

2023 NATIONAL BUDGET



GOVERNMENT OF TUVALU

PRESENTED BY

HON. SEVE PAENIU

MINISTER OF FINANCE

ON THE OCCASION OF THE BUDGET 2023

12th DECEMBER 2022

Table of Contents

FOREWORD	5
Part 1: FISCAL STRATEGY AND ECONOMIC OUTLOOK	6
1.0 BUDGET OVERVIEW	6
1.1 BUDGET AGGREGATES	6
1.2 ECONOMIC OUTLOOK	7
1.3 MEDIUM TERM FISCAL STRATEGY	11
1.4 FISCAL RESPONSIBILITY RATIOS	12
1.5 FISCAL PRIORITIES	13
1.6 FINANCIAL ASSETS	13
1.7 LIQUIDITY RISK AND CASH BUFFER	15
1.8 FISCAL RISKS	16
Part 2: APPROPRIATION AND PRIORITIES	18
2.0 APPROPRIATION ESTIMATES	18
2.0.1 Operation and Capital Expenditures	18
2.0.2 Comparative Expenditure Estimates by Head	19
2.0.3 Comparative Revenue Estimates to Total Expenditures	19
2.0.4 Comparative Expenditure Estimates by Natural Account	20
2.0.5 Comparative Revenue Estimates by Head	22
2.0.6 Comparative Revenue Estimates to Total Revenues	22
2.1 2022 BUDGET PERFORMANCE	22
2.2 ALIGNING THE BUDGET TO NATIONAL DEVELOPMENT PRIORITIES	23
2.3 2023 BUDGET POLICY SETTINGS	23
2.4 ONGOING AND NEW INITIATIVES	24
2.5 MEDIUM TERM FISCAL FRAMEWORK 2022-2025	25
2.6 REVENUE	26
2.6.1 Taxation	27
2.6.2 Interest, Dividends and Rent	28
2.6.3 Fishing Licenses	28
2.6.4 Commercial Contracts	29
2.6.5 Other Income	29
2.6.6 Fishing Licenses (Non-Recurrent Revenue)	29
2.6.7 General Budget Support	30
2.7 EXPENDITURE	31
2.7.1 Staffing	31

2.7.2	Travel and Communication	32
2.7.3	Maintenance	32
2.7.4	Fuel and Oil	33
2.7.5	Grant, Subsidy and Donations	33
2.7.6	Tuvalu Overseas Medical Referral Scheme	33
2.7.7	Scholarship	34
2.7.8	Training	34
2.7.9	Goods and Services	35
2.7.10	Loan & Interest Payment	35
2.7.11	Capital Expenditure	36
2.7.12	One-Off Expenditure	37
2.7.13	Statutory Expenditure	37
2.8	MAINTAINING GOVERNMENT SERVICES	39
Part 3:	EXPENDITURE BY HEAD AND BY DEPARTMENT	40
3.0	EXPENDITURE MEASURES BY HEAD	40
3.0.1	Head A: Office of the Governor General	40
3.0.2	Head B: Office of the Prime Minister	40
3.0.3	Head C: Office of the Legal Services	42
3.0.4	Head D: Office of the Parliament	43
3.0.5	Head E: Office of the Auditor General	44
3.0.6	Head F: Ministry of Finance	45
3.0.7	Head G: Ministry of Public Works, Infrastructure, Environment,	46
		46
3.0.8	Head H: Ministry of Health, Social Welfare and Gender Affairs	48
3.0.9	Head I: Ministry of Fisheries and Trade	50
3.0.10	Head J: Ministry of Local Government and Agriculture	51
3.0.11	Head K: Tuvalu Police Service	52
3.0.12	Head L: Ministry of Transport, Energy and Tourism Tuvalu	53
3.0.13	Head M: Ministry of Education, Youth and Sports	54
3.0.14	Head N: Judiciary	56
3.0.15	Head O: Ministry of Justice, Communication and Foreign Affairs	57
3.1	DETAILED EXPENDITURE BY HEAD	59
3.1.1	Head A: Office of the Governor General	59
3.1.2	Head B: Office of the Prime Minister	60
3.1.3	Head C: Legal Services	61

3.1.4 Head D: Office of the Parliament	62
3.1.5 Head E: Office of the Auditor General	63
3.1.6 Head F: Ministry of Finance	64
3.1.7 Head G: Ministry of Public Works, IELM&D	66
3.1.8 Head H: Ministry of Health and Social Welfare	67
3.1.9 Head I: Ministry of Fisheries and Trade	69
3.1.10 Head J: Ministry of Local Government and Agriculture	70
3.1.11 Head K: Tuvalu Police Force	72
3.1.12 Head L: Ministry of Transport, Energy and Tourism	73
3.1.13 Head M: Ministry of Education, Youth and Sports	74
3.1.14 Head N: Judiciary	76
3.1.15 Head O: Ministry of Justice, Communication and Foreign Affairs	77
3.2 CARRY-FORWARD ESTIMATES	79
3.2.1 Infrastructure Special Fund	79
3.2.2 Contractual Obligation Special Fund	81
Part 4: PUBLIC DEBT AND GUARANTEED	82
4.0 Central Government Debt & Public Guaranteed	82
4.0.1 Currency Composition	82
4.0.2 Maturity Structure	82
4.0.2 Debt Service Schedule	83
4.1 Publicly Guaranteed Debt	83
4.1.1 Explicit Guarantees	83
4.2 Public Debt	84
4.3 Prudent Fiscal Management with no non-concessional borrowing in the medium term	84
PART 5: SCHEDULES	86
Schedule 1: List of Capital Expenditure	86
Schedule 2: List of One-Off Expenditure	87
Schedule 3: Salary	88
3.1 Structure (Civil Servants)	88
3.2 Rates (Casual Workers)	88

2023 SELECTED BUDGET HIGHLIGHTS

- 1) **\$6.0M** FOR THE TUVALU MEDICAL REFERRAL SCHEME, PROVIDING QUALITY MEDICAL TREATMENT FOR TUVALUANS.

Photo 1) Tuvalu Princess Margaret Hospital (PC – Tuvalu Department of Health)



- 2) **\$5.6M** FOR OUTER ISLAND DEVELOPMENTS.

Photo 2) Boat harbor project in Nukulaelae



- 3) **\$1.5M** FOR GOVERNMENT RESIDENCE.

Photo 3) Government Duplex building



- 4) **\$7.58M** FOR GOVERNMENT SCHOLARSHIPS.

Photo 4) Nauti Primary School Students



- 5) **\$1.2M** FOR TUVALU ADDITIONAL SUBSCRIPTION SHARES WITH THE WORLD BANK.

Photo 5) IMF/World Bank annual meeting (PC: Ministry of Finance)



- 6) **ADDITIONAL \$3.9M** FOR GOVERNMENT EMPLOYEE'S SALARIES UNDER THE PAY STRUCTURE. NEW STAFF FOR HEALTH, EDUCATION AND DWM ARE INCLUDED.

Photo 6) GAO consultation 2022 (PC: MJCFA)



- 7) **\$740K** FOR THE SLIPPING OF MV NIVAGA AND LCT MOEITEAVA, THUS PROVIDING IMPROVED TRANSPORTATION.

Photo 7) LCT Moeiteava (PC: Tuvalu.tv) and MV Nivaga III



FOREWORD

In compliance with Section 165 of the Tuvalu's Constitution, it gives me great honor to present the 2023 National Budget to the Parliament of Tuvalu and for public information to provide an account for the way the Government will manage the country's resources in a fiscally sustainable manner.

FY2022 has been a challenging year for every family, our small business community, public enterprises, the Government and for all Tuvaluan living abroad, who went through the same experience fighting off the severity of COVID-19, supply chain disruption, impacts of the Ukraine invasion and recently inflation. Nevertheless, our entire record throughout the year spoke volumes of our resilience and readiness through proactive policy preparations that have enabled us to weather these storms collectively.

The formulation of the 2023 National Budget built on our resilience and successes of higher vaccination rates, responsive fiscal policies and strong financial reserves. The Budget embraces a strategic and forward-looking approach on delivering immediate responses, recovery measures to support priority developments, and initiatives to build resilience. The decision by the government to gradually open borders is key and fundamental to boost economic activities domestically and bring more international travelers to the country.


The 2023 National Budget is the financial strategy of the Government's 2023 Action Plan which emphasizes the right balance between accelerating our priority developments and the right fiscal strategy that is centered on responsible financial management. Parade of activities went through a prioritization process ensuring alignment with major priorities of the government that focus entirely on driving progress to achieving Te KETE's aspiration for a "peaceful, resilient and prosperous Tuvalu".

A moderate economic outlook of 2.1% for Tuvalu in 2023 is largely in parallel with ongoing global and regional economic uncertainties, but we are looking locally to things that are in our control. Outer Island developments continue to be a high priority, setting aside \$5.6 million for infrastructure improvements, and healthcare has been boosted with a \$6 million allocated to meet the growing demand for overseas referral medical schemes. Investment on quality education for our children and scholarship opportunities have increased.

Significant investments have also been earmarked with the enormous support of our development partners on building boat harbors, expanding renewable energy, ICT submarine cable and major refurbishment of medical facilities. These will bring about a positive broad-based change in communication, maritime safety, healthcare improvement and other critical sectors that will not only benefit us today but also future generations.

The Government wishes to acknowledge the valuable support of our development partners, who have stood firm with us through the difficult times. Tuvalu's development pathway is fostered through deep friendship and the Government is grateful for the continued support of our development partners.

Fakafetai lasi, Tuvalu mote Atua.



Honorable Seve Paeniu
Minister of Finance

Part 1: FISCAL STRATEGY AND ECONOMIC OUTLOOK

1.0 BUDGET OVERVIEW

The theme of the 2023 Budget is *“Navigating Headwinds for a Resilient Tuvalu”* with focus on human development, promoting economic stability, improving infrastructure, building resilience and supporting essential service deliveries such as Health and Education to create a resolute Tuvalu for the future. With economic headwinds, the need for steadfastness and discipline of individuals and as a country through the current global storm will keep us on our path to prosperity and realizing the aspirations of our people.

This budget continues robust financial management, adds momentum to economic recovery and embraces another expansionary budget to respond to the unrelenting effects of COVID-19 and spillover of global crisis. The total budget expenditure exceeds the total estimated revenue which would necessitate financial reserves to finance the deficit without any borrowing needs.

Amidst the global crisis, the Tuvalu economy continued to progress from policy responses introduced by the Government. Pandemic related measures to support the economy including inflation mitigation relief payout to vulnerable households, funding support towards COVID measures, scaling up of healthcare facilities and rolling out of vaccination programmes. Notwithstanding delays in major construction projects due to supply chain disruptions, the economy is estimated to grow by 0.4% in 2022 and projected at 2.1% for 2023.

Given the evolving nature of the pandemic and the on-going Ukraine crisis, progressing key development priorities that have provided positive effects to the overall growth of Tuvalu was considered prudent and deemed appropriate. The development of human resource wage structure emphasizes the greater focus on employees with the view to attract and retain professional employees to improve labor productivity and increase resilience. Transformation of the public sector salary framework aimed at boosting productivity is essential to achieving sustained economic expansion.

1.1 BUDGET AGGREGATES

The preparation of the 2023 budget is consistent with the Government’s commitments for responsible financial management and economic stability. Setting out priorities in line with the aspiration of Te KETE has underscored the delivering of effective public services and investments that produce real results for Tuvaluan. An overview of the budget aggregates is shown in Table 1 below.

TABLE 1: Budget Aggregates

CATEGORY	2021 Actual	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Total Revenue	82,246,520	93,581,320	62,065,910	89,050,020	86,868,110	82,448,430	88,726,660
Total Expenditure	93,659,250	109,801,380	65,454,740	91,153,880	94,959,570	94,114,720	95,381,640
Fiscal Budget Balance	-11,412,730	-16,220,060	-3,388,830	-2,103,860	-8,091,460	-11,666,290	-6,654,980
To be funded by							
CIF			37,578,480	35,474,620	27,383,160	15,716,870	9,061,890

Overall, the budget performance for 2022 is projected better than initially projected. Major contributing factors to the improved performance was the improved revenue collection due to the belated payment of the World Bank budget support in 2021. Fisheries revenues continue to perform well despite the logistical challenges imposed by the pandemic and Ukraine crisis.

Total revenue expected to receive in 2023 is **\$86.9** million from both domestic (recurrent and non-recurrent) revenues and budget support and it represents a slight drop of 7.1% from the 2022 revised budget. There is expected to be a movement of revenues collected in foreign currencies due to movements of the exchange rates and financial markets. With unfavorable market conditions this year, it is anticipated that TTF distribution is unlikely to be received in 2023. The prolonged delay in finalizing details of the dotTV domain transitioning to its new administrators in GoDaddy Inc led to a conservative revenue estimate for 2023. Other major Government revenues remain at the projected and sustainable levels.

Total expenditures for 2023 fiscal year is **\$94.9** million, a drop of 13.5% from the 2022 revised fiscal year budget. There have been no major changes for statutory and recurrent expenditures. Major changes are the non-recurrent expenditures or one-off program expenditures such as the omission of the TTF contribution, establishment of an insurance company and Digital Transformation Project from the 2023 budget. All in all, the total expenditures have been kept within the parameters of sustainable level.

With the uncertainty of the dotTV revenue stream coupled with resultant slowing economic conditions, Government total revenues are projected to decline in 2023 and therefore, expenditure restraint is programmed to reflect this contraction.

1.2 ECONOMIC OUTLOOK

In formulating the 2023 Budget, the Ministry of Finance uses economic parameters that mainly relied on observation data collected by the Central Statistics Division. Forecasts are carried out by the Department of Planning for two forward years with the assistance provided by PFTAC. Overall, economic activity is expected to be moderate in 2023 reflecting the reality that headwinds to economic recovery are largely anticipated to continue for most of 2023.

1.2.1 Global Economic Outlook

The IMF World Economic Outlook concurred in its October assessment that global economic activities are experiencing a broad-based and sharper-than-expected slowdown, with inflation higher than seen in several decades. The cost-of-living crisis, tightening financial conditions in most regions, Russia's invasion of Ukraine and the lingering COVID-19 pandemic all weigh heavily on the outlook. Global growth is forecast to slow from 6.0% in 2021 to 3.2% in 2022 and 2.7% in 2023. This is the weakest growth profile since 2001 except for the global financial crisis and the acute phase of the COVID-19 pandemic. Global financial stability risks have increased amid a series of cascading shocks.

Global inflation is forecast to rise from 4.7% in 2021 to 8.8% in 2022 but to decline to 6.5% in 2023 and to 4.1% by 2024. Fuel and food prices have increased rapidly, hitting vulnerable populations in low-income countries hardest.

1.2.2 Domestic Economic Overview

The economy continues to wobble as more constraints continue to unfold. Short-term outlook is anticipated to be stuck at low-growth prospects. Lingering effects of COVID-19 that are related to restriction on border movement, disruption to supply chain and delay in shipment of construction materials made a significant impact on the economy. Drought faced in 2022 created an additional drag on recovery.

FY2020 marks the end to the seven (7) years of consecutive growth of the economy. Hospitality sector and the construction sector were the hardest to hit during this period because of their core operation rooted deeply on tourists and business arrivals. However, the vast benefits of early containment measures have saved many lives and the limited resources that would have been diverted from domestic activities.

The success of the COVID-19 vaccination which resulted in over 90% of the targeted eligible population being vaccinated is expected to support revitalization of import trade and visitors across the border. Even though there were domestic travel restrictions imposed by some of the outer islands, domestic activities are expected to continue as normal, with quite a number of infrastructure developments currently in decent progress. The recording of the first COVID-19 community transmission case, comes as expected amid the gradual opening of borders.

The labor market conditions have improved lately, with New Zealand and Australia Seasonal Schemes increasingly recruiting local workers to work abroad. Multilateral efforts to respond to the humanitarian crisis, prevent further economic fragmentation, maintain global liquidity, manage debt distress, tackle climate change issues and reduce the spread of the pandemic are essential.

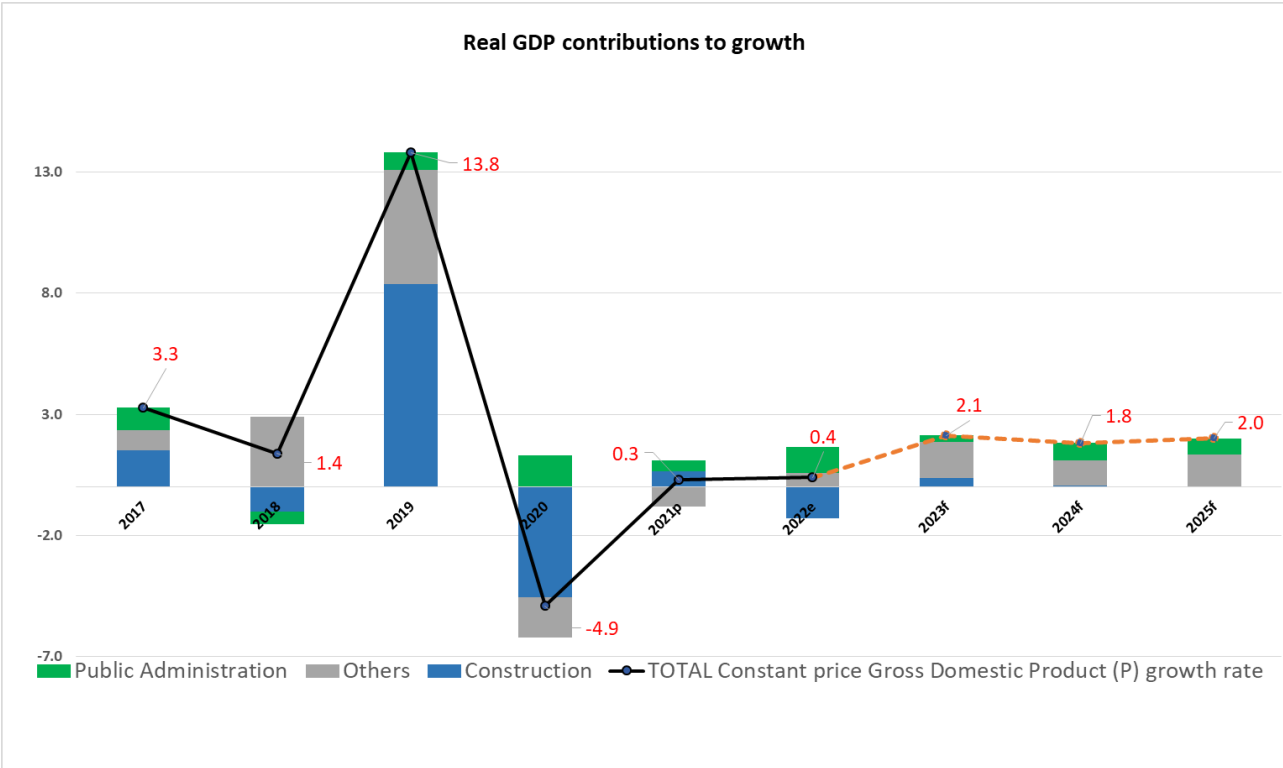
Risks to the outlook are skewed to the downside, given the uncertainty around the enduring capability arrangements for restoration of the supply chain, COVID-19 and global economic conditions. Volatility in global commodity prices could raise additional downside risks for fishing activity.

1.2.3 Gross Domestic Product

GDP for 2023 is forecasted to grow by 2.1% to \$64.4 million, reflecting the increased investments on infrastructure projects by development partners and the contractionary spending by the Government. Main sectors that had driven growth in the past years such as construction and hospitality contracted in 2021 and 2022 and are still uncertain on their capability to bounce back in 2023 and beyond. Although there is much optimism for stronger performance in 2023, the persistence of inflation as a result of exogenous shocks weighs heavily on the performance of these main sectors.

Major donor funded-projects anticipated to roll out in 2023 would boost job opportunities across the country. These projects will be providing funding and the critical infrastructures such as boat harbors, health facilities, and ICT submarine cables that will enhance connectivity and safety. Development progress of the domestic air service and outer island projects continue to align with ambitious goals of providing jobs and broad-based opportunities to all Tuvaluan.

Chart 1: Real GDP

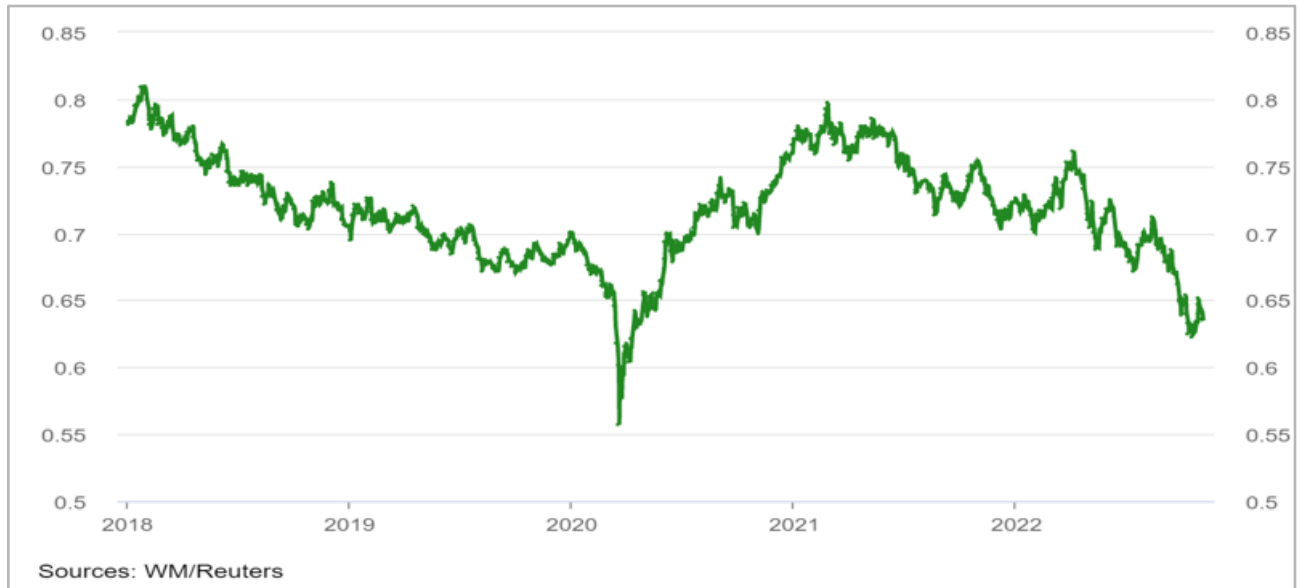


Given the new normal that Tuvalu seeks to embrace, the outlook is much brighter for pandemic affected sectors and the private sectors when trade and visitors return to their pre-COVID levels. The gradual opening of borders is noticeable in the increased number of business arrivals restoring the hospitality sector and the service sector while trade boosts more infrastructure activities and creates more employment opportunities.

1.2.4 Exchange Rate

The Australian dollar has become weaker against the US dollar throughout 2022 with an average exchange rate of 1 AUD= 0.67 USD. Previous years the average exchange rate was recorded at 0.74 for 2021. This has had marginal impacts on a number of our revenue sources such as fisheries revenue, dotTV agreement, and development partner assistance from the Republic of China (Taiwan) and World Bank as they quote in USD currency. To manage the fiscal risk of fluctuations in the exchange rate on revenues in future years, a conservative approach has been adopted for revenue projection purposes in the MTF.

Chart 2: AUD/USD Exchange Rate

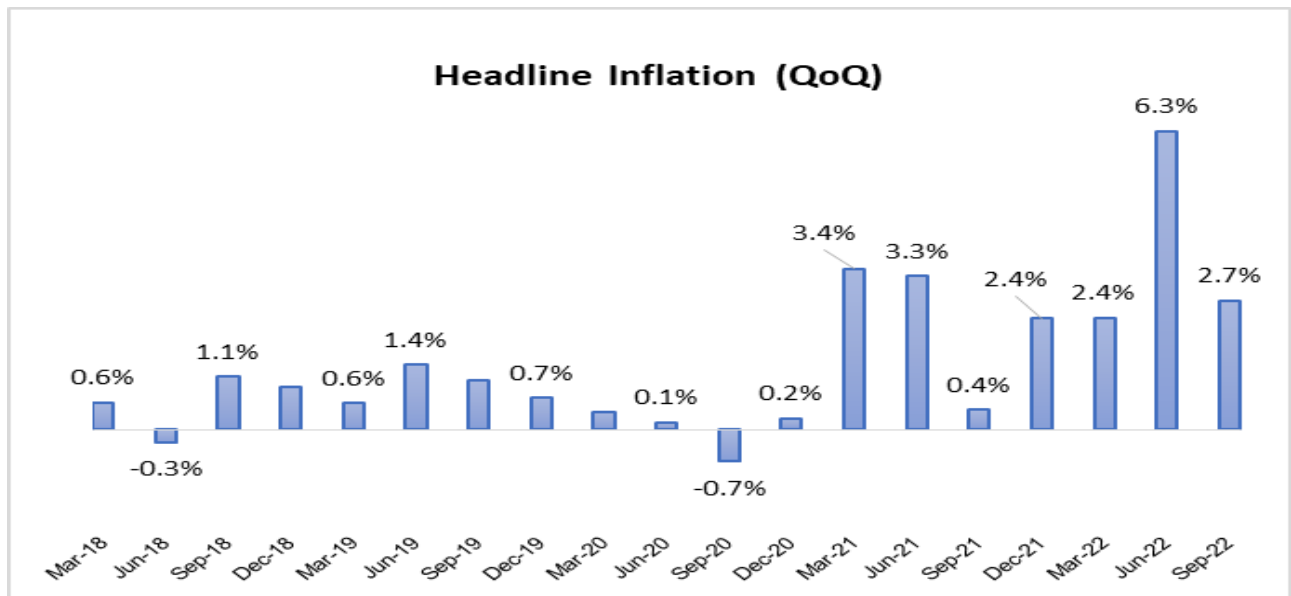


1.2.5 Inflation

Inflation is determined using the Consumer Price Index (CPI) which measures the percentage change in the price of the basket of goods and services consumed by households. The CPI is reported on a quarterly basis by the Central Statistics Division and only available as headline inflation.

The inflation rate primarily refers to the quarter over quarter inflation rate which describes an increase in the CPI of the reference quarter compared with the previous quarter.

Chart 3: Inflation Rate

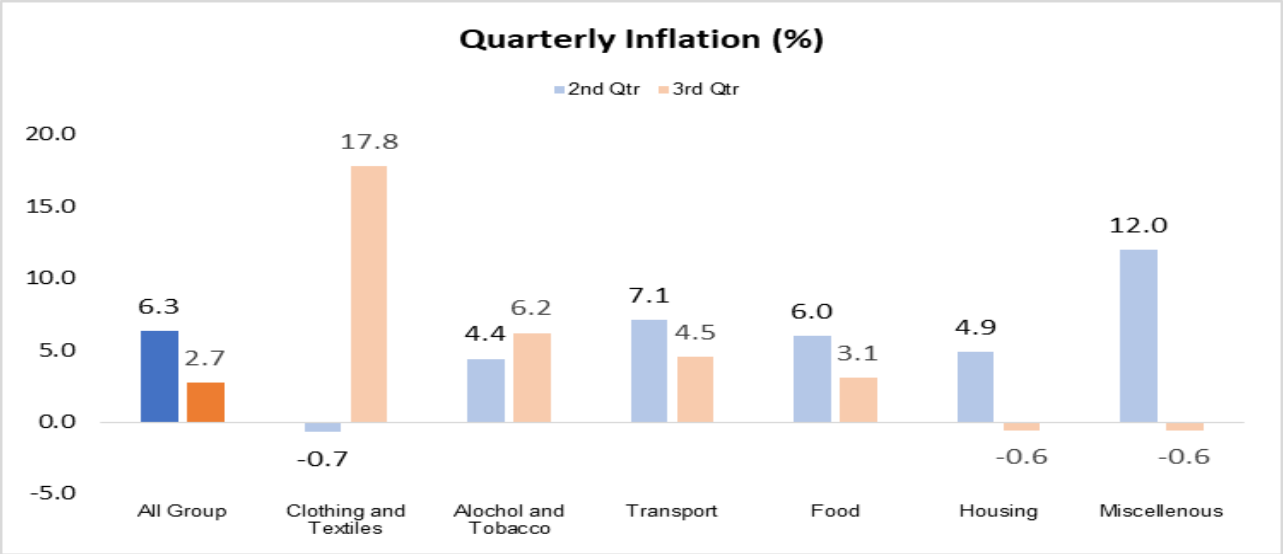


The emergence of the Ukraine war has aggravated further challenges on key sectors of the economy that are already battered by COVID containment measures and disruption of supply chain. Prices picked up at the last quarter of 2021 and continue on unabated this year with inflation rising to historically high levels, since the

Global Financial Crisis, and having profound and wide ranging social and economic impacts. Main drivers of inflation are being reflected on the surging prices of fuel and food which also cascaded to other sectors.

The graph below provides a snapshot in CPI components that uncover the main drivers of Inflation. Food group has seen an increase of 6% in the second quarter before dropping to 3.1% in the third quarter. Transport where fuel is critical dropped from 7.1% to 4.5% in the third quarter.

Chart 4: Third Quarter 2022 Inflation Rate



1.3 MEDIUM TERM FISCAL STRATEGY

With economic headwinds to economic recovery expected to continue for most of 2023, the medium-term fiscal strategy has been formulated against the backdrop of a global economy that is severely hit by the impact of the COVID-19 pandemic and fraught with uncertainty in the prevailing context with an underlying objective to:

- support medium-term fiscal sustainability through responsible fiscal and economic management
- ensure debt sustainability; and
- improve linkage between risk-informed planning and budgeting

Uncertainty in the macro fiscal medium-term outlook has also led the Government's to firm up its commitments to deliver a fiscally sustainable budget through:

- prudent management of fiscal reserves to manage economic stability and anticipating the unpredictable nature of global imbalances apart from ongoing threats of natural disasters
- consideration of priorities that are within our means
- strengthening of the monitoring and evaluation framework

Underpinning these commitments, the Government has identified effective measures to focus on:

- increased investments in major infrastructures both in Funafuti and the Outer Islands;

- delivering targeted programs and investments to raise community resilience, support health systems, and improve education outcomes;
- prioritizing productivity within the Government workforce;
- improve service delivery and capacity building;
- explore revenue-generating initiatives.

1.4 FISCAL RESPONSIBILITY RATIOS

Government has adopted a number of fiscal indicators or ratios and have been an integral part in guiding the budget preparation. The increased demand for output activities over the increasing rate of revenue prompts the utilization of selected indicators to mitigate medium term fiscal risks. The indicators are divided between fiscal anchors and operational indicators to distinguish indicators necessary for debt sustainability from operational indicators that are linked to discretionary spending. The set up also reflected sustainable benchmarks against which the Government will pursue consolidated measures to achieve.

1.4.1 Fiscal Anchors

Two Indicators have selected as effective candidates to ensure debt sustainability:

- Limit Nominal Debt to GDP below 30% of Nominal GDP
- Maintain CIF balance above 16% of TTF maintained value

1.4.2 Operational Indicators

- Fiscal balance not exceeding a deficit of 10% of GDP
- Wages and Salaries to Domestic Revenue not exceeding 40%
- Capital Expenditure to GDP above 30%
- TOMRS to Domestic Revenue below 6%
- Scholarship to Domestic Revenue below 5%
- Taxation to Domestic Revenue above 20%

Recognizing the adverse impact of the pandemic and global crises on our fiscal sustainability and economic development, temporary deviation is considered to allow critical responses on communities. However, the Government targets an outcome close to balance when the budget is prepared.

TABLE 2: Ratios

Expenditure		Threshold	2020 Actual	2021 Actual	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Scholarship to Domestic Revenue	5%	3,118,974	8.4%	9.2%	8.8%	12.2%	11.9%	11.7%
Staffing to Domestic Revenue	40%	24,951,791	34.0%	38.8%	36.5%	54.7%	54.7%	54.7%
TOMRS to Domestic Revenue	6%	3,742,769	9.2%	10.2%	12.7%	9.6%	9.4%	9.3%
Others (travel, G&S, fuel,)	49%	30,565,944	48%	42%	42%	24%	24%	24%
Revenue								
Tax Revenue to GDP	20%	12,665,655	18.5%	16.8%	19.1%	18.5%	18.4%	18.2%
Fishing License to GDP	50%	31,664,136	70.3%	62.5%	63.0%	63.6%	63.5%	62.8%
Additional Fiscal Ratios								
Capital Spending to GDP	30%	18,998,482	50.9%	26.3%	12.8%	12.0%	8.7%	8.4%
Fiscal Balance to GDP	-10%	6,332,827	11.0%	-18.1%	-3.3%	-12.8%	-18.0%	-10.0%
Recurrent Expenditure to GDP	60%	37,996,964	95.3%	118.9%	127.1%	128.7%	132.2%	130.1%

1.5 FISCAL PRIORITIES

The Government has made clear priorities through which policy initiatives are coherently designed and implemented over the medium term. Te KETE outlines 20 broad National Outcomes and Key Strategic Areas which, in turn, cascaded and incorporated into medium-term outcomes and annual outputs where they are readily sequenced and prioritized on each government departmental Annual Work Plan (AWP).

Ensuring these outcomes are implemented, Government Ministries and Departments are obligated under the annual budget process to translate them to departmental outputs and granular annual activities prior to the determination of the required inputs.

1.5.1 Corporate Plans

The selection of government priority initiatives and reforms to support public services and international relations binds mainly to ministries sector plans and/or corporate plans, and Te KETE. Each ministry is required to provide Annual Work Plans that map out their priority activities and programs to expedite economic development more effectively and efficiently within fiscal parameters.

1.5.2 Tuvalu Priority Infrastructure Investment Plan 2020-2025 (TPIIP)

The TPIIP is a key document developed in 2020 to provide the priority infrastructures of the government and State-Owned Enterprise (SOE) and that binds to strategic priority areas of the National Strategy for Sustainable Development (Te KETE).

There were 16 projects selected which focus mainly on energy, climate change, social, telecommunications, transport (lands, maritime and air) and waste management. Each project from various sectors have been risk assessed to ensure public benefits from investments are maximized, and will protect the public from the adverse impacts of climate change and natural disasters.

