
REPORT OF THE AUDITOR-GENERAL



ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF TUVALU FOR THE YEAR ENDED 31 DECEMBER 2022

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OFFICE OF THE AUDITOR-GENERAL

Trusted Auditors of public resources for a Prosperous Tuvalu

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To the Honourable Members of the Tuvalu Parliament

Audit of the Government of Tuvalu's Financial Statements for the Year Ended 31 December 2022

Dear Members

I have audited the Financial Statements and transactions of the Government of Tuvalu as required by Section 32 of the Public Finance Act.

This report contains the Independent Audit Report which expresses my opinion on the Government of Tuvalu's Financial Statements, and the Government of Tuvalu's Financial Statements. My statutory report, which is attached separately, details areas of audit emphasis and provides recommendations for improvement. It also includes management responses to the issues raised.

My audit opinion on the Government of Tuvalu's Financial Statements for the year ended 31 December 2022 was qualified. The qualification arose from material misstatements and limitations in obtaining sufficient appropriate audit evidence. The basis for the qualified opinion includes the following matters:

- Material Overstatement of the TTF Balance;
- Unsupported Adjustment to Cash Balance in the Financial Statement; and
- Significant Unreconciled Variances between Special Fund Accounts and Bank Statements.

Further details surrounding the above is located in the Independent Auditor's Opinion.

Last but not the least, the Office of the Auditor-General sincerely appreciates the assistance and support provided by all those involved throughout the audit process. Without your cooperation, commitment, and timely assistance, it would not have been possible to complete this audit within the expected timeframe. Your contributions have been invaluable, and we thank you for your continued support.

Yours sincerely,

Imase Kaunatu
Auditor General

Funafuti, Tuvalu
16/06/2026

**Audited Financial Statements of the Government of Tuvalu
for the year ended 31 December 2022**





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Independent Auditor's Report

To the Honourable Members of the Tuvalu Parliament

Report on the Audit of the Financial Statements

Qualified Opinion

I have audited the accompanying Financial Statements of the Government of Tuvalu, which comprise of the following:

1. Statement of Responsibility
2. Statement of Comprehensive Income
3. Statement of Assets and Liabilities
4. Statement of Changes in Equity
5. Statement of Recurrent Revenue by Ministry
6. Statement of Recurrent Expenditure by Ministry

for the year ended 31 December 2022, and the summary of significant accounting policies and other explanatory information as set out in notes 1 to 13.

In my opinion, except for the effects of the matters described in the *Basis for Qualified Opinion* section of my report, the accompanying Financial Statements present fairly, in all material respects, (give a true and fair view of) the financial position of the Government of Tuvalu as at December 31, 2022, and of its financial performance for the year then ended in accordance with Generally Accepted Accounting Practices in Tuvalu (Tuvalu GAAP). These practices are derived from the International Public Sector Accounting Standards (IPSAS) and International Financial Reporting Standards (IFRS).

Basis for Qualified Opinion

Material Overstatement of the Tuvalu Trust Fund Balance

The audit noted that the Government's financial statements reported the value of the Tuvalu Trust Fund (TTF) at approximately \$191.86 million, representing the total market value of the Fund.

However, the TTF comprises contributions from the Government of Tuvalu as well as contributions from various development partners. Records provided to the audit indicate that the Government's direct contribution to the Fund is approximately \$53 million, while the

remaining \$138 million represents contributions and accumulated returns attributable to other contributors.

While the Government of Tuvalu is the sole beneficiary of the Fund and may ultimately be entitled to the full market value of the TTF in the event that the Fund is wound up, the Fund continues to operate as a separate trust arrangement. Consequently, the recognition of the entire market value of the TTF as an asset of the Government results in an overstatement of approximately \$138 million in the financial statements.

Unsupported Adjustment to Cash Balance in the Financial Statements

During the audit, it was noted that Treasury recorded an adjustment of approximately \$4.9 million to reconcile the cash balance reported in the accounting records with the balance reflected in the bank statements.

The adjustment was required because regular bank reconciliations had not been performed. As a result, differences between Treasury records and bank balances accumulated over time and were not identified or resolved on a timely basis.

Audit review identified that the variance of \$4.9 million represented a significant and material overstatement of the cash balance reported in the financial statements. Due to the absence of completed bank reconciliations and supporting documentation explaining the underlying causes of the variance, the audit was unable to obtain sufficient and appropriate audit evidence to verify the accuracy and completeness of the adjustment and the resulting cash balance reported in the financial statements.

Significant Unreconciled Variances between Special Fund Accounts and Bank Statements

During the audit, significant unreconciled variances were identified between the accounting records and bank statements for the Tuvalu Development Fund (TDF) and Special Infrastructure (SI) accounts.

The TDF account reflected a variance of approximately \$1.4 million between the balance recorded in the accounting records and the corresponding bank statement. Similarly, the SI account reflected an unreconciled variance of approximately \$370,288 between the accounting records and the bank statement.

Audit was unable to obtain sufficient supporting documentation and reconciliations to explain the causes of these variances. As a result, the accuracy and completeness of the balances reported for the TDF and SI accounts could not be verified.

Responsibilities of the Finance Minister for the Financial Statements

The Minister of Finance is responsible for the preparation and true and fair presentation of the Financial Statements in accordance with the Public Finance Act and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Government's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Imase Kaunatu
Auditor-General

Funafuti, Tuvalu
16/06/2026



**GOVERNMENT OF
TUVALU
FINANCIAL STATEMENTS
for the Year Ended 31 December 2022**

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Statement of Responsibility

The Government is pleased to present the Financial Statements of the Tuvalu Government for the Year Ended 31 December 2022

We hereby declare that:

- We have been responsible for the preparation of these Financial Statements and the judgments made in them.
- We are responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of financial reporting.
- In our opinion these Financial Statements fairly reflect the financial position and operations of the Tuvalu Government for Year Ended 31 December 2022



Hon. Panapasi Nelesone
Deputy Prime Minister and
Minister for Finance and
Economic Development



Mr. Nuausala Nuausala
Permanent Secretary for Finance
and Economic Development

Statement of Comprehensive Income

for the year ended: 31 December 2022

	Notes	2022 \$'000	2021 \$'000	Original Budget \$'000
Income				
Taxation	8	12,450	10,587	9,907
Interest, Dividends and Rents	8	4,389	2,372	14,173
Fisheries License	8	37,854	39,417	34,461
Commercial Contracts	8	5,885	4,819	9,070
External Assistance and Grants	8	14,609	24,118	19,033
Other Income	8	3,291	12,071	6,937
Total Income		78,478	93,384	93,581
Expenses				
Employee Benefits	9	30,618	28,226	32,065
Travel and Communication	9	5,095	2,279	4,907
Maintenance and Utility Costs	9	4,115	3,649	4,813
Grants, Subsidies and Donations	9	12,600	9,371	19,396
Goods and Services	9	24,342	25,767	27,331
Loans and Interest	9	605	613	996
Tuvalu Medical Treatment Scheme		8,669	7,044	4,500
Special Development and Infrastructure	11,12	4,634	16,700	8,209
Total Expenses		90,678	93,648	102,216
Surplus / (Deficit)		(12,200)	(265)	(8,635)
Total comprehensive income / (loss)		(12,200)	(265)	(8,635)

The above statement should be read in conjunction with the accompanying notes.
Original budget figures are those published in the Government's Budget Statements.

Statement of Financial Position

as at: 31 December 2022

	Notes	2022 \$'000	2021 \$'000
Assets			
Current assets			
Cash and cash equivalents	3	26,630	8,171
Special funds	4	2,518	2,336
Investments	5	9,000	9,265
Receivables	6	17,232	1,757
Accrued revenue		34	10,805
Misallocation		-	874
Total current assets		55,413	33,209
Non-current assets			
Tuvalu Trust Fund	5	191,855	207,308
Climate Change and Disaster Survival Fund	5	637	707
Consolidated Investment Fund	5	33,482	37,071
Tuvalu Development Fund	10	15,862	20,035
Infrastructure Funds	11,12	1,969	1,449
Total non-current assets		243,805	266,571
Total assets		299,219	299,780
Liabilities			
Current liabilities			
Employee payables		1,911	898
Unearned revenue - Fisheries Licenses		25,271	13,510
Other liabilities	13	32,884	3,745
Total current liabilities		60,066	18,153
Total liabilities		60,066	18,153
Net assets		239,153	281,626
Equity			
Surplus / (Deficit)		(12,200)	(265)
Retained earnings		251,353	281,891
Total equity		239,153	281,626

The above statement should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

for the year ended: 31 December 2022

	Notes	2022 \$'000	2021 \$'000
Retained Earnings as at 1 January		281,626	269,106
Opening balance adjustment		-	(640)
Movements reflected on Income Statement			
Net surplus / (deficit) for the period		(12,200)	(265)
Movements not reflected on Income Statement			
Movement in Tuvalu Development Fund Account		10,784	(5,283)
Movement in Infrastructure Accounts		(11,486)	(4,263)
Movement in Special Fund Account		(7,939)	-
Movement in Tuvalu/Japan Fuel Counterpart account		-	243
Movement in Tuvalu Trust Fund Investment		(15,453)	15,050
Movement in Climate Change and Disaster Survival Fund		(337)	657
Write off Public Debts		(874)	-
Prior year receivables adjustments		-	1,714
Prior year asset adjustments		(4,968)	5,330
Prior year payables adjustments		-	(23)
Total equity as at 31 December		239,153	281,626

Statement of Recurrent Revenue by Ministry

for the year ended: 31 December 2022

	2022	2022	
	Actual	Original Budget	Variance
	\$	\$	\$
Office of the Prime Minister			
Head Quarter	5,800	3,000	2,800
Land & Survey	14,093	10,000	4,093
Legal Services			
Attorney General	38,356	116,100	(77,744)
People's Lawyer	6,181	70,000	(63,819)
Office of the Auditor General			
Office of the Auditor General	13,249	40,000	(26,751)
Ministry of Finance			
Head Quarter	18,765,268	31,386,710	(12,621,441)
Customs	6,611,706	5,088,500	1,523,206
Treasury	372,848	763,000	(390,152)
Revenue and Customs	5,746,662	4,795,000	951,662
Public Enterprise Review and Monitoring U	0	1,100,000	(1,100,000)
Business Industries	500	0	500
Ministry of Public Works, IELM&D			
Head Quarter	198,942	5,400	193,542
Public Works	152,500	265,100	(112,600)
Environment	1,500	0	1,500
Ministry of Health and Social Welfare			
Curative	7,380	500	6,880
Prev Primary & Preventive H/Services	715	2,600	(1,885)
Ministry of Fisheries and Trade			
Fisheries	37,893,069	37,712,210	180,860
Trade	0	5,000	(5,000)
Ministry of Local Government and Agriculture			
Culture	3,366	13,600	(10,234)
Waste Management	127,334	58,500	68,834
Agriculture	3,582	5,500	(1,918)
Police and Prisons Services			
Police and Prisons Services	53,700	132,720	(79,020)

Statement of Recurrent Revenue by Ministry (con't)

for the year ended: 31 December 2022

	2022	2022	
	Actual	Original Budget	Variance
	\$	\$	\$
Ministry of Transport, Energy and Tourism			
Marine	2,008,257	2,553,500	(545,243)
Aviation	489,994	247,000	242,994
Energy	6,089	5,000	1,089
Tourism	970	5,000	(4,030)
Ministry of Education, Youth and Sports			
Library	2,651	2,700	(49)
Judiciary			
Judiciary	5,818	17,700	(11,882)
Ministry of Justice, Communication and Foreign Affairs			
Head Quarter	5,918,862	9,004,000	(3,085,138)
Suva Mission	53,857	28,000	25,857
Taipei Mission	660	0	660
Information, Communication and Technolo	455	4,000	(3,545)
Immigration	180,334	141,000	39,334
Total recurrent revenue	78,684,699	93,581,340	(14,896,641)

