



EUROPEAN UNION



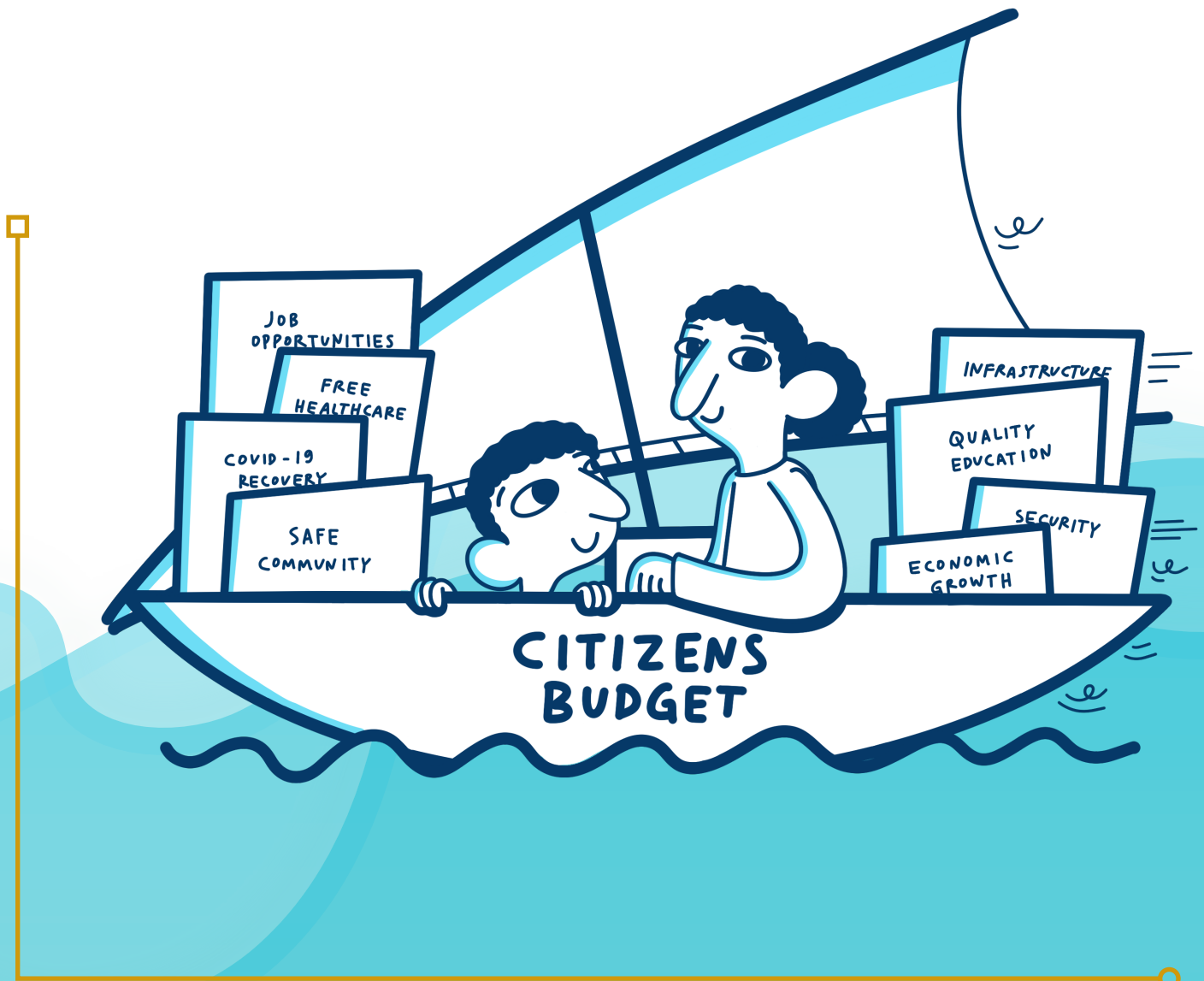
Pacific Islands Association of Non-governmental Organisations | Association Des Ongs Desiles Du Pacifique



CITIZENS BUDGET GUIDE

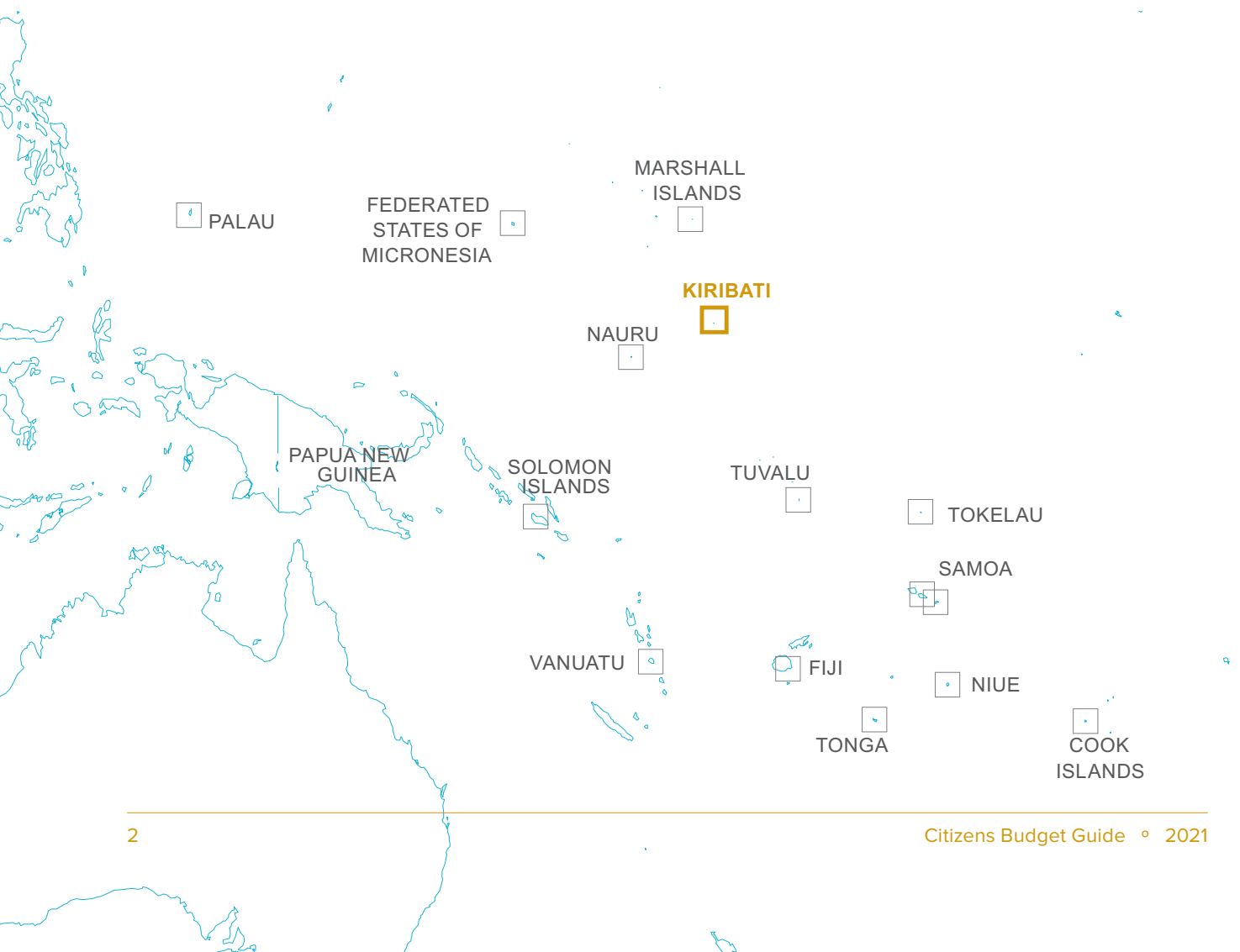
Kiribati

2021



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1. ABOUT THE CITIZENS BUDGET GUIDE¹

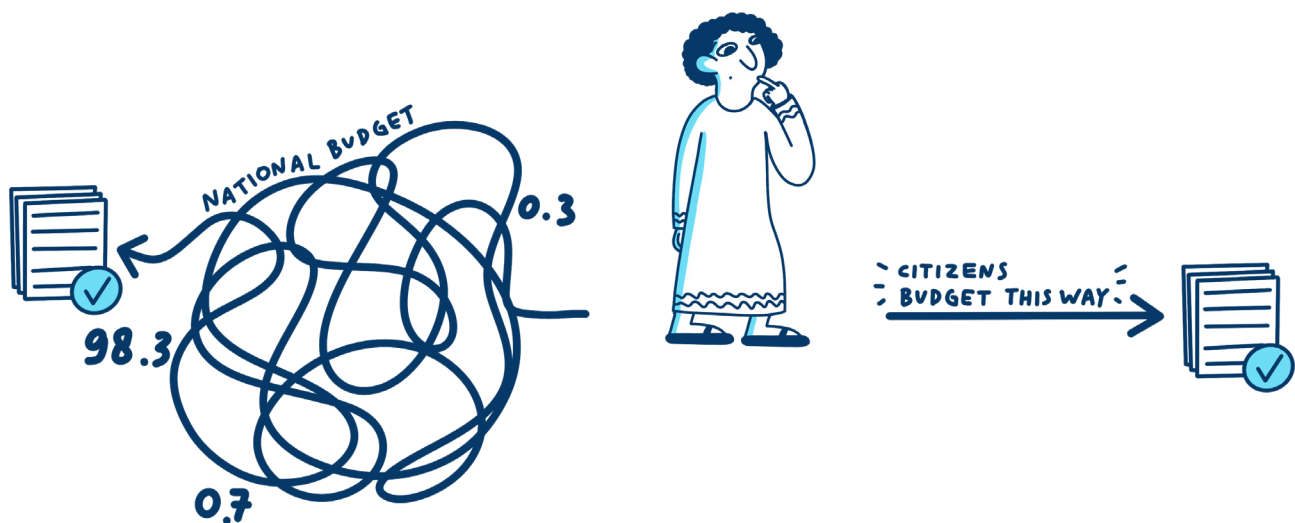
Dear readers!

