

TUVALU WHOLE OF GOVERNMENT



FINANCIAL STATEMENTS

for the Year Ended 31 December 2014

STATEMENT OF RESPONSIBILITY

The Government is pleased to present the Financial Statements of the Government of Tuvalu for the Year Ended 31 December 2014

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 Year Ended 31 December 2014

The Financial Statements were authorised for issue by the Minister of Finance on 30 June 2015



Hon. Maatia Toafa
Minister of Finance & Economic
Development



Mr Letasi Iulai
Permanent Secretary for Finance and
Economic Development

STATEMENT OF INCOME AND EXPENDITURE

For the Year Ended 31-Dec-14

The accompanying notes form part of these financial statements.

	Notes	<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2013</u> <u>Actual</u>
<u>RECURRENT INCOME</u>				
Taxation	9	5,922,957	7,786,101	8,160,636
Interest, Dividends and Rent	10	3,671,560	2,292,810	531,581
Fisheries Licenses		13,626,652	13,848,620	18,058,838
.TV		5,514,159	4,050,000	4,355,012
External Assistance and Grants	11	11,628,551	14,670,619	9,757,540
Other Income	12	2,527,011	2,816,761	2,936,758
Distribution from Tuvalu Trust Fund		10,711,398	6,500,000	0
TOTAL RECURRENT INCOME		53,602,287	51,964,911	43,800,364
<u>RECURRENT EXPENDITURE</u>				
Wages, Salaries, and Allowances		13,923,859	14,564,006	11,955,930
Contributions to Tuvalu National Provident Fund		1,165,388	1,292,433	1,013,053
Travel	13	2,279,496	2,043,865	1,414,932
Fuel, Electricity and Communications		2,219,287	3,117,783	1,864,091
Maintenance		1,629,714	1,299,368	1,679,531
Bank Charges and Fees		650,465	611,459	315,369
Grants and Subsidies (incl. Scholarships Support)	14	10,545,161	8,684,573	7,674,767
Tuvalu Medical Treatment Scheme		2,509,414	1,804,500	2,310,962
Other Expenses	15	4,306,106	3,917,896	3,907,860
Special Development Expenditures		2,280,398	1,857,704	489,169
TOTAL RECURRENT EXPENDITURE		41,509,289	39,193,588	32,625,665
RECURRENT SURPLUS / (DEFICIT)		12,092,998	12,771,324	11,174,699
<u>OTHER GAIN AND LOSS</u>				
Unrealised Gain (Loss) on Trust Fund Investment	4	516,955		3,140,000
Unrealised Gain (Loss) on Investment in Corporations	5	(411,726)		2,174,347
Unrealised Gain (Loss) on Currency Movement (Offshore Loans)	7	(202,176)		(1,071,045)
Gain (Loss) on Tuvalu Development Fund Operation	16	43,105		(68,828)
Doubtful Debts (Expense)	6	(5,664)		(1,770)
TOTAL OTHER REVENUE AND EXPENDITURE		(59,507)		4,172,704
TOTAL SURPLUS / (DEFECIT)		12,033,492		15,347,403

STATEMENT OF ASSETS AND LIABILITIES

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

For the Year Ended 31-Dec-14

The accompanying notes form part of these financial statements.

	Notes	2014	2013
GOVERNMENT EQUITY			
Surplus / (Deficit)		12,033,492	15,347,403
Retained Earnings		131,643,879	120,063,358
TOTAL GOVERNMENT EQUITY		143,677,371	135,410,761
REPRESENTED BY:			
ASSETS			
Current Assets			
Cash & Cash Equivalents	1	5,019,322	10,118,073
Special Funds	2	1,403,660	1,229,520
Cash Investments	3	24,690,987	5,465,837
Debtors & Accrued Revenue	6	1,550,612	1,813,255
Total current assets		32,664,582	18,626,684
Non-Current Assets			
Tuvalu Trust Fund	3 & 4	54,065,782	53,548,827
Tuvalu Development Fund	3 & 16	2,457,184	2,404,937
Investments in Corporations	3 & 5	12,810,885	13,222,612
Property, Plant and Equipment	18	55,522,039	58,306,697
Total Non-Current Assets		124,855,891	127,483,072
TOTAL ASSETS		157,520,472	146,109,757
LIABILITIES			
Less Current Liabilities			
Accounts Payable	7	1,321,019	1,251,033
Unearned Revenue	7(a)	4,168,332	0
Other	7(a)	1,872	3,948
Total current liabilities		5,491,223	1,254,981
Less Non-Current Liabilities			
Offshore Loans	8	6,988,147	7,262,791
Domestic Loans	8	1,363,731	2,181,224
Total non-current liabilities		8,351,878	9,444,015
TOTAL LIABILITIES		13,843,101	10,698,995
TOTAL NET ASSETS		143,677,371	135,410,761

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-Dec-14**

The accompanying notes form part of these financial statements.

	Notes	<u>2014</u>	<u>2013</u>
Retained Earnings as at 1 January		135,410,761	61,756,661
Movements reflected on Income Statement			
Net Surplus/(Deficit) for the period		12,092,998	11,174,699
Other Gain (Loss) for the period		(59,507)	4,172,704
Movements not reflected on Income Statement			
Introduction of Property, Plant & Equipment	18	(2,784,658)	58,306,697
Write off of Nukufetau Cash Book Prior Year Error	Acc Pol 2.5	(48,967)	0
Accounts Receivable Prior Year Error	Acc Pol 2.5	(429,787)	
Accounts Payable Prior Year Error	Acc Pol 2.5	(503,471)	
Accumulated Funds as at 31 December		<u>143,677,371</u>	<u>135,410,761</u>

STATEMENT OF REVENUE AND EXPENDITURE BY HEADS

For the Year Ended 31-Dec-14

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>2014 Actual</u>	<u>2014 Original Budget</u>	<u>Variance (Bud - Act)</u>
RECURRENT REVENUE				
A	Office of the Governer General	0	0	0
B	Office of the Prime Minister	245,474	333,700	(88,226)
C	Legal Services	88,671	74,050	14,621
D	Parliament	0	0	0
E	Office of the Auditor General	79,769	35,000	44,769
F	Finance and Economic Development	21,372,461	22,177,161	(804,700)
G	Public Utilities	91,191	1,099,800	(1,008,609)
H	Health	4,592	24,000	(19,408)
I	Natural Resources	13,707,854	15,458,132	(1,750,278)
J	Home Affairs	34,217	16,300	17,917
K	Police and Prison Services	27,686	58,900	(31,214)
L	Transport and Communications	7,112,491	6,006,850	1,105,641
M	Education, Youth and Sports	48,493	80,000	(31,507)
N	Judiciary	9,561	5,770	3,791
O	Foreign Affairs, Trade, Tourism, Environment & Labour	68,430	95,248	(26,818)
	Distribution from Tuvalu Trust Fund	10,711,398	6,500,000	4,211,398
	TOTAL RECURRENT REVENUE	53,602,287	51,964,911	(1,637,376)
RECURRENT EXPENDITURE				
A	Office of the Governer General	141,817	146,654	4,837
B	Office of the Prime Minister	3,702,415	3,147,234	(555,181)
C	Legal Services	244,286	363,885	119,599
D	Parliament	494,443	454,138	(40,305)
E	Office of the Auditor General	235,038	344,703	109,665
F	Finance and Economic Development	6,294,484	3,467,878	(2,826,605)
G	Public Utilities	1,960,127	3,175,605	1,215,479
H	Health	6,246,399	5,470,586	(775,813)
I	Natural Resources	2,463,004	2,583,111	120,107
J	Home Affairs	3,644,223	3,990,556	346,333
K	Police and Prison Services	1,697,713	1,618,675	(79,038)
L	Transport and Communications	4,428,951	4,186,295	(242,656)
M	Education, Youth and Sports	6,898,418	7,544,018	645,600
N	Judiciary	161,997	162,215	218
O	Foreign Affairs, Trade, Tourism, Environment & Labour	2,895,974	2,538,034	(357,940)
	TOTAL RECURRENT EXPENDITURE	41,509,289	39,193,588	(2,315,701)
	RECURRENT SURPLUS / (DEFICIT)	12,092,998	12,771,324	678,325
OTHER GAIN AND LOSS				
	Unrealised Gain (Loss) on Trust Fund Investment	516,955		
	Unrealised Gain (Loss) on Investment in Corporations	(411,726)		
	Unrealised Gain (Loss) on Currency Movement (Offshore Loans)	(202,176)		
	Gain (Loss) on Tuvalu Development Fund Operation	43,105		
	Doubtful Debts (Expense)	(5,664)		
	TOTAL OTHER REVENUE AND EXPENDITURE	(59,507)		
	TOTAL SURPLUS / (DEFECIT)	12,033,492		

STATEMENT OF RECEIPTS AND PAYMENTS BY HEADS
Prepared in accordance with Public Finance Act s31(1)(ii)
For the Year Ended 31-Dec-14

The accompanying notes form part of these financial statements.

Budget Approved on Cash Basis

<u>Head</u>	<u>Head / Government Function</u>	<u>2014 Expense & Revenue</u>	<u>Adjust for Movement of AP/AR accrual balance</u>	<u>2013/2014 Accrual Journals</u>	<u>2014 Accrual Movement</u>	<u>2014 Receipts & Payments</u>	<u>2014 Final Budget Provision</u>	<u>Variance (Bud - Act)</u>	
RECURRENT RECEIPTS									
A	Office of the Governer General	0	0	0	0	0	0	0	
B	Office of the Prime Minister	245,474	0	0	0	245,474	333,700	88,226	
C	Legal Services	88,671	0	0	0	88,671	74,050	(14,621)	
D	Parliament	0	0	0	0	0	0	0	
E	Office of the Auditor General	79,769	0	(31,027)	(31,027)	48,743	35,000	(13,743)	
F	Finance and Economic Development	21,372,461	(83,243)	1,038,429	955,187	22,327,648	22,177,161	(150,487)	
G	Public Utilities	91,191	0	0	0	91,191	1,099,800	1,008,609	
H	Health	4,592	0	0	0	4,592	24,000	19,408	
I	Natural Resources	13,707,854	0	2,364,721	2,364,721	16,072,575	15,458,132	(614,443)	
J	Home Affairs	34,217	0	0	0	34,217	16,300	(17,917)	
K	Police and Prison Services	27,686	(124,513)	25	(124,488)	(96,803)	58,900	155,703	
L	Transport and Communications	7,112,491	0	16,475	16,475	7,128,966	6,006,850	(1,122,116)	
M	Education, Youth and Sports	48,493	0	350	350	48,843	80,000	31,157	
N	Judiciary	9,561	0	0	0	9,561	5,770	(3,791)	
O	Foreign Affairs, Trade, Tourism, Env. & Labour	68,430	0	0	0	68,430	95,248	26,818	
	Drawdown from the Tuvalu Trust Fund	10,711,398	0	0	0	10,711,398	6,500,000	(4,211,398)	
	TOTAL RECEIPTS by heads	53,602,287	(207,756)	3,388,974	3,181,218	56,783,505	51,964,911.24	(1,637,376)	
RECURRENT PAYMENTS									
A	Office of the Governer General	141,817	2,941	(7,296)	(10,237)	131,580	144,855	13,274	
B	Office of the Prime Minister	3,702,415	18,392	6,190	(12,202)	3,690,212	3,970,848	280,635	
C	Legal Services	244,286	(201)	0	201	244,488	364,386	119,898	
D	Parliament	494,443	(726)	3,505	4,231	498,674	517,340	18,666	
E	Office of the Auditor General	235,038	0	0	0	235,038	358,148	123,110	
F	Finance and Economic Development	6,294,484	3,234	128,611	125,377	6,419,861	5,984,301	(435,559)	
G	Public Utilities	1,960,127	(1,057)	(3,214)	(2,157)	1,957,970	3,193,079	1,235,108	
H	Health	6,246,399	(51)	124,389	124,440	6,370,838	6,089,669	(281,169)	
I	Natural Resources	2,463,004	193	(43,681)	(43,873)	2,419,131	2,717,714	298,584	
J	Home Affairs	3,644,223	10,629	289,367	278,737	3,922,960	4,084,803	161,843	
K	Police and Prison Services	1,697,713	(93)	369	462	1,698,175	1,778,650	80,476	
L	Transport and Communications	4,428,951	611	112,561	111,951	4,540,902	4,623,964	83,063	
M	Education, Youth and Sports	6,898,418	(724)	344,476	345,200	7,243,619	7,547,075	303,456	
N	Judiciary	161,997	(14)	(2,034)	(2,020)	159,977	165,737	5,760	
O	Foreign Affairs, Trade, Tourism, Env. & Labour	2,895,974	(330)	1,557	1,886	2,897,861	2,706,507	(191,354)	
	TOTAL PAYMENTS by heads	41,509,289	32,803	954,799	921,996	42,431,285	44,247,076	(2,316,701)	
	TOTAL CASH MOVEMENT					14,352,220			
							Balance as at		
							Movement	31-Dec-14	30-12-13
Cash movement reconciled to:									
Movement in Balance of Deposit Accounts							(5,098,751)	5,019,322	10,118,073
Movement in Special Fund Balances							174,140	1,403,660	1,229,520
Movement in Cash Investments							19,225,150	24,690,987	5,465,837
Interest on Tuvalu Development Fund IBD							4,644	188,677	184,033
CASH ACCOUNT MOVEMENT							14,305,184		
Cash Movement written off for Nukufetau							47,036		
UNRECONCILED MOVEMENT							0		

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-Dec-14

The accompanying notes form part of these financial statements.

