

# **TUVALU WHOLE OF GOVERNMENT**



## **FINANCIAL STATEMENTS**

**for the Year Ended 31 December 2013**

## STATEMENT OF RESPONSIBILITY

The Government is pleased to present the Financial Statements of the Government of Tuvalu for the Year Ended 31 December 2013

We hereby declare that:

- We have been responsible for the preparation of these Financial Statements and the judgments made in them.
- We are responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
- In our opinion these Financial Statements fairly reflect the financial position and operations of the Government of Tuvalu for the Year Ended 31 December 2013

The Financial Statements were authorised for issue by the Minister of Finance on 30/06/2014.



---

**Hon. Maatia Toafa**  
Minister of Finance & Economic  
Development



---

**Mrs Palipa H Lauti**  
(Ag) Permanent Secretary for Finance  
and Economic Development

**STATEMENT OF INCOME AND EXPENDITURE****For the Year Ended 31/12/2013***The accompanying notes form part of these financial statements.*

	Notes	<b>2013 Actual</b>	<b>2013 Budget</b>	<b>2012 Actual</b>
<b>RECURRENT INCOME</b>				
Taxation	9	7,730,849	6,796,480	5,697,335
Interest, Dividends and Rent	10	531,581	1,662,753	1,304,096
Fisheries Licenses		18,058,838	7,050,000	8,436,208
.TV		4,355,012	4,050,000	3,712,031
External Assistance and Grants	11	9,757,540	4,846,000	10,760,913
Other Income	12	2,968,174	2,897,733	2,674,898
Distribution from Tuvalu Trust Fund		0	0	0
<b>TOTAL RECURRENT INCOME</b>		<b>43,401,994</b>	<b>27,302,966</b>	<b>32,585,481</b>
<b>RECURRENT EXPENDITURE</b>				
Wages, Salaries, and Allowances		11,959,694	12,286,079	11,291,669
Contributions to Tuvalu National Provident Fund		1,013,053	1,085,427	984,579
Travel	13	1,414,932	1,216,821	1,690,827
Fuel, Electricity and Communications		1,850,055	1,975,488	1,934,031
Maintenance		1,669,166	1,270,256	1,309,154
Loan Repayments & Bank Fees		136,924	674,000	228,310
Grants and Subsidies (incl. Scholarships Support)	14	7,862,014	8,288,617	6,517,570
Tuvalu Medical Treatment Scheme		2,187,977	1,431,650	1,926,981
Other Expenses	15	3,897,860	3,893,904	3,183,703
Special Development Expenditures		489,169	526,011	98,433
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>32,480,844</b>	<b>32,648,254</b>	<b>29,165,256</b>
<b>RECURRENT SURPLUS / (DEFICIT)</b>		<b>10,921,150</b>	<b>(5,345,287)</b>	<b>3,420,225</b>
<b>OTHER REVENUE AND EXPENDITURE</b>				
Unrealised Gain (Loss) on Trust Fund Investment	4	3,140,000		3,461,000
Unrealised Gain (Loss) on Investment in Corporations	5	2,645,347		(311,137)
Unrealised Gain (Loss) on Currency Movement (Offshore Loans)	7	(1,071,045)		133,123
Gain (Loss) on Tuvalu Development Fund Operation	16	(68,828)		835,376
Doubtful Debts Expense	6	(1,770)		(172,448)
<b>TOTAL OTHER REVENUE AND EXPENDITURE</b>		<b>4,643,704</b>		<b>3,945,914</b>
<b>TOTAL SURPLUS / (DEFICIT)</b>		<b>15,564,855</b>		<b>7,366,139</b>

**STATEMENT OF ASSETS AND LIABILITIES**

Prepared in accordance with Public Finance Act s31(1)(i)

For the Year Ended 31/12/2013

The accompanying notes form part of these financial statements.

	Notes	<b>2013</b>	<b>2012</b>
<b>GOVERNMENT EQUITY</b>			
Surplus / (Deficit)		15,564,855	7,366,139
Retained Earnings		120,063,358	54,390,522
<b>TOTAL GOVERNMENT EQUITY</b>		<b>135,628,213</b>	<b>61,756,661</b>
<b>REPRESENTED BY:</b>			
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	1	10,097,210	1,565,471
Special Funds	2	1,229,520	1,098,226
Cash Investments	3	5,465,837	4,504,381
Debtors	6	1,381,705	791,410
<b>Total current assets</b>		<b>18,174,271</b>	<b>7,959,488</b>
<b>Non-Current Assets</b>			
Tuvalu Trust Fund	3 & 4	53,548,827	50,408,827
Tuvalu Development Fund	3 & 16	2,404,937	2,384,159
Investments in Corporations	3 & 5	13,693,612	11,048,265
Property, Plant and Equipment	20	58,306,697	0
<b>Total Non-Current Assets</b>		<b>127,954,072</b>	<b>63,841,251</b>
<b>TOTAL ASSETS</b>		<b>146,128,344</b>	<b>71,800,739</b>
<b>LIABILITIES</b>			
<b>Less Current Liabilities</b>			
Accounts Payable		704,111	571,298
Accounts Payable - Tuvalu Provident Fund		348,058	301,018
Overseas Civil Servants Deductions to NBT		1,550	1,210
Clearing - Money Orders		885	740
Tuvalu Police Fund		1,513	2,058
<b>Total current liabilities</b>		<b>1,056,116</b>	<b>876,324</b>
<b>Less Non-Current Liabilities</b>			
Offshore Loans	7	7,262,791	6,614,396
Domestic Loans	7	2,181,224	2,553,357
<b>Total non-current liabilities</b>		<b>9,444,015</b>	<b>9,167,753</b>
<b>TOTAL LIABILITIES</b>		<b>10,500,131</b>	<b>10,044,078</b>
<b>TOTAL NET ASSETS</b>		<b>135,628,213</b>	<b>61,756,661</b>

Note; Property plant & equipment included as non-Current Asset of Government of Tuvalu for the first time in 2013

**STATEMENT OF CHANGES IN EQUITY**

**For the Year Ended 31/12/2013**

*The accompanying notes form part of these financial statements.*

	Notes	<u>2013</u>	<u>2012</u>
<b>Retained Earnings as at 1 January</b>		61,756,661	54,390,522
<b>Movements reflected on Income Statement</b>			
Net Surplus/(Deficit) for the period		10,921,150	3,420,225
Other Gain (Loss) for the period		4,643,704	3,945,914
<b>Movements not reflected on Income Statement</b>			
Introduction of Property, Plant & Equipment	20	58,306,697	0
<b>Accumulated Funds as at 31 December</b>		<u><b>135,628,213</b></u>	<u><b>61,756,661</b></u>

**STATEMENT OF REVENUE AND EXPENDITURE BY HEADS**  
**For the Year Ended 31/12/2013**

*The accompanying notes form part of these financial statements.*

**Budget Approved on Cash Basis**

<b>Head</b>	<b>Head of Expenditure / Government Function</b>	<b>2013 Actual</b>	<b>2013 Original Budget</b>	<b>Variance (Bud - Act)</b>
<b>RECURRENT REVENUE</b>				
A	Office of the Governor General	0	0	0
B	Office of the Prime Minister	261,659	330,500	68,841
C	Legal Services	94,994	70,500	(24,493)
D	Parliament	0	0	0
E	Office of the Auditor General	5,594	110,000	104,406
F	Finance and Economic Development	18,214,451	12,189,026	(6,025,425)
G	Public Utilities	93,331	128,800	35,469
H	Health	10,389	14,500	4,111
I	Natural Resources	18,246,690	7,881,150	(10,365,539)
J	Home Affairs	28,883	16,200	(12,683)
K	Police and Prison Services	14,151	38,800	24,649
L	Transport and Communications	6,127,704	6,152,236	24,532
M	Education, Youth and Sports	43,108	92,200	49,092
N	Judiciary	14,923	3,900	(11,022)
O	Foreign Affairs, Trade, Tourism, Environment & Labour	246,119	275,153	29,034
	Drawdown from the Tuvalu Trust Fund	0	0	(0)
<b>TOTAL RECURRENT REVENUE</b>		<b>43,401,994</b>	<b>27,302,966</b>	<b>(16,099,028)</b>
<b>RECURRENT EXPENDITURE</b>				
A	Office of the Governor General	152,300	135,909	(16,391)
B	Office of the Prime Minister	2,411,369	2,508,005	96,636
C	Legal Services	240,631	319,997	79,366
D	Parliament	508,888	478,683	(30,205)
E	Office of the Auditor General	155,169	268,380	113,211
F	Finance and Economic Development	3,514,963	3,426,129	(88,834)
G	Public Utilities	1,626,394	1,818,545	192,151
H	Health	5,289,343	4,506,944	(782,399)
I	Natural Resources	2,085,127	2,100,390	15,263
J	Home Affairs	2,925,631	3,354,463	428,833
K	Police and Prison Services	929,582	954,507	24,924
L	Transport and Communications	4,254,693	3,900,287	(354,406)
M	Education, Youth and Sports	6,167,994	6,550,078	382,084
N	Judiciary	97,676	117,934	20,257
O	Foreign Affairs, Trade, Tourism, Environment & Labour	2,121,083	2,208,004	86,921
<b>TOTAL RECURRENT EXPENDITURE</b>		<b>32,480,844</b>	<b>32,648,254</b>	<b>167,410</b>
<b>RECURRENT SURPLUS / (DEFICIT)</b>		<b>10,921,151</b>	<b>(5,345,287)</b>	<b>(16,266,438)</b>
<b>OTHER REVENUE AND EXPENDITURE</b>				
	Unrealised Gain (Loss) on Trust Fund Investment	3,140,000		
	Unrealised Gain (Loss) on Investment in Corporations	2,645,347		
	Unrealised Gain (Loss) on Currency Movement (Offshore Loans)	(1,071,045)		
	Gain (Loss) on Tuvalu Development Fund Operation	(68,828)		
	Doubtful Debts Expense	(1,770)		
<b>TOTAL OTHER REVENUE AND EXPENDITURE</b>		<b>4,643,704</b>		
<b>TOTAL SURPLUS / (DEFECIT)</b>		<b>15,564,855</b>		

**STATEMENT OF RECEIPTS AND PAYMENTS BY HEADS**  
**Prepared in accordance with Public Finance Act s31(1)(ii)**  
**For the Year Ended 31/12/2013**

*The accompanying notes form part of these financial statements.*

**Budget Approved on Cash Basis**

<u>Head</u>	<u>Head of Expenditure / Government Function</u>	<u>2013</u> <u>Expense &amp;</u> <u>Revenue</u>	<u>2013</u> <u>Accrual</u> <u>Movement</u>	<u>2013</u> <u>Receipts &amp;</u> <u>Payments</u>	<u>2013</u> <u>Final Budget</u> <u>Provision</u>	<u>Variance</u> <u>(Bud - Act)</u>
<b>RECURRENT REVENUE</b>						
A	Office of the Governer General	0	(332)	(332)	0	332
B	Office of the Prime Minister	261,659	3,737	265,396	330,500	65,104
C	Legal Services	94,994	(27)	94,967	70,500	(24,467)
D	Parliament	0	0	0	0	0
E	Office of the Auditor General	5,594	(338)	5,256	110,000	104,744
F	Finance and Economic Development	18,214,451	(518,895)	17,695,556	12,189,026	(5,506,530)
G	Public Utilities	93,331	(627)	92,705	128,800	36,096
H	Health	10,389	(493)	9,896	14,500	4,604
I	Natural Resources	18,246,690	(3,270)	18,243,419	7,881,150	(10,362,269)
J	Home Affairs	28,883	(3,596)	25,286	16,200	(9,086)
K	Police and Prison Services	14,151	10,468	24,619	38,800	14,181
L	Transport and Communications	6,127,704	(70,543)	6,057,161	6,152,236	95,075
M	Education, Youth and Sports	43,108	(1,422)	41,686	92,200	50,514
N	Judiciary	14,923	0	14,923	3,900	(11,022)
O	Foreign Affairs, Trade, Tourism, Env. & Labour	246,119	(217)	245,902	275,153	29,251
	Drawdown from the Tuvalu Trust Fund	0	0	0	0	(0)
<b>TOTAL RECEIPTS by heads</b>		<b>43,401,994</b>	<b>(585,554)</b>	<b>42,816,440</b>	<b>27,302,966</b>	<b>(16,099,028)</b>
<b>RECURRENT EXPENDITURE</b>						
A	Office of the Governer General	152,300	1,920	154,220	135,908	(18,312)
B	Office of the Prime Minister	2,411,369	(4,224)	2,407,145	2,702,902	295,758
C	Legal Services	240,631	137	240,768	319,996	79,229
D	Parliament	508,888	(5,952)	502,936	502,905	(31)
E	Office of the Auditor General	155,169	609	155,778	354,115	198,336
F	Finance and Economic Development	3,514,963	(114,510)	3,400,453	3,566,871	166,417
G	Public Utilities	1,626,394	40,664	1,667,058	1,816,448	149,390
H	Health	5,289,343	(31,062)	5,258,281	5,359,616	101,336
I	Natural Resources	2,085,127	7,051	2,092,179	2,172,865	80,686
J	Home Affairs	2,925,631	321,287	3,246,918	3,354,463	107,545
K	Police and Prison Services	929,582	606	930,188	968,414	38,226
L	Transport and Communications	4,254,693	(40,845)	4,213,849	4,211,089	(2,759)
M	Education, Youth and Sports	6,167,994	120,728	6,288,722	6,511,720	222,998
N	Judiciary	97,676	107	97,783	124,355	26,572
O	Foreign Affairs, Trade, Tourism, Env. & Labour	2,121,083	(6,798)	2,114,285	2,340,875	226,590
<b>TOTAL PAYMENTS by heads</b>		<b>32,480,844</b>	<b>289,719</b>	<b>32,770,563</b>	<b>34,442,542</b>	<b>167,410</b>
<b>TOTAL CASH MOVEMENT</b>				<b>10,045,877</b>		
<b>Balance as at</b>						
Cash movement reconciled to:		Note		<b>Movement</b>	<b>31/12/2013</b>	<b>30/12/2012</b>
<b>Movement in Balance of Deposit Accounts</b>		1		8,533,738	10,099,210	1,565,471
<b>Movement in Special Fund Balances</b>		2		131,294	1,229,520	1,098,226
<b>Movement in Cash Investments</b>		3		961,456	5,465,837	4,504,381
<b>Interest on Tuvalu Development Fund IBD</b>		3		4,527	184,033	179,506
<b>CASH ACCOUNT MOVEMENT</b>				<b>9,631,015</b>		
UNRECONCILED MOVEMENT				414,863		

**COMPARATIVE STATEMENT OF ACTUAL AND ESTIMATED RECURRENT REVENUE by 'SUB HEAD'**

Prepared in accordance with Public Finance Act s 31 (1)(iii)

For the Year Ended 31/12/2013

*The accompanying notes form part of these financial statements.*

Budget Approved on Cash Basis

<u>Head of Revenue / Government Function</u>	<u>2013 Actual</u>	<u>2013 Budget</u>	<u>Variance (Bud - Act)</u>
<b>RECURRENT REVENUE</b>			
<b>Office of the Prime Minister</b>			
B01 Corporate Services - Office of the Prime Minister	622	1,500	878
B04 Personnel and Training	127,230	124,000	(3,230)
B08 Tuvalu Media Department	57,733	137,000	79,267
B11 Immigration	76,073	68,000	(8,073)
<b>Legal Services</b>			
C01 Office of the Attorney General	94,952	67,500	(27,451)
C02 People's Lawyer	42	3,000	2,958
<b>Office of the Auditor General</b>			
E01 Office of the Auditor General	5,594	110,000	104,406
<b>Finance and Economic Development</b>			
F01 Corporate Services - Finance	9,103,276	5,395,596	(3,707,680)
F03 Central Statistics Division	40	50	10
F04 Customs	2,650,876	3,022,000	371,124
F05 Postal	1,196	13,500	12,304
F06 Treasury	1,430,125	0	(1,430,125)
F07 Inland Revenue	5,022,523	3,746,480	(1,276,043)
F09 Industries	6,415	11,400	4,985
<b>Public Utilities</b>			
G01 Corporate Services - Public Utilities	19,362	0	(19,362)
G02 Energy	4,870	5,000	130
G03 Public Works Department	69,099	123,800	54,701
<b>Health</b>			
H03 Curative	7,863	11,000	3,137
H04 Preventative Primary and Preventative Health Services	2,526	3,500	974
<b>Natural Resources</b>			
I01 MNRE Headquarters	8	0	(8)
I02 Agriculture	7,812	10,400	2,588
I03 Fisheries	18,214,745	7,813,000	(10,401,745)
I04 Lands and Surveys	24,125	57,750	33,626
<b>Home Affairs</b>			
J01 Corporate Services - Home Affairs	28,883	16,200	(12,683)
<b>Police and Prison Services</b>			
K01 Police and Prison Services	14,151	38,800	24,649
<b>Transport and Communications</b>			
L01 Corporate Services - Communications and Transport	4,355,012	4,050,000	(305,012)
L02 Marine		1,827,000	311,826
L03 Aviation	256,174	272,000	15,826
L04 Information, Communication and Technology	998	3,000	2,002
L07 Meteorological Office	346	236	(110)
<b>Education, Youth and Sports</b>			
M04 EFA Secondary School	40,980	80,000	39,020
M05 Library	2,128	3,200	1,072
M06 Sports	0	9,000	9,000
<b>Judiciary</b>			
N01 Judiciary	14,923	3,900	(11,022)
<b>Foreign Affairs, Trade, Tourism, Environment &amp; Labour</b>			
O03 Suva Mission	15,226	21,553	6,327
O04 Permanent Mission of Tuvalu to the UN	0	100	100
O08 Trade Office	1,810	500	(1,310)
O10 Labour	38,567	73,000	34,433
O11 Taipei Mission	190,516	180,000	(10,516)
TTF Distribution to CIF	0	0	(0)
<b>TOTAL RECURRENT REVENUE</b>	<b>43,401,994</b>	<b>27,302,966</b>	<b>(16,099,028)</b>



**COMPARATIVE STATEMENT OF ACTUAL AND ESTIMATED RECURRENT EXPENDITURE by 'SUB HEAD'**

Prepared in accordance with Public Finance Act s 31 (1)(iv)

For the Year Ended 31/12/2013

The accompanying notes form part of these financial statements.

Budget Approved on Cash Basis

<u>Head of Expenditure / Government Function</u>		<u>2013</u> <u>Actual</u>	<u>2013</u> <u>Original</u> <u>Budget</u>	<u>Variance</u>  (Bud - Act)
<b>RECURRENT EXPENDITURE</b>				
<b>Office of the Governor General</b>				
A01	Office of the Governor General	152,300	135,909	(16,391)
<b>Office of the Prime Minister</b>				
B01	Corporate Services - Office of the Prime Minister	1,087,777	887,754	(200,024)
B04	Personnel and Training	828,382	1,115,092	286,710
B08	Tuvalu Media Department	363,099	357,195	(5,905)
B10	Department of Women	57,591	72,490	14,900
B11	Immigration	74,519	75,474	955
<b>Legal Services</b>				
C01	Office of the Attorney General	194,640	212,250	17,610
C02	People's Lawyer	45,991	62,633	16,643
<b>Parliament</b>				
D01	Office of the Parliament	508,888	478,683	(30,205)
<b>Office of the Auditor General</b>				
E01	Office of the Auditor General	155,169	268,380	113,211
<b>Finance and Economic Development</b>				
F01	Corporate Services - Finance	2,254,937	2,112,170	(142,767)
F02	Planning and Budget	184,021	209,805	25,784
F03	Central Statistics Division	130,089	143,318	13,228
F04	Customs	177,139	202,336	25,197
F05	Postal	79,440	97,482	18,042
F06	Treasury	494,055	458,833	(35,223)
F07	Inland Revenue	82,072	93,496	11,423
F09	Industries	113,208	108,690	(4,519)
<b>Public Utilities</b>				
G01	Corporate Services - Public Utilities	205,786	323,189	117,403
G02	Energy	78,317	107,155	28,838
G03	Public Works Department	1,342,292	1,388,202	45,910
<b>Health</b>				
H01	Corporate Service - Health	2,476,076	1,685,813	(790,262)
H02	Health Administration	337,033	386,009	48,976
H03	Curative	1,977,681	1,846,086	(131,595)
H04	Preventative Primary and Preventative Health Services	498,553	589,036	90,483
<b>Natural Resources</b>				
I01	MNRE Headquarters	210,041	106,681	(103,359)
I02	Agriculture	342,165	382,240	40,075
I03	Fisheries	555,232	602,077	46,845
I04	Lands and Surveys	977,690	1,009,392	31,703
<b>Home Affairs</b>				
J01	Corporate Services - Home Affairs	206,334	449,432	243,098
J02	Department of Rural Development	2,262,791	2,335,364	72,573
J03	Community Affairs	250,431	273,450	23,019
J05	Culture	21,322	21,311	(11)
J08	Solid Waste Agency of Tuvalu (SWAT)	184,753	274,907	90,154

Continued from previous page

**Head of Expenditure / Government Function**

		Continued on next page		
		<u>2013</u>	<u>2013</u>	<u>Variance</u>
		<u>Actual</u>	<u>Original</u>	<u>between</u>
			<u>Budget</u>	<u>Actual and</u>
				<u>Budget</u>
<b>Police and Prison Services</b>				
K01	Police and Prison Services	929,582	954,507	24,924
<b>Transport and Communications</b>				
L01	Corporate Services - Communications and Transport	279,498	266,158	(13,340)
L02	Marine	3,258,942	2,882,314	(376,628)
L03	Aviation	174,208	191,821	17,613
L04	Information, Communication and Technology	344,093	349,904	5,811
L07	Meteorological Office	197,952	210,089	12,137
<b>Education, Youth and Sports</b>				
M01	Corporate Services - Educations, Youth and Sports	889,577	941,423	51,846
M02	Education Department	360,638	405,794	45,156
M03	Primary Education	1,420,673	1,404,922	(15,751)
M04	EFA Secondary School	1,676,389	1,818,981	142,592
M05	Library	85,808	96,503	10,695
M06	Sports	90,653	13,143	(77,510)
M07	Pre-service Scholarships	1,531,203	1,733,499	202,296
M08	Youth	3,283	20,481	17,198
M09	Early Childhood Care and Education	109,770	115,332	5,562
<b>Judiciary</b>				
N01	Judiciary	97,676	117,934	20,257
<b>Foreign Affairs, Trade, Tourism, Environment &amp; Labour</b>				
O01	MFAETLT Headquarter	224,244	223,384	(861)
O02	Labour	185,047	280,753	95,706
O03	Suva Mission	269,760	300,901	31,141
O04	Permanent Mission of Tuvalu to the UN	389,865	371,964	(17,901)
O05	Brussels Mission	360,000	368,094	8,094
O06	Environment	101,152	108,136	6,984
O07	Tuvalu Consulate in Auckland	202,227	162,814	(39,413)
O08	Trade Office	37,285	40,961	3,677
O09	Tourism	32,034	41,196	9,162
O10	Labour	84,834	124,420	39,586
O11	Taipei Mission	234,636	185,382	(49,254)
<b>TOTAL RECURRENT EXPENDITURE</b>		<b><u>32,480,844</u></b>	<b><u>32,603,140</u></b>	<b><u>122,296</u></b>

## **STATEMENT OF ACCOUNTING POLICIES for the Year Ended 31 December 2013**

### **1            REPORTING ENTITY**

#### **1.0            GOVERNMENT OF TUVALU**

The Financial Statements of the Government of Tuvalu represent the financial activities undertaken by Government Departments including entities which operate on the outer islands and in Foreign diplomatic posts.

Tuvalu Public Enterprises, including the Tuvalu Electricity Corporation, Vaiaku Lagi Hotel, National Bank of Tuvalu, Development Bank of Tuvalu, National Fisheries Corporation of Tuvalu (NAFICOT), Tuvalu Philatelic Bureau, Tuvalu Maritime Training Institute (TMTI) and Tuvalu Telecommunications Corporation are not consolidated into the Government of Tuvalu Accounts. The Government's investment in these enterprises is included on the Statement of Assets and Liabilities.

The joint ventures in commercial fishing operations entered into by NAFICOT on behalf of the Government of Tuvalu are not included in these accounts.

#### **1.1            TUVALU TRUST FUND**

In 1987 under the Tuvalu Trust Fund (Finance and Information) Act, the Government of Tuvalu established the Tuvalu Trust Fund (TTF) to contribute to the long term financial stability and viability of Tuvalu by enabling it to meet financial commitments from the proceeds of investments. The Trustees represent the Governments of Tuvalu, New Zealand and Australia, which are the main contributors to the Trust Fund.

Despite being the sole beneficiary of the TTF, the Government of Tuvalu does not control the TTF. The complete Financial Statements of the TTF are not consolidated in these Financial Statements of Government. The market value of the Government of Tuvalu's contribution to the TTF is included in these Financial Statements on the Statement of Assets and Liabilities, and the remaining balance of the TTF is contained in the notes to these Financial Statements as a contingent asset.

## **STATEMENT OF ACCOUNTING POLICIES for the Year Ended 31 December 2013**

### **2 BASIS OF PREPARATION**

The Statement of Income and Expenditure and the Statement of Assets and Liabilities are prepared on an accrual basis, and include non-cash items such as accruals and provisions.

The Financial Statements are presented in Australian dollars, and all monetary values are rounded to whole dollars, unless mentioned otherwise.

#### **2.1 STATEMENT OF COMPLIANCE**

These Financial Statements are prepared pursuant to the Public Finance Act and are consistent with prior financial years. The Statements are in accordance with generally accepted accounting practice in Tuvalu (Tuvalu GAAP) as determined by the Government of Tuvalu. Where necessary Tuvalu GAAP looks to the International Public Sector Accounting Standards (IPSAS) and International Financial Reporting Standards (IFRS) to guide general accounting policy.

#### **2.2 TRANSLATION OF FOREIGN CURRENCY TRANSACTIONS**

Both the functional and presentation currencies of the Government of Tuvalu are the Australian dollar. Transactions in foreign currencies are initially recorded in the Australian dollar at the exchange rates provided by the National Bank of Tuvalu on the dates of the transactions. At balance date, monetary assets and liabilities held in Foreign Currency are translated at the exchange rates ruling at the balance date. Resulting exchange differences are recognised in the Income Statement.

#### **2.3 BUDGET AMOUNTS**

The Financial Statements show as comparatives the amounts appropriated by the original annual Appropriation Act that relates to the current financial year. Appropriations are on a cash basis.

#### **2.4 CHANGES IN ACCOUNTING POLICIES**

Changes in accounting policies are applied retrospectively, and comparatives are restated. The effect of these changes, if any, is disclosed in item 4.1, below.

New accounting policies may be adopted for types of transactions that have become material to the Financial Statements for the first time. These are not considered changes in accounting policies. Likewise, some accounting policies may be reworded to better reflect the treatment of transactions; such rewording is also not considered a change in accounting policies.

#### **2.5 MATERIAL PRIOR YEAR ERRORS**

If errors are detected that have a material impact on prior years, then these are applied retrospectively, and comparatives are restated. There were no material prior year errors identified in the preparation of these accounts.

## **STATEMENT OF ACCOUNTING POLICIES**

### **for the Year Ended 31 December 2013**

#### **3 ACCOUNTING POLICIES**

##### **3.0 BASIS OF PREPERATION**

The Statement of Income and Expenditure and the Statement of Assets and Liabilities are prepared on an accrual basis, and include non-cash items such as accruals and provisions.

##### **3.1 REVENUE**

Revenue is recognised when earned or becomes receivable. Revenue is measured at the fair value of consideration received or receivable.

###### **Accrued Revenue**

Accrued revenue is recorded for items where revenue is earned or becomes receivable prior to the creation of an invoice.

###### **Tuvalu Trust Fund (TTF) Disbursement Revenue**

Disbursement revenue from the TTF is recognised at the time of receipt into the Government's Consolidated Investment Fund account. Transfers from the Consolidated Investment Fund Account to the Government General Account are recorded as a transfer of funds and are not treated as Government Revenue.

###### **Taxation Revenue**

Taxation Revenue is recognised at the earlier of receipt, invoice or filing of return, and includes:  
Income Tax – a tax on salaries and wages of workers in the economy as outlined in the Income Tax Act.