1.6 FINANCIAL ASSETS

Tuvalu had established two financial assets with the main objective of contributing to the long-term sustainability and viability of financial resources of the government to ensure effective delivery of public services, better-living of people and secure opportunities for future generations.

TABLE 3: Financial Assets

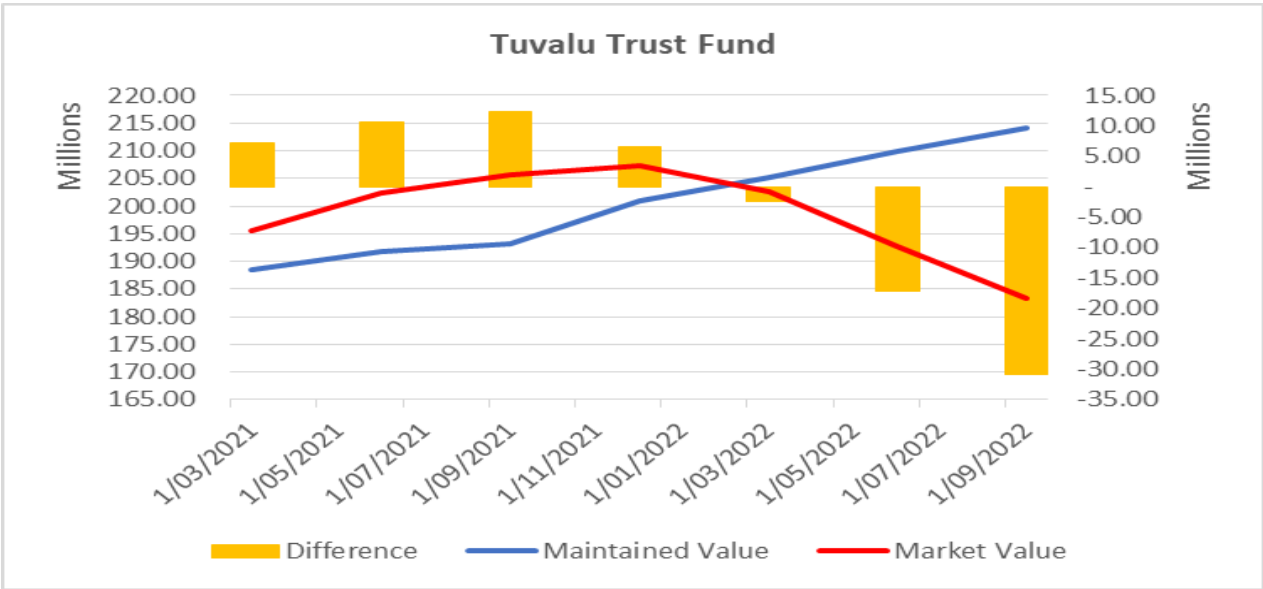
Tuvalu Trust Fund		
Year	Market Value	Maintained Value
2019	184,741,030	183,328,191
2020	183,249,548	185,645,303
2021	207,307,809	200,835,334
2022 (Sep)	183,239,859	214,113,769
Falekaupule Trust Fund		
Year	Market Value	Maintained Value
2019	33,383,712	32,308,838
2020	33,157,081	32,832,816
2021	35,912,737	35,987,116
2022 (Sep)	33,299,616	38,093,834

1.6.1 Tuvalu Trust Fund (TTF)

The Tuvalu Trust Fund is an international sovereign wealth fund established in 1987 by the governments of Tuvalu, New Zealand, Australia and the United Kingdom with the main objective of supplementing the national budget to improve economic development and achieve greater financial autonomy.

The TTF market value had grown over the years from its initial establishment. In late-2021, the fund surpassed its 2021 target of \$200 million. The maintained value of the fund kept on growing in early 2020 and on to the third quarter of 2022. This increase is relatively associated mainly with the impacts caused by COVID-19 and international conflicts that pushed the CPI higher in 2022.

Chart 5: Movement of TTF

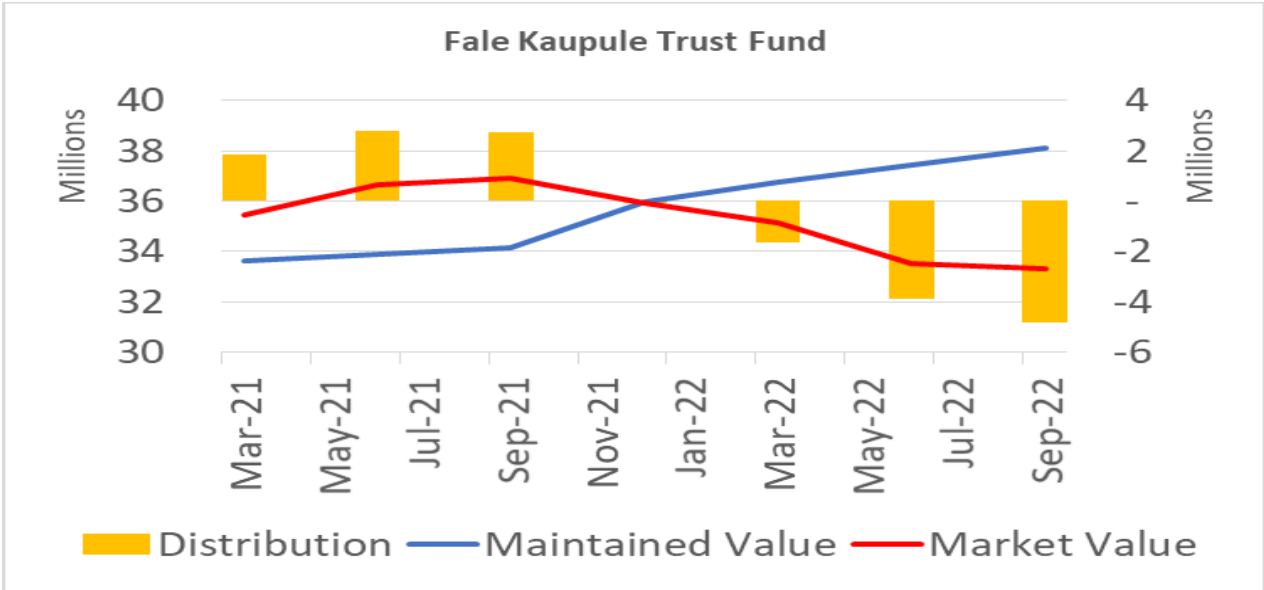


The maintained value of the fund in the 3rd quarter of 2022 stands at \$214,112,769, a 2.06% increase from its value in the 2nd quarter. The fund is projected to continue to grow if the situation of international conflicts is getting serious. Substantial new contributions from stakeholders namely New Zealand, Australia and Government of Tuvalu or even new partners are required to achieve its target of reaching \$1billion by 2030.

1.6.2 Fale Kaupule Trust Fund

The Fale Kaupule Trust Fund (FTF) was established in 1999 with the main objective of supplementing Outer Islands Kaupule with their island developments and secure future opportunities. The success of the TTF leads to the establishment of the FTF, which follows the same structure as that of the TTF.

Chart 6: Movement of FTF



The FTF has a maintained value of \$33.6 million in the first quarter of 2021. The fund's value kept on growing to \$38.0 million in the third quarter of 2022, an average of 1.89% from 2021. The fund had a positive impact from the changes of the Australian CPI that were caused by global conflicts and COVID-19. The maintained value is projected to be increased in the last quarter of 2022 and early 2023, but this depends on the seriousness of the situation of the Ukraine war.

1.7 LIQUIDITY RISK AND CASH BUFFER

The fiscal cash buffer is a cash management arrangement targeted at building up cash to mitigate liquidity risks. The overall strategy is to build up the cash buffers up to the equivalent of two months' adjusted expenditure so that it ensures the government has sufficient cash on hand to meet its financial obligations as they fall due.

TABLE 4: Financial Assets

Government Cash Accounts	2020	2021	2022 (Oct)
General Account	\$11.05m	\$6.07m	\$0.52m
Consolidated Investment Fund	\$40.7m	\$37.0m	\$37.5m
Tuvalu Survival Fund	\$8.4m	\$9.2m	\$9.43m
Infrastructure Special Fund (SI)	\$8.7m	\$11.2m	\$0.76m
Tuvalu Development Fund	\$6.5m	\$17.4m	\$6.7m
Contractual Obligation Special Fund	-	\$4.74m	\$3.0m

1.7.1 Consolidated Investment Fund (CIF)

CIF is an investment fund and formed part of the government’s consolidated fund. As stipulated in the Financial Instructions, CIF receives distribution from the TTF and has a target saving balance set at the equivalent of 16% of the TTF maintained value. Any excess fund above the minimum target rate could be made available for budget purposes in which the government uses from time to time as a cash management tool.

1.7.2 Tuvalu Survival Fund

Tuvalu Survival Fund is a separate investment fund established under the Climate Change and Disaster Survival Act 2015 to (i) provide timely and immediate funding to combat the devastating impacts of climate change and disasters and (ii) act as a vehicle for effective coordination of Tuvalu’s responses to climate change impacts.

1.7.3 Tuvalu Development Fund

This account was purposely established under the mandate of the Public Finance Act to facilitate any development partner funding assistance for development projects which are not direct budget support.

1.8 FISCAL RISKS

Risks to the outlook are tilted significantly towards the downside as further exacerbated by the weak performance of the SOE’s. The key fiscal risks for Tuvalu relate to the significant delays of major infrastructure projects, volatility of fuel pricing, the uncertainty around the dotTV service provider and the prolonged COVID-19.

Several factors could cause a major deviation from fiscal revenue estimates. These include:

- Exchange rate volatility exposes up to 72% of the Government’s revenue;
- Unfavorable market conditions in financial market movements and high inflation of Australia creates further uncertainty on when TTF and FTF distributions be realized for Government and Kaupule development;
- Progress on agreed-on reforms (reflected in Policy Reform Matrix (PRM)) hinged on disbursement of budget support;
- Final details of the dotTV under new service provider.

Moreover, potential risks are also considered to have significant impacts on policy implementation:

- Inflation spillover from global conflict and COVID 19;
- Import delays of construction materials and heavy machinery; and
- Changes of government in power.

Mitigating for vast macro-fiscal risks, the following measures are considered:

- Resourcing and implementation of the National Strategy for Food Security to boost local supply in the market and abate the reliance on imported processed foods;
- Support targeted infrastructure investments to create more job opportunities in the market and foster community resilience against effects of climate change;
- Completion of PRM reforms with development partners and continued strengthening of Public Financial Management reforms;
- Implementation of the Domestic Air Service project that improves transportation and medical evacuations.

Part 2: APPROPRIATION AND PRIORITIES

2.0 APPROPRIATION ESTIMATES

The appropriation estimates for the 2023 budget are presented in the below tables.

Head	Budget Head	Recurrent Expenditure	One-Off Expenditure	Capital Expenditure	Statutory Expenditure	2023 Budget (incl stat)	2023 Appropriation Bill
A	Office of the GG	59,200	-	-	194,400	253,600	59,200
B	OPM	6,065,020	109,450	-	328,290	6,502,760	6,174,470
C	Legal Services	1,399,480	-	-	57,600	1,457,080	1,399,480
D	Parliament	690,090	-	-	1,096,360	1,786,450	690,090
E	Audit	417,670	-	-	50,540	468,210	417,670
F	MOF	10,147,580	1,400,000	-	177,900	11,725,480	11,547,580
G	MPWIELMD	7,266,260	-	1,930,040	142,500	9,338,800	9,196,300
H	MHSWGA	14,002,910	-	-	157,900	14,160,810	14,002,910
I	MFT	2,046,400	200,000	-	151,900	2,398,300	2,246,400
J	MLGA	7,079,780	-	5,600,000	147,900	12,827,680	12,679,780
K	Tuvalu Police Service	2,847,700	-	100,000	48,330	2,996,030	2,947,700
L	MTET	7,693,900	759,000	-	162,900	8,615,800	8,452,900
M	MEYS	14,608,620	25,000	-	167,900	14,801,520	14,633,620
N	Judiciary	831,820	-	-	-	831,820	831,820
O	MJCFA	6,346,660	285,670	-	162,900	6,795,230	6,632,330
Grand Total		81,503,090	2,779,120	7,630,040	3,047,320	94,959,570	91,912,250

2.0.1 Operation and Capital Expenditures

Head	Ministry	Operational Expenditure	Capital Expenditure	2023 Budget (incl stat)	2023 Appropriation Bill
A	Office of the GG	253,600	-	253,600	59,200
B	OPM	6,502,760	-	6,502,760	6,174,470
C	Legal Services	1,457,080	-	1,457,080	1,399,480
D	Parliament	1,786,450	-	1,786,450	690,090
E	Audit	468,210	-	468,210	417,670
F	MOF	11,725,480	-	11,725,480	11,547,580
G	MPWIELMD	7,408,760	1,930,040	9,338,800	9,196,300
H	MHSWGA	14,160,810	-	14,160,810	14,002,910
I	MFT	2,398,300	-	2,398,300	2,246,400
J	MLGA	7,227,680	5,600,000	12,827,680	12,679,780
K	Tuvalu Police Service	2,896,030	100,000	2,996,030	2,947,700
L	MTET	8,615,800	-	8,615,800	8,452,900
M	MEYS	14,801,520	-	14,801,520	14,633,620
N	Judiciary	831,820	-	831,820	831,820
O	MJCFA	6,795,230	-	6,795,230	6,632,330
Grand Total		87,329,530	7,630,040	94,959,570	91,912,250

2.0.2 Comparative Expenditure Estimates by Head

Head	Ministry	2020 Actual	2021 Actual	2022 Revised Budget	2023 Budget	2024*(P)	2025*(P)
A	Office of the GG	132,900	178,170	312,650	253,600	254,780	255,990
B	OPM	6,295,140	5,950,280	7,527,630	6,502,760	6,565,030	6,628,550
C	Legal Services	843,050	864,750	1,533,370	1,457,080	1,485,070	1,513,620
D	Parliament	920,940	1,721,040	2,912,600	1,786,450	1,800,250	1,814,330
E	Audit	345,090	290,030	439,110	468,210	476,570	485,090
F	MOF	11,156,030	22,629,280	19,558,370	11,725,480	11,904,040	12,086,170
G	MPWIELMD	20,807,350	7,291,580	6,875,240	9,338,800	7,507,070	7,653,860
H	MHSWGA	19,357,680	13,941,070	17,104,360	14,160,810	14,318,870	14,480,090
I	MFT	2,159,800	2,279,400	2,434,540	2,398,300	2,438,730	2,479,970
J	MLGA	11,220,440	10,813,960	15,859,940	12,827,680	12,922,340	13,018,880
K	Tuvalu Police Service	1,970,500	2,611,020	2,978,210	2,996,030	2,952,980	3,011,070
L	MTET	7,745,940	6,706,220	8,316,590	8,615,800	8,784,860	8,957,300
M	MEYS	10,939,170	12,433,340	13,142,000	14,801,520	14,939,800	15,092,360
N	Judiciary	537,060	544,030	735,710	831,820	848,460	865,430
O	MJCFA	4,981,110	5,439,360	10,071,060	6,795,230	6,915,870	7,038,930
Grand Total		99,412,200	93,693,530	109,801,380	94,959,570	94,114,720	95,381,640

2.0.3 Comparative Expenditure Estimates to Total Expenditures

Budget Heads	2020 Actual	2021 Actual	2022 Revised Budget	2023 Budget	2024*(P)	2025*(P)
Office of the GG	0.1%	0.2%	0.3%	0.3%	0.3%	0.3%
OPM	6.3%	6.4%	6.9%	6.8%	7.0%	6.9%
Legal Services	0.8%	0.9%	1.4%	1.5%	1.6%	1.6%
Parliament	0.9%	1.8%	2.7%	1.9%	1.9%	1.9%
Audit	0.3%	0.3%	0.4%	0.5%	0.5%	0.5%
MOF	11.2%	24.2%	17.8%	12.3%	12.6%	12.7%
MPWIELMD	20.9%	7.8%	6.3%	9.8%	8.0%	8.0%
MHSWGA	19.5%	14.9%	15.6%	14.9%	15.2%	15.2%
MFT	2.2%	2.4%	2.2%	2.5%	2.6%	2.6%
MLGA	11.3%	11.5%	14.4%	13.5%	13.7%	13.6%
Tuvalu Police Service	2.0%	2.8%	2.7%	3.2%	3.1%	3.2%
MTET	7.8%	7.2%	7.6%	9.1%	9.3%	9.4%
MEYS	11.0%	13.3%	12.0%	15.6%	15.9%	15.8%
Judiciary	0.5%	0.6%	0.7%	0.9%	0.9%	0.9%
MJCFA	5.0%	5.8%	9.2%	7.2%	7.3%	7.4%

2.0.4 Comparative Expenditure Estimates by Natural Account

Natural Account Description	Governor General	OPM	Legal Services	Parliament	Audit	Finance	MPWIELMD	Health	MFT	MLGA	Police	MTET	MEYS	Judiciary	MJCFA
Staffing															
Salary - Local	15,290	1,790,570	801,020	97,410	307,760	1,858,170	2,270,670	3,733,520	1,014,440	3,072,750	1,878,580	1,517,610	4,582,440	261,450	1,170,810
Salary - Expatriate/ Contract	-	-	-	6,000	-	51,940	-	208,050	184,060	77,270	-	373,870	210,630	179,810	630,100
Salary - Casuals	-	29,420	-	-	-	19,000	1,210,910	38,500	-	62,000	87,360	875,830	26,710	-	-
Consultant Fees	-	40,000	42,000	-	-	-	-	-	-	136,680	-	20,000	-	-	-
Allowances	2,400	81,940	19,910	5,160	6,000	90,970	174,140	192,650	56,060	37,410	309,600	582,290	108,130	1,500	90,270
Provident Fund	1,530	186,250	80,860	9,740	31,380	275,410	244,130	375,210	118,870	322,250	200,100	197,750	494,360	27,130	124,370
Relieving Fund	-	227,260	25,000	-	-	50,000	73,040	-	29,920	139,120	-	108,130	139,210	-	26,160
Gratuity	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000	-
Sub Total	19,220	2,355,440	968,790	118,310	345,140	2,345,490	3,972,890	4,547,930	1,403,350	3,847,480	2,475,640	3,675,480	5,561,480	479,890	2,041,710
Travel & Communication															
Overseas Business Travel	10,000	224,950	41,280	10,000	9,890	41,100	72,000	427,410	19,500	28,000	40,000	48,000	355,760	5,000	434,920
Local Business Travel	5,000	94,130	79,950	45,000	15,000	30,540	75,590	84,620	25,500	68,990	16,000	33,930	124,260	15,000	92,050
Leave Travel	1,000	21,570	14,100	4,000	5,000	29,430	26,600	29,560	13,500	15,430	12,000	29,140	122,510	4,000	40,840
Statutory Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telecom & Internet	2,000	21,960	12,160	3,480	400	14,920	59,200	98,720	30,480	28,900	9,000	36,630	27,880	9,600	498,620
Sub Total	18,000	362,610	147,490	62,480	30,290	115,990	233,390	640,310	88,980	141,320	77,000	147,700	630,410	33,600	1,066,430
Maintenance															
R&M (Vessel)	-	-	-	-	-	-	-	-	12,200	-	45,470	550,000	-	-	-
R&M (Motor Vehicles)	1,000	14,250	400	2,600	2,000	4,600	125,100	16,790	5,400	17,970	10,200	29,070	12,200	2,000	38,050
R&M (Plant)	-	-	-	-	-	-	16,400	-	13,000	49,000	-	3,120	1,000	-	-
R&M (Office Equipments)	500	6,130	2,600	1,030	1,500	10,700	30,050	15,300	19,000	7,450	5,940	11,400	19,900	1,000	57,000
R&M (Buildings/Facilities)	-	85,200	5,800	2,000	-	2,500	619,500	18,410	58,400	-	11,790	59,000	45,850	500	46,000
Deferred Maintenance	-	-	-	-	-	-	500,000	-	-	-	-	-	-	-	-
Sub Total	1,500	105,580	8,800	5,630	3,500	17,800	1,291,050	50,500	108,000	74,420	73,400	652,590	78,950	3,500	141,050
Fuel and Oil															
Petrol and Oil	2,500	7,820	2,900	2,000	500	11,170	123,850	38,790	96,650	156,770	18,820	38,000	40,500	2,000	51,700
Vessel Fuel	-	-	-	-	-	-	-	-	-	-	61,500	1,950,000	-	-	-
Sub Total	2,500	7,820	2,900	2,000	500	11,170	123,850	38,790	96,650	156,770	80,320	1,988,000	40,500	2,000	51,700
Grants, Subsidies & Donations															
Subsidy	-	-	-	-	-	-	-	-	-	-	-	-	178,130	-	-
Cost of Service Obligation (CSO)	-	-	-	-	-	736,210	-	-	-	-	-	-	-	-	-
Grants - General	-	-	-	-	-	60,000	25,000	100,000	225,000	25,000	-	-	2,362,740	-	400,000
Grants - Falekaupule	-	-	-	-	-	-	-	-	-	299,960	-	-	-	-	-
Grants - Block	-	-	-	-	-	-	-	-	-	380,980	-	-	-	-	-
Grants - VDS	-	-	-	-	-	-	-	-	-	1,600,000	-	-	-	-	-
Financial Support/Donation	-	54,380	-	-	-	1,210,000	-	-	-	41,000	-	-	25,000	-	200,000
Sub Total	-	54,380	-	-	-	2,006,210	25,000	100,000	225,000	2,346,940	-	-	2,565,870	-	600,000
Training															
Attachment training	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Training Awards	-	-	-	-	-	-	-	-	-	-	33,600	1,000	-	-	-
Capacity Development	-	-	24,900	3,000	-	6,000	3,000	49,200	1,940	184,360	-	6,000	-	30,000	-
Sub Total	-	10,000	24,900	3,000	-	6,000	3,000	49,200	1,940	184,360	33,600	7,000	-	30,000	-

Natural Account Description	Governor General	OPM	Legal Services	Parliament	Audit	Finance	MPWIELMD	Health	MFT	MLGA	Police	MTET	MEYS	Judiciary	MJCF
Goods and Services															
Clothing Allowance	-	-	-	-	-	-	-	600	-	-	-	-	-	-	26,250
Housing Allowance	-	-	-	-	-	6,000	-	621,250	-	-	-	-	-	-	-
Rental/Rent subsidy	-	84,770	12,800	40,000	-	16,910	1,069,600	217,410	7,020	-	10,250	-	38,020	2,000	741,620
Education Children Allowance	-	-	-	-	-	-	-	3,000	-	-	-	-	-	-	476,900
Cost of Living Adjustment (COLA)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	513,970
Office Stationery	990	15,270	9,250	8,700	2,500	19,630	20,900	31,170	10,600	19,740	5,020	23,410	45,200	3,200	9,880
Office Expenses	5,000	65,160	148,040	390,600	1,540	57,170	62,550	41,370	25,890	55,600	15,030	44,450	151,060	15,000	103,390
Supplies and Gears	7,000	32,570	-	-	-	1,680	190,980	653,570	21,900	23,000	510	99,220	65,960	-	18,300
Plant and Equipment	-	78,990	800	2,380	11,260	22,970	8,000	26,200	32,030	16,240	17,050	13,000	28,000	6,000	52,940
Welfare Schemes	-	-	-	-	-	4,000	-	1,244,200	-	-	-	-	-	-	-
Compensation	-	-	-	-	-	-	-	5,000	-	109,990	-	-	-	-	-
Entertainment	5,000	75,640	14,300	7,120	5,000	38,390	43,100	26,720	34,000	15,920	9,500	20,500	32,960	3,000	106,500
Ration/Victualling	-	-	-	-	-	-	-	100,000	7,680	16,000	34,850	344,000	567,130	-	-
Vessel Slipping	-	-	-	-	-	-	-	-	-	-	-	740,000	-	-	-
Uniform	-	-	3,000	-	-	8,800	-	10,420	-	1,000	2,050	10,000	-	-	2,500
Utilities	-	6,400	6,100	-	-	1,291,850	3,200	16,650	3,200	3,200	-	3,200	18,200	-	73,500
Drugs and Medicines	-	-	-	-	-	-	-	4,247,950	-	10,000	-	-	-	-	-
Insurance	-	-	-	-	-	200,000	-	5,000	-	-	-	10,000	-	-	183,820
Overseas Contribution	-	19,370	2,300	34,680	7,050	127,110	168,060	13,700	104,640	5,000	3,080	503,840	371,700	400	376,090
Freight	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-	-
Non-taxable allowance	-	2,900,480	50,000	15,200	10,900	35,460	34,700	1,235,220	75,530	47,800	5,000	12,600	4,438,170	253,240	36,300
Fumigation	-	-	-	-	-	-	-	-	-	-	-	117,900	-	-	-
Bank Charges	-	-	-	-	-	200,000	-	-	-	-	-	-	-	-	9,490
Forex (Gains/Losses)	-	-	-	-	-	50,000	-	-	-	-	-	-	-	-	-
Systems/Annual Subscriptions	-	-	-	-	-	351,660	1,000	1,750	-	-	5,390	-	-	-	-
Land Leases	-	-	-	-	-	3,000,000	-	-	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	1,000,000	15,000	75,000	-	-	-	40,000	-	-	-
Sub Total	17,990	3,278,650	246,590	498,680	38,250	6,431,630	1,617,090	8,576,180	322,490	328,490	107,730	1,982,120	5,756,400	282,840	2,731,450
Loans and Interest															
Domestic Loan Repayment - principal	-	-	-	-	-	296,860	-	-	-	-	-	-	-	-	-
Domestic Loan Repayment - interest	-	-	-	-	-	316,430	-	-	-	-	-	-	-	-	-
Sub Total	-	-	-	-	-	613,290	-	-	-	-	-	-	-	-	-
Total Operating Expenditure	59,210	6,174,480	1,399,470	690,100	417,680	11,547,580	7,266,270	14,002,910	2,246,410	7,079,780	2,847,690	8,452,890	14,633,610	831,830	6,632,340
Capital Expenditure	-	-	-	-	-	-	1,930,040	-	-	5,600,000	100,000	-	-	-	-
Statutory Allocation	194,400	328,290	57,600	1,096,360	50,540	177,900	142,500	157,900	151,900	147,900	48,330	162,900	167,900	-	162,900
Grand Total	253,600	6,502,760	1,457,080	1,786,450	468,210	11,725,480	9,338,800	14,160,810	2,398,300	12,827,680	2,996,030	8,615,800	14,801,520	831,820	6,795,230

2.0.5 Comparative Revenue Estimates by Head

Budget Heads	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget	2024*	2025*
Office of the GG	-	-	-	-	-	-
OPM	205,860	28,810	13,000	13,000	13,260	13,530
Legal Services	101,210	25,820	186,100	114,000	116,280	118,610
Office of the Parliament	-	-	-	-	-	-
Office of the Auditor General	6,000	4,000	40,000	25,000	25,500	26,010
MOF	41,490,150	26,053,440	43,133,210	36,590,230	31,164,990	36,417,550
MPWIELMD	347,250	411,210	270,500	235,000	239,700	244,490
MHSWGA	4,930	4,440	3,100	-	-	-
MFT	44,281,420	48,839,680	37,717,210	40,273,730	41,079,210	41,900,790
MLGA	209,220	126,960	77,600	2,000	2,040	2,080
Tuvalu Police Services	60,670	47,500	132,710	79,560	81,150	82,770
MTET	2,125,100	2,036,390	2,810,500	2,669,530	2,722,920	2,777,380
MEYS	2,450	3,580	2,700	3,400	3,470	3,540
Office of the Judiciary	4,920	21,400	17,700	22,850	23,310	23,770
MJCFA	8,811,320	4,954,140	9,177,000	6,839,800	6,976,600	7,116,130
Grand Total	97,650,500	82,557,370	93,581,330	86,868,100	82,448,430	88,726,650

2.0.6 Comparative Revenue Estimates to Total Revenues

Budget Heads	2020 Actuals	2021 Actuals	2022 Revised Budget	2023 Budget	2024*(p)	2025*(p)
Office of the GG	-	-	-	-	-	-
OPM	0.2%	-	-	-	-	-
Legal Services	0.1%	-	0.2%	0.1%	0.1%	0.1%
Office of the Parliament	-	-	-	-	-	-
Office of the Auditor General	-	-	-	-	0.0%	0.0%
MOF	42.5%	31.6%	46.1%	42.1%	37.8%	41.0%
MPWIELMD	0.4%	0.5%	0.3%	0.3%	0.3%	0.3%
MHSWGA	-	-	-	-	-	-
MFT	45.3%	59.2%	40.3%	46.4%	49.8%	47.2%
MLGA	0.2%	0.2%	0.1%	-	0.0%	0.0%
Tuvalu Police Services	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%
MTET	2.2%	2.5%	3.0%	3.1%	3.3%	3.1%
MEYS	-	-	-	-	-	-
Office of the Judiciary	-	-	-	-	-	-
MJCFA	9.0%	6.0%	9.8%	7.9%	8.5%	8.0%

2.1 2022 BUDGET PERFORMANCE

The 2022 Budget was framed against significant uncertainty given the lingering impacts of COVID-19 and the new normal. Nonetheless, the outturn exceeded expectations with good performance from tax, import duties and non-tax revenue lines.

Due to effective internal expenditure control measures, there was no supplementary budget in the year 2022. Virements have also been controlled to ensure that allocated resources are expended on intended activities to achieve expected outcomes and outputs.

Actual year to date budget performance has been tracking well compared to expectations, the notable change being due to better performance from the taxes and import duties. Overall, the 2022 budget is expected to conclude with a small deficit bottom-line position.

2.2 ALIGNING THE BUDGET TO NATIONAL DEVELOPMENT PRIORITIES

In formulating the expenditure measures of the 2023 Budget, the Government ensures that Tuvalu's funding priorities are consistent with the National Development Strategy Plan. The "Te KETE" has five key strategic priority areas and 20 National Outcomes which departments reference when developing their Annual Work Plans and budget for 2023.

- Revamping Government salary structure to ensure a productive workforce with different professions recognized;
- Consolidation of all laws of Tuvalu;
- Strengthen the capacity of staff by procuring necessary FMIS modules to improve public financial management;
- Enhancing quality of life through an effective healthcare service by allowing adequate provision for TOMRS and COVID-19 related measures;
- Progressing development of outer island air strip for the Domestic Air Service operation;
- Improving transport infrastructure and provide reliable and sustainable transport services by allocating appropriate budget for vessel slipping and fuel provisions;
- Improving the quality and broadening the scope and reach of education – Government will invest substantially in the education sector with increased funding for scholarships and civil service capacity building. The government is committed to providing accessible training programs that will build on our people's skill set and knowledge, ultimately reducing Tuvalu's reliance on expatriate workers.

2.3 2023 BUDGET POLICY SETTINGS

The 2023 Budget has been formulated towards mitigating the fiscal challenges confronting Tuvalu and to navigate the numerous economic headwinds as a result of the COVID-19 pandemic, Ukraine War and lower future revenue collections. FY2023 budget was centered around maintaining a sustainable fiscal position so that the Government does not indulge a significant negative fiscal balance to an extent to which excessive drawing of reserves would be required. To be able to achieve this objective and in view of the current global situation, the basis of effective allocation of resources hinges on effective expenditure policy measures and the ability of the Government to source additional revenues for FY2023.

Key revenue and expenditure policies underpinning the formulation of the 2023 budget are as follows:

Revenue Policy

- Responsible economic management and macro-economic stability ensuring full revenues are accounted for and fiscal commitments are fulfilled, hence the projected total revenue of **\$3.8m** be sourced domestically from government services rendered to the public.
- Promote the fishing sector to encourage foreign fishing vessels to fish in Tuvalu waters which in turn will boost fisheries revenue. For that, a total **\$40.2m** is expected to receive from fishing revenues;
- Strengthen compliance and stringent border controls for imported goods and services to ensure correct dues are received and thus the **\$11.7m** projected for 2023;

- Enhance relationships and coordination with development partners sustainable budget support aimed at clear project outcomes, hence a projected total estimate of **\$24.5m**; and
- Finalize arrangements with the dot TV transitioning to its new service provider. The uncertainty on the final details of the transition results in a more conservative approach taken for dotTV revenue, thus the projected **\$6.6m**.

Expenditure Policy

- Timely adjustments of fiscal plans to avoid breaching of fiscal anchors, meeting mandatory contributions and ensure sufficient liquidity to meet expenditure requirements and urgent and unforeseen expenditure requirements;
- Implementation of a new pay structure for Government employees resulting in an additional **\$3.9m** for staffing;
- Allocation of resources consistent with policy priorities of Te KETE (“strategic” allocation) and promote co-sharing of activities to control costs;
- Increase investment in education, health systems and public health to build a resourceful, knowledgeable and healthy population by restricting the use of catering for Government functions, therefore the allocation of **\$6.9m** and **\$6.0m** for scholarship and medical referral scheme respectively.
- Improve the productivity of government investments in social and economic infrastructure and SOEs resulted in the continuation of outer island developments with a **\$5.6m** and **\$1.5m** for other major government infrastructure related initiatives; and
- Effectively manage international day celebrations, leave travel allocations, overseas business travel and use of other internet service providers led to significant decreases in travel and communication, training as well as grants and subsidies budget allocations.

2.4 ONGOING AND NEW INITIATIVES

Notwithstanding the substantial increase in expenditure allocation for capital items, the provision of funding for new Government initiatives is consistent with the budget theme to ensure vulnerable sections of the society are benefited. Several reforms from 2022 will continue in 2023 with additional funding. Leading entities of these initiatives are tabulated below.

