assistance	74,762	74,640	74,640	131,796	131,796	131,796	131,796
211114	Allowances	117,003	91,592	91,592	103,209	103,209	103,209	103,209
211114	Allowances (Statutory)	18,495	12,195	12,195	10,995	10,995	10,995	10,995
211115	Overtime	243,925	128,360	128,360	128,360	128,360	128,360	128,360
211116	Temporary assistance	196,656	130,199	130,199	130,199	130,199	130,199	130,199
211117	Leave grants	652,098	705,000	705,000	714,000	714,000	714,000	714,000
211118	Home Passage	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Sub Total		5,938,595	5,649,547	5,649,547	5,862,874	5,954,152	6,047,256	6,142,221
211211	Uniforms	13,382	10,000	10,000	10,000	10,000	10,000	10,000
221113	Services- Local- Works Contract	74,478	92,098	92,098	92,098	92,098	92,098	92,098
	Services- Overseas- Works							
221212	Contract	71,729	56,000	56,000	56,000	56,000	56,000	56,000
221311	Cleaning Services	9,530	15,170	15,170	15,170	15,170	15,170	15,170
221411	Recruitment- Advertisement Cost	923	1,500	1,500	1,500	1,500	1,500	1,500
221412	Recruitment- Interview Cost	1,997	2,000	2,000	2,000	2,000	2,000	2,000
221413	Recruitment- Sitting Allowance	3,840	2,890	2,890	2,890	2,890	2,890	2,890
221415	Recruitment- Screening Test	1,873	2,000	2,000	2,000	2,000	2,000	2,000
221911	Relocation Expenses	9,440	39,000	39,000	39,000	39,000	39,000	39,000
	Repairs and Maintenance-							
222118	Equipment	14,390	38,800	38,800	38,800	38,800	38,800	38,800
223111	Entertainment- Local	23,730	21,361	21,361	12,881	12,881	12,881	12,881
	Advertisements/ Media-							
224111	Announcements	3,510	8,300	8,300	8,300	8,300	8,300	8,300
226111	Telephone Bills	48,518	146,550	146,550	158,550	158,550	158,550	158,550

Table 17(a): MFED MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024	2025	2025	2026	2027	2028	2029
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
226112	Internet Fees	72,376	21,708	21,708	21,708	21,708	21,708	21,708
227111	Bus Ticket	6,024	9,431	9,431	9,431	9,431	9,431	9,431
227112	Fuel	42,422	49,790	49,790	49,790	49,790	49,790	49,790
227113	Office Transport	116,825	15,540	15,540	15,540	15,540	15,540	15,540
227211	Local Airfares/ Shiptares	132,897	128,136	128,136	93,370	93,370	93,370	93,370
227212	Travel Allowance	3,176			22,280	22,280	22,280	22,280
227212	Travel Allowance - Statutory	525	6,300	6,300				
227213	Int. Travel- Misc Incidental	15,374	42,494	42,494	58,814	58,814	58,814	58,814
	Int. Travel- Misc Incidental - Statutory		1,920	1,920				
227311	External Travel- Per Diem	49,724	74,430	74,430	76,404	76,404	76,404	76,404
227312	External Travel- Airfare	161,591	152,000	152,000	80,000	80,000	80,000	80,000
227313	External Travel- Taxi Hire	49	280	280	340	340	340	340
227314	Ext Travel- Misc Incidental	20,340	5,100	5,100	52,802	52,802	52,802	52,802
	Ext Travel- Misc Incidental - Statutory		3,902	3,902				
227315	External Travel- Insurance	1,960	4,400	4,400	3,400	3,400	3,400	3,400
228111	Local Accommodation Cost		1,620	1,620	1,620	1,620	1,620	1,620
228112	Local Per Diems	4,150	15,446	15,446	16,221	16,221	16,221	16,221
228112	Local Per Diems - Statutory	1,575	1,575	1,575				
228211	Local Training- Catering	31,070	32,865	32,865	32,465	32,465	32,465	32,465
228215	Local Training- Hire of venue	3,640	6,840	6,840	6,740	6,740	6,740	6,740
	Local Training- Workshops and Seminars (Others)	1,898	5,050	5,050	3,800	3,800	3,800	3,800
	Overseas Training- Scholarships and other exp.		4,000	4,000	7,000	7,000	7,000	7,000
229111	Local Printing	14,852	21,160	21,160	21,160	21,160	21,160	21,160
229112	Local Stationery and Supplies	19,809	59,472	59,472	59,472	59,472	59,472	59,472
229311	Electricity and Gas	187,105	201,820	201,820	201,820	201,820	201,820	201,820
229312	Water		1,200	1,200	1,200	1,200	1,200	1,200
	Purchase of Office Equip, Furniture and Software- Local	200,987	89,480	89,480	117,062	117,062	117,062	117,062
229912	Specialised Purchase- Overseas		3,000	3,000	3,000	3,000	3,000	3,000
282112	Bank Charges	776,087	913,000	913,000	913,000	913,000	913,000	913,000
	Sub Total	2,141,794	2,307,627	2,307,627	2,307,628	2,307,628	2,307,628	2,307,628
	Total Recurrent Exp	8,080,389	7,957,174	7,957,174	8,170,502	8,261,780	8,354,883	8,449,849
282211	Debt servicing	3,381,808	3,346,188	3,346,188	3,271,396	3,118,287	3,164,962	3,164,962
251117	Freight Subsidy Local Produce	178,941	700,000	700,000	600,000	600,000	600,000	600,000
251119	Community Service Obligatons	12,020,127	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
282152	International contributions	1,559,251	2,500,000	7,594,032	2,000,000	2,000,000	2,000,000	2,000,000
271111	Pension and KPF	63,010	90,000	90,000	90,000	90,000	90,000	90,000
282154	Population Census		1,500,000	2,409,754	200,000			
282111	Compensation (Court order)	145,678		258,808				
282162	Contribt to Dev Fund	46,564,291	48,010,000	66,519,146	51,546,206	59,868,794	46,665,000	46,665,000
	Sub Total	63,913,106	63,146,188	87,917,927	64,707,602	72,677,082	59,519,962	59,519,962
	GRAND TOTAL	71,993,495	71,103,362	95,875,101	72,878,103	80,938,862	67,874,845	67,969,811

Table 17(b): HEAD 17 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Accounts 02	Internal Audit 03	NEPO 04	Tax 05	Statistics 06	IT 07	CPU 08	Custom 09
REVENUE														
144113	Sundry revenue	256,280	256,280	800,000	543,720		800,000							
141199	Interest Income	500,000	500,000	1,000,000	500,000		1,000,000							
141211	SOE Dividend Income	3,000,000	3,000,000	3,000,000			3,000,000							
141212	RERF Dividend	80,000,000	80,000,000	78,000,000	(2,000,000)			78,000,000						
111110	Personal income tax	17,963,424	17,963,424	26,000,000	8,036,576					26,000,000				
111211	Company tax	15,635,863	15,635,863	16,000,000	364,137					16,000,000				
115199	Sundry Fees	12,000	12,000	37,679	25,679									37,679
115111	Customs Division Services	35,000	35,000	312,860	277,860									312,860
115112	Customs Licence Fees	2,000	2,000	19,754	17,754									19,754
115114	Acceptance Fees	7,500	7,500	54,874	47,374									54,874
114211	Excise Tax	11,000,000	11,000,000	16,173,843	5,173,843					16,173,843				
114111	VAT	35,400,713	35,400,713	47,963,195	12,562,482					47,963,195				
	Total Revenue	163,812,780	163,812,780	189,362,205	25,549,425		4,800,000		78,000,000	106,137,037				425,168
EXPENDITURE														
212111	KPF contribution	323,007	323,007	332,548	9,541	38,567	117,823	10,079	37,768	39,402	21,440	5,768	8,320	53,380
211111	Salaries	4,118,275	4,118,275	4,245,488	127,213	441,065	1,543,316	134,392	467,234	513,724	257,269	76,135	110,932	701,422
211111	Salaries (Statutory)	58,280	58,280	58,280		58,280								
211113	Housing assistance	74,640	74,640	131,796	57,156	11,124	21,924	17,334	17,568	23,436	4,680		6,696	29,034
211114	Allowances	91,592	91,592	103,209	11,618	26,050	32,240	240	10,730	24,760	2,400	3,039	482	3,268
211114	Allowances (Statutory)	12,195	12,195	10,995	(1,200)	10,995								
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	28,594	775		10,317
211117	Leave grants	705,000	705,000	714,000	9,000	78,000	273,000	18,000	60,000	84,000	39,000	12,000	15,000	135,000
211118	Home Passage	8,000	8,000	8,000						4,000				4,000
	Sub Total	5,649,547	5,649,547	5,862,874	213,328	702,368	2,054,062	180,046	629,635	713,634	355,683	101,416	141,429	984,602
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	56,000	56,000	56,000			13,000			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	39,000	39,000	39,000			20,000			7,000				12,000
222118	Repairs and Maintenance- Equipment	38,800	38,800	38,800									13,600	3,200
223111	Entertainment- Local	21,361	21,361	12,881	(8,480)	12,881								
224111	Advertisements/ Media	8,300	8,300	8,300						6,800				1,500
226111	Telephone Bills	146,550	146,550	158,550	12,000	138,150								20,400
226112	Internet Fees	21,708	21,708	21,708		5,000						5,908		10,800

Table 17(b): HEAD 17 - MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)										
						Admin 01	Accounts 02	Internal Audit 03	NEPO 04	Tax 05	Statistics 06	IT 07	CPU 08	Custom 09	
227111	Bus Ticket	9,431	9,431	9,431		8,535									896
227112	Fuel	49,790	49,790	49,790		33,566				6,760					9,464
227113	Office Transport	15,540	15,540	15,540		11,900				2,040					1,600
227211	Local Airfares/ Shipfares	128,136	128,136	93,370	(34,766)	780	67,100		3,800		4,000		4,000		13,690
227212	Travel Allowance			22,280		6,300	12,380			3,600					
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)										
227213	Int. Travel- Misc Incidental	42,494	42,494	58,814	16,320	920	19,000	7,563		24,460	711	6,160			
227213	Int. Travel- Misc Incidental - Statutory	1,920	1,920		(1,920)										
227311	External Travel- Per Diem	74,430	74,430	76,404	1,974	42,313	10,000	4,000	6,805	4,386					8,900
227312	External Travel- Airfare	152,000	152,000	80,000	(72,000)	51,000	9,000	5,000	8,000	7,000					
227313	External Travel- Taxi Hire	280	280	340	60					340					
227314	Ext Travel- Misc Incidental	5,100	5,100	52,802	47,702	45,902	500	600	2,000	800	3,000				
227314	Ext Travel- Misc Incidental - Statutory	3,902	3,902		(3,902)										
227315	External Travel- Insurance	4,400	4,400	3,400	(1,000)	1,300	500	400	1,000	200					
228111	Local Accommodation Cost	1,620	1,620	1,620					500	1,120					
228112	Local Per Diems	15,446	15,446	16,221	775	4,761			5,500	980	3,020		1,960		
228112	Local Per Diems - Statutory	1,575	1,575		(1,575)										
228211	Local Training- Catering	32,865	32,865	32,465	(400)	3,000	5,000		10,015	2,800	1,500	1,750	8,400		
228215	Local Training- venue	6,840	6,840	6,740	(100)	500	2,500		1,050	1,600			490		600
228299	Local Training- (Others)	5,050	5,050	3,800	(1,250)	200				2,000	1,300				300
228312	Overseas Training- Scholarships	4,000	4,000	7,000	3,000	7,000									
229111	Local Printing	21,160	21,160	21,160		16,660				1,500					3,000
229112	Local Stationery and 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	89,480	89,480	117,062	27,582	47,296		1,440		4,908	1,200	56,729	3,864		1,625
229912	Specialised Purchase- Overseas	3,000	3,000	3,000											3,000
282112	Bank Charges	913,000	913,000	913,000		913,000									
	Sub Total	2,307,627	2,307,627	2,307,628		1,714,059	166,835	19,003	38,670	121,294	14,731	84,147	18,714	130,175	
	Total Recurrent Exp	7,957,174	7,957,174	8,170,502	213,328	2,416,427	2,220,897	199,049	668,305	834,928	370,414	185,563	160,143	1,114,777	
282211	Debt servicing	3,346,188	3,346,188	3,271,396	(74,792)					3,271,396					
251117	Freight Subsidy Local Produce	700,000	700,000	600,000	(100,000)		600,000								
251119	Community Service Obligations	7,000,000	7,000,000	7,000,000					7,000,000						
282152	International contributions	2,500,000	7,594,032	2,000,000	(5,594,032)				2,000,000						
271111	Pension and KPF	90,000	90,000	90,000			90,000								
282154	Population Census	1,500,000	2,409,754	200,000	(2,209,754)						200,000				
282111	Compensation (Court order)		258,808		(258,808)										
282162	Contrib to Dev Fund	48,010,000	66,519,146	51,546,206	(14,972,940)		30,000,000		18,871,206	2,675,000					
	Sub Total	63,146,188	87,917,927	64,707,602	(23,210,326)		30,690,000		31,142,602	2,675,000	200,000				
	GRAND TOTAL	71,103,362	95,875,101	72,878,103	(22,996,998)	2,416,427	32,910,897	199,049	31,810,906	3,509,928	570,414	185,563	160,143	1,114,777	

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:** leads programmes on family and child protection and counselling. It develops policies, provides support and counselling services, and strengthens community mechanisms to ensure that safety and wellbeing of all children and families in Kiribati. This also includes the Social Protection Unit, which is responsible for the provision of cash transfers to the elderly and unemployed to support their economic and human development.
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:** It 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 **\$2,827,177** for Departmental Expenditures in the 2026 Budget

Table 18(a): MWYSSA MEDIUM TERM EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024	2025	2025	2026	2027	2028	2029
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
141518	Sports Complex	42,235	25,000	25,000	43,229	44,094	44,976	45,875
141516	KNYC Maneaba	2,993	5,000	5,000	3,063	3,124	3,187	3,250
Total Revenue		45,228	30,000	30,000	46,292	47,218	48,162	49,125
EXPENDITURE								
212111	KPF contribution	91,375	114,162	114,162	118,617	120,815	123,057	125,344
211111	Salaries	1,218,540	1,405,790	1,405,790	1,465,192	1,494,496	1,524,386	1,554,874
211111	Salaries (Statutory)	49,052	55,450	55,450	55,450	55,450	55,450	55,450
211113	Housing assistance	17,501	21,564	21,564	32,472	32,472	32,472	32,472
211114	Allowances	34,730	72,071	72,071	73,271	73,271	73,271	73,271
211114	Allowances (Statutory)	3,628	11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	53,306	36,398	36,398	36,398	36,398	36,398	36,398
211116	Temporary assistance	64,147	60,924	60,924	60,924	60,924	60,924	60,924
211117	Leave grants	207,554	234,000	234,000	237,000	237,000	237,000	237,000
211118	Home Passage		8,000	8,000				
Sub Total		1,739,833	2,019,399	2,019,399	2,089,164	2,120,666	2,152,798	2,185,572
221112	Council Services- Local Services- Local- Works	9,714	8,400	8,400	10,500	10,500	10,500	10,500
221113	Contract	59,302	19,475	19,475	19,475	19,475	19,475	19,475
221211	Consultants Based Overseas	7,007						
221311	Cleaning Services	864	3,841	3,841	3,841	3,841	3,841	3,841
221411	Recruitment- Advertisement Cost	699	1,150	1,150	1,150	1,150	1,150	1,150
221413	Recruitment- Sitting Allowance	500	700	700	700	700	700	700
221415	Recruitment- Screening Test		500	500	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.	834	6,932	6,932	6,932	6,932	6,932	6,932
222116	Repairs and Maintenance- Vehicles	649	1,031	1,031	1,000	1,000	1,000	1,000
222118	Repairs and Maintenance- Equipment	1,191	25,648	25,648	24,517	24,517	24,517	24,517
222213	Other structures	90,000						
223111	Entertainment- Local Advertisements/ Media-	8,909	10,000	10,000	10,000	10,000	10,000	10,000
224111	Announcements	1,606	10,810	10,810	13,000	13,000	13,000	13,000
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	54,754	78,120	78,120	78,120	78,120	78,120	78,120
226111	Telephone Bills	27,055	30,760	30,760	30,760	30,760	30,760	30,760
226112	Internet Fees	29,010	29,496	29,496	29,496	29,496	29,496	29,496
227111	Bus Ticket	5,372	1,820	1,820	1,820	1,820	1,820	1,820
227112	Fuel	24,999	24,775	24,775	24,775	24,775	24,775	24,775
227113	Office Transport	79,800						
227211	Local Airfares/ Shipfares	9,058	28,536	28,536	26,318	26,318	26,318	26,318
227212	Travel Allowance				2,000	2,000	2,000	2,000