Statement of Recurrent Expenditure by Ministry

for the year ended: 31 December 2022

	2022	2022	
	Actual	Original Budget	Variance
	\$	\$	\$
Recurrent Expenditure			
Office of the Governor General			
Head Quarter	324,428	312,650	(11,778)
Office of the Prime Minister			
Head Quarter	2,597,083	2,461,330	(135,753)
DCC Secretariat	34,122	50,200	16,078
Human Resources Management and Inserv	3,425,207	4,517,420	1,092,213
Land & Survey	379,847	498,710	118,863
Legal Services			
Attorney General	626,599	906,550	279,951
People's Lawyer	232,590	353,270	120,680
Office of the Ombudsman Commission	111,632	273,560	161,928
Office of the Parliament			
Office of the Parliament	1,743,703	2,912,610	1,168,907
Office of the Auditor General			
Office of the Auditor General	350,934	439,110	88,176
Ministry of Finance			
Head Quarter, Internal Audit, Procurement and CCMU	7,226,793	13,328,650	6,101,857
Planning, Budget and AID coordination	261,844	319,150	57,306
Central Statistics Division	196,128	200,080	3,952
Customs	254,764	401,740	146,976
Treasury	2,408,524	793,410	(1,615,114)
Revenue and Customs	212,085	255,830	43,745
Public Enterprise Review and Monitoring Un	46,583	129,450	82,867
Climate Change	143,582	216,670	73,088
Monitoring and Evaluation Unit	16,659	92,990	76,331
Business Industries	219,387	235,210	15,823

Statement of Recurrent Expenditure by Ministry (con't)

for the year ended: 31 December 2022

	2022	2022	
	Actual	Original Budget	Variance
	\$	\$	\$
Ministry of Public Works, IELM&D			
Head Quarter	1,413,961	2,243,630	829,669
Public Works	3,275,635	3,497,830	222,195
Meteorology	507,458	557,130	49,672
Environment	196,259	214,600	18,341
Labour	136,910	179,070	42,160
Disaster	177,022	183,000	5,978
Ministry of Health and Social Welfare			
Head Quarter and TMTS	9,321,498	5,075,670	(4,245,828)
Health Administration	1,032,437	1,086,130	53,693
Curative	4,032,595	4,586,810	554,215
Prev Primary & Preventive H/Services	566,999	912,220	345,221
Social Welfare	1,314,411	1,257,760	(56,651)
Gender Affairs	130,399	185,800	55,401
Ministry of Fisheries and Trade			
Head Quarter	552,942	612,700	59,758
Fisheries	1,313,813	1,666,190	352,377
Trade	124,996	155,680	30,684
Ministry of Local Government and Agriculture			
Head Quarter	569,524	612,130	42,606
Local Government	6,476,771	9,958,330	3,481,559
Culture	171,499	269,500	98,001
Waste Management	1,570,668	2,283,760	713,092
Agriculture	649,845	2,736,250	2,086,405
Police and Prisons Services			
Police and Prisons Services	2,859,160	2,978,260	119,100
Ministry of Transport, Energy and Tourism			
Head Quarter	318,718	354,710	35,992
Marine	6,315,404	6,868,300	552,896
Aviation	409,999	446,860	36,861
Energy	458,903	533,540	74,637
Tourism	97,678	113,230	15,552

Statement of Recurrent Expenditure by Ministry (con't)
for the year ended: 31 December 2022

	2022	2022	
	Actual	Original Budget	Variance
	\$	\$	\$
Ministry of Education, Youth and Sports			
Head Quarter	2,036,443	2,310,370	273,927
Education	861,420	1,213,320	351,900
Primary School	1,954,722	1,980,460	25,738
Secondary School	2,161,448	2,699,030	537,583
Library	177,375	224,420	47,045
Sports	130,130	154,570	24,440
Pre-Service Scholarships	3,311,339	3,493,540	182,201
Youth	58,886	96,090	37,204
Early Childhood Care and Education	922,071	970,220	48,149
Judiciary			
Judiciary	643,654	735,720	92,066
Ministry of Justice, Communication and Foreign Affairs			
Head Quarter	1,778,527	2,039,880	261,353
Early Childhood Care and Education	129	0	(129)
Suva Mission	683,230	701,510	18,280
New York Mission	1,447,353	1,175,390	(271,963)
UAE Mission	478,772	681,190	202,418
Wellington Mission	836,804	662,730	(174,074)
Taipei Mission	386,421	491,960	105,539
Information, Communication and Technolog	2,943,288	3,533,950	590,662
Immigration	114,182	420,620	306,438
Foreign Affairs	309,643	363,880	54,237
Total recurrent expenditure	86,043,833	102,216,530	16,172,697

Notes to the Financial Statements

for the year ended 31 December 2022

Note 1: Reporting Entity

The financial statements of the Tuvalu Government represent the financial activities undertaken by government departments, including entities which operate on the outer islands and in overseas diplomatic posts. The financial statements also include some of the key contributions of the Tuvalu Trust Fund (TTF) to the Tuvalu Government.

This TTF was established by the Tuvalu Government in 1987 under the Tuvalu Trust Fund Act. The trustees represent the Tuvalu Government, New Zealand and Australia who are the main contributors to the TTF.

Note 2: Statement of Accounting Policies

Basis of preparation

The Statement of Comprehensive Income, Statement of Financial Position and all accompanying notes are prepared on a modified cash accounting basis. The financial statements are presented in Australian dollars, and all monetary values are rounded to whole dollars unless noted otherwise.

Unless otherwise stated in these accounting policies, the government reports revenue in the period in which it is received and expenditure is recognised when goods and services are paid for.

Statement of compliance

The financial statements are in compliance with the Public Finance (PF) Act. The statements are in accordance with generally accepted accounting practices in Tuvalu (Tuvalu GAAP) as determined by the Tuvalu Government. Where necessary Tuvalu GAAP looks to the International Public Sector Accounting Standards (IPSAS) and International Financial Reporting Standards (IFRS) and PF Act to guide general accounting policy.

Where necessary, amounts relating to prior years have been reclassified to facilitate comparison and achieve consistency in disclosure with current year amounts. Where this reclassification has occurred, a note is provided.

Translation of foreign currency transactions

Both the functional and presentational currency of the Tuvalu Government is Australian dollars. Transactions in foreign currencies are recorded in Australian dollars on the date of payment/receipt at the exchange rates provided by the National Bank of Tuvalu. At balance date, monetary assets and liabilities held in foreign currencies are translated at the exchange rates provided by the Reserve Bank of Australia.

External assistance received in the form of goods and services

The Tuvalu Government received resources free of charge from donors during the reporting period. The value of these resources received free of charge are not reported or disclosed due to lack of reliable information from providers. Resources received free of charge include goods such as raw materials, equipment and technical assistance.

Grants and budget support in the form of cash payments are reported in the Statement of Comprehensive Income.

Budget amounts

The budget figures included in the financial statements are derived from the amounts budgeted in the Tuvalu Government's 2022 National Budget. The financial statements include comparative figures for amounts appropriated through the original annual Appropriation Act detailed in the budget, which includes the initial Annual Appropriation Act. No changes via Supplementary Appropriation Acts and virements are taken into account. The Original Budget figure represents the cash authorised to be drawdown during the year.

Note 2: Statement of Accounting Policies (con't)

Contractual obligations and contractual rights

The nature of government activities results in various multi-year contracts and agreements, including international treaties, protocols and agreements of varying size and priority. Any financial obligations/benefits resulting from these contracts and agreements are recorded when they are received or paid.

Changes in accounting policies

Changes in accounting policies are applied retrospectively. New accounting policies may be adopted for the first time where there is a material impact on the financial statements. Some accounting policies may be re-worded to better reflect the treatment of transactions; such rewording is also not considered a change in accounting policies.

Subsequent events

No events have occurred after the balance date that should be brought to account or noted in the 2022 financial statements.

Material prior year errors

If errors are detected that have a material impact on prior years these are updated in the current period's accounts and noted in the statements.

REVENUE

Revenue is recognised when received unless otherwise detailed below. Revenue is recognised at the value of consideration received or receivable.

Taxation Revenue

Taxation revenue is recognised on receipt, and includes:

- Income tax – a tax on salaries and wages of workers in the economy as outlined in the Income Tax Act.
- Company tax – taxes on the profits of large businesses. (Note: Small companies are subject to Presumptive tax classified under “Other Taxes”).
- Consumption tax – a tax on goods and services set at a rate of 7% of the value of the good or service.
- Import duties – taxes, normally at a percentage of the cost of the imported good based on cost insurance plus freight, placed on imports to Tuvalu and levied at the port of entry.
- Excise duties – special taxes on targeted goods such as alcohol and cigarettes.
- Other Taxes - include Hotel Room tax, Departure tax, Presumptive tax

Interest, dividends, and rent

Interest revenue relates to interest earned on all government accounts. Dividends are received from profits of companies in which the government holds a share, including Public Enterprise. Rental revenue is revenue from government owned houses and buildings. These are all recorded in the period they are received.

Fishing licenses

Revenue related to the granting of fishing licenses to foreign registered vessels fishing in Tuvalu's Exclusive Economic Zone is recorded when received, except for advance payments which are recorded as Unearned Revenue Liability until the licence period commences and access fees, which are recorded in the period they are earned.

Commercial Contracts - Dot TV revenue

Revenue related to the license agreement for the marketing of Tuvalu's top-level internet domain “.tv” is recorded in the period it is received. As is all other commercial contracts.

Note 2: Statement of Accounting Policies (con't)

REVENUE *continued*

External assistance and grants

Direct budget support grant funding from development partners is recognised at the time of receipt. Aid funding received from development partners for specific purposes is recognised in the Tuvalu Development Fund when received and is maintained and reported separately from the government Consolidated Fund.

The Tuvalu Government often receives resources free of charge. These are typically in the form of technical assistance, office equipment, and investments in major infrastructure projects and property plant and equipment which are beyond the financial resources of the Tuvalu Government. Resources received free of charge are not recognised in the financial statements.

Tuvalu Trust Fund (TTF) distributions

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

Other income

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

EXPENDITURE

Expenditure is recognised when payment occurs. This is generally upon receipt of goods or performance of service.

The exceptions to this are: contributions to the Tuvalu National Provident fund, which are recognised in the period to which they are accrue to employees; payments of imprests which are recognised when acquitted; and foreign exchange movements of foreign currency bank accounts, when translated to Australian Dollars at balance date, the non cash movement in value is recognised as an Office Expense.

Employee Benefits

Employee Benefits are recognised in the period paid.

Travel and Communication

Travel and Communication costs are recognised in the period paid.

Maintenance and Utility Costs

Maintenance and Utility costs are recognised in the period paid.

Grants, Subsidies and Donations

Expenses in relation to grants provided to Tuvalu citizens and Non-Government Organisations are recognised at the point that payment is made to the grant recipient. Grants provided by the Tuvalu Government include:

- General Grants and Subsidies - provided to non-government entities to assist them in providing goods or services; to civil servants in the form of private housing rent subsidies; and to local councils and government bodies.
- Overseas Contributions – payments to international organisations of which the Tuvalu Government is a member (e.g. United Nations, University of the South Pacific, Pacific Island Forum Secretariat).
- Scholarships and Support - expenditure incurred supporting the Tuvalu Government's scholarship program.
- Outer Island Project Grants - Special development spending on projects undertaken in the outer islands of Tuvalu.

Goods and Services

Goods and Services expenditures are recognised in the period they are paid.

Loans and Interest

Loan repayments and Loan Interest are recognised as expenditure in the period they are paid.

Tuvalu Medical Treatment Scheme

Expenditure incurred in the operation of the Tuvalu Government's overseas medical referral scheme is recognised in the period they are paid.

Note 2: Statement of Accounting Policies (con't)

EXPENDITURE *continued*

Special Development and Infrastructure

Special development and infrastructure expenditure covers a range of non-recurrent costs that include government contributions to development partner funded projects, purchases of heavy equipment and machinery, minor project costs and arrears payables.

Depreciation

All Property Plant and Equipment is expensed in the year of acquisition. Depreciation expense is not recognised.

ASSETS

Current asset

An asset is deemed to be current if it is expected to be utilised within the next 12 months.