Budget Approved on Cash Basis

<u>Head of Revenue / Government Function</u>	<u>2014 Actual</u>	<u>2014 Budget</u>	<u>Variance (Act - Bud)</u>
RECURRENT REVENUE			
Office of the Prime Minister			
B01 Corporate Services - Office of the Prime Minister	665	1,700	(1,035)
B04 Personnel and Training	122,805	127,000	(4,195)
B08 Tuvalu Media Department	45,810	142,000	(96,190)
B11 Immigration	76,194	63,000	13,194
Legal Services			
C01 Office of the Attorney General	88,671	71,050	17,621
C02 People's Lawyer	0	3,000	(3,000)
Office of the Auditor General			
E01 Office of the Auditor General	79,769	35,000	44,769
Finance and Economic Development			
F01 Corporate Services - Finance	14,447,829	14,308,215	139,614
F02 Planning and Budget	0	810	(810)
F03 Central Statistics Division	80	50	30
F04 Customs	2,786,033	2,862,000	(75,967)
F05 Postal	68,129	0	68,129
F06 Treasury	888,484	0	888,484
F07 Inland Revenue	3,176,881	4,993,986	(1,817,105)
F09 Industries	5,025	12,100	(7,075)
Public Utilities			
G01 Corporate Services - Public Utilities	0	1,000,000	(1,000,000)
G02 Energy	7,988	5,000	2,988
G03 Public Works Department	83,203	94,800	(11,597)
Health			
H03 Curative	4,132	21,000	(16,868)
H04 Preventative Primary and Preventative Health Services	460	3,000	(2,540)
Natural Resources			
I02 Agriculture	10,010	9,500	509
I03 Fisheries	13,673,991	15,397,282	(1,723,291)
I04 Lands and Surveys	23,853	51,350	(27,497)
Home Affairs			
J01 Corporate Services - Home Affairs	28,227	16,300	11,927
J08 Solid Waste Agency of Tuvalu (SWAT)	5,990	0	5,990
Police and Prison Services			
K01 Police and Prison Services	27,686	58,900	(31,214)
Transport and Communications			
L01 Corporate Services - Communications and Transport	5,514,159	4,050,000	1,464,159
L02 Marine	1,588,946	1,672,100	(83,154)
L03 Aviation	3,702	284,100	(280,398)
L04 Information, Communication and Technology	5,261	500	4,761
L07 Meteorological Office	424	150	274
Education, Youth and Sports			
M04 EFA Secondary School	46,702	80,000	(33,298)
M05 Library	1,791	0	1,791
Judiciary			
N01 Judiciary	9,561	5,770	3,791
Foreign Affairs, Trade, Tourism, Environment & Labour			
O01 Corporate Services - Foreign Affairs, Trade, Tourism, Environ	70	0	70
O02 Labour	2,000	0	2,000
O03 Suva Mission	14,409	22,148	(7,739)
O04 Permanent Mission of Tuvalu to the UN	0	100	(100)
O06 Environment	500	0	500
O08 Trade Office	1,305	0	1,305
O10 Labour	50,146	73,000	(22,854)
TTF Distribution to CIF	10,711,398	6,500,000	4,211,398
TOTAL RECURRENT REVENUE	<u>53,602,287</u>	<u>51,964,911</u>	<u>(1,637,376)</u>

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-Dec-14

The accompanying notes form part of these financial statements.

Budget Approved on Cash Basis

<u>Head of Expenditure / Government Function</u>	<u>2014 Actual</u>	<u>2014 Original Budget</u>	<u>Variance (Bud - Act)</u>
RECURRENT EXPENDITURE			
Office of the Governer General			
A01 Office of the Governor General	141,817	146,654	4,837
Office of the Prime Minister			
B01 Corporate Services - Office of the Prime Minister	1,784,514	1,020,058	(764,456)
B04 Personnel and Training	1,310,005	1,431,936	121,932
B08 Tuvalu Media Department	414,090	418,581	4,492
B10 Department of Women	95,158	92,464	(2,694)
B11 Immigration	98,649	184,195	85,546
Legal Services			
C01 Office of the Attorney General	187,027	249,743	62,716
C02 People's Lawyer	47,703	68,505	20,802
C03 Office of the Ombudsman	9,557	45,637	36,081
Parliament			
D01 Office of the Parliament	494,443	454,138	(40,305)
Office of the Auditor General			
E01 Office of the Auditor General	235,038	344,703	109,665
Finance and Economic Development			
F01 Corporate Services - Finance	4,734,806	2,272,757	(2,462,049)
F02 Planning and Budget	184,738	195,808	11,070
F03 Central Statistics Division	59,058	79,503	20,445
F04 Customs	248,112	225,848	(22,264)
F05 Postal	(150)	0	150
F06 Treasury	847,903	428,299	(419,603)
F07 Inland Revenue	121,390	148,412	27,022
F08 Public Enterprise Reform and Montoring Unit	32,917	45,063	12,146
F09 Industries	65,711	72,188	6,478
Public Utilities			
G01 Corporate Services - Public Utilities	570,694	1,565,603	994,909
G02 Energy	89,358	106,003	16,645
G03 Public Works Department	1,300,075	1,503,999	203,925
Health			
H01 Corporate Service - Health	2,936,592	2,157,961	(778,631)
H02 Health Administration	376,260	408,245	31,985
H03 Curative	2,451,641	2,222,238	(229,402)
H04 Preventative Primary and Preventative Health Services	481,905	682,142	200,237
Natural Resources			
I01 Corporate Services - Natural Resources	299,994	261,626	(38,367)
I02 Agriculture	420,652	436,232	15,580
I03 Fisheries	662,800	791,028	128,228
I04 Lands and Surveys	1,079,558	1,094,224	14,666
Home Affairs			
J01 Corporate Services - Home Affairs	250,903	505,007	254,104
J02 Department of Rural Development	2,680,033	2,787,538	107,505
J03 Community Affairs	349,113	345,392	(3,722)
J05 Culture	12,064	22,739	10,675
J08 Solid Waste Agency of Tuvalu (SWAT)	352,109	329,880	(22,229)

Continued from previous page
Head of Expenditure / Government Function

Continued on next page

		<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Original</u> <u>Budget</u>	<u>Variance</u> <u>between</u> <u>Actual and</u> <u>Budget</u>
Police and Prison Services				
K01	Police and Prison Services	1,697,713	1,618,675	(79,038)
Transport and Communications				
L01	Corporate Services - Communications and Transport	316,554	298,209	(18,345)
L02	Marine	3,420,939	3,129,372	(291,567)
L03	Aviation	175,861	207,180	31,319
L04	Information, Communication and Technology	308,427	319,663	11,236
L07	Meteorological Office	207,169	231,871	24,702
Education, Youth and Sports				
M01	Corporate Services - Educations, Youth and Sports	935,178	955,120	19,942
M02	Education Department	546,793	528,488	(18,305)
M03	Primary Education	1,567,092	1,592,505	25,413
M04	EFA Secondary School	1,851,126	2,205,703	354,577
M05	Library	91,784	95,629	3,845
M06	Sports	193,390	189,527	(3,863)
M07	Pre-service Scholarships	1,566,716	1,826,476	259,760
M08	Youth	21,337	25,743	4,406
M09	Early Childhood Care and Education	125,002	124,827	(175)
Judiciary				
N01	Judiciary	161,997	162,215	218
Foreign Affairs, Trade, Tourism, Environment & Labour				
O01	Corporate Services - Foreign Affair	587,661	426,438	(161,223)
O02	Labour	93,604	99,126	5,522
O03	Suva Mission	374,552	351,808	(22,745)
O04	Permanent Mission of Tuvalu to the UN	406,315	388,384	(17,931)
O05	Brussels Mission	353,586	383,656	30,070
O06	Environment	127,138	154,696	27,558
O07	Tuvalu Consulate in Auckland	293,097	172,278	(120,819)
O08	Trade Office	38,574	55,538	16,964
O09	Tourism	48,646	43,453	(5,193)
O10	Labour	124,736	138,927	14,191
O11	Taipei Mission	448,065	323,729	(124,336)
TOTAL RECURRENT EXPENDITURE		<u>41,509,289</u>	<u>39,193,588</u>	<u>(2,315,701)</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2014

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STATEMENT OF ACCOUNTING POLICIES

for the Year Ended 31 December 2014

1 REPORTING ENTITY

1.0 TUVALU GOVERNMENT

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

This Financial Statements also includes some of the key contribution of the Tuvalu Trust Fund to the Tuvalu Government. This statutory body was established by the Tuvalu Government in 1987 under the Tuvalu Trust Fund Act. The trustees represent the Tuvalu Government, New Zealand and Australia who are the main contributors to the TTF.

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 Post Limited, Tuvalu Maritime Training Institute (TMTI) and Tuvalu Telecommunications Corporation are not consolidated into the Tuvalu Government Accounts. The Tuvalu 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 Tuvalu Government are not included in these accounts.

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 in compliance with 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 Tuvalu Government. 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 presentational currency of the Tuvalu Government is Australian dollars. Transactions in foreign currencies are initially recorded in Australian dollars 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 Currencies are translated at the exchange rates provided by the Reserve Bank of Australia. 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 detailed in the budget, except for Note 19 which includes both the initial Annual Appropriation Act and all Supplementary Appropriation Acts. Appropriations are on a cash basis.

2.4 CHANGES IN ACCOUNTING POLICIES

Changes in accounting policies are applied retrospectively. 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 updated in the current period's accounts and noted in these statements.

The Cash Balance of Nukufetau was overstated in 2013 by \$48,967. This has been corrected in 2014 by reducing this cash balance and reducing Retained Earnings.

The 2013 accounts included a double entered receivable from the Tuvalu Electricity Corporation for a amount of \$429,786.65. This invoice overstated the 2013 Accounts Receivable and Revenue Balances and has been corrected in the 2014 Accounts. The impact of this error in 2014 is that the Retained Earnings balance has been decreased and the receivable balance decreased.

An invoice for goods and services expenses incurred in 2013 was located during 2015. This has been corrected in 2014 by reducing Retained Earnings by \$503,471 and increasing Accounts Payable by \$503,471. The invoice was subsequently paid in 2015.

3 ACCOUNTING POLICIES

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.

Interest, Dividends, and Rent

Revenue related to interest on Government accounts, dividends received from profits of companies in which the Government holds a share including Public Enterprise, 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 development partners is recognised at the time of receipt. Aid funding received from development partners for projects in the Tuvalu Development Fund is recognised as revenue within 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 Tuvalu Government.

Grants in kind in the form of assets are recognised within these accounts through retained earnings, consistent with the Tuvalu Government's accounting for Property Plant and Equipment.

Grants in kind in the form of services are not recognised in these accounts.

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.

Special Development Expenditure

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

3.4 ASSETS

Current Assets

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

Cash & Cash Equivalent

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.

Special Funds

Special Funds consist of monies which have been reserved for a specific purpose as required by an Act or Regulation. These do not form part of the Consolidated Revenue Fund.

Cash Investments

Cash Investments include the Consolidated Investment Fund and the Government Air Pacific Bank Guarantee. Distributions from the Tuvalu Trust Fund are paid into the Consolidated Investment Fund, in order to ensure that there is a sufficient reserve of funds, in the event that the Tuvalu Trust Fund does not make a distribution.

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.

Investments in Corporations

Financial Statements for all Public Enterprises are not consolidated into the Tuvalu Government accounts. The net asset positions of Public Enterprises are reflected on the Statement of Assets and Liabilities as an Investment in Corporations and the movement in the Investment in Corporations balance is included in the Statement of Revenue and Expenditures as a gain/loss.

Property Plant & Equipment

Property, Plant and Equipment is presented at cost less accumulated depreciation and impairment losses and includes assets provided in-kind. Assets purchased by the Tuvalu Government are initially measured at cost, and then depreciated on straight-line basis.

Depreciation

Items of Premises and equipment are depreciated using straight line method at rates which reflect the useful life of the asset. The annual depreciation rates used for each class of asset are as follows:

<i>Asset Class</i>	<i>Annual Depreciation</i>
Automobiles & Bikes	20
Equipment(Computers,Photocopier &Other)	20
Buildings excluding land	3.6
Plant & Machinery (not)-Vehicle	12
Furnitures & Fittings	5
Technical Equipment	5
Ships & Boats	5

Subsequent Costs

The Cost of replacing part of an item of property, plant or equipment is recognised in the carrying amount of the item if it is probable that the future economic benefits embodied within the part will flow to the Tuvalu Government and its cost can be measured reliably.The costs of the day-to-day servicing of premises and equipment are recognised in the statement of income and expenditure as incurred.

Assets in Kind

In-kind assets are assets which are provided by development partners for either nominal or no consideration. In-kind assets are recognised at estimated cost. The estimated cost is assessed in consultation with the development partner who provided the asset.

Tuvalu Trust Fund (TTF)

In 1987 under the Tuvalu Trust Fund (Finance and Information) Act, the Tuvalu Government 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, who are the main contributors to the Tuvalu Trust Fund.

Despite being the sole beneficiary of the TTF, the Tuvalu Government 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 Tuvalu Government'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.

Tuvalu Development Fund

The Tuvalu Development Fund is recognised as a Non-current Asset, reflecting the Government's agreement with development partners to utilise development funds in line with approved development partner agreements. The Tuvalu Development Fund is accounted for on a cash basis, that is payments and receipts are recognised when there is a cash inflow or outflow. The movement in the Tuvalu Development Fund is recognised in the Statement of Revenue and Expenditure as a gain/loss.

3.5 LIABILITIES

Accounts Payable

Accounts Payable is recognised on receipt of an approved invoice.

Accrued Expenditure

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

Unearned Revenue

Revenue received in advance and related to future financial periods is recognised as Revenue received in Advance.

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 CHANGES IN ACCOUNT POLICIES

There have been no changes in accounting policies for the year ended 31st December 2014.