Table 18(a): MWYSSA MEDIUM TERM EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024	2025	2025	2026	2027	2028	2029
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Int. Travel- Misc Incidental	2,400	12,368	12,368	14,978	14,978	14,978	14,978
227213	Int. Travel- Misc Incidental - Statutory		2,000	2,000				
227311	External Travel- Per Diem	42,281	62,102	62,102	62,102	62,102	62,102	62,102
227312	External Travel- Airfare	101,094	80,864	80,864	78,164	78,164	78,164	78,164
227313	External Travel- Taxi Hire	94	110	110	110	110	110	110
227314	Ext Travel- Misc Incidental	600	9,191	9,191	8,590	8,590	8,590	8,590
227314	Ext Travel- Misc Incidental - Statutory		2,300	2,300				
228112	Local Per Diems	6,048	22,672	22,672	28,848	28,848	28,848	28,848
228112	Local Per Diems - Statutory	6,000	5,600	5,600				
228211	Local Training- Catering	16,639	43,475	43,475	47,375	47,375	47,375	47,375
228213	Local Training- Reimbursement of Costs		1,500	1,500	1,500	1,500	1,500	1,500
228214	Local Training- Fees to presenters	1,692	2,700	2,700	3,100	3,100	3,100	3,100
228215	Local Training- Hire of venue	1,394	11,850	11,850	9,750	9,750	9,750	9,750
228299	Local Training- Workshops and Seminars (Others)	4,662	13,160	13,160	11,708	11,708	11,708	11,708
229111	Local Printing	1,562	1,600	1,600	1,600	1,600	1,600	1,600
229112	Local Stationery and Supplies	7,879	26,132	26,132	26,528	26,528	26,528	26,528
229311	Electricity and Gas	71,821	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	56,207	16,174	16,174	22,835	22,835	22,835	22,835
229899	Sundry Purchases (Local)	4,682	7,000	7,000	7,000	7,000	7,000	7,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	7,204	16,415	16,415	16,415	16,415	16,415	16,415
	Sub Total	743,581	738,012	738,012	738,012	738,012	738,012	738,012
	Total Recurrent Exp	2,483,414	2,757,411	2,757,411	2,827,177	2,858,678	2,890,810	2,923,584
263122	Voluntary organisations grants	11,444	12,000	12,000	12,000	12,000	12,000	12,000
272120	Disability Support Allowance	2,513,684	2,386,399	3,000,277	2,732,873	2,732,873	2,732,873	2,732,873
272130	Senior citizen's benefit	21,871,087	23,000,000	23,000,000	22,000,000	23,000,000	23,000,000	23,000,000
263131	Sport Incentive	10,000	10,000	10,000	10,000	10,000	10,000	10,000
282162	Contribt to Dev Fund	29,800,000	26,300,000	26,300,000	24,600,000	24,600,000	26,100,000	24,600,000
	Sub Total	54,206,214	51,708,399	52,322,277	49,354,873	50,354,873	51,854,873	50,354,873
	GRAND TOTAL	56,689,629	54,465,810	55,079,688	52,182,050	53,213,551	54,745,683	53,278,457

Table 18(b): HEAD 18 - MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Sport 02	Social Welfare 03	Youth 04	Women 05	NGO 06	Disability 07
REVENUE												
141518	Sports Complex	25,000	25,000	43,229	18,229		43,229					
141516	KNYC Maneaba	5,000	5,000	3,063	(1,937)		3,063					
Total Revenue		30,000	30,000	46,292	16,292	46,292						
EXPENDITURE												
212111	KPF contribution	114,162	114,162	118,617	4,455	64,512	8,029	19,488	5,712	11,113	6,281	3,482
211111	Salaries	1,405,790	1,405,790	1,465,192	59,402	771,420	101,657	246,586	71,914	147,175	81,407	45,032
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450						
211113	Housing assistance	21,564	21,564	32,472	10,908	21,096		4,680	6,696			
211114	Allowances	72,071	72,071	73,271	1,200	21,663	1,560	18,500	3,680	13,882	13,666	320
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840						
211115	Overtime	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		33,290	5,398	13,250	4,250	1,000	2,340	1,396
211117	Leave grants	234,000	234,000	237,000	3,000	129,000	18,000	39,000	12,000	21,000	12,000	6,000
211118	Home Passage	8,000	8,000		(8,000)							
Sub Total		2,019,399	2,019,399	2,089,164	69,765	1,128,343	137,920	345,504	107,403	195,570	118,194	56,230
221112	Council Services- Local	8,400	8,400	10,500	2,100				2,100	8,400		
221113	Services- Local- Works Contract	19,475	19,475	19,475		13,100	2,210	1,165			3,000	
221311	Cleaning Services	3,841	3,841	3,841		2,721	1,120					
221411	Recruitment- Advertisement	1,150	1,150	1,150		1,150						
221413	Recruitment- Sitting Allowance	700	700	700		700						
221415	Recruitment- Screening Test	500	500	500		500						
221911	Relocation Expenses	36,186	36,186	36,186		36,186						
222113	Maintenance- Residential Bldg.	6,932	6,932	6,932		6,932						
222116	Maintenance- Vehicles	1,031	1,031	1,000	(31)			1,000				
222118	Maintenance- Equipment	25,648	25,648	24,517	(1,131)	9,000	2,000	12,000	869			648
223111	Entertainment- Local	10,000	10,000	10,000		10,000						
224111	Advertisements/ Media	10,810	10,810	13,000	2,190			1,050	4,202		2,240	5,508
225111	Temporary Hire of Plant and Equipment	3,000	3,000	3,000			3,000					
225112	Permanent Hire of Plant and Equipment	78,120	78,120	78,120		78,120						
226111	Telephone Bills	30,760	30,760	30,760		30,720						40
226112	Internet Fees	29,496	29,496	29,496		29,496						
227111	Bus Ticket	1,820	1,820	1,820		1,820						
227112	Fuel	24,775	24,775	24,775		24,775						

Table 18(b): HEAD 18 - MINISTRY OF WOMEN, YOUTH, SPORTS AND SOCIAL AFFAIRS BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Sport 02	Social Welfare 03	Youth 04	Women 05	NGO 06	Disability 07
227211	Local Airfares/ Shipfares	28,536	28,536	26,318	(2,218)	7,676	1,864	5,880	4,966	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	12,368	12,368	14,978	2,610	2,000	2,240	3,568	4,710	1,170	1,290	
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)							
227311	External Travel- Per Diem	62,102	62,102	62,102		36,261	4,944	10,851	4,740		1,806	3,500
227312	External Travel- Airfare	80,864	80,864	78,164	(2,700)	46,000	4,525	14,289	2,300		4,000	7,050
227313	External Travel- Taxi Hire	110	110	110					110			
227314	Ext Travel- Misc Incidental	9,191	9,191	8,590	(601)	6,990		1,300	300			
227314	Ext Travel- Misc Incidental - Statutory	2,300	2,300		(2,300)							
228112	Local Per Diems	22,672	22,672	28,848	6,177	7,350	4,410	5,888	1,960	7,280	1,960	
228112	Local Per Diems - Statutory	5,600	5,600		(5,600)							
228211	Local Training- Catering	43,475	43,475	47,375	3,900		200	3,900	9,275	16,650	1,350	16,000
228213	Local Training- Reimbursement	1,500	1,500	1,500				1,500				
228214	Local Training- Fees to presenters	2,700	2,700	3,100	400				800	1,500		800
228215	Local Training- Hire of venue	11,850	11,850	9,750	(2,100)			2,100	1,650	3,000		3,000
228299	Local Training- (Others)	13,160	13,160	11,708	(1,452)			1,200	3,050	4,800	2,658	
229111	Local Printing	1,600	1,600	1,600		1,600						
229112	Local Stationery and Supplies	26,132	26,132	26,528	396	13,975	4,472	3,475	1,500	600	1,476	1,030
229311	Electricity and Gas	72,120	72,120	72,120		72,120						
229313	Sewerage	1,200	1,200	1,200		1,200						
	Office Equip, Furniture and											
229811	Software- Local	16,174	16,174	22,835	6,661	6,561		3,014	2,200	2,500	5,560	3,000
229899	Sundry Purchases (Local)	7,000	7,000	7,000						7,000		
	Office Equip, Furniture and											
229911	Software- Overseas	16,415	16,415	16,415		16,415						
	Sub Total	738,012	738,012	738,012		463,368	30,985	72,180	44,732	56,788	27,384	42,576
	Total Recurrent Exp	2,757,411	2,757,411	2,827,177	69,765	1,591,711	168,905	417,683	152,135	252,358	145,578	98,806
263122	Voluntary Organisations Grants	12,000	12,000	12,000								12,000
272120	Disability Support Allowance	2,386,399	3,000,277	2,732,873	(267,404)							2,732,873
272130	Senior citizen's benefit	23,000,000	23,000,000	22,000,000	(1,000,000)			22,000,000				
263131	Sport Incentive	10,000	10,000	10,000			10,000					
282162	Contribit to Dev Fund	26,300,000	26,300,000	24,600,000	(1,700,000)		600,000	23,000,000		1,000,000		
	Sub Total	51,708,399	52,322,277	49,354,873	(2,967,404)		610,000	45,000,000			1,012,000	2,732,873
	GRAND TOTAL	54,465,810	55,079,688	52,182,050	(2,897,639)	1,591,711	778,905	45,417,683	152,135	252,358	1,157,578	2,831,679

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 **\$6,143,509** for Departmental Expenditures in the 2026 Budget.

Table 19(a): MISE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024	2025	2025	2026	2027	2028	2029
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
144113	Sundry	2,203	1,000	1,000	2,247	2,292	2,338	2,384
142266	Petroleum Storage License	12,878	10,127	10,127	13,136	13,398	13,666	13,940
142267	Service Fee	46,290	103,146	103,146	103,146	105,209	107,313	109,459
142398	Hire of Plant	2,944	5,000	5,000	5,000	5,100	5,202	5,306
142268	Building Permit	37,218	14,360	14,360	37,962	38,721	39,496	40,285
142269	Electrical Contractor Fees and Charges		5,395	5,395	5,395	5,503	5,613	5,725
142270	Electrical wiring permit		400	400	400	408	416	424
142271	Energy Efficient Appliance Registration		500	500	500	510	520	531
Total Revenue		101,533	139,928	139,928	167,786	171,141	174,564	178,055
EXPENDITURE								
212111	KPF contribution	212,433	265,735	265,735	277,901	283,245	288,697	294,258
211111	Salaries	2,741,786	3,400,941	3,400,941	3,563,155	3,634,418	3,707,106	3,781,249
211111	Salaries (Statutory)	40,521	55,450	55,450	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	52,284	48,900	48,900	72,450	72,450	72,450	72,450
211114	Allowances	53,442	66,926	66,926	68,125	68,125	68,125	68,125
211114	Allowances (Statutory)	9,200	11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	85,358	101,591	101,591	101,591	101,591	101,591	101,591
211116	Temporary assistance	155,216	86,737	86,737	86,737	86,737	86,737	86,737
211117	Leave grants	461,211	609,000	609,000	648,000	648,000	648,000	648,000
Sub Total		3,811,451	4,648,319	4,648,319	4,885,249	4,961,857	5,039,997	5,119,699
211211	Uniforms		1,790	1,790	1,790	1,790	1,790	1,790
221111	Consultancy Services- Local	863	1,200	1,200				
221113	Services- Local- Works Contract	181,378	152,706	152,706	167,594	167,594	167,594	167,594
221211	Consultants Based Overseas		3,300	3,300	3,300	3,300	3,300	3,300
221212	Services- Overseas- Works Contract	1,190	5,000	5,000	2,150	2,150	2,150	2,150
221311	Cleaning Services	12,315	24,577	24,577	10,032	10,032	10,032	10,032
221411	Recruitment- Advertisement Cost	2,156	2,500	2,500	2,500	2,500	2,500	2,500
221412	Recruitment- Interview Cost	361	1,000	1,000	1,000	1,000	1,000	1,000
221413	Recruitment- Sitting Allowance	550	750	750	750	750	750	750
221415	Recruitment- Screening Test	267	1,000	1,000	1,000	1,000	1,000	1,000
222116	Repairs and Maintenance- Vehicles	12,472	9,400	9,400	24,700	24,700	24,700	24,700
222118	Repairs and Maintenance- Equipment	2,057	14,375	14,375	18,953	18,953	18,953	18,953
223111	Entertainment- Local	6,030	8,900	8,900	10,400	10,400	10,400	10,400
224111	Advertisements/ Media- Announcements	6,942	21,000	21,000	14,536	14,536	14,536	14,536
224112	Subscription	9,660	18,000	18,000	18,000	18,000	18,000	18,000
225112	Permanent Hire of Plant and Equipment	185,632	45,850	45,850	4,500	4,500	4,500	4,500
225212	Permanent Hire of Vehicles	60,532	20,000	20,000				
226111	Telephone Bills	26,304	89,904	89,904	34,620	34,620	34,620	34,620
226112	Internet Fees	13,670	35,040	35,040	24,000	24,000	24,000	24,000
227111	Bus Ticket	4,860	6,718	6,718	8,190	8,190	8,190	8,190

Table 19(a): MISE MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
227112	Fuel	49,188	116,062	116,062	134,046	134,046	134,046	134,046
227211	Local Airfares/ Shipfares	108,414	67,565	67,565	54,267	54,267	54,267	54,267
227212	Travel Allowance	38,918			6,300	6,300	6,300	6,300
227213	Int. Travel- Misc Incidental	31,464	54,798	54,798	65,838	65,838	65,838	65,838
227213	Int. Travel- Misc Incidental - Statutory		2,000	2,000				
227311	External Travel- Per Diem	48,427	83,979	83,979	95,379	95,379	95,379	95,379
227312	External Travel- Airfare	109,686	65,848	65,848	83,980	83,980	83,980	83,980
227314	Ext Travel- Misc Incidental		200	200	1,950	1,950	1,950	1,950
227314	Ext Travel- Misc Incidental - Statutory		1,750	1,750				
227315	External Travel- Insurance	675	1,800	1,800	5,655	5,655	5,655	5,655
228112	Local Per Diems	350	57,821	57,821	68,806	68,806	68,806	68,806
228112	Local Per Diems - Statutory		3,675	3,675				
228211	Local Training- Catering	23,428	47,900	47,900	38,980	38,980	38,980	38,980
228212	Local Training - Course Fees		12,900	12,900	6,900	6,900	6,900	6,900
228215	Local Training- Hire of venue		1,500	1,500	1,500	1,500	1,500	1,500
228299	Local Training- (Others)	13,774	29,550	29,550	14,550	14,550	14,550	14,550
228311	Overseas Training- Fees	2,281	18,407	18,407	22,007	22,007	22,007	22,007
229111	Local Printing	1,725	4,269	4,269	4,915	4,915	4,915	4,915
229112	Local Stationery and Supplies	36,345	20,366	20,366	22,349	22,349	22,349	22,349
229311	Electricity and Gas	57,328	66,715	66,715	101,583	101,583	101,583	101,583
229313	Sewerage	1,895	3,600	3,600	8,400	8,400	8,400	8,400
229811	Purchase of Office Equip, Furniture and Software- Local	332,716	50,206	50,206	54,461	54,461	54,461	54,461
229911	Purchase of Office Equip, Furniture and Software- Overseas	61,592	78,040	78,040	118,379	118,379	118,379	118,379
	Sub Total	1,446,486	1,258,261	1,258,261	1,258,260	1,258,260	1,258,260	1,258,260
	Total Recurrent Exp	5,257,937	5,906,580	5,906,580	6,143,509	6,220,117	6,298,257	6,377,960
282162	Contribt to Dev Fund	30,000,000	32,203,554	33,203,554	45,280,929	30,203,554	30,203,554	30,000,000
	Sub Total	30,000,000	32,203,554	33,203,554	45,280,929	30,203,554	30,203,554	30,000,000
	GRAND TOTAL	35,257,937	38,110,134	39,110,134	51,424,438	36,423,671	36,501,811	36,377,960