Cash and cash equivalents

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

Special funds

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

Investments

Investments include the Consolidated Investment Fund (CIF), the Climate Change and Disaster Survival Fund Fund (Tuvalu Survival Fund) and the Government Fiji Airways Bank Guarantee. Distributions from the Tuvalu Trust Fund are paid into the CIF in order to ensure that there is a sufficient reserve of funds in the event that the Tuvalu Trust Fund does not make a distribution. Movements in the value of these investments are recognised directly into equity and are disclosed in the Statement of Changes in Equity.

Receivables

Accounts receivable figures represent money owed by external parties after delivery of goods and services, as well as state revenue owed by third parties to the government. Receivables are recognised at their nominal amounts.

Debtors are measured at their nominal value. No impairment is assessed. Uncollectable debts are written off when approved by Parliament

Accrued Revenue

Accrued revenue represents revenue earned by the Tuvalu Government for fisheries access fees, which are yet to be invoiced. No other revenue streams recognise un-invoiced revenue.

Investments in corporations

The financial statements of Public Enterprises are not consolidated into the Tuvalu Government accounts.

Property, plant and equipment (PPE)

Purchases of PPE are expensed in the year of purchase/acquisition. A final adjustment to remove all fixed assets was made in the Statement of Changes in Equity.

Climate Change and Disaster Survival Fund

The Climate Change and Disaster Survival Fund (known as the Tuvalu Survival Fund) was established by the *Climate Change and Disaster Survival Fund Act 2015* to provide vital services to the people, and as a measure of response to future climate change impacts and disasters in Tuvalu. Movements in the value of the Climate Change and Disaster Survival Fund are recognised in the Statement of Changes in Equity.

Note 2: Statement of Accounting Policies (con't)

ASSETS *continued*

Consolidated Investment Fund

Distributions from the Tuvalu Trust Fund are paid into the Consolidated Investment Fund, in order to ensure that there is a sufficient reserve of funds, in the event that the Tuvalu Trust Fund does not make a distribution. These funds are available for the Tuvalu Government to drawdown.

Tuvalu Trust Fund

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

The sole beneficiary of the TTF is the Tuvalu Government. The complete Financial Statements of the TTF are not consolidated in the financial statements of the Tuvalu Government, however, the total market value of the TTF is included in the financial statements in the Statement of Financial Position. Any movement in the TTF investment is recognised in the Statement of Changes in Equity.

Tuvalu Development Fund

The Tuvalu Development Fund (TDF) reflects the government's agreement with development partners to utilise development funds in line with approved development partner agreements. The TDF is accounted for on a cash basis, that is payments and receipts are recognised when there is a cash inflow or outflow. The movement in the TDF is recognised in the Statement of Changes in Equity.

Infrastructure Funds

Infrastructure funds include the Special Infrastructure Fund and the Contractual Obligation Fund. The funds are recognised as an asset and the obligations recognised as a liability. Movements in these funds are recognised in the Statement of Changes in Equity.

The Special Infrastructure Fund (SIF) is recognised as a non-current asset, reflecting the government's objective to continue utilising funds previously allocated to infrastructure projects. The SIF was established in 2018 under the *Special Infrastructure (Special Fund) Regulation*.

The Contractual Obligation Fund has been established to roll forward funds required to meet future government contractual obligations.

LIABILITIES

Employee payables

Employee Payables are the employee contributions due to the Tuvalu National Provident Fund.

Unearned revenue - Fisheries Licenses

Unearned revenue is recorded for transactions where a payment is received in advance for the provision of a good or service in a future period. Unearned Revenue relates to Fishing Licences which have been paid for in advance.

Other Liabilities

Other Liabilities include: funds borrowed from the Development Fund for use in the Consolidated Fund; funds to be paid from the Consolidated Fund to the Special Infrastructure Fund and the Contractual Obligation Special Fund; and funds to be paid to settle obligations entered into by Tuvalu Government Diplomatic Posts.

Employee entitlements

The government does not recognise employee entitlements such as annual leave as liabilities in the financial statements.

Public debt

Public Debt is made up of offshore borrowings. It is not recognised in the Statement of Financial Position. Public Debt is measured and presented at fair value and disclosed in the notes to the financial statements. Any payments of interest and principal are recognised as an expense when paid. Fluctuations in the value of Public Debt are not recognised in the Statement of Comprehensive Income, rather are disclosed in the Public Debt note.

Exchange rates to convert the Foreign Currency amount of Public Debt to Australian Dollars at the end of the year are obtained from figures published by the Reserve Bank of Australia.

Note 3 - Statement of Deposit Accounts

for the year ended: 31 December 2022

	2022 \$	2021 \$
Consolidated fund accounts		
General Current Account	24,274,633	6,069,292
Govt UK/TUV OS C/A#3	270	270
Govt Tuvalu DBI	963	963
Govt Tuvalu CF Acc	15	14
Govt Tuvalu No.5 Acct	155	153
Govt Tuvalu BKP	10,173	144
Govt Tuvalu Agri HDTS	2	2
Govt Tuvalu PRY FR	357	352
Intellectual Property Account	216,063	115,834
Westpac Australia	14,430	14,430
IBD – Housing Repurchasing	320,764	312,852
IBD – Tuvalu Parliament Building	97,381	94,984
IBD – Investment in Education Office	188,683	184,039
Total consolidated fund accounts	25,123,889	6,793,328
Foreign mission accounts		
Cash in Transit – Suva Embassy	328,068	138,020
Cash in Transit – NZ Consulate Office	-	118,400
Cash in Transit – Taiwan Embassy	22,218	-
Cash on Hand – Suva Embassy	176,528	502,007
Cash on Hand – NZ Consulate Office	33,730	21,633
Cash on Hand – UN Mision	187,951	212,069
Cash on Hand – Brussel Mission	433,578	260,296
Cash on Hand – Taiwan Embassy	154,608	134,509
Cash in Transit - Suva TDF	161,068	(9,608)
Total foreign mission accounts	1,497,748	1,377,326
Outer islands general accounts		
Cash in Transit – Vaitupu	4,882	-
Cash in Transit – Nukufetau	1,935	1,505
Cash on Hand – Nanumea	(165)	150
Cash on Hand –Nanumaga	277	0
Cash on Hand – Niutao	1,253	1,335
Cash on Hand –Nui	(156)	(191)
Cash on Hand – Vaitupu	(3,917)	(3,141)
Cash on Hand – Nukufetau	1,894	684
Cash on Hand – Nukulaelae	2,240	468
Total outer islands general accounts	8,243	810
Allocation Error	(35)	874,122
	(35)	874,122
Total of deposit accounts	26,629,845	9,045,586

Note 4 - Statement of Special Fund Balances

for the year ended: 31 December 2022

	2022 \$	2021 \$
Special Funds		
IBD - Rehabilitation Revolving Fund		
Opening balance	22,028	21,485
Interest earnings	557	543
Closing balance	<u>22,585</u>	<u>22,028</u>
IBD - Insurance Fund		
Opening balance	495,122	482,943
Interest earnings	12,495	12,179
Closing balance	<u>507,617</u>	<u>495,122</u>
IBD - NBT Insurance		
Opening balance	745,667	727,279
Interest earnings	18,857	18,387
Closing balance	<u>764,524</u>	<u>745,667</u>
Tuvalu / Japan Fuel CPF (TEC)		
Opening balance	937,848	694,808
Deposits / (withdrawals)	121,745	243,040
Closing balance	<u>1,059,593</u>	<u>937,848</u>
Safety and Security Levy		
Opening balance	122,734	98,057
Deposits / (withdrawals)	1,839	24,678
Closing balance	<u>124,573</u>	<u>122,734</u>
Tuvalu Government - Presumptive Tax		
Opening balance	12,845	10,141
Deposits / (withdrawals)	25,767	2,705
Closing balance	<u>38,612</u>	<u>12,845</u>
Grand Total	2,517,504	2,336,244

Note 5 - Statement of Investments

for the year ended: 31 December 2022

	2022 \$	2021 \$
Cash Investments		
Guarantee Deposit Fiji Air	57,960	56,531
Climate Change and Disaster Survival Fund Cash Investment	8,941,175	9,208,490
Total cash investments	8,999,135	9,265,021
Other Investments		
Tuvalu Trust Fund -market value (Note A)	191,855,094	207,308,000
Climate Change and Disaster Survival Fund non-cash Investments	637,446	706,735
Consolidated Investment Fund	33,481,818	37,070,994
Sub-total	225,974,358	245,085,729
Tuvalu Development Fund	15,631,957	19,810,628
IBD – Tuvalu Development Fund	230,307	224,638
Sub-total Tuvalu Development Fund	15,862,264	20,035,266
Total other investments	241,836,622	265,120,996
Total Investments	250,835,757	274,386,016

Note A

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

The market value of the Tuvalu Government's contribution balance of the TTF is disclosed below:

\$'000	Market Value (MV) (TTF) as at 31st December	Total TTF Contribution Balance	GOT Contribution Balance	GOT % of Contributions	GOT contribution entitlement (% cont. x MV)
2021 Closing Balance	\$ 207,308	\$ 300,780	\$ 100,700	33%	\$ 69,406
2022 Closing Balance	\$ 191,855	\$ 361,159	\$ 100,700	28%	\$ 53,494

Note 6 - Receivables

for the year ended: 31 December 2022

	2022 \$	2021 \$
Debtors		
Tuvalu Development Fund receivable from Consolidated Fund	15,000,000	-
Other Debtors Control Account	350,230	339,730
Special Imprest Control Account	409,629	71,493
Payroll Clearing Account	178,850	129
AR Clearing Account (Imprest Matching)	(77,341)	(24,312)
Special Imprest Clearing Account	(3,896)	(3,896)
Taxation debts	764,121	764,121
Claimed debts	555,064	555,064
Personal loans	40,893	40,893
Standing imprests	188	188
Other debtors - NBT	14,072	14,072
Total net debtors	17,231,810	1,757,481

Note 7 - Statement of Public Debt

for the year ended: 31 December 2022

	2022	2021
Falekaupule Trust Fund		
Opening balance	625,705	1,128,040
Principal repayments	309,404	308,743
Interest payments	9,006	18,648
Currency fluctuation movements	(11,320)	(174,944)
Closing balance	318,615	625,705
TMTI Original Loan		
Opening balance	1,315,737	1,511,872
Principal repayments	100,098	99,884
Interest payments	19,469	22,816
Currency fluctuation movements	(40,696)	(73,435)
Closing balance	1,236,865	1,315,737
TMTI Supplementary Loan		
Opening balance	1,556,212	1,769,057
Principal repayments	106,145	105,918
Interest payments	16,607	26,619
Currency fluctuation movements	(42,078)	(80,307)
Closing balance	1,475,538	1,556,212
Total Government offshore debt	3,031,018	3,497,654
Unrealised gain / (loss) from offshore loans	(94,094)	(328,686)

Note 8 - Statement of Income by Category

for the year ended: 31 December 2022

	2022	2021	2022
	Actual	Actual	Original
	\$'000	\$'000	Budget
	\$'000	\$'000	\$'000
Taxation			
Income Tax	2,958	3,247	2,200
Company Tax	2,028	2,233	2,100
Tuvalu Consumption Tax	2,605	1,621	1,900
Import Duty	2,253	1,851	2,422
Import Levy and excise	2,342	1,411	1,000
Other taxes	263	222	285
	12,450	10,587	9,907
Interest, Dividend and Rents			
Interest Revenue	4,014	1,902	12,913
Lease, rent and hire	375	470	1,259
	4,389	2,372	14,173
Fisheries License			
Purse Seine vessel days	34,630	32,804	32,205
Other access fees	2,467	1,557	1,154
Other vessel fees	756	5,057	1,103
	37,854	39,417	34,461
Commercial Contracts			
Dot TV Marketing	5,885	4,819	9,000
Upper Air Space	-	-	70
	5,885	4,819	9,070
External Assistance and Grants			
Grants – European Union (EU)	1,049	2,486	1,091
Grants – Republic of China (Taiwan)	10,514	9,483	9,359
Australia (CIF)	3,000	300	1,500
New Zealand (CIF)	-	-	1,905
Grants – World Bank, ADB, IMF	-	11,424	5,128
Grants – Other Development Partners	46	425	50
	14,609	24,118	19,033
Other Income			
Registration fees	949	844	863
Sales	84	9,456	3,582
Stevedoring & Wharfage	64	333	165
Vessel fares	299	313	314
Provision of goods and services	1,532	679	1,847
Miscellaneous	362	445	166
	3,291	12,071	6,937