Company Tax – Taxes on the profits of large businesses. (Note: Small companies are subject to Presumptive Tax classified under “Other Taxes”).

Tuvalu Consumption Tax – A tax on goods and services set at a rate of 7% of the value of the good or service.

Import Duties – Taxes, normally at percentage of the cost of the imported good based on cost plus insurance plus freight, placed on imports to Tuvalu and levied at the port of entry.

Excise Duties – Special taxes on imported goods that the Government may wish to discourage consumption of such as alcohol, and cigarettes.

Other Taxes - Include Hotel Room Tax, Departure Tax, Presumptive Tax.

## **STATEMENT OF ACCOUNTING POLICIES for the Year Ended 31 December 2013**

### **Interest, Dividends, and Rent**

Revenue related to interest on Government accounts, dividends received from profits of companies in which the Government holds a share, and rental revenue from Government houses and buildings is recorded in the period it relates to.

### **Fishing Licenses**

Revenue related to the granting of Fishing Licenses to foreign fishing vessels fishing in Tuvalu's Exclusive Economic Zone is recorded in the period it relates to.

### **.TV Revenue**

Revenue related to the license agreement with Verisign for the marketing of Tuvalu's top level internet domain ".tv" is recorded in the period it relates to.

### **Other Income**

Other revenue related to vessel registrations, operation of maritime services (Nivaga II & Manu Folau), stevedoring and wharfage, and other operational activities is recorded in the period it relates to.

## **3.2 AID ACCOUNTING**

### **External Assistance and Grants**

Direct budget support grant funding from donors is recognised at the time of receipt. Aid funding received from donor agencies for projects in the Tuvalu Development Fund is recognised as revenue within the Tuvalu Development Fund account, distinctly separate to the Government Consolidated Fund at time of receipt.

### **Grants in Kind**

Tuvalu often receives grants in kind. These are often in the form of technical assistance, office equipment, investments in major infrastructure projects and property plant and equipment which are beyond the financial resources of the Government of Tuvalu.

These grants in kind are not recognised within these accounts, however where value is known, these amounts are recorded in the Government of Tuvalu's annual Budget documentation as external budgetary assistance.

## **STATEMENT OF ACCOUNTING POLICIES for the Year Ended 31 December 2013**

### **3.3 EXPENDITURE**

Expenditure is recognised when incurred. This is generally upon receipt of goods or receipt of invoice.

#### **Wages and Salaries**

Wage and salary expenses are recognised in the period incurred.

#### **Contributions to Tuvalu National Provident Fund**

Contributions to the Tuvalu National Provident fund are recognised for the period to which they apply.

#### **Loan repayments, bank and interest fees**

Loan Interest repayments are recognised as expenditure in the period they relate to.

#### **Grants and Subsidies**

Grant Expenses in relation to grants provided to Tuvaluans and Non-Government Organisations (NGOs) are recognised at the point that Funds are paid to the grant recipient.

The Grants provided by Government include:

General Grants and Subsidies - provided to non-Government entities to assist them in providing goods or services, to civil servants for private housing rent subsidies, and to local councils and government.

Overseas Contributions – Payments to international organizations of which the Government is a member of (e.g. United Nations, University of the South Pacific (USP), Forum Secretariat).

Scholarships and support - Expenditure incurred supporting the Government's scholarship program.

Outer Island Projects grants - Special development spending on projects for the outer islands.

Japan Fuel Grant Counterpart Fund - Payments made to the Japan Fuel Grant Counterpart Fund as a contribution to recognise Japan's assistance for fuel purchasing.

#### **Tuvalu Medical Treatment Scheme**

Expenditure incurred in the operation of the Government's overseas medical referral scheme recognised in the period incurred.

#### **Other Expenditure**

Other expenditure related to advertising, purchasing of provisions, purchasing supplies, minor equipment, social welfare payments such as the Senior Citizen Scheme, payments for land rent to traditional landowners for Government leased land, and rent of properties by the Government is recorded in the period it relates to.

## **STATEMENT OF ACCOUNTING POLICIES for the Year Ended 31 December 2013**

### **Special Development Expenditure (Capital Expenditure)**

Special Development Expenditure records a range of normally non-recurrent expenditures that include Government contributions to donor-funded projects, equipment purchases, small projects, and arrears payments.

The current policy is to expense all infrastructure assets and property, plant and equipment in the period they are acquired. These capital expenditures are classified as Special Development Expenditures (SDE) in the annual budget documentation.

### **3.4 ASSETS**

The Government of Tuvalu currently records only Financial Assets in these accounts. Special Development Expenditure for Property Plant and Equipment purchases, and major infrastructure investment are reflected on the Balance Sheet, and depreciation of these assets is not reflected on the Statement of Income and Expenditure.

All assets purchases are fully expensed at time of purchase

#### **Current Assets**

An asset is deemed to be current if it is liquid or expected to be made liquid within 12 months.

#### **Cash & Cash Equivalents**

Cash comprises cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

#### **Debtors**

Debtors are measured at their expected realisable value, which is generally the original amount less a provision for amounts uncollected after 365 days. Bad debts are written off when approved by Parliament.

#### **Non-Current Assets**

Non-Current Assets are presented at their fair value. Leasehold improvements, furniture and equipment are initially measured at cost, and then depreciated on a straight-line basis.

#### **Tuvalu Development Fund**

The Tuvalu Development Fund is recognised as a Non-Current Asset, reflecting the Government's agreement with donor partners to utilise development funds in line with approved donor agreements.

#### **Other Investments**

Other Investments include investments in subsidiaries, other associated parties and investments in shares in non controlled entities.

Investments are measured at the lower of cost and impaired value.



**STATEMENT OF ACCOUNTING POLICIES  
for the Year Ended 31 December 2013**

**3.5 LIABILITIES**

**Creditors**

Creditors are recognised on receipt of an approved invoice.

**Accrued Expenditure**

Accrued expenditure is recorded for items where expenditure is incurred prior to the receipt of an approved invoice.

**Employee Entitlements**

The Government does not recognise employee entitlement liabilities such as annual leave in these accounts.

**Public Debt**

All Public Debt is measured and presented at fair value.

**4.2 SUBSEQUENT EVENTS**

No events have occurred since balance date which would materially affect the Government of Tuvalu's Financial Statements for the year.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
for the Year Ended 31 December 2013

Page Number

NOTE 1	Statement of Balances on Deposit Accounts
NOTE 2	Statement of Special Fund Balances
NOTE 3	Statement of Investments
NOTE 4	Statement of Contingent Assets - Tuvalu Trust Fund
NOTE 5	Government Investment in Corporations
NOTE 6	Debtors
NOTE 7	Statement of Public Debt
NOTE 8	Statement of Contingent Liabilities
NOTE 9	Taxation
NOTE 10	Interest, Dividends and Rent
NOTE 11	External Assistance and Grants
NOTE 12	Other Income
NOTE 13	Travel
NOTE 14	Grants and Subsidies (Include Scholarship Support)
NOTE 15	Other Expenditures
NOTE 16	TDF Aggregate Receipts & Payments
NOTE 17	Requirement of the Public Finance Act without balances
NOTE 18	Events and Decision with Significant Accounting Impacts
NOTE 19	Statement of Unauthorised Expenditures
NOTE 20	Asset Register

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1

#### STATEMENT OF BALANCES ON DEPOSIT ACCOUNTS

Prepared in accordance with Public Finance Act s31(1)(ix)

For the Year Ended 31/12/2013

	<u>Financial Year Ending</u>	
	<u>31/12/2013</u>	<u>30/12/2012</u>
<b>Consolidated Fund Accounts</b>		
General Current Account	9,245,265	225,983
Government Call Account - 01-420002-02	0	60,611
Miscellaneous Passbook a/c - 01-420002-34	0	1,588
Intellectual Property Account - 170955-30	52,208	181,346
IBD - Housing Repurchasing - 01-420002-46	256,195	249,877
IBD - Business/Passport Investment Scheme - 01-420002-31	0	188,145
IBD -Tuvalu Parliment Building - 01-420002-42	77,804	75,889
IBD - Investment in Education Office - 01-420061-44	150,772	147,063
Niulakita Suspense Account - 01-991537-08	(2,000)	0
<i>Total Consolidated Fund Cash account balances</i>	<b>9,780,243</b>	<b>904,520</b>
<b>Foreign Mission Accounts</b>		
Cash on Hand - UN Mission	62,092	104,542
Cash on Hand - Brussel Mission	29,715	57,519
Cash on hand - Suva Embassy	57,748	57,771
Cash in transit - Suva Embassy	6,607	30,420
Cash on Hand - New Zealand Consulate Office	98,200	64,911
Cash on hand - Taiwan Embassy	9,331	0
<i>Total Foreign Mission Cash account balances</i>	<b>263,693</b>	<b>315,163</b>
<b>Outer Island General Accounts</b>		
Cash on Hand Nanumaga	150	29
Cash on Hand Nanumea	150	17,038
Cash in Transist - Nanumea	396	0
Cash on Hand Niutao	3,787	6,602
Cash on Hand Nui	153	18,782
Cash on Hand Nukufetau	47,584	63,711
Cash on Hand Nukulaelae	105	255
Cash on Hand Vaitupu	948	13,390
<i>Total Outer Island Cash account balances</i>	<b>53,273</b>	<b>119,806</b>
<b>Total Cash Balances as at 31/12/2013</b>	<b>10,097,210</b>	<b>1,339,489</b>

**NOTE 2****STATEMENT OF SPECIAL FUND BALANCES**

Prepared in accordance with Public Finance Act s31(1)(v)  
For the Year Ended 31/12/2013

Special Funds	Financial Year Ending	
	31/12/2013	30/12/2012
<b>IBD - Coinage Security - 01-420002-07</b> <i>[Refer to s5(1)-Currency Act]</i>		
Opening Balance	89,416	39,709
Proceeds of sales of coins & royalties	105,814	49,707
Transfer - Government General Account		
Closing Balance	<b>195,230</b>	<b>89,416</b>
<b>IBD - Rehabilitation - 01-420002-45</b> <i>[Refer to Order 2 of the Community Rehabilitation Fund (Special Fund) Order]</i>		
Opening Balance	17,594	17,160
Interest Earnings	445	434
Closing Balance	<b>18,039</b>	<b>17,594</b>
<b>IBD - Insurance Fund - 01-420002-48</b> <i>[Refer to s20(3) of Public Finance Act]</i>		
Opening Balance	395,646	385,901
Interest Earnings	9,977	9,745
Closing Balance	<b>405,624</b>	<b>395,646</b>
<b>IBD - NBT Insurance - 01-680824-40</b> <i>[Refer to s4-NBT(Insurance Fund)Act]</i>		
Opening Balance	595,570	580,877
Interest Earnings	15,058	14,693
Closing Balance	<b>610,627</b>	<b>595,570</b>
<b>Total Special Funds balance as at 31/12/2013</b>	<b><u>1,229,520</u></b>	<b><u>1,098,226</u></b>

**NOTE 3****STATEMENT OF INVESTMENTS**

Prepared in accordance with Public Finance Act s31(1)(xi)  
For the Year Ended 31/12/2013

	Notes	Financial Year Ending	
		<u>31/12/2013</u>	<u>30/12/2012</u>
<b>Cash Investments</b>			
Consolidated Investment Fund		5,419,544	4,459,230
Government Air Pacific Bank Guarantee - 01-420002-40		46,293	45,152
<b>Total Cash Investments as at 31/12/2013</b>		<b><u>5,465,837</u></b>	<b><u>4,504,381</u></b>
<b>Non-Current Investments</b>			
Tuvalu Trust Fund - GOT Contribution	4	53,548,827	50,408,827
Capital in Corporations (total)	5	13,693,612	11,048,265
<b>Sub total</b>		<b><u>67,242,439</u></b>	<b><u>61,457,092</u></b>
Tuvalu Development Fund		2,220,904	2,204,653
IBD - Tuvalu Development Fund - 01-751389-40		184,033	179,506
<b>Sub total Tuvalu Development Fund</b>		<b><u>2,404,937</u></b>	<b><u>2,384,159</u></b>
<b>Total Non-current Investments as at 31/12/2013</b>		<b><u>69,647,375</u></b>	<b><u>63,841,251</u></b>
<b>Total Investments of Government as at 31/12/2013</b>		<b><u>75,113,212</u></b>	<b><u>68,345,632</u></b>

**NOTE 4****STATEMENT OF CONTINGENT ASSETS**

Prepared in accordance with Public Finance Act s31(1)(x)

For the Year Ended 31/12/2013

**TUVALU TRUST FUND (TTF)**

Given the nature of the TTF and the fact that Tuvalu is the sole beneficiary of the TTF, it is anticipated that in the event of any 'wind up' of the TTF, the market value of all TTF balances would be available to the Government of Tuvalu.

The market value of Government of Tuvalu contribution balance of the TTF is disclosed on the Statement of Assets and Liabilities.

The market value of contribution balances from other parties to the TTF are classified as a contingent asset of the Government. There is no existing 'wind up' provision within the TTF legislation.

**Tuvalu Trust Fund Balance**

\$'000	Market Value (MV) (TTF) as at 31 December	Total TTF Contribution Balance	GOT Contribution Balance	GOT % of Contributions	Disclosed as GOT Asset (% cont. x MV)	GOT Contingent Asset
2008 Closing Balance	\$ 95,026	\$ 71,996	\$ 31,885	44%	\$ 42,084	\$ 52,942
2009 Closing Balance	\$ 97,561	\$ 73,279	\$ 31,885	44%	\$ 42,450	\$ 55,111
2010 Closing Balance	\$ 110,610	\$ 76,611	\$ 31,885	42%	\$ 46,035	\$ 64,575
2011 Closing Balance	\$ 118,692	\$ 80,611	\$ 31,885	40%	\$ 46,948	\$ 71,744
2012 Closing Balance	\$ 130,605	\$ 82,611	\$ 31,885	39%	\$ 50,409	\$ 80,196
<b>2013 Closing Balance</b>	<b>\$ 140,705</b>	<b>\$ 83,781</b>	<b>\$ 31,885</b>	<b>38%</b>	<b>\$ 53,549</b>	<b>\$ 87,156</b>

**Tuvalu Trust Fund Contribution Balances**

\$'000	2008	2009	2010	2011	2012	2013
GOT	31,885	31,885	31,885	31,885	31,885	31,885
UK	8,450	8,450	8,450	8,450	8,450	8,450
Australia	18,319	19,570	22,901	26,901	28,901	30,071
NZ	12,579	12,579	12,579	12,579	12,579	12,579
Japan	695	695	695	695	695	695
South Korea	69	101	101	101	101	101
<b>Total Contributions</b>	<b>71,996</b>	<b>73,279</b>	<b>76,611</b>	<b>80,611</b>	<b>82,611</b>	<b>83,781</b>

## NOTE 5

### GOVERNMENT INVESTMENT IN CORPORATIONS For the Year Ended 31/12/2013

Tuvalu Public Enterprises are not consolidated into the Government of Tuvalu Accounts. The net asset positions of Public Enterprises listed below are included on the Statement of Assets and Liabilities as an Investment in Corporations, in addition

Corporation	2011			2012			2013	
	<u>Net Assets of corporation</u>	<u>GOT share of Net Assets</u>	<u>2011 Restated Net Assets</u>	<u>Net Assets of corporation</u>	<u>GOT share of Net Assets</u>	<u>2012 Restated Net Assets</u>	<u>Net Assets of corporation</u>	<u>GOT share of Net Assets</u>
Tuvalu Maritime Training Institute 1	1,561,649	1,561,649		565,639	565,639	1,782,362	2,914,420	2,914,420
National Fisheries Corporation of Tuvalu 1&2	0	0						
Development Bank of Tuvalu 1	2,410,843	2,410,843		2,024,750	2,024,750	1,335,480	887,345	887,345
Vaiaku Lagi Hotel <sup>1</sup>	29,283	29,283		-36,852	0	-101,229	-49,043	
National Bank of Tuvalu 1	7,377,037	7,377,037		7,741,360	7,702,843	7,702,843	9,891,846	9,891,846
Philatelic Bureau 1&3	-157,170	0		-201,240	0			
Tuvalu Electricity Corporation 1	-937,572	0	64,125	755,032	755,032	378,058	-901,153	
Tuvalu Telecommunications Corporation 1	-984,335	0		-1,283,449	0	-514,998	-700,731	
		<b>11,474,370</b>			<b>11,048,265</b>			<b>13,693,611</b>
Unrealised Gain (Loss) on Investment in Corporations								2,645,346

#### Notes

<sup>1</sup> 2013 Net Asset Values for Tuvalu Public Enterprises have been sourced from 2013 unaudited Financial Statements.

<sup>2</sup> The National Fisheries Corporation of Tuvalu has not prepared its accounts since 1999, the debt of NAFICOT is recognised as a liability.

<sup>3</sup> The Tuvalu Philatelic Bureau has not yet prepared its financial statements for the year 2013, therefore its Net Assets were not include in this Note.

**NOTE 6****DEBTORS**

For the Year Ended 31/12/2013

Classification	Notes	Financial Year Ending	
		2013	2012
Claimed Debts Control Account	6b	667,123	490,599
Other Debtors Control Account	6b	547,629	335,453
Personal Loan Control Account	6b	15,102	33,986
Special Imprest Control Account	6b	42,815	5,112
Standing and Working Imprest Control Account	6b	3,000	6,827
	ARREARS OF REVENUE	1,275,669	871,976
Accrued Revenue		248,508	131,680
Other Debtors NBT		16,072	16,072
	DEBTORS	1,540,249	1,019,727
Less Allowance for Doubtful Debts			
Provision for Doubtful Debts		(158,544)	(228,318)
	<b>TOTAL DEBTORS</b>	<b>1,381,705</b>	<b>791,410</b>

**NOTE 6(a)****STATEMENT OF BALANCES ON ADVANCES ACCOUNT FROM THE CONSOLIDATED FUND**

Prepared in accordance with Public Finance Act s31(1)(vii)

For the Year Ended 31/12/2013

CATEGORIES OF s13 (1) PFA	Advance Description	Financial Year Ending	
		2013	2012
<i>(a) issued on behalf of, and recoverable from, any</i>	Tuvalu Delegation to Mauritius	70,537	70,537
	GG Delegation to Malta	60,075	60,075
	Nui Ramp	467	467
	<b>Sub-total</b>	<b>131,079</b>	<b>131,079</b>
<i>(c) issued to public officers for such purposes and on such terms and conditions as may be prescribed from time to time</i>	MTCP	782	782
	Reimbursement of patients	70	70
	Min Finance and Economic Development	699	699
	RSE Workers	-	150,567
	<b>Sub-total</b>	<b>1,551</b>	<b>152,118</b>
<i>(e) issued in accordance with a specific agreement, to agents appointed by the Government to perform functions on its behalf</i>	NZ Medical Treatment Scheme	62,689	62,689
	<b>Sub-total</b>	<b>62,689</b>	<b>62,689</b>
	<b>TOTAL ADVANCES</b>	<b>195,319</b>	<b>345,886</b>



**NOTE 6 (b)****STATEMENT OF ARREARS OF REVENUE BY SUBHEAD**

Prepared in accordance with Public Finance Act s 31 (1)(xiv)  
For the Year Ended 31/12/2013

*The accompanying notes form part of these financial statements.*

<u>Head of Revenue / Government Function</u>	<u>Total Arrears of Revenue</u>
<b>Office of the Prime Minister</b>	
B10 Department of Women	(67)
<b>Finance and Economic Development</b>	
F01 Corporate Services - Finance	2,861
F02 Planning and Budget	(69)
F07 Inland Revenue	953,396
F09 Industries	39
<b>Public Utilities</b>	
<b>Health</b>	
H01 Corporate Service - Health	(389)
<b>Natural Resources</b>	
I03 Fisheries	(10)
<b>Home Affairs</b>	
J01 Corporate Services - Home Affairs	(51)
<b>Police and Prison Services</b>	
K01 Police and Prison Services	124,513
<b>Transport and Communications</b>	
L02 Marine	(30)
L07 Meteorological Office	(156)
<b>Education, Youth and Sports</b>	
M02 Education Department	(41)
<b>Foreign Affairs, Trade, Tourism, Environment &amp; Labour</b>	
O06 Environment	(1)
<b>Arrears not related to Sub-Head (clearing)</b>	<u>195,675</u>
<b>TOTAL ARREARS OF REVENUE</b>	<u><u>1,275,669</u></u>

## NOTE 7

### STATEMENT OF PUBLIC DEBT

Prepared in accordance with Public Finance Act s31(1)(xiii)  
For the Year Ended 31/12/2012

	<u>Agency</u>	<u>Original debt</u>	<u>2009 Debt Balance</u>	<u>2010 Debt Balance</u>	<u>2011 Debt Balance</u>	<u>2012 Debt Balance</u>	<u>2013 Debt Balance</u>	<u>Start</u>	<u>Term</u>	<u>Grace period</u>	<u>Interest Rate</u>	<u>Principle repayments</u>
<b>Government Offshore Loans</b>												
<b>Falekaupule Trust Fund</b>	ADB - LN1693	US\$3.972m	3,874,715	3,175,245	2,933,016	2,629,566	2,774,152	Nov-99	24yrs, 16 yrs repayment	8 yrs - start Feb 2008	1% in grace, then 1.5%	USD124,115 semi annual
			76,539	36,757	53,731	28,679	32,087					
			359,611	293,758	248,230	248,543	259,728					
			800,243	405,712	-6,001	54,908	-404,314					
<b>TMTI Original Loan</b>	ADB - LN1921	SDR1.394m	2,120,079	1,873,844	1,789,948	1,674,530	1,884,709	Nov-02	32yrs, 24 yrs repayment	8 yrs - start Feb 2011	1% in grace, then 1.5%	SDR29,041 Semi annual
					26,843	27,699	14,435					
					39,271	81,152	73,592					
			-2,120,079	246,236	44,625	34,265	-283,770					
<b>TMTI Supplementary Loan</b>	ADB - LN2088	SDR1.353m	2,280,858	2,012,892	2,014,279	1,929,009	2,141,324	Aug-04	32yrs, 24 yrs repayment	8 yrs - start Feb 2012	1% in grace, then 1.5%	SDR28,186 Semi annual
						21,216	31,314					
						42,340	89,330					
			167,765	267,967	-1,387	42,930	-301,646					
<b>DBT Equity Injection</b>	EIB	EUR0.3m	480,692	392,311	382,312	381,291	462,606	Jan-03	15 yrs	1 repayment 2018	2% Eur0.3m in 2018	
			131,998	88,381	9,999	1,020	-81,315					
<b>Air Fiji O/D G'teed by Govt</b>	Bank of Baroda		361,841	0	0	0	0					In 2010 \$361,841 paid to Mauror & Co for legal proceedings. Following sale of Air Fiji Assets, \$134,041 was returned to GOT
				361,841	-134,041	-134,041						
			361,841		-134,041	-134,041						
<b>Air Fiji O/D G'teed by Govt</b>	FDB		290,858	0	0	0	0					Full payment of debt July 2010
				290,858								
			290,858									
<b>TOTAL GOVERNMENT OFFSHORE DEBT</b>			<b>9,409,044</b>	<b>7,454,291</b>	<b>7,119,555</b>	<b>6,614,397</b>	<b>7,262,792</b>					
<b>Unrealised Gain (Loss) on Currency Movement (Offshore Loans)</b>			<b>-1,020,074</b>	<b>1,008,296</b>	<b>47,235</b>	<b>133,123</b>	<b>-1,071,045</b>					
	<u>Agency</u>	<u>Original debt</u>	<u>2009 Debt Balance</u>	<u>2010 Debt Balance</u>	<u>2011 Debt Balance</u>	<u>2012 Debt Balance</u>	<u>2013 Debt Balance</u>	<u>Start</u>	<u>Term</u>	<u>Grace period</u>	<u>Interest Rate</u>	<u>Principle repayments</u>
<b>Government Domestic Debt</b>												
<b>Air Fiji O/D G'teed by Govt</b>	NBT		690,984	774,985	895,290	920,486	920,486					
			86,689	84,000	120,305	25,196						
<b>NAFICOT Loan Gauranteed by Government</b>	NBT	AUD1.308m	1,308,100	1,308,100	1,308,100	1,203,567	1,260,738	Nov-03	129 months from Aug 07		8% from 1st repayment	
			0	0	0	10,436	57,170					
			0	0	0	114,969						
<b>Outer Island Suspense Account</b>	NBT	AUD4.923m	2,071,370	2,071,391	298,763	299,187		Aug-07			No interest	
<b>TMC - Tuvalu Media Corporation Loan absorbe</b>	NBT	AUD0.127m	130,117	130,117	130,117	130,117		Dec-07			No interest	
<b>TOTAL GOVERNMENT DOMESTIC DEBT</b>			<b>4,200,571</b>	<b>4,284,593</b>	<b>2,632,270</b>	<b>2,553,358</b>	<b>2,181,224</b>					
<b>TOTAL PUBLIC DEBT</b>			<b>13,609,615</b>	<b>11,738,884</b>	<b>9,751,825</b>	<b>9,167,755</b>	<b>9,444,016</b>					

Note; TMC & Outer Island Suspense Account Loan principals were fully paid during the year

## NOTE 8

### STATEMENT OF CONTINGENT LIABILITIES

Prepared in accordance with Public Finance Act s31(1)(x)

For the Year Ended 31/12/2012

	<u>Agency</u>	<u>Original Guarantee</u>	<u>2009 Debt Balance</u>	<u>2010 Debt Balance</u>	<u>2011 Debt Balance</u>	<u>2012 Debt Balance</u>	<u>2013 Debt Balance</u>	<u>Start</u>	<u>Term</u>	<u>Grace period</u>	<u>Interest Rate</u>	<u>Principle repayments</u>
TCS Gaurantee	TCS Suppliers	AUD500000	0	500,000	500,000	0						
Air Pacific Guarantee (NBT Guarantee on Travel Office operations)	NBT	AUD40000	40,000	40,000	40,000	40,000	40,000					
DBT Global Loan 1 - Gaurantee	EIB	EUR0.5m	0	0	0	0	0	Jan-93	15 yrs	Upon DBT turning profit	0%	50% of DBT profit from 08
DBT Global Loan 2 - Gaurantee	EIB	EUR0.7m	1,118,794	809,844	667,441	667,441	667,441	Nov-03	5 yrs	10 payments from April 2009	6%	EUR70,000 annually
NationalBank of Tuvalu - Gaurantee	NBT				21,206,446	22,500,408		s21 (1) - National Bank of Tuvalu Act - Government Gaurantee of Deposits held at the National Bank of Tuvalu				
			<b>1,158,794</b>	<b>1,349,844</b>	<b>22,413,887</b>	<b>23,207,849</b>	<b>707,441</b>					

### Exchange Rates applied to Public Debt Balances at year end (Reserve Bank of Australia Website)

<u>CURRENCY</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
AUD - EU	0.4896	0.6241	0.7647	0.7847	0.7868	0.6485
AUD - USD	0.6903	0.8969	1.0163	1.0156	1.0384	0.8948
AUD - SDR		0.5742	0.6599	0.6636	0.6757	0.5811

**NOTE 9****TAXATION**

	<u>2013</u>	<u>2013</u>	<u>2012</u>
	Actual	Budget	Actual
Income Tax	1,528,028	1,500,000	2,184,271
Company Tax	2,977,900	1,900,000	1,018,153
Sales Tax	453	0	148
Tuvalu Consumption Tax	347,310	250,000	20,662
Import Duty	2,046,696	2,350,000	1,749,722
Import Levy & Excise	559,279	620,000	596,041
Other Taxes	271,183	176,480	128,337
	<u>7,730,849</u>	<u>6,796,480</u>	<u>5,697,335</u>

**NOTE 10****INTEREST, DIVIDENDS & RENT**

	<u>2013</u>	<u>2013</u>	<u>2012</u>
	Actual	Budget	Actual
Interest and Dividends	283,324	1,312,000	1,092,623
Lease, rent and hire	248,257	350,753	211,473
	<u>531,581</u>	<u>1,662,753</u>	<u>1,304,096</u>

**NOTE 11****EXTERNAL ASSISTANCE & GRANTS**

	<u>2013</u>	<u>2013</u>	<u>2012</u>
	Actual	Budget	Actual
European Union (EU)	0	0	8,059
EU - V-flex Grant	0	0	1,999,784
Republic of China (Taiwan)	5,355,306	4,680,000	4,766,540
AusAID (CIF)	500,000	0	3,900,000
New Zealand (CIF)	351,095	0	0
World Bank, IMF, ADB	2,178,733	10,000	0
Project Development Fund (PDF)	0	156,000	0
Other Donors	1,372,405	0	86,530
	<u>9,757,540</u>	<u>4,846,000</u>	<u>10,760,913</u>

Note: In 'Other Donors' the Government of PNG contribute with \$1.23m

**NOTE 12****OTHER INCOME**

	<u>2013</u>	<u>2013</u>	<u>2012</u>
	Actual	Budget	Actual
Vessel Registrations	804,609	850,000	794,878
Marine Services (Nivaga II & Manu Folau)	518,297	545,000	401,371
Stevedoring and Wharfage	174,028	339,000	136,643
Provision of Goods and Services	585,306	798,437	656,186
Other Charges	885,934	365,296	685,819
	<u>2,968,174</u>	<u>2,897,733</u>	<u>2,674,898</u>

**NOTE 13****Travel**

	<u>2013</u> Actual	<u>2013</u> Budget	<u>2012</u> Actual
Overseas Travel & Subsistence		432,928	616,373
Local Travel & Subsistence	461,450	383,446	460,995
Leave Travel Entitlements	51,291	188,034	91,839
Statutory Travel	427,392	212,413	521,620
	<u>1,414,932</u>	<u>1,216,821</u>	<u>1,690,827</u>

**NOTE 14****GRANTS AND SUBSIDIES (incl. Scholarship Support)**

	<u>2013</u> Actual	<u>2013</u> Budget	<u>2012</u> Actual
Grants and Subsidies	4,079,788	4,059,203	2,316,359
Outer Island Projects (SDE)	1,173,349	1,200,000	1,028,019
Scholarships and Support	1,800,429	2,253,118	1,878,982
Contribution to Japan Grant Counterpart Fund	0	0	886,372
Overseas Contributions	808,448	776,296	407,839
	<u>7,862,014</u>	<u>8,288,617</u>	<u>6,517,570</u>

**NOTE 15****OTHER EXPENSES**

	<u>2013</u> Actual	<u>2013</u> Budget	<u>2012</u> Actual
Advertising and Provisions	862,296	822,580	806,075
Supplies and Equipment	1,860,982	1,898,568	1,299,892
Senior Citizen Scheme / Pension	226,693	239,130	230,564
Land & Property Rent	947,889	933,627	847,172
	<u>3,897,860</u>	<u>3,893,904</u>	<u>3,183,703</u>

## NOTE 16

### STATEMENT ON BALANCE OF THE TUVALU DEVELOPMENT FUND ACCOUNT BY AGGREGATE RECEIPTS AND PAYMENTS

Prepared in Accordance with Public Finance Act s31(1)(xvi)

For the Year Ended 31/12/2013

The accompanying notes form parts of these financial statements.

