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Tuvalu PROP
Annual Financial Report - 2020

Prepared by:
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1. Introduction Statement

The Annual Report on the performance of the Pacific Regional Oceanscape Program is an essential component of the Project accountability framework. It informs the Implementing Entity and Donors (World Bank) on performance results and impact of services achieved by the Pacific Regional Oceanscape Program during the period 1 January 2020 to 31 December 2020. It also consolidates our ongoing efforts to achieve a high standard of accountability in all aspects of the Project's management.

As per usual practice, this annual financial report identifies progress against the goals set out in the 2020 project work plan, and incorporates progress against the four overarching goals within the Tuvalu Fisheries Work Plan.

On behalf of the Tuvalu Pacific Regional Oceanscape Program Project, we state that in our opinion, these financial statements have been properly prepared so as to show a true and fair view of the project activities for the year ended 31 December 2020, and the result of its operation and statement of balances.

The Financial Statements were authorized for issue by the Chairman of the Fisheries Senior Management Committee.

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Department of Fisheries
Ministry of Fisheries & Trade
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Date

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29/4/2021
Date

2. 2020 Statement of Income and Expenditure

TUVALU PACIFIC REGIONAL OCEANSCAPE PROGRAM

IDA: D016-TV and TF018605
Ministry of Fisheries & Trade
Vaiaku, Funafuti

Statement of Income and Expenditure
for the Year Ended 31 December 2020

	Note	2020 AUD	2019 AUD	2018 AUD	2017 AUD	2016 AUD
PROP Project Income & Disbursement						
Designated Account No. IDA		202,531.56	588,099.77	316,133.72	$525,018.73	$817,986.50
Designated Account No. GEF		95,080.84	61,622.32	262,797.79	$134,358.96	$149,986.50
Add Receipts						
Add: IDA D016-TV Funds received	24	950,069.26	717,886.49	1,305,839.39	$1,128,811.08	$157,951.08
Add: GEF TF018605 Funds received	25	63,418.92	179,711.73	71,897.35	$312,335.16	$1,469.00
Add other deposits						
Other IDA deposits	26	18,794.33	2,276.00	64,150.19	$46,694.74	$94.72
Other GEF deposits	27	41,864.66			$6,591.18	
Less IDA bank charges						
Less GEF bank charges						
Total Income		**1,371,759.57**	**1,549,596.31**	**$2,020,818.44**	**$2,153,809.85**	**$1,127,487.80**
PROP Project Expenditure and Transfer						
Component 1: Sustainable Management of Oceanic Fisheries						
Travel Advance				-	5,420.00	
Capacity Building	1	3,925.32	93,830.62	38,335.44	36,614.46	180.00
Eco/Bio/Opo Analysis			180.00			
Information Technology	2	78,068.47	-	192,810.84	68,318.35	-
Legal			-	-	13,975.16	-
Monitoring Control & Surveillance Patrol	3	123,784.11	50,031.29	89,125.41	211,109.55	70,152.77
Observer Programme	4	95,504.30	101,925.16	134,127.20	120,692.83	62,642.20
Overseas Meetings and Workshops			174,121.00	85,285.92	119,565.58	67,677.21
Sanitary Competent Authority			-			
Vessel Monitoring System			44,372.43	22,275.38	35,000.00	-
Total Expenditure: Component 1		**301,282.20**	**464,460.50**	**561,960.19**	**610,695.93**	**$200,652.18**
Component 2: Sustainable Management of Coastal Fisheries						
Capacity Building				-	12,800.20	40,636.36
Ciguatera		-	61,588.34	11,490.63	1,407.37	-
Creel & Landings Survey	5	28,371.81	64,718.15	39,227.45	26,678.74	659.30
Information Technology	6	87,271.05	57,358.17	68,870.86	56,865.71	6,273.20
Management & Legislation	7	3,770.00	19,983.53	22,535.50	53,527.92	4,420.78
Public Information			14,114.06	-	977.52	2,880.00
Resource Survey/ Assessment	8	98,538.28	189,589.42	278,958.32	258,609.11	101,626.00
Water Quality Monitoring	9	17,880.46		2,847.46	59,424.32	-
Miscellaneous	10	39.65	45.47	113.50	58.68	14.80
Fish Aggregation Devices	11	3,570.30	39,224.45	28,787.75	-	-
Funafuti Reef Fisheries Stewardship Plan	12	183,620.55	70,134.88	1,956.38	-	500.00
Fisheries Research			10,690.00	-	-	
Cover long-term trainig staff				12,359.76		

Post-Harvest & Value Adding Ac	13	9,425.10	2,330.68			
Safety at Sea	14	539.74	-	80,085.09	12,734.61	-
Total Expenditure: Component 2		**433,026.94**	**529,777.15**	**467,147.61**	**470,349.57**	**$157,010.44**
Component 4: Project Management Unit (PMU)						
PMU Personnel Expenses						
Consultant						-
Mid-term review (including field visits)			23,444.71			
IT consultant (local)			17,523.20	28,547.09		
Safeguard Consultant			356.40	7,050.00		
Completion report	15	20,110.00				
Ad-hoc	16	2,500.00				
Personnel						-
Project accountant*	17	53,477.50	27,688.06	50,399.97	33,744.94	33,584.08
Project coordinator	18	72,751.60	63,123.22	60,333.77	48,133.15	36,253.41
Project officer	19	17,663.33	37,360.11	31,852.52	30,342.32	3,109.76
Total PMU Personnel Expenses		166,502.43	169,495.70	178,183.35	112,220.41	$72,947.25
PMU Operation Expenses						
Equipment			5,442.07	37,086.61		
Non-Consulting Services	20	150.00	175.00	40.00	60.00	
Office Equipment	21	6,845.26	1,487.75		54,135.11	4,859.22
Operating Cost	22	36,779.15	33,429.56	31,197.79	33,767.60	7,414.52
Training					7,804.20	
Travel Cost			49,952.13	14,080.46	27,545.56	22,657.58
Bank Charges	23	288.83	610.33	381.72	450.18	210.27
DHL Charges				734.00		
Vehicles (PMU Vehicle)			-	-	45,437.37	1,950.00
Transfer to Petty Cash			-	1,565.82	743.15	1,000.00
Transfer of DLI Disbursement to PROP Revolving Fund (Govt Account)				-	200,000.00	-
Total PMU Operation Expenses		44,063.24	91,096.84	85,086.40	369,943.17	$38,091.59
Total Expenditure: Component 4		**210,565.67**	**260,592.54**	**263,269.75**	**482,163.58**	**$111,038.84**
Less Unknown Expense						$20.00
Less Petty Cash Expense		1,715.30	1,551.80	1,053.77	$1,065.35	$571.35
Less William Cleere (Speedcast technician) airfare change				105.30		
Less PAYE Suspense Account				217.73		
Less refund of Sam ticket from Flight Centre			862.28			
Less 2018 PC not rolled over			432.20			
PROP Project Total Expenditure		**943,159.51**	**1,251,983.91**	**1,291,000.75**	**1,562,143.73**	**$468,110.11**
Net Income		**428,600.06**	**297,612.40**	**729,817.69**	**591,666.12**	**$659,377.69**
Designated Accounts:						
IDA Total Expenses		**792,421.62**	**1,105,730.70**	**1,098,023.53**	**1,384,390.83**	**$451,013.57**
GEF Total Expenses		**150,737.89**	**146,253.21**	**273,062.31**	**190,487.51**	**$17,096.54**
Total Desginate Account Expenses		**943,159.51**	**1,251,983.91**	**1,371,085.84**	**1,574,878.34**	**$468,110.11**
Closing Balances						
PROP IDA: 01-983331-01		**378,973.53**	**202,531.56**	**588,099.77**	**316,133.72**	**$525,018.73**
PROP GEF: 01-983315-01		**49,626.53**	**95,080.84**	**61,632.83**	**262,797.79**	**$134,358.96**
Total Closing Balances of Designate Accounts		**428,600.06**	**297,612.40**	**649,732.60**	**578,931.51**	**$659,377.69**

3. Statement of Accounting Policies

Basic of Preparation

The Statement of Cash Receipts and Payments are prepared under the historical cost convention and in accordance with Tuvalu applicable law and international Public Sector Accounting Standards which includes compliance with the financial reporting under the Cash Basis of Accounting (Cash Basis IPSAS).

The accounting policies have been applied consistently throughout the period.

Reporting Entity

The Statement of Cash Receipts and Payments is for the Rapid Employment Project as supervised by the Ministry of Finance in the Tuvalu. The program commenced on 20 April 2015 with the signing of the grant agreement with the World Bank. This Statement covers the period from 1 January 2020 to 31 December 2020.

In accordance with the grant agreement, all of the funds are to come from the World Bank.

Reporting Currency

The financial statements have been prepared on a historical cost basis.

The functional and presentational currency of the Tuvalu Pacific Regional Oceanscape Program (PROP) is Australia dollars, is the currency used for the grants and all project reports.

The foreign currency equivalents are converted at the rate applicable on the date of transaction. The budget figures are converted at the rate of 1 USD = 1.38 AUD which is the average exchange rate for all funds received in the financial year 2020. Undisbursed amounts denominated in foreign currencies are converted in Australian Dollars (AUD) at the rate of 1 USD = 1.28 AUD which is the exchange rate at the financial year end 31st December 2020.