Table 19(b): HEAD 19 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Energy Planning									
						Admin 01	Unit 02	Electricity 03	Dept of Engineering 04	Construction 05	Water & Sanitation 06	Quality Control 07	Architectural 08	Civil Engineer 09	Cost & Planning 10
REVENUE															
144113	Sundry	1,000	1,000	2,247	1,247	2,247									
142266	Petroleum Storage License	10,127	10,127	13,136	3,009		13,136								
142267	Service Fee	103,146	103,146	103,146									103,146		
142398	Hire of Plant	5,000	5,000	5,000										5,000	
142268	Building Permit	14,360	14,360	37,962	23,602							37,962			
142269	Electrical Contractor Fees and Charges	5,395	5,395	5,395										5,395	
142270	Electrical wiring permit	400	400	400										400	
142271	Energy Efficient Appliance Registration	500	500	500										500	
	Total Revenue	139,928	139,928	167,786	27,858	2,247	13,136					37,962	103,146	11,295	
EXPENDITURE															
212111	KPF contribution	265,735	265,735	277,901	12,166	68,102	23,582			57,774	28,531	18,072	16,080	50,942	14,816
211111	Salaries	3,400,941	3,400,941	3,563,155	162,214	845,943	310,251			749,115	336,747	235,896	213,579	674,073	197,551
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450									
211112	Wages	2,000	2,000	2,000			2,000								
211113	Housing assistance	48,900	48,900	72,450	23,550	22,338	18,540				11,736	6,696		13,140	
211114	Allowances	66,926	66,926	68,125	1,200	18,493	12,980			11,400	10,660	3,560	840	4,821	5,372
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840									
211115	Overtime	101,591	101,591	101,591		43,141	1,497			46,734	4,984		1,200	2,685	1,351
211116	Temporary assistance	86,737	86,737	86,737		6,638	4,179			21,206	43,670	5,070	827	5,148	
211117	Leave grants	609,000	609,000	648,000	39,000	162,000	45,000			144,000	54,000	36,000	36,000	138,000	33,000
	Sub Total	4,648,319	4,648,319	4,885,249	236,930	1,231,945	418,028			1,030,229	490,328	305,294	268,526	888,808	252,090
211211	Uniforms	1,790	1,790	1,790			1,790								
221111	Consultancy Services- Local	1,200	1,200		(1,200)										
221113	Services- Local- Works	152,706	152,706	167,594	14,888	130,364		10,000			12,000			15,230	
221211	Consultants Based Overseas	3,300	3,300	3,300											3,300
221212	Services- Overseas- Works	5,000	5,000	2,150	(2,850)								2,150		
221311	Cleaning Services	24,577	24,577	10,032	(14,545)	9,624								408	
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	9,400	9,400	24,700	15,300	7,700								17,000	
222118	Maintenance- Equipment	14,375	14,375	18,953	4,578	12,925								6,028	
223111	Entertainment- Local	8,900	8,900	10,400	1,500	10,400									
224111	Advertisements/ Media	21,000	21,000	14,536	(6,464)	8,536								6,000	
224112	Subscription	18,000	18,000	18,000			18,000								
225112	Permanent Hire of Plant and Equipment	45,850	45,850	4,500	(41,350)					4,500					
225212	Permanent Hire of Vehicles	20,000	20,000		(20,000)										
226111	Telephone Bills	89,904	89,904	34,620	(55,284)	34,620									
226112	Internet Fees	35,040	35,040	24,000	(11,040)	24,000									
227111	Bus Ticket	6,718	6,718	8,190	1,472	3,840				2,628				1,182	540
227112	Fuel	116,062	116,062	134,046	17,984	69,264				25,182				39,600	
227211	Local Airfares/ Shipfares	67,565	67,565	54,267	(13,298)	32,354	7,504		600	1,500		5,000	3,309	4,000	
227212	Travel Allowance			6,300	6,300	6,300									

Table 19(b): HEAD 19 - MINISTRY OF INFRASTRUCTURE AND SUSTAINABLE ENERGY BUDGET 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Energy											
						Admin 01	Planning Unit 02	Electricity 03	Dept of Engineering 04	Construction 05	Water & Sanitation 06	Quality Control 07	Architectural 08	Civil Engineer 09	Cost & Planning 10		
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)												
227213	Int. Travel- Misc Incidental	54,798	54,798	65,838	11,040	53,214	2,374		810	840				3,240		5,360	
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)												
227311	External Travel- Per Diem	83,979	83,979	95,379	11,400	28,266	31,731		4,706	6,320	18,036	6,320					
227312	External Travel- Airfare	65,848	65,848	83,980	18,132	38,800	14,500			5,000	11,000	5,000					9,680
227314	Ext Travel- Misc Incidental	200	200	1,950	1,750	1,750	200										
227314	Ext Travel- Misc Incidental - Statutory	1,750	1,750		(1,750)												
227315	External Travel- Insurance	1,800	1,800	5,655	3,855	3,855	1,000		800								
228112	Local Per Diems	57,821	57,821	68,806	10,985	28,045	5,530		1,470	980		14,935	3,714	5,600		8,532	
228112	Local Per Diems - Statutory	3,675	3,675		(3,675)												
228211	Local Training- Catering	47,900	47,900	38,980	(8,920)	22,580	5,600		500	2,700	5,000			2,000	600		
228212	Local Training - Course Fees	12,900	12,900	6,900	(6,000)		3,500							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	14,550	(15,000)	10,000	1,200			3,000				350			
228311	Overseas Training- Fees	18,407	18,407	22,007	3,600		2,295				3,000			10,212	6,500		
229111	Local Printing	4,269	4,269	4,915	647	2,840	2,075										
229112	Local Stationery and Supplies	20,366	20,366	22,349	1,983	17,565	2,360		540					325			1,559
229311	Electricity and Gas	66,715	66,715	101,583	34,867	70,852		7,481		23,250							
229313	Sewerage	3,600	3,600	8,400	4,800	8,400											
229811	Purchase of Office Equip, Furniture and Software- Local	50,206	50,206	54,461	4,255	29,000	7,360			2,936	1,800			10,345	3,020		
229911	Purchase of Office Equip, Furniture and Software- Overseas	78,040	78,040	118,379	40,339	92,629								2,500			23,250
	Sub Total	1,258,261	1,258,261	1,258,260		762,973	108,019	17,481	9,426	78,836	50,836	31,255	41,245	111,328	46,861		
	Total Recurrent Exp	5,906,580	5,906,580	6,143,509	236,929	1,994,919	526,047	17,481	9,426	1,109,065	541,164	336,549	309,770	1,000,136	298,951		
282162	Contribt to Dev Fund	32,203,554	33,203,554	45,280,929	12,077,375						407,108					44,873,821	
	Sub Total	32,203,554	33,203,554	45,280,929	12,077,375						407,108					44,873,821	
	GRAND TOTAL	38,110,134	39,110,134	51,424,438	12,314,304	1,994,919	526,047	17,481	9,426	1,109,065	948,272	336,549	309,770	45,873,957	298,951		

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 Resource is allocated a total of **\$7,726,859** for Departmental Expenditures in the 2026 Budget.

Table 20(a): MEHR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024	2025	2025	2026	2027	2028	2029
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
REVENUE								
142221	Course Fee	118,957	107,000	107,000	121,336	123,763	126,238	128,763
142222	Seaman Administration Fees	7,616	4,000	4,000	7,768	7,924	8,082	8,244
142224	Employment Services	750	2,250	2,250	2,250	2,295	2,341	2,388
142223	MTC Upgrading Fees	96,076	60,000	60,000	97,997	99,957	101,957	103,996
141513	Rental of MTC Premises	20,214	6,000	6,000	20,618	21,031	21,451	21,880
142251	Medical fees	67,226	55,000	55,000	68,571	69,942	71,341	72,768
Total Revenue		310,839	234,250	234,250	318,541	324,911	331,410	338,038
EXPENDITURE								
212111	KPF contribution	247,656	263,541	263,541	265,751	270,819	275,989	281,262
211111	Salaries	3,249,043	3,359,297	3,359,297	3,378,785	3,446,360	3,515,288	3,585,593
211111	Salaries (Statutory)	53,317	55,450	55,450	55,450	55,450	55,450	55,450
211112	Wages		9,555	9,555	9,555	9,555	9,555	9,555
211113	Housing assistance	84,736	72,072	72,072	138,942	138,942	138,942	138,942
211114	Allowances	47,934	38,786	38,786	39,986	39,986	39,986	39,986
211114	Allowances (Statutory)	9,530	11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	100,900	61,132	61,132	98,849	98,849	98,849	98,849
211116	Temporary assistance	98,310	99,139	99,139	109,116	109,116	109,116	109,116
211117	Leave grants	452,848	528,000	528,000	531,000	531,000	531,000	531,000
211118	Home Passage	12,000	20,000	20,000	20,000	20,000	20,000	20,000
Sub Total		4,356,275	4,518,012	4,518,012	4,657,274	4,729,918	4,804,015	4,879,594
211211	Uniforms	30,472	28,760	28,760	26,920	26,920	26,920	26,920
221111	Consultancy Services- Local	15,260	30,900	30,900	33,100	33,100	33,100	33,100
221113	Services- Local- Works Contract	239,631	180,946	180,946	280,977	280,977	280,977	280,977
221211	Consultants Based Overseas	10,000	13,000	13,000	27,000	27,000	27,000	27,000
221212	Services- Overseas- Works	73,326	108,686	108,686	48,000	48,000	48,000	48,000
221311	Cleaning Services	25,153	24,304	24,304	30,304	30,304	30,304	30,304
221411	Recruitment- Advertisement	2,318	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	1,430	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	4,000						
222111	Maintenance- Office Building	2,933	30,000	30,000	27,000	27,000	27,000	27,000
222112	Maintenance- Other Infra	28,156	46,244	46,244	61,000	61,000	61,000	61,000
222113	Maintenance- Residential Bldg.	35,982	10,000	10,000	25,000	25,000	25,000	25,000
222115	Maintenance- PandM	25,529	33,000	33,000	12,500	12,500	12,500	12,500
222116	Maintenance- Vehicles	3,867	13,000	13,000	19,500	19,500	19,500	19,500
222118	Maintenance- Equipment	26,160	16,100	16,100	21,600	21,600	21,600	21,600
223111	Entertainment- Local	19,058	20,500	20,500	20,500	20,500	20,500	20,500
224111	Advertisements	2,712	14,600	14,600	12,600	12,600	12,600	12,600
225112	Permanent Hire of Plant and Equipment	28,380	25,550	25,550	25,550	25,550	25,550	25,550
226111	Telephone Bills	60,393	75,360	75,360	107,160	107,160	107,160	107,160
226112	Internet Fees	127,121	165,360	165,360	135,360	135,360	135,360	135,360

Table 20(a): MEHR MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024	2025	2025	2026	2027	2028	2029
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
227111	Bus Ticket	68,580	8,172	8,172	8,172	8,172	8,172	8,172
227112	Fuel	37,334	50,493	50,493	72,486	72,486	72,486	72,486
227113	Office Transport	200,777	144,460	144,460	138,960	138,960	138,960	138,960
227211	Local Airfares/ Shipfares	101,553	82,650	82,650	68,640	68,640	68,640	68,640
227212	Travel Allowance	13,775			13,806	13,806	13,806	13,806
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Int. Travel- Misc Incidental	6,519	6,740	6,740	8,740	8,740	8,740	8,740
227213	Int. Travel- Misc Incidental - Statutory	6,500	2,000	2,000				
227311	External Travel- Per Diem	118,384	111,214	111,214	120,110	120,110	120,110	120,110
227312	External Travel- Airfare	64,657	74,800	74,800	86,360	86,360	86,360	86,360
227313	External Travel- Taxi Hire				300	300	300	300
227314	Ext Travel- Misc Incidental		10,500	10,500	16,000	16,000	16,000	16,000
227314	Ext Travel- Misc Incidental - Statutory	1,395	6,000	6,000				
227315	External Travel- Insurance	3,015	4,450	4,450	4,450	4,450	4,450	4,450
228111	Local Accommodation Cost	2,338	4,400	4,400	2,100	2,100	2,100	2,100
228112	Local Per Diems	90,963	49,568	49,568	43,968	43,968	43,968	43,968
228112	Local Per Diems - Statutory	7,090	2,100	2,100				
228211	Local Training- Catering	14,279	15,000	15,000	15,000	15,000	15,000	15,000
228212	Local Training - Course Fees	554	9,800	9,800	9,800	9,800	9,800	9,800
228213	Local Training- Reimbursement		320	320	320	320	320	320
228215	Local Training- Hire of venue		1,200	1,200	1,700	1,700	1,700	1,700
228299	Local Training- (Others)	382	3,580	3,580	3,580	3,580	3,580	3,580
228311	Overseas Training- Fees	7,601	22,420	22,420	22,420	22,420	22,420	22,420
229111	Local Printing	99,139	61,096	61,096	53,046	53,046	53,046	53,046
229112	Local Stationery and Supplies	77,446	62,462	62,462	61,488	61,488	61,488	61,488
229211	Food and Rations- Local	135,688	243,000	243,000	457,620	457,620	457,620	457,620
229311	Electricity and Gas	479,463	500,668	500,668	696,818	696,818	696,818	696,818
229312	Water	23,310	30,240	30,240	30,240	30,240	30,240	30,240
229313	Sewerage	2,100	4,260	4,260	4,260	4,260	4,260	4,260
229811	Purchase of Office Equip, Furniture and Software- Local	114,791	45,660	45,660	48,360	48,360	48,360	48,360
229899	Sundry Purchases (Local)	240	5,000	5,000	5,000	5,000	5,000	5,000
229911	Purchase of Office Equip, Furniture and Software- Overseas	6,932	19,400	19,400	17,500	17,500	17,500	17,500
229912	Specialised Purchase- Overseas	93,010	128,001	128,001	128,000	128,000	128,000	128,000
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
	Sub Total	2,539,694	2,568,534	2,568,534	3,069,585	3,069,585	3,069,585	3,069,585
	Total Recurrent Exp	6,895,968	7,086,546	7,086,546	7,726,859	7,799,503	7,873,600	7,949,179
251127	Allowances for MTC and KIT students	194,606	310,537	310,537	310,537	310,537	310,537	310,537
282162	Contribt to Dev Fund							
	Sub Total	194,606	310,537	310,537	310,537	310,537	310,537	310,537
	GRAND TOTAL	7,090,574	7,397,083	7,397,083	8,037,396	8,110,040	8,184,137	8,259,716

Table 20(b): HEAD 20 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES BUDGET 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Labour 02	KIT 03	MTC 04
REVENUE									
142221	Course Fee	107,000	107,000	121,336	14,336			121,336	
142222	Seaman Administration Fees	4,000	4,000	7,768	3,768				7,768
142224	Employment Services	2,250	2,250	2,250			2,250		
142223	MTC Upgrading Fees	60,000	60,000	97,997	37,997				97,997
141513	Rental of MTC Premises	6,000	6,000	20,618	14,618				20,618
142251	Medical fees	55,000	55,000	68,571	13,571				68,571
	Total Revenue	234,250	234,250	318,541	84,291		2,250	121,336	194,955
EXPENDITURE									
212111	KPF contribution	263,541	263,541	265,751	2,210	27,108	39,514	74,013	125,116
211111	Salaries	3,359,297	3,359,297	3,378,785	19,488	286,424	511,078	974,792	1,606,491
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450			
211112	Wages	9,555	9,555	9,555				9,555	
211113	Housing assistance	72,072	72,072	138,942	66,870		23,202	57,654	58,086
211114	Allowances	38,786	38,786	39,986	1,200	11,881	5,600	8,005	14,500
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840			
211115	Overtime	61,132	61,132	98,849	37,717	16,345	4,864	13,050	64,590
211116	Temporary assistance	99,139	99,139	109,116	9,977	19,569	15,772	12,053	61,721
211117	Leave grants	528,000	528,000	531,000	3,000	45,000	78,000	156,000	252,000
211118	Home Passage	20,000	20,000	20,000			8,000	12,000	
	Sub Total	4,518,012	4,518,012	4,657,274	139,262	471,617	686,030	1,317,123	2,182,505
211211	Uniforms	28,760	28,760	26,920	(1,840)		920		26,000
221111	Consultancy Services- Local	30,900	30,900	33,100	2,200		29,100		4,000
221113	Services- Local- Works Contract	180,946	180,946	280,977	100,031	135,849		31,897	113,231
221211	Consultants Based Overseas	13,000	13,000	27,000	14,000				27,000
	Services- Overseas- Works								
221212	Contract	108,686	108,686	48,000	(60,686)		40,000		8,000
221311	Cleaning Services	24,304	24,304	30,304	6,000	1,268		13,000	16,036
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	
	Repairs and Maintenance- Office								
222111	Building	30,000	30,000	27,000	(3,000)	15,000			12,000
	Repairs and Maintenance- Other								
222112	Infra	46,244	46,244	61,000	14,756	18,000			43,000
	Repairs and Maintenance-								
222113	Residential Bldg.	10,000	10,000	25,000	15,000	10,000		15,000	
	Repairs and Maintenance- PandM								
222115	Repairs and Maintenance-	33,000	33,000	12,500	(20,500)				12,500
	Vehicles								
222116	Vehicles	13,000	13,000	19,500	6,500	5,000	2,400	5,600	6,500
	Repairs and Maintenance-								
222118	Equipment	16,100	16,100	21,600	5,500		1,800	5,600	14,200
223111	Entertainment- Local	20,500	20,500	20,500		5,000	8,000	5,500	2,000
	Advertisements/ Media-								
224111	Announcements	14,600	14,600	12,600	(2,000)	6,600	2,400	3,000	600
	Permanent Hire of Plant and								
225112	Equipment	25,550	25,550	25,550		25,550			
226111	Telephone Bills	75,360	75,360	107,160	31,800	50,760		36,000	20,400
226112	Internet Fees	165,360	165,360	135,360	(30,000)	34,800	960	93,600	6,000