<u>Donor</u>	<u>ACCTID</u>	<u>Project Name</u>	<u>Payments</u>	<u>Receipts</u>	<u>Movements</u>
<b>AUSAID</b>					
	2013020020	NAPA 1+	17,275	38,475	21,200
	2013020021	Supply of materials & construction of store room (Police)	4,106	4,979	874
		<b>AUSAID Total</b>	<b>21,381</b>	<b>43,455</b>	<b>22,074</b>
<b>EU</b>					
	2013270005	EU SANITATION PE	26,590	36,640	10,050
		<b>EU Total</b>	<b>26,590</b>	<b>36,640</b>	<b>10,050</b>
<b>FFA</b>					
	2005060035	Contribution to CFC	1,080	1,080	0
	2005060036	Vesel Monitoring System Operation (VMS Operation)	16,125	18	-16,106
	2005060040	VESSEL MONITORING SYSTEM OPERATION	1,974	0	-1,974
	2008060039	Ref Observer fee for Albacora UNO	2,970	2,970	0
	2009060044	FISHERIES OBSERVER FEE PROJECT	329,410	331,659	2,249
	2011060052	Fisheries Programme Activities	35,078	2,625	-32,453
	2012060053	Western & Central pacific Fisheries	150	0	-150
	2013060054	Surveillance Fuel Contribution	47,348	407	-46,941
	2013060055	Island Council Consultation on Inshore Fisheries	4,529	21,165	16,636
		<b>FFA Total</b>	<b>438,664</b>	<b>359,925</b>	<b>-78,739</b>
<b>Forum SEC</b>					
	2012090013	FORUMSEC: PACC (Created in ERROR - Do not use)	50,000	0	-50,000
	2013090013	Support for Pacific Plain Review- Country Consultation	2,229	2,250	21
	2013090015	Funds for Tuna Data Providers	11,858	23,052	11,194
	2013090014	Support to Nukulaelae Local Government	2,412	2,408	-4
	2013090016	To Purchase Office Equipment for Nui Kaupule	995	2,733	1,738
	2013090017	To Purchase Office Equipment for Nanumaga Kuapule	2,965	2,986	21
		<b>Forum SEC Total</b>	<b>70,460</b>	<b>33,429</b>	<b>-37,030</b>
<b>India</b>					
	2009210003	Hospital equipment	1,942	0	-1,942
	2013210004	PAYMENT FOR GRASS-CUTTERS	12,434	24,487	12,053
		<b>India Total</b>	<b>14,376</b>	<b>24,487</b>	<b>10,111</b>
<b>Italy</b>					
	2009370002	Tuvalu Photovoltaic Electricity Network Integration Project	2,541	1,335	-1,206
		<b>Italy Total</b>	<b>2,541</b>	<b>1,335</b>	<b>-1,206</b>
<b>Japan</b>					
	2009070019	Nanumaga Health Centre (Do not use - use 2010-07-0019)	0	6,069	6,069
	2010070019	Nanumaga Clinics	6,069	0	-6,069
	2011070022	NUKUFETAU CLINIC CENTRE	60	0	-60
	2012070023	Princess Margret Pediatric Ward	53,719	7,184	-46,535
	2013070024	Improvement of Water Supply System for Nanumea Island	151,596	155,590	3,995
	2013070023		5,626	5,626	0
		<b>Japan Total</b>	<b>217,069</b>	<b>174,469</b>	<b>-42,601</b>
<b>Kazakhstan</b>					
	2013500001	Travel Support for Foreign Affairs Dept	25,602	27,619	2,017
	2013500002	Tourism Marketing and Promotion	30,090	96,938	66,848
		<b>Kazakhstan Total</b>	<b>55,692</b>	<b>124,557</b>	<b>68,865</b>
<b>NZAID</b>					
	2010010045	Nui Shredder	140	0	-140
	2012010048	TEC GRANT	16,975	26,745	9,770
	2012010050	Cost of 1 year for the Aid Adviser & Budget Adviser	20,738	0	-20,738
	2013010051	NZ GRANT FOR NIVAGA II	118,823	0	-118,823
	2013010052	Pension scheme planning for the future's study Programme	3,772	0	-3,772
	2013010053	Tuvalu Short Term Technical Assistance for the Tuvalu Equity	19,999	20,625	626
	2013010054	FISHERIES ADVISOR TRAVEL	12,105	34,928	22,823
		<b>NZAID Total</b>	<b>192,551</b>	<b>82,298</b>	<b>-110,253</b>
<b>OSSHMM</b>					
	2009380001	HIV TRAINING IN TUVALU	3,000	0	-3,000
		<b>OSSHMM Total</b>	<b>3,000</b>	<b>0</b>	<b>-3,000</b>

<b>ROC</b>				
2005110023	Support for ICT	5,139	6,140	1,001
2012110040	MV Nivaga II Emergency Slipping	110,183	0	-110,183
2012110041	Defects List and Manintenance	396,414	0	-396,414
2012110043	Victualling for MV Nivaga II & MV Manufolau	262,274	87,418	-174,856
2012110045	Establishment Taipei Mission	4,212	0	-4,212
2012110046	UNFCCC-COP18	1,729	0	-1,729
2012110048	Establishment of the Tuvalu Mission to Taipei (Do not use)	4,690	4,690	0
2013110047	Printing of Primary School Textbooks	0	78,635	78,635
2013110048	Establishment of the Tuvalu Mission to Taipei	29,873	33,885	4,011
2013110049	Pediatric Ward in the Princess Margaret Hospital	77,677	77,729	52
2013110050	International Women's Day Celebration (4-8 March 2013)	300	300	0
2013110051	Tuvalu Trade Fair Contribution	800	940	140
	<b>ROC Total</b>	<b>893,292</b>	<b>289,737</b>	<b>-603,555</b>
<b>Singapore (Ship Registry)</b>				
2007310003	LELD in Tuvalu	300	0	-300
2008310005	SUPPORT TO THE MHARD 7TH RURAL DEV.	5	0	-5
2011310001	Kaupule Election	151	0	-151
2012310002	Contribution LEL Rollout	43	0	-43
2013310003	Unforeseen Expenses-LEL and ISP Training of Trainer's W/S 12	4,212	5,372	1,160
2013310004	Local Elected Leadership 2013 Roll Out Workshops Activity	0	38,372	38,372
	<b>Singapore (Ship Registry) Total</b>	<b>4,711</b>	<b>43,744</b>	<b>39,033</b>
<b>SOPAC</b>				
2009140009	IWRM	15,772	8,424	-7,348
2010140010	Water & Sanitation with MOH	145	0	-145
2012140011	Advance Payment for PUI-Diasater REducation Program	2,842	0	-2,842
	<b>SOPAC Total</b>	<b>18,759</b>	<b>8,424</b>	<b>-10,335</b>
<b>SPBEA South Pacific Board of Education Assessment</b>				
2013420002	Manau'i Charter Drop Off MSS Examination Papers	1,988	1,988	0
	<b>SPBEA South Pacific Board of Education Assessment Total</b>	<b>1,988</b>	<b>1,988</b>	<b>0</b>
<b>SPC</b>				
2009100004	SPC DHS WORKING ADV	2,579	0	-2,579
2011100012	Tuvalu National Strategic Plan for NCD 2011-2015	75,377	1,631	-73,746
2012100011	Tuvalu Grant PMH	585	0	-585
2013100014	International Women's Day Celebration (4-8 Marh 2013)	11,830	10,190	-1,640
2013100015	Funafuti FADS Fishing Skills Workshop Allowances	21,084	20,306	-778
2013100016	The Global Cimate Chage Alliance for Pacific Small IS State	19,769	40,050	20,281
2013100017	Gender Policy Consultation	2,300	2,300	0
2013100018	Global Climate Change Alliance(Adaptation Fund)	0	426,000	426,000
	<b>SPC Total</b>	<b>133,525</b>	<b>500,477</b>	<b>366,953</b>
<b>SPREP</b>				
2008040009	Fund to Legislative Assistance	72	0	-72
2009040013	PACC PROJECT ( LOIA)	142,659	291,987	149,329
2013040015	GEF PAS PROJECT	0	15,282	15,282
2014040016	Support for Tuvalu's Energy Efficiency Demonstration House	0	17,002	17,002
	<b>SPREP Total</b>	<b>142,730</b>	<b>324,272</b>	<b>181,542</b>
<b>Turkey</b>				
2013360003	Improving of Office Equipments within the Ekalesi Kelisiano	0	22,910	22,910
	<b>Turkey Total</b>	<b>0</b>	<b>22,910</b>	<b>22,910</b>
<b>Tuvalu</b>				
2012440001	Disaster Relief Fund	10,940	41,149	30,209
	<b>Tuvalu Total</b>	<b>10,940</b>	<b>41,149</b>	<b>30,209</b>
<b>UN Office at Geneva</b>				
2012470001	LEG 22nd Workshop	2,507	0	-2,507
	<b>UN Office at Geneva Total</b>	<b>2,507</b>	<b>0</b>	<b>-2,507</b>
<b>UNDP</b>				
2003050010	National Adaptation Programme of Action (NAPA)	619,668	588,117	-31,551
2005050015	National Biosafety Frame Work	3,921	1,700	-2,221
2005050016	Stocktacking Exercise 2nd National Communication	310	310	0
2006050019	GEF Operational Focal Point Activities	420	0	-420
2006050027	Support to Local Governance	6,201	0	-6,201
2007050022	Capacity Building for Sustainable Land Management	269	0	-269
2007050025	Tuvalu Community Tree Care Enviroment	320	0	-320
2008050030	NATIONAL BIODIVERSITY STRATEGIC ACTION	4,169	1	-4,168
2012050053	Wire Transfer Clearing Acc	75	75	0
2013050001	EIF-Tuvalu Trade capacity Development & Institiutional Stren	6,861	6,861	0
2013050010	New UN Project to be confirm	0	5,900	5,900
2013050034	EIF-Tuvalu Trade capacity Development & Institiutional Stren	33,676	43,028	9,352
	<b>UNDP Total</b>	<b>675,889</b>	<b>645,991</b>	<b>-29,898</b>
<b>UNEP ( United Nation Enviroment Program)</b>				
2010390001	Ozone Depleting Substances ( ODS)	32,939	25,290	-7,649

2010390002	HCFC Phase - Out Mgmt Plan ( HPMP)	21,461	22,534	1,073
	<b>UNEP ( United Nation Enviroment Program) Total</b>	<b>54,400</b>	<b>47,824</b>	<b>-6,576</b>



<b>UNESCO</b>					
2005180015	Tuvalu Children Conference	3,409	3,109	-300	
2011180034	UNESCO TESP II	1,200	258	-942	
2011180035	UNESCO Activities	48,426	50,733	2,308	
	<b>UNESCO Total</b>	<b>53,035</b>	<b>54,101</b>	<b>1,066</b>	
<b>UNFPA</b>					
2012450001	Tuvalu National Population Policy	3,740	3,740	0	
2012450002	Tuvalu National Census 2012	14,694	42,100	27,406	
2013450003	RH & FP PROGRAMME	16,594	20,940	4,346	
2013450004	Youth AHD Programme	0	1,085	1,085	
	<b>UNFPA Total</b>	<b>35,028</b>	<b>67,865</b>	<b>32,837</b>	
<b>UNICEF</b>					
2013130010	UNICEF: Implement the MEYS-UNICEF 2012 Cooperation Agreeeme	517,244	504,756	-12,488	
2013130011	World Immunization Week 2013	5,411	5,760	349	
	<b>UNICEF Total</b>	<b>522,655</b>	<b>510,516</b>	<b>-12,139</b>	
<b>University of Auckland</b>					
2012460001	Climate Change Education for Sustainable Development	200	400	200	
	<b>University of Auckland Total</b>	<b>200</b>	<b>400</b>	<b>200</b>	
<b>USP</b>					
2007150002	Teachers In - Services Training Workshop	5,153	0	-5,153	
	<b>USP Total</b>	<b>5,153</b>	<b>0</b>	<b>-5,153</b>	
<b>WHO</b>					
2005080034	DE- Worming Program in Tuvalu	375	0	-375	
2006080042	DE-WORMING PROGRAM IN TUVALU	1,675	0	-1,675	
2010080056	National Training W/shop for Strategic Health Community	6,406	0	-6,406	
2010080061	Junior Nurses Refreshing W/shop	116	0	-116	
2010080064	Tu8 World Blood day	5,909	6,000	91	
2010080065	Lymphatic Filarisis	1,450	0	-1,450	
2010080069	Workshop on IHR ( Implemented with MOH & Others Agencies)	6,412	7,939	1,527	
2011080072	In-country Training Workshop	3,260	0	-3,260	
2011080075	World NO Tobacco Day 2011	353	0	-353	
2011080078	Global School Base Health Survey	4,232	50	-4,182	
2012080080	DFC-WORK TO CONDUCT RATION DRUG USE AWARENESS BY IEC	0	11,308	11,308	
2012080081	Human Resources for Health Plan	5,929	1,140	-4,789	
2012080083	Revising of Standard Treatment Guideline in Tuvalu	530	0	-530	
2012080085	Household Survey for Medicines Use and Access	400	0	-400	
2012080088	Workshop/Seminar/Presentation of NCCHAP Plan	1,460	0	-1,460	
2012080089	TUV-PEN and Salt Reduction & TUV-Crisis Response	20,636	325	-20,311	
2013080090	Support for Biomedical Technician Salary and Maintenance	7,502	26,139	18,637	
2013080091	Health Budget Analysis/Tracking	0	5,360	5,360	
2013080092	Workshop for Nurses on Managing Drug Supplies & POLHN	16,280	25,045	8,765	
2013080093	Data Violence Project-Injury and Prevention	1,420	1,540	120	
2013080094	To Support Purchasing of Supplies & Equipments for Health In	0	6,318	6,318	
2013080095	Local Consultation & Meetings on Draft Legislation Bill	0	7,725	7,725	
2013080096	Procurement of Equipments for the POLHN Center	0	11,380	11,380	
2013080097	To Purchase Computers for the Pharmacy Dept	0	5,758	5,758	
	<b>WHO Total</b>	<b>84,346</b>	<b>116,027</b>	<b>31,681</b>	
<b>International Labour Organisation</b>					
2013490002	1st Payment ILo MLC MTG	260	1,500	1,240	
2013490001	Labour Market Survey	13,241	13,804	562	
	<b>International Labour Organisation Total</b>	<b>13,501</b>	<b>15,304</b>	<b>1,802</b>	
<b>Russia</b>					
2013480001	OFFICE EQUIPMENT FOR FOREIGN AFFAIRS	7,476	7,673	197	
2013480002	Funding Assistance for Delegation to 44th PIF Leader's Meeti	62,266	63,222	956	
	<b>Russia Total</b>	<b>69,742</b>	<b>70,895</b>	<b>1,153</b>	
<b>FAO</b>					
2013510001	FOOD & AGRICULTURE ORGANIZATION OF THE UN	12,079	20,415	8,337	
	<b>FAO Total</b>	<b>12,079</b>	<b>20,415</b>	<b>8,337</b>	
<b>France</b>					
2013520001	Workshop on Record Keeping and Information Management	8,850	8,913	64	
	<b>France Total</b>	<b>8,850</b>	<b>8,913</b>	<b>64</b>	
<b>CZECH REPUBLIC</b>					
2013530001	MOTUFOUA SECONDARY SCHOOL AS AN E-LEARNING MODE	8,285	8,285	0	
	<b>CZECH REPUBLIC Total</b>	<b>8,285</b>	<b>8,285</b>	<b>0</b>	
<b>Pacific Islands Trade</b>					
2013540001	Tuvalu Trade Fair Contribution	6,241	7,261	1,021	
	<b>Pacific Islands Trade Total</b>	<b>6,241</b>	<b>7,261</b>	<b>1,021</b>	
<b>SAUDI ARABIA</b>					
2013550001	DSA FOR UNGA DELEGATION	0	25,523	25,523	
	<b>SAUDI ARABIA Total</b>	<b>0</b>	<b>25,523</b>	<b>25,523</b>	

<b>Gross Income (Projects Receipts - Payments)</b>	<b>3,800,180</b>	<b>3,689,707</b>	<b>-110,474</b>
<b><u>Non Project Related:</u></b>			
Bank Fees and Charges			721
Accrual Account Payables Invoices		-	55,562
<b>Net Financial Performance of TDF for 2013</b>		-	<b>165,315</b>

Note: Net financial performance for TDF does not reconcile to Cash Movement

## **NOTE 17**

### **REQUIREMENTS OF THE PUBLIC FINANCE ACT WITH ZERO BALANCE**

- Statement of Other Leger Balances (Nil Balances)
- Statement of Outstanding Loans made from the Consolidated Revenue Fund
- Tabulated summaries of unallocated stores and manufacturing accounts
- Statement of balances on remittance account (Remittance Account no longer exists)

## **NOTE 18**

### **EVENTS AND DECISIONS WITH SIGNIFICANT ACCOUNTING IMPACTS**

#### **CHANGES IN ACCOUNTING POLICIES**

There have been changes in accounting policies for the Year Ended 31 December 2013

#### **Inclusion of additional information and statements**

Additional Statements have been included in these 2012 Annual Financial Statements, these include:

- Introduction of a Statement of receipts and payments, by Heads and other receipts and
- Introduction of a Statement on the Development Fund account by annual and aggregate receipts and payments
- Introduction of a Statement of arrears of revenue, by sub-head
- Introduction of a Statement of balances on advances account from the Consolidated Fund, analysed under the several categories set outline section 13 of the PFA

#### **Inclusion of Asset Value in the Financial Statement**

Prior to the 2013 Financial year, there was no reflection of Asset value and Depreciation expenses on the Balance Sheet and Statement of Income and Expenditure respectively.

- In these 2013 Annual Financial Statements, the Asset value has been reflected on the Balance Sheet as a total amount of each department's asset. The total value of all Government Asset were directly adjusted to Retained Earnings.

The details of Departmental Asset presented in the Notes to the Financial Statement

#### **Inclusion of the operational Movement of the Tuvalu Development Fund**

Prior to the 2013 accounts, the annual movement of the balance of the Tuvalu Development Fund Account was adjusted directly to retained earnings.

- In these 2012 Annual Financial Statements, the movement of the TDF account resulting from TDF operations has been reflected on the Income Statement, and detail presented in the Notes to the Financial Statements.

**NOTE 19**

**STATEMENT OF UNAUTHORISED EXPENDITURE by SUB HEAD and ITEM**

Prepared in accordance with Public Finance Act s31 (xviii)

Government of Tuvalu for the Year Ended 31/12/2013

Budget Approved on the Cash Basis

Head of Expenditure / Government Function			2013 Expense	2013 Accrual Movement	2013 Payments	2013 Final Budget Provision	Variance (Bud-Act)
<b>STATUTORY ALLOCATIONS</b>							
<b>Office of the Governor General</b>							
A01	Office of the Governor Gene 711110A01ST	Housemaids Salaries & Leave Travel	20,028	0	20,028	14,879	-5,149
A01	Office of the Governor Gene 711120A01ST	Allowances	5,968	0	5,968	2,600	-3,368
A01	Office of the Governor Gene 711210A01ST	Governor General Salary	31,196	0	31,196	32,047	851
A01	Office of the Governor Gene 711240A01ST	Statutory Clothing Allowances	0	0	0	500	500
A01	Office of the Governor Gene 711250A01ST	Local Entertainment	2,034	-615	1,419	4,000	2,581
A01	Office of the Governor Gene 711280A01ST	Statutory Overseas Entertainment Allowan	-86	-86	-172	3,000	3,172
A01	Office of the Governor Gene 711290A01ST	Statutory Utilities	4,528	-5	4,523	5,500	977
A01	Office of the Governor Gene 712130A01ST	TNPF (Housemaids)	2,594	0	2,594	1,488	-1,106
A01	Office of the Governor Gene 719200A01ST	TNPF (Statutory)	3,213	0	3,213	3,465	251
A01	Office of the Governor Gene 721200A01ST	Statutory Travel	3,000	0	3,000	1,000	-2,000
A01	Office of the Governor Gene 72120AA01ST	GG's Travel	35,739	0	35,739	15,000	-20,739
<b>Office of the Prime Minister</b>							
B01	Office of the Governor Gene 711210B01ST	PM's Salary	35,943	0	35,943	35,946	3
B01	Office of the Governor Gene 711211B01ST	PM's Housemaids Salaries	18,285	0	18,285	14,960	-3,325
B01	Office of the Governor Gene 711240B01ST	PM's TNPF	3,648	0	3,648	3,595	-54
B01	Office of the Governor Gene 71124AB01ST	PM's Clothing Allowances	873	0	873	500	-373
B01	Office of the Governor Gene 711280B01ST	Housemaids TNPF	2,491	0	2,491	1,631	-860
B01	Office of the Governor Gene 711290B01ST	Housemaids Overtime Allowances	5,613	0	5,613	1,350	-4,263
B01	Office of the Governor Gene 712110B01ST	PM's Local Entertainment	8,007	-1,442	6,565	6,000	-565
B01	Office of the Governor Gene 719200B01ST	PM's Utilities	4,617	0	4,617	5,040	423
B01	Office of the Governor Gene 721100B01ST	PM's Overseas Entertainment	7,351	0	7,351	5,000	-2,351
B01	Office of the Governor Gene 72110AB01ST	Internal Tour (Office Holders)	5,000	0	5,000	8,000	3,000
B01	Office of the Governor Gene 721200B01ST	PM's Statutory Travel	50	0	50	1,000	950
B01	Office of the Governor Gene 72120AB01ST	PM's Travel	49,917	0	49,917	15,000	-34,917
B01	Office of the Governor Gene 72120BB01ST	PM's Housemaids Travel	0	0	0	1,413	1,413
B01	Office of the Governor Gene 721300B01ST	PM's Telecom & Internet	760	-138	623	1,000	378
B01	Office of the Governor Gene 723320B01ST	Petrol & Oil	2,560	0	2,560	2,000	-560
<b>Legal Services</b>							
C01	Office of the Governor Gene 711210C01ST	Attorney General's Salary	28,564	0	28,564	28,487	-77
C01	Office of the Governor Gene 711220C01ST	Allowance	0	0	0	1,467	1,467
C01	Office of the Governor Gene 719200C01ST	TNPF (Statutory)	2,856	0	2,856	2,995	139
<b>Parliament</b>							
D01	Office of the Governor General		31,666	0	31,666	31,121	-545
D01	Office of the Governor Gene 71121AD01ST	Parliamentarians Salaries	137,178	0	137,178	145,866	8,688
D01	Office of the Governor Gene 711240D01ST	Speaker's Clothing Allowance	0	0	0	500	500
D01	Office of the Governor Gene 71124AD01ST	Parliamentarians Clothing Allowance	467	0	467	3,400	2,933
D01	Office of the Governor Gene 711250D01ST	Parliamentarians Local Entertainment	20,294	0	20,294	14,000	-6,294
D01	Office of the Governor Gene 71125AD01ST	Speaker's Local Entertainment	4,270	-272	3,998	3,500	-498
D01	Office of the Governor Gene 711280D01ST	Parliamentarians Overseas Entertainment	884	0	884	2,500	1,616
D01	Office of the Governor Gene 71128AD01ST	Speaker's Overseas Entertainment	1,859	0	1,859	10,500	8,641
D01	Office of the Governor Gene 711290D01ST	Statutory Utilities	2,793	-172	2,621	5,040	2,419
D01	Office of the Governor Gene 71129AD01ST	Parliamentarians Utilities	4,844	0	4,844	8,136	3,292
D01	Office of the Governor Gene 712110D01ST	Speaker's Houseboy Salary & PF	6,358	0	6,358	5,048	-1,310
D01	Office of the Governor Gene 719200D01ST	TNPF (Statutory)	3,001	0	3,001	3,112	111
D01	Office of the Governor Gene 71920AD01ST	MPS' TNPF	13,873	0	13,873	14,587	713
D01	Office of the Governor Gene 72120AD01ST	Speaker's Travel	14,322	0	14,322	15,000	678
D01	Office of the Governor Gene 72120BD01ST	Parliamentarians Travel & Subsistence	87,289	0	87,289	69,000	-18,289
D01	Office of the Governor Gene 722500D01ST	Parliamentarians Motorcycles Maintenance	11,711	0	11,711	1,000	-10,711
D01	Office of the Governor Gene 723460D01ST	Committee Allowances	16,780	0	16,780	9,000	-7,780
<b>Office of the Auditor General</b>							
E01	Office of the Governor Gene 711210E01ST	Auditor General Salary	6,068	0	6,068	27,083	21,015
E01	Office of the Governor Gene 719200E01ST	TNPF (Statutory)	607	0	607	2,708	2,102
<b>Finance and Economic Development</b>							
F01	Office of the Governor Gene 711210F01ST	Minister's Salary	12,357	0	12,357	30,196	17,839
F01	Office of the Governor Gene 711240F01ST	Minister's Clothing Allowances	446	0	446	500	54
F01	Office of the Governor Gene 711250F01ST	Local Entertainment	3,442	0	3,442	3,500	58
F01	Office of the Governor Gene 711280F01ST	Minister's Overseas Entertainment	872	0	872	2,500	1,628
F01	Office of the Governor Gene 711290F01ST	Statutory Utilities	1,749	0	1,749	5,040	3,291
F01	Office of the Governor Gene 712110F01ST	Housemaid Salary, PF and Leave	900	0	900	4,915	4,015
F01	Office of the Governor Gene 719200F01ST	TNPF (Statutory)	1,236	0	1,236	3,020	1,784
F01	Office of the Governor Gene 721200F01ST	Statutory Travel	0	0	0	1,000	1,000
F01	Office of the Governor Gene 72120AF01ST	Minister's Travel	56,503	0	56,503	15,000	-41,503
<b>Public Utilities</b>							
G01	Office of the Governor Gene 711210G01ST	Minister's Salary	12,357	0	12,357	0	-12,357
G01	Office of the Governor Gene 711250G01ST	Local Entertainment	1,460	0	1,460	0	-1,460
G01	Office of the Governor Gene 711280G01ST	Minister's Overseas Entertainment	990	0	990	0	-990
G01	Office of the Governor Gene 711290G01ST	Statutory Utilities	402	0	402	0	-402
G01	Office of the Governor Gene 712110G01ST	Housemaids Salary, PF & leave	2,185	0	2,185	0	-2,185
G01	Office of the Governor Gene 719200G01ST	TNPF (Statutory)	1,236	0	1,236	0	-1,236
G01	Office of the Governor Gene 72120AG01ST	Minister's Travel	252	0	252	0	-252
<b>Health</b>							
H01	Office of the Governor Gene 711120H01ST	Housemaid's TNPF	540	0	540	792	252
H01	Office of the Governor Gene 711210H01ST	Minister's Salary	29,929	0	29,929	30,196	267
H01	Office of the Governor Gene 711240H01ST	Minister's Clothing Allowances	0	0	0	500	500
H01	Office of the Governor Gene 711250H01ST	Local Entertainment	3,123	-924	2,199	3,500	1,301