Work Plan and Budget

The Financial Statements show as comparatives the amounts appropriated by the PROP annual detailed budget information set out on page 6 & 7.

4. Project General Information

The Tuvalu Pacific Regional Oceanscape Program Project was officially established in 20 April 2015, being the date of the signing of the agreement between the International Development Association and Global Environment Facility. The initial closing date of the project is on September 30, 2020. The project has now been extended toward August 2022.

Project Objectives

The objective of the Project is to strengthen the shared management of selected Pacific Island oceanic and coastal fisheries, and the critical habitats upon which they depend.

The Project constitutes the first phase of the Pacific Islands Regional Oceanscape Program, and consists of the following components:

Component 1: Sustainable Management of Oceanic Fisheries

Carrying out a program of activities aimed at strengthening the management of the Pacific region's tuna fisheries, such program to include:

(a) Strengthening the capacity of the Department of Fisheries for sustainable management of shared tuna fisheries.
(b) Carrying out a program of activities designed to strengthen the institutional capacity of Department of Fisheries, such program to include:
- provision of goods and technical assistance for institutional strengthening and review;
- the acquisition of hardware and software for real-time monitoring of fishing activity by observers; and
- The hardware, software and bandwidth expansion to enhance internet access for the Department of Fisheries.

Component 2: Sustainable Management of Coastal Fisheries

Carrying out a program of activities designed to promote sustainable management of targeted coastal fisheries, such program to include undertaking resource and socio-economic assessments in selected Islands, developing and implementing management plans to improve sustainable management of the coastal fisheries.

Component 4: National Program Management, Monitoring and Evaluation

Carrying out a program of activities designed to strengthen the capacity of the Department of Fisheries for Project management and implementation, including for financial and procurement; monitoring & evaluation and safeguards.

5. Work Plan & Budget for Year 2020

TUVALU PACIFIC REGIONAL OCEANSCAPE PROGRAM

Ministry of Fisheries & Trade
Vaiaku, Funafuti

BUDGET

2020 BUDGET BY COMPONENT

Component/ Activity	Source	Budget A$2019	Budget A$2020
Component 1: Sustainable Management of Oceanic Fisheries		$ 854,700.00	883,188.00
Capacity Building	IDA&DLI	$ 95,000.00	122,000.00
Community VDS	IDA	$ -	-
Economic/ biological/ operational analysis	IDA	$ 105,000.00	156,000.00
Information Techology	IDA	$ 10,000.00	151,693.00
Legal	IDA	$ -	-
MCS/ Patrols	IDA&DLI	$ 220,300.00	288,500.00
Observer Programme	IDA&DLI	$ 215,400.00	163,995.00
Overseas meetings and workshops	DLI	$ 134,000.00	-
Radar satellite trial	DLI	$ -	-
Sanitary Competent Authority	IDA&DLI	$ 35,000.00	-
VMS	IDA&DLI	$ 40,000.00	1,000.00
Component 2: Sustainable Management of Coastal Fisheries		$ 969,893.00	630,011.00
Capacity Building	IDA	$ 158,000.00	2,100.00

Ciguatera	GEF	$ 47,096.00	4,740.00
Creel & Landings survey	GEF	$ 84,500.00	50,435.00
Information Techology	IDA	$ 68,013.00	110,590.00
Management & Legislation	IDA&GEF	$ 47,600.00	17,900.00
Public Information	IDA&GEF	$ 49,763.00	3,850.00
Resource Survey & Assessment	IDA&GEF	$ 168,179.00	96,534.00
Water Quality Monitoring	GEF	$ 2,000.00	24,940.00
X. Miscellaneous	GEF	$ 500.00	172.00
Fish Aggregation Devices	IDA	$ 85,742.00	24,700.00
FRFSP	GEF	$ 171,500.00	249,364.00
Fisheries Research	GEF	$ 18,000.00	-
Post Harvest & Value adding Ac	IDA	$ 34,000.00	9,686.00
Safety at Sea	IDA	$ 35,000.00	35,000.00
Component 4: Project management, coordination, monitoring and evaluation		$ 342,883.00	230,810.52
PMU Operations	IDA	$ 119,450.00	56,201.00
PMU personnel	IDA	$ 223,433.00	174,609.52
Grand Total		$ 2,167,476.00	1,744,009.52

6. Notes to Statement of Expenditure, 2020

TUVALU PACIFIC REGIONAL OCEANSCAPE PROGRAM

IDA: D016-TV and TF018605
Ministry of Fisheries & Trade
Vaiaku, Funafuti

NOTES

2020 EXPENDITURE (CI)

	2020	AUD	2020	Budget	2019	AUD
Component 1: Sustainable Management of Oceanic Fisheries						
Note 1: Capacity Building						
Overseas Training					$	85,747.55
In-Country training and workshops	$	3,925.32	$	22,000.00	$	8,083.07
Infrastructure			$	100,000.00		
Total	$	3,925.32	$	122,000.00	$	93,830.62
Community VDS						
Technical Assistance			$	-		
Total	$	-	$	-	$	-
Economic/ biological/ operational analysis						
Technical Assistance			$	156,000.00	$	180.00
Total	$	-	$	156,000.00	$	180.00
Note 2: Information Technology						
IT Equipment	$	17,485.34	$	35,000.00		
Operating Costs	$	60,583.13	$	116,693.00		
Total	$	78,068.47	$	151,693.00	$	-
Note 3: Monitoring Control & Survillance Patrol						
Equipment (Small Boat)					$	-

Field Equipment	$ 1,420.00	$ 2,000.00	$ 4,222.09
Non-Consulting Services		$ 5,000.00	$ -
Operating Cost		$ 4,500.00	$ 7,901.54
Overseas Training		$ -	$ 1,460.97
Small Boat Operating Cost			$ -
Tala Moana Charter	$ 72,364.11	$ 120,000.00	$ 19,678.37
In-Country training		$ -	$ -
Te Mataili Costs	$ 50,000.00	$ 57,000.00	$ -
Employment Cover (PSLO)			$ 16,768.32
Infrastructure		$ 100,000.00	
Total	$ 123,784.11	$ 288,500.00	$ 50,031.29
Note 4: Observer Programme			
Observer Consumables	$ 948.89	$ 12,000.00	$ -
Non-Consulting Services		$ 2,500.00	$ -
Observer Equipment	$ 2,947.80	$ 32,000.00	$ 75,394.54
Technical Assistance	$ 71,002.41	$ 66,851.00	$ -
Observer Training		$ -	$ -
In-Country Training	$ 20,605.20	$ 50,644.00	$ 11,704.04
Employment Cover (OC)			$ 14,826.58
Total	$ 95,504.30	$ 163,995.00	$ 101,925.16
Overseas Meetings and Workshop			
Travel Cost - PNA Meetings		$ -	$ 35,666.10
Traveling Cost - FFA Meetings		$ -	$ 27,439.12
Travel Cost - WCPFC Meetings		$ -	$ 67,294.82
Travel Cost - Other Meetings		$ -	$ 6,567.90
Travel Cost - Intern. Meetings		$ -	$ 37,153.06
Total	$ -	$ -	$ 174,121.00
Sanitary Competent Authority			
Technical Assistance		$ -	$ -
Total	$ -	$ -	$ -
Vessel Monitoring System			
IT Equipment			$ -
Materials		$ 1,000.00	
Non-Consulting Services			$ 2,007.84
Operating Cost			$ 42,364.59
In-Country Workshops			$ -
Total	$ -	$ 1,000.00	$ 44,372.43
Component 1: Total	**$ 301,282.20**	**$ 883,188.00**	**$ 464,460.50**

	2020 AUD	2020 Budget	2019 AUD
Component 2: Sustainable Management of Coastal Fisheries			
Capacity Building			
Overseas training		-	-
In-Country Training		2,100.00	38,578.78
Total	-	2,100.00	38,578.78
Note 5: Ciguatera			
Consumables		2,100.00	-
Laboratory Equipment		2,400.00	38,578.78
Operating Costs		240.00	-