Table 20(b): HEAD 20 - MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES BUDGET 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Labour 02	KIT 03	MTC 04
227111	Bus Ticket	8,172	8,172	8,172				8,172	
227112	Fuel	50,493	50,493	72,486	21,993	11,606	726	24,615	35,539
227113	Office Transport	144,460	144,460	138,960	(5,500)	39,660	3,600	2,850	92,850
227211	Local Airfares/ Shipfares	82,650	82,650	68,640	(14,010)	19,640	21,000	25,000	3,000
227212	Travel Allowance			13,806	13,806	6,300			7,506
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)				
227213	Int. Travel- Misc Incidental	6,740	6,740	8,740	2,000	2,000		6,740	
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)				
227311	External Travel- Per Diem	111,214	111,214	120,110	8,896	40,572	45,366	25,970	8,202
227312	External Travel- Airfare	74,800	74,800	86,360	11,560	31,000	41,360		14,000
227313	External Travel- Taxi Hire			300	300				300
227314	Ext Travel- Misc Incidental	10,500	10,500	16,000	5,500	6,000	10,000		
227314	Ext Travel- Misc Incidental - Statutory	6,000	6,000		(6,000)				
227315	External Travel- Insurance	4,450	4,450	4,450		1,200	1,000	2,250	
228111	Local Accommodation Cost	4,400	4,400	2,100	(2,300)				2,100
228112	Local Per Diems	49,568	49,568	43,968	(5,600)	15,120	11,830	14,078	2,940
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	1,700	500	300			1,400
228299	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	61,096	61,096	53,046	(8,050)	10,416	5,000	30,680	6,950
229112	Local Stationery and Supplies	62,462	62,462	61,488	(974)	6,015	3,148	25,717	26,608
229211	Food and Rations- Local	243,000	243,000	457,620	214,620	3,240		1,200	453,180
229311	Electricity and Gas	500,668	500,668	696,818	196,150	62,400		233,978	400,440
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	48,360	2,700	10,000	6,950	26,910	4,500
229899	Sundry Purchases (Local)	5,000	5,000	5,000		4,500		500	
229911	Purchase of Office Equip, Furniture and Software- Overseas	19,400	19,400	17,500	(1,900)	2,000		10,000	5,500
229912	Specialised Purchase- Overseas	128,001	128,001	128,000	(1)				128,000
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	3,069,585	501,051	591,696	238,880	695,217	1,543,792
Total Recurrent Exp		7,086,546	7,086,546	7,726,859	640,313	1,063,314	924,910	2,012,340	3,726,296
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		7,397,083	7,397,083	8,037,396	640,313	1,373,851	924,910	2,012,340	3,726,296

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.
12. Architectural Division: The Division provides technical services to the MLPID divisions, other Kiritimati based Ministries, private sector, NGOs, Churches and Communities in relation to the design, estimation and survey services.
13. IT Division: The IT Division is responsible for managing and maintaining the Ministry's information and communication technology systems. It ensures reliable network connectivity, data security, and technical support for all divisions. The Division also drives digital transformation initiatives, develops ICT policies, and builds staff capacity to enhance service delivery and operational efficiency across the Line and Phoenix Islands.

The Ministry of Line and Phoenix Islands Development is allocated a total of **\$6,720,263** for Departmental Expenditures in the 2026 Budget.

Table 21(a): MLPID MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
144112	Sundry Recoveries		8,500	8,500	9,000	9,180	9,364	9,551
144113	Sundry Revenue	149,830			152,827			
141513	Rental of Government premises	9,047	10,000	10,000	10,000	10,200	10,404	10,612
142376	Carpentry and Joinery	1,730	2,760	2,760	2,760	2,815	2,872	2,929
141514	Rental of Houses	59,790	83,533	83,533	83,533	85,204	86,908	88,646
142377	Sales of Electricity	699,769	560,000	560,000	699,700	713,694	727,968	742,527
142378	Water Supply Fee	69,392	85,000	85,000	90,000	91,800	93,636	95,509
142379	Solar Salt Sales	77,224	30,000	30,000	77,000	78,540	80,111	81,713
142380	Sales of Business Plan	220	2,400	2,400	2,400	2,448	2,497	2,547
142398	Hire of Government Equipments	28,989	60,000	60,000	60,000	61,200	62,424	63,672
Total Revenue		1,095,992	842,193	842,193	1,187,220	1,055,081	1,076,182	1,097,706
EXPENDITURE								
212111	KPF contribution	226,774	265,295	265,295	277,620	282,909	288,303	293,805
211111	Salaries	3,138,693	3,361,264	3,361,264	3,525,603	3,596,115	3,668,037	3,741,398
211111	Salaries (Statutory)		55,450	55,450	55,450	55,450	55,450	55,450
211112	Wages	124,360	161,816	161,816	161,816	161,816	161,816	161,816
211113	Housing assistance	8,388	8,760	8,760	6,696	6,696	6,696	6,696
211114	Allowances	81,580	108,703	108,703	109,903	109,903	109,903	109,903
211114	Allowances (Statutory)		11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	276,637	229,004	229,004	233,300	233,300	233,300	233,300
211116	Temporary assistance	132,260	120,551	120,551	120,551	120,551	120,551	120,551
211117	Leave grants	556,822	636,000	636,000	654,000	654,000	654,000	654,000
211118	Home Passage	154,397	204,000	204,000	188,000	188,000	188,000	188,000
Sub Total		4,699,912	5,161,883	5,161,883	5,342,779	5,418,580	5,495,896	5,574,759
211211	Uniforms	122	8,435	8,435				
221111	Consultancy Services- Local	5,107	6,534	6,534	1,000	1,000	1,000	1,000
221112	Council Services- Local	59,015	63,040	63,040	23,933	23,933	23,933	23,933
221113	Services- Local- Works Contract	39,258	34,029	34,029	43,800	43,800	43,800	43,800
221211	Consultants Based Overseas		4,722	4,722	4,722	4,722	4,722	4,722
221212	Services- Overseas- Works	1,169	5,000	5,000	6,000	6,000	6,000	6,000
221311	Cleaning Services	5,480	7,228	7,228	10,920	10,920	10,920	10,920
221411	Recruitment- Advertisement	580	8,560	8,560	6,750	6,750	6,750	6,750
221412	Recruitment- Interview		200	200	200	200	200	200
221413	Recruitment- Sitting Allowance		100	100	100	100	100	100
Repairs and Maintenance- Office								
222111	Building				8,592	8,592	8,592	8,592
222114	Maintenance- Vessels		10,950	10,950				
222116	Maintenance- Vehicles	87,114	96,979	96,979	68,400	68,400	68,400	68,400
222118	Maintenance- Equipment	14,033	23,396	23,396	45,091	45,091	45,091	45,091
222217	Machinery and equipment	250,258	32,400	32,400	27,815	27,815	27,815	27,815
223111	Entertainment- Local	58,194	44,384	44,384	55,000	55,000	55,000	55,000
223112	Entertainment- Overseas				20,000	20,000	20,000	20,000
224111	Advertisements/ Media	219	8,958	8,958	7,798	7,798	7,798	7,798
Temporary Hire of Plant and								
225111	Equipment	23,291	19,900	19,900	28,560	28,560	28,560	28,560
225211	Temporary Hire of Vehicles				28,270	28,270	28,270	28,270
225212	Permanent Hire of Vehicles				2,500	2,500	2,500	2,500
226111	Telephone Bills	27,149	62,100	62,100	65,980	65,980	65,980	65,980
226112	Internet Fees	32,318	96,720	96,720	15,600	15,600	15,600	15,600

Table 21(a): MLPID MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029 cont'd

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
227112	Fuel	135,619	124,604	124,604	146,438	146,438	146,438	146,438
227113	Office Transport	59,515	60,477	60,477	37,400	37,400	37,400	37,400
227211	Local Airfares/ Shipfares	10,920	142,510	142,510	54,397	54,397	54,397	54,397
227212	Travel Allowance - Statutory		6,300	6,300				
227213	Int. Travel- Misc Incidental	167,421	68,755	68,755	91,375	91,375	91,375	91,375
227213	Int. Travel- Misc Incidental - Statutory	14,086	2,000	2,000				
227311	External Travel- Per Diem	9,642	59,179	59,179	108,669	108,669	108,669	108,669
227312	External Travel- Airfare	39,382	40,500	40,500	95,893	95,893	95,893	95,893
227313	External Travel- Taxi Hire		980	980				
227314	Ext Travel- Misc Incidental		2,500	2,500	6,000	6,000	6,000	6,000
227314	Ext Travel- Misc Incidental - Statutory		1,750	1,750				
227315	External Travel- Insurance		250	250	2,250	2,250	2,250	2,250
228111	Local Accommodation Cost		3,430	3,430				
228112	Local Per Diems		45,556	45,556	53,782	53,782	53,782	53,782
228112	Local Per Diems - Statutory		23,100	23,100				
228211	Local Training- Catering	2,981	1,960	1,960	1,450	1,450	1,450	1,450
228212	Local Training - Course Fees	139	13,880	13,880	12,720	12,720	12,720	12,720
228299	Local Training- (Others)		175	175				
228311	Overseas Training- Fees	3,718	15,996	15,996	35,226	35,226	35,226	35,226
228312	Overseas Training- Scholarships		3,000	3,000				
229111	Local Printing	1,190	10,615	10,615	10,615	10,615	10,615	10,615
229112	Local Stationery and Supplies	109,625	93,768	93,768	51,605	51,605	51,605	51,605
229311	Electricity and Gas	6,936	8,400	8,400	13,200	13,200	13,200	13,200
229312	Water				600	600	600	600
229313	Sewerage	275	600	600	1,600	1,600	1,600	1,600
229611	Printing- Overseas	215	3,240	3,240	3,240	3,240	3,240	3,240
229612	Stationery and Supplies- Overseas	19,712	41,016	41,016				
229811	Purchase of Office Equip, Furniture and Software- Local	95,454	67,309	67,309	134,303	134,303	134,303	134,303
229911	Purchase of Office Equip, Furniture and Software- Overseas	3,253	2,000	2,000	45,690	45,690	45,690	45,690
Sub Total		1,283,390	1,377,484	1,377,484	1,377,484	1,377,484	1,377,484	1,377,484
Total Recurrent Exp		5,983,301	6,539,367	6,539,367	6,720,263	6,796,063	6,873,380	6,952,243
251212	Housing Maintenance - Kiritimati							
282162	Contribt to Dev Fund	4,080,000	4,080,000	4,080,000	1,300,000	1,300,000	1,300,000	1,300,000
Sub Total		4,080,000	4,080,000	4,080,000	1,300,000	1,300,000	1,300,000	1,300,000
GRAND TOTAL		10,063,301	10,619,367	10,619,367	8,020,263	8,096,063	8,173,380	8,252,243

Table 21(b): HEAD 21: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET - 2026

Code	Description	2025	2025	2026	2026	Admin	Accounts	PWD	Housing	Electrical	Power	IT	Civil	Planning	Solar	HMM	Water	Linnix	Architec
		Budget	Revised	Budget	Budget vs 2025 Revised (\$)														
REVENUE																			
144112	Sundry Recoveries	8,500	8,500	9,000	500	9,000													
144113	Sundry Revenue			152,827	152,827	152,827													
141513	Rental of Government premises	10,000	10,000	10,000		10,000													
142376	Carpentry and Joinery	2,760	2,760	2,760				2,760											
141514	Rental of Houses	83,533	83,533	83,533				83,533											
142377	Sales of Electricity	560,000	560,000	699,700	139,700					699,700									
142378	Water Supply Fee	85,000	85,000	90,000	5,000												90,000		
142379	Solar Salt Sales	30,000	30,000	77,000	47,000										77,000				
142380	Sales of Business Plan	2,400	2,400	2,400									2,400						
142398	Hire of Government Equipments	60,000	60,000	60,000													60,000		
Total Revenue		842,193	842,193	1,187,220	345,027	171,827		2,760	83,533	699,700			2,400		77,000	60,000	90,000		
EXPENDITURE																			
212111	KPF contribution	265,295	265,295	277,620	12,325	40,995	16,083	57,229	7,005	22,617	19,875	4,577	17,687	7,779	11,559	23,882	39,737	5,712	2,883
211111	Salaries	3,361,264	3,361,264	3,525,603	164,339	474,361	211,618	729,506	89,621	295,886	257,164	56,312	223,217	97,489	151,611	304,088	523,449	72,839	38,441
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450													
211112	Wages	161,816	161,816	161,816				46,183				14,138	73,590		18,420				9,486
211113	Housing assistance	8,760	8,760	6,696	(2,064)														6,696
211114	Allowances	108,703	108,703	109,903	1,200	7,675	5,000	24,122	1,802	5,590	17,498	9,000	10,640	1,895	2,680	15,000	6,500		2,501
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840													
211115	Overtime	229,004	229,004	233,300	4,296	22,464	12,835	54,860	2,580	35,620	22,564	10,307	13,960	704	10,946	10,000	33,460		3,000
211116	Temporary assistance	120,551	120,551	120,551		16,782	2,817	33,553	3,786	5,672	7,838	4,713	12,615	6,225	2,514	14,340	6,380		3,316
211117	Leave grants	636,000	636,000	654,000	18,000	90,000	36,000	141,000	15,000	57,000	54,000	9,000	36,000	12,000	30,000	57,000	99,000	12,000	6,000
211118	Home Passage	204,000	204,000	188,000	(16,000)	20,000	8,000	36,000	8,000	24,000	24,000	4,000	8,000	8,000	8,000	20,000	16,000		4,000
Sub Total		5,161,883	5,161,883	5,342,779	180,896	737,567	292,353	1,122,453	127,794	446,385	402,939	112,046	395,709	134,092	235,731	444,311	724,526	115,550	51,324
211211	Uniforms	8,435	8,435		(8,435)														
221111	Consultancy Services- Local	6,534	6,534	1,000	(5,534)					1,000									
221112	Council Services- Local	63,040	63,040	23,933	(39,107)	800		6,000		1,000			300		12,090	2,000	580		1,163
221113	Services- Local- Works Consultants Based	34,029	34,029	43,800	9,772	12,660	200	1,200	3,500	1,500	9,500	600	150		900	12,390			1,200
221211	Overseas Services- Overseas-	4,722	4,722	4,722		4,722													
221212	Works	5,000	5,000	6,000	1,000							3,000					3,000		
221311	Cleaning Services	7,228	7,228	10,920	3,692	4,300		3,017	30		2,920				300				353
221411	Recruitment- Advertisement	8,560	8,560	6,750	(1,810)	6,750													
221412	Recruitment- Interview	200	200	200															200
221413	Recruitment- Allowance	100	100	100															100
222111	Repairs and Maintenance- Office Building			8,592	8,592										6,000				2,592
222114	Maintenance- Ships and vessels	10,950	10,950		(10,950)														
222116	Maintenance- Vehicles	96,979	96,979	68,400	(28,579)		600	5,750		1,250			4,000		1,800	52,000			3,000
222118	Maintenance- Equipment	23,396	23,396	45,091	21,695	6,500	3,300	2,000	500	1,100	3,150	2,500	4,075	750	1,300		17,520		2,396
222217	Machinery and equipment	32,400	32,400	27,815	(4,585)	1,000											26,815		
223111	Entertainment- Local	44,384	44,384	55,000	10,616	55,000													