H01	Office of the Governor Gene 711280H01ST	Minister's Overseas Entertainment	759	0	759	2,500	1,741
H01	Office of the Governor Gene 711290H01ST	Statutory Utilities	4,704	0	4,704	5,040	336
H01	Office of the Governor Gene 712110H01ST	Housemaid Salary & leave	5,400	0	5,400	6,091	691
H01	Office of the Governor Gene 719200H01ST	TNPF (Statutory)	2,986	0	2,986	3,020	34
H01	Office of the Governor Gene 721200H01ST	Statutory Travel	0	0	0	1,000	1,000
H01	Office of the Governor Gene 72120AH01ST	Minister's Travel	70,078	0	70,078	15,000	-55,078
<b>Natural Resources</b>							
I01	Office of the Governor Gene 711210I01ST	Minister's Salary	12,357	0	12,357	0	-12,357
I01	Office of the Governor Gene 711250I01ST	Local Entertainment	1,671	0	1,671	0	-1,671
I01	Office of the Governor Gene 711290I01ST	Statutory Utilities	539	0	539	0	-539
I01	Office of the Governor Gene 712110I01ST	Housemaid's Salary and Leave	1,571	0	1,571	0	-1,571
I01	Office of the Governor Gene 712130I01ST	Housemaids TNPF	157	0	157	0	-157
I01	Office of the Governor Gene 719200I01ST	TNPF (Statutory)	1,236	0	1,236	0	-1,236
I01	Office of the Governor Gene 721200I01ST	Statutory Travel	2,550	0	2,550	0	-2,550
I01	Office of the Governor Gene 72120AI01ST	Minister's Travel	10,966	0	10,966	0	-10,966
<b>Home Affairs</b>							
J01	Office of the Governor Gene 711210J01ST	Minister's Salary	30,263	0	30,263	30,196	-67
J01	Office of the Governor Gene 711240J01ST	Minister's Clothing Allowances	44	0	44	500	456
J01	Office of the Governor Gene 711250J01ST	Local Entertainment	8,263	0	8,263	3,500	-4,763
J01	Office of the Governor Gene 711280J01ST	Minister's Overseas Entertainment	2,341	0	2,341	2,500	159
J01	Office of the Governor Gene 711290J01ST	Statutory Utilities	2,872	0	2,872	5,040	2,168
J01	Office of the Governor Gene 712110J01ST	Housemaid Salary	5,993	0	5,993	4,468	-1,525
J01	Office of the Governor Gene 712130J01ST	Housemaid TNPF	599	0	599	447	-152
J01	Office of the Governor Gene 719200J01ST	TNPF (Statutory)	3,028	0	3,028	3,020	-8
J01	Office of the Governor Gene 72120AJ01ST	Minister's Travel	6,831	0	6,831	15,000	8,169
<b>Police and Prison Services</b>							
K01	Office of the Governor Gene 711120K01ST	Allowance	0	0	0	5,356	5,356
K01	Office of the Governor Gene 711210K01ST	Commissioner's Salary	26,365	0	26,365	26,294	-71
K01	Office of the Governor Gene 719100K01ST	TNPF (Statutory)	2,636	0	2,636	3,165	529
<b>Transport and Communications</b>							
L01	Office of the Governor Gene 711120L01ST	Allowance for Housemaid	400	0	400	0	-400
L01	Office of the Governor Gene 711210L01ST	Minister's Salary	30,577	0	30,577	30,196	-381
L01	Office of the Governor Gene 711240L01ST	Minister's Clothing Allowances	0	0	0	500	500
L01	Office of the Governor Gene 711250L01ST	Minister's Local Entertainment	6,292	0	6,292	3,500	-2,792
L01	Office of the Governor Gene 711280L01ST	Minister's Overseas Entertainment	48	0	48	2,500	2,452
L01	Office of the Governor Gene 711290L01ST	Statutory Utilities	2,185	0	2,185	5,040	2,855
L01	Office of the Governor Gene 712110L01ST	Housemaid's Salary, PF & Leave	5,879	0	5,879	4,915	-964
L01	Office of the Governor Gene 719200L01ST	TNPF (Statutory)	3,028	0	3,028	3,020	-8
L01	Office of the Governor Gene 721200L01ST	Statutory Travel (Spouse)	20,442	0	20,442	1,000	-19,442
L01	Office of the Governor Gene 72120AL01ST	Minister's Travel	12,471	0	12,471	15,000	2,529
<b>Education, Youth and Sports</b>							
M01	Office of the Governor Gene 711210M01ST	Minister's Salary	17,920	0	17,920	30,196	12,276
M01	Office of the Governor Gene 711240M01ST	Minister's Clothing Allowances	137	0	137	500	363
M01	Office of the Governor Gene 711250M01ST	Local Entertainment	4,248	355	4,603	3,500	-1,103
M01	Office of the Governor Gene 711280M01ST	Minister's Overseas Entertainment	1,505	-338	1,167	2,500	1,333
M01	Office of the Governor Gene 711290M01ST	Statutory Utilities	1,189	0	1,189	5,040	3,851
M01	Office of the Governor Gene 712110M01ST	Housemaid Salary, PF and Leave	4,630	0	4,630	4,569	-61
M01	Office of the Governor Gene 719200M01ST	TNPF (Statutory)	1,792	0	1,792	3,020	1,228
M01	Office of the Governor Gene 721200M01ST	Statutory Travel	11,319	0	11,319	1,000	-10,319
M01	Office of the Governor Gene 72120AM01ST	Minister's Travel	27,690	0	27,690	15,000	-12,690
<b>Judiciary</b>							
N01	Office of the Governor Gene 723630N01ST	Chief Justice	804	0	804	20,000	19,196
<b>Foreign Affairs, Trade, Tourism, Environment &amp; Labour</b>							
O01	Office of the Governor Gene 711210O01ST	Minister's Salary	30,277	0	30,277	30,196	-81
O01	Office of the Governor Gene 711240O01ST	Minister's Clothing Allowances	0	0	0	500	500
O01	Office of the Governor Gene 711250O01ST	Local Entertainment	6,940	-169	6,772	3,500	-3,272
O01	Office of the Governor Gene 711280O01ST	Minister's Overseas Entertainment	1,516	0	1,516	2,500	984
O01	Office of the Governor Gene 711290O01ST	Statutory Utilities	4,923	0	4,923	5,040	117
O01	Office of the Governor Gene 712110O01ST	Housemaid salary and leave entitlement	5,026	0	5,026	4,403	-623
O01	Office of the Governor Gene 712130O01ST	Housemaids TNPF	0	0	0	441	441
O01	Office of the Governor Gene 719200O01ST	TNPF	3,079	0	3,079	3,020	-59
O01	Office of the Governor Gene 719201O01ST	Housemaid TNPF	451	0	451	0	-451
O01	Office of the Governor Gene 721200O01ST	Statutory Travel (Spouse)	2,850	0	2,850	1,000	-1,850
O01	Office of the Governor Gene 72120AO01ST	Minister's Travel	18,659	0	18,659	15,000	-3,659
<b>Total Statutory Spending</b>			<b>1,209,481</b>	<b>-3,806</b>	<b>1,152,624</b>	<b>1,039,354</b>	<b>-113,270</b>
<b>NON STATUTORY ALLOCATIONS</b>							
<b>Office of the Governor General</b>							
A01	Office of the Governor Gene 711110A0101	Salaries	10,535	0	10,535	10,179	-357
A01	Office of the Governor Gene 711120A0101	Allowances	0	0	0	2,412	2,412
A01	Office of the Governor Gene 719100A0101	TNPF	1,054	0	1,054	1,259	205
A01	Office of the Governor Gene 721100A0101	Overseas Travel & Subsistence	15,530	-7	15,523	15,600	77
A01	Office of the Governor Gene 721100A01SD	GG's Tour to Outer Islands	0	0	0	0	0
A01	Office of the Governor Gene 72110AA0101	Local Travel & Subsistence	576	0	576	500	-76
A01	Office of the Governor Gene 721110A0101	Leave Travel Entitlements	0	0	0	308	308
A01	Office of the Governor Gene 721300A0101	Telecom & Internet	3,247	0	3,247	4,872	1,625
A01	Office of the Governor Gene 722150A0101	Computer Maintenance	249	0	249	500	251
A01	Office of the Governor Gene 722500A0101	Vehicle Maintenance	285	0	285	500	215
A01	Office of the Governor Gene 723320A0101	Petrol & Oil	41	-1,329	-1,289	1,500	2,789
A01	Office of the Governor Gene 723430A0101	Queens Birthday	5,420	0	5,420	6,000	580
A01	Office of the Governor Gene 723510A0101	Office Expenses	210	0	210	300	91
A01	Office of the Governor Gene 723540A0101	Office Stationery	991	0	991	1,000	9
A01	Office of the Governor Gene 723740A0101	Household Items	1,349	122	1,472	2,000	528
A01	Office of the Governor Gene 723750A0101	Household Official Residence	90	0	90	500	410
A01	Office of the Governor Gene 723910A0101	Electricity	4,509	0	4,509	5,000	491
<b>Office of the Prime Minister</b>							
B01	Corp. Services - Office of the 711110B0101	Salaries	210,382	0	210,382	219,741	9,359
B01	Corp. Services - Office of the 711120B0101	Allowances	29,462	0	29,462	32,094	2,631
B01	Corp. Services - Office of the 711320B0101	DCC Chairperson Allowances	500	0	500	500	0
B01	Corp. Services - Office of the 712900B0101	Reliefing Fund	3,918	0	3,918	4,812	894
B01	Corp. Services - Office of the 719100B0101	TNPF	24,162	0	24,162	25,184	1,021

B01	Corp. Services - Office of the 721100B0101	Overseas Travel & Subsistence	56,196	0	56,196	56,113	-83
B01	Corp. Services - Office of the 72110AB0101	Local Travel & Subsistence	802	0	802	1,000	198
B01	Corp. Services - Office of the 721110B0101	Leave Travel Entitlements	731	0	731	2,000	1,269
B01	Corp. Services - Office of the 721300B0101	Telecom & Internet	1,977	0	1,977	2,000	23
B01	Corp. Services - Office of the 722100B0101	Building & Office Maintenance	18,668	600	19,268	30,000	10,732
B01	Corp. Services - Office of the 722250B0101	Equipment Maintenance	0	0	0	300	300
B01	Corp. Services - Office of the 722350B01TG	Renovate GG's PM's Minister's Resid	109,221	1,104	110,325	102,792	-7,533
B01	Corp. Services - Office of the 722500B0101	Vehicle Maintenance	2,167	0	2,167	2,346	179
B01	Corp. Services - Office of the 723020B0101	Disaster Awareness Program	1,381	0	1,381	1,500	119
B01	Corp. Services - Office of the 723320B0101	Petrol & Oil	2,118	0	2,118	3,000	882
B01	Corp. Services - Office of the 723420B01TG	Hospitality (SG)	22,479	748	23,227	25,000	1,773
B01	Corp. Services - Office of the 72342AB01TG	Hospitality (Cabinet)	676	0	676	700	24
B01	Corp. Services - Office of the 723430B01TG	Independence Celebration	90,628	0	90,628	90,615	-13
B01	Corp. Services - Office of the 723470B01SD	Bye Election	73,847	500	74,347	50,000	-24,347
B01	Corp. Services - Office of the 723510B0101	Office Expenses	12,289	280	12,569	9,057	-3,512
B01	Corp. Services - Office of the 723530B0101	Computer Supply	2,991	0	2,991	3,500	509
B01	Corp. Services - Office of the 723540B0101	Office Stationery	4,442	0	4,442	4,000	-442
B01	Corp. Services - Office of the 723550B0101	Printing Lamination	0	0	0	100	100
B01	Corp. Services - Office of the 723710B0101	Cleaning Supplies	5,970	0	5,970	8,000	2,030
B01	Corp. Services - Office of the 723740B0101	Household Items (PM)	2,500	0	2,500	1,875	-625
B01	Corp. Services - Office of the 723750B0101	Household Official Residence	1,810	0	1,810	2,500	690
B01	Corp. Services - Office of the 723770B0101	Recharging of Satellite Phones	10,685	0	10,685	11,536	851
B01	Corp. Services - Office of the 723910B01TG	Electricity	241,607	0	241,607	243,803	2,196
B01	Corp. Services - Office of the 762100B01TG	Overseas Contribution	10,999	0	10,999	11,000	1
B01	Corp. Services - Office of the 782130B0101	Response & Relief	55	0	55	100	46
B01	Corp. Services - Office of the 791320B01SD	Equipment Purchase (Main Office AirCon)	0	0	0	19,649	19,649
B04	Personnel and Training 711110B0401	Salaries	75,163	0	75,163	97,780	22,617
B04	Personnel and Training 711110B0402	Salaries	31,716	0	31,716	28,202	-3,514
B04	Personnel and Training 711110B0403	Salaries	16,336	0	16,336	16,292	-44
B04	Personnel and Training 711111B0401	Salaries (Unattached Staff)	20,826	0	20,826	51,416	30,590
B04	Personnel and Training 711120B0401	Allowances	10,121	0	10,121	7,157	-2,964
B04	Personnel and Training 711120B0402	Allowances	740	0	740	836	96
B04	Personnel and Training 711120B0403	Allowances	140	0	140	489	349
B04	Personnel and Training 711128B0401	PSC Meeting Allowances	5,800	0	5,800	22,100	16,300
B04	Personnel and Training 712900B0401	Staff Relieving Fund (centr'd)	27,313	0	27,313	32,000	4,687
B04	Personnel and Training 719100B0401	TNPF	8,298	0	8,298	10,494	2,196
B04	Personnel and Training 719100B0402	TNPF	3,246	0	3,246	2,904	-342
B04	Personnel and Training 719100B0403	TNPF	1,648	0	1,648	1,678	31
B04	Personnel and Training 719300B0401	TNPF (Unattached Staff)	2,335	0	2,335	5,142	2,807
B04	Personnel and Training 721100B0401	Overseas Travel & Subsistence	5,927	0	5,927	7,500	1,573
B04	Personnel and Training 72110AB0401	Local Travel & Subsistence	1,688	0	1,688	500	-1,188
B04	Personnel and Training 72111AB0401	Leave Travel Entitlements	50	0	50	12,718	12,668
B04	Personnel and Training 721300B0401	Telecom & Internet	3,282	0	3,282	3,300	18
B04	Personnel and Training 723320B0401	Petrol & Oil	6	0	6	200	194
B04	Personnel and Training 723450B0401	TMD Charges	440	0	440	500	60
B04	Personnel and Training 72346AB0401	PSC Meeting Refreshments	2,790	0	2,790	2,800	10
B04	Personnel and Training 72346AB0402	PSAC Expenses	0	0	0	300	300
B04	Personnel and Training 723510B0401	Office Expenses	520	0	520	1,000	480
B04	Personnel and Training 723530B0401	Computer Supply	2,550	0	2,550	2,700	150
B04	Personnel and Training 723540B0401	Office Stationery	3,899	0	3,899	3,960	61
B04	Personnel and Training 723820B0402	Incountry Training	1,016	0	1,016	4,200	3,184
B04	Personnel and Training 723910B0401	Electricity	7,281	0	7,281	7,398	116
B04	Personnel and Training 752110B0401	Rent Subsidy	238,991	0	238,991	250,000	11,009
B04	Personnel and Training 782410B0402	USP Reimbursement	52,928	0	52,928	60,000	7,072
B04	Personnel and Training 782510B0403	Scholarship Students (New Awards)	24,568	0	24,568	122,320	97,752
B04	Personnel and Training 782530B0403	Scholarships Students (Ongoing)	267,087	0	267,087	362,027	94,940
B04	Personnel and Training 791220B0401	Office Equipment	11,680	0	11,680	11,680	0
B08	Tuvalu Media Department 711110B0801	Salaries	218,084	0	218,084	198,300	-19,784
B08	Tuvalu Media Department 711120B0801	Allowances	24,219	0	24,219	25,768	1,549
B08	Tuvalu Media Department 719100B0801	TNPF	24,230	0	24,230	22,407	-1,824
B08	Tuvalu Media Department 721100B0801	Overseas Travel & Subsistence	303	0	303	3,000	2,697
B08	Tuvalu Media Department 72110AB0801	Local Travel & Subsistence	649	0	649	2,000	1,351
B08	Tuvalu Media Department 721110B0801	Leave Travel Entitlements	1,408	0	1,408	2,000	592
B08	Tuvalu Media Department 721300B0801	Telecom & Internet	1,994	0	1,994	2,000	6
B08	Tuvalu Media Department 722250B0801	Equipment Maintenance	823	0	823	5,000	4,177
B08	Tuvalu Media Department 722500B0801	Vehicle Maintenance	126	0	126	500	374
B08	Tuvalu Media Department 723320B0801	Petrol & Oil	220	15	235	419	184
B08	Tuvalu Media Department 723510B0801	Office Expenses	1,237	-3,554	-2,317	4,800	7,117
B08	Tuvalu Media Department 723530B0801	Computer Supply	1,468	0	1,468	1,000	-468
B08	Tuvalu Media Department 723540B0801	Office Stationery	851	0	851	1,000	149
B08	Tuvalu Media Department 723910B0801	Electricity	87,000	0	87,000	87,000	0
B08	Tuvalu Media Department 762100B08TG	Overseas Contributions (PINA)	487	0	487	500	13
B10	Department of Women 711110B1001	Salaries	41,386	0	41,386	54,823	13,437
B10	Department of Women 711120B1001	Allowances	1,935	0	1,935	1,000	-935
B10	Department of Women 719100B1001	TNPF	4,239	0	4,239	5,582	1,343
B10	Department of Women 721100B1001	Overseas Travel & Subsistence	598	0	598	900	302
B10	Department of Women 721110B1001	Leave Travel Entitlements	100	0	100	100	0
B10	Department of Women 721300B1001	Telecom & Internet	1,085	0	1,085	1,085	0
B10	Department of Women 722250B1001	Equipment Maintenance	0	0	0	300	300
B10	Department of Women 723510B1001	Office Expenses	114	-80	34	200	166
B10	Department of Women 723530B1001	Computer Supply	1,839	0	1,839	2,000	161
B10	Department of Women 723540B1001	Office Stationery	1,293	0	1,293	1,500	207
B10	Department of Women 782300B10TG	Grant to TNCW	5,000	0	5,000	5,000	0
B11	Immigration 711110B1101	Salaries	39,107	0	39,107	35,102	-4,005
B11	Immigration 711120B1101	Allowances	4,444	0	4,444	4,282	-161
B11	Immigration 719100B1101	TNPF	4,355	0	4,355	3,834	-522
B11	Immigration 721100B1101	Overseas Travel & Subsistence	639	0	639	1,000	361
B11	Immigration 721110B1101	Leave Travel Entitlements	0	0	0	5	5
B11	Immigration 721300B1101	Telecom & Internet	307	0	307	1,963	1,656
B11	Immigration 722250B1101	Equipment Maintenance	9,126	0	9,126	9,153	27
B11	Immigration 723510B1101	Office Expenses	7,902	0	7,902	9,307	1,405

B11	Immigration	723530B1101	Computer Supply	3,459	0	3,459	4,000	541
B11	Immigration	723540B1101	Office Stationery	1,652	0	1,652	4,800	3,148
B11	Immigration	723541B1101	Arrival Forms	0	0	0	0	0
B11	Immigration	726040B1101	Uniform	3,427	0	3,427	3,430	3
B11	Immigration	762100B1101	Overseas contributions	0	0	0	0	0
B11	Immigration	762100B11TG	Overseas contributions - PIDC	0	0	0	0	0
B11	Immigration	791220B1101	Building & Office Maintenance	100	0	100	1,000	900
<b>Legal Services</b>								
C01	Office of the Attorney General	711110C0101	Salaries	85,328	0	85,328	113,010	27,682
C01	Office of the Attorney General	711110C0102	Salaries	10,643	0	10,643	13,885	3,242
C01	Office of the Attorney General	711110C0103	Salaries	9,712	0	9,712	9,685	-27
C01	Office of the Attorney General	711110C0104	Salaries	0	0	0	0	0
C01	Office of the Attorney General	711110C01SD	Salaries	21,762	0	21,762	22,569	807
C01	Office of the Attorney General	711120C0101	Allowances	1,803	0	1,803	2,000	197
C01	Office of the Attorney General	711120C0102	Allowances	1,204	0	1,204	1,132	-72
C01	Office of the Attorney General	711120C0103	Allowances	0	0	0	8,958	8,958
C01	Office of the Attorney General	712590C0101	Volunteer Utilities	303	0	303	500	197
C01	Office of the Attorney General	719100C0101	TNPF	9,127	0	9,127	7,903	-1,223
C01	Office of the Attorney General	719100C0102	TNPF	1,185	0	1,185	1,502	317
C01	Office of the Attorney General	719100C0103	TNPF	971	0	971	1,864	893
C01	Office of the Attorney General	721100C0101	Overseas Travel & Subsistence	15,650	0	15,650	16,000	350
C01	Office of the Attorney General	72110AC0101	Local Travel & Subsistence	274	0	274	200	-74
C01	Office of the Attorney General	721110C0101	Leave Travel Entitlements	0	0	0	767	767
C01	Office of the Attorney General	721300C0101	Telecom & Internet	2,000	0	2,000	2,000	0
C01	Office of the Attorney General	723510C0101	Office Expenses	2,376	142	2,518	3,300	782
C01	Office of the Attorney General	723540C0101	Office Stationery	883	-284	599	2,000	1,401
C01	Office of the Attorney General	791220C01SD	Office Equipment	0	0	0	7,000	7,000
C02	People's Lawyer	711110C0201	Salaries	31,834	0	31,834	42,266	10,432
C02	People's Lawyer	711120C0201	Allowances	-250	0	-250	1,037	1,287
C02	People's Lawyer	712590C0201	Volunteer Utilities	0	0	0	0	0
C02	People's Lawyer	719100C0201	TNPF	3,406	0	3,406	4,330	924
C02	People's Lawyer	721100C0201	Overseas Travel & Subsistence	0	0	0	0	0
C02	People's Lawyer	72110AC0201	Local Travel & Subsistence	760	0	760	1,500	740
C02	People's Lawyer	721110C0201	Leave Travel Entitlements	0	0	0	0	0
C02	People's Lawyer	721300C0201	Telecom & Internet	694	200	894	700	-194
C02	People's Lawyer	722500C0201	Equipment Maintenance	62	0	62	300	238
C02	People's Lawyer	723510C0201	Office Expenses	3,179	0	3,179	3,200	21
C02	People's Lawyer	723520C0201	Purchase of Legal Books	0	0	0	0	0
C02	People's Lawyer	723540C0201	Office Stationery	898	-26	871	1,700	829
C02	People's Lawyer	723910C0201	Electricity	2,365	-168	2,197	5,000	2,803
C02	People's Lawyer	732020C0201	Awareness Program	2,580	0	2,580	3,000	420
C02	People's Lawyer	791220C0201	Building & Office Maintenance	463	0	463	200	-263
C02	People's Lawyer	791320C0201	Office Furniture	0	0	0	400	400
<b>Parliament</b>								
D01	Office of the Parliament	711110D0101	Salaries	56,632	0	56,632	57,346	714
D01	Office of the Parliament	711120D0101	Allowances	7,051	0	7,051	8,774	1,723
D01	Office of the Parliament	719100D0101	TNPF	6,292	0	6,292	6,473	181
D01	Office of the Parliament	721100D0101	Overseas Travel & Subsistence	7,605	0	7,605	7,615	10
D01	Office of the Parliament	72120BD0100	Parliamentarians Travel and Subsistence	-2,415	0	-2,415	0	2,415
D01	Office of the Parliament	721300D0101	Telecom & Internet	3,220	0	3,220	3,600	380
D01	Office of the Parliament	722100D0101	Building & Office Maintenance	754	0	754	754	0
D01	Office of the Parliament	722500D0101	Equipment Maintenance	193	0	193	573	380
D01	Office of the Parliament	722500D0101	Vehicle Maintenance	1,712	0	1,712	2,000	288
D01	Office of the Parliament	723040D0101	Mats, Boxing of Tables for Parliament Sitti	1,629	696	2,324	2,000	-324
D01	Office of the Parliament	723220D0101	Sessions & Committee Refreshm't	12,333	-604	11,729	11,482	-247
D01	Office of the Parliament	723320D0101	Petrol & Oil	498	0	498	500	2
D01	Office of the Parliament	723450D0101	Recording Materials & TMC	7,158	0	7,158	9,737	2,579
D01	Office of the Parliament	723460D0100	Committee Allowances	2,310	0	2,310	0	-2,310
D01	Office of the Parliament	723510D0101	Office Expenses	1,488	0	1,488	1,500	12
D01	Office of the Parliament	723540D0101	Office Stationery	1,154	0	1,154	1,154	0
D01	Office of the Parliament	723910D0101	Electricity	35,643	0	35,643	35,643	0
D01	Office of the Parliament	762100D01TG	Overseas Contributions	8,043	0	8,043	12,444	4,401
<b>Office of the Auditor General</b>								
E01	Office of the Auditor General	711110E0101	Salaries	97,859	0	97,859	100,718	2,859
E01	Office of the Auditor General	711120E0101	Allowances	4,928	0	4,928	5,628	700
E01	Office of the Auditor General	712110E01SD	Advisor to the Auditor General	0	0	0	13,914	13,914
E01	Office of the Auditor General	712710E01SD	Advisor to the Auditor-General	15,361	0	15,361	0	-15,361
E01	Office of the Auditor General	719100E0101	TNPF	10,572	0	10,572	9,254	-1,318
E01	Office of the Auditor General	721100E0101	Overseas Travel & Subsistence	7,064	0	7,064	8,000	936
E01	Office of the Auditor General	72110AE0101	Local Travel & Subsistence	60	0	60	2,000	1,940
E01	Office of the Auditor General	721110E0101	Leave Travel Entitlements	263	0	263	263	0
E01	Office of the Auditor General	721300E0101	Telecom & Internet	500	0	500	500	0
E01	Office of the Auditor General	722500E0101	Vehicle Maintenance	1,100	0	1,100	1,100	0
E01	Office of the Auditor General	723320E0101	Petrol & Oil	43	0	43	43	0
E01	Office of the Auditor General	723510E0101	Office Expenses	3,688	-609	3,078	5,740	2,661
E01	Office of the Auditor General	723540E0101	Office Stationery	801	0	801	1,500	699
E01	Office of the Auditor General	723620E01TG	Audit Fees to KPMG	5,594	0	5,594	100,000	94,406
E01	Office of the Auditor General	723650E01TG	Audit Government Accounts	0	0	0	75,000	75,000
E01	Office of the Auditor General	723690E0101	Audit of Government Accounts	0	0	0	0	0
E01	Office of the Auditor General	762100E01TG	Overseas Contribution	665	0	665	665	0
<b>Finance and Economic Development</b>								
F01	Corp. Services - Finance	711110F0101	Salaries	74,317	0	74,317	83,014	8,697
F01	Corp. Services - Finance	711120F0101	Allowances	7,436	0	7,436	7,473	37
F01	Corp. Services - Finance	712600F0101	TA to NAO & Local Counterpart	124,102	0	124,102	0	-124,102
F01	Corp. Services - Finance	719100F0101	TNPF	8,401	0	8,401	9,049	648
F01	Corp. Services - Finance	721100F0101	Overseas Travel & Subsistence	24,194	0	24,194	26,342	2,148
F01	Corp. Services - Finance	721110F0101	Leave Travel Entitlements	0	0	0	513	513
F01	Corp. Services - Finance	721300F0101	Telecom & Internet	500	0	500	500	0
F01	Corp. Services - Finance	722250F0101	Equipment Maintenance	373	0	373	373	0
F01	Corp. Services - Finance	722500F0101	Vehicle Maintenance	1,157	0	1,157	1,366	209
F01	Corp. Services - Finance	723010F0101	Advertising & Publication Cost	0	0	0	-220	-220
F01	Corp. Services - Finance	723011F0101	High Level Dialogue	73,447	0	73,447	70,000	-3,447