The Citizens Budget Guide for Kiribati is designed to present in an understandable (non-technical) language key information on national finance to the residents. Our goal is to show from which types of taxes how much revenue are planned to receive and for what expenses these funds will be allocated. We hope that the openness of the budget information encourages people to participate in the budget process and will increase their trust in the government.

According to the 2021 Recurrent Budget, ‘Embracing the New Normal’ is the theme for this budget:

“We are now living in a New Normal – the post-COVID normal if you will. It has been eight long months, since WHO’s declaration of COVID-19 as a pandemic... Coming into this crisis, Kiribati was fortunate to have a fundamentally strong economy and fiscal position due to government’s prudent economic and fiscal policies during its first term in office. We cannot foresee what 2021 will bring but what we do know is that the COVID-19 will still be around and we must learn to live with it and respond accordingly. Indeed, we have to embrace the New Normal!”

The Citizens Budget Guide was developed by the Kiribati Association of Non-Governmental Organisations (KANGO) with the support of United Nations Development Programme (UNDP) and Pacific Islands Association of Non-governmental Organisations (PIANGO) thanks to funding by the European Union.



1. Source: Kiribati Government. 2021 Recurrent Budget as approved by the Maneaba Ni Maungatabu on 03/12/2020

2. NATIONAL PRIORITIES²

The Kiribati 20-year Vision (KV20) is a long term development blueprint for Kiribati. It covers the period 2016 to 2036. The vision of the KV20 is for Kiribati to become a wealthy, healthy and peaceful nation. It seeks to achieve the development aspiration by maximising the development benefits from fisheries and tourism as key productive sectors.

The Vision is anchored on four pillars:



1. The Wealth Pillar aims to **develop the natural capital, human capital and cultural capital** to improve economic growth and reduce poverty.



2. The Peace and Security Pillar aims to create a **secure, safer and peaceful** Kiribati by formally establishing and strengthening the National Security governance policy frameworks, relevant institutions and strategic partnerships.



3. The Infrastructure Pillar aims at improving connectivity and accessibility in relation to economic and **social infrastructure.**



4. The Governance Pillar aims to create a corruption-free society by **strengthening national and local traditional governance policy and legislative frameworks.**

For 2022, the Government will adopt a medium-term fiscal strategy that establishes high level goals to achieve macro-economic stability in the medium term, consistent with the aspirations in the Kiribati 20 Year vision (KV20), and a Budget Strategy that sets out how the goals are to be achieved in 2022.

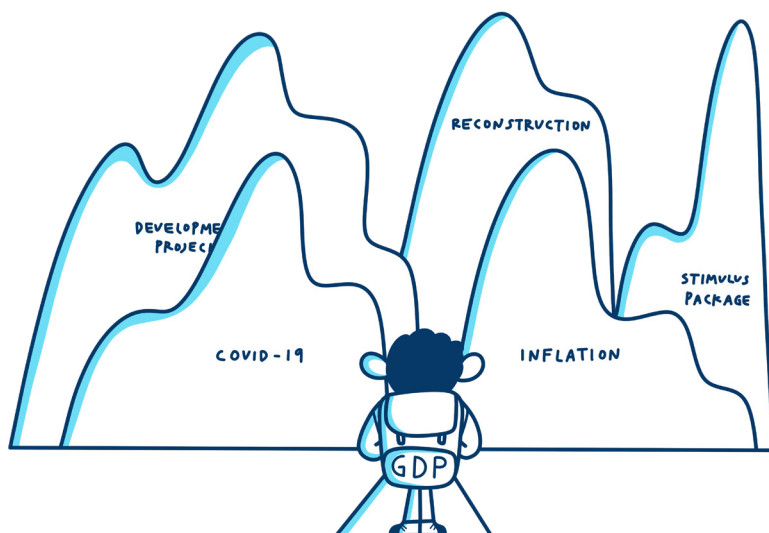
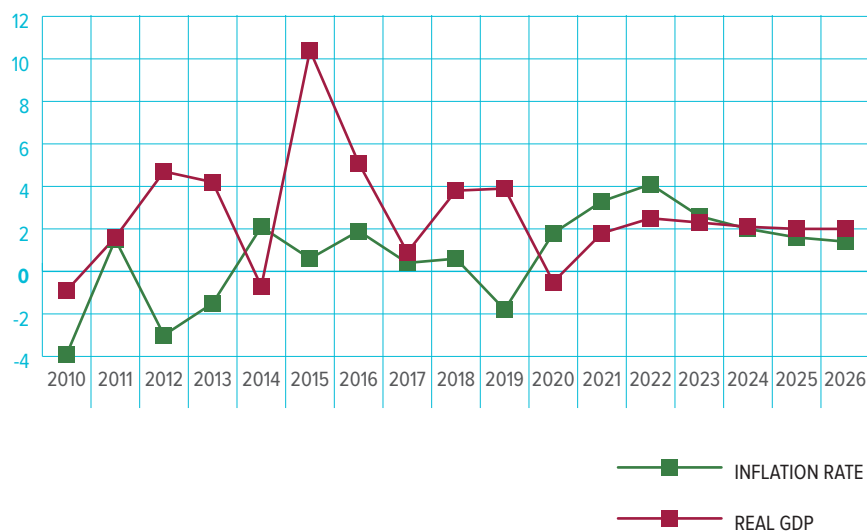
2. Sources: Kiribati 20-year Vision 2016-2036; Kiribati Government. 2021 Recurrent Budget as approved by the Maneaba Ni Maungatabu on 03/12/2020; Ministry of finance and economic development. Fiscal Strategy for the 2022 Budget & Medium Term Fiscal Strategy, p.1

3. KEY ECONOMIC ASSUMPTIONS UNDERLYING THE BUDGET³

The FY 2021 Recurrent Budget was developed based on the IMF's report for Kiribati and assumptions that:

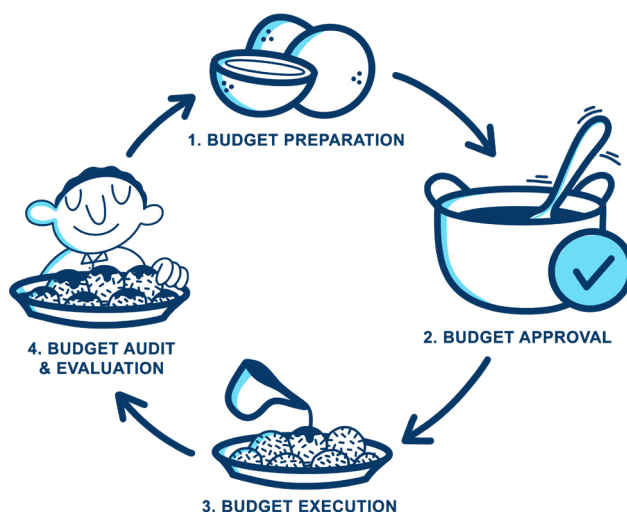
- the economic growth would be stagnant, i.e. 0.0%, down from 2.3%;
- with investments in infrastructure and social services in 2020 and continued in 2021, the GDP is likely to grow, albeit only slightly;
- inflation for 2021 is forecast to remain at the 2% level.