Table 21(b): HEAD 21: MINISTRY OF LINE AND PHOENIX ISLAND DEVELOPMENT BUDGET – 2026 cont'd

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Admin 01	Accounts 02	PWD Construction 03	Housing 04	Electrical 05	Power 06	IT 07	Civil 08	Planning 09	Solar Salt 10	HMM 11	Water 12	Linnix Agency 13	Architectural 14
223112	Entertainment- Overseas			20,000	20,000	20,000													
224111	Advertisements/ Media	8,958	8,958	7,798	(1,160)	2,000	1,148			900			200	400	1,400				1,750
225111	Temporary Hire - Plant and Equipment	19,900	19,900	28,560	8,660		600		5,000	2,600	3,600	1,000	1,800		10,000		3,960		
225211	Temporary Hire of Vehicles			28,270	28,270	17,080	2,940	5,820		1,780		150	500						
225212	Permanent Hire of Vehicles			2,500	2,500						2,500								
226111	Telephone Bills	62,100	62,100	65,980	3,880	59,380													6,600
226112	Internet Fees	96,720	96,720	15,600	(81,120)	10,800													4,800
227112	Fuel	124,604	124,604	146,438	21,834	42,946	2,400	15,450	5,540	13,312	7,200	1,110	1,620	1,900	2,200	18,800	18,408		15,552
227113	Office Transport	60,477	60,477	37,400	(23,077)	37,400													
227211	Local Airfares/ Shipfares/ Travel Allowance - Statutory	142,510	142,510	54,397	(88,113)	9,568	14,154	2,502		4,784	2,500	4,568	932	3,217	1,634	7,604	2,934		
227212	Int. Travel- Misc	6,300	6,300		(6,300)														
227213	Incidental	68,755	68,755	91,375	22,620	83,475	1,960							4,200					1,740
227213	Int. Travel- Misc	2,000	2,000		(2,000)														
227311	External Travel- Per Diem	59,179	59,179	108,669	49,490	103,767		1,290							1,806		1,806		
227312	External Travel- Airfare	40,500	40,500	95,893	55,393	67,000		6,400	3,812		7,000	2,500		2,081	2,800	2,300	2,000		
227313	External Travel- Taxi Hire	980	980		(980)														
227314	Ext Travel- Misc	2,500	2,500	6,000	3,500	6,000													
227314	Incidental - Statutory	1,750	1,750		(1,750)														
227315	External Travel- Insurance	250	250	2,250	2,000	2,000									250				
228111	Local Accommodation Cost	3,430	3,430		(3,430)														
228112	Local Per Diems	45,556	45,556	53,782	8,226	11,900	9,668	3,920		4,900	9,184	3,430	980		3,920	3,430	2,450		
228112	Local Per Diems - Statutory	23,100	23,100		(23,100)														
228211	Local Training- Catering	1,960	1,960	1,450	(510)								350	1,100					
228212	Local Training - Course Fees	13,880	13,880	12,720	(1,160)	1,500	210	3,430	200	4,590	1,250	1,000			140		400		
228299	Local Training - (Others)	175	175		(175)														
228311	Overseas Training- Fees	15,996	15,996	35,226	19,230		3,000	2,930		5,000	16,000	3,800		1,000					3,496
228312	Overseas Training- Scholarships and other exp.	3,000	3,000		(3,000)														
229111	Local Printing	10,615	10,615	10,615		1,050	8,565			1,000									
229112	Local Stationery and Supplies	93,768	93,768	51,605	(42,164)	11,550	10,200	4,729	1,167		4,624	7,340		1,540	2,000	1,205	2,500		4,750
229311	Electricity and Gas	8,400	8,400	13,200	4,800	1,200													12,000
229312	Water			600	600	600													
229313	Sewerage	600	600	1,600	1,000	1,000													
229611	Printing- Overseas	3,240	3,240	3,240											3,240				600
229612	Stationery and Supplies- Overseas	41,016	41,016		(41,016)														
229811	Office Equip, Furniture and Software- Local	67,309	67,309	134,303	66,994	11,557		23,317		27,454	16,000	19,475	17,954	1,247	4,000	2,480	7,820		3,000
229911	Office Equip, Furniture and Software- Overseas	2,000	2,000	45,690	43,690	13,840	7,600								14,250		10,000		
	Sub Total	1,377,484	1,377,484	1,377,484		607,345	66,545	87,754	19,749	72,170	85,428	50,473	32,861	17,435	70,030	132,024	73,874	61,796	
	Total Recurrent Exp	6,539,367	6,539,367	6,720,263	180,896	1,344,912	358,898	1,210,207	147,543	518,555	488,367	162,519	428,570	151,527	305,761	576,335	798,400	177,346	51,324
282162	Contrib to Dev Fund	4,080,000	4,080,000	1,300,000	(2,780,000)					1,300,000									
	Sub Total	4,080,000	4,080,000	1,300,000	(2,780,000)					1,300,000									
	GRAND TOTAL	10,619,367	10,619,367	8,020,263	(2,599,104)	1,344,912	358,898	1,210,207	147,543	1,818,555	488,367	162,519	428,570	151,527	305,761	576,335	798,400	177,346	51,324

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 **\$4,038,711** for Departmental Expenditures in the 2026 Budget.

Table 22(a): MOJ MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
REVENUE								
142281	Civil Registration	137,384	150,000	150,000	150,000	153,000	156,060	159,181
142282	Swearing Fees	10,704	3,140	3,140	10,918	11,136	11,359	11,586
142283	ID Card Fees	96,276	90,000	90,000	96,276	98,202	100,166	102,169
Total Revenue		244,364	243,140	243,140	257,194	262,338	267,585	272,936
EXPENDITURE								
212111	KPF contribution	133,430	158,037	158,037	159,513	162,588	165,724	168,922
211111	Salaries	1,813,418	2,030,000	2,030,000	2,049,684	2,090,678	2,132,491	2,175,141
211111	Salaries (Statutory)	55,450	55,450	55,450	55,450	55,450	55,450	55,450
211113	Housing assistance	11,328	11,328	11,328	22,014	22,014	22,014	22,014
211114	Allowances	71,234	105,636	105,636	119,431	119,431	119,431	119,431
211114	Allowances (Statutory)	10,545	11,040	11,040	9,840	9,840	9,840	9,840
211115	Overtime	132,107	91,245	91,245	91,245	91,245	91,245	91,245
211116	Temporary assistance	11,343	21,707	21,707	21,707	21,707	21,707	21,707
211117	Leave grants	267,509	336,000	336,000	336,000	336,000	336,000	336,000
211118	Home Passage	12,000	16,000	16,000	16,000	16,000	16,000	16,000
Sub Total		2,518,364	2,836,443	2,836,443	2,880,884	2,924,952	2,969,902	3,015,750
211211	Uniforms	6,464	18,106	18,106	18,106	18,106	18,106	18,106
221113	Services- Local- Works Contract	334,131	144,756	144,756	215,498	215,498	215,498	215,498
221212	Services- Overseas- Works Contract	14,700						
221311	Cleaning Services	2,298	2,862	2,862	2,862	2,862	2,862	2,862
221411	Recruitment- Advertisement Cost	270	3,500	3,500	3,500	3,500	3,500	3,500
221911	Relocation Expenses		33,432	33,432	33,432	33,432	33,432	33,432
222113	Repairs and Maintenance- Residential Bldg.	27,500						
222212	Buildings other than dwellings	73,520						
222215	Transport equipment	69,000						
223111	Entertainment- Local	5,011	7,000	7,000	7,000	7,000	7,000	7,000
224111	Advertisements/ Media- Announcements	2,959	16,340	16,340	16,340	16,340	16,340	16,340
225111	Temporary Hire of Plant and Equipment	4,760	17,101	17,101	39,101	39,101	39,101	39,101
226111	Telephone Bills	79,884	78,600	78,600	80,400	80,400	80,400	80,400
226112	Internet Fees	32,324	37,776	37,776	29,520	29,520	29,520	29,520
227111	Bus Ticket	3,289	4,648	4,648	4,648	4,648	4,648	4,648
227112	Fuel	45,700	49,173	49,173	49,173	49,173	49,173	49,173
227113	Office Transport	3,057	5,200	5,200	5,200	5,200	5,200	5,200
227211	Local Airfares/ Shipfares	28,839	65,186	65,186	65,186	65,186	65,186	65,186
227212	Travel Allowance	40,086			55,523	55,523	55,523	55,523
227212	Travel Allowance - Statutory	6,300	6,300	6,300				
227213	Int. Travel- Misc Incidental	440	9,746	9,746	7,076	7,076	7,076	7,076
227213	Int. Travel- Misc Incidental - Statutory	600	2,000	2,000				
227311	External Travel- Per Diem	14,972	43,997	43,997	61,482	61,482	61,482	61,482
227312	External Travel- Airfare	111,199	68,529	68,529	79,294	79,294	79,294	79,294
227314	Ext Travel- Misc Incidental - Statutory		1,050	1,050				
228112	Local Per Diems		41,248	41,248				
228211	Local Training- Catering	2,203	7,095	7,095	5,595	5,595	5,595	5,595
228212	Local Training - Course Fees for Civil Servants		4,730	4,730	4,730	4,730	4,730	4,730
228215	Local Training- Hire of venue		125	125				
228299	Local Training- Workshops and Seminars (Others)	125	3,400	3,400	3,400	3,400	3,400	3,400
228311	Overseas Training- Fees	6,563	16,560	16,560	8,260	8,260	8,260	8,260
229111	Local Printing	11,334	27,929	27,929	7,925	7,925	7,925	7,925
229112	Local Stationery and Supplies	22,428	26,229	26,229	26,229	26,229	26,229	26,229
229211	Food and Rations- Local	41,674	180,560	180,560	180,560	180,560	180,560	180,560
229311	Electricity and Gas	47,479	83,283	83,283	87,283	87,283	87,283	87,283
229312	Water	537	1,200	1,200	1,200	1,200	1,200	1,200
229313	Sewerage	1,100	6,000	6,000	6,000	6,000	6,000	6,000
229811	Purchase of Office Equip, Furniture and Software- Local	134,895	40,038	40,038	40,038	40,038	40,038	40,038
229911	Purchase of Office Equip, Furniture and Software- Overseas	13,267	25,267	25,267	13,267	13,267	13,267	13,267
Sub Total		1,188,909	1,078,965	1,078,965	1,157,827	1,157,827	1,157,827	1,157,827
Total Recurrent Exp		3,707,273	3,915,408	3,915,408	4,038,711	4,082,779	4,127,728	4,173,577
282162	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		3,707,273	3,915,408	3,915,408	4,038,711	4,082,779	4,127,728	4,173,577

Table 22(b): HEAD 22 - MINISTRY OF JUSTICE BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026 Budget vs 2025 Revised (\$)	Office of					
						Admin 01	Prison 03	Civil Registration 04	Human Rights 05	OPLS 06	Xmas 07
REVENUE											
142281	Civil Registration	150,000	150,000	150,000				150,000			
142282	Swearing Fees	3,140	3,140	10,918	7,778					10,918	
142283	ID Card Fees	90,000	90,000	96,276	6,276	96,276					
Total Revenue		243,140	243,140	257,194	14,054	96,276		150,000		10,918	
EXPENDITURE											
212111	KPF contribution	158,037	158,037	159,513	1,476	27,820	45,685	22,426	8,663	41,553	13,367
211111	Salaries	2,030,000	2,030,000	2,049,684	19,684	306,053	609,127	287,706	115,501	553,069	178,227
211111	Salaries (Statutory)	55,450	55,450	55,450		55,450					
211113	Housing assistance	11,328	11,328	22,014	10,686	4,680			10,890	6,444	
211114	Allowances	105,636	105,636	119,431	13,795	14,767	50,089	30,180	10,799	5,783	7,813
211114	Allowances (Statutory)	11,040	11,040	9,840	(1,200)	9,840					
211115	Overtime	91,245	91,245	91,245		14,579	65,234	2,163		9,268	
211116	Temporary assistance	21,707	21,707	21,707		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				4,000			12,000
Sub Total		2,836,443	2,836,443	2,880,884	44,441	487,625	881,135	408,778	160,853	698,086	244,407
211211	Uniforms	18,106	18,106	18,106			17,206			900	
221113	Services- Local- Works Contract	144,756	144,756	215,498	70,742	164,568		4,800		46,130	
221311	Cleaning Services	2,862	2,862	2,862		2,112				750	
221411	Recruitment- Advertisement Cost	3,500	3,500	3,500		3,500					
221911	Relocation Expenses	33,432	33,432	33,432			20,000			13,432	
223111	Entertainment- Local	7,000	7,000	7,000		7,000					
224111	Advertisements/ Media- Announcements	16,340	16,340	16,340		7,920			3,680	4,740	
225111	Temporary Hire of Plant and Equipment	17,101	17,101	39,101	22,000	22,001				17,100	
226111	Telephone Bills	78,600	78,600	80,400	1,800	37,200	30,000			13,200	
226112	Internet Fees	37,776	37,776	29,520	(8,256)	12,000	6,000	5,520		6,000	
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			55,523	55,523	14,002	2,800	4,080	6,625	28,016	
227212	Travel Allowance - Statutory	6,300	6,300		(6,300)						
227213	Int. Travel- Misc Incidental	9,746	9,746	7,076	(2,670)	7,076					
227213	Int. Travel- Misc Incidental - Statutory	2,000	2,000		(2,000)						
227311	External Travel- Per Diem	43,997	43,997	61,482	17,485	12,635	6,072	3,840	17,435	21,500	
227312	External Travel- Airfare	68,529	68,529	79,294	10,765	47,432	7,528	5,834	15,000	3,500	
227314	Ext Travel- Misc Incidental - Statutory	1,050	1,050		(1,050)						
228112	Local Per Diems	41,248	41,248		(41,248)						
228211	Local Training- Catering	7,095	7,095	5,595	(1,500)	2,595				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	8,260	(8,300)					8,260	
229111	Local Printing	27,929	27,929	7,925	(20,004)	2,400	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	87,283	4,000	42,000	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	25,267	25,267	13,267	(12,000)	13,267					
Sub Total		1,078,965	1,078,965	1,157,827	78,862	473,415	334,796	45,080	43,532	261,005	
Total Recurrent Exp		3,915,408	3,915,408	4,038,711	123,303	961,040	1,215,931	453,857	204,385	959,090	244,407
282162	Contrib to Dev Fund										
Sub Total											
GRAND TOTAL		3,915,408	3,915,408	4,038,711	123,303	961,040	1,215,931	453,857	204,385	959,090	244,407

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 **\$591,441** for Departmental Expenditures in the 2026 Budget.

Table 23 (a): LC MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK 2024-2029

Code	Description	2024	2025	2025	2026	2027	2028	2029
		Actual	Budget	Revised	Budget	Est.	Est.	Est.
EXPENDITURE								
212111	KPF contribution	14,415	19,548	19,622	20,378	20,735	21,099	21,471
211111	Salaries	201,714	227,967	227,967	238,048	242,809	247,665	252,619
211111	Salaries (Statutory)		30,000	30,980	30,980	30,980	30,980	30,980
211113	Housing assistance	3,948	3,948	3,948	5,868	5,868	5,868	5,868
211114	Allowances	4,745	6,400	6,400	6,400	6,400	6,400	6,400
211114	Allowances (Statutory)		4,840	4,840	4,840	4,840	4,840	4,840
211115	Overtime	17,462	17,471	17,471	17,471	17,471	17,471	17,471
211116	Temporary assistance	1,630	2,675	2,675	2,675	2,675	2,675	2,675
211117	Leave grants	35,838	39,000	39,000	39,000	39,000	39,000	39,000
211117	Leave grants (Statutory)		3,000	3,000	3,000	3,000	3,000	3,000
Sub Total		279,753	354,850	355,903	368,660	373,778	378,998	384,323
221111	Consultancy Services- Local	745			1,000	1,000	1,000	1,000
221113	Services- Local- Works Contract	28,133	48,993	48,993	48,000	48,000	48,000	48,000
221311	Cleaning Services	668	881	881	1,125	1,125	1,125	1,125
221411	Recruitment- Advertisement Cost		2,250	2,250	2,250	2,250	2,250	2,250
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		5,036	5,036	5,036	5,036	5,036	5,036
223111	Entertainment- Local	2,183	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 Permanent Hire of Plant and	2,144	5,970	5,970	8,350	8,350	8,350	8,350
225112	Equipment	17,780	18,000	18,000	18,000	18,000	18,000	18,000
226111	Telephone Bills	8,274	5,640	5,640	8,208	8,208	8,208	8,208
226112	Internet Fees	2,045	2,400	2,400	2,400	2,400	2,400	2,400
227111	Bus Ticket	374	1,490	1,490	1,490	1,490	1,490	1,490
227112	Fuel	4,953	8,345	8,345	8,538	8,538	8,538	8,538
227113	Office Transport	2,030	13,095	13,095	15,990	15,990	15,990	15,990
227211	Local Airfares/ Shipfares	10,675	7,822	7,822	7,822	7,822	7,822	7,822
227213	Int. Travel- Misc Incidental		1,980	1,980	1,980	1,980	1,980	1,980
227311	External Travel- Per Diem		10,200	10,200	7,956	7,956	7,956	7,956
227312	External Travel- Airfare	2,758	37,950	37,950	21,292	21,292	21,292	21,292
227314	Ext Travel- Misc Incidental		407	407	800	800	800	800
227315	External Travel- Insurance		260	260	300	300	300	300
228112	Local Per Diems		6,020	6,020	6,020	6,020	6,020	6,020
228112	Local Per Diems - Statutory							
228211	Local Training- Catering	179	900	900	1,500	1,500	1,500	1,500
228214	Local Training- Fees to presenters	945	1,150	1,150	2,172	2,172	2,172	2,172
228215	Local Training- Hire of venue		150	150	300	300	300	300
228299	Local Training- Workshops and Seminars (Others)	1,467			1,600	1,600	1,600	1,600
228311	Overseas Training- Fees	113	6,110	6,110	6,110	6,110	6,110	6,110
229111	Local Printing	186	1,260	1,260	1,260	1,260	1,260	1,260
229112	Local Stationery and Supplies	7,500	8,378	8,378	8,378	8,378	8,378	8,378
229311	Electricity and Gas	10,341	11,400	11,400	16,200	16,200	16,200	16,200
229312	Water		600	600	600	600	600	600
229313	Sewerage	1,050	1,200	1,200	1,200	1,200	1,200	1,200
229811	Purchase of Office Equip, Furniture and Software- Local	17,018	8,000	8,000	10,000	10,000	10,000	10,000
Sub Total		121,561	222,791	222,791	222,781	222,781	222,781	222,781
Total Recurrent Exp		401,314	577,641	578,694	591,441	596,560	601,780	607,105
345	Contribt to Dev Fund							
Sub Total								
GRAND TOTAL		401,314	577,641	578,694	591,441	596,560	601,780	607,105