TABLE 5: GOVERNMENT INITIATIVES

Head	Ministry	Recurring Expenses	Existing Reforms	New Initiatives	Operational	Statutory	Capital	Total
A	Office of the GG	59,200	-	-	59,200	194,400	-	253,600
B	OPM	6,065,020	-	109,450	6,174,470	328,290	-	6,502,760
C	Legal Services	1,399,480	-	-	1,399,480	57,600	-	1,457,080
D	Parliament	690,090	-	-	690,090	1,096,360	-	1,786,450
E	Audit	417,670	-	-	417,670	50,540	-	468,210
F	MOF	9,647,580	500,000	1,400,000	11,547,580	177,900	-	11,725,480
G	MPWIELMD	6,289,760	976,500	-	7,266,260	142,500	1,930,040	9,338,800
H	MHSWGA	12,207,810	1,500,000	295,100	14,002,910	157,900	-	14,160,810
I	MFT	2,196,400	50,000	-	2,246,400	151,900	-	2,398,300
J	MLGA	6,476,540	-	603,240	7,079,780	147,900	5,600,000	12,827,680
K	Tuvalu Police Service	2,847,700	-	-	2,847,700	48,330	100,000	2,996,030
L	MTET	7,693,900	759,000	-	8,452,900	162,900	-	8,615,800
M	MEYS	13,650,900	628,000	354,720	14,633,620	167,900	-	14,801,520
N	Judiciary	613,580	218,240	-	831,820	-	-	831,820
O	MJCFA	6,369,000	263,330	-	6,632,330	162,900	-	6,795,230
Total		76,624,630	4,895,070	2,762,510	84,282,210	3,047,320	7,630,040	94,959,570

2.5 MEDIUM TERM FISCAL FRAMEWORK 2022-2025

The Medium-Term Fiscal Framework (MTFF) is a multi-year tool that serves as the basis for the preparation of the estimates of revenue and expenditure for the annual budget and two forward years. The MTFF is a critical tool used in budgeting to provide guidance in assessing resource allocations for future policy changes and new programmes. In projecting estimates for two forward years, current estimates are indexed through the use of macroeconomic parameters and trend analysis.

TABLE 6: MEDIUM TERM FISCAL FRAMEWORK

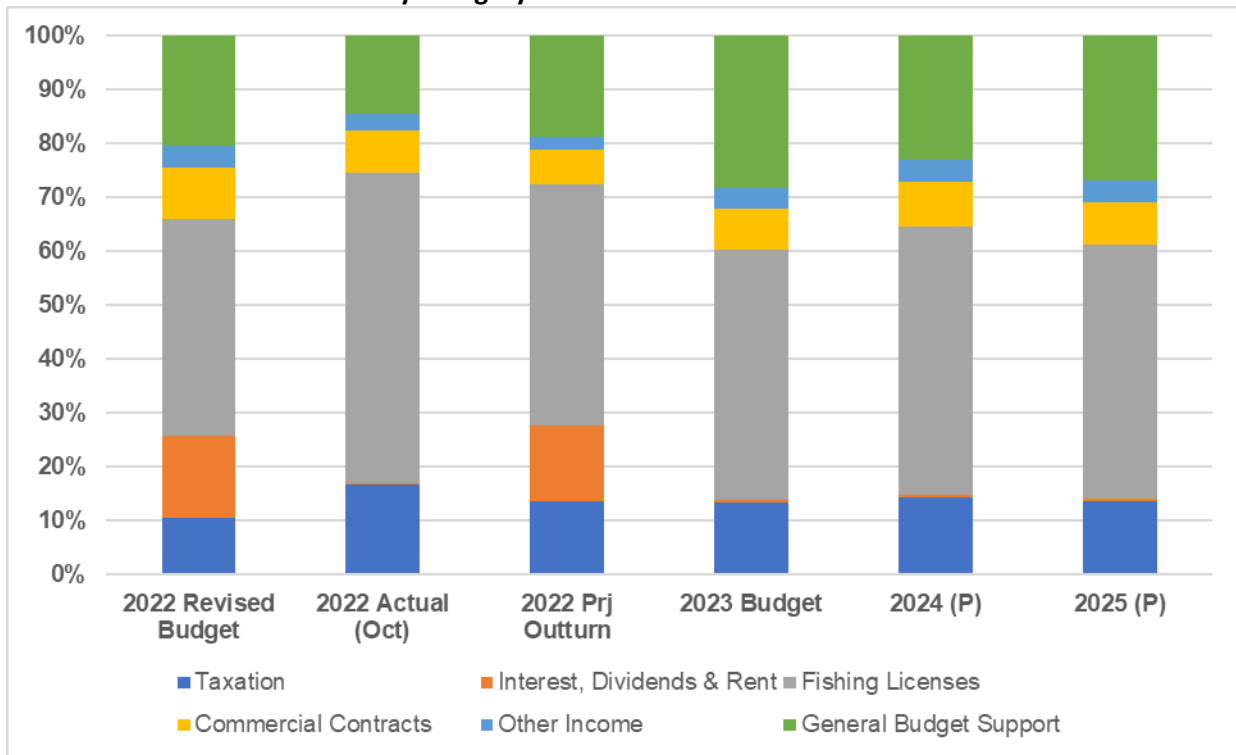
CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Taxation	9,907,000	10,360,140	12,086,830	11,730,000	11,913,600	12,151,870
Interest, Dividends & Rent	6,769,370	227,500	5,274,140	319,630	317,870	324,220
Fishing Licenses	30,510,500	35,671,420	36,773,640	33,203,380	33,867,450	34,544,800
Commercial Contracts	9,070,000	4,964,130	5,791,490	6,694,480	6,828,370	6,964,940
Other Income	3,732,030	1,824,490	2,127,870	3,377,660	3,440,110	3,508,920
Total Domestic Recurrent Revenue	59,988,900	53,047,680	62,053,970	55,325,150	56,367,400	57,494,750
Staffing	30,136,760	22,647,120	26,454,930	34,091,380	34,771,310	35,466,730
Travel & Communication	3,365,900	1,986,410	2,285,710	2,676,700	3,028,200	3,088,760
Maintenance	2,250,960	1,306,760	1,562,290	2,597,260	2,668,590	2,721,960
Fuel & Oil	2,491,650	2,250,110	2,629,500	2,596,660	2,648,590	2,701,560
Grants, Subsidies & Donations	13,299,730	10,632,510	15,735,410	6,523,400	7,923,400	7,923,400
Medical Treatment Scheme	9,196,710	4,323,480	9,196,710	6,000,000	6,000,000	6,000,000
Scholarship	6,297,290	3,183,060	6,378,920	7,584,170	7,584,170	7,584,170
Training	458,100	165,270	192,810	353,000	360,060	367,260
Goods & Services	17,658,830	12,375,610	15,226,400	18,467,230	19,869,790	20,267,190
Loan & Interest Payment	995,900	605,200	605,200	613,290	613,290	613,290
Total Domestic Recurrent Expense	86,151,830	59,475,530	80,267,880	81,503,090	85,467,400	86,734,320
Net Recurrent Balance	- 26,162,930	- 6,427,850	-18,213,910	- 26,177,940	- 29,100,000	-29,239,570
Fishing Licenses	7,155,710	-	3,000,000	7,054,320	7,195,410	7,339,310
Interest Revenue (TTF Distribution)	7,403,430	-	7,403,430	-	-	-
Total Domestic Non-Recurrent Revenue	14,559,140	-	10,403,430	7,054,320	7,195,410	7,339,310
Capital Expenditures	8,064,050	3,560,390	8,064,050	7,630,040	5,600,000	5,600,000
One-off Program Expenditure	12,230,620	-	-	2,779,120	-	-
Total Domestic Non-Recurrent Expenditure	20,294,670	3,560,390	8,064,050	10,409,160	5,600,000	5,600,000
Appropriation Fund	106,446,500	63,035,920	88,331,930	91,912,250	91,067,400	92,334,320
Statutory Expenditure	3,354,880	2,418,820	2,821,950	3,047,320	3,047,320	3,047,320
Grand Total Expenditure	109,801,380	65,454,740	91,153,880	94,959,570	94,114,720	95,381,640
Domestic Budget Balance	- 35,253,340	- 12,407,060	-18,696,480	- 32,580,100	- 30,551,910	-30,547,580
General Budget Support	19,033,280	9,018,230	16,592,620	24,488,630	18,885,620	23,892,590
Grand Total Revenue	93,581,320	62,065,910	89,050,020	86,868,110	82,448,430	88,726,660
Fiscal Budget Balance	- 16,220,060	- 3,388,830	- 2,103,860	- 8,091,460	- 11,666,290	- 6,654,980

2.6 REVENUE

This section provides an overview of revenue performance in 2022 and projected revenue estimates for FY2023.

Over the years, Government revenue collections are highly dependent on several factors with fishing revenues the main contributor to the overall revenue totals. Other significant sources of revenues include dotTV receipts, import duties and of course budget support from development partners.

Chart 7: Revenue Contribution by Category



Projections indicate Import Duties will slightly increase in 2023 as a result of an effective fully operational Asycuda system. Fishing revenues remain relatively at the same level while receipts from dotTV domain will be subject to change depending on the details of transitioning to its new service provider. The Government of Tuvalu acknowledges the support from its bilateral partners, contributing 28% of the total government revenue base.

2.6.1 Taxation

Taxation revenue is expected to increase by \$1.8 million (18%) to \$11.7 million in 2023. The major driver resulted from an increase in estimates of excise duties by \$900,000, income tax by \$300,000, import duty by \$278,000 and TCT and company tax by \$200,000 each. This accounts for the effective implementation of the Asycuda system and increase in the level of employment opportunities on construction activities for a number of projects that continue and commence in 2023. The implementation of an improved information system (asycuda) and automation has reduced Customs processing and clearance time, thus significantly improving the integrity and quality of service delivery and improve revenue collection.

TABLE 7: TAXATION

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Personal Income Tax (PAYE)	2,200,000	2,289,440	2,671,020	2,500,000	2,550,000	2,601,000
Company Tax	2,100,000	2,028,470	2,366,550	2,300,000	2,346,000	2,392,920
Tuvalu Consumption Tax	1,900,000	2,232,070	2,604,080	2,100,000	2,142,000	2,184,840
Presumptive Tax	45,000	15,660	18,270	30,000	30,600	31,210
Departure Tax	75,000	-	-	40,000	40,800	41,620
Import Duty	2,422,000	1,772,840	2,068,310	2,700,000	2,754,000	2,809,080
Import Levy	200,000	144,550	168,640	300,000	306,000	312,120
Excise	800,000	1,688,960	1,970,450	1,700,000	1,734,000	1,768,680
Service Levy	165,000	188,150	219,510	60,000	10,200	10,400
Taxation	9,907,000	10,360,140	12,086,830	11,730,000	11,913,600	12,151,870

2.6.2 Interest, Dividends and Rent

Interest, dividends and rent revenue is expected to decrease by \$6.4 million (95%) to \$319,630 in 2023. This major drop is driven from no investment returns in the TTF, as it projected the maintained value exceeding the market value.

TABLE 8: INTEREST, DIVIDENDS & RENT

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Interest Revenue	5,510,000	-	4,999,990	75,000	76,500	78,030
Dividends	1,100,000	-	-	-	-	-
Rentals	41,400	170,440	207,570	170,000	165,240	168,540
Hire	107,980	46,290	54,010	64,630	65,930	67,240
Lease Revenue	10,000	10,770	12,570	10,000	10,200	10,400
Interest, Dividends & Rent	6,769,370	227,500	5,274,140	319,630	317,870	324,220

2.6.3 Fishing Licenses

Recurrent fishing licenses are anticipated to reach \$33.2 million, an increase of \$2.7 million (9%) from the 2022 Revised Budget. This growth results from increases in the market value of fishing days sold under the VDS and strong returns from the US Treaty Agreement. The full value of the recent increase of the US Treaty Agreement will be realized in the 2024 financial year. Favorable exchange rates between the US and AUD currencies also improve revenues from this source.

TABLE 9: FISHING LICENSES

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Access fee	1,025,640	96,040	-	1,085,350	1,107,060	1,129,200
Flagship management fee	1,923,080	1,982,200	2,312,560	2,027,030	2,067,570	2,108,920
Fishing Licence - Long Line Vessels	256,410	374,230	333,330	95,240	97,140	99,080
Vessel days - Purse Seine - Bilateral	20,535,900	28,486,150	25,666,670	21,665,630	22,098,940	22,540,920
Vessel days - Purse Seine - US Treaty	-	590,480	-	1,489,870	1,519,660	1,550,060
Vessel days - Purse Seine - Traded	153,850	688,850	192,310	394,240	402,130	410,170
Vessel days - Purse Seine - FSMA	1,707,690	2,940,650	2,133,330	2,206,830	2,250,970	2,295,990
Vessel days - Purse Seine - Sub Regic	3,369,470	-	4,212,360	3,397,520	3,465,470	3,534,780
Other Vessels (BU,FC,PL)	615,380	221,210	769,230	841,680	858,510	875,680
Transshipment	923,080	291,610	1,153,850	-	-	-
Fishing Licenses	30,510,500	35,671,420	36,773,640	33,203,380	33,867,450	34,544,800

2.6.4 Commercial Contracts

Commercial contracts are expected to decrease by \$2.4 million (26%) to \$6.7 million. This drop is mainly due to the uncertainty of the dotTV new contract arrangement, hence a slightly more conservative approach has been adopted of which to maintain at the level that previously received from the Verisign.

TABLE 10: COMMERCIAL CONTRACTS

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Dot TV Marketing Agreement	9,000,000	4,984,130	5,791,490	6,650,000	6,783,000	6,918,660
Upper Air Space	70,000	-	-	44,480	45,370	46,280
Commercial Contracts	9,070,000	4,964,130	5,791,490	6,694,480	6,828,370	6,964,940

2.6.5 Other Income

Other income is projected to collect at \$3.4 million, a slight decrease of \$354,370 (9%) from the 2022 Revised Budget. This reflects other revenue generated by the government through its services offered to the public. Projections for service fee and miscellaneous revenues have been scale down to reflect more realistic estimates based on current services rendered by line Ministries.

TABLE 11: OTHER INCOME

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Service Fee	427,810	153,740	179,420	264,560	269,850	275,250
Registraion	862,720	552,060	643,810	840,100	856,900	874,040
Sales	377,270	80,950	94,270	319,000	320,280	326,690
Stevedoring & Wharfage	165,000	51,600	60,200	165,000	168,300	171,670
Fares	314,000	219,980	256,630	328,000	334,560	341,250
Freights	462,000	185,130	215,990	462,000	471,240	480,660
Birth, Death and Marriage	100	470	540	-	-	-
Penalties and Fines	102,070	19,360	22,590	36,050	36,770	37,510
Licensing	29,430	22,780	26,550	21,800	22,240	22,680
Charter	651,090	175,460	204,700	652,000	665,040	678,340
Membership	500	160	190	600	610	620
Affidavit	-	10	10	-	-	-
Passport	101,040	124,000	143,970	121,050	123,470	125,940
Commission	70,000	120,200	140,240	105,000	107,100	109,240
Security Bonds	3,000	-	-	-	-	-
Miscellaneous	166,000	118,580	137,970	62,500	63,750	65,030
Other Income	3,732,030	1,824,490	2,127,080	3,377,660	3,440,110	3,508,920

2.6.6 Fishing Licenses (Non-Recurrent Revenue)

Non-recurrent fishing licenses are estimated to be \$7.1 million, \$101,390 (1%) lower than the 2022 Revised Budget. Despite the reduction in revenue projections for the new fiscal year, government is confident to collect revenues on the basis that all the days will be sold by the Fisheries department. Transshipment projection has been removed due to the uncertainty of COVID-19.

TABLE 12: FISHING LICENSES (NON-RECURRENT REVENUE)

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Access fee	256,410	-	-	266,000	271,320	276,750
Fishing Licence - Long Line Vessels	76,920	-	-	39,900	40,700	41,510
Vessel days - Purse Seine - Bilateral	5,130,770	-	3,000,000	5,266,800	5,372,140	5,479,580
Vessel days - Purse Seine - Traded	38,460	-	-	146,300	149,230	152,210
Vessel days - Purse Seine - FSMA	425,640	-	-	425,600	434,110	442,790
Vessel days- Purse Seine - Sub Region	842,890	-	-	670,320	683,730	697,400
Other Vessels (BU,FC,PL)	153,850	-	-	239,400	244,190	249,070
Transshipment	230,770	-	-	-	-	-
Fishing License (Non-Recurrent)	7,155,710	-	3,000,000	7,054,320	7,195,420	7,339,310

2.6.7 General Budget Support

Development partners play a very important role in assisting Tuvalu to meet national development priorities. Funding is received through both cash and non-cash mechanisms.

General budget support is estimated at \$24.5 million, an increase of \$5.5 million (29%) from the 2022 Revised Budget. This increase is mainly driven by favorable exchange rates, slight increase of the ROC budget support and receiving of the World Bank direct budget support. The ADB budget support will be realized in 2024 and therefore, government is not anticipating any direct budget support from ADB in 2023.

Through the policy reform matrix, the general budget support provides targets for policy delivery. This financial assistance has been accompanied by a focus on the importance of strengthening public financial management systems and the achievement of key social inclusive targets to create capacities for sustainable development.

TABLE 13: GENERAL BUDGET SUPPORT

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
DFAT contribution	1,500,000	2,999,980	2,999,980	1,500,000	1,500,000	1,500,000
New Zealand contribution	1,904,800	-	1,904,800	1,396,650	1,396,650	1,396,650
World Bank	-	-	-	10,135,130	-	10,135,130
Grants Received (ROC)	9,358,960	4,957,520	9,358,960	10,810,810	10,810,810	10,810,810
ADB Grant	5,128,160	-	-	-	5,128,160	-
Grants - European Union (EU)	1,091,360	-	1,091,360	596,040	-	-
Grants - Other Development Partners	50,000	1,060,740	1,237,530	50,000	50,000	50,000
General Budget Support	19,033,280	9,018,230	16,592,620	24,488,630	18,885,620	23,892,590

2.7 EXPENDITURE

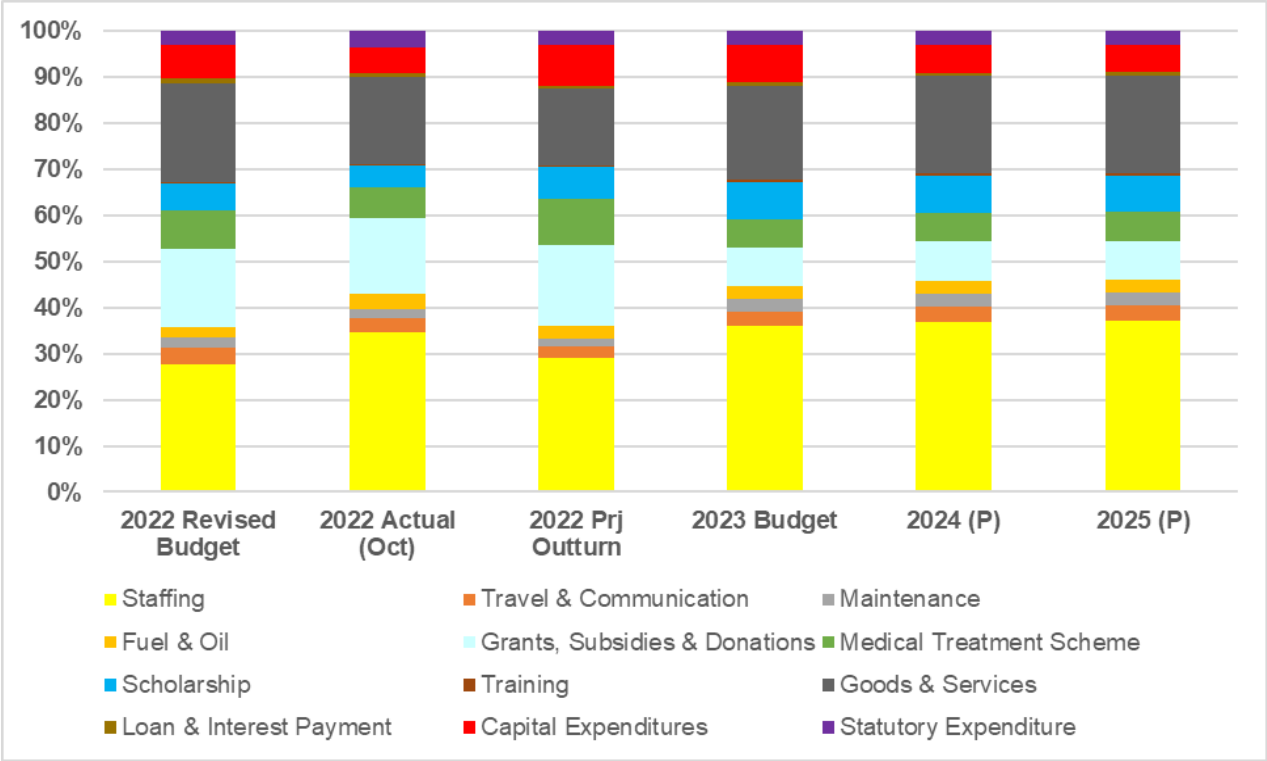
Expenditure in the 2023 Budget is expected to be lower than the FY 2022 Revised budget reflecting the reduced revenue base as a result of the expected volatility of major revenue items and the need for expenditure restraint to meet the fiscal responsibility ratios.

Consistent with the fiscal strategy and expected revenue limit, all departments were advised of operational expenditure ceilings within which to develop the 2023 Budget. Ceilings were approved by Cabinet in June and departments annual work plans with budgets were based on the allocated ceilings. Government on-going and new initiatives were considered separately from operational costs based on new project proposals to enable the government to prioritize new investment.

New project proposals were discussed extensively by the Finance, Government Advisory Committee (GAC) and Cabinet approved proposals were included in the formulation of 2023 Budget.

The total ceiling amount was set to around \$86.7 million and at the end of the budget consultations with the Ministries. Along with new project proposals plus general increase in operational expenses, the total approved expenditure is \$94.9 million.

Chart 8: Expenditure Contribution by Category



2.7.1 Staffing

Total expenditure on personnel emoluments is budgeted at \$34.1 million, an increase of \$4.0 million (13%) from 2022 Revised Budget. This is driven by the introduction of the new salary structure by shifting from the traditional into a broadband structure level.

The total establishment for 2023 has been approved at 1,380 permanent staff with an increase of 87 staff above the 2022 levels. These new established positions were approved for key sectors that urgently require additional human resources to assist in providing services to the public which includes teachers, nurses and waste support staff.

In accordance with the requirements of the Public Finance Act, a breakdown of Ministry establishments, by band and position title is included at Schedule 4.

TABLE 14: STAFFING

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Salary - Local	19,675,680	14,129,070	16,538,140	24,372,490	24,835,860	25,332,580
Salary - Expatriate/ Contract	3,378,030	2,641,300	2,953,350	1,880,720	1,918,340	1,956,700
Salary - Casuals	2,018,200	2,069,340	2,414,230	2,349,740	2,396,730	2,444,670
Consultant Fees	188,430	207,750	242,380	238,680	243,450	248,320
Allowances	1,900,650	1,332,710	1,650,000	1,736,670	1,793,590	1,829,460
Provident Fund	2,223,780	1,539,570	1,797,920	2,685,230	2,738,930	2,793,710
Relieving Fund	722,000	701,900	829,160	817,850	834,200	850,890
Gratuity	30,000	25,470	29,720	10,000	10,200	10,400
Staffing	30,136,760	22,647,120	26,454,890	34,091,380	34,771,310	35,466,730

2.7.2 Travel and Communication

Expenditure on travel and communications is budgeted at \$2.7 million, a slight decrease of \$689,200 (20%) from the 2022 Revised Budget. This drop is mainly on the travel component due to the effective control of travel and active participation in high level meetings and forums through the online/virtual platform.

TABLE 15: TRAVEL AND COMMUNICATION

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Overseas Business Travel	1,058,570	991,290	1,046,300	662,100	966,720	986,060
Local Business Travel	907,420	395,590	506,420	791,960	820,500	836,910
Leave Travel	628,220	76,280	107,440	368,690	376,060	383,580
Tele com & Internet	771,690	523,260	625,540	853,950	864,910	882,210
Travel & Communication	3,365,900	1,986,410	2,285,710	2,676,700	3,028,200	3,088,760

2.7.3 Maintenance

Maintenance expenditure is budgeted at \$2.6 million, a slight increase of \$346,300 (15%) from the 2022 Revised Budget. These appropriations will be provided to ensure all government assets are adequately maintained. The dedicated deferred maintenance budget will be utilized for maintaining major Government assets such as government owned vessels, buildings and other government facilities.

TABLE 16: MAINTENANCE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
R&M (Vessel)	622,480	533,630	625,200	607,680	619,830	632,230
R&M (Motor Vehicles)	262,020	108,920	130,250	281,630	287,260	293,000
R&M (Plant)	78,060	8,110	9,460	82,520	84,170	85,850
R&M (Office Equipments)	256,610	67,570	78,830	189,490	193,280	197,150
R&M (Buildings/Facilities)	831,800	548,410	671,730	935,950	974,050	993,530
Deferred Maintenance	200,000	40,130	46,820	500,000	510,000	520,200
Maintenance	2,250,960	1,306,760	1,562,290	2,597,260	2,668,590	2,721,960

2.7.4 Fuel and Oil

Fuel and Oil expenditure is budgeted at \$2.6 million, a minimal increase of \$105,010 (4%) from the 2022 Revised Budget. This increase is mainly on vessel fuel due to the increase in fuel price. With Tuvalu relies heavily on diesel for its power generation and cost to government for operating vessels, generators and vehicles, there is a high possibility of government undermining spending in other critical sectors if fuel prices continue to rise.

TABLE 17: FUEL AND OIL

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outtum	2023 Budget	2024 Prj	2025 Prj
Petrol and Oil	597,150	360,650	425,140	585,160	596,860	608,800
Vessel Fuel	1,894,500	1,889,460	2,204,370	2,011,500	2,051,730	2,092,760
Fuel & Oil	2,491,650	2,250,110	2,629,500	2,596,660	2,648,590	2,701,560

2.7.5 Grant, Subsidy and Donations

Expenditure on grants, subsidies and donations is anticipated at \$6.5 million, a decrease of \$6.8 million (51%) from the 2022 Revised Budget. This major drop resulted from shifting of the \$4.0 million CDA provision to capital expenditure due to the nature of this expense being more focused on development projects.

In addition, another major drop was the provision for the dotTV marketing support reduced by \$1.8 million to \$200,000 in 2023, this primarily due to the uncertainty of the new contract arrangement, hence the need for the government to redirect its resources on other national priorities until the new arrangement is materialized.

TABLE 18: GRANT, SUBSIDIES & DONATIONS

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outtum	2023 Budget	2024 Prj	2025 Prj
Subsidy	203,130	156,100	182,120	178,130	178,130	178,130
Cost of Service Obligation (CSO)	767,410	340,810	397,610	736,210	736,210	736,210
Grants - General	7,014,840	4,625,800	5,396,770	2,997,740	3,197,740	3,197,740
Grants - Falekaupule	545,400	545,400	636,300	299,960	299,960	299,960
Grants - Block	379,300	379,300	442,520	380,980	380,980	380,980
Grants - VDS	1,600,000	1,499,960	1,749,950	1,600,000	1,600,000	1,600,000
Financial Support/Donation	2,789,650	3,085,140	6,930,110	330,380	1,530,380	1,530,380
Grants, Subsidies & Donations	13,299,730	10,632,510	15,735,380	6,523,400	7,923,400	7,923,400

2.7.6 Tuvalu Overseas Medical Referral Scheme

The medical scheme (overseas and domestic referrals) is anticipated at \$6.0 million, a decrease of \$3.2 million (35%) from the 2022 Revised Budget. This provision reaffirms government commitment of providing accessible high quality healthcare for its citizens.

TABLE 19: TOMRS

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Local Business Travel	570	20	570	1,140	1,140	1,140
Salary - Expatriate/Contract	45,250	-	45,250	41,000	41,000	41,000
Provident Fund	7,630	-	7,630	4,100	4,100	4,100
Non-Taxable Allowances	1,995,620	905,230	1,995,620	1,200,120	1,200,120	1,200,120
Overseas Business Travel	267,230	183,610	267,230	374,810	374,810	374,810
Housing allowance	704,140	453,910	704,140	621,250	621,250	621,250
Drugs and medicine	6,107,850	2,752,570	6,107,850	3,709,950	3,709,950	3,709,950
Rental/Rent Subsidy	-	-	-	-	-	-
Office Expenses	46,170	23,600	46,170	25,370	25,370	25,370
Utilities	13,450	4,550	13,450	13,450	13,450	13,450
Petrol and Oil	8,810	-	8,810	8,810	8,810	8,810
Medical Treatment Scheme	9,196,710	4,323,480	9,196,710	6,000,000	6,000,000	6,000,000

2.7.7 Scholarship

Scholarship program is budgeted at \$7.58 million, an increase of \$1.3 million (20%) from the 2022 Revised Budget. The scholarship funding includes \$3.0 million provided for in-service scholarship and SELF program, \$4.58 million for pre-service scholarship. Moreover, an amount of \$100,000 has also been budgeted for dedicated Sports scholarship. The additional expenditure reflects the government's commitment to providing greater educational opportunities to the citizens who wish to pursue further studies.

TABLE 20: SCHOLARSHIP

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Overseas Business Travel	446,100	108,710	84,070	445,230	445,230	445,230
Non-taxable allowance	5,827,220	3,069,700	6,236,570	7,124,400	7,124,400	7,124,400
Office Expenses	5,800	880	39,600	5,830	5,830	5,830
Rental/Rent subsidy	5,010	-	-	2,620	2,620	2,620
Entertainment	10,000	1,170	18,690	6,080	6,080	6,080
Forex (Gains/Losses)	200	-	-	-	-	-
Plant and Equipment	2,950	2,600	-	-	-	-
Scholarship	6,297,290	3,183,060	6,378,920	7,584,170	7,584,170	7,584,170

2.7.8 Training

The budget provided for the training program is anticipated at \$353,000, a decrease of \$105,100 (23%) from the 2022 Revised Budget. This reflects costs that are associated with capacity building and short-term training.

TABLE 21: TRAINING

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Attachment training	10,820	-	-	10,000	10,200	10,400
Other Training Awards	32,430	-	-	34,600	35,290	36,000
Capacity Development	414,860	165,270	192,810	308,400	314,570	320,860
Training	458,100	165,270	192,810	353,000	360,060	367,260

2.7.9 Goods and Services

The cost of goods and services are budgeted to increase by \$808,400 (5%) to \$18.5 million in 2023. The major items that have increased include:

- Additional funding of \$500,000 provided to assist with costs in relation to COVID-19 response;
- Funding of \$188,240 allocated for the new magistrate court system;
- Additional funding of \$178,000 provided to cater for the new increased rate of the civil servants housing subsidy.

TABLE 22: GOODS AND SERVICES

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Statutory Allowance	-	290	340	-	-	-
Clothing Allowance	21,300	5,350	16,110	26,850	27,390	27,930
Housing Allowance	6,000	3,000	3,500	6,000	6,120	6,240
Rental/Rent subsidy	2,169,220	1,429,360	1,745,490	2,168,830	2,282,530	2,328,180
Education Children Allowance	475,010	60,510	51,860	479,900	489,500	499,290
Cost of Living Adjustment (COLA)	511,820	241,760	521,990	513,970	524,250	534,740
Office Stationery	247,130	122,100	142,590	224,970	224,880	229,380
Office Expenses	1,056,880	978,070	1,115,350	1,133,140	1,170,600	1,194,010
Supplies and Gears	1,144,150	591,310	710,060	1,114,680	1,136,970	1,159,710
Plant and Equipment	292,080	137,210	213,460	315,860	322,170	328,620
Building and Structures	70,000	64,600	75,360	-	-	-
Welfare Schemes	1,143,100	1,018,980	1,188,800	1,248,200	1,273,160	1,298,630
Compensation	131,580	42,170	49,190	114,990	117,290	119,640
Entertainment	775,810	295,890	359,270	418,280	420,520	428,930
Ration/Victualling	1,089,450	896,050	1,045,400	1,069,660	1,091,050	1,112,870
Vessel Slipping	-	141,640	165,250	-	754,800	769,900
Uniform	33,050	67,700	78,980	37,770	38,530	39,300
Utilities	1,419,440	857,070	1,020,640	1,412,040	1,440,280	1,469,090
Drugs and Medicines	448,000	346,360	404,090	548,000	558,960	570,140
Insurance	194,250	354,880	399,790	398,820	406,800	414,930
Overseas Contribution	1,657,720	1,323,840	1,524,330	1,737,000	1,771,740	1,807,180
Freight	20,000	2,750	3,210	5,000	5,100	5,200
Non-taxable allowance	403,060	146,300	600,980	826,070	842,590	859,450
Fumigation	62,840	12,840	14,980	117,900	120,260	122,660
Bank Charges	6,000	990	1,700	209,490	213,680	217,960
Forex (Gains/Losses)	200,000	-	-	50,000	51,000	52,020
Systems/Annual Subscriptions	182,290	83,650	97,600	159,800	367,000	374,340
Land Leases	3,030,000	2,411,860	2,813,840	3,000,000	3,060,000	3,121,200
Contingency	868,650	739,060	862,240	1,130,000	1,152,600	1,175,650
Goods & Services	17,658,830	12,375,610	15,226,400	18,467,230	19,869,790	20,267,190

2.7.10 Loan & Interest Payment

Loan and interest repayment capped at \$613,290, a decrease of \$382,610 (38%) from the 2022 Revised Budget to accurately account for the actual principal repayment amount on annual basis.

TABLE 23: LOAN & INTEREST PAYMENT

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 Prj	2025 Prj
Domestic Loan Repayment - principal	600,000	300,000	300,000	296,860	296,860	296,860
Domestic Loan Repayment - interest	395,900	305,200	305,200	316,430	316,430	316,430
Loan & Interest Payment	995,900	605,200	605,200	613,290	613,290	613,290

2.7.11 Capital Expenditure

Total capital expenditure is budgeted at \$7.6 million, a decrease of \$434,010 (5.4%) from the 2022 Revised Budget. The list of 2023 capital projects funded by the Government is provided on Schedule 1.

TABLE 24: CAPITAL EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Salary - Casuals	-	-	-	898,630	-	-
Allowances	400,000	10,980	400,000	-	-	-
Staffing	400,000	10,980	400,000	898,630	-	-
R&M (Plant)	-	-	-	80,000	-	-
R&M (Buildings/Facilities)	100,000	14,710	100,000	-	-	-
Maintenance	100,000	14,710	100,000	80,000	-	-
Petrol and Oil	-	-	-	7,060	-	-
Fuel & Oil	-	-	-	7,060	-	-
Grants - General	1,600,000	742,390	1,600,000	5,600,000	5,600,000	5,600,000
Grants, Subsidies & Donations	1,600,000	742,390	1,600,000	5,600,000	5,600,000	5,600,000
Rental/Rent subsidy	-	-	-	3,580	-	-
Plant and Equipment	3,250,200	2,095,200	3,250,200	-	-	-
Building and Structures	2,503,850	689,880	2,503,850	980,770	-	-
Compensation	200,000	7,240	200,000	-	-	-
Drugs and Medicines	10,000	-	10,000	-	-	-
Contingency	-	-	-	60,000	-	-
Goods & Services	5,964,050	2,792,320	5,964,050	1,044,350	-	-
Capital Expenditure	8,064,050	3,560,400	8,064,050	7,630,040	5,600,000	5,600,000

2.7.12 One-Off Expenditure

Total expenditure provided for one-off expenses is estimated at \$2.8 million, a decrease of \$9.9 million (77%) from the 2022 Revised Budget. The list of 2023 one-off expenditures is provided on Schedule 2.