5 SUBSEQUENT EVENTS

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

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-Dec-14

	Financial Year Ending	
	<u>31-Dec-14</u>	<u>31-12-13</u>
Consolidated Fund Accounts		
General Current Account	4,240,847	9,245,265
Intellectual Property Account	99,365	52,208
IBD - Housing Repurchasing	262,674	256,195
IBD -Tuvalu Parliment Building	79,767	77,804
IBD - Investment in Education Office	154,577	150,772
<i>Total Consolidated Fund Cash account balances</i>	<u>4,837,231</u>	<u>9,782,243</u>
Foreign Mission Accounts		
Cash on Hand - UN Mission	58,611	62,092
Cash on Hand - Brussel Mission	28,977	29,715
Cash on hand - Suva Embassy	23,571	76,960
Cash in transit - Suva Embassy	0	6,607
Cash on Hand - New Zealand Consulate Office	62,960	97,852
Cash on hand - Taiwan Embassy	0	9,331
<i>Total Foreign Mission Cash account balances</i>	<u>174,119</u>	<u>282,557</u>
Outer Island General Accounts		
Cash on Hand Nanumaga	35	150
Cash on Hand Nanumea	150	150
Cash in Transist - Nanumea	0	396
Cash on Hand Niutao	150	3,787
Cash on Hand Nui	160	153
** Cash on Hand Nukufetau	278	47,584
Cash on Hand Nukulaelae	50	105
Cash on Hand Vaitupu	4,650	948
Cash in Transist - Vaitupu	2,500	0
<i>Total Outer Island Cash account balances</i>	<u>7,973</u>	<u>53,273</u>
Total Cash Balances as at 31-Dec-14	<u>5,019,322</u>	<u>10,118,073</u>

** Refer to Prior Year errors

NOTES TO THE FINANCIAL STATEMENTS

NOTE 2

STATEMENT OF SPECIAL FUND BALANCES

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

For the Year Ended 31-Dec-14

	Financial Year Ending	
	<u>31-Dec-14</u>	<u>30-12-13</u>
Special Funds		
IBD - Coinage Security		
<i>[Refer to s5(1)-Currency Act]</i>		
Opening Balance	195,230	89,416
Proceeds of sales of coins & royalties	148,006	105,814
Transfer - Government General Account		
Closing Balance	<u>343,236</u>	<u>195,230</u>
IBD - Rehabilitation		
<i>[Refer to Order 2 of the Community Rehabilitation Fund (Special Fund) Order]</i>		
Opening Balance	18,039	17,594
Interest Earnings	456	445
Closing Balance	<u>18,495</u>	<u>18,039</u>
IBD - Insurance Fund		
<i>[Refer to s20(3)© of Public Finance Act]</i>		
Opening Balance	405,624	395,646
Interest Earnings	10,236	9,977
Closing Balance	<u>415,860</u>	<u>405,624</u>
IBD - NBT Insurance		
<i>[Refer to s4-NBT(Insurance Fund)Act]</i>		
Opening Balance	610,627	595,570
Interest Earnings	15,442	15,058
Closing Balance	<u>626,069</u>	<u>610,627</u>
Total Special Funds balance as at 31-Dec-14	<u><u>1,403,660</u></u>	<u><u>1,229,520</u></u>

NOTES TO THE FINANCIAL STATEMENTS

NOTE 3

STATEMENT OF INVESTMENTS

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

For the Year Ended 31-Dec-14

	Notes	Financial Year Ending	
		31-Dec-14	30-12-13
Cash Investments			
Consolidated Investment Fund		24,643,524	5,419,544
Government Air Pacific Bank Guarantee		47,464	46,293
Total Cash Investments as at 31-Dec-14		24,690,987	5,465,837
Investment			
Tuvalu Trust Fund - Government of Tuvalu Contribution	4	54,065,782	53,548,827
Capital in Corporations (total)	5	12,810,885	13,222,612
Sub total		66,876,667	66,771,439
Tuvalu Development Fund		2,268,507	2,220,904
IBD - Tuvalu Development Fund		188,677	184,033
Sub total Tuvalu Development Fund		2,457,184	2,404,937
Total Non-current Investments as at 31-Dec-14		69,333,851	69,176,375
Total Investments of Government as at 31-Dec-14		94,024,839	74,642,212

NOTE 4

STATEMENT OF CONTINGENT ASSETS

Prepared in accordance with Public Finance Act s31(1)(x)
For the Year Ended 31/12/2014

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 31st 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
2013 Closing Balance	\$ 140,705	\$ 83,781	\$ 31,885	38%	\$ 53,549	\$ 87,156
2014 Closing Balance	\$ 143,606	\$ 84,691	\$ 31,885	38%	\$ 54,066	\$ 89,540

Tuvalu Trust Fund Contribution Balances

\$'000	2008	2009	2010	2011	2012	2013	2014
GOT	31,885	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	8,450
Australia	18,319	19,570	22,901	26,901	28,901	30,071	30,950
NZ	12,579	12,579	12,579	12,579	12,579	12,579	12,579
Japan	695	695	695	695	695	695	695
Turkey							31
South Korea	69	101	101	101	101	101	101
Total Contributions	71,996	73,279	76,611	80,611	82,611	83,781	84,691

GOT Unrealised Gain / Loss on TTF Investment

2008	
2009	\$ 366
2010	\$ 3,585
2011	\$ 913
2012	\$ 3,461
2013	\$ 3,140
2014	\$ 517

NOTE 5

GOVERNMENT INVESTMENT IN CORPORATIONS For the Year Ended 31/12/2014

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 to Government investments in non-Government corporations.

Corporation	2012		2013		2014	
	Net Assets of corporation	GOT share of Net Assets	Net Assets of corporation	GOT share of Net Assets	Net Assets of corporation	GOT share of Net Assets
Tuvalu Maritime Training Institute ³	565,639	565,639	2,914,420	2,914,420	1,380,244	1,380,244
National Fisheries Corporation of Tuvalu ²	0	0	0	0	0	0
Development Bank of Tuvalu ¹	2,024,750	2,024,750	887,345	887,345	1,045,847	1,045,847
Vaiaku Lagi Hotel ¹	-36,852	0	-49,043	0	326,160	326,160
National Bank of Tuvalu ¹	7,741,360	7,702,843	9,420,846	9,420,846	9,644,306	9,644,306
Tuvalu Electricity Corporation ¹	755,032	755,032	-901,153	0	-192,158	0
Tuvalu Telecommunications Corporation ¹	-1,283,449	0	-700,731	0	414,328	414,328
Philatelic Bureau ⁴	-201,240	0	0	0	0	0
Tuvalu Post and Travel Limited ⁴	0	0	0	0	0	0
		11,048,265		13,222,611		12,810,885
Unrealised Gain (Loss) on Investment in Corporations		-426,105		2,174,346		-411,726

Notes

Corporations with negative net assets are recognised at zero value, as in the event of wind-up of the PE, the Government of Tuvalu is not considered liable for the deficit in Net Assets.

¹ The Net Asset Values for these Public Enterprises have been sourced from 2014 unaudited Financial Statements.

² The National Fisheries Corporation of Tuvalu has not prepared its accounts since 1999.

³ Tuvalu Maritime Training Institute (TMTI) did not provide financial statements for 2014, therefore Net Assets figures for 2013 are used.

⁴ The Tuvalu Postal Office, Tuvalu Philatelic Bureau and Travel Office departments were officially merged into one public enterprise (TPTL) on the 26th of November 2012 as per approval of Parliament. The Tuvalu Philatelic Bureau has not been removed from the Public Enterprise Act and remains a Public Enterprise. All shares held under Tuvalu Philatelic Bureau have been transferred to TPTL. The TPTL has not prepared any accounts since it was established. The Tuvalu Philatelic Bureau not producing accounts since 2012 either.

NOTES TO THE FINANCIAL STATEMENTS

NOTE 6

DEBTORS & ACCRUED REVENUE

For the Year Ended 31-Dec-14

	Notes	Financial Year Ending	
		<u>2014</u>	<u>2013</u>
Classification			
Claimed Debts Control Account		782,216	1,096,910
Other Debtors Control Account		86,480	547,629
Personal Loan Control Account		28,610	18,866
Special Imprest Control Account		67,513	42,815
Standing and Working Imprest Control Account		(48)	3,000
	ARREARS OF REVENUE	964,771	1,709,219
Accrued Revenue		605,365	248,508
Other Debtors NBT		14,072	14,072
	TOTAL DEBTORS	1,584,207	1,971,798
Less Provision for Doubtful Debts			
Provision for Doubtful Debts		(33,595)	(158,544)
	NET DEBTORS	1,550,612	1,813,255

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-Dec-14

CATEGORIES OF s13 (1) PFA	Advance Description	Financial Year Ending	
		<u>2014</u>	<u>2013</u>
(a) <i>issued on behalf of, and recoverable from, any other Government.</i>	Tuvalu Delegation to Mauritius	-	70,537
	GG Delegation to Malta	-	60,075
	PM Delegation to the SIDs in Samoa	86,480	-
	Sub-total	86,480	130,612
	TOTAL ADVANCES	86,480	-

NOTES TO THE FINANCIAL STATEMENTS

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-Dec-14

The accompanying notes form part of these financial statements.

<u>Head of Revenue / Government Function</u>	<u>Total Arrears of Revenue</u>
Office of the Governor General	
A01 Office of the Governor General	3,064
Office of the Prime Minister	
B01 Corporate Services - Office of the Prime Minister	(809)
B08 Tuvalu Media Department	(75)
Legal Services	
C02 People's Lawyer	(170)
Finance and Economic Development	
F01 Corporate Services - Finance	2,489
F02 Planning and Budget	(69)
F03 Central Statistics Division	(111)
F04 Customs	(33)
F06 Treasury	94,795
F07 Inland Revenue	775,346
F09 Industries	539
Health	
H01 Corporate Service - Health	(776)
Natural Resources	
I02 Agriculture	(159)
I03 Fisheries	(30)
I04 Lands and Surveys	(117)
Home Affairs	
J01 Corporate Services - Home Affairs	(393)
Police and Prison Services	
K01 Police and Prison Services	(93)
Transport and Communications	
L02 Marine	622
L07 Meteorological Office	(198)
Education, Youth and Sports	
M02 Education Department	175
M07 Pre-service Scholarships	(384)
Judiciary	
N01 Judiciary	(14)
Foreign Affairs, Trade, Tourism, Environment & Labour	
O06 Environment	(241)
O08 Trade Office	(8)
O10 Labour	(101)
Arrears not related to Sub-Head (clearing)	91,525
TOTAL ARREARS OF REVENUE	<u><u>964,771</u></u>

NOTE 7**Prepared in accordance with Public Finance Act s31(1)(i)****For the Year Ended 31-Dec-14***The accompanying notes form part of these financial statements.*

	<u>2014</u>	<u>2013</u>
CURRENT LIABILITIES		
Accounts Payable	944,072	902,975
Accounts Payable - Fiji Provident Fund	376,947	348,058
TOTAL	<u>1,321,019</u>	<u>1,251,033</u>
OTHER RECURRENT LIABILITIES		
Clearing - Money Order	0	885
Unearned Revenue	4,168,332	0
Police Fund	1,402	1,513
Overseas Civil Servants Deductions to NBT-Clearing	470	1,550
TOTAL	<u>4,170,204</u>	<u>3,948</u>

NOTE 8

STATEMENT OF PUBLIC DEBT

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

	Agency	Original debt	2010 Debt Balance	2011 Debt Balance	2012 Debt Balance	2013 Debt Balance	2014 Debt Balance	Start	Term	Grace period	Interest Rate	Principle repayments	
Government Offshore Loans													
Falekaupule Trust Fund	300200	ADB - LN1693	US\$3.972m	3,175,245	2,933,016	2,629,566	2,774,152	2,577,727	Nov-99	24yrs, 16 yrs repayment	8 yrs - start Feb 2008	1% in grace, then 1.5%	USD124,115 semi annual
				Interest Payment	741110-J01-TG	36,757	53,731	28,679	32,327	42,013			
				Principal Repayment	741110-J01-TG	293,758	248,230	248,543	259,728	328,795			
				Movement due to Currency fluctuation		405,712	-6,001	54,908	-404,314.31	-132,370			
TMTI Original Loan	300200	ADB - LN1921	SDR1.394m	1,873,844	1,789,948	1,674,530	1,884,709.07	1,853,185	Nov-02	32yrs, 24 yrs repayment	8 yrs - start Feb 2011	1% in grace, then 1.5%	SDR29,041 Semi annual
				Interest Payment	741120-M01-TG		26,843	27,699	12,810	29,375			
				Principal Repayment	796120-M01-TG		39,271	81,152	73,592	94,482			
				Movement due to Currency fluctuation		246,236	44,625	34,265	-283,770.37	-62,958			
TMTI Supplementary Loan	300200	ADB - LN2088	SDR1.353m	2,012,892	2,014,279	1,929,009	2,141,324	2,112,527	Aug-04	32yrs, 24 yrs repayment	8 yrs - start Feb 2012	1% in grace, then 1.5%	SDR28,186 Semi annual
				Interest Payment			21,216	46,126	16,715				
				Principal Repayment			42,340	111,181	53,544				
				Movement due to Currency fluctuation		267,967	-1,387	42,930	-323,496.65	-24,746			
DBT Equity Injection	300200	EIB	EUR0.3m	392,311	382,312	381,291	462,606	444,708	Jan-03	15 yrs	1 repayment 2018	2%	Eur0.3m in 2018
				Movement due to Currency fluctuation		88,381	9,999	1,020	81,314.71	-17,898			
TOTAL GOVERNMENT OFFSHORE DEBT				7,454,291	7,119,555	6,614,397	7,262,792	6,988,147					
Government Domestic Debt													
Air Fiji O/D G'teed by Govt	300210	NBT		774,985	895,290	920,486	920,486	920,493					
				Call on Government Gaurantee Expense									
				Interest & Service Expense		84,000	120,305	25,196	7				
NAFICOT Loan Gauranteed by Government	300120	NBT	AUD1.308m	1,308,100	1,308,100	1,203,568	1,260,738	443,238	Nov-03	129 months from Aug 07		8% from 1st repayment	
				Interest Expense			10,436	57,170	443,238				
				Principal Repayment		0	0	114,969	1,260,738				
TOTAL GOVERNMENT DOMESTIC DEBT				4,284,593	2,632,270	2,553,358	2,181,224	1,363,731					
TOTAL PUBLIC DEBT				11,738,884	9,751,825	9,167,755	9,444,015	8,351,878					

NOTE 8 (a)

STATEMENT OF CONTINGENT LIABILITIES

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

	Agency	Original Guarantee	2010 Debt Balance	2011 Debt Balance	2012 Debt Balance	2013 Debt Balance	2014 Debt Balance	
Air Pacific Guarantee (NBT Guarantee on Travel Office operations)*	NBT	AUD40000	40,000	40,000	40,000	40,000	40,000	The Government of Tuvalu guarantee with this amount of money Tuvalu Travel Office operations on behalf of Air Pacific Ltd
DBT Global Loan 2 - Guarantee	EIB	EUR0.7m	696,976	161,861	532,607	542,948	414,400	The Government of Tuvalu guarantee this loan made to the DBT by the European Investment Bank
National Bank of Tuvalu Deposits-Guarantee	NBT	n/a		21,206,446	22,500,408	30,149,190	33,903,636	s 21(1) - National Bank of Tuvalu Act - Government of Tuvalu Guarantees all Deposits held at the National Bank of Tuvalu
			1,236,976	21,908,307	23,073,015	30,732,138	34,358,036	

* This is a sum of deposits from the Government of Tuvalu guaranteeing Travel Office operations with Air Pacific. For example, Travel Office collect airfares on behalf of Air Pacific, if Travel Office fails to pay those airfares to Air Pacific then Tuvalu Government use this guarantee money to cater for that