Overseas Training		-	23,009.56
Total	-	4,740.00	61,588.34
Note 6: Creel & Landings Survey			
Consumables		1,805.00	-
Non-Consulting Services	23,867.01	40,268.00	27,099.28
Field Equipment		50.00	-
Materials	4,504.80	6,812.00	3,391.88
Operating Costs		1,500.00	195.60
In-Country Training		-	34,031.39
Total	28,371.81	50,435.00	64,718.15
Note 7: Information Technology			
IT Equipment	1,893.40	2,200.00	22,053.94
Non-Consulting Services			-
Operating Costs	32,389.56	32,390.00	14,618.33
Software	34,755.09	41,000.00	-
International Technical Assistance	18,233.00	35,000.00	20,685.90
Total	87,271.05	110,590.00	57,358.17
Note 8: Management & Legislation			
Consultations	3,770.00	6,600.00	-
Materials		500.00	-
Workshops		10,000.00	2,345.00
General		800.00	-
Equipment		-	
Overseas Training & Meetings			17,638.53
Total	3,770.00	17,900.00	19,983.53
Public Information			
Equipment		500.00	-
Materials		2,350.00	1,760.78
Non-Consulting Services		500.00	-
Overseas Training			12,353.28
Workshops		500.00	-
Total	-	3,850.00	14,114.06
Note 9: Resource Survey/ Assessment			
Consumables		-	-
Dive Equipments		-	-
Equipment (small boats)		-	-
Field Equipment	18,770.45	22,800.00	28,819.20
Maintenance	1,402.03	1,402.00	-
Non-Consulting Services		1,300.00	11,549.15
Operating Costs		1,500.00	-
Remotely Sensed Imagery		-	-
Maintenance & Operating Costs (Small boat expense)		-	-
Tala Moana Charter	51,245.80	54,532.00	102,851.07
Equipment (motorcycles)		-	-
DSA for Officers	27,120.00	15,000.00	46,370.00
Fish Export Monitoring		-	-
Cover Long Training Staff (FOOI)		-	-
Total	98,538.28	96,534.00	189,589.42
Note 10: Water Quality Monitoring			
Consumables		1,500.00	
Laboratory Equipment	17,880.46	23,200.00	
Small boat/other op costs		240.00	

Total	17,880.46	24,940.00	-
Note 11: Miscellaneous			
Bank charges	39.65	172.00	45.47
Total	39.65	172.00	45.47
Note 12: Fish Aggregation Devices			
Consumables		200.00	-
Equipment	3,570.30	7,000.00	-
FAD-Buoy Materials (Mooring)			20,932.50
Non-Consulting Services		10,000.00	16,851.95
Workshops			-
FAD/Buoy Materials (FAD)			1,440.00
Fishing equipment		7,500.00	-
Total	3,570.30	24,700.00	39,224.45
Note 13: Funafuti Reef Fisheries Stewardship Plan			
FCA Equipment	81,470.11	97,010.00	-
Non-Consulting Services	79,680.30	110,000.00	-
Operating Costs	974.14	1,874.00	-
Technical Assistance		-	-
FCA Consumables		200.00	-
FCA Field Equipment	9,005.40	9,000.00	52,695.62
FCA Infrastructure - Hut		-	-
FCA Meetings	8,429.00	13,580.00	9,690.00
FCA Office Equipment	4,061.60	6,200.00	7,749.26
Offshore Equipment		9,500.00	-
Offshore Training		2,000.00	-
FCA Materials			-
Consultant			-
Total	183,620.55	249,364.00	70,134.88
Fisheries Research			
Eqiuipment			
Non-Consulting Services			10,690.00
In-Country Training			
Mariculture		-	
Maintenance equipment			
	-	-	10,690.00
Note 14: Post Harvest & Value Adding Ac			
Consumables	1,666.20	1,666.00	845.00
In-Country Training	6,020.00	6,020.00	-
Equipment	1,738.90	2,000.00	1,485.68
	9,425.10	9,686.00	2,330.68
Note 15: Safety at Sea			
Consumables			
In-Country Training			
Equipment		30,000.00	
Non-Consulting Services	539.74	5,000.00	
Total	539.74	35,000.00	-
Component 2: Total	433,026.94	630,011.00	504,436.91

	2020 AUD	2020 Budget	2019 AUD
Component 4: Project Management Unit (PMU)			
PMU Personnel			
Note 15 & 16: Consultant			
	$ -	$ -	$ -
Mid-Term Review	$ -	$ -	$ 23,444.71
Safe Guard Consultant	$ -	$ 20,000.00	$ 356.40
Completion report	$ 20,110.00	$ 20,835.00	
Ad oc (local financial specialist)	$ 2,500.00	$ -	
Total	$ 22,610.00	$ 40,835.00	$ 23,801.11
Note 18: Coordinator			
Salary	$ 38,761.80	$ 36,064.40	$ 35,070.62
PAYE - Govt Tax - 30%	$ 13,224.09	$ 12,348.52	$ 11,387.48
Employee's PF Contribution - 13%	$ 8,028.40	$ 7,494.35	$ 6,942.00
Employer's PF Contribution - 10%	$ 6,175.83	$ 5,765.11	$ 5,340.09
Leave Entitlement	$ 2,236.00	$ 2,236.00	$ 2,800.50
Utilities Allowance	$ 4,325.48	$ 4,325.39	$ 1,582.53
Total	$ 72,751.60	$ 68,233.77	$ 63,123.22
Note 17: Accountant			
Salary	$ 29,557.06	$ 27,499.40	$ 15,153.96
PAYE - Govt Tax - 30%	$ 9,012.72	$ 8,410.89	$ 4,817.11
Employee's PF Contribution - 13%	$ 5,880.60	$ 5,483.11	$ 3,132.06
Employer's PF Contribution - 10%	$ 4,523.67	$ 4,218.00	$ 2,409.30
Leave Entitlement	$ 2,368.64	$ 2,368.64	$ 803.46
Utilities Allowance	$ 2,030.75	$ 2,030.99	$ 1,372.17
Total	$ 53,373.44	$ 50,011.03	$ 27,688.06
Note 19: Project Officer			
Salary	$ 10,369.52	$ 8,934.54	$ 20,604.75
PAYE - Govt Tax - 30%	$ 2,609.73	$ 2,275.01	$ 5,621.37
Employee's PF Contribution - 13%	$ 2,032.51	$ 1,768.12	$ 3,953.73
Employer's PF Contribution - 10%	$ 1,563.64	$ 1,360.20	$ 3,041.42
Leave Entitlement	$ 355.85	$ 355.85	$ 2,356.05
Utilities Allowance	$ 836.14	$ 836.00	$ 1,782.79
Total	$ 17,767.39	$ 15,529.72	$ 37,360.11
PMU Operation			
Note 20: Non-Consulting Services			
Escrow Account		$ -	
Internal Audit		$ 5,000.00	
Non-Consulting Services-Local	$ 150.00	$ 1,700.00	$ 175.00
Total	$ 150.00	$ 6,700.00	$ 175.00
Note 21: Office Equipment			
Accounting Software (MYOB)	$ 1,203.68	$ 1,000.00	$ 683.00
Furniture incl filing cabinet.	$ -	$ -	$ -
Mobile Phones & Tablets	$ 5,641.58	$ 6,000.00	$ 617.35
Computers	$ -	$ -	$ 187.40
Total	$ 6,845.26	$ 7,000.00	$ 1,487.75
Note 22: Operating Cost			
Communication (Int. & Tel.)	$ 12,772.95	$ 12,001.00	$ 7,433.00
Miscellaneous	$ 3,014.45	$ 3,000.00	$ 2,335.90
Office Supplies	$ 3,199.04	$ 4,000.00	$ 4,678.24

Vehicle Fuel & Maintenance	$ 2,347.10	$ 3,500.00	$ 1,512.89
Electricity, Rent, Water...	$ 14,600.51	$ 15,500.00	$ 15,194.23
Transfer to Petty Cash	$ 845.10		$ 2,275.30
Total	$ 36,779.15	$ 38,001.00	$ 33,429.56
Travel Cost			
Domestic Travel	$ -	$ -	$ -
International Travel	$ -	$ 3,000.00	$ 49,952.13
DSA	$ -	$ -	$ -
Special Imprest	$ -	$ -	$ -
Total	$ -	$ 3,000.00	$ 49,952.13
Note 23: Bank Charges			
Bank Charges, DHL, & Correspondent Bank Charges	$ 288.83	$ 1,500.00	$ 610.33
Office Equipment & Maintenance	$ -	$ -	$ -
Non-Consultant	$ -	$ -	$ -
Total	$ 288.83	$ 1,500.00	$ 610.33
Component 4: Total	$ 210,565.67	$ 230,810.52	$ 260,592.54

7. Notes to Statement of Income, 2020

TUVALU PACIFIC REGIONAL OCEANSCAPE PROGRAM

IDA: D016-TV and TF018605

Tuvalu Fisheries Department

Vaiaku, Funafuti

NOTES

2020 INCOME RECEIVED (DISBURSEMENT)

Note 24: PROP IDA 2020 Disbursement [Withdrawal Application]	*IDA 01 - WA18*	$ 96,792.90
	IDA 01 - WA19	$ 123,961.32
2018/2019 DLI claim	*IDA 01 - WA20*	$ 729,315.04
Total		$ 950,069.26
Note 25: PROP GEF 2020 Disbursement [Withdrawal Applicaition]	*GEF 01 - WA13*	$ 63,418.92
Total		$ 63,418.92
Total WB Disbursement		**$ 1,013,488.18**
Note 26: PROP IDA Account - Other Deposit		
Transfer credit for TRN 163/20 left over bank charge		$ 4.80
Return of DSA for metro trip		$ 1,680.00
Return of DSA to metronome trip		$ 1,680.00
Return of DSA for metro trip		$ 1,680.00
Return of DSA for metro trip		$ 1,680.00
Return of DSA from Metronome trip		$ 1,680.00
Return of DSA for metronome trip		$ 1,680.00
Partly return DSA for metronome trip		$ 1,280.00
Return full DSA for metronome trip		$ 400.00
Reversal; Susacct2; 3/08/2018		$ 278.30
Reversal; Susacct1; 3/08/2018		$ 834.97
Receipt for PMU's unused car battery		$ 295.00
National Bank of Tuvalu		$ 7.15