TABLE 25: ONE-OFF EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Salary - Casuals	45,000	-	-	-	-	-
Consultant Fees	240,960	-	-	-	-	-
Allowances	-	-	-	21,750	-	-
Staffing	285,960	-	-	21,750	-	-
Overseas Business Travel	595,980	-	-	285,670	-	-
Local Business Travel	100,390	-	-	12,450	-	-
Telecom & Internet	10,000	-	-	-	-	-
Travel & Communication	706,370	-	-	298,120	-	-
R&M (Office Equipments)	5,000	-	-	-	-	-
R&M (Buildings/Facilities)	-	-	-	19,000	-	-
Maintenance	5,000	-	-	19,000	-	-
Petrol and Oil	5,000	-	-	-	-	-
Fuel & Oil	5,000	-	-	-	-	-
Grants - General	150,000	-	-	200,000	-	-
Financial Support/Donation	5,131,100	-	-	1,200,000	-	-
Grants, Subsidies & Donations	5,281,100	-	-	1,400,000	-	-
Capacity Development	50,000	-	-	-	-	-
Training	50,000	-	-	-	-	-
Rental/Rent subsidy	36,100	-	-	68,950	-	-
Office Stationery	18,500	-	-	500	-	-
Office Expenses	840,370	-	-	17,500	-	-
Plant and Equipment	15,030	-	-	-	-	-
Building and Structures	3,185,190	-	-	-	-	-
Compensation	100,000	-	-	-	-	-
Entertainment	60,000	-	-	13,300	-	-
Vessel Slipping	360,000	-	-	740,000	-	-
Uniform	340,000	-	-	-	-	-
Insurance	300,000	-	-	-	-	-
Overseas Contribution	100,000	-	-	-	-	-
Non-taxable allowance	400,000	-	-	-	-	-
Systems/Annual Subscriptions	142,000	-	-	200,000	-	-
Goods & Services	5,897,190	-	-	1,040,250	-	-
One-Off Expenditure	12,230,620	-	-	2,779,120	-	-

2.7.13 Statutory Expenditure

Statutory expenditures are spending charged on the Consolidated Fund by any written law other than the Appropriation Act. For 2023, statutory expenditures are described under the *Prescription of Salaries (Amendment) (No.2) Act 2020*.

The expenditure is estimated at \$3.04 million, a decrease of \$307,560 (9%) from the 2022 Revised Budget.

TABLE 26: STATUTORY EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Salary - Local	111,600	98,030	114,360	111,600	111,600	111,600
Salary - Expatriate/ Contract	479,810	322,510	376,260	320,000	320,000	320,000
Salary - Ministers & MPs	855,000	692,030	807,360	855,000	855,000	855,000
Allowances	10,000	5,250	6,120	1,500	1,500	1,500
Provident Fund	166,080	85,040	99,210	96,660	96,660	96,660
Gratuity	24,000	18,000	21,000	24,000	24,000	24,000
Staffing	1,646,490	1,220,860	1,424,310	1,408,760	1,408,760	1,408,760
Overseas Business Travel	445,400	746,930	871,420	524,750	524,750	524,750
Local Business Travel	135,650	58,450	68,190	139,800	139,800	139,800
Telecom & Internet	132,800	52,810	61,620	83,200	83,200	83,200
Travel & Communication	713,850	858,190	1,001,230	747,750	747,750	747,750
Petrol and Oil	48,960	24,930	29,080	47,760	47,760	47,760
Fuel & Oil	48,960	24,930	29,080	47,760	47,760	47,760
Financial Support/Donation	-	1,640	1,910	-	-	-
Grants, Subsidies & Donations	-	1,640	1,910	-	-	-
Statutory Allowance	86,500	40,500	47,250	100,000	100,000	100,000
Clothing Allowance	30,600	6,520	7,610	32,400	32,400	32,400
Housing Allowance	38,400	17,600	20,530	38,400	38,400	38,400
Rental/Rent subsidy	25,500	-	-	32,210	32,210	32,210
Office Expenses	2,200	2,000	2,330	2,000	2,000	2,000
Plant and Equipment	161,820	23,820	27,790	162,820	162,820	162,820
Welfare Schemes	1,800	-	-	-	-	-
Entertainment	112,860	57,100	66,620	122,000	122,000	122,000
Utilities	218,980	104,730	122,180	114,040	114,040	114,040
Drugs and Medicines	85,000	6,230	7,270	85,000	85,000	85,000
Non-taxable allowance	181,020	57,990	67,660	154,180	154,180	154,180
Goods & Services	944,680	316,490	369,240	843,050	843,050	843,050
Statutory Expenditure	3,353,980	2,418,830	2,821,950	3,047,320	3,047,320	3,047,320

2.8 MAINTAINING GOVERNMENT SERVICES

Government services' is a critical arm of the Government in ensuring the state is visible to its citizens, often forming the principal tangible link between Government and their people. Ensuring well-resourced machinery and quality personnel will lead to improved service delivery.

Since 2010, Government has been tinkering with the current system for decades, putting in place short term measures to offset wage freezes and appeasing bargain units through the use of allowances have largely contributed to this cumbersome remuneration system for Government employees. For that, recognizing the importance of employees, developing, and implementing a competitive salary framework/structure that is unique and suitable to the needs of the GoT is highly imperative and this has been adopted for the 2023 Budget.

The new salary structure corresponds with a general increase of employees' salaries with a number of selected key professions recognized through extra allowances. Increased investment in health preparedness and critical infrastructure is being provided through the annual budget.

The Government is mindful of the increase in cost of living posed by the prolonged pandemic and thus a budgetary allocation has been included in the Ministry of Finance budget to cater for COVID-19 related expenditures.

Part 3: EXPENDITURE BY HEAD AND BY DEPARTMENT

3.0 EXPENDITURE MEASURES BY HEAD

3.0.1 Head A: Office of the Governor General - *Accounting Officer: Personal Assistant to His Excellency, the Governor General.*

Mandate: Effectively support national affairs leading by the Head of State in line with the Office's Constitutional functions to perform on behalf of the Sovereign both in domestic and abroad.

The Office of the Governor General is allocated a total expenditure estimate of **\$253,600**.

TABLE 27: OFFICE OF THE GOVERNOR GENERAL EXPENDITURE.

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	38,150	13,580	15,850	19,220	19,600	19,990
Travel & Communication	18,800	5,560	6,480	18,000	18,360	18,730
Maintenance	1,500	-	-	1,500	1,530	1,560
Fuel & Oil	2,500	-	-	2,500	2,550	2,600
Grants, Subsidies & Donations	-	18,950	22,100	-	-	-
Goods & Services	16,500	5,600	6,530	17,990	18,350	18,710
Recurrent Expenditure	77,450	43,680	50,960	59,200	60,380	61,590
One-off Program Expenditure	37,450	-	-	-	-	-
Non-Recurrent Expenditure	37,450	-	-	-	-	-
Statutory Expenditure	197,750	149,950	174,940	194,400	194,400	194,400
Grand Total	312,650	193,630	225,900	253,600	254,780	255,990

Summary of significant expenditure items.

- No significant activity other than office operational costs. New Governor General was sworn in as Head of State in September, 2022 and he will perform the functions of the Office for the next two years.

3.0.2 Head B: Office of the Prime Minister - *Accounting Officer: Secretary to the Office of the Prime Minister*

Mandate: The Office of the Prime Minister is responsible for the advancement of national well-being priorities through policy advocacy both domestically and abroad, and the assessment of the Human Resource Management needs of the government for improved public sector management and performance.

The Office of the Prime Minister is allocated a total expenditure estimate of **\$6,502,760**.

TABLE 28: OFFICE OF THE PRIME MINISTER EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	1,864,440	1,498,040	1,747,710	2,333,700	2,402,550	2,450,600
Travel & Communication	392,930	256,940	299,770	220,710	237,820	242,580
Maintenance	97,880	75,780	88,410	105,570	107,680	109,840
Fuel & Oil	61,670	4,680	5,460	7,820	7,980	8,140
Grants, Subsidies & Donations	699,250	538,360	628,090	54,380	54,380	54,380
Scholarship	3,035,830	836,720	2,923,750	3,006,450	3,006,450	3,006,450
Training	5,820	-	-	10,000	10,200	10,400
Goods & Services	820,540	510,760	595,890	326,400	409,680	417,870
Recurrent Expenditure	6,978,350	3,721,290	6,289,090	6,065,020	6,236,740	6,300,260
One-off Program Expenditure	190,000	-	-	109,450	-	-
Non-Recurrent Expenditure	190,000	-	-	109,450	-	-
Statutory Expenditure	359,280	304,850	355,660	328,290	328,290	328,290
Grand Total	7,527,630	4,026,140	6,644,750	6,502,760	6,565,030	6,628,550

Summary of significant expenditure items.

- A budget of **\$3,000,000** has been allocated to sustain the number of scholarships (both in-service and SELF).
- **\$109,450** is allocated as a one-off expenditure for the general election process.
- **\$96,000** has been budgeted to finance relieving officers.

Targeted Outcomes for 2023

- Improved provision of public sector administration and HRM policies that are centered on staff recruitment and retention.
- Strengthen capacity and the integrity of the electoral processes and procedures.

Commitment to Climate Change

- Effective engagement with regional and international partners on Climate Change issues and how Tuvalu could access funding modalities to improve Community resilience to effectively combat the impacts of Climate Change.

Service Delivery/Outputs

- Provide policy advice to the Prime Minister and effective coordination of the Prime Minister's engagement.
- Provide clear communication, awareness and instructions to all staff of administrative practices and processes.
- Broaden the participation and engagements of citizens in the general election through effective outreach programmes and effective process.

3.0.3 Head C: Office of the Legal Services - *Accounting Officer: Attorney General*

Mandate: The Legal Services consists of the Office of the Attorney General, Office of the People’s Lawyer and Office of the Ombudsman and the Human Rights Institution that are mandated to provide legal services to the people and the Government of Tuvalu. The Constitution of Tuvalu, People’s Lawyer Act, the Leadership Code and the National Human Rights Act governs the mandates of the Legal Services.

The Office of Legal Services is allocated a total expenditure estimate of **\$1,457,080**.

TABLE 29: OFFICE OF THE LEGAL SERVICES EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	824,590	546,410	637,480	968,800	988,170	1,007,940
Travel & Communication	106,470	33,850	38,930	147,490	150,440	153,450
Maintenance	8,450	3,850	4,490	8,800	8,980	9,160
Fuel & Oil	1,830	1,500	1,750	2,900	2,960	3,020
Training	41,100	960	1,120	24,900	25,400	25,910
Goods & Services	149,630	50,490	58,900	246,600	251,530	256,560
Recurrent Expenditure	1,132,070	637,060	742,670	1,399,480	1,427,470	1,456,020
Capital Expenditures	50,000	3,620	50,000	-	-	-
One-off Program Expenditure	300,000	-	-	-	-	-
Non-Recurrent Expenditure	350,000	3,620	50,000	-	-	-
Statutory Expenditure	51,300	45,390	52,960	57,600	57,600	57,600
Grand Total	1,533,370	686,080	845,630	1,457,080	1,485,070	1,513,620

Summary of key significant expenditure items.

- An amount of **\$155,000** is allocated for the Consolidation of Laws reform.

Targeted Outcomes for 2023

- Continued review of various outdated laws and acts with the involvement of various stakeholders.
- Improved legal services provided to both the government and the people of Tuvalu.
- Consolidation of Tuvalu Laws from 2009 – 2022.
- Review of the Citizenship Act; Birth, Death and Marriage Act and the Intellectual Property Act.

Commitment to Climate Change

- The Legal Service continues to offer technical support to the Department of Climate Change given the most profound impacts on a variety of laws of Tuvalu, particularly the bill of rights, including the right to life, self-determination, development, food, health, sanitation and housing. The Legal Department, across its various sectors, continues to support the fight against climate change.

Service Delivery/Outputs

- Conduct consultations with the public on the reviews of outdated laws.
- Provide necessary training to all staff to improve service delivery.

- Provide incentives to reduce staff turnover.

3.0.4 Head D: Office of the Parliament - Accounting Officer: Clerk to Parliament

Mandate: The Office of the Parliament is responsible for providing support to the Parliament of Tuvalu which is the legislative body through effective, efficient and timely services of the highest possible standard.

The Parliament office is allocated a total budget of **\$1,786,450**.

TABLE 30: OFFICE OF THE PARLIAMENT EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	98,520	72,800	84,930	118,300	120,670	123,080
Travel & Communication	104,680	40,330	47,050	62,480	63,730	65,000
Maintenance	8,140	1,330	1,560	5,630	5,740	5,850
Fuel & Oil	1,500	110	130	2,000	2,040	2,080
Training	15,000	7,510	8,770	3,000	3,060	3,120
Goods & Services	551,540	312,920	365,070	498,680	508,650	518,830
Recurrent Expenditure	779,380	435,000	507,510	690,090	703,890	717,960
Capital Expenditures	1,000,000	-	1,000,000	-	-	-
Non-Recurrent Expenditure	1,000,000	-	1,000,000	-	-	-
Statutory Expenditure	1,133,220	785,230	916,110	1,096,360	1,096,360	1,096,360
Grand Total	2,912,600	1,220,230	2,423,620	1,786,450	1,800,250	1,814,320

Summary of significant expenditure items.

- **\$390,600** is allocated to cover media charges for the three parliament sessions and costs associated with conducting parliamentary open day and youths and womens model parliament sessions.

Targeted Outcomes for 2023

- Increased number of youth and women to participate in national, regional and international level dialogue/meetings.
- Enhanced public knowledge on parliamentary systems and processes through organizing frequent Parliamentary open days.
- Advancing works associated with the Parliamentary building.

Commitment to Climate Change

- Include Climate Change issues in Community and School outreach programs as well as strengthening the role of Parliamentary Committees to critically analyze and scrutinize bills related to Climate Change.

Service Delivery/Outputs

- Organize parliamentary open days and model parliament week.

3.0.5 Head E: Office of the Auditor General - Accounting Officer: Auditor General

Mandate: The office of the Auditor General (OAG) in accordance with Section 172 of the Constitution, is responsible for performing financial audits of the Government of Tuvalu accounts, public sector accounts, and any other accounts, financial statements, or reports that the Auditor-General is required or authorized by law to audit. Performing performance audits, compliance audits, and inquiries about public sector entities and any other audit-related service following a request from the Parliament, Public Account Committee, and the Executive. The performance of the latter is at the discretion of the Auditor-General.

A total budget of **\$468,210** has been allocated for the Office of the Auditor General.

TABLE 31: OFFICE OF THE AUDITOR GENERAL EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	248,290	161,710	188,660	345,130	352,030	359,080
Travel & Communication	76,230	32,580	38,020	30,290	30,900	31,520
Maintenance	5,000	-	-	3,500	3,570	3,640
Fuel & Oil	500	-	-	500	510	520
Goods & Services	60,800	22,930	26,750	38,250	39,010	39,800
Recurrent Expenditure	390,820	217,220	253,430	417,670	426,020	434,560
Statutory Expenditure	48,300	36,750	42,870	50,540	50,540	50,540
Grand Total	439,120	253,970	296,300	468,210	476,560	485,100

Summary of significant expenditure items.

- There are no significant expenditure items other than office normal operational costs.
- **\$50,540** has been allocated to finance the Auditor General salary and other entitlements.

Targeted Outcomes for 2023

- Strengthen the accountability, transparency and integrity of the Government and the public and private sector entities.
- Undertake financial auditing of Government, Kaupule and other entities annual accounts and tabling it to Parliament.
- Increase staff capacity in the performance and compliance audit units.
- Effectively maintaining audit software (TeamMate+).

Service Delivery/Outputs

- High quality and timely financial, performance and compliance audit reports.
- Improve consultations with stakeholders and the delivery of awareness of our values and benefits.
- Delivery of financial, performance and compliance audits with appropriate achievable recommendations for improvement.
- Increased accountability of the office of the Auditor-General through delivery of annual reports and audited accounts.
- Develop capacity on necessary steps towards full compliance with ISSAI standards.

3.0.6 Head F: Ministry of Finance - Accounting Officer: Secretary of Finance

Mandate: Effectively manage prudent fiscal management and produce sound financial, economic and climate resilient advises to achieve a vibrant and resilient economy.

The Ministry will receive total appropriations of **\$11,725,480**.

TABLE 32: MINISTRY OF FINANCE EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	2,153,080	1,357,080	1,583,260	2,345,500	2,392,410	2,440,260
Travel & Communication	258,850	80,400	93,800	116,000	118,320	120,680
Maintenance	21,430	6,000	6,990	17,800	18,160	18,520
Fuel & Oil	18,880	7,530	8,790	11,170	11,400	11,620
Grants, Subsidies & Donations	806,210	1,798,560	5,429,130	806,210	2,006,210	2,006,210
Training	3,000	-	-	6,000	6,120	6,240
Goods & Services	7,850,910	3,686,790	4,701,250	6,231,620	6,560,250	6,691,450
Loan & Interest Payment	995,900	605,200	605,200	613,290	613,290	613,290
Recurrent Expenditure	12,108,260	7,541,550	12,428,420	10,147,580	11,726,140	11,908,270
Capital Expenditures	1,500,000	1,309,930	1,500,000	-	-	-
One-off Program Expenditure	5,772,000	-	-	1,400,000	-	-
Non-Recurrent Expenditure	7,272,000	1,309,930	1,500,000	1,400,000	-	-
Statutory Expenditure	178,100	170,740	199,190	177,900	177,900	177,900
Grand Total	19,558,360	9,022,220	14,127,620	11,725,480	11,904,040	12,086,170

Summary of significant expenditure items.

- A dedicated centralized budget of **\$1,200,000** million has been provided to finance whole of government electricity bills.
- **\$1,200,000** has been provided for Tuvalu's additional subscription shares with the World Bank.
- **\$500,000** is provided for the COVID-19 contingency budget.
- **\$200,000** for the purchase of the human resource and payroll module for the Government Financial Management Information System (FMIS).

Targeted Outcomes for 2023

- Increased taxation revenue by \$1.8 million driven by income tax and excise duties due to the effective implementation of the Asycuda system and increase in the level of employment opportunities on construction activities for a number of projects that continue and commence in 2023.
- Substantial budgetary support will be provided by the World Bank on bi-annual basis of which to receive a projected estimate of \$10.1 million in 2023.
- Increased ROC budgetary support by \$1.5 million (16%) to \$10.8 million in 2023. This increase accounts for the new MOU to commence by 2023 for the duration of 4 years.
- \$596,040 (\$400,000 euros) provided through the EU support to finance activities in relation to the coconut rehabilitation.

- Macro-economic growth and stability for a sustainable economy.
- Strengthen financial systems, reports and processes to promote efficiency.
- Develop the private sector for economic growth and prosperity.
- Improve effectiveness of overseas development assistance (ODA).
- Providing a Tuvalu's membership subscription fees to the IMF which represent part of the IMF currency holdings held in the member's designated depository agency which can be used for the IMF's operations, including inter alia, quota subscription payments, purchases, and repurchases.
- Integration of HR and Payroll modules into the FMIS which provide easy access to personnel data, as it works out payroll calculations and deductions quicker, generates accurate pay slips and automates reports.
- Carry out a formal Public Expenditure and Financial Accountability (PEFA) assessment to measure the strengths and weaknesses of the government public financial management (PFM) systems, and to provide clear reform priorities that are to be undertaken to improve PFM systems.

Commitment to Climate Change

- Strengthening food security through the implementation of the National Sustainable Healthy Food Security Strategy. The PBACD department is engaged in an ongoing Governance for Resilience (Gov4Res) project under UNDP that will focus on integrating risk development and climate change related measures into the budget process and reporting. The Ministry would like to maintain the momentum to increase its access to climate financing which enables it to support mitigation and adaptation actions that will address climate change effects.

Service Delivery/Outputs

- Improve management of public funds and prudent macroeconomic management.
- Improve the government financial management information system.
- Private sector contribution to economic growth increased.
- Increase access to global climate change finance and ODA programmes and projects improved.

3.0.7 Head G: Ministry of Public Works, Infrastructure, Environment, Labour, Meteorology, and Disaster - Accounting Officer: Secretary of Public Works, Infrastructure, Environment, Labour, Meteorology and Disaster

Mandate: *The Ministry of Public Works, Infrastructure, Environment, Labour, Meteorology & Disaster is responsible for the provision of economic infrastructure and support services; protect the fragile environment of Tuvalu and manage and conserve its already scarce resources; pursue the attainment of decent work standards through the promotion of employment opportunities under the labour schemes; provide quality weather and climate observation and forecast; and develop, promote and implement measures to prevent and counter the impact of disasters in the country. The Ministry's work is reflected in programmes aimed at enhancing service delivery, through its five main Departments.*

The Ministry is allocated with a total budget of **\$9,338,800** for 2023.

TABLE 33: MINISTRY OF PUBLIC WORKS, INFRASTRUCTURE ENVIRONMENT, LABOUR, METEOROLOGY and DISASTER EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	3,170,320	2,439,460	2,846,040	3,972,880	4,028,260	4,108,830
Travel & Communication	211,300	107,570	125,500	233,390	231,940	236,570
Maintenance	859,250	461,730	538,680	1,291,050	1,316,870	1,343,210
Fuel & Oil	81,800	80,360	93,750	123,850	126,330	128,850
Grants, Subsidies & Donations	25,000	25,000	29,170	25,000	25,000	25,000
Training	-	-	-	3,000	3,060	3,120
Goods & Services	1,693,280	1,129,560	1,317,820	1,617,090	1,633,110	1,665,770
Recurrent Expenditure	6,040,950	4,243,680	4,950,960	7,266,260	7,364,570	7,511,350
Capital Expenditures	600,000	141,000	600,000	1,930,040	-	-
Non-Recurrent Expenditure	600,000	141,000	600,000	1,930,040	-	-
Statutory Expenditure	234,280	133,250	155,460	142,500	142,500	142,500
Grand Total	6,875,230	4,517,930	5,706,420	9,338,800	7,507,070	7,653,850

Summary of significant expenditure items.

- **\$1,529,988** is provided for the construction of a new C-grade and a D-grade duplexes.
- **\$1,054,000** is budgeted to cater for the significant increase in civil servants housing subsidy.
- **\$80,000** has been assigned for the procurement of spare parts for the desalination machine.
- **\$80,000** is provided for the general maintenance of the TPCC; and
- **\$72,000** is allocated to finance administration of the TASTTI.

Targeted Outcomes for 2023

- Increase awareness of national building code and regulatory framework to cover all islands.
- Increase the number of courses run by TASTTI from 3 courses to 5 courses annually.
- Sustainable access to improve water supply and services in Tuvalu.
- Deliver quality electrical, refrigeration & air-Conditioning works to provide safety living of all Civil Servant & general public.
- Develop and implement improved waste management strategies with local communities and the private sector.
- Culture and Traditional Knowledge Enhanced & Documentation of traditional knowledge and protection methods.
- Increase the number of Tuvaluans employed overseas through labour schemes.
- Reducing vulnerabilities and disaster risks through mitigation measures and preparedness.
- Monitoring and Evaluation of Post TC Tino Recovery and Vulnerability Reduction Plan.
- Design and build efficient government housing duplexes.
- Adopt and implement an Integrated Geospatial Information Framework (IGIF) to measure, monitor, quantify and manage Tuvalu's natural environment.
- Formulation of Chemical Policy.

- Explore pathways of the Pacific Access Category and Labour Schemes.
- Formulation and development of the Disaster Risk Reduction Policy.

Commitment to Climate Change

- Outreach programmes have been organized and conducted with other government departments, non-government organizations, private sectors and local communities on disaster risk management and risk reductions and environmental impacts from climate change. The Tuvalu Meteorological Services continues to run its annual National Climate Outlook Forum to discuss and dialogue with communities on weather tools and information that are useful to the general public in preparation for unexpected weather events. The Ministry would like to see that compliance with the National Building Code will reduce disaster risk and help adapt to the impact of climate change.

Service Delivery/Outputs

- Consultation and implementation of TNBC completed.
- Increase enrollment in TASTTI from 30 to 50 annually.
- Meet SDG and NWSP target to access to safe, adequate, and reliable water supply.
- Develop the capacity of Kaupule, Government Ministries on EIA & social safeguard processes.
- Formulate a regulation on ABS.
- Accessibility to new sectors in the labour schemes.
- Safer, resilient communities and timely post-disaster rehabilitation and recovery.
- Construction of new government residence, Duplex building (B, C, D-grade).
- Building of a new MET office.
- Adopt and implement an Integrated Geospatial Information Framework (IGIF) to measure, monitor, quantify and manage Tuvalu's natural environment.
- Formulation of Chemical Policy.
- Explore pathways of the Pacific Access Category and Labour Schemes.
- Formulation and development of the Disaster Risk Reduction Policy.

3.0.8 Head H: Ministry of Health, Social Welfare and Gender Affairs - *Accounting Officer: Secretary of Health, Social Welfare and Gender Affairs*

Mandate: *The Ministry of Health, Social Welfare and Gender Affairs is mandated to provide quality healthcare and social welfare services in Tuvalu. It ensures to provide strategic policy direction through effective implementation on the improvement of health and social welfare services. The Ministry also plays a leading role in the national response to the COVID -19 global pandemic.*

The Ministry is allocated a total budget of **\$14,160,810**.

TABLE 34: MINISTRY OF HEALTH, SOCIAL WELFARE AND GENDER AFFAIRS EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	4,212,790	3,307,080	3,858,260	4,502,830	4,592,890	4,684,750
Travel & Communication	264,580	139,170	162,370	264,360	269,650	275,040
Maintenance	62,140	30,030	35,040	50,500	51,510	52,540
Fuel & Oil	33,000	14,940	17,430	29,980	30,580	31,190
Grants, Subsidies & Donations	100,000	50,000	58,330	100,000	100,000	100,000
Medical Treatment Scheme	9,196,710	4,323,480	9,196,710	6,000,000	6,000,000	6,000,000
Training	27,000	1,370	1,600	49,200	50,180	51,190
Goods & Services	3,000,020	2,314,500	2,700,250	3,006,050	3,066,170	3,127,490
Recurrent Expenditure	16,896,250	10,180,580	16,029,990	14,002,910	14,160,970	14,322,190
One-off Program Expenditure	50,000	-	-	-	-	-
Non-Recurrent Expenditure	50,000	-	-	-	-	-
Statutory Expenditure	158,100	117,500	137,090	157,900	157,900	157,900
Grand Total	17,104,350	10,298,080	16,167,080	14,160,810	14,318,870	14,480,090

Summary of significant expenditure items.

- **\$6,000,000** is allocated for the TOMRS (local and overseas) to reflect a more realistic figure on the annual average spending for the medical scheme.
- **\$4,502,830** is provided for staffing as part of the new dedicated salary structure for health professionals. Cost of the seventeen additional new officers is included in this allocation.
- **\$1,200,000** has been provided to fund both the Tuvalu old people scheme and the disable scheme
- **\$49,200** allocated to finance the in-country training programmes including nursing program.

The COVID-19 pandemic national response imposed further challenges and pressure on the Ministry's workforce and technical resources.

Targeted Outcomes for 2023

- Increase public health or preventative healthcare strategies and programmes.
- Timely development of SOPs to address the national COVID -19 response with regards to travel, quarantine, surveillance and in the event of a community transmission.
- Expand government financial support for elderlies and persons living with disabilities.
- Promote social inclusiveness and equality in policy making.

Commitment to Climate Change

- The Ministry also facilitates and implements a broad range of activities on addressing climate change impacts related to health. These include advocacy campaigns and social media platforms to bring awareness and address to both policy -makers and the general public; a comprehensive set of policy briefs and engagement in climate fora to raise the prominence of health issues from climate change agenda.

Service Delivery/Outputs

- Implementation of policy strategic directions and programmes to improve health and social welfare services.
- Development of a new standard operating procedure (SOP) to address minimal risks of a COVID-19 community transmission.

3.0.9 Head I: Ministry of Fisheries and Trade - Accounting Officer: Secretary of Fisheries and Trade

Mandate: The Ministry of Fisheries and Trade is mandated to administer the management and sustainable use of Tuvalu's living marine resources whilst capitalizing domestic and international trade to maximize economic and social returns to the people of Tuvalu.

The Ministry will receive total funding of **\$2,398,300**.

TABLE 35: MINISTRY OF FISHERIES AND TRADE EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	1,247,160	899,630	1,049,570	1,403,350	1,431,420	1,460,050
Travel & Communication	138,790	34,760	40,550	88,980	90,760	92,570
Maintenance	146,390	77,450	90,360	108,000	110,160	112,360
Fuel & Oil	92,200	25,590	29,850	96,650	98,580	100,550
Grants, Subsidies & Donations	32,000	175,050	204,220	25,000	225,000	225,000
Training	12,940	1,930	2,250	1,940	1,980	2,020
Goods & Services	366,170	191,930	223,910	322,480	328,930	335,510
Recurrent Expenditure	2,035,650	1,406,340	1,640,710	2,046,400	2,286,830	2,328,060
Capital Expenditures	100,000	14,710	100,000	-	-	-
One-off Program Expenditure	150,000	-	-	200,000	-	-
Non-Recurrent Expenditure	250,000	14,710	100,000	200,000	-	-
Statutory Expenditure	148,900	100,660	117,440	151,900	151,900	151,900
Grand Total	2,434,550	1,521,710	1,858,150	2,398,300	2,438,730	2,479,960

Summary of significant expenditure items.

- An amount of **\$200,000** is provided to support the operation of the NAFICOT.
- **\$80,000** is provided to finance fuel requirements for both Manau I and Manau II.
- **\$58,400** is allocated for general improvement and maintenance of the fisheries infrastructure and facilities.
- **\$32,031** has been allocated for the procurement of sub-merged pump and appropriate diving gears.

Targeted Outcomes for 2023

- Develop and implement the Tuvalu National E-Commerce Strategy.
- Enhance food security and boost financial returns through fishing with FADs.
- Export local products to the regional and international market.

- Strengthen the coordination (public and private sectors) in trade and development issues.
- Revive local fishing techniques - fishing opportunities for young people and women
- Build a fully equipped double storey business incubator for the department and private sectors.
- Build and maintain a winch hut, slipway and workshop building.
- Restructuring of the department of trade.

Commitment to Climate Change

- Climate change is and will continue to distress the livelihood of all marine resources and the ability to trade within and outside of Tuvalu. Thus, the ministry prioritizes climate change perspectives in all general awareness efforts either in island communities, national level or international. The ministry also supports the integration of climate change issues in all fisheries and trade related policies, development plans and decision making.

3.0.10 Head J: Ministry of Local Government and Agriculture - Accounting Officer: Secretary of Local Government and Agriculture

Mandate: The Ministry of Local Government and Agriculture is mandated to strengthen local government, promote traditional values and culture, manage waste and maximize agricultural productivity.

The Ministry is allocated a total budget of **\$12,827,680**.

TABLE 36: MINISTRY OF LOCAL GOVERNMENT AND AGRICULTURE EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	3,788,060	3,019,070	3,512,450	3,847,480	3,924,430	4,002,910
Travel & Communication	260,110	104,810	122,280	141,320	144,150	147,030
Maintenance	66,990	4,880	5,690	74,420	75,900	77,420
Fuel & Oil	178,450	129,490	151,070	156,770	159,910	163,110
Grants, Subsidies & Donations	6,597,700	4,421,160	5,158,020	2,346,940	2,346,940	2,346,940
Training	312,880	118,120	137,810	184,360	188,050	191,810
Goods & Services	625,350	298,510	348,260	328,490	335,060	341,760
Recurrent Expenditure	11,829,540	8,096,040	9,435,580	7,079,780	7,174,440	7,270,980
Capital Expenditures	3,904,050	1,673,820	3,904,050	5,600,000	5,600,000	5,600,000
Non-Recurrent Expenditure	3,904,050	1,673,820	3,904,050	5,600,000	5,600,000	5,600,000
Statutory Expenditure	126,370	73,500	85,750	147,900	147,900	147,900
Grand Total	15,859,960	9,843,360	13,425,380	12,827,680	12,922,340	13,018,880

Summary of significant expenditure items.

- **\$4,000,000** is provided to finance Community Development Assistance (CDA).
- **\$1,600,000** is allocated as general grants for outer island developments in which \$200,000 per island is provided to support project required by each Kaupule in alignment with their ISP's.
- **\$665,710** is provided for the absorption of staff under EU Waste Project into the Government establishment register.

Targeted Outcomes for 2023

- Improve the traditional governing organizational structure.
- Strengthen institutional mechanisms in the Culture sector.
- Enhance capacity of waste practitioners.
- Strengthen Capacity in Integrated Agro-forestry and livestock production.
- Continued training with the Kaupule to enhance capacity of Kaupule staff.
- Marketing and showcasing of traditional products at Tau Maketi, Trade Fair and other platforms.
- Ongoing activities through the Local Food Trade initiative and the ½ acre project.
- CDA grants and Outer Island Projects of \$5.6 million.

3.0.11 Head K: Tuvalu Police Service - Accounting Officer: Commissioner of Police

Mandate: The Tuvalu Police Service is mandated to enforce the laws of Tuvalu, maintain law and order and ensure the safety and security of all communities.

The Tuvalu Police Service has been provided with a total budget of **\$2,996,030**.