Table 23(b): HEAD 23 - LEADERSHIP COMMISSION BUDGET – 2026

Code	Description	2025 Budget	2025 Revised	2026 Budget	2026	Admin	Commission
					Budget vs 2025 Revised (\$)		
EXPENDITURE							
212111	KPF contribution	19,548	19,622	20,378	756	14,886	5,492
211111	Salaries	227,967	227,967	238,048	10,081	195,803	42,245
211111	Salaries (Statutory)	30,000	30,980	30,980			30,980
211113	Housing assistance	3,948	3,948	5,868	1,920	5,868	
211114	Allowances	6,400	6,400	6,400		320	6,080
211114	Allowances (Statutory)	4,840	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	39,000	39,000	39,000		33,000	6,000
211117	Leave grants (Statutory)	3,000	3,000	3,000			3,000
	Sub Total	354,850	355,903	368,660	12,757	270,024	98,636
221111	Consultancy Services- Local			1,000	1,000	1,000	
221113	Services- Local- Works Contract	48,993	48,993	48,000	(993)	48,000	
221311	Cleaning Services	881	881	1,125	244	1,125	
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	8,350	2,380		8,350
225112	Permanent Hire of Plant and Equipment	18,000	18,000	18,000		18,000	
226111	Telephone Bills	5,640	5,640	8,208	2,568	8,208	
226112	Internet Fees	2,400	2,400	2,400		2,400	
227111	Bus Ticket	1,490	1,490	1,490		1,490	
227112	Fuel	8,345	8,345	8,538	194	4,366	4,172
227113	Office Transport	13,095	13,095	15,990	2,895	7,995	7,995
227211	Local Airfares/ Shipfares	7,822	7,822	7,822		7,822	
227213	Int. Travel- Misc Incidental	1,980	1,980	1,980		1,980	
227311	External Travel- Per Diem	10,200	10,200	7,956	(2,244)	3,978	3,978
227312	External Travel- Airfare	37,950	37,950	21,292	(16,658)	6,564	14,728
227314	Ext Travel- Misc Incidental	407	407	800	393	300	500
227315	External Travel- Insurance	260	260	300	40	150	150
228112	Local Per Diems	6,020	6,020	6,020		6,020	
228211	Local Training- Catering	900	900	1,500	600	1,500	
228214	Local Training- Fees to presenters	1,150	1,150	2,172	1,022	2,172	
228215	Local Training- Hire of venue	150	150	300	150	300	
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	16,200	4,800	16,200	
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	8,000	8,000	10,000	2,000	10,000	
	Sub Total	222,791	222,791	222,781	(9)	170,694	52,088
	Total Recurrent Exp	577,641	578,694	591,441	12,748	440,717	150,724
345	Contribt to Dev Fund						
	Sub Total						
	GRAND TOTAL	577,641	578,694	591,441	12,748	440,717	150,724

APPENDIX 1: SUBSIDIES, GRANTS AND OTHER COMMITMENTS 2024-2029

Code	Title	Ministry	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.	2026 Budget vs 2025 Revised Budget (\$)
	Subsidies									
251127	Student Allowances for MTC and KIT Students	MEHR	194,606	310,537	310,537	310,537	310,537	310,537	310,537	
251127	Student allowance for SONH Student	MHMS	130,487	133,087	133,087	132,000	132,000	132,000	132,000	(1,087)
251117	Freight Subsidy Local Produce	MFED	178,941	700,000	700,000	600,000	600,000	600,000	600,000	(100,000)
251119	Community Service Obligatons	MFED	12,020,127	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000	
251122	Subsidy for Kiriritimati Air Services	MICT	5,445,109	8,278,649	8,278,649	5,500,000	5,500,000	5,500,000	5,500,000	(2,778,649)
263112	Support for Secondary Mission Schools	MoE	5,037,710	3,931,403	3,931,403	5,000,000	5,000,000	5,000,000	5,000,000	1,068,597
272142	In-Country Tertiary Support - USP	MoE	816,207	800,000	800,000	800,000	800,000	800,000	800,000	
272141	School Stationery for Primary & JSS Students	MoE	708,475	1,000,000	1,000,000	1,220,000	1,220,000	1,220,000	1,220,000	220,000
251125	Subsidy for School Fees	MoE	6,493,898	6,000,000	6,000,000	6,500,000	6,500,000	6,500,000	6,500,000	500,000
252111	Support for Pre-School Teachers	MoE	2,471,060	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	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
282151	USP GoK Contribution	MoE		1,125,980	1,125,980	1,125,980	1,125,980	1,125,980	1,125,980	
251126	Student Allowances for KTC Students	MoE	306,672	400,000	400,000	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		34,203,292	32,579,656	32,579,656	31,488,517	31,488,517	31,488,517	31,488,517	(1,091,139)
	Grants									
263120	Support Grants for Outer-Island Councils	MCIA	5,008,563	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664	4,554,664	
263121	Local Councils' Grant	MCIA	153,204	180,686	180,686	180,686	180,686	180,686	180,686	
263122	Voluntary Organisations Grants	MWYSSA	11,444	12,000	12,000	12,000	12,000	12,000	12,000	
272120	Disability Support Allowance	MWYSSA	2,513,684	2,386,399	3,000,277	2,732,873	2,732,873	2,732,873	2,732,873	(267,404)
272130	Senior Citizen's Benefit	MWYSSA	21,871,087	23,000,000	23,000,000	22,000,000	23,000,000	23,000,000	23,000,000	(1,000,000)
6	Sub Total		29,557,982	30,133,749	30,747,627	29,480,223	30,480,223	30,480,223	30,480,223	(1,267,404)
	Contributions									
282152	International Contributions	MFED	1,559,251	2,500,000	7,594,032	2,000,000	2,000,000	2,000,000	2,000,000	(5,594,032)
	Sub Total		1,559,251	2,500,000	7,594,032	2,000,000	2,000,000	2,000,000	2,000,000	(5,594,032)
	Other Commitments									
281411	Land Rent	MELAD	7,491,084	8,000,000	8,000,000	7,500,000	7,500,000	7,500,000	7,500,000	(500,000)
263131	Sport Incentive	MWYSSA	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
271111	Pension and KPF	MFED	63,010	90,000	90,000	90,000	90,000	90,000	90,000	
282154	Population Census	MFED		1,500,000	2,409,754	200,000				(2,209,754)
251129	Ferry Services to Remote Islands	MCIA		22,757	22,757	22,757	22,757	22,757	22,757	
282153	Search and Rescue	MICT	479,620	500,000	500,000	500,000	500,000	500,000	500,000	
282160	Elections	MCIA	472,133		126,547			300,000	500,000	(126,547)
282165	Emergency riots	KPS	1,832	40,000	40,000	40,000	40,000	40,000	40,000	
282111	Compensation (Court order)	MFED	145,678		258,808					(258,808)
7	Sub Total		8,663,357	10,162,757	11,457,866	8,362,757	8,162,757	8,462,757	8,662,757	(3,095,109)
	Grand Total		73,983,881	75,376,162	82,379,181	71,331,497	72,131,497	72,431,497	72,631,497	(11,047,684)

APPENDIX 2: LOCAL CONTRIBUTION TO DEVELOPMENT FUND BY MINISTRY 2024-2029

Ministry	Projects	2024 Actual	2025 Budget	2025 Revised	2026 Budget	2027 Est.	2028 Est.	2029 Est.
PSO	Local Training					130,000	130,000	130,000
PSO	PSO Graduate Scheme	269,932	269,932	269,932	269,932	270,000	270,000	270,000
PSO	Overseas Training (Short Term)				156,322	156,000	156,000	156,000
PSO	Overseas Training (Long Term)				627,024	430,000	430,000	430,000
MCIA	Outer Island Priority Projects	500,000			1,000,000	1,000,000	1,000,000	1,000,000
MCIA	Upgrading of Social Facilities on Outer Islands			700,000				
MFED	Copra Price Scheme	29,824,791	28,000,000	46,509,146	30,000,000	30,000,000	30,000,000	30,000,000
MFED	Development Partners Forum	100,000						
MFED	Financial Management Information System	1,400,000	1,000,000	1,000,000				
MFED	Kiribati Development Plan		10,000	10,000	10,000			
MFED	Infrastructure Maintenance Program	5,000,000	6,000,000	6,000,000	5,000,000	6,000,000	6,000,000	6,000,000
MFED	New Financial Supervisory Authority				250,000	500,000	500,000	500,000
MFED	Leave Grants for Non-ER Post	10,000,000	10,000,000	10,000,000	9,000,000	10,000,000	10,000,000	10,000,000
MFED	Kiribati Social Development Indicator Survey	239,500						
MFED	AKL Fleets		3,000,000	3,000,000	4,611,206	11,388,794		
MFED	Revenue Management System (RMS)				2,675,000	1,980,000	165,000	165,000
MFOR	Support to Observers	1,000,000			1,000,000	1,000,000	1,000,000	1,000,000
MFOR	Support to Fisheries				500,000	500,000	500,000	500,000
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	200,000
MHMS	Local Referrals	3,000,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
MHMS	Overseas Referrals	7,000,000	7,000,000	10,000,000	7,000,000	7,000,000	7,000,000	7,000,000
MHMS	Kiribati Internship Program (for Doctors)	300,000	300,000	300,000	300,000	300,000	300,000	300,000
MICT	Outer Island Mobile Towers Phase 3	1,000,000	1,000,000	1,000,000				
MISE	South Tarawa Water Supply		203,554	203,554	407,108	203,554	203,554	
MISE	Outer Island Infrastructure Project	30,000,000	32,000,000	32,000,000	44,873,821	30,000,000	30,000,000	30,000,000
MISE	PUB New Generator			1,000,000				
MLPID	Power Supply in Kiritimati Island	1,000,000	1,000,000	1,000,000	1,300,000	1,300,000	1,300,000	1,300,000
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	15,280,000	9,000,000	9,000,000	12,000,000	12,000,000	12,000,000	12,000,000
MOE	Students' Loan Scheme	1,000,000	1,000,000	1,000,000	600,000	1,000,000	1,000,000	1,000,000
MWYSSA	Social Stability Fund	1,500,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
MWYSSA	Unemployment Benefit	28,000,000	25,000,000	25,000,000	23,000,000	23,000,000	23,000,000	23,000,000
MWYSSA	GoK Supports to International Game	300,000	300,000	300,000	600,000	600,000	600,000	600,000
MWYSSA	Te Runga (National Games)						1,500,000	
282162	Total LCDF	140,132,793	130,702,056	153,911,202	147,718,983	141,296,919	129,593,124	127,889,570

APPENDIX 3: ACCOUNTING OFFICERS

Head	Items	Accounting Officer
01	Office of Te Beretitenti	Secretary, OB
02	Public Service Office	Secretary, PSO
03	Judiciary	Chief Registrar
04	Kiribati Police Service	Commissioner of Police
05	Public Service Commission	Secretary, PSC
06	Ministry of Foreign Affairs and Immigration	Secretary, MFAI
07	Ministry of Culture and Internal Affairs	Secretary, MCIA
08	Ministry of Environment, Lands and Agricultural Development	Secretary, MELAD
09	Maneaba ni Maungatabu	Clerk to Parliament
10	Ministry of Tourism, Commerce, Industry and Cooperatives	Secretary, MTCIC
11	Kiribati Audit Office	Auditor General
12	Office of the Attorney General	Attorney General
13	Ministry of Fisheries and Ocean Resources	Secretary, MFOR
14	Ministry of Health and Medical Services	Secretary, MHMS
15	Ministry of Education	Secretary, MoE
16	Ministry of Information, Communications and Transport	Secretary, MICT
17	Ministry of Finance and Economic Development	Secretary, MFED
18	Ministry for Women, Youth, Sport and Social Affairs	Secretary, MWYSSA
19	Ministry of Infrastructure and Sustainable Energy	Secretary, MISE
20	Ministry of Employment and Human Resources	Secretary, MEHR
21	Ministry of Line and Phoenix Islands Development	Secretary, MLPID
22	Ministry of Justice	Secretary, MoJ
23	Leadership Commissions	Secretary, LC
28	Debt Servicing	Secretary, MFED
25	Subsidies, Grants and other Commitments	Secretaries
263	Secondary Mission Schools	Secretary, MoE
264	In- country tertiary support	Secretary, MoE
266	USP Contribution	Secretary, MoE
270	Search and Rescue	Secretary, MICT
286	Land rent	Secretary, MELAD
289	Government buildings maintenance	Secretary, MISE
297	International contributions	Secretary, MFED
300	Pension and KPF	Secretary, MFED
302	Senior citizen's benefit	Secretary, MWYSSA
306	Election	Secretary, MCIA
312	Support to SOEs	Secretary, MFED
315	Support Grants	Secretary, MCIA
317	Voluntary organisations grants	Secretary, MWYSSA
318	Local Councils' grant	Secretary, MCIA
325	Kiribati Housing Cooperation	Secretary, PSO
326	Housing maintenance	Secretary, MLPID
328	Community Service Obligations	Secretary, MFED
329	Copra Price Subsidy	Secretary, MFED
330	Domestic Airfare Subsidy	Secretary, MICT
331	Freight Subsidy Local Produce	Secretary, MFED
332	Ferry Services to remote islands	Secretary, MCIA
337	School Fees for Underprivileged Children	Secretary, MWYSSA
338	Subsidy for Xmas air services	Secretary, MICT
345	Contribution to Development Fund	Secretaries
347	Contribution to the RERF	Secretary, MFED
349	Rice Buffer for Line and Phoenix islands	Secretary, MTCIC
350	School stationery for Primary & JSS students	Secretary, MoE
353	Subsidy for School Fees	Secretary, MoE
354	School for Special Needs Children	Secretary, MoE
355	Support for Pre-School teachers	Secretary, MoE
356	Disability Support Allowance	Secretary, MWYSSA
357	Allowance for KTC students	Secretary, MoE
358	Allowance for MTC and KIT	Secretary, MEHR
	Allowance for SONH	Secretary, MHMS
359	Population Census	Secretary, MFED
360	Unemployment Benefit	Secretary, MWYSSA
	Leave Grants for Non-ER	Secretary, MFED
361	Compensation (Court order)	Secretary, MFED

APPENDIX 4: GOVERNMENT OF KIRIBATI - STATEMENT NO XIII: LOANS FROM CONSOLIDATED FUND AS AT END OCTOBER 2025

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

APPENDIX 5 (A): PUBLIC DEBT (DETAILED)

