Kiribati Government

2019 Budget

AS PRESENTED TO THE MANEABA NI MAUNGATABU ON 22/11/2018

National Economic Planning Office
Ministry of Finance and Economic Development
Bairiki, Tarawa November 2018

Contents

Foreword iii
Introduction v
Table 1(a): Medium Term Fiscal Framework 2017-2022 1
Table 1(b): Medium Term Fiscal Framework 2017-2022 2
Table 2: Appropriated and Statutory Budgeted Expenditure by Ministry - 2019 3
Table 3: Recurrent and Development Budget by Ministry - 2019 4
Table 4: Revenue Recurrent Budget 2017 - 2022 5
Table 5: Comparative Statement of Ministries' Expenditure Budget 2017 - 2022 6
Table 6: Proportion of Ministries' Expenditure Budget 2017 - 2022 7
Table 7: Ministries' Budget by Inputs 2019 8
Table 7 Continued: Ministries' Budgets by Inputs 2019 9
Table 8: Budget Summary by Input 2017 - 2022 10
Office of Te Beretitenti (OB) 11
Table 9(a) Medium Term Expenditure Framework 2017-2022 12
Table 9(b): Head 09 – Office of Te Beretitenti Budget -2019 13
Public Service Office 14
Table 10(a): Medium Term Expenditure Framework 2017-2022 15
Table 10(b): Head 10 – Public Service Office Budget - 2019 16
Judiciary 17
Table 11(a): Medium Term Revenue and Expenditure Framework 2017-2022 17
Table 11(b): Head 11 – Judiciary Budget - 2019 18
Kiribati Police Services 19
Table 12(a): Medium Term Revenue and Expenditure Framework 2017-2022 20
Table 12(b): Head 12 – Kiribati Police Service Budget - 2019 21
Public Service Commission 22
Table 13(a): Medium Term Expenditure Framework 2017-2022 22
Table 13(b): Head 13 – Public Service Commission Budget - 2019 23
Ministry of Foreign Affairs and Immigration 24
Table 14(a) Medium Term Revenue and Expenditure Framework 2017-2022 25
Table 14(b): Head 14 – Ministry of Foreign Affairs and Immigration Budget – 2019 26
Ministry of Internal Affairs 27
Table 15(a) Medium Term Revenue and Expenditure Framework 2017-2022 28
Table 15(b): Head 15 – Ministry of Internal Affairs Budget - 2019 29
Ministry of Environment, Lands and Agricultural Development 30
Table 16(a): Medium Term Revenue and Expenditure Framework 2017-2022 31
Table 16(b): Head 16 – Ministry of Environment, Lands and Agricultural Development Budget - 2019 32
Maneaba Ni Maungatabu (Parliament) 33
Table 17(a): Medium Term Revenue and Expenditure Framework 2017-2022 34
Table 17(b): Head 17 – Maneaba ni Maungatabu Budget - 2019 35
Ministry of Commerce, Industry and Cooperatives 36
Table 18(a): Medium Term Revenue and Expenditure Framework 2017-2022 37
Table 18(b): Head 18 – Ministry of Commerce, Industry and Co-operatives Budget - 2019 38
Kiribati National Audit Office 39
Table 19(a): Medium Term Revenue and Expenditure Framework 2017-2022 39
Table 19(b): Head 19 – Kiribati National Audit Office Budget - 2019 40
Office of the Attorney General 41
Table 20(a): Medium Term Revenue and Expenditure Framework 2017-2022 41
Table 20(b): Head 20 – Attorney General's Office Budget - 2019 42
Ministry of Fisheries and Marine Resources Development 43
Table 21(a): Medium Term Revenue and Expenditure Framework 2017-2022 44
Table 21(b): Head 21 – Ministry of Fisheries and Marine Resources Development Budget - 2019 45
Ministry of Health and Medical Services 46
Table 22(a): Medium Term Revenue and Expenditure Framework 2017-2022 47
Table 22(b): Head 22 – Ministry of Health and Medical Services Budget – 2019 48
Table 22(b): Head 22 – Ministry of Health and Medical Services Budget – 2019 cont 49
Ministry of Education 50
Table 23(a): Medium Term Revenue and Expenditure Framework 2017-2022 51

Table 23(b): Head 23 – Ministry of Education Budget - 2019 52
Table 23(b): Head 23 – Ministry of Education Budget – 2019 cont 53
Ministry of Information, Communication, Transport and Tourism Development 54
Table 24(a): Medium Term Revenue and Expenditure Framework 2017-2022 55
Table 24(b): Head 24 – Ministry of Information, Communication, Transport and Tourism Development Budget – 2019 . 56
Ministry of Finance and Economic Development 58
Table 25(a): Medium Term Revenue and Expenditure Framework 2017-2022 59
Table 25(b): Head 25 – Ministry of Finance and Economic Development Budget - 2019 60
Table 26(a): Medium Term Revenue and Expenditure Framework 2017-2022 62
Table 26(b): Head 26 – Ministry for Women, Youth, Sport and Social Affairs - 2019 63
Ministry of Infrastructure and Sustainable Energy 64
Table 27(a): Medium Term Revenue and Expenditure Framework 2017-2022 65
Table 27(b): Head 27 – Ministry of Infrastructure and Sustainable Energy Budget - 2019 66
Ministry of Employment and Human Resources 67
Table 28(a): Medium Term Revenue and Expenditure Framework 2017-2022 68
Table 28(b): Head 28 – Ministry of Employment and Human Resources Budget - 2019 69
Ministry of Line and Phoenix Island Development 70
Table 29(a): Medium Term Revenue and Expenditure Framework 2017-2022 71
Table 29(b): Head 29 – Ministry of Line and Phoenix Island Development Budget - 2019 72
Ministry of Justice 73
Table 31(a) Medium Term Revenue and Expenditure Framework 2017-2022 74
Table 31(b): Head 37 – Ministry of Justice Budget - 2019 75
Leadership Commission 76
Table 31(a) Medium Term Revenue and Expenditure Framework 2017-2022 76
Table 31(b): Head 38 – Leadership Commission - 2019 77
Appendix 1: Kiribati Government Employees' Costs 2019 78
Appendix 2: Subsidies, Grants and Other Commitments 2017-2022 79
Appendix 3: Local Contribution to Development Fund 2017-2022 80
Appendix 4: List of Accounting Officers 81
Appendix 5: Government of Kiribati – Statement No XIII: Loans from Consolidated Fund as at 31 December 2017 83
Appendix 6(a): Public Debt (detailed) 84
Appendix 6(b): Public Debt Summary 2016-2028 85
Appendix 6(c): Estimated Contingent Liabilities as at 1 December 2017 86
Appendix 7: Kiribati Government Statements of Special Funds 2014-2018 87
..... 87
Appendix 8: Revenue Equalisation Reserve Fund Statement 2014-2019 88
Figure 1: Revenue Equalisation Reserve Fund, Kiribati, 1985 to 2019 89
Appendix 9: Expense Codes 90

Foreword

This 2019 Budget has been prepared based on the principles of the Kiribati Development Plan 2016-19, the Kiribati Vision 20 (KV20), and the priorities of the Government as envisioned in Te Motinnano. In June 2018 the Government launched Kiribati Vision 20 (KV20), which set out our vision for a wealthier, healthier and peaceful Kiribati over 2016-2036. The KV20 is a blueprint for sustainable and inclusive development, focusing on the key sectors of fisheries and tourism, as well as developing human capital, investing in infrastructure, and promoting good governance.

Since taking office in 2016, the Government has made significant strides to delivering on the KV20 ambition. We have increased direct economic support to the rural population through doubling the copra price, introduced fee-free education for forms 4, 5 and 6, and reduced the cost of access to electricity in South Tarawa. We have also delivered on our commitments to improve the pay and working conditions for public servants, and invested in better transport and telecommunications links within Kiribati and internationally.

Importantly, these initiatives have been fully funded within the Government's revenue envelope. Macroeconomic stability is a critical foundation for our economic growth targets, and prudent and sustainable fiscal management is a key priority for this Government. As described in the Fiscal Strategy for the 2019 Budget, the first Fiscal Strategy to be made publicly available in Kiribati, the Government is committed to running at least a balanced budget in 2019.

The dramatic increase in fisheries revenue that Kiribati has experienced in recent years serves to demonstrate the transformational potential of our marine resources. It is vitally important that both our EEZ and our inshore fisheries are managed sustainably for the benefit of current and future generations of I-Kiribati. To that end, we have amended our Fisheries Act to define Illegal, Unregulated and Unreported fishing in line with international practice, and increase the penalties for fishing violations in our EEZ and in our coastal waters. We are also committed to increasing value-added and job creation from our EEZ, and are exploring the development of fisheries transshipment hubs to support satellite services in Betio and Kiritimati.

The Revenue Equalisation and Reserve Fund (RERF) is one of Kiribati's most important assets and it is critical that it is managed effectively to provide benefits to both present and future generations. As well as making a $70m transfer to the RERF in 2016, the Government has realised a number of management reforms, including implementation of new asset managers and the appointment of a new custodian through a competitive selection process. Cabinet recently approved the adoption of a clear set of objectives for the management of the RERF, designed to reach the KV20 target of an asset value of A$1bn by 2020, and – going forward – to maintain the real value of the fund while using a portion of RERF returns to finance development projects. High fisheries revenue in recent years has allowed Kiribati to accumulate significant cash reserves, which can now replace the traditional revenue stabilisation role of the RERF. Cabinet recently adopted a Cash Management Policy to ensure that these significant cash reserves are managed as efficiently as possible while still meeting the liquidity needs of the government and the banking system.

Another public financial management priority is improving transparency and value for money in procurement. 2018 saw the establishment of a new Central Procurement Unit in the Ministry of Finance and Economic Development, and we look forward to working closely with development partners to continue implementing the Kiribati Public Procurement Reform Programme in 2019.

Our vision for a healthy and wealthy Kiribati cannot be achieved without improved infrastructure and services. Access to safe drinking water is a particular challenge in South Tarawa, where the water lenses are coming under increased strain from climate change and population growth. This

Government is particularly mindful of how access to safe drinking water improves the health and wellbeing of women and children, as well as men. With the support of the Asian Development Bank and other development partners, we are working on climate-proof solutions to expand access to potable water. Our Public Utilities Board is piloting 24/7 piped water to 400 households, with plans to roll out to all of South Tarawa in the coming years. Cabinet has approved a tariff for the pilot 24/7 water service, to incentivise water conversation and customer service. We are also working with the New Zealand Government to strengthen our asset management and maintenance systems, to ensure that our infrastructure delivers to its expected service standard over its whole economic life.

Last but not least, our Government is committed to ensuring all I-Kiribati receive a high-quality education and have access to decent employment. Our fee-free policy for senior secondary education is an important milestone towards this aspiration, and the new Early Childhood Care and Education Act signals our commitment to improve quality and access to early education for all I-Kiribati children.

I would like to acknowledge the assistance of our development partners in supporting our policies for sustainable and inclusive development.

I would like to thank the Asian Development Bank, the European Union, the Australian Government, the New Zealand Government, the World Bank, the International Monetary Fund and the Pacific Financial Technical Centre for their technical assistance to the Ministry of Finance and Economic Development during 2018. I would also like to thank those staff members in this Ministry and line Ministries and Departments who have made a valuable contribution to the preparation of this Budget document.

…….

Honourable Dr. Teuea Toatu
Minister of Finance and Economic Development November 2018

Introduction

The 2019 Budget layout is similar to the format of the past years. It maintains the new tables introduced last year, notably the medium term fiscal framework, which now follows more closely the international GFS reporting standard, including the impacts of the Budget on cash reserves. As in the 2018 Budget, many tables include the previous year's actual (in this case: 2017), a revised 2018 Budget figure (which includes all Supplementary Budgets), and forward estimates where possible. Appendix 6 (Debt) has also been expanded to provide longer-term information as well as contingent liabilities.

The recurrent budget showing revenue, expenditure on Ministry operations, other commitments and new projects (approved Ministerial Operational Plan activities with secured funding only) are consolidated in one table under each Ministry. This presentation assists in the monitoring of programs and projects and it also reinforces integration of the recurrent and development budgets.

Each Expenditure Head has two tables, (a) and (b). Table (a) is the Medium Term Expenditure Framework for each Expenditure Head together with projections of revenue over the medium term period. Table (a) also includes estimates for other commitments (including local contributions to the Development Fund) for 2019 and the following three outer years. This table provides a focus on revenue that ought to be collected by each Ministry. The aim is to stress that Ministries should not be concentrating solely on their expenditure program but that equal weight needs to be given to the collection of much needed revenue from identified sources. Table (b) is a combined table listing the estimates for revenue, expenditure and other commitments by inputs and by ministry programs and outputs for the budget year only.

The assumptions for the 2019 Budget are drawn mainly from the IMF 2018 Article IV Consultations for Kiribati, which were conducted in October 2018:

Economic assumptions

	2018	2019	2020	2021	2022
Real GDP growth	2.3	2.3	2.3	2.0	1.9
Nominal GDP growth	4.4	4.6	4.7	4.5	4.4
Nominal GDP level (million A$)	253	264	277	289	302
Inflation (end of period)	1.8	2.0	2.2	2.2	2.3
Population growth	1.7	1.7	1.7	1.7	1.7

All amounts are in Australian dollars. Cents are rounded to the nearest dollar.

The support and cooperation from Line Ministries is acknowledged. Thanks must also go to the officials of the Ministry of Finance and Economic Development, particularly the National Economic and Planning Office, for their dedication and hard work in formulating the 2019 Budget.

Table 1(a): Medium Term Fiscal Framework 2017-2022

	2017 Actual	2018 Budget	Revised 2018 Est.	2019 Budget	2020 Est.	2021 Est.	2022 Est.
Departmental expenditures	93,759,022	113,771,566	114,420,861	119,467,814	119,932,992	119,783,287	120,313,992
Other Government expenditure	57,012,951	30,918,924	34,530,572	33,824,395	34,672,898	34,559,724	34,780,307
Debt Servicing	2,340,918	1,739,267	1,768,995	2,776,012	3,044,030	3,546,125	4,016,598
Contribution to Development Fund	61,105,429	49,260,597	72,369,159	45,024,288	42,809,373	42,709,373	42,509,373
Total Government Expenditure	**214,218,319**	**195,690,354**	**223,089,587**	**201,092,509**	**200,459,294**	**200,598,509**	**201,620,270**
Total Government Revenue (excl RERF)	**223,891,336**	**190,469,740**	**231,072,271**	**189,768,327**	**193,452,364**	**196,284,225**	**199,123,015**
Difference	**9,673,017**	**(5,220,614)**	**7,982,684**	**(11,324,182)**	**(7,006,931)**	**(4,314,285)**	**(2,497,255)**
ADDITIONAL FUNDING							
Other sources (Budget Support)	18,764,876	13,828,680	14,273,973	14,273,973	11,773,973	11,773,973	4,424,658
Surplus (Deficit) incl. additional funding	**28,437,893**	**8,608,065**	**22,256,657**	**2,949,790**	**4,767,042**	**7,459,688**	**1,927,402**

Table 1(b): Medium Term Fiscal Framework 2017-2022

	2017 Actual	2018 Budget	Revised 2018 Est.	Budget 2019	2020 Est.	2021 Est.	2022 Est.
Total Revenue and Grants	**242,656,212**	**204,298,419**	**245,346,244**	**204,042,299**	**205,226,336**	**208,058,197**	**203,547,672**
Tax Revenue	**42,995,104**	**44,800,000**	**44,800,000**	**46,860,800**	**49,016,397**	**51,320,167**	**53,629,575**
Personal Income Tax	7,822,170	9,600,000	9,600,000	10,041,600	10,503,514	10,997,179	11,492,052
Company Tax	10,172,868	10,800,000	10,800,000	11,296,800	11,816,453	12,371,826	12,928,558
VAT	17,122,319	16,900,000	16,900,000	17,677,400	18,490,560	19,359,617	20,230,799
Excise	7,877,747	7,500,000	7,500,000	7,845,000	8,205,870	8,591,546	8,978,165
Non Tax Revenue	**180,896,232**	**145,669,740**	**186,272,271**	**142,907,527**	**144,435,967**	**144,964,057**	**145,493,440**
Dividend	1,260,558	2,000,000	2,000,000	2,092,000	2,188,232	2,291,079	2,394,177
Interest earnings	-	1,349,097	1,951,799	1,265,685	2,300,000	2,300,000	2,300,000
Fisheries License fees	169,148,022	130,000,000	170,000,000	130,000,000	130,000,000	130,000,000	130,000,000
Fisheries Transhipment fees	5,314,710	4,000,000	4,000,000	4,000,000	4,184,000	4,380,648	4,577,777
Other Fisheries revenue	281,439	1,891,000	1,891,000	1,101,000	1,110,246	1,120,128	1,130,033
Other non-tax revenue	4,891,502	6,429,643	6,429,472	4,448,842	4,653,489	4,872,203	5,091,452
Grants	**18,764,876**	**13,828,680**	**14,273,973**	**14,273,973**	**11,773,973**	**11,773,973**	**4,424,658**
Budget support	18,764,876	13,828,680	14,273,973	14,273,973	11,773,973	11,773,973	4,424,658
Operating expenditure	**165,253,433**	**187,277,979**	**191,834,105**	**179,433,083**	**187,058,242**	**189,995,274**	**191,264,515**
Wages and salaries	59,989,246	80,388,300	80,329,768	84,641,694	85,151,486	85,019,683	85,019,683
Uses of goods & services	44,057,302	44,526,016	46,015,799	45,790,885	43,275,996	43,205,505	43,352,633
Interest	426,282	622,543	635,770	656,181	687,437	679,793	650,527
Subsidies	45,786,308	47,258,447	50,233,141	32,216,987	40,966,987	43,966,987	44,966,987
Grants	5,793,643	5,156,657	5,293,611	5,738,343	5,738,343	5,738,343	5,738,343
Social Benefit	4,165,204	4,724,597	4,724,597	5,787,575	6,636,575	6,783,545	6,934,924
Other current expenses	5,035,449	4,601,419	4,601,419	4,601,419	4,601,419	4,601,419	4,601,419
Operating balance	**77,402,779**	**17,020,440**	**53,512,139**	**24,609,216**	**18,168,094**	**18,062,923**	**12,283,157**
Capital Expenditure	48,268,716	7,955,651	30,612,258	20,199,595	11,844,459	8,566,903	7,889,684
Fiscal Balance	**29,134,063**	**9,064,790**	**22,899,881**	**4,409,621**	**6,323,635**	**9,496,020**	**4,393,473**
Net Financing	**(29,134,063)**	**(9,064,790)**	**(22,899,881)**	**(4,409,621)**	**(6,323,635)**	**(9,496,020)**	**(4,393,473)**
External Financing							
Loan Disbursement*	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Less Loan Repayment	485,629	456,725	473,217	1,319,830	1,526,593	1,966,332	2,406,071
Domestic Financing							
Operational Account	28,511,791	7,258,968	426,664	836,342	2,464,723	5,115,738	(511,036)
Cash Reserve Account	136,643	1,349,097	22,000,000	2,253,448	2,332,319	2,413,950	2,498,438
RERF Deposits/(Withdrawals)		-	-	-	-	-	-
Other movements							
RERF growth	42,112,478	38,395,290	126,263,027	59,724,055	39,774,349	42,163,311	43,754,285
Net movements in Financial Position	**70,760,912**	**47,003,355**	**148,689,691**	**62,813,845**	**44,571,391**	**49,692,999**	**45,741,687**
Major Cash Balances							
Operational Account	60,551,150	59,895,528	60,977,814	61,814,156	64,278,880	69,394,617	68,883,581
Cash Reserve Account	89,332,427	91,757,349	112,672,413	116,615,948	120,697,506	124,921,919	129,294,186
RERF	868,095,698	972,036,800	994,358,725	1,054,082,780	1,093,857,129	1,136,020,440	1,179,774,725

*while loans were used to finance development projects, no loans were used to support the recurrent Budget. No new loans have been used for development purposes since 2016.

Note: This table does not include revenue or expenditure by Development Partners or the Development Fund, although general Budget Support payments are included under Grants

Table 2: Appropriated and Statutory Budgeted Expenditure by Ministry - 2019

	Ministry	Operating Budget 2019	Statutory Expenditure	Net Provision Under the Head Covered by the Appropriation Act
09	Office of Te Beretitenti	2,439,552	84,943	2,354,610
10	Public Service Office	1,249,399	54,759	1,194,640
11	Judiciary	2,322,266	264,127	2,058,139
12	Kiribati Police Service	9,552,797	449,480	9,103,317
13	Public Service Commission	311,829	29,123	282,706
14	Ministry of Foreign Affairs and Immigration	3,147,801	50,833	3,096,968
15	Ministry of Internal Affairs	2,998,909	152,769	2,846,140
16	Ministry of Environment, Lands and Agricultural Development	4,221,154	200,552	4,020,602
17	Maneaba ni Maungatabu	4,203,051	643,701	3,559,350
18	Ministry of Commerce, Industry and Cooperatives	2,356,176	101,980	2,254,195
19	Kiribati National Audit Office	879,567	62,521	817,046
20	Office of the Attorney General	868,962	55,392	813,570
21	Ministry of Fisheries and Marine Resource Development	3,826,984	177,241	3,649,743
22	Ministry of Health and Medical Services	24,319,754	811,956	23,507,798
23	Ministry of Education	28,466,425	1,444,818	27,021,607
24	Ministry of Information, Communication, Transport and Tourism Development	4,285,861	190,049	4,095,812
25	Ministry of Finance and Economic Development	3,854,687	179,699	3,674,989
26	Ministry of Women, Youth, Sport and Social Affairs	1,993,617	98,392	1,895,225
27	Ministry of Infrastructure and Sustainable Energy	3,691,671	193,107	3,498,564
28	Ministry of Employment and Human Resources	6,288,426	205,314	6,083,112
29	Ministry of Line and Phoenix Island Development	4,385,491	173,320	4,212,171
37	Ministry of Justice	3,403,071	157,651	3,245,420
38	Leadership Commission	400,363	10,292	390,071
	Debt Servicing	2,776,012	2,776,012	
	Subsidies, grants and other commitments.	33,824,395		33,824,395
	Total	**156,068,220**	**8,568,031**	**147,500,189**
	ADD TRANSFERS AND FINANCING			
345	Contributions to the Development Fund	45,024,288		45,024,288
347	Contributions to the RERF			
	Grand Total	**201,092,509**	**8,568,031**	**192,524,477**

Table 3: Recurrent and Development Budget by Ministry - 2019

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			36,756,757		36,756,757	
09	Office of Te Beretitenti	-	2,439,552		6,816,322	-	9,255,874
10	Public Service Office	-	1,249,399		2,170,000	-	3,419,399
11	Judiciary	240,000	2,322,266		42,894	240,000	2,365,160
12	Kiribati Police Service	87,500	9,552,797		-	87,500	9,552,797
13	Public Service Commission	-	311,829		-	-	311,829
14	Ministry of Foreign Affairs and Immigration	100,500	3,147,801		795,774	100,500	3,943,576
15	Ministry of Internal Affairs	2,029	2,998,909		7,829,363	2,029	10,828,272
16	Ministry of Environment, Lands and Agricultural Developr	242,570	4,221,154		1,261,926	242,570	5,483,080
17	Maneaba ni Maungatabu	5,850	4,203,051		-	5,850	4,203,051
18	Ministry of Commerce, Industry and Cooperatives	60,434	2,356,176		96,913	60,434	2,453,089
19	Kiribati National Audit Office	27,000	879,567		-	27,000	879,567
20	Office of the Attorney General	850	868,962		-	850	868,962
21	Ministry of Fisheries and Marine Resource Development	135,101,000	3,826,984		811,914	135,101,000	4,638,898
22	Ministry of Health and Medical Services	103,600	24,319,754		1,421,039	103,600	25,740,793
23	Ministry of Education	100,100	28,466,425		2,950,610	100,100	31,417,035
24	Ministry of Information, Communication, Transport and To	2,569,369	4,285,861		207,338	2,569,369	4,493,199
25	Ministry of Finance and Economic Development	50,375,385	3,854,687		6,662,184	50,375,385	10,516,872
26	Ministry of Women, Youth, Sport and Social Affairs	21,890	1,993,617		644,512	21,890	2,638,129
27	Ministry of Infrastructure and Sustainable Energy	25,100	3,691,671		3,148,486	25,100	6,840,157
28	Ministry of Employment and Human Resources	150,000	6,288,426		108,669	150,000	6,397,096
29	Ministry of Line and Phoenix Island Development	555,150	4,385,491		1,755,125	555,150	6,140,616
37	Ministry of Justice	-	3,403,071		33,686	-	3,436,757
38	Leadership Commission	-	400,363		-	-	400,363
	Debt Servicing		2,776,012		-		2,776,012
	Subsidies, grants and other commitments.		33,824,395		-		33,824,395
	Sub Total	**189,768,327**	**156,068,220**	**36,756,757**	**36,756,757**	**226,525,084**	**192,824,978**
	Add Transfers and Financing Items						
347	Replenishment of the RERF						
	Other Financing Sources	14,273,973				14,273,973	
345	Contributions to the Development Fund - GoK		45,024,288				45,024,288
	Grand Total	**204,042,299**	**201,092,509**	**36,756,757**	**36,756,757**	**240,799,056**	**237,849,266**

Table 4: Revenue Recurrent Budget 2017 - 2022

	2017 Actual	2018 Budget	Revised 2018 Est.	Budget 2019	2020 Est.	2021 Est.	2022 Est.
Central Government Revenue							
Tax Revenue							
Personal income tax	7,822,170	9,600,000	9,600,000	10,041,600	10,503,514	10,997,179	11,492,052
Company tax	10,172,868	10,800,000	10,800,000	11,296,800	11,816,453	12,371,826	12,928,558
Excise Tax	7,877,747	7,500,000	7,500,000	7,845,000	8,205,870	8,591,546	8,978,165
VAT	17,122,319	16,900,000	16,900,000	17,677,400	18,490,560	19,359,617	20,230,799
Total Taxation	**42,995,104**	**44,800,000**	**44,800,000**	**46,860,800**	**49,016,397**	**51,320,167**	**53,629,575**
Non-Tax Revenue							
Fishing Licencing Revenue	169,148,022	130,000,000	170,000,000	130,000,000	130,000,000	130,000,000	130,000,000
Fishing transhipment fees	5,314,710	4,000,000	4,000,000	4,000,000	4,184,000	4,380,648	4,577,777
Other Fishing Revenue	281,439	1,891,000	1,891,000	1,101,000	1,110,246	1,120,128	1,130,033
Dividends	1,260,558	2,000,000	2,000,000	2,092,000	2,188,232	2,291,079	2,394,177
Interest earnings	-	1,349,097	1,951,799	1,265,685	2,300,000	2,300,000	2,300,000
JAXA dow nrange and air services	1,716,745	1,737,469	1,737,469	1,737,469	1,817,393	1,902,810	1,988,436
Open Ship Registration	345,471	400,000	400,000	400,000	418,400	438,065	457,778
Total Non-Tax Revenue	**178,066,945**	**141,377,566**	**181,980,268**	**140,596,154**	**142,018,271**	**142,432,729**	**142,848,202**
Other Government Revenue							
Other Ministry Revenue	2,829,286.67	4,292,174	4,292,003	2,311,373	2,417,696	2,531,328	2,645,238
Total Taxation and Other Ministry Revenue	**223,891,336**	**190,469,740**	**231,072,271**	**189,768,327**	**193,452,364**	**196,284,225**	**199,123,015**
World Bank Budget Support	9,395,822	6,552,453	6,849,315	6,849,315	6,849,315	6,849,315	-
Asian Development Bank Budget Support	6,369,299	3,276,227	3,424,658	3,424,658	3,424,658	3,424,658	3,424,658
New Zealand Budget Supoort	2,499,755	2,500,000	2,500,000	2,500,000	-	-	-
Australia Budget Support	500,000	500,000	500,000	500,000	500,000	500,000	-
ROC-Taiw an Budget Support		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Other Revenues	**18,764,876**	**13,828,680**	**14,273,973**	**14,273,973**	**11,773,973**	**11,773,973**	**4,424,658**
Total Government Revenue	**242,656,212**	**204,298,420**	**245,346,244**	**204,042,299**	**205,226,336**	**208,058,197**	**203,547,672**

Table 5: Comparative Statement of Ministries' Expenditure Budget 2017 - 2022

Code	Ministry	Actual 2017	Budget 2018	Revised Est. 2018	Budget 2019	Est. 2020	Est. 2021	Est. 2022	% Change 2019
09	Office of Te Beretitenti	1,911,007	2,302,017	2,302,017	2,439,552	2,459,615	2,402,544	2,422,051	6.0%
10	Public Service Office	811,028	1,126,541	1,135,941	1,249,399	1,231,179	1,206,415	1,210,457	10.0%
11	Judiciary	1,823,089	2,242,024	2,242,024	2,322,266	2,326,105	2,333,617	2,341,242	3.6%
12	Kiribati Police Service	7,324,071	9,134,191	9,134,191	9,552,797	9,574,698	9,543,055	9,565,008	4.6%
13	Public Service Commission	283,556	293,932	335,675	311,829	314,215	316,636	319,093	-7.1%
14	Ministry of Foreign Affairs and Immigration	2,192,936	2,823,494	2,823,494	3,147,801	3,074,784	3,060,985	3,080,822	11.5%
15	Ministry of Internal Affairs	2,532,101	3,079,347	3,117,162	2,998,909	3,008,904	2,805,794	2,807,768	-3.8%
16	Ministry of Environment, Lands and Agricultural Develop	3,358,669	3,961,229	3,983,153	4,221,154	4,315,167	4,323,897	4,340,370	6.0%
17	Maneaba ni Maungatabu	3,355,933	3,576,642	3,796,642	4,203,051	3,723,208	3,762,472	3,802,326	10.7%
18	Ministry of Commerce, Industry and Cooperatives	1,752,351	2,127,778	2,127,778	2,356,176	2,369,697	2,383,421	2,397,350	10.7%
19	Kiribati National Audit Office	691,226	885,119	885,119	879,567	882,556	885,590	888,669	-0.6%
20	Office of the Attorney General	566,937	870,935	870,935	868,962	873,051	877,202	881,414	-0.2%
21	Ministry of Fisheries and Marine Resource Development	2,840,838	3,778,649	3,778,649	3,826,984	3,844,713	3,862,708	3,880,974	1.3%
22	Ministry of Health and Medical Services	19,090,869	23,647,078	23,647,078	24,319,754	24,638,276	24,666,971	24,797,596	2.8%
23	Ministry of Education	22,208,383	27,587,273	27,587,273	28,466,425	28,748,481	28,685,386	28,762,825	3.2%
24	Ministry of Information, Communication, Transport and To	4,566,263	4,113,853	4,113,853	4,285,861	4,307,240	4,327,097	4,347,252	4.2%
25	Ministry of Finance and Economic Development	2,702,768	3,319,141	3,319,141	3,854,687	3,871,465	3,888,495	3,905,780	16.1%
26	Ministry of Women, Youth, Sport and Social Affairs	1,515,672	1,891,275	1,891,275	1,993,617	2,004,003	2,014,546	2,025,246	5.4%
27	Ministry of Infrastructure and Sustainable Energy	2,996,115	3,608,754	3,870,710	3,691,671	3,702,861	3,714,219	3,725,748	-4.6%
28	Ministry of Employment and Human Resources	4,787,451	5,623,430	5,623,430	6,288,426	6,335,037	6,352,939	6,400,518	11.8%
29	Ministry of Line and Phoenix Island Development	3,699,470	4,287,815	4,287,815	4,385,491	4,400,294	4,421,409	4,442,841	2.3%
36	Office of the Public Law yer	-	-	-	-	-	-	-	0.0%
37	Ministry of Justice	2,748,292	3,100,394	3,156,851	3,403,071	3,529,890	3,547,095	3,564,558	7.8%
38	Leadership Commission	-	390,655	390,655	400,363	397,555	400,795	404,084	2.5%
	Ministry budget total	**93,759,022**	**113,771,566**	**114,420,861**	**119,467,814**	**119,932,992**	**119,783,287**	**120,313,992**	**4.4%**
	Subsidies, grants and other commitments	57,012,951	30,918,924	34,530,572	33,824,395	34,672,898	34,559,724	34,780,307	-2.0%
	Debt Servicing	2,340,918	1,739,267	1,768,995	2,776,012	3,044,030	3,546,125	4,016,598	56.9%
345	Contributions to development fund	61,105,429	49,260,597	72,369,159	45,024,288	42,809,373	42,709,373	42,509,373	-37.8%
	Total Expenditure	**214,218,319**	**195,690,354**	**223,089,587**	**201,092,509**	**200,459,294**	**200,598,509**	**201,620,270**	**-9.9%**
347	Contributions to the RERF								n/a
	Total	**214,218,319**	**195,690,354**	**223,089,587**	**201,092,509**	**200,459,294**	**200,598,509**	**201,620,270**	**-9.9%**

Table 6: Proportion of Ministries' Expenditure Budget 2017 - 2022

Code	Ministry	Actual 2017 %	Budget 2018 %	Revised Est. 2018 %	Budget 2019 %	Est. 2020 %	Est. 2021 %	Est. 2022 %
09	Office of Te Beretitenti	0.9	1.2	1.0	1.2	1.2	1.2	1.2
10	Public Service Office	0.4	0.6	0.5	0.6	0.6	0.6	0.6
11	Judiciary	0.9	1.1	1.0	1.2	1.2	1.2	1.2
12	Kiribati Police Service	3.4	4.7	4.1	4.8	4.8	4.8	4.7
13	Public Service Commission	0.1	0.2	0.2	0.2	0.2	0.2	0.2
14	Ministry of Foreign Affairs and Immigration	1.0	1.4	1.3	1.6	1.5	1.5	1.5
15	Ministry of Internal Affairs	1.2	1.6	1.4	1.5	1.5	1.4	1.4
16	Ministry of Environment, Lands and Agricultural Developmen	1.6	2.0	1.8	2.1	2.2	2.2	2.2
17	Maneaba ni Maungatabu	1.6	1.8	1.7	2.1	1.9	1.9	1.9
18	Ministry of Commerce, Industry and Cooperatives	0.8	1.1	1.0	1.2	1.2	1.2	1.2
19	Kiribati National Audit Office	0.3	0.5	0.4	0.4	0.4	0.4	0.4
20	Office of the Attorney General	0.3	0.4	0.4	0.4	0.4	0.4	0.4
21	Ministry of Fisheries and Marine Resource Development	1.3	1.9	1.7	1.9	1.9	1.9	1.9
22	Ministry of Health and Medical Services	8.9	12.1	10.6	12.1	12.3	12.3	12.3
23	Ministry of Education	10.4	14.1	12.4	14.2	14.3	14.3	14.3
24	Ministry of Information, Communication, Transport and Touris	2.1	2.1	1.8	2.1	2.1	2.2	2.2
25	Ministry of Finance and Economic Development	1.3	1.7	1.5	1.9	1.9	1.9	1.9
26	Ministry of Women, Youth, Sport and Social Affairs	0.7	1.0	0.8	1.0	1.0	1.0	1.0
27	Ministry of Infrastructure and Sustainable Energy	1.4	1.8	1.7	1.8	1.8	1.9	1.8
28	Ministry of Employment and Human Resources	2.2	2.9	2.5	3.1	3.2	3.2	3.2
29	Ministry of Line and Phoenix Island Development	1.7	2.2	1.9	2.2	2.2	2.2	2.2
36	Office of the Public Law yer	-	-	-	-	-	-	-
37	Ministry of Justice	1.3	1.6	1.4	1.7	1.8	1.8	1.8
38	Leadership Commission	-	0.2	0.2	0.2	0.2	0.2	0.2
	Ministry budget total	**44**	**58**	**51**	**59**	**60**	**60**	**60**
	Subsidies, grants and other commitments	26.6	15.8	15.5	16.8	17.3	17.2	17.3
	Debt Servicing	1.1	0.9	0.8	1.4	1.5	1.8	2.0
345	Contributions to development fund	28.5	25.2	32.4	22.4	21.4	21.3	21.1
	Total Expenditure	**100**	**100**	**100**	**100**	**100**	**100**	**100**
347	Contributions to the RERF	-	-	-	-	-	-	-
	Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**