INFLATION RATE AND REAL GDP (AS OF NOVEMBER 2021, IMF)



3. Sources: Kiribati Government. 2021 Recurrent Budget as approved by the Maneaba Ni Maungatabu on 03/12/2020, Foreword; IMF Datamapper, https://www.imf.org/external/datamapper/NGDP_RPCH@WEO/KIR

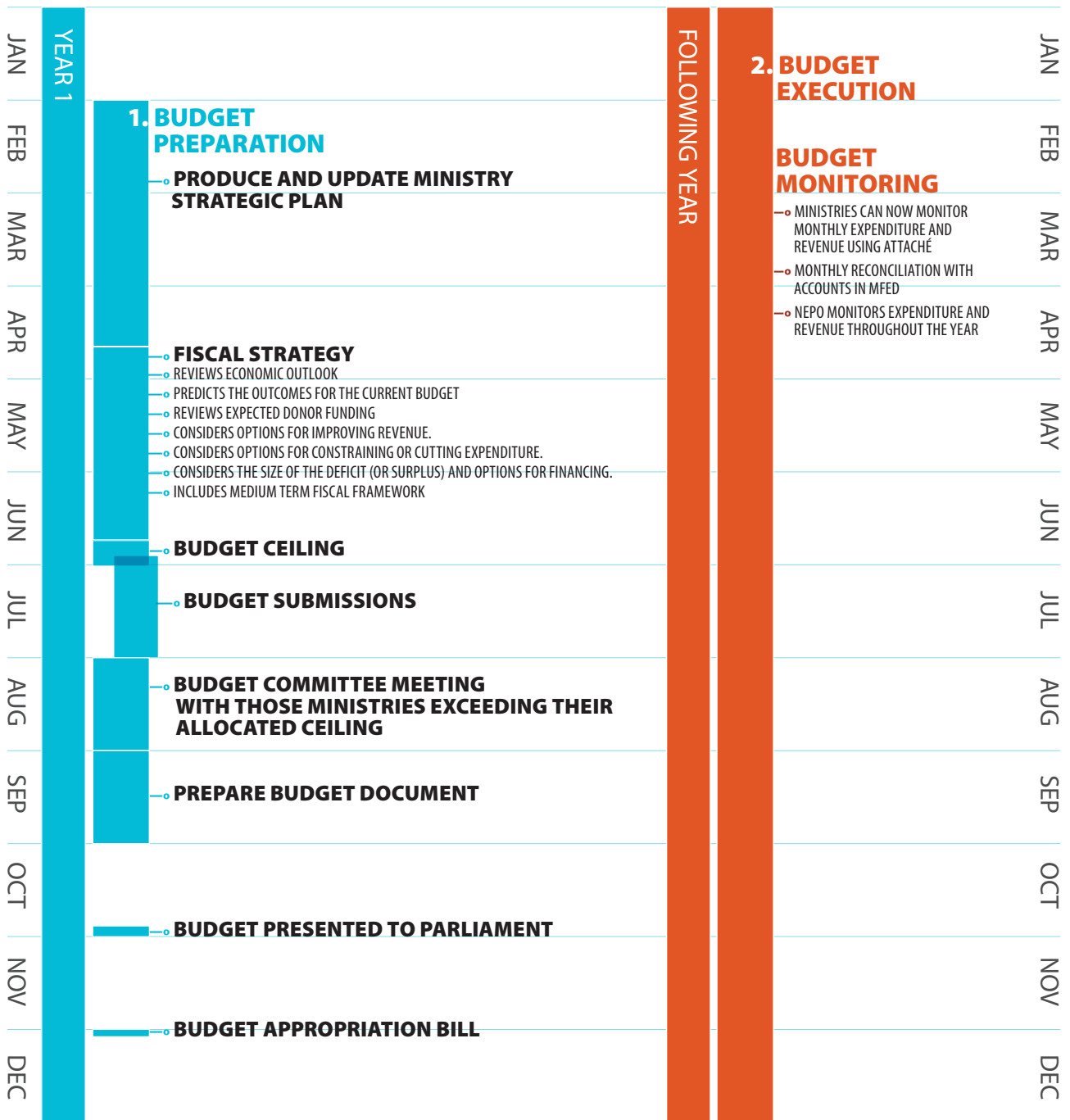
4. BUDGET CYCLE⁴



DATE	EXPLANATION	POSSIBILITIES FOR CITIZENS ENGAGEMENT AND TRANSPARENCY OF THE PROCESS
1 PREPARATION PHASE YEAR 1		
EARLY YEAR	<p>Produce and Update Ministry Strategic Plan.</p> <p>The budget cycle starts with the production of the Ministry Strategic Plan with guidance provided by the Ministry of Finance and Economic Development (MFED).</p>	Some Ministries publish their Ministry Strategic Plans on their web-sites
END OF APRIL	<p>Fiscal Strategy:</p> <ul style="list-style-type: none"> • Reviews economic outlook • Predicts the outcomes for the current budget • Reviews expected donor funding • Considers options for improving revenue. • Considers options for constraining or cutting expenditure. • Considers the size of the Deficit (or Surplus) and options for financing. • Includes Medium Term Fiscal Framework 	Fiscal Strategy 2022 is published on the MFED web-site (http://www.mfed.gov.ki/publications/fiscal-strategy-2022)
BY END OF JUNE	<p>Budget Ceiling.</p> <p>The MFED who is the leading agency in the development and management of the national budget, will communicate through circular to all agencies to work on their budget bids and provide the template and budget ceiling as well as any other guidance.</p> <p>MFED tables the budget ceiling for the next year to Cabinet, seeking approval prior to undertaking consultation with the Line Ministries. The consultation provides the opportunity for Line Ministries to share their own assessment of the level of budget resources being tentatively allocated.</p>	Citizens engagement is not foreseen at this stage
JUNE-JULY	<p>Budget submissions.</p> <p>All Ministries are invited to a budget training by MFED where they are trained on the budget template. They will then work on their individual budgets and have an economist from NEPO (National Economic Planning Office) assist them if they have queries. NEPO will also scrutinize the ministry's submission before the budget is presented to a budget committee who make the final say on what goes into the budget and is removed based on their assessment and the support/justification provided by the Ministry. Cabinet holds the very final decision as it endorses and considers the budget before it is presented to Parliament.</p>	<p>Consultations can be organized between the Line Ministries to their respective Sectors –CSOs, for example, MWYSSA (Ministry of Women, Youth, Sports and Social Affairs) to NGOs, MIA to Island Councilors, and more.</p> <p>The Cabinet submission is not available to the public and is considered a confidential document</p>

4. Sources: developed based on the KANGO and PIANGO survey of key Ministries; Kiribati Government Budget Process (NEPO) presentation, April, 2015 Kiribati Climate Change and Disaster Risk Finance Assessment: final report February 2020 / prepared by the Pacific Community, the Pacific Islands Forum Secretariat, the Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH and the Asian Development Bank -- Suva, Fiji: Pacific Islands Forum Secretariat, 20.)

DATE	EXPLANATION	POSSIBILITIES FOR CITIZENS ENGAGEMENT AND TRANSPARENCY OF THE PROCESS
AUGUST	<p>Budget Committee meeting with those Ministries exceeding their allocated ceiling:</p> <ul style="list-style-type: none"> • Will take into account actual expenditure the previous year and forecasts for this year; • Clear justification for the budget items. 	Citizens engagement is not foreseen at this stage
SEPTEMBER	<p>Prepare Budget Document.</p> <p>Budget is presented to Cabinet by the MFED. Upon the concurrence of Cabinet, and based on Cabinet approval extract, the budget is finalized.</p>	Citizens engagement is not foreseen at this stage
30 OCTOBER	<p>Budget presented to Parliament.</p> <p>The draft budget is submitted to the Legislative Assembly for deliberation and approval of the expenditure appropriation.</p> <p>The budget documentation is presented to the Legislative Assembly around the last week of November.</p>	The national budget is debated in the Legislative Assembly and the public can listen to the local radio station at the same time.
1 DECEMBER	<p>Budget Appropriation Bill.</p> <p>The Budget as presented to Parliament is debated and once approved the Bill is enacted into law and becomes the Appropriation Act.</p>	The Parliament Budget discussions through MPs during the First and Second Readings
FOLLOWING YEAR		
	<p>Budget Execution.</p> <p>All Ministries and offices that have their own budgets presented in Parliament have a duty to execute the approved budget according to established laws and regulations.</p> <p>The budget execution is done by the Ministries themselves after MFED warrants their Ministry budgets. The Secretary or SRO is the Accounting Officer for his/her organization.</p> <p>Each Line Ministry has to execute the budget accordingly to plans and activities been approved.</p> <p>NEPO prepares warrants for the Minister of Finance to authorise “release” of funds for each Ministry.</p> <p>Funds are disbursed in line with the requirements of the PFA 1981 and other financial regulations.</p>	
	<p>Budget Monitoring:</p> <ul style="list-style-type: none"> • Ministries can now monitor Monthly expenditure and revenue using Attaché • Monthly reconciliation with Accounts in MFED • NEPO monitors expenditure and revenue throughout the year. <p>The Audit Office duty to do the auditing in accordance with SAI Policies and Rulings to every line ministry after each financial year ended.</p> <p>Proper Monitoring and Reporting follow the disbursement of funds to ensure fiscal discipline is maintained at all times.</p>	MFED Website monthly/quarterly/ mid-year/end-year reports made available to the public



5. REVENUE COLLECTION⁵



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

Development Fund

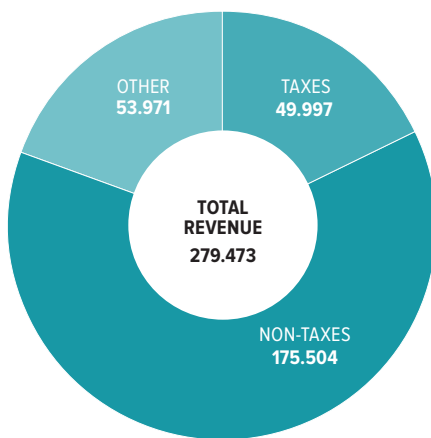
The total Development Budget for 2021 is **\$223 million**. It contains details for the Local Contribution to the Development Fund (LCDF) - \$46.8 million.