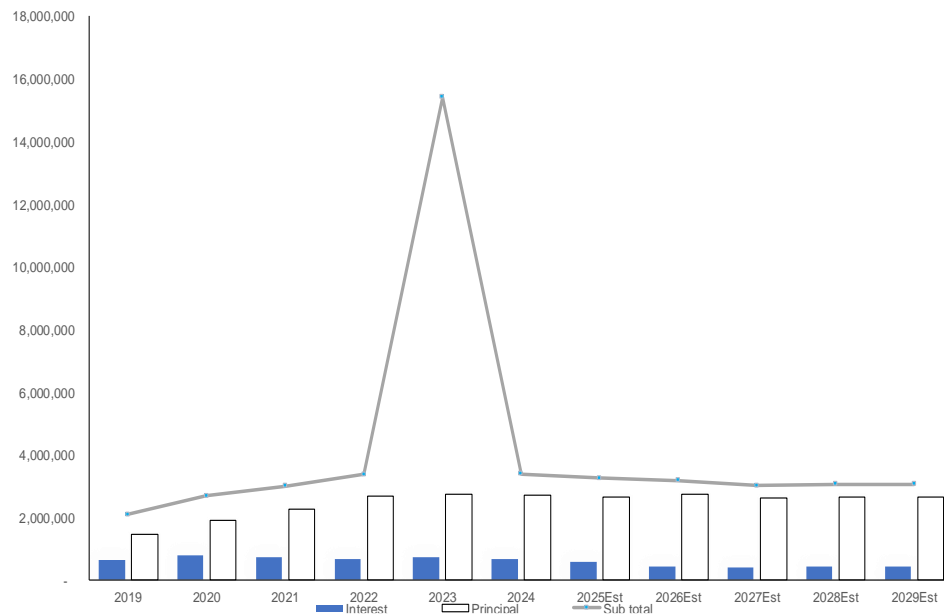
Loan Details														Loan Repayments (2025 Jan - Dec)		Loan Balance Est (as at 31 Dec 2025)		2026 Loan Repayment Est (Jan - Dec)			
Loan Code (GoK ref.)	Effective date	Lender	Project Name	Loan No. (Lender ref.)	Loan term	Grace Period	Principal repayment commencement date	Loan maturity date	Interest rate	Loan fees (incl. service charge)	Purpose of the Loan	Original Amount Borrowed		Acc. principal repayment		Principal (AUD) ²	Interest (AUD) ²	Principal (SDR)	Principal (AUD) ¹	Principal (AUD) ²	Interest (AUD) ²
												SDR	AUD	SDR	AUD						
E3001352	1985	ADB	Beto Ship Yard Rehabilitation Project	LN0724	40 years	10 years	Apr-95	Oct-24	Interest-free	1% service charge	To upgrade the various shipyard sections, repair slipway carriage, and provision of equipment	545,200		545,200	1,159,553						
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		584,118	1,242,326	45,514	566	10,582	22,506	22,506	113
E3001354	1989	ADB	Power Distribution	LN0922	40 years	10 years	Mar-99	Sept-28	Interest-free	1% service charge	To reinforce and extend the power distribution network in South Tarawa and reduce energy losses	680,000		592,964	1,261,140	61,678	2,314	87,036	185,112	61,678	1,697
E3001355	1991	ADB	Development Bank of Kiribati	LN1039	40 years	10 years	May-01	Nov-30	Interest-free	1% service charge	Loans for DBK to facilitate the provision of other financial assistance to such Qualified Enterprises	722,000		603,937	1,284,477	51,044	2,894	118,063	251,101	51,044	2,383
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		3,342,561	7,109,094	642,731	8,837	3,928,439	8,355,161	642,731	8,194
E3001358	2011	ADB	Road Rehabilitation Project	LN2718	32 years	8 years	Mar-19	Sept-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		2,314,091	4,921,703	663,940	117,849	5,306,909	11,286,946	663,940	111,210
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		1,233,130	2,622,671	409,638	76,807	3,466,870	7,373,478	409,638	72,711
E3001372	2014	ICDF-01	Upgrading of Bonriki International Airport Project	ICDF-01	30 years	7 years	Sept-21	Mar-44	1.5% interest after grace period	0.75% commitment fee	The project's objective is to improve the airport's safety and services standards		20,227,983		3,957,649	879,478	257,449		16,270,334	879,478	244,073
Total Public Debts Payments												22,133,900	20,227,983	9,216,002	23,558,612	2,754,023	466,716	12,917,898	43,744,638	2,731,015	440,381

Notes:
1. Principal balances were based on the Average exchange rate of 1.97 SDR to AUD
2. Foreign Exchange (FX) rates used for both Principal and Interest repayments for 2021.
3. ICDF-01 Principal repayments started in 2021
4. LN0724 loan amount was matured/cleared in Oct, 2024
5. LN0786 loan repayment will be mature in June, 2026

APPENDIX 5 (B) PUBLIC DEBT SUMMARY 2019 – 2029 (AUD)

	2019	2020	2021	2022	2023	2024	2025Est	2026Est	2027Est	2028Est	2029Est
Interest	632,060	784,837	737,551	675,379	716,526	676,362	586,242	440,381	404,840	430,178	430,178
Principal	1,461,071	1,895,801	2,260,059	2,688,523	2,748,021	2,705,447	2,659,946	2,731,015	2,613,447	2,634,783	2,634,783
SOE Guaranteed Loan					11,584,233						
Sub total	2,093,131	2,680,638	2,997,610	3,363,902	15,413,737	3,381,808	3,246,188	3,171,396	3,018,287	3,064,962	3,064,962
Contingency	164,072	30,277	319,225	12,773	100,000		100,000	100,000	100,000	100,000	100,000
Total Debt Servicing	2,257,203	2,710,915	3,316,835	3,376,675	15,513,737	3,381,808	3,346,188	3,271,396	3,118,287	3,164,962	3,164,962
Public Debt Stock	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	33,625,188

Total debt (end of year) 2019-2029 Current Portfolio (AUD)



Notes

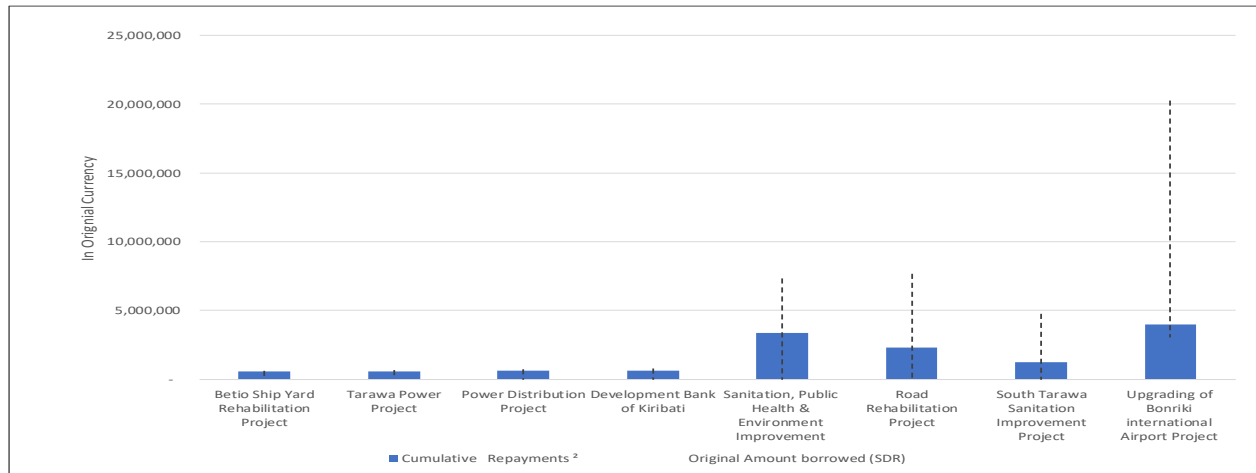
1. Debt servicing over projected period shows steady decline, ceteris paribus.
2. Air Kiribati Limited guaranteed loans detailed in Appendix 9 were paid in 2023.
3. Contingency are based on estimate and caters for incidental and cost risk to loan repayments, i.e., FX risk.
4. Bank Charge has been included 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 31/12/2025	Budget repayment 2026	
					SDR	AUD
LN0724	Betio Ship Yard Rehabilitation Project	545,200	545,200			
LN0786	Tarawa Power Project	594,700	584,118	10,582	10,635	22,619
LN0922	Power Distribution Project	680,000	592,964	87,036	29,798	63,375
LN1039	Development Bank of Kiribati	722,000	603,937	118,063	25,121	53,428
LN1648	Sanitation, Public Health & Environment Improvement	7,271,000	3,342,561	3,928,439	306,053	650,926
LN2718	Road Rehabilitation Project	7,621,000	2,314,091	5,306,909	364,461	775,150
LN2795	South Tarawa Sanitation Improvement Project	4,700,000	1,233,130	3,466,870	226,791	482,349
ICDF-01	Upgrading of Bonriki international Airport Project	20,227,983	3,957,649	16,270,334		1,123,551
	TOTAL	42,361,883	13,173,651	29,188,232	962,858	3,171,396

Notes

1. Includes capitalized loan charges
2. Includes prepayments expressed in SDR currency
3. Refer to Appendix 5a for detail interest and repayments
4. ICDF-01 is expressed in AUD currency
5. Amounts are expressed in original currencies, unless otherwise stated.



APPENDIX 6 (A) – SPECIAL FUND BY ENTITY (2024 - 2025)

Special Funds- Total Summary Revenue & Expenditure - 2024 Actual								
Description	Civil Aviation Special Fund	Plant & Vehicle Unit	Import Levy fund	Highway Authority	Dai Nippon Causeway Fund	Kaoki Mange Special Fund	Sanitation Maintenance Fund	Total Special Funds
Opening Balance	565,478	21,093	6,961,559	55,809	3,229,028	1,064,375	395,891	12,293,233
Revenue		123,180	5,704,651		338,355	715,229		6,881,415
Expenditure	111,062	20,218	6,077,203		150,888	307,927		6,667,297
Balance	454,417	124,055	6,589,007	55,809	3,416,495	1,471,678	395,891	12,507,351
Special Funds - Total Summary Revenue & Expenditure - 2025 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	454,417	124,055	6,589,007	55,809	3,416,495	1,471,678	395,891	12,507,351
Revenue		28,940	2,504,953		537,466	383,232		2,721,350
Expenditure	251,232	152,995	2,404,287		70,279	273,994		2,777,278
Balance	203,185		6,689,673	55,809	3,883,682	1,580,915	395,891	12,451,423
Notes:								
1. Civil Aviation Special Fund - is under MICT as the Civil Aviation Authority of Kiribati under Legislation passed on Kiribati Civil Aviation Act 2004								
2. Plant and Vehicle Unit - is currently under State Own Enterprise (SOE). Fund treated under Special Fund (Plant & Equipment) CAP 95A.								
3. Import Levy Fund - is under MTCIC established 1972 treated under CAP 42 Import Levy Special fund ordinance								
4. Highway Authority - is under MICT as the Kiribati Land Transport Authority (KLTA) on 1 June 1989 under Legislation passed on Public Highways protection Act 1989								
5. Dai Nippon Causeway Fund is under MISE established in 30 July 1987 ordinance under Nippon Causeway Tolls Act 1987								
6. Kaoki Mange Special Fund is coordinated by MELAD under Waste Material Recovery Fund Act								
7. Sanitation Maintenance Fund - is currently coordinated by PUB under Special Fund (Sanitation Maintenance Fund) Act 2018.								

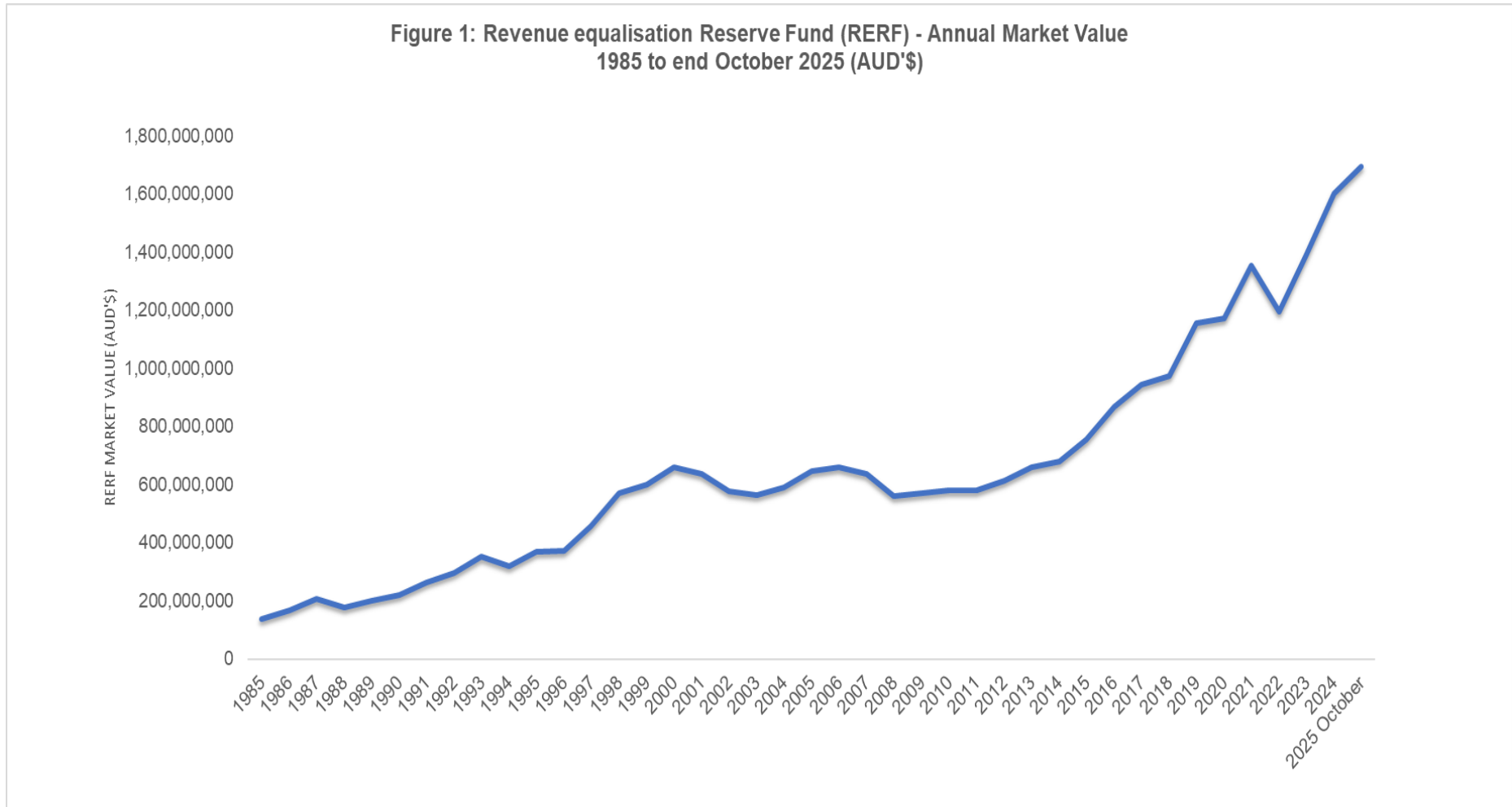
APPENDIX 6 (B) SPECIAL FUNDS BY MINISTRY (2024 - 2025)

MICT - Special Funds Revenue & Expenditure - 2024- 2025			
Code	Description	2024 Actual	2025 (Jan - Oct)
REVENUE			
F0070000069A	Civil Aviation Special Fund		
F0070000072A	Highway Authority		
Total Revenue			
EXPENDITURE			
F0070000069A	Civil Aviation Special Fund	111,062	251,232
F0070000072A	Highway Authority		
Total Expenditure		111,062	251,232
MISE - Special Funds Revenue & Expenditure - 2024 - 2025			
Code	Description	2024 Actual	2025 (Jan - Oct)
REVENUE			
F0070000073A	Sanitation Maintenance Fund		
F0070000067A	Dai Nippon Causeway Fund	338,355	537,466
F0070000070A	Plant & Vehicle Unit	123,180	28,940
Total Revenue		461,535	566,406
EXPENDITURE			
F0070000073A	Sanitation Maintenance Fund		
F0070000067A	Dai Nippon Causeway Fund	150,888	70,279
F0070000070A	Plant & Vehicle Unit	20,218	152,995
Total Expenditure		171,106	223,274
MELAD - Special Funds Revenue & Expenditure - 2024 - 2025			
Code	Description	2024 Actual	2025 (Jan - Oct)
REVENUE			
F0070000030A	Kaoki Mange Special Fund	715,229	383,232
Total Revenue		715,229	383,232
EXPENDITURE			
F0070000030A	Kaoki Mange Special Fund	307,927	273,994
Total Expenditure		307,927	273,994
MTCIC - Special Funds Revenue & Expenditure - 2024 - 2025			
Code	Description	2024 Actual	2025 (Jan - Oct)
REVENUE			
F0070000061A	Import Levy Fund	5,704,651	2,504,953
Total Revenue		5,704,651	2,504,953
EXPENDITURE			
F0070000061A	Import Levy Fund	6,077,203	2,404,287
Total Expenditure		6,077,203	2,404,287
Total Revenue		6,881,415	3,454,590
Total Expenditure		6,667,297	3,152,787
Notes:			
1. Single revenue and expense codes used for special funds.			

APPENDIX 7: REVENUE EQUALISATION RESERVE FUND (RERF) STATEMENT 2019 - 2025 (AS AT OCTOBER 2025)

AUD'\$	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 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	1,600,194,994
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	975,636,041
Net Transfers				42,349,026	(39,854,246)		
Deposits/Contributions		523,183					
Interest & Dividends	35,003,838	47,936,179	43,426,862	41,138,886	50,996,327	43,368,508	58,635,363
Other income	3,270	2,982				(124)	(1,084)
Currency gains/losses	(185)		126		222	339	502
Valuation gains/losses	120,255	13,264,533	(3,291,380)	(793,717)	(2,527,461)	(31,551,607)	(102,439,227)
Prior Undistributed Gain/Loss		130,627	13,395,160	13,902,896	13,109,180	10,581,719	19,076,821
Prior Undistributed Income		34,622,345	81,968,456	121,790,959	162,548,929	213,108,263	255,339,971
Unrealised appreciation	4,311,871	141,062,647	281,584,787		229,436,364	470,188,531	568,805,193
Total capital	1,153,668,689	1,213,178,538	1,352,989,594	1,194,024,092	1,389,345,356	1,681,331,669	1,775,053,581
Less:							
Transfers to Tarawa							
Withdrawals		40,000,000				80,000,000	80,000,000
Tax expense							
Management fee	267,126	479,718	235,364	380,916	436,992	1,044,809	490,628
Other expenses	12,947	262,142	77,617			91,866	317,509
Total expenses	280,073	40,741,860	312,981	380,916	436,992	81,136,675	80,808,137
Closing Market Value	1,153,388,616	1,172,436,677	1,352,676,613	1,193,643,176	1,388,908,364	1,600,194,994	1,694,245,444
Notes:							
	1. The RERF is managed by two Fund Managers (BlackRock and Northern Trust) and BNY Mellon is the Custodian of the RERF						
	2. Northern Trust manages the Fixed Income or Bond portfolio in the RERF.						
	3. BlackRock manages the Equity or Stocks portfolio in the RERF.						
	4. The figures above are a consolidation of both the Bonds and Equity portfolios for the above mentioned periods.						
	5. 2019- 2024 reporting period is 12-months from January to December of respective year.						