Table 7: Ministries' Budget by Inputs 2019

Exp code	Cost description (Input)	Revised Budget 2018	Total 2019 Budget	Difference	OB	PSO	Judiciary	Police	PSC	Foreign Affairs	Internal Affairs	Lands & Environ.	Maneaba	Commerce	National Audit	Attorney General
201	KPF contribution	4,507,789	4,604,484	96,695	60,321	54,759	73,973	420,999	6,686	50,833	128,064	178,837	66,095	80,266	40,467	34,195
202	Salaries	58,730,630	60,102,036	1,371,406	782,719	596,671	983,546	5,806,067	86,967	657,027	1,788,897	2,335,308	868,836	1,044,663	535,831	453,763
203	Housing assistance	1,519,117	1,730,075	210,958	51,360	51,378	20,940	22,332	4,884	324,060	57,408	35,364	20,940	64,608	15,528	56,040
204	Allow ances	5,015,852	5,133,770	117,918	42,228	18,103	595,895	560,095	34,101	336,621	57,683	100,271	54,024	59,927	12,912	1,860
205	Overtime	1,717,158	2,117,228	400,070	34,854	16,604	17,677	562,763	6,000	90,004	27,338	66,304	35,224	33,160	11,818	6,320
206	Temporary assistance	1,374,688	1,634,787	260,099	21,567	133,456	2,760	6,000	2,176	20,753	37,156	49,182	12,433	25,549	3,732	2,176
207	Wages	164,183	210,457	46,274	7,000					161,236	29,067			7,103		
208	Leave grants	7,462,536	7,902,000	439,464	102,000	66,000	130,500	714,500	12,000	98,000	207,000	382,500	48,000	139,500	60,000	42,000
	Sub Total	**80,491,953**	**83,434,837**	**2,942,884**	**1,102,049**	**936,971**	**1,825,291**	**8,092,756**	**152,814**	**1,738,535**	**2,332,612**	**3,147,766**	**1,105,553**	**1,454,776**	**680,289**	**596,355**
215	Transport to w ork	2,677,292	2,533,415	(143,878)	36,552	11,133	36,306	455,020	8,013	77,694	29,397	85,140	120,440	54,158	12,848	11,570
216	Internal travel	3,015,391	3,440,124	424,733	280,310	30,812	106,272	140,966	68,038	57,801	76,145	118,841	600,385	151,747	39,179	35,312
217	Local training	293,620	315,280	21,659		1,300	3,292	2,000		2,000	16,465	23,862		30,856	3,756	3,500
218	Local Accom & All	1,828,266	1,964,644	136,377			2,280				4,830		904,751	61,382		
219	Training catering	119,639	171,252	51,613	169	1,600	1,577			3,800	3,525	4,250	32,250	21,700	6,902	2,250
220	Course Fees	5,200	17,460	12,260										2,340		
221	Overseas training	29,906	56,256	26,350		10,168					7,496					
225	Relocation expenses	479,550	472,508	(7,041)			6,090	8,000		47,342	35,881	11,873				
226	Recruitment expenses	43,610	68,085	24,475		470					800	11,000	5,000	9,700		
227	External travel	3,333,170	3,516,200	183,030	186,189	76,098	28,100	163,300	7,429	357,830	185,275	175,159	436,170	155,339	33,030	75,000
230	Cleaning	112,501	115,711	3,210	5,184	800		6,147	1,505	11,741	2,643	7,087	1,200	4,972	1,015	
231	Telecomms	2,376,527	2,561,289	184,762	89,639	42,634	33,000	161,280	21,600	121,032	64,488	132,437	86,623	91,540	19,571	26,171
232	Electricity and gas	3,041,893	3,395,230	353,337	81,528	27,708	57,075	144,000	9,600	110,952	90,960	87,120	276,852	51,600	20,300	33,318
233	Water	469,631	507,972	38,341	5,196		1,428	3,600		6,076	250	27,600		2,900		
235	Office Transport	242,832	291,707	48,875		3,100				10,805	3,000	14,362		1,550		
237	Advertising/Media	126,604	433,919	307,315	18,320						6,720	10,706	273,676	18,620		
239	Entertainment	491,051	595,219	104,168	195,955	2,900	6,090	3,500	3,860	180,425	8,250	10,690	38,000	3,544	1,500	800
240	Printing	286,579	303,246	16,667	12,376		7,549				7,685	5,122	15,400	2,710		3,500
241	Stationery & Supp	1,318,751	1,435,938	117,187	40,602	30,839	30,050	71,220	7,504	56,967	26,206	50,223	98,224	40,117	13,846	9,549
242	Food & Rations	2,493,630	2,484,375	(9,255)				33,800				1,621		1,414		
243	Purch Office Equip	1,306,510	1,456,580	150,070	129,835	18,000	7,550	31,900	7,496	32,144	47,310	41,210	40,820	81,280	8,120	16,589
244	Repairs Equip	355,509	343,239	(12,270)		3,800	6,113	6,000	2,000	4,000	3,750	27,300	32,464	8,950	2,030	5,000
245	Uniforms	216,160	198,086	(18,073)				87,208				2,425				
246	Specialised Purch	3,357,920	3,749,077	391,157												
248	Comp. for Trees	21,200	21,600	400								3,200				
249	Agricultural supplies	82,500	82,500									82,500				
250	Local Services	2,247,411	2,244,313	(3,098)	59,688	5,678	63,324	51,100		198,838	36,821	82,241	92,451	53,410	3,431	8,000
251	Overseas Serv.	972,340	1,128,794	156,454	10,000	780	36,422	26,000		45,000		3,050				5,000
255	Commitment/other fees	63,270	65,880	2,610	4,950	3,210				450						
278	Sundry Purchase	21,090	22,090	1,000	20,090											
279	Special expenditure		33,990	33,990						33,990						
285	Hire of plant and equip	1,608,083	1,309,813	(298,270)	160,920	41,400	49,457		21,970	50,380	8,400	46,160	42,792	43,800	33,750	37,048
287	Fixed Plant & Eq	342,122	211,950	(130,172)												
288	Motor vehicle fund	45,000	45,000													
289	Building & Infra Maint	361,261	189,598	(171,663)			15,000							2,771		
291	Maint of Vehicles	127,890	230,640	102,750				65,000				8,210		5,000		
295	Compensation	15,000	20,000	5,000												
	Sub Total	**33,928,908**	**36,032,977**	**2,104,069**	**1,337,503**	**312,429**	**496,975**	**1,460,041**	**159,015**	**1,409,266**	**666,297**	**1,073,388**	**3,097,498**	**901,400**	**199,278**	**272,607**
	Total Recurrent Exp	**114,420,861**	**119,467,814**	**5,046,953**	**2,439,552**	**1,249,399**	**2,322,266**	**9,552,797**	**311,829**	**3,147,801**	**2,998,909**	**4,221,154**	**4,203,051**	**2,356,176**	**879,567**	**868,962**
	Debt servicing	1,768,995	2,776,012	1,007,017												
	Subsidies	19,557,305	18,954,376	(602,929)		250,000										
	Grants	6,357,877	7,288,343	930,466							3,218,343					
297	International contributions	1,633,714	2,000,000	366,286												
286	Land rent	4,601,419	4,601,419									4,601,419				
	Other Commitments	2,380,257	980,257	(1,400,000)							22,757					
345	Contribt to Dev Fund	72,369,159	45,024,288	(27,344,871)		1,163,245						822,878				
	Sub Total	**108,668,726**	**81,624,695**	**(27,044,031)**		**1,413,245**					**3,241,100**	**5,424,297**				
	Grand Total	**223,089,587**	**201,092,509**	**(21,997,078)**	**2,439,552**	**2,662,644**	**2,322,266**	**9,552,797**	**311,829**	**3,147,801**	**6,240,009**	**9,645,451**	**4,203,051**	**2,356,176**	**879,567**	**868,962**

Table 7 Continued: Ministries' Budgets by Inputs 2019

Exp code	Cost description (Input)	Revised Budget 2018	Total 2019 Budget	Difference	Fisheries	Health	Education	Commun. & Transport	Finance	MWYSSA	Works	MEHR	Linnix	Ministry of Justice	Leadership Comm.
201	KPF contribution	4,507,789	4,604,484	96,695	151,416	792,431	1,421,453	170,524	155,510	74,376	170,747	183,949	153,795	124,494	10,292
202	Salaries	58,730,630	60,102,036	1,371,406	1,981,412	10,296,212	18,329,824	2,238,173	2,015,706	958,065	2,188,083	2,394,888	1,972,314	1,649,834	137,228
203	Housing assistance	1,519,117	1,730,075	210,958	83,446	258,256	202,236	93,720	88,982	36,024	89,723	107,304	7,152	34,202	4,188
204	Allow ances	5,015,852	5,133,770	117,918	71,231	2,293,852	425,195	72,882	50,628	49,728	70,219	38,086	87,741	89,109	11,378
205	Overtime	1,717,158	2,117,228	400,070	56,062	508,106	70,667	62,439	94,039	32,370	33,827	85,454	159,830	102,860	3,509
206	Temporary assistance	1,374,688	1,634,787	260,099	37,467	269,528	618,551	35,692	74,803	33,612	88,553	69,810	78,291	10,084	1,456
207	Wages	164,183	210,457	46,274								6,050			
208	Leave grants	7,462,536	7,902,000	439,464	264,000	1,350,000	2,250,000	287,500	256,500	117,000	304,500	295,500	533,500	228,000	13,500
	Sub Total	**80,491,953**	**83,434,837**	**2,942,884**	**2,645,034**	**15,768,385**	**23,317,926**	**2,960,931**	**2,736,168**	**1,301,175**	**2,945,652**	**3,181,040**	**2,992,625**	**2,238,583**	**181,551**
215	Transport to w ork	2,677,292	2,533,415	(143,878)	68,676	547,000	349,166	26,624	65,782	33,626	99,693	149,566	149,139	90,175	15,696
216	Internal travel	3,015,391	3,440,124	424,733	151,968	163,890	351,992	82,123	159,199	80,471	74,859	224,578	327,483	102,409	15,344
217	Local training	293,620	315,280	21,659		64,459	36,702	5,500	13,575	13,000	12,450	54,200	9,094	11,470	7,799
218	Local Accom & All	1,828,266	1,964,644	136,377	1,500	23,215	530,040		7,831		2,375	421,360		4,200	880
219	Training catering	119,639	171,252	51,613		11,230	13,065	3,900	16,495	14,300	5,999	11,590	4,000	6,000	6,650
220	Course Fees	5,200	17,460	12,260			1,200		1,800		5,020	2,800	2,200	2,100	
221	Overseas training	29,906	56,256	26,350		10,000					16,000		5,000		7,592
225	Relocation expenses	479,550	472,508	(7,041)		60,000	211,866	20,685	21,406		6,361		18,573	24,432	
226	Recruitment expenses	43,610	68,085	24,475		7,000		4,850	2,325	2,400	1,440	13,050	1,800	6,500	1,750
227	External travel	3,333,170	3,516,200	183,030	370,468	202,171	97,455	214,540	126,682	175,083	119,602	90,700	99,330	104,842	36,409
230	Cleaning	112,501	115,711	3,210	10,546	24,683	1,952	74	1,726	6,001	1,504	18,986	3,445	3,710	791
231	Telecomms	2,376,527	2,561,289	184,762	124,266	450,480	235,338	130,836	151,020	59,520	80,520	268,372	69,092	86,080	15,750
232	Electricity and gas	3,041,893	3,395,230	353,337	116,928	655,000	333,064	225,240	198,000	74,940	74,573	594,433	8,400	106,040	17,600
233	Water	469,631	507,972	38,341	3,045	395,437		23,100		480		36,660		2,200	
235	Office Transport	242,832	291,707	48,875	5,000		171,640	49,330	8,020	3,100	3,800	4,650	2,450	3,100	7,800
237	Advertising/Media	126,604	433,919	307,315	8,459	15,000	47,128	9,190	5,200		1,000	9,000	3,300	5,000	2,600
239	Entertainment	491,051	595,219	104,168	7,613	11,000	19,472	10,580	13,660	10,000	7,710	14,500	36,190	4,000	4,980
240	Printing	286,579	303,246	16,667	8,120	25,200	58,909	76,460	6,000	1,600	2,230	46,460	12,190	11,335	400
241	Stationery & Supp	1,318,751	1,435,938	117,187	32,792	147,796	414,483	51,891	76,096	26,066	11,577	37,674	117,387	38,608	6,222
242	Food & Rations	2,493,630	2,484,375	(9,255)		1,193,770	783,450					255,700		214,620	
243	Purch Office Equip	1,306,510	1,456,580	150,070	50,720	75,000	438,009	56,509	54,178	28,216	79,046	71,130	71,845	45,523	24,150
244	Repairs Equip	355,509	343,239	(12,270)	5,122	65,000	28,635	20,900	29,000	13,500	4,375	39,000	29,950	5,550	800
245	Uniforms	216,160	198,086	(18,073)	5,664	20,000		7,500			1,180	58,359		15,750	
246	Specialised Purch	3,357,920	3,749,077	391,157	17,783	3,583,684					10,110	137,500			
248	Comp. for Trees	21,200	21,600	400		8,000	10,000					400			
249	Agricultural supplies	82,500	82,500												
250	Local Services	2,247,411	2,244,313	(3,098)	55,187	346,103	553,253	130,983	74,240	82,049	31,795	120,355	108,792	81,293	5,280
251	Overseas Serv.	972,340	1,128,794	156,454	29,653	117,000	405,040	115,780	86,284	6,500	1,100	144,813	78,772	17,600	
255	Commitment/other fees	63,270	65,880	2,610			56,640				630				
278	Sundry Purchase	21,090	22,090	1,000								2,000			
279	Special expenditure		33,990	33,990											
285	Hire of plant and equip	1,608,083	1,309,813	(298,270)	65,590	198,260		22,400		61,590	88,071	91,250	49,305	156,950	40,320
287	Fixed Plant & Eq	342,122	211,950	(130,172)								90,000	121,950		
288	Motor vehicle fund	45,000	45,000			45,000									
289	Building & Infra Maint	361,261	189,598	(171,663)		85,992		28,935				52,900	4,000		
291	Maint of Vehicles	127,890	230,640	102,750	42,850			7,000			3,000	40,400	59,180		
295	Compensation	15,000	20,000	5,000								5,000		15,000	
	Sub Total	**33,928,908**	**36,032,977**	**2,104,069**	**1,181,950**	**8,551,369**	**5,148,499**	**1,324,931**	**1,118,519**	**692,441**	**746,019**	**3,107,386**	**1,392,866**	**1,164,487**	**218,812**
	Total Recurrent Exp	**114,420,861**	**119,467,814**	**5,046,953**	**3,826,984**	**24,319,754**	**28,466,425**	**4,285,861**	**3,854,687**	**1,993,617**	**3,691,671**	**6,288,426**	**4,385,491**	**3,403,071**	**400,363**
	Debt servicing	1,768,995	2,776,012	1,007,017					2,776,012						
	Subsidies	19,557,305	18,954,376	(602,929)			10,068,376	2,080,000	6,500,000	56,000					
	Grants	6,357,877	7,288,343	930,466						4,070,000					
297	International contributions	1,633,714	2,000,000	366,286					2,000,000						
286	Land rent	4,601,419	4,601,419												
	Other Commitments	2,380,257	980,257	(1,400,000)				800,000	7,500				150,000		
345	Contribt to Dev Fund	72,369,159	45,024,288	(27,344,871)	4,900,000	4,740,559	3,955,569	3,190,396	16,294,000	5,500,000	2,187,666		2,269,975		
	Sub Total	**108,668,726**	**81,624,695**	**(27,044,031)**	**4,900,000**	**4,740,559**	**14,023,945**	**6,070,396**	**27,577,512**	**9,626,000**	**2,187,666**		**2,419,975**		
	Grand Total	**223,089,587**	**201,092,509**	**(21,997,078)**	**8,726,984**	**29,060,313**	**42,490,370**	**10,356,257**	**31,432,199**	**11,619,617**	**5,879,337**	**6,288,426**	**6,805,466**	**3,403,071**	**400,363**

Table 8: Budget Summary by Input 2017 - 2022

		Actual 2017	Budget 2018	Revised Est. 2018	Budget 2019	Est. 2020	Est. 2021	Est. 2022	% Change 2019 vs Revised
	Personal emoluments								
201	KPF contribution	3,044,631	4,507,789	4,507,789	4,604,484	4,604,484	4,604,484	4,604,484	2.1%
202	Salaries	38,197,301	58,730,630	58,730,630	60,102,036	60,665,328	60,546,797	60,546,797	2.3%
203	Housing assistance	1,143,442	1,519,117	1,519,117	1,730,075	1,730,075	1,730,075	1,730,075	13.9%
204	Allow ances	4,591,784	5,006,452	5,015,852	5,133,770	5,133,770	5,133,770	5,133,770	2.4%
205	Overtime	3,076,919	1,709,630	1,717,158	2,117,228	2,117,228	2,117,228	2,117,228	23.3%
206	Temporary assistance	2,379,798	1,374,688	1,374,688	1,634,787	1,634,787	1,634,787	1,634,787	18.9%
207	Wages	78,994	164,183	164,183	210,457	210,457	210,457	210,457	28.2%
208	Leave grants	6,386,608	7,462,536	7,462,536	7,902,000	7,978,500	7,965,228	7,965,228	5.9%
	Sub Total	**58,899,477**	**80,475,024**	**80,491,953**	**83,434,837**	**84,074,629**	**83,942,826**	**83,942,826**	**3.7%**
	Operating expenses								
215	Transport to w ork	2,584,176	2,628,130	2,677,292	2,533,415	2,567,800	2,606,317	2,645,412	-5.4%
216	Internal travel	3,389,449	2,930,387	3,015,391	3,440,124	3,297,345	3,222,417	3,263,851	14.1%
217	Local training	134,422	293,620	293,620	315,280	320,009	324,809	329,681	7.4%
218	Local Accom & All	1,168,541	1,608,266	1,828,266	1,964,644	1,662,188	1,687,121	1,712,428	7.5%
219	Training catering	101,792	119,639	119,639	171,252	173,821	172,063	174,644	43.1%
220	Course Fees	390	5,200	5,200	17,460	17,722	17,988	18,258	235.8%
221	Overseas training	-	29,906	29,906	56,256	57,099	57,956	58,825	88.1%
225	Relocation expenses	297,293	479,550	479,550	472,508	433,802	406,467	412,564	-1.5%
226	Recruitment expenses	16,309	43,610	43,610	68,085	69,106	70,143	71,195	56.1%
227	External travel	3,726,574	3,295,355	3,333,170	3,516,200	3,564,307	3,383,409	3,434,160	5.5%
230	Cleaning	47,665	112,501	112,501	115,711	117,447	119,208	120,996	2.9%
231	Telecomms	1,894,730	2,310,233	2,376,527	2,561,289	2,599,708	2,638,704	2,678,284	7.8%
232	Electricity and gas	3,229,021	2,964,762	3,041,893	3,395,230	3,446,159	3,497,851	3,550,319	11.6%
233	Water	293,863	469,631	469,631	507,972	515,592	523,326	531,175	8.2%
235	Office Transport	158,378	242,832	242,832	291,707	296,083	300,524	305,032	20.1%
237	Advertising/Media	67,358	126,604	126,604	433,919	440,428	447,034	453,739	242.7%
239	Entertainment	490,789	491,051	491,051	595,219	539,416	547,507	555,720	21.2%
240	Printing	167,625	286,579	286,579	303,246	307,795	312,412	317,098	5.8%
241	Stationery & Supp	2,001,650	1,318,751	1,318,751	1,435,938	1,457,477	1,479,339	1,501,529	8.9%
242	Food & Rations	2,277,479	2,493,630	2,493,630	2,484,375	2,521,640	2,559,465	2,597,857	-0.4%
243	Purch Office Equip	2,072,484	1,306,510	1,306,510	1,456,580	1,454,069	1,475,880	1,498,018	11.5%
244	Repairs Equip	219,658	355,509	355,509	343,239	348,388	353,613	358,918	-3.5%
245	Uniforms	162,278	216,160	216,160	198,086	190,908	193,771	196,678	-8.4%
246	Specialised Purch	2,979,012	3,357,920	3,357,920	3,749,077	3,805,313	3,760,892	3,817,306	11.6%
248	Comp. for Trees	11,566	21,200	21,200	21,600	21,924	22,253	22,587	1.9%
249	Agricultural supplies	85,508	82,500	82,500	82,500	83,738	84,994	86,268	0.0%
250	Local Services	3,733,660	2,150,450	2,247,411	2,244,313	2,277,978	2,302,302	2,336,836	-0.1%
251	Overseas Serv.	542,321	972,340	972,340	1,128,794	1,139,635	1,112,706	1,129,397	16.1%
255	Commitment/other fees	1,044,059	63,270	63,270	65,880	66,868	67,871	68,889	4.1%
278	Sundry Purchase	21,750	21,090	21,090	22,090	22,421	22,758	23,099	4.7%
279	Special expenditure	39,692	-	-	33,990	5,074	5,151	5,228	
285	Hire of plant and equip	1,455,990	1,608,083	1,608,083	1,309,813	1,329,460	1,349,402	1,369,643	-18.5%
287	Fixed Plant & Eq	58,979	342,122	342,122	211,950	215,129	218,356	221,632	-38.0%
288	Motor vehicle fund	23,088	45,000	45,000	45,000	45,675	46,360	47,056	0.0%
289	Building & Infra Maint	1,207,016	361,261	361,261	189,598	192,442	191,878	194,756	-47.5%
291	Maint of Vehicles	103,442	127,890	127,890	230,640	234,100	237,611	241,175	80.3%
295	Compensation		15,000	15,000	20,000	20,300	20,605	20,914	33.3%
	Sub Total	**35,808,011**	**33,296,542**	**33,928,908**	**36,032,977**	**35,858,364**	**35,840,462**	**36,371,167**	**6.2%**
	Total Recurrent Exp	**94,707,488**	**113,771,566**	**114,420,861**	**119,467,814**	**119,932,992**	**119,783,287**	**120,313,992**	**4.4%**
	Debt servicing	2,340,918	1,739,267	1,768,995	2,776,012	3,044,030	3,546,125	4,016,598	56.9%
	Subsidies	42,755,613	16,062,611	19,557,305	18,954,376	18,625,554	18,693,735	18,762,939	-3.1%
	Grants	5,705,739	6,240,923	6,357,877	7,288,343	8,137,343	8,284,313	8,435,692	14.6%
297	Internat. Contributions	2,605,023	1,633,714	1,633,714	2,000,000	2,000,000	2,000,000	2,000,000	22.4%
286	Land rent	4,305,465	4,601,419	4,601,419	4,601,419	4,601,419	4,601,419	4,601,419	0.0%
	Other Commitments	692,645	2,380,257	2,380,257	980,257	1,308,583	980,257	980,257	-58.8%
345	Contribt to Dev Fund	61,105,430	49,260,597	72,369,159	45,024,288	42,809,373	42,709,373	42,509,373	-37.8%
	Sub Total	**119,510,832**	**81,918,788**	**108,668,726**	**81,624,695**	**80,526,301**	**80,815,222**	**81,306,278**	**-24.9%**
	GRAND TOTAL	**214,218,320**	**195,690,354**	**223,089,587**	**201,092,509**	**200,459,294**	**200,598,509**	**201,620,270**	**-9.9%**
347	Contribution to the RERF								
	Including RERF deposits	**214,218,320**	**195,690,354**	**223,089,587**	**201,092,509**	**200,459,294**	**200,598,509**	**201,620,270**	**-9.9%**

Office of Te Beretitenti (OB)

Responsible Minister: Te Beretitenti

Accounting Officer: Secretary for the Office of Te Beretitenti

Outcomes Sought:

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.

Recurrent Budget Programs for 2019:

Administration and Policy Development
Support Services to Te Beretitenti
Communications and Relations
Meteorological Services
Strategic National Policy

Table 9(a) Medium Term Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
015	Charter to Banaba	-	6,000	6,000	-	-	-	-
	Total Revenue	**-**	**6,000**	**6,000**	**-**	**-**	**-**	**-**
EXPENDITURE								
201	KPF contribution	36,358	59,801	59,801	60,321	60,321	60,321	60,321
202	Salaries	417,853	781,570	781,570	782,719	782,719	782,719	782,719
203	Housing assistance	16,351	23,808	23,808	51,360	51,360	51,360	51,360
204	Allow ances	52,702	41,261	41,261	42,228	42,228	42,228	42,228
205	Overtime	56,935	26,542	26,542	34,854	34,854	34,854	34,854
206	Temporary assistance	69,108	15,779	15,779	21,567	21,567	21,567	21,567
207	Wages	-	-	-	7,000	7,000	7,000	7,000
208	Leave grants	78,218	99,000	99,000	102,000	102,000	102,000	102,000
	Sub Total	**727,526**	**1,047,761**	**1,047,761**	**1,102,049**	**1,102,049**	**1,102,049**	**1,102,049**
215	Transport to w ork	46,183	35,477	35,477	36,552	37,100	37,657	38,222
216	Internal travel	287,613	346,328	346,328	280,310	284,515	288,782	293,114
219	Local catering	-	-	-	169	172	174	177
227	External travel	111,502	176,503	176,503	186,189	188,982	114,382	116,098
230	Cleaning	3,398	4,450	4,450	5,184	5,262	5,341	5,421
231	Communications	73,391	83,267	83,267	89,639	90,984	92,349	93,734
232	Electricity & gas	73,542	75,408	75,408	81,528	82,751	83,992	85,252
233	Water & sew age	2,712	4,596	4,596	5,196	5,274	5,353	5,433
237	Advertising/Media	4,255	5,000	5,000	18,320	18,595	18,874	19,157
239	Entertainment	168,821	170,475	170,475	195,955	198,894	201,878	204,906
240	Printing	-	-	-	12,376	12,562	12,750	12,941
241	Stationery & supp	75,514	40,756	40,756	40,602	41,211	41,829	42,456
243	Purch office equip	78,195	60,416	60,416	129,835	131,783	133,759	135,766
250	Local services	117,071	78,628	78,628	59,688	60,583	61,492	62,414
251	Overseas Serv.	2,135	10,000	10,000	10,000	10,150	10,302	10,457
255	Commitment/other fees	-	-	-	4,950	5,024	5,100	5,176
278	Sundry purchase	21,701	20,090	20,090	20,090	20,391	20,697	21,008
285	Hire of plant and equip	117,448	142,862	142,862	160,920	163,334	165,784	168,271
	Sub Total	**1,183,481**	**1,254,256**	**1,254,256**	**1,337,503**	**1,357,565**	**1,300,495**	**1,320,002**
	Total Recurrent Exp	**1,911,007**	**2,302,017**	**2,302,017**	**2,439,552**	**2,459,615**	**2,402,544**	**2,422,051**
345	Contribt to Dev Fund	-	95,774	95,774	-	-	-	-
	Sub Total	**-**	**95,774**	**95,774**	**-**	**-**	**-**	**-**
	GRAND TOTAL	**1,911,007**	**2,397,791**	**2,397,791**	**2,439,552**	**2,459,615**	**2,402,544**	**2,422,051**

Table 9(b): Head 09 – Office of Te Beretitenti Budget -2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	State House 02	Comm. & Relations 03	Meteorlogical Division 04	Strategic Policy 05
REVENUE										
015	Charter to Banaba	6,000	6,000	-	(6,000)					
	Total Revenue	**6,000**	**6,000**	**-**	(6,000)	**-**	**-**	**-**	**-**	**-**
EXPENDITURE										
201	KPF contribution	59,801	59,801	60,321	520	21,103	5,639	2,155	23,891	7,534
202	Salaries	781,570	781,570	782,719	1,149	273,928	71,183	28,730	308,425	100,454
203	Housing assistance	23,808	23,808	51,360	27,552	23,748	4,188	4,188	15,048	4,188
204	Allow ances	41,261	41,261	42,228	968	20,857	3,385	330	17,296	360
205	Overtime	26,542	26,542	34,854	8,311	10,341	5,678	432	18,402	
206	Temporary assistance	15,779	15,779	21,567	5,788	7,443	4,004		10,120	
207	Wages			7,000	7,000		7,000			
208	Leave grants	99,000	99,000	102,000	3,000	30,000	12,000	3,000	48,000	9,000
	Sub Total	**1,047,761**	**1,047,761**	**1,102,049**	**54,289**	**387,420**	**113,077**	**38,835**	**441,182**	**121,536**
215	Transport to w ork	35,477	35,477	36,552	1,075	12,120	6,492		17,940	
216	Internal travel	346,328	346,328	280,310	(66,018)	220,672	31,956	4,689	22,993	24,507
219	Local catering			169	169	169				
227	External travel	176,503	176,503	186,189	9,686	89,913	70,058	17,468	8,750	
230	Cleaning	4,450	4,450	5,184	734	1,616	3,060		508	
231	Communications	83,267	83,267	89,639	6,372	53,507	4,572		31,560	
232	Electricity & gas	75,408	75,408	81,528	6,120	54,000	7,128		20,400	
233	Water & sew age	4,596	4,596	5,196	600	600	4,596			
237	Advertising/Media	5,000	5,000	18,320	13,320	5,000		13,320		
239	Entertainment	170,475	170,475	195,955	25,480	177,955	18,000			
240	Printing			12,376	12,376			12,376		
241	Stationery & supp	40,756	40,756	40,602	(154)	23,526	9,576	4,500	3,000	920
243	Purch office equip	60,416	60,416	129,835	69,419	47,800	62,760		19,275	
250	Local services	78,628	78,628	59,688	(18,940)	38,077	5,611		16,000	10,550
251	Overseas Serv.	10,000	10,000	10,000					10,000	
255	Commitment/other fees			4,950	4,950				4,950	
278	Sundry purchase	20,090	20,090	20,090		7,840	12,250			
285	Hire of plant and equip	142,862	142,862	160,920	18,058	79,500	59,520		21,900	
	Sub Total	**1,254,256**	**1,254,256**	**1,337,503**	**83,247**	**812,295**	**295,578**	**52,353**	**177,276**	**35,977**
	Total Recurrent Exp	**2,302,017**	**2,302,017**	**2,439,552**	**137,535**	**1,199,715**	**408,656**	**91,188**	**618,458**	**157,513**
345	Contribt to Dev Fund	95,774	95,774		(95,774)					
	Sub Total	**95,774**	**95,774**		**(95,774)**					
	GRAND TOTAL	**2,397,791**	**2,397,791**	**2,439,552**	**41,761**	**1,199,715**	**408,656**	**91,188**	**618,458**	**157,513**

Public Service Office

Responsible Minister: HE Te Beretitenti

Accounting Officer: Secretary of the Public Service Office

Outcomes Sought:

Efficient and cost-effective delivery of services to the general public by Public Service Office through:

1) Efficient and effective administration and policy directions in relation to public sector management, governance, human resource management and public services delivery.
2) Research-based human resources development plan and public sector management policies and procedures;
3) Strategic leadership and guidance in providing quality public sector management advice to the Beretitenti and Cabinet and timely feedback and responses to the Maneaba Ni Maungatabu on issues relating to the public services in Kiribati.

Recurrent Budget Programs for 2019:

Administration: Manages the budget, coordinates the preparation of the Ministry Operational Plan, prepares the PSO Annual Report, coordinates reviews of policies and procedures, and manages the discipline process.

Human Resources: Responsible for formulating Human Resource Development Plans and Workforce plans, coordinates in-country/overseas and academic and on-job in-service trainings programs, manages recruitment processes, coordinate researches & development (R&D) programs, coordinate performance management and assessment for all employees and job evaluation exercises and conduct public service inspection and auditing.

Public Service Performance Management: Responsible for improving the public service delivery and governance. Programs under this include, Customer Service Improvement, Public Service Performance Improvement & Management, Public Service Integrity and Corruption Control, Inspection and Reporting, and Research and Planning.

IT/DMR: Supports the Human Resource information and analysis needs of the Ministry

Table 10(a): Medium Term Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
EXPENDITURE								
201	KPF contribution	29,016	48,854	48,854	54,759	54,759	54,759	54,759
202	Salaries	283,413	559,356	559,356	596,671	596,671	596,671	596,671
203	Housing assistance	60,842	65,268	65,268	51,378	51,378	51,378	51,378
204	Allow ances	35,651	24,975	34,375	18,103	18,103	18,103	18,103
205	Overtime	14,503	6,334	6,334	16,604	16,604	16,604	16,604
206	Temporary assistance	54,180	92,026	92,026	133,456	133,456	133,456	133,456
207	Wages	-	-	-	-	-	-	-
208	Leave grants	48,466	61,500	61,500	66,000	66,000	66,000	66,000
	Sub Total	**526,070**	**858,313**	**867,713**	**936,971**	**936,971**	**936,971**	**936,971**
215	Transport to w ork	17,577	11,000	11,000	11,133	11,300	11,470	11,642
216	Internal travel	47,904	54,184	54,184	30,812	31,274	31,743	32,219
217	Local training	1,595	2,030	2,030	1,300	1,320	1,339	1,359
219	Local catering	-	1,600	1,600	1,600	1,624	1,648	1,673
221	Overseas training	-	8,168	8,168	10,168	10,321	10,475	10,632
226	Recruitment expenses	-	470	470	470	477	484	491
227	External travel	45,455	45,758	45,758	76,098	72,603	44,515	45,183
230	Cleaning	404	800	800	800	812	824	837
231	Communications	31,837	28,200	28,200	42,634	43,273	43,922	44,581
232	Electricity & gas	40,643	18,199	18,199	27,708	28,123	28,545	28,973
235	Office transport	-	-	-	3,100	3,147	3,194	3,242
239	Entertainment	2,911	2,900	2,900	2,900	2,944	2,988	3,032
240	Printing	-	8,218	8,218	-	-	-	-
241	Stationery & supp	24,426	15,567	15,567	30,839	31,302	31,771	32,248
243	Purch office equip	10,638	18,000	18,000	18,000	-	-	-
244	Repairs equip	-	3,750	3,750	3,800	3,857	3,915	3,974
250	Local services	38,574	7,205	7,205	5,678	5,763	5,849	5,937
251	Overseas Serv.	828	780	780	780	792	804	816
255	Commitment/other fees	-	-	-	3,210	3,258	3,307	3,357
285	Hire of plant and equip	22,165	41,400	41,400	41,400	42,021	42,651	43,291
	Sub Total	**284,958**	**268,229**	**268,229**	**312,429**	**294,209**	**269,445**	**273,486**
	Total Recurrent Exp	**811,028**	**1,126,541**	**1,135,941**	**1,249,399**	**1,231,179**	**1,206,415**	**1,210,457**
325	Kiribati Housing	187,500	250,000	250,000	250,000	250,000	250,000	250,000
345	Contribt to Dev Fund	1,413,245	463,245	463,245	1,163,245	1,163,245	1,163,245	463,245
	Sub Total	**1,600,745**	**713,245**	**713,245**	**1,413,245**	**1,413,245**	**1,413,245**	**713,245**
	GRAND TOTAL	**2,411,773**	**1,839,786**	**1,849,186**	**2,662,644**	**2,644,424**	**2,619,660**	**1,923,702**

Table 10(b): Head 10 – Public Service Office Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	HRMC 02	PSPSM 03	IT/DMR 04
EXPENDITURE									
201	KPF contribution	48,854	48,854	54,759	5,905	20,992	13,884	13,074	6,809
202	Salaries	559,356	559,356	596,671	37,315	174,375	162,003	169,507	90,787
203	Housing assistance	65,268	65,268	51,378	(13,890)	5,640	16,980	23,634	5,124
204	Allowances	24,975	34,375	18,103	(16,272)		5,212	12,091	800
205	Overtime	6,334	6,334	16,604	10,270	14,051	1,704	849	
206	Temporary assistance	92,026	92,026	133,456	41,430	105,524	23,114	4,818	
207	Wages								
208	Leave grants	61,500	61,500	66,000	4,500	21,000	18,000	18,000	9,000
	Sub Total	**858,313**	**867,713**	**936,971**	**69,258**	**341,581**	**240,897**	**241,973**	**112,520**
215	Transport to work	11,000	11,000	11,133	133	11,133			
216	Internal travel	54,184	54,184	30,812	(23,372)	8,532		22,280	
217	Local training	2,030	2,030	1,300	(730)	1,300			
219	Local catering	1,600	1,600	1,600				1,600	
221	Overseas training	8,168	8,168	10,168	2,000	4,668		5,500	
226	Recruitment expenses	470	470	470			470		
227	External travel	45,758	45,758	76,098	30,340	22,041	13,686	40,371	
230	Cleaning	800	800	800		800			
231	Communications	28,200	28,200	42,634	14,434	42,634			
232	Electricity & gas	18,199	18,199	27,708	9,509	27,708			
235	Office transport			3,100	3,100			1,550	1,550
239	Entertainment	2,900	2,900	2,900		1,000	1,900		
240	Printing	8,218	8,218		(8,218)				
241	Stationery & supp	15,567	15,567	30,839	15,273	11,911	1,836		17,092
243	Purch office equip	18,000	18,000	18,000					18,000
244	Repairs equip	3,750	3,750	3,800	50	3,800			
250	Local services	7,205	7,205	5,678	(1,528)	2,678	3,000		
251	Overseas Serv.	780	780	780					780
255	Commitment/other fees			3,210	3,210		3,210		
285	Hire of plant and equip	41,400	41,400	41,400		41,400			
	Sub Total	**268,229**	**268,229**	**312,429**	**44,200**	**179,604**	**24,102**	**71,301**	**37,422**
	Total Recurrent Exp	**1,126,541**	**1,135,941**	**1,249,399**	**113,458**	**521,185**	**264,999**	**313,274**	**149,942**
325	Kiribati Housing	250,000	250,000	250,000		250,000			
345	Contribt to Dev Fund	463,245	463,245	1,163,245	700,000		1,163,245		
	Sub Total	**713,245**	**713,245**	**1,413,245**	**700,000**	**250,000**	**1,163,245**		
	GRAND TOTAL	**1,839,786**	**1,849,186**	**2,662,644**	**813,458**	**771,185**	**1,428,244**	**313,274**	**149,942**

Judiciary

Responsible Minister: The Minister of Justice

Accounting Officer: Chief Registrar

Outcomes Sought:

The outcome sought for the law and order sector is an effective legal system which maintains order in the community and protects property rights. In pursuit of this outcome, the Judiciary is striving to maintain an efficient and cost effective court system, which deals with all cases as promptly as possible.

Recurrent Budget Programs for 2019:

Judicial Services
Magisterial Services
Administration and Policy Support

Table 11(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
002	Court fines	187,443	100,000	100,000	100,000	104,600	109,516	114,444
003	Court fees	-	140,000	140,000	140,000	146,440	153,323	160,222
	Total Revenue	**187,443**	**240,000**	**240,000**	**240,000**	**251,040**	**262,839**	**274,667**
EXPENDITURE								
201	KPF contribution	37,472	71,113	71,113	73,973	73,973	73,973	73,973
202	Salaries	493,636	945,420	945,420	983,546	983,546	983,546	983,546
203	Housing assistance	10,060	20,940	20,940	20,940	20,940	20,940	20,940
204	Allow ances	470,349	595,895	595,895	595,895	595,895	595,895	595,895
205	Overtime	12,761	5,299	5,299	17,677	17,677	17,677	17,677
206	Temporary assistance	18,713	2,760	2,760	2,760	2,760	2,760	2,760
208	Leave grants	93,296	123,000	123,000	130,500	130,500	130,500	130,500
	Sub Total	**1,136,287**	**1,764,427**	**1,764,427**	**1,825,291**	**1,825,291**	**1,825,291**	**1,825,291**
215	Transport to w ork	24,822	32,796	32,796	36,306	33,235	33,734	34,240
216	Internal travel	150,474	103,503	103,503	106,272	107,866	109,484	111,126
217	Local training	3,000	10,000	10,000	3,292	3,341	3,392	3,442
218	Local accom & allow ances	10,941	10,290	10,290	2,280	2,314	2,349	2,384
219	Local catering	1,510	1,577	1,577	1,577	1,601	1,625	1,649
225	Relocation expenses	139	10,800	10,800	6,090	6,181	6,274	6,368
227	External travel	23,888	28,100	28,100	28,100	28,522	28,949	29,384
231	Communications	35,666	43,362	43,362	33,000	33,495	33,997	34,507
232	Electricity & gas	68,676	43,781	43,781	57,075	57,931	58,800	59,682
233	Water & sew age	1,488	1,428	1,428	1,428	1,449	1,471	1,493
239	Entertainment	5,571	6,000	6,000	6,090	6,181	6,274	6,368
240	Printing	4,655	9,208	9,208	7,549	7,662	7,777	7,894
241	Stationery & supp	71,081	30,050	30,050	30,050	30,501	30,958	31,423
243	Purch office equip	109,214	7,550	7,550	7,550	7,663	7,778	7,895
244	Repairs equip	18,003	6,113	6,113	6,113	6,205	6,298	6,392
250	Local services	106,234	47,160	47,160	63,324	64,274	65,238	66,217
251	Overseas Serv.	34,575	36,422	36,422	36,422	36,968	37,523	38,086
285	Hire of plant and equip	16,865	49,457	49,457	49,457	50,199	50,952	51,716
	Sub Total	**686,802**	**477,597**	**477,597**	**496,975**	**500,814**	**508,326**	**515,951**
	Total Recurrent Exp	**1,823,089**	**2,242,024**	**2,242,024**	**2,322,266**	**2,326,105**	**2,333,617**	**2,341,242**
	GRAND TOTAL	**1,823,089**	**2,242,024**	**2,242,024**	**2,322,266**	**2,326,105**	**2,333,617**	**2,341,242**

Table 11(b): Head 11 – Judiciary Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Judicial Services 01	Magistrate Services 02	Admin 03
REVENUE								
002	Court fines	100,000	100,000	100,000	-	100,000		
003	Court fees	140,000	140,000	140,000	-		140,000	
	Total Revenue	**240,000**	**240,000**	**240,000**	**-**	**100,000**	**140,000**	**-**
EXPENDITURE								
201	KPF contribution	71,113	71,113	73,973	2,860	10,910	48,644	14,420
202	Salaries	945,420	945,420	983,546	38,126	144,461	647,845	191,240
203	Housing assistance	20,940	20,940	20,940			16,752	4,188
204	Allow ances	595,895	595,895	595,895		1,922	420,900	173,073
205	Overtime	5,299	5,299	17,677	12,378	14,038	1,500	2,139
206	Temporary assistance	2,760	2,760	2,760		1,000	740	1,020
207	Wages			-				
208	Leave grants	123,000	123,000	130,500	7,500	22,500	90,000	18,000
	Sub Total	**1,764,427**	**1,764,427**	**1,825,291**	**60,863**	**194,830**	**1,226,380**	**404,080**
215	Transport to w ork	32,796	32,796	36,306	3,510	7,116	19,590	9,600
216	Internal travel	103,503	103,503	106,272	2,769	5,240	45,112	55,920
217	Local training	10,000	10,000	3,292	(6,708)		3,292	
218	Local accom & allow ances	10,290	10,290	2,280	(8,010)	2,280		
219	Local catering	1,577	1,577	1,577			1,577	
225	Relocation expenses	10,800	10,800	6,090	(4,710)		6,090	
227	External travel	28,100	28,100	28,100			9,500	18,600
231	Communications	43,362	43,362	33,000	(10,362)	11,400	10,800	10,800
232	Electricity & gas	43,781	43,781	57,075	13,294	18,480	21,720	16,875
233	Water & sew age	1,428	1,428	1,428				1,428
239	Entertainment	6,000	6,000	6,090	90			6,090
240	Printing	9,208	9,208	7,549	(1,659)	3,449	2,100	2,000
241	Stationery & supp	30,050	30,050	30,050		20,200	7,750	2,100
243	Purch office equip	7,550	7,550	7,550		2,000	2,000	3,550
244	Repairs equip	6,113	6,113	6,113		2,500	2,113	1,500
250	Local services	47,160	47,160	63,324	16,164	20,360	19,500	23,464
251	Overseas Serv.	36,422	36,422	36,422				36,422
285	Hire of plant and equip	49,457	49,457	49,457		25,000	5,257	19,200
289	Building & infra maint			15,000	15,000	15,000		
	Sub Total	**477,597**	**477,597**	**496,975**	**19,378**	**133,025**	**156,401**	**207,549**
	Total Recurrent Exp	**2,242,024**	**2,242,024**	**2,322,266**	**80,241**	**327,855**	**1,382,781**	**611,629**
	GRAND TOTAL	**2,242,024**	**2,242,024**	**2,322,266**	**80,241**	**327,855**	**1,382,781**	**611,629**

Kiribati Police Services

Responsible Minister: Te Beretitenti

Accounting Officer: Commissioner of Police

Outcomes Sought:

The outcome 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.