F01	Corp. Services - Finance	723320F0101	Petrol & Oil	941	0	941	974	33
F01	Corp. Services - Finance	723510F0101	Office Expenses	740	0	740	1,089	348
F01	Corp. Services - Finance	723530F0101	Computer Supply	755	0	755	755	0
F01	Corp. Services - Finance	723540F0101	Office Stationery	883	0	883	883	0
F01	Corp. Services - Finance	729990F01SD	EU Reimbursement	30,563	0	30,563	30,563	0
F01	Corp. Services - Finance	729990F01TG	Contingency	0	0	0	1,000	1,000
F01	Corp. Services - Finance	751100F0101	Subsidy to Philatelic	10,000	0	10,000	10,000	0
F01	Corp. Services - Finance	751210F01TG	TEC CSO	768,382	0	768,382	825,872	57,490
F01	Corp. Services - Finance	751310F01SD	Support to Japan - Tsunami Relief	995,947	-2,594	993,354	1,000,000	6,646
F01	Corp. Services - Finance	762100F01SD	ADB General Capital Increase	9,448	0	9,448	12,000	2,552
F01	Corp. Services - Finance	762100F01TG	Overseas Contributions	17,957	0	17,957	20,426	2,469
F01	Corp. Services - Finance	773200F0101	Pension	9,129	0	9,129	9,130	1
F01	Corp. Services - Finance	782440F01SD	Grant to TNPSO	10,000	0	10,000	10,000	0
F01	Corp. Services - Finance	791220F0101	Office Equipment	250	0	250	250	0
F01	Corp. Services - Finance	796210F0101	EIB Loan Service Fee	8,510	0	8,510	8,510	0
F02	Planning and Budget	711110F0201	Salaries	17,288	0	17,288	19,583	2,295
F02	Planning and Budget	711110F0202	Salaries	48,837	0	48,837	54,073	5,236
F02	Planning and Budget	711110F0203	Salaries	24,935	0	24,935	29,933	4,998
F02	Planning and Budget	711110F0204	Salaries	37,018	0	37,018	30,307	-6,711
F02	Planning and Budget	711110F02SD	Budget Management Adviser Salary	0	0	0	14,641	14,641
F02	Planning and Budget	711120F0201	Allowances	1,257	0	1,257	3,109	1,852
F02	Planning and Budget	711120F0202	Allowances	888	0	888	4,893	4,005
F02	Planning and Budget	711120F0203	Allowances	894	0	894	999	105
F02	Planning and Budget	711120F0204	Allowances	1,939	0	1,939	4,893	2,954
F02	Planning and Budget	711230F0202	Wages and Overtime	0	0	0	155	155
F02	Planning and Budget	719100F0201	TNPF	1,855	0	1,855	3,171	1,317
F02	Planning and Budget	719100F0202	TNPF	4,982	0	4,982	5,471	489
F02	Planning and Budget	719100F0203	TNPF	3,114	0	3,114	3,043	-71
F02	Planning and Budget	719100F0204	TNPF	4,418	0	4,418	3,094	-1,324
F02	Planning and Budget	721100F0201	Overseas Travel & Subsistence	20,478	0	20,478	23,558	3,079
F02	Planning and Budget	721110F0201	Leave Travel Entitlements	0	0	0	328	328
F02	Planning and Budget	721300F0201	Telecom & Internet	420	0	420	520	100
F02	Planning and Budget	722250F0201	Equipment Maintenance	261	0	261	400	139
F02	Planning and Budget	723010F02TG	Implementation 'Kakeega II Matrix'	800	0	800	1,000	200
F02	Planning and Budget	723460F0203	Budget Secretariat Expenses	5,238	0	5,238	5,335	97
F02	Planning and Budget	723510F0201	Office Expenses	4,578	0	4,578	4,800	222
F02	Planning and Budget	723620F02SD	National Aid Policy Consultation	4,821	0	4,821	5,204	383
F03	Central Statistics Division	711110F0301	Salaries	47,044	0	47,044	46,936	-108
F03	Central Statistics Division	711120F0301	Allowances	1,680	0	1,680	2,132	452
F03	Central Statistics Division	719100F0301	TNPF	4,833	0	4,833	4,907	73
F03	Central Statistics Division	721100F0301	Overseas Travel & Subsistence	2,606	0	2,606	3,760	1,154
F03	Central Statistics Division	721110F0301	Leave Travel Entitlements	0	0	0	700	700
F03	Central Statistics Division	721300F0301	Telecom & Internet	180	0	180	180	0
F03	Central Statistics Division	723010F0301	Advertising & Publication Cost	20	0	20	20	0
F03	Central Statistics Division	723320F0301	Petrol & Oil	0	0	0	50	50
F03	Central Statistics Division	723510F0301	Office Expenses	560	0	560	1,147	587
F03	Central Statistics Division	723540F0301	Office Stationery	128	0	128	128	0
F03	Central Statistics Division	762100F03TG	Overseas Contribution	1,303	0	1,303	1,500	197
F03	Central Statistics Division	782320F03SD	Government Contribution to Donor Project	71,736	0	71,736	83,059	11,323
F04	Customs	711110F0401	Salaries	41,624	0	41,624	61,980	20,356
F04	Customs	711110F0402	Salaries	69,273	0	69,273	60,380	-8,893
F04	Customs	711120F0401	Allowances	2,904	0	2,904	1,900	-1,004
F04	Customs	711120F0402	Allowances	749	0	749	2,500	1,751
F04	Customs	711121F0401	Overtime	25,798	0	25,798	26,019	221
F04	Customs	712110F0401	Casual Workers	2,103	0	2,103	2,103	0
F04	Customs	719100F0401	TNPF	4,362	0	4,362	6,388	2,026
F04	Customs	719100F0402	TNPF	7,001	0	7,001	6,288	-713
F04	Customs	721100F0401	Overseas Travel & Subsistence	1,414	0	1,414	2,500	1,086
F04	Customs	721110F0401	Leave Travel Entitlements	1,385	0	1,385	1,484	99
F04	Customs	721110F0402	Leave Travel Entitlements	1,019	0	1,019	0	-1,019
F04	Customs	721300F0401	Telecom & Internet	492	0	492	500	8
F04	Customs	722100F0402	Queens Warehouse Maintenance	740	0	740	740	0
F04	Customs	72210AF0402	Office Maintenance DSW	1,309	0	1,309	1,309	0
F04	Customs	722250F0402	Equipment Maintenance	139	0	139	672	533
F04	Customs	722450F0402	MIS Maintenance	4,000	0	4,000	8,000	4,000
F04	Customs	722500F0401	Vehicle Maintenance	2,135	0	2,135	1,875	-260
F04	Customs	72250AF0401	Vehicle Hire	1,451	0	1,451	1,500	49
F04	Customs	723320F0401	Petrol & Oil	2,254	0	2,254	2,397	143
F04	Customs	723460F0402	Workshop Expenses	499	0	499	500	1
F04	Customs	723510F0401	Office Expenses	1,500	0	1,500	1,500	0
F04	Customs	723540F0401	Office Stationery	1,288	0	1,288	1,300	12
F04	Customs	723550F0402	Printing Tariff	395	0	395	395	0
F04	Customs	723760F0402	Search Equipment and Expenses	0	0	0	500	500
F04	Customs	726040F0401	Uniform	652	0	652	688	36
F04	Customs	726040F0402	Uniform	1,500	0	1,500	1,500	0
F04	Customs	762100F04TG	Overseas Contribution	-35	0	-35	6,500	6,535
F04	Customs	791220F0401	Office Equipment	1,189	0	1,189	1,928	739
F05	Postal	711110F0501	Salaries	38,213	0	38,213	48,821	10,608
F05	Postal	711120F0501	Allowances	3,848	0	3,848	4,409	561
F05	Postal	719100F0501	TNPF	4,211	0	4,211	5,323	1,112
F05	Postal	721100F0501	Overseas Travel & Subsistence	2,061	0	2,061	2,061	0
F05	Postal	721110F0501	Leave Travel Entitlements	0	0	0	1,789	1,789
F05	Postal	721300F0501	Telecom & Internet	-400	0	-400	100	500
F05	Postal	723320F0501	Petrol & Oil	100	0	100	100	0
F05	Postal	723540F0501	Office Stationery	5,548	-135	5,413	3,728	-1,685
F05	Postal	727050F0501	Carriage of Mail	-9	0	-9	4,940	4,949
F05	Postal	727060F0501	Outer Islands Agent Fees	0	0	0	500	500
F05	Postal	762100F05TG	Overseas Contribution	25,869	0	25,869	28,000	2,131
F06	Treasury	711110F0601	Salaries	185,284	0	185,284	194,323	9,040
F06	Treasury	711110F06SD	Salaries	4,277	0	4,277	15,727	11,450
F06	Treasury	711120F0601	Allowances	3,796	0	3,796	6,000	2,204
F06	Treasury	712710F06SD	Treasury TA Salary	11,493	0	11,493	15,727	4,234
F06	Treasury	719100F0601	TNPF	20,304	0	20,304	20,032	-272
F06	Treasury	721100F0601	Overseas Travel & Subsistence	2,537	0	2,537	3,500	963
F06	Treasury	72110AF0601	Local Travel & Subsistence	3,852	0	3,852	4,500	648
F06	Treasury	721110F0601	Leave Travel Entitlements	1,025	0	1,025	2,000	975
F06	Treasury	721300F0601	Telecom & Internet	565	-34	531	600	69



F06	Treasury	72250F0601	Equipment Maintenance	51	0	51	200	149
F06	Treasury	723510F0601	Office Expenses	198	-12	186	200	14
F06	Treasury	723530F0601	Computer Supply	104	0	104	250	146
F06	Treasury	723540F0601	Office Stationery	7,969	-263	7,706	8,000	294
F06	Treasury	723820F0601	ACCPAC Maintenance	34,014	0	34,014	48,000	13,986
F06	Treasury	742100F0601	Bank Charge & Interests	46,475	0	46,475	165,500	119,025
F06	Treasury	742110F0601	Foreign Exchange Cost	172,111	0	172,111	5,000	-167,111
F07	Inland Revenue	711110F0701	Salaries	55,277	0	55,277	65,426	10,149
F07	Inland Revenue	711120F0701	Allowances	949	0	949	1,270	321
F07	Inland Revenue	719100F0701	TNPF	5,623	0	5,623	6,573	950
F07	Inland Revenue	721100F0701	Overseas Travel & Subsistence	1,915	0	1,915	1,915	0
F07	Inland Revenue	721101F0701	Local Travel & Subsistence	120	0	120	120	0
F07	Inland Revenue	721110F0701	Leave Travel Entitlements	301	0	301	301	0
F07	Inland Revenue	721300F0701	Telecom & Internet	150	0	150	150	0
F07	Inland Revenue	722250F0701	Equipment Maintenance	182	0	182	182	0
F07	Inland Revenue	723320F0701	Petrol & Oil	199	0	199	200	1
F07	Inland Revenue	723510F0701	Office Expenses	4,772	0	4,772	4,772	0
F07	Inland Revenue	723540F0701	Office Stationery	643	0	643	646	3
F07	Inland Revenue	782350F0701	RMS System Support	11,942	0	11,942	11,942	0
F09	Industries	711110F0901	Salaries	18,737	0	18,737	21,006	2,269
F09	Industries	711110F0902	Salaries	17,339	0	17,339	19,451	2,112
F09	Industries	711110F0903	Salaries	26,967	0	26,967	26,506	-461
F09	Industries	711120F0901	Allowances	286	0	286	500	214
F09	Industries	711120F0902	Allowances	348	0	348	500	152
F09	Industries	711120F0903	Allowances	0	0	0	500	500
F09	Industries	711310F0902	Price Control Board	1,497	0	1,497	1,960	463
F09	Industries	711340F0901	Board Expenses	200	0	200	200	0
F09	Industries	719100F0901	TNPF	1,877	0	1,877	2,151	273
F09	Industries	719100F0902	TNPF	1,769	0	1,769	1,995	226
F09	Industries	719100F0903	TNPF	2,697	0	2,697	2,701	4
F09	Industries	721100F0901	Overseas Travel & Subsistence	1,509	0	1,509	2,000	491
F09	Industries	721100F0902	Overseas Travel & Subsistence	3,147	0	3,147	3,515	368
F09	Industries	721101F0903	Local Travel & Subsistence	476	0	476	500	24
F09	Industries	721110F0903	Leave Travel Entitlements	0	0	0	500	500
F09	Industries	721300F0901	Telecom & Internet	0	0	0	200	200
F09	Industries	721300F0903	Telecom & Internet	200	0	200	200	0
F09	Industries	722250F0901	Equipment Maintenance	1,576	0	1,576	1,600	24
F09	Industries	722250F0902	Equipment Maintenance	262	0	262	600	338
F09	Industries	723010F0903	Advertising & Publication Cost	0	0	0	250	250
F09	Industries	723030F0903	Policy Reform Matrix Activities	6,585	0	6,585	6,800	215
F09	Industries	723510F0901	Office Expenses	2,550	0	2,550	2,655	105
F09	Industries	723510F0902	Office Expenses	297	0	297	350	53
F09	Industries	723510F0903	Office Expenses	5,055	0	5,055	5,450	395
F09	Industries	723540F0902	Office Stationery	607	0	607	1,000	393
F09	Industries	732020F0902	Awareness Workshops	2,978	0	2,978	2,800	-178
F09	Industries	742100F0901	Support to TCTC	16,250	0	16,250	16,250	0
<b>Public Utilities</b>								
G01	Corp. Services - Public Utiliti	711110G0101	Salaries	47,873	0	47,873	54,611	6,738
G01	Corp. Services - Public Utiliti	711120G0101	Allowances	6,511	0	6,511	6,434	-77
G01	Corp. Services - Public Utiliti	719100G0101	TNPF	5,435	0	5,435	6,155	720
G01	Corp. Services - Public Utiliti	721100G0101	Overseas Travel & Subsistence	5,652	0	5,652	5,802	150
G01	Corp. Services - Public Utiliti	721110G0101	Leave Travel Entitlements	293	0	293	320	28
G01	Corp. Services - Public Utiliti	721300G0101	Telecom & Internet	971	0	971	1,000	29
G01	Corp. Services - Public Utiliti	722500G0101	Office Car	662	0	662	785	124
G01	Corp. Services - Public Utiliti	723320G0101	Petrol & Oil	908	0	908	932	24
G01	Corp. Services - Public Utiliti	723510G0101	Office Expenses	408	0	408	414	6
G01	Corp. Services - Public Utiliti	723540G0101	Office Stationery	6,761	0	6,761	6,702	-59
G01	Corp. Services - Public Utiliti	723820G01SD	EU Facility Tuvalu Contribution	110,880	0	110,880	180,000	69,120
G01	Corp. Services - Public Utiliti	762100G01TG	Overseas Contribution (PWA)	551	0	551	600	49
G02	Energy	711110G0201	Salaries	34,258	0	34,258	47,545	13,287
G02	Energy	711110G0202	Salaries	31,873	0	31,873	33,896	2,023
G02	Energy	711120G0201	Allowances	362	0	362	540	178
G02	Energy	711120G0202	Allowances	281	0	281	440	159
G02	Energy	719100G0201	TNPF	3,482	0	3,482	4,779	1,297
G02	Energy	719100G0202	TNPF	3,486	0	3,486	3,414	-72
G02	Energy	721100G0201	Overseas Travel & Subsistence	1,630	0	1,630	5,000	3,370
G02	Energy	721110G0201	Leave Travel Entitlements	0	0	0	56	56
G02	Energy	721110G0202	Leave Travel Entitlements	231	0	231	5,260	5,030
G02	Energy	721300G0201	Telecom & Internet	591	0	591	600	9
G02	Energy	722250G0201	Equipment Maintenance	207	0	207	1,000	793
G02	Energy	723510G0201	Office Expenses	717	0	717	900	183
G02	Energy	723540G0201	Office Stationery	1,201	0	1,201	1,225	24
G03	Public Works Department	711110G0301	Salaries	84,776	0	84,776	94,172	9,396
G03	Public Works Department	711110G0302	Salaries	66,360	0	66,360	78,096	11,736
G03	Public Works Department	711110G0303	Salaries	70,414	0	70,414	77,101	6,687
G03	Public Works Department	711110G0304	Salaries	30,363	0	30,363	29,797	-566
G03	Public Works Department	711110G0305	Salaries	69,815	0	69,815	63,026	-6,789
G03	Public Works Department	711110G0306	Salaries	110,825	0	110,825	117,076	6,251
G03	Public Works Department	711110G0307	Salaries	20,854	0	20,854	20,825	-29
G03	Public Works Department	711110G0308	Salaries	44,446	0	44,446	41,363	-3,083
G03	Public Works Department	711110G0309	Salaries	27,133	0	27,133	40,142	13,009
G03	Public Works Department	711120G0301	Allowances	7,944	0	7,944	2,500	-5,444
G03	Public Works Department	711120G0302	Allowances	2,323	0	2,323	2,390	67
G03	Public Works Department	711120G0303	Allowances	894	0	894	1,000	106
G03	Public Works Department	711120G0304	Allowances	366	0	366	1,000	634
G03	Public Works Department	711120G0305	Allowances	3,128	0	3,128	5,500	2,372
G03	Public Works Department	711120G0306	Allowances	262	0	262	300	38
G03	Public Works Department	711120G0307	Allowances	2,283	0	2,283	3,000	717
G03	Public Works Department	711120G0308	Allowances	18,452	0	18,452	21,300	2,848
G03	Public Works Department	711120G0309	Allowances	1,299	0	1,299	1,500	201
G03	Public Works Department	711120G0310	Allowances	0	0	0	0	0
G03	Public Works Department	719100G0301	TNPF	9,302	0	9,302	10,067	765
G03	Public Works Department	719100G0302	TNPF	6,868	0	6,868	8,049	1,180

G03	Public Works Department	719100G0303	TNPF	7,131	0	7,131	7,810	679
G03	Public Works Department	719100G0304	TNPF	3,073	0	3,073	3,080	7
G03	Public Works Department	719100G0305	TNPF	7,294	0	7,294	6,453	-842
G03	Public Works Department	719100G0306	TNPF	11,109	0	11,109	11,738	629
G03	Public Works Department	719100G0307	TNPF	2,494	0	2,494	2,383	-112
G03	Public Works Department	719100G0308	TNPF	6,266	0	6,266	5,986	-280
G03	Public Works Department	719100G0309	TNPF	2,841	0	2,841	4,164	1,323
G03	Public Works Department	721100G0301	Overseas Travel & Subsistence	3,098	0	3,098	8,000	4,902
G03	Public Works Department	72110AG0301	Local Travel & Subsistence	100	0	100	1,000	900
G03	Public Works Department	721110G0301	Leave Travel Entitlements	4,166	0	4,166	3,000	-1,166
G03	Public Works Department	721300G0301	Telecom & Internet	8,531	0	8,531	8,736	205
G03	Public Works Department	722200G0308	Desalination Maintenance	2,028	-532	1,496	4,000	2,504
G03	Public Works Department	722250G0301	Equipment Maintenance	1,021	0	1,021	1,500	480
G03	Public Works Department	722250G0307	Equipment Maintenance	2,118	0	2,118	2,000	-118
G03	Public Works Department	722250G0308	Equipment Maintenance	2,877	0	2,877	3,000	123
G03	Public Works Department	722300G0308	Guttering Maintenance	1,509	-205	1,304	2,239	935
G03	Public Works Department	722350G0303	Civil Servant House Maintenan	245,822	-2,246	243,576	277,563	33,987
G03	Public Works Department	722400G0307	Pump Maintenance	3,645	0	3,645	4,000	355
G03	Public Works Department	722500G0306	Vehicle Maintenance	27,950	267	28,217	29,100	883
G03	Public Works Department	722600G0307	Water Tank/Cistern Maint Public	-1,073	0	-1,073	1,875	2,948
G03	Public Works Department	722650G0301	Road Maintenance	0	0	0	961	961
G03	Public Works Department	722650G0305	Road / Airfield Maintenance	10,600	401	11,001	10,961	-40
G03	Public Works Department	722660G0309	Electrical Maintenance / Rewiring	10,093	0	10,093	10,000	-93
G03	Public Works Department	723320G0306	Petrol & Oil	24,721	0	24,721	25,000	279
G03	Public Works Department	723460G0306	Mechanical Workshop Expenses	216	0	216	400	184
G03	Public Works Department	723460G0308	Emergency Water Monitoring & Assessme	3,711	0	3,711	4,000	289
G03	Public Works Department	723510G0301	Office Expenses	61,676	0	61,676	61,700	24
G03	Public Works Department	723540G0301	Office Stationery	4,027	0	4,027	4,100	73
G03	Public Works Department	723720G0309	Electrical Appliances	289	0	289	1,000	711
G03	Public Works Department	723750G0302	Architectural Supplies	333	86	419	1,500	1,081
G03	Public Works Department	723750G0304	Joinery Supplies	3,000	0	3,000	3,000	0
G03	Public Works Department	723750G0306	Workshop Supplies	999	0	999	1,000	1
G03	Public Works Department	723750G0309	Electrical Supplies	869	0	869	900	31
G03	Public Works Department	72375AG0304	Materials	11,038	0	11,038	11,038	0
G03	Public Works Department	723760G0303	Tools	115	-387	-272	200	472
G03	Public Works Department	723760G0304	Tools	1,421	0	1,421	2,000	579
G03	Public Works Department	723910G0301	Electricity	55,075	0	55,075	67,400	12,325
G03	Public Works Department	726030G0304	Safety Gear	1,500	0	1,500	1,500	0
G03	Public Works Department	726030G0305	Safety Gear	11,239	0	11,239	12,109	870
G03	Public Works Department	726030G0306	Safety Gear	2,700	0	2,700	2,700	0
G03	Public Works Department	729030G0306	Rust Prevention	1,893	0	1,893	2,000	107
G03	Public Works Department	729040G0306	Welding	1,719	0	1,719	1,500	-219
G03	Public Works Department	791150G03SD	New Overhead Tanks	58,473	0	58,473	60,240	1,767
G03	Public Works Department	791240G03SD	Heavy Equipment Purchase	150,000	0	150,000	150,000	0
G03	Public Works Department	791260G0309	Refrigeration Materials	6,474	0	6,474	7,000	526
<b>Health</b>								
H01	Corporate Service - Health	711110H0101	Salaries	82,892	0	82,892	80,904	-1,988
H01	Corporate Service - Health	711120H0101	Allowances	7,756	0	7,756	7,904	148
H01	Corporate Service - Health	711290H0100	Statutory Utilities	-336	-336	-672	0	672
H01	Corporate Service - Health	719100H0101	TNPF	9,039	0	9,039	8,681	-358
H01	Corporate Service - Health	719200H0100	TNPF	801	0	801	0	-801
H01	Corporate Service - Health	721100H0101	Overseas Travel & Subsistence	33,650	0	33,650	36,217	2,566
H01	Corporate Service - Health	721101H0101	Local Travel & Subsistence	16,963	0	16,963	17,910	947
H01	Corporate Service - Health	721110H0101	Leave Travel Entitlements	5,651	0	5,651	5,348	-303
H01	Corporate Service - Health	721300H0101	Telecom & Internet	2,064	-21	2,042	3,600	1,558
H01	Corporate Service - Health	722250H0101	Equipment Maintenance	436	0	436	700	264
H01	Corporate Service - Health	722500H0101	Vehicle Maintenance	779	0	779	1,025	246
H01	Corporate Service - Health	723320H0101	Petrol & Oil	581	0	581	2,000	1,419
H01	Corporate Service - Health	723510H0101	Office Expenses	1,073	0	1,073	1,076	3
H01	Corporate Service - Health	723540H0101	Office Stationery	827	0	827	1,400	573
H01	Corporate Service - Health	725040H01TG	Medical Treatment Scheme	2,186,379	0	2,186,379	2,147,886	-38,493
H01	Corporate Service - Health	762100H01TG	Overseas Contribution	0	0	0	10,000	10,000
H01	Corporate Service - Health	782310H01TG	Grants to TuFHA	5,000	0	5,000	5,000	0
H01	Corporate Service - Health	78231AH01TG	Grants to Red Cross	5,000	0	5,000	6,250	1,250
H02	Health Administration	711110H0201	Salaries	47,900	0	47,900	47,566	-334
H02	Health Administration	711120H0201	Allowances	9,886	0	9,886	12,660	2,774
H02	Health Administration	712120H0201	Cuban Doctors Maintenance Allowance	3,449	0	3,449	4,080	631
H02	Health Administration	712510H0201	Cuban Doctors Travel Allowance	6,951	0	6,951	10,000	3,049
H02	Health Administration	712590H0201	Cuban Doctors Utilities	8,046	-58	7,988	8,150	162
H02	Health Administration	71259AH0201	Cuban Doctors Housing	1,350	0	1,350	0	-1,350
H02	Health Administration	719100H0201	TNPF	5,758	0	5,758	7,423	1,665
H02	Health Administration	721300H0201	Telecom & Internet	10,816	0	10,816	11,470	654
H02	Health Administration	722250H0201	Equipment Maintenance	3,015	-671	2,344	1,100	-1,244
H02	Health Administration	722500H0201	Vehicle Maintenance	1,919	0	1,919	2,400	481
H02	Health Administration	722700H0201	Maintenance of PMH (new)	24,641	0	24,641	21,500	-3,141
H02	Health Administration	723320H0201	Petrol & Oil	1,593	-232	1,361	1,500	139
H02	Health Administration	723330H0201	Petrol & Oil	7,976	0	7,976	8,000	24
H02	Health Administration	723510H0201	Office Expenses	6,546	-2,697	3,849	7,000	3,151
H02	Health Administration	723540H0201	Office Stationery	7,000	-599	6,401	7,000	599
H02	Health Administration	723910H0201	Electricity	189,268	-2,472	186,796	226,880	40,084
H02	Health Administration	791220H0201	Office Equipment	921	0	921	1,000	79
H03	Curative	711110H0301	Salaries	583,512	0	583,512	551,255	-32,257
H03	Curative	711110H0302	Salaries	31,993	0	31,993	31,488	-505
H03	Curative	711110H0303	Salaries	21,588	0	21,588	20,490	-1,098
H03	Curative	711110H0304	Salaries	38,218	0	38,218	36,004	-2,214
H03	Curative	711110H0305	Salaries	4,932	0	4,932	4,919	-13
H03	Curative	711110H0306	Salaries	13,437	0	13,437	12,942	-495
H03	Curative	711120H0301	Allowances	61,643	0	61,643	65,939	4,296
H03	Curative	711120H0302	Allowances	3,525	0	3,525	4,022	497
H03	Curative	711120H0303	Allowances	1,313	0	1,313	1,687	374
H03	Curative	711120H0304	Allowances	1,636	0	1,636	4,318	2,682
H03	Curative	711120H0305	Allowances	0	0	0	1,432	1,432
H03	Curative	711120H0306	Allowances	617	0	617	2,051	1,434
H03	Curative	712110H0301	Casual Workers	245	0	245	1,500	1,255