NOTES TO THE FINANCIAL STATEMENTS

NOTE 9

TAXATION

	<u>2014</u> Actual	<u>2014</u> Budget	<u>2013</u> Actual
Income Tax	2,519,409	1,800,000	1,655,650
Company Tax	469,492	2,700,001	2,977,900
Tuvalu Consumption Tax	151,460	300,000	649,475
Import Duty	2,356,514	2,210,000	2,046,696
Import Levy & Excise	353,132	600,000	559,279
Other Taxes	72,950	176,100	271,636
	5,922,957	7,786,101	8,160,636

NOTE 10

INTEREST, DIVIDENDS & RENT

	<u>2014</u> Actual	<u>2014</u> Budget	<u>2013</u> Actual
Interest and Dividends	3,411,208	2,003,862	283,324
Lease, rent and hire	260,352	288,948	248,257
	3,671,560	2,292,810	531,581

NOTE 11

EXTERNAL ASSISTANCE & GRANTS

	<u>2014</u> Actual	<u>2014</u> Budget	<u>2013</u> Actual
Republic of China (Taiwan)	5,000,000	7,983,819	5,355,306
AusAID (CIF)	2,000,000	2,000,000	500,000
New Zealand (CIF)	543,755	520,800	351,095
World Bank, IMF, ADB	3,335,378	3,010,000	2,178,733
Project Development Fund (PDF)	0	156,000	0
Other Donors	749,418	1,000,000	1,372,405
	11,628,551	14,670,619	9,757,540

NOTE 12

OTHER INCOME

	<u>2014</u> Actual	<u>2014</u> Budget	<u>2013</u> Actual
Vessel Registrations	808,915	850,000	804,609
Marine Services (Nivaga II & Manu Folau)	593,547	480,000	518,297
Stevedoring and Wharfage	171,311	298,100	174,028
Provision of Goods and Services	557,299	699,810	585,306
Foreign Exchange Gain	138,970	0	77,083
Regional Seasonal Employment Workers Repayment	50,146	70,000	37,567
Other Charges	206,823	413,851	739,868
	2,527,011	2,811,761	2,936,758

NOTES TO THE FINANCIAL STATEMENTS

NOTE 13

TRAVEL EXPENSES

	<u>2014</u>	<u>2014</u>	<u>2013</u>
	Actual	Budget	Actual
Overseas Travel & Subsistence	1,003,782	622,510	474,798
Local Travel & Subsistence	602,612	615,092	461,450
Leave Travel Entitlements	139,957	504,965	51,291
Statutory Travel	533,145	301,298	427,392
	2,279,496	2,043,865	1,414,932

NOTE 14

GRANTS AND SUBSIDIES EXPENSES (incl. Scholarship Support)

	<u>2014</u>	<u>2014</u>	<u>2013</u>
	Actual	Budget	Actual
Grants and Subsidies	6,108,753	3,577,772	4,556,890
Outer Island Projects (SDE)	1,523,797	1,600,000	1,173,349
Scholarships and Support	1,979,359	2,589,777	1,800,429
Contribution to Japan Grant Counterpart Fund	318,378	318,378	0
Overseas Contributions	614,874	623,551	799,500
	10,545,161	8,709,478	8,330,168

NOTE 15

OTHER EXPENSES

	<u>2014</u>	<u>2014</u>	<u>2013</u>
	Actual	Budget	Actual
Advertising and Provisions	899,181	883,750	862,296
Supplies and Equipment	2,058,910	1,709,341	1,870,982
Senior Citizen Scheme / Pension	310,857	310,452	226,693
Land & Property Rent	1,037,158	1,014,353	947,889
	4,306,106	3,917,896	3,907,860

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 31/12/2014

The accompanying notes form parts of these financial statements.

Donor	ACCTID	Project Name	2014 Opening				2014 Closing
			Balance	Payments	Receipts	Movements	
AUSAID	2009020009	TVET	7,721.20				7,721.20
	2009020010	Upgrading of Accpac Treasury	366.54				366.54
	2011020016	Pre-School & Primary School materials-resources & supplies	2,673.33				2,673.33
	2011020017	WATER TANKS FOR PRIMARY & SECONDARY	117.69				117.69
	2011020018	TK II MTR Forum	445.16				445.16
	2011020019	Tuvalu National Climate Change Summit	401.07				401.07
	2014020022	Tuvalu National Oral Health Survey	-	59,072.52	-64,310.00	-5,237.48	5,237.48
	2014020023	Reimbursement for APTC Tuvalu Graduation Expenses	-	2,736.00	-2,736.00	0.00	-
	2013020020	NAPA 1+	21,200.00	143,154.93	-121,134.37	22,020.56	820.56
	2013020021	Supply of materials & construction of store room (Police)	873.74	0.60	0.00	0.60	873.14
AUSAID Total				204,964.05	-188,180.37	16,783.68	
British High Cc	2009220002	Tuvalu Law Revision	-	20,539.56			20,539.56
British High Commission Total							
CLGP	2010290003	Government Vehicles Shed	12,206.25				12,206.25
CLGP Total							
Commonwealth	2014410002	Minister's and Leaders Retreat	-	5,769.38	-5,772.00	-2.62	2.62
Commonwealth Total				5,769.38	-5,772.00	-2.62	
EU	2014270006	CHARTER OF MATAILI	-	5,342.84	-6,236.63	-893.79	893.79
	2013270005	EU SANITATION PE	10,049.75	74,573.73	-70,741.06	3,832.67	6,217.08
EU Total				79,916.57	-76,977.69	2,938.88	
FFA	2005060036	Vessel Monitoring System Operation (VMS Operation)	5,231.13	8,581.62	-6,428.00	2,153.62	3,077.51
	2005060040	VESSEL MONITORING SYSTEM OPERATION	20.00	3,721.75	-3,701.75	20.00	-
	2009060048	Fisheries Catch Statistics	539.17	559.17	-20.00	539.17	-
	2013060055	Island Council Consultation on Inshore Fisheries	16,636.06	2,978.30	0.00	2,978.30	13,657.76
	2014060056	Upgrading of Government Network System	-	17,238.98	-17,260.00	-21.02	21.02
	2009060044	FISHERIES OBSERVER FEE PROJECT	282,172.00	439,503.71	-412,125.76	27,377.95	254,794.05
	2011060052	Fisheries Programme Activities	23,520.05	24,020.13	-59,360.58	-35,340.45	11,820.40
	2012060053	Western & Central Pacific Fisheries	1,506.05	38,457.99	-37,124.16	1,333.83	172.22
	2013060054	Surveillance Fuel Contribution	53,203.97	11,751.38	0.00	11,751.38	41,452.59
	2014060057	10th Special PNA Meeting 10-14th Nov 2014	-	62,791.50	-77,965.49	-15,173.99	15,173.99
FFA Total				609,604.53	-613,985.74	-4,381.21	
Forum SEC	2010090010	SIS Catalytic Fund for Women	258.16				258.16
	2013090013	Support for Pacific Plain Review- Country Consultation	20.58				20.58
	2013090014	Support to Nukulaelae Local Government	3.50				3.50
	2013090016	To Purchase Office Equipment for Nui Kaupule	1,738.30	1,574.00	0.00	1,574.00	164.30
	2013090017	To Purchase Office Equipment for Nanumaga Kuapule	20.62				20.62
	2014090017	Support for Tuvalu-Talofa Trade Fair	-	20,022.15	-22,890.00	-2,867.85	2,867.85
	2013090015	Funds for Tuna Data Providers	11,193.55	10,500.64	-40.40	10,460.24	733.31
Forum SEC Total				32,096.79	-22,930.40	9,166.39	
India	2009210003	Hospital equipment	13,162.92	10,037.00	-1,236.00	8,801.00	4,361.92
	2013210004	PAYMENT FOR GRASS-CUTTERS	12,052.85				12,052.85
India Total				10,037.00	-1,236.00	8,801.00	
Italy	2009370001	Feasibility Study Energy	6,239.27				6,239.27
	2009370002	Tuvalu Photovoltaic Electricity Network Integration Project	1,212.39				1,212.39
Italy Total							
Japan	2010070018	Nanumea Health Centre	19,369.96				19,369.96
	2010070019	Nanumaga Clinics	27,251.86				27,251.86
	2011070021	NUKULAELAE CLINIC CENTRE	39,094.36	13,900.50	0.00	13,900.50	25,193.86
	2011070022	NUKUFETAU CLINIC CENTRE	44,517.25				44,517.25
	2012070023	Princess Margret Pediatric Ward	54,454.22	54,292.40	0.00	54,292.40	161.82
	2013070024	Improvement of Water Supply System for Nanumea Island	3,994.84				3,994.84
	2014070025	Improvement of Infection Disease Laboratory at PMH	-	107,156.71	-109,305.57	-2,148.86	2,148.86
Japan Total				175,349.61	-109,305.57	66,044.04	
Kazakhstan	2013500001	Travel Support for Foreign Affairs Dept	2,016.91	2,016.90	0.00	2,016.90	0.01
	2013500002	Tourism Marketing and Promotion	66,848.32	66,839.56	0.00	66,839.56	8.76
Kazakhstan Total				68,856.46	0.00	68,856.46	
Korea	2012430001	Korean Support for Foreign Affairs	1,319.73				1,319.73
	2014430002	Office Partitioning Project	-	4,000.00	-106,633.33	-102,633.33	102,633.33
Korea Total				4,000.00	-106,633.33	-102,633.33	
NZAID	2009010038	Ship to Shore	62,039.78				62,039.78
	2009010039	ECCE Summer School Course	2,023.28				2,023.28
	2009010040	Pre School Awareness W/shop	1,290.72				1,290.72
	2009010041	Pre -School Resources	676.23				676.23
	2009010042	Pre-School Council Meeting	211.14				211.14
	2010010044	Nanumaga Guest House	42,042.92				42,042.92
	2010010045	Nui Shredder	24,717.04				24,717.04
	2011010046	Tuvalu Ship to Shore Transport (PWD Works Manager)	12,170.31				12,170.31
	2011010047	TK II MID TERM REVIEW	469.07	319.14	-191.64	127.50	341.57
	2012010048	TEC GRANT	1,040.97				1,040.97
	2013010051	NZ GRANT FOR NIVAGA II	1,161.90				1,161.90
	2013010053	Tuvalu Short Term Technical Assistance for the Tuvalu Equity	626.35				626.35
	2014010055	Oceanic Fisheries	-	0.00	-36,000.00	-36,000.00	36,000.00
	2014010056	Seafarer Training	-	0.00	-91,572.77	-91,572.77	91,572.77
	2014010057	Coastal Fisheries	-	0.00	-36,000.00	-36,000.00	36,000.00
	2014010058	Human Resource Development	-	0.00	-36,000.00	-36,000.00	36,000.00
	2012010050	Cost of 1 year for the Aid Adviser & Budget Adviser	20,376.24	42,708.87	-56,800.94	-14,092.07	34,468.31
	2013010054	FISHERIES ADVISOR TRAVEL	22,823.02	18,356.71	-36,000.00	-17,643.29	40,466.31
NZAID Total				61,384.72	-292,565.35	-231,180.63	
OSSHMM	2009380001	HIV TRAINING IN TUVALU	162.20	0.00	-1,670.30	-1,670.30	1,832.50
OSSHMM Total				0.00	-1,670.30	-1,670.30	
ROC	2006110024	Backwages of Nauru Workers	3,143.80				3,143.80
	2008110036	INTERNATIONAL PRIMARY SCH & SECONDARY SCH GAME	1,407.40				1,407.40
	2012110039	Support to Tuvalu Delegation to the UNFCCC	716.02				716.02
	2012110041	Defects List and Maintenance	4,916.01				4,916.01
	2012110042	Fuel for Charter Vessel and Nivaga II	28,338.13				28,338.13
	2012110043	Victualling for MV Nivaga II & MV Manufofou	74,856.29	0.00	-87,418.14	-87,418.14	12,561.85
	2012110045	Establishment Taipei Mission	44.10				44.10
	2012110046	UNFCCC-COP18	8,270.54	7,984.24	0.00	7,984.24	286.30
	2013110047	Printing of Primary School Textbooks	78,635.20				78,635.20
	2013110048	Establishment of the Tuvalu Mission to Taipei	4,011.24	4,000.00	0.00	4,000.00	11.24
	2013110049	Pediatric Ward in the Princess Margaret Hospital	51.71				51.71
	2013110050	International Women's Day Celebration (4-8 March 2013)	-	8,000.00	-8,000.00	0.00	-
	2013110051	Tuvalu Trade Fair Contribution	140.00				140.00
	2014110053	Funding Support for UNGA Delegation	-	18,802.69	-17,166.00	1,636.69	1,636.69
	2014110054	Attendance for Hon.PM and Delegations to the COP at Lima, Pe	-	10,578.16	-30,000.00	-19,421.84	19,421.84
	2015110055	NCD STEPS SURVEY	-	0.00	-12,000.00	-12,000.00	12,000.00