Note 9 - Statement of Expenses by Category

for the year ended: 31 December 2022

	2022	2021	2022
	Actual	Actual	Original
	\$'000	\$'000	Budget
	\$'000	\$'000	\$'000
Employee Benefits			
Salary – Local	17,741	16,972	20,041
Salary – Contractors	3,852	2,914	3,883
Salary – Members of Parliament	859	871	855
Salary - Casuals	2,807	2,691	1,873
Consultant Fees	277	330	456
Allowances	2,050	1,944	1,891
Provident fund and other entitlements	3,031	2,502	3,066
	30,618	28,226	32,065
Travel and Communication			
Overseas Business Travel	3,192	802	2,194
Local Business Travel	668	685	1,165
Leave Travel	266	51	634
Telecom and Internet	969	741	913
	5,095	2,279	4,907
Maintenance and Utility Costs			
Sea Vessel maintenance	618	489	622
Motor Vehicle maintenance	224	207	257
Plant maintenance	24	136	78
Office Equipment maintenance	108	232	261
Buildings/Facilities maintenance	722	736	832
Deferred Maintenance	40	41	500
Fuel costs	2,380	1,807	2,263
	4,115	3,649	4,813
Grants, Subsidies and Donations			
Outer island grants	5,111	4,180	7,165
Other grants	2,525	3,060	2,525
Subsidies and support	4,964	2,131	9,707
	12,600	9,371	19,396
Goods and Services			
Government administration costs	5,701	4,883	6,510
Office expenses	5,135	3,600	4,840
Utility and equipment expenses	3,014	3,187	3,911
Rental and lease expenses	2,467	3,974	3,030
Scholarship and education support	5,773	7,087	6,611
Contributions and memberships	1,399	1,406	1,760
Other expenses	853	1,629	669
	24,342	25,767	27,331
Loans and Interest			
Domestic Loan Repayments – Principal	300	316	600
Domestic Loan Repayments – Interest	305	297	396
	605	613	996

Note 10 - Tuvalu Development Fund
Total Annual and Aggregate Receipts and payments

For the Year Ended December 31 2022

Donor	Project	Opening Balance	Receipts	Payments	Movement	Closing Balance
NZAID	Ship to Shore	62,040	-	-	-	62,040
NZAID	ECCE Summer School Course	2,023	-	-	-	2,023
NZAID	Pre School Awareness W/shop	1,291	-	-	-	1,291
NZAID	Pre -School Resources	(676)	-	-	-	(676)
NZAID	Pre-School Council Meeting	211	-	-	-	211
NZAID	Nanumaga Guest House	42,043	-	-	-	42,043
NZAID	Nui Shredder	24,717	-	-	-	24,717
NZAID	Tuvalu Ship to Shore Transport (PWD Works Manager)	12,170	-	-	-	12,170
NZAID	TK II MID TERM REVIEW	342	-	-	-	342
NZAID	TEC GRANT	1,041	-	-	-	1,041
NZAID	Cost of 1 year for the Aid Adviser & Budget Adviser	523	-	-	-	523
NZAID	NZ GRANT FOR NIVAGA II	1,162	-	-	-	1,162
NZAID	Tuvalu Short Term Technical Assistance for the Tuvalu Equity	626	-	-	-	626
NZAID	FISHERIES ADVISOR TRAVEL	27,837	-	-	-	27,837
NZAID	Oceanic Fisheries	10,430	-	-	-	10,430
NZAID	Coastal Fisheries	1,227	-	-	-	1,227
NZAID	Human Resource Development	194	-	-	-	194
NZAID	Rooftop Solar Project (Local Wages)	1	-	-	-	1
NZAID	TC PAM Fishery Related Infrastructure	113	-	-	-	113
NZAID	Tropical Cyclone PAM and Recovery and Vulnerability Reductio	(1,226)	-	-	-	(1,226)
NZAID	Visa Fees - RSE Scheme	899	-	-	-	899
NZAID	RV TALAMOANA	-	-	-	-	-
NZAID	Leadership Training	244	-	-	-	244
NZAID	Trip to Noumea (DSA iro Matini Vailopa)	2,114	-	-	-	2,114
NZAID	Tuvalu Fisheries Supporting Program (TFSP)	16,737	-	377	(377)	16,360
NZAID	TFB Renewable Power System	(54)	-	-	-	(54)
NZAID	Assistance to 2019 PIF Leaders' Meeting	207,231	-	-	-	207,231
NZAID	Pacific Emergency Nurse Training Planning (PENTP)	125	-	-	-	125
NZAID	NZ Medical Treatment Scheme	953	-	695	(695)	258
NZAID	Coronavirus Emergency Response (NZ)	(2,123)	-	-	-	(2,123)
NZAID	COVID 19 Response fund (NZ) Health	2,584	-	-	-	2,584
NZAID	Tuvalu PACER Plus Consultations & Outreach	1,159	32,240	27,253	4,987	6,146
NZAID	MV Manufofau Reconditioning	170,815	-	170,860	(170,860)	(45)
NZAID	Tuvalu Fisheries Sector Support Programme - Phase II(TFSSP)	671,798	1,066,268	1,034,005	32,263	704,060
NZAID	RV Talamoana Operation	13,469	-	-	-	13,469
NZAID	ECCE HEF Project	37,052	-	-	-	37,052
NZAID	Parliament Equipment Replacement	24,795	-	-	-	24,795
NZAID	Funding Support for a Legal Attache Position for the Wellington THC	-	122,988	30,822	92,166	92,166
NZAID	Coronavirus Emergency response - NZ	-	(2,123)	-	(2,123)	(2,123)
NZAID	Drought Operation - Donor NZAid	-	149,960	129,130	20,830	20,830
NZAID TOTAL		1,333,886	1,369,333	1,393,142	(23,810)	1,310,076
DFAT	TVET	785	-	-	-	785
DFAT	Upgrading of Accpac Treasury	367	-	-	-	367
DFAT	Pre-School & Primary School materials-resources & supplies	(2,673)	-	-	-	(2,673)
DFAT	WATER TANKS FOR PRIMARY & SECONDARY	(118)	-	-	-	(118)
DFAT	TK II MTR Forum	1,391	-	-	-	1,391
DFAT	Tuvalu National Climate Change Summit	(401)	-	-	-	(401)
DFAT	NAPA 1+	(621)	-	-	-	(621)
DFAT	Supply of materials & construction of store room (Police)	873	-	-	-	873
DFAT	Tuvalu National Oral Health Survey	1,657	-	-	-	1,657
DFAT	Funafuti classroom Building Project	10	-	-	-	10
DFAT	Australia Contribution to Tuvalu NDP	(240)	-	-	-	(240)
DFAT	SCS Coordinator Salary for 2 Years	404	-	-	-	404
DFAT	Disaster Preparedness consortium	190	-	-	-	190
DFAT	2017 Population & Housing Mini - Census	10,740	-	-	-	10,740
DFAT	Feasibility Study For a School of Nursing in Tuvalu	4,034	-	-	-	4,034
DFAT	Soil Management in Pacific Islands, Investigating nutrient c	7,168	-	590	(590)	6,578
DFAT	Trade Fair 2018	76	-	-	-	76
DFAT	Assistance to 2019 PIF Leaders' Meeting	381	-	-	-	381
DFAT	PACER Plus Temporary Post	67	-	-	-	67
DFAT	DFAT Support to Police Efforts for the PIF Leader Summit	(1,588)	-	-	-	(1,588)
DFAT	Pacific Labour Facility Accommodation	626	-	-	-	626
DFAT	Coronavirus Emergency Response (DFAT)	585,312	-	584,343	(584,343)	969
DFAT	Support for the Implementation and Maintenance of Teammate Au	254,886	55	254,941	(254,886)	-
DFAT	Support for TAUMAKETI	1,749	-	960	(960)	789
DFAT	Extension of Tualu.TV to the Outer Island	-	500,000	486,448	13,552	13,552
DFAT	Fostering Entrepreneurship, Innovation through competition and promoting SMEs t	-	66,085	57,724	8,362	8,362
DFAT	Support for ASET Program - DFAT	-	196,756	171,449	25,307	25,307
DFAT	Support Grant for a Pacific representative in OPGA - Donor Australia Govt	-	182,450	6,983	175,467	175,467
DFAT TOTAL		865,076	945,346	1,563,438	(618,092)	246,984

Note 10 - Tuvalu Development Fund
Total Annual and Aggregate Receipts and payments

For the Year Ended December 31 2022

Donor	Project	Opening Balance	Receipts	Payments	Movement	Closing Balance
ROC	Backwages of Nauru Workers	3,144			-	3,144
ROC	INTERNATIONAL PRIMARY SCH & SECONDARY SCH GAME	1,407			-	1,407
ROC	Support to Tuvalu Delegation to the UNFCCC	716			-	716
ROC	Defects List and Maintenance	(4,916)			-	(4,916)
ROC	Fuel for Charter Vessel and Nivaga II	28,338			-	28,338
ROC	Victualling for MV Nivaga II & MV Manufofau	12,562			-	12,562
ROC	Establishment Taipei Mission	44			-	44
ROC	Printing of Primary School Textbooks	585			-	585
ROC	Establishment of the Tuvalu Mission to Taipei	11			-	11
ROC	Paediatric Ward in the Princess Margaret Hospital	52			-	52
ROC	Tuvalu Trade Fair Contribution	519			-	519
ROC	Tuvalu Participant in Nan Ying Folkore Festival	1			-	1
ROC	Funding Support for UNGA Delegation	9,437			-	9,437
ROC	NCD STEPS SURVEY	374			-	374
ROC	ROC-Assistance for the Spouse(MFED) travel to Tahiti	122			-	122
ROC	Support PM and Delegations at PIFLM in FSM Pohnpei	433			-	433
ROC	Renovation of Building at the Sport Ground	379			-	379
ROC	Support for MCH Clinic Renovation	13,382			-	13,382
ROC	Annual Salary of Admin Assistant	1,012			-	1,012
ROC	Support Prime Minister and Delegation at 72nd UNGA NY and PI	22,345			-	22,345
ROC	Support GG Travel	2,164			-	2,164
ROC	CRC Project	2,500			-	2,500
ROC	PRIVATE SECTOR DEVELOPMENT PLAN	1,412			-	1,412
ROC	Support Tuvalu National Health Forum	901			-	901
ROC	COP 23 Delegation (OPM)	(56)			-	(56)
ROC	Tuvalu's Hosting 2018 PLG Meeting	87			-	87
ROC	Unite Wireless conference Microphone System	2,846			-	2,846
ROC	Top UP of Airfares	945			-	945
ROC	Advance Account for OPM to Assist Tuvalu Delegations to PIF	(33,336)			-	(33,336)
ROC	Taiwan Youth Ambassadors Visit	30			-	30
ROC	Beauty Pageant (Tourism dept)	(235)			-	(235)
ROC	Financial Support for the Construction of the Convention Cen	7,723			-	7,723
ROC	Hon. Prime Minister and Delegation at UNFCCC COP 24 Poland	1,040			-	1,040
ROC	H.E. Prime Minister & Personal Assistant for Green Climate F	(84)			-	(84)
ROC	Cert.IV Training, Assessment & Evaluation (Support to TASTI)	114,930	-	95,608	(95,608)	19,322
ROC	Renovation of Princess Margaret Hospital	2,774			-	2,774
ROC	Support to QEII Park (ICDF) Loan	(479,509)			-	(479,509)
ROC	New mini-van for Parliament of Tuvalu	-			-	-
ROC	COVID 19 Medical items (ROC)	530,352			-	530,352
ROC	Tuvalu New Landing Craft	81,378	-	-	-	81,378
ROC	Landing Craft Kaupule Funafuti	1,638			-	1,638
ROC	Advocacy & Training	13			-	13
ROC	Tuvalu Foreign Policy Launching	0			-	0
ROC	NSSD Summit	23,808	-	10,829	(10,829)	12,979
ROC	National Strategy for Healthy Local Food Supply	745,000	-	48,472	(48,472)	696,528
ROC	Funding Support to prepare for COVID 19 Vaccination	35,589	5,460	16,534	(11,074)	24,515
ROC	Support for World Tuna Day 2021-ROC	2,000	1,950		1,950	3,950
ROC	Trade Fair (ROC)	8,714	-	3,045	(3,045)	5,669
ROC	Financial Assistance for PM and Delegation NZ		154,970	49,603	105,367	105,367
ROC	Tuvalu Citizenship Registration Project		222,242	176,733	45,509	45,509
ROC	Capacity Building Program for TAU-MAKETI Vendors - Donor ROC Taiwan		10,500	9,265	1,235	1,235
ROC	In-Country Certificate IV in Nursing Program - Donor ROC Taiwan		60,000	58,342	1,658	1,658
ROC	Funding Support for Covid Related Programs		1,000,000	822,412	177,588	177,588
ROC	Funding Support for 2 Youth Representatives to COP27		30,000	23,024	6,976	6,976
ROC	Drought Operation - Donor ROC Taiwan		50,000	46,417	3,583	3,583
ROC	Financial Assistance for WHO Meeting - Donor ROC Taiwan		72,096	71,941	155	155
ROC	Commemoration of the Asopati Century		16,653	15,106	1,547	1,547
ROC	Financial Assistance for CHOGM		30,000	26,192	3,808	3,808
ROC TOTAL		1,142,570	1,653,871	1,473,524	180,347	1,322,917
Canada	Women Leadership	506	-	-	-	506
Canada	Improving Sight Word Literacy of Childredn	1	-	-	-	1
Canada	Tuvalu Integrated Vulnerability Analysis (TIVA)	-	-	-	-	-
Canada	Tuvalu eLearning School System	-	-	-	-	-
Canada	Gender Mainstreaming	307	-	-	-	307
CANADA TOTAL		814	-	-	-	814