Recurrent Budget Programs for 2019:

Administration and Policy Development
Airport and Domestic Fire Services
Surveillance of EEZ, Search and Rescue, and Transport
Investigation, Prosecution and Intelligence
Maintenance of Law and Order

Table 12(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
006	Hire of Police Band	-	6,800	6,800	-	-	-	-
008	Sundry Revenue	-	82,500	82,500	82,500	86,295	90,351	94,417
010	Patrol Boat Hire	-	5,000	5,000	5,000	5,230	5,476	5,722
	Total Revenue	**-**	**94,300**	**94,300**	**87,500**	**91,525**	**95,827**	**100,139**
EXPENDITURE								
201	KPF contribution	281,259	414,923	414,923	420,999	420,999	420,999	420,999
202	Salaries	3,709,225	5,526,313	5,526,313	5,806,067	5,806,067	5,806,067	5,806,067
203	Housing assistance	14,887	13,956	13,956	22,332	22,332	22,332	22,332
204	Allow ances	412,779	508,749	508,749	560,095	560,095	560,095	560,095
205	Overtime	761,748	524,069	524,069	562,763	562,763	562,763	562,763
206	Temporary assistance	30,246	6,000	6,000	6,000	6,000	6,000	6,000
208	Leave grants	645,952	649,500	649,500	714,500	714,500	701,228	701,228
	Sub Total	**5,856,097**	**7,643,510**	**7,643,510**	**8,092,756**	**8,092,756**	**8,079,484**	**8,079,484**
215	Transport to w ork	446,659	455,020	455,020	455,020	461,845	468,773	475,805
216	Internal travel	184,566	140,966	140,966	140,966	143,080	145,227	147,405
217	Local training	1,295	2,000	2,000	2,000	2,030	2,060	2,091
225	Relocation expenses	-	48,000	48,000	8,000	8,120	8,242	8,365
227	External travel	118,023	143,300	143,300	163,300	165,750	147,936	150,155
230	Cleaning	519	6,147	6,147	6,147	6,239	6,333	6,428
231	Communications	111,584	100,920	100,920	161,280	163,699	166,155	168,647
232	Electricity & gas	166,520	143,000	143,000	144,000	146,160	148,352	150,578
233	Water & sew age	990	3,600	3,600	3,600	3,654	3,709	3,764
239	Entertainment	4,032	3,500	3,500	3,500	3,553	3,606	3,660
241	Stationery & supp	142,399	70,520	70,520	71,220	72,288	73,373	74,473
242	Food & rations	15,186	33,800	33,800	33,800	34,307	34,822	35,344
243	Purch office equip	19,024	31,900	31,900	31,900	32,379	32,864	33,357
244	Repairs equip	6,086	5,700	5,700	6,000	6,090	6,181	6,274
245	Uniforms	86,984	70,208	70,208	87,208	88,516	89,844	91,192
250	Local services	75,457	51,100	51,100	51,100	51,867	52,644	53,434
251	Overseas Serv.	-	6,000	6,000	26,000	26,390	6,486	6,583
285	Hire of plant and equip	73,890	-	-	-	-	-	-
287	Fixed plant & eq	-	160,000	160,000	-	-	-	-
291	Maint of vehicles	14,760	15,000	15,000	65,000	65,975	66,965	67,969
	Sub Total	**1,467,974**	**1,490,681**	**1,490,681**	**1,460,041**	**1,481,942**	**1,463,571**	**1,485,524**
	Total Recurrent Exp	**7,324,071**	**9,134,191**	**9,134,191**	**9,552,797**	**9,574,698**	**9,543,055**	**9,565,008**
	GRAND TOTAL	**7,324,071**	**9,134,191**	**9,134,191**	**9,552,797**	**9,574,698**	**9,543,055**	**9,565,008**

Table 12(b): Head 12 – Kiribati Police Service Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Fire 02	PMU 03	Crime 04	Law 05
REVENUE										
006	Hire of Police Band	6,800	6,800		(6,800)					
008	Sundry Revenue	82,500	82,500	82,500		82,500				
101	Patrol Boat Hire	5,000	5,000	5,000				5,000		
	Total Revenue	**94,300**	**94,300**	**87,500**	**(6,800)**	**82,500**		**5,000**		
EXPENDITURE										
201	KPF contribution	414,923	414,923	420,999	6,076	64,986	4,903	52,067	35,992	263,052
202	Salaries	5,526,313	5,526,313	5,806,067	279,754	860,480	65,369	892,966	479,892	3,507,359
203	Housing assistance	13,956	13,956	22,332	8,376	22,332				
204	Allow ances	508,749	508,749	560,095	51,346	47,985	7,527	67,927	48,027	388,629
205	Overtime	524,069	524,069	562,763	38,694	72,402	8,076	63,000	56,712	362,573
206	Temporary assistance	6,000	6,000	6,000		6,000				
208	Leave grants	649,500	649,500	714,500	65,000	109,500	9,000	108,000	69,000	419,000
	Sub Total	**7,643,510**	**7,643,510**	**8,092,756**	**449,246**	**1,183,686**	**94,875**	**1,183,960**	**689,623**	**4,940,613**
215	Transport to w ork	455,020	455,020	455,020		62,390	4,188	269,767	23,155	95,520
216	Internal travel	140,966	140,966	140,966		59,537		9,630	54,500	17,299
217	Local training	2,000	2,000	2,000		2,000				
225	Relocation expenses	48,000	48,000	8,000	(40,000)					8,000
227	External travel	143,300	143,300	163,300	20,000	160,000		3,300		
230	Cleaning	6,147	6,147	6,147		5,723	424			
231	Communications	100,920	100,920	161,280	60,360	161,280				
232	Electricity & gas	143,000	143,000	144,000	1,000	144,000				
233	Water & sew age	3,600	3,600	3,600		2,400		1,200		
239	Entertainment	3,500	3,500	3,500		3,500				
240	Printing									
241	Stationery & supp	70,520	70,520	71,220	700	26,300	4,000	5,500	18,720	16,700
242	Food & rations	33,800	33,800	33,800				28,800		5,000
243	Purch office equip	31,900	31,900	31,900		9,500		18,500		3,900
244	Repairs equip	5,700	5,700	6,000	300	3,500		2,500		
245	Uniforms	70,208	70,208	87,208	17,000	85,300		1,908		
250	Local services	51,100	51,100	51,100		29,600	5,000		4,500	12,000
251	Overseas Serv.	6,000	6,000	26,000	20,000	20,000	6,000			
287	Fixed plant & eq	160,000	160,000		(160,000)					
291	Maint of vehicles	15,000	15,000	65,000	50,000			15,000		50,000
	Sub Total	**1,490,681**	**1,490,681**	**1,460,041**	**(30,640)**	**775,030**	**19,612**	**356,105**	**100,875**	**208,419**
	Total Recurrent Exp	**9,134,191**	**9,134,191**	**9,552,797**	**418,606**	**1,958,716**	**114,487**	**1,540,065**	**790,498**	**5,149,032**
	GRAND TOTAL	**9,134,191**	**9,134,191**	**9,552,797**	**418,606**	**1,958,716**	**114,487**	**1,540,065**	**790,498**	**5,149,032**

Public Service Commission

Responsible Officer: Te Beretitenti

Accounting Officer: Secretary for the Public Service Commission

Outcomes Sought:

The appropriations for the Public Service Commission (PSC) provide support for all Government Ministries to achieve objectives through strengthening the Civil Service as set out in policy guidelines and Conditions of Service. The key objectives sought by the Public Service Commission, in the administration of its duties, are: all appointments 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 work deemed practicable.

Recurrent Budget Programs for 2019:

Servicing the Public Service Commission

Table 13(a): Medium Term Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
EXPENDITURE								
201	KPF contribution	4,871	5,993	5,993	6,686	6,686	6,686	6,686
202	Salaries	59,249	78,997	78,997	86,967	86,967	86,967	86,967
203	Housing assistance	2,214	4,884	4,884	4,884	4,884	4,884	4,884
204	Allow ances	33,412	34,102	34,102	34,101	34,101	34,101	34,101
205	Overtime	3,431	3,387	3,387	6,000	6,000	6,000	6,000
206	Temporary assistance	4,468	904	904	2,176	2,176	2,176	2,176
208	Leave grants	13,252	9,000	9,000	12,000	12,000	12,000	12,000
	Sub Total	**120,895**	**137,267**	**137,267**	**152,814**	**152,814**	**152,814**	**152,814**
215	Transport to w ork	7,662	8,013	8,013	8,013	8,133	8,255	8,379
216	Internal travel	83,719	68,038	106,573	68,038	69,059	70,094	71,146
227	External travel	4,965	5,000	5,000	7,429	7,540	7,654	7,768
230	Cleaning	912	1,505	1,505	1,505	1,528	1,550	1,574
231	Communications	12,063	21,600	21,600	21,600	21,924	22,253	22,587
232	Electricity & gas	8,945	9,600	9,600	9,600	9,744	9,890	10,039
239	Entertainment	4,205	3,860	3,860	3,860	3,918	3,977	4,036
241	Stationery & supp	10,495	7,504	7,504	7,504	7,617	7,731	7,847
243	Purch office equip	7,658	7,575	7,575	7,496	7,608	7,723	7,838
244	Repairs equip	822	2,000	2,000	2,000	2,030	2,060	2,091
250	Local services	-	-	3,208	-	-	-	-
285	Hire of plant and equip	21,215	21,970	21,970	21,970	22,300	22,634	22,974
	Sub Total	**162,661**	**156,665**	**198,408**	**159,015**	**161,400**	**163,821**	**166,279**
	Total Recurrent Exp	**283,556**	**293,932**	**335,675**	**311,829**	**314,215**	**316,636**	**319,093**
	GRAND TOTAL	**283,556**	**293,932**	**335,675**	**311,829**	**314,215**	**316,636**	**319,093**

Table 13(b): Head 13 – Public Service Commission Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01
EXPENDITURE						
201	KPF contribution	5,993	5,993	6,686	693	6,686
202	Salaries	78,997	78,997	86,967	7,970	86,967
203	Housing assistance	4,884	4,884	4,884		4,884
204	Allow ances	34,102	34,102	34,101	()	34,101
205	Overtime	3,387	3,387	6,000	2,613	6,000
206	Temporary assistance	904	904	2,176	1,272	2,176
207	Wages					
208	Leave grants	9,000	9,000	12,000	3,000	12,000
	Sub Total	**137,267**	**137,267**	**152,814**	**15,547**	**152,814**
215	Transport to w ork	8,013	8,013	8,013		8,013
216	Internal travel	68,038	106,573	68,038	(38,535)	68,038
227	External travel	5,000	5,000	7,429	2,429	7,429
230	Cleaning	1,505	1,505	1,505		1,505
231	Communications	21,600	21,600	21,600		21,600
232	Electricity & gas	9,600	9,600	9,600		9,600
239	Entertainment	3,860	3,860	3,860		3,860
241	Stationery & supp	7,504	7,504	7,504		7,504
243	Purch office equip	7,575	7,575	7,496	(79)	7,496
244	Repairs equip	2,000	2,000	2,000		2,000
250	Local services		3,208		(3,208)	
285	Hire of plant and equip	21,970	21,970	21,970		21,970
	Sub Total	**156,665**	**198,408**	**159,015**	**(39,393)**	**159,015**
	Total Recurrent Exp	**293,932**	**335,675**	**311,829**	**(23,846)**	**311,829**
	GRAND TOTAL	**293,932**	**335,675**	**311,829**	**(23,846)**	**311,829**

Ministry of Foreign Affairs and Immigration

Responsible Officer: Te Beretitenti

Accounting Officer: Secretary for Foreign Affairs and Immigration

Outcomes Sought:

The outcomes sought are effective representation of Kiribati and the national interest in the international arena. This includes the following aspects: good management of our relations with foreign entities, including governments; regional organisations of which we are a member; international organisations of which we are a member; an effective representation of the Government's positions and views in the Ministry's capacity as the internationally accepted formal point of contact with other governments and organisations of which we are a member; an effective coordination of the Government's stance on international issues, including input into the work program of regional and international organisations; efficient consular and other services to nationals in need abroad and foreign nationals; wider and effective representation at consular level; membership at the United Nations; efficient protocol service to Government; ensuring the consistency of international treaties of which Kiribati is a party with the national interests being promoted; increasing efficiency in processing immigration requirements to encourage potential foreign investors and tourists; and reducing immigration bureaucracy for overseas visitors.

Recurrent Budget Programs for 2019

Administrative and Policy Development: Provides administrative support and develops policies relevant to maintain a smooth operation of the Ministry in achieving its objectives.

Immigration: Provides protection of the country's border through regulation of visa and permit issuance and monitoring movements of foreigners coming in and out of Kiribati by facilitation of passport issuance and filtering of eligible foreigners for citizenship.

Kiribati High Commission: Represents Kiribati and the Government of Kiribati around the Pacific region and in some Asian countries by developing better commercial, economic, cultural and scientific relations.

Kiribati Embassy to Taiwan: Represents Kiribati and the Government of Kiribati in Asian countries such as Taiwan, Japan and South Korea by developing better commercial, economic, cultural and scientific relations.

Kiribati Embassy to the UN: Represents Kiribati and the Government of Kiribati's multi-lateral relations and in other regions of the world by developing better commercial, economic, cultural and scientific relations.

Table 14(a) Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
003	Visa fees	-	90,000	90,000	90,000	94,140	98,565	103,000
012	Immigration & other charges	18,436	10,500	10,500	10,500	10,983	11,499	12,017
	Total Revenue	**18,436**	**100,500**	**100,500**	**100,500**	**105,123**	**110,064**	**115,017**
EXPENDITURE								
201	KPF contribution	32,819	47,744	47,744	50,833	50,833	50,833	50,833
202	Salaries	460,856	625,350	625,350	657,027	657,027	657,027	657,027
203	Housing assistance	235,117	352,345	352,345	324,060	324,060	324,060	324,060
204	Allow ances	204,307	332,872	332,872	336,621	336,621	336,621	336,621
205	Overtime	49,224	44,639	44,639	90,004	90,004	90,004	90,004
206	Temporary assistance	35,173	11,240	11,240	20,753	20,753	20,753	20,753
207	Wages	78,994	132,707	132,707	161,236	161,236	161,236	161,236
208	Leave grants	55,815	82,500	82,500	98,000	98,000	98,000	98,000
	Sub Total	**1,152,304**	**1,629,398**	**1,629,398**	**1,738,535**	**1,738,535**	**1,738,535**	**1,738,535**
215	Transport to w ork	61,093	101,074	101,074	77,694	78,859	80,042	81,243
216	Internal travel	47,636	32,852	32,852	57,801	58,668	59,548	60,442
217	Local training	-	2,000	2,000	2,000	2,030	2,060	2,091
225	Relocation expenses	5,215	14,000	14,000	47,342	48,052	14,931	15,155
227	External travel	236,394	357,244	357,244	357,830	363,198	368,645	374,175
230	Cleaning	1,428	12,147	12,147	11,741	11,917	12,095	12,277
231	Communications	80,022	104,120	104,120	121,032	122,847	124,690	126,561
232	Electricity & gas	66,026	116,000	116,000	110,952	112,616	114,306	116,020
233	Water & sew age	-	2,350	2,350	6,076	6,167	6,260	6,354
235	Office transport	10,226	10,000	10,000	10,805	10,967	11,132	11,299
239	Entertainment	113,002	113,700	113,700	180,425	118,400	120,176	121,978
241	Stationery & supp	103,345	81,104	81,104	56,967	57,822	58,689	59,569
243	Purch office equip	-	6,616	6,616	32,144	32,626	33,116	33,612
244	Repairs equip	4,634	4,000	4,000	4,000	4,060	4,121	4,183
250	Local services	242,841	141,509	141,509	198,838	201,820	204,848	207,920
251	Overseas Serv.	29,914	45,000	45,000	45,000	45,675	46,360	47,056
279	Special expenditure	-	-	-	33,990	5,074	5,151	5,228
285	Hire of plant and equip	38,856	50,380	50,380	50,380	51,136	51,903	52,681
	Sub Total	**1,040,632**	**1,194,096**	**1,194,096**	**1,409,266**	**1,336,249**	**1,322,450**	**1,342,287**
	Total Recurrent Exp	**2,192,936**	**2,823,494**	**2,823,494**	**3,147,801**	**3,074,784**	**3,060,985**	**3,080,822**
	GRAND TOTAL	**2,192,936**	**2,823,494**	**2,823,494**	**3,147,801**	**3,074,784**	**3,060,985**	**3,080,822**

Table 14(b): Head 14 – Ministry of Foreign Affairs and Immigration Budget – 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Immigration 02	Kiribati High Commission 03	Mission in Taipei 04	Mission in New York 05
REVENUE										
003	Visa fees	90,000	90,000	90,000			88,000	2,000		
012	Immigration & other charges	10,500	10,500	10,500			10,000	500		
	Total Revenue	**100,500**	**100,500**	**100,500**			98,000	2,500		
EXPENDITURE				-						
201	KPF contribution	47,744	47,744	50,833	3,089	20,631	14,853	6,696	2,920	5,734
202	Salaries	625,350	625,350	657,027	31,677	271,006	194,891	81,387	36,535	73,208
203	Housing assistance	352,345	352,345	324,060	(28,285)	3,732	4,190	27,918	108,000	180,220
204	Allowances	332,872	332,872	336,621	3,748	9,300	3,115	99,088	91,032	134,086
205	Overtime	44,639	44,639	90,004	45,365	9,832	27,076	32,745		20,351
206	Temporary assistance	11,240	11,240	20,753	9,513	4,073	3,147	7,898	2,396	3,240
207	Wages	132,707	132,707	161,236	28,529			62,998	56,118	42,120
208	Leave grants	82,500	82,500	98,000	15,500	30,000	36,500	18,000	6,000	7,500
	Sub Total	**1,629,398**	**1,629,398**	**1,738,535**	**109,137**	**348,573**	**283,771**	**336,730**	**303,001**	**466,459**
215	Transport to work	101,074	101,074	77,694	(23,380)	22,530	4,821	28,484	12,000	9,858
216	Internal travel	32,852	32,852	57,801	24,949	700	3,300	16,512	14,200	23,089
217	Local training	2,000	2,000	2,000		2,000				
219	Local catering			3,800	3,800			1,800	2,000	
225	Relocation expenses	14,000	14,000	47,342	33,342			33,342	14,000	
226	Recruitment expenses			-						
227	External travel	357,244	357,244	357,830	586	216,806	6,021	26,000	53,000	56,003
230	Cleaning	12,147	12,147	11,741	(406)				9,000	2,741
231	Communications	104,120	104,120	121,032	16,912	59,520	3,600	34,344	9,960	13,608
232	Electricity & gas	116,000	116,000	110,952	(5,048)	78,000		22,992	9,960	
233	Water & sewage	2,350	2,350	6,076	3,726	1,000		1,716	3,360	
235	Office transport	10,000	10,000	10,805	805			8,000	2,805	
237	Advertising/Media			-						
239	Entertainment	113,700	113,700	180,425	66,725	136,600		11,000	13,775	19,050
241	Stationery & supp	81,104	81,104	56,967	(24,137)	14,792	6,172	15,200	15,800	5,003
243	Purch office equip	6,616	6,616	32,144	25,528	13,144		4,000	15,000	
244	Repairs equip	4,000	4,000	4,000				4,000		
250	Local services	141,509	141,509	198,838	57,329	53,989		58,532	24,104	62,213
251	Overseas Serv.	45,000	45,000	45,000		35,000	10,000			
255	Commitment/other fees			450	450				450	
279	Special expenditure			33,990	33,990		15,000	18,990		
285	Hire of plant and equip	50,380	50,380	50,380		50,380				
	Sub Total	**1,194,096**	**1,194,096**	**1,409,266**	**215,171**	**684,461**	**48,914**	**284,912**	**199,414**	**191,565**
	Total Recurrent Exp	**2,823,494**	**2,823,494**	**3,147,801**	**324,308**	**1,033,034**	**332,686**	**621,642**	**502,415**	**658,024**
	GRAND TOTAL	**2,823,494**	**2,823,494**	**3,147,801**	**324,308**	**1,033,034**	**332,686**	**621,642**	**502,415**	**658,024**

Ministry of Internal Affairs

Responsible Minister: Minister of Internal Affairs

Accounting Officer: Secretary for Internal Affairs

Outcomes Sought:

Internal Affairs services are aligned with the Government's overall aim of "*supporting and developing good governance, positive community and gender development and the Kiribati identity of a peaceful society rich in culture and traditions".*

MIA will strive to empower island councils and communities with a particular focus on the critical role of Island Councils in ensuring that the public goods and services serve the needs of communities and are well coordinated, delivered, monitored, maintained and sustained. MIA will ensure that public goods and services will reach communities in a manner of equitable distribution of development benefits.

Recurrent Budget Programs for 2019:

Administration: Provides the administrative support for the Ministry including policy advice.

Local Government Division: Managing, facilitating and supporting local government to leverage staff capabilities and resources to support local development through the provision of advisory services, technical support and capacity building initiatives as well as introducing good governance principles through compliance auditing, national and local elections, induction of councillors, urbanization, bye-law management and oversight and budget assessment for ministerial endorsement, as well as the effective management of government assets on outer islands.

Rural Planning Division: Coordination and facilitation of rural development activities, as well as policies and legislation to ensure sustainable rural development that leads to improved living conditions and shelter, poverty reduction, and in turn leads to the easing of the rural-urban drift.

Cultural Division: Preserve, protect and promote the Kiribati culture to empower communities and individuals to maintain our unique cultural identity with pride in relation to the 1972 Convention on the Protection of the World Cultural and Natural Heritage. This includes the management of the national museum (Um'anibong).

Table 15(a) Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
003	Sundry	-	1,000	1,000	1,000	1,046	1,095	1,144
003	Maneaba Hire	-	1,029	1,029	1,029	1,076	1,127	1,178
	Total Revenue	**-**	**2,029**	**2,029**	**2,029**	**2,122**	**2,222**	**2,322**
EXPENDITURE								
201	KPF contribution	96,855	144,949	144,949	128,064	128,064	128,064	128,064
202	Salaries	1,218,176	1,910,612	1,910,612	1,788,897	1,788,897	1,670,366	1,670,366
203	Housing assistance	21,063	40,656	40,656	57,408	57,408	57,408	57,408
204	Allow ances	87,353	78,989	78,989	57,683	57,683	57,683	57,683
205	Overtime	41,252	9,812	9,812	27,338	27,338	27,338	27,338
206	Temporary assistance	104,333	22,046	22,046	37,156	37,156	37,156	37,156
207	Wages	-	31,476	31,476	29,067	29,067	29,067	29,067
208	Leave grants	210,204	238,500	238,500	207,000	207,000	207,000	207,000
	Sub Total	**1,779,235**	**2,477,040**	**2,477,040**	**2,332,612**	**2,332,612**	**2,214,081**	**2,214,081**
215	Transport to w ork	28,493	25,652	25,652	29,397	29,838	30,285	30,740
216	Internal travel	167,943	64,038	64,038	76,145	77,287	78,446	72,721
217	Local training	467	17,798	17,798	16,465	16,712	16,963	17,217
218	Local accom & allow ances	541	4,184	4,184	4,830	4,902	4,976	5,051
219	Local catering	203	3,500	3,500	3,525	3,578	3,632	3,686
221	Overseas training	-	7,738	7,738	7,496	7,608	7,723	7,838
225	Relocation expenses	34,418	50,570	50,570	35,881	36,419	36,965	37,520
226	Recruitment expenses	-	400	400	800	812	824	837
227	External travel	137,345	83,528	121,343	185,275	188,054	96,152	97,594
230	Cleaning	1,260	2,610	2,610	2,643	2,683	2,723	2,764
231	Communications	44,274	54,228	54,228	64,488	65,455	66,437	67,434
232	Electricity & gas	79,699	74,076	74,076	90,960	92,324	93,709	95,115
233	Water & sew age	-	250	250	250	254	258	261
235	Office transport	-	3,000	3,000	3,000	3,045	3,091	3,137
237	Advertising/Media	2,241	6,620	6,620	6,720	6,821	6,923	7,027
239	Entertainment	13,346	8,250	8,250	8,250	8,374	8,499	8,627
240	Printing	-	8,314	8,314	7,685	7,800	7,917	8,036
241	Stationery & supp	11,537	25,524	25,524	26,206	26,599	26,998	27,403
243	Purch office equip	151,581	52,186	52,186	47,310	48,020	48,740	49,471
244	Repairs equip	248	5,650	5,650	3,750	3,806	3,863	3,921
250	Local services	50,030	37,244	37,244	36,821	37,374	37,934	38,503
285	Hire of plant and equip	29,239	66,948	66,948	8,400	8,526	8,654	8,784
	Sub Total	**752,865**	**602,307**	**640,122**	**666,297**	**676,292**	**591,713**	**593,687**
	Total Recurrent Exp	**2,532,101**	**3,079,347**	**3,117,162**	**2,998,909**	**3,008,904**	**2,805,794**	**2,807,768**
315	Support Grants	2,538,625	2,842,257	2,959,211	3,037,657	3,037,657	3,037,657	3,037,657
318	Local Councils' grant	136,318	180,686	180,686	180,686	180,686	180,686	180,686
332	Ferry Services to remote isl	33,758	22,757	22,757	22,757	22,757	22,757	22,757
	Sub Total	**2,708,701**	**3,045,700**	**3,162,654**	**3,241,100**	**3,241,100**	**3,241,100**	**3,241,100**
	GRAND TOTAL	**5,240,801**	**6,125,047**	**6,279,816**	**6,240,009**	**6,250,004**	**6,046,894**	**6,048,868**

Table 15(b): Head 15 – Ministry of Internal Affairs Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin and Policy Div 01	LGD 03	RPD 02	CMD 04
REVENUE									
003	Sundry	1,000	1,000	1,000				1,000	
003	Maneaba Hire	1,029	1,029	1,029				1,029	
	Total Revenue	**2,029**	**2,029**	**2,029**				**2,029**	
EXPENDITURE									
201	KPF contribution	144,949	144,949	128,064	(16,885)	22,644	62,846	31,608	10,966
202	Salaries	1,910,612	1,910,612	1,788,897	(121,715)	298,018	931,286	414,557	145,036
203	Housing assistance	40,656	40,656	57,408	16,752	15,528	16,752	16,752	8,376
204	Allow ances	78,989	78,989	57,683	(21,307)	17,212	26,137	12,960	1,374
205	Overtime	9,812	9,812	27,338	17,525	24,023	2,066	342	907
206	Temporary assistance	22,046	22,046	37,156	15,111	3,899	25,190	6,885	1,182
207	Wages	31,476	31,476	29,067	(2,409)		29,067		
208	Leave grants	238,500	238,500	207,000	(31,500)	36,000	103,500	49,500	18,000
	Sub Total	**2,477,040**	**2,477,040**	**2,332,612**	**(144,428)**	**417,324**	**1,196,844**	**532,605**	**185,840**
215	Transport to w ork	25,652	25,652	29,397	3,745	29,397			
216	Internal travel	64,038	64,038	76,145	12,107	31,748	16,488	15,199	12,710
217	Local training	17,798	17,798	16,465	(1,333)	10,240	4,025	1,500	700
218	Local accom & allow ances	4,184	4,184	4,830	646		4,830		
219	Local catering	3,500	3,500	3,525	25		1,725	1,800	
221	Overseas training	7,738	7,738	7,496	(242)				7,496
225	Relocation expenses	50,570	50,570	35,881	(14,689)		18,675	17,206	
226	Recruitment expenses	400	400	800	400	400		400	
227	External travel	83,528	121,343	185,275	63,932	67,160	14,050	3,748	100,317
230	Cleaning	2,610	2,610	2,643	33	2,643			
231	Communications	54,228	54,228	64,488	10,260	44,028	14,520		5,940
232	Electricity & gas	74,076	74,076	90,960	16,884	40,560	26,400	13,200	10,800
233	Water & sew age	250	250	250		250			
235	Office transport	3,000	3,000	3,000		3,000			
237	Advertising/Media	6,620	6,620	6,720	100		3,600		3,120
239	Entertainment	8,250	8,250	8,250		8,000		250	
240	Printing	8,314	8,314	7,685	(629)	4,800	600		2,285
241	Stationery & supp	25,524	25,524	26,206	683	11,827	5,675	3,866	4,838
242	Food & rations								
243	Purch office equip	52,186	52,186	47,310	(4,876)	29,410	4,150	3,500	10,250
244	Repairs equip	5,650	5,650	3,750	(1,900)	1,000	1,300	600	850
250	Local services	37,244	37,244	36,821	(423)	20,464	2,400	2,070	11,887
285	Hire of plant and equip	66,948	66,948	8,400	(58,548)	8,400			
	Sub Total	**602,307**	**640,122**	**666,297**	**26,175**	**313,327**	**118,438**	**63,339**	**171,193**
	Total Recurrent Exp	**3,079,347**	**3,117,162**	**2,998,909**	**(118,253)**	**730,651**	**1,315,281**	**595,944**	**357,033**
315	Support Grants	2,842,257	2,959,211	3,037,657	78,446		3,037,657		
318	Local Councils' grant	180,686	180,686	180,686			180,686		
332	Ferry Services to remote islands	22,757	22,757	22,757			22,757		
	Sub Total	**3,045,700**	**3,162,654**	**3,241,100**	**78,446**		**3,241,100**		
	GRAND TOTAL	**6,125,047**	**6,279,816**	**6,240,009**	**(39,807)**	**730,651**	**4,556,381**	**595,944**	**357,033**

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

Outcomes Sought:

Sustainable development of fragile atoll environment; further development and application of a land system which facilitates the social and economic development of Kiribati; maximising sustainable net income for Kiribati from copra, and promoting efficient and economically viable local production of fruit, vegetables and livestock. An important aim in this regard is to provide sound environmental advice on all matters pertaining to the environment and to raise public awareness on the issue.

Recurrent Budget Programs for 2019:

Administration and Policy Development: To monitor the operational activity of the Ministry

Improving the Environment: To ensure that enforcement laws are being implemented and carried out effectively

Lands Administration: To administer the lands regulation/ordinance and carry out state land surveying activities.

Agricultural and Livestock Services: To promote the agricultural activities throughout the islands of Kiribati in order for I-Kiribati people to live a healthy life.

Table 16(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
003	Fees	-	57,400	57,400	65,530	68,544	71,766	74,995
021	Environment License	2,632	3,000	3,000	2,640	2,761	2,891	3,021
023	Wildlife Viewing Fee	3,300	3,000	3,000	3,300	3,452	3,614	3,777
002	Fines	-	500	500	500	523	548	572
007	Sale of Goods	-	1,500	1,500	100	105	110	114
036	Sublease rents and leases	70,348	2,000,000	2,000,000	133,500	139,641	146,204	152,783
004	DNE (admin fees)	-	2,000	2,000	2,000	2,092	2,190	2,289
006	Quarantine	-	10,000	10,000	10,000	10,460	10,952	11,444
026	Livestock sales	14,459	25,000	25,000	25,000	26,150	27,379	28,611
	Total Revenue	**90,739**	**2,102,400**	**2,102,400**	**242,570**	**253,728**	**265,653**	**277,608**
EXPENDITURE								
201	KPF contribution	102,023	169,994	169,994	178,837	178,837	178,837	178,837
202	Salaries	1,294,537	2,219,250	2,219,250	2,335,308	2,404,220	2,404,220	2,404,220
203	Housing assistance	32,963	18,705	18,705	35,364	35,364	35,364	35,364
204	Allowances	89,847	83,760	83,760	100,271	100,271	100,271	100,271
205	Overtime	120,781	66,304	66,304	66,304	66,304	66,304	66,304
206	Temporary assistance	72,226	47,341	47,341	49,182	49,182	49,182	49,182
208	Leave grants	246,088	324,536	324,536	382,500	391,500	391,500	391,500
	Sub Total	**1,958,465**	**2,929,890**	**2,929,890**	**3,147,766**	**3,225,678**	**3,225,678**	**3,225,678**
215	Transport to work	176,011	85,140	85,140	85,140	86,417	87,714	89,029
216	Internal travel	121,722	95,913	117,837	118,841	120,624	122,433	124,269
217	Local training	9,704	13,862	13,862	23,862	24,220	24,583	24,952
219	Local catering	2,247	4,250	4,250	4,250	4,314	4,378	4,444
225	Relocation expenses	7,903	11,873	11,873	11,873	12,051	12,231	12,415
226	Recruitment expenses	3,929	11,000	11,000	11,000	11,165	11,332	11,502
227	External travel	248,582	172,659	172,659	175,159	177,786	180,453	183,160
230	Cleaning	2,173	7,087	7,087	7,087	7,193	7,301	7,411
231	Communications	115,418	109,190	109,190	132,437	134,424	136,440	138,487
232	Electricity & gas	89,188	87,120	87,120	87,120	88,427	89,753	91,100
233	Water & sewage	5,041	27,600	27,600	27,600	28,014	28,434	28,861
235	Office transport	-	14,362	14,362	14,362	14,577	14,796	15,018
237	Advertising/Media	2,074	10,706	10,706	10,706	10,867	11,030	11,195
239	Entertainment	9,867	10,690	10,690	10,690	10,850	11,013	11,178
240	Printing	1,544	5,122	5,122	5,122	5,198	5,276	5,355
241	Stationery & supp	75,818	50,223	50,223	50,223	50,977	51,741	52,517
242	Food & rations	1,138	1,621	1,621	1,621	1,645	1,670	1,695
243	Purch office equip	65,900	41,210	41,210	41,210	41,828	42,456	43,092
244	Repairs equip	6,610	27,300	27,300	27,300	27,710	28,125	28,547
245	Uniforms	1,597	2,425	2,425	2,425	2,461	2,498	2,536
248	Comp. for trees	5,069	3,200	3,200	3,200	3,248	3,297	3,346
249	Agricultural supplies	85,508	82,500	82,500	82,500	83,738	84,994	86,268
250	Local services	194,410	49,366	49,366	82,241	83,475	77,114	78,271
251	Overseas Serv.	-	3,050	3,050	3,050	3,096	3,142	3,189
285	Hire of plant and equip	161,831	46,160	46,160	46,160	46,852	47,555	48,269
287	Fixed plant & eq	-	49,500	49,500	-	-	-	-
291	Maint of vehicles	6,921	8,210	8,210	8,210	8,333	8,458	8,585
	Sub Total	**1,400,204**	**1,031,338**	**1,053,262**	**1,073,388**	**1,089,489**	**1,098,219**	**1,114,692**
	Total Recurrent Exp	**3,358,669**	**3,961,229**	**3,983,153**	**4,221,154**	**4,315,167**	**4,323,897**	**4,340,370**
286	Land rent	4,305,465	4,601,419	4,601,419	4,601,419	4,601,419	4,601,419	4,601,419
345	Contribt to Dev Fund	150,000	50,000	50,000	822,878	-	-	-
	Sub Total	**4,455,465**	**4,651,419**	**4,651,419**	**5,424,297**	**4,601,419**	**4,601,419**	**4,601,419**
	GRAND TOTAL	**7,814,133**	**8,612,648**	**8,634,572**	**9,645,451**	**8,916,586**	**8,925,316**	**8,941,789**

Table 16(b): Head 16 – Ministry of Environment, Lands and Agricultural Development Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	ECD 02	Lands 03	Agriculture 04
REVENUE									
003	Fees	57,400	57,400	65,530	8,130	10,000	5,530	50,000	-
021	Environment License	3,000	3,000	2,640	(360)	-	2,640	-	-
023	Wildlife Viewing Fee	3,000	3,000	3,300	300	-	3,300	-	-
002	Fines	500	500	500		-	500	-	-
007	Sale of Goods	1,500	1,500	100	(1,400)	-	-	100	-
036	Sublease rents and leases	2,000,000	2,000,000	133,500	(1,866,500)	-	-	133,500	-
004	DNE (admin fees)	2,000	2,000	2,000		-	-	2,000	-
006	Quarantine	10,000	10,000	10,000		-	-	-	10,000
026	Livestock sales	25,000	25,000	25,000		-	-	-	25,000
	Total Revenue	**2,102,400**	**2,102,400**	**242,570**	**(1,859,830)**	**10,000**	**11,970**	**185,600**	**35,000**
EXPENDITURE									
201	KPF contribution	169,994	169,994	178,837	8,843	24,850	41,577	45,904	66,505
202	Salaries	2,219,250	2,219,250	2,335,308	116,058	324,479	519,236	606,676	884,918
203	Housing assistance	18,705	18,705	35,364	16,659	11,640	18,840	4,884	-
204	Allowances	83,760	83,760	100,271	16,511	10,909	9,324	45,624	34,415
205	Overtime	66,304	66,304	66,304	()	21,634	7,017	11,620	26,033
206	Temporary assistance	47,341	47,341	49,182	1,841	6,861	35,121	5,380	1,820
207	Wages					-	-	-	-
208	Leave grants	324,536	324,536	382,500	57,964	34,500	83,500	128,000	136,500
	Sub Total	**2,929,890**	**2,929,890**	**3,147,766**	**217,875**	**434,873**	**714,615**	**848,088**	**1,150,191**
215	Transport to work	85,140	85,140	85,140		24,196	2,146	24,119	34,679
216	Internal travel	95,913	117,837	118,841	1,004	40,231	16,314	31,418	30,878
217	Local training	13,862	13,862	23,862	10,000	10,000	4,470	2,000	7,392
218	Local accom & allowances					-	-	-	-
219	Local catering	4,250	4,250	4,250		-	1,500	2,750	-
225	Relocation expenses	11,873	11,873	11,873		-	-	6,031	5,841
226	Recruitment expenses	11,000	11,000	11,000		1,000	3,000	7,000	-
227	External travel	172,659	172,659	175,159	2,500	109,782	27,607	17,770	20,000
230	Cleaning	7,087	7,087	7,087		2,097	3,012	845	1,133
231	Communications	109,190	109,190	132,437	23,247	37,547	27,890	26,800	40,200
232	Electricity & gas	87,120	87,120	87,120		18,000	22,560	25,560	21,000
233	Water & sewage	27,600	27,600	27,600		-	600	-	27,000
235	Office transport	14,362	14,362	14,362		-	6,851	6,851	660
237	Advertising/Media	10,706	10,706	10,706		-	2,000	4,506	4,200
239	Entertainment	10,690	10,690	10,690		10,690	-	-	-
240	Printing	5,122	5,122	5,122		500	2,260	1,942	420
241	Stationery & supp	50,223	50,223	50,223		11,253	5,832	16,449	16,689
242	Food & rations	1,621	1,621	1,621		-	1,621	-	-
243	Purch office equip	41,210	41,210	41,210		25,820	4,850	5,500	5,040
244	Repairs equip	27,300	27,300	27,300		13,100	2,750	6,910	4,540
245	Uniforms	2,425	2,425	2,425		-	655	-	1,770
248	Comp. for trees	3,200	3,200	3,200		-	-	3,200	-
249	Agricultural supplies	82,500	82,500	82,500		-	-	-	82,500
250	Local services	49,366	49,366	82,241	32,875	11,270	16,086	17,100	37,785
251	Overseas Serv.	3,050	3,050	3,050		-	-	-	3,050
285	Hire of plant and equip	46,160	46,160	46,160		-	4,760	41,400	-
287	Fixed plant & eq	49,500	49,500		(49,500)	-	-	-	-
291	Maint of vehicles	8,210	8,210	8,210		4,800	3,410	-	-
	Sub Total	**1,031,338**	**1,053,262**	**1,073,388**	**20,126**	**320,286**	**160,174**	**248,151**	**344,778**
	Total Recurrent Exp	**3,961,229**	**3,983,153**	**4,221,154**	**238,001**	**755,159**	**874,788**	**1,096,238**	**1,494,969**
286	Land rent	4,601,419	4,601,419	4,601,419		4,601,419			
345	Contribt to Dev Fund	50,000	50,000	822,878	772,878				822,878
	Sub Total	**4,651,419**	**4,651,419**	**5,424,297**	**772,878**	**4,601,419**			**822,878**
	GRAND TOTAL	**8,612,648**	**8,634,572**	**9,645,451**	**1,010,879**	**5,356,578**	**874,788**	**1,096,238**	**2,317,847**

Maneaba Ni Maungatabu (Parliament)

Responsible Officer: Te Beretitenti

Accounting Officer: Clerk to Parliament

Outcomes Sought:

The functions of the Maneaba contribute to open government including accountability to the representatives of the people, and a functioning legislature. More specific aims include: an effective administration of the Maneaba ni Maungatabu; an efficient and quality secretarial services to the Parliament and Committees; an effective and well-coordinated arrangement of all Parliamentary meetings and conferences; an effective management of financial resources; and membership at CPA, APPU, APIL, GOPAC and other international and regional parliamentary organisations.