Development Partners with major grants to Kiribati in 2021 are: WB (with \$24 million), ADB (\$62.5 million), DFAT (\$28.1 million), MFAT \$24 million, and PRC (\$15.8 million).

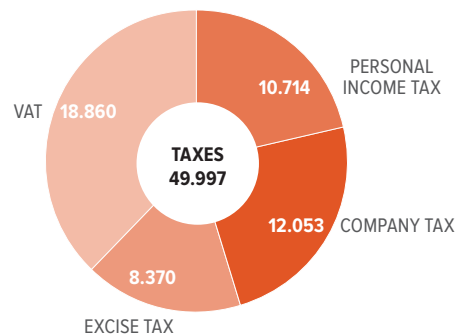
Revenue Equalisation Reserve Fund (RERF)

The RERF is Kiribati's single most important financial asset. Its value as at 30 September is **\$1.17 billion** compared to \$1.15 billion as at 31 December 2019. Despite the global economic downturn, the Fund continues to grow.

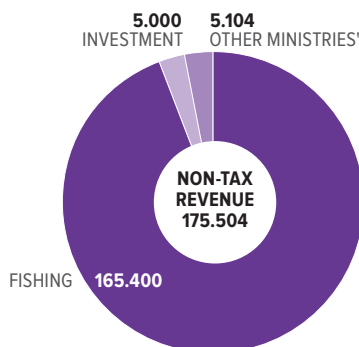
PROJECTED TOTAL REVENUE (\$M)



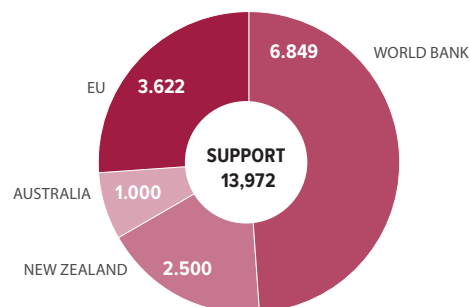
TAX REVENUE



NON-TAX REVENUE



BUDGET SUPPORT

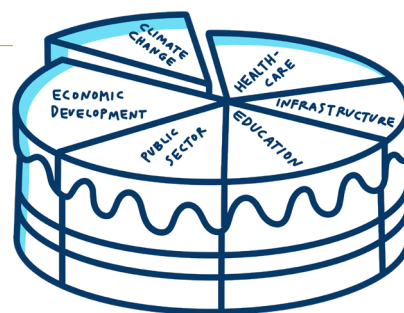


5. Source: Kiribati Government. 2021 Recurrent Budget as approved by the Maneaba Ni Maungatabu on 03/12/2020, Foreword.

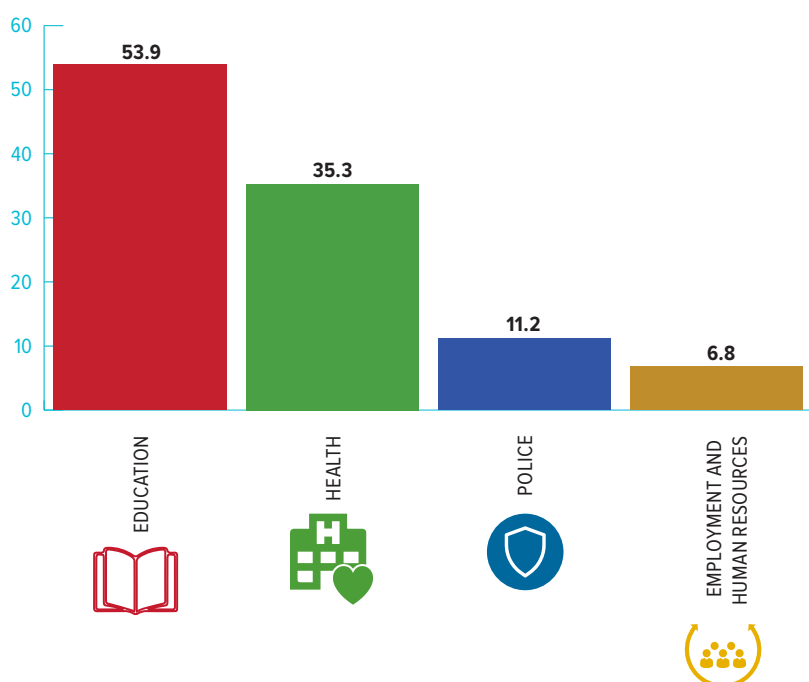
6. PRIORITIES IN SPENDING⁶

The **total budget for 2021 is \$279.43 million** which represents a 7.4% increase relative to the 2020 budget. By Sector/Ministry, the four largest consumers of the total recurrent budget are:

- Education at \$53.9 million;
- Health at \$35.3 million;
- Police at \$11.2 million; and
- Employment and Human Resources, at \$6.8 million.



FOUR LARGEST CONSUMERS OF THE TOTAL RECURRENT BUDGET (\$M)



Key Expenditure items and cost drivers are: -

1. **Departmental Expenditures:** \$138.6 million consisting of Personal Emoluments (\$101 million) and Operational Costs.
2. The **Operational Costs** budget is \$37.6 million, which is inclusive of \$1.5 million worth of the MPs' other allowances, viz clothing, communication, constituency visit, subsistence and sitting allowance for the Select Committees.
3. The **Subsidies, Grant, Other Commitments** budget is \$90.2 million, mainly driven by: -
 - \$27.1 million for Unemployment Support;
 - \$19.1 million for Senior Citizens' Fund;
 - \$9.7 million (100% increase over 2020 budget) for Land Rent.

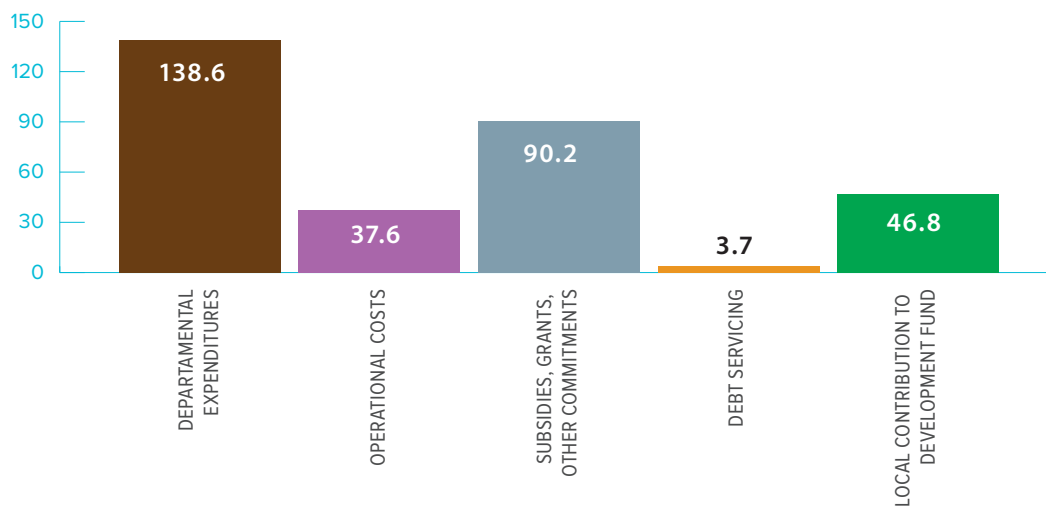
6. Source: Kiribati Government. 2021 Recurrent Budget as approved by the Maneaba Ni Maungatabu on 03/12/2020, Foreword and p.6.

4. An **allocation** of \$3.7 million (increases by \$0.47 million from 2020) for **Debt Servicing** to remain current with loan repayment obligations.
5. The **Local Contribution to Development Fund (LCDF)** is \$46.8 million (falls by 27.1% from 2020). The Copra Price Subsidy scheme budget, included here, is \$16 million based on the current price of \$2.00 per kilogram.