	2014110052	Tuvalu Participant in Nan Ying Folkore Festival	-	67,111.15	-70,091.95	-2,980.80	2,980.80
ROC Total				116,476.24	-224,676.09	-108,199.85	
Singapore (Shi)	2010310008	Tuvalu Island Leadership Assembly	-	3,378.12		-	3,378.12
	2011310001	Kaupule Election	-	87.90		-	87.90
	2012310002	Contribution LEL Rollout	-	113.20		-	113.20
	2013310003	Unforeseen Expenses-LEL and ISP Training of Trainer's W/S 12		1,160.00			1,160.00
	2013310004	Local Elected Leadership 2013 Roll Out Workshops Activity		38,372.00	33,741.49	0.00	4,630.51
Singapore (Ship Registry) Total				33,741.49	0.00	33,741.49	
SOPAC	2010140010	Water & Sanitation with MOH		2,607.12	147.85	0.00	2,459.27
	2012140011	Advance Payment for PUI-Diasater REduction Program		1,458.00			1,458.00
	2012140012	Disaster Awareness Commemoration Day		2,064.60			2,064.60
SOPAC Total				147.85	0.00	147.85	
SPBEA South F	2011420001	Examination Admin		2,718.95			2,718.95
SPBEA South Pacific Board of Education Assessment Total							
SPC	2011100013	Endangered Cultural Heritage Mapping in Tuvalu		3,412.75			3,412.75
	2012100011	Tuvalu Grant PMH		9,220.20			9,220.20
	2013100015	Funafuti FADS Fishing Skills Workshop Allowances	-	778.09		-	778.09
	2011100012	Tuvalu National Strategic Plan for NCD 2011-2015		59,731.00	33,243.78	-480.00	26,967.22
	2013100014	International Women's Day Celebration (4-8 Marh 2013)	-	1,639.93	4,181.50	-4,420.00	1,401.43
	2013100016	The Global Cimate Chage Alliance for Pacific Small IS State		20,280.69	34,269.95	-42,234.29	28,245.03
	2013100018	Global Climate Change Alliance(Adaptation Fund)		426,000.00	232,461.78	-2,973.05	196,511.27
	2014100001	Pacific Appliance Labelling Standard Project (PLAs)		-	8,686.54	-19,061.00	10,374.46
	2014100019	Payment of Service for IDDR Project		-	4,799.96	-9,975.00	5,175.04
	2014100020	Niutao Shelter Project - BSRP		-	0.00	-17,263.00	17,263.00
	2014100021	Tuvalu National Steering Committee Project - BSRP		-	0.00	-4,975.00	4,975.00
SPC Total				317,643.51	-101,381.34	216,262.17	
SPREP	2014040016	Support for Tuvalu's Energy Efficiency Demonstration House		17,002.19	16,989.25	0.00	12.94
	2009040013	PACC PROJECT (LOIA)		93,974.21	209,693.63	-142,977.62	27,258.20
	2013040015	GEF PAS PROJECT		15,282.40	48,340.64	-68,102.81	35,044.57
SPREP Total				275,023.52	-211,080.43	63,943.09	
Turkey	2013360003	Improving of Office Equipments within the Ekalesi Kelisiano		22,910.00	22,910.00	0.00	-
	2014360001	Tuvlau Participation 45th PIF Meeting in Koror		-	27,669.01	-29,307.27	1,638.26
	2014360002	Turkey Funding Assistance for Construction of Kaupule Office		-	191,912.30	-200,000.00	8,087.70
	2014360004	Motufoua Seconday School Truck		-	44,131.30	-56,500.00	12,368.70
	2014360005	Support for Tuvalu's Delegation to COP20 (LIMA PERU)		-	37,363.60	-50,667.75	13,304.15
Tuvalu	2012440001	Disaster Relief Fund		4,434.26	18,789.34	-16,005.70	1,650.62
Tuvalu Total				18,789.34	-16,005.70	2,783.64	
UN Office at G	2012470001	LEG 22nd Workshop	-	319.68			319.68
UN Office at Geneva Total							
UNDP	2002050008	LDC Information Technology Support		19.66	19.66	0.00	-
	2002050009	Office Equipment & Training Attachment		6,401.86			6,401.86
	2005050015	National Biosafety Frame Work		1,318.37			1,318.37
	2006050019	GEF Operational Focal Point Activities	-	155.54		-	155.54
	2006050027	Support to Local Governance		27,860.90	27,895.92	0.00	35.02
	2008050030	NATIONAL BIODIVERSITY STRATEGIC ACTION		680.25	680.25	0.00	-
	2009050031	TUVALU MGD PROJECT		25,127.52			25,127.52
	2011050033	Parliament Support Project		26.58			26.58
	2013050010	New UN Project to be confirm		5,900.00	13,354.21	-7,454.21	-
	2003050010	National Adaptation Programme of Action (NAPA)	-	61,901.38	322,520.58	-427,302.40	42,880.44
	2013050034	EIF-Tuvalu Trade capacity Development & Institutional Stren		9,351.55	53,686.77	-54,875.37	10,540.15
	2014050035	National Population Policy Social Development & PD Technical		-	54,461.38	-58,829.64	4,368.26
	2014050036	NAPA II		-	9,214.72	-32,500.00	23,285.28
UNDP Total				481,833.49	-580,961.62	-99,128.13	
UNEP (United	2010390001	Ozone Depleting Substances (ODS)		7,986.12	33,391.12	-25,628.15	223.15
	2010390002	HCFC Phase - Out Mgmt Plan (HPMP)		18,432.32	18,393.64	-11,069.25	11,107.93
	2014390003	Support to Tuvalu for the Revision of the NBSAPs & Developmen		-	24,796.33	-54,177.90	29,381.57
UNEP (United Nation Enviroment Program) Total				76,581.09	-90,875.30	-14,294.21	
UNESCO	2005180015	Tuvalu Children Conference		4,433.23			4,433.23
	2009180031	Cultural Heritage & Identities	-	137.42		-	137.42
	2011180034	UNESCO TESP II		498.47	258.47	0.00	240.00
	2011180035	UNESCO Activities		1,776.46	301.09	0.00	1,475.37
UNESCO Total				559.56	0.00	559.56	
UNFPA	2012450001	Tuvalu National Population Policy		112.00			112.00
	2012450002	Tuvalu National Census 2012		27,447.16	14,867.72	0.00	12,579.44
	2013450004	Youth AHD Programme		1,085.00	1,085.00	0.00	-
	2013450003	RH & FP PROGRAMME		4,346.00	1,159.50	-1,860.00	5,046.50
UNFPA Total				17,112.22	-1,860.00	15,252.22	
UNICEF	2010130005	Conducive Learning Environment		132.80			132.80
	2011130008	Education Management Information System (EMIS)	-	753.05		-	753.05
	2012130009	Funding Support for Vaccination		730.00	440.00	0.00	290.00
	2013130010	UNICEF: Implement the MEYS-UNICEF 2012 Cooperation Agreement		107,637.14	409,433.55	-302,474.72	678.31
	2013130011	World Immunization Week 2013		349.28	2,890.00	-4,025.00	1,484.28
	2014130012	Achieving Education for All in Tuvalu		-	285,984.20	-460,305.04	174,320.84
UNICEF Total				698,747.75	-766,804.76	-68,057.01	
UNIFEM	2012260003	Cedaw Report		133.17			133.17
UNIFEM Total							
UNON	2005240002	3rd Installment- National Biosafety Framework		1,411.77			1,411.77
UNON Total							
Unversity of A	2012460001	Climate Change Education for Sustainable Development		6,700.00	5,794.86	0.00	905.14
University of Auckland Total				5,794.86	0.00	5,794.86	
USP	2011150009	Global Monitors POP		6,706.94			6,706.94
	2012150010	Training Fiji School of Medicine (FSMED)		455.00			455.00
USP Total							
WHO	2005080034	DE- Worming Program in Tuvalu		4,561.73			4,561.73
	2010080055	Develop STG to promote & Excess Medicine in Tuvalu		1,195.00	96.00	0.00	1,099.00
	2010080056	National Training W/shop for Strategic Health Community		945.92			945.92
	2010080057	Formulating,printing,Dissemination & piloting of National FB		2,521.98			2,521.98
	2010080058	Improving Stock Control		229.34			229.34
	2010080060	H1N1 Campaign		27.84			27.84
	2010080061	Junior Nurses Refreshing W/shop		12.87			12.87
	2010080062	Infection Control W/shop		232.95	154.70	0.00	78.25
	2010080063	Outter Island Tour		131.00			131.00
	2010080064	Tu8 World Blood day		90.80			90.80
	2010080065	Lymphatic Filarisis		93.81			93.81
	2010080066	Developing National Food Standard		5,809.00			5,809.00
	2010080067	Measles Rubella Campaign		49.80			49.80
	2010080069	Workshop on IHR (Implemented with MOH & Others Agencies)		2,398.23	1,089.25	0.00	1,308.98
	2011080072	In-country Training Workshop	-	299.30		-	299.30
	2011080074	Supervisory Visit for Pharmacy Staffs to Cenrtal Is.		24.58			24.58
	2011080075	World NO Tobacco Day 2011		233.11	0.00	-3,740.00	3,973.11
	2011080076	EHE's Climate Change & Health Training for Health Workers		1,450.50			1,450.50
	2011080077	Drugs & Therapeutical Committee Training		58.00			58.00
	2011080078	Global School Base Health Survey		1,547.84			1,547.84
	2012080082	Conduct Workshop		580.00	261.50	0.00	318.50
	2012080083	Revising of Standard Treatment Guideline in Tuvalu		113.00	93.96	0.00	19.04

2012080084	Training of Standard Treatment Guideline in Tuvalu	334.75	351.20	-16.45	334.75	-
2012080085	Household Survey for Medicines Use and Access	2,074.00				2,074.00
2012080087	Food REgulations Consultations	750.69				750.69
2012080088	Workshop/Seminar/Presentation of NCCHAP Plan	90.00	45.78	-0.20	45.58	44.42
2012080089	TUV-PEN and Salt Reduction & TUV-Crisis Response	44,612.94	19,055.20	-0.30	19,054.90	25,558.04
2013080091	Health Budget Analysis/Tracking	5,360.00				5,360.00
2013080092	Workshop for Nurses on Managing Drug Supplies & POLHN	8,765.07	321.00	0.00	321.00	8,444.07
2013080093	Data Violence Project-Injury and Prevention	120.00				120.00
2013080094	To Support Purchasing of Supplies & Equipments for Health In	6,318.00	5,424.47	0.00	5,424.47	893.53
2013080095	Local Consultation & Meetings on Draft Legislation Bill	7,725.00				7,725.00
2013080096	Procurement of Equipments for the POLHN Center	11,380.00	8,501.97	0.00	8,501.97	2,878.03
2013080097	To Purchase Computers for the Pharmacy Dept	5,758.00	5,598.09	0.00	5,598.09	159.91
2014080094	WORLD IMMUNIZATION WEEK	-	4,074.01	-4,075.00	-0.99	0.99
2012080081	Human Resources for Health Plan	2,081.76	1,565.20	0.00	1,565.20	516.56
2013080090	Support for Biomedical Technician Salary and Maintenance	18,636.86	13,312.79	-7,612.42	5,700.37	12,936.49
WHO Total			59,945.12	-15,444.37	44,500.75	
International I						
2013490002	1st Payment ILo MLC MTG	1,240.00	300.00	0.00	300.00	940.00
2013490001	Labour Market Survey	562.25	0.00	-2,934.95	-2,934.95	3,497.20
International Labour Organisation Total			300.00	-2,934.95	-2,634.95	
Russia						
2013480001	OFFICE EQUIPMENT FOR FOREIGN AFFAIRS	197.00				197.00
2013480002	Funding Assistance for Delegation to 44th PIF Leader's Meeti	955.96				955.96
Russia Total						
FAO						
2013510001	FOOD & AGRICULTURE ORGANIZATION OF THE UN	8,336.57	1,296.00	0.00	1,296.00	7,040.57
FAO Total			1,296.00	0.00	1,296.00	
France						
2013520001	Workshop on Record Keeping and Information Management	63.64				63.64
France Total						
Pacific Islands						
2013540001	Tuvalu Trade Fair Contribution	1,020.57	279.84	0.00	279.84	740.73
Pacific Islands Trade Total			279.84	0.00	279.84	
SAUDI ARABIA						
2013550001	DSA FOR UNGA DELEGATION	25,523.36				25,523.36
SAUDI ARABIA Total						
ROC - part 2						
2014560001	PV/Hybrid/Generator System Tuvalu Maritime Training Insitute	-	0.00	-86,911.22	-86,911.22	86,911.22
ROC - part 2 Total			0.00	-86,911.22	-86,911.22	
ASCAP						
2014570001	PM's Trip to Bangkok	-	2,123.86	-12,126.82	-10,002.96	10,002.96
ASCAP Total			2,123.86	-12,126.82	-10,002.96	
UN (United Na						
2015580001	Funds for Urban Profiling Activities	-	0.00	-26,415.65	-26,415.65	26,415.65
UN (United Nation) Total			0.00	-26,415.65	-26,415.65	
Grand Total		1,997,484.49	3,682,361.06	-3,893,210.02	-210,848.96	2,208,333.45

Non Project Related:		
Bank Fees, Interest and Charges		733
Unidentified payments and deposits allocated to TDF		58,022
Net Financial Performance of TDF for 2014		2,267,088.45
Reconcile to TDF Cash Movement - Refer to Note 3:		
Development Fund Statement Balance as at 31/1	2220903	
add Unpresented Cheques as at 31/12/2014	51835.32	
Net Financial Performance of TDF plus Unpresented Cheques for 2014		2,318,924

Tuvalu Development Fund Statement Balance as
Unreconciled Amount 2,268,507
(50,417)

TUVALU DEVELOPMENT FUND
IBD - Tuvalu Development Fund Balance as at 31/12/2014 188,677
TUVALU DEVELOPMENT FUND as at 31/12/2014 2,268,507
Total TUVALU DEVELOPMENT FUND 2,457,184

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)

NOTES 18**STATEMENT OF NON CURRENT ASSETS BY DEPARTMENT**
For the Year Ended 31/12/2014

Department	Department Name	Book value
A01	Office of the Governor General	8,513
B01	Corporate Services - Office of the Prime Minister	20,724,380
B04	Personnel and Training	27,123
B08	Tuvalu Media Department	5,831,899
B10	Department of Women	6,654
B11	Immigration	15,576
C01	Office of the Attorney General	22,449
C02	People's Lawyer	7,718
C03	Office of the Ombudsman Commission	992
D01	Office of the Parliament	39,457
E01	Office of the Auditor General	44,702
F01	Corporate Services - Finance	92,008
F02	Planning and Budget	25,259
F03	Central Statistics Division	15,230
F04	Customs	38,791
F05	Postal	6,968
F06	Treasury	46,258
F07	Inland Revenue	17,934
F08	Public Enterprise Reform and Monitoring Unit	4,854
F09	Industries	5,586
F10	CPU	2,617
G01	Corporate Services - Public Utilities	2,793,992
G03	Public Works Department	132,934
H01	Corporate Service - Health	28,328
H02	Health Administration	6,924,893
H03	Curative	15,462
I01	MNRE Headquarters	21,711
I02	Agriculture	50,563
I03	Fisheries	272,210
I04	Lands and Surveys	166,610
J01	Corporate Services - Home Affairs	6,125
J02	Department of Rural Development	12,537
J03	Community Affairs	3,257
J05	Culture	5,519
J08	Solid Waste Agency of Tuvalu (SWAT)	335,151
K01	Police and Prison Services	382,987
L01	Corporate Services - Communications and Transport	2,086,046
L02	Marine	9,450,992
L03	Aviation	1,290,854
L04	Information, Communication and Technology	14,387
L05	Shipping clerk	1,710
L07	Meteorological Office	81,130
M01	Corporate Services - Educations, Youth and Sports	22,510
M02	Education Department	24,047
M04	EFA Secondary School	4,175,882
M05	Library	23,628
M06	Sports	2,867
M07	Pre-service Scholarships	2,996
M08	Youth	1,531
N01	Judiciary	638
O01	MFAETLT Headquarter	14,388
O03	Suva Mission	118,817
O04	Permanent Mission of Tuvalu to the UN	14,993
O05	Brussels Mission	14,417
O06	Environment	12,496
O07	Tuvalu Consulate in Auckland	94,572
O08	Trade Office	1,718
O09	Tourism	11,074
O10	Labour	3,240
O11	Taipei Mission	9,783
TOTAL NET BOOK VALUE:		55,611,961