Note 10 - Tuvalu Development Fund
Total Annual and Aggregate Receipts and payments

For the Year Ended December 31 2022

Donor	Project	Opening Balance	Receipts	Payments	Movement	Closing Balance
Japan	Nanumea Health Centre	19,370	-	-	-	19,370
Japan	Nanumaga Clinics	27,252	-	-	-	27,252
Japan	NUKULAEAE CLINIC CENTRE	25,194	-	-	-	25,194
Japan	NUKUFETAU CLINIC CENTRE	44,517	-	-	-	44,517
Japan	Princess Margret Paediatric Ward	162	-	-	-	162
Japan	Improvement of Water Supply System for Nanumea Island	3,995	-	-	-	3,995
Japan	Improvement of Infection Disease Laboratory at PMH	124	-	-	-	124
Japan	The Project for Improvement of Water Supply System for Nui I	43,474	-	-	-	43,474
Japan	The Project for Improvement of water	247	-	-	-	247
Japan	Improvement of Water Supply System for Vaitupu Island	16,875	-	-	-	16,875
Japan	Improvement of Water Supply System for Nukufetau Island	4,639	-	-	-	4,639
Japan	Provision of School Bus - Nauti Primary School	4	-	-	-	4
Japan	Provision of Garbage Truck in Funafuti	13,907	-	-	-	13,907
Japan	High Sea's Boarding and Inspection	13,777	-	-	-	13,777
Japan	Reimbursement for OPM delegation to Palm 8 in Japan	(384)	-	-	-	(384)
Japan	Provision for Fetuvalu Bus for Fetuvalu High School	(25)	-	-	-	(25)
Japan	Amatuku Water Cistern	3,481	-	-	-	3,481
Japan	Tuvalu Coastal Adaptation Project(TCAP)	-	-	-	-	-
Japan	Installation of Workboats to Nivaga III and Manufolau - Donor Japan	-	242,214	135,102	107,112	107,112
Japan Total		216,609	242,214	135,102	107,112	323,721
India	Medical Equipment for Princess Margaret Hospital (PMH)	55	-	-	-	55
India	New Ambulance for Princess Margaret Hospital(PMH)	51,096	-	-	-	51,096
India	Hospital equipment	762	-	-	-	762
India	YOGA International Day of India	916	-	-	-	916
India	PAYMENT FOR GRASS-CUTTERS	18,270	-	-	-	18,270
India	COP 23 TRAVEL	(68,587)	-	-	-	(68,587)
India	Talofa Trade Fair	1	-	-	-	1
India	Renovation of the Nui Kaupule Office	72,788	-	31,961	(31,961)	40,827
India	Renovation of Nanumea Kaupule Office	-	-	-	-	-
India	Renovation of the Funafuti Kaupule Office	115,730	-	-	-	115,730
India	Grant to Government of Tuvalu for CHOOGM	1,980	-	-	-	1,980
India	Prime Minister's Delegation to UNGA in New York 2018	4,155	-	-	-	4,155
India	Financial Support for the Construction of the Convention Cen	44,249	-	-	-	44,249
India	Support for International Yoga Day 2022	-	1,575	1,496	79	79
India Total		241,414	1,575	33,457	(31,882)	209,532
British High Commission Total		(20,540)	-	-	-	(20,540)
France	Workshop on Record Keeping and Information Management	64	-	-	-	64
France Total		64	-	-	-	64
Sweden	Improving of Library Collection of TNLA	836	-	-	-	836
Sweden Total		836	-	-	-	836
Turkey	Tuvalu Participation 45th PIF Meeting in Koror	1,638	-	-	-	1,638
Turkey	Turkey Funding Assistance for Construction of Kaupule Office	348	-	-	-	348
Turkey	Motufoua Secondary School Truck	12,369	-	-	-	12,369
Turkey	Support for Tuvalu's Delegation to COP20 (LIMA PERU)	397	-	-	-	397
Turkey Total		14,752	-	-	-	14,752
Italy	Feasibility Study Energy	6,239	-	-	-	6,239
Italy	Tuvalu Photovoltaic Electricity Network Integration Project	1,212	-	-	-	1,212
Italy	PV Standalone Home system (SHS) and cooling Storage Facility	83,961	-	-	-	83,961
Italy Total		91,412	-	-	-	91,412
Korea	Office Partitioning Project	62,606	-	-	-	62,606
Korea	Renovation & Maintenance of Electric Pillar Boxes Project	5,800	-	-	-	5,800
Korea	New Compacting Dump Truck for Waste Collection	(134)	-	-	-	(134)
Korea Total		68,272	-	-	-	68,272
Russia	OFFICE EQUIPMENT FOR FOREIGN AFFAIRS	197	-	-	-	197
Russia	Funding Assistance for Delegation to 44th PIF Leader's Meeting	956	-	-	-	956
Russia Total		1,153	-	-	-	1,153
Kazakhstan	Travel Support for Foreign Affairs Dept	-	-	-	-	-
Kazakhstan	Tourism Marketing and Promotion	(698)	-	-	-	(698)
Kazakhstan Total		(698)	-	-	-	(698)
Saudi Arabia	DSA FOR UNGA DELEGATION	17,553	-	-	-	17,553
Saudi Arabia Total		17,553	-	-	-	17,553
Vanuatu	Tuvalu National Pacer Plus Forum (TNPPF)	1,229	-	-	-	1,229
Vanuatu	Ocean acidification scientific equipment & stipend for maint	4,850	-	-	-	4,850
Vanuatu Total		6,079	-	-	-	6,079
Israel	Advance to meet Air Fares Hon. Minister's trip to Israel	377	-	-	-	377
Israel Total		377	-	-	-	377
Netherland	Promoting Agritourism in Tuvalu	(6,124)	-	-	-	(6,124)
Netherland Total		(6,124)	-	-	-	(6,124)

Note 10 - Tuvalu Development Fund
Total Annual and Aggregate Receipts and payments

For the Year Ended December 31 2022

Donor	Project	Opening Balance	Receipts	Payments	Movement	Closing Balance
SPREP	PACC PROJECT (LOIA)	3,086	-	-	-	3,086
SPREP	GEF PAS PROJECT	2,100	-	-	-	2,100
SPREP	Support for Tuvalu's Energy Efficiency Demonstration House	13	-	-	-	13
SPREP	POP Education and Awareness Programme	12,914	-	-	-	12,914
SPREP	National Report to CBD and SOE Report	20,553	-	19,112	(19,112)	1,441
SPREP	Invasive Alien Species Project	22,969	97,942	70,670	27,272	50,240
SPREP	Pacific Adaptation to Climate Change and Resilience Building Agree	7,486	9,961	17,822	(7,861)	(375)
SPREP	Minamata Initial Assessment Project	10,797	-	-	-	10,797
SPREP	Support for PSIDS National Engagement Activities (COP27)	-	14,665	6,028	8,636	8,636
SPREP Total		79,918	122,567	113,633	8,935	88,853
UNDP	Office Equipment & Training Attachment	6,402	-	-	-	6,402
UNDP	National Adaptation Programme of Action (NAPA)	(29)	-	-	-	(29)
UNDP	National Biosafety Frame Work	1,318	-	-	-	1,318
UNDP	GEF Operational Focal Point Activities	(156)	-	-	-	(156)
UNDP	Support to Local Governance	(35)	-	-	-	(35)
UNDP	NATIONAL BIODIVERSITY STRATEGIC ACTION	(1,204)	-	-	-	(1,204)
UNDP	TUVALU MGD PROJECT	25,128	-	-	-	25,128
UNDP	Parliament Support Project	27	-	-	-	27
UNDP	EIF-Tuvalu Trade Capacity Development & Institutional Strengthen	18,447	-	18,447	(18,447)	-
UNDP	National Population Policy Social Development & PD Technical	4,328	-	-	-	4,328
UNDP	NAPA II	4,225	-	-	-	4,225
UNDP	Family Planning & Psychosocial	1,917	-	-	-	1,917
UNDP	For Savali Fatoaga Ticket	(30)	-	-	-	(30)
UNDP	Grant Agreement Anit-Corruption Day	53	-	-	-	53
UNDP	Salary Aug-Nov 2015 Taufala Nia/Temilo Seono	10,333	-	-	-	10,333
UNDP	Napa II-Marine - based Coastal Livelihood	(2,847)	-	-	-	(2,847)
UNDP	Napa II-Climate Finance Access capacity	(2,229)	-	-	-	(2,229)
UNDP	Global Fund Project	916	76,882	74,977	1,905	2,822
UNDP	Reproductive Health (UNFPA)	32	-	-	-	32
UNDP	International Women's Day	48	-	-	-	48
UNDP	Local Performance based climate resilient Grant(PBCRG)	91,372	-	-	-	91,372
UNDP	R2R	5,809	46,000	33,997	12,003	17,812
UNDP	GEF International Waters Tuvalu R2R	65	-	-	-	65
UNDP	climate change Resilience Week	11,808	-	-	-	11,808
UNDP	CRC PROJECT	2,390	-	-	-	2,390
UNDP	TCAPMinistry of Home Affairs and Rural Development(MHARD)	-	-	-	-	-
UNDP	TCAP:Min of Education, Youth and Sports(MEYS)-Educations	-	-	-	-	-
UNDP	TCAPOffice of the Prime Minister(OPM)-Involve Climate Change	2,581	-	-	-	2,581
UNDP	TCAP/Ministry of Natural Resouces(MNR)-Land and Survey	2,548	-	-	-	2,548
UNDP	Women in Politics	3,106	-	-	-	3,106
UNDP	Tuvalu FASNETT	39,758	336,952	376,710	(39,758)	0
UNDP	Trade Export to NZ-EIF	14,962	-	14,962	(14,962)	-
UNDP	Talofa Trade Fair (EIF)	926	-	-	-	926
UNDP	Recycling Centers & Alert Mini Can Baler (EIF)	2,731	-	-	-	2,731
UNDP	Support to National Climate Outlook Forum(NCOFA)	-	-	-	-	-
UNDP	Salary Tourism Supporting Officer	15,093	-	7,011	(7,011)	8,082
UNDP	New Police Outreach Funafuti	28,334	-	28,334	(28,334)	-
UNDP	EIF-Tier 2 - Tuvalu Trade Capacity Development	136,879	290,721	431,190	(140,469)	(3,590)
UNDP	EIF Aid for Trade Department	-	57,297	57,192	105	105
UNDP	Tourism Supporting Officer Salary Package	-	24,768	12,829	11,939	11,939
UNDP	Climate Security in the Pacific Project	-	34,595	5,000	29,595	29,595
UNDP	Sustainability Support Phase Project	-	60,870	41,376	19,494	19,494
UNDP	National Training of Trainers	-	95,695	47,979	47,716	47,716
UNDP	TCAP Support for Review of ISP	-	99,309	59,084	40,225	40,225
UNDP Total		425,005	1,123,089	1,209,086	(85,997)	339,008