Reimbursement of GEF payments undertaken by IDA	$	2,864.48
Return DSA for Metro trip - Hetoa Taula	$	1,820.00
Return DSA for Metro trip - Hetoa Taula	$	100.00
Over charge bank fee for payment to Taylor Built	$	41.63
Retirement of special imprest for O&D team by Pafini Fepuali	$	745.00
Overcharge bank fee for payment to Bitsolution	$	43.00
Total		$18,794.33
Note 27: PROP GEF Account - Other Deposit		
Reimbursement of GEF for paying TFD internet connections	$	8,280.28
Overpaid TRN 2444/20	$	5.18
Reversal; 356456; 21/11/2019	$	350.00
Reversal; 318492; 23/10/2018	$	2,500.00
Reversal; 356428; 11/04/2019	$	2,956.00
Reversal; 161277; 14/06/2017	$	10.00
Reimbursement of IDA payments paid by GEF	$	27,763.20
-		
-		
Total	$	41,864.66
Total Disbursement + Other deposits		$ 1,074,147.17

8. Comparison of Expenditure and Income Received by Year (2016, 2017, 2018, 2019 & 2020)

TUVALU PACIFIC REGIONAL OCEANSCAPE PROGRAM

IDA: D016-TV and TF018605

Tuvalu Fisheries Department

Ministry of Fisheries & Trade

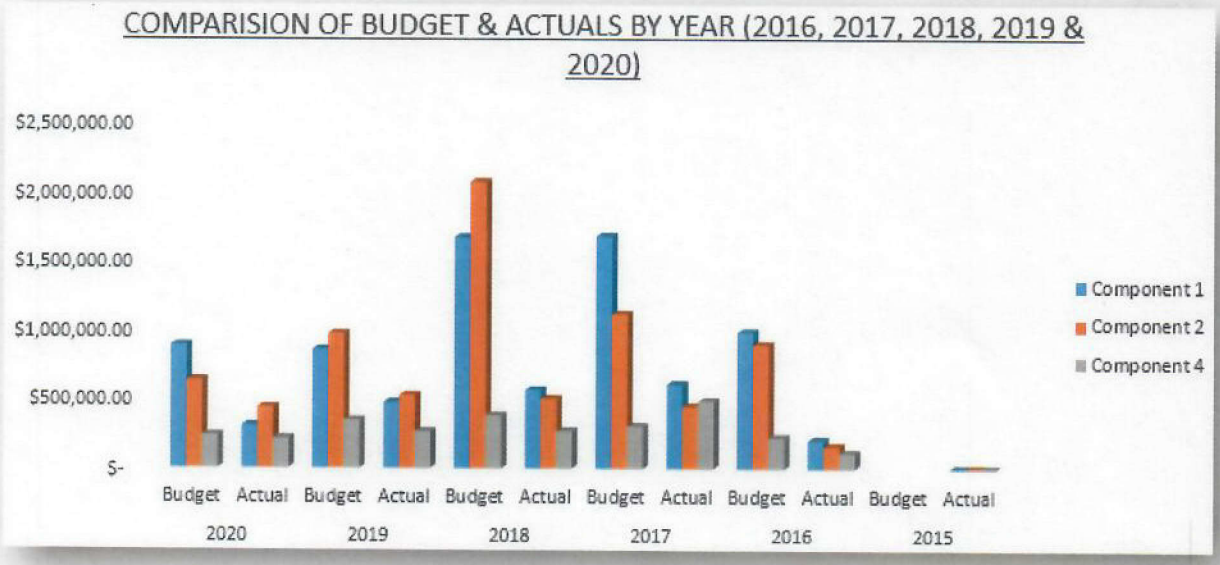
Vaiaku, Funafuti

SUMMARY

COMPARISION OF EXPENDITURE BY YEAR (2016, 2017, 2018 & 2019)

Description	Budget 2020	2019	2018	2017	2016	2015
Approved budget amounts						
Component 1	883,188.00	$ 854,700.00	$ 1,670,213.00	$ 1,676,949.00	$ 983,499.00	$ -
Component 2	630,011.00	$ 969,893.00	$ 2,065,830.00	$ 1,110,909.00	$ 891,420.00	$ -
Component 4	230,810.52	$ 340,499.34	$ 374,401.00	$ 296,250.00	$ 218,650.00	$ -
Total	1,744,009.52	$ 2,165,092.34	$ 4,110,444.00	$ 3,084,108.00	$ 2,093,569.00	$ -

Description	Actuals 2020	2019	2018	2017	2016	2015
Balance b/f	297,612.40	$ 649,722.09	$ 578,931.51	$ 659,377.69	$ 967,973.00	$ -
PROP IDA Account	950,069.26	$ 717,886.49	$ 1,305,839.39	$ 1,128,811.08	$ 157,951.08	$ 818,000.00
PROP GEF Account	63,418.92	$ 179,711.73	$ 71,897.35	$ 312,335.16	$ 1,469.00	$ 150,000.00
Other IDA Income	18,794.33	$ 2,276.00	$ 64,150.19	$ 46,694.74	$ 94.72	$ -
Other GEF Income	41,864.66			$ 6,591.18		
Total	1,371,759.57	$ 1,549,596.31	$ 2,020,818.44	$ 2,153,809.85	$ 1,127,487.80	$ 968,000.00
Expenditure						
Component 1	301,282.20	$ 464,460.50	$ 561,960.20	$ 605,275.93	$ 200,652.18	$ -
Component 2	433,026.94	$ 529,777.15	$ 547,243.20	$ 483,084.18	$ 157,010.44	$ -
Component 4	210,565.67	$ 260,592.54	$ 263,269.75	$ 482,163.58	$ 111,038.84	$ 27.00
Add Travel Advance				$ 5,420.00		
Less PAYE Suspense Account			$ 217.73			
Less change					$ 20.00	
Less ticket refund or discount		$ 862.28	$ 105.30			
Less Petty Cash Expenses	1,715.30	$ 1,551.80	$ 1,053.77	$ 1,065.35	$ 571.35	
Less 2018 PC not rolled over		$ 432.20				
Total	$ 943,159.51	$ 1,251,983.91	$ 1,371,096.35	$ 1,574,878.34	$ 468,110.11	$ 27.00
IDA & GEF Net Balances	**$ 428,600.06**	**$ 297,612.40**	**$ 649,722.09**	**$ 578,931.51**	**$ 659,377.69**	**$ 967,973.00**



9. Year End Balances and Bank Reconciliations for 2015 to 2020

TUVALU PACIFIC REGIONAL OCEANSCAPE PROGRAM

IDA: D016-TV and TF018605

Tuvalu Fisheries Department

Ministry of Fisheries & Trade

Vaiaku, Funafuti

PROP Project Bank Reconciliations

Bank Reconciliations BY YEAR (2016, 2017, 2018, 2019 & 2020)

	2020	2019	2018	2017	2016	2015
MYOB IDA Closing Balance	378,973.53	$ 202,531.56	$ 588,099.77	$ 316,133.72	$ 525,018.73	$ 817,986.50
MYOB GEF Closing Balance	49,626.53	$ 95,080.84	$ 61,622.32	$ 262,797.79	$ 134,358.96	$ 149,986.50
MYOB Year End Totals	**428,600.06**	**$ 297,612.40**	**$ 649,722.09**	**$ 578,931.51**	**$ 659,377.69**	**$ 967,973.00**
Add Unpresented Chqs						
Add IDA Unpresented Chqs	1,560.00	$ 2,035.24	$ 1,233.27		$ 586.95	
Add GEF Unpresented Chqs		$ 6,166.00	$ 2,510.00	$ 241.84		
NBT IDA Closing Balance	380,533.53	$ 204,566.80	$ 589,333.04	$ 316,133.72	$ 525,605.68	$ 817,986.50
NBT GEF Closing Balance	49,626.53	$ 101,246.84	$ 64,132.32	$ 263,039.63	$ 134,358.96	$ 149,986.50
Year End Fund Balances at NBT	**430,160.06**	**$ 305,813.64**	**$ 653,465.36**	**$ 579,173.35**	**$ 659,964.64**	**$ 967,973.00**

Designated Accounts Year End Balances		**2019**	**2018**	**2017**	**2016**	**2015**
PROP IDA: 01-983331-01	380,533.53	204,566.80	589,333.04	316,133.72	525,605.68	817,986.50
PROP GEF: 01-983315-01	49,626.53	101,246.84	64,132.32	263,039.63	134,358.96	149,986.50
Total Balance	**430,160.06**	**305,813.64**	**653,465.36**	**579,173.35**	**659,964.64**	**967,973.00**

Issues & Challenges

The Covid-19 pandemic significantly affected most overseas traveling budget allocations that comprehends excessive unspent amounts. Travelling budgets is one of the major liquid budget allocations prior the pandemic but sits completely idle during the year.

Although procurement were up and running for most Goods when the new Project Officer was appointed, Consultants on the other hand had to be halted due to travel restrictions.