Recurrent Budget Programs for 2019:

Administration and Support Services
Parliamentary Meetings
Parliamentary Committees

Table 17(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
050	Restaurant rental	2,796	-	-	-	-	-	-
050	Conference room rental	2,796	4,000	4,000	1,500	1,569	1,643	1,717
080	Sale of Publications	-	350	350	350	366	383	401
015	Charter Revenue	-	3,000	3,000	4,000	4,184	4,381	4,578
	Total Revenue	**5,592**	**7,350**	**7,350**	**5,850**	**6,119**	**6,407**	**6,695**
EXPENDITURE								
201	KPF contribution	54,767	63,679	63,679	66,095	66,095	66,095	66,095
202	Salaries	695,099	835,104	835,104	868,836	868,836	868,836	868,836
203	Housing assistance	14,714	20,940	20,940	20,940	20,940	20,940	20,940
204	Allow ances	65,415	31,487	31,487	54,024	54,024	54,024	54,024
205	Overtime	59,099	31,880	31,880	35,224	35,224	35,224	35,224
206	Temporary assistance	35,481	13,956	13,956	12,433	12,433	12,433	12,433
208	Leave grants	31,655	42,000	42,000	48,000	48,000	48,000	48,000
	Sub Total	**956,229**	**1,039,046**	**1,039,046**	**1,105,553**	**1,105,553**	**1,105,553**	**1,105,553**
215	Transport to w ork	54,892	102,111	102,111	120,440	122,247	124,081	125,942
216	Internal travel	518,379	252,689	252,689	600,385	415,010	421,235	427,554
218	Local accom & allow ances	619,782	865,895	1,085,895	904,751	586,397	595,193	604,121
227	External travel	354,378	436,170	436,170	436,170	442,712	449,353	456,093
230	Cleaning	-	1,200	1,200	1,200	1,218	1,236	1,255
231	Communications	50,177	64,400	64,400	86,623	87,922	89,241	90,580
232	Electricity & gas	161,059	210,239	210,239	276,852	281,005	285,220	289,498
239	Entertainment	10,038	38,000	38,000	38,000	38,570	39,149	39,736
240	Printing	414	21,000	21,000	15,400	15,631	15,865	16,103
241	Stationery & supp	95,227	100,624	100,624	98,224	99,697	101,193	102,711
243	Purch office equip	24,351	25,820	25,820	40,820	41,432	42,054	42,685
244	Repairs equip	31,345	32,464	32,464	32,464	32,951	33,445	33,947
250	Local services	405,986	298,014	298,014	92,451	93,838	95,245	96,674
285	Hire of plant and equip	61,015	68,820	68,820	42,792	43,434	44,085	44,747
	Sub Total	**2,399,704**	**2,537,596**	**2,757,596**	**3,097,498**	**2,617,655**	**2,656,919**	**2,696,773**
	Total Recurrent Exp	**3,355,933**	**3,576,642**	**3,796,642**	**4,203,051**	**3,723,208**	**3,762,472**	**3,802,326**
	GRAND TOTAL	**3,355,933**	**3,576,642**	**3,796,642**	**4,203,051**	**3,723,208**	**3,762,472**	**3,802,326**

Table 17(b): Head 17 – Maneaba ni Maungatabu Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Parliament Meetings 02	Parliament Committees 03
REVENUE								
050	Conference room rental	4,000	4,000	1,500	(2,500)	1,500		-
080	Sale of Publications	350	350	350			350	-
015	Charter Revenue	3,000	3,000	4,000	1,000	4,000	-	-
	Total Revenue	**7,350**	**7,350**	**5,850**	**(1,500)**	**5,500**	**350**	
EXPENDITURE								
201	KPF contribution	63,679	63,679	66,095	2,416	28,012	38,084	
202	Salaries	835,104	835,104	868,836	33,732	361,056	507,780	
203	Housing assistance	20,940	20,940	20,940		20,940		
204	Allowances	31,487	31,487	54,024	22,537	8,215	45,810	
205	Overtime	31,880	31,880	35,224	3,345	28,137	4,587	2,500
206	Temporary assistance	13,956	13,956	12,433	(1,523)	12,433		
208	Leave grants	42,000	42,000	48,000	6,000	48,000		
	Sub Total	**1,039,046**	**1,039,046**	**1,105,553**	**66,507**	**506,793**	**596,260**	**2,500**
215	Transport to work	102,111	102,111	120,440	18,329	59,165	1,200	60,075
216	Internal travel	252,689	252,689	600,385	347,696	20,000	347,604	232,781
217	Local training							
218	Local accom & allowances	865,895	1,085,895	904,751	(181,144)		500,796	403,955
219	Local catering	20,150	20,150	32,250	12,100	5,000	20,250	7,000
226	Recruitment expenses			5,000	5,000	5,000		
227	External travel	436,170	436,170	436,170		180,420	255,750	
230	Cleaning	1,200	1,200	1,200		1,200		
231	Communications	64,400	64,400	86,623	22,223	86,623		
232	Electricity & gas	210,239	210,239	276,852	66,613	276,852		
237	Advertising/Media			273,676	273,676	3,310	270,366	
239	Entertainment	38,000	38,000	38,000		38,000		
240	Printing	21,000	21,000	15,400	(5,600)	400		15,000
241	Stationery & supp	100,624	100,624	98,224	(2,400)	77,324	15,900	5,000
242	Food & rations							
243	Purch office equip	25,820	25,820	40,820	15,000	25,820	15,000	
244	Repairs equip	32,464	32,464	32,464		32,464		
250	Local services	298,014	298,014	92,451	(205,563)	67,379	21,572	3,500
285	Hire of plant and equip	68,820	68,820	42,792	(26,028)	42,792		
	Sub Total	**2,537,596**	**2,757,596**	**3,097,498**	**339,902**	**921,749**	**1,448,438**	**727,311**
	Total Recurrent Exp	**3,576,642**	**3,796,642**	**4,203,051**	**406,409**	**1,428,542**	**2,044,698**	**729,811**
	GRAND TOTAL	**3,576,642**	**3,796,642**	**4,203,051**	**406,409**	**1,428,542**	**2,044,698**	**729,811**

Ministry of Commerce, Industry and Cooperatives

Responsible Minister: Minister of Commerce, Industry and Cooperatives

Accounting Officer: Secretary for Commerce, Industry and Cooperatives

Outcomes Sought:

The main objective of the Ministry is the development of a liberal, business friendly, and economic environment. This includes the intent to safeguard, promote, facilitate and regulate the activities of the private sector engagement in commerce, industry, cooperatives and credit unions and supervise public enterprises operating in the sector. Promotion and facilitation of domestic investments including cooperatives, credit unions and foreign investment in a transparent and non-discriminatory manner are the main tasks of this Ministry. This is important given the relatively stagnant domestic economy. There is a great need to increase economic growth and poverty reduction to meet the needs of a rapidly growing population. Regulatory activity is the minimum required to achieve the Government's aims of ensuring fair business practices for consumers, and avoidance of monopolistic tendencies and restrictive practices which hamper the growth of enterprises.

Recurrent Budget Programs for 2019:

Administration and Policy Development: Provides administrative support and advice for the effective and efficient operation of the Ministry.

Business Regulatory Centre: Acts as a regulatory arm of MCIC. BRC's core function focuses on the implementation and enforcement of laws administered by the Ministry. Regulatory roles relate to Business Registration, Consumer Protection, Price Ordinance and Weight and Measures Act, Intellectual Property Rights, Credit Union and Cooperatives, Companies Ordinance, and Money Lending Act.

Business Promotion Centre: Supports and provides business advice, market access and trade policy advice. Facilitates trade programs in country. It also oversees establishment and development of cooperatives and credit unions, investment and industry. It also supports training and promotion for cooperatives and credit unions.

MCIC Kiritimati Branch: Kiritimati Branch undertakes the functions and programs of the Ministry on Kiritimati Island. It carries out the trade promotion and business regulatory activities in the Line and Phoenix Islands.

Table 18(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
003	Credit Union Fees	-	500	500	500	523	548	572
004	Cooperative Fees	-	400	400	1,000	1,046	1,095	1,144
030	Trade Mark & Patent Fees	28,183	20,000	20,000	20,000	20,920	21,903	22,889
032	Business Name Registration	24,929	18,000	18,000	18,000	18,828	19,713	20,600
033	Company Fees	45	-	-	5,000	5,230	5,476	5,722
034	Foreign Investment License Fees	5,150	3,500	5,000	5,000	5,230	5,476	5,722
050	Rental of Small Industry Centre	-	6,720	6,720	6,720	7,029	7,359	7,691
052	Container Storage Yard Fees	2,147	4,214	4,214	4,214	4,408	4,615	4,823
	Total Revenue	**60,454**	**53,334**	**54,834**	**60,434**	**63,214**	**66,185**	**69,163**
EXPENDITURE								
201	KPF contribution	44,589	74,603	74,603	80,266	80,266	80,266	80,266
202	Salaries	564,181	987,489	987,489	1,044,663	1,044,663	1,044,663	1,044,663
203	Housing assistance	30,620	51,600	51,600	64,608	64,608	64,608	64,608
204	Allow ances	49,897	48,715	48,715	59,927	59,927	59,927	59,927
205	Overtime	37,400	4,718	4,718	33,160	33,160	33,160	33,160
206	Temporary assistance	24,857	7,214	7,214	25,549	25,549	25,549	25,549
207	Wages	-	-	-	7,103	7,103	7,103	7,103
208	Leave grants	84,258	124,500	124,500	139,500	139,500	139,500	139,500
	Sub Total	**835,802**	**1,298,839**	**1,298,839**	**1,454,776**	**1,454,776**	**1,454,776**	**1,454,776**
215	Transport to w ork	62,841	61,312	61,312	54,158	54,970	55,795	56,632
216	Internal travel	160,023	174,890	174,890	151,747	154,023	156,333	158,678
217	Local training	14,578	10,877	10,877	30,856	31,318	31,788	32,265
218	Local accom & allow ances	7,755	4,064	4,064	61,382	62,303	63,237	64,186
219	Local catering	56,328	25,875	25,875	21,700	22,026	22,356	22,691
220	Local course fees	-	1,900	1,900	2,340	2,375	2,411	2,447
227	External travel	187,527	140,675	140,675	155,339	157,669	160,034	162,434
230	Cleaning	-	5,056	5,056	4,972	5,047	5,122	5,199
231	Communications	59,257	81,000	81,000	91,540	92,913	94,307	95,721
232	Electricity & gas	44,293	51,800	51,800	51,600	52,374	53,160	53,957
233	Water & sew age	-	700	700	2,900	2,944	2,988	3,032
235	Office transport	60	-	-	1,550	1,573	1,597	1,621
237	Advertising/Media	11,659	20,190	20,190	18,620	18,899	19,183	19,471
239	Entertainment	7,424	8,244	8,244	3,544	3,597	3,651	3,706
240	Printing	1,650	3,069	3,069	2,710	2,751	2,792	2,834
241	Stationery & supp	185,462	44,602	44,602	40,117	40,719	41,330	41,950
242	Food & rations	1,089	1,414	1,414	1,414	1,435	1,456	1,478
243	Purch office equip	21,013	73,732	73,732	81,280	82,499	83,737	84,993
244	Repairs equip	45	7,900	7,900	8,950	9,084	9,221	9,359
245	Uniforms	-	1,450	1,450	-	-	-	-
250	Local services	61,347	66,390	66,390	53,410	54,212	55,025	55,850
285	Hire of plant and equip	34,199	43,800	43,800	43,800	44,457	45,124	45,801
	Sub Total	**916,549**	**828,939**	**828,939**	**901,400**	**914,921**	**928,644**	**942,574**
	Total Recurrent Exp	**1,752,351**	**2,127,778**	**2,127,778**	**2,356,176**	**2,369,697**	**2,383,421**	**2,397,350**
	GRAND TOTAL	**1,752,351**	**2,127,778**	**2,127,778**	**2,356,176**	**2,369,697**	**2,383,421**	**2,397,350**

Table 18(b): Head 18 – Ministry of Commerce, Industry and Co-operatives Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	BRC 02	BPC 03	Xmas 04
REVENUE									
003	Credit Union Fees	500	500	500			500		
004	Cooperative Fees	400	400	1,000	600		1,000		
030	Trade Mark & Patent Fees	20,000	20,000	20,000			20,000		
31	Money Lending Fees			1,000			1,000		
032	Business Name Registration	18,000	18,000	18,000			18,000		
033	Company Fees	-	-	5,000	5,000		5,000		
	Copyw rite fees			5,000			5,000		
034	Foreign Investment License Fees	5,000	5,000	5,000				5,000	
050	Rental of Small Industry Centre	6,720	6,720	6,720				6,720	
052	Container Storage Yard Fees	4,214	4,214	4,214				4,214	
	Total Revenue	**54,834**	**54,834**	**66,434**	**11,600**	**-**	**50,500**	**15,934**	**-**
EXPENDITURE									
201	KPF contribution	74,603	74,603	80,266	5,663	21,726	24,691	23,045	10,803
202	Salaries	987,489	987,489	1,044,663	57,174	282,117	318,549	306,972	137,025
203	Housing assistance	51,600	51,600	64,608	13,008	16,920	22,548	25,140	
204	Allow ances	48,715	48,715	59,927	11,212	10,510	11,440	35,237	2,740
205	Overtime	4,718	4,718	33,160	28,442	24,604			8,557
206	Temporary assistance	7,214	7,214	25,549	18,335	7,569	10,660	300	7,020
207	Wages			7,103	7,103		7,103		
208	Leave grants	124,500	124,500	139,500	15,000	36,000	36,000	36,000	31,500
	Sub Total	**1,298,839**	**1,298,839**	**1,454,776**	**155,937**	**399,446**	**430,991**	**426,694**	**197,645**
215	Transport to w ork	61,312	61,312	54,158	(7,154)	49,049	1,562	987	2,560
216	Internal travel	174,890	174,890	151,747	(23,143)	29,850	65,577	33,557	22,763
217	Local training	10,877	10,877	30,856	19,979	525	12,300	14,331	3,700
218	Local accom & allow ances	4,064	4,064	61,382	57,318	150	6,374	53,988	870
219	Local catering	25,875	25,875	21,700	(4,175)	1,275	5,000	15,125	300
220	Local course fees	1,900	1,900	2,340	440			2,340	
226	Recruitment expenses			9,700	9,700	9,700			
227	External travel	140,675	140,675	155,339	14,664	61,643	40,972	35,024	17,700
230	Cleaning	5,056	5,056	4,972	(84)	4,051			921
231	Communications	81,000	81,000	91,540	10,540	70,780			20,760
232	Electricity & gas	51,800	51,800	51,600	(200)	40,800			10,800
233	Water & sew age	700	700	2,900	2,200	500			2,400
235	Office transport			1,550	1,550				1,550
237	Advertising/Media	20,190	20,190	18,620	(1,570)	1,750	9,120	7,750	
239	Entertainment	8,244	8,244	3,544	(4,700)	3,544			
240	Printing	3,069	3,069	2,710	(359)		1,000	1,710	
241	Stationery & supp	44,602	44,602	40,117	(4,484)	13,639	13,577	10,886	2,015
242	Food & rations	1,414	1,414	1,414		1,414			
243	Purch office equip	73,732	73,732	81,280	7,548	62,570	1,092	12,293	5,325
244	Repairs equip	7,900	7,900	8,950	1,050	3,000	2,500	2,500	950
245	Uniforms	1,450	1,450		(1,450)				
250	Local services	66,390	66,390	53,410	(12,980)	5,000	9,080	35,330	4,000
285	Hire of plant and equip	43,800	43,800	43,800		43,800			
289	Building & infra maint			2,771	2,771	2,771			
291	Maint of vehicles			5,000	5,000	5,000			
	Sub Total	**828,939**	**828,939**	**901,400**	**72,460**	**410,811**	**168,154**	**225,821**	**96,614**
	Total Recurrent Exp	**2,127,778**	**2,127,778**	**2,356,176**	**228,397**	**810,257**	**599,145**	**652,515**	**294,259**
	GRAND TOTAL	**2,127,778**	**2,127,778**	**2,356,176**	**228,397**	**810,257**	**599,145**	**652,515**	**294,259**

Kiribati National Audit Office

Responsible Minister: Minister of Justice

Accounting Officer: Auditor General

Outcomes Sought:

The Audit Office exists as a constitutional safeguard to maintain the financial integrity of the parliamentary system of government. It contributes to the desired outcome of good governance. The Kiribati National Audit Office reports to the Maneaba ni Maungatabu and is therefore operationally independent of the executive branch of Government. Its role is to ensure the financial accountability of Government, public institutions, and Government owned enterprises are reported to the Maneaba.

Recurrent Budget Programs for 2019:

Administration
Treasury Audits
Audits of Statutory Authorities
Audits of Local Government
Audits of Government Projects
IT Auditing

Table 19(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
003	Audit fees	7,500	12,000	12,000	27,000	28,242	29,569	30,900
	Total Revenue	**7,500**	**12,000**	**12,000**	**27,000**	**28,242**	**29,569**	**30,900**
EXPENDITURE								
201	KPF contribution	25,325	41,650	41,650	40,467	40,467	40,467	40,467
202	Salaries	332,790	551,607	551,607	535,831	535,831	535,831	535,831
203	Housing assistance	10,107	15,528	15,528	15,528	15,528	15,528	15,528
204	Allow ances	14,135	6,472	6,472	12,912	12,912	12,912	12,912
205	Overtime	14,583	5,296	5,296	11,818	11,818	11,818	11,818
206	Temporary assistance	7,859	3,732	3,732	3,732	3,732	3,732	3,732
208	Leave grants	49,488	64,500	64,500	60,000	60,000	60,000	60,000
	Sub Total	**454,287**	**688,786**	**688,786**	**680,289**	**680,289**	**680,289**	**680,289**
215	Transport to w ork	20,062	12,658	12,658	12,848	13,041	13,236	13,435
216	Internal travel	32,824	41,359	41,359	39,179	39,767	40,363	40,969
217	Local training	263	3,700	3,700	3,756	3,812	3,870	3,928
219	Local catering	4,883	6,800	6,800	6,902	7,006	7,111	7,217
227	External travel	39,463	32,542	32,542	33,030	33,525	34,028	34,539
230	Cleaning	1,499	1,000	1,000	1,015	1,030	1,046	1,061
231	Communications	29,817	17,000	17,000	19,571	19,865	20,163	20,465
232	Electricity & gas	22,646	20,000	20,000	20,300	20,605	20,914	21,227
239	Entertainment	1,460	1,000	1,000	1,500	1,523	1,545	1,569
241	Stationery & supp	32,487	13,641	13,641	13,846	14,054	14,264	14,478
243	Purch office equip	11,076	8,000	8,000	8,120	8,242	8,365	8,491
244	Repairs equip	1,871	2,000	2,000	2,030	2,060	2,091	2,123
250	Local services	16,096	3,380	3,380	3,431	3,482	3,535	3,588
285	Hire of plant and equip	22,491	33,253	33,253	33,750	34,256	34,770	35,292
	Sub Total	**236,939**	**196,333**	**196,333**	**199,278**	**202,267**	**205,301**	**208,381**
	Total Recurrent Exp	**691,226**	**885,119**	**885,119**	**879,567**	**882,556**	**885,590**	**888,669**
	GRAND TOTAL	**691,226**	**885,119**	**885,119**	**879,567**	**882,556**	**885,590**	**888,669**

Table 19(b): Head 19 – Kiribati National Audit Office Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Treasury 02	SOE Division 03	Local Gov 04	Project Division 05	IT Division 06
REVENUE											
003	Audit fees	12,000	12,000	27,000	15,000			22,500		4,500	
	Total Revenue	**12,000**	**12,000**	**27,000**	**15,000**	**-**	**-**	**22,500**	**-**	**4,500**	**-**
EXPENDITURE											
201	KPF contribution	41,650	41,650	40,467	(1,183)	7,667	10,226	7,108	6,046	7,184	2,236
202	Salaries	551,607	551,607	535,831	(15,776)	98,493	136,349	94,775	80,613	95,789	29,812
203	Housing assistance	15,528	15,528	15,528			3,576	7,764		4,188	
204	Allow ances	6,472	6,472	12,912	6,440	12,912					
205	Overtime	5,296	5,296	11,818	6,522	11,818					
206	Temporary assistance	3,732	3,732	3,732		3,732					
208	Leave grants	64,500	64,500	60,000	(4,500)	10,500	16,500	10,500	9,000	10,500	3,000
	Sub Total	**688,786**	**688,786**	**680,289**	**(8,497)**	**145,122**	**166,651**	**120,147**	**95,659**	**117,661**	**35,047**
215	Transport to w ork	12,658	12,658	12,848	190	12,848					
216	Internal travel	41,359	41,359	39,179	(2,180)	11,521		10,854	16,804		
217	Local training	3,700	3,700	3,756	56	3,756					
219	Local catering	6,800	6,800	6,902	102	6,902					
227	External travel	32,542	32,542	33,030	488	23,602	4,122	2,653	2,653		
230	Cleaning	1,000	1,000	1,015	15	1,015					
231	Communications	17,000	17,000	19,571	2,571	19,571					
232	Electricity & gas	20,000	20,000	20,300	300	20,300					
239	Entertainment	1,000	1,000	1,500	500	1,500					
241	Stationery & supp	13,641	13,641	13,846	205	13,846					
242	Food & rations										
243	Purch office equip	8,000	8,000	8,120	120	8,120					
244	Repairs equip	2,000	2,000	2,030	30	2,030					
250	Local services	3,380	3,380	3,431	51	3,431					
285	Hire of plant and equip	33,253	33,253	33,750	498	33,750					
	Sub Total	**196,333**	**196,333**	**199,278**	**2,945**	**162,192**	**4,122**	**13,507**	**19,457**		
	Total Recurrent Exp	**885,119**	**885,119**	**879,567**	**(5,552)**	**307,314**	**170,773**	**133,654**	**115,116**	**117,661**	**35,047**
	GRAND TOTAL	**885,119**	**885,119**	**879,567**	**(5,552)**	**307,314**	**170,773**	**133,654**	**115,116**	**117,661**	**35,047**

Office of the Attorney General

Responsible Officer: Minister of Justice

Accounting Officer: Attorney General

Outcomes Sought:

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

Recurrent Budget Programs for 2019:

Administration and Policy Development
Civil Law
Criminal Prosecution

Table 20(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
003	Legal fees	-	600	600	600	628	657	687
007	Sale of Law Books	-	250	250	250	262	274	286
	Total Revenue	**-**	**850**	**850**	**850**	**889**	**931**	**973**
EXPENDITURE								
201	KPF contribution	18,426	35,896	35,896	34,195	34,195	34,195	34,195
202	Salaries	217,828	476,580	476,580	453,763	453,763	453,763	453,763
203	Housing assistance	54,452	51,912	51,912	56,040	56,040	56,040	56,040
204	Allowances	3,814	2,860	2,860	1,860	1,860	1,860	1,860
205	Overtime	6,595	6,230	6,230	6,320	6,320	6,320	6,320
206	Temporary assistance	4,662	2,040	2,040	2,176	2,176	2,176	2,176
208	Leave grants	37,500	42,000	42,000	42,000	42,000	42,000	42,000
	Sub Total	**343,277**	**617,518**	**617,518**	**596,355**	**596,355**	**596,355**	**596,355**
215	Transport to work	2,966	11,570	11,570	11,570	11,744	11,920	12,099
216	Internal travel	45,995	34,790	34,790	35,312	35,842	36,380	36,925
217	Local training	-	3,500	3,500	3,500	3,553	3,606	3,660
219	Local catering	-	2,250	2,250	2,250	2,284	2,318	2,353
227	External travel	93,587	75,000	75,000	75,000	76,125	77,267	78,426
231	Communications	8,181	25,000	25,000	26,171	26,564	26,962	27,367
232	Electricity & gas	-	31,608	31,608	33,318	33,818	34,325	34,840
239	Entertainment	-	800	800	800	812	824	837
240	Printing	2,923	3,500	3,500	3,500	3,553	3,606	3,660
241	Stationery & supp	6,179	4,538	4,538	9,549	9,692	9,837	9,985
243	Purch office equip	12,641	6,360	6,360	16,589	16,838	17,090	17,347
244	Repairs equip	2,123	5,000	5,000	5,000	5,075	5,151	5,228
250	Local services	9,146	8,000	8,000	8,000	8,120	8,242	8,365
251	Overseas Serv.	5,233	5,000	5,000	5,000	5,075	5,151	5,228
285	Hire of plant and equip	34,685	36,500	36,500	37,048	37,604	38,168	38,740
	Sub Total	**223,660**	**253,416**	**253,416**	**272,607**	**276,697**	**280,847**	**285,060**
	Total Recurrent Exp	**566,937**	**870,935**	**870,935**	**868,962**	**873,051**	**877,202**	**881,414**
	GRAND TOTAL	**566,937**	**870,935**	**870,935**	**868,962**	**873,051**	**877,202**	**881,414**

Table 20(b): Head 20 – Attorney General's Office Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Civil 02	Criminal 03	Drafting 04
REVENUE									
003	Legal fees	600	600	600		600			
007	Sale of Law Books	250	250	250		250			
	Total Revenue	**850**	**850**	**850**		**850**			
EXPENDITURE									
201	KPF contribution	35,896	35,896	34,195	(1,701)	3,869	18,610	6,454	5,263
202	Salaries	476,580	476,580	453,763	(22,816)	49,404	248,136	86,055	70,169
203	Housing assistance	51,912	51,912	56,040	4,128	4,188	26,724	16,752	8,376
204	Allowances	2,860	2,860	1,860	(1,000)	1,860			
205	Overtime	6,230	6,230	6,320	90	6,320			
206	Temporary assistance	2,040	2,040	2,176	136	2,176			
208	Leave grants	42,000	42,000	42,000		7,500	21,000	7,500	6,000
	Sub Total	**617,518**	**617,518**	**506,547**	**(21,164)**	**75,316**	**314,470**	**116,761**	**89,807**
215	Transport to work	11,570	11,570	11,570		11,570			
216	Internal travel	34,790	34,790	35,312	522	4,450	13,058	13,354	4,450
217	Local training	3,500	3,500	3,500			1,828	1,672	
219	Local catering	2,250	2,250	2,250			1,410	840	
227	External travel	75,000	75,000	75,000		75,000			
231	Communications	25,000	25,000	26,171	1,171	26,171			
232	Electricity & gas	31,608	31,608	33,318	1,710	33,318			
239	Entertainment	800	800	800		800			
240	Printing	3,500	3,500	3,500		3,500			
241	Stationery & supp	4,538	4,538	9,549	5,010	2,387	2,387	2,387	2,387
243	Purch office equip	6,360	6,360	16,589	10,229	6,032	3,860	3,860	2,838
244	Repairs equip	5,000	5,000	5,000		5,000			
250	Local services	8,000	8,000	8,000		8,000			
251	Overseas Serv.	5,000	5,000	5,000		5,000			
285	Hire of plant and equip	36,500	36,500	37,048	548	37,048			
	Sub Total	**253,416**	**253,416**	**272,607**	**19,191**	**218,276**	**22,544**	**22,113**	**9,675**
	Total Recurrent Exp	**870,935**	**870,935**	**779,155**	**(1,973)**	**293,592**	**337,013**	**138,874**	**99,482**
	GRAND TOTAL	**870,935**	**870,935**	**779,155**	**(1,973)**	**293,592**	**337,013**	**138,874**	**99,482**

Ministry of Fisheries and Marine Resources Development

Responsible Officer: Minister of Fisheries and Marine Resource Development

Accounting Officer: Secretary for Fisheries and Marine Resource Development

Outcomes Sought

Maximising returns from marine resources, while utilizing resources on a sustainable basis; enhancing research in fisheries and marine resources for commercial and restocking purposes through partnership between the national government and overseas research organisations. This implies a movement away from a focus on activities which require high levels of government support (either by way of direct or indirect subsidy, tariff protection, etc) to establishing activities which are capable of being self-sustaining. More specific aims of the Ministry are: increasing production of fisheries and marine resources for export, and diversification of the production base; encouraging consumption of nutritious local food – fish and marine products; transfer of technology in fish farming, fishing techniques and prototype boats; commercialisation of resource based industries, together with conservation and management of marine resources.

Recurrent Budget Programs for 2019:

Administration and Policy Development
Planning
Licensing of Foreign Fishing Vessels & Management of Marine Resources
Information Technology
Management of Mineral Resources
Competency Authority

Table 21(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
010	Vessels and equipment Hire	-	5,000	5,000	10,000	10,460	10,952	11,444
040	Fish & fish posters sales	77,899	45,000	45,000	50,000	52,300	54,758	57,222
041	Local fishing	84,524	80,000	80,000	85,000	88,910	93,089	97,278
042	Local Licensing	41,117	50,000	50,000	45,000	47,070	49,282	51,500
043	Fishing transhipment fees	5,314,710	4,000,000	4,000,000	4,000,000	4,184,000	4,380,648	4,577,777
045	Fishing Licencing Revenue	169,148,022	130,000,000	170,000,000	130,000,000	130,000,000	130,000,000	130,000,000
040	EEZ Chart sales	77,899	10,000	10,000	10,000	10,460	10,952	11,444
008	Marine Scientific Research fees	-	1,000	1,000	1,000	1,046	1,095	1,144
008	Observer Fund	-	1,700,000	1,700,000	900,000	900,000	900,000	900,000
	Total Revenue	**174,744,172**	**135,891,000**	**175,891,000**	**135,101,000**	**135,294,246**	**135,500,776**	**135,707,810**
EXPENDITURE								
201	KPF contribution	81,192	146,899	146,899	151,416	151,416	151,416	151,416
202	Salaries	993,676	1,920,710	1,920,710	1,981,412	1,981,412	1,981,412	1,981,412
203	Housing assistance	46,118	83,460	83,460	83,446	83,446	83,446	83,446
204	Allow ances	42,359	72,510	72,510	71,231	71,231	71,231	71,231
205	Overtime	77,229	49,456	49,456	56,062	56,062	56,062	56,062
206	Temporary assistance	103,635	37,944	37,944	37,467	37,467	37,467	37,467
208	Leave grants	180,048	249,000	249,000	264,000	264,000	264,000	264,000
	Sub Total	**1,524,256**	**2,559,979**	**2,559,979**	**2,645,034**	**2,645,034**	**2,645,034**	**2,645,034**
215	Transport to w ork	80,611	127,720	127,720	68,676	69,706	70,752	71,813
216	Internal travel	146,949	147,340	147,340	151,968	154,247	156,561	158,909
225	Relocation expenses	15,823	-	-	-	-	-	-
227	External travel	400,791	365,900	365,900	370,468	376,025	381,665	387,390
230	Cleaning	4,079	10,387	10,387	10,546	10,704	10,865	11,028
231	Communications	93,739	122,430	122,430	124,266	126,130	128,022	129,942
232	Electricity & gas	107,562	115,200	115,200	116,928	118,682	120,462	122,269
233	Water & sew age	211	3,000	3,000	3,045	3,091	3,137	3,184
237	Advertising/Media	-	7,000	7,000	8,459	8,586	8,714	8,845
239	Entertainment	6,724	7,500	7,500	7,613	7,727	7,843	7,961
240	Printing	4,369	8,000	8,000	8,120	8,242	8,366	8,491
241	Stationery & supp	61,142	66,789	66,789	32,792	33,284	33,784	34,290
243	Purch office equip	86,869	51,800	51,800	50,720	51,481	52,253	53,037
244	Repairs equip	2,168	4,800	4,800	5,122	5,199	5,277	5,356
245	Uniforms	-	5,580	5,580	5,664	5,749	5,836	5,923
246	Specialised purch	-	2,741	2,741	17,783	18,050	18,320	18,595
250	Local services	232,647	54,618	54,618	55,187	56,015	56,855	57,708
251	Overseas Serv.	26,346	29,215	29,215	29,653	30,097	30,549	31,007
285	Hire of plant and equip	32,905	68,650	68,650	65,590	66,574	67,572	68,586
291	Maint of vehicles	13,647	20,000	20,000	42,850	43,493	44,145	44,807
	Sub Total	**1,316,582**	**1,218,670**	**1,218,670**	**1,181,950**	**1,199,679**	**1,217,674**	**1,235,939**
	Total Recurrent Exp	**2,840,838**	**3,778,649**	**3,778,649**	**3,826,984**	**3,844,713**	**3,862,708**	**3,880,974**
345	Contribt to Dev Fund	1,700,000	1,500,000	1,500,000	4,900,000	1,850,000	1,850,000	1,850,000
	GRAND TOTAL	**4,540,838**	**5,278,649**	**5,278,649**	**8,726,984**	**5,694,713**	**5,712,708**	**5,730,974**

Table 21(b): Head 21 – Ministry of Fisheries and Marine Resources Development Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	and Developme nt	Coastal Fisheries 03	Licensing & Complaince 04	Mineral Resource 05	Competent Authority 06	ICT 07
REVENUE												
010	Vessels and equipment Hire	5,000	5,000	10,000	5,000			10,000				
040	Fish & fish posters sales	45,000	45,000	50,000	5,000			50,000				
041	Local fishing	80,000	80,000	85,000	5,000			85,000				
042	Local Licensing	50,000	50,000	45,000	(5,000)			45,000				
043	Fishing transhipment fees	4,000,000	4,000,000	4,000,000					4,000,000			
045	Fishing Licencing Revenue	130,000,000	170,000,000	130,000,000	(40,000,000)				130,000,000			
040	EEZ Chart sales	10,000	10,000	10,000						10,000		
008	Marine Scientific Research fees	1,000	1,000	1,000						1,000		
008	Observer Fund	1,700,000	1,700,000	900,000	(800,000)				900,000			
	Total Revenue	**135,891,000**	**175,891,000**	**135,101,000**	**(40,790,000)**			**190,000**	**134,900,000**	**11,000**		
EXPENDITURE												
201	KPF contribution	146,899	146,899	151,416	4,517	19,489	8,501	73,514	19,743	13,770	11,798	4,601
202	Salaries	1,920,710	1,920,710	1,981,412	60,702	255,212	112,148	953,566	261,004	182,114	156,595	60,772
203	Housing assistance	83,460	83,460	83,446	(14)	4,188	14,652	16,752	13,210	19,116	7,152	8,376
204	Allow ances	72,510	72,510	71,231	(1,279)	15,210	1,640	42,500	2,070	1,501	7,150	1,160
205	Overtime	49,456	49,456	56,062	6,605	14,862	1,750	27,324	4,954	1,750	3,310	2,111
206	Temporary assistance	37,944	37,944	37,467	(477)	4,637	1,200	26,626	2,236	1,489	710	569
207	Wages											
208	Leave grants	249,000	249,000	264,000	15,000	28,500	12,000	150,000	31,500	19,500	16,500	6,000
	Sub Total	**2,559,979**	**2,559,979**	**2,645,034**	**85,055**	**342,098**	**151,892**	**1,290,283**	**334,717**	**239,241**	**203,215**	**83,589**
215	Transport to w ork	127,720	127,720	68,676	(59,044)	45,016		20,600			3,060	
216	Internal travel	147,340	147,340	151,968	4,628	35,858	9,086	70,400	11,470	11,956	5,124	8,074
217	Local training											
218	Local accom & allow ances			1,500	1,500					1,500		
227	External travel	365,900	365,900	370,468	4,568	282,715	10,284	25,784	21,099	16,784	6,017	7,784
230	Cleaning	10,387	10,387	10,546	160	3,655		6,005			887	
231	Communications	122,430	122,430	124,266	1,836	76,536		39,930			7,800	
232	Electricity & gas	115,200	115,200	116,928	1,728	56,728		55,200			5,000	
233	Water & sew age	3,000	3,000	3,045	45	1,045		2,000				
235	Office transport			5,000	5,000			5,000				
237	Advertising/Media	7,000	7,000	8,459	1,459	7,105				1,354		
239	Entertainment	7,500	7,500	7,613	113	7,613						
240	Printing	8,000	8,000	8,120	120	3,120		5,000				
241	Stationery & supp	66,789	66,789	32,792	(33,997)	3,704		17,440	9,000	1,848	801	
242	Food & rations											
243	Purch office equip	51,800	51,800	50,720	(1,080)	4,633	5,111	15,112			3,111	22,753
244	Repairs equip	4,800	4,800	5,122	322	4,872					250	
245	Uniforms	5,580	5,580	5,664	84	5,084			580			
246	Specialised purch	2,741	2,741	17,783	15,042			15,000			2,783	
248	Comp. for trees											
249	Agricultural supplies											
250	Local services	54,618	54,618	55,187	569	10,819	5,000	21,000	3,000	8,848	6,520	
251	Overseas Serv.	29,215	29,215	29,653	438	7,838				3,520	18,295	
285	Hire of plant and equip	68,650	68,650	65,590	(3,060)	43,590		22,000				
291	Maint of vehicles	20,000	20,000	42,850	22,850	12,300		30,550				
	Sub Total	**1,218,670**	**1,218,670**	**1,181,950**	**(36,720)**	**612,231**	**29,481**	**351,020**	**45,149**	**45,810**	**59,648**	**38,611**
	Total Recurrent Exp	**3,778,649**	**3,778,649**	**3,826,984**	**48,335**	**954,328**	**181,372**	**1,641,303**	**379,866**	**285,051**	**262,863**	**122,200**
345	Contribt to Dev Fund	1,500,000	1,500,000	4,900,000	3,400,000	2,000,000	1,550,000		1,350,000			
	Sub Total	**1,500,000**	**1,500,000**	**4,900,000**	**3,400,000**	**2,000,000**	**1,550,000**		**1,350,000**			
	GRAND TOTAL	**5,278,649**	**5,278,649**	**8,726,984**	**3,448,335**	**2,954,328**	**1,731,372**	**1,641,303**	**1,729,866**	**285,051**	**262,863**	**122,200**

Ministry of Health and Medical Services

Responsible Minister: Minister of Health and Medical Services

Accounting Officer: Secretary for Health and Medical Services

Outcomes Sought

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

Recurrent Budget Programs for 2019:

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

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

Public Health Services: This is a primary health care and preventative arm of the ministry; reproductive, maternal, neonatal, child, adolescent, communicable disease, non-communicable and gender health services.