Other significant LCDF constituents are: -

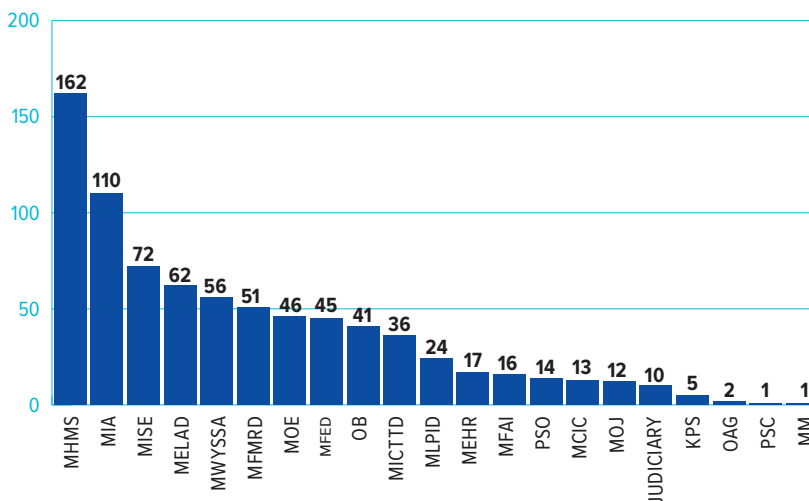
- Maintenance Fund is \$6 million;
- Overseas Scholarships budget is \$3.5 million;
- Mobile Rollout Project has a budget of \$2 million to the four remaining islands of Tabuaeran, Teraina, Kuria and Aranuka;
- Social Stability Fund is \$1.5 million, increasing from \$0.5 million; and
- Clinic upgrading budget is \$1.4 million.

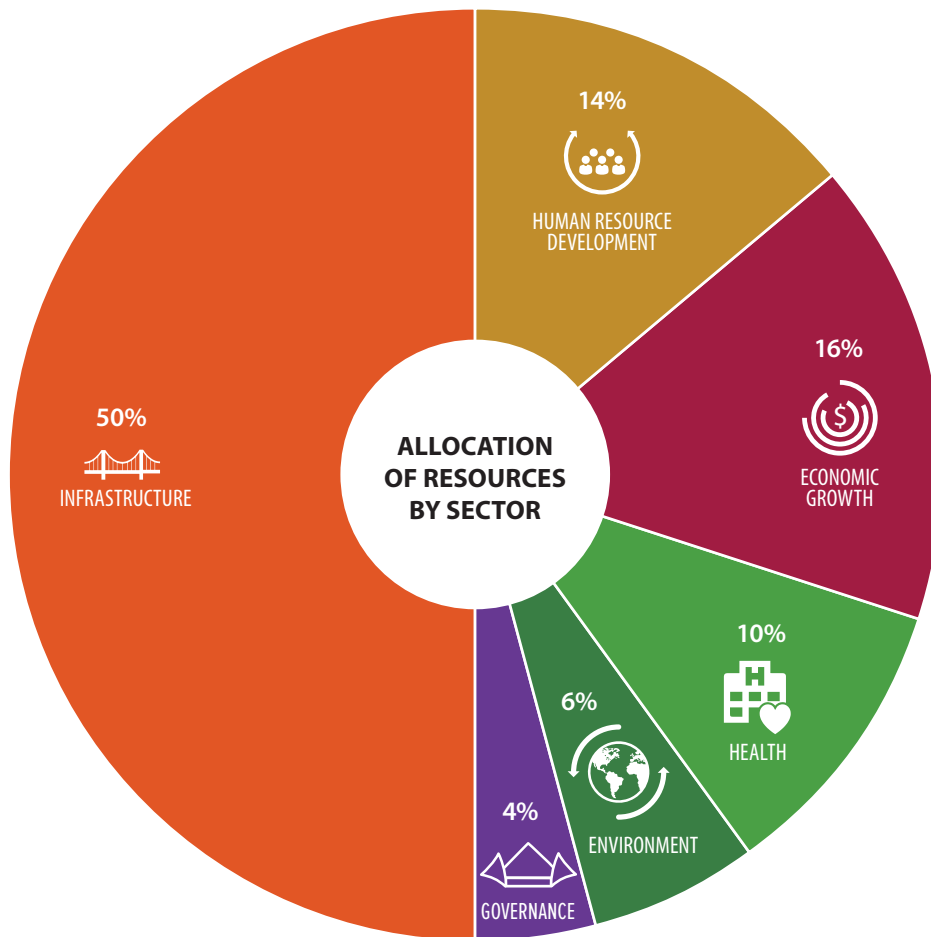
EXPENDITURE ITEMS AND COST DRIVERS (\$M)



MINISTRY	2021 BUDGET
Office of Te Beretitenti	2,744,078
Public Service Office	1,356,664
Judiciary	2,921,914
Kiribati Police Service	11,188,360
Public Service Commission	376,110
Ministry of Foreign Affairs and Immigration	3,551,119
Ministry of Internal Affairs	3,182,005
Ministry of Environment, Lands and Agricultural Development	4,748,142
Maneaba ni Maungatabu	5,780,364
Ministry of Commerce, Industry and Cooperatives	2,606,387
Kiribati Audit Office	1,077,001
Office of the Attorney General	1,106,034
Ministry of Fisheries and Marine Resource Development	4,196,905
Ministry of Health and Medical Services	27,352,296
Ministry of Education	35,298,872
Ministry of Information, Communication, Transport and Tourism Development	4,812,023
Ministry of Finance and Economic Development	4,330,437
Ministry of Women, Youth, Sport and Social Affairs	2,124,146
Ministry of Infrastructure and Sustainable Energy	4,355,162
Ministry of Employment and Human Resources	6,375,213
Ministry of Line and Phoenix Island Development	4,914,369
Ministry of Justice	3,808,437
Leadership Commission	460,827
Debt Servicing	3,681,769
Subsidies, grants and other commitments	90,281,601
Contributions to development fund	46,795,753
TOTAL EXPENDITURE	279,425,988

NUMBER OF PROJECTS BY MINISTRY





7. DEBT⁷

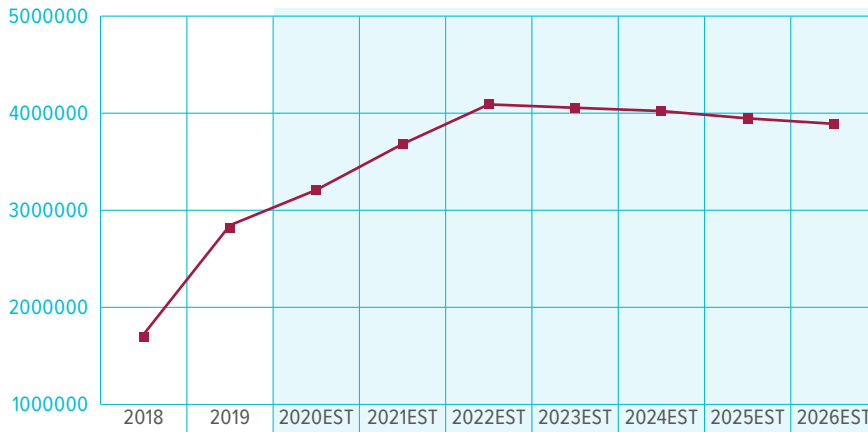
An allocation of \$3.7 million (increases by \$0.47 million from 2020) for Debt Servicing to remain current with loan repayment obligations.

PUBLIC DEBT SUMMARY

	2018	2019	2020EST	2021EST	2022EST	2023EST
INTEREST	593,188	632,060	803,089	721,709	690,306	655,585
PRINCIPAL	485,209	1,461,071	1,809,815	2,260,059	2,699,798	2,699,798
TOTAL DEBT SERVICE	1,078,397	2,093,131	2,612,905	2,981,769	3,390,104	3,355,383
CLOSING BALANCE	51,705,809	52,592,362	51,364,497	51,996,134	49,334,371	46,672,608
BANK CHARGES	336,737	588,024	265,933	500,000	500,000	500,000
CONTINGENCY	306,718	164,072	330,000	200,000	200,000	200,000
TOTAL EXPENSE	1,721,852	2,845,228	3,208,838	3,681,769	4,090,104	4,055,383

7. Source: Kiribati Government. 2021 Recurrent Budget as approved by the Maneaba Ni Maungatabu on 03/12/2020, Foreword and p.91

PUBLIC DEBT TOTAL EXPENSE



8. FISCAL STRATEGY 2022⁸

The Fiscal Strategy outlines the major parameters that the Government will use to develop the 2022 Budget.