Procedures toward the official closure of the GEF account present a challenge to the current Accountant in acquiring actual data of past year transactions to reflect true and fair values of funds needed to be reimbursed to IDA and likewise amount to be received by GEF from IDA. The process was quite tedious and comprehensive but it was completed and reimbursements were carried out with the assistance from the WB finance team.

Conclusion

Despite having a few Issues driven by the pandemic, it's not as major in terms of Goods procurement as cargoes have the exception for crossing borders on sea and air freights. Virtual meetings and trainings have also been adopted to conduct vital meetings and trainings that we normally fund the traveling part for most TFD officials.

Pre-condition requirements of GEF closure has been completed and now awaiting further direction from the bank on remitting the remaining balance of $379.18. While this GEF fund is expected to be remitted, the National Bank of Tuvalu continue to deduct its monthly fee of $3.50.

Overall, the financial aspect of the Project continue to meet its milestone objectives in terms of statute recording, processing and reporting financial transactions in accordance to appropriate accounting standards and financial guidelines of the project.

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PROP 2020

ANNEX 1:

GENERAL JOURNAL FOR PROP IDA AND PROP GEF 2020

TUVALU PACIFIC REGIONAL OCEANSCAPE PROGRAM

IDA: D016-TV and TF018605

Ministry of Fisheries & Trade

Vaiaku, Funafuti

GENERAL JOURNAL

2020 EXPENDITURE BY SOURCE

Cheque #	Date	Description	Debit	Credit
PROP IDA Account: 01-983331-01				
01 of January 2020		**Balance b/f**	**$ 202,531.56**	
15/01/2020	416707	Tuvalu Telecommunication Corperation		$9,139.00
15/01/2020	416708	PMU/Sam/Tema Powerbills for Dec 2019		$716.36
15/01/2020	416709	Servicing cost of PMU air-conditioning unit		$185.00
15/01/2020	416710	OIDC Wages for Pay 26 of 2019		$501.12
15/01/2020	416711	OIDC PF for Pay 26 of 2019		$132.48
16/01/2020	416712	PMU Salary for Pay 1 of 2020		$2,377.94
16/01/2020	416713	PMU PF for Pay 1 of 2020		$824.00
16/01/2020	416714	PMU PAYE for Pay 1 of 2020		$1,010.17
16/01/2020	CR000067	Transfer credit for TRN 163/20 left over bank charge	$4.80	
20/01/2020	416715	PMU office internet bill for Feb, Mar, Apr 2020		$2,407.50
20/01/2020	416716	Fuel for PMU vehicle		$110.00
23/01/2020	416717	PMU salary for Pay 2 of 2020		$2,377.94
23/01/2020	416718	PMU PF for Pay 2 of 2020		$824.00
23/01/2020	416719	PMU PAYE for Pay 2 of 2020		$1,010.17
24/01/2020	416720	Coordinator son's airfare from his 2020 leave entitlement		$700.00
29/01/2020	416721	TFD internet for Jan 2020		$4,692.20
5/02/2020	416722	PMU office rent for Feb 2020		$800.00
5/02/2020	416723	PMU Salary for Pay 3 of 2020		$2,377.94
5/02/2020	416724	PMU PF for Pay 3 of 2020		$824.00
5/02/2020	416725	PMU PAYE for Pay 3		$196.36
5/02/2020	416726	Final 90% for the supply of PMU office tablets		$5,546.58
7/02/2020	Bank1	Bank charge for IDA WA#18		$15.00
7/02/2020	CR000066	IDA WA#18 deposit	$96,792.90	
20/02/2020	416727	PMU salary for Pay 4		$2,377.94
20/02/2020	416728	PMU PF for Pay 4		$824.00
20/02/2020	416729	PMU PAYE for Pay 4		$738.90
20/02/2020	416730	PMU/Sam/Tema powerbills for Jan 2020		$851.79
20/02/2020	416731	Servicing cost of 3 PMU air-conditioning units		$351.00
5/03/2020	416732	PMU salary for Pay 5		$2,377.94
5/03/2020	416733	PMU PF for Pay 5		$824.00
5/03/2020	416734	PMU PAYE for Pay 5		$738.90
5/03/2020	416735	Mortice lock for PMU office door lock		$39.00
5/03/2020	416736	Bluetooth speaker for PMU teleconference with WB		$95.00
5/03/2020	416737	Airfare for Mr. Manoi and his Son		$8,676.04
5/03/2020	416738	PMU office rent for Mar 2020		$800.00
5/03/2020	416739	PMU telephone bill for Feb 2020		$72.10
6/03/2020	416740	Cash advance for establishing family in Funafuti.		$500.00

6/03/2020	416741	CANCEL		$0.00
16/03/2020	416742	Household utility gas		$93.96
18/03/2020	416743	Maintenance cost of RV Talamoana air-condition unit in Suva		$6,820.73
19/03/2020	416744	PMU salary for Pay 6		$2,377.94
19/03/2020	416745	PMU PF for Pay 6		$824.00
19/03/2020	416746	PMU PAYE for Pay 6		$738.90
19/03/2020	416747	Fuel for RV Manaui vessel for the Metronome trip to the central		$7,488.29
19/03/2020	416748	Cancel		$0.00
19/03/2020	416749	Cancel		$0.00
19/03/2020	416750	Cancel		$0.00
19/03/2020	416751	Cancel		$0.00
19/03/2020	416752	Payment of Coastal staff DSAs for metronome trip		$11,760.00
19/03/2020	416753	Cancel		$0.00
19/03/2020	416756	Cancel		$0.00
20/03/2020	416754	Coordinator's wife, son and daughter airfares under his 2020 leave entitlement		$1,536.00
20/03/2020	416755	Coordinator's cooking gas from his utility entitlement		$191.20
26/03/2020	416757	TFD internet for Mar 2020		$5,311.48
27/03/2020	CR000068	Return of DSA for metro trip	$1,680.00	
27/03/2020	CR000069	Return of DSA to metronome trip	$1,680.00	
30/03/2020	CR000070	Return of DSA for metro trip	$1,680.00	
31/03/2020	Bank2	Bank service ledger fee charges		$7.80
31/03/2020	CR000071	Return of DSA for metro trip	$1,680.00	
1/04/2020	416758	Replacement cost of RV Talamoana Zinc Block parts		$1,701.73
1/04/2020	416759	RV Talamoana air-condition maintenance costs		$3,470.62
1/04/2020	416760	Cancel		$0.00
1/04/2020	416761	Cancel		$0.00
1/04/2020	416762	PMU PAYE for pay 7		$824.00
1/04/2020	416763	Cancel		$0.00
1/04/2020	416764	PMU office rent for April less $350 for water pump		$450.00
1/04/2020	416765	PMU salary for Pay 7 and Manoi first payment		$5,083.12
1/04/2020	416766	PMU and Manoi PAYE		$1,526.45
2/04/2020	416767	TFD telephone bills for Apr - Dec 2020		$1,350.00
2/04/2020	Bank3	Topup of TRN 1151/20		$25.00
2/04/2020	CR000073	Return of DSA from Metronome trip	$1,680.00	
2/04/2020	CR000074	Return of DSA for metronome trip	$1,680.00	
3/04/2020	CR000075	Partly return DSA for metronome trip	$1,280.00	
16/04/2020	416768	Reimbursement of PC from April office rent		$350.00
16/04/2020	416769	PMU salary for Pay 8		$2,377.94
16/04/2020	416770	PMU PF for Pay 8		$824.00
16/04/2020	416771	PMU PAYE for Pay 8		$738.90
16/04/2020	416772	PMU 2 set of printer toner and 1 drum cartridge		$1,158.24
16/04/2020	CR000076	Return full DSA for metronome trip	$400.00	
20/04/2020	416773	PMU internet for 3 months		$2,407.50
20/04/2020	416774	Cancel		$0.00
29/04/2020	416775	PMU/Sam/Tema powerbills for Feb & Mar 2020		$1,423.75
29/04/2020	416776	Advertisement cost of size limit TA on Eco-Consult subscibers		$180.00
29/04/2020	416777	PMU salary for Pay 9 and Manoi second payment		$5,583.12
29/04/2020	416778	PMU PF for Pay 9		$824.00
29/04/2020	416779	PMU & Manoi PAYE for Pay 9		$1,526.45
4/05/2020	416780	TFD internet for Mar, Apr, May 2020		$4,815.00
4/05/2020	416781	TFD internet for Apr 2020		$4,887.57