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

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

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

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

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

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

Nursing Care: This is the backbone of the Ministry's services that provides and supports all nurses. This includes nursing officers, midwives and medical assistants' services.

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

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

Betio Central Hospital: This is the branch of the Ministry in Betio.

Te Meeria: It supports mental and psychological health services for the Ministry.

Table 22(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
006	Private Ward Fee	-	45,000	45,000	45,000	47,070	49,282	51,500
055	Medical check up	49,046	46,500	46,500	46,500	48,639	50,925	53,217
008	Sundry purchase	-	3,100	3,100	3,100	3,243	3,395	3,548
007	Sale of Medical supplies	597	-	-	-	-	-	-
056	Deposit scheme for Crutches	-	1,000	1,000	1,000	1,046	1,095	1,144
007	Sales of Dentures	- 597	8,000	8,000	8,000	8,368	8,761	9,156
	Total Revenue	**49,046**	**103,600**	**103,600**	**103,600**	**108,366**	**113,459**	**118,564**
EXPENDITURE								
201	KPF contribution	527,090	788,337	788,337	792,431	792,431	792,431	792,431
202	Salaries	6,460,346	10,241,632	10,241,632	10,296,212	10,469,964	10,469,964	10,469,964
203	Housing assistance	195,337	249,740	249,740	258,256	258,256	258,256	258,256
204	Allow ances	2,138,123	2,293,852	2,293,852	2,293,852	2,293,852	2,293,852	2,293,852
205	Overtime	770,985	504,862	504,862	508,106	508,106	508,106	508,106
206	Temporary assistance	518,947	269,528	269,528	269,528	269,528	269,528	269,528
208	Leave grants	1,086,654	1,243,000	1,243,000	1,350,000	1,366,500	1,366,500	1,366,500
	Sub Total	**11,697,481**	**15,590,951**	**15,590,951**	**15,768,385**	**15,958,637**	**15,958,637**	**15,958,637**
215	Transport to w ork	543,761	547,000	547,000	547,000	555,205	563,533	571,986
216	Internal travel	188,753	163,890	163,890	163,890	166,348	168,844	171,376
217	Local training	26,106	64,459	64,459	64,459	65,426	66,407	67,403
218	Local accom & allow ances	2,115	23,215	23,215	23,215	23,563	23,917	24,275
219	Local catering	9,873	11,230	11,230	11,230	11,398	11,569	11,743
221	Overseas training	-	10,000	10,000	10,000	10,150	10,302	10,457
225	Relocation expenses	57,024	60,000	60,000	60,000	60,900	61,814	62,741
226	Recruitment expenses	1,387	7,000	7,000	7,000	7,105	7,212	7,320
227	External travel	279,814	202,171	202,171	202,171	205,204	208,282	211,406
230	Cleaning	10,103	24,683	24,683	24,683	25,053	25,429	25,810
231	Communications	326,647	450,480	450,480	450,480	457,237	464,096	471,057
232	Electricity & gas	781,213	630,000	630,000	655,000	664,825	674,797	684,919
233	Water & sew age	247,982	395,437	395,437	395,437	401,369	407,389	413,500
237	Advertising/Media	10,463	15,000	15,000	15,000	15,225	15,453	15,685
239	Entertainment	16,943	11,000	11,000	11,000	11,165	11,332	11,502
240	Printing	8,538	25,200	25,200	25,200	25,578	25,962	26,351
241	Stationery & supp	186,759	147,796	147,796	147,796	150,013	152,263	154,547
242	Food & rations	1,178,081	1,193,770	1,193,770	1,193,770	1,211,677	1,229,852	1,248,299
243	Purch office equip	72,735	75,000	75,000	75,000	76,125	77,267	78,426
244	Repairs equip	45,396	65,000	65,000	65,000	65,975	66,965	67,969
245	Uniforms	20,174	20,000	20,000	20,000	20,300	20,605	20,914
246	Specialised purch	2,868,108	3,233,684	3,233,684	3,583,684	3,637,439	3,590,500	3,644,358
248	Comp. for trees	2,010	8,000	8,000	8,000	8,120	8,242	8,365
250	Local services	338,210	225,861	225,861	346,103	351,295	356,564	361,912
251	Overseas Serv.	31,849	117,000	117,000	117,000	118,755	120,536	122,344
285	Hire of plant and equip	79,685	198,260	198,260	198,260	201,234	204,252	207,316
288	Motor vehicle fund	23,088	45,000	45,000	45,000	45,675	46,360	47,056
289	Building & infra maint	36,570	85,992	85,992	85,992	87,282	88,591	89,920
	Sub Total	**7,393,387**	**8,056,127**	**8,056,127**	**8,551,369**	**8,679,640**	**8,708,334**	**8,838,959**
	Total Recurrent Exp	**19,090,869**	**23,647,078**	**23,647,078**	**24,319,754**	**24,638,276**	**24,666,971**	**24,797,596**
345	Contribt to Dev Fund	6,040,559	4,040,559	5,716,769	4,740,559	4,740,559	4,740,559	4,740,559
	GRAND TOTAL	**25,131,428**	**27,687,637**	**29,363,847**	**29,060,313**	**29,378,835**	**29,407,530**	**29,538,155**

Table 22(b): Head 22 – Ministry of Health and Medical Services Budget – 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Support 02	Public Health 03	Curative 04	Lab 05	Radiology 06	Pharmacy 07	Rehab 08	Dental Clinic 09
REVENUE														
006	Private Ward Fee	45,000	45,000	45,000		45,000								
055	Medical check up	46,500	46,500	46,500		46,500								
008	Sundry purchase	3,100	3,100	3,100		3,100								
056	Deposit scheme for Crutches	**1,000**	1,000	1,000									1,000	
007	Sales of Dentures	8,000	8,000	8,000										8,000
	Total Revenue	**103,600**	**103,600**	**103,600**		**94,600**	**-**	**-**	**-**	**-**	**-**	**-**	**1,000**	**8,000**
EXPENDITURE														
201	KPF contribution	788,337	788,337	792,431	4,094	34,109	59,899	49,830	59,649	20,239	8,142	21,871	10,686	22,814
202	Salaries	10,241,632	10,241,632	10,296,212	54,580	429,286	733,000	654,403	795,315	259,652	104,260	264,653	140,410	296,729
203	Housing assistance	249,740	249,740	258,256	8,516	20,940		46,068	74,100	8,916	8,400	18,840	8,376	31,850
204	Allow ances	2,293,852	2,293,852	2,293,852		18,489	125,416	1,500	720,725	62,569	30,032	18,900	16,267	44,809
205	Overtime	504,862	504,862	508,106	3,244	39,206	212,743	4,316		15,967	13,512	11,900	1,812	
206	Temporary assistance	269,528	269,528	269,528		25,507	65,655	10,000		10,206	4,296	26,956	2,076	7,461
208	Leave grants	1,243,000	1,243,000	1,350,000	107,000	54,000	144,000	82,500	102,000	30,000	21,000	34,500	16,500	36,000
	Sub Total	**15,590,951**	**15,590,951**	**15,768,385**	**177,433**	**621,537**	**1,340,713**	**848,617**	**1,751,788**	**407,549**	**189,642**	**397,619**	**196,128**	**439,663**
215	Transport to w ork	547,000	547,000	547,000		478,672		6,806	9,314				2,212	762
216	Internal travel	163,890	163,890	163,890		29,955		10,240	15,190	5,580	2,105	11,000	8,034	14,115
217	Local training	64,459	64,459	64,459				5,000	3,400	10,999		1,360	1,000	
218	Local accom & allow ances	23,215	23,215	23,215		2,000		4,500	2,660			3,080		600
219	Local catering	11,230	11,230	11,230				3,750	2,660			920		700
221	Overseas training	10,000	10,000	10,000						10,000				
225	Relocation expenses	60,000	60,000	60,000										
226	Recruitment expenses	7,000	7,000	7,000		7,000								
227	External travel	202,171	202,171	202,171		185,000					6,000			4,500
230	Cleaning	24,683	24,683	24,683		10,000		152	6,400			1,600	1,131	
231	Communications	450,480	450,480	450,480		450,480								
232	Electricity & gas	630,000	630,000	655,000	25,000	590,000								
233	Water & sew age	395,437	395,437	395,437		377,437			18,000					
237	Advertising/Media	15,000	15,000	15,000		4,000		2,000	4,000					
239	Entertainment	11,000	11,000	11,000		11,000								
240	Printing	25,200	25,200	25,200		8,470		1,500	6,450					
241	Stationery & supp	147,796	147,796	147,796		36,616	26,000	5,276	10,828	6,470	5,381	6,964	444	2,001
242	Food & rations	1,193,770	1,193,770	1,193,770			1,042,146		79,200					
243	Purch office equip	75,000	75,000	75,000		42,400	22,025	5,575						5,000
244	Repairs equip	65,000	65,000	65,000		25,000	10,000			20,000				
245	Uniforms	20,000	20,000	20,000										
246	Specialised purch	3,233,684	3,233,684	3,583,684	350,000	100,000		453,160	55,000	190,000	42,749	2,610,000	77,634	55,141
248	Comp. for trees	8,000	8,000	8,000										
250	Local services	225,861	225,861	346,103	120,242	218,869	55,000	13,170	13,000	5,000	5,000	5,000	1,064	5,000
251	Overseas Serv.	117,000	117,000	117,000			15,000		49,000	6,000	35,000	12,000		
285	Hire of plant and equip	198,260	198,260	198,260	198,260	176,300								
288	Motor vehicle fund	45,000	45,000	45,000										
289	Building & infra maint	85,992	85,992	85,992		55,992								
	Sub Total	**8,056,127**	**8,056,127**	**8,551,369**	**693,502**	**2,809,191**	**1,170,171**	**511,129**	**275,102**	**254,049**	**96,235**	**2,651,924**	**91,519**	**87,819**
	Total Recurrent Exp	**23,647,078**	**23,647,078**	**24,319,754**	**870,936**	**3,430,729**	**2,510,884**	**1,359,746**	**2,026,891**	**661,598**	**285,876**	**3,049,543**	**287,647**	**527,482**
345	Contribt to Dev Fund	4,040,559	5,716,769	4,740,559	(976,210)	253,823			4,486,736					
	Sub Total	**4,040,559**	**5,716,769**	**4,740,559**	**(976,210)**	**253,823**			**4,486,736**					
	GRAND TOTAL	**27,687,637**	**29,363,847**	**29,060,313**	**(105,275)**	**3,684,552**	**2,510,884**	**1,359,746**	**6,513,627**	**661,598**	**285,876**	**3,049,543**	**287,647**	**527,482**

Table 22(b): Head 22 – Ministry of Health and Medical Services Budget – 2019 cont

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Nursing Services 10	Linnix Services 11	SKH 12	Health Promotion 13	Health Information 14
REVENUE										
006	Private Ward Fee	45,000	45,000	45,000						
055	Medical check up	46,500	46,500	46,500						
008	Sundry purchase	3,100	3,100	3,100						
056	Deposit scheme for Crutches	**1,000**	1,000	1,000						
007	Sales of Dentures	8,000	8,000	8,000						
	Total Revenue	**103,600**	**103,600**	**103,600**		-	-	-	-	-
EXPENDITURE										
201	KPF contribution	788,337	788,337	792,431	4,094	392,017	53,256	39,335	11,687	8,896
202	Salaries	10,241,632	10,241,632	10,296,212	54,580	5,126,794	703,191	517,579	154,737	116,204
203	Housing assistance	249,740	249,740	258,256	8,516	25,128			15,301	337
204	Allow ances	2,293,852	2,293,852	2,293,852		814,023	346,414	77,101	1,760	15,847
205	Overtime	504,862	504,862	508,106	3,244	109,200	51,450	9,000	2,031	36,970
206	Temporary assistance	269,528	269,528	269,528		100,100	6,890	6,890	1,088	2,403
208	Leave grants	1,243,000	1,243,000	1,350,000	107,000	570,000	145,500	75,000	22,500	16,500
	Sub Total	**15,590,951**	**15,590,951**	**15,768,385**	**177,433**	**7,137,262**	**1,306,701**	**724,904**	**209,104**	**197,156**
215	Transport to w ork	547,000	547,000	547,000			44,034	5,200		
216	Internal travel	163,890	163,890	163,890		42,541	12,565	12,565		
217	Local training	64,459	64,459	64,459		40,000				2,700
218	Local accom & allow ances	23,215	23,215	23,215		6,100				4,275
219	Local catering	11,230	11,230	11,230		650				2,550
221	Overseas training	10,000	10,000	10,000						
225	Relocation expenses	60,000	60,000	60,000		60,000				
226	Recruitment expenses	7,000	7,000	7,000						
227	External travel	202,171	202,171	202,171		6,671				
230	Cleaning	24,683	24,683	24,683			5,000	400		
231	Communications	450,480	450,480	450,480						
232	Electricity & gas	630,000	630,000	655,000	25,000			65,000		
233	Water & sew age	395,437	395,437	395,437						
237	Advertising/Media	15,000	15,000	15,000			3,500		1,500	
239	Entertainment	11,000	11,000	11,000						
240	Printing	25,200	25,200	25,200		2,050	2,000	1,500	1,000	2,230
241	Stationery & supp	147,796	147,796	147,796		19,042	10,000	6,500	9,000	3,273
242	Food & rations	1,193,770	1,193,770	1,193,770			49,500	22,924		
243	Purch office equip	75,000	75,000	75,000						
244	Repairs equip	65,000	65,000	65,000			5,000	5,000		
245	Uniforms	20,000	20,000	20,000		20,000				
246	Specialised purch	3,233,684	3,233,684	3,583,684	350,000					
248	Comp. for trees	8,000	8,000	8,000		8,000				
250	Local services	225,861	225,861	346,103	120,242	15,000	5,000	5,000		
251	Overseas Serv.	117,000	117,000	117,000						
285	Hire of plant and equip	198,260	198,260	198,260	198,260		21,960			
288	Motor vehicle fund	45,000	45,000	45,000		45,000				
289	Building & infra maint	85,992	85,992	85,992			30,000			
	Sub Total	**8,056,127**	**8,056,127**	**8,551,369**	**693,502**	**265,054**	**188,559**	**124,089**	**11,500**	**15,028**
	Total Recurrent Exp	**23,647,078**	**23,647,078**	**24,319,754**	**870,936**	**7,402,316**	**1,495,260**	**848,993**	**220,604**	**212,184**
345	Contribt to Dev Fund	4,040,559	5,716,769	4,740,559	(976,210)					
	Sub Total	**4,040,559**	**5,716,769**	**4,740,559**	**(976,210)**					
	GRAND TOTAL	**27,687,637**	**29,363,847**	**29,060,313**	**(105,275)**	**7,402,316**	**1,495,260**	**848,993**	**220,604**	**212,184**

Ministry of Education

Responsible Minister: Minister of Education

Accounting Officer: Secretary for Education

Outcomes Sought:

No one denies the fact that no country has succeeded without educating its people; 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 environment and attainment of the potential of our people.

Recurrent Budget Programs for 2019:

Administration: Provides the administrative support for the Ministry

Primary Education Services: Provides education at the Primary level (Year 1 to Year 6)

Junior Secondary Education: Provides education from Year 7 to Year 9 at the secondary level.

KGV and EBS Secondary School: Provides education for Government Secondary Schools to Year 13.

Meleang Tabai Secondary School: Provides education from Year 10 to Year 12 on Fanning Island

Teabike College: Provides education from Year 10 to Year 12 on Tab North

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.

Exams: Oversees the examination process.

Teaching Resources: Manages the production of resources for teachers and students

Library/Archives: Provides information and collects and preserve the nation's heritage and provides advisory services to all libraries.

Senior Secondary School: Conduct of registration inspection, asset management, and teacher appraisal

Facility Management Unit: Responsible for assessing, scheduling, and managing the upgrading of school facilities and their maintenance.

Statistics and Information Technology: Responsible for technical support and information management through reports, intranet and internet.

Kiribati Qualification Agency: Responsible for certifying qualifications

Table 23(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
060	Fees Rurubao School	68,438	62,000	62,000	48,000	50,208	52,568	54,933
050	Rental of Properties	-	500	500	500	523	548	572
061	KGV and EBS Fees	14,080	20,000	20,000	-	-	-	-
062	MTSS School Fees	9,705	7,500	7,500	-	-	-	-
063	TC School Fees	2,774	6,000	6,000	-	-	-	-
015	Fare on Charter Vessel	-	-	-	9,000	9,414	9,856	10,300
064	National Certificates/Late Fee/Recount	515	58,000	58,000	20,000	20,920	21,903	22,889
065	Certification of Exam Results	54,503	20,000	20,000	10,000	10,460	10,952	11,444
002	Library Fines	-	100	100	100	105	110	114
003	Membership Fees	-	500	500	500	523	548	572
006	Recovery of Costs: Photocopy, Telephone	-	1,000	1,000	12,000	12,552	13,142	13,733
	Total Revenue	**150,015**	**175,600**	**175,600**	**100,100**	**104,705**	**109,626**	**114,559**
EXPENDITURE								
201	KPF contribution	1,041,570	1,416,859	1,416,859	1,421,453	1,421,453	1,421,453	1,421,453
202	Salaries	13,159,367	18,299,727	18,299,727	18,329,824	18,516,652	18,516,652	18,516,652
203	Housing assistance	150,448	132,105	132,105	202,236	202,236	202,236	202,236
204	Allowances	475,730	447,675	447,675	425,195	425,195	425,195	425,195
205	Overtime	165,751	51,391	51,391	70,667	70,667	70,667	70,667
206	Temporary assistance	696,157	591,724	591,724	618,551	618,551	618,551	618,551
208	Leave grants	1,929,574	2,181,000	2,181,000	2,250,000	2,268,000	2,268,000	2,268,000
	Sub Total	**17,618,597**	**23,120,480**	**23,120,480**	**23,317,926**	**23,522,754**	**23,522,754**	**23,522,754**
215	Transport to work	318,206	349,094	349,094	349,166	354,403	359,720	365,115
216	Internal travel	353,785	316,379	316,379	351,992	357,272	238,243	241,816
217	Local training	32,592	36,702	36,702	36,702	37,253	37,811	38,378
218	Local accom & allowances	124,217	173,570	173,570	530,040	537,991	546,060	554,251
219	Local catering	6,297	5,265	5,265	13,065	13,261	9,095	9,232
220	Local course fees	-	1,200	1,200	1,200	1,218	1,236	1,255
225	Relocation expenses	156,644	211,866	211,866	211,866	215,044	218,270	221,544
227	External travel	80,613	97,391	97,391	97,455	98,917	87,672	88,988
230	Cleaning	992	1,336	1,336	1,952	1,981	2,011	2,041
231	Communications	237,458	196,938	196,938	235,338	238,868	242,451	246,088
232	Electricity & gas	361,106	333,064	333,064	333,064	338,060	343,131	348,278
235	Office transport	133,090	171,640	171,640	171,640	174,215	176,828	179,480
237	Advertising/Media	25,929	48,128	48,128	47,128	47,835	48,552	49,281
239	Entertainment	23,552	19,472	19,472	19,472	19,764	20,061	20,361
240	Printing	33,172	65,209	65,209	58,909	59,793	60,690	61,600
241	Stationery & supp	330,274	276,742	276,742	414,483	420,700	427,011	433,416
242	Food & rations	731,559	783,400	783,400	783,450	795,202	807,130	819,237
243	Purch office equip	629,482	339,983	339,983	438,009	444,579	451,248	458,017
244	Repairs equip	23,870	41,935	41,935	28,635	29,065	29,500	29,943
248	Comp. for trees	4,487	10,000	10,000	10,000	10,150	10,302	10,457
250	Local services	746,856	510,799	510,799	553,253	561,552	569,975	578,525
251	Overseas Serv.	221,501	405,040	405,040	405,040	411,116	417,282	423,542
255	Commitment/other fees	14,105	56,640	56,640	56,640	57,490	58,352	59,227
289	Building & infra maint	-	15,000	15,000	-	-	-	-
	Sub Total	**4,589,786**	**4,466,793**	**4,466,793**	**5,148,499**	**5,225,726**	**5,162,631**	**5,240,071**
	Total Recurrent Exp	**22,208,383**	**27,587,273**	**27,587,273**	**28,466,425**	**28,748,481**	**28,685,386**	**28,762,825**
263	Secondary Mission Schools	2,834,206	2,989,434	4,502,650	2,989,434	2,989,434	2,989,434	2,989,434
264	In- country tertiary support	623,087	522,336	522,336	522,336	522,336	522,336	522,336
350	School stationery for Primary & JSS students	801,396	1,276,250	1,276,250	1,278,250	1,297,424	1,316,885	1,336,638
353	Subsidy for School Fees	2,375,907	2,706,231	2,706,231	3,200,000	3,248,000	3,296,720	3,346,171
354	School for Special Needs Children	-	102,376	102,376	102,376	102,376	102,376	102,376
319	USP Contribution	-	729,984	729,984	875,980	729,984	729,984	729,984
345	Contribt to Dev Fund	3,973,709	4,527,029	4,527,029	3,955,569	3,955,569	3,955,569	3,955,569
	Sub Total	**10,608,305**	**12,853,640**	**14,366,856**	**12,923,945**	**12,845,123**	**12,913,304**	**12,982,508**
	GRAND TOTAL	**32,816,689**	**40,440,913**	**41,954,129**	**41,390,370**	**41,593,603**	**41,598,690**	**41,745,333**

Table 23(b): Head 23 – Ministry of Education Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Primary 02	JSS 03	PPD & TR 04	Teabike 05	KTC 06	Exams 07	CDRC 08	Library& Archive 09	SSS 10	FMU 11	Stats & IT 12	KGV&EBS 13	KQA 14	ECCE 16
REVENUE																				
060	Fees Rurubao School	62,000	62,000	48,000	(14,000)		48,000													
050	Rental of Properties	500	500	500				500												
061	KGV and EBS Fees	20,000	20,000		(20,000)															
062	MTSS School Fees	7,500	7,500		(7,500)															
063	TC School Fees	6,000	6,000		(6,000)															
015	Fare on Charter Vessel			9,000	9,000	9,000														
064	National Certificates/Late	58,000	58,000	20,000	(38,000)							20,000								
065	Certification of Exam Results	20,000	20,000	10,000	(10,000)							10,000								
002	Library Fines	100	100	100										100						
003	Membership Fees	500	500	500										500						
006	Recovery of Costs: Photocopy, Telephone	1,000	1,000	12,000	11,000									12,000						
	Total Revenue	**175,600**	**175,600**	**100,100**	**(75,500)**	**9,000**	**48,000**	**500**				**30,000**		**12,600**						
EXPENDITURE																				
201	KPF contribution	1,416,859	1,416,859	1,421,453	4,594	59,607	677,999	432,994		37,403	43,326	10,157	26,876	14,804	4,155	7,501	4,946	100,406	1,278	
202	Salaries	18,299,727	18,299,727	18,329,824	30,097	783,163	8,817,947	5,510,016		496,447	543,571	133,341	354,258	197,392	51,106	66,755	60,028	1,298,765	17,036	
203	Housing assistance	132,105	132,105	202,236	70,131	26,412	13,488	21,024			27,948	16,416	8,256	8,400	4,188	4,200		71,904		
204	Allowances	447,675	447,675	425,195	(22,480)	26,678	222,040	118,560		25,140	6,106	400	3,949	3,915	800			17,607		
205	Overtime	51,391	51,391	70,667	19,277	15,500				13,900	16,686	3,400	4,376	3,000			2,600	11,205		
206	Temporary assistance	591,724	591,724	618,551	26,827	9,196	222,040	263,236		2,255	34,112	2,088	4,086		4,296	33,259	4,000	39,983		
207	Wages																			
208	Leave grants	2,181,000	2,181,000	2,250,000	69,000	87,000	1,125,000	643,500		61,500	66,000	15,000	42,000	27,000	1,500	7,500	7,500	165,000	1,500	
	Sub Total	**23,120,480**	**23,120,480**	**23,317,926**	**197,446**	**1,007,556**	**11,078,514**	**6,989,330**		**636,644**	**737,750**	**180,802**	**443,801**	**254,511**	**66,045**	**119,215**	**79,075**	**1,704,870**	**19,813**	**-**

Table 23(b): Head 23 – Ministry of Education Budget – 2019 cont

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Primary 02	JSS 03	PPD & TR 04	Teabike 05	KTC 06	Exams 07	CDRC 08	Library& Archive 09	SSS 10	FMU 11	Stats & IT 12	KGV&EBS 13	KQA 14	ECCE 16
215	Transport to w ork	349,094	349,094	349,166	72	40,509	81,085	84,912		10,650	34,860	6,741	2,448	8,444	3,640			75,877		
216	Internal travel	316,379	316,379	351,992	35,613	48,023	9,136	23,326		5,600	71,120	75,024	14,990	47,747	33,526	15,000	3,300	5,200		122,550.00
217	Local training	36,702	36,702	36,702		30,000									2,702				4,000	
218	Local accom & allow ances	173,570	173,570	530,040	356,470						527,040								3,000	
219	Local catering	5,265	5,265	13,065	7,800	3,000			4,800			900			2,765				1,600	
220	Local course fees	1,200	1,200	1,200											1,200					
221	Overseas training																			
225	Relocation expenses	211,866	211,866	211,866			156,801	55,065												
226	Recruitment expenses																			
227	External travel	97,391	97,391	97,455	64	52,390					5,000	10,300	4,000	5,500	20,265					12,540.00
230	Cleaning	1,336	1,336	1,952	616	1,000						200	752							
231	Communications	196,938	196,938	235,338	38,400	44,880	9,948	14,000		4,500	63,240	7,500	15,600	3,600		2,400	56,800	12,870		
232	Electricity & gas	333,064	333,064	333,064		86,999	12,800	33,600		16,405	49,000	5,000	21,000	32,000		15,640		60,120	500	
233	Water & sew age																			
235	Office transport	171,640	171,640	171,640		171,640														
237	Advertising/Media	48,128	48,128	47,128	(1,000)	47,128														
239	Entertainment	19,472	19,472	19,472		19,472														
240	Printing	65,209	65,209	58,909	(6,300)						22,959					10,300	13,650	12,000		
241	Stationery & supp	276,742	276,742	414,483	137,741	157,809		1,250		20,000	143,513	47,900	5,018			550	7,443	29,500	1,500	
242	Food & rations	783,400	783,400	783,450	50					166,400	140,000							477,050		
243	Purch office equip	339,983	339,983	438,009	98,026	42,000	49,408	30,700		41,999	84,000	10,300	12,000	15,700	2,902	15,150	73,850	45,000	15,000	
244	Repairs equip	41,935	41,935	28,635	(13,300)						11,000					6,200	6,350	5,085		
245	Uniforms																			
246	Specialised purch																			
248	Comp. for trees	10,000	10,000	10,000												10,000				
249	Agricultural supplies																			
250	Local services	510,799	510,799	553,253	42,454	13,100	21,000	56,075		25,330	54,936	238,751	26,640	3,500		61,500	1,800	44,121	6,500	
251	Overseas Serv.	405,040	405,040	405,040						22,000		49,040	61,440	12,000		200,000		60,560		
255	Commitment/other fees	56,640	56,640	56,640		56,640														
289	Building & infra maint	15,000	15,000		(15,000)															
	Sub Total	**4,466,793**	**4,466,793**	**5,148,499**	**681,706**	**814,590**	**340,178**	**298,928**	**4,800**	**312,884**	**1,206,668**	**451,656**	**163,888**	**128,491**	**67,000**	**336,740**	**163,193**	**827,383**	**32,100**	**135,090.00**
	Total Recurrent Exp	**27,587,273**	**27,587,273**	**28,466,425**	**879,152**	**1,822,146**	**11,418,692**	**7,288,258**	**4,800**	**949,528**	**1,944,418**	**632,458**	**607,689**	**383,002**	**133,045**	**455,955**	**242,268**	**2,532,253**	**51,913**	**135,090.00**
263	Secondary Mission Schools	2,989,434	4,502,650	2,989,434	(1,513,216)	2,989,434														
264	In- country tertiary support	522,336	522,336	522,336		522,336														
	Support for Pre Schools			1,100,000		1,100,000														
350	School stationery for Primary &	1,276,250	1,276,250	1,278,250	2,000	1,278,250														
353	Subsidy for School Fees	2,706,231	2,706,231	3,200,000	493,769	3,200,000														
354	School for Special Needs	102,376	102,376	102,376		102,376														
319	USP Contribution	729,984	729,984	875,980	145,996	875,980														
345	Contribt to Dev Fund	4,527,029	4,527,029	3,955,569	(571,460)		103,109						3,852,460							
	Sub Total	**12,853,640**	**14,366,856**	**14,023,945**	**(1,442,911)**	**10,068,376**	**103,109**						**3,852,460**							
	GRAND TOTAL	**40,440,913**	**41,954,129**	**42,490,370**	**(563,759)**	**11,890,522**	**11,521,801**	**7,288,258**	**4,800**	**949,528**	**1,944,418**	**632,458**	**4,460,149**	**383,002**	**133,045**	**455,955**	**242,268**	**2,532,253**	**51,913**	**135,090.00**

Ministry of Information, Communication, Transport and Tourism Development

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

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

Outcomes Sought:

To bridge the existing geographical and socio-economic gaps in telecommunications and to upgrade the existing infrastructure or system to modern standards; efficient and effective regulation of ICTs to ensure compliance with International Telecommunications Union (ITU) standards; efficient and effective provision of postal and printing service and institutional strengthening of the Postal Department. To inform, entertain and educate the people of Kiribati through the media, preferably through modern information and communication technology. To improve both international and domestic sea and air transport services in terms of safety, frequency and reliability in particular. Establishment and compliance with International Civil Aviation Organisation (ICAO) standard management of the Kiribati Flight Information Region. To improve slipping and construction/maintenance related services, commensurate with local conditions, adhere to standards set by the International Maritime Organisation (IMO) or recognised Classification Societies. Efficient and effective regulation of sea and air transport services according to IMO and ICAO standards. To develop and regulate traffic laws and usage of public roads. To ensure that the use of the main road on South Tarawa and Betio is well managed and regulated in accordance with the Highway Authority Act. To promote economic growth and promotion of tourism. These policy directions are supported by published strategies, regulations, orders or ordinances.

Recurrent Budget Programs for 2019:

Administration and Policy Development
Services to Shipping
Safer Navigational Infrastructure
Administration and Regulation of Civil Aviation
Operation of Airports
Postal Services
Printing Services
Promotion of Tourism
Information Technology

Table 24(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
071	JAXA (Air Service)	1,023,844	1,058,244	1,058,244	1,058,244	1,106,923	1,158,949	1,211,101
072	JAXA (Downrange)	692,901	679,225	679,225	679,225	710,469	743,861	777,335
074	Open Ship Registry	345,471	400,000	400,000	400,000	418,400	438,065	457,778
075	Licence for Foreign Vessels	48,642	40,000	40,000	40,000	41,840	43,806	45,778
076	Licence for Domestic Vessels	27,476	25,000	25,000	25,000	26,150	27,379	28,611
077	Seaworthiness	2,385	2,000	2,000	2,000	2,092	2,190	2,289
003	Recruitment & Exam Fees	-	33,000	33,000	33,000	34,518	36,140	37,767
006	Light Dues	-	30,000	30,000	30,000	31,380	32,855	34,333
081	Letter Post Terminal credit	14,012	15,000	15,000	15,000	15,690	16,427	17,167
082	Sales of Stamp	25,454	21,500	21,500	25,000	26,150	27,379	28,611
083	Parcel Post terminal credit	2,803	6,000	6,000	16,000	16,736	17,523	18,311
008	Sundry Revenue	-	1,000	1,000	1,000	1,046	1,095	1,144
084	Private Box rental	6,725	4,900	4,900	4,900	5,125	5,366	5,608
085	Commission on money orders	298,342	120,000	120,000	120,000	125,520	131,419	137,333
007	Printing Sales	135,777	108,000	108,000	108,000	112,968	118,277	123,600
089	Cruise Line Fees	3,410	12,000	12,000	12,000	12,552	13,142	13,733
	Total Revenue	**2,627,241**	**2,555,869**	**2,555,869**	**2,569,369**	**2,687,560**	**2,813,875**	**2,940,500**
EXPENDITURE								
201	KPF contribution	97,504	166,664	166,664	170,524	170,524	170,524	170,524
202	Salaries	1,223,987	2,185,902	2,185,902	2,238,173	2,238,173	2,238,173	2,238,173
203	Housing assistance	37,536	56,820	56,820	93,720	93,720	93,720	93,720
204	Allowances	75,961	69,316	69,316	72,882	72,882	72,882	72,882
205	Overtime	160,916	66,119	66,119	62,439	62,439	62,439	62,439
206	Temporary assistance	78,752	36,289	36,289	35,692	35,692	35,692	35,692
208	Leave grants	214,851	267,000	267,000	287,500	310,000	310,000	310,000
	Sub Total	**1,889,506**	**2,848,110**	**2,848,110**	**2,960,931**	**2,983,431**	**2,983,431**	**2,983,431**
215	Transport to work	68,472	52,656	52,656	26,624	27,023	27,429	27,840
216	Internal travel	72,109	70,065	70,065	82,123	83,355	84,605	85,874
217	Local training	-	450	450	5,500	5,583	5,666	5,751
218	Local accom & allowances	113	600	600	-	-	-	-
219	Local catering	1,392	2,100	2,100	3,900	3,959	4,018	4,078
225	Relocation expenses	-	-	-	20,685	0	0	0
226	Recruitment expenses	1,184	4,850	4,850	4,850	4,923	4,997	5,072
227	External travel	382,328	211,406	211,406	214,540	217,758	221,025	224,340
231	Communications	102,572	130,464	130,464	130,836	132,798	134,790	136,812
232	Electricity & gas	263,431	216,000	216,000	225,240	228,619	232,048	235,529
233	Water & sewage	1,659	-	-	23,100	23,447	23,798	24,155
235	Office transport	14,589	28,640	28,640	49,330	50,070	50,821	51,583
237	Advertising/Media	1,691	2,000	2,000	9,190	9,328	9,468	9,610
239	Entertainment	15,152	8,000	8,000	10,580	10,739	10,900	11,063
240	Printing	63,670	71,750	71,750	76,460	77,607	78,771	79,953
241	Stationery & supp	63,958	51,630	51,630	51,891	52,670	53,460	54,262
243	Purch office equip	101,614	58,017	58,017	56,509	57,357	58,217	59,090
244	Repairs equip	12,519	16,600	16,600	20,900	21,214	21,532	21,855
245	Uniforms	923	2,028	2,028	7,500	7,613	7,727	7,843
250	Local services	176,003	116,538	116,538	130,983	132,948	134,942	136,966
251	Overseas Serv.	70,515	83,730	83,730	115,780	117,517	119,279	121,069
255	Commitment/other fees	1,029,954	-	-	-	-	-	-
279	Special expenditure	39,692	-	-	-	-	-	-
285	Hire of plant and equip	158,625	106,075	106,075	22,400	22,736	23,077	23,423
287	Fixed plant & eq	-	3,210	3,210	-	-	-	-
289	Building & infra maint	34,591	28,935	28,935	28,935	29,369	29,810	30,257
291	Maint of vehicles	-	-	-	7,000	7,105	7,212	7,320
	Sub Total	**2,676,756**	**1,265,743**	**1,265,743**	**1,324,931**	**1,323,809**	**1,343,666**	**1,363,821**
	Total Recurrent Exp	**4,566,263**	**4,113,853**	**4,113,853**	**4,285,861**	**4,307,240**	**4,327,097**	**4,347,252**
338	Subsidy for Xmas air services	-	2,080,000	2,080,000	2,080,000	2,080,000	2,080,000	2,080,000
270	Search and Rescue	457,610	800,000	800,000	800,000	800,000	800,000	800,000
345	Contribt to Dev Fund	10,885,279	116,000	20,899,398	3,190,396	3,300,000	-	-
	Sub Total	**11,342,889**	**2,996,000**	**23,779,398**	**6,070,396**	**6,180,000**	**2,880,000**	**2,880,000**
	GRAND TOTAL	**15,909,151**	**7,109,853**	**27,893,251**	**10,356,257**	**10,487,240**	**7,207,097**	**7,227,252**

Table 24(b): Head 24 – Ministry of Information, Communication, Transport and Tourism Development Budget – 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services 05	Kiribati Post 06	Printery 07	Tourism 08	ICT 09
REVENUE														
071	JAXA (Air Service)	1,058,244	1,058,244	1,058,244		1,058,244								
072	JAXA (Downrange)	679,225	679,225	679,225		679,225								
074	Open Ship Registry	400,000	400,000	400,000		400,000								
075	Licence for Foreign Vessels	40,000	40,000	40,000			40,000							
076	Licence for Domestic Vessels	25,000	25,000	25,000			25,000							
077	Seaworthiness	2,000	2,000	2,000			2,000							
003	Recruitment & Exam Fees	33,000	33,000	33,000			33,000							
006	Light Dues	30,000	30,000	30,000				30,000						
081	Letter Post Terminal credit	15,000	15,000	15,000							15,000			
082	Sales of Stamp	21,500	21,500	25,000	3,500						25,000			
083	Parcel Post terminal credit	6,000	6,000	16,000	10,000						16,000			
008	Sundry Revenue	1,000	1,000	1,000							1,000			
084	Private Box rental	4,900	4,900	4,900							4,900			
085	Commission on money orders	120,000	120,000	120,000							120,000			
007	Printing Sales	108,000	108,000	108,000								108,000		
089	Cruise Line Fees	12,000	12,000	12,000									12,000	
	Total Revenue	**2,555,869**	**2,555,869**	**2,569,369**	**13,500**	**2,137,469**	**100,000**	**30,000**	**-**	**-**	**181,900**	**108,000**	**12,000**	**-**
EXPENDITURE														
201	KPF contribution	166,664	166,664	170,524	3,860	29,178	19,761	2,894	13,151	40,328	23,084	14,643	19,225	8,259
202	Salaries	2,185,902	2,185,902	2,238,173	52,271	384,089	259,482	37,484	175,355	526,434	302,341	190,757	254,210	108,021
203	Housing assistance	56,820	56,820	93,720	36,900	16,992	28,500		4,188	4,188	4,188	7,920	13,284	14,460
204	Allowances	69,316	69,316	72,882	3,566	4,019	18,588	3,168	1,468	30,920	4,631	5,943	2,120	2,025
205	Overtime	66,119	66,119	62,439	(3,680)	9,267	3,152	8,980	2,157	22,008	3,920	12,276	679	
206	Temporary assistance	36,289	36,289	35,692	(596)	4,952	4,000	1,102		11,480	5,447	4,488	2,124	2,100
207	Wages													
208	Leave grants	267,000	267,000	287,500	20,500	43,500	31,500	6,000	18,000	79,500	40,500	27,000	31,000	10,500
	Sub Total	**2,848,110**	**2,848,110**	**2,960,931**	**112,821**	**491,997**	**364,984**	**59,628**	**214,319**	**714,859**	**384,110**	**263,027**	**322,641**	**145,365**

Table 24(b): Head 24 – Ministry of Information, Communication, Transport and Tourism Development Budget - 2019 cont

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Marine 02	Navigation 03	Aviation 04	Airport Services 05	Kiribati Post 06	Printery 07	Tourism 08	ICT 09
215	Transport to w ork	52,656	52,656	26,624	(26,032)	26,624								
216	Internal travel	70,065	70,065	82,123	12,058	25,259	4,324	9,692		22,306	5,602		7,158	7,782
217	Local training	450	450	5,500	5,050				5,100	400				
218	Local accom & allow ances	600	600		(600)									
219	Local catering	2,100	2,100	3,900	1,800		1,600		600				450	1,250
220	Local course fees													
221	Overseas training													
225	Relocation expenses			20,685	20,685		7,462			3,731			9,492	
226	Recruitment expenses	4,850	4,850	4,850		4,850								
227	External travel	211,406	211,406	214,540	3,135	34,365	20,000		17,340	40,554	13,954	5,356	16,142	66,830
230	Cleaning			74	74						74			
231	Communications	130,464	130,464	130,836	372	88,216	3,000			19,500	3,200	1,920	2,400	12,600
232	Electricity & gas	216,000	216,000	225,240	9,240	221,040				4,200				
233	Water & sew age			23,100	23,100					23,100				
235	Office transport	28,640	28,640	49,330	20,690	37,860				7,240	3,190		1,040	
237	Advertising/Media	2,000	2,000	9,190	7,190		1,200	600					5,790	1,600
239	Entertainment	8,000	8,000	10,580	2,580	8,000	1,980	600						
240	Printing	71,750	71,750	76,460	4,710		26,500				6,010	41,550		2,400
241	Stationery & supp	51,630	51,630	51,891	261	7,841	21,500		1,130	4,316	7,086	7,023	500	2,495
242	Food & rations													
243	Purch office equip	58,017	58,017	56,509	(1,508)	6,930			2,400		2,600	1,440		43,139
244	Repairs equip	16,600	16,600	20,900	4,300	3,000	3,000		2,500	4,800	3,000	1,500	2,000	1,100
245	Uniforms	2,028	2,028	7,500	5,472		1,760			5,740				
250	Local services	116,538	116,538	130,983	14,445	27,517	7,200	18,000		30,590	42,976		2,400	2,300
251	Overseas Serv.	83,730	83,730	115,780	32,050		6,400		50,000	2,000	49,000			8,380
285	Hire of plant and equip	106,075	106,075	22,400	(83,675)	22,400								
287	Fixed plant & eq	3,210	3,210		(3,210)									
289	Building & infra maint	28,935	28,935	28,935		28,935								
291	Maint of vehicles			7,000	7,000							7,000		
	Sub Total	**1,265,743**	**1,265,743**	**1,324,931**	**59,187**	**542,837**	**105,926**	**28,892**	**79,070**	**168,477**	**136,692**	**65,789**	**47,372**	**149,876**
	Total Recurrent Exp	**4,113,853**	**4,113,853**	**4,285,861**	**172,008**	**1,034,833**	**470,910**	**88,520**	**293,389**	**883,336**	**520,802**	**328,817**	**370,013**	**295,241**
	Subsidies	2,080,000	2,080,000	2,080,000		2,080,000								
	Other Commitments	800,000	800,000	800,000		800,000								
345	Contribt to Dev Fund	116,000	20,899,398	3,060,396	(17,839,002)									3,060,396
	Sub Total	**2,996,000**	**23,779,398**	**5,940,396**	**(17,839,002)**	**2,880,000**								**3,060,396**
	GRAND TOTAL	**7,109,853**	**27,893,251**	**10,226,257**	**(17,666,994)**	**3,914,833**	**470,910**	**88,520**	**293,389**	**883,336**	**520,802**	**328,817**	**370,013**	**3,355,637**

Ministry of Finance and Economic Development

Responsible Minister: Minister of Finance and Economic Development

Accounting Officer: Secretary for Finance and Economic Development

Outcomes Sought

The outcome which the Ministry strives to achieve is a viable and sustainable economy that can provide an adequate standard of living for the people of Kiribati. Tasks include: 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. In addition, the Ministry contributes to all of Government's desired outcomes by providing sound financial and economic policy advice to other ministries. This includes: assessing and advising 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 RERF to help finance Government expenditures and maintain the value of the fund; and effective monitoring of ministry operating plans and budgets.