H03	Curative	712110H03TG	Surgeon Salary	52,116	0	52,116	61,000	8,884
H03	Curative	712111H03TG	Anesthetist salary	28,668	0	28,668	31,400	2,732
H03	Curative	712900H0301	Relieving Fund	32,827	0	32,827	35,000	2,173
H03	Curative	719100H0301	TNPF	63,234	0	63,234	60,019	-3,214
H03	Curative	719100H0302	TNPF	3,544	0	3,544	3,451	-93
H03	Curative	719100H0303	TNPF	2,203	0	2,203	2,218	14
H03	Curative	719100H0304	TNPF	3,822	0	3,822	4,032	210
H03	Curative	719100H0305	TNPF	493	0	493	635	142
H03	Curative	719100H0306	TNPF	1,413	0	1,413	1,499	86
H03	Curative	72110AH0301	Patients' Travel & Subsistence	387,386	0	387,386	399,700	12,314
H03	Curative	723130H0301	Emergency Charters	31,889	0	31,889	31,890	1
H03	Curative	723210H0301	Ration	98,356	-7,679	90,677	100,000	9,323
H03	Curative	723520H0303	Journal & Library Books	0	0	0	100	100
H03	Curative	723520H0304	Text Books	0	0	0	100	100
H03	Curative	723710H0301	Cleaning Supplies	8,487	0	8,487	9,000	513
H03	Curative	723710H0304	Treatment for HIV/AIDS	-719	0	-719	0	719
H03	Curative	72371AH0304	Treatment for HIV/AIDS	2,912	0	2,912	3,500	588
H03	Curative	723750H0301	Gas/Kerosene Supplies	2,693	0	2,693	3,000	307
H03	Curative	723750H0302	Laboratory Supplies	62,130	-301	61,829	63,500	1,671
H03	Curative	723750H0303	Radiographic Supplies	17,684	0	17,684	17,884	200
H03	Curative	725010H0304	Medicine (Drugs) Supplies	208,006	0	208,006	240,000	31,994
H03	Curative	725020H0304	Consumable Medical Supplies	160,361	165	160,526	137,000	-23,526
H03	Curative	725020H0305	Physiotherapy supplies	2,500	0	2,500	2,500	0
H03	Curative	725030H0301	Medical Centre Linen	1,564	0	1,564	2,000	436
H03	Curative	726040H0301	Uniform	5,159	0	5,159	5,200	41
H03	Curative	791200H0304	Medical Oxygen Gas	36,534	0	36,534	39,100	2,566
H03	Curative	791290H0306	Kitchenware	1,759	-161	1,598	2,100	502
H04	Preventative Primary and Hc	711110H0401	Salaries	39,887	0	39,887	40,023	136
H04	Preventative Primary and Hc	711110H0402	Salaries	190,343	0	190,343	210,617	20,274
H04	Preventative Primary and Hc	711110H0403	Salaries	66,540	0	66,540	71,574	5,034
H04	Preventative Primary and Hc	711110H0404	Salaries	81,473	0	81,473	81,057	-416
H04	Preventative Primary and Hc	711120H0401	Allowances	4,511	0	4,511	4,751	240
H04	Preventative Primary and Hc	711120H0402	Allowances	9,055	0	9,055	13,053	3,998
H04	Preventative Primary and Hc	711120H0403	Allowances	213	0	213	14,938	14,725
H04	Preventative Primary and Hc	711120H0404	Allowances	1,740	0	1,740	2,056	316
H04	Preventative Primary and Hc	719100H0401	TNPF	4,402	0	4,402	5,417	1,016
H04	Preventative Primary and Hc	719100H0402	TNPF	19,985	0	19,985	23,067	3,082
H04	Preventative Primary and Hc	719100H0403	TNPF	6,593	0	6,593	8,651	2,058
H04	Preventative Primary and Hc	719100H0404	TNPF	8,214	0	8,214	8,311	98
H04	Preventative Primary and Hc	723020H0401	Campaign for the FCTC	1,247	-141	1,106	1,100	-6
H04	Preventative Primary and Hc	723340H0401	Gas/Kerosene Supplies	622	0	622	1,000	378
H04	Preventative Primary and Hc	723460H0401	Healthy Islands Program	5,944	0	5,944	34,000	28,056
H04	Preventative Primary and Hc	723520H0401	Journals & Library Books	0	0	0	100	100
H04	Preventative Primary and Hc	723710H0401	Cleaning Supplies	1,848	-827	1,021	2,000	979
H04	Preventative Primary and Hc	723750H0401	Public Health Supplies	2,362	0	2,362	2,500	138
H04	Preventative Primary and Hc	723750H0404	Dental Supplies	27,408	0	27,408	31,900	4,492
H04	Preventative Primary and Hc	725021H0404	Dental Community Outreach	25,836	0	25,836	26,357	521
H04	Preventative Primary and Hc	725030H0401	Medical Center Linen	331	0	331	1,000	669
H04	Preventative Primary and Hc	725050H0404	National School Brush-in-Scheme	0	0	0	1,000	1,000
<b>Natural Resources</b>								
I01	MNRE Headquarters	711110I0101	Salaries	44,334	0	44,334	41,233	-3,101
I01	MNRE Headquarters	711110I0102	Salaries	19,403	0	19,403	26,063	6,660
I01	MNRE Headquarters	711120I0101	Allowances	7,886	0	7,886	7,000	-886
I01	MNRE Headquarters	711120I0102	Allowances	6,101	0	6,101	960	-5,141
I01	MNRE Headquarters	719100I0101	TNPF	5,222	0	5,222	4,823	-399
I01	MNRE Headquarters	719100I0102	TNPF	2,550	0	2,550	2,702	152
I01	MNRE Headquarters	721100I0101	Overseas Travel & Subsistence	1,074	0	1,074	1,078	4
I01	MNRE Headquarters	721110I0101	Leave Travel Entitlements	0	0	0	1,000	1,000
I01	MNRE Headquarters	721110I0102	Leave Travel Entitlements	0	0	0	1,000	1,000
I01	MNRE Headquarters	721300I0102	Telecom & Internet	518	0	518	600	82
I01	MNRE Headquarters	722250I0102	Equipment Maintenance	255	0	255	300	45
I01	MNRE Headquarters	723510I0102	Office Expenses	377	-111	266	500	234
I01	MNRE Headquarters	723540I0102	Office Stationery	411	-88	323	500	177
I01	MNRE Headquarters	762100I01TG	Overseas Contribution	90,862	0	90,862	93,226	2,364
I02	Agriculture	711110I0201	Salaries	39,174	0	39,174	40,085	911
I02	Agriculture	711110I0202	Salaries	41,932	0	41,932	39,999	-1,933
I02	Agriculture	711110I0203	Salaries	73,534	0	73,534	72,542	-993
I02	Agriculture	711110I0204	Salaries	21,380	0	21,380	33,487	12,107
I02	Agriculture	711110I0205	Salaries	72,927	0	72,927	87,308	14,381
I02	Agriculture	711120I0201	Allowances	225	0	225	2,000	1,775
I02	Agriculture	711120I0202	Allowances	3,098	0	3,098	6,000	2,902
I02	Agriculture	711120I0203	Allowances	2,567	0	2,567	3,046	479
I02	Agriculture	711120I0204	Allowances	82	0	82	1,200	1,118
I02	Agriculture	711120I0205	Allowances	157	0	157	643	486
I02	Agriculture	712110I0205	ROC Commitment for Labours	34,417	0	34,417	34,324	-93
I02	Agriculture	719100I0201	TNPF	3,935	0	3,935	4,068	133
I02	Agriculture	719100I0202	TNPF	4,503	0	4,503	4,395	-108
I02	Agriculture	719100I0203	TNPF	7,615	0	7,615	9,129	1,514
I02	Agriculture	719100I0204	TNPF	2,146	0	2,146	3,469	1,323
I02	Agriculture	719100I0205	TNPF	7,308	0	7,308	8,795	1,487
I02	Agriculture	721100I0201	Overseas Travel & Subsistence	1,088	0	1,088	1,500	412
I02	Agriculture	721100I0202	Overseas Travel & Subsistence	25	0	25	300	275
I02	Agriculture	721100I0204	Overseas Travel & Subsistence	85	0	85	100	15
I02	Agriculture	721101I0201	Local Travel & Subsistence	161	0	161	500	339
I02	Agriculture	72110AI0204	Pest Surveillance & Monitoring	701	0	701	701	0
I02	Agriculture	721110I0201	Leave Travel Entitlements	564	0	564	500	-64
I02	Agriculture	721300I0201	Telecom & Internet	1,000	0	1,000	1,000	0
I02	Agriculture	721300I0205	Telecom & Internet	496	0	496	500	4
I02	Agriculture	722100I0204	Wharf Office Maintenance (Agriculture)	1,033	0	1,033	1,033	0
I02	Agriculture	722220I0203	Plant Maintenance	0	0	0	300	300
I02	Agriculture	723120I0202	Pig Freights	0	0	0	300	300
I02	Agriculture	723320I0201	Petrol & Oil	158	-95	63	300	237
I02	Agriculture	723320I0202	Petrol & Oil	0	0	0	0	0
I02	Agriculture	723320I0203	Petrol & Oil	471	0	471	500	29
I02	Agriculture	723510I0201	Office Expenses	287	0	287	350	63
I02	Agriculture	723540I0201	Office Stationery	4,560	0	4,560	4,583	23
I02	Agriculture	723910I0204	Electricity	3,000	0	3,000	3,000	0

I02	Agriculture	723910I0205	Electricity	4,000	0	4,000	4,000	0
I02	Agriculture	724010I0203	Fertilizer	210	0	210	500	290
I02	Agriculture	724020I0202	Livestock feeds	7,800	-200	7,600	8,000	400
I02	Agriculture	724040I0203	Seeds & Planting materials	85	0	85	500	415
I02	Agriculture	725020I0202	Livestock Drugs	0	0	0	300	300
I02	Agriculture	725040I0205	Nursery Support	-29	-29	-58	29	87
I02	Agriculture	726040I0204	Uniforms	270	0	270	270	0
I02	Agriculture	729010I0204	Quarantine Expenses	323	0	323	323	0
I02	Agriculture	729990I0205	Extension services	518	0	518	1,000	483
I02	Agriculture	732020I0204	Biosecurity Public Awareness	361	0	361	361	0
I03	Fisheries	711110I0301	Salaries	78,603	0	78,603	86,997	8,394
I03	Fisheries	711110I0302	Salaries	108,935	0	108,935	108,163	-772
I03	Fisheries	711110I0303	Salaries	61,759	0	61,759	65,836	4,077
I03	Fisheries	711110I0304	Salaries	56,765	0	56,765	50,750	-6,015
I03	Fisheries	711120I0301	Allowances	7,086	0	7,086	7,086	0
I03	Fisheries	711120I0302	Allowances	11,405	0	11,405	11,250	-155
I03	Fisheries	711120I0303	Allowances	1,508	0	1,508	2,000	492
I03	Fisheries	711120I0304	Allowances	2,349	0	2,349	5,000	2,652
I03	Fisheries	719100I0301	TNPF	8,579	0	8,579	12,108	3,529
I03	Fisheries	719100I0302	TNPF	12,240	0	12,240	11,516	-723
I03	Fisheries	719100I0303	TNPF	6,297	0	6,297	6,784	487
I03	Fisheries	719100I0304	TNPF	5,888	0	5,888	7,675	1,787
I03	Fisheries	721100I0301	Overseas Travel & Subsistence	1,705	0	1,705	1,900	195
I03	Fisheries	721110I0301	Leave Travel Entitlements	2,231	0	2,231	3,000	769
I03	Fisheries	721300I0301	Telecom & Internet	1,470	-22	1,448	1,500	52
I03	Fisheries	722250I0301	Equipment Maintenance	302	0	302	300	-2
I03	Fisheries	722250I0302	Equipment Maintenance	-46	-86	-131	1,000	1,131
I03	Fisheries	722250I0303	Equipment Maintenance	868	0	868	900	32
I03	Fisheries	722500I0301	Vehicle Maintenance	115	0	115	500	385
I03	Fisheries	722550I0302	Manauai Maintenance	984	0	984	1,000	16
I03	Fisheries	723210I0302	Manauai Provision	3,972	0	3,972	4,800	828
I03	Fisheries	723320I0301	Petrol & Oil	672	0	672	900	228
I03	Fisheries	723320I0302	Petrol & Oil	928	0	928	2,000	1,072
I03	Fisheries	723330I0302	Manauai Fuel & Oil Operation	12,123	-10	12,113	14,000	1,887
I03	Fisheries	723460I0302	Workshop Expenses	6,236	0	6,236	7,000	764
I03	Fisheries	723510I0301	Office Expenses	1,292	-1,440	-147	1,800	1,947
I03	Fisheries	723540I0301	Office Stationery	475	-405	70	900	830
I03	Fisheries	723610I03SD	Fish Poisoning Monitoring Program	1,101	0	1,101	5,000	3,900
I03	Fisheries	723620I0302	Slipway Maintenance	1,666	0	1,666	2,184	518
I03	Fisheries	723910I0301	Electricity	12,906	0	12,906	15,000	2,094
I03	Fisheries	72402AI03SD	Aquaculture Farming Feasibility Study	956	0	956	2,000	1,044
I03	Fisheries	726030I0302	Safety Gear	2,085	0	2,085	2,591	506
I03	Fisheries	726090I03SD	Clam Hatchery	0	0	0	2,000	2,000
I03	Fisheries	729990I0301	Community Based Management Programme	0	0	0	900	900
I03	Fisheries	729990I0302	Vehicle Maintenance	909	0	909	909	0
I03	Fisheries	782230I03SD	CFC Operation & Working Programme	140,869	0	140,869	154,078	13,209
I04	Lands and Surveys	711110I0401	Salaries	24,568	0	24,568	36,880	12,312
I04	Lands and Surveys	711110I0402	Salaries	37,042	0	37,042	36,319	-723
I04	Lands and Surveys	711110I0403	Salaries	10,808	0	10,808	11,149	341
I04	Lands and Surveys	711110I0404	Salaries	66,720	0	66,720	68,281	1,561
I04	Lands and Surveys	711120I0401	Allowances	767	0	767	500	-267
I04	Lands and Surveys	711120I0402	Allowances	833	0	833	1,500	667
I04	Lands and Surveys	711120I0403	Allowances	639	0	639	500	-139
I04	Lands and Surveys	711120I0404	Allowances	365	0	365	500	135
I04	Lands and Surveys	711220I04TG	Lands Court Sitting Allowances	57,408	0	57,408	57,408	0
I04	Lands and Surveys	711310I0403	Land Management Committee	85	0	85	85	0
I04	Lands and Surveys	711310I04TG	Lands Court Appeal Panel	16,140	0	16,140	16,140	1
I04	Lands and Surveys	719100I0401	TNPF	2,534	0	2,534	3,738	1,205
I04	Lands and Surveys	719100I0402	TNPF	3,788	0	3,788	3,716	-72
I04	Lands and Surveys	719100I0403	TNPF	1,145	0	1,145	1,165	20
I04	Lands and Surveys	719100I0404	TNPF	6,708	0	6,708	6,878	170
I04	Lands and Surveys	721100I0401	Overseas Travel & Subsistence	822	0	822	1,422	600
I04	Lands and Surveys	721110I0401	Leave Travel Entitlements	427	0	427	500	73
I04	Lands and Surveys	721120I0404	Communication & Transport	3,496	0	3,496	3,500	4
I04	Lands and Surveys	721300I0401	Telecom & Internet	458	0	458	800	342
I04	Lands and Surveys	722500I0401	Vehicle Maintenance	20	-30	-10	20	30
I04	Lands and Surveys	723320I0401	Petrol & Oil	30	0	30	30	0
I04	Lands and Surveys	723510I0401	Office Expenses	1,031	0	1,031	1,031	0
I04	Lands and Surveys	723540I0401	Office Stationery	500	0	500	500	0
I04	Lands and Surveys	723620I04SD	TA Land Rental Review	0	0	0	0	0
I04	Lands and Surveys	723640I04SD	Maritime Boundary Treaties (Fiji & France)	12,703	0	12,703	20,000	7,297
I04	Lands and Surveys	726040I04SD	Lands Record Microfilming	22,973	0	22,973	24,108	1,135
I04	Lands and Surveys	729990I0402	Surveyor's Cost	184	0	184	184	0
I04	Lands and Surveys	781100I04TG	Land Rent	686,126	0	686,126	691,950	5,824
I04	Lands and Surveys	782110I04TG	Lands Court Ex-Gratia Award	19,371	0	19,371	20,410	1,039
<b>Home Affairs</b>								
J01	Corporate Services - Home /	711110J0101	Salaries	74,609	0	74,609	65,544	-9,065
J01	Corporate Services - Home /	711120J0101	Allowances	5,825	0	5,825	5,074	-751
J01	Corporate Services - Home /	711310J0101	ADLC	550	0	550	500	-50
J01	Corporate Services - Home /	719100J0101	TNPF	8,292	0	8,292	6,954	-1,337
J01	Corporate Services - Home /	721100J0101	Overseas Travel & Subsistence	8,034	0	8,034	7,329	-704
J01	Corporate Services - Home /	721110J0101	Leave Travel Entitlements	71	0	71	889	818
J01	Corporate Services - Home /	721300J0101	Telecom & Internet	1,900	0	1,900	1,500	-400
J01	Corporate Services - Home /	722250J0101	Equipment Maintenance	0	0	0	1,000	1,000
J01	Corporate Services - Home /	722500J0101	Vehicle Maintenance	175	0	175	175	0
J01	Corporate Services - Home /	723320J0101	Petrol & Oil	1,632	0	1,632	2,000	368
J01	Corporate Services - Home /	723510J0101	Office Expenses	3,222	0	3,222	1,800	-1,422
J01	Corporate Services - Home /	723530J0101	Computer Supply	957	0	957	1,763	806
J01	Corporate Services - Home /	723540J0101	Office Stationery	1,226	-66	1,160	4,025	2,864
J01	Corporate Services - Home /	726060J0101	Control of Feral Dogs	0	0	0	300	300
J01	Corporate Services - Home /	741110J01TG	FTF Loan Repayment Service Fee - Interest	32,087	0	32,087	39,000	6,913
J01	Corporate Services - Home /	782310J01TG	Grant to TANGO	5,000	0	5,000	5,000	0
J01	Corporate Services - Home /	796110J01TG	FTF Loan Repayment - Principle	2,521	0	2,521	236,000	233,479
J02	Department of Rural Develo	711110J0201	Salaries	68,376	0	68,376	89,705	21,329
J02	Department of Rural Develo	711120J0201	Allowances	1,440	0	1,440	1,440	0

J02	Department of Rural Develo	719100J0201	TNPF	6,982	0	6,982	9,021	2,039
J02	Department of Rural Develo	721110J0201	Leave Travel Entitlements	1,936	0	1,936	1,936	0
J02	Department of Rural Develo	721300J0201	Telecom & Internet	1,495	0	1,495	1,500	5
J02	Department of Rural Develo	722250J0201	Equipment Maintenance	1,382	0	1,382	1,382	0
J02	Department of Rural Develo	723460J02TG	FTF Trustee Expenses	0	0	0	5,000	5,000
J02	Department of Rural Develo	723510J0201	Office Expenses	791	0	791	1,000	209
J02	Department of Rural Develo	723530J0201	Computer Supply	1,921	0	1,921	2,300	379
J02	Department of Rural Develo	723540J0201	Office Stationery	999	-200	800	1,000	200
J02	Department of Rural Develo	723620J0201	Providing Technical Support	190	0	190	200	10
J02	Department of Rural Develo	762100J02TG	Membership CLGF	1,655	0	1,655	6,000	4,345
J02	Department of Rural Develo	782210J02TG	Block Grant	379,280	0	379,280	379,280	0
J02	Department of Rural Develo	782250J02TG	Falekaupule Act Grant	478,320	0	478,320	498,533	20,213
J02	Department of Rural Develo	782390J02TG	Tied Grant	135,232	0	135,232	135,233	1
J02	Department of Rural Develo	782410J02SD	Outer Islands Projects	1,173,349	-5,513	1,167,836	1,200,000	32,164
J02	Department of Rural Develo	791221J0201	Office Equipment	9,442	0	9,442	9,442	0
J03	Community Affairs	711110J0301	Salaries	24,960	0	24,960	31,978	7,018
J03	Community Affairs	711120J0301	Allowances	38	0	38	1,500	1,462
J03	Community Affairs	719100J0301	TNPF	2,500	0	2,500	3,348	848
J03	Community Affairs	721110J0301	Leave Travel Entitlements	0	0	0	1,074	1,074
J03	Community Affairs	721300J0301	Telecom & Internet	-14	-14	-28	100	128
J03	Community Affairs	722250J0301	Equipment Maintenance	100	0	100	100	0
J03	Community Affairs	723510J0301	Office Expenses	128	0	128	150	23
J03	Community Affairs	723530J0301	Computer Supply	160	0	160	100	-60
J03	Community Affairs	723540J0301	Office Stationery	-5	-55	-60	100	160
J03	Community Affairs	773210J0301	Senior Citizens Scheme	217,564	0	217,564	230,000	12,436
J03	Community Affairs	782300J03TG	Grant to Fusi Alofa	5,000	0	5,000	5,000	0
J05	Culture	711110J0501	Salaries	16,336	0	16,336	16,292	-44
J05	Culture	711120J0501	Allowances	1,315	0	1,315	1,460	145
J05	Culture	719100J0501	TNPF	1,765	0	1,765	1,639	-126
J05	Culture	723040J0501	Arts Festival Fundraising	988	0	988	1,000	12
J05	Culture	723460J05TG	Culture Heritage - Consultation	150	0	150	150	0
J05	Culture	723510J0501	Office Expenses	10	0	10	10	0
J05	Culture	723530J0501	Computer Supply	500	0	500	500	0
J05	Culture	723540J0501	Office Stationery	200	0	200	200	0
J05	Culture	762100J05TG	Overseas Contribution - PIMA	58	0	58	60	2
J08	Solid Waste Agency of Tuvalu	711110J0801	Salaries	54,329	0	54,329	91,011	36,682
J08	Solid Waste Agency of Tuvalu	711120J0801	Allowances	15,017	0	15,017	15,017	0
J08	Solid Waste Agency of Tuvalu	719100J0801	TNPF	6,940	0	6,940	10,349	3,409
J08	Solid Waste Agency of Tuvalu	721100J0801	Overseas Travel & Subsistence	201	0	201	1,000	799
J08	Solid Waste Agency of Tuvalu	72110AJ0801	Local Travel	0	0	0	0	0
J08	Solid Waste Agency of Tuvalu	721110J0801	Leave Travel Entitlements	78	0	78	1,298	1,220
J08	Solid Waste Agency of Tuvalu	721300J0801	Telecom & Internet	2,661	0	2,661	3,000	339
J08	Solid Waste Agency of Tuvalu	722250J0801	Equipment Maintenance	168	0	168	170	2
J08	Solid Waste Agency of Tuvalu	722500J0801	Vehicle Maintenance	10,166	0	10,166	10,340	174
J08	Solid Waste Agency of Tuvalu	723320J0801	Petrol & Oil	5,590	0	5,590	5,751	161
J08	Solid Waste Agency of Tuvalu	723510J0801	Office Expenses	193	0	193	200	7
J08	Solid Waste Agency of Tuvalu	723540J0801	Office Stationery	2,152	292	2,444	1,860	-584
J08	Solid Waste Agency of Tuvalu	723910J0801	Electricity	6,087	0	6,087	6,100	13
J08	Solid Waste Agency of Tuvalu	726030J0801	Safety Gear	0	0	0	1,330	1,330
J08	Solid Waste Agency of Tuvalu	781100J0801	Office Rent	0	0	0	0	0
J08	Solid Waste Agency of Tuvalu	782430J08TG	Support Waste Management Project (Funa)	56,635	0	56,635	74,099	17,464
J08	Solid Waste Agency of Tuvalu	782431J08TG	Support Outer Islands Waste Management	24,536	0	24,536	51,682	27,146
<b>Police and Prison Services</b>								
K01	Police and Prison Services	711110K0101	Salaries	31,767	0	31,767	37,286	5,519
K01	Police and Prison Services	711110K0102	Salaries	391,247	0	391,247	392,701	1,454
K01	Police and Prison Services	711110K0103	Salaries	179,495	0	179,495	189,208	9,713
K01	Police and Prison Services	711110K0104	Salaries	36,341	0	36,341	38,648	2,307
K01	Police and Prison Services	711120K0101	Allowances	2,753	0	2,753	3,056	303
K01	Police and Prison Services	711120K0102	Allowances	49,102	0	49,102	44,978	-4,124
K01	Police and Prison Services	711120K0103	Allowances	30,146	0	30,146	35,157	5,011
K01	Police and Prison Services	711120K0104	Allowances	3,924	0	3,924	2,906	-1,018
K01	Police and Prison Services	712310K0102	Police Special Allowances	31,682	0	31,682	29,926	-1,756
K01	Police and Prison Services	719100K0101	TNPF	3,585	0	3,585	11,327	7,742
K01	Police and Prison Services	719100K0102	TNPF	44,042	0	44,042	37,068	-6,974
K01	Police and Prison Services	719100K0103	TNPF	21,993	0	21,993	20,921	-1,072
K01	Police and Prison Services	719100K0104	TNPF	4,022	0	4,022	4,155	133
K01	Police and Prison Services	721100K0101	Overseas Travel & Subsistence	1,721	0	1,721	3,000	1,279
K01	Police and Prison Services	721101K0101	Local Travel & Subsistence	1,367	0	1,367	5,000	3,634
K01	Police and Prison Services	72110AK0101	Local Travel & Subsistence	1,620	0	1,620	0	-1,620
K01	Police and Prison Services	721110K0101	Leave Travel Entitlements	1,769	0	1,769	2,335	566
K01	Police and Prison Services	721300K0101	Telecom & Internet	4,714	0	4,714	4,750	36
K01	Police and Prison Services	722100K0102	Building & Office Maintenance	700	0	700	700	0
K01	Police and Prison Services	722100K0104	Building & Office Maintenance	100	0	100	100	0
K01	Police and Prison Services	722250K0101	Equipment Maintenance	1,415	0	1,415	1,500	85
K01	Police and Prison Services	722250K0103	Equipment Maintenance	100	0	100	100	0
K01	Police and Prison Services	722250K0104	Equipment Maintenance	0	0	0	100	100
K01	Police and Prison Services	722500K0101	Vehicle Maintenance	1,436	0	1,436	1,474	38
K01	Police and Prison Services	72250AK0103	Vessel Maintenance	4,225	0	4,225	5,000	775
K01	Police and Prison Services	722650K0104	Prison Maintenance	374	0	374	400	26
K01	Police and Prison Services	723030K0102	Public Relation	60	0	60	100	40
K01	Police and Prison Services	723110K0104	Ration	7,431	390	7,821	7,500	-321
K01	Police and Prison Services	723110K01TG	Insurance (RAMSI)	0	0	0	2,400	2,400
K01	Police and Prison Services	723150K0101	Search & Rescue	0	0	0	250	250
K01	Police and Prison Services	723210K0103	Victualling	7,735	0	7,735	8,000	265
K01	Police and Prison Services	723320K0101	Petrol & Oil	5,174	0	5,174	4,500	-674
K01	Police and Prison Services	723320K0103	Petrol & Oil	-482	0	-482	300	782
K01	Police and Prison Services	723330K0103	Vessel Fuel	-1,842	0	-1,842	3,000	4,842
K01	Police and Prison Services	723510K0101	Office Expenses	2,143	0	2,143	3,000	857
K01	Police and Prison Services	723540K0101	Office Stationery	979	0	979	1,000	21
K01	Police and Prison Services	723640K0102	Special Operation	418	0	418	517	99
K01	Police and Prison Services	723770K0104	Prison Utensil	50	0	50	50	0
K01	Police and Prison Services	723820K01TG	Local Contrib'n to Mataili Annual Prog.	9,848	0	9,848	9,800	-48
K01	Police and Prison Services	723840K0101	Police Recruit Course	0	0	0	150	150
K01	Police and Prison Services	723910K0101	Electricity	16,941	-3,624	13,317	17,000	3,683