6/05/2020	416782	PMU office rent for May 2020	$800.00
13/05/2020	416783	PMU Salary for Pay 10	$2,377.94
13/05/2020	416784	PMU PF for Pay 10	$824.00
13/05/2020	416785	PMU PAYE for Pay 10	$738.90
13/05/2020	416786	Reimbursement of GEF for paying IDA payments	$8,280.28
15/05/2020	416787	Stationeries for the observer refresher and debriefer training	$120.00
15/05/2020	416788	Tea-refreshment supplies during the observer training	$144.20
15/05/2020	416789	Laborers wages for constructing anchors for FCA buoys	$600.00
22/05/2020	416790	Top up tea refreshment supplies during observer training	$84.20
27/05/2020	416791	PMU salary pay 11 and Manoi 3rd payment	$7,628.27
27/05/2020	416792	PMU PF for Pay 11	$824.00
27/05/2020	416793	PMU PAYE for Pay 11	$1,526.45
27/05/2020	416794	PMU/Sam/Tema powerbills for April 2020	$655.84
27/05/2020	416795	PMU office rent for June 2020	$800.00
27/05/2020	416796	Advertisement cost for Project Officer position	$116.00
29/05/2020	416797	Smoked fish ingredients for O&D workshop	$626.20
29/05/2020	416798	1 Gasoline drum and 120kg of fish for O&D community workshops on Funafuti settlements	$1,040.00
2/06/2020	416799	Catering cost during observer refresher and debriefer training	$1,860.00
2/06/2020	416800	Catering cost during observer debriefer refresher training	$530.00
2/06/2020	Bank4	New IDA chq book	$10.00
3/06/2020	373101	Catering cost during observer debriefer refresher training	$530.00
3/06/2020	373102	Catering cost during OB refresher training	$270.00
3/06/2020	373103	Catering cost during observer debriefer refresher training	$270.00
3/06/2020	373104	Catering cost during observer debriefer refresher training	$270.00
3/06/2020	373105	Catering cost during observer debriefer refresher training	$270.00
3/06/2020	373106	Household gas for Accountant utilities entitlement	$90.00
3/06/2020	373107	Trainer's fee for delivering OB refresher training	$500.00
11/06/2020	373108	PMU salary for Pay 12	$2,377.94
11/06/2020	373109	PMU PF for Pay 12	$824.00
11/06/2020	373110	PMU PAYE for Pay 12	$738.90
17/06/2020	373111	Installation cost of Talamoana airconditioning system	$11,068.63
17/06/2020	373112	New battery for PMU vehicle	$295.00
23/06/2020	373113	Fuel for RV Talamoana from Fiji to Tuvalu	$54,134.18
23/06/2020	373114	Catering cost during O&D technical assistance w/shop	$940.00
23/06/2020	373115	Catering cost during O&D tech. assistance w/shop	$1,140.00
23/06/2020	373116	Catering cost during O&D tech. assistance w/shop on Amatuku	$500.00
23/06/2020	373117	Catering cost during O&D tech. assistance w/shop on Amatuku Islet	$440.00
23/06/2020	373118	Catering cost during O&D tech assistance w/shop	$940.00
23/06/2020	373119	Catering cost during O&D tech assistance w/shop	$960.00
25/06/2020	373120	PMU salary for Pay 13	$2,377.94
25/06/2020	373121	PMU PF for Pay 13	$824.00
25/06/2020	373122	PMU PAYE for Pay 13	$738.90
29/06/2020	373123	PMU office rent for July 2020	$800.00
29/06/2020	373124	PMU Qrt3 internet and May telephone bills	$2,430.80
29/06/2020	373125	Fuel for Te Mataili II fisheries surveillance mission	$37,391.75
29/06/2020	373126	Food ration for Te Mataili II surveillance fisheries mission	$1,216.10

29/06/2020	373127	Te Mataili II internet connection during fisheries surveillance mission		$200.00
29/06/2020	373128	Observer TA monthly salary for June 2020		$5,250.33
29/06/2020	373129	Observer TA PAYE for the month of June 2020		$787.55
30/06/2020	Bank5	Bank service charge ledger fee		$9.90
3/07/2020	373130	PMU/Sam/Tema powerbills for May&June 2020		$1,347.65
3/07/2020	373131	Fuel for PMU vehicle		$120.00
3/07/2020	373132	Catering cost during preparation for the Mataili fisheries surveillance mission		$410.00
3/07/2020	373133	Catering cost during O&D tech assistance w/shop		$1,100.00
9/07/2020	373134	PMU salary for Pay 14		$2,377.94
9/07/2020	373135	PMU PF for Pay 14		$824.00
9/07/2020	373136	PMU PAYE for Pay 14		$738.90
9/07/2020	373137	Replnishment of PMU Petty Cash		$845.10
9/07/2020	373138	Spare parts for PMU vehicle		$754.35
30/07/2020	Bank6	Bank charge for IDA WA#20		$15.00
30/07/2020	CR000078	2018/2019 DLI claim under IDA WA20	$729,315.04	
3/08/2020	CD000004	Reversal; Susacct2; 3/08/2018	$278.30	
3/08/2020	CD000006	Reversal; Susacct1; 3/08/2018	$834.97	
4/08/2020	SC310820	Bank charge for IDA WA19		$15.00
4/08/2020	CR000062	IDA WA19 - IP1612	$123,961.32	
10/08/2020	373139	Tea refreshment during OB refresher in-country training		$163.30
10/08/2020	373140	Payment of TFD internet services for Jun, Jul, Aug & Sep, 2020		$6,420.00
10/08/2020	373141	PMU telephone bill for 1 July - 1 August 2019		$75.90
10/08/2020	373142	Maintenance cost for Coastal's dive equipment and compressors.		$1,402.03
10/08/2020	373143	Reimbursement of GEF account for compensating IDA expenses while awaiting replenishment of IDA fund from WB.		$27,763.20
10/08/2020	373144	2020 leave entitlement for Project Accountant		$1,303.39
10/08/2020	373145	PF contribution from PA leave package		$455.21
10/08/2020	373146	PAYE for PA leave package		$418.48
20/08/2020	373147	PMU salary for Pay 17		$3,095.43
20/08/2020	373148	Tuvalu National Provident Fund		$1,057.93
20/08/2020	373149	Government Cashier		$906.38
20/08/2020	373150	Payment for PROP's Unused car battery under the Coordinator's utility entitlement		$295.00
24/08/2020	CR000063	Receipt for PMU's unused car battery	$295.00	
25/08/2020	373151	Debriefer refresher training tea refreshments		$132.80
25/08/2020	373152	Debriefer refresher training stationeries		$22.00
25/08/2020	373153	First 10% of safety gears and MCS uniforms.		$1,123.18
28/08/2020	373154	Payment of Manoi Kutan salary for the month of August, 2020.		$5,250.33
28/08/2020	373155	Payment of Manoi Kutan PAYE for the month of August, 2020.		$787.55
28/08/2020	373156	Trainer's fee for delivering the Tuvalu Observer Refresher training.		$250.00
28/08/2020	373157	Catering cost during the Tuvalu Observer refresher training.		$530.00
28/08/2020	373158	Catering cost during the Tuvalu Observer Refresher training.		$530.00
28/08/2020	373159	Catering cost during the Tuvalu Observer Refresher training.		$540.00
2/09/2020	373160	PMU staff salary for Pay 18 of 2020 FY		$3,095.43
2/09/2020	373161	PMU staff PF contribution for Pay 18		$1,057.93
2/09/2020	373162	PMU PAYE for Pay 18		$906.38

2/09/2020	373163	PMU office rent for September 2020		$800.00
2/09/2020	373164	Catering cost during the Observer Refresher training at TFD main office.		$1,060.00
2/09/2020	373165	First 10% payment of IT equipment for the Coastal section.		$595.50
6/09/2020	373182	PMU staff salary for Pay 19 of 2020 FY.		$3,095.43
6/09/2020	373183	PMU staff PF Contribution for Pay 19 of 2020 FY.		$1,057.93
6/09/2020	373184	PMU staff PAYE for Pay 19 of 2020 FY.		$906.28
7/09/2020	373166	Payment of power bills for PMU office, Project Coordinator and Project Accountant for the months of July & August, 2020.		$1,329.48
7/09/2020	373167	Payment of 20% contract price to Bitsolution for the submission of Phase 1 report.		$3,643.00
7/09/2020	373168	Payment of car battery charger for PMU vehicle.		$180.00
7/09/2020	373169	Catering cost during the Observer Debriefer Refresher Training from 24 Aug - 4 Sep, 2020 at TFD.		$540.00
7/09/2020	373170	Catering cost during the Observer Debriefer Refresher Training from 24 Aug - 4 Sep, 2020 at TFD.		$270.00
7/09/2020	373171	Catering cost during the Observer Debriefer Refresher Training from 24 Aug - 4 Sep, 2020 at TFD.		$270.00
7/09/2020	373172	Catering cost during the Observer Debriefer Refresher Training from 24 Aug - 4 Sep, 2020 at TFD.		$270.00
7/09/2020	373173	Catering cost during the Observer Debriefer Refresher Training from 24 Aug - 4 Sep, 2020 at TFD.		$270.00
7/09/2020	373174	PMU telephone bill for the period Aug 1 - Sep 1, 2020.		$34.40
9/09/2020	373175	Payment of water bottles for the survey team of VHF repeater stations on Fualopa islet.		$57.60
9/09/2020	373176	Payment of food takeaways for the survey team's lunch on Fualopa islet.		$192.00
9/09/2020	373177	Payment of fuel for the VHF repeater station survey to Fualopa islet.		$290.14
10/09/2020	373178	Catering cost during the Observer Debriefer refresher training.		$270.00
10/09/2020	373179	Payment of 10% contract price for the supply of Oceanic section Freezer Jackets for MCS activities.		$142.00
10/09/2020	373180	PMU's internet subscription for Oct - Dec, 2020.		$2,407.50
10/09/2020	373181	Payment of July & August internet connection fees to Speedcast Australia Pty Ltd.		$8,671.00
11/09/2020	CR000065	National Bank of Tuvalu	$7.15	
15/09/2020	SC300920	New IDA Chq Book		$10.00
16/09/2020	373185	Payment of petrol and cooking gas for PMU Project Officer from her utility entitlement		$72.50
16/09/2020	373186	Payment of July and August powerbills for the PMU Project Officer		$140.03
17/09/2020	373187	Payment of 3 household cooking gas for PMU Project Coordinator from his utility entitlement.		$146.40
23/09/2020	373188	80% payment of contract price for ICT equipment		$702.40
23/09/2020	373189	80% payment contract price for Oceanic Freezer jackets		$1,136.00
23/09/2020	373190	Radio advertising cost for the review consultant of the GEF closing note		$80.00
23/09/2020	373191	PMU vehicle fuel		$132.00
28/09/2020	373192	Cancel		$0.00
28/09/2020	373193	Payment to Lindsay Consultancy for completion of the Inception report		$2,035.00
28/09/2020	373194	Payment to ICT TA for completion of Phase 2 report		$9,070.00
28/09/2020	373195	Initial advertisement cost plus re-advertisement cost for the Operation & Development National Consultant		$122.10
29/09/2020	373196	Catering cost during the Observer Debriefer Refresher Training from 24 Aug - 4 Sep, 2020 at TFD.		$810.00