Note 10 - Tuvalu Development Fund
Total Annual and Aggregate Receipts and payments

For the Year Ended December 31 2022

Donor	Project	Opening Balance	Receipts	Payments	Movement	Closing Balance
FFA	Vesel Monitoring System Operation (VMS Operation)	11,101	-	-	-	11,101
FFA	Fisheries Observer Fees	2,328,811	436,110	114,853	321,256	2,650,067
FFA	Fisheries Programme Activities	2,851	-	-	-	2,851
FFA	Western & Central pacific Fisheries	1,439	-	-	-	1,439
FFA	Surveillance Fuel Contribution	41,453	-	-	-	41,453
FFA	Island Council Consultation on Inshore Fisheries	14,658	-	-	-	14,658
FFA	Upgrading of Government Network System	21	-	-	-	21
FFA	10th Special PNA Meeting 10-14th Nov 2014	422	-	-	-	422
FFA	Tuna Data Collectors	(216)	-	-	-	(216)
FFA	High Level Dialogue Meeting, Suva Fiji	7	-	-	-	7
FFA	Advance for PM - Ocean Conference UN, NY	(8,948)	-	-	-	(8,948)
FFA	Tuvalu JV Company Operation	-	-	-	-	-
FFA	Pacific Exposition 2019	182	-	-	-	182
FFA	Maintenance Slipping Charges for RV Talamoana	8,447	-	-	-	8,447
FFA Total		2,400,228	436,110	114,853	321,256	2,721,484
WHO	DE- Worming Program in Tuvalu	18	-	-	-	18
WHO	Develop STG to promote & Excess Medicine in Tuvalu	169	-	-	-	169
WHO	H1N1 Campaign	6	-	-	-	6
WHO	Junior Nurses Refreshing W/shop	19	-	-	-	19
WHO	Infection Control W/shop	78	-	-	-	78
WHO	Lymphatic Filariasis	1,749	-	-	-	1,749
WHO	Measles Rubella Campaign	9	-	-	-	9
WHO	Workshop on IHR (Implemented with MOH & Others Agencies)	99	-	-	-	99
WHO	In-country Training Workshop	(299)	-	-	-	(299)
WHO	Supervisory Visit for Pharmacy Staffs to Cenrtal ls.	25	-	-	-	25
WHO	World NO Tobacco Day 2011	557	-	-	-	557
WHO	EHE's Climate Change & Health Training for Health Workers	4,636	-	-	-	4,636
WHO	Drugs & Therapeutical Committee Training	58	-	-	-	58
WHO	Global School Base Health Survey	334	-	-	-	334
WHO	Revising of Standard Treatment Guideline in Tuvalu	19	-	-	-	19
WHO	Household Survey for Medicines Use and Access	604	-	-	-	604
WHO	Food Regulations Consultations	81	-	-	-	81
WHO	Workshop/Seminar/Presentation of NCCHAP Plan	44	-	-	-	44
WHO	TUV-PEN and Salt Reduction & TUV-Crisis Response	973	-	-	-	973
WHO	Support for Biomedical Technician Salary and Maintenance	371	-	-	-	371
WHO	Workshop for Nurses on Managing Drug Supplies & POLHN	109	-	-	-	109
WHO	To Support Purchasing of Supplies & Equipments for Health In	44	-	-	-	44
WHO	WORLD IMMUNIZATION WEEK	(65)	-	-	-	(65)
WHO	Local Consultation & Meetings on Draft Legislation Bill	262	-	-	-	262
WHO	Human Resources for Health Workshop with Health Staff on Fun	2,135	-	-	-	2,135
WHO	Procurement of Equipments for the POLHN Center	374	-	-	-	374
WHO	Training and Seminar for Outer Island & PMH Nurses for IPV	2,210	-	-	-	2,210
WHO	To Purchase Computers for the Pharmacy Dept	160	-	-	-	160
WHO	Mass drug against Lymphatic Filariasis Tuvalu	287	-	-	-	287
WHO	Support the computerized pharmaceutical inventory management	21	-	-	-	21
WHO	Support Official Launch of the Tuvalu Health Reform Strategy	37	-	-	-	37
WHO	EPI Program for Immunization	456	-	-	-	456
WHO	Mental Health Action Plan	(625)	-	-	-	(625)
WHO	TC Pam Healthcare Project	10,699	-	-	-	10,699
WHO	Activity to Celebrate World Washing Day	65	-	-	-	65
WHO	Health National Forum	5,248	-	-	-	5,248
WHO	World Diabetes Day	110	-	-	-	110
WHO	NCD Activities 2018- Tobacco Control Activities on reducing tobacco	5,493	-	3,610	(3,610)	1,883
WHO	KOICA Project	171	-	-	-	171
WHO	Advance for WHO Training Workshop on International Health Re	1,046	-	-	-	1,046
WHO	Healthy Island Capacity Building	472	-	-	-	472
WHO	National Action Plan (AMR)	1,741	-	-	-	1,741
WHO	Package of Essential and Interventions (PEN) Monitoring&CI	792	-	-	-	792
WHO	Lymphatic filariasis mass druo adminstration campaign MDA	5,723	21,550	19,925	1,625	7,348
WHO	Tuvalu Antibiotic Awareness Week Campgaign	-	-	-	-	-
WHO	Consultation meeting-Tuvalu National Health Strategy 2020-23	-	-	-	-	-
WHO	RCCE - WHO	1,562	-	1,562	(1,562)	(0)
WHO	ACLS Training & Vaccination Campaign round 2	12,220	-	-	-	12,220
WHO Total		60,293	21,550	25,097	(3,547)	56,746

Note 10 - Tuvalu Development Fund
Total Annual and Aggregate Receipts and payments

For the Year Ended December 31 2022

Donor	Project	Opening Balance	Receipts	Payments	Movement	Closing Balance
Forum SEC	SIS Catalytic Fund for Women	258	-	-	-	258
Forum SEC	Support for Pacific Plain Review- Country Consultation	21	-	-	-	21
Forum SEC	Support to Nukulaelae Local Government	(4)	-	-	-	(4)
Forum SEC	Funds for Tuna Data Providers	733	-	-	-	733
Forum SEC	To Purchase Office Equipment for Nui Kaupule	164	-	-	-	164
Forum SEC	To Purchase Office Equipment for Nanumaga Kuapule	21	-	-	-	21
Forum SEC	Support for Tuvalu-Talofa Trade Fair	101	-	-	-	101
Forum SEC	Funding for National Consultation on Pacer Plus	3,010	-	-	-	3,010
Forum SEC Total		4,304	-	-	-	4,304
SPC	Pacific Appliance Labelling Standard Project (PALs)	1,254	-	-	-	1,254
SPC	International Women's Day	3	-	-	-	3
SPC	Tuvalu Grant PMH	67	-	-	-	67
SPC	Tuvalu National Strategic Plan for NCD 2011-2015	197	-	-	-	197
SPC	Endangered Cultural Heritage Mapping in Tuvalu	3,413	-	-	-	3,413
SPC	International Women's Day Celebration (4-8 Marh 2013)	(3,089)	-	-	-	(3,089)
SPC	Funafuti FADS Fishing Skills Workshop Allowances	354	-	-	-	354
SPC	Global Climate Change Alliance(Adaptation Fund)	16	-	-	-	16
SPC	Payment of Service for IDDR Project	293	-	-	-	293
SPC	Tuvalu HIES 2015-2016 - SPC	797	-	-	-	797
SPC	Funds for Consultation Allowances MOU SPC	4,326	-	-	-	4,326
SPC	Improving Soil Health Agricultural Productivity and food Sec	(8,235)	-	-	-	(8,235)
SPC	Te Kaniva Climate Change Policy Review	(7,111)	-	-	-	(7,111)
SPC	building Safety & Resilience Pacific (BSRP)	1,430	-	-	-	1,430
SPC	Strengthening of Water Security In Vulnerable	474	6,955	-	6,955	7,429
SPC	Year 13 Supervisor's Fee 2016	139	-	-	-	139
SPC	Bio Gas	2,041	-	-	-	2,041
SPC	Institutional Strengthening of PICS to Adapt to climate Chan	709	-	-	-	709
SPC	PACTVET	3,975	-	-	-	3,975
SPC	Pacific Islands Literacy & Numeracy Assessment(PILNA)	462	-	-	-	462
SPC	DSA Community Facilitators' Training	50	-	-	-	50
SPC	Catering for Gender and RRRTP Workshop	80	-	-	-	80
SPC	SREM Stakeholder Consultation	-	-	-	-	-
SPC	Funafuti Geopark Feasibility Assessment	740	-	-	-	740
SPC	Managing Coastal Aquifers Project	72,195	-	50,584	(50,584)	21,611
SPC	Strengthening Water Security in Tuvalu - GCCA	34,368	12,750	46,924	(34,174)	193
SPC	Strengthened Water Resources Management Project	(4,665)	274,500	273,107	1,393	(3,272)
SPC	Vaitupu Water Security Project	62,237	186,550	161,929	24,621	86,858
SPC	Statistical Innovation and Capacity Building in the Pacific Islands Project [PACSTAT]	-	121,286	-	121,286	121,286
SPC	Tuvalu Intergrated Water Resource Management Project - IWRM	-	160,578	57,599	102,979	102,979
SPC Total		166,519	762,619	590,144	172,476	338,995
UNICEF	Conducive Learning Environment	133	-	-	-	133
UNICEF	Education Management Information System (EMIS)	(753)	-	-	-	(753)
UNICEF	Funding Support for Vaccination	290	-	-	-	290
UNICEF	UNICEF: Implement the MEYS-UNICEF 2012 Cooperation Agreeemen	(7,539)	-	-	-	(7,539)
UNICEF	World Immunization Week 2013	82	-	-	-	82
UNICEF	Achieving Education for All in Tuvalu	(8,135)	-	-	-	(8,135)
UNICEF	World Breastfeeding Week	1	-	-	-	1
UNICEF	Human Rights Disability Day	-	-	-	-	-
UNICEF	CRC Funafuti Consultation	2,895	-	-	-	2,895
UNICEF	Capacity Building and Guidance	-	-	-	-	-
UNICEF	Development of the Social Protection Bill	-	-	-	-	-
UNICEF	Child Protection Survey	18,251	-	-	-	18,251
UNICEF	Multiple Indicator Cluster Survey - MICS	24,814	-	-	-	24,814
UNICEF	Tuvalu Covid-19 Response project Continued learning	-	-	-	-	-
UNICEF	Child Protection Officer (Social Welfare)	1,234	28,280	29,143	(863)	371
UNICEF	UNICEF - Tuvalu Covid 19 Awareness and Education Program	-	-	-	-	-
UNICEF	Outer Island Consultation on Child Protection(UNICEF)	(7)	2,303	2,290	13	5
UNICEF	COVAX TA Plan	20	-	-	-	20
UNICEF	Tuvalu WASH Infrastructure Project	12,239	-	12,239	(12,239)	-
UNICEF	Tuvalu New Vaccines Project - Immunization	2,178	951,213	893,569	57,645	59,822
UNICEF	COVID 19 EMERGENCY (UNICEF)	47,807	-	40,616	(40,616)	7,191
UNICEF	Risk Communication and Community Engagement RCCE - UNICEF	20,138	68,688	67,739	949	21,087
UNICEF	Child Wellbeing Officer's Salary	10,500	73,160	70,901	2,259	12,759
UNICEF	RLW Workshop Support	124	-	-	-	124
UNICEF	Child Protection Programmes - UNICEF	-	30,100	30,100	-	-
UNICEF	Multidimensional Child Poverty Analysis (MODA) - Donor Unicef Pac	-	12,930	150	12,780	12,780
UNICEF	Outer Island ICT Coordinators	-	58,590	58,910	(320)	(320)
UNICEF	COVID Response Project Coordinator	-	44,243	31,394	12,848	12,848
UNICEF	Early Childhood Development	-	42,380	31,143	11,236	11,236
UNICEF Total		124,272	1,311,887	1,268,196	43,691	167,962
SOPAC	Water & Sanitation with MOH	2,459	-	-	-	2,459
SOPAC	Advance Payment for PUI-Diasater REDuction Program	1,458	-	-	-	1,458
SOPAC	Disaster Awareness Commemoration Day	2,065	-	-	-	2,065
SOPAC Total		5,982	-	-	-	5,982
USP	Global Monitors POP	6,707	-	-	-	6,707
USP	Training Fiji School of Medicine (FSMED)	455	-	-	-	455
USP	Community Polcing in Tuvalu	4	-	-	-	4
USP Total		7,166	-	-	-	7,166