STATEMENT FOR NON CURRENT ASSETS BY CATEGORY

Assets value at 31/12/2014 by category

<u>Class Code</u>	<u>Class</u>	<u>Values at 31/12/2014</u>	<u>Class Code</u>	<u>Rates</u>
BUDI	Building	43,825,028	BUDI	#REF!
SHIP	Ships and Boats	9,738,232	SHIP	#REF!
PLAN	Plants and Machinery	230,237	PLAN	#REF!
EQU	Equipments	648,580	EQU	#REF!
FFIM	Furnitures and fittings	295,610	FFIM	#REF!
AUTO	Automobile and Bikes	836,668	AUTO	20
TECH	Technical Equipments	37,605	TECH	#REF!
TOTAL NET BOOK VALUE:		55,611,961		

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-Dec-14
Budget Approved on the Cash Basis

				<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>Variance</u>	
				<u>Expense</u>	<u>Accrual</u>	<u>Accrual</u>	<u>Payments</u>	<u>Final</u>	<u>(Bud-Act)</u>	
<u>Head of Expenditure / Government Function</u>					<u>Movement</u>	<u>Journal</u>		<u>Budget</u>		
								<u>Provision</u>		
STATUTORY ALLOCATIONS										
Office of the Governor General										
A01	Office of the Governor General	711210A01ST	Governor General Salary	33,722	0	0	33,722	32,047	(1,675)	
Office of the Prime Minister										
B01	Office of the Prime Minister	711210B01ST	PM's Salary	37,107	0	0	37,107	35,946	(1,161)	
B01	Office of the Prime Minister	712110B01ST	PM's Local Entertainment	0	-96	0	96	0	(96)	
Legal Services										
Parliament										
D01	Parliament Office	711210D01ST	Speaker's Salary	31,442	0	0	31,442	31,121	(321)	
D01	Parliament Office	71121AD01ST	Parliamentarians Salaries	114,878	0	0	114,878	104,190	(10,688)	
D01	Parliament Office	72120BD01ST	Parliamentarians Travel & Subsistence	0	0	2,415	2,415	0	(2,415)	
D01	Parliament Office	723460D01ST	Committee Allowances	0	0	2,310	2,310	0	(2,310)	
Office of the Auditor General										
Finance and Economic Development										
F01	Finance and Economic Development	711210F01ST	Minister's Salary	31,037	0	0	31,037	30,196	(841)	
Public Utilities										
G01	Office of the Public Utilities	711210G01ST	Minister's Salary	32,856	0	0	32,856	30,196	(2,660)	
Health										
H01	Health	711210H01ST	Housemaid's TNPF	1,311	0	0	1,311	0	(1,311)	
Natural Resources										
I01	Natural Resources	711210I01ST	Minister's Salary	30,277	0	0	30,277	30,196	(81)	
Home Affairs										
J01	Home Affairs	711210J01ST	Minister's Salary	30,277	0	0	30,277	30,196	(81)	
Police and Prison Services										
K01	Police and Prison Services	711210K01ST	Allowance	352	0	0	352	0	(352)	
Transport and Communications										
L01	Transport and Communications	711210L01ST	Minister's Salary	30,277	0	0	30,277	30,196	(81)	
Education, Youth and Sports										
M01	Education, Youth and Sports	711250M01ST	Local Entertainment	0	-355	0	355	0	(355)	
Judiciary										
Foreign Affairs, Trade, Tourism, Environment & Labour										
O01	Foreign Affairs, Trade, Tourism, Environment & Labour	711210O01ST	Minister's Salary	31,439	0	0	31,439	30,196	(1,243)	
Total Statutory Spending				642,698	-451	4,725	647,874	668,022	20,148	
NON STATUTORY ALLOCATIONS										
Office of the Governor General										
A01	Office of the Governor General	711110A0100	Housemaids Salaries & Leave Travel	16,804	0	0	16,804	15,414	(1,390)	
A01	Office of the Governor General	719200A0100	TNPF	3,382	0	0	3,382	3,205	(177)	
A01	Office of the Governor General	721100A0101	Overseas Travel & Subsistence	16,813	0	0	16,813	16,500	(313)	
A01	Office of the Governor General	72110AA0101	Local Travel & Subsistence	543	0	0	543	500	(43)	
Office of the Prime Minister										
B01	Corp. Services - Office of the PM	711110B0101	Salaries	315,330	0	0	315,330	305,313	(10,017)	
B01	Corp. Services - Office of the PM	711211B0100	Housemaids Salary (including Laundress and Cook)	20,484	0	0	20,484	15,947	(4,537)	
B01	Corp. Services - Office of the PM	711280B0100	Housemaid's TNPF	2,606	0	0	2,606	2,249	(357)	
B01	Corp. Services - Office of the PM	721100B0101	Overseas Travel & Subsistence	95,000	0	0	95,000	94,127	(872)	
B01	Corp. Services - Office of the PM	721110B0101	Leave Travel Entitlements	1,811	0	0	1,811	1,427	(384)	
B01	Corp. Services - Office of the PM	721200B0100	PM's Statutory Travel (Spouse)	15,339	0	0	15,339	1,000	(14,339)	
B01	Corp. Services - Office of the PM	72120AB0100	PM's Travel	39,630	0	0	39,630	20,000	(19,630)	
B01	Corp. Services - Office of the PM	723250B0101	Improve Parking Area & Road	87,607	0	0	87,607	87,207	(400)	
B01	Corp. Services - Office of the PM	723430B01TG	Independence Celebration	53,063	-500	0	53,563	53,200	(363)	
B01	Corp. Services - Office of the PM	723470B01SD	Bye Election	0	-500	0	500	0	(500)	
B01	Corp. Services - Office of the PM	762100B01TG	Overseas Contribution	16,845	0	0	16,845	16,525	(320)	
B01	Corp. Services - Office of the PM	798100B01SD	PM's Outer Islands Visitation	38,655	-309	0	38,964	38,200	(764)	
B04	Personnel and Training	711110B0401	Salaries	124,342	0	0	124,342	113,642	(10,700)	
B04	Personnel and Training	711120B0402	Allowances	1,692	0	0	1,692	1,392	(299)	
B04	Personnel and Training	712900B0401	Staff Relieving Fund (centr'd)	22,086	0	0	22,086	20,000	(2,086)	
B04	Personnel and Training	72110AB0401	Local Travel & Subsistence	1,317	0	0	1,317	1,250	(67)	
B04	Personnel and Training	752110B0401	Rent Subsidy	354,966	0	0	354,966	354,501	(465)	
B04	Personnel and Training	782410B0402	USP Reimbursement	40,176	0	0	40,176	40,000	(176)	
B08	Tuvalu Media Department	711110B0801	Salaries	243,534	0	0	243,534	236,290	(7,245)	
B08	Tuvalu Media Department	72110AB0801	Local Travel & Subsistence	3,690	0	0	3,690	2,000	(1,690)	
B08	Tuvalu Media Department	723530B0801	Computer Supply	2,035	0	0	2,035	2,000	(35)	
B08	Tuvalu Media Department	723910B0801	Electricity	84,785	0	0	84,785	78,370	(6,415)	
B08	Tuvalu Media Department	762100B08TG	Overseas Contributions (PINA)	683	0	0	683	600	(83)	
B10	Department of Women	711110B1001	Salaries	64,738	0	0	64,738	63,129	(1,609)	
B10	Department of Women	711120B1001	Allowances	1,773	0	0	1,773	1,627	(146)	
B11	Immigration	711110B1101	Salaries	54,014	0	0	54,014	52,229	(1,785)	
Legal Services										
C01	Office of the Attorney General	711110C0102	Salaries	17,971	0	0	17,971	16,555	(1,416)	
C01	Office of the Attorney General	711110C0103	Salaries	11,237	0	0	11,237	11,193	(44)	
C01	Office of the Attorney General	719100C0102	TNPF	1,809	0	0	1,809	1,706	(103)	
C01	Office of the Attorney General	721100C0101	Overseas Travel & Subsistence	10,805	0	0	10,805	10,408	(397)	
C01	Office of the Attorney General	723540C0101	Office Stationery	2,535	0	0	2,535	2,364	(171)	
C02	People's Lawyer	721100C0201	Overseas Travel & Subsistence	463	-170	0	633	298	(335)	
C02	People's Lawyer	721300C0201	Telecom & Internet	907	-200	0	1,107	907	(200)	
C02	People's Lawyer	723540C0201	Office Stationery	1,590	0	0	1,590	700	(890)	
Parliament										
D01	Office of the Parliament	711280D0100	Parliamentarians Local Entertainment	12,052	0	0	12,052	12,000	(52)	
D01	Office of the Parliament	711290D0100	Speaker's Utilities	5,719	0	0	5,719	5,040	(679)	
D01	Office of the Parliament	712110D0100	Speaker's Houseboy Salary & PF	5,884	0	0	5,884	5,048	(836)	
D01	Office of the Parliament	719200D0100	Speaker's TNPF	3,144	0	0	3,144	3,112	(32)	
D01	Office of the Parliament	71920AD0100	MP's TNPF	11,884	0	0	11,884	10,419	(1,465)	
D01	Office of the Parliament	72120AD0100	Speaker's Travel	78,576	0	0	78,576	76,485	(2,092)	
D01	Office of the Parliament	723040D0101	Mats, Boxing of Tables for Parliament Sitting	2,331	-696	0	3,027	3,000	(27)	
D01	Office of the Parliament	723220D0101	Sessions & Committee Refreshm't	11,411	-30	1,580	13,021	11,784	(1,237)	
D01	Office of the Parliament	723460D0100	Committee Allowances	9,445	0	0	9,445	9,000	(445)	
D01	Office of the Parliament	762100D01TG	Overseas Contributions	16,253	0	0	16,253	15,377	(877)	
Office of the Auditor General										
E01	Office of the Auditor General	7.21E+106	Overseas Travel & Subsistence	10,519	0	0	10,519	10,000	(519)	
E01	Office of the Auditor General	7.21E+106	Leave Travel Entitlements	904	0	0	904	272	(632)	
Finance and Economic Development										
F01	Corp. Services - Finance	711110F0101	Salaries	79,411	0	0	79,411	77,503	(1,908)	
F01	Corp. Services - Finance	711110F0102	Salaries	42,978	0	0	42,978	42,699	(279)	
F01	Corp. Services - Finance	711280F0100	Minister's Overseas Entertainment	2,925	0	0	2,925	2,500	(425)	
F01	Corp. Services - Finance	721110F0100	Housemaid Salary, PF and Leave	6,417	0	0	6,417	6,331	(86)	
F01	Corp. Services - Finance	721110F0101	Leave Travel Entitlements	1,650	0	0	1,650	1,380	(270)	
F01	Corp. Services - Finance	723020F0102	Advertisement	4,211	0	0	4,211	3,297	(914)	