The key assumptions in formulating the 2022 Budget include:

- 2022 **economic conditions will be consistent** with the IMF forecast of 6 per cent global growth, 2.5 per cent Kiribati growth, and 2 per cent inflation;
- **Fishing revenue estimates will be consistent** with historic performance;
- **RERF dividends will be consistent** with the RERF withdrawal policy;
- **Revenue volatility will be managed** by accessing cash reserves;
- Kiribati will remain **COVID-19 free** and containment measures will be progressively eased as vaccination rates increase, enabling employment and economic activity to increase and projects to restart and progress, assuming transport connectivity issues can be overcome;
- **Government policy commitments to increase** the Copra Subsidy and pay unemployment benefits will be met, as will public sector pay rises; and
- **Donor budget support payments are conditional** on meeting fiscal responsibility and economic reform commitments.



ECONOMIC CONDITIONS WILL BE CONSISTENT



FISHING REVENUE ESTIMATES WILL BE CONSISTENT



RERF DIVIDENDS WILL BE CONSISTENT



REVENUE VOLATILITY WILL BE MANAGED



KIRIBATI WILL REMAIN COVID-19 FREE



GOVERNMENT POLICY COMMITMENTS



DONOR BUDGET SUPPORT PAYMENTS

8. Source: Ministry of finance and economic development. Fiscal Strategy for the 2022 Budget & Medium Term Fiscal Strategy, p.5

9. DETAILED BUDGET ALLOCATION BY PRIORITY FOCUS AREAS⁹





MINISTRY OF EDUCATION


The Ministry of Education is allocated a total of **\$35.298M** for Departmental Expenditures in the 2021 Budget.

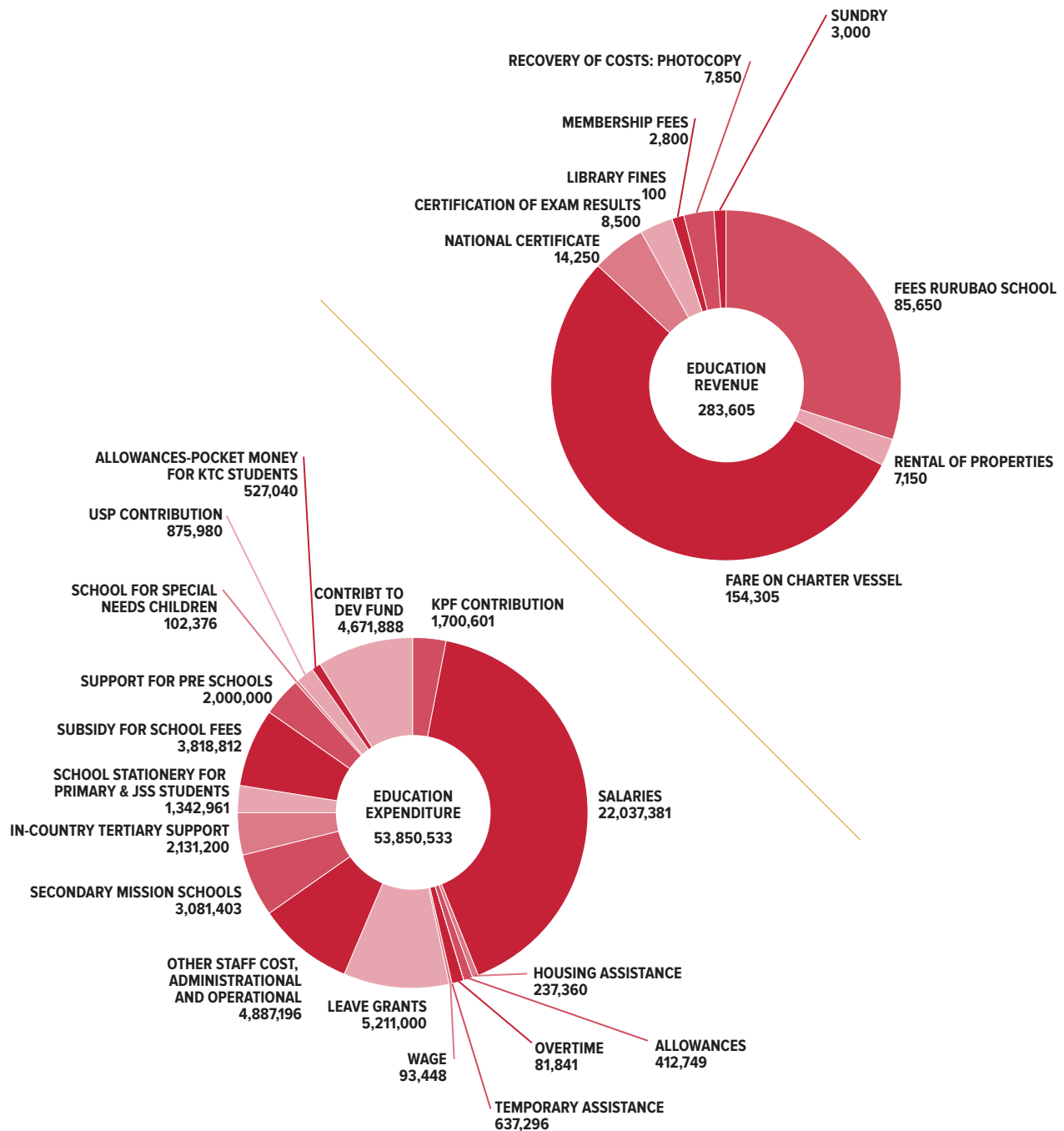
The desired outcomes are for the education system to provide quality education with equal opportunity for the development of youth that achieves high standards, broad coverage, relevance and cost-effective delivery. This can be realized through: upgraded resourcing of the Primary School System, Free Education for students who pass exams up to Year 12, improved quality and relevance of the education system; improved learning.



	DESCRIPTION	2021 BUDGET
 REVENUE	Fees Rurubao School	85,650
	Rental of Properties	7,150
	Fare on Charter Vessel	154,305
	National Certificate	14,250
	Certification of Exam Results	8,500
	Library Fines	100
	Membership Fees	2,800
	Recovery of costs: photocopy	7,850
	Sundry	3,000
	SUB-TOTAL	283,605
 EXPENDITURE	KPF contribution	1,700,601
	Salaries	22,037,381
	Housing assistance	237,360
	Allowances	412,749
	Overtime	81,841
	Temporary assistance	637,296
	Wages	93,448
	Leave grants	5,211,000
	SUB TOTAL	30,411,676
	Other staff cost, administrative and operational	4,887,196
	TOTAL RECURRENT EXPENDITURE	35,298,872

9. Source: Kiribati Government. 2021 Recurrent Budget as approved by the Maneaba Ni Maungatabu on 03/12/2020

	DESCRIPTION	2021 BUDGET
 EXPENDITURE	Secondary Mission Schools	3,081,403
	In- country tertiary support	2,131,200
	School stationery for Primary & JSS students	1,342,961
	Subsidy for School Fees	3,818,812
	Support for Pre Schools	2,000,000
	School for Special Needs Children	102,376
	USP Contribution	875,980
	Allowances-Pocket money for KTC students	527,040
	Contribt to Dev Fund	4,671,888
	SUB TOTAL	18,551,660
	GRAND TOTAL	53,850,533