Note 10 - Tuvalu Development Fund
Total Annual and Aggregate Receipts and payments

For the Year Ended December 31 2022

Donor	Project	Opening Balance	Receipts	Payments	Movement	Closing Balance
UNESCO	Tuvalu Children Conference	810	-	-	-	810
UNESCO	Cultural Heritage & Identities	(137)	-	-	-	(137)
UNESCO	UNESCO TESP II	240	-	-	-	240
UNESCO	UNESCO Activities	1,475	-	-	-	1,475
UNESCO	Training on the World Heritage Convention (Funafuti, Tuvalu)	731	-	-	-	731
UNESCO	Climate Change Education	1,915	-	-	-	1,915
UNESCO	Training for Tuvalu National Library and Archive	44	-	-	-	44
UNESCO	ICH Capacity Building	5	-	-	-	5
UNESCO	Multi Stakeholder consultation on TNCP	3,092	-	-	-	3,092
UNESCO	Outer Island Economic Scoping TNYP Review	484	-	-	-	484
UNESCO	Classroom Behaviour Management Workshop	345	-	-	-	345
UNESCO Total		9,003	-	-	-	9,003
UNIFEM	Cedaw Report	133	-	-	-	133
UNIFEM	Tropical Cyclone Tino	2,700,897	-	-	-	2,700,897
UNIFEM Total		2,701,030	-	-	-	2,701,030
EU	EU SANITATION PE	6,217	-	-	-	6,217
EU	CHARTER OF MATAILI	894	-	-	-	894
EU Total		7,111	-	-	-	7,111
CLGP	Government Vehicles Shed	12,206	-	-	-	12,206
CLGP Total		12,206	-	-	-	12,206
Singapore (Ship Registry)	Kaupule Election	(88)	-	-	-	(88)
Singapore (Ship Registry)	Contribution LEL Rollout	(113)	-	-	-	(113)
Singapore (Ship Registry)	Unforeseen Expenses-LEL and ISP Training of Trainer's W/S 12	11,402	-	-	-	11,402
Singapore (Ship Registry)	Local Elected Leadership 2013 Roll Out Workshops Activity	73	-	-	-	73
Singapore (Ship Registry)	REIMBURSEMENT OF AIR FARES (STI)	4,013	-	-	-	4,013
Singapore (Ship Registry)	Tuvalu Island Leadership Assembly	(3,378)	-	-	-	(3,378)
Singapore (Ship Registry) Total		11,909	-	-	-	11,909
OSSHMM	HIV TRAINING IN TUVALU	1,833	-	-	-	1,833
OSSHMM Total		1,833	-	-	-	1,833
UNEP	Ozone Depletion Substance	1,962	52,575	53,565	(990)	972
UNEP	HCFC Phase out management plan II	898	12,266	12,589	(323)	574
UNEP	Support to Tuvalu for the Revision of the NBSAPs & Developmen	129,602	-	10,000	(10,000)	119,602
UNEP	National Implementing Entity Preparation	1,464	-	-	-	1,464
UNEP	ODS Alternative Survey	352	-	-	-	352
UNEP	NIP - Persistent Organic Pollutant	(750)	-	-	-	(750)
UNEP	GEF Support to UNCCD 2018 national Reporting Process(Tuvalu)	34,778	-	-	-	34,778
UNEP	COP 25(Small Scale Funding, climate change negotiation)	5,086	-	-	-	5,086
UNEP	Global Monitoring and Planning for Persistent Organic Pollutants	-	-	-	-	-
UNEP	Projects(GMP POP's Project)	5,806	-	200	(200)	5,606
UNEP	Climate Information and Early Warning System - GEF Donor	-	794,297	80,828	713,469	713,469
UNEP	Capacity Building for National and Regional Environmental	-	-	-	-	-
UNEP	Information and Knowledge Management	-	27,202	19,345	7,857	7,857
UNEP Total		179,197	886,340	176,527	709,813	889,010
UNFPA	Tuvalu National Population Policy	112	-	-	-	112
UNFPA	Tuvalu National Census 2012	168	-	-	-	168
UNFPA	RH & FP PROGRAMME	150	-	-	-	150
UNFPA	Support to COP 21	(2,662)	-	-	-	(2,662)
UNFPA Total		(2,232)	-	-	-	(2,232)
Commonwealth	Minister's and Leaders Retreat	3	-	-	-	3
Commonwealth	Technical and Vocational Skills Development (TVSD) Pilot Pro	89	-	-	-	89
Commonwealth	Building Construction & Allied Trades Skills(BCATS)	4,850	-	-	-	4,850
Commonwealth	Reviewing and Development of National	-	13,550	-	13,550	13,550
Commonwealth Total		4,942	13,550	-	13,550	18,491
SPBEA	Examination Admin	2,719	-	-	-	2,719
SPBEA Total		2,719	-	-	-	2,719
UN Office at Geneva	LEG 22nd Workshop	(320)	-	-	-	(320)
UN Office at Geneva	Third National Communication(TNC) of Tuvalu	71,895	161,386	108,749	52,637	124,532
UN Office at Geneva	Cross Paperless Trade - United Nation	-	13,086	12,202	885	885
UN Office at Geneva Total		71,575	174,473	120,951	53,522	125,097

Note 10 - Tuvalu Development Fund
Total Annual and Aggregate Receipts and payments

For the Year Ended December 31 2022

Donor	Project	Opening Balance	Receipts	Payments	Movement	Closing Balance
International Labour Organisation	Labour Market Survey	242	-	-	-	242
International Labour Organisation	1st Payment ILo MLC MTG	940	-	-	-	940
International Labour Organization Total		1,182	-	-	-	1,182
FAO	FOOD & AGRICULTURE ORGANIZATION OF THE UN	7,041	-	-	-	7,041
FAO	FAO TCP TUV 3801	11,788	11,023	9,110	1,913	13,701
FAO Total		18,828	11,023	9,110	1,913	20,742
Pacific Islands Trade	Tuvalu Trade Fair contribution	36	-	-	-	36
Pacific Islands Trade Total		36	-	-	-	36
ASCAP	PM's Trip to Bangkok	(20)	-	-	-	(20)
ASCAP	CANCC Activities	30	-	-	-	30
ASCAP	KANIVA Program	2,975	-	-	-	2,975
ASCAP	Climate Change Migration Project	2,074	-	-	-	2,074
ASCAP Total		5,059	-	-	-	5,059
ADB	CIPS Australasia Annual Conference (Advance)	429	-	-	-	429
ADB	Counterpar Fund (Outer Island Maritime Infrastructure Project)	(9,815)	-	-	-	(9,815)
ADB	Advance Geotechnical Study Maritime Infrastructure Project	57	-	-	-	57
ADB	Tropical Cyclone Tino	2,700,897	-	-	-	2,700,897
ADB	Coronavirus Emergency response - ADB	153,751	-	-	-	153,751
ADB	ADB Office	4,892	-	-	-	4,892
ADB	Disaster Resilience Program (SOE)	-	5,688,790	509,254	5,179,536	5,179,536
ADB Total		2,850,210	5,688,790	509,254	5,179,536	8,029,746
USA (VERISIGN)	IT CONSULTING SERVICES	(30)	-	-	-	(30)
USA (Verisign)	Management and Administration of .TV	30	-	-	-	30
World Meteorological Organization	MET Strategic Plan & MET Act	26	-	-	-	26
World Meteorological Organization	Support to NCOF (B) (WMO)	-	-	-	-	-
WMO(Geneva) Total		26	-	-	-	26
World Bank	TC Tino-World Bank	1,459,500	-	1,078,084	(1,078,084)	381,416
World Bank	Procurement revolving fund for PROP	7,948	211,573	131,434	80,139	88,087
World Bank Total		1,467,448	211,573	1,209,518	(997,946)	469,503
Tuvalu	Disaster Relief Fund	(4)	-	-	-	(4)
Tuvalu	Disaster Relief Fund/ Cyclone PAM	9,000	-	-	-	9,000
Tuvalu	Vaiaku Waterfront Recreation Area Project	(1,000)	-	-	-	(1,000)
Tuvalu	Renovation of Government Complex	263,642	-	-	-	263,642
Tuvalu	Upgrade and Renovate Agriculture Elisefou office & causeway	4,134	-	-	-	4,134
Tuvalu	Deferred Maintenance Fund	101,989	-	-	-	101,989
Tuvalu	School Improvements	13,642	-	-	-	13,642
Tuvalu	Counterpart Fund (Outer Island Maritime Infrastructure Project)	(1)	-	-	-	(1)
Tuvalu	Construction of Nukufetau Seawall	56,230	-	-	-	56,230
Tuvalu	Cash Refund - Photocopying Machine	221	-	-	-	221
Tuvalu	TMTS Programme	(1,712)	-	-	-	(1,712)
Tuvalu	Beauty Pageant(Tourism Dept)	1,919	-	-	-	1,919
Tuvalu	Health National Forum 2018	134	-	-	-	134
Tuvalu	Donations to the PIFs	3,626	-	-	-	3,626
Tuvalu	Talofa Trade Fair	981	-	-	-	981
Tuvalu Total		452,802	-	-	-	452,802
UNOPS	Tuvalu Readiness 1 Project	91,341	284,829	327,556	(42,728)	48,613
UNOPS	Resilient Recovery Rapid Readiness Support in Tuvalu	-	311,265	10,884	300,381	300,381
UNOPS	GCF Readiness Delivery Partner Fee	-	63,730	11,117	52,613	52,613
UNOPS	EIF Sustainability Support Project	-	60,186	53,026	7,159	7,159
UNOPS Total		91,341	720,009	402,584	317,425	408,766

Note 10 - Tuvalu Development Fund
Total Annual and Aggregate Receipts and payments