Recurrent Budget Programs for 2019:

Administration: Provides administrative support and advice for the efficient operation of the Ministry.

Accounts: Records accounting transactions and produces financial reports for all Ministries and the Government.

Internal Audit: Undertakes internal audit work for all Ministries.

National Economic Planning Office: Provides economic policy, compiles the Budget, and monitors expenditure and revenue. The division manages aid coordination including operating as the Secretariat of the Development Coordination Committee. It also oversees the performance of SOEs, the management of the RERF, the Economic Reform Taskforce and undertakes debt management.

Taxation: Administers the taxation system for the Government including personal, company taxation and the VAT.

Statistics: Gathers data and prepares statistical reports on the Balance of Payments and trade, Government Financial Statistics, GDP, the Retail Price Index and Immigration. It undertakes surveys when necessary. It manages the Population Census every five years.

IT: Provides IT and technical support to the Ministry

Table 25(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
003	Sundry revenue	-	150,000	150,000	156,900	164,117	171,831	179,563
102	Interest earnings		1,349,097	1,951,799	1,265,685	2,300,000	2,300,000	2,300,000
105	Dividend	1,260,558	2,000,000	2,000,000	2,092,000	2,188,232	2,291,079	2,394,177
108	Personal income tax	7,822,170	9,600,000	9,600,000	10,041,600	10,503,514	10,997,179	11,492,052
106	Company tax	10,172,868	10,800,000	10,800,000	11,296,800	11,816,453	12,371,826	12,928,558
109	Excise Tax	7,877,747	7,500,000	7,500,000	7,845,000	8,205,870	8,591,546	8,978,165
110	VAT	17,122,319	16,900,000	16,900,000	17,677,400	18,490,560	19,359,617	20,230,799
	Total Revenue	**44,255,662**	**48,299,097**	**48,901,799**	**50,375,385**	**53,668,746**	**56,083,077**	**58,503,316**
EXPENDITURE								
201	KPF contribution	95,754	132,726	132,726	155,510	155,510	155,510	155,510
202	Salaries	1,135,224	1,703,909	1,703,909	2,015,706	2,015,706	2,015,706	2,015,706
203	Housing assistance	44,109	76,872	76,872	88,982	88,982	88,982	88,982
204	Allow ances	57,527	48,400	48,400	50,628	50,628	50,628	50,628
205	Overtime	73,217	37,890	37,890	94,039	94,039	94,039	94,039
206	Temporary assistance	82,817	65,773	65,773	74,803	74,803	74,803	74,803
208	Leave grants	191,751	214,500	214,500	256,500	256,500	256,500	256,500
	Sub Total	**1,680,398**	**2,280,070**	**2,280,070**	**2,736,168**	**2,736,168**	**2,736,168**	**2,736,168**
215	Transport to w ork	73,659	48,247	48,247	65,782	66,769	67,770	68,787
216	Internal travel	86,974	139,602	139,602	159,199	161,587	164,011	166,471
217	Local training	1,465	5,575	5,575	13,575	13,779	13,985	14,195
218	Local accom & allow ances	-	23,002	23,002	7,831	7,948	8,067	8,188
219	Local catering	-	10,455	10,455	16,495	16,742	16,994	17,248
225	Relocation expenses	3,404	21,406	21,406	21,406	21,727	22,053	22,384
226	Recruitment expenses	-	1,400	1,400	2,325	2,360	2,395	2,431
227	External travel	264,198	137,296	137,296	126,682	128,583	130,511	132,469
230	Cleaning	320	2,826	2,826	1,726	1,752	1,778	1,805
231	Communications	81,533	84,840	84,840	151,020	153,285	155,585	157,918
232	Electricity & gas	140,752	172,000	172,000	198,000	200,970	203,985	207,044
233	Water & sew age	-	1,500	1,500	-	-	-	-
235	Office transport	-	3,100	3,100	8,020	8,140	8,262	8,386
237	Advertising/Media	1,998	5,390	5,390	5,200	5,278	5,357	5,438
239	Entertainment	16,565	12,260	12,260	13,660	13,865	14,073	14,284
240	Printing	190	3,329	3,329	6,000	6,090	6,181	6,274
241	Stationery & supp	98,541	70,191	70,191	76,096	77,237	78,396	79,572
243	Purch office equip	67,940	88,660	88,660	54,178	54,991	55,816	56,653
244	Repairs equip	7,454	20,810	20,810	29,000	29,435	29,877	30,325
250	Local services	90,140	64,418	64,418	74,240	75,354	76,484	77,631
251	Overseas Serv.	49,857	89,284	89,284	86,284	87,578	88,892	90,225
285	Hire of plant and equip	37,379	33,480	33,480	-	-	-	-
	Sub Total	**1,022,370**	**1,039,071**	**1,039,071**	**1,118,519**	**1,135,297**	**1,152,326**	**1,169,611**
	Total Recurrent Exp	**2,702,768**	**3,319,141**	**3,319,141**	**3,854,687**	**3,871,465**	**3,888,495**	**3,905,780**
329	Copra Price Subsidy	32,231,129	-	-	-	-	-	-
331	Freight Subsidy Local Produ	60,387	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
328	Community Service Obligato	3,642,000	4,350,000	6,331,478	5,500,000	5,250,000	5,250,000	5,250,000
297	International contributions	2,605,023	1,633,714	1,633,714	2,000,000	2,000,000	2,000,000	2,000,000
300	Pension and KPF	4,642	7,500	7,500	7,500	7,500	7,500	7,500
345	Contribt to Dev Fund	31,352,500	34,546,823	34,546,823	16,294,000	25,200,000	28,000,000	29,000,000
	Sub Total	**71,077,592**	**41,538,037**	**44,701,426**	**26,570,495**	**36,233,512**	**39,301,530**	**40,803,625**
	GRAND TOTAL	**73,780,360**	**44,857,178**	**48,020,567**	**30,425,182**	**40,104,977**	**43,190,025**	**44,709,405**

Table 25(b): Head 25 – Ministry of Finance and Economic Development Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Accounts 02	Internal Audit 03	NEPO 04	Tax 05	Statistics 06	IT 07
REVENUE												
003	Sundry revenue	150,000	150,000	156,900	6,900		156,900					
102	Interest earnings	1,349,097	1,951,799	1,265,685	(686,115)		1,265,685					
105	Dividend	2,000,000	2,000,000	2,092,000	92,000		2,092,000					
108	Personal income tax	9,600,000	9,600,000	10,041,600	441,600					10,041,600		
106	Company tax	10,800,000	10,800,000	11,296,800	496,800					11,296,800		
109	Excise Tax	7,500,000	7,500,000	7,845,000	345,000					7,845,000		
110	VAT	16,900,000	16,900,000	17,677,400	777,400					17,677,400		
	Total Revenue	**48,299,097**	**48,901,799**	**50,375,385**	**1,473,585**		**3,514,585**			**46,860,800**		
EXPENDITURE												
201	KPF contribution	132,726	132,726	155,510	22,784	21,870	67,405	6,218	18,248	22,568	12,437	6,763
202	Salaries	1,703,909	1,703,909	2,015,706	311,797	272,921	881,639	82,911	241,805	287,696	161,564	87,170
203	Housing assistance	76,872	76,872	88,982	12,110	9,360	21,002		20,208	16,752	1,956	19,704
204	Allow ances	48,400	48,400	50,628	2,228	18,578	8,686		300	19,967	1,520	1,577
205	Overtime	37,890	37,890	94,039	56,149	27,432	48,000			12,887	2,600	3,120
206	Temporary assistance	65,773	65,773	74,803	9,030	20,732	32,092		1,500	13,211	4,268	3,000
208	Leave grants	214,500	214,500	256,500	42,000	37,500	118,500	9,000	22,500	39,000	21,000	9,000
	Sub Total	**2,280,070**	**2,280,070**	**2,736,168**	**456,098**	**408,393**	**1,177,324**	**98,130**	**304,561**	**412,080**	**205,346**	**130,334**
215	Transport to w ork	48,247	48,247	65,782	17,535	61,882				3,900		
216	Internal travel	139,602	139,602	159,199	19,597	14,148	95,479	16,400	1,050	23,820	2,888	5,414
217	Local training	5,575	5,575	13,575	8,000	500	6,000			1,500	5,275	300
218	Local accom & allow ances	23,002	23,002	7,831	(15,172)	5,731				2,100		
219	Local catering	10,455	10,455	16,495	6,040	900	1,200		8,055	6,340		
220	Local course fees			1,800	1,800							1,800
225	Relocation expenses	21,406	21,406	21,406			13,406			8,000		
226	Recruitment expenses	1,400	1,400	2,325	925	2,325						
227	External travel	137,296	137,296	126,682	(10,614)	84,871	5,256	6,432	5,605	11,900	7,000	5,619
230	Cleaning	2,826	2,826	1,726	(1,100)	1,726						
231	Communications	84,840	84,840	151,020	66,180	143,820				7,200		
232	Electricity & gas	172,000	172,000	198,000	26,000	192,000				6,000		
233	Water & sew age	1,500	1,500		(1,500)							
235	Office transport	3,100	3,100	8,020	4,920	3,100				4,920		
237	Advertising/Media	5,390	5,390	5,200	(190)					5,200		
239	Entertainment	12,260	12,260	13,660	1,400	13,660						
240	Printing	3,329	3,329	6,000	2,671	5,000				1,000		
241	Stationery & supp	70,191	70,191	76,096	5,905	38,368	25,000			12,050		678
242	Food & rations											
243	Purch office equip	88,660	88,660	54,178	(34,482)	22,550	17,000	2,028	2,000	5,000	5,600	
244	Repairs equip	20,810	20,810	29,000	8,191	28,000			1,000			
250	Local services	64,418	64,418	74,240	9,822	43,015	16,200	2,000		6,500	1,500	5,025
251	Overseas Serv.	89,284	89,284	86,284	(3,000)		29,284			57,000		
285	Hire of plant and equip	33,480	33,480		(33,480)							
	Sub Total	**1,039,071**	**1,039,071**	**1,118,519**	**79,448**	**661,596**	**208,825**	**26,860**	**17,710**	**162,430**	**22,263**	**18,836**
	Total Recurrent Exp	**3,319,141**	**3,319,141**	**3,854,687**	**535,547**	**1,069,989**	**1,386,149**	**124,990**	**322,271**	**574,510**	**227,608**	**149,170**
331	Freight Subsidy Local	1,000,000	1,000,000	1,000,000			1,000,000					
328	Community Service	4,350,000	4,350,000	5,500,000	1,150,000				5,500,000			
297	International contributions	1,633,714	1,633,714	2,000,000	366,286				2,000,000			
300	Pension and KPF	7,500	7,500	7,500		7,500						
345	Contribt to Dev Fund	34,546,823	34,546,823	16,294,000	(18,252,823)		16,000,000				294,000	
	Sub Total	**43,277,304**	**43,277,304**	**27,577,512**	**(15,699,793)**	**7,500**	**19,776,012**		**7,500,000**		**294,000**	
	GRAND TOTAL	**46,596,445**	**46,596,445**	**31,432,199**	**(15,164,246)**	**1,077,489**	**21,162,161**	**124,990**	**7,822,271**	**574,510**	**521,608**	**149,170**

Ministry for Women, Youth, Sport and Social Affairs

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

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

Outcomes Sought

The Ministry is working towards improved social welfare through partnership between national Government, local Government, churches and non-government organisations. The emphasis is on the development of youth and sports and the protection of women and children. These are all an important part of enhancing the potential of our human resources.

Recurrent Budget Programs for 2019:

Administration and Policy Development
Sports Development
Social Welfare
Youth Development
Women's Services
NGOs

Table 26(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
050	KNYC Maneaba	72	1,400	1,400	1,400	1,464	1,533	1,602
050	Sports Complex	17,395	20,490	20,490	20,490	21,433	22,440	23,450
003	Civil Registration	88,843	72,000	72,000	-	-	-	-
	Total Revenue	**106,310**	**93,890**	**93,890**	**21,890**	**22,897**	**23,973**	**25,052**
EXPENDITURE								
201	KPF contribution	45,571	66,748	66,748	74,376	74,376	74,376	74,376
202	Salaries	510,600	854,744	854,744	958,065	958,065	958,065	958,065
203	Housing assistance	14,369	27,412	27,412	36,024	36,024	36,024	36,024
204	Allow ances	43,235	48,303	48,303	49,728	49,728	49,728	49,728
205	Overtime	57,465	14,581	14,581	32,370	32,370	32,370	32,370
206	Temporary assistance	77,557	35,228	35,228	33,612	33,612	33,612	33,612
208	Leave grants	82,047	106,500	106,500	117,000	117,000	117,000	117,000
	Sub Total	**830,844**	**1,153,517**	**1,153,517**	**1,301,175**	**1,301,175**	**1,301,175**	**1,301,175**
215	Transport to w ork	52,376	33,862	33,862	33,626	34,130	34,642	35,162
216	Internal travel	69,778	86,109	86,109	80,471	81,678	82,903	84,147
217	Local training	983	40,500	40,500	13,000	13,195	13,393	13,594
218	Local accom & allow ances	-	2,700	2,700	-	-	-	-
219	Local catering	3,445	11,600	11,600	14,300	14,515	14,732	14,953
225	Relocation expenses	-	-	-	-	-	-	-
227	External travel	180,883	171,699	171,699	175,083	177,709	180,374	183,080
230	Cleaning	842	6,000	6,000	6,001	6,091	6,182	6,275
231	Communications	64,894	74,020	74,020	59,520	60,413	61,319	62,239
232	Electricity & gas	83,095	69,900	69,900	74,940	76,064	77,205	78,363
233	Water & sew age	-	400	400	480	487	495	502
235	Office transport	-	1,550	1,550	3,100	3,147	3,194	3,242
239	Entertainment	6,336	8,000	8,000	10,000	10,150	10,302	10,457
240	Printing	-	1,000	1,000	1,600	1,624	1,648	1,673
241	Stationery & supp	29,768	26,680	26,680	26,066	26,456	26,853	27,256
243	Purch office equip	49,195	40,450	40,450	28,216	28,639	29,069	29,505
244	Repairs equip	3,621	12,000	12,000	13,500	13,703	13,908	14,117
250	Local services	91,681	83,242	83,242	82,049	83,280	84,529	85,797
251	Overseas Serv.	608	6,457	6,457	6,500	6,598	6,696	6,797
285	Hire of plant and equip	47,325	61,590	61,590	61,590	62,514	63,452	64,403
	Sub Total	**684,828**	**737,758**	**737,758**	**692,441**	**702,828**	**713,370**	**724,071**
	Total Recurrent Exp	**1,515,672**	**1,891,275**	**1,891,275**	**1,993,617**	**2,004,003**	**2,014,546**	**2,025,246**
337	School Fees for Underprivile	-	56,000	56,000	56,000	56,000	56,000	56,000
317	Voluntary organisations gra	13,677	20,000	20,000	20,000	20,000	20,000	20,000
302	Senior citizen's benefit	3,017,119	3,197,980	3,197,980	3,300,000	3,399,000	3,500,970	3,605,999
345	Contribt to Dev Fund	1,284,890	2,475,000	2,475,000	5,500,000	600,000	1,000,000	500,000
	Sub Total	**4,315,686**	**5,748,980**	**5,748,980**	**8,876,000**	**4,075,000**	**4,576,970**	**4,181,999**
	GRAND TOTAL	**5,831,358**	**7,640,255**	**7,640,255**	**10,869,617**	**6,079,003**	**6,591,516**	**6,207,245**

Table 26(b): Head 26 – Ministry for Women, Youth, Sport and Social Affairs - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Sport Division 02	Social Welfare 03	Youth Division 04	Women 05	NGO Division 06
REVENUE											
050	KNYC Maneaba	1,400	1,400	1,400					1,400		
050	Sports Complex	20,490	20,490	20,490			20,490				
003	Civil Registration	72,000	72,000		(72,000)						-
	Total Revenue	**93,890**	**93,890**	**21,890**	**(72,000)**	**-**	**20,490**	**-**	**1,400**	**-**	**-**
EXPENDITURE											
201	KPF contribution	66,748	66,748	74,376	7,628	43,617	4,642	13,064	4,643	6,267	2,142
202	Salaries	854,744	854,744	958,065	103,321	566,019	56,852	168,189	57,663	81,559	27,784
203	Housing assistance	27,412	27,412	36,024	8,612	12,624	4,188	6,648	4,188	4,188	4,188
204	Allow ances	48,303	48,303	49,728	1,425	23,958	1,020	13,500	560	4,600	6,090
205	Overtime	14,581	14,581	32,370	17,789	21,728	2,292	3,000	3,150	1,200	1,000
206	Temporary assistance	35,228	35,228	33,612	(1,617)	15,538	5,044	6,000	4,250	2,000	780
208	Leave grants	106,500	106,500	117,000	10,500	70,500	9,000	19,500	6,000	9,000	3,000
	Sub Total	**1,153,517**	**1,153,517**	**1,301,175**	**147,659**	**753,984**	**83,038**	**229,901**	**80,454**	**108,814**	**44,984**
215	Transport to w ork	33,862	33,862	33,626	(236)	33,626					
216	Internal travel	86,109	86,109	80,471	(5,638)	22,586	5,890	20,525	11,618	17,100	2,752
217	Local training	40,500	40,500	13,000	(27,500)				12,500	500	
218	Local accom & allow ances	2,700	2,700		(2,700)						
219	Local catering	11,600	11,600	14,300	2,700				2,700	11,600	
226	Recruitment expenses			2,400	2,400	2,400					
227	External travel	171,699	171,699	175,083	3,384	100,368	16,200	27,500	6,372	21,643	3,000
230	Cleaning	6,000	6,000	6,001	1	4,001	2,000				
231	Communications	74,020	74,020	59,520	(14,500)	59,520					
232	Electricity & gas	69,900	69,900	74,940	5,040	74,940					
233	Water & sew age	400	400	480	80	480					
235	Office transport	1,550	1,550	3,100	1,550	1,550	1,550				
239	Entertainment	8,000	8,000	10,000	2,000	10,000					
240	Printing	1,000	1,000	1,600	600	1,600					
241	Stationery & supp	26,680	26,680	26,066	(615)	19,300	1,263	2,000	1,008	1,500	995
242	Food & rations										
243	Purch office equip	40,450	40,450	28,216	(12,234)	20,466	1,950	1,800	1,000	2,000	1,000
244	Repairs equip	12,000	12,000	13,500	1,500	4,000	2,000	4,500	1,500	1,500	
250	Local services	83,242	83,242	82,049	(1,193)	8,700	25,324	5,515	16,390	20,050	6,070
251	Overseas Serv.	6,457	6,457	6,500	43	6,500					
285	Hire of plant and equip	61,590	61,590	61,590		58,590	3,000				
	Sub Total	**737,758**	**737,758**	**692,441**	**(45,317)**	**428,626**	**59,177**	**61,840**	**53,088**	**75,893**	**13,817**
	Total Recurrent Exp	**1,891,275**	**1,891,275**	**1,993,617**	**102,342**	**1,182,611**	**142,215**	**291,741**	**133,542**	**184,707**	**58,801**
	Subsidies	56,000	56,000	56,000					56,000		
	Grants	3,217,980	3,217,980	4,070,000	852,020			4,050,000			20,000
345	Contribt to Dev Fund	2,475,000	2,475,000	5,500,000	3,025,000		5,000,000	500,000			
337	School Fees for Underprivileged Children	56,000	56,000	56,000					56,000		
317	Voluntary organisations grants	20,000	20,000	20,000							20,000
302	Senior citizen's benefit	3,197,980	3,197,980	3,300,000	102,020			3,300,000			
345	Contribt to Dev Fund	2,475,000	2,475,000	5,500,000	3,025,000		5,000,000	500,000			
	Sub Total	**5,748,980**	**5,748,980**	**8,876,000**	**3,127,020**		**5,000,000**	**3,800,000**	**56,000**		**20,000**
	GRAND TOTAL	**7,640,255**	**7,640,255**	**10,869,617**	**3,229,362**	**1,182,611**	**5,142,215**	**4,091,741**	**189,542**	**184,707**	**78,801**

Ministry of Infrastructure and Sustainable Energy

Responsible Minister: Minister of Infrastructure and Sustainable Energy

Accounting Officer: Secretary for Infrastructure and Sustainable Energy

Outcomes Sought:

Adequate standard of roads and other physical infrastructures, and the maintenance of power and water supply. Tasks and challenges include: seeking an efficient construction industry that involves the private sector activity and a change in the role of PWD project implementation to contract management; providing safe water supplies and effective sanitation for all settled areas of Kiribati; meeting the energy needs of the community in a sustainable manner. The Ministry will also facilitate the economic and social development of Kiribati by providing and maintaining: a safe and efficient road network; greater coverage of an effective water and sewerage service; efficient and safe electricity supplies in urban areas for domestic and commercial consumers; appropriate vehicles and plan to meet government requirements; maintain government buildings and civil infrastructure (for example seawalls, causeways and bridges); providing an efficient and safe distribution system for petroleum products; and provide a resource centre which promotes the development of renewable energy resources and encourages efficiency.

Recurrent Budget Programs for 2019:

Administration
Energy Planning
Electricity for Public Places
Department of Engineering
Construction Services
Water and Sanitation
Quality Control
Architectural
Civil Engineering
Costing and Planning

Table 27(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
008	Sundry	-	2,000	2,000	2,000	2,092	2,190	2,289
121	Petroleum Storage License	292	1,000	1,000	1,000	1,046	1,095	1,144
021	Recoveries of Base Stock	-	600	600	600	628	657	687
122	Sales of Stock	2,353	1,000	1,000	1,000	1,046	1,095	1,144
127	Recoveries of Salaries, Private w orks etc	-	-	-	-	-	-	-
131	Service Fee	10,764	10,500	10,500	10,500	10,983	11,499	12,017
010	Hire of Plant	-	10,000	10,000	10,000	10,460	10,952	11,444
	Total Revenue	**13,409**	**25,100**	**25,100**	**25,100**	**26,255**	**27,489**	**28,726**
EXPENDITURE								
201	KPF contribution	106,304	159,086	159,086	170,747	170,747	170,747	170,747
202	Salaries	1,298,112	2,103,912	2,103,912	2,188,083	2,188,083	2,188,083	2,188,083
203	Housing assistance	32,906	60,108	60,108	89,723	89,723	89,723	89,723
204	Allow ances	45,919	25,723	25,723	70,219	70,219	70,219	70,219
205	Overtime	97,287	29,436	36,964	33,827	33,827	33,827	33,827
206	Temporary assistance	116,688	17,235	17,235	88,553	88,553	88,553	88,553
208	Leave grants	253,291	292,500	292,500	304,500	304,500	304,500	304,500
	Sub Total	**1,950,507**	**2,688,000**	**2,695,528**	**2,945,652**	**2,945,652**	**2,945,652**	**2,945,652**
215	Transport to w ork	94,777	96,366	126,366	99,693	101,188	102,706	104,247
216	Internal travel	99,788	79,231	79,231	74,859	75,982	77,122	78,279
217	Local training	155	11,350	11,350	12,450	12,637	12,826	13,019
218	Local accom & allow ances	8,237	1,570	1,570	2,375	2,411	2,447	2,483
219	Local catering	-	7,937	7,937	5,999	6,089	6,180	6,273
221	Overseas training	-	4,000	4,000	16,000	16,240	16,484	16,731
225	Relocation expenses	-	6,361	6,361	6,361	6,456	6,553	6,652
226	Recruitment expenses	-	1,490	1,490	1,440	1,462	1,484	1,506
227	External travel	130,190	101,206	101,206	119,602	121,396	123,217	125,065
230	Cleaning	-	1,326	1,326	1,504	1,526	1,549	1,573
231	Communications	49,747	52,480	118,774	80,520	81,728	82,954	84,198
232	Electricity & gas	93,168	59,890	137,021	74,573	75,691	76,827	77,979
235	Office transport	413	7,440	7,440	3,800	3,857	3,915	3,974
237	Advertising/Media	-	1,270	1,270	1,000	1,015	1,030	1,046
239	Entertainment	8,017	7,710	7,710	7,710	7,826	7,943	8,062
240	Printing	6,561	8,060	8,060	2,230	2,263	2,297	2,332
241	Stationery & supp	25,208	18,223	18,223	11,577	11,750	11,927	12,105
243	Purch office equip	97,354	39,915	39,915	79,046	80,232	81,435	82,657
244	Repairs equip	11,207	25,738	25,738	4,375	4,441	4,507	4,575
245	Uniforms	8,642	2,190	2,190	1,180	1,198	1,216	1,234
246	Specialised purch	-	1,495	1,495	10,110	10,262	10,416	10,572
250	Local services	153,992	40,371	121,374	31,795	32,272	32,756	33,247
251	Overseas Serv.	-	1,100	1,100	1,100	1,117	1,133	1,150
255	Commitment/other fees	-	6,630	6,630	630	639	649	659
285	Hire of plant and equip	136,880	132,246	132,246	88,071	89,392	90,733	92,094
289	Building & infra maint	121,273	202,660	202,660	-	-	-	-
291	Maint of vehicles	-	2,500	2,500	3,000	3,045	3,091	3,137
	Sub Total	**1,045,608**	**920,753**	**1,175,181**	**746,019**	**757,210**	**768,568**	**780,096**
	Total Recurrent Exp	**2,996,115**	**3,608,754**	**3,870,710**	**3,691,671**	**3,702,861**	**3,714,219**	**3,725,748**
289	Government buildings maintenance	948,466	1,200,000	1,200,000	-	-	-	-
289	Outer Island w ater infrastructure maintenan	-	100,000	100,000	-	-	-	-
289	Fire and electrical safety program	-	100,000	100,000	-	-	-	-
345	Contribt to Dev Fund	3,279,167	946,167	946,167	2,187,666	2,000,000	2,000,000	2,000,000
	Sub Total	**4,227,633**	**2,346,167**	**2,346,167**	**2,187,666**	**2,000,000**	**2,000,000**	**2,000,000**
	GRAND TOTAL	**7,223,748**	**5,954,921**	**6,216,877**	**5,879,337**	**5,702,861**	**5,714,219**	**5,725,748**

Table 27(b): Head 27 – Ministry of Infrastructure and Sustainable Energy Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Energy Planning Unit 02	Electricity 03	Dept of Engineering 04	Construction 05	Water & Sanitation 06	Quality Control 07	Architectural 08	Civil Engineer 09	Cost & Planning 10
REVENUE															
008	Sundry	2,000	2,000	2,000		2,000									
121	Petroleum Storage License	1,000	1,000	1,000			1,000								
021	Recoveries of Base Stock	600	600	600						600					
122	Sales of Stock	1,000	1,000	1,000							1,000				
127	Recoveries of Costs	2,500	2,500	2,500											2,500
131	Service Fee	10,500	10,500	10,500									10,500		
010	Hire of Plant	10,000	10,000	10,000										10,000	
	Building Permit (new)			4,000								4,000			
	Total Revenue	**27,600**	**27,600**	**31,600**	**4,000**	**2,000**	**1,000**	**-**	**-**	**600**	**1,000**	**4,000**	**10,500**	**10,000**	**2,500**
EXPENDITURE															
201	KPF contribution	159,086	159,086	170,747	11,661	29,502	15,512			38,661	28,929	14,124	6,927	29,915	7,177
202	Salaries	2,103,912	2,103,912	2,188,083	84,170	383,988	170,690			509,773	356,590	186,576	89,183	395,595	95,688
203	Housing assistance	60,108	60,108	89,723	29,615	23,424	11,591				25,488	21,960	4,248	3,012	
204	Allowances	25,723	25,723	70,219	44,496	16,898	800			960	42,640	700	3,120	3,021	2,080
205	Overtime	29,436	36,964	33,827	(3,137)	8,216				15,372	4,984		1,219	2,685	1,351
206	Temporary assistance	17,235	17,235	88,553	71,318	9,373	36,140			5,710	29,136	1,744	3,182	3,268	
207	Wages														
208	Leave grants	292,500	292,500	304,500	12,000	55,500	18,000			78,000	54,000	18,000	9,000	61,500	10,500
	Sub Total	**2,688,000**	**2,695,528**	**2,945,652**	**250,123**	**526,901**	**252,733**			**648,476**	**541,767**	**243,104**	**116,879**	**498,996**	**116,795**
215	Transport to work	96,366	126,366	99,693	(26,673)	42,791			4,320	6,430	14,400	446		30,946	360
216	Internal travel	79,231	79,231	74,859	(4,371)	25,211					23,516	14,576	4,024	3,508	4,024
217	Local training	11,350	11,350	12,450	1,100		1,500		450			10,000	500		
218	Local accom & allowances	1,570	1,570	2,375	805	1,225			300			850			
219	Local catering	7,937	7,937	5,999	(1,938)	1,949			150		2,700	1,200			
220	Local course fees			5,020	5,020		100			450	3,020	400	900	150	
221	Overseas training	4,000	4,000	16,000	12,000	5,000					3,000		8,000		
225	Relocation expenses	6,361	6,361	6,361						6,361					
226	Recruitment expenses	1,490	1,490	1,440	(50)	1,220						220			
227	External travel	101,206	101,206	119,602	18,396	63,220	40,348		8,812		2,000			5,222	
230	Cleaning	1,326	1,326	1,504	178	1,001				503					
231	Communications	52,480	118,774	80,520	(38,254)	78,120					2,400				
232	Electricity & gas	59,890	137,021	74,573	(62,448)	54,113		4,800		3,600				12,060	
233	Water & sewage														
235	Office transport	7,440	7,440	3,800	(3,640)			1,200	2,600						
237	Advertising/Media	1,270	1,270	1,000	(270)	1,000									
239	Entertainment	7,710	7,710	7,710		7,710									
240	Printing	8,060	8,060	2,230	(5,830)	610					700				920
241	Stationery & supp	18,223	18,223	11,577	(6,646)	4,170	1,300		420	952	1,222	871	586	1,328	729
242	Food & rations														
243	Purch office equip	39,915	39,915	79,046	39,131	51,448		9,870		525	3,113	2,840		10,700	550
244	Repairs equip	25,738	25,738	4,375	(21,363)	4,375									
245	Uniforms	2,190	2,190	1,180	(1,010)							200			980
246	Specialised purch	1,495	1,495	10,110	8,615					5,400			900	3,810	
250	Local services	40,371	121,374	31,795	(89,579)	22,113				5,520			1,900	2,262	
251	Overseas Serv.	1,100	1,100	1,100											1,100
255	Commitment/other fees	6,630	6,630	630	(6,000)				630						
285	Hire of plant and equip	132,246	132,246	88,071	(44,175)	50,871				37,200					
289	Building & infra maint	202,660	202,660		(202,660)										
291	Maint of vehicles	2,500	2,500	3,000	500	3,000									
	Sub Total	**920,753**	**1,175,181**	**746,019**	**(429,162)**	**419,147**	**43,248**	**15,870**	**17,682**	**66,940**	**56,071**	**31,603**	**16,810**	**69,985**	**8,663**
	Total Recurrent Exp	**3,608,754**	**3,870,710**	**3,691,671**	**(179,039)**	**946,048**	**295,981**	**15,870**	**17,682**	**715,416**	**597,838**	**274,707**	**133,689**	**568,981**	**125,458**
289	Government buildings maint	1,200,000	1,200,000		(1,200,000)										
289	Outer Island water infrastru	100,000	100,000		(100,000)										
289	Fire and electrical safety pr	100,000	100,000		(100,000)										
345	Contribt to Dev Fund	946,167	946,167	2,187,666	1,241,499	187,666								2,000,000	
	Sub Total	**2,346,167**	**2,346,167**	**2,187,666**	**(158,501)**	**187,666**								**2,000,000**	
	GRAND TOTAL	**5,954,921**	**6,216,877**	**5,879,337**	**(337,539)**	**1,133,715**	**295,981**	**15,870**	**17,682**	**715,416**	**597,838**	**274,707**	**133,689**	**2,568,981**	**125,458**

Ministry of Employment and Human Resources

Responsible Minister: Minister of Employment and Human Resources

Accounting Officer: Secretary for Employment and Human Resources

Outcomes Sought:

Increased level of economic activity and employment for I-Kiribati nationals both within Kiribati and overseas. The mission of this Ministry therefore is to facilitate economic growth and a well-functioning labour market to complement government policies. Tasks include improving skills of the local workforce to meet requirements of jobs locally and abroad. This includes training of youths in TVET courses, training of more I-Kiribati seafarers and fishers for employment opportunities both on domestic and foreign merchant and fisheries vessels; job searching to identify more and better employment opportunities for the people of Kiribati; placement of more people in decent jobs both locally and overseas; enforcing workplace compliance through labour inspection; addressing labour disputes and advocating safe working conditions for employed people.