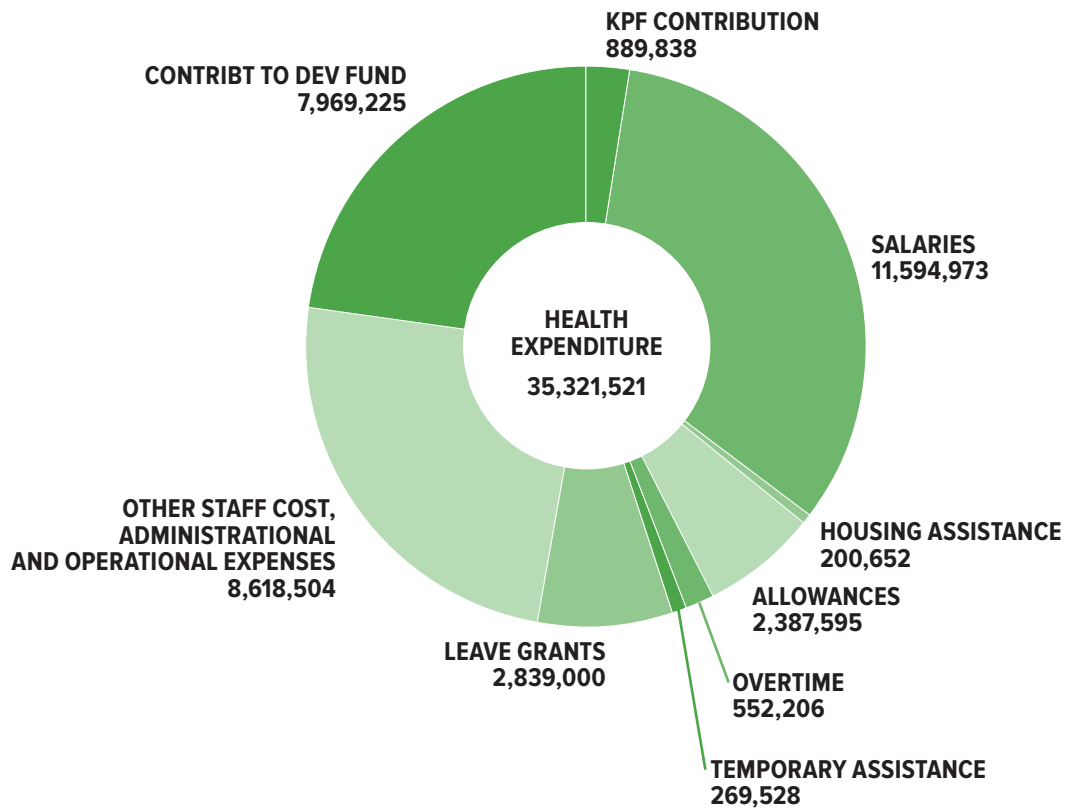
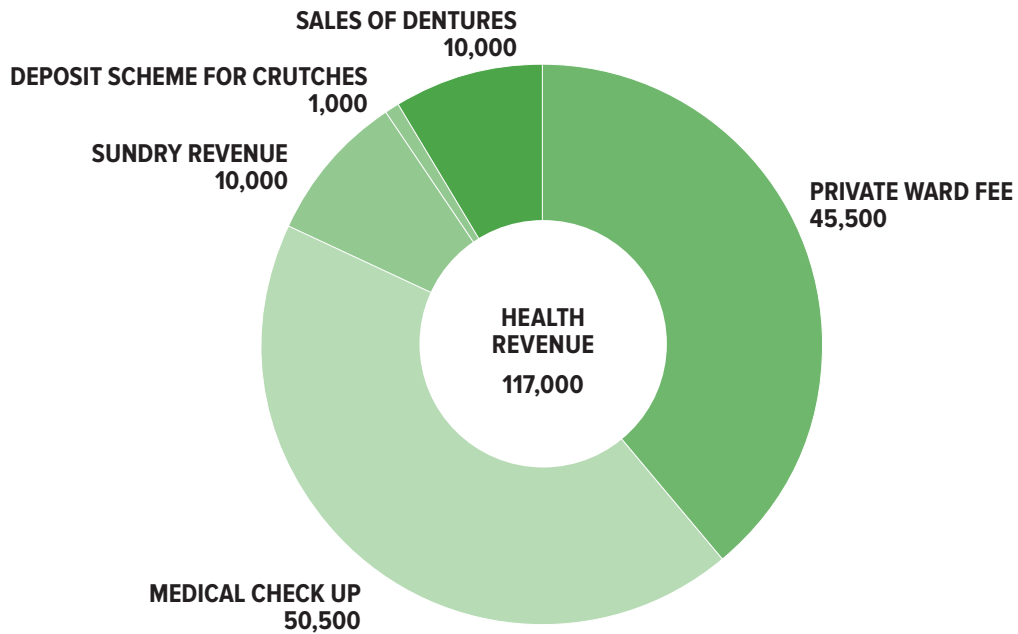
MINISTRY OF HEALTH AND MEDICAL SERVICE

The Ministry of Health and Medical Services is allocated a total of **\$27.352M** for Departmental Expenditures in the 2021 Budget.

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



	DESCRIPTION	2021 BUDGET
 REVENUE	Private Ward Fee	45,500
	Medical check up	50,500
	Sundry revenue	10,000
	Deposit scheme for Crutches	1,000
	Sales of Dentures	10,000
	TOTAL REVENUE	117,000
 EXPENDITURE	KPF contribution	889,838
	Salaries	11,594,973
	Housing assistance	200,652
	Allowances	2,387,595
	Overtime	552,206
	Temporary assistance	269,528
	Leave grants	2,839,000
	SUB TOTAL	18,733,792
	Other staff cost, administrative and operational expenses	8,618,504
	TOTAL RECURRENT EXPENDITURE	27,352,296
	Contribt to Dev Fund	7,969,225
SUB TOTAL	7,969,225	
GRAND TOTAL	35,321,521	



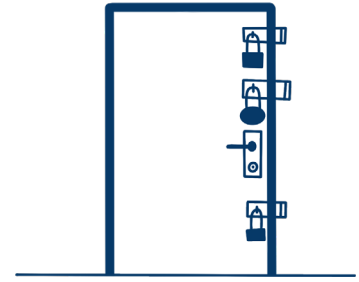


KIRIBATI POLICE SERVICES

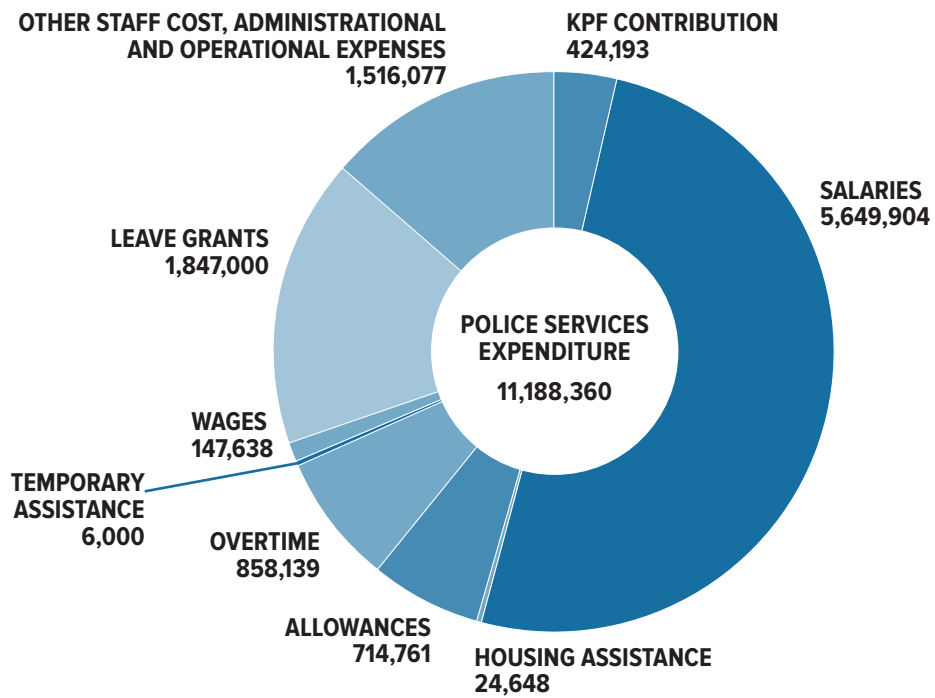
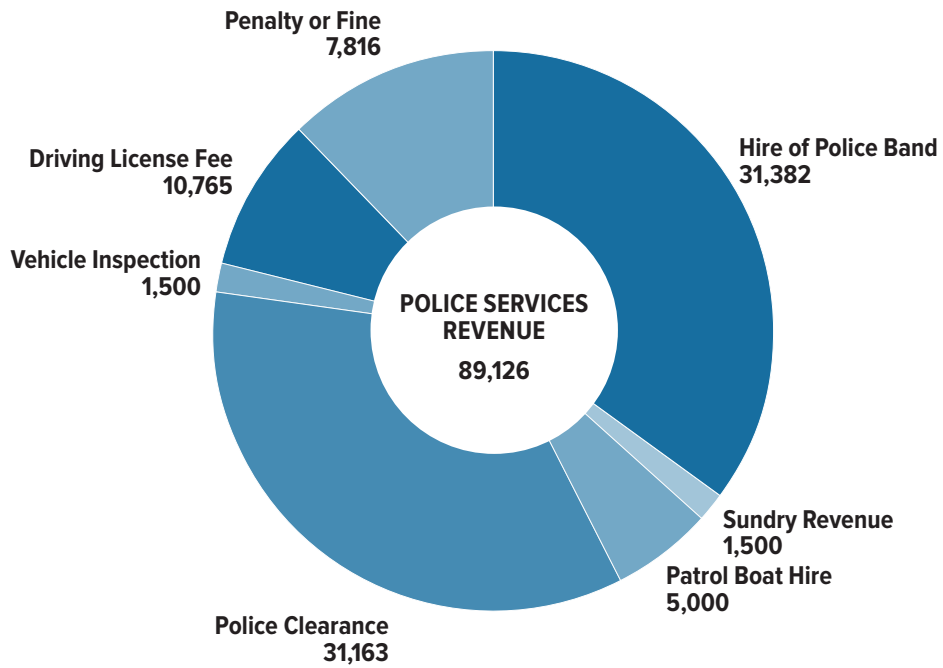
The Kiribati Police Services is allocated a total of **\$11.188M** for Departmental Expenditures in the 2021 Budget.