For the Year Ended December 31 2022

Donor	Project	Opening Balance	Receipts	Payments	Movement	Closing Balance
PTI-Australia	Support for Tau Maketi Operations	1,165	-	950	(950)	215
PTI-Australia Total		1,165	-	950	(950)	215
ACT-American Corner Tuvalu	American Corner Tuvalu Activities	-	8,079	2,757	5,322	5,322
ACT-American Corner Tuvalu Total		-	8,079	2,757	5,322	5,322
Trade Worthy	Ecommerce Training	700	-	660	(660)	40
Trade Worthy Total		700	8,079	3,417	4,662	5,362
IISD	TIVA Project	10,731	-	2,567	(2,567)	8,164
IISD Total		10,731	-	2,567	(2,567)	8,164
Abu Dhabi Future Energy Co Masdar	Zayed Sustainability Prize MSS	3,179	-	4,814	(4,814)	(1,635)
Abu Dhabi Future Energy Co Masdar	Support to COP21 Paris France	(1,511)	-	-	-	(1,511)
Abu Dhabi Future Energy Co Masdar Total		1,668	-	4,814	(4,814)	(3,147)
IUCN	Strengthening & Promoting conservation in locally conservation Areas	22,463	-	6,302	(6,302)	16,161
IUCN Total		22,463	-	6,302	(6,302)	16,161
SPTO	Micro Credential Project	265	-	-	-	265
SPTO Total		265	-	-	-	265
DANMARKS TEKNISKE UNIVERSITET	Tuvalu Technology Needs Assessment (TNA) Project	37,429	-	36,926	(36,926)	503
DANMARKS TEKNISKE UNIVERSITET Total		37,429	-	36,926	(36,926)	503
Fishing Companies	World Tuna Day 2021	565	-	-	-	565
Fishing Companies Total		565	-	-	-	565
INTL ORG FOR MIGRATION	Refresher Course for Tuvalu Seafarers	19,958	-	-	-	19,958
INTL ORG FOR MIGRATION Total		19,958	-	-	-	19,958
Australian Volunteers International	Tuvalu Covid-19 Response project Continued learning	8,392	-	5,997	(5,997)	2,395
Australian Volunteers International Total		8,392	-	5,997	(5,997)	2,395
Counties Manukau Health	TMTS Software	3,985	-	3,985	(3,985)	-
	NZ Medical Treatment Scheme	10,278	8,302	15,994	(7,692)	2,586
	In-country Certificate IV in Nursing Program - Donor Health New Zealand Counties	-	22,721	21,663	1,058	1,058
	Counties Manukau Health Total	14,263	31,023	41,642	(10,619)	3,644
Pacer Plus	PACER Plus Activities - Pacer Plus donor	-	37,435	26,838	10,597	10,597
Pacer Plus Total		-	37,435	26,838	10,597	10,597
	Study on Youth and Impact of the Pandemic in 4 Pacific Country and Territory	-	1,296	1,210	86	86
		-	1,296	1,210	86	86
Western Central Pacific Fisheries Commission	Fisheries Capacity Development Program -	-	57,836	44,166	13,670	13,670
		-	57,836	44,166	13,670	13,670
GRAND TOTAL		15,251,017	15,831,587	10,522,447	5,309,140	20,560,156

Non Project Related:

Bank fees, Interest and Charges	435
Unidentified payments and deposit allocated to TDF	8,116,132
Allocation Error	218,460
Total	28,895,183

add Unpresented Cheques	267,151
Adjusted Balance	29,162,334

Tuvalu Development Fund Bank Statement Balance as at 31/12/2022	15,595,113
add in : Receivable from Government of Tuvalu's consolidated fund.	15,000,000
Total balance	30,595,113

Unreconciled amount 1,432,779

Note 11 - Special Infrastructure Fund Account
Total Annual and Aggregate Receipts and Payments
for the Year Ended Ending 31 December 2022

Description	Opening Balance	Receipts	Payment	Transfers	Movement	Closing Balance
Court House(Construction & Building Materials)	1,118,184	-	812,672	-	(812,672)	305,511
MSS Staff House Refurbishment	37,648	-	-	37,648	(37,648)	-
General Maintenance & upgrade of Outer Islands	50,000	-	-	50,000	(50,000)	-
Renovate GG's PM's Minister's Residence	(2,840)	-	-	-	-	(2,840)
New Prime Minister's Resident	19,937	-	2,863	17,074	(19,937)	-
Geodetic Survey Phase 4	14,247	-	1,700	12,547	(14,247)	-
Outer Island Projects - Nanumea	36,093	-	29,829	-	(29,829)	6,264
Outer Island Projects - Nanumaga	143,044	-	135,589	-	(135,589)	7,455
Outer Island Projects - Niutao	8,720	-	8,720	-	(8,720)	-
Outer Island Projects - Nui	201,344	-	93,613	-	(93,613)	107,731
Outer Island Projects - Vaitupu	-	-	-	-	-	-
Outer Island Projects - Nukufetau	37,262	-	2,350	151	(2,501)	34,760
Outer Island Projects - Funafuti	2,457	-	-	-	-	2,457
Outer Island Projects - Nukulaelae	30,545	-	30,496	49	(30,545)	-
Trash Palace Project	2,406	-	-	2,406	(2,406)	-
Funafuti Landfill fence	37,353	-	-	37,353	(37,353)	-
Project contribution to OIMI	8,269	-	1,442	6,827	(8,269)	-
Project contribution to MIRCO	89,071	-	-	89,071	(89,071)	-
DWM Transfer Station Phase 4	113	-	-	113	(113)	-
2-B Grade Houses for Ministers	59,132	-	59,114	17	(59,132)	-
Tractor Sheds for Outer Islands	-	-	-	-	-	-
Tractor Sheds for Outer Islands	274,536	-	-	274,536	(274,536)	-
Outer Island Hazardous Waste Storage Shed	139,405	-	-	139,405	(139,405)	-
Dumpsite Security Sheds (All Islands)	76,577	-	-	76,577	(76,577)	-
Nanumea Classroom	601,724	-	598,223	1,653	(599,876)	1,848
Nukufetau Classroom	443,080	-	114,702	328,378	(443,080)	-
Nanumaga Health Clinic	165,759	-	26,040	139,719	(165,759)	-
Maintenance of QE II Park	15,729	-	-	15,729	(15,729)	-
QE II Park maintenance	(99,781)	-	-	-	-	(99,781)
Contractors Retentions	57,131	-	-	57,131	(57,131)	-
QEII Park development for PIF 2019	-	-	-	-	-	-
PIF Housing	33,772	-	-	33,772	(33,772)	-
PIFs Additional Accommodation (Pacific Island F	301	-	-	301	(301)	-
New Civil Servants Houses	146,618	-	104,517	42,102	(146,618)	-
Tarseal Road(Vaitupu)	100,000	-	-	100,000	(100,000)	-
Vaitupu and Nukufetau Jetty Safety	84,667	-	-	84,667	(84,667)	-
New Office Building	267,898	-	-	267,898	(267,898)	-
Family Protection & Domestic Violence	(5,400)	-	-	-	-	(5,400)
Family Protection & Domestic Violence	30,534	-	-	30,534	(30,534)	-
Renovation & Upgrading Community Hall	200,228	-	-	200,228	(200,228)	-
Transfer & Recycling Stations: Phase 3	2,749	-	-	2,749	(2,749)	-
Fencing of the remaining Outer Islands dumpsite	(4)	-	-	(4)	4	-
Upgrade & Renovate Agriculture Staff House	12,719	-	-	12,719	(12,719)	-
Prison Fence(Phase 3)	22,678	-	-	22,678	(22,678)	-
Police New Office	85,131	-	-	-	-	85,131
Nauti Classroom	2,159	-	-	2,159	(2,159)	-
Motufoua Secondary School Fence	624,527	-	-	624,527	(624,527)	-
TNLA New Complex Building	41,278	-	20,934	20,344	(41,278)	-
Upgrade of Sports Ground	101,210	-	101,441	-	(101,441)	(232)
General Maintenance of Islands Courts	27,010	-	-	27,010	(27,010)	-
Centre for Excellence in IT SDE	160,000	-	-	160,000	(160,000)	-
Dialysis Unit	124,124	-	-	124,124	(124,124)	-
External transfer & recycling station Outer Island	125,200	-	-	125,200	(125,200)	-

Note 11 - Special Infrastructure Fund Account
Total Annual and Aggregate Receipts and Payments (con't)
for the Period Ending 31 December 2022

Description	Opening Balance	Receipts	Payment	Transfers	Movement	Closing Balance
R&M (Buildings/Facilities)	-	373,311	-	373,311	-	-
Building and Structures	-	174,005	82,540	91,465	-	-
Building and Structures	-	1,503,881	965,483	-	538,398	538,398
Building and Structures	-	501,561	384,401	-	117,160	117,160
Salary - Casual	-	320,474	259,145	-	61,329	61,329
Building and Structures	-	400,000	217,103	-	182,897	182,897
Building and Structures	-	601,623	-	-	601,623	601,623
Grants - General	-	174,068	86,845	-	87,223	87,223
Grants - General	-	142,910	142,885	-	25	25
Grants - General	-	140,094	-	-	140,094	140,094
Grants - General	-	200,000	1,397	-	198,603	198,603
Grants - General	-	117,362	-	-	117,362	117,362
Grants - General	-	199,417	710	-	198,707	198,707
Grants - General	-	54,453	54,453	-	-	-
Building and Structures	-	4,706,690	1,536,832	-	3,169,858	3,169,858
Building and Structures	-	1,118,503	594,023	-	524,480	524,480
Building and Structures	-	185,663	185,663	-	-	-
Building and Structures	-	673,193	672,961	-	232	232
R&M (Buildings/Facilities)	-	50,000	-	-	50,000	50,000
	5,754,542	11,637,208	7,328,686	3,632,168	676,353	6,430,896

Balance consists of:

Bank Charges 593

Adjusted Balance 6,431,488.44

Infrastructure account as at 31/12/2022 226,667

Unpresented cheques 476,788

Outstanding transfer amount for 2019 unused funds 3,752,025

Outstanding transfer amount for 2021 unused funds 1,605,721

6,061,200.42

Unreconciled items (370,288)

Outstanding transfer amount for 2022 unused funds 2,335,482

Total outstanding transfer amount 7,693,228

Note 12 - Contractual Obligation Fund Account
Total Annual and Aggregate Receipts and Payments
for the Year Ended Ending 31 December 2022

Project	Opening Balance	Receipts	Payment	Movement	Closing Balance
Essential Equipment for the PMH	1,100,553	-	554,250	(554,250)	546,303
MV Manufolau Slipping	31,311	60	28,911	(28,852)	2,459
Domestic Air Service	91,575	30	-	30	91,605
Government new FMIS	29,318	909	30,227	(29,318)	-
Air Tuvalu	2,565,247	66	158,301	(158,235)	2,407,012
OI Special Fund Covid-19 - Nanumea	6,310	203	2,987	(2,785)	3,525
OI Special Fund Covid-19 - Nanumaga	72,919	-	10,095	(10,095)	62,824
OI Special Fund Covid-19 - Niutao	11,998	-	487	(487)	11,511
OI Special Fund Covid-19 - Nui	187,916	54	7,060	(7,006)	180,910
OI Special Fund Covid-19 - Vaitupu	12,455	84	10,780	(10,696)	1,759
OI Special Fund Covid-19 - Nukufetau	9,101	12,786	21,887	(9,101)	-
OI Special Fund Covid-19 - Nukulaelae	35,206	-	46,009	(46,009)	(10,803)
Consultant Fee	-	22,500	-	22,500	22,500
Plant and Equipment	-	1,502,020	137,897	1,364,123	1,364,123
Financial Support/Donation	-	500,000	-	500,000	500,000
Overseas Contribution	-	79,114	-	79,114	79,114
Grants - General Nanumea	-	3,699	-	3,699	3,699
Grants - General-Nanumaga	-	500,000	189,609	310,391	310,391
Grants - General-Niutao	-	119,768	123,139	(3,371)	(3,371)
Grants - General-Nui	-	150,444	73,355	77,089	77,089
Grants - General-Vaitupu	-	139,312	203,788	(64,476)	(64,476)
Grants - General-Nukufetau	-	500,000	426,204	73,796	73,796
Grants - General-Funafuti	-	292,193	279,770	12,423	12,423
Grants - General-Nukulaelae	-	83,355	47,575	35,780	35,780
Plant and Equipment	-	52,000	-	52,000	52,000
	4,153,909	3,958,596	2,352,330	1,606,265	5,760,175
				Bank Charges	15
				<u>Adjusted Amount</u>	<u>5,760,190</u>

Contractual Obligation Fund Bank Balance as at 31/12/2022	2,949,280
Less: Unpresented Cheques	1,207,045
General Ledger Balance	1,742,235
Add: Outstanding transfer amount for 2021 unused funds	3,944,405
Total	5,686,640
Allocation error	73,550
Outstanding transfer amount for 2022 unused funds	6,213,517
Total outstanding transfer amount	10,157,922

Note 13 - Other Liabilities

for the year ended: 31 December 2022

	2022 \$	2021 \$
Other liabilities		
Tuvalu Development Fund transfer to consolidated fund (Note 10)	15,000,000	-
Special Infrastructure Fund (Note 11)	7,693,228	3,752,025
Contractual Obligation Special Fund (Note 12)	10,157,922	-
Fiji National Provident Fund	(3,096)	(5,565)
Diplomatic Personnel Insurance Funds	34,853	(1,693)
Rent Payable	1,450	259
Total other liabilities	32,884,357	3,745,026