TABLE 37: TUVALU POLICE SERVICE EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	2,218,940	1,727,680	2,015,620	2,475,640	2,525,150	2,575,650
Travel & Communication	84,360	24,090	28,110	77,000	78,540	80,110
Maintenance	74,410	33,460	39,040	73,410	74,880	76,370
Fuel & Oil	44,160	39,110	45,630	80,320	81,930	83,560
Training	31,430	-	-	33,600	34,270	34,960
Goods & Services	136,620	100,890	117,710	107,730	109,890	112,090
Recurrent Expenditure	2,589,920	1,925,230	2,246,110	2,847,700	2,904,660	2,962,740
Capital Expenditures	-	-	-	100,000	-	-
One-off Program Expenditure	340,000	-	-	-	-	-
Non-Recurrent Expenditure	340,000	-	-	100,000	-	-
Statutory Expenditure	48,300	37,330	43,550	48,330	48,330	48,330
Grand Total	2,978,220	1,962,560	2,289,660	2,996,030	2,952,990	3,011,070

Summary of significant expenditure items.

- **\$100,000** is allocated as a capital expenditure for the construction of a new female prison.
- **\$80,000** is provided to cater for fuel requirements of Police vehicles and the HMTSS Te Mataili.
- **\$48,330** is provided as statutory expenditure to finance Commissioner of Police salary and entitlements.

Targeted Outcomes for 2023

- Enhance Tuvalu Police Service human resource capacity.
- Enhance and improve the effectiveness and efficiency of the Tuvalu Police Service public delivery.

- Strengthen the credibility of organized crime information.
- Enable a safe network accessibility.
- Increase Tuvalu Police Service Officer's responsiveness to victims of disaster impacts.
- Proper management of underage offenses.
- Expansion of Tuvalu Police Service workforce for safer community.
- Availability of valid crime intelligence and data.
- Minimize domestic violence.
- Establish and develop rehab programs.
- Constructions of Female Prison, Maritime Workshop and Tuvalu Police Service main building.
- Construction of the Fire & Rescue workshop.

Commitment to Climate Change

- Tuvalu Police Service supports government agencies in facilitating outreach programs on climate change, with the objective to enhance public awareness on climate change adaptation measures. However, strengthening relationships with the community is an obligation to create a proactive police force in response to any adverse climate change impacts.

3.0.12 Head L: Ministry of Transport, Energy and Tourism Tuvalu - Accounting Officer: Secretary of Transport, Energy and Tourism

Mandate: To ensure the sustainability of energy services, domestic linkage through transportation and connectivity to the outside world via aviation and marine services, while at the same time promoting Tuvalu as a tourist destination.

The Ministry is allocated with a budget of **\$8,615,800**.

TABLE 38: MINISTRY OF TRANSPORT, ENERGY AND TOURISM EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	3,343,580	2,801,590	3,268,520	3,675,490	3,749,000	3,823,980
Travel & Communication	151,660	62,550	72,980	147,710	150,660	153,670
Maintenance	637,200	525,840	613,480	633,590	665,640	678,950
Fuel & Oil	1,898,100	1,889,520	2,204,440	1,988,000	2,027,760	2,068,320
Training	2,500	-	-	7,000	7,140	7,280
Goods & Services	1,310,460	866,510	1,010,930	1,242,110	2,021,750	2,062,190
Recurrent Expenditure	7,343,500	6,146,010	7,170,350	7,693,900	8,621,950	8,794,390
Capital Expenditures	490,000	259,390	490,000	-	-	-
One-off Program Expenditure	360,000	-	-	759,000	-	-
Non-Recurrent Expenditure	850,000	259,390	490,000	759,000	-	-
Statutory Expenditure	123,100	93,910	109,560	162,900	162,900	162,900
Grand Total	8,316,600	6,499,310	7,769,910	8,615,800	8,784,850	8,957,290

Summary of significant expenditure items.

- **\$740,000** is allocated to cover the slipping costs for the M.V Nivaga III and LCT Moeiteava. Both vessels have been in operation without proper maintenance since the outbreak of COVID and therefore proper maintenance is urgently required.
- Additional **\$150,000** has also been allocated to finance vessel fuel due to the increased in fuel prices.
- **\$19,000** is provided to finance the New Zealand calibration aircraft program.

Targeted Outcomes for 2023

- Increase tourism marketing online presence and international arrivals by 30% and participation in hosting regional/international travel and tourism shows.
- Increase of RE penetration to the grid to 50% and public awareness of its benefits.
- Ensuring that nav-aids are maintained and functional for safer airspace.
- Constructions of aerodromes on Nukulaelae, Vaitupu and Nanumea.
- Increase tourism stakeholder trainings and inspections for stakeholders per annum.
- Industry capacity building training to outer islands as per the DAS development schedule.
- Installation and maintenance of solar street lights on all islands to increase RE reliance.
- Improve safety operations of Tuvalu's airspace.
- Completion of the World Bank (750kWp solar PV and 1000kW/kWh BESS) and ADB (500kWp solar PV and 1000kW/2000kWh BESS) funded project.
- Replacement of the MV. Manufolau 30% complete – approved amount is US\$35 million.
- Create and implement National Tourism Strategy for the development of the industry.
- Continuous securing of funds for increasing renewable energy development in the country and achieving a 100% renewable energy reliance.
- Separation of the Civil Aviation (Regulatory oversight), the Airport authority of Tuvalu and the Air operator (Air Tuvalu).

Commitment to Climate Change

- The Ministry has initiated several programs to promote and practice sustainable tourism and have taken the lead in implementation of projects and activities by investing in renewable energy in the Shipping, Energy and Aviation sectors. Hence, phasing out of fossil fuels is one major energy target to promote cleaner energy that would reduce the impacts of climate change across the spectrum. As borders will completely open soon, there will be more tourists intending to visit Tuvalu and therefore it is vital to sustain our resources to adapt effectively to this global climate issue and to capitalize on it to attract more tourists to our shores.

3.0.13 Head M: Ministry of Education, Youth and Sports - Accounting Officer: Secretary of Education, Youth and Sports

Mandate: *The Ministry of Education, Youth and Sports has the mandatory role of providing quality education, upholding youth development and promoting sports for all Tuvaluans. The Ministry, through nine program areas, is responsible for providing strategic policy directions for Tuvalu education, youth and sports service and ensuring their effective implementation.*

The Ministry is allocated with a total budget allocation of **\$14,801,520**.

TABLE 39: MINISTRY OF EDUCATION, YOUTH AND SPORTS

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	4,639,660	3,316,810	3,869,100	5,561,480	5,672,710	5,786,160
Travel & Communication	480,230	106,360	124,090	314,630	320,920	327,340
Maintenance	117,040	61,110	71,300	78,950	80,530	82,140
Fuel & Oil	28,160	27,330	31,880	40,500	41,310	42,140
Grants, Subsidies & Donations	2,639,180	2,145,290	2,502,830	2,565,880	2,565,880	2,565,880
Scholarship	3,261,460	2,346,350	3,455,170	4,577,720	4,577,720	4,577,720
Goods & Services	1,684,850	1,195,720	1,395,010	1,469,470	1,512,840	1,543,090
Recurrent Expenditure	12,850,560	9,198,960	11,449,380	14,608,620	14,771,900	14,924,460
Capital Expenditures	130,000	82,100	130,000	-	-	-
One-off Program Expenditure	-	-	-	25,000	-	-
Non-Recurrent Expenditure	130,000	82,100	130,000	25,000	-	-
Statutory Expenditure	161,440	129,550	151,140	167,900	167,900	167,900
Grand Total	13,142,000	9,410,610	11,730,530	14,801,520	14,939,800	15,092,360

Summary of significant expenditure items.

- Additional **\$1.3** million to finance pre-service scholarship requirements
- **\$100,000** allocated to finance the new initiative on dedicated sports scholarship.
- **\$411,375** in provided under staffing to finance the twenty-five new additional primary school classroom teachers.
- **\$25,000** is allocated to finance USP graduation ceremony.

Targeted Outcomes for 2023

- The completion and the official opening of the Nukufetau classroom.
- Securing the Tuvalu and Australia Partnership for Quality Education (TAPQE) program to enhance the relevance and quality of education and training pathway.
- A significant improvement from 75% to 85% literacy and numeracy rate among Year 3 and Year 6.
- Successful host of the national youth mock parliament.
- Finalization of Outer Islands Gym design documentation.
- Increase the percentage of Class 3 students who can read according to recognized standards from 62% to 70%.
- Reduce school dropouts from 3.8 per 100 students to 2 per 100 students.
- Reduce primary student absence from 6 per 100 students to 3 per 100 students.
- Development of a Child Protection in School Policy.
- Increase enrollment in early childhood centers from 525 to 600 children (95% of the population).
- Increase enrollment in primary education from 1061 to 1280 children (98% of the population).
- Introduce an early age training program scholarship for young Tuvalu citizens.
- Develop and facilitate nationwide sports tournaments to engage hundreds of youths.
- Build and equip four new primary classrooms and 2 new preschool classrooms.

- Build two new girls dormitories in Motufoua Secondary School.
- Build sports facilities - gyms and sport fields.
- Roll out a new curriculum to all pre-schools which emphasizes playgroups, games, health, nutrition and the joy of learning.
- Implement a newly developed primary school inspection program, focusing on quality improvement, including a visit to each school for 5 days.
- Expand TMTI purpose and explore new avenues of vocational education other than seafaring.

Commitment to Climate Change

- Consultation and awareness programs have been organized and run in parallel by the ministry, through engagement of other government entities, to facilitate the design and implementation of climate curriculum learning in the classroom. The ministry is eager to witness the expansion of this campaign to broaden the knowledge of primary and secondary education levels about the effects of climate change. Further, youth have been actively engaged in climate change international platforms such as COP meetings voicing out their concerns on climate change effects and national impacts.

3.0.14 Head N: Judiciary - Accounting Officer: Senior Magistrate

Mandate: The office of the judiciary has a wide range of functions - implementation of courts mandate under the existing legal framework by upholding the rule of law and deliverance of justice. Support the capacity training and human resources for the efficient judicial service in the country thus operating independently to seek justice and to resolve disputes effectively.

The Office of Judiciary is allocated a total of **\$831,820** for its budget expenditure.

TABLE 40: JUDICIARY EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	295,420	245,990	286,990	479,880	489,480	499,270
Travel & Communication	25,000	22,590	26,350	33,600	34,270	34,960
Maintenance	7,000	2,620	3,060	3,500	3,570	3,640
Fuel & Oil	2,000	870	1,020	2,000	2,040	2,080
Training	1,440	35,380	41,270	30,000	30,600	31,210
Goods & Services	95,460	64,570	75,340	282,840	288,500	294,270
Recurrent Expenditure	426,320	372,020	434,030	831,820	848,460	865,430
Capital Expenditures	40,000	1,010	40,000	-	-	-
One-off Program Expenditure	50,000	-	-	-	-	-
Non-Recurrent Expenditure	90,000	1,010	40,000	-	-	-
Statutory Expenditure	219,390	137,530	160,450	-	-	-
Grand Total	735,710	510,560	634,480	831,820	848,460	865,430

Summary of significant expenditure items.

- **\$188,240** is provided to finance the administration of the new court system.

- **\$199,388** provided for the Resident Judge contract in terms of salary, non-taxable allowance, telecom and internet and provident fund.

Targeted Outcomes for 2023

- Backlog standardized at 90 days active case files.
- Reduce the number of complaints lodged against court officers and staff of the office.
- Increase the level of efficiency of administration with specific responsibilities being tasked out at the High Court level and the lower courts level.
- Increase the number of disposed cases per month for each Magistrate court on each island (average of at least 60% per month) compared to the usual 30% of disposed cases per month per magistrate island in the old system.
- Increase in revenue collection for each Kaupule through the penalties.
- Basic training for new Magistrates with 17 Magistrates and 3 Assessors being trained this year.
- Outer Islands courthouses materials yet to be purchased for Nukufetau courthouse.
- Main courthouse on Funafuti.
- Rollout of quarterly training plan for each Magistrate court for 2023.
- Implementation of reform in terms of Registrar in-house training to Funafuti in 2023, and new structure and office space to cater for magistrate courts on each island.

Commitment to Climate Change

- Climate proof and eco-friendly courthouses starting with Nui Court House (ramp to support ease access of disabled people at court).
- Ongoing support to facilitate orders and by-laws re-conservation areas and waste management.

3.0.15 Head O: Ministry of Justice, Communication and Foreign Affairs - Accounting Officer: Secretary of Justice, Communication and Foreign Affairs

Mandate: *The Ministry has the mandate of providing Tuvalu’s international relations and promoting Tuvalu’s national interests and values overseas, enhance access to reliable, affordable and high speed broadband and mobile connectivity, deliver genuine travel documents, protect and strengthen systems at Borders and enforce Immigration and Passport laws to build a vibrant and secure well-being and future for Tuvaluans.*

The Ministry is allocated with a total budget of **\$6,795,230**.

TABLE 41: MINISTRY OF JUSTICE, COMMUNICATIONS AND FOREIGN AFFAIRS EXPENDITURE

CATEGORIES	2022 Revised Budget	2022 Actual (Oct)	2022 Prj Outturn	2023 Budget	2024 (P)	2025 (P)
Staffing	1,993,760	1,240,190	1,490,450	2,041,700	2,082,540	2,124,190
Travel & Communication	791,930	934,850	1,059,450	780,760	1,087,760	1,109,510
Maintenance	138,150	22,680	64,190	141,050	143,880	146,750
Fuel & Oil	46,900	29,070	38,290	51,700	52,730	53,780
Grants, Subsidies & Donations	2,400,400	1,460,150	1,703,510	600,000	600,000	600,000
Training	5,000	-	-	-	-	-
Goods & Services	2,881,910	1,623,920	2,272,130	2,731,450	2,786,080	2,841,800
Recurrent Expenditure	8,258,050	5,310,860	6,628,020	6,346,660	6,752,990	6,876,030
Capital Expenditures	250,000	74,830	250,000	-	-	-
One-off Program Expenditure	1,395,980	-	-	285,670	-	-
Non-Recurrent Expenditure	1,645,980	74,830	250,000	285,670	-	-
Statutory Expenditure	167,050	102,670	119,780	162,900	162,900	162,900
Grand Total	10,071,080	5,488,360	6,997,800	6,795,230	6,915,890	7,038,930

Summary of significant expenditure items.

- **\$3,121,541** is provided for the successful implementation of the foreign mission policy. This amount is to cover for mission staff annual salary and other privileges and entitlements stipulated in the foreign mission policy.
- **\$285,670** is allocated to finance repatriation costs associated with the Dubai Mission as well as Suva and New Zealand respective offices.

Targeted Outcomes for 2023

- 100% access of civil servants and other public officers to virtual meetings.
- Fast and timely operational services at border quarantine that people may no longer que for hours for border checks.
- Ease access of passports application for Tuvaluan residence in New Zealand.
- Border operational services fully comply with SOPs.
- Compliance to diplomatic procedures by facilitating correspondence of the government to internationals.
- The department of Foreign Affairs has been restructured to be aligned to regional and international partners and relations.

Commitment to Climate Change

- The climate change issue is reflected in the Joint Communiqué stating the recognition of Tuvalu's Statehood and maritime boundaries as permanent despite the effects of climate change.

3.1 DETAILED EXPENDITURE BY HEAD

3.1.1 Head A: Office of the Governor General

NA Code	Natural Account Description	Office of the Governor General
Operating Expenditure		
Staffing		
2000	Salary – Local	15,290
2025	Allowances	2,400
2030	Provident Fund	1,530
Sub Total		19,220
Travel & Communication		
2100	Overseas Business Travel	10,000
2105	Local Business Travel	5,000
2110	Leave Travel	1,000
2120	Telecom and Internet	2,000
Sub Total		18,000
Maintenance		
2205	R&M (Motor Vehicles)	1,000
2215	R&M (Office Equipments)	500
Sub Total		1,500
Fuel and Oil		
2300	Petrol and oil	2,500
Sub Total		2,500
Goods and Services		
2730	Office Stationery	990
2735	Office Expenses	5,000
2740	Supplies and Gears	7,000
2765	Entertainment	5,000
Sub Total		17,990
Total Operating Expenditure		59,210
Capital		-
Statutory Allocation		194,400
Grand Total		253,600

3.1.2 Head B: Office of the Prime Minister

NA Code	Natural Account Description	HQ	GAC Secretariat	Human Resource	Lands	Scholarship
Operating Expenditure						
Staffing						
2000	Salary – Local	374,370	-	1,030,930	219,670	-
2015	Salary - Casuals	29,420	-	-	-	-
2020	Consultant Fees	-	-	-	40,000	-
2025	Allowances	42,250	-	29,690	10,000	-
2030	Provident Fund	42,620	-	99,310	21,970	-
2035	Relieving Fund	227,260	-	-	-	-
Sub Total		715,920	-	1,159,930	291,640	-
Travel & Communication						
2100	Overseas Business Travel	55,000	-	13,000	27,500	129,450
2105	Local Business Travel	16,450	-	11,900	65,780	-
2110	Leave Travel	5,000	-	9,000	7,570	-
2120	Telecom and Internet	9,000	-	8,160	4,800	-
Sub Total		85,450	-	42,060	105,650	129,450
Maintenance						
2205	R&M (Motor Vehicles)	12,000	-	250	2,000	-
2215	R&M (Office Equipments)	300	-	500	5,330	-
2220	R&M (Buildings/Facilities)	85,200	-	-	-	-
Sub Total		97,500	-	750	7,330	-
Fuel and Oil						
2300	Petrol and oil	4,920	-	100	2,800	-
Sub Total		4,920	-	100	2,800	-
Grants, Sub & Donations						
2435	Financial Support/Donation	54,380	-	-	-	-
Sub Total		54,380	-	-	-	-
Scholarship and Training						
2625	Attachment Training	-	-	-	10,000	-
Sub Total		-	-	-	10,000	-
Goods and Services						
2715	Rental/Rent Subsidy	64,210	-	-	20,560	-
2730	Office Stationery	2,500	6,500	2,500	3,770	-
2735	Office Expenses	23,460	9,400	18,770	12,590	940
2740	Supplies and Gears	20,200	-	-	12,370	-
2745	Plant and Equipments	60,000	2,000	13,000	3,990	-
2765	Entertainment	27,170	14,710	5,000	22,680	6,080
2785	Utilities	6,400	-	-	-	-
2800	Overseas Contribution	16,410	-	-	2,960	-
2810	Non-Taxable Allowance	-	500	30,000	-	2,869,980
Sub Total		220,350	33,110	69,270	78,920	2,877,000
Total Operating Expenditure		1,178,520	33,110	1,272,110	496,340	3,006,450
Capital		-	-	-	-	-
Statutory Allocation		265,750	-	62,540	-	-
Grand Total		1,444,270	33,110	1,334,650	496,340	3,006,450

3.1.3 Head C: Legal Services

NA Code	Natural Account Description	Attorney General Office	People's Lawyer	Ombudsman Commission
Operating Expenditure				
Staffing				
2000	Salary – Local	384,520	212,070	204,440
2020	Consultant Fees	42,000	-	-
2025	Allowances	17,630	1,280	1,000
2030	Provident Fund	39,210	21,210	20,440
2035	Relieving Fund	25,000	-	-
Sub Total		508,360	234,560	225,880
Travel & Communication				
2100	Overseas Business Travel	26,080	5,200	10,000
2105	Local Business Travel	37,400	38,550	4,000
2110	Leave Travel	7,900	5,000	1,200
2120	Telecom and Internet	5,760	4,000	2,400
Sub Total		77,140	52,750	17,600
Maintenance				
2205	R&M (Motor Vehicles)	-	400	-
2215	R&M (Office Equipments)	2,000	300	300
2220	R&M (Buildings/Facilities)	-	5,500	300
Sub Total		2,000	6,200	600
Fuel and Oil				
2300	Petrol and oil	1,200	500	1,200
Sub Total		1,200	500	1,200
Scholarship and Training				
2300	Capacity Development	12,700	7,200	5,000
Sub Total		12,700	7,200	5,000
Goods and Services				
2715	Rental/Rent Subsidy	800	-	12,000
2730	Office Stationery	7,960	790	500
2745	Plant and Equipments	-	-	800
2765	Entertainment	5,000	1,800	7,500
2780	Uniform	-	3,000	-
2785	Utilities	-	-	6,100
2800	Overseas Contribution	2,300	-	-
2810	Non-Taxable Allowance	40,000	-	10,000
Sub Total		197,440	11,750	37,400
Total Operating Expenditure		798,840	312,960	287,680
Capital		-	-	-
Statutory		57,600	-	-
Grand Total		856,440	312,960	287,680

3.1.4 Head D: Office of the Parliament

NA Code	Natural Account Description	Office of the Parliament
Operating Expenditure		
Staffing		
2000	Salary – Local	97,400
2005	Salary – Expatriate/Contract	6,000
2025	Allowances	5,160
2030	Provident Fund	9,740
Sub Total		118,300
Travel & Communication		
2100	Overseas Business Travel	10,000
2105	Local Business Travel	45,000
2110	Leave Travel	4,000
2120	Telecom and Internet	3,480
Sub Total		62,480
Maintenance		
2205	R&M (Motor Vehicles)	2,600
2215	R&M (Office Equipments)	1,030
2220	R&M (Buildings/Facilities)	2,000
Sub Total		5,630
Fuel and Oil		
2300	Petrol and oil	2,000
Sub Total		2,000
Training		
2635	Capacity Development	3,000
Sub Total		3,000
Goods and Services		
2715	Rental/Rent Subsidy	40,000
2730	Office Stationery	8,700
2735	Office Expenses	390,600
2745	Plant and Equipments	2,380
2765	Entertainment	7,120
2800	Overseas Contribution	34,680
2810	Non-Taxable Allowance	15,200
Sub Total		498,680
Total Operating Expenditure		690,090
Capital		-
Statutory Allocation		1,096,360
Grand Total		1,786,450

3.1.5 Head E: Office of the Auditor General

NA Code	Natural Account Description	Office of the Auditor General
Operating Expenditure		
Staffing		
2000	Salary – Local	307,760
2025	Allowances	6,000
2030	Provident Fund	31,370
Sub Total		345,130
Travel & Communication		
2100	Overseas Business Travel	9,890
2105	Local Business Travel	15,000
2110	Leave Travel	5,000
2120	Telecom and Internet	400
Sub Total		30,290
Maintenance		
2205	R&M (Motor Vehicles)	2,000
2215	R&M (Office Equipments)	1,500
Sub Total		3,500
Fuel and Oil		
2300	Petrol and oil	500
Sub Total		500
Goods and Services		
2730	Office Stationery	2,500
2735	Office Expenses	1,540
2745	Plant and Equipments	11,260
2765	Entertainment	5,000
2800	Overseas Contribution	7,050
2810	Non-Taxable Allowance	10,900
Sub Total		38,250
Total Operating Expenditure		417,670
Capital		-
Statutory Allocation		50,540
Grand Total		468,210

3.1.6 Head F: Ministry of Finance

NA Code	Natural Account Description	HQ	Internal Audit	Procurement	CCMU	PBACD	Statistics	Treasury	TRCD	PERMU	Climate Change	Business & Price
Operating Expenditure												
Staffing												
2000	Salary – Local	190,410	42,860	97,450	-	326,970	122,300	409,370	358,040	74,100	132,380	104,300
2005	Salary – Expatriate/Contract	-	-	-	18,940	-	-	-	-	-	-	33,000
2015	Salary - Casuals	-	-	-	-	-	19,000	-	-	-	-	-
2025	Allowances	6,000	400	2,000	-	2,310	1,200	6,000	64,500	560	6,000	2,000
2030	Provident Fund	19,040	4,290	97,450	1,890	32,690	12,230	40,940	35,800	7,410	13,240	10,430
2035	Relieving Fund	50,000	-	-	-	-	-	-	-	-	-	-
Sub Total		265,450	47,550	196,900	20,830	361,970	154,730	456,310	458,340	82,070	151,620	149,730
Travel & Communication												
2100	Overseas Business Travel	8,000	3,500	3,000	-	4,000	1,200	5,000	4,000	3,000	8,000	1,400
2105	Local Business Travel	7,000	-	600	-	3,500	4,510	3,310	4,100	1,080	4,160	2,290
2110	Leave Travel	5,000	800	3,000	-	2,000	980	6,000	6,000	1,160	2,500	2,000
2120	Telecom and Internet	5,100	1,500	500	-	240	200	800	1,440	240	3,600	1,300
Sub Total		25,100	5,800	7,100	-	9,740	6,890	15,110	15,540	5,480	18,260	6,990
Maintenance												
2205	R&M (Motor Vehicles)	2,000	-	-	-	-	-	-	2,000	-	500	100
2215	R&M (Office Equipments)	600	-	-	-	-	600	2,550	1,500	450	2,000	3,000
2220	R&M (Buildings/Facilities)	-	-	-	-	-	-	-	2,500	-	-	-
Sub Total		2,600	-	-	-	-	600	2,550	6,000	450	2,500	3,100
Fuel and Oil												
2300	Petrol and oil	2,000	-	-	-	-	100	300	2,570	100	500	5,600
Sub Total		2,000	-	-	-	-	100	300	2,570	100	500	5,600
Grants, Sub & Donations												
2405	Cost of Service Obligation (CSO)	736,210	-	-	-	-	-	-	-	-	-	-
2410	Grants - General	60,000	-	-	-	-	-	-	-	-	-	-
2435	Financial Support/Donation	1,210,000	-	-	-	-	-	-	-	-	-	-
Sub Total		2,006,210	-	-	-	-	-	-	-	-	-	-
Training												
2635	Capacity Development	-	-	-	-	3,000	-	-	-	-	-	3,000
Sub Total		-	-	-	-	3,000	-	-	-	-	-	3,000

NA Code	Natural Account Description	HQ	Internal Audit	Procurement	CCMU	PBACD	Statistics	Treasury	TRCD	PERMU	Climate Change	Business & Price
Goods and Services												
2710	Housing Allowance	-	-	-	-	-	-	-	-	-	-	6,000
2715	Rental/Rent Subsidy	1,000	-	-	240	500	1,600	-	3,970	1,800	2,500	5,300
2730	Office Stationery	800	1,000	570	490	1,450	400	4,000	4,000	1,230	2,060	3,640
2735	Office Expenses	5,000	-	3,590	810	2,710	9,860	4,600	4,000	3,250	7,700	15,650
2740	Supplies and Gears	-	-	-	-	-	-	-	-	-	1,680	-
2745	Plant and Equipments	2,000	800	2,500	500	-	-	-	7,470	1,700	8,000	-
2755	Welfare Schemes	4,000	-	-	-	-	-	-	-	-	-	-
2765	Entertainment	5,000	600	600	480	-	3,000	1,800	-	1,610	3,900	21,400
2780	Uniform	-	-	-	-	-	-	-	8,800	-	-	-
2785	Utilities	1,291,850	-	-	-	-	-	-	-	-	-	-
2795	Insurance	200,000	-	-	-	-	-	-	-	-	-	-
2800	Overseas Contribution	100,000	-	-	-	-	1,500	-	15,130	-	10,480	-
2810	Non-Taxable Allowance	-	-	-	-	3,500	-	-	9,380	650	1,250	20,680
2820	Bank Charges	-	-	-	-	-	-	200,000	-	-	-	-
2825	Forex (Gains/Losses)	-	-	-	-	-	-	50,000	-	-	-	-
2830	Systems/Annual Subscriptions	-	-	9,350	-	-	-	299,800	28,700	-	13,810	-
2835	Land Leases	3,000,000	-	-	-	-	-	-	-	-	-	-
2840	Contingency	1,000,000	-	-	-	-	-	-	-	-	-	-
Sub Total		5,609,650	2,400	16,610	2,520	8,160	16,360	560,200	81,450	10,240	51,380	72,670
Loans and Interest												
2900	Domestic Loan Rep – Principal	296,860	-	-	-	-	-	-	-	-	-	-
2905	Domestic Loan Rep – Interest	316,430	-	-	-	-	-	-	-	-	-	-
Sub Total		613,290	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure		8,524,300	55,750	220,610	23,350	382,870	178,680	1,034,470	563,900	98,340	224,260	241,090
Capital		-	-	-	-	-	-	-	-	-	-	-
Statutory Allocation		177,900	-	-	-	-	-	-	-	-	-	-
Grand Total		8,702,200	55,750	220,610	23,350	382,870	178,680	1,034,470	563,900	98,340	224,260	241,090

3.1.7 Head G: Ministry of Public Works, IELM&D

NA Code	Natural Account Description	HQ	Public Works	Meteorology	Environment	Labour	Disaster
Operating Expenditure							
Staffing							
2000	Salary – Local	168,950	1,446,050	368,580	137,280	78,490	71,320
2015	Salary - Casuals	302,950	870,000	15,180	-	-	22,770
2025	Allowances	10,000	133,730	17,410	5,000	3,000	5,000
2030	Provident Fund	18,150	157,200	38,380	14,490	8,130	7,770
2035	Relieving Fund	-	30,000	11,040	30,000	2,000	-
Sub Total:		500,050	2,636,980	450,590	186,770	91,620	106,860
Travel & Communication							
2100	Overseas Business Travel	20,000	10,000	17,000	5,000	15,000	5,000
2105	Local Business Travel	5,000	24,000	27,830	6,000	6,260	6,500
2110	Leave Travel	5,000	8,000	6,000	3,000	1,600	3,000
2120	Telecom and Internet	4,100	19,860	10,800	600	6,000	17,840
Sub Total:		34,100	61,860	61,630	14,600	28,860	32,340
Maintenance							
2205	R&M (Motor Vehicles)	-	120,000	2,000	-	100	3,000
2210	R&M (Plant)	-	16,400	-	-	-	-
2215	R&M (Office Equipments)	2,000	23,050	5,000	-	-	-
2220	R&M (Buildings/Facilities)	80,000	525,000	11,500	-	-	3,000
2225	Deferred Maintenance	-	500,000	-	-	-	-
Sub Total:		82,000	1,184,450	18,500	-	100	6,000
Fuel and Oil							
2300	Petrol and oil	500	110,000	3,750	500	100	9,000
Sub Total:		500	110,000	3,750	500	100	9,000
Grants, Sub & Donations							
2410	Grants - General	-	-	-	-	25,000	-
Sub Total:		-	-	-	-	25,000	-
Scholarship and Training							
2635	Capacity Development	-	-	-	3,000	-	-
Sub Total:		-	-	-	3,000	-	-
Goods and Services							
2715	Rental/Rent Subsidy	1,054,000	8,000	2,100	500	1,000	4,000
2730	Office Stationery	400	13,000	5,000	1,000	500	1,000
2735	Office Expenses	6,000	12,700	5,500	5,000	29,350	4,000
2740	Supplies and Gears	2,000	188,480	500	-	-	-
2745	Plant and Equipments	-	3,000	-	-	-	5,000
2765	Entertainment	-	20,000	7,100	9,000	5,000	2,000
2785	Utilities	3,200	-	-	-	-	-
2800	Overseas Contribution	120,000	-	21,500	20,560	6,000	-
2810	Non-Taxable Allowance	-	13,000	4,500	2,000	7,200	8,000
2830	Systems/Annual Subscriptions	-	1,000	-	-	-	-
2840	Contingency	-	-	-	-	-	15,000
Sub Total:		1,185,600	259,180	46,200	38,060	49,050	39,000
Total Operating Expenditure		1,802,250	4,252,470	580,670	242,930	194,730	193,200
Capital		-	1,930,040	-	-	-	-
Statutory Allocation		142,500	-	-	-	-	-
Grand Total		1,944,750	6,182,510	580,670	242,930	194,730	193,200

3.1.8 Head H: Ministry of Health and Social Welfare

NA Code	Natural Account Description	HQ	Health Admin	TOMRS	Curative	Public Health	Social Welfare	Gender Affairs
Operating Expenditure								
Staffing								
2000	Salary – Local	147,170	303,250	-	2,577,670	554,520	71,680	79,240
2005	Salary – Expatriate/Contract	-	30,660	41,000	136,390	-	-	-
2015	Salary - Casuals	-	38,500	-	-	-	-	-
2025	Allowances	3,260	16,490	-	126,370	42,030	1,000	3,500
2030	Provident Fund	14,720	30,320	4,100	256,460	55,000	7,180	7,430
Sub Total:		165,150	419,220	45,100	3,096,890	651,550	79,860	90,170
Travel & Communication								
2100	Overseas Business Travel	15,000	15,000	374,810	15,000	-	2,600	5,000
2105	Local Business Travel	83,480	-	1,140	-	-	-	-
2110	Leave Travel	29,560	-	-	-	-	-	-
2120	Telecom and Internet	4,800	91,440	-	600	300	140	1,440
Sub Total:		132,840	106,440	375,950	15,600	300	2,740	6,440
Maintenance								
2205	R&M (Motor Vehicles)	5,330	10,000	-	-	-	-	1,460
2215	R&M (Office Equipments)	500	10,000	-	-	1,000	200	3,600
2220	R&M (Buildings/Facilities)	-	18,410	-	-	-	-	-
Sub Total:		5,830	38,410	-	-	1,000	200	5,060
Fuel and Oil								
2300	Petrol and oil	3,600	13,600	8,810	2,040	10,000	240	500
Sub Total:		3,600	13,600	8,810	2,040	10,000	240	500
Grants, Sub & Donations								
2410	Grants - General	50,000	-	-	-	-	25,000	25,000
Sub Total:		50,000	-	-	-	-	25,000	25,000

NA Code	Natural Account Description	HQ	Health Admin	TOMRS	Curative	Public Health	Social Welfare	Gender Affairs
Scholarship and Training								
2635	Capacity Development	-	10,000	-	-	35,200	4,000	-
Sub Total:		-	10,000	-	-	35,200	4,000	-
Goods and Services								
2705	Clothing Allowance	600	-	-	-	-	-	-
2710	Housing Allowance	-	-	621,250	-	-	-	-
2715	Rental/Rent Subsidy	1,250	199,200	-	12,000	3,200	1,760	-
2720	Education Children Allowance	-	-	-	3,000	-	-	-
2730	Office Stationery	4,690	15,000	-	-	8,200	1,200	2,080
2735	Office Expenses	3,000	6,000	25,370	-	-	1,000	6,000
2740	Supplies and Gears	-	10,000	-	606,280	36,060	-	1,240
2745	Plant and Equipments	17,900	-	-	4,300	4,000	-	-
2755	Welfare Schemes	-	-	-	-	-	1,244,200	-
2760	Compensation	-	-	-	-	-	-	5,000
2765	Entertainment	5,520	5,000	-	6,000	9,600	600	-
2770	Ration / Victualling	-	-	-	100,000	-	-	-
2780	Uniform	-	-	-	10,420	-	-	-
2785	Utilities	3,200	-	13,450	-	-	-	-
2790	Drugs and Medicines	-	-	3,709,950	538,000	-	-	-
2795	Insurance	-	-	-	5,000	-	-	-
2800	Overseas Contribution	13,700	-	-	-	-	-	-
2810	Non-Taxable Allowance	-	-	1,200,120	5,000	20,500	3,600	6,000
2830	Systems/Annual Subscriptions	-	-	-	-	-	-	1,750
2840	Contingency	-	75,000	-	-	-	-	-
Sub Total:		49,860	310,200	5,570,140	1,290,000	81,560	1,252,360	22,070
Total Operating Expenditure		407,280	897,870	6,000,000	4,404,530	779,610	1,364,400	149,240
Capital		-	-	-	-	-	-	-
Statutory Allocation		157,900	-	-	-	-	-	-
Grand Total		565,180	897,870	6,000,000	4,404,530	779,610	1,364,400	149,240