F01	Corp. Services - Finance	729991F0101	Bad Debts Expenses	124,513	0	0	124,513	0	(124,513)
F01	Corp. Services - Finance	75121AF01TG	NBT CSO	61,648	0	0	61,648	61,648	(0)
F01	Corp. Services - Finance	75121BF01TG	DBT CSO	393,000	0	0	393,000	393,000	(0)
F01	Corp. Services - Finance	798100F01SD	Outstanding payment to TMTI	286,269	0	0	286,269	286,224	(45)
F01	Corp. Services - Finance	798102F01SD	Support to NAO	44,141	0	0	44,141	42,732	(1,409)
F01	Corp. Services - Finance	729990F0101	Doubtful debts expense	0	0	3,643	3,643	0	(3,643)
F02	Planning and Budget	711110F0201	Salaries	8,057	0	0	8,057	7,662	(395)
F02	Planning and Budget	711120F0203	Allowances	4,117	0	0	4,117	3,471	(646)
F02	Planning and Budget	711120F0204	Allowances	1,197	0	0	1,197	1,172	(25)
F02	Planning and Budget	719100F0203	TNPF	4,763	0	0	4,763	4,068	(694)
F02	Planning and Budget	719100F0204	TNPF	4,615	0	0	4,615	4,091	(524)
F03	Central Statistics Division	711110F0301	Salaries	46,690	0	0	46,690	46,516	(174)
F03	Central Statistics Division	711120F0301	Allowances	1,574	0	0	1,574	1,140	(434)
F03	Central Statistics Division	723320F0301	Petrol & Oil	164	0	0	164	150	(14)
F04	Customs	711110F0402	Salaries	83,289	0	0	83,289	77,804	(5,485)
F04	Customs	711120F0401	Allowances	2,555	0	0	2,555	2,000	(555)
F04	Customs	719100F0402	TNPF	8,363	0	0	8,363	7,930	(433)
F04	Customs	721100F0401	Overseas Travel & Subsistence	2,676	-33	0	2,710	2,500	(210)
F04	Customs	721110F0401	Leave Travel Entitlements	2,151	0	0	2,151	1,842	(309)
F04	Customs	721110F0402	Leave Travel Entitlements	0	0	0	0	0	(0)
F04	Customs	791220F0401	Office Equipment	18,951	0	0	18,951	18,606	(345)
F06	Treasury	721100F0601	Overseas Travel & Subsistence	14,818	-12	0	14,830	13,500	(1,330)
F06	Treasury	742100F0601	Bank Charge & Interests	461,068	0	-20	461,048	56,500	(404,548)
F06	Treasury	742110F0601	Foreign Exchange Cost	46,867	0	0	46,867	10,000	(36,867)
F06	Treasury	742111F0601	Charges on CIF	11,795	0	0	11,795	0	(11,795)
F08	Public Enterprise Reform and Monitoring Unit	711110F0801	Salaries	22,867	0	0	22,867	21,989	(878)
F08	Public Enterprise Reform and Monitoring Unit	711120F0801	Allowances	2,011	0	0	2,011	1,982	(29)
F08	Public Enterprise Reform and Monitoring Unit	721110F0801	Leave Travel Entitlements	0	0	0	0	0	(0)
F09	Industries	711110F0901	Salaries	18,587	0	0	18,587	18,531	(55)
F09	Industries	711110F0902	Salaries	15,881	0	0	15,881	15,837	(44)
F09	Industries	723510F0902	Office Expenses	3,769	0	0	3,769	3,440	(329)
Public Utilities									
G01	Corp. Services - Public Utilities	712110G0100	Housemaid Salary, PF and Leave	4,603	0	0	4,603	4,501	(102)
G01	Corp. Services - Public Utilities	719200G0100	TNPF	3,286	0	0	3,286	3,020	(266)
G01	Corp. Services - Public Utilities	723820G01SD	EU Facility Tuvalu Contribution	95,213	0	0	95,213	95,000	(213)
G02	Energy	721100G0201	Overseas Travel & Subsistence	5,158	0	0	5,158	4,896	(262)
G02	Energy	721101G0203	Local Travel & Subsistence	300	0	0	300	0	(300)
G02	Energy	72110AG0201	Local Travel	2,639	0	0	2,639	2,460	(179)
G03	Public Works Department	711110G0303	Salaries	81,554	0	0	81,554	77,988	(3,566)
G03	Public Works Department	711120G0301	Allowances	5,514	0	0	5,514	5,500	(14)
G03	Public Works Department	711120G0302	Allowances	1,264	0	0	1,264	800	(464)
G03	Public Works Department	711120G0306	Allowances	2,019	0	0	2,019	1,800	(219)
G03	Public Works Department	711120G0308	Allowances	40,864	0	0	40,864	40,500	(364)
G03	Public Works Department	719100G0303	TNPF	8,266	0	0	8,266	7,899	(367)
G03	Public Works Department	719100G0305	TNPF	9,147	0	0	9,147	8,660	(487)
G03	Public Works Department	721110G0301	Leave Travel Entitlements	20,239	-3	0	20,242	20,095	(147)
G03	Public Works Department	722660G0309	Electrical Maintenance / Rewiring	3,188	0	0	3,188	3,000	(188)
Health									
H01	Corporate Service - Health	711110H0101	Salaries	91,389	0	0	91,389	85,096	(6,293)
H01	Corporate Service - Health	712110H0100	Housemaid Salary and Leave	5,758	0	0	5,758	5,435	(323)
H01	Corporate Service - Health	719100H0101	TNPF	10,508	0	0	10,508	10,415	(93)
H01	Corporate Service - Health	721101H0101	Local Travel & Subsistence	15,538	0	0	15,538	14,910	(628)
H01	Corporate Service - Health	723540H0101	Office Stationery	6,178	0	0	6,178	5,000	(1,178)
H01	Corporate Service - Health	725040H01TG	Medical Treatment Scheme	2,504,849	0	204,356	2,709,206	2,301,300	(407,906)
H02	Health Administration	711120H0201	Allowances	7,463	0	0	7,463	6,660	(803)
H03	Curative	711110H0301	Salaries	670,505	0	0	670,505	622,095	(48,410)
H03	Curative	711110H0305	Salaries	12,126	0	0	12,126	11,252	(874)
H03	Curative	711110H0306	Salaries	14,662	0	0	14,662	14,216	(446)
H03	Curative	711120H0301	Allowances	74,992	0	0	74,992	72,947	(2,045)
H03	Curative	712110H0301	Casual Workers	40,948	0	0	40,948	1,500	(39,448)
H03	Curative	712111H03TG	Anesthetist salary	164,483	0	-3,490	160,993	159,200	(1,793)
H03	Curative	712900H0301	Relieving Fund	9,290	0	0	9,290	9,000	(290)
H03	Curative	719100H0301	TNPF	73,519	0	0	73,519	68,904	(4,615)
H03	Curative	719100H0303	TNPF	2,636	0	0	2,636	2,568	(68)
H03	Curative	791200H0304	Medical Oxygen Gas	33,669	0	0	33,669	29,100	(4,569)
H04	Preventative Primary and Health Services	711110H0403	Salaries	71,215	0	0	71,215	71,177	(38)
H04	Preventative Primary and Health Services	711120H0401	Allowances	4,620	0	0	4,620	4,151	(469)
H04	Preventative Primary and Health Services	723750H0404	Dental Supplies	18,220	0	4,245	22,465	22,000	(465)
H04	Preventative Primary and Health Services	725021H0404	Dental Community Outreach	9,670	0	0	9,670	7,370	(2,300)
Natural Resources									
I01	MNRE Headquarters	711110I0101	Salaries	44,003	0	0	44,003	28,994	(15,009)
I01	MNRE Headquarters	712110I0100	Housemaid's Salary and Leave	5,152	0	0	5,152	4,680	(472)
I01	MNRE Headquarters	719100I0101	TNPF	5,033	0	0	5,033	3,966	(1,067)
I01	MNRE Headquarters	719200I0100	TNPF	3,028	0	0	3,028	3,020	(8)
I02	Agriculture	711110I0201	Salaries	42,613	0	0	42,613	41,578	(1,035)
I02	Agriculture	711110I0203	Salaries	81,729	0	0	81,729	80,268	(1,461)
I02	Agriculture	711120I0202	Allowances	1,229	0	0	1,229	1,000	(229)
I02	Agriculture	711120I0203	Allowances	1,988	0	0	1,988	1,046	(942)
I02	Agriculture	712110I0205	ROC Commitment for Labours	37,480	0	0	37,480	33,825	(3,655)
I02	Agriculture	719100I0201	TNPF	4,265	0	0	4,265	4,258	(7)
I02	Agriculture	721100I0201	Overseas Travel & Subsistence	1,481	-124	0	1,605	1,000	(605)
I02	Agriculture	721100I0202	Overseas Travel & Subsistence	354	0	0	354	300	(54)
I02	Agriculture	723910I0205	Electricity	4,665	0	0	4,665	4,000	(665)
I02	Agriculture	724020I0202	Livestock feeds	5,016	0	0	5,016	4,200	(816)
I03	Fisheries	711110I0302	Salaries	124,732	0	0	124,732	119,817	(4,915)
I03	Fisheries	723830I0304	Observer Refresher & De-briefer Course	8,276	0	0	8,276	8,215	(61)
I04	Lands and Surveys	711110I0401	Salaries	26,878	0	0	26,878	26,552	(326)
I04	Lands and Surveys	711110I0404	Salaries	79,473	0	0	79,473	78,128	(1,345)
I04	Lands and Surveys	711120I0402	Allowances	1,534	0	0	1,534	1,500	(34)
I04	Lands and Surveys	711120I0403	Allowances	706	0	0	706	500	(206)
I04	Lands and Surveys	719100I0401	TNPF	2,709	0	0	2,709	2,705	(4)
I04	Lands and Surveys	719100I0404	TNPF	7,963	0	0	7,963	7,863	(100)
Home Affairs									
J01	Corporate Services - Home Affairs	711120J0101	Allowances	9,603	0	0	9,603	9,150	(453)
J01	Corporate Services - Home Affairs	719200J0100	TNPF	3,028	0	0	3,028	3,020	(8)
J01	Corporate Services - Home Affairs	721100J0101	Overseas Travel & Subsistence	6,667	-323	0	6,990	5,500	(1,490)
J01	Corporate Services - Home Affairs	72120AJ0100	Minister's Travel	23,571	-20	0	23,590	22,769	(821)
J02	Department of Rural Development	762100J02TG	Membership CLGF	3,389	0	0	3,389	3,180	(209)
J03	Community Affairs	711110J0301	Salaries	33,091	0	0	33,091	30,868	(2,223)
J03	Community Affairs	719100J0301	TNPF	3,376	0	0	3,376	2,887	(489)
J03	Community Affairs	773210J0301	Senior Citizens Scheme	301,380	0	0	301,380	301,340	(40)
J08	Solid Waste Agency of Tuvalu (SWAT)	719100J0801	TNPF	11,267	0	0	11,267	10,620	(647)
J08	Solid Waste Agency of Tuvalu (SWAT)	723320J0801	Petrol & Oil	21,861	0	0	21,861	21,861	(0)
J08	Solid Waste Agency of Tuvalu (SWAT)	782431J08TG	Support Outer Islands Waste Management	67,813	0	0	67,813	67,781	(32)
Police and Prison Services									
K01	Police and Prison Services	711110K0102	Salaries	487,955	0	0	487,955	431,014	(56,941)
K01	Police and Prison Services	711110K0103	Salaries	218,675	0	0	218,675	206,618	(12,057)
K01	Police and Prison Services	711110K0104	Salaries	47,331	0	0	47,331	44,213	(3,118)
K01	Police and Prison Services	711120K0104	Allowances	6,449	0	0	6,449	5,320	(1,129)
K01	Police and Prison Services	712310K0102	Police Special Allowances	29,151	0	1,608	30,759	29,204	(1,555)
K01	Police and Prison Services	719100K0102	TNPF	54,819	0	0	54,819	49,715	(5,104)