29/09/2020	373197	Payment of Manoi Kutan salary for the month of September, 2020.		$5,250.33
29/09/2020	373198	Payment of Manoi Kutan PAYE for the month of September, 2020.		$787.55
29/09/2020	CR000066	Reimbursement of GEF payments undertaken by IDA	$2,864.48	
30/09/2020	373199	PMU staff salary for Pay 20 of 2020 FY		$3,095.43
30/09/2020	373200	PMU staff PF for Pay 20		$1,057.93
30/09/2020	427901	PMU staff PAYE for Pay 20		$906.28
30/09/2020	427902	PMU staff's leave & utility entitlements for end of contracts.		$3,151.79
30/09/2020	427903	PF contributions for PMU staff's leave & utility entitlements for end of contracts		$1,079.21
30/09/2020	427904	PAYE for PMU staff's leave & utility entitlements for end of contracts		$930.44
30/09/2020	427905	Venue hire for the Oceanic's 'Harvest Strategy' workshop for 3 days at TPCC.		$750.00
30/09/2020	SC300920	NBT service charge ledger fee		$11.85
5/10/2020	427906	PMU Office Rent for the month of Ocotber, 2020.		$800.00
8/10/2020	427907	Payment of RV Talamoana departing costs from Fiji		$3,405.97
9/10/2020	427908	10% payment of contract price on diving gears for both Coastal and O&D sections.		$1,397.30
9/10/2020	427909	OIDC wages for Pay 21 from period Sep 21 - Oct 2, 2020.		$2,344.16
9/10/2020	427910	OIDC PF for Pay 21 from period Sep 21 - Oct 2, 2020.		$619.76
9/10/2020	427911	Catering cost during Oceanic's harvest strategy workshop at TPCC.		$220.00
9/10/2020	427912	Catering cost during Oceanic's harvest strategy workshop at TPCC		$220.00
9/10/2020	427913	PMU telephone bill for the period Sep 1 - Oct 1, 2020.		$52.60
13/10/2020	427914	TFD internet subscription fee to Speedcast Australia Pty Ltd for the month of September, 2020.		$4,398.54
14/10/2020	427915	Payment to ICT TA for completion of Phase 3 report		$1,834.00
14/10/2020	427916	Catering cost during Oceanic's harvest strategy workshop at TPCC		$220.00
14/10/2020	427917	Payment for 2nd and 3rd deliverables to Lindsay Consultancy		$18,075.00
15/10/2020	427918	PMU staff salary for Pay 21 of 2020 FY.		$3,095.43
15/10/2020	427919	PMU staff PF Contribution for Pay 21 of 2020 FY.		$1,057.92
15/10/2020	427920	PMU staff PAYE for Pay 21 of 2020 FY.		$906.28
15/10/2020	427921	First 10% payment of TFD IT hardware		$1,813.30
27/10/2020	427922	Water bottles for the observer e-training workshop at TPCC from 26 - 30 Oct, 2020		$564.00
27/10/2020	427923	Payment of TPCC conference room for the observer e-training workshop from 26 - 30 Oct, 2020		$1,250.00
27/10/2020	427924	First 10% of contract price for lab equipment for the Coastal section.		$1,985.77
29/10/2020	427925	PMU staff Pay 22 and Manoi payment for Oct		$8,519.97
29/10/2020	427926	PMU staff PF Contribution for Pay 22 of 2020 FY.		$1,123.72
29/10/2020	427927	PMU staff PAYE for Pay 22 of 2020 FY.		$1,768.49
30/10/2020	427928	PMU staffs and office powerbills for the months of September & October 2020		$1,608.20
30/10/2020	427929	Household gas for the Project Officer from her utility entitlement.		$81.06
30/10/2020	427930	Second payment of 70% of contract price for Coastal's Quad Bike and trailer.		$17,632.44
4/11/2020	427931	Final payment of IT and VHF equipment from Tesae Trading.		$675.30
4/11/2020	427932	PMU office rent for Nov 2020		$800.00
4/11/2020	427933	Catering cost during the observer e-reporting training at TPCC on 28/10/2020.		$670.00

4/11/2020	427934	Catering cost during the observer e-reporting training at TPCC on 26 - 30/10/2020.	$1,340.00
4/11/2020	427935	Catering cost during the observer e-reporting training at TPCC on 29/10/2020	$670.00
4/11/2020	427936	Catering cost during the observer e-reporting training at TPCC on 30/10/2020.	$680.00
10/11/2020	427937	CANCEL	$0.00
10/11/2020	427938	first 10% to Datec for TFD new server and firewall hardware.	$1,165.64
10/11/2020	427939	Final 10% payment for freezer jackets from Tesae Trading	$142.00
10/11/2020	427940	Payment of 15 arc files for PMU office filings	$67.50
10/11/2020	427941	PMU staff salary for Pay 23 of 2020 FY	$3,269.64
10/11/2020	427942	PMU staff PF Contribution for Pay 23 of 2020 FY.	$1,123.72
10/11/2020	427943	PMU staff PAYE for Pay 23 of 2020 FY.	$980.94
10/11/2020	427944	final 10% contract price for Observer's transhipment crane scales	$2,947.80
11/11/2020	427945	Perdiem for Coastal staffs embarking on Metronome trip #17 to the Northern groups.	$15,360.00
11/11/2020	427946	Charter of the Tala Moana for the Metronome trip #17 to the Northern groups.	$43,757.51
11/11/2020	427947	Imprest for consultations with outer island communities on Nanumea, Nanumaga, Niutao during metronome #17 trip.	$3,770.00
11/11/2020	427948	Imprest for consultations with outer island communities on Nanumea, Nanumaga, Niutao during metronome #17 trip.	$1,420.00
11/11/2020	427949	Post harvest incredients for outer island consultations during metronome 17 trip to the northern gruoups.	$318.90
11/11/2020	427950	Payment of motorbike spare parts for PC from his utility entitlements.	$195.90
17/11/2020	427951	20% payment of contract price for the PMU Financial Specialist.	$500.00
19/11/2020	427952	First 10% payment of workbooks for Tuvalu National Observers.	$948.89
19/11/2020	427953	SMC catering cost on 15/10/2020	$310.00
20/11/2020	427954	TESAE TRADING	$28,558.40
20/11/2020	SC301120	Top up TRN 4240/20 to Eilon weighing scales	$0.41
25/11/2020	427955	PMU Pay 24 salary	$3,269.64
25/11/2020	427956	PMU PF for Pay 24	$1,123.72
25/11/2020	427957	PMU PAYE for Pay 24	$980.94
25/11/2020	427958	First 15% payment of contract price for contracting Ocean Logistics Limited to deploy FCA marker buoys.	$11,625.00
25/11/2020	427959	Fuel for trip to the FCA to assist the Barge and Tug in demarcating the FCA.	$317.30
25/11/2020	427960	Water bottles for trip to the FCA to assist the Barge and Tug in demarcating the FCA.	$90.00
25/11/2020	427961	Lunch takeaways for trip to the FCA to assist the Barge and Tug in demarcating the FCA.	$448.00
25/11/2020	427962	Burger lunch takeaways for trip to the FCA to assist the Barge and Tug in demarcating the FCA.	$280.00
30/11/2020	427963	Monthly salary for the Observer TA for the month of November 2020.	$5,250.33
30/11/2020	427964	PAYE for Observer TA monthly salary for November 2020.	$787.55
1/12/2020	427965	Payment of TFD internet monthly subscribtion to Speedcast for the months of October and November 2020.	$8,600.54
4/12/2020	427966	Payment of PMU Office Rent for the month of December, 2020.	$800.00