K01	Police and Prison Services	726040K0102	Uniform	0	0	0	1,000	1,000
K01	Police and Prison Services	726040K0103	Uniform	0	0	0	276	276
K01	Police and Prison Services	726050K0103	Ship & Workshop Expenses	941	0	941	1,000	59
K01	Police and Prison Services	762100K01TG	Overseas Contribution	1,391	0	1,391	1,460	69
K01	Police and Prison Services	791220K0104	Office Equipment	152	0	152	500	348
<b>Transport and Communications</b>								
L01	Corp. Services - Comm. and	711110L0101	Salaries	52,306	0	52,306	51,711	-595
L01	Corp. Services - Comm. and	711110L0102	Salaries	38,363	0	38,363	44,344	5,981
L01	Corp. Services - Comm. and	711120L0101	Allowances	7,663	0	7,663	4,514	-3,149
L01	Corp. Services - Comm. and	711120L0102	Allowances	6,961	0	6,961	4,146	-2,815
L01	Corp. Services - Comm. and	719100L0101	TNPF	5,926	0	5,926	5,623	-303
L01	Corp. Services - Comm. and	719100L0102	TNPF	4,676	0	4,676	4,849	173
L01	Corp. Services - Comm. and	721100L0101	Overseas Travel & Subsistence	2,571	0	2,571	9,800	7,229
L01	Corp. Services - Comm. and	721110L0101	Leave Travel Entitlements	0	0	0	2,051	2,051
L01	Corp. Services - Comm. and	72120AL0100	Minister's Travel	-1,122	0	-1,122	0	1,122
L01	Corp. Services - Comm. and	721300L0101	Telecom & Internet	2,000	0	2,000	2,000	0
L01	Corp. Services - Comm. and	722500L0101	Vehicle Maintenance	1,982	-440	1,542	3,000	1,458
L01	Corp. Services - Comm. and	722550L0101	Equipment Maintenance	519	0	519	520	0
L01	Corp. Services - Comm. and	723320L0101	Petrol & Oil	2,465	0	2,465	2,500	35
L01	Corp. Services - Comm. and	723510L0101	Office Expenses	1,969	0	1,969	2,000	31
L01	Corp. Services - Comm. and	723530L0101	Computer Supply	0	0	0	513	513
L01	Corp. Services - Comm. and	723540L0101	Office Stationery	3,918	0	3,918	3,918	0
L01	Corp. Services - Comm. and	762100L01TG	Overseas Contribution	67,979	0	67,979	60,000	-7,979
L02	Marine	711110L0201	Salaries	30,583	0	30,583	39,124	8,541
L02	Marine	711110L0202	Salaries	255,587	0	255,587	247,148	-8,439
L02	Marine	711110L0203	Salaries	202,927	0	202,927	186,108	-16,819
L02	Marine	711110L0204	Salaries	63,862	0	63,862	69,973	6,111
L02	Marine	711120L0201	Allowances	38,151	0	38,151	9,029	-29,122
L02	Marine	711120L0202	Allowances	147,160	0	147,160	151,101	3,941
L02	Marine	711120L0203	Allowances	101,744	0	101,744	102,012	268
L02	Marine	711120L0204	Allowances	33,479	0	33,479	30,500	-2,979
L02	Marine	712410L0204	Stevedoring	252,953	0	252,953	220,000	-32,953
L02	Marine	712900L0201	Relieving Fund	37,378	0	37,378	30,000	-7,378
L02	Marine	719100L0201	TNPF	10,751	0	10,751	4,815	-5,936
L02	Marine	719100L0202	TNPF	40,055	0	40,055	38,666	-1,389
L02	Marine	719100L0203	TNPF	30,421	0	30,421	27,734	-2,687
L02	Marine	719100L0204	TNPF	9,590	0	9,590	9,247	-343
L02	Marine	721100L0201	Overseas Travel & Subsistence	338	0	338	1,200	863
L02	Marine	721110L0201	Leave Travel Entitlements	199	0	199	3,633	3,434
L02	Marine	721300L0201	Telecom & Internet	500	0	500	500	0
L02	Marine	721300L0204	Telecom & Internet	500	0	500	500	0
L02	Marine	722100L0204	Building & Office Maintenance	7,885	-131	7,754	8,000	246
L02	Marine	722250L0204	Equipment Maintenance	858	-64	794	1,000	206
L02	Marine	722500L0204	Vehicle Maintenance	9,227	-4,350	4,877	13,000	8,123
L02	Marine	722550L0202	Vessel Maintenance	354,486	0	354,486	286,619	-67,868
L02	Marine	722550L0203	Vessel Maintenance	189,276	0	189,276	176,096	-13,180
L02	Marine	722551L0203	Vessel Slipping	361,951	0	361,951	362,188	237
L02	Marine	723010L0201	Advertising & Publication Cost	1,195	0	1,195	1,500	305
L02	Marine	723110L0204	Cargo Damage Insurance	3,020	0	3,020	6,500	3,480
L02	Marine	723210L0202	Victualling	119,395	-17,024	102,370	125,000	22,630
L02	Marine	723210L0203	Victualling	76,266	-450	75,816	104,000	28,184
L02	Marine	723320L0204	Petrol & Oil	8,533	-380	8,153	10,000	1,847
L02	Marine	723330L0202	Vessel Fuel	484,223	0	484,223	450,000	-34,223
L02	Marine	723330L0203	Vessel Fuel	332,859	0	332,859	400,000	67,141
L02	Marine	723510L0201	Office Expenses	1,481	0	1,481	1,500	19
L02	Marine	723510L0204	Office Expenses	994	0	994	1,000	6
L02	Marine	723540L0201	Office Stationery	1,620	0	1,620	2,000	380
L02	Marine	723540L0204	Office Stationery	976	0	976	1,000	24
L02	Marine	723710L0202	Cleaning Supplies	1,983	0	1,983	1,983	0
L02	Marine	723710L0203	Cleaning Supplies	900	0	900	1,650	750
L02	Marine	723910L0204	Electricity	23,411	-1,743	21,668	28,000	6,332
L02	Marine	723920L0202	Water	2,936	0	2,936	250	-2,686
L02	Marine	723920L0203	Water	2,212	0	2,212	945	-1,267
L02	Marine	726020L0202	Laundry	3,863	0	3,863	3,875	12
L02	Marine	726020L0203	Laundry	4,798	0	4,798	5,000	202
L02	Marine	726070L0202	Workboat	1,406	0	1,406	1,640	235
L02	Marine	726070L0203	Workboat	2,699	0	2,699	4,000	1,301
L02	Marine	726080L0202	Vessel Canteen	2,729	0	2,729	3,081	352
L02	Marine	795000L02SD	Ship to shore Matching	1,583	0	1,583	10,000	8,417
L03	Aviation	711110L0301	Salaries	13,406	0	13,406	25,271	11,865
L03	Aviation	711110L0302	Salaries	31,476	0	31,476	37,200	5,724
L03	Aviation	711110L0303	Salaries	30,163	0	30,163	28,839	-1,324
L03	Aviation	711120L0301	Allowances	404	0	404	600	196
L03	Aviation	711120L0302	Allowances	9,074	0	9,074	8,400	-674
L03	Aviation	711120L0303	Allowances	103	0	103	200	97
L03	Aviation	712110L0301	Security Hire	7,735	0	7,735	9,500	1,765
L03	Aviation	712110L0302	Casual Workers	1,927	0	1,927	2,160	233
L03	Aviation	719100L0301	TNPF	1,381	0	1,381	2,587	1,206
L03	Aviation	719100L0302	TNPF	4,055	0	4,055	4,820	765
L03	Aviation	719100L0303	TNPF	3,027	0	3,027	3,044	17
L03	Aviation	721100L0301	Overseas Travel & Subsistence	6,988	0	6,988	7,353	366
L03	Aviation	721110L0301	Leave Travel Entitlements	56	0	56	500	444
L03	Aviation	721300L0301	Telecom & Internet	2,391	0	2,391	2,400	9
L03	Aviation	722100L0302	Building & Office Maintenance	1,719	0	1,719	2,000	281
L03	Aviation	722250L0303	Airfield and Navigational Aid Maintenance	34,737	-1,040	33,697	36,448	2,751
L03	Aviation	723020L0301	Fire Security Awareness Program	2,096	0	2,096	2,500	404
L03	Aviation	723320L0303	Petrol & Oil	1,680	-145	1,535	2,400	865
L03	Aviation	723510L0301	Office Expenses	1,319	0	1,319	1,500	181
L03	Aviation	723530L0301	Computer Supply	1,498	0	1,498	1,800	302
L03	Aviation	723540L0301	Office Stationery	263	0	263	1,100	837
L03	Aviation	723640L0301	Extermination of Dogs	7,699	0	7,699	7,699	1
L03	Aviation	723910L0301	Electricity	9,974	-375	9,599	11,000	1,401
L03	Aviation	791240L0303	Fire Truck Maintenance and Spare Parts	1,039	0	1,039	3,500	2,462
L04	Information, Comm. and Te	711110L0401	Salaries	24,702	0	24,702	21,884	-2,818
L04	Information, Comm. and Te	711110L0402	Salaries	30,172	0	30,172	38,458	8,286
L04	Information, Comm. and Te	711110L0403	Salaries	20,801	0	20,801	21,880	1,079

L04	Information, Comm. and Tei	711120L0401	Allowances	429	0	429	2,500	2,071
L04	Information, Comm. and Tei	711120L0402	Allowances	0	0	0	3,000	3,000
L04	Information, Comm. and Tei	711120L0403	Allowances	672	0	672	2,000	1,328
L04	Information, Comm. and Tei	712590L0401	Volunteer Allowances	6,969	0	6,969	7,000	31
L04	Information, Comm. and Tei	719100L0401	TNPF	2,513	0	2,513	2,438	-75
L04	Information, Comm. and Tei	719100L0402	TNPF	3,017	0	3,017	4,146	1,129
L04	Information, Comm. and Tei	719100L0403	TNPF	2,147	0	2,147	2,388	241
L04	Information, Comm. and Tei	721100L0401	Overseas Travel & Subsistence	367	0	367	2,000	1,633
L04	Information, Comm. and Tei	721110L0401	Leave Travel Entitlements	0	0	0	2,500	2,500
L04	Information, Comm. and Tei	721300L0401	Telecom & Internet	240	0	240	240	0
L04	Information, Comm. and Tei	722150L0402	Computer Maintenance	15,062	0	15,062	10,000	-5,062
L04	Information, Comm. and Tei	723510L0401	Office Expenses	141	0	141	150	9
L04	Information, Comm. and Tei	723540L0401	Office Stationery	87	0	87	467	380
L04	Information, Comm. and Tei	723570L0403	ISP Operating Expenses	2,485	0	2,485	3,688	1,203
L04	Information, Comm. and Tei	723620L045D	ICT Systems Upgrade	34,462	0	34,462	50,000	15,538
L04	Information, Comm. and Tei	762100L0403	APNIC Fee	7,356	0	7,356	7,792	436
L04	Information, Comm. and Tei	791210L0402	Computer Equipments	53,347	0	53,347	27,008	-26,339
L04	Information, Comm. and Tei	791220L0403	Satellite Link	139,123	0	139,123	140,366	1,243
L07	Meteorological Office	711110L0701	Salaries	89,577	0	89,577	96,412	6,835
L07	Meteorological Office	711110L0702	Salaries	14,768	0	14,768	14,206	-562
L07	Meteorological Office	711110L0703	Salaries	18,774	0	18,774	18,664	-110
L07	Meteorological Office	711120L0701	Allowances	6,441	0	6,441	9,310	2,869
L07	Meteorological Office	711120L0702	Allowances	164	0	164	1,500	1,336
L07	Meteorological Office	711120L0703	Allowances	0	0	0	500	500
L07	Meteorological Office	719100L0701	TNPF	9,558	0	9,558	10,572	1,015
L07	Meteorological Office	719100L0702	TNPF	1,493	0	1,493	1,571	77
L07	Meteorological Office	719100L0703	TNPF	1,871	0	1,871	1,916	45
L07	Meteorological Office	721100L0702	Overseas Travel & Subsistence	1,974	0	1,974	3,100	1,126
L07	Meteorological Office	72110A0701	Local Travel & Subsistence	1,761	0	1,761	2,000	239
L07	Meteorological Office	721110L0701	Leave Travel Entitlements	86	0	86	86	0
L07	Meteorological Office	721300L0701	Telecom & Internet	3,042	0	3,042	3,200	158
L07	Meteorological Office	721300L0702	Telecom & Internet	300	0	300	300	0
L07	Meteorological Office	721300L0703	Telecom & Internet	600	0	600	600	0
L07	Meteorological Office	722100L0701	Building & Office Maintenance	2,361	0	2,361	3,000	639
L07	Meteorological Office	722100L0702	Building & Office Maintenance	498	0	498	500	2
L07	Meteorological Office	722100L0703	Building & Office Maintenance	2,511	0	2,511	2,600	89
L07	Meteorological Office	722250L0701	Equipment Maintenance	2,134	0	2,134	2,500	366
L07	Meteorological Office	722250L0702	Equipment Maintenance	1,504	0	1,504	2,000	496
L07	Meteorological Office	722250L0703	Equipment Maintenance	813	0	813	900	87
L07	Meteorological Office	722500L0701	Vehicle Maintenance	280	0	280	400	120
L07	Meteorological Office	722500L0702	Vehicle Maintenance	100	0	100	100	0
L07	Meteorological Office	722500L0703	Vehicle Maintenance	100	0	100	100	0
L07	Meteorological Office	723320L0701	Petrol & Oil	293	0	293	400	107
L07	Meteorological Office	723320L0702	Petrol & Oil	100	0	100	100	0
L07	Meteorological Office	723320L0703	Petrol & Oil	100	0	100	100	0
L07	Meteorological Office	723510L0701	Office Expenses	1,620	0	1,620	1,618	-2
L07	Meteorological Office	723510L0702	Office Expenses	600	0	600	600	0
L07	Meteorological Office	723510L0703	Office Expenses	249	0	249	250	1
L07	Meteorological Office	72351A0701	Rainfall Station	262	0	262	250	-12
L07	Meteorological Office	72351A0702	Rainfall Station	180	0	180	200	20
L07	Meteorological Office	72351A0703	Rainfall Station	0	0	0	0	0
L07	Meteorological Office	723540L0701	Office Stationery	371	0	371	450	79
L07	Meteorological Office	723540L0702	Office Stationery	98	0	98	150	52
L07	Meteorological Office	723540L0703	Office Stationery	439	0	439	500	61
L07	Meteorological Office	723590L0701	Electricity	0	0	0	0	0
L07	Meteorological Office	723750L0701	Store Supplies	199	0	199	200	1
L07	Meteorological Office	723750L0702	Store Supplies	148	0	148	150	2
L07	Meteorological Office	723750L0703	Store Supplies	149	0	149	150	1
L07	Meteorological Office	723910L0701	Electricity	3,335	0	3,335	11,200	7,865
L07	Meteorological Office	729020L0703	Rainfall Station	0	0	0	100	100
L07	Meteorological Office	762100L0701	WMO Membership	25,508	0	25,508	14,035	-11,473
L07	Meteorological Office	791220L0701	Office Equipment	1,517	0	1,517	1,600	83
L07	Meteorological Office	791220L0703	Office Equipment	2,076	0	2,076	2,000	-76
L07	Meteorological Office	792000L0701	Depreciation	0	0	0	0	0
L07	Meteorological Office	792100L0701	Gain/Loss on Disposal of Fixed Assets	0	0	0	0	0
<b>Education, Youth and Sports</b>								
M01	Corp. Services - Edu., Youth	711110M0101	Salaries	64,222	0	64,222	66,171	1,949
M01	Corp. Services - Edu., Youth	711110M0102	Salaries	11,379	0	11,379	11,356	-23
M01	Corp. Services - Edu., Youth	711110M0103	Salaries	12,356	0	12,356	9,285	-3,071
M01	Corp. Services - Edu., Youth	711110M0104	Salaries (Clerk for Archives)	0	0	0	0	0
M01	Corp. Services - Edu., Youth	711110M01TG	AFP Salaries	32,799	0	32,799	0	-32,799
M01	Corp. Services - Edu., Youth	711120M0101	Allowances	5,001	0	5,001	5,036	36
M01	Corp. Services - Edu., Youth	711120M0102	Allowance	1,290	0	1,290	1,400	110
M01	Corp. Services - Edu., Youth	711120M0103	Allowances	0	0	0	400	400
M01	Corp. Services - Edu., Youth	711250M0100	Local Entertainment	-138	-138	-275	0	275
M01	Corp. Services - Edu., Youth	711280M0100	Minister's Overseas Entertainment	-236	0	-236	0	236
M01	Corp. Services - Edu., Youth	711320M0103	Board Allowances	0	0	0	164	164
M01	Corp. Services - Edu., Youth	719100M0101	TNPF	6,871	0	6,871	6,871	-1
M01	Corp. Services - Edu., Youth	719100M0102	TNPF	1,267	0	1,267	1,279	12
M01	Corp. Services - Edu., Youth	719100M0103	TNPF	1,236	0	1,236	969	-267
M01	Corp. Services - Edu., Youth	719100M0104	TNPF	0	0	0	0	0
M01	Corp. Services - Edu., Youth	719200M0100	TNPF	0	0	0	0	0
M01	Corp. Services - Edu., Youth	721100M0101	Overseas Travel & Subsistence	12,939	0	12,939	13,800	861
M01	Corp. Services - Edu., Youth	72110AM0101	Local Travel & Subsistence	1,438	0	1,438	1,700	262
M01	Corp. Services - Edu., Youth	721110M0101	Leave Travel Entitlements	334	0	334	1,519	1,185
M01	Corp. Services - Edu., Youth	721300M0101	Telecom & Internet	700	0	700	700	0
M01	Corp. Services - Edu., Youth	722250M0101	Equipment Maintenance	350	0	350	350	0
M01	Corp. Services - Edu., Youth	722500M0101	Vehicle Maintenance	1,174	0	1,174	1,200	26
M01	Corp. Services - Edu., Youth	723010M0101	Advertising & Publication Cost	60	0	60	300	240
M01	Corp. Services - Edu., Youth	723020M0103	Awareness Programs	0	0	0	200	200
M01	Corp. Services - Edu., Youth	723320M0101	Petrol & Oil	1,773	0	1,773	2,000	227
M01	Corp. Services - Edu., Youth	723510M0101	Office Expenses	10,135	0	10,135	10,800	665
M01	Corp. Services - Edu., Youth	723540M0101	Office Stationery	110	53	162	500	338
M01	Corp. Services - Edu., Youth	741120M01TG	Charges on TMTI Loan - Interest	14,435	0	14,435	53,250	38,815
M01	Corp. Services - Edu., Youth	751300M01TG	Subsidy to TMTI	90,000	0	90,000	90,000	0

M01	Corp. Services - Edu., Youth	751320M01TG	Subsidy to Fusialofa	2,500	0	2,500	2,500	0
M01	Corp. Services - Edu., Youth	752200M01TG	Subsidy to SDA School	30,000	0	30,000	30,000	0
M01	Corp. Services - Edu., Youth	753300M01TG	Subsidy to Fetuvalu	100,000	0	100,000	100,000	0
M01	Corp. Services - Edu., Youth	762100M01TG	Overseas Contribution	385,841	0	385,841	343,769	-42,072
M01	Corp. Services - Edu., Youth	796120M01TG	TMTI Loan Service Commission	31,314	0	31,314	117,000	85,686
M02	Education Department	711110M0201	Salaries	22,157	0	22,157	22,098	-59
M02	Education Department	711110M0202	Salaries	19,380	0	19,380	49,876	30,496
M02	Education Department	711110M0203	Salaries	63,141	0	63,141	70,859	7,718
M02	Education Department	711120M0201	Allowances	1,957	0	1,957	3,370	1,413
M02	Education Department	712110M0202	Casual Workers	1,600	0	1,600	1,780	180
M02	Education Department	719100M0201	TNPF	2,222	0	2,222	2,547	325
M02	Education Department	719100M0202	TNPF	2,123	0	2,123	4,988	2,865
M02	Education Department	719100M0203	TNPF	6,490	0	6,490	7,086	596
M02	Education Department	721100M0201	Overseas Travel & Subsistence	5,569	0	5,569	6,937	1,369
M02	Education Department	72110AM0201	Local Travel & Subsistence	2,465	0	2,465	2,500	35
M02	Education Department	721110M0201	Leave Travel Entitlements	0	0	0	1,069	1,069
M02	Education Department	721300M0201	Telecom & Internet	1,192	0	1,192	1,200	8
M02	Education Department	722250M0201	Equipment Maintenance	1,072	-64	1,008	1,500	492
M02	Education Department	723420M0201	Visitor's Entertainment	606	-66	540	800	260
M02	Education Department	723510M0201	Office Expenses	344	-10	334	400	66
M02	Education Department	723540M0201	Office Stationery	960	-33	927	1,000	73
M02	Education Department	723830M0202	Examination Admin	41,112	0	41,112	43,362	2,250
M02	Education Department	782370M0202	Curriculum Development (EU)	14,637	0	14,637	14,663	25
M02	Education Department	782370M0203	Supervisory Unit	18,250	0	18,250	15,000	-3,250
M02	Education Department	782381M02TG	TVET Support	155,363	-81	155,282	155,360	78
M03	Primary Education	711110M0301	Salaries	107,822	0	107,822	116,524	8,702
M03	Primary Education	711110M0302	Salaries	167,773	0	167,773	177,171	9,398
M03	Primary Education	711110M0303	Salaries	738,049	0	738,049	714,424	-23,625
M03	Primary Education	711120M0301	Allowances	0	0	0	1,732	1,732
M03	Primary Education	711120M0302	Allowances	2,576	0	2,576	3,275	699
M03	Primary Education	711120M0303	Allowances	-1,303	0	-1,303	0	1,303
M03	Primary Education	712210M0303	Contract Teachers	172,814	0	172,814	150,000	-22,814
M03	Primary Education	712900M0301	Relieving Teachers	13,553	0	13,553	15,000	1,447
M03	Primary Education	719100M0301	TNPF	10,703	0	10,703	11,826	1,122
M03	Primary Education	719100M0302	TNPF	16,563	0	16,563	18,045	1,482
M03	Primary Education	719100M0303	TNPF	73,977	0	73,977	71,442	-2,535
M03	Primary Education	721100M0301	Overseas Travel & Subsistence	508	0	508	1,300	792
M03	Primary Education	72110AM0301	Local Travel and Subsistence	2,080	0	2,080	3,413	1,333
M03	Primary Education	721110M0301	Leave Travel Entitlements	5,452	0	5,452	7,810	2,358
M03	Primary Education	721300M0301	Telecom & Internet	803	0	803	800	-3
M03	Primary Education	723050M0301	School Radio Program	1,136	0	1,136	1,560	424
M03	Primary Education	723470M0303	Child Convention	299	0	299	1,000	701
M03	Primary Education	723510M0301	Office Expenses	98	0	98	100	2
M03	Primary Education	723520M0303	Journals & Library Books	1,696	0	1,696	2,000	304
M03	Primary Education	723540M0301	Office Stationery	366	0	366	500	134
M03	Primary Education	723560M0302	Textbooks (EU)	30,680	0	30,680	30,000	-680
M03	Primary Education	723750M0302	School Supplies (EU)	45,046	0	45,046	46,000	954
M03	Primary Education	782370M0301	Support to Primary Schools(EU)	29,983	0	29,983	30,000	17
M04	EFA Secondary School	711110M0401	Salaries	117,478	0	117,478	188,436	70,958
M04	EFA Secondary School	711110M0402	Salaries	536,689	0	536,689	544,850	8,161
M04	EFA Secondary School	711110M0403	Salaries	162,147	0	162,147	180,145	17,998
M04	EFA Secondary School	711110M0404	Salaries	8,792	0	8,792	0	-8,792
M04	EFA Secondary School	711120M0401	Allowances	3,280	0	3,280	3,780	500
M04	EFA Secondary School	711120M0402	Allowances	7,843	0	7,843	11,753	3,910
M04	EFA Secondary School	711120M0403	Allowances	7,368	0	7,368	22,181	14,813
M04	EFA Secondary School	712110M0403	Casual Workers	2,835	0	2,835	5,000	2,165
M04	EFA Secondary School	712210M0404	Contract Teachers	118,486	0	118,486	126,984	8,498
M04	EFA Secondary School	712900M0401	Relieving Teachers	0	0	0	2,000	2,000
M04	EFA Secondary School	719100M0401	TNPF	12,071	0	12,071	19,222	7,151
M04	EFA Secondary School	719100M0402	TNPF	54,484	0	54,484	55,351	867
M04	EFA Secondary School	719100M0403	TNPF	16,952	0	16,952	20,233	3,281
M04	EFA Secondary School	719100M0404	TNPF	9,413	0	9,413	8,302	-1,111
M04	EFA Secondary School	721100M0401	Overseas Travel & Subsistence	529	0	529	600	71
M04	EFA Secondary School	72110AM0401	Students' Travel	1,495	0	1,495	1,500	5
M04	EFA Secondary School	72110BM0401	Local Travel & Subsistence	6,843	0	6,843	4,000	-2,843
M04	EFA Secondary School	721110M0401	Leave Travel Entitlements	6,930	0	6,930	10,000	3,070
M04	EFA Secondary School	721110M0404	Leave Travel Entitlements	2,272	0	2,272	3,104	832
M04	EFA Secondary School	721300M0401	Telecom & Internet	8,578	0	8,578	12,000	3,422
M04	EFA Secondary School	721300M0404	Telecom & Internet	2,999	0	2,999	3,000	1
M04	EFA Secondary School	721400M0404	Vehicle Hire	40	0	40	200	160
M04	EFA Secondary School	722100M0401	Motufoua General Maint (EU)	26,754	-73	26,681	26,526	-155
M04	EFA Secondary School	722100M0404	Building & Office Maintenance	8,884	-46	8,838	9,000	162
M04	EFA Secondary School	722101M0404	Utilities	337	0	337	369	33
M04	EFA Secondary School	722200M0403	Desalination Maintenance	1,000	0	1,000	1,000	0
M04	EFA Secondary School	722250M0401	Equipment Maintenance	4,820	0	4,820	5,400	580
M04	EFA Secondary School	722500M0401	Vehicle Maintenance	2,836	0	2,836	3,000	164
M04	EFA Secondary School	723210M0403	Ration	395,574	-10,480	385,094	391,093	5,999
M04	EFA Secondary School	723320M0401	Petrol & Oil	725	0	725	2,000	1,275
M04	EFA Secondary School	723340M0403	Gas/Kerosene Supplies	8,000	0	8,000	8,000	0
M04	EFA Secondary School	723420M0401	Visitor's Entertainment	-38	-38	-76	200	276
M04	EFA Secondary School	723420M0404	Visitor's Entertainment	96	0	96	100	4
M04	EFA Secondary School	723510M0401	Office Expenses	1,525	0	1,525	1,500	-25
M04	EFA Secondary School	723510M0404	Office Expenses	849	0	849	1,000	151
M04	EFA Secondary School	723520M0401	Library Journals and Books	676	0	676	1,000	324
M04	EFA Secondary School	723540M0401	Office Stationery	199	0	199	200	1
M04	EFA Secondary School	723540M0404	Office Stationery	4,670	-275	4,395	4,742	346
M04	EFA Secondary School	723560M0402	Text Books	23,363	0	23,363	20,000	-3,363
M04	EFA Secondary School	723560M0404	Text Books	439	0	439	500	61
M04	EFA Secondary School	723710M0401	Cleaning Supplies	8	0	8	200	192
M04	EFA Secondary School	723710M0403	Cleaning Supplies	3,398	0	3,398	5,000	1,602
M04	EFA Secondary School	723750M0401	Library Supplies	996	0	996	1,000	4
M04	EFA Secondary School	723750M0402	School Supplies (EU)	24,077	-879	23,198	22,000	-1,198
M04	EFA Secondary School	723750M0404	School Supplies	15,409	0	15,409	15,600	191
M04	EFA Secondary School	723910M0401	Electricity	14,827	0	14,827	20,000	5,173
M04	EFA Secondary School	723910M0404	Electricity	5,861	0	5,861	6,000	139