K01	Police and Prison Services	719100K0103	TNPF	26,708	0	0	26,708	25,662	(1,046)	
K01	Police and Prison Services	719100K0104	TNPF	5,378	0	0	5,378	4,953	(425)	
Transport and Communications										
L01	Corp. Services - Comm. and Trans	711110L0101	Salaries	68,131	0	0	68,131	56,772	(11,359)	
L01	Corp. Services - Comm. and Trans	711110L0102	Salaries	30,793	0	0	30,793	30,424	(369)	
L01	Corp. Services - Comm. and Trans	712110L0100	Housemaid Salary, PF & Leave	8,333	0	0	8,333	7,474	(859)	
L01	Corp. Services - Comm. and Trans	719100L0102	TNPF	3,922	0	0	3,922	3,457	(465)	
L01	Corp. Services - Comm. and Trans	719200L0100	TNPF	3,028	0	0	3,028	3,020	(8)	
L01	Corp. Services - Comm. and Trans	72120AL0100	Minister's Travel	53,372	0	0	53,372	52,995	(376)	
L02	Marine	711110L0203	Salaries	254,452	0	0	254,452	252,151	(2,301)	
L02	Marine	711120L0201	Allowances	14,818	0	0	14,818	9,029	(5,789)	
L02	Marine	711120L0202	Allowances	184,228	0	0	184,228	182,223	(2,006)	
L02	Marine	711120L0204	Allowances	27,276	0	0	27,276	26,500	(776)	
L02	Marine	719100L0201	TNPF	11,218	0	0	11,218	5,081	(6,137)	
L02	Marine	719100L0203	TNPF	38,801	0	0	38,801	34,838	(3,963)	
L02	Marine	722550L0202	Vessel Maintenance	192,203	0	72,173	264,376	200,000	(64,376)	
L02	Marine	722550L0203	Vessel Maintenance	98,154	0	11,957	110,110	100,000	(10,110)	
L02	Marine	723010L0201	Advertising & Publication Cost	1,505	0	0	1,505	1,500	(5)	
L02	Marine	723330L0202	Vessel Fuel	487,151	0	0	487,151	450,000	(37,151)	
L02	Marine	723510L0201	Office Expenses	1,333	0	0	1,333	1,250	(83)	
L02	Marine	723910L0204	Electricity	30,527	0	5,624	36,151	30,800	(5,352)	
L03	Aviation	711110L0302	Salaries	19,962	0	0	19,962	19,940	(21)	
L03	Aviation	719100L0302	TNPF	2,753	0	0	2,753	2,394	(359)	
L04	Information, Comm. and Technology	711110L0402	Salaries	40,671	0	0	40,671	37,104	(3,567)	
L04	Information, Comm. and Technology	711110L0403	Salaries	25,594	0	0	25,594	24,956	(638)	
L04	Information, Comm. and Technology	711120L0401	Allowances	394	0	0	394	0	(394)	
L04	Information, Comm. and Technology	791210L0402	Computer Equipments	15,221	0	20,000	35,221	23,405	(11,816)	
L07	Meteorological Office	711110L0701	Salaries	104,513	0	0	104,513	103,098	(1,415)	
L07	Meteorological Office	711120L0702	Allowances	551	0	0	551	500	(51)	
L07	Meteorological Office	721100L0701	Overseas Travel & Subsistence	148	0	0	148	0	(148)	
L07	Meteorological Office	72110AL0701	Local Travel & Subsistence	2,689	0	0	2,689	2,000	(689)	
L07	Meteorological Office	723510L0701	Office Expenses	5,685	0	0	5,685	5,500	(185)	
Education, Youth and Sports										
M01	Corp. Services - Edu., Youth and Sports	711290M0100	Statutory Utilities	4,105	0	0	4,105	4,040	(65)	
M01	Corp. Services - Edu., Youth and Sports	712110M0100	Housemaid Salary, PF and Leave	5,906	0	0	5,906	5,419	(487)	
M01	Corp. Services - Edu., Youth and Sports	719100M0101	TNPF	8,698	0	0	8,698	7,908	(790)	
M01	Corp. Services - Edu., Youth and Sports	72110AM0101	Local Travel & Subsistence	3,234	0	0	3,234	3,019	(215)	
M01	Corp. Services - Edu., Youth and Sports	721200M0100	Statutory Travel (Spouse)	1,132	0	0	1,132	1,000	(132)	
M01	Corp. Services - Edu., Youth and Sports	723510M0101	Office Expenses	11,153	0	0	11,153	11,000	(153)	
M01	Corp. Services - Edu., Youth and Sports	723540M0101	Office Stationery	5,478	-403	0	5,881	5,500	(381)	
M01	Corp. Services - Edu., Youth and Sports	762100M01TG	Overseas Contribution	274,313	0	103,151	377,464	376,870	(594)	
M01	Corp. Services - Edu., Youth and Sports	796120M01TG	TMTI Loan Service Commission	64,876	0	194,576	259,452	258,942	(509)	
M02	Education Department	719100M0203	TNPF	6,336	0	0	6,336	5,980	(356)	
M02	Education Department	782370M0202	Curriculum Development (EU)	23,500	0	0	23,500	22,000	(1,500)	
M02	Education Department	782381M02TG	TVET Support	158,775	-70	0	158,845	155,360	(3,485)	
M03	Primary Education	711110M0303	Salaries	860,116	0	0	860,116	823,641	(36,475)	
M03	Primary Education	711120M0303	Allowances	177	0	0	177	0	(177)	
M03	Primary Education	712210M0303	Contract Teachers	194,896	0	0	194,896	185,000	(9,896)	
M03	Primary Education	712900M0301	Relieving Teachers	34,836	0	0	34,836	33,000	(1,836)	
M03	Primary Education	719100M0303	TNPF	86,413	0	0	86,413	85,864	(549)	
M04	EFA Secondary School	711110M0402	Salaries	607,945	0	0	607,945	542,141	(65,804)	
M04	EFA Secondary School	719100M0402	TNPF	61,486	0	0	61,486	54,589	(6,897)	
M04	EFA Secondary School	72110AM0401	Local Travel & Subsistence	3,199	0	0	3,199	2,000	(1,199)	
M04	EFA Secondary School	72110BM0401	Student's Travel	4,791	0	0	4,791	4,000	(791)	
M04	EFA Secondary School	721110M0401	Leave Travel Entitlements	10,567	0	0	10,567	10,000	(567)	
M04	EFA Secondary School	722100M0401	Motufoua General Maint (EU)	25,583	0	10,364	35,947	18,629	(17,318)	
M04	EFA Secondary School	722500M0401	Vehicle Maintenance	5,986	0	0	5,986	3,500	(2,486)	
M04	EFA Secondary School	723510M0404	Office Expenses	1,073	0	0	1,073	1,000	(73)	
M04	EFA Secondary School	723560M0402	Text Books	17,895	0	2,902	20,797	20,000	(797)	
M04	EFA Secondary School	723750M0402	School Supplies (EU)	21,642	0	2,435	24,077	22,000	(2,078)	
M04	EFA Secondary School	723750M0404	School Supplies	11,775	0	0	11,775	10,000	(1,775)	
M04	EFA Secondary School	752110M0402	Rent	15,690	0	4,000	19,690	18,000	(1,690)	
M05	Library	721101M0501	Local Travel & Subsistence	1,442	0	0	1,442	1,082	(360)	
M05	Library	721110M0501	Leave Travel Entitlements	1,610	0	0	1,610	1,070	(540)	
M06	Sports	711110M0601	Salaries	11,444	0	0	11,444	10,559	(885)	
M06	Sports	719100M0601	TNPF	1,145	0	0	1,145	1,056	(89)	
M06	Sports	722260M0601	Maintenance of Sports Ground	4,185	0	0	4,185	3,700	(485)	
M06	Sports	791350M06SD	IPSSG	61,659	0	0	61,659	60,000	(1,659)	
M06	Sports	798100M06SD	Sports Ground Maintenance	100,095	0	0	100,095	100,000	(95)	
M07	Pre-service Scholarships	711110M0701	Salaries	33,172	0	0	33,172	32,170	(1,002)	
M07	Pre-service Scholarships	721100M0701	Overseas Travel & Subsistence	4,971	-384	0	5,355	3,600	(1,755)	
M07	Pre-service Scholarships	722250M0701	Equipment Maintenance	93,282	0	0	93,282	87,500	(5,782)	
M07	Pre-service Scholarships	782510M0701	Scholarship Students-new award	221,007	0	0	221,007	215,833	(5,175)	
M07	Pre-service Scholarships	782520M0701	Pre Service Training Attachment	14,412	0	0	14,412	14,350	(62)	
M07	Pre-service Scholarships	782530M0701	Scholarship Students - Ongoing	695,854	0	22,260	718,114	673,157	(44,957)	
M07	Pre-service Scholarships	782540M07TG	TMTI Scholarship	421,883	0	0	421,883	415,030	(6,853)	
M07	Pre-service Scholarships	782551M0701	Scholarship Students - Form Seven	66,467	0	0	66,467	66,200	(267)	
M08	Youth	72110AM0801	Local Travel & Subsistence	480	0	0	480	0	(480)	
M09	Early Childhood Care and Education	711110M0901	Salaries	18,166	0	0	18,166	18,117	(49)	
M09	Early Childhood Care and Education	719100M0901	TNPF	1,817	0	0	1,817	1,812	(5)	
Judiciary										
N01	Judiciary	711120N01TG	Island Magistrate Gratuity	7,332	0	0	7,332	7,332	(0)	
N01	Judiciary	719100N0101	TNPF	3,561	0	0	3,561	3,323	(238)	
N01	Judiciary	722250N0101	Equipment Maintenance	2,814	0	0	2,814	2,377	(437)	
N01	Judiciary	723540N0101	Office Stationery	7,117	-14	0	7,131	7,000	(130)	
Foreign Affairs, Trade, Tourism, Environment & Labour										
O01	MFAETLT Headquarter	711110O0101	Salaries	135,179	0	0	135,179	111,519	(23,660)	
O01	MFAETLT Headquarter	711290O0100	Statutory Utilities	3,577	0	0	3,577	3,540	(37)	
O01	MFAETLT Headquarter	712110O0100	Housemaid Salary and Leave	6,402	0	0	6,402	4,403	(1,999)	
O01	MFAETLT Headquarter	712130O0100	Housemaid's TNPF	650	0	0	650	441	(209)	
O01	MFAETLT Headquarter	719100O0101	TNPF	14,477	0	0	14,477	12,712	(1,765)	
O01	MFAETLT Headquarter	719200O0100	TNPF	3,134	0	0	3,134	3,020	(114)	
O01	MFAETLT Headquarter	721100O0101	Overseas Travel & Subsistence	117,950	0	0	117,950	21,801	(96,149)	
O01	MFAETLT Headquarter	72120AO0100	Minister's Travel	26,717	0	0	26,717	21,500	(5,216)	
O02	Labour	711110O0201	Salaries	57,833	0	0	57,833	53,375	(4,458)	
O02	Labour	719100O0201	TNPF	5,881	0	0	5,881	5,619	(262)	
O02	Labour	723540O0201	Office Stationery	2,299	0	0	2,299	1,972	(327)	
O03	Suva Mission	711120O0301	Allowances	11,307	0	0	11,307	10,330	(977)	
O03	Suva Mission	711120O0302	Allowances	13,511	0	0	13,511	7,015	(6,496)	
O03	Suva Mission	711160O0301	Overseas allowances	71,294	0	0	71,294	58,663	(12,631)	
O03	Suva Mission	721100O0301	Overseas Travel & Subsistence	42,905	0	0	42,905	36,609	(6,295)	
O03	Suva Mission	721300O0301	Telecom & Internet	11,017	0	0	11,017	7,861	(3,156)	
O03	Suva Mission	722350O0301	Building & Office Maintenance	17,969	0	0	17,969	16,000	(1,969)	
O03	Suva Mission	722360O03SD	Renovation of Mariko Street Flats	249	0	0	249	0	(249)	
O03	Suva Mission	722500O0301	Vehicle Maintenance	14,045	0	0	14,045	14,000	(45)	
O03	Suva Mission	723110O0301	Office/Residence/Vehicle Insurance	14,507	0	0	14,507	14,000	(507)	
O03	Suva Mission	723320O0301	Petrol & Oil	15,551	0	0	15,551	14,127	(1,424)	
O03	Suva Mission	723420O0301	Hospitality	12,826	0	0	12,826	10,000	(2,826)	
O03	Suva Mission	723510O0301	Office Expenses	10,234	0	0	10,234	10,224	(11)	
O03	Suva Mission	723910O0301	Electricity	7,051	0	0	7,051	6,496	(555)	
O03	Suva Mission	725040O0301	Medical Treatment	4,565	0	0	4,565	4,000	(565)	

O04	Permanent Mission of Tuvalu to the UN	71111000401	Salaries	51,695	0	0	51,695	48,974	(2,721)
O04	Permanent Mission of Tuvalu to the UN	71114000401	Clothing Allowances	3,361	0	0	3,361	3,334	(28)
O04	Permanent Mission of Tuvalu to the UN	71116000401	Foreign Service Allowances	117,921	0	0	117,921	116,190	(1,731)
O04	Permanent Mission of Tuvalu to the UN	71118000401	Ambassador Entertainment	10,952	0	0	10,952	10,000	(952)
O04	Permanent Mission of Tuvalu to the UN	72110000401	Overseas Travel & Subsistence	29,129	0	0	29,129	18,270	(10,859)
O04	Permanent Mission of Tuvalu to the UN	72344000401	Representation	1,749	0	0	1,749	1,730	(19)
O04	Permanent Mission of Tuvalu to the UN	72355000401	Photocopy & Printing	233	0	0	233	216	(17)
O04	Permanent Mission of Tuvalu to the UN	74210000401	Financial Institution Fees	4,042	0	0	4,042	3,858	(184)
O04	Permanent Mission of Tuvalu to the UN	762100004TG	UN Membership Contributions	40,300	0	0	40,300	38,571	(1,729)
O04	Permanent Mission of Tuvalu to the UN	78110000401	UN Accommodation	77,325	0	0	77,325	71,803	(5,522)
O04	Permanent Mission of Tuvalu to the UN	78120000401	Office Lease	35,762	0	0	35,762	33,354	(2,408)
O04	Permanent Mission of Tuvalu to the UN	79122000401	Office Equipment	5,852	0	0	5,852	5,408	(444)
O05	Brussels Mission	71123000501	Household Furniture Allowance	5,095	0	0	5,095	583	(4,512)
O05	Brussels Mission	72110000501	Overseas Travel & Subsistence	25,418	0	0	25,418	9,564	(15,854)
O05	Brussels Mission	72130000501	Telecom & Internet	10,580	0	2,291	12,871	9,112	(3,759)
O05	Brussels Mission	72250000501	Vehicle Maintenance	2,643	0	0	2,643	1,456	(1,187)
O05	Brussels Mission	72351000501	Office Expenses	2,914	0	0	2,914	2,914	(1)
O05	Brussels Mission	72374000501	Household Items	1,037	0	0	1,037	728	(309)
O05	Brussels Mission	78110000501	Rent for Ambassador's Residence	60,011	0	0	60,011	34,954	(25,057)
O06	Environment	71111000603	Salaries	10,588	0	0	10,588	10,559	(29)
O06	Environment	71112000601	Allowances	1,166	0	0	1,166	500	(666)
O06	Environment	71910000603	TNPF	1,403	0	0	1,403	1,056	(347)
O06	Environment	72225000601	Equipment Maintenance	126	0	0	126	100	(26)
O07	Tuvalu Consulate in Auckland	71111000701	Salaries	37,594	0	0	37,594	31,922	(5,672)
O07	Tuvalu Consulate in Auckland	71112100701	Children Allowance	1,013	0	0	1,013	838	(175)
O07	Tuvalu Consulate in Auckland	71260000701	COLA	78,824	0	0	78,824	46,078	(32,746)
O07	Tuvalu Consulate in Auckland	71910000701	TNPF	4,311	0	0	4,311	4,263	(47)
O07	Tuvalu Consulate in Auckland	72110000701	Overseas Travel & Subsistence	26,493	0	0	26,493	5,000	(21,493)
O07	Tuvalu Consulate in Auckland	72110100701	Local Travel & Subsistence	17,820	0	0	17,820	4,000	(13,820)
O07	Tuvalu Consulate in Auckland	72130000701	Telecom & Internet	3,941	0	0	3,941	3,500	(441)
O07	Tuvalu Consulate in Auckland	72215000701	Vehicle Insurance	13,338	0	0	13,338	1,520	(11,818)
O07	Tuvalu Consulate in Auckland	72250000701	Vehicle Maintenance	15	0	0	15	0	(15)
O07	Tuvalu Consulate in Auckland	72332000701	Petrol & Oil	5,422	0	0	5,422	4,800	(622)
O07	Tuvalu Consulate in Auckland	72351000701	Office Expenses	4,966	0	0	4,966	3,524	(1,442)
O07	Tuvalu Consulate in Auckland	72365000701	Legal Fees	4,641	0	0	4,641	1,200	(3,441)
O07	Tuvalu Consulate in Auckland	72392000701	Water	784	0	0	784	610	(174)
O07	Tuvalu Consulate in Auckland	72505000701	Health Insurance	37,530	0	0	37,530	4,190	(33,339)
O07	Tuvalu Consulate in Auckland	78110000701	Rent for Ambassador's Residence	34,755	0	0	34,755	25,138	(9,618)
O07	Tuvalu Consulate in Auckland	79122000701	Office Equipment	2,890	0	0	2,890	1,930	(960)
O09	Tourism	71111000901	Salaries	20,261	0	0	20,261	15,806	(4,455)
O09	Tourism	71112000901	Allowances	3,012	0	0	3,012	2,900	(112)
O09	Tourism	71910000901	TNPF	2,327	0	0	2,327	1,871	(456)
O09	Tourism	762100009TG	Overseas Contribution	11,313	0	-3,274	8,039	8,000	(39)
O10	Labour	71111001002	Salaries	38,786	0	0	38,786	36,785	(2,001)
O10	Labour	71290001002	Relieving Fund	0	0	0	0	0	(0)
O11	Labour	71112AO1101	Education Allowances	26,310	0	0	26,310	10,481	(15,828)
O11	Labour	71118001101	Entertainment Allowance	3,182	0	0	3,182	3,000	(182)
O11	Labour	72111001101	Leave Travel Entitlements	7,420	0	0	7,420	0	(7,420)
O11	Labour	72250001101	Vehicle Maintenance	3,868	0	0	3,868	1,520	(2,348)
O11	Labour	72332001101	Fuel	11,992	0	0	11,992	4,500	(7,492)
O11	Labour	72351001101	Office Expenses	8,310	0	0	8,310	2,140	(6,171)
O11	Labour	72365001101	Legal Fees	3,617	0	0	3,617	1,500	(2,117)
O11	Labour	72374001101	Household Items	1,086	0	0	1,086	1,000	(86)
O11	Labour	72391001101	Electricity	4,806	0	0	4,806	3,000	(1,806)
O11	Labour	72505001101	Health Insurance	4,293	0	0	4,293	4,190	(103)
O11	Labour	78110001101	Rent for Ambassador's Residence	61,801	0	0	61,801	36,528	(25,273)
O11	Labour	79122001101	Office Equipment	6,216	0	0	6,216	2,000	(4,216)
O11	Labour	79124001101	Vehicle	112,107	0	0	112,107	49,950	(62,157)
O11	Labour	79132001101	Furnish Office and residence	7,864	0	0	7,864	3,000	(4,864)
Total Non Statutory Spending				40,866,591	33,254	950,074	41,783,411	43,579,054	1,795,643
GRAND TOTAL				41,509,289	32,803	954,799	42,431,285	44,247,076	1,815,791