Recurrent Budget Programs for 2019:

Administration and Labour Development
Labour Division Services
Kiribati Institute of Technology (KIT) Services
Marine Training Centre (MTC) Services

Table 28(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
003	Trade Union registration Fees	-	500	500	500	523	548	572
068	Course Fee	230,328	65,000	65,000	65,000	67,990	71,186	74,389
004	Seaman Administration Fees	8,252	3,000	3,000	3,000	3,138	3,285	3,433
131	Employment Services	1,317	1,500	1,500	1,500	1,569	1,643	1,717
068	MTC Upgrading Fees	230,328	80,000	80,000	80,000	83,680	87,613	91,556
	Total Revenue	**470,224**	**150,000**	**150,000**	**150,000**	**156,900**	**164,274**	**171,667**
EXPENDITURE								
201	KPF contribution	107,832	172,903	172,903	183,949	183,949	183,949	183,949
202	Salaries	1,342,560	2,288,415	2,288,415	2,394,888	2,394,888	2,394,888	2,394,888
203	Housing assistance	72,479	69,544	69,544	107,304	107,304	107,304	107,304
204	Allow ances	41,018	33,250	33,250	38,086	38,086	38,086	38,086
205	Overtime	92,536	30,739	30,739	85,454	85,454	85,454	85,454
206	Temporary assistance	107,562	16,956	16,956	69,810	69,810	69,810	69,810
208	Leave grants	220,731	262,500	262,500	295,500	295,500	295,500	295,500
	Sub Total	**1,984,718**	**2,874,306**	**2,874,306**	**3,181,040**	**3,181,040**	**3,181,040**	**3,181,040**
215	Transport to w ork	226,463	175,687	175,687	149,566	151,810	154,087	156,398
216	Internal travel	133,736	133,228	133,228	224,578	227,947	231,366	234,836
217	Local training	40,800	61,050	61,050	54,200	55,013	55,838	56,676
218	Local accom & allow ances	394,840	499,176	499,176	421,360	427,680	434,096	440,607
225	Relocation expenses	-	-	-	-	-	-	-
226	Recruitment expenses	9,809	15,000	15,000	13,050	13,246	13,444	13,646
227	External travel	174,205	167,400	167,400	90,700	92,061	93,441	94,843
230	Cleaning	17,434	16,520	16,520	18,986	19,271	19,560	19,853
231	Communications	166,866	295,190	295,190	268,372	272,398	276,484	280,631
232	Electricity & gas	479,759	358,620	358,620	594,433	603,349	612,400	621,586
233	Water & sew age	33,781	24,000	24,000	36,660	37,210	37,768	38,335
235	Office transport	-	3,100	3,100	4,650	4,720	4,791	4,862
239	Entertainment	9,749	10,000	10,000	14,500	14,718	14,938	15,162
240	Printing	34,752	25,700	25,700	46,460	47,157	47,864	48,582
241	Stationery & supp	72,589	42,425	42,425	37,674	38,239	38,813	39,395
242	Food & rations	219,478	265,005	265,005	255,700	259,536	263,429	267,380
243	Purch office equip	186,388	64,010	64,010	71,130	72,197	73,280	74,379
244	Repairs equip	34,373	37,250	37,250	39,000	39,585	40,179	40,781
245	Uniforms	38,805	96,529	96,529	58,359	59,234	60,123	61,025
246	Specialised purch	110,904	120,000	120,000	137,500	139,563	141,656	143,781
250	Local services	212,537	114,319	114,319	120,355	122,160	121,760	123,586
251	Overseas Serv.	47,404	63,440	63,440	144,813	146,985	125,466	127,348
278	Sundry purchase	49	1,000	1,000	2,000	2,030	2,060	2,091
285	Hire of plant and equip	86,045	114,975	114,975	91,250	92,619	94,008	95,418
289	Building & infra maint	66,115	24,000	24,000	52,900	53,694	51,048	51,814
291	Maint of vehicles	5,850	21,500	21,500	40,400	41,006	41,621	42,245
	Sub Total	**2,802,733**	**2,749,124**	**2,749,124**	**3,107,386**	**3,153,997**	**3,171,899**	**3,219,478**
	Total Recurrent Exp	**4,787,451**	**5,623,430**	**5,623,430**	**6,288,426**	**6,335,037**	**6,352,939**	**6,400,518**
	GRAND TOTAL	**4,787,451**	**5,623,430**	**5,623,430**	**6,288,426**	**6,335,037**	**6,352,939**	**6,400,518**

Table 28(b): Head 28 – Ministry of Employment and Human Resources Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Labour 02	KIT 03	MTC 04
REVENUE									
003	Trade Union registration Fees	500	500	500			500		
068	Course Fee	65,000	65,000	65,000				65,000	
004	Seaman Administration Fees	3,000	3,000	3,000					3,000
131	Employment Services	1,500	1,500	1,500			1,500		
068	MTC Upgrading Fees	80,000	80,000	80,000					80,000
	Total Revenue	**150,000**	**150,000**	**150,000**			**2,000**	**65,000**	**83,000**
EXPENDITURE									
201	KPF contribution	172,903	172,903	183,949	11,046	16,411	27,092	69,391	71,054
202	Salaries	2,288,415	2,288,415	2,394,888	106,473	216,849	360,139	920,813	897,086
203	Housing assistance	69,544	69,544	107,304	37,760	4,188	37,752	36,900	28,464
204	Allowances	33,250	33,250	38,086	4,836	9,720	3,080	9,786	15,500
205	Overtime	30,739	30,739	85,454	54,715	14,857	31,250	27,900	11,447
206	Temporary assistance	16,956	16,956	69,810	52,854	1,969	1,093	4,399	62,350
207	Wages			6,050	6,050			6,050	
208	Leave grants	262,500	262,500	295,500	33,000	24,000	33,000	109,500	129,000
	Sub Total	**2,874,306**	**2,874,306**	**3,080,131**	**306,734**	**287,995**	**465,189**	**1,124,091**	**1,202,855**
215	Transport to work	175,687	175,687	149,566	(26,121)	13,536		25,030	111,000
216	Internal travel	133,228	133,228	224,578	91,350	32,200	15,870	65,738	110,770
217	Local training	61,050	61,050	54,200	(6,850)	4,200		50,000	
218	Local accom & allowances	499,176	499,176	421,360	(77,816)		175,500	126,360	119,500
219	Local catering			11,590	11,590	3,240	2,250	6,100	
220	Local course fees			2,800	2,800	1,600	1,200		
226	Recruitment expenses	15,000	15,000	13,050	(1,950)	2,000	2,000	3,050	6,000
227	External travel	167,400	167,400	90,700	(76,700)		63,000	5,200	22,500
230	Cleaning	16,520	16,520	18,986	2,466	1,286		7,700	10,000
231	Communications	295,190	295,190	268,372	(26,818)	49,232		169,440	49,700
232	Electricity & gas	358,620	358,620	594,433	235,813	60,000		297,433	237,000
233	Water & sewage	24,000	24,000	36,660	12,660	480		180	36,000
235	Office transport	3,100	3,100	4,650	1,550	1,550	1,550	1,550	
237	Advertising/Media			9,000	9,000	6,000	3,000		
239	Entertainment	10,000	10,000	14,500	4,500	5,000		7,500	2,000
240	Printing	25,700	25,700	46,460	20,760	5,000		28,960	12,500
241	Stationery & supp	42,425	42,425	37,674	(4,751)	2,979	1,400	17,220	16,075
242	Food & rations	265,005	265,005	255,700	(9,305)			1,200	254,500
243	Purch office equip	64,010	64,010	71,130	7,121	14,600		32,850	23,680
244	Repairs equip	37,250	37,250	39,000	1,750	9,000		12,000	18,000
245	Uniforms	96,529	96,529	58,359	(38,170)		2,504	15,505	40,350
246	Specialised purch	120,000	120,000	137,500	17,500				137,500
248	Comp. for trees			400	400			400	
250	Local services	114,319	114,319	120,355	6,036	8,000	53,510	41,645	17,200
251	Overseas Serv.	63,440	63,440	144,813	81,373		41,440		103,373
278	Sundry purchase	1,000	1,000	2,000	1,000	1,500		500	
285	Hire of plant and equip	114,975	114,975	91,250	(23,725)	91,250			
287	Fixed plant & eq			90,000	90,000			90,000	
289	Building & infra maint	24,000	24,000	52,900	28,900	18,000			34,900
291	Maint of vehicles	21,500	21,500	40,400	18,900	5,000		8,400	27,000
295	Compensation			5,000	5,000	5,000			
	Sub Total	**2,749,124**	**2,749,124**	**3,107,386**	**358,263**	**340,653**	**363,224**	**1,013,961**	**1,389,548**
	Total Recurrent Exp	**5,623,430**	**5,623,430**	**6,187,517**	**664,996**	**628,648**	**828,413**	**2,138,052**	**2,592,403**
	GRAND TOTAL	**5,623,430**	**5,623,430**	**6,187,517**	**664,996**	**628,648**	**828,413**	**2,138,052**	**2,592,403**

Ministry of Line and Phoenix Island Development

Responsible Minister: Minister of Line and Phoenix Island Development

Accounting Officer: Secretary for Line and Phoenix Island Development

Outcomes Sought:

As this Ministry is responsible for the broad range of Government activities in the Line and Phoenix Islands, virtually all outcomes sought by Government apply to this Ministry. Specific tasks include coordination, facilitation and control of all government activities in the Line and Phoenix Islands; maintaining a computerised network system in management and accounting; maintaining a reliable 24 hour power supply and ensuring there is adequate water supply; maintenance of infrastructure such as wharfs, roads, power and water stations, office buildings and government housing; prompt collection of revenues from electricity, water and bird-watching fees; regular surveillance of wildlife closed areas; better employment and training opportunities and benefits; maintain a clean and attractive environment; provide support services for government owned companies e.g. Captain Cook Hotel and CPPL; looking after Canton in the Phoenix Group.

Recurrent Budget Programs for 2019:

Administration
Finance Management
Public Works Development
Housing
Electricity Distribution
Electricity Generation
Water Supply
Development Planning Unit
Solar Salt Unit
Information Technology
Civil Engineering
Plant and Vehicle Unit, Kiritimati Island
Linnix Agency

Table 29(a): Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
008	Sundry Recoveries	-	8,500	8,500	8,500	8,891	9,309	9,728
050	Rental of Government Premises	-	10,000	10,000	10,000	10,460	10,952	11,444
127	Carpentry & Joinery	752	1,500	1,500	1,500	1,569	1,643	1,717
051	Rental of Houses	65,945	68,900	68,900	68,900	72,069	75,457	78,852
006	Sales of Electriicity	2	350,000	350,000	350,000	366,100	383,307	400,556
007	Water Supply Fee	-	40,000	40,000	40,000	41,840	43,806	45,778
007	Solar Salt Sales	-	20,000	20,000	20,000	20,920	21,903	22,889
006	Computer Services	2	-	-	-	-	-	-
007	Sales of Business Plan	-	1,250	1,250	1,250	1,308	1,369	1,431
010	Hire of Government Equipments	32,340	55,000	55,000	55,000	57,530	60,234	62,944
036	Sublease rents and leases	-	-	-	-	-	-	-
	Total Revenue	**99,041**	**555,150**	**555,150**	**555,150**	**580,687**	**607,979**	**635,338**
EXPENDITURE								
201	KPF contribution	102,092	155,175	155,175	153,795	153,795	153,795	153,795
202	Salaries	1,302,286	2,002,435	2,002,435	1,972,314	1,972,314	1,972,314	1,972,314
203	Housing assistance	-	-	-	7,152	7,152	7,152	7,152
204	Allow ances	84,676	84,832	84,832	87,741	87,741	87,741	87,741
205	Overtime	210,901	88,655	88,655	159,830	159,830	159,830	159,830
206	Temporary assistance	77,102	66,570	66,570	78,291	78,291	78,291	78,291
208	Leave grants	459,553	565,500	565,500	533,500	533,500	533,500	533,500
	Sub Total	**2,236,610**	**2,963,167**	**2,963,167**	**2,992,625**	**2,992,625**	**2,992,625**	**2,992,625**
215	Transport to w ork	124,911	157,458	157,458	149,139	151,376	153,647	155,952
216	Internal travel	274,874	274,363	274,363	327,483	332,395	337,381	342,441
217	Local training	418	6,768	6,768	9,094	9,230	9,369	9,509
219	Local catering	-	2,050	2,050	4,000	4,060	4,121	4,183
225	Relocation expenses	4,330	18,574	18,574	18,573	18,851	19,134	19,421
227	External travel	131,349	46,450	46,450	99,330	100,820	102,332	103,867
230	Cleaning	-	2,500	2,500	3,445	3,496	3,549	3,602
231	Communications	40,575	84,024	84,024	69,092	70,128	71,180	72,248
232	Electricity & gas	6,169	9,060	9,060	8,400	8,526	8,654	8,784
233	Water & sew age	-	2,570	2,570	-	-	-	-
237	Advertising/Media	-	300	300	3,300	3,350	3,400	3,451
239	Entertainment	43,233	34,690	34,690	36,190	36,733	37,284	37,843
240	Printing	2,281	8,565	8,565	12,190	12,373	12,558	12,747
241	Stationery & supp	224,496	96,760	96,760	117,387	119,147	120,935	122,749
243	Purch office equip	185,614	116,403	116,403	71,845	72,923	74,017	75,127
244	Repairs equip	2,547	21,550	21,550	29,950	30,399	30,855	31,318
250	Local services	250,376	106,524	106,524	108,792	110,424	112,080	113,761
251	Overseas Serv.	4,938	53,222	53,222	78,772	73,864	74,972	76,096
285	Hire of plant and equip	45,506	88,052	88,052	49,305	50,045	50,795	51,557
287	Fixed plant & eq	58,979	129,412	129,412	121,950	123,779	125,636	127,521
289	Building & infra maint	-	4,674	4,674	4,000	4,060	4,121	4,183
291	Maint of vehicles	62,264	60,680	60,680	59,180	60,068	60,969	61,883
	Sub Total	**1,462,860**	**1,324,648**	**1,324,648**	**1,392,866**	**1,407,669**	**1,428,784**	**1,450,216**
	Total Recurrent Exp	**3,699,470**	**4,287,815**	**4,287,815**	**4,385,491**	**4,400,294**	**4,421,409**	**4,442,841**
326	Other payments - Housing maintenance	152,819	150,000	150,000	150,000	150,000	150,000	150,000
345	Contribt to Dev Fund	1,000,080	500,000	748,954	2,269,975	-	-	-
	Sub Total	**1,152,899**	**650,000**	**898,954**	**2,419,975**	**150,000**	**150,000**	**150,000**
	GRAND TOTAL	**4,852,369**	**4,937,815**	**5,186,769**	**6,805,466**	**4,550,294**	**4,571,409**	**4,592,841**

Table 29(b): Head 29 – Ministry of Line and Phoenix Island Development Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Accounts 02	PWD Construction 03	Housing 04	Electrical 05	Power 06	IT 07	Civil 08	Planning 09	Solar Salt 10	HMM 11	Water 12	Linnix Agency 13
REVENUE																		
008	Sundry Recoveries	8,500	8,500	8,500		8,500												
050	Rental of Government Premises	10,000	10,000	10,000		10,000												
127	Carpentry & Joinery	1,500	1,500	1,500				1,500										
051	Rental of Houses	68,900	68,900	68,900					68,900									
006	Sales of Electriicity	350,000	350,000	350,000						350,000								
007	Water Supply Fee	40,000	40,000	40,000													40,000	
007	Solar Salt Sales	20,000	20,000	20,000											20,000			
006	Computer Services	-	-	-														
007	Sales of Business Plan	1,250	1,250	1,250									1,250					
010	Hire of Government Equipments	55,000	55,000	55,000												55,000		
	Total Revenue	**555,150**	**555,150**	**555,150**		**18,500**	**-**	**1,500**	**68,900**	**350,000**	**-**	**-**	**1,250**	**-**	**20,000**	**55,000**	**40,000**	**-**
EXPENDITURE																		
201	KPF contribution	155,175	155,175	153,795	(1,380)	19,119	9,571	34,287	5,283	13,262	11,975	3,045	9,425	4,981	4,136	13,459	21,704	3,549
202	Salaries	2,002,435	2,002,435	1,972,314	(30,120)	238,446	124,790	438,724	66,654	171,738	152,810	39,204	119,179	64,017	54,148	175,152	283,007	44,447
203	Housing assistance			7,152	7,152													7,152
204	Allow ances	84,832	84,832	87,741	2,910	14,967	1,136	17,578	1,802	4,590	17,037	1,000	4,450	1,720	500	15,000	6,500	1,461
205	Overtime	88,655	88,655	159,830	71,175	17,678	10,400	29,604	3,360	26,620	20,924	800	6,284	700	1,100	5,900	33,460	3,000
206	Temporary assistance	66,570	66,570	78,291	11,721	16,473	2,817	18,439	3,786	5,088	6,855	1,400	6,490	2,394	1,000	4,302	6,380	2,868
208	Leave grants	565,500	565,500	533,500	(32,000)	55,500	30,000	132,000	17,000	45,500	58,000	8,500	27,000	6,000	17,000	56,500	74,500	6,000
	Sub Total	**2,963,167**	**2,963,167**	**2,992,625**	**29,458**	**362,183**	**178,713**	**670,632**	**97,884**	**266,798**	**267,600**	**53,950**	**172,828**	**79,812**	**77,884**	**270,313**	**425,552**	**68,477**
215	Transport to w ork	157,458	157,458	149,139	(8,319)	30,970	7,000	13,360	4,410	10,700	8,120	500	8,249	4,335	3,100	17,795	32,029	8,572
216	Internal travel	274,363	274,363	327,483	53,120	207,104	40,928	5,100	2,800	15,770	4,100	6,648	8,970	13,388	7,705	9,000	5,970	
217	Local training	6,768	6,768	9,094	2,327	1,500		5,494	200	1,000			500		400			
219	Local catering	2,050	2,050	4,000	1,950				1,000	1,000			1,500	300	200			
220	Local course fees			2,200	2,200			1,000	300			600			300			
221	Overseas training			5,000	5,000					5,000								
225	Relocation expenses	18,574	18,574	18,573	(2)	13,433	5,140											
226	Recruitment expenses			1,800	1,800							400	900		500			
227	External travel	46,450	46,450	99,330	52,880	50,296		7,412	7,400		5,006	9,000	7,400		5,416	7,400		
230	Cleaning	2,500	2,500	3,445	945	2,875		570										
231	Communications	84,024	84,024	69,092	(14,932)	20,800	900	2,088	2,160	2,280		20,004	1,240	480	1,500		2,040	15,600
232	Electricity & gas	9,060	9,060	8,400	(660)													8,400
233	Water & sew age	2,570	2,570		(2,570)													
235	Office transport			2,450	2,450			700		550					1,200			
237	Advertising/Media	300	300	3,300	3,000					1,900					1,400			
239	Entertainment	34,690	34,690	36,190	1,500	36,190												
240	Printing	8,565	8,565	12,190	3,625		3,575			2,500					2,840	3,275		
241	Stationery & supp	96,760	96,760	117,387	20,627	26,100	5,883	5,266	3,382	22,368	11,519	1,200	11,100	3,100	8,044	3,275	11,400	4,750
242	Food & rations																	
243	Purch office equip	116,403	116,403	71,845	(44,558)	3,500	2,200	12,170	4,400	2,525	2,300	7,150	10,820	2,000	2,980	2,600	17,200	2,000
244	Repairs equip	21,550	21,550	29,950	8,400	10,000	3,300	7,000		1,100	750	500	2,800	500	800		1,200	2,000
250	Local services	106,524	106,524	108,792	2,268	28,888	2,949	11,157	5,560	3,145	9,325	1,000	15,930	3,128	8,460	8,500	9,000	1,750
251	Overseas Serv.	53,222	53,222	78,772	25,550	4,722						36,000	29,550		2,500	6,000		
285	Hire of plant and equip	88,052	88,052	49,305	(38,747)				10,000	9,600	1,400		7,875		1,600		17,360	1,470
287	Fixed plant & eq	129,412	129,412	121,950	(7,462)	20,000	4,500				47,956		7,000		2,494	40,000		
289	Building & infra maint	4,674	4,674	4,000	(674)								4,000					
291	Maint of vehicles	60,680	60,680	59,180	(1,500)										2,400	54,780		2,000
	Sub Total	**1,324,648**	**1,324,648**	**1,392,866**	**68,218**	**456,378**	**76,375**	**71,317**	**41,612**	**79,438**	**90,476**	**83,002**	**117,834**	**27,231**	**53,839**	**152,625**	**96,199**	**46,542**
	Total Recurrent Exp	**4,287,815**	**4,287,815**	**4,385,491**	**97,676**	**818,561**	**255,088**	**741,949**	**139,496**	**346,236**	**358,076**	**136,952**	**290,661**	**107,043**	**131,723**	**422,937**	**521,751**	**115,019**
326	Other payments - Housing maintenance	150,000	150,000	150,000					150,000									
345	Contribt to Dev Fund	500,000	748,954	2,269,975	1,521,021					700,000			1,569,975					
	Sub Total	**650,000**	**898,954**	**2,419,975**	**1,521,021**				**150,000**	**700,000**			**1,569,975**					
	GRAND TOTAL	**4,937,815**	**5,186,769**	**6,805,466**	**1,618,697**	**818,561**	**255,088**	**741,949**	**289,496**	**1,046,236**	**358,076**	**136,952**	**1,860,636**	**107,043**	**131,723**	**422,937**	**521,751**	**115,019**

Ministry of Justice

Responsible Minister: Minister of Justice

Accounting Officer: Secretary of Justice

Outcomes Sought:

The Ministry of Justice is responsible for the sustainable maintenance and improvement of the administration justice. Its aim is to support Good Governance provided under the Kiribati Development Plan.

Through the review of laws and policies in light of current legal developments, the Ministry will continue to maintain, uphold, protect and preserve Human Rights and the importance of Human Values. Specific emphasis will be focused on the right of a child and domestic violence.

The Ministry is committed to consider, analyse and improve services of the institutions responsible for the administration of justice It is also committed to the improvement and strengthening of institutions that are empowered by law to execute the enforcements and administrations of justice. It will also seek forth to provide possible and reasonable assistance through rehabilitations to the victims of domestic violence, victims of crime and victims of injustice. The Ministry will also provide assistance though rehabilitation and re-education of perpetrators of crime in order to allow them to become good citizens again.

The Ministry is also responsible for the formulation, adopting, implementation and execution of policies that underpins security concern to the national interest

Over the course of 2017, the Ministry will assume the responsibility of several areas of current Government operations. Parliament and the public will be made aware of these changes over the year.

Recurrent Budget Programs for 2019:

Administration
Customs Administration and Enforcement Department
Prison Division
Civil Registration Division
Human Right Division
Office of the People's Lawyer
Kiritimati Division

Table 31(a) Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Actual 2017	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
REVENUE								
004	Swearing Fees	-	2,000	2,000	3,455	3,614	3,784	3,954
003	Sundry Fees	-	2,000	2,000	-	-	-	-
111	Customs Division Services	50,512	50,000	50,000	50,000	52,300	54,758	57,222
112	Customs Licence Fees	53,402	50,000	50,000	15,000	15,690	16,427	17,167
	Total Revenue	**103,914**	**104,000**	**104,000**	**68,455**	**71,604**	**74,969**	**78,343**
EXPENDITURE								
201	KPF contribution	75,944	113,335	113,335	124,494	124,494	124,494	124,494
202	Salaries	1,024,301	1,500,182	1,500,182	1,649,834	1,783,634	1,783,634	1,783,634
203	Housing assistance	46,750	78,326	78,326	34,202	34,202	34,202	34,202
204	Allowances	67,578	81,076	81,076	89,109	89,109	89,109	89,109
205	Overtime	192,321	98,482	98,482	102,860	102,860	102,860	102,860
206	Temporary assistance	59,278	10,947	10,947	10,084	10,084	10,084	10,084
208	Leave grants	173,916	205,500	205,500	228,000	238,500	238,500	238,500
	Sub Total	**1,640,088**	**2,087,848**	**2,087,848**	**2,238,583**	**2,382,883**	**2,382,883**	**2,382,883**
215	Transport to work	51,679	92,956	112,118	90,175	91,528	92,901	94,294
216	Internal travel	113,907	81,134	105,679	102,409	103,945	105,504	107,087
217	Local training	1,000	1,000	1,000	11,470	11,642	11,817	11,994
219	Local catering	2,953	3,000	3,000	6,000	6,090	6,181	6,274
220	Local course fees	390	2,100	2,100	2,100	2,132	2,163	2,196
225	Relocation expenses	12,393	26,100	26,100	24,432	-	-	-
226	Recruitment expenses	-	2,000	2,000	6,500	6,598	6,696	6,797
227	External travel	101,094	82,958	82,958	104,842	106,415	108,011	109,631
230	Cleaning	2,302	3,722	3,722	3,710	3,766	3,822	3,879
231	Communications	79,012	64,880	64,880	86,080	87,371	88,682	90,012
232	Electricity & gas	91,529	117,198	117,198	106,040	107,631	109,245	110,884
233	Water & sewage	-	2,200	2,200	2,200	2,233	2,266	2,300
237	Advertising/Media	7,049	5,000	5,000	5,000	5,075	5,151	5,228
239	Entertainment	3,840	4,000	4,000	4,000	4,060	4,121	4,183
240	Printing	2,906	11,335	11,335	11,335	11,505	11,678	11,853
241	Stationery & supp	74,945	28,931	28,931	38,608	39,187	39,775	40,372
242	Food & rations	130,947	214,620	214,620	214,620	217,839	221,107	224,423
243	Purch office equip	84,001	52,607	52,607	45,523	46,206	46,899	47,602
244	Repairs equip	4,717	7,950	7,950	5,550	5,633	5,718	5,804
245	Uniforms	5,153	15,750	15,750	15,750	5,836	5,924	6,013
250	Local services	124,027	32,298	45,048	81,293	82,512	83,750	85,006
251	Overseas Serv.	16,617	17,600	17,600	17,600	17,864	18,132	18,404
285	Hire of plant and equip	197,743	128,206	128,206	156,950	159,304	161,694	164,119
295	Compensation	-	15,000	15,000	15,000	15,225	15,453	15,685
	Sub Total	**1,108,204**	**1,012,545**	**1,069,002**	**1,164,487**	**1,147,006**	**1,164,211**	**1,181,674**
	Total Recurrent Exp	**2,748,292**	**3,100,394**	**3,156,851**	**3,403,071**	**3,529,890**	**3,547,095**	**3,564,558**
306	Elections	43,816	-	-	-	328,326	-	-
345	Contribt to Dev Fund	26,000	-	-	-	-	-	-
	Sub Total	**69,816**	**-**	**-**	**-**	**328,326**	**-**	**-**
	GRAND TOTAL	**2,818,107**	**3,100,394**	**3,156,851**	**3,403,071**	**3,858,215**	**3,547,095**	**3,564,558**

Table 31(b): Head 37 – Ministry of Justice Budget - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Custom 02	Prison 03	Civil Registration 04	Human Rights 05	OPL 06	Xmas 07
REVENUE												
	Civil Registration			85,000	85,000				85000			
004	Sw earing Fees	2,000	2,000	3,455	1,455						3,455	
003	Sundry Fees	2,000	2,000		(2,000)							
111	Customs Division Services	50,000	50,000	50,000			50,000					
112	Customs Licence Fees	50,000	50,000	15,000	(35,000)		15,000					
	Prisons/Correctional Division Services			3,000				3,000				
	Total Revenue	**104,000**	**104,000**	**156,455**	**49,455**		**65,000**	**3,000**	**85,000**		**3,455**	
EXPENDITURE												
201	KPF contribution	113,335	113,335	124,494	11,159	20,341	30,522	31,698	11,215	6,438	20,616	3,663
202	Salaries	1,500,182	1,500,182	1,649,834	149,652	270,017	401,048	422,634	147,537	85,842	273,915	48,841
203	Housing assistance	78,326	78,326	34,202	(44,124)	8,376	13,008		4,188		8,630	
204	Allow ances	81,076	81,076	89,109	8,033	14,506	7,790	43,033	20,340	3,200	240	
205	Overtime	98,482	98,482	102,860	4,378	12,500	31,600	55,465	2,163		1,132	
206	Temporary assistance	10,947	10,947	10,084	(863)	1,201	5,915		2,001		968	
208	Leave grants	205,500	205,500	228,000	22,500	33,000	58,500	66,000	22,500	9,000	31,500	7,500
	Sub Total	**2,087,848**	**2,087,848**	**2,238,583**	**150,735**	**359,941**	**548,383**	**618,829**	**209,945**	**104,480**	**337,001**	**60,004**
215	Transport to w ork	92,956	112,118	90,175	(21,943)	24,960	13,858	35,440			15,917	
216	Internal travel	81,134	105,679	102,409	(3,270)	13,290	12,690	14,085	6,008		56,336	
217	Local training	1,000	1,000	11,470	10,470		1,020			7,650	2,800	
218	Local accom & allow ances			4,200	4,200		4,200					
219	Local catering	3,000	3,000	6,000	3,000		3,000				3,000	
220	Local course fees	2,100	2,100	2,100							2,100	
225	Relocation expenses	26,100	26,100	24,432	(1,668)			15,000			9,432	
226	Recruitment expenses	2,000	2,000	6,500	4,500	2,000		3,000			1,500	
227	External travel	82,958	82,958	104,842	21,884	51,142	12,000	3,370	11,920		26,410	
230	Cleaning	3,722	3,722	3,710	(12)	1,960	1,000				750	
231	Communications	64,880	64,880	86,080	21,200	43,600	17,400	1,680			23,400	
232	Electricity & gas	117,198	117,198	106,040	(11,158)	31,800	50,400	6,000			17,840	
233	Water & sew age	2,200	2,200	2,200			200	2,000				
235	Office transport			3,100	3,100			1,550			1,550	
237	Advertising/Media	5,000	5,000	5,000			1,000				4,000	
239	Entertainment	4,000	4,000	4,000		3,000					1,000	
240	Printing	11,335	11,335	11,335			8,210				3,125	
241	Stationery & supp	28,931	28,931	38,608	9,677	6,525	6,819	2,000	11,862	4,541	6,861	
242	Food & rations	214,620	214,620	214,620				214,620				
243	Purch office equip	52,607	52,607	45,523	(7,084)	29,023	5,300		2,000		9,200	
244	Repairs equip	7,950	7,950	5,550	(2,400)		3,200			600	1,750	
245	Uniforms	15,750	15,750	15,750			7,000	8,750				
250	Local services	32,298	45,048	81,293	36,245	5,000	4,500	8,000	7,300	3,178	53,315	
251	Overseas Serv.	17,600	17,600	17,600		5,000	12,600					
285	Hire of plant and equip	128,206	128,206	156,950	28,744	105,850	25,550				25,550	
295	Compensation	15,000	15,000	15,000		15,000						
	Sub Total	**1,012,545**	**1,069,002**	**1,164,487**	**95,485**	**338,150**	**189,947**	**315,495**	**39,090**	**15,969**	**265,836**	
	Total Recurrent Exp	**3,100,394**	**3,156,851**	**3,403,071**	**246,220**	**698,091**	**738,330**	**934,324**	**249,035**	**120,449**	**602,838**	**60,004**
	GRAND TOTAL	**3,100,394**	**3,156,851**	**3,403,071**	**246,220**	**698,091**	**738,330**	**934,324**	**249,035**	**120,449**	**602,838**	**60,004**

Leadership Commission

Responsible Minister: Te Beretitenti

Accounting Officer: Secretary, Leadership Commission

Outcomes Sought:
The outcomes sought is a transparent, professional and corrupt free conduct of leaders of government in accordance with the Constitution, laws and the Leaders Code of Conduct

Recurrent Budget Programs for 2019:

Administration

Table 31(a) Medium Term Revenue and Expenditure Framework 2017-2022

Code	Description	Budget 2018	Revised 2018	Budget 2019	Estimates 2020	Estimates 2021	Estimates 2022
EXPENDITURE							
201	KPF contribution	9,856	9,856	10,292	10,292	10,292	10,292
202	Salaries	131,414	131,414	137,228	137,228	137,228	137,228
203	Housing assistance	4,188	4,188	4,188	4,188	4,188	4,188
204	Allow ances	11,378	11,378	11,378	11,378	11,378	11,378
205	Overtime	3,509	3,509	3,509	3,509	3,509	3,509
206	Temporary assistance	1,456	1,456	1,456	1,456	1,456	1,456
208	Leave grants	15,000	15,000	13,500	13,500	13,500	13,500
	Sub Total	**176,801**	**176,801**	**181,551**	**181,551**	**181,551**	**181,551**
215	Transport to w ork	5,261	5,261	15,696	15,931	16,170	16,413
216	Internal travel	29,496	29,496	15,344	15,574	15,808	16,045
227	External travel	15,000	15,000	36,409	36,955	37,509	38,072
230	Cleaning	1,200	1,200	791	802	814	827
231	Communications	22,200	22,200	15,750	15,986	16,226	16,469
232	Electricity & gas	3,000	3,000	17,600	17,864	18,132	18,404
239	Entertainment	1,000	1,000	4,980	5,055	5,131	5,207
241	Stationery & supp	7,932	7,932	6,222	6,315	6,410	6,506
243	Purch office equip	40,300	40,300	24,150	18,422	18,698	18,979
250	Local services	13,466	13,466	5,280	5,359	5,440	5,521
285	Hire of plant and equip	75,000	75,000	40,320	40,925	41,539	42,162
	Sub Total	**213,855**	**213,855**	**218,812**	**216,004**	**219,244**	**222,533**
	Total Recurrent Exp	**390,655**	**390,655**	**400,363**	**397,555**	**400,795**	**404,084**
	GRAND TOTAL	**390,655**	**390,655**	**400,363**	**397,555**	**400,795**	**404,084**

Table 31(b): Head 38 – Leadership Commission - 2019

Code	Description	2018 Budget	Revised Budget 2018	2019 Budget	Difference	Admin 01	Commission 02
EXPENDITURE							
201	KPF contribution	9,856	9,856	10,292	436	5,929	4,363
202	Salaries	131,414	131,414	137,228	5,814	79,058	58,170
203	Housing assistance	4,188	4,188	4,188		4,188	
204	Allow ances	11,378	11,378	11,378		1,938	9,440
205	Overtime	3,509	3,509	3,509		3,509	
206	Temporary assistance	1,456	1,456	1,456		1,456	
208	Leave grants	15,000	15,000	13,500	(1,500)	9,000	4,500
	Sub Total	**176,801**	**176,801**	**181,551**	**4,750**	**105,078**	**76,473**
215	Transport to w ork	5,261	5,261	15,696	10,435	3,216	12,480
216	Internal travel	29,496	29,496	15,344	(14,152)		15,344
217	Local training			7,799	7,799	1,932	5,867
218	Local accom & allow ances			880	880		880
219	Local catering			6,650	6,650	1,650	5,000
221	Overseas training			7,592	7,592		7,592
226	Recruitment expenses			1,750	1,750	1,750	
227	External travel	15,000	15,000	36,409	21,409	4,450	31,959
230	Cleaning	1,200	1,200	791	(410)	791	
231	Communications	22,200	22,200	15,750	(6,450)	15,750	
232	Electricity & gas	3,000	3,000	17,600	14,600	17,600	
235	Office transport			7,800	7,800		7,800
237	Advertising/Media			2,600	2,600		2,600
239	Entertainment	1,000	1,000	4,980	3,980		4,980
240	Printing			400	400	400	
241	Stationery & supp	7,932	7,932	6,222	(1,710)	6,222	
243	Purch office equip	40,300	40,300	24,150	(16,150)	21,150	3,000
244	Repairs equip			800	800	800	
250	Local services	13,466	13,466	5,280	(8,186)	5,280	
285	Hire of plant and equip	75,000	75,000	40,320	(34,680)		40,320
	Sub Total	**213,855**	**213,855**	**218,812**	**4,958**	**80,990**	**137,822**
	Total Recurrent Exp	**390,655**	**390,655**	**400,363**	**9,708**	**186,069**	**214,294**
	GRAND TOTAL	**390,655**	**390,655**	**400,363**	**9,708**	**186,069**	**214,294**

Appendix 1: Kiribati Government Employees' Costs 2019

Code	Ministry	2018	2019	KPF	Salary	Housing Assistance	Allowance	Overtime	Temporary Assistance	Wages	Leave grant & passage	Total Personal Emolument
9	Office of Te Beretitenti	68	70	60,321	782,719	51,360	42,228	34,854	21,567	7,000	102,000	1,102,049
10	Public Service Office	41	41	54,759	596,671	51,378	18,103	16,604	133,456	-	66,000	936,971
11	Judiciary	83	93	73,973	983,546	20,940	595,895	17,677	2,760	-	130,500	1,825,291
12	Police	579	579	420,999	5,806,067	22,332	560,095	562,763	6,000	-	714,500	8,092,756
13	Public Service Commission	7	7	6,686	86,967	4,884	34,101	6,000	2,176	-	12,000	152,814
14	Ministry of Foreign Affairs and Immigration	56	60	50,833	657,027	324,060	336,621	90,004	20,753	161,236	98,000	1,738,535
15	Ministry of Internal Affairs	160	162	128,064	1,788,897	57,408	57,683	27,338	37,156	29,067	207,000	2,332,612
16	Ministry of Environment, Lands and Agricultural Development	203	206	178,837	2,335,308	35,364	100,271	66,304	49,182	-	382,500	3,147,766
17	Maneaba ni Maungatabu	61	64	66,095	868,836	20,940	54,024	35,224	12,433	-	48,000	1,105,553
18	Ministry of Commerce, Industry and Cooperatives	82	86	80,266	1,044,663	64,608	59,927	33,160	25,549	7,103	139,500	1,454,776
19	Kiribati National Audit Office	44	42	40,467	535,831	15,528	12,912	11,818	3,732	-	60,000	680,289
20	Office of the Attorney General	29	33	34,195	453,763	56,040	1,860	6,320	2,176	-	42,000	596,355
21	Ministry of Fisheries and Marine Resources Development	172	172	151,416	1,981,412	83,446	71,231	56,062	37,467	-	264,000	2,645,034
22	Ministry of Health and Medical Services	852	885	792,431	10,296,212	258,256	2,293,852	508,106	269,528	-	1,350,000	15,768,385
23	Ministry of Education	1,485	1,482	1,421,453	18,329,824	202,236	425,195	70,667	618,551	-	2,250,000	23,317,926
24	Ministry of Information, Communication, Transport and Tourism Development	201	207	170,524	2,238,173	93,720	72,882	62,439	35,692	-	287,500	2,960,931
25	Ministry of Finance and Economic Development	146	151	155,510	2,015,706	88,982	50,628	94,039	74,803	-	256,500	2,736,168
26	Ministry for Women, Youth and Social Affairs	75	79	74,376	958,065	36,024	49,728	32,370	33,612	-	117,000	1,301,175
27	Ministry of Infrastructure and Sustainable Energy	202	212	170,747	2,188,083	89,723	70,219	33,827	88,553	-	304,500	2,945,652
28	Ministry of Labour and Human Resource Development	190	200	183,949	2,394,888	107,304	38,086	85,454	69,810	6,050	295,500	3,181,040
29	Ministry of Line and Phoenix Islands Development	202	202	153,795	1,972,314	7,152	87,741	159,830	78,291	-	533,500	2,992,625
37	Ministry of Justice	142	152	124,494	1,649,834	34,202	89,109	102,860	10,084	-	228,000	2,238,583
38	Leadership Commission	10	10	10,292	137,228	4,188	11,378	3,509	1,456	-	13,500	181,551
	Total	**5,090**	**5,195**	**4,604,484**	**60,102,036**	**1,730,075**	**5,133,770**	**2,117,228**	**1,634,787**	**210,457**	**7,902,000**	**83,434,837**