3.1.9 Head I: Ministry of Fisheries and Trade

NA Code	Natural Account Description	HQ	Fisheries	Trade
Operating Expenditure				
Staffing				
2000	Salary – Local	154,420	818,120	41,900
2005	Salary – Expatriate/Contract	-	184,060	-
2025	Allowances	12,380	41,680	2,000
2030	Provident Fund	15,440	99,240	4,190
2035	Relieving Fund	29,920	-	-
Sub Total		212,160	1,143,100	48,090
Travel & Communication				
2100	Overseas Business Travel	4,000	11,000	4,500
2105	Local Business Travel	4,000	13,900	7,600
2110	Leave Travel	3,000	8,000	2,500
2120	Telecom and Internet	4,100	18,540	7,840
Sub Total		15,100	51,440	22,440
Maintenance				
2200	R&M (Vessel)	-	12,200	-
2205	R&M (Motor Vehicles)	1,000	3,000	1,400
2210	R&M (Plant)	-	13,000	-
2215	R&M (Office Equipments)	1,500	17,000	500
2220	R&M (Buildings/Facilities)	-	58,400	-
Sub Total		2,500	103,600	1,900
Fuel and Oil				
2300	Petrol and oil	1,000	95,650	-
Sub Total		1,000	95,650	-
Grants, Sub & Donations				
2410	Grants - General	225,000	-	-
Sub Total		225,000	-	-
Scholarship and Training				
2635	Capacity Development	-	1,940	-
Sub Total		-	1,940	-
Goods and Services				
2715	Rental/Rent Subsidy	-	4,520	2,500
2730	Office Stationery	2,000	2,000	6,600
2735	Office Expenses	5,000	13,890	7,000
2740	Supplies and Gears	-	9,600	12,300
2745	Plant and Equipments	-	32,030	-
2765	Entertainment	1,000	20,000	13,000
2770	Ration / Victualling	-	7,680	-
2785	Utilities	3,200	-	-
2800	Overseas Contribution	104,640	-	-
2810	Non-Taxable Allowance	-	67,280	8,250
Sub Total		115,840	157,000	49,650
Total Operating Expenditure		571,600	1,552,730	122,080
Capital		-	-	-
Statutory Allocation		151,900	-	-
Grand Total		723,500	1,552,730	122,080

3.1.10 Head J: Ministry of Local Government and Agriculture

NA Code	Natural Account Description	HQ	Local Government	Culture	Waste	Agriculture
Operating Expenditure						
Staffing						
2000	Salary – Local	114,140	1,407,830	92,320	860,830	597,620
2005	Salary – Expatriate/Contract	-	52,330	-	24,940	-
2015	Salary - Casuals	-	-	-	-	62,000
2020	Consultant Fees	90,000	-	-	46,680	-
2025	Allowances	8,200	3,000	4,710	11,500	10,000
2030	Provident Fund	19,530	151,810	9,230	80,580	61,090
2035	Relieving Fund	80,000	59,120	-	-	-
Sub Total		311,870	1,674,090	106,260	1,024,530	730,710
Travel & Communication						
2100	Overseas Business Travel	10,000	-	2,000	11,000	5,000
2105	Local Business Travel	7,000	24,490	12,000	17,500	8,000
2110	Leave Travel	3,930	2,000	1,000	3,500	5,000
2120	Telecom and Internet	4,600	2,200	1,100	12,000	9,000
Sub Total		25,530	28,690	16,100	44,000	27,000
Maintenance						
2205	R&M (Motor Vehicles)	1,000	-	-	12,970	4,000
2210	R&M (Plant)	-	-	-	47,000	2,000
2215	R&M (Office Equipments)	1,500	2,000	1,600	850	1,500
Sub Total		2,500	2,000	1,600	60,820	7,500
Fuel and Oil						
2300	Petrol and oil	1,000	-	770	150,000	5,000
Sub Total		1,000	-	770	150,000	5,000
Grants, Sub & Donations						
2410	Grants - General	25,000	-	-	-	-
2415	Grants - Falekaupule	-	299,960	-	-	-
2420	Grants - Block	-	380,980	-	-	-
2430	Grants - VDS	-	1,600,000	-	-	-
2435	Financial Support/Donation	5,000	-	36,000	-	-
Sub Total		30,000	2,280,940	36,000	-	-
Scholarship and Training						
2635	Capacity Development	-	134,360	-	-	50,000
Sub Total		-	134,360	-	-	50,000

NA Code	Natural Account Description	HQ	Local Government	Culture	Waste	Agriculture
Goods and Services						
2730	Office Stationery	1,200	4,000	5,640	5,900	3,000
2735	Office Expenses	5,000	20,000	4,100	24,500	2,000
2740	Supplies and Gears	-	-	-	20,000	3,000
2745	Plant and Equipments	1,000	10,000	240	-	5,000
2760	Compensation	-	-	-	109,990	-
2765	Entertainment	2,700	-	500	7,720	5,000
2770	Ration / Victualling	-	-	-	-	16,000
2780	Uniform	-	-	-	-	1,000
2785	Utilities	3,200	-	-	-	-
2790	Drugs and Medicines	-	-	-	-	10,000
2800	Overseas Contribution	-	-	-	-	5,000
2805	Freight	-	-	-	-	5,000
2810	Non-Taxable Allowance	3,000	6,000	18,800	20,000	-
Sub Total		16,100	40,000	29,280	188,110	55,000
Total Operating Expenditure		387,000	4,160,080	190,010	1,467,460	875,210
Capital		-	5,600,000	-	-	-
Statutory Allocation		147,900	-	-	-	-
Grand Total		534,900	9,760,080	190,010	1,467,460	875,210

3.1.11 Head K: Tuvalu Police Force

NA Code	Natural Account Description	Tuvalu Police Services
Operating Expenditure		
Staffing		
2000	Salary – Local	1,878,580
2015	Salary - Casuals	87,360
2025	Allowances	309,600
2030	Provident Fund	200,100
Sub Total		2,475,640
Travel & Communication		
2100	Overseas Business Travel	40,000
2105	Local Business Travel	16,000
2110	Leave Travel	12,000
2120	Telecom and Internet	9,000
Sub Total		77,000
Maintenance		
2200	R&M (Vessel)	45,470
2205	R&M (Motor Vehicles)	10,200
2215	R&M (Office Equipments)	5,940
2220	R&M (Buildings/Facilities)	11,790
Sub Total		73,400
Fuel and Oil		
2300	Petrol and oil	18,820
2305	Vessel Fuel	61,500
Sub Total		80,320
Scholarship and Training		
2630	Other Training Awards	33,600
Sub Total		33,600
Goods and Services		
2715	Rental/Rent Subsidy	10,250
2730	Office Stationery	5,020
2735	Office Expenses	15,030
2740	Supplies and Gears	510
2745	Plant and Equipments	17,050
2765	Entertainment	9,500
2770	Ration / Victualling	34,850
2780	Uniform	2,050
2800	Overseas Contribution	3,080
2810	Non-Taxable Allowance	5,000
2830	Systems/Annual Subscriptions	5,390
Sub Total		107,730
Total Operating Expenditure		2,847,690
Capital		100,000
Statutory Allocation		48,330
Grand Total		2,996,030

3.1.12 Head L: Ministry of Transport, Energy and Tourism

NA Code	Natural Account Description	HQ	Marine	Aviation	Energy	Tourism
Operating Expenditure						
Staffing						
2000	Salary – Local	119,050	984,080	181,230	156,530	76,720
2005	Salary – Expatriate/Contract	-	274,490	-	99,390	-
2015	Salary - Casuals	-	840,720	33,150	1,960	-
2020	Consultant Fees	-	-	20,000	-	-
2025	Allowances	8,000	552,890	8,300	10,100	3,000
2035	Relieving Fund	32,890	75,250	-	-	-
Sub Total		174,650	2,853,290	264,110	296,070	87,390
Travel & Communication						
2100	Overseas Business Travel	20,000	12,000	6,000	5,000	5,000
2105	Local Business Travel	7,500	4,050	4,500	12,890	5,000
2110	Leave Travel	5,000	6,000	10,000	6,110	2,030
2120	Telecom and Internet	6,000	12,830	7,800	5,000	5,000
Sub Total		38,500	34,880	28,300	29,000	17,030
Maintenance						
2200	R&M (Vessel)	-	550,000	-	-	-
2205	R&M (Motor Vehicles)	6,070	8,000	12,000	3,000	-
2210	R&M (Plant)	-	-	3,120	-	-
2215	R&M (Office Equipments)	1,400	2,000	2,000	6,000	-
Sub Total		7,470	580,000	56,120	9,000	-
Fuel and Oil						
2300	Petrol and oil	2,400	30,000	4,000	1,600	-
Sub Total		2,400	1,980,000	4,000	1,600	-
Scholarship and Training						
2630	Other Training Awards	-	1,000	-	-	-
Sub Total		-	1,000	-	-	6,000
Goods and Services						
2730	Office Stationery	2,500	11,500	4,410	4,000	1,000
2740	Supplies and Gears	-	95,720	1,000	2,500	-
2745	Plant and Equipments	-	13,000	-	-	-
2765	Entertainment	3,500	-	3,000	3,000	11,000
2770	Ration / Victualling	-	344,000	-	-	-
2775	Vessel Slipping	-	740,000	-	-	-
2780	Uniform	-	10,000	-	-	-
2785	Utilities	3,200	-	-	-	-
2795	Insurance	-	10,000	-	-	-
2800	Overseas Contribution	-	171,240	96,000	225,100	11,500
2810	Non-Taxable Allowance	-	-	-	9,600	3,000
2815	Fumigation	-	117,900	-	-	-
2840	Contingency	-	40,000	-	-	-
Sub Total		16,200	1,576,360	113,060	247,500	29,000
Total Operating Expenditure		239,220	7,025,530	465,590	583,170	139,420
Capital						
Statutory Allocation		162,900	-	-	-	-
Grand Total		402,120	7,025,530	465,590	583,170	139,420

3.1.13 Head M: Ministry of Education, Youth and Sports

NA Code	Natural Account Description	HQ	Education	Primary School	Secondary School	Library	Sports	Pre-Service	Youth	ECCE
Operating Expenditure										
Staffing										
2000	Salary – Local	145,690	398,870	2,289,000	1,496,270	99,670	38,530	39,550	31,780	43,090
2005	Salary – Expatriate/Contract	-	166,800	-	43,830	-	-	-	-	-
2010	Salary - Casuals	-	3,270	-	6,500	300	16,640	-	-	-
2025	Allowances	3,000	15,880	18,920	54,240	3,000	1,500	3,430	1,200	6,970
2030	Provident Fund	14,570	63,380	233,660	154,010	10,000	5,670	5,590	3,180	4,310
2035	Relieving Fund	-	-	109,120	2,200	-	-	12,890	-	15,000
Sub Total		163,260	648,190	2,650,700	1,757,060	112,960	62,330	61,440	36,160	69,370
Travel & Communication										
2100	Overseas Business Travel	5,500	15,480	2,000	2,000	5,000	7,000	317,780	1,000	-
2105	Local Business Travel	8,200	94,500	1,850	5,000	7,000	7,000	-	700	-
2110	Leave Travel	4,800	15,680	20,000	68,600	3,500	2,500	2,760	1,240	3,440
2120	Telecom and Internet	4,300	7,580	-	8,000	6,840	200	960	-	-
Sub Total		22,800	133,240	23,850	83,600	22,340	16,700	321,500	2,940	3,440
Maintenance										
2205	R&M (Motor Vehicles)	10,000	200	-	2,000	-	-	-	-	-
2210	R&M (Plant)	-	-	-	1,000	-	-	-	-	-
2215	R&M (Office Equipments)	4,000	4,500	-	9,000	1,000	400	1,000	-	-
2220	R&M (Buildings/Facilities)	-	2,850	-	40,000	-	3,000	-	-	-
Sub Total		14,000	7,550	-	52,000	1,000	3,400	1,000	-	-
Fuel and Oil										
2300	Petrol and oil	23,000	-	-	10,000	-	7,500	-	-	-
Sub Total		23,000	-	-	10,000	-	7,500	-	-	-
Grants, Sub & Donations										
2400	Subsidy	178,130	-	-	-	-	-	-	-	-
2410	Grants - General	1,255,980	128,120	-	-	-	25,000	-	25,000	928,650
2435	Financial Support/Donation	25,000	-	-	-	-	-	-	-	-
Sub Total		1,459,110	128,120	-	-	-	25,000	-	25,000	928,650

NA Code	Natural Account Description	HQ	Education	Primary School	Secondary School	Library	Sports	Pre-Service	Youth	ECCE
Goods and Services										
2715	Rental/Rent Subsidy	14,400	2,700	-	12,000	400	1,300	2,920	3,000	1,300
2730	Office Stationery	1,200	12,300	-	19,200	5,000	500	2,200	4,800	-
2735	Office Expenses	7,700	109,870	-	14,000	11,000	-	6,490	2,000	-
2740	Supplies and Gears	-	1,500	-	54,300	2,000	1,560	-	6,600	-
2745	Plant and Equipments	-	1,000	10,000	10,000	6,000	-	-	1,000	-
2765	Entertainment	11,300	4,280	-	5,300	1,000	-	6,080	-	5,000
2770	Ration / Victualling	-	-	-	567,130	-	-	-	-	-
2785	Utilities	3,200	-	-	-	15,000	-	-	-	-
2800	Overseas Contribution	370,700	-	-	-	1,000	-	-	-	-
2810	Non-Taxable Allowance	6,200	110,650	-	50,000	3,000	3,000	4,256,020	9,300	-
Sub Total		414,700	242,300	10,000	731,930	44,400	6,360	4,273,720	26,700	6,300
Total Operating Expenditure		2,096,870	1,159,410	2,684,560	2,634,590	180,700	121,290	4,657,670	90,790	1,007,750
Capital		-	-	-	-	-	-	-	-	-
Statutory Allocation		167,900	-	-	-	-	-	-	-	-
GRAND TOTAL		2,264,770	1,159,410	2,684,560	2,634,590	180,700	121,290	4,657,660	90,790	1,007,750

3.1.14 Head N: Judiciary

NA Code	Natural Account Description	Judiciary
Operating Expenditure		
Staffing		
2000	Salary – Local	261,450
2005	Salary – Expatriate/Contract	179,810
2025	Allowances	1,500
2030	Provident Fund	27,130
2040	Gratuity	10,000
Sub Total		479,890
Travel & Communication		
2100	Overseas Business Travel	5,000
2105	Local Business Travel	15,000
2110	Leave Travel	4,000
2120	Telecom and Internet	9,600
Sub Total		33,600
Maintenance		
2205	R&M (Motor Vehicles)	2,000
2215	R&M (Office Equipments)	1,000
2220	R&M (Buildings/Facilities)	500
Sub Total		3,500
Fuel and Oil		
2300	Petrol and oil	2,000
Sub Total		2,000
Scholarship and Training		
2635	Capacity Development	30,000
Sub Total		30,000
Goods and Services		
2715	Rental/Rent Subsidy	2,000
2730	Office Stationery	3,200
2735	Office Expenses	15,000
2745	Plant and Equipments	6,000
2765	Entertainment	3,000
2800	Overseas Contribution	400
2810	Non-Taxable Allowance	253,240
Sub Total		282,840
Total Operating Expenditure		831,830
Capital		-
Statutory Allocation		-
Grand Total		831,820

3.1.15 Head O: Ministry of Justice, Communication and Foreign Affairs

NA Code	Natural Accounts Description	HQ	Suva Mission	New York mission	UAE mission	Wellington mission	Taipei mission	ICT	Immigration	Foreign Affairs
Operating Expenditure										
Staffing										
2000	Salary - Local	144,580	143,670	91,110	64,820	94,290	64,100	206,560	110,590	251,090
2005	Salary - Expatriate/ Contract	-	72,670	137,950	103,880	90,290	75,310	150,000	-	-
2025	Allowances	10,400	23,500	9,150	10,500	26,000	2,000	2,770	2,380	3,570
2030	Provident Fund	15,720	20,030	9,110	6,480	9,430	6,410	20,660	11,060	25,470
2035	Relieving Fund	2,260	3,700	-	-	2,000	-	4,000	-	14,200
Sub Total		172,960	263,570	247,320	185,680	222,010	147,820	383,990	124,030	294,330
Travel and Communication										
2100	Overseas Business Travel	214,900	15,000	28,570	110,760	15,000	6,040	11,640	3,000	30,000
2105	Local Business Travel	10,000	10,000	-	-	52,000	4,460	7,310	4,000	4,280
2110	Leave Travel	6,500	12,000	-	3,540	5,000	-	5,000	3,800	5,000
2120	Telecom & Internet	4,600	30,500	16,820	12,920	20,000	11,280	400,400	600	1,500
Sub Total		236,000	67,500	45,390	127,220	92,000	21,780	424,350	11,400	40,780
Maintenance										
2205	R&M (Motor Vehicles)	4,000	5,000	18,970	6,080	-	3,000	500	500	-
2215	R&M (Office Equipments)	600	-	-	3,800	-	-	47,100	5,500	-
2220	R&M (Buildings/Facilities)	-	40,000	-	-	-	6,000	-	-	-
Sub Total		4,600	45,000	18,970	9,880	-	9,000	47,600	6,000	-
Fuel and Oil										
2300	Petrol and oil	4,000	15,000	6,250	8,650	15,000	2,000	300	500	-
Sub Total		4,000	15,000	6,250	8,650	15,000	2,000	300	500	-
Grants, Subsidies and Donations										
2410	Grants - General	400,000	-	-	-	-	-	-	-	-
2435	Financial Support/Donation	-	-	-	-	-	-	200,000	-	-
Sub Total		400,000	-	-	-	-	-	200,000	-	-

NA Code	Natural Accounts Description	Head Quarter	Suva Mission	New York mission	UAE mission	Wellington mission	Taipei mission	ICT	Immigration	Foreign Affairs
Goods and Services										
2705	Clothing Allowance	-	8,250	5,950	3,000	5,850	3,200	-	-	-
2715	Rental/Rent subsidy	600	89,000	273,370	138,330	164,720	74,600	-	-	1,000
2720	Education Children Allowance	-	122,400	52,400	39,100	68,000	195,000	-	-	-
2725	Cost of Living Adjustment (COLA)	-	99,180	142,180	88,830	92,000	91,790	-	-	-
2730	Office Stationery	1,500	4,100	-	-	-	-	280	2,000	2,000
2735	Office Expenses	3,000	10,500	13,390	28,000	9,500	6,800	17,600	5,000	9,600
2740	Supplies and Gears	-	-	-	1,000	10,000	3,700	-	-	3,600
2745	Plant and Equipment	5,000	10,000	6,000	5,900	7,000	-	15,540	3,500	-
2765	Entertainment	1,200	16,000	15,000	10,000	12,000	11,900	2,000	-	38,400
2780	Uniform	-	-	-	-	-	-	-	2,500	-
2785	Utilities	3,200	21,000	10,200	10,020	20,000	9,080	-	-	-
2795	Insurance	-	58,000	57,400	30,360	18,500	19,560	-	-	-
2800	Overseas Contribution	234,800	-	66,360	21,880	-	-	50,500	2,540	-
2810	Non-taxable allowance	31,700	-	-	4,600	-	-	-	-	-
2820	Bank Charges	-	1,000	8,490	-	-	-	-	-	-
Sub Total		281,000	439,430	650,740	381,020	407,570	415,630	85,920	15,540	54,600
Total Operating Expenditure		1,098,560	830,500	968,670	712,450	736,580	596,230	1,142,160	157,470	389,710
Capital		-	-	-	-	-	-	-	-	-
Statutory Allocation		162,900	-	-	-	-	-	-	-	-
Grand Total		1,261,460	830,500	968,670	712,450	736,580	596,230	1,142,160	157,470	389,710

3.2 CARRY-FORWARD ESTIMATES

This section provides details on carry forward estimates for the Infrastructure Special Fund and Contractual Obligation Special Fund.

3.2.1 Infrastructure Special Fund

In compliance with the Public Finance Act, the Infrastructure Special Fund Regulation was established with the purpose of consolidating funds appropriated by the Parliament for Infrastructure expenditure. The regulation permits the accumulated balance for each infrastructure project to be carried forward. Under the Infrastructure Special Fund Policy, the duration of each project implementation is limited to no more than 3 years. A total of **\$20.3million** is currently available under the Infrastructure Special Fund for infrastructure related spending.

Ministry	Description	2021 Roll Over	2022 SI Balance (Oct)	2023 Budget	Total
Legal Service	Office Space and Law Library Extension	-	46,380	-	46,380
Sub Total		-	46,380	-	46,380
Paliarment	Parliament House	-	1,000,000	-	1,000,000
Sub Total			1,000,000		1,000,000
MOF	Domestic Air Aervice	-	190,070	-	190,070
Sub Total			190,070		190,070
MPWELMD	Ministers Residence	700,440	459,000	-	1,159,440
	PM Residence	232,060	-	873,400	1,105,460
	Desalination Plant	-	-	80,000	80,000
	Petrol & Oil	-	-	7,060	7,060
	Rent & Subsidy	-	-	3,580	3,580
	Building and Structures	237,850	-	906,000	1,143,850
	Contingency	-	-	60,000	60,000
	MET Complex	601,620	-	-	601,620
	Court House	395,800	-	-	395,800
Sub Total		2,167,770	459,000	1,930,040	4,556,810
Police	Female Prison	-	-	100,000	100,000
	Police New Office	85,130	-	-	85,130
Sub Total		85,130	-	100,000	185,130
MFT	Slipway	-	85,290	-	85,290
Sub Total		-	85,290	-	85,290
MLGA	Outer Island Projects - Nanumaga	7,460	-	-	7,460
	Outer Island Projects - Nui	107,730	-	-	107,730
	Outer Island Projects - Nukufetau	34,760	-	-	34,760
	Outer Island Projects - Funafuti	2,460	-	-	2,460
	General Grants - Nanumea	-	-	729,150	729,150
	General Grants - Nanumaga	87,220	196,940	693,180	977,340
	General Grants - Niutao	1,410	41,330	709,820	752,560
	General Grants - Nui	140,090	198,460	674,430	1,012,980

Ministry	Description	2021 Roll Over	2022 SI Balance (Oct)	2023 Budget	Total
	General Grants - Vaitupu	198,600	93,790	753,860	1,046,250
	General Grants - Nukufetau	117,360	83,400	703,090	903,850
	General Grants - Funafuti	198,710	199,440	703,860	1,102,010
	General Grants - Nukulaelae	-	44,250	632,620	676,870
	Waste Support Staff	-	28,300	-	28,300
	1/2 Acre Extension	-	1,344,320	-	1,344,320
Sub Total		895,800	2,230,230	5,600,010	8,726,040
MTET	Forklift	-	230,610	-	230,610
Sub Total		-	230,610	-	230,610
MEYS	Motufoua Project	887,740	-	-	887,740
	Design & documentation of Sport Complex for outer-islands	651,090	-	-	651,090
	Nanumea Classroom	3,482,140	-	-	3,482,140
	Motufoua Piggery	-	7,900	-	7,900
Sub Total		5,020,970	7,900	-	5,028,870
Judiciary	Outer Islands Court House	-	39,000	-	39,000
Sub Total		50,000	39,000	-	89,000
MJCFA	Passport System	-	175,170	-	175,170
	Office and Residence	50,000	-	-	50,000
Sub Total		50,000	175,170	-	225,170
Grand Total		8,219,670	4,463,650	7,630,050	20,313,370

3.2.2 Contractual Obligation Special Fund

Ministry	Description	2022 Roll Over	2022 Actual (August)	Balance
OPM	Consultant Fee	22,500	-	22,500
Sub Total		22,500	-	22,500
MOF	Government new FMIS	30,230	25,820	4,410
	Air Tuvalu	2,565,310	158,300	2,407,010
	Domestic Air Service	1,502,020	31,000	1,471,020
	Banking System	500,000		500,000
Sub Total		4,597,560	215,120	4,382,440
MPWELMD	Overseas Contribution	79,110	-	79,110
Sub Total		79,110	-	79,110
MHSWGA	Essential Equipment for the PMH	1,100,550	-	1,100,550
Sub Total		1,100,550	-	1,100,550
MLGA	OI Special Fund Covid-19 - Nanumea	6,510	2,430	4,080
	OI Special Fund Covid-19 - Nanumaga	72,920	3,330	69,590
	OI Special Fund Covid-19 - Niutao	11,510	-	11,510
	OI Special Fund Covid-19 - Nui	10	7,060	7,050
	OI Special Fund Covid-19 - Vaitupu	12,450	2,320	10,130
	OI Special Fund Covid-19 - Nukufetau	21,890	21,890	
	OI Special Fund Covid-19 - Nukulaelae	35,240	32,120	3,110
	CDA - Nanumea	3,700	-	3,700
	CDA - Nanumaga	500,000	-	500,000
	CDA - Niutao	119,770	2,830	116,940
	CDA - Nui	150,440	-	150,440
	CDA - Vaitupu	139,310	139,310	-
	CDA - Nukufetau	500,000	426,200	73,800
	CDA - Funafuti	292,190	272,460	19,730
	CDA - Nukulaelae	83,360	47,580	35,780
Sub Total		1,949,300	957,530	991,760
MTET	MV Manufolau Slipping	31,370	28,910	2,460
	Domestic Air Service	91,610	-	91,610
Sub Total		122,980	28,910	94,070
MJCFA	Patrol Boat	52,000	-	52,000
Sub Total		52,000	-	52,000
Grand Total		7,924,000	1,201,560	6,722,430

Part 4: PUBLIC DEBT AND GUARANTEED

This section outlines the Government of Tuvalu’s Medium-Term Debt Strategy for the 2023 financial year, in line with the Government’s 2023 fiscal strategy. It provides details of the loans contracted by the Government and their status in terms of outstanding and repayments.

4.0 Central Government Debt & Public Guaranteed

External borrowing and grants from multilateral institutions has been the main sources of financing for the Tuvalu Government in the last decade. At the end of 2022, total external disbursed outstanding debt stood at AUD \$6.16 million compared with AUD \$6.86 million in 2021. For 2023, the estimated total external debt will stand at AUD \$5.64 million. The Government does not yet hold any domestic debt.

The Asian Development Bank (ADB) is the largest creditor accounting for AUD \$3.72 million or 60% of total public external debt at the end of 2022. The other creditor is the International Cooperation Development Fund (ICDF) of Taiwan with debt amounting to AUD \$2.44 million.

TABLE 42: GROSS NOMINAL PUBLIC DEBT 2017-2023

Gross Nominal Public Debt 2017-2023											
Lender	Contract Date	Loan Details	Original Debt (millions)	Outstanding Balance (in millions AUD)							
				2017	2018	2019	2020	2021	2022	2023	
ADB	1990	Falekaupule Trust Fund	USD 3.97	1.81	1.93	1.60	1.13	0.86	0.58	0.30	
ADB	2003	TMTI Original Loan	SDR 1.39	1.80	1.88	1.78	1.51	1.48	1.44	1.40	
ADB	2005	TMTI Supplementary Loan	SDR 1.35	2.07	2.17	2.07	1.77	1.74	1.70	1.66	
ICDF (ROC)	2019	Tuvalu Convention Centre	USD 2.40			3.43	2.80	2.60	2.44	2.28	
Total				5.68	5.98	8.88	7.21	6.68	6.16	5.64	

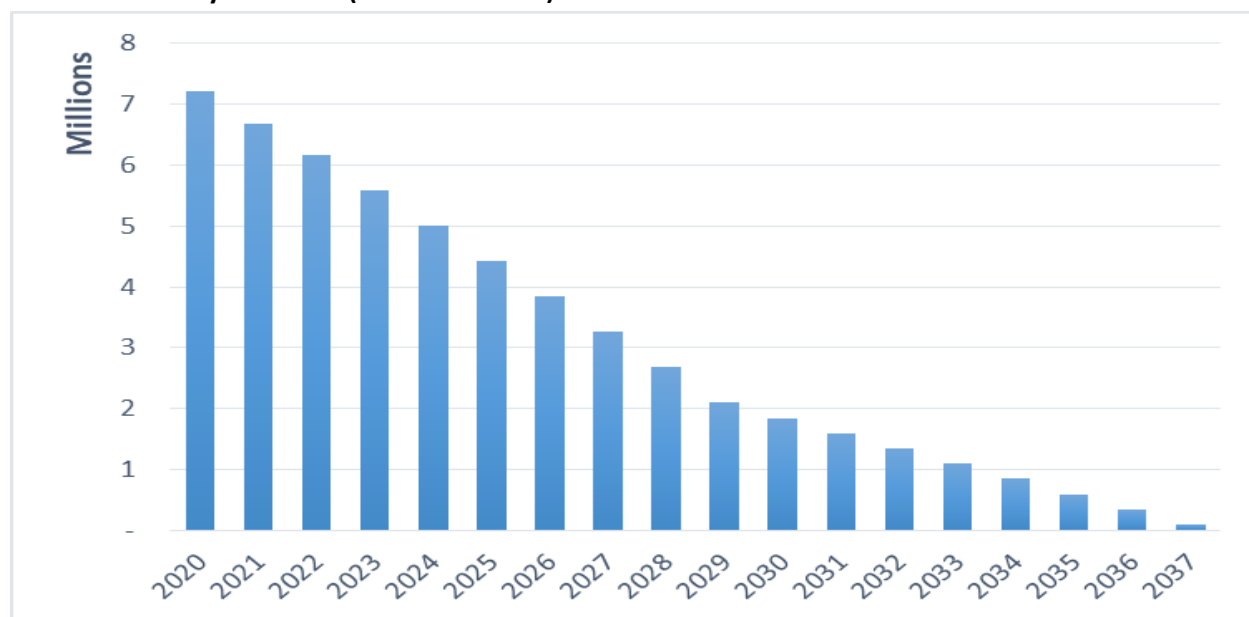
4.0.1 Currency Composition

In terms of the external debt portfolio’s currency composition, the Special Drawing Rights (SDR) is the dominant currency at 64% followed by the US Dollar at 36%. There are no other currencies in the external debt portfolio composition.

4.0.2 Maturity Structure

The graph below shows the total external debt maturity profile of the Government of Tuvalu, including the International Cooperation Development Fund loan from ROC Taiwan that was contracted in 2019. With the exception of the ICDF loan that carries a 10-year repayment, the rest of the loans (from the ADB) are anticipated to mature by 2037.

Chart 9: Maturity Structure (in Millions AUD)



4.0.2 Debt Service Schedule

The external debt service remained at AUD \$0.98 million for both 2021 and 2022, respectively. Interest payments account for about 8% of debt service during 2020-22. Between 2020 and 2022, the average external debt service for the ICDF loan is approximately 39% with the remaining at 61% for ADB. Interest and principal repayments comprise a small portion of the total budget expenditure. I, P and T stand for interest, principal and total debt service, respectively.

TABLE 43: TOTAL PUBLIC DEBT SERVICE 2019-2023

Total Public Debt Service 2019-2023 (in millions AUD)															
	2019			2020			2021			2022			2023 (Est.)		
	I	P	T	I	P	T	I	P	T	I	P	T	I	P	T
ADB	0.07	0.55	0.62	0.07	0.55	0.62	-	0.61	0.61	0.02	0.58	0.60	0.02	0.58	0.6
ICDF	-	-	-	0.09	0.31	0.40	0.04	0.33	0.37	0.03	0.35	0.38	0.03	0.35	0.38
Total	0.07	0.55	0.62	0.16	0.86	1.02	0.04	0.94	0.98	0.05	0.93	0.98	0.05	0.93	0.98

The exact amount of external debt servicing, however, is subject to exchange rate risk due to currency fluctuations. Tuvalu fully pegs its currency to the Australian dollar, while the external debt is denominated in other currencies.

4.1 Publicly Guaranteed Debt

4.1.1 Explicit Guarantees

These are contractual guarantees that the Government has authorized and committed to cover in the event the guaranteed entity defaults. At the end of 2018, all guaranteed debts have been paid off with the final payment being made on a European Investment Bank (EIB) Loan that was contracted by the state-owned Development Bank of Tuvalu (DBT) in 2003. No additional loan guarantee has been granted since then.

4.2 Public Debt

At the end of 2022, overall public debt totalled AUD 6.18 million or 7.4% of GDP down from 8.4% in 2021. The decline in public debt reflects both negative debt flows and an increase in GDP.

Total debt reflects the debt of the general government. There is no debt contracted by local government or by other public agencies

TABLE 44: TOTAL PUBLIC AND PUBLICLY GUARANTEED DEBT

Total Public and Publicly Guaranteed Debt 2017-2023 (in millions AUD)							
	2017	2018	2019	2020	2021	2022	2023 (Est)
Central Government Debt	5.68	5.98	8.88	7.21	6.68	6.16	5.64
Guaranteed Debt	0.01	-	-	-	-	-	-
Total	5.69	5.98	8.88	7.21	6.68	6.16	5.64
<i>In percent of GDP</i>	9.9%	10.3%	13.4%	11.5%	10.6%	9.7%	8.9%

4.3 Prudent Fiscal Management with no non-concessional borrowing in the medium term

Maintaining growth at sustainable levels is the ultimate target of the Tuvalu Government. To fuel growth, the Government will stringently monitor recurrent expenditure and ensure that funding is channeled to sectors that will stimulate business activity and incentivize individuals and SMEs to participate in economic building.

Key objective is to ensure that the financing needs of the Government of Tuvalu for the medium term are met on a timely basis, with borrowing costs as low as possible and consistent with a prudent degree of risk.