FIGURE 1. REVENUE EQUALIZATION RESERVE FUND (RERF) – ANNUAL MARKET VALUE 1985 TO END October 2025 (AUD' \$)



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

Table 1	Based on audited accounts for 2023				Revenue and Expenditures (2023)			Assets & Liabilities (2023)		
	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	Te Atinimarawa Company Ltd (TACL)	2012	MFOR	2023	2,262,184	2,023,404	242,698	3,965,002	1,768,159	2,196,843
			Sub total		2,262,184	2,023,404	242,698	3,965,002	1,768,159	2,196,843
Table 2	Based on un-audited accounts for 2023				Revenue and Expenditures (2023)			Assets & Liabilities (2023)		
	SOE Name	Date Established	Oversight Ministry	Year (Draft)	Total Revenue	Total Operating Cost	Net Profit After Tax	Total Assets	Total Liabilities	Total Shareholders Equity
2	Air Kiribati Limited (AKL)	1995	MICT	2023	8,709,008	13,582,928	796,286	27,172,846	4,421,303	22,751,542
3	Airport Kiribati Authority (AKA)	2019	MICT	2023	2,912,645	2,482,392	430,253	15,714,055	383,982	31,693,596
4	Broadcasting Publication Authority (BPA)	1979	MICT	2023	1,351,724	1,574,866	223,142	1,895,697	247,307	1,648,390
5	Bwebweriki Net Ltd (BNL)	2017	MICT	2023	123,658	101,076	22,376	983,752	951,361	32,391
6	Central Pacific Producer Limited (CPPL)	2001	MFOR	2023	7,630,876	5,106,096	1,071,129	10,703,789	3,611,085	7,092,704
7	Development Bank of Kiribati (DBK)	1987	MFED	2023	3,408,672	1,896,557	1,847,363	25,418,305	5,323,813	20,094,491
8	Kiribati Coconut Development Limited (KCDL)	2015	MTCIC	2023	6,942,886	6,952,910	-10,024	7,272,289	-321,576	7,593,866
9	Kiribati Green Energy Solution (KGES)	1984	MISE	2023	810,122	868,355	-58,232	871,057	10,225	860,832
10	Kiribati Housing Cooperation (KHC)	1978	PSO	2023	2,634,715	2,623,167	422,300	16,534,720	568,853	15,965,866
11	Kiribati Insurance Corporation (KIC)	1981	MFED	2023	3,123,546	1,068,053	909,663	14,488,963	1,453,919	13,035,045
12	Kiribati Land Transport Authority (KLTA)	2018	MICT	2023	550,000	459,942	90,082	779,551	0	779,551
13	Kiribati National Shipping Line (KNSL)	1990	MICT	2023	4,471,034	3,648,651	731,305	12,910,096	351,537	13,305,758
14	Kiribati Oil Co.Ltd (KOIL)	1986	MISE	2023	50,070,138	59,567,390	-3,133,774	40,882,428	22,638,372	18,244,139
15	Kiribati Ports Authority (KPA)	2000	MICT	2023	9,931,571	9,216,918	2,256,932	60,534,578	926,699	60,534,578
16	Plant and Vehicle Unit (PVU)	1980	MISE	2023	1,524,115	1,322,794	201,321	8,176,402	1,902	8,178,303
17	Public Utilities Board (PUB)	1977	MISE	2023	15,029,678	16,119,205	310,062	32,173,624	3,035,368	29,137,527
			Sub-total		119,224,387	126,591,299	6,110,184	276,512,151	43,604,150	250,948,579
			Total		121,486,571	128,614,703	6,352,882	280,477,153	45,372,309	253,145,422
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 2023 audited financial statements.										
(2). Table 2 figures are obtained from draft (un-audited) 2023 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 (October 2025 estimate, AUD)	Outstanding loan balance as at Oct2025 estimate, AUD)
1	Development Bank of Kiribati	DBK Education Support Investment Loan	17/01/2007	Kiribati Provident Fund	\$1,529,352	AUD, 0% p.a., no grace period, 5 years maturity.	290,000	616,937
Total					\$1,529,352			616,937

Notes

- 1 DBK education support investment loan - loan conditions revised in May 2017 to 0% interest rate, no grace period and 5 years maturity term.
- 2 Following reconciliation between KPF and DBK records, original loan balance for DBK loan was corrected. Remaining loan balance as of Oct 2025 is \$616,937.

APPENDIX 10: FISCAL RISKS & SENSITIVITY ANALYSIS

Item	2024 Actuals	2025 Rvd Budget	2026 Budget	2027 Estimate	2028 Estimate	2029 Estimate
	\$	\$	\$	\$	\$	\$
Total Revenue	405,523,534	401,608,631	423,138,021	389,768,460	368,901,829	404,161,866
Total Domestic Revenue	400,751,207	369,508,631	417,238,021	356,668,460	363,001,829	369,461,866
Fisheries revenue	209,886,253	200,000,000	220,000,000	195,201,562	199,105,593	203,087,705
Taxation revenue	92,711,061	80,000,000	106,137,037	108,259,778	110,424,974	112,633,473
Investment revenue	83,242,747	83,500,000	82,000,000	44,080,000	44,161,600	44,244,832
<i>RERF dividend</i>	80,000,000	80,000,000	78,000,000	40,000,000	40,000,000	40,000,000
<i>Interest and dividends</i>	3,242,747	3,500,000	4,000,000	4,080,000	4,161,600	4,244,832
Other Ministries revenue	14,911,146	6,008,631	9,100,984	9,127,120	9,309,663	9,495,856
Total donor budget support	4,772,327	32,100,000	5,900,000	33,100,000	5,900,000	34,700,000
Total Expenditure	402,893,950	433,989,254	423,138,021	419,609,489	410,567,223	411,424,819
Departmental expenditure	185,395,468	194,352,682	200,816,146	203,062,786	205,377,640	207,738,790
Other government expenditure	73,983,881	82,379,181	71,331,497	72,131,497	72,431,497	72,631,497
Debt servicing	3,381,808	3,346,188	3,271,396	3,118,287	3,164,962	3,164,962
Local Contribution to Development Fund	140,132,793	153,911,202	147,718,983	141,296,919	129,593,124	127,889,570
<i>Copra Subsidy</i>	30,000,000	46,509,146	30,000,000	30,000,000	30,000,000	30,000,000
<i>Unemployment Benefit</i>	23,000,000	25,000,000	23,000,000	23,000,000	23,000,000	23,000,000
<i>Projects and grants</i>	87,132,793	82,402,056	94,718,983	88,296,919	76,593,124	74,889,570
Balance	2,629,584	(32,380,622)		(29,841,029)	(41,665,393)	(7,262,953)
Balance as share of GDP	0.6%	-6.5%	0.0%	-5.5%	-7.3%	-1.2%
Cash reserves estimate	263,675,925	231,295,303	231,295,303	201,454,273	159,788,880	152,525,927
FRR: Cash reserves expenditure months	8	6	7	6	5	4
FRR: Dept expenditure share of total expenditure	46%	45%	47%	48%	50%	50%
Expenditure as share of GDP	86%	87%	81%	77%	72%	69%
Departmental expenditure as share of GDP	40%	39%	38%	37%	36%	35%
Tax revenue as share of GDP	20%	16%	20%	20%	19%	19%
Sensitivity Analysis - impact on balance/reserves						
A Low case Fisheries revenue (10% less)	(18,359,042)	(52,380,622)	(22,000,000)	(49,361,185)	(61,575,953)	(27,571,724)
Cash reserve estimate impact	245,316,883	178,914,680	209,295,303	152,093,088	98,212,928	124,954,203
Cash reserve months	7	5	6	4	3	4
B No Donor Budget Support	(2,142,744)	(64,480,622)	(5,900,000)	(62,941,029)	(47,565,393)	(41,962,953)
Cash reserve estimate impact	261,533,181	166,814,680	225,395,303	138,513,244	112,223,487	110,562,974
Cash reserve months	8	5	6	4	3	3
C No RERF Dividend (return < 5%)	(77,370,416)	(112,380,622)	(78,000,000)	(69,841,029)	(81,665,393)	(47,262,953)
Cash reserve estimate impact	186,305,509	118,914,680	153,295,303	131,613,244	78,123,487	105,262,974
Cash reserve months	6	3	4	4	2	3
D Expenditure 5% higher	(17,515,114)	(54,080,085)	(21,156,901)	(50,821,504)	(62,193,754)	(27,834,194)
Cash reserve estimate impact	246,160,811	177,215,217	210,138,401	150,632,770	97,595,126	124,691,733
Cash reserve months	7	5	6	4	3	4
E Copra Subsidy reduced by 50%	17,629,584	(9,126,049)	15,000,000	(14,841,029)	(26,665,393)	7,737,047
Cash reserve estimate impact	281,305,509	222,169,253	246,295,303	186,613,244	133,123,487	160,262,974
Cash reserve months	8	6	7	5	4	5
F SFU recipients reduced by 50%	14,129,584	(19,880,622)	11,500,000	(18,341,029)	(30,165,393)	4,237,047
Cash reserve estimate impact	277,805,509	211,414,680	242,795,303	183,113,244	129,623,487	156,762,974
Cash reserve months	8	6	7	5	4	5

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.

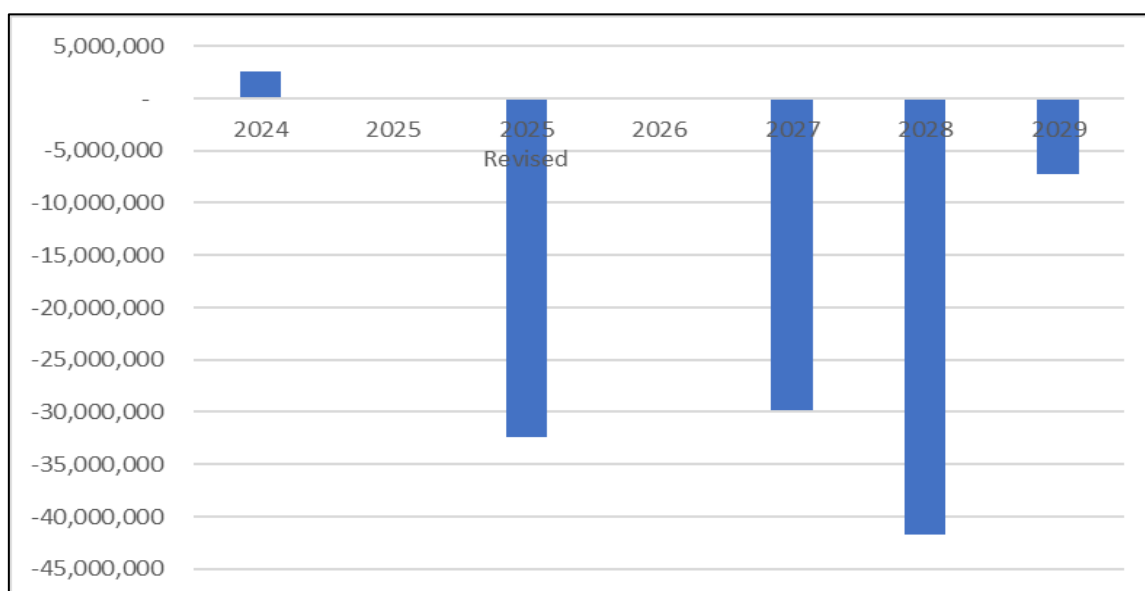
The table above includes estimates on the impact on the overall balance for scenarios, where the underlying assumption may not hold. The impact is shown by a change in the assumption on the overall balance, cash reserves estimate, and the amount of cash reserve expenditure covered.

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 2024 to 2029.



Appendix 11: Expense Codes:

Old	New	New Description	Narration
207	211112	Wages	Payments to casual labourers or contract 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
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.

245	211211	Uniforms	For booking expenditures against uniform cost of Police, Nurses, Customs, Prison Staffs and Immigration.
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)
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.
230	221311	Cleaning Services	For booking expenditure that is related to/ with cleaning in general. Should only include the service part.
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.
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

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.
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

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.
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.
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.

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.
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.
287	222218	Animal resources yielding repeat products	Currently, not applicable for Kiribati. 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	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.
287	222220	IP Products- Research and development	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.
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.
239	223111	Entertainment- Local	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.
239	223112	Entertainment- Overseas	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.
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.
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.
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.
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.
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.
235	227113	Office Transport	This covers costs of office transport including fuel, maintenance and rentals
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.
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.
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.
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.
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.
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.
241	229112	Local Stationery and Supplies	Costs of stationery, toner, pens, etc., that are used by a Ministry in its normal operations.
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.

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.
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.
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	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.
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.
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.
278	229899	Sundry Purchases (Local)	This is for small local purchases for which there is no other suitable account.
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.
278	229999	Sundry Purchases (Overseas)	This is for small overseas purchases for which there is no other suitable account.
327	251114	PUB Sewerage Subsidy	Payments to PUB as a subsidy for the costs of sewerage.
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.
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.
335	251120	Food Commodity Subsidy	Payments by the Government to subsidise food or purchase stocks of food e.g. rice.

338	251122	Subsidy for Xmas Air Services	Any special transport subsidy other than to SOEs and includes payments to overseas owned airlines.
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.
357	251126	Allowances-Pocket money for KTC students	Cost for tertiary study short term allowances related to travel including per-diems. This is specifically for students at KTC that receive allowance from Government. 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. 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
332	251129	Ferry Services to Remote Islands	Transport cost to remote islands for civil servants. 25-34 reserved for MOE.
325	251211	KHC Subsidy	The subsidy paid to the Kiribati Housing Corporation.

326	251212	Linnix Subsidy	Payments for maintenance of housing on Christmas Island.
355	252111	Support for Pre Schools	Salary payable to Pre - School teachers
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
315	263120	Support Grant (Local Government)	The grant paid to outer islands for their operations. 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.
317	263122	Voluntary. Org. Grants	Payments by Government to approved voluntary organizations. 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.
300	271111	Pensions	Pensions paid to public servants who retired before KPF was operational. Applicable only for Parliamentarians.
360	272111	Unemployment Benefits	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

356	272120	Disability Support Allowance	Allowance Payable to support citizens with disabilities. 20-29 reserved for Disability related benefits
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.
337	272140	Education related Social Assistance	Payment of school fees for the underprivileged. 40-49 reserved for Education related Social Assistance.
350	272141	School stationery for Primary and JSS students	Payment by the Government to support students with stationery for schooling.
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.
329	272150	Copra Price Subsidy	Payments by Government to subsidize the price paid for copra. 50-59 reserved for Copra related assistance.
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
361	282111	Compensation	To book any expenditures towards compensation paid by the government as per court order. Civil Suits merged with this head.
370/388	282112	Bank Charges	To book any bank charges paid to the bank either in Kiribati or overseas.
308	282113	Commission of enquiry	This is for the costs of any Commissions of Enquiry.
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
297	282152	International contributions	Payments by the Government for membership of regional and international organizations.
270	282153	Search and Rescue	For booking all expenditures related to search and rescue operations.
359	282154	Population census	For booking expenditures related to population census activities and any related matters crucial for population census.
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.
295	282157	Compensation	This is for payments to settle compensation for government operation and other related activities.

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.
309	282159	Banaba Compensation	This is payment to people who worked on Banaba. Only applicable to people working in Banaba.
306	282160	National Elections	This is for all costs related to National Election.
347	282161	Contribution to the RERF	Payment by the Government to the Revenue Equalization Reserve Fund.
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)
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.
	282166	Import Levy Fund (Expenditure)	For booking payments towards Import Levy Fund.
	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.
279	282199	Other Expenses	This will include 'Special Expenditure' also or any one-off unusual purchase and non-capital in nature.
	282211	Debt Servicing	All expenditures for debt serving to be booked under this NAC. Sub-Ledger to be maintained.