Appendix 2: Subsidies, Grants and Other Commitments 2017-2022

Output No.	Title	Responsible Ministry	2017 Actual	2018 Budget	2018 Revised Budget	2019 Budget	2020 Estimates	2021 Estimates	2022 Estimates
	Subsidies								
325	Kiribati Housing	PSO	187,500	250,000	250,000	250,000	250,000	250,000	250,000
329	Copra Price Subsidy	MFED	32,231,129						
331	Freight Subsidy Local Produce	MFED	60,387	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
338	Subsidy for Xmas air services	MICTTD	-	2,080,000	2,080,000	2,080,000	2,080,000	2,080,000	2,080,000
328	Community Service Obligatons	MFED	3,642,000	4,350,000	6,331,478	5,500,000	5,250,000	5,250,000	5,250,000
263	Secondary Mission Schools	MoE	2,834,206	2,989,434	4,502,650	2,989,434	2,989,434	2,989,434	2,989,434
264	In- country tertiary support	MoE	623,087	522,336	522,336	522,336	522,336	522,336	522,336
350	School stationery for Primary & JSS students	MoE	801,396	1,276,250	1,276,250	1,278,250	1,297,424	1,316,885	1,336,638
353	Subsidy for School Fees	MoE	2,375,907	2,706,231	2,706,231	3,200,000	3,248,000	3,296,720	3,346,171
	Support for Pre Schools	MOE				1,100,000	1,100,000	1,100,000	1,100,000
354	School for Special Needs Children	MoE		102,376	102,376	102,376	102,376	102,376	102,376
337	School Fees for Underprivileged Children	MWYSSA		56,000	56,000	56,000	56,000	56,000	56,000
319	USP Contribution	MoE		729,984	729,984	875,980	729,984	729,984	729,984
	Sub Total		**42,755,613**	**16,062,611**	**19,557,305**	**18,954,376**	**18,625,554**	**18,693,735**	**18,762,939**
	Grants								
315	Support Grants	MIA	2,538,625	2,842,257	2,959,211	3,037,657	3,037,657	3,037,657	3,037,657
317	Voluntary organisations grants	MWYSSA	13,677	20,000	20,000	20,000	20,000	20,000	20,000
318	Local Councils' grant	MIA	136,318	180,686	180,686	180,686	180,686	180,686	180,686
302	Disability Support Allowance	MWYSSA				750,000	1,500,000	1,545,000	1,591,350
302	Senior citizen's benefit	MWYSSA	3,017,119	3,197,980	3,197,980	3,300,000	3,399,000	3,500,970	3,605,999
	Sub Total		**5,705,739**	**6,240,923**	**6,357,877**	**7,288,343**	**8,137,343**	**8,284,313**	**8,435,692**
	Contributions								
297	International contributions	MFED	2,605,023	1,633,714	1,633,714	2,000,000	2,000,000	2,000,000	2,000,000
	Sub Total		**2,605,023**	**1,633,714**	**1,633,714**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**
	Other Commitments								
270	Search and Rescue	MICTTD	457,610	800,000	800,000	800,000	800,000	800,000	800,000
300	Pension and KPF	MFED	4,642	7,500	7,500	7,500	7,500	7,500	7,500
286	Land rent	MELAD	4,305,465	4,601,419	4,601,419	4,601,419	4,601,419	4,601,419	4,601,419
306	Elections	MoJ	43,816				328,326		
332	Ferry Services to remote islands	MIA	33,758	22,757	22,757	22,757	22,757	22,757	22,757
289	Government buildings maintenance	MISE	948,466	1,200,000	1,200,000				
289	Outer Island water infrastructure maintenance	MISE		100,000	100,000				
289	Fire and electrical safety program	MISE		100,000	100,000				
326	Other payments - Housing maintenance	MLPID	152,819	150,000	150,000	150,000	150,000	150,000	150,000
	Sub Total		**5,946,576**	**6,981,676**	**6,981,676**	**5,581,676**	**5,910,002**	**5,581,676**	**5,581,676**
	Grand Total		**57,012,951**	**30,918,924**	**34,530,572**	**33,824,395**	**34,672,898**	**34,559,724**	**34,780,307**

Appendix 3: Local Contribution to Development Fund 2017-2022

Ministry	Projects	2017 Actual	2018 Budget	2018 Revised Budget	2019 Estimates	2020 Estimates	2021 Estimates	2022 Estimates
MELAD	Climate change support program	150,000						
MELAD	Outer Island Council Survey leases		50,000	50,000				
MFED	Archival and Storage Facility	45,000	45,000	45,000				
MFED	Copra Price Scheme		31,100,000	31,100,000	16,000,000	25,000,000	28,000,000	29,000,000
MFED	Demographic Health Survey / HIES		40,000	40,000	294,000			
MFED	Development Partners Forum		94,823	94,823				
MFED	Financial Management Information System		3,100,000	3,100,000				
MFED	Outer Island Infrastructure Program	30,000,000						
MFED	Population Census 2020					200,000		
MFED	Special addition to DBK revolving credit facility	500,000						
MFED	Support to the SOE reform program	500,000	150,000	150,000				
MFED	Top up of Development Bank of Kiribati revolving credit facility	307,500						
MFED	Updating and Annual training on finance manual		17,000	17,000				
MFMRD	New Office for Fisheries				2,000,000			
MFMRD	Strengthening for the Seaweed Sector	200,000						
MFMRD	Support to Fisheries and Marine Resources	500,000	500,000	500,000	1,550,000	500,000	500,000	500,000
MFMRD	Support to Observers	1,000,000	1,000,000	1,000,000	1,350,000	1,350,000	1,350,000	1,350,000
MHMS	Directly Observable Treatment Support	138,570	138,570	138,570	138,570	138,570	138,570	138,570
MHMS	Health Specialists	253,823	253,823	253,823	253,823	253,823	253,823	253,823
MHMS	Local Referrals	1,074,831	1,074,831	1,074,831	1,074,831	1,074,831	1,074,831	1,074,831
MHMS	Overseas Referrals	4,573,335	2,573,335	4,249,545	3,273,335	3,273,335	3,273,335	3,273,335
MHMS	Vaccine procurement and distribution							
MICTTD	AKL Computerised reservation system	189,000						
MICTTD	AKL Dash 8	5,700,000						
MICTTD	Outer Island Mobile Towers				3,000,000	3,300,000		
MICTTD	AKL Hanger and Office Redevelopment	1,000,000						
MICTTD	BPA Kiritimati Island AM transmitter		76,000	76,000				
MICTTD	Fiji Airways (Xmas)	3,080,000						
MICTTD	AKL International Air Services (Embraer Aircraft)			20,783,398				
MICTTD	KAIP Additional Financing							
MICTTD	Kiribati Connectivity Project	500,000						
MICTTD	KSSL expatriate CEO	194,600			130,000			
MICTTD	LC Linninx insurance costs	181,679						
MICTTD	Outer Islands Mobile and Internet Services							
MICTTD	Support to Kiribati Aviation Investment Project	40,000	40,000	40,000				
MICTTD	Startup costs or Bweberiki				60,396			
MISE	Infrastructure Maintenance Programme				2,000,000	2,000,000	2,000,000	2,000,000
MISE	Cofinance of PUB HV Distribution	1,000,000						
MISE	Kiribati Roads Rehabilitation Project		700,000	700,000				
MISE	Kiritimati Water Supply Project Preparation	10,000						
MISE	Phase I of the Outer Islands Access and Passages	700,000						
MISE	Support to KAP III Project	17,500						
MISE	Support to KiriWatsan	15,500						
MISE	Support to Nippon Causeway (local contribution)	246,167	246,167	246,167	187,666			
MISE	Support to South Tarawa Road Upgrading	30,000						
MISE	Survey equipment	260,000						
MISE	Support to the Nippon causeway (local contribution)	1,000,000						
MLPID	Tabwakea Primary School				1,500,000			
MLPID	Toilet block at Teraina airport				69,975			
MLPID	Power Supply in Kiritimati Island	1,000,080	500,000	748,954	700,000			
MOE	Overseas Scholarship	2,274,280	2,852,460	2,852,460	2,852,460	2,852,460	2,852,460	2,852,460
MOE	Primary School Teacher Training	103,109	103,109	103,109	103,109	103,109	103,109	103,109
MOE	School for Special Needs Children	102,376						
MOE	Students' Loan Scheme	763,960	1,571,460	1,571,460	1,000,000	1,000,000	1,000,000	1,000,000
MOE	USP Contribution	729,984						
MoJ	Support for single Customs Window	26,000						
MWYSSA	Commonwealth Games (Gold Coast)	35,245	75,000	75,000				
MWYSSA	Construction of national sports stadium		1,850,000	1,850,000	4,200,000			
MWYSSA	National Women's Expo		50,000	50,000				
MWYSSA	Olympic Games Contingent to Tokyo					100,000		
MWYSSA	Pacific Games (Samoa)				300,000			
MWYSSA	School Fees for Underprivileged Children	56,000						
MWYSSA	Social Stability Fund	500,000	500,000	500,000	500,000	500,000	500,000	500,000
MWYSSA	Te Runga	693,645			500,000		500,000	
OB	Upgrading of Cabinet Facilities and State House Guest Wing		95,774	95,774				
PSO	Housing Development Phase II	600,000	-	-	700,000	700,000	700,000	-
PSO	Local Training	100,000	100,000	100,000	100,000	100,000	100,000	100,000
PSO	Overseas Short Term Training		150,000	150,000	150,000	150,000	150,000	150,000
PSO	Overseas Training	213,245	213,245	213,245	213,245	213,245	213,245	213,245
PSO	Review of public service pay scales	500,000						
	Total	**61,105,429**	**49,260,597**	**72,369,159**	**45,024,288**	**42,809,373**	**42,709,373**	**42,509,373**

Appendix 4: List of Accounting Officers

Head		Accounting Officer
345	Contribution to Development Fund	Secretaries
347	Contribution to the RERF	Secretary, MFED
09	Office of Te Beretitenti	Secretary, OB
10	Public Service Office	Secretary, PSO
11	Judiciary	Chief Registrar
12	Kiribati Police Service	Commissioner of Police
13	Public Service Commission	Secretary, PSC
14	Ministry of Foreign Affairs and Immigration	Secretary, MFAI
15	Ministry of Internal Affairs	Secretary, MIA
16	Ministry of Environment, Lands and Agricultural Development	Secretary, MELAD
17	Maneaba ni Maungatabu	Clerk to Parliament
18	Ministry of Commerce, Industry and Cooperatives	Secretary, MCIC
19	Kiribati National Audit Office	Auditor General
20	Office of the Attorney General	Attorney General
21	Ministry of Fisheries and Marine Resource Development	Secretary, MFMRD
22	Ministry of Health and Medical Services	Secretary, MHMS
23	Ministry of Education	Secretary, MoE
24	Ministry of Information, Communication, Transport and Tourism Development	Secretary, MICTTD
25	Ministry of Finance and Economic Development	Secretary, MFED
26	Ministry for Women, Youth, Sport and Social Affairs	Secretary, MWYSSA
27	Ministry of Infrastructure and Sustainable Energy	Secretary, MISE
28	Ministry of Employment and Human Resources	Secretary, MEHR
29	Ministry of Line and Phoenix Islands Development	Secretary, MLPID
36	Office of the People's Lawyer	Secretary, MoJ
37	Ministry of Justice	Secretary, MoJ
38	Leadership Commissions	Secretary, LC
35	Debt Servicing	Secretary, MFED
	Subsidies, Grants and other Commitments	Refer to page 79
325	Kiribati Housing	Secretary, PSO
312	Public Utilities Board	Secretary, MISE
329	Copra Price Subsidy	Secretary, MFED
331	Freight Subsidy Local Produce	Secretary, MFED
330	Domestic Airfare Subsidy	Secretary, MFED
312	Support to SOEs	Secretary, MFED
338	Subsidy for Xmas air services	Secretary, MICTTD
328	Community Service Obligatons	Secretary, MFED
263	Secondary Mission Schools	Secretary, MoE
264	In- country tertiary support	Secretary, MoE
349	Rice Buffer for Line and Phoenix islands	Secretary, MCIC
350	School stationery for Primary & JSS students	Secretary, MoE
353	Subsidy for School Fees	Secretary, MoE
354	School for Special Needs Children	Secretary, MoE
337	School Fees for Underprivileged Children	Secretary, MWYSSA
319	USP Contribution	Secretary, MoE

315	Support Grants	Secretary, MIA
317	Voluntary organisations grants	Secretary, MWYSSA
318	Local Councils' grant	Secretary, MIA
302	Senior citizen's benefit	Secretary, MWYSSA
297	International contributions	Secretary, MFED
270	Search and Rescue	Secretary, MICTTD
300	Pension and KPF	Secretary, MFED
286	Land rent	Secretary, MELAD
306	Elections	Secretary, MoJ
332	Ferry Services to remote islands	Secretary, MIA
289	Government buildings maintenance	Secretary, MISE
289	Outer Island water infrastructure maintenance	Secretary, MISE
289	Fire and electrical safety program	Secretary, MISE
326	Other payments - Housing maintenance	Secretary, MLPID

Appendix 5: Government of Kiribati – Statement No XIII: Loans from Consolidated Fund as at 31 December 2017

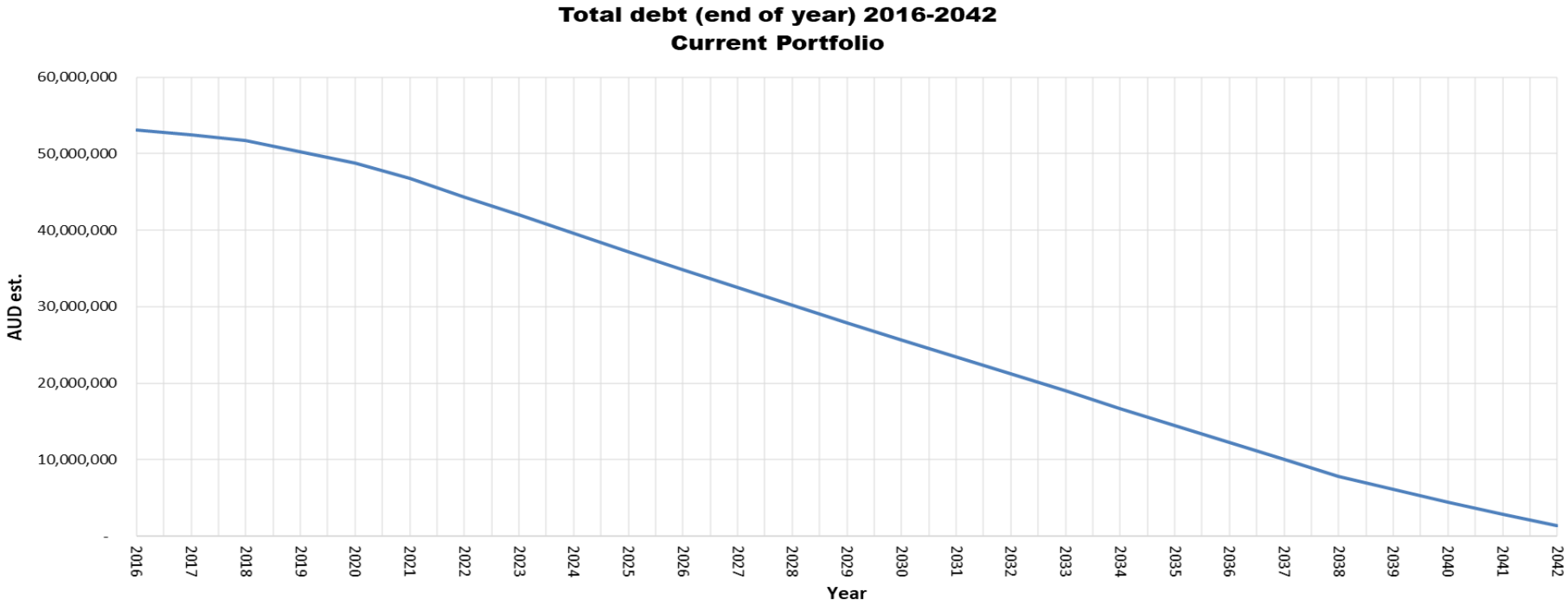
Borrower	Purpose and Authority	Amount Borrowed	Outstanding	Notes
National Loans Board (DBK)	To provide loans for agriculture and economic development. Authority: Secretary of State Savingram No.23630/5/62	100,000	100,000	Interest free loans with indefinite period issued in 1962
National Loans Board (DBK	To meet outstanding loans application. Additional provision No.4/1988 item No.109	20,000	20,000	Interest free loans with indefinite period issued in 1977
National Loans Board (DBK	Loans to small scale business and agricultural coop. Dev.Aid project 38 20/5/71	64,000	64,000	Interest free loan payable to UK when the project is wound up
Te Mautari Ltd	Working capital. Authority: Dev Aid project 33	250,000	250,000	10% p.a interest. Repayable over 15 years from 17/8/86
KCWS	Additional working capital	1,000,000	794,654	4% interest repayable over 15 years from 17/08/86
Air Tungaru	Purchase of Trislander spare parts. Authority: Dev Aid project No.815 & DP 25/40 p3A are relevant	135,000	180,000	Principal and interest at 4% recoverable over 7 years at $22,388 p.a wef 10/12/80
Air Tungaru	Purchase of Trislander spare parts. Authority: Dev Aid project No.815 & DP 25/40 p3A are relevant	64,900	300,000	Principal and interest at 4% recoverable over 7 years at $22,388 p.a wef 10/12/81
Housing Corporation	Housing Loand Scheme. Authority: Dev Aid project No. 368 DP 34/11 F28 is relevant	100,000	100,000	5% interest loan repayable over 10 years (with one year grace) from 11/7/81
KCWS	Working capital issued in 1986 from Stabex fund. Authority: Cabinet minutes and Stabex Act	500,000	415,000	Interest free loan repayment at $100,000 p.a weg 16/1/89
Betio Shipyard Ltd	Lending by Government fo proceeds of loan 724 KIR (SF) from ADB. Refer to statement	894,963	894,963	Interest free loan. Repayment of principal over 30 yrs commencing April 1995. Cap39. Ref file DP 24/21
Public Utilities Board	On lending by Government of proceeds of loan 786 KIR (SF) from ADB for USD700,000. See statement No. xiii. Authority: 39 ref file Dp 29/02	1,076,923	1,076,923	7.6% interest. Loan repayable over 15 years, commencing June 1990
Public Utilities Board	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	1,202,547	1,783,875	6.5% interest. Loan repayable over 20 years, commencing September 1992
Development Bank of Kiribati	On lending by Government of a proceeds of loan 1039 KIR(SF). See statement No XIII. Authority: Government Borrowing and Guarantee Act Cap39 ref file DP 16/1/90	1,059,253	1,180,071	6.5% interest. Loan repayable over 12 years commencing June 1984
	Total	**6,467,586**	**7,159,486**	

Appendix 6(a): Public Debt (detailed)

Year	Purpose of the Loan	Original Amount Borrowed Foreign Currency	Loan Currency	2016 Loan Repayment Est. (AUD)		Est. Principal Balance @ 31/12/16 Original Currency	Est. Principal Balance @ 31/12/16 (AUD)	2017 Loan Repayment Est. (AUD)		Est. Principal Balance @ 31/12/17 Original Currency	Est. Principal Balance @ 31/12/17 (AUD)	2018 Loan Repayment Est (AUD)		Est. Principal Balance @ 31/12/18 Original Currency	Est. Principal Balance @ 31/12/18 (AUD)	2019 Loan Repayment Est (AUD)		Est. Principal Balance @ 31/12/19 Original Currency	Est. Principal Balance @ 31/12/19 (AUD)
				Principal	Interest			Principal	Interest			Principal	Interest			Principal	Interest		
1985	Asian Development Bank Loan No.281 KIR (SF) equivalent US$515,729.79 for Construction of Betio/Bairiki Causeway Principal repayment over 30 years commencing May 1987 interest free loan, with 1% service charge	515,730	SDR	16,866	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1988	Asian Development Bank Loan No.724 KIR (SF) equivalent SDR 496,105.53. On lent to Betio Shipyard.Principal repayment over 30 years commencing April 1985 interest free loan, with 1% service charge	496,106	SDR	41,268	3,714	158,539	295,304	37,232	2,992	138,739	258,423	37,174	2,513	118,939	221,542	36,881	2,123	99,139	184,661
1989	Asian Development Bank Loan No.786 KIR (SF) equivalent SDR 574,425.15, on lent to PUB foe Power Generation Principal repayment over 30 years commencing December 1996 interest free loan, with 1% service charge	574,425	SDR	42,189	4,641	203,182	378,459	40,533	3,743	181,782	338,598	39,861	3,286	160,382	298,737	39,861	2,888	138,982	258,876
1990	Asian Development Bank Loan No.922 KIR (SF) equivalent SDR 666,970.06 on lent to PUB for Power Distribution Principal repayment over 30 years commencing March 1999 interest free loan, with 1% service charge	666,970	SDR	57,171	7,432	348,036	648,273	48,731	6,398	319,036	594,256	54,610	5,873	290,036	540,239	54,017	5,267	261,036	486,222
1991	Asian Development Bank Loan No.1039 KIR (SF) equivalent SDR 722,000.00. As at 31/12/92 only part draw down. On lent to Development Bank of Kiribati. Principal repayment over 30 years commencing May 2001 interest free loan, with 1% service charge	722,000	SDR	47,314	7,097	334,063	622,247	41,918	4,416	310,063	577,543	46,197	5,857	286,063	532,839	44,704	5,217	262,063	488,135
2000	Asian Development Bank Loan No.1648 KIR (SF) for SDR 7,271,000 purpose is to finance Sanitation, Public Health Environment project (SAPHE). Contract agreement between Kiribati Government and Original Engineering Company signed on 24th May 2000. DF:12/01VX	7,271,000	SDR	280,820	128,005	6,345,846	11,820,154	280,058	116,840	6,194,846	11,538,892	295,376	120,476	6,043,846	11,257,630	562,897	111,169	5,741,646	10,694,734
2011	Asian Development Bank Loan No.2718 KIR (SF) for SDR 7,621,000 signed on 17 March 2011 purpose is to support the Kiribati Road Rehabilitation project. 7 year grace period with interest of 1% during the grace period and 1.5% afterwards. The loan will be paid over 30 years	7,621,000	SDR	-	22,816	7,621,000	14,195,332	-	130,698	7,492,122	13,955,275	-	140,509	7,336,035	13,664,540	581,471	172,260	7,023,863	13,083,069
2012	Asian Development Bank Loan No 2795 KIR (SF) for SDR 4.7 million purpose is for the South Tarawa Sanitation Improvement Sector Project. Commenced 3 May 2012. 7 year grace period with interest of 1% during the grace period and 1.5% afterwards. The loan will be paid over 30 years.	4,700,000	SDR	-	5,390	2,664,093	4,962,299	-	34,376	2,664,093	4,962,299	-	49,623	2,664,093	4,962,299	-	49,623	2,608,591	4,858,918
2014	International Cooperation and Development Fund Loan for the repair and upgrade of Bonriki International Airport. Commenced 6 August 2014. 7 year grace period with a commitment fee of 0.75% interest and afterwards 1.5%. The loan will be paid over 30 years.	20,227,983	AUD	-	247,019	20,227,983	20,227,983	-	294,991	20,227,983	20,227,983	-	307,634	20,227,983	20,227,983	-	307,634	n/a	20,227,983
	JPY Commission				70,000														
	Bank Charges				200,000				350,000				500,000				500,000		
	Contingency								140,000				160,000				300,000		
	Interest Components - SOE Loan repayments																		
	Principal Components - SOE Loan repayments																		
	Total Public Debts Payments			**485,629**	**696,282**	**37,902,743**	**53,150,051**	**448,472**	**1,084,456**	**37,528,664**	**52,453,270**	**473,217**	**1,295,770**	**37,127,378**	**51,705,809**	**1,319,830**	**1,456,181**	**16,135,320**	**50,282,598**

Appendix 6(b): Public Debt Summary 2016-2028

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Interest	426,282	593,112	635,770	656,181	687,437	679,793	650,527	617,944	586,113	552,869	520,656	488,743	457,532
Principal	485,629	444,263	473,217	1,319,830	1,526,593	1,966,332	2,406,071	2,406,071	2,406,329	2,369,190	2,349,040	2,329,329	2,329,396
Total debt service	**911,911**	**1,037,375**	**1,108,988**	**1,976,012**	**2,214,030**	**2,646,125**	**3,056,598**	**3,024,015**	**2,992,442**	**2,922,059**	**2,869,696**	**2,818,072**	**2,786,928**
Closing Balance	**53,150,051**	**52,453,270**	**51,705,809**	**50,282,598**	**48,756,004**	**46,789,672**	**44,383,601**	**41,977,531**	**39,571,202**	**37,202,012**	**34,852,972**	**32,523,643**	**30,194,247**
JPY Commission	70,000												
Bank charges	200,000	350,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Contingency		140,000	160,000	300,000	330,000	400,000	460,000	450,000	450,000	440,000	430,000	420,000	420,000
Total Expense	**1,181,911**	**1,527,375**	**1,768,995**	**2,776,012**	**3,044,030**	**3,546,125**	**4,016,598**	**3,974,015**	**3,942,442**	**3,862,059**	**3,799,696**	**3,738,072**	**3,706,928**



Appendix 6(c): Estimated Contingent Liabilities as at 1 December 2017

Description	2017	2018	Currency	Details
KPF guarantee	5,411,450.00	5,346,157.00	AUD	As per section XX of the KPF Act, the GoK guarantees to fund any obligations that are unable to be met by the KPF
VISA Business Card	280,000.00	280,000.00	AUD	To meet the travelling requirements of Government Senior Government Officials
Letter of Credit	182,832.00	-	AUD	Procurement facilitation - Purchase of two Automatic Dependent Surveilance Broadcast (ADS-B) Ground Stations
Letter of Credit	89,530.00	-	AUD	Procurement facilitation - 7 saw mills for MELAD sawmill project
Letter of Credit	20,820.00	-	USD	Procurement facilitation - to assist in the procurement of fish cages (MFMRD)
Letter of Credit	1,602,341.28	-	USD	Procurement facilitation - To accommodate import of Airport Rescue and fire fighting vehicles
Letter of Credit	1,700,000.00	-	USD	Procurement facilitation - purchase of landing craft (MICTTD)
Letter of Credit	1,893,000.00	1,893,000.00	AUD	Acquisition of new (x3) 23.8m GFRP Fresh Tuna Long Liners from Weihai Zhongfu Xigang Ship Company Ltd
Prommissory Notes	8,190,000	na	SDR	Promiisory Notes held by Kiribati for the Ineternational Monetary Fund
Callable Capital	990,000	na	SDR	Callable Capital held by Kiribati for the International Bank for Reconstruction and Development
Callable Capital	54,000	na	SDR	Callable Capital held by Kiribati for the International Development Association

Appendix 7: Kiribati Government Statements of Special Funds 2014-2018

Civil Aviation Special Fund

	2014	2015	2016	2017	est 2018
Opening Balance	613,233	642,036	350,690	902,542	1,278,547
Add: Receipts	498,542	590,037	2,766,967	2,414,916	1,478,419
Less: Payments	469,739	881,383	2,215,115	2,038,910	1,328,279
Closing Balance	642,036	350,690	902,542	1,278,547	1,428,687

Dai Nippon Causeway Fund

	2014	2015	2016	2017	est 2018
Opening Balance	2,598,624	2,581,249	2,292,115	2,105,898	2,240,260
Add: Receipts	191,477	299,190	247,377	235,257	249,764
Less: Payments	208,852	588,325	433,593	100,895	322,064
Closing Balance	2,581,249	2,292,115	2,105,898	2,240,260	2,167,959

Plant & Vehicle Unit (PVU)

	2014	2015	2016	2017	est 2018
Opening Balance	348,398	488,589	504,492	199,975	86,405
Add: Receipts	1,887,821	496,843	358,790	297,349	1,380,577
Less: Payments	1,747,630	480,941	663,306	410,920	1,375,086
Closing Balance	488,589	504,492	199,975	86,405	91,896

Stabex Special Fund

	2014	2015	2016	2017	est 2018
Opening Balance	59,352	59,352	59,352	59,352	-
Add: Receipts	-	-	-		-
Less: Payments	-	-	-	59,352	-
Closing Balance	59,352	59,352	59,352	-	-

Import Levy Fund

	2014	2015	2016	2017	est 2018
Opening Balance	4,222,722	4,682,031	5,094,575	6,126,683	6,875,759
Add: Receipts	2,726,980	3,000,184	3,730,099	4,349,905	3,355,441
Less: Payments	2,267,671	2,587,640	2,697,991	3,600,829	2,570,776
Closing Balance	4,682,031	5,094,575	6,126,683	6,875,759	7,660,424

Kaoki Mange Special Fund

	2014	2015	2016	2017	est 2018
Opening Balance	188,897	299,626	317,414	329,306	364,891
Add: Receipts	272,600	251,995	293,152	313,333	271,961
Less: Payments	161,871	234,207	281,260	277,748	221,820
Closing Balance	299,626	317,414	329,306	364,891	415,032

Highway Authority

	2014	2015	2016	2017	est 2018
Opening Balance	-	-	-	3,350	148,085
Add: Receipts	-	-	3,350	182,569	37,184
Less: Payments	-	-	-	37,834	7,567
Closing Balance	-	-	3,350	148,085	177,702

Leper Trust Fund

	2014	2015	2016	2017	est 2018
Opening Balance	8,961	8,961	8,961	8,961	-
Add: Receipts	-	-	-		-
Less: Payments	-	-	-	8,961	-
Closing Balance	8,961	8,961	8,961	-	-

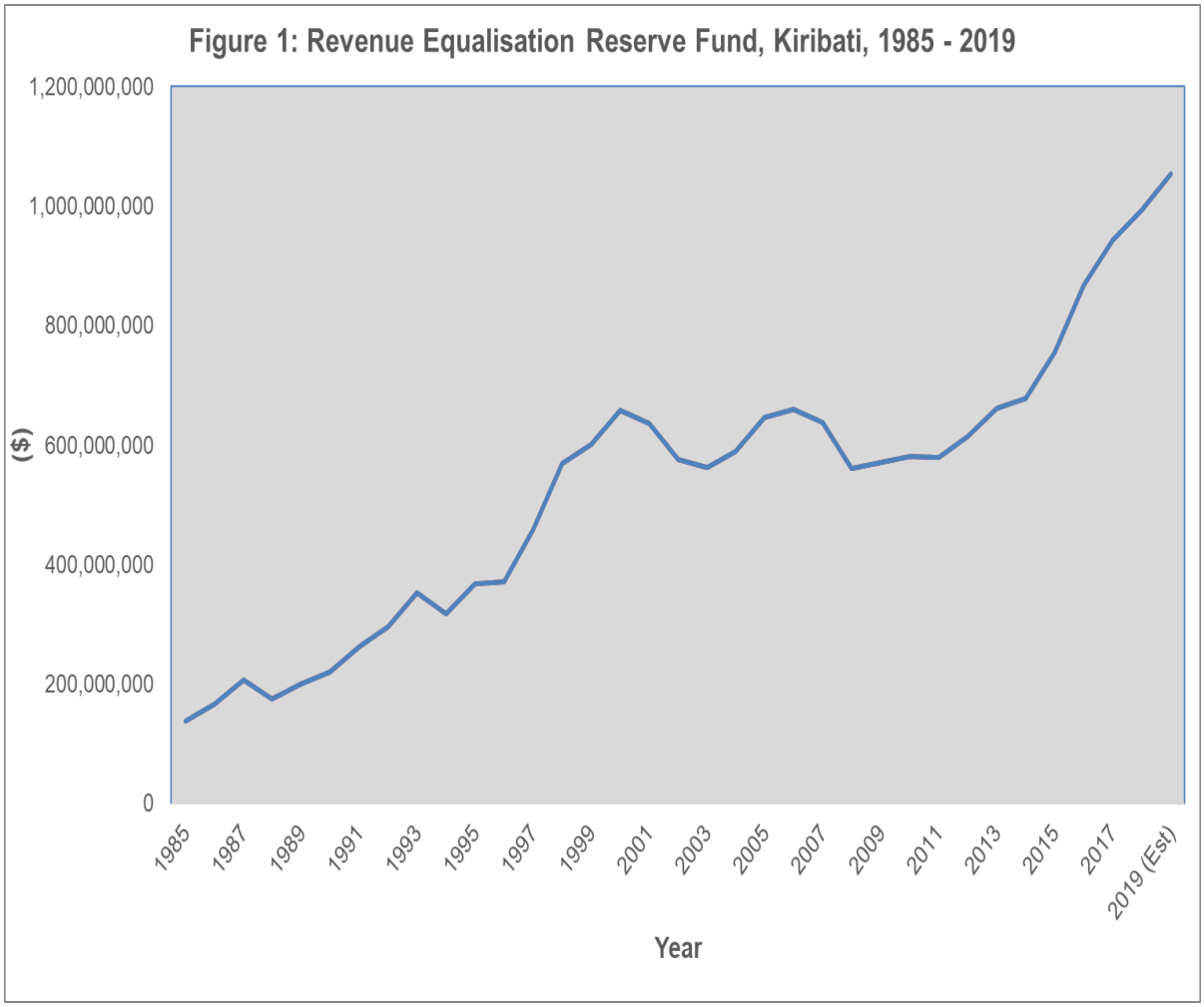
Appendix 8: Revenue Equalisation Reserve Fund Statement 2014-2019

	2015 Actual	2016 Actual	2017 Actual	2018 Oct	2019 Estimate
	$	$	$	$	$
Opening Market Value	***678,971,073***	***756,259,202***	***868,095,698***	***942,657,859***	***1,002,868,139***
Prior Years NAV at cost	642,330,354	384,169,340	875,331,933	948,446,752	-
Net Transfers		355,559,637	-	-	
Deposits/Contributions	50,000,000	70,000,000	-	-	
Interest & Dividends	18,666,572	65,892,632	43,703,428	53,223,288	22,136,336
Other income	27,606	(27)	1,070	-	
Currency gains/losses	27,857,375	(4,798)	-	15	
Valuation gains/losses	23,602,631	(8,870)	(1,478,608)	(1,550,407)	
Unrealised appreciation	(4,644,964)	(7,236,234)	25,839,869	(5,220,330)	29,729,140
Total capital	**757,839,574**	**868,371,680**	**943,397,692**	**994,899,318**	**1,054,733,615**
less					
Transfers to Tarawa	-	-	-	-	
Withdrawals					
Tax expense	283,216	-	-	-	
Management fee	1,328,790	275,033	739,623	540,061	650,835
Other expenses	(31,634)	949	210	532	
Total expenses	**1,580,372**	**275,982**	**739,833**	**540,593**	**650,835**
Closing Market Value	***756,259,202***	***868,095,698***	***942,657,859***	***994,358,725***	***1,054,082,780***

Notes: Opening Market Value for 2019 Estimate is the forecast for December 2018

Year	*Market Value*
	$
1985	*138,614,452*
1986	*167,567,378*
1987	*207,499,878*
1988	*176,076,883*
1989	*200,935,558*
1990	*220,403,732*
1991	*263,246,547*
1992	*295,840,642*
1993	*353,376,735*
1994	*318,342,617*
1995	*367,852,284*
1996	*371,768,284*
1997	*458,874,181*
1998	*570,094,475*
1999	*601,530,015*
2000	*658,002,993*
2001	*635,887,114*
2002	*575,986,969*
2003	*562,577,167*
2004	*589,074,219*
2005	*646,816,933*
2006	*659,584,882*
2007	*637,335,603*
2008	*561,601,101*
2009	570,913,488
2010	*580,916,530*
2011	578,939,106
2012	613,875,384
2013	660,916,093
2014	678,971,073
2015	756,259,202
2016	868,095,698
2017	*942,657,859*
2018 (Oct)	*994,358,725*
2019 (Est)	*1,054,082,780*

Figure 1: Revenue Equalisation Reserve Fund, Kiribati, 1985 to 2019



Appendix 9: Expense Codes

PERSONAL EMOLUMENTS

201. KPF

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

202. Salaries

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

203. Housing Assistance

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

204. Allowances

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

205. Overtime

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

206. Temporary Assistance

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

207. Wages

Payments to casual labourers or contract staff.

208. Leave Grant

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

210. Standing Allowances

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

OTHER STAFF COSTS

215. Transport to Work

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

216. Internal Travel

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

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

217. Local Training Costs - Other

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

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

218. Local Accommodation and Allowances

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

219. Local Catering

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

220. Local Training – Course Fees Civil Servants

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

221. Training Overseas

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

225. Relocation

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

226. Recruitment

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

227. External Travel

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

ADMINISTRATION EXPENSES

230. Cleaning

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

231. Communications

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

232. Electricity and Gas

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

233. Water and Sewerage

This is for water and sewerage charges.

235. Office Transport

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

237. Advertisements/Media

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

239. Entertainment

As stipulated by the Office of the Beretitenti, this code is intended primarily for (i) *promoting the interest and image of government* through the ministries/divisions to representatives of foreign governments/international agencies and other

bodies foreign or local that have contributed or will contribute to the objectives of government; (ii) *reciprocating any hospitality/entertainment* that has been extended to the Beretitenti, Minister, Secretary, MP, or any public officer; (iii) *showing government's appreciation* for a very substantial or rare contribution towards the development of Kiribati; (iv) *welcoming and fare-welling* a new Minister, Secretary or public officer; (v) *meeting customary obligations* such as *moanei*, *mweaka* or *ririwete;* and (vi) *meeting the cost of refreshments/meals* for long extended official meetings where no sitting/meal/subsistence allowance is payable.

OPERATIONAL EXPENSES

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

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

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

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

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

245. Uniforms
Purchase of uniforms.

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

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

250. Services – Local
For services such as consultancy services, minor repairs, council services, and announcement notices. It includes rental of premises. It does not include the costs of consultants conducting formal training courses as this should be covered by 217, "Local Training". Repairs of equipment such as computers should be charged to 244, Repairs to Equipment. Repairs or maintenance of buildings should be charged to 289, Building and Infrastructure Maintenance.

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

OTHER MINISTRY EXPENSES

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

260. Medical Referral Local
For all the costs of medical referral cases carried out locally.

261. Medical Referral Overseas
For medical referral cases overseas and including airfares, hospital, doctors, accommodation and other costs.

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

264. In-Country Tertiary Support
Tuition fees and allowance payments to students studying at the USP in Kiribati. It is also used for payments to the Scholarship Board.

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

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

270. Search and Rescue
All the costs of search and rescue operations.

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

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

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

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

286. Lease of Land (Land Rent)
This is for all *costs related to land leased* by the government either on South Tarawa or on the Outer Islands.

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

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

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

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

291. Maintenance of Machinery & Vehicles
Maintenance of heavy equipment and vehicles.

295. Compensation
This is for payments by the Government to settle legal claims from outsiders. These might be the result of a Court Order or a settlement reached out of Court.

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

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

302. Senior Citizens' Benefit
Benefits paid to people over 67.

306. National Elections
This is for all costs of the National Election.

308. Commission of Enquiry
This is for the costs of any Commissions of Enquiry

309. Banaba Compensation
This is payment to people who worked on Banaba.

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

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

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

315. Support Grant (Local Government)
The grant paid to outer-islands for their operations.

317. Voluntary Organisations Grants
Payments by Government to approved voluntary organisations.

318. Local Council Grants
Service payments paid to Councils on Tarawa for the collection of rubbish.

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

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

325. Kiribati Housing Subsidy
The subsidy paid to the Kiribati Housing Corporation.

326. Housing Maintenance
Payments for maintenance of housing on Christmas Island.

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

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

329. Copra Price Subsidy
Payments by Government to subsidise the price paid for copra.

330. Domestic Airfare Subsidy
Payments by the Government to Air Kiribati Ltd to subsidise the cost of domestic airfares.

331. Freight Subsidy Local Produce
Payments by the Government to registered companies that ship goods to the outer-islands as a freight subsidy.

332. Ferry Services to Remote Islands
Payments supporting transport costs on remote islands that have civil servants posted there.

334. Subsidy to Kiribati Handicraft
Payments by Government to support local handicraft.

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

337. School Fees for the Underprivileged
Payment of school fees for the underprivileged.

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

345. Local Contributions to Development Fund
Payments by the Government to the Development Fund.

347. Contribution to the RERF
Payment by the Government to the Revenue Equalisation Reserve Fund.

348. Revolving Fund
Payment from any Revolving Fund.

349. Rice Buffer for Line and Phoenix islands
Payment by the Government to support rice supplies in the Line and Phoenix Island Groups.

350. School stationery for Primary and JSS students
Payment by the Government to support students through the provision of stationery for schooling.

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

354. School for Special Needs Children
Payment by the Government to support the continued education for children with special needs.

NOTE

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