Key principles that will guide fiscal and debt management over the medium term include:

- Ensuring prudent management of fiscal budget to minimize borrowing in the medium term;
- Recognizing domestic revenue and Development Partners support as major sources of funding for Government budget deficits to avoid creation of unsustainable debt;
- Ensuring external financing is confined to capital projects for optimum returns;
- Minimizing risks associated with on-lending and contingent liabilities; and
- Developing the domestic bond market to focus more on liquidity, transparency, secondary market trading, and settlement mechanism and investor diversification.

To mitigate risks associated with rise in debt level, the following stance will be adopted by Government:

- I. No non-concessional or commercial borrowing in the medium term;
- II. Creation of Fiscal Risks Framework for effective management of State-owned Entities and budget sector agencies. Cost-effective risk mitigation begins with sound macroeconomic policies and public financial management practices. It also consists of practices that require justification for taking on fiscal risks, and that make it necessary for SOEs to pay guarantee fees or to share in the risk. This can support formulation of suitable procedures required in the budget and contingent

liability approval process: contingent obligation proposals may need to be considered alongside competing instruments, and ceilings on total issuance of guarantees may need to be subjected to parliamentary approval during the budget process;

- III. Improved cash management and forecasting of domestic revenue and development partner support to ensure expenditure and commitment controls are kept within budget limits; and
- IV. Strengthened treasury and budget operations, especially tightening up the process of issuing warrants and timely submission of acquittals report.

PART 5: SCHEDULES

Schedule 1: List of Capital Expenditure

2023 CAPITAL EXPENDITURES		
Head	Description	2023 Estimates
MINISTRY OF PUBLIC WORKS & INFRASTRUCTURE		
G	B,C,D - Grade Housing	1,850,040
	Desalination Plant	80,000
	Total	1,930,040
MINISTRY OF LOCAL GOVERNMENT		
J	Outer Islands Project	1,600,000
	CDA Project	4,000,000
	Total	5,600,000
TUVALU POLICE SERVICES		
K	Female Prison	100,000
	Total	100,000
GRAND TOTAL		7,630,040

Schedule 2: List of One-Off Expenditure

2023 ONE-OFF EXPENDITURES		
Head	Description	2023 Estimates
OFFICE OF THE PRIME MINISTER		
B	General Election	109,450
	Total	109,450
MINISTRY OF FINANCE		
F	World Bank Subscription Fee	1,200,000
	HR & Payroll Module	200,000
	Total	1,400,000
MINISTRY OF FISHERIES AND TRADE		
I	Support to NAFICOT	200,000
	Total	200,000
MINISTRY OF TRANSPORT, ENERGY AND TOURISM		
L	Vessel Slipping (Nivaga III)	440,000
	Vessel Slipping (Moeiteava)	300,000
	NZ Calibration Aircraft	19,000
	Total	759,000
MINISTRY OF EDUCATION, YOUTH AND SPORTS		
M	USP Graduation	25,000
	Total	25,000
MINISTRY OF JUSTICE, COMMUNICATION AND FOREIGN AFFAIRS		
O	Mission Repatriation	285,670
	Total	285,670
GRAND TOTAL		2,779,120

Schedule 3: Salary

3.1 Structure (Civil Servants)

Category	Band	Min	Mid	Max
S	<i>S1</i>	\$10,887 - \$12,087		
	<i>S2</i>		\$12,088 - \$13,888	
	<i>S3</i>			\$13,889 - \$15,447
T	<i>T1</i>	\$15,448 - \$19,840		
	<i>T2</i>		\$19,841 - \$25,891	
	<i>T3</i>			\$25,892 - \$29,287
H	<i>H1</i>	\$16,448 - \$20,950		
	<i>H2</i>		\$20,951 - \$26,950	
	<i>H3</i>			\$26,951 - \$33,287
A	<i>A1</i>	\$25,439 - \$27,193		
	<i>A2</i>		\$27,194 - \$29,144	
	<i>A3</i>			\$29,145 - \$31,037

3.2 Rates (Casual Workers)

GROUPS	LEVEL OF SKILLS	HOURLY RATE		
		2021	2022	2023
Group 1	Supervisors	\$6.48	\$6.48	\$6.48
Group 2	Skilled Artisans	\$5.60	\$5.60	\$5.60
Group 3	Semi-Skilled Artisans	\$5.09	\$5.09	\$5.09
Group 4	Unskilled Labourers and Other Employees	\$3.99	\$3.99	\$3.99

ESTABLISHMENT REGISTER SUMMARY 2023

Head	Ministry	2017	2018	2019	2020	2021	2022	2023
A	<i>Office of the Governor General</i>	4	4	4	4	4	4	4
B	<i>Office of the Prime Minister</i>	52	53	55	58	61	64	64
C	<i>Office of the Legal Services</i>	26	26	29	33	33	35	37
D	<i>Office of the Parliament</i>	7	7	7	8	8	8	8
E	<i>Office of the Attorney General</i>	15	15	15	16	18	19	19
F	<i>Ministry of Finance</i>	87	87	92	97	103	106	105
G	<i>Ministry of Public Work, Infrastructure, Environment, Labour, Meterology & Disaster</i>	102	102	112	126	137	147	147
H	<i>Ministry of Health, Social Welfare & Gender Affairs</i>	162	166	172	182	198	206	223
I	<i>Ministry of Fisheries and Trade</i>	55	55	57	61	63	64	64
J	<i>Ministry of Local Government and Agriculture</i>	61	61	62	70	76	83	137
K	<i>Tuvalu Police Service</i>	106	107	112	113	118	130	130
L	<i>Ministry of Transport, Energy and Trade</i>	118	112	115	115	117	117	107
M	<i>Ministry of Education, Youth and Sports</i>	209	216	217	222	225	235	260
N	<i>Office of the Judiciary</i>	12	12	12	14	14	16	16
O	<i>Ministry of Justice, Communication and Foreign Affairs</i>	48	50	51	51	54	59	59
	TOTAL	1,064	1,073	1,112	1,170	1,229	1,293	1,380

ESTABLISHMENT REGISTER 2023

HEAD A : OFFICE OF THE GOVERNOR GENERAL

GOVERNOR GENERAL

2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Private Secretary	T 1-T3	
1	1	1	1	1	1	1	Cook	S1-S3	Contract
1	1	1	1	1	1	1	Laundress	S1-S3	Contract
1	1	1	1	1	1	1	Housemaid	S1-S3	Contract
4	4	4	4	4	4	4	Governor General Total		
4	4	4	4	4	4	4	HEAD:A - GRAND TOTAL		

HEAD B : OFFICE OF THE PRIME MINISTER

HEADQUARTERS

2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Secretary to Government	Fixed	
1	1	1	1	1	1	1	Secretary OPM	Fixed	Vacant
1	1	1	1	1	1	1	Deputy Secretary	A1-A3	Vacant
1	1	1	1	1	1	1	Assistant Secretary	A1-A3	
			1	1	1	1	Assistant Secretary - GAC	A1-A3	
1	1	1	1	1	1	1	Handyperson	T1-T3	
2	2	2	2	1	1	1	Higher Executive Officer	S1-S3	
1	1	1	1	1	1	1	Executive Officer	S1-S3	
1	1	1	2	2	2	2	Clerical Officer	S1-S3	
7	7	7	7	7	7	7	Cleaners	S1-S3	Outsource
1	1	1	1	1	1	1	Driver	S1-S3	
3	3	3	3	3	3	3	Watchperson	S1-S3	Outsource
					1	1	Gardner	S1-S3	
20	20	20	22	21	22	22	Headquarter Total		

CABINET									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
	1	1	1	1	1	1	Deputy Secretary	A1-A3	
1	1	1	1	1	1	1	Assistant Secretary (Private Sec to PM)	A1-A3	
				1	1	1	Cabinet Monitoring & Admin Manager (AS)	A1-A3	
1	1	1	1	1	1	1	Clerk to Cabinet	T1-T3	
1	1	1	1	1	1	1	Housemaid	S1-S3	Contract
1	1	1	1	1	1	1	Laundress	S1-S3	Contract
1	1	1	1	1	1	1	Cook	S1-S3	Contract
5	6	6	6	7	7	7	Cabinet Total		
MEDIA									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Media Advisor	T1-T3	Vacant
1	1	1	1	1	1	1	Media Total		
DEPARTMENT OF HUMAN RESOURCE									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
				1	1	1	Deputy Secretary to Government	Fixed	Vacant
1	1	1	1	1	1	1	Deputy Secretary	A1-A3	
				1	1	1	Assistant Secretary	A1-A3	
					1	1	Senior Advisor HR Administration	T1-T3	Vacant
1	1	1	1	1	1	1	Training & Development Adviser	T1-T3	
1	1	1	1	1	1	1	HR Compliance & Relations Adviser	T1-T3	Vacant
		1	1	1	1	1	HR Administrative Adviser	T1-T3	Vacant
1	1	1	2	2	2	2	HR Administrative Analyst	T1-T3	
1	1	1	1	1	1	1	Training & Development Analyst	T1-T3	
1	1	1	1	1	1	1	Higher Executive Officer	S1-S3	
1	1	1	1	1	1	1	Senior Clerical Officer	S1-S3	
0	0	0	1	1	1	1	Clerical Officer	S1-S3	
7	7	8	10	12	13	13	Department Human Resource Total		

PUBLIC SERVICE COMMISSION									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Deputy Secretary	A1-A3	Vacant
1	1	1	1	1	1	1	PSC Recruitment Adviser	T1-T3	
1	1	1	1	1	2	2	PSC Recruitment Analyst	T1-T3	Vacant (x1)
				1	1	1	Executive Officer	S1-S3	
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
4	4	4	4	5	6	6	Public Service Commission Total		
LANDS AND SURVEY									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director	T1-T3	
		1	1	1	1	1	Legal Advisor	T1-T3	
1	1	1	1	1	1	1	Chief Land Management Officer	T1-T3	
1	1	1	1	1	1	1	Chief Registrar (Titles Officer)	T1-T3	
1	1	1	1	1	1	1	Land Valuation Officer	T1-T3	
1	1	1	1	1	1	1	Minerals Officer	T1-T3	
1	1	1	1	1	1	1	Physical Planner	T1-T3	Vacant
1	1	1	1	1	1	1	Land Information Officer	T1-T3	
1	1	1	1	1	1	1	Land Surveyor	T1-T3	
1	1	1	1	1	1	1	Survey Technician	T1-T3	
2	2	2	1	1	1	1	Draughtsman	T1-T3	
1	1	1	1	1	1	1	Chief Surveyor	T1-T3	Vacant
2	2	2	2	2	2	2	Survey Assistant	S1-S3	
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
15	15	16	15	15	15	15	Lands and Survey Total		
52	53	55	58	61	64	64	HEAD: - B- GRAND TOTAL		

HEAD C : LEGAL SERVICES

OFFICE OF THE ATTORNEY GENERAL

2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Attorney General	Fixed	Vacant
1	1	1	1	1	1	1	Senior Crown Counsel	T1-T3	
1	1	1	1	1	1	1	Senior Crown Prosecutor	T1-T3	
7	7	7	9	9	9	9	Crown Counsel	T1-T3	
1	1	1	1	1	1	1	Law Librarian	T1-T3	Vacant
2	2	2	2	2	2	2	Professional Assistant	T1-T3	Vacant x1
1	1	1	1	1	1	1	Trademark & Finance Officer	T1-T3	
1	1	1	1	1	1	1	Registration Officer	T1-T3	Vacant
			1	1	1	1	Assistant Registration Officer	S1-S3	
						2	Clerical Officer	S1-S3	New Post x2
15	15	15	18	18	18	20	Office of the Attorney General Total		

PEOPLE'S LAWYER OFFICE

2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	People's Lawyer	T1-T3	Vacant
					1	1	Deputy People's Lawyer	T1-T3	
4	4	4	4	4	4	4	Assistant People's Lawyer	T1-T3	Vacant x2
		1	1	1	1	1	Alternate Dispute Resolution Officer	T1-T3	
					1	1	Research Officer	T1-T3	
1	1	1	1	1	1	1	Professional Assistant	T1-T3	
1	1	1	1	1	1	1	Clerk to the People's Lawyer	S1-S3	
7	7	8	8	8	10	10	People's Lawyer Office Total		

OFFICE OF THE OMBUDSMAN									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Chief Ombudsman	Fixed	Vacant
		1	1	1	1	1	Commissioner - Good Governance	Fixed	Vacant
			1	1	1	1	Commissioner - National Human Rights Institution	Fixed	Vacant
2	2	2	2	2	2	2	Ombudsman Investigator	T1-T3	
1	1	1	1	1	1	1	Professional Assistant	T1-T3	
		1	1	1	1	1	Housemaid	S1-S3	Contract
4	4	6	7	7	7	7	Ombudsman Office Total		
26	26	29	33	33	35	37	HEAD:C- GRAND TOTAL		
HEAD D: PARLIAMENT OFFICE									
PARLIAMENT OFFICE									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Clerk to Parliament	T1-T3	
1	1	1	1	1	1	1	Assistant Clerk to Parliament	T1-T3	
1	1	1	1	1	1	1	Senior Parliamentary Reporter & Librarian	T1-T3	
1	1	1	1	1	1	1	Higher Executive Officer	S1-S3	
			1	1	1	1	PA for Speaker	S1-S3	
1	1	1	1	1	1	1	Parliamentary Reporter	S1-S3	
1	1	1	1	1	1	1	Parliament Driver	S1-S3	
1	1	1	1	1	1	1	Housemaid	S1-S3	Contract
7	7	7	8	8	8	8	Parliament Office Total		
7	7	7	8	8	8	8	HEAD:D - GRAND TOTAL		

HEAD E : OFFICE OF THE AUDITOR GENERAL									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Auditor General	Fixed	
1	1	1	1	1	1	1	Deputy Auditor General	T1-T3	
		1	1	1	1	1	Communication Manager	T1-T3	
3	3	3	3	3	4	4	Senior Auditors	T1-T3	
3	3	3	3	3	3	3	Auditors	T1-T3	
6	6	6	6	8	8	8	Assistant Auditor	T1-T3	
1	1	1	1	1	1	1	Clerk	S1-S3	
15	15	15	16	18	19	19	Office of the Auditor-General Total		
15	15	15	16	18	19	19	HEAD:E - GRAND TOTAL		
HEAD F : MINISTRY OF FINANCE									
HEADQUARTERS									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Secretary	Fixed	
1	1	1	1	2	2	2	Deputy Secretary	A1-A3	
1	1	1	1	2	2	2	Assistant Secretary	A1-A3	
1	1	1	1	1	1	1	Personal Assistant to Minister	S1-S3	
1	1	1	1	1	1	1	Executive Officer	S1-S3	
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
1	1	1	1	1	1	1	Driver	S1-S3	
1	1	1	1	1	1	1	Housemaid	S1-S3	Contract
8	8	8	8	10	10	10	Headquarters Total		
PROCUREMENT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of CPU	T1-T3	Vacant
3	3	3	3	3	3	3	Operational Procurement Officer	T1-T3	
1	1	1	1	1	1	1	Procurement Policy Officer	T1-T3	
5	5	5	5	5	5	5	Procurement Total		

INTERNAL AUDIT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Head of Internal Audit	T1-T2	Vacant
		1	1	1	1	1	Senior Internal Audit	T1-T3	
1	1	2	2	2	2	2	Internal Audit Total		
PLANNING AND BUDGET									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Planning & Budget	T1-T3	
1	1	1	1	1	3	4	Senior Economists	T1-T3	
1	1	1	1	1	9	11	Sector Economists	T1-T3	Vacant (x3)
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
13	13	13	14	14	14	17	Planning and Budget Total		
CENTRAL STATISTICS									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Government Statistician	T1-T3	
		2	2	2	2	2	Senior Statistical Officer	T1-T3	
2	2	2	2	2	2	2	Statistical Officer	T1-T3	Vacant (x1)
2	2	2	2	2	2	2	Statistical Assistant	S1-S3	
5	5	7	7	7	7	7	Statistics Total		
INLAND REVENUE & CUSTOMS SERVICES									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Inland Revenue	T1-T3	
1	1	1	1	1	1	1	Principal Tax Collector	T1-T3	Vacant
3	3	3	3	3	3	3	Senior Tax Auditor	T1-T3	
3	3	3	3	3	3	3	Tax Auditor	T1-T3	
1	1	1	1	1	1	1	Debt Officer (Customer services)	S1-S3	
			1	1	1	1	Tax Payers Services Officer	S1-S3	
1	1	1	1	1	1	0	Director of Customs (Re-title)	T1-T3	
1	1	1	1	1	1	1	Senior Collector, Preventive	T1-T3	
2	2	3	3	3	3	3	Customs Officer	T1-T3	
6	6	6	6	6	6	6	Assistant Customs Officers	S1-S3	
1	1	1	1	1	1	1	Tally Clerk	S1-S3	Vacant
20	20	21	22	22	22	21	Inland Revenue & Customs Services Total		

TREASURY									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Government Accountant	T1-T3	
				1	1	1	Information & Technology Officer	T1-T3	
1	1	1	1	1	1	1	Financial Reporting Team Manager	T1-T3	
1	1	1	1	1	1	1	Office and Administration Manager	T1-T3	
1	1	1	1	1	1	1	Payroll and Imprest Manager	T1-T3	
1	1	1	1	1	1	1	A/R Team Leader	T1-T3	
1	1	1	1	1	1	1	A/P Team Leader	T1-T3	
2	2	2	2	3	3	3	Financial Accountant	T1-T3	Vacant (x1)
		1	1	1	1	1	Debt Management Officer	T1-T3	
2	2	2	2	2	2	2	Financial Accounts Officer	T1-T3	Vacant (x1)
1	1	1	1	2	2	2	Payroll and Imprest Officer	T1-T3	Vacant (x1)
1	1	1	1	1	1	1	Payroll and Imprest Clerk	S1-S3	Vacant
5	5	5	5	6	6	6	Accounts Clerk	S1-S3	Vacant (x1)
1	1	1	1	1	1	1	Financial Account Clerk	S1-S3	
1	1	1	1	1	1	1	Asset Register Clerk	S1-S3	
19	19	20	20	24	24	24	Treasury Total		
PRICE CONTROL									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Price Control Inspector	T1-T3	
1	1	1	1	1	2	2	Assistant Price Control Inspector	S1-S3	Vacant (x1)
2	2	2	2	2	3	3	Price Control Total		
BUSINESS DEVELOPMENT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
			1	1	1	1	Director of Business	T1-T3	
1	1	1	1	1	1	1	Business Development Officer	T1-T3	
1	1	1	1	1	1	1	Business Training Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
3	3	3	4	4	4	4	Business Development Total		

PUBLIC ENTERPRISE REFORM AND MONITORING UNIT (PERMU)									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of PERMU	T1-T3	Vacant
1	1	1	1	1	2	2	Financial Analyst	T1-T3	Vacant (x1)
			1	1	1	1	Banking Commissioner Officer	T1-T3	Vacant
2	2	2	3	3	4	4	PERMU Total		
CLIMATE CHANGE DEPARTMENT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director	T1-T3	
1	1	1	1	1	1	1	Adaptation Policy Advisor	T1-T3	
1	1	1	1	1	1	1	Mitigation Policy Advisor	T1-T3	
1	1	1	1	1	1	1	Tuvalu Survival Fund Coordinator	T1-T3	
1	1	1	1	1	1	1	Project Development Officer	T1-T3	
1	1	1	1	1	1	1	Data Information Officer	S1-S3	
		1	1	1	1	1	Reception & Administration Officer	S1-S3	
7	7	7	7	7	7	7	Disaster & Climate Change Total		
FINANCIAL INTELLIGENCE UNIT (FIU)									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
					1	1	FIU Officer	T1-T3	Vacant
0	0	0	0	0	1	1	Financial intelligence Unit Total		
87	87	92	97	103	106	105	HEAD F - GRAND TOTAL		

HEAD G : PUBLIC WORKS, INFRASTRUCTURE, ENVIRONMENT, METEOROLOGICAL, LABOR & DISASTER									
HEADQUARTERS									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Secretary	Fixed	
			1	2	2	2	Deputy Secretary	A1 - A3	Vacant x1
1	1	1	1	2	2	2	Assistant Secretary	A1 - A3	Vacant x2
			1	1	1	1	PA to Minister	S1 - S3	
1	1	1	1	1	1	1	Higher Executive Officer	S1 - S3	
			1	1	1	1	Executive Officer	S1 - S3	
1	1	1	1	1	1	1	Clerical Officer	S1 - S3	
			1	1	1	1	Driver	S1 - S3	
			1	1	1	1	Housemaid	Fixed	Contract
5	5	4	9	11	11	11	Headquarters Total		
PWD HEADQUARTERS									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Works	T1 - T3	
1	1	1	1	1	1	1	Deputy Director of Works	T1 - T3	Vacant
1	1	1	1	1	1	1	Higher Executive Officer	T1 - T3	
1	1	1	1	1	1	1	Clerical Officer	S1 - S3	
1	1	1	1	1	1	1	Account Clerk	S1 - S3	Vacant
2	2	2	2	2	2	2	Gateman	S1 - S3	
7	7	7	7	7	7	7	PWD Headquarters Total		
PROJECT & RESOURCES									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Project Officer	T1 - T3	
			1	1	1	1	Procurement Officer	T1 - T3	
1	1	1	1	1	1	1	Asset Management Officer	T1 - T3	
1	1	1	1	1	1	1	Assistant Project Officer	T1 - T3	
1	1	1	1	1	1	1	Storekeeper	S1 - S3	
4	4	4	5	5	5	5	Project & Resources Total		

<u>ARCHITECTURAL</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Principal Architect	T1 - T3	
1	1	1	1	1	1	1	Assistant Architect	T1 - T3	
5	5	5	5	5	5	5	Draughtsperson	T1 - T3	Vacant x2
7	7	7	7	7	7	7	Architectural Total		
<u>STRUCTURAL ENGINEERING</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
		1	1	1	1	1	Structural Engineer Supervisor	T1 - T3	
		1	1	1	1	1	Assistant Structural Engineer	T1 - T3	Vacant
0	0	2	2	2	2	2	Structural Engineering Total		
<u>QUANTITY SURVEY</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Principal Quantity Surveyor	T1 - T3	
2	2	2	2	2	2	2	Estimator	T1 - T3	
3	3	3	3	3	3	3	Quantity Survey Total		
<u>BUILDING</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Building Engineer	T1 - T3	
			1	1	1	1	Housing Officer	T1 - T3	
					1	1	Constuction Site Supervisor	T1 - T3	Vacant
5	5	5	5	5	5	5	Carpenter	S1 - S3	
					1	1	Joiner Leading Hand	T1 - T3	
5	5	5	5	5	4	4	Joiners	S1 - S3	
11	11	11	12	12	13	13	Building Total		

<u>CIVIL ENGINEERING</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Civil Engineer	T1 - T3	Vacant
		1	1	1	1	1	Assistant Civil Engineer	T1 - T3	
1	1	1	1	2	2	2	Senior Civil Worker	S1 - S3	
8	8	8	8	8	8	8	Civil Worker	S1 - S3	Vacant x1
10	10	11	11	12	12	12	Civil Engineering Total		
<u>MECHANICAL ENGINEERING - LIGHT</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Principal Mechanical Engineer	T1 - T3	
1	1	1	1	1	1	1	Mechanical Engineer (Automotive)	T1 - T3	Vacant
		1	1	1	1	1	Assitant Mechanic Engineer (Automotive)	T1 - T3	
2	2	2	2	2	2	2	Mechanics	S1 - S3	
4	4	5	5	5	5	5	Mechanical Engineering Total		
<u>MECHANICAL ENGINEERING - HEAVY</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
		1	1	1	1	1	Mechanical Engineer (Plant)	T1 - T3	
1	1	1	1	1	1	1	Assistant Mechanical Engineer (Plant)	S1 - S3	Vacant
				1	1	1	Plant Monitoring Officer	T1 - T3	
3	3	3	3	3	4	4	Mechanics	S1 - S3	Vacant x1
3	3	3	3	3	3	3	Welders	S1 - S3	
			4	4	4	4	Operator	S1 - S3	
7	7	8	12	13	14	14	Mechanical Engineering Total		

WATER AND PLUMBING									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Water and Sewage Engineer	T1 - T3	
				1	1	1	Chief Desalination Plant Operator	T1 - T3	
1	1	1	1	1	1	1	Assistant Plumber and Sewage Supervisor	S1 - S3	Vacant
3	3	4	4	4	4	4	Plumbers	S1 - S3	Vacant x1
1	1	1	1	1	1	1	Water Quality Supervisor	T1 - T3	
1	1	1	1	1	1	1	Chief Waterperson	S1 - S3	
					1	1	Desalination Plant Operator	S1 - S3	Vacant
					1	1	Waterboy	S1 - S3	Vacant
5	5	5	5	5	5	5	Waterperson	S1 - S3	
12	12	13	13	14	16	16	Water and Plumbing Total		
ELECTRICAL ENGINEERING									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Electrical, Air-conditioning & Refrigeration Super	T1 - T3	
1	1	1	1	1	1	1	Assistant Electrical, Air-conditioning & Refrigeration	T1 - T3	
2	2	3	3	3	4	4	Electricians	S1 - S3	Vacant x1
2	2	2	2	2	3	3	Aircon and Refrigeration Officer	S1 - S3	Vacant x1
6	6	7	7	7	9	9	Electrical Engineering Total		
TAS III									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
					1	1	Coordinator	T1 - T3	Vacant
0	0	0	0	0	1	1	TAS III Total		

METEOROLOGICAL									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director Meteorological Officer	T1 - T3	
2	2	2	2	2	2	2	Scientific Officers	T1 - T3	
				1	1	1	Principal IT	T1 - T3	
		1	1	1	1	1	Data & Communication Officer	T1 - T3	
			1	1	1	1	Data Entry Officer	T1 - T3	
			1	1	1	1	Senior Forecaster	T1 - T3	
					1	1	Forecaster	T1 - T3	
1	1	1	1	1	1	1	Climate Prediction Officer	T1 - T3	
1	1	1	1	1	1	1	Senior Technical Officer	T1 - T3	
1	1	1	1	2	2	2	Senior Observer	S1 - S3	Vacant x1
1	1	1	1	1	1	1	Meteorological Technician	S1 - S3	
10	10	10	10	10	10	10	Observer	S1 - S3	Vacant x2
1	1	1	1	1	1	1	MET Handyman	S1 - S3	
			1	1	1	1	Clerical Officer	S1 - S3	
18	18	19	22	24	25	25	Meteorological Services Total		
LABOUR									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Labour Officer	T1-T3	
1	1	1	1	1	1	1	Assistant Labour Officer	T1-T3	
					1	1	Seasonal Labour Officer	T1-T3	
		2	2	2	2	2	Inspector	T1-T3	
2	2	4	4	4	5	5	Labour Total		
ENVIRONMENT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Environment	T1 - T3	
		1	1	1	1	1	Information & Knowledge Management Officer	T1 - T3	
				1	1	1	Chemical Management Officer	T1 - T3	
1	1	1	1	1	1	1	Environment Impact Assessment Officer	T1 - T3	
1	1	1	1	1	1	1	Biodiversity Officer	T1 - T3	
1	1	1	1	1	1	1	Land Degradation Officer	T1 - T3	Vacant
					1	1	Assistant Environment Officer	T1 - T3	
1	1	1	1	1	1	1	Clerical Officer (Librarian Officer)	S1 - S3	Vacant
5	5	6	6	7	8	8	Environment Total		

<u>DISASTER & PREPAREDNESS</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Disaster Policy Coordinator	T1 - T3	
				1	1	1	Preparedness, Response & Relief Recovery Officer	T1 - T3	
				1	1	1	Disaster Policy Analysis Officer	T1 - T3	Vacant
				1	1	1	Disaster Relief and Recovery Officer	T1 - T3	Vacant
1	1	1	1	4	4	4	Disaster & Preparedness Total		
102	102	112	126	137	147	147	HEAD:G - GRAND TOTAL		
<u>HEAD H: MINISTRY OF HEALTH, SOCIAL WELFARE & GENDER AFFAIRS</u>									
<u>HEADQUARTERS</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Secretary	Fixed	
	1	1	1	1	1	1	Deputy Secretary	A1-A3	
1	1	1	1	2	2	2	Assistant Secretary	A1-A3	
1	1	1	1	1	1	1	Personal Assistant to Minister	S1-S3	Vacant
1	1	1	1	1	1	1	Higher Executive Officer	S1-S3	
1	1	1	1	1	1	1	Executive Officer	S1-S3	
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
1	1	1	1	1	1	1	Driver	S1-S3	
			1	1	1	1	Housemaid	S1-S3	Contract
7	8	8	9	10	10	10	Headquarters Total		

HEALTH DEPARTMENT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Health	H1-H3	Vacant
	1	1	1	1	1	1	IT Officer	T1-T3	
		1	1	1	1	1	Finance Officer	T1-T3	
		1	1	1	1	1	TMTS Coordinator	T1-T3	
			1	1	1	1	Procurement Officer	T1-T3	
1	1	1	1	1	1	1	Higher Executive Officer	S1-S3	
1	1	1	1	1	1	1	Health Statistician	S1-S3	
1	1	1	1	1	1	1	Outpatient Clinical Receptionist	S1-S3	
1	1	1	1	1	1	1	Receptionist	S1-S3	Vacant (x1)
2	2	2	2	2	2	2	Clerical Officer	S1-S3	Vacant (x1)
1	1	1	1	1	1	1	Coding Clerk	S1-S3	
					1	1	Inventory Officer	S1-S3	Vacant
				5	5	5	IT Officer	S1-S3	Vacant (x2)
				4	4	4	Ambulance Driver	S1-S3	Vacant (x4)
2	2	3	3	3	3	3	Driver/Messenger	S1-S3	
10	11	14	15	24	25	25	Health Department Total		
CURATIVE									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Medical Superintendent	H1-H3	Vacant
16	18	18	22	26	26	26	Doctors	H1-H3	Vacant (x7)
1	1	1	1	1	1	1	Chief Nursing Officer	H1-H3	Vacant (x1)
3	3	3	3	3	3	3	Nurse Practitioner	H1-H3	Vacant (x1)
				2	2	2	Senior Registered Nurse	H1-H3	
3	3	3	3	3	3	3	Hospital Sister	H1-H3	Vacant (x1)
14	14	14	14	12	13	18	Senior Staff Nurse	H1-H3	Vacant (x12)
28	28	28	28	28	28	34	Staff Nurse	H1-H3	Vacant (x21)
12	12	12	12	12	12	18	Assistant Nurse	S1-S3	Vacant (x8)
1	1	1	1	1	1	1	Handyperson	T1-T3	
1	1	1	1	1	1	1	Cook	S1-S3	Vacant
1	1	1	1	1	1	1	Assistant Cook	S1-S3	
7	7	7	7	7	7	7	Orderlies	S1-S3	Vacant (x2)
2	2	2	2	2	2	2	Laundress	S1-S3	Vacant (x2)
1	1	1	1	1	1	1	Seamstress	S1-S3	
1	1	1	1	1	1	1	Ground Maintenance	S1-S3	
92	94	94	98	102	103	120	Curative Total		

<u>ALLIED HEALTH SERVICES</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Head Medical Laboratory Technologist	H1-H3	Vacant
2	2	3	3	3	3	3	Medical Laboratory Technologist	H1-H3	Vacant (x2)
1	1	1	1	1	3	3	Medical Lab Assistant	S1-S3	Vacant (x2)
1	1	1	1	1	1	1	Head Medical Imaging Technologist	H1-H3	
2	2	2	2	2	2	2	Medical Imaging Technologist	H1-H3	Vacant (x1)
1	1	1	1	1	1	1	Chief Pharmacist	H1-H3	Vacant (x1)
2	2	2	2	2	2	2	Assistant Pharmacist	H1-H3	Vacant (x2)
1	1	1	1	1	1	1	Biomedical Technician	H1-H3	
		1	1	1	1	1	Assistant Biomedical Technician	S1-S3	
1	1	1	1	1	1	1	PMH Storekeeper	S1-S3	
2	2	1	1	1	1	1	Senior Physiotherapist	H1-H3	
		1	1	1	1	1	Physiotherapist	H1-H3	Vacant
			3	3	3	3	Rehab Physiotherapist	H1-H3	
1	1	1	1	1	1	1	Dietician	H1-H3	
15	15	17	20	20	22	22	Allied Health Services Total		
<u>PRIMARY & PREVENTATIVE HEALTH SERVICES</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Chief Public Health Doctor	H1-H3	Vacant
1	1	1	1	1	1	1	Environment Health Officer	T1-T3	
1	1	1	1	1	1	1	Assistant Environment Health Officer	T1-T3	
					1	1	Health Care Waste Operation Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Health Educator & Promotion Officer	T1-T3	
1	1	1	1	1	1	1	Assistant Health Educator & Promotion Officer	T1-T3	Vacant
					1	1	Infection & Prevention Control Coordinator	T1-T3	Vacant
1	1	1	1	1	1	1	Nutritionist	T1-T3	
9	9	9	9	11	11	11	Nurse Aides	S1-S3	Vacant (x1)
9	9	9	9	9	9	9	Sanitation Aides	S1-S3	
1	1	1	1	1	1	1	Chief Dentist	H1-H3	Vacant
1	1	1	1	1	1	1	Dentist	H1-H3	Vacant
1	1	2	3	3	3	3	Dental Technician	H1-H3	Vacant (x1)
2	2	2	2	2	2	2	Dental Therapist	H1-H3	Vacant (x1)
1	1	1	1	1	1	1	Dental Chair-side Assistant	S1-S3	
					1	1	Physical Activity Program Officer	T1-T3	Vacant
30	30	31	32	34	37	37	Primary & Preventative Health Services Total		