The main strategic functions of the Ministry are:

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



	DESCRIPTION	2021 BUDGET
 REVENUE	Hire of Police Band	31,382
	Sundry Revenue	1,500
	Patrol Boat Hire	5,000
	Police Clearance	31,163
	Vehicle Inspection	1,500
	Penalty or Fine	7,816
	Driving License Fee	10,765
	TOTAL REVENUE	89,126
 EXPENDITURE	KPF contribution	424,193
	Salaries	5,649,904
	Housing assistance	24,648
	Allowances	714,761
	Overtime	858,139
	Temporary assistance	6,000
	Wages	147,638
	Leave grants	1,847,000
	SUB TOTAL	9,672,283
	Other staff cost, administrative and operational expenses	1,516,077
	TOTAL RECURRENT EXPENDITURE	11,188,360
	GRAND TOTAL	11,188,360







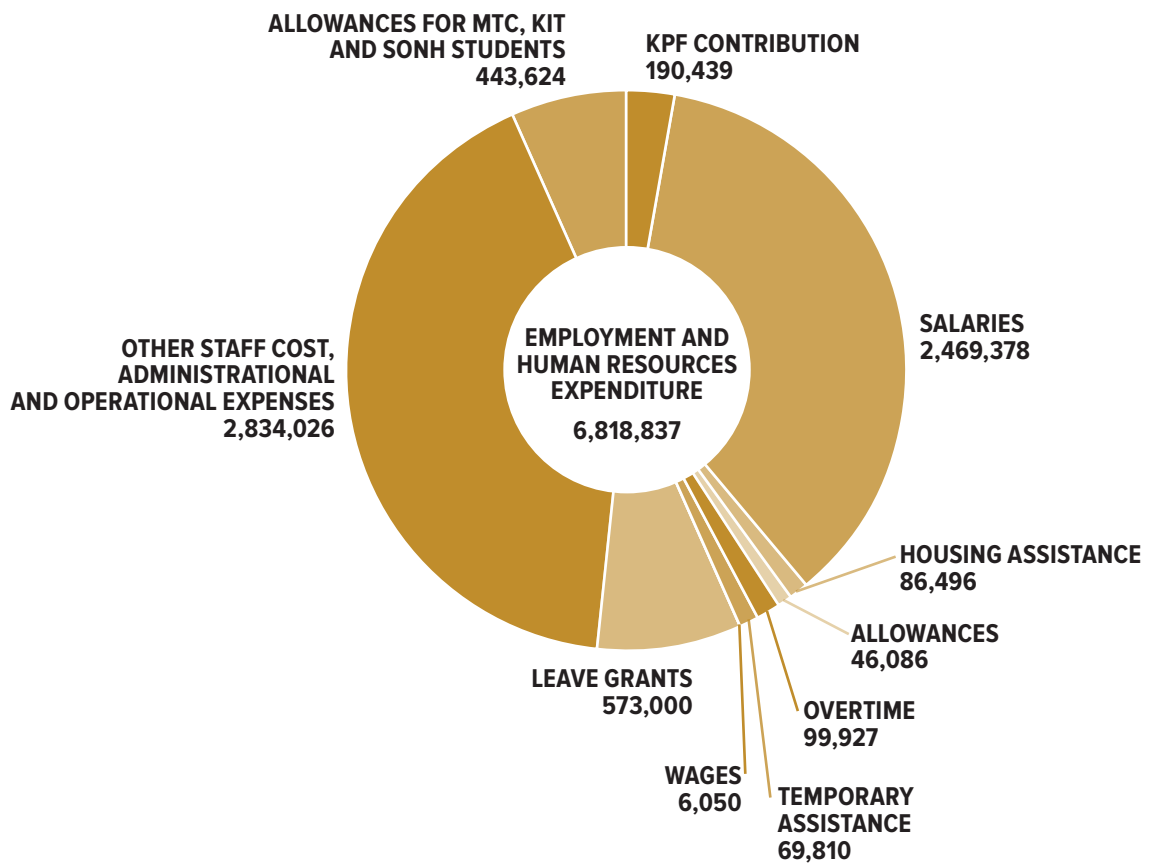
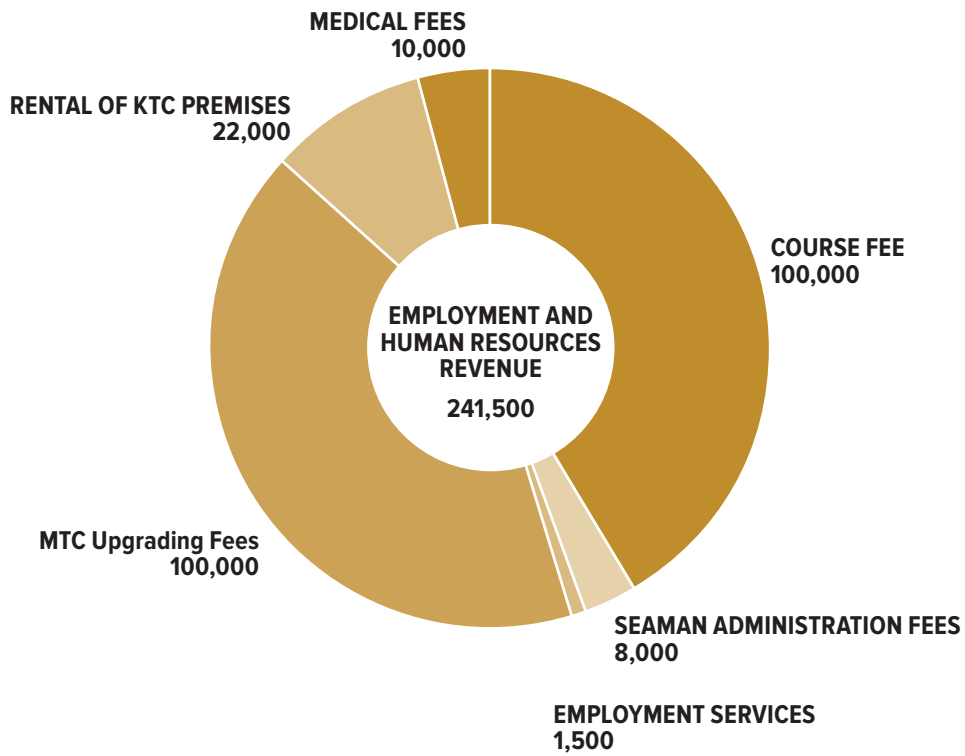
MINISTRY OF EMPLOYMENT AND HUMAN RESOURCES

The Ministry of Employment and Human Resources is allocated a total of **\$6.375M** for Departmental Expenditures in the 2021 Budget.

The main purpose of the Ministry of Employment and Human Resources is to expand employment opportunities for all I-Kiribati at national and international market with relevant trainings offered by Institutions under Kiribati Institute of Technology and Marine Training Centre.



	DESCRIPTION	2021 BUDGET
 REVENUE	Course Fee	100,000
	Seaman Administration Fees	8,000
	Employment Services	1,500
	MTC Upgrading Fees	100,000
	Rental of KTC Premises	22,000
	Medical fees	10,000
	TOTAL REVENUE	241,500
 EXPENDITURE	KPF contribution	190,439
	Salaries	2,469,378
	Housing assistance	86,496
	Allowances	46,086
	Overtime	99,927
	Temporary assistance	69,810
	Wages	6,050
	Leave grants	573,000
	SUB TOTAL	3,541,187
	Other staff cost, administrative and operational expenses	2,834,026
	TOTAL RECURRENT EXPENDITURE	6,375,213
	Allowances for MTC, KIT and SONH students	443,624
	SUB TOTAL	443,624
GRAND TOTAL	6,818,837	



BUDGET TERMINOLOGY (GLOSSARY)

BUDGET - government's financial plan for a year developed by the government presenting its anticipated sources of financing (revenues, borrowings, or cash drawdown) and proposed expenditures.

REVENUES - the total amount of money that the Government receives for its activities from both domestic and external sources.

TAX REVENUE - revenue from compulsory, non-refundable, and non-exchange-related contributions collected by the State; the total amount of money that the government receives from taxation.

NON-TAX REVENUE - INCOME - earned by the government from sources other than taxes (e.g.

income from monopolies and holdings, financial investments, repayment of loans, penalties, etc.).

GRANTS - financial assistance given to Government by development partners and does not have to be paid back.

BUDGET DEFICIT - a situation where government revenues are lower than its expenses.

GDP - the monetary value of all the finished goods and services produced within a country's borders in a specific period.

INFLATION - the rate at which the general level of prices for goods and services is rising.

EXPENDITURE - all government consumption, investment, and transfer payments.

CONTACT INFORMATION



Parliament

<https://www.parliament.gov.ki>

Ministry of Finance, Economic and Planning

<http://www.mfed.gov.ki/>

Office of the Auditor General

<https://kao.gov.ki/>

Statistics Department

<https://nso.gov.ki/>



Kiribati Association of Non-Governmental Organisation (KANGO)

www.kango.org.ki



Pacific Islands Association of Non-governmental Organisations | Association Des Ongs Desiles Du Pacifique

Pacific Islands Association of Non-governmental Organizations (PIANGO)

<http://www.piango.org>

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