M04	EFA Secondary School	724020M04SD	School Farm (Piggery)	1,884	0	1,884	10,907	9,024
M04	EFA Secondary School	729990M0401	Vehicle Hire	445	0	445	500	55
M04	EFA Secondary School	752110M0402	Rent	4,000	0	4,000	0	-4,000
M04	EFA Secondary School	781100M0404	Office Rent	32,815	0	32,815	34,174	1,359
M04	EFA Secondary School	791120M0402	Sport Equipment	1,865	-130	1,736	2,000	265
M04	EFA Secondary School	791220M0404	Office Equipment	2,576	0	2,576	2,600	24
M05	Library	711110M0501	Salaries	61,881	0	61,881	61,809	-72
M05	Library	711120M0501	Allowances	149	0	149	1,200	1,051
M05	Library	712110M0501	Casual Workers	800	0	800	800	0
M05	Library	719100M0501	TNPF	6,203	0	6,203	6,301	98
M05	Library	721100M0501	Overseas Travel & Subsistence	196	0	196	1,000	804
M05	Library	721101M0501	Local Travel & Subsistence	2,593	0	2,593	3,082	489
M05	Library	721110M0501	Leave Travel Entitlements	1,628	0	1,628	5,511	3,884
M05	Library	721300M0501	Telecom & Internet	2,748	0	2,748	2,750	2
M05	Library	722100M0501	Building & Office Maintenance	2,187	-20	2,167	2,207	40
M05	Library	722250M0501	Equipment Maintenance	1,234	0	1,234	1,000	-234
M05	Library	723510M0501	Office Expenses	23	-25	-2	150	152
M05	Library	723520M0501	Journals & Library Books	785	0	785	993	208
M05	Library	723540M0501	Office Stationery	1,292	0	1,292	1,500	208
M05	Library	723910M0501	Electricity	4,090	0	4,090	7,200	3,110
M05	Library	762100M0501	Overseas Contribution	0	0	0	1,000	1,000
M06	Sports	711110M0601	Salaries	4,748	0	4,748	4,735	-13
M06	Sports	711120M0601	Allowances	0	0	0	400	400
M06	Sports	712110M0601	Casual Workers	225	0	225	500	275
M06	Sports	719100M0601	TNPF	475	0	475	514	39
M06	Sports	721100M0601	Overseas Travel & Subsistence	0	0	0	616	616
M06	Sports	721110M0601	Leave Travel Entitlements	0	0	0	178	178
M06	Sports	721300M0601	Telecom & Internet	0	0	0	400	400
M06	Sports	722150M0601	Computer Maintenance	0	0	0	200	200
M06	Sports	722250M0601	Equipment Maintenance	908	0	908	850	-58
M06	Sports	722300M0601	Upgrade of Sports Ground	64,056	0	64,056	64,140	84
M06	Sports	723510M0601	Office Expenses	98	0	98	200	102
M06	Sports	723540M0601	Office Stationery	464	0	464	500	36
M06	Sports	782300M0601	TASNOC Grant	5,000	0	5,000	5,000	0
M06	Sports	782310M0601	Tuvalu Grant to Weightlifting and Power Li	14,680	0	14,680	14,680	0
M07	Pre-service Scholarships	711110M0701	Salaries	15,112	0	15,112	15,775	663
M07	Pre-service Scholarships	711120M0701	Allowances	0	0	0	500	500
M07	Pre-service Scholarships	711320M0701	SBC Allowances	954	0	954	960	6
M07	Pre-service Scholarships	719100M0701	TNPF	1,511	0	1,511	1,628	116
M07	Pre-service Scholarships	721100M0701	Overseas Travel & Subsistence	1,677	0	1,677	3,600	1,923
M07	Pre-service Scholarships	721110M0701	Leave Travel Entitlements	335	0	335	1,843	1,509
M07	Pre-service Scholarships	721300M0701	Telecom & Internet	2,400	0	2,400	2,400	0
M07	Pre-service Scholarships	723010M0701	Advertising & Publication Cost	50	0	50	500	450
M07	Pre-service Scholarships	723510M0701	Office Expenses	52	0	52	100	48
M07	Pre-service Scholarships	723540M0701	Office Stationery	338	0	338	700	362
M07	Pre-service Scholarships	782510M0701	Scholarship Students-new award	178,815	0	178,815	307,675	128,860
M07	Pre-service Scholarships	782520M0701	Pre Service Training Attachment	6,590	0	6,590	6,650	60
M07	Pre-service Scholarships	782530M0701	Scholarship Students - Ongoing	783,536	0	783,536	732,488	-51,048
M07	Pre-service Scholarships	782540M07TG	TMTI Scholarship	476,000	-80,000	396,000	480,000	84,000
M07	Pre-service Scholarships	782550M0701	Scholarship Students - AFP	63,833	0	63,833	63,833	0
M08	Youth	711110M0801	Salaries	2,336	0	2,336	10,151	7,815
M08	Youth	719100M0801	TNPF	234	0	234	1,015	781
M08	Youth	721100M0801	Overseas Travel & Subsistence	0	0	0	600	600
M08	Youth	721101M0801	Local Travel & Subsistence	500	0	500	500	0
M08	Youth	721110M0801	Leave Travel Entitlements	0	0	0	465	465
M08	Youth	723020M08TG	Radio Programs	0	0	0	300	300
M08	Youth	723510M0801	Office Expenses	30	-50	-20	100	120
M08	Youth	723540M0801	Office Stationery	183	0	183	250	67
M08	Youth	762100M08TG	Overseas Contribution - CYP	0	0	0	1,800	1,800
M08	Youth	782290M08TG	Grant to TNYC	0	0	0	5,000	5,000
M09	Early Childhood Care and Ed	711110M0901	Salaries	85,265	0	85,265	85,089	-176
M09	Early Childhood Care and Ed	712120M0901	Allowances (Pre-Sch salaries)	657	0	657	0	-657
M09	Early Childhood Care and Ed	719100M0901	TNPF	1,632	0	1,632	1,657	26
M09	Early Childhood Care and Ed	721110M0901	Leave Travel Entitlements	0	0	0	1,279	1,279
M09	Early Childhood Care and Ed	782380M0901	Pre-School Support	22,216	0	22,216	27,307	5,092
<b>Judiciary</b>								
N01	Judiciary	711110N0101	Salaries	27,245	0	27,245	32,425	5,180
N01	Judiciary	711120N0101	Allowances	0	0	0	400	400
N01	Judiciary	711120N01TG	Island Magistrate Gratuity	17,186	0	17,186	17,186	-1
N01	Judiciary	71112AN01TG	Island Magistrate Allowances	27,916	0	27,916	28,824	908
N01	Judiciary	711310N01SD	Court of Appeal	97	0	97	0	-97
N01	Judiciary	719100N0101	TNPF	2,725	0	2,725	3,283	558
N01	Judiciary	721100N0101	Overseas Travel & Subsistence	-103	0	-103	0	103
N01	Judiciary	721101N0101	Local Travel & Subsistence	7,797	0	7,797	7,981	184
N01	Judiciary	721300N0101	Telecom & Internet	1,384	-23	1,361	1,465	104
N01	Judiciary	722250N0101	Equipment Maintenance	567	0	567	403	-163
N01	Judiciary	723010N0101	Advertising & Publication Cost	0	0	0	50	50
N01	Judiciary	723460N0101	Court & Judiciary Expenses	4,198	0	4,198	4,222	24
N01	Judiciary	723510N0101	Office Expenses	567	-84	483	597	114
N01	Judiciary	723540N0101	Office Stationery	1,677	0	1,677	1,678	1
N01	Judiciary	723910N0101	Electricity	5,041	0	5,041	5,042	0
N01	Judiciary	762100N0101	Overseas Contribution	577	0	577	801	224
<b>Foreign Affairs, Trade, Tourism, Environment &amp; Labour</b>								
O01	MFAETLT Headquarter	711110O0101	Salaries	72,039	0	72,039	90,939	18,900
O01	MFAETLT Headquarter	711120O0101	Allowances	8,902	0	8,902	11,407	2,505
O01	MFAETLT Headquarter	711250O0100	Local Entertainment	-169	0	-169	0	169
O01	MFAETLT Headquarter	719100O0101	TNPF	8,077	0	8,077	10,235	2,158
O01	MFAETLT Headquarter	721100O0101	Overseas Travel & Subsistence	15,908	0	15,908	21,321	5,413
O01	MFAETLT Headquarter	721110O0101	Leave Travel Entitlements	145	0	145	4,833	4,688
O01	MFAETLT Headquarter	721300O0101	Telecom & Internet	2,997	0	2,997	3,000	3
O01	MFAETLT Headquarter	722250O0101	Equipment Maintenance	1,765	0	1,765	2,100	335
O01	MFAETLT Headquarter	722500O0101	Vehicle Maintenance	2,540	0	2,540	3,100	560
O01	MFAETLT Headquarter	723320O0101	Petrol & Oil	2,212	0	2,212	2,360	148
O01	MFAETLT Headquarter	723420O0101	Hospitality	19,521	0	19,521	20,000	479
O01	MFAETLT Headquarter	723510O0101	Office Expenses	437	0	437	460	23

001	MFAETLT Headquarter	72354000101	Office Stationery	5,591	0	5,591	6,029	438
001	MFAETLT Headquarter	72907000101	Royal Visit Activities	10,557	-10,084	473	21,419	20,946
001	MFAETLT Headquarter	729070001SD	Australian Governor General's State Visit	0	-778	-778	0	778
002	Labour	71111000201	Salaries	55,141	0	55,141	60,252	5,111
002	Labour	71111000202	Salaries	6,973	0	6,973	24,663	17,690
002	Labour	71112000201	Allowances	1,330	0	1,330	2,816	1,486
002	Labour	71910000201	TNPF	5,586	0	5,586	6,307	720
002	Labour	71910000202	TNPF	771	0	771	2,466	1,696
002	Labour	72110000201	Overseas Travel & Subsistence	562	0	562	0	-562
002	Labour	72110AO0201	Local Travel and Subsistence	180	0	180	200	20
002	Labour	72111000201	Leave Travel Entitlements	0	0	0	2,434	2,434
002	Labour	72130000201	Telecom & Internet	989	0	989	1,000	11
002	Labour	72322000201	VIP Lounge Supplies	346	0	346	1,000	654
002	Labour	72351000201	Office Expenses	472	0	472	500	28
002	Labour	72353000201	Computer Supply	847	0	847	600	-247
002	Labour	72354000201	Office Stationery	286	0	286	400	114
002	Labour	72907000201	ROC Fleet of Friendship 2013	5,052	0	5,052	5,052	0
002	Labour	762100002TG	Overseas Contribution	106,512	0	106,512	155,115	48,603
002	Labour	781100002TG	Consulate General - NZ	0	0	0	0	0
002	Labour	782310002TG	TOSU Grant	0	0	0	5,000	5,000
002	Labour	782440002TG	TOSU Grant	0	0	0	1,250	1,250
003	Suva Mission	71111000301	Salaries	37,135	0	37,135	64,663	27,528
003	Suva Mission	71111000302	Salaries	31,848	0	31,848	25,784	-6,064
003	Suva Mission	71112000301	Allowances	4,556	0	4,556	5,179	623
003	Suva Mission	71112000302	Allowances	10,799	0	10,799	7,015	-3,784
003	Suva Mission	71116000301	Overseas allowances	53,017	0	53,017	58,663	5,646
003	Suva Mission	71261000301	Staff relieving fund	3,816	0	3,816	3,298	-518
003	Suva Mission	71910000301	TNPF	4,143	0	4,143	6,984	2,842
003	Suva Mission	71910000302	TNPF	3,412	0	3,412	3,280	-132
003	Suva Mission	72110000301	Overseas Travel & Subsistence	14,102	0	14,102	14,000	-102
003	Suva Mission	72130000301	Telecom & Internet	7,677	0	7,677	8,361	684
003	Suva Mission	72130000302	Telecom & Internet	3,318	0	3,318	2,787	-531
003	Suva Mission	72235000301	Building & Office Maintenance	9,960	0	9,960	10,000	40
003	Suva Mission	72250000301	Vehicle Maintenance	11,559	0	11,559	14,000	2,441
003	Suva Mission	72311000301	Office/Residence/Vehicle Insurance	14,862	0	14,862	14,900	38
003	Suva Mission	72332000301	Petrol & Oil	12,933	0	12,933	14,127	1,194
003	Suva Mission	72342000301	Hospitality	9,048	0	9,048	10,000	952
003	Suva Mission	72351000301	Office Expenses	13,675	0	13,675	10,223	-3,452
003	Suva Mission	72354000301	Office Stationery	2,958	0	2,958	3,477	519
003	Suva Mission	72374000301	Household Items	2,387	0	2,387	4,000	1,613
003	Suva Mission	72391000301	Electricity	7,041	0	7,041	6,495	-546
003	Suva Mission	72391000302	Electricity	2,073	0	2,073	2,165	92
003	Suva Mission	72504000301	Medical Treatment	1,626	0	1,626	4,000	2,374
003	Suva Mission	78110000301	Rent & Rates	7,817	0	7,817	7,500	-317
004	Permanent Mission of Tuvalu	71111000401	Salaries	48,480	0	48,480	52,427	3,947
004	Permanent Mission of Tuvalu	71112000401	Allowances	5,894	0	5,894	6,014	120
004	Permanent Mission of Tuvalu	71114000401	Clothing Allowances	3,525	0	3,525	3,493	-32
004	Permanent Mission of Tuvalu	71116000401	Foreign Service Allowances	107,794	0	107,794	108,574	780
004	Permanent Mission of Tuvalu	71118000401	Ambassador Entertainment	8,753	0	8,753	40,000	31,247
004	Permanent Mission of Tuvalu	71910000401	TNPF	5,299	0	5,299	5,844	545
004	Permanent Mission of Tuvalu	72110000401	Overseas Travel & Subsistence	29,779	0	29,779	19,452	-10,327
004	Permanent Mission of Tuvalu	72111100401	Leave Travel Entitlements	14,895	0	14,895	0	-14,895
004	Permanent Mission of Tuvalu	72130000401	Telecom & Internet	6,438	0	6,438	6,126	-312
004	Permanent Mission of Tuvalu	72332000401	Petrol & Oil	14,193	0	14,193	14,000	-193
004	Permanent Mission of Tuvalu	72344000401	Representation	1,248	0	1,248	2,000	752
004	Permanent Mission of Tuvalu	72351000401	Office Expenses	3,616	0	3,616	3,500	-116
004	Permanent Mission of Tuvalu	72355000401	Photocopy & Printing	521	0	521	1,312	791
004	Permanent Mission of Tuvalu	72362000401	Professional Services	1,000	0	1,000	1,312	312
004	Permanent Mission of Tuvalu	762100004TG	UN Membership Contributions	38,088	0	38,088	38,096	8
004	Permanent Mission of Tuvalu	78110000401	UN Accommodation	66,553	0	66,553	65,756	-797
004	Permanent Mission of Tuvalu	79122000401	Office Equipment	1,708	0	1,708	2,000	292
005	Brussels Mission	71111000501	Salaries	49,661	0	49,661	74,397	24,736
005	Brussels Mission	71112000501	Allowances	51,487	0	51,487	66,192	14,705
005	Brussels Mission	71114000501	Clothing Allowance	3,773	0	3,773	4,763	990
005	Brussels Mission	71118000501	Entertainment Allowance	10,900	0	10,900	7,136	-3,764
005	Brussels Mission	71123000501	Household Furniture Allowance	479	0	479	537	58
005	Brussels Mission	71260000501	COLA	88,198	0	88,198	80,502	-7,696
005	Brussels Mission	71910000501	TNPF	4,292	0	4,292	8,492	4,200
005	Brussels Mission	72110000501	Overseas Travel & Subsistence	47,954	0	47,954	13,380	-34,574
005	Brussels Mission	72130000501	Telecom & Internet	11,806	0	11,806	8,855	-2,951
005	Brussels Mission	72215000501	Vehicle Insurance	2,617	0	2,617	2,683	66
005	Brussels Mission	72225000501	Equipment Maintenance	53	0	53	1,342	1,289
005	Brussels Mission	72250000501	Vehicle Maintenance	3,018	0	3,018	1,342	-1,676
005	Brussels Mission	72332000501	Petrol & Oil	3,332	0	3,332	4,025	693
005	Brussels Mission	72344000501	Representations	7,359	0	7,359	13,417	6,058
005	Brussels Mission	72351000501	Office Expenses	2,951	0	2,951	2,676	-275
005	Brussels Mission	72362000501	Professional Services	0	0	0	1,784	1,784
005	Brussels Mission	72374000501	Household Items	1,903	0	1,903	671	-1,232
005	Brussels Mission	72391000501	Electricity	9,216	0	9,216	9,392	176
005	Brussels Mission	72505000501	Health Insurance	4,092	0	4,092	9,492	5,400
005	Brussels Mission	78110000501	Rent for Ambassador's Residence	33,828	0	33,828	32,201	-1,627
005	Brussels Mission	78120000501	Office Rent	22,744	0	22,744	22,138	-606
005	Brussels Mission	79122000501	Office Equipment	337	0	337	2,676	2,339
006	Environment	71111000601	Salaries	23,831	0	23,831	22,855	-976
006	Environment	71111000602	Salaries	19,747	0	19,747	20,955	1,208
006	Environment	71112000601	Allowances	425	0	425	320	-105
006	Environment	71112000602	Allowances	5,819	0	5,819	6,206	388
006	Environment	71131000601	Environment Management Committee	180	0	180	200	20
006	Environment	71910000601	TNPF	2,451	0	2,451	2,544	93
006	Environment	71910000602	TNPF	2,546	0	2,546	2,490	-57
006	Environment	72110000601	Overseas Travel & Subsistence	2,111	0	2,111	3,000	889
006	Environment	72111000601	Leave Travel Entitlements	0	0	0	3,039	3,039
006	Environment	72130000601	Telecom & Internet	494	0	494	500	6
006	Environment	72301000601	Advertising & Publication Cost	90	0	90	100	10
006	Environment	72346000601	Workshop & Meeting Expenses	980	0	980	1,000	20

O06	Environment	72351000601	Office Expenses	477	-20	457	527	70
O06	Environment	72354000601	Office Stationery	204	-10	193	400	207
O06	Environment	72362000601	TA International Environment Officer	19,216	0	19,216	30,000	10,784
O06	Environment	72391000601	Electricity	18,686	0	18,686	10,000	-8,686
O06	Environment	79122000601	Office Equipment	3,895	0	3,895	4,000	105
O07	Tuvalu Consulate in Aucklan	71111000701	Salaries	29,223	0	29,223	28,923	-300
O07	Tuvalu Consulate in Aucklan	71112000701	Allowances	6,275	0	6,275	6,392	117
O07	Tuvalu Consulate in Aucklan	71112100701	Children Allowance	838	0	838	838	0
O07	Tuvalu Consulate in Aucklan	71114000701	Clothing Allowance	1,023	0	1,023	1,005	-18
O07	Tuvalu Consulate in Aucklan	71118000701	Entertainment Allowance	1,228	0	1,228	2,000	772
O07	Tuvalu Consulate in Aucklan	71260000701	COLA	46,076	0	46,076	46,077	1
O07	Tuvalu Consulate in Aucklan	71910000701	TNPF	2,785	0	2,785	3,448	663
O07	Tuvalu Consulate in Aucklan	72110000701	Overseas Travel & Subsistence	21,045	0	21,045	10,000	-11,045
O07	Tuvalu Consulate in Aucklan	72110100701	Local Travel & Subsistence	5,073	0	5,073	3,000	-2,073
O07	Tuvalu Consulate in Aucklan	72111000701	Leave Travel Entitlements	-8,231	0	-8,231	10,000	18,231
O07	Tuvalu Consulate in Aucklan	72130000701	Telecom & Internet	3,118	0	3,118	4,000	882
O07	Tuvalu Consulate in Aucklan	72215000701	Vehicle Insurance	1,276	0	1,276	1,520	244
O07	Tuvalu Consulate in Aucklan	72250000701	Vehicle Maintenance	247	0	247	0	-247
O07	Tuvalu Consulate in Aucklan	72332000701	Petrol & Oil	3,125	0	3,125	3,000	-125
O07	Tuvalu Consulate in Aucklan	72334000701	Gas/Kerosene Supplies	54	0	54	220	166
O07	Tuvalu Consulate in Aucklan	72351000701	Office Expenses	3,408	0	3,408	2,024	-1,384
O07	Tuvalu Consulate in Aucklan	72365000701	Legal Fees	1,195	0	1,195	3,000	1,805
O07	Tuvalu Consulate in Aucklan	72374000701	Household Items	693	0	693	1,000	307
O07	Tuvalu Consulate in Aucklan	72391000701	Electricity	2,356	0	2,356	3,000	644
O07	Tuvalu Consulate in Aucklan	72392000701	Water	574	0	574	610	36
O07	Tuvalu Consulate in Aucklan	72505000701	Health Insurance	51,933	0	51,933	4,190	-47,743
O07	Tuvalu Consulate in Aucklan	78110000701	Rent for Ambassador's Residence	26,301	0	26,301	25,137	-1,164
O07	Tuvalu Consulate in Aucklan	79122000701	Office Equipment	2,613	0	2,613	3,430	817
O08	Trade Office	71111000801	Salaries	24,287	0	24,287	24,013	-274
O08	Trade Office	71112000801	Allowances	63	0	63	500	437
O08	Trade Office	71131000801	Trade Committee	190	0	190	190	0
O08	Trade Office	71910000801	TNPF	2,435	0	2,435	2,451	16
O08	Trade Office	72110000801	Overseas Travel & Subsistence	2,166	0	2,166	2,320	154
O08	Trade Office	72111000801	Leave Travel Entitlements	0	0	0	4,128	4,128
O08	Trade Office	72130000801	Telecom & Internet	23	0	23	100	77
O08	Trade Office	72301000801	Advertising & Publication Cost	165	0	165	150	-15
O08	Trade Office	72346000801	Workshop & Meeting Expenses	7,460	0	7,460	7,460	0
O08	Trade Office	72351000801	Office Expenses	475	0	475	500	25
O08	Trade Office	72354000801	Office Stationery	21	0	21	22	1
O09	Tourism	71111000901	Salaries	13,956	0	13,956	16,863	2,907
O09	Tourism	71112000901	Allowances	2,672	0	2,672	2,640	-32
O09	Tourism	71910000901	TNPF	1,663	0	1,663	1,950	288
O09	Tourism	72110000901	Overseas Travel & Subsistence	1,393	0	1,393	4,000	2,607
O09	Tourism	72111000901	Leave Travel Entitlements	0	0	0	903	903
O09	Tourism	72130000901	Telecom & Internet	698	0	698	700	2
O09	Tourism	72302000901	Public Education/Awarenes prog	96	0	96	1,140	1,044
O09	Tourism	72351000901	Office Expenses	231	0	231	300	69
O09	Tourism	72353000901	Computer Supply	999	0	999	1,000	1
O09	Tourism	72354000901	Office Stationery	1,195	0	1,195	1,200	5
O09	Tourism	73203000901	Promotional Expenses	1,796	0	1,796	2,500	704
O09	Tourism	762100009TG	Overseas Contribution	7,335	0	7,335	8,000	665
O10	Labour	71111001002	Salaries	21,471	0	21,471	24,334	2,863
O10	Labour	71112001002	Allowances	1,606	0	1,606	2,776	1,170
O10	Labour	71290001002	Relieving Fund	0	0	0	2,244	2,244
O10	Labour	71910001002	TNPF	2,310	0	2,310	4,170	1,860
O10	Labour	72110001002	Overseas Travel & Subsistence	299	0	299	1,000	701
O10	Labour	721100010TG	Overseas Travel & Subsistence	47,127	0	47,127	70,000	22,873
O10	Labour	72110101002	Local Travel & Subsistence	0	0	0	2,000	2,000
O10	Labour	72111001002	Leave Travel Entitlements	0	0	0	2,874	2,874
O10	Labour	72301001002	Advertising & Publication Cost	74	0	74	1,000	926
O10	Labour	72346001002	Labour Committee	1,841	0	1,841	2,000	159
O10	Labour	72351001002	Office Expenses	5,041	0	5,041	5,900	859
O10	Labour	72354001002	Office Stationery	65	0	65	250	185
O10	Labour	782310010TG	TOSU Grant	5,000	0	5,000	5,000	0
<b>Total Non Statutory Spending</b>				<b>31,036,727</b>	<b>-164,735</b>	<b>23,596,404</b>	<b>33,133,520</b>	<b>9,537,116</b>
<b>GRAND TOTAL</b>				<b>32,246,208</b>	<b>-168,541</b>	<b>24,749,028</b>	<b>34,172,874</b>	<b>9,423,846</b>

## NOTE 20

### STATEMENT OF NON CURRENT ASSETS BY DEPARTMENT Prepared in accordance with Public Finance Act s31(1)(xiii) For the Year Ended 31/12/2013

<u>Department</u>	<u>Department Name</u>	<u>Book Value</u>
A01	Office of the Governor General	3,331
B01	Corporate Services - Office of the Prime Minister	19,610,405
B04	Personnel and Training	6,689
B08	Tuvalu Media Department	6,405,141
B10	Department of Women	5,867
B11	Immigration	6,641
C01	Office of the Attorney General	3,539
C02	People's Lawyer	3,267
C03	Office of the Ombudsman Commission	-
D01	Office of the Parliament	11,990
E01	Office of the Auditor General	14,319
F01	Corporate Services - Finance	2,692
F02	Planning and Budget	4,091
F03	Central Statistics Division	3,905
F04	Customs	9,216
F05	Postal	2,338
F06	Treasury	10,439
F07	Inland Revenue	8,252
F08	Public Enterprise Reform and Monitoring Unit	2,454
F09	Industries	6,487
G01	Corporate Services - Public Utilities	3,680,452
G02	Energy	1,326
G03	Public Works Department	140,964
H01	Corporate Service - Health	527
H02	Health Administration	6,984,570
H03	Curative	202,648
H04	Preventative Primary and Preventative Health Services	-
I01	MNRE Headquarters	1,190
I02	Agriculture	75,292
I03	Fisheries	388,146
I04	Lands and Surveys	175,476
J01	Corporate Services - Home Affairs	5,960
J02	Department of Rural Development	1,239,064
J03	Community Affairs	14,761
J05	Culture	3,002
J08	Solid Waste Agency of Tuvalu (SWAT)	119,928
K01	Police and Prison Services	-
L01	Corporate Services - Communications and Transport	2,178,917
L02	Marine	10,771,475
L03	Aviation	1,412,047
L04	Information, Communication and Technology	8,660
L07	Meteorological Office	583
M01	Corporate Services - Educations, Youth and Sports	7,671
M02	Education Department	5,624
M03	Primary Education	-
M04	EFA Secondary School	3,436,422
M05	Library	122,971
M06	Sports	826
M07	Pre-service Scholarships	516
M08	Youth	728
M09	Early Childhood Care and Education	-
N01	Judiciary	89
O01	MFAETLT Headquarter	13,907
O03	Suva Mission	124,541
O04	Permanent Mission of Tuvalu to the UN	12,778
O05	Brussels Mission	2,488
O06	Environment	2,527
O07	Tuvalu Consulate in Auckland	2,585
O08	Trade Office	1,629
O09	Tourism	15,384
O10	Labour	2,788
O11	Taipei Mission	139,254
	<b>TOTAL</b>	<b>58,306,697</b>

## NOTE 20 (a)

**STATEMENT OF NON CURRENT ASSETS BY CATEGORY**  
Prepared in accordance with Public Finance Act s31(1)(xiii)  
For the Year Ended 31/12/2013

<u>Category Code</u>	<u>Category Name</u>	<u>Book Value</u>
BUDI	Building	44,372,822
SHPI	Ships and Boats	11,326,201
PLAN	Plants and Machinery	226,787
EQU	Equipments	1,802,847
FFIM	Furnitures and fittings	153,251
AUTO	Automobile and Bikes	407,955
TECH	Technical Equipments	16,834
	<b>TOTAL</b>	<b>58,306,697</b>