SOCIAL WELFARE									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
					1	1	Director of Social Welfare	T1-T3	
1	1	1	1	1	1	1	Socia Analyst & Policy Adviser	T1-T3	Vacant
1	1	1	1	1	1	1	Pyschoosocial Counsellor	T1-T3	Vacant
1	1	1	1	1	1	1	Assistant Infomation Officer	S1-S3	
3	3	3	3	3	4	4	Social Welfare Total		
GENDER AFFAIRS									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Gender Affairs	T1-T3	
1	1	1	1	1	1	1	Policy Advocacy Coordinator	T1-T3	
1	1	1	1	1	1	1	Project Manager	T1-T3	
1	1	1	1	1	1	1	Communications Campaign Officer	T1-T3	
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
5	5	5	5	5	5	5	Gender Affairs Total		
162	166	172	182	198	206	223	HEAD:H GRAND TOTAL		
HEAD I: MINISTRY OF FISHERIES & TRADE									
HEADQUARTERS									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Secretary	Fixed	
				1	1	1	Deputy Secretary	A1-A3	Vacant (x1)
1	1	1	1	1	1	1	Assistant Secretary	A1-A3	
1	1	1	1	1	1	1	Personal Assistant	S1-S3	
1	1	1	1	1	1	1	Higher Executive Officer	S1-S3	
2	2	2	2	2	2	2	Clerical Officer	S1-S3	Vacant (x1)
1	1	1	1	1	1	1	Driver	S1-S3	
1	1	1	1	1	1	1	Housemaid	S1-S3	Contract
8	8	8	8	9	9	9	Headquarter s Total		

<u>FISHERIES DIVISION</u>									
<u>ADMINISTRATION</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Fisheries	T1-T3	
1	1	1	1	1	1	1	Deputy Director of Fisheries	T1-T3	
1	1	1	1	1	1	1	Fisheries Legal Officer	T1-T3	
1	1	1	1	1	1	1	Fisheries IT Officer	T1-T3	
1	1	1	1	1	1	1	Fisheries Economist	T1-T3	
1	1	1	1	1	1	1	Fisheries Librarian/ Public Relations Officer	T1-T3	
1	1	1	1	1	1	1	Maintenance Technician	T1-T3	
			1	1	1	1	Higher Executive Officer	S1-S3	
1	1	1	1	1	1	1	Executive Officer	S1-S3	
1	1	1	1	1	1	1	Clerical Officer	S1-S3	Vacant
1	1	1	1	1	1	1	Driver	S1-S3	
1	1	1	1	1	1	1	Assistant Asset Officer	S1-S3	
3	3	3	3	3	3	3	Watchperson	S1-S3	Vacant (x3)
14	14	14	15	15	15	15	Administration Total		
<u>FISHERIES OPERATIONS & DEVELOPMENT</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	PFO Operation & Development	T1-T3	
1	1	1	1	1	1	1	SFO Training & Development	T1-T3	
1	1	1	1	1	1	1	FO Operations & Development	T1-T3	
			1	1	1	1	AFO - Operation	S1-S3	
1	1	1	1	1	1	1	Skipper (Manau i)	T1-T3	
1	1	1	1	1	1	1	Chief Engineer	T1-T3	
1	1	1	1	1	1	1	Mechanical Foreman	S1-S3	
1	1	1	1	1	1	1	Mate	S1-S3	Vacant
1	1	1	1	1	1	1	Bosun (Manau i)	S1-S3	
1	1	1	1	1	1	1	Mechanic	S1-S3	
3	3	3	3	3	3	3	Crew (Manau i)	S1-S3	
12	12	12	13	13	13	13	Fisheries Operation and Development Total		

COASTAL FISHERIES									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	PFO Coastal Fisheries	T1-T3	
1	1	1	1	1	1	1	SFO Coastal Fisheries Management (Funafuti)	T1-T3	
1	1	1	1	1	1	1	SFO Coastal Fisheries Management (Outer Islands)	T1-T3	
1	1	1	1	1	1	1	SFO Coastal Fisheries Management	T1-T3	
1	1	1	1	1	1	1	SFO Resource Assessment & Monitoring	T1-T3	
				1	1	1	LMMA Officer	T1-T3	
1	1	1	1	1	1	1	FO Inshore Compliance	T1-T3	
1	1	1	1	1	1	1	FO Coastal Fisheries Management (Outer Islands)	T1-T3	
1	1	1	1	1	1	1	AFO Resource Assessment & Monitoring	S1-S3	
1	1	1	1	1	1	1	AFO Resource Assessment & Monitoring	S1-S3	
1	1	1	1	1	1	1	FO Resource Assessment & Risk Management	T1-T3	
10	10	10	10	11	11	11	Coastal Fisheries Total		
OCEANIC FISHERIES									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	PFO Oceanic Fisheries	T1-T3	
1	1	1	1	1	1	1	SFO Monitoring, Control & Surveillance	T1-T3	
1	1	1	1	1	1	1	SFO Licensing	T1-T3	
			1	1	1	1	SFO VDS & VMS	T1-T3	
			1	1	1	1	SFO Observer Program	T1-T3	
1	1	1	1	1	1	1	FO Vessel Monitoring System/ICT	T1-T3	
1	1	1	1	1	1	1	FO Purse-Seine Licensing	T1-T3	
1	1	1	1	1	1	1	FO Longline Licensing	T1-T3	
1	1	1	1	1	1	1	FO Observer Coordinator	T1-T3	
1	1	1	1	1	1	1	FO Oceanic Compliance	T1-T3	
					1	1	AFO - Compliance	S1-S3	
		1	1	1	1	1	AFO - Observer Data Entry	S1-S3	
		1	1	1	1	1	AFO - Logsheet Data Entry	S1-S3	
1	1	1	1	1	1	1	Support Assistant - Oceanic Fisheries	S1-S3	
9	9	11	13	13	14	14	Fisheries Surveillance		

TRADE OFFICE									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Trade Officer	T1-T3	
1	1	1	1	1	1	1	Assistant Trade Officer	T1-T3	
2	2	2	2	2	2	2	Trade Total		
55	55	57	61	63	64	64	HEAD: I GRAND TOTAL		
HEAD J : MINISTRY OF LOCAL GOVERNMENT & AGRICULTURE									
HEADQUARTERS									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Secretary	Fixed	Vacant
			1	1	1	1	Deputy Secretary	A1-A3	Vacant
1	1	1	1	1	1	1	Assistant Secretary	A1-A3	Vacant
1	1	1	1	1	1	1	Personal Assistant to the Minister	S1-S3	
1	1	1	1	1	1	1	Higher Executive Officer	S1-S3	
2	2	2	2	1	1	1	Clerical Officer	S1-S3	
1	1	1	1	1	1	1	Driver	S1-S3	
1	1	1	1	1	1	1	Housemaid	S1-S3	Contract
8	8	8	9	8	8	8	Headquarters Administration total		
CULTURAL									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
				1	1	1	Principal Culture Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Culture Officer	T1-T3	
						1	Traditional Knowledge & Heritage Officer	T1-T3	Vacant
						1	Information, Database and Research Development	T1-T3	Vacant
						1	Tangible Culture Officer	T1-T3	Vacant
						1	Research Officer	T1-T3	Vacant
1	1	1	1	2	6	6	Cultural Total		

LOCAL GOVERNMENT DEPARTMENT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Rural Development	T1-T3	
		1	1	1	1	1	Finance Manager	T1-T3	
			1	1	1	1	Project Manager	T1-T3	Vacant
			1	1	1	1	Human Resource & Development Manager	T1-T3	
1	1	1	1	1	1	1	Project Development & Rural Trainer	T1-T3	Vacant
				2	2	2	Project Development Officer	T1-T3	Vacant x2
1	1	1	1	1	1	1	Rural Development Planner	T1-T3	Vacant
5	5	5	5	5	5	5	Local Government Financial Officer	T1-T3	Vacant x2
1	1	1	1	1	1	1	Monitoring & Evaluation Manager	T1-T3	
				1	1	1	Clerical Officer	S1-S3	
9	9	10	12	16	15	15	Local Government Total		
DEPARTMENT OF WASTE MANAGEMENT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director	T1-T3	
1	1	1	1	1	1	1	Waste Regulatory Officer	T1-T3	
1	1	1	1	1	1	2	Waste Operation Officer	T1-T3	New Post x1
1	1	1	1	1	1	1	Waste Operation Officer (Outer Island)	T1-T3	
						1	Law Enforcement Officer	T1-T3	New Post
						1	Educational Awareness Officer	T1-T3	New Post
						1	Waste Chief Mechanic	T1-T3	
						1	Mechanical/Electrical, Refrigeration Officer	T1-T3	New Post
						1	Waste Assistant Mechanic	T1-T3	New Post
						1	Procurement Officer	T1-T3	New Post
						1	Data Monitoring Officer	T1-T3	New Post

						1	Waste Mechanic	T1-T3	New Post
						1	Recycling Supervisor Officer	T1-T3	New Post
1	1	1	1	1	1	1	Equipment/Transport Supervisor and Driver	S1-S3	
						7	Assistant Waste Operation Officer	S1-S3	New Post x7
1	1	1	1	1	1	1	Executive Officer	S1-S3	
3	3	3	3	3	3	3	Waste Site Operators	S1-S3	
3	3	3	3	3	3	27	Waste Collection Labourers	S1-S3	New Post x24
1	1	1	2	2	2	2	Security Officer	S1-S3	Vacant x1
						2	Driver	S1-S3	New Post x2
						1	Recycling Attendant	S1-S3	New Post x2
						3	Composting Officer	S1-S3	New Post x3
						6	Supervisor & Driver	S1-S3	New Post x6
						1	Dumpsite Attendant	S1-S3	New Post x1
13	13	13	14	14	14	68	Waste Management Total		
AGRICULTURE									
ADMINISTRATION									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Agriculture	T1-T3	
1	1	1	1	1	1	1	Executive Officer	S1-S3	Vacant
1	1	1	1	1	1	1	Clerical Officer (Clerk/Typist)	S1-S3	
3	3	3	3	3	3	3	Administration Total		

LIVESTOCK									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
			1	1	1	1	Principal Livestock Officer	T1-T3	
1	1	1	1	1	1	1	Senior Livestock Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Livestock Officer	T1-T3	Vacant
						1	Assistant Livestock Officer	S1-S3	Vacant
2	2	2	2	2	2	2	Stockman	S1-S3	
4	4	4	5	5	6	6	Livestock Total		
AGROFORESTRY									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
			1	1	1	1	Principal Agroforestry Officer	T1-T3	
					1	1	Principal Research Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Senior Agroforestry Officer	T1-T3	
1	1	1	1	1	1	1	Agroforestry Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Assistant Research Officer	T1-T3	
1	1	1	1	1	1	1	Field Assistant - Vegetable and Crop	S1-S3	
1	1	1	1	1	1	1	Field Assistant - Vegetable	S1-S3	
3	3	3	3	3	4	4	Field Assistant - Root Crop	S1-S3	Vacant x1
1	1	1	1	1	1	1	Field Assistant - Tree Crop	S1-S3	
1	1	1	1	1	1	1	Driver/Mechanic	S1-S3	
10	10	10	11	11	13	13	Agroforestry Total		
PLANT PROTECTION									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
			1	1	1	1	Principal Plant Protection Officer	T1-T3	
1	1	1	1	1	1	1	Senior Plant Protection Officer	T1-T3	
1	1	1	1	1	1	1	Plant Protection Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Assistant Quarantine Officer	S1-S3	
3	3	3	4	4	4	4	Plant Protection Total		

EXTENSION AND INFORMATION									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
			1	1	1	1	Principal Agriculture Extension Officer	T1-T3	
				1	1	1	Principal Research Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Senior Agricultural Extension Officer	T1-T3	
1	1	1	1	1	1	1	Agriculture Liaison Officer	T1-T3	
					1	1	Extension Officer	T1-T3	Vacant
				1	1	1	Agriculture Foreman	S1-S3	
8	8	8	8	8	8	8	Assistant Extension Officer	S1-S3	
10	10	10	11	13	14	14	Extension and Information Total		
61	61	62	70	76	83	137	HEAD:J - GRAND TOTAL		
HEAD K : POLICE AND PRISON SERVICES									
ADMINISTRATION									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Commissioner of Police	Fixed	
2	2	2	2	2	2	2	Police Superintendent	T1-T3	Vacant (x1)
2	2	2	2	2	2	2	Inspector	T1-T3	Vacant (x1)
		1	1	1	1	1	Intelligence & Research Officer	T1-T3	
			1	1	1	1	Training & Development Officer	T1-T3	
1	1	1	1	1	1	1	Sergeant (Project Officer)	T1-T3	Vacant
				1	1	1	Sergeant	T1-T3	Vacant
				1	1	1	Executive Officer	S1-S3	Vacant
6	6	7	8	10	10	10	Admin- HQ Total		
FIRE & RESCUE									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Sergeant	T1-T3	
5	5	5	5	5	5	5	Constable	S1-S3	
6	6	6	6	6	6	6	Fire & Rescue Total		

CLOSE PERSONAL PROTECTION									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
2	2	2	2	2	2	2	Sergeant	T1-T3	
2	2	2	2	2	2	2	Close Personal Protection Total		
GENERAL POLICING- Funafuti									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
2	2	2	2	2	2	2	Sergeant	T1-T3	Vacant (x1)
		1	1	1	1	1	Station Sergeant	T1-T3	
5	5	5	5	6	8	8	Senior Constable	T1-T3	Vacant (x1)
29	29	29	29	29	37	37	Constable	S1-S3	Vacant (x1)
36	36	37	37	38	48	48	General Policing - Ffti Total		
GENERAL POLICING- Outisland									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Senior Constable	T1-T3	
13	13	13	13	13	13	13	Constable	S1-S3	
14	14	14	14	14	14	14	General Policing - Outislands Total		
CRIME INVESTIGATION UNIT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
					1	1	Inspector	T1-T3	
1	1	1	1	1	1	1	Sergeant	T1-T3	
1	1	1	1	1	1	1	Senior Constable	T1-T3	
5	5	5	5	5	5	5	Constable	S1-S3	
7	7	7	7	7	8	8	Crime Unit Total		

COMMUNITY & DV									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
					1	1	Segeant	T1-T3	Vacant
3	3	3	3	3	3	3	Constable	S1-S3	
3	3	3	3	3	4	4	CDV - Ffti Total		
CRIMINAL RECORDING OFFICE									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
2	2	2	2	2	2	2	Constable	S1-S3	
2	2	2	2	2	2	2	CRO - Ffti Total		
76	76	78	79	82	94	94	TOTAL - LAND OPERATIONS		
PRISON									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Senior Warder	T1-T3	
1	1	1	1	1	1	1	Assistant Warder	S1-S3	
5	5	5	5	5	5	5	Warder	S1-S3	
7	7	7	7	7	7	7	Prisons Total		
PATROL BOAT HMTSS TE MATAILI									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Maritime Commander	T1-T3	
1	1	1	1	1	1	1	Force Engineer	T1-T3	
1	1	1	1	1	1	1	Commanding Officer	T1-T3	
1	1	1	1	1	1	1	XO - Executive Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Charge Engineer	T1-T3	
1	1	1	1	1	1	1	Navigator	T1-T3	
1	1	1	1	1	1	1	Second Engineer	T1-T3	
1	1	1	1	1	1	1	Chief Mate Bosun	T1-T3	
1	1	1	1	1	1	1	Fourth Officer	T1-T3	
1	1	1	1	1	1	1	Chief Electrician	T1-T3	
4	5	5	5	5	5	5	Engineer Sailors	S1-S3	Vacant (x1)

3	3	3	3	3	3	3	Electrician Sailors	S1-S3	
5	5	5	5	5	5	5	Seamen Sailors	S1-S3	
		2	2	2	2	2	Seawoman Deckhand Sailor	S1-S3	
1	1	1	1	1	1	1	Seaman Cook	S1-S3	
		1	1	1	1	1	Workshop Deckhand (Support Unit)	S1-S3	
				2	2	2	Engineer Sailors	S1-S3	Vacant (x1)
23	24	27	27	29	29	29	Patrol Boat HMTSS Te Mataili		
106	107	112	113	118	130	130	HEAD- K - GRAND TOTAL		
HEAD L : MINISTRY OF TRANSPORT, ENERGY & TOURISM									
HEADQUARTERS									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Secretary	Fixed	Vacant
1	1	1	1	2	2	2	Assistant Secretary	A1-A2	Vacant x2
1	1	1	1	1	1	1	Personal Assistant to Minister	S1-S3	Vacant
1	1	1	1	1	1	1	Higher Executive Officer	S1-S3	
1	1	1	1	1	1	1	Executive Officer	S1-S3	
4	4	4	4	4	4	4	Clerical Officer	S1-S3	Vacant x2
1	1	1	1	1	1	1	Driver	S1-S3	
1	1	1	1	1	1	1	Housemaid	S1-S3	Contract
11	11	11	11	12	12	12	Headquarters Total		
MARINE DEPARTMENT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Marine & Port Services	T1-T3	
1	1	1	1	1	1	1	Deputy Director	T1-T3	
2	2	2	2	2	2	2	Marine Department Total		

REGULATORY UNIT									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
		1	1	1	1	1	Compliance Manager (SOLAS & Survey)	T1-T3	
		1	1	1	1	1	Maritime Procurement Officer	T1-T3	
				1	1	1	Security and Marine Pollution Officer	T1-T3	
					1	1	Seafarer Registry Clerk	S1-S3	
0	0	2	2	3	4	4	Regulatory Unit Total		
PORT SERVICES									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Port & Shipping Officer	T1-T3	
1	1	1	1	1	1	1	Foreman Marine	S1-S3	
					1	1	Mechanic	S1-S3	vacant
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
1	1	1	1	1	1	1	Marine Tally Clerk	S1-S3	
4	4	4	4	4	4	4	Port Workers	S1-S3	
1	1	1	1	1	1	1	Marine Mechanic	S1-S3	
3	3	3	3	3	3	3	Watchpers on	S1-S3	vacant x2
12	12	12	12	12	13	13	Port Services Total		
NIVANGA III									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Master	T1-T3	
1	1	1	1	1	1	1	Chief Engineer	T1-T3	
1	1	1	1	1	1	1	Chief Officer	T1-T3	
1	1	1	1	1	1	1	Second Engineer	T1-T3	
1	1	1	1	1	1	1	Second Mate	T1-T3	
1	1	1	1	1	1	1	Third Mate	T1-T3	
1	1	1	1	1	1	1	Technical Electrical Officer	T1-T3	vacant
1	1	1	1	1	1	1	Writer	S1-S3	
1	1	1	1	1	1	1	Bosun	S1-S3	
1	1	1	1	1	1	1	Chief Stewart	S1-S3	
1	1	1	1	1	1	1	Chief Cook	S1-S3	
1	1	1	1	1	1	1	Donkey Man	S1-S3	

1	1	1	1	1	1	1	Crew - 2nd Cook	S1-S3	
1	1	1	1	1	1	1	Crew - Quarter Master	S1-S3	vacant
1	1	1	1	1	1	1	Crew - Carpenter	S1-S3	
2	2	2	2	2	2	1	Crew - AB	S1-S3	
3	3	3	3	3	3	2	Crew - Motoman	S1-S3	
1	1	1	1	1	1	1	Second Steward	S1-S3	
1	1	1	1	1	1	1	Assistant Steward	S1-S3	
1	1	1	1	1	1	1	Assistant Cook	S1-S3	
6	6	6	6	6	6	6	Crew (OS)	S1-S3	vacant x2
2	2	2	2	2	2	2	Greaser	S1-S3	
31	31	31	31	31	31	29	Nivanga III Total		
MANUFOLAU									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Master	T1-T3	
1	1	1	1	1	1	1	Chief Engineer	T1-T3	
1	1	1	1	1	1	1	Chief Officer	T1-T3	
1	1	1	1	1	1	1	Second Engineer	T1-T3	vacant
1	1	1	1	1	1	1	Second Mate	T1-T3	
1	1	1	1	1	1	1	Electrical Technical Officer	T1-T3	
1	1	1	1	1	1	1	Bosun	S1-S3	
1	1	1	1	1	1	1	Chief Steward	S1-S3	
1	1	1	1	1	1	1	Senior Motoman	S1-S3	
1	1	1	1	1	1	1	Writer	S1-S3	
1	1	1	1	1	1	1	Chief Cook	S1-S3	
1	1	1	1	1	1	1	Second Cook	S1-S3	
1	1	1	1	1	1	1	Second Steward	S1-S3	
1	1	1	1	1	1	1	Chief Quartermaster	S1-S3	
1	1	1	1	1	1	1	Able Seaman	S1-S3	
2	2	2	2	2	2	2	Ordinary Seaman	S1-S3	
2	2	2	2	2	2	2	Motorman	S1-S3	vacant xl
2	2	2	2	2	2	2	Deck Cadet	S1-S3	vacant xl
1	1	1	1	1	1	1	Engine Cadet	S1-S3	
22	22	22	22	22	22	22	Manu Folau Total		

CIVIL AVIATION									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director Civil Aviation	T1-T3	
1	1	1	1	1	1	1	Airport Manager	T1-T3	
1	1	1	1	1	1	1	Travel Officer	T1-T3	
		1	1	1	1	1	Aviation Maintenance Technician	T1-T3	
1	1	1	1	1	1	1	Flight Service Officer	T1-T3	
1	1	1	1	1	1	1	Travel Accountant	S1-S3	
2	2	2	2	2	2	2	Assistant Flight Services Officer	S1-S4	
1	1	1	1	1	1	1	Assistant Travel Officer	S1-S5	
3	3	3	3	3	3	3	Airport Workers	S1-S6	
11	11	12	12	12	12	12	Civil Aviation Division Total		
ENERGY DIVISION									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Energy	T1-T3	
1	1	1	1	1	1	1	Energy Information Specialist	T1-T3	
1	1	1	1	1	1	1	Renewable Energy Specialist	T1-T3	
1	1	1	1	1	1	1	Energy Project Officer	T1-T3	
1	1	1	1	1	1	1	Petroleum Specialist	T1-T3	
1	1	1	1	1	1	1	Senior Energy Technician	T1-T3	vacant
1	1	1	1	1	1	1	Assistant Information Officer	T1-T3	
						1	Assistant Petroleum Officer	T1-T3	
1	1	1	1	1	1	1	Assistant Energy Project Officer	S1-S3	
8	8	8	8	8	9	9	Energy Total		
TOURISM									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Principal Tourism Officer	T1-T3	
1	1	1	1	1	1	1	Tourism Officer	T1-T4	
					1	1	Research & Development Officer	T1-T5	
1	1	1	1	1	1	1	Assistant Tourism Officer	T1-T6	
3	3	3	3	3	4	4	Tourism Total		
118	112	115	115	117	117	107	HEAD L-GRAND TOTAL:		

HEAD M : MINISTRY OF EDUCATION, YOUTH & SPORTS.

HEADQUARTERS

2017	2018	2019	2020	2021	2021	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Secretary	Fixed	
	1	1	1	1	1	1	Deputy Secretary	A1-A3	
1	1	1	1	2	2	2	Assistant Secretary	A1-A3	
1	1	1	1	1	1	1	Personal Assistant	S1-S3	
1	1	1	1	1	1	1	Higher Executive Officer	S1-S3	
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
1	1	1	1	1	1	1	Driver	S1-S3	
		1	1	1	1	1	Housemaid	Contract	
6	7	8	8	9	9	9	Headquarters Administration Total		

EDUCATION DEPARTMENT

2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of Education	A1-A3	
1	1	1	1	1	1	1	Senior Education Officer (SEO) - Assessment Exam	T1-T3	
1	1	1	1	1	1	1	SEO Curriculum Officer	T1-T3	
3	3	3	3	3	3	3	SEO ICT Primary Secondary	T1-T3	Vacant (x1)
	1	1	1	1	1	1	EO - School Supervisor	T1-T3	
			1	1	1	1	EO - Literacy	T1-T3	
			1	1	1	1	EO - Numeracy	T1-T3	Vacant
				1	1	1	EO - NQA	T1-T3	
	1	1	1	1	1	1	EO - Education Statistician	T1-T3	Vacant
	2	2	2	2	2	2	EO Research & Data TVSD	T1-T3	
					1	1	EO - Assessment & Examination	T1-T3	
1	1	1	1	1	1	1	Education Officer Procurement	T1-T3	
1	1	1	1	1	1	1	EO TNCU & CRC	S1-S3	
1	1	1	1	1	1	1	Executive Officer - Training	S1-S3	
					1	1	Assistant Procurement Officer	S1-S3	
					3	3	Outer Island ICT Technician	S1-S3	Vacant (x3)
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
10	14	14	16	17	22	22	Education Department Total		

PRIMARY EDUCATION									
2017	2018	2019	2020	2021	2021	2023	POST	BAND	NOTES
8	8	8	8	8	8	8	Head Teachers	T1 - T3	Vacant (x2)
15	15	15	15	15	15	15	Assistant Head Teachers	T1 - T3	Vacant (x3)
71	71	71	71	71	71	96	Teachers	T1 - T3	Vacant (x43)
94	94	94	94	94	94	119	Primary Education Total		
SECONDARY EDUCATION (MOTUFOUA)									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Principal	T1-T3	
1	1	1	1	1	1	1	Deputy Principal	T1-T3	
7	7	7	7	7	7	7	Graduate Teachers (Heads of Departments)	T1-T3	Vacant (x2)
1	1	1	1	1	1	1	Librarian	T1-T3	Vacant
1	1	1	1	1	1	1	Assistant Librarian	S1-S3	
1	1	1	1	1	1	1	Executive Officer	S1-S3	
2	2	2	2	2	2	2	Clerical Officer	S1-S2	Vacant (x1)
15	15	15	15	15	15	15	Graduate Teachers	T1-T3	Vacant (x3)
25	25	25	25	25	25	25	Diplomate Teachers	T1-T3	Vacant (x13)
54	54	54	54	54	54	54	Primary Education Total		
ANCILLARY STAFF (MSS)									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
4	4	4	4	4	4	4	Matrons/General Worker	S1-S3	
1	1	1	1	1	1	1	Senior Matron	S1-S3	
2	2	2	2	2	2	2	Matrons	S1-S3	Vacant (x1)
1	1	1	1	1	1	1	Waterperson	S1-S3	
1	1	1	1	1	1	1	Carpenter/Driver	S1-S3	
1	1	1	1	1	1	1	Carpenter/Plumber	S1-S3	Vacant
2	2	2	2	2	2	2	General Worker	S1-S3	
2	2	2	2	2	3	3	Night watchmen	S1-S3	Vacant (x1)
			3	3	3	3	Sleep In Warden	S1-S3	Vacant (x2)
1	1	1	1	1	1	1	Carpenter	S1-S3	
1	1	1	1	1	1	1	Plumber	S1-S3	Vacant

4	4	4	4	4	6	6	Warden	S1-S3	Vacant (x2)
1	1	1	1	1	1	1	Ration Storekeeper	S1-S3	Vacant
1	1	1	1	1	1	1	Chief Cook	S1-S3	Vacant
1	1	1	1	1	1	1	Assistant Chief Cook	S1-S3	
2	2	2	2	2	2	2	Senior Cook	S1-S3	
3	3	3	3	3	3	3	Cook	S1-S3	Vacant (x1)
6	6	6	6	6	6	6	Orderly	S1-S3	
					1	1	Livestock Staff	S1-S3	Vacant (x1)
34	34	34	37	37	41	41	Ancillary Staff (MSS) Total		
<u>LIBRARY AND ARCHIVES</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Chief Librarian & Archivist	T1-T3	Vacant
1	1	1	1	1	1	1	Librarian	T1-T3	
					1	1	Archivist	T1-T3	
2	2	2	2	2	2	2	Assistant Librarian	S1-S3	Vacant (x1)
1	1	1	1	1	1	1	Assistant Archivist	S1-S3	
V	5	5	5	5	6	6	Library and Archives Total		
<u>SPORTS</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
	1	1	1	1	1	1	Sports Manager	T1-T3	
1	1	1	1	1	1	1	Sports Officer	T1-T3	
1	2	2	2	2	2	2	Sports Total		
<u>PRE SERVICE & TRAINING</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Training Officer (Pre-Service)	T1-T3	
1	1	1	1	1	1	1	Assistant Training Officer	T1-T3	
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
3	3	3	3	3	3	3	Pre-service & Training Total		

<u>YOUTH OFFICE</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
				1	1	1	Youth Manager	T1-T3	
1	1	1	1	1	1	1	Youth Officer	S1-S3	
1	1	1	1	2	2	2	Youth Office Total		
<u>EARLY CARE CHILDHOOD EDUCATION</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	ECCE Officer	T1-T3	
	1	1	1	1	1	1	EO - ECCE	T1-T3	
1	2	2	2	2	2	2	ECCE Total		
209	216	217	222	225	235	260	HEAD:M-GRAND TOTAL		
<u>HEAD N: JUDICIRY</u>									
<u>JUDICIARY</u>									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Senior Magistrate	T1-T3	
			1	1	1	1	Resident Magistrate	T1-T3	Vacant
1	1	1	1	1	1	1	Office Manager	T1-T3	
					1	1	Registrar of the High Court	T1-T3	Vacant
1	1	1	1	1	1	1	Lands Registrar	T1-T3	
					1	1	High Courts Clerk	T1-T3	
1	1	1	1	1	1	1	Professional Assistant	T1-T3	
1	1	1	1	1	1	1	Finance Officer	T1-T3	
8	8	8	8	8	8	8	Lands Clerk	S1-S3	
12	12	12	14	14	16	16	Judiciary Total		
12	12	12	14	14	16	16	HEAD: N - GRAND TOTAL		

HEAD O: MINISTRY OF JUSTICE, COMMUNICATIONS & FOREIGN AFFAIRS

HEADQUARTERS

2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Secretary	Fixed	
				1	1	1	Deputy Secretary	A1-A3	
2	2	2	2	2	2	2	Assistant Secretary	A1-A3	Vacant (x1)
1	1	1	1	1	1	1	Personal Assistant to Minister	S1-S3	
1	1	1	1	1	1	1	Higher Executive Officer	S1-S3	Vacant
1	1	1	1	1	1	1	Executive Officer	S1-S3	
3	3	3	3	3	3	3	Clerical Officer	S1-S3	
1	1	1	1	1	1	1	Driver	S1-S3	
1	1	1	1	1	1	1	Housemaid	S1-S3	Contract
11	11	11	11	12	12	12	Headquarters Total		

DEPARTMENT OF FOREIGN AFFAIRS

PROTOCOL DIVISION

2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Chief Protocol Officer	T1-T3	
1	1	1	1	1	2	2	Protocol Officer	T1-T3	
1	1	1	1	1	1	1	Foreign Affairs Officer	T1-T3	
							<u>UN TREATIES DIVISION</u>		
1	1	1	1	1	1	1	Senior Advisor	T1-T3	Vacant
1	1	1	1	1	1	1	UN Desk Officer	T1-T3	
							<u>EUROPE AND MIDDLE EAST DIVISION</u>		
1	1	1	1	1	1	1	Senior Advisor	T1-T3	Vacant
1	1	1	1	1	1	1	Europe / EU Desk Officer	T1-T3	Vacant
					1	1	Middle East Desk Officer	T1-T3	Vacant
							<u>PACIFIC AND ASIA DIVISION</u>		
1	1	1	1	1	1	1	Senior Advisor	T1-T3	
1	1	1	1	1	1	1	Asia Desk Officer	T1-T3	
1	1	1	1	2	2	2	Pacific Desk Officer	T1-T3	Vacant (x1)
10	10	10	10	11	13	13	Foreign Affairs Total		

TUVALU HIGH COMMISSION, SUVA									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	High Commissioner to Fiji	Fixed	
1	1	1	1	1	1	1	Deputy High Commissioner	A1-A3	
1	1	1	1	1	1	1	First Secretary	A1-A3	
					1	1	First Secretary (Protocol)	A1-A3	Vacant
1	1	1	1	1	1	1	Second Secretary	T1-T3	
4	4	4	4	4	5	5	Tuvalu High Commission Office, Suva Total		
TUVALU PERMANENT MISSION TO THE UN & NEW YORK									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Ambassador and Permanent Representative to the UN	Fixed	
1	1	1	1	1	1	1	Deputy Permanent Representative	A1-A3	
	1	1	1	1	1	1	First Secretary	A1-A3	
2	3	3	3	3	3	3	Tuvalu Mission in New York Total		
TUVALU EMBASSY, ABU DHABI									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Ambassador to the UAE	Fixed	
1	1	1	1	1	1	1	First Secretary	A1-A3	
2	2	2	2	2	2	2	Tuvalu Mission in Abu Dhabi Total		
TUVALU HIGH COMMISSION, WELLINGTON									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	High Commissioner to NZ	Fixed	
	1	1	1	1	1	1	Deputy High Commissioner	A1-A3	
1	1	1	1	1	1	1	Assistant Secretary	A1-A3	
2	3	3	3	3	3	3	Tuvalu High Commission To NZ Total		

TUVALU MISSION, TAIPEI									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Ambassador to Taiwan	Fixed	
1	1	1	1	1	1	1	First Secretary	A1-A3	
2	2	2	2	2	2	2	Tuvalu Mission to Taipei Total		
INFORMATION & COMMUNICATION TECHNOLOGY									
2017	2018	2019	2020	2021	2022	2023	POST	BAND	NOTES
1	1	1	1	1	1	1	Director of ICT	T1-T3	
1	1	1	1	1	1	1	Senior ISP Officer	T1-T3	Vacant
1	1	1	1	1	1	1	Information Security Administrator	T1-T3	
1	1	1	1	1	1	1	Application Development Officer	T1-T3	
1	1	1	1	1	1	1	E-Government Administrator	T1-T3	
1	1	1	1	1	1	1	Technical Infrastructure Administrator	T1-T3	
1	1	1	1	1	1	1	Network Operations Administrator	T1-T3	Vacant
1	1	1	1	1	1	1	Network Operations Support Officer	T1-T3	
1	1	1	1	1	2	2	IT Technician Support Officer	T1-T3	Vacant (x1)
1	1	1	1	1	1	1	Information Network System Officer	T1-T3	
10	10	10	10	10	11	11	Information & Communication Technology Total		
IMMIGRATION									
2017	2018	2019	2020	2021	2021	2023	POST	BAND	NOTES
				1	1	1	Director of Immigration	T1-T3	
1	1	1	1	1	1	1	Senior Immigration Officer	T1-T3	
1	1	1	1	1	1	1	Intelligence & Compliance Officer	T1-T3	
					1	1	Border Control Officer/Principal Immigration Offic	T1-T3	Vacant
		1	1	1	1	1	Visa & Passport Officer	T1-T3	
1	1	1	1	1	1	1	Border Control Officer	T1-T3	
1	1	1	1	1	1	1	Data & Information Officer	S1-S3	
1	1	1	1	1	1	1	Clerical Officer	S1-S3	
5	5	6	6	7	8	8	Immigration Total		
48	50	51	51	54	59	59	HEAD: O - GRAND TOTAL		