4/12/2020	427967	Shipping agent charges for port services in the clearance of 1 Quadbike and trailer for the FRFSP program.		$121.05
4/12/2020	427968	Catering cost for SMC meeting on 27th November 2020 lunch break.		$260.00
4/12/2020	427969	Payment of tea refreshment supplies and stationeries for the new recruit observer's training.		$815.50
4/12/2020	427970	Payment of stationeries for the new recruit observer's training.		$58.00
4/12/2020	427971	Payment of 5 mathematical sets for the new observer trainees.		$25.00
8/12/2020	CR000068	Return DSA for Metro trip	$1,820.00	
9/12/2020	427972	PMU staff salary for Pay 25 of 2020 FY.		$3,269.64
9/12/2020	427973	PMU staff PF Contribution for Pay 25 of 2020 FY.		$1,123.72
9/12/2020	427974	PMU staff PAYE for Pay 25 of 2020 FY.		$980.94
9/12/2020	427975	Final 85% payment of contract price for contracting Ocean Logistics Limited to deploy FCA marker buoys.		$65,525.00
9/12/2020	427976	PMU internet connection subscription for the month of December 2020.		$802.50
9/12/2020	427977	Mana Pacific Consultants Limited		$1,230.39
9/12/2020	427978	Lunch catering during FRFSP steering committee meeting on 2/11/2020		$270.00
10/12/2020	427979	Food ration for the RV Talamoana on maritime patrol mission of our EEZ.		$648.00
10/12/2020	427980	Food ration for the RV Talamoana on maritime patrol mission of our EEZ.		$714.20
10/12/2020	427981	Food ration for the RV Talamoana on maritime patrol mission of our EEZ.		$665.00
10/12/2020	427982	Food ration for the RV Talamoana on maritime patrol mission of our EEZ.		$517.20
10/12/2020	427983	Eletronic parts for Coastal's new quad bike from Nang Store		$46.50
10/12/2020	CR000069	Return DSA for Metro trip	$100.00	
14/12/2020	427984	Payment for Authorised Development for FIMS Tuvalu ELR		$2,552.90
14/12/2020	427985	PMU PC and PO powerbills for the months of October and November 2020.		$302.32
14/12/2020	427986	Payment of PO cooking gas cylinder under her utility entitlement.		$47.06
15/12/2020	427987	Second payment of lap equipment and final payment of Quad bike		$18,441.45
15/12/2020	427988	Stationeries for PMU office for 2021.		$144.50
17/12/2020	CR000070	Over change of bank fee for payment to Taylor built limited	$41.63	
18/12/2020	427989	Payment for the installation cost of Kacific internet service provider dish for PMU Office		$1,672.95
18/12/2020	427990	Lunch catering cost for new observer training at TFD HQ		$330.00
18/12/2020	427991	Lunch catering cost for new observer training at TFD HQ		$660.00
18/12/2020	427992	Lunch catering cost for new observer training at TFD HQ		$660.00
18/12/2020	427993	Lunch catering cost for new observer training at TFD HQ		$330.00
18/12/2020	427994	Part payment of fee for new observer's trainer.		$402.58
18/12/2020	427995	Part payment of fee for new observer's trainer.		$402.58
18/12/2020	427996	PF contributions for part payment of 2 new observer trainers.		$230.00
18/12/2020	CR000071	Transfer credit	$745.00	
21/12/2020	427997	PAYE for part payment of 2 new observer trainers.		$64.84
22/12/2020	SC311220	Cost of new 50 lvs chq book		$5.00
23/12/2020	427998	Pay 26 salaries for PMU staffs from the period 14 - 31 Dec 2020 and monthly salary for Observer TA for the month December 2020		$9,710.12

23/12/2020	427999	PF contribution of Pay 26 for PMU staffs from the period 14 - 31 Dec 2020.		$1,573.20
23/12/2020	428000	PAYE of Pay 26 for PMU staffs from the period 14 - 31 Dec 2020 and Observer TA for the month of December.		$2,278.56
24/12/2020	1502201	Reimbursement of cost and bank charges for IT software purchased from Datec under the PROP RF monitored by GoT Treasury department.		$34,755.09
24/12/2020	1502202	Final 80% payment of contract price for providing financial assistance to the Project Accountant in reconciling withdrawals variances of the project.		$2,000.00
24/12/2020	1502203	Payment for completion of 'Phase 4 - Go Live & Expected Outcome' for TFD Coastal's MIS system.		$3,686.00
30/12/2020	CR000072	Over charge bank fee to Bitsolution	$43.00	
31/12/2020	SC311220	Service charge ledger fee		$16.80
Total			**$ 1,171,395.15**	**$ 792,421.62**
		IDA Balance MYOB (Opening + Withdrawals + Other deposits)		$ 1,171,395.15
		Less IDA Expenses (DLI + IDA SOE + IDA SOE1 + IDA SOE2 + IDA SS)		$ 792,421.62
		Net Income		$ 378,973.53
		Add IDA Unpresented Cheques (December 2019)		$ 1,560.00
		IDA Cash at Bank as at 31/12/2020		$ 380,533.53

TUVALU PACIFIC REGIONAL OCEANSCAPE PROGRAM

Tuvalu Fisheries Department

Ministry of Fisheries & Trade

Vaiaku, Funafuti

GENERAL JOURNAL

2020 EXPENDITURE BY SOURCE

Cheque #	Date	Description	Debit	Credit
PROP GEF Account: 01-983315-01				
01 January 2020		**Balance b/f**	**$ 95,080.84**	
29/01/2020	356463	Boat fuel for FCA patrols and reseraches		$564.00
6/02/2020	bank chr	Bank charge for GEF WA#13		$15.00
6/02/2020	CR000072	GEF WA#13 Deposit from WB	$63,418.92	
25/02/2020	356464	TFD internet connection for Jan & Feb to TTC		$3,210.00
16/03/2020	356465	TFD internet for Feb only to Speedcast		$5,070.28
31/03/2020	bank ch	Bank service charge ledger fee		$3.50
15/05/2020	CR000077	Reimbursement of GEF for paying TFD internet connections	$8,280.28	
30/06/2020	SC300620	National Bank of Tuvalu		$3.50
3/07/2020	356466	Fun & OI DC wages for June 15 - Jne 26 2020		$2,051.14
3/07/2020	356467	Fun & OI DC PF for June 15 - June 26 2020		$542.29
13/07/2020	356468	TFD internet connection for May & June 2020		$9,063.40
13/07/2020	356469	MYOB license		$601.84
15/07/2020	IE310720	Overpaid TRN 2444/20	$5.18	
16/07/2020	356470	Fun & OI DC wages for June 29 to July 12 2020		$2,344.16
16/07/2020	356471	Fun & OI DC PF for June 29 to July 12, 2020		$619.76
21/07/2020	CD000003	Reversal; 356456; 21/11/2019	$350.00	
23/07/2020	356472	PMU salary for Pay 15		$3,095.43
23/07/2020	356473	PMU PF for Pay 15		$1,057.93

23/07/2020	356474	PMU PAYE for Pay 15		$906.28
23/07/2020	356475	PMU office supplies from Tesae Trading.		$165.00
23/07/2020	CD000002	Reversal; 318492; 23/10/2018	$2,500.00	
30/07/2020	356476	Tea refreshment supplies for the Observer debriefer in-country training at Tuvalu Fisheries HQ.		$48.10
30/07/2020	356477	lunch catering cost to the FSC during the Observer debriefer in-country training at Tuvalu Fisheries HQ.		$290.00
30/07/2020	356478	Wages for Funafuti and Outer Island artisanal creel data collectors for the period of 13 July - 24 July, 2020.		$2,344.16
30/07/2020	356479	PF contribution for Funafuti and Outer Island artisanal creel data collectors for the period of 13 July - 24 July, 2020.		$619.76
30/07/2020	356480	Payment of 64 GB memory sticks for 3 PMU officers.		$135.00
30/07/2020	356481	Advertisement cost for O&D PFO non-concultant		$252.70
30/07/2020	356482	Payment of salary iro Mr. Manoi Kutan for the month of July, 2020.		$5,250.33
30/07/2020	356483	Payment of PAYE iro Mr. Manoi Kutan for the month of July, 2020.		$787.55
31/07/2020	CD000005	Reversal; 356428; 11/04/2019	$2,956.00	
1/08/2020	CD000007	Reversal; 161277; 14/06/2017	$10.00	
5/08/2020	356484	PMU office rent for the month of August 2020		$800.00
5/08/2020	356485	Nanumaga community Hall hire during the FRFSP Community Outreach Program on Funafuti.		$350.00
5/08/2020	356486	PMU staff salary for Pay 16 of 2020 FY.		$3,095.43
5/08/2020	356487	PMU staff PF Contribution for Pay 16 of 2020 FY.		$1,057.93
5/08/2020	356488	PMU staff PAYE for Pay 16 of 2020 FY.		$906.28
5/08/2020	356489	Catering cost during the SMC July monthly meeting at Tuvalu Fisheries HQ.		$250.00
12/08/2020	CR000064	Reimbursement of IDA payments paid by GEF	$27,763.20	
13/08/2020	356490	Wages for Funafuti and Outer Island artisanal creel data collectors for the period of 27 July - 9 August, 2020.		$2,344.16
13/08/2020	356491	PF contribution for Funafuti and Outer Island artisanal creel data collectors for the period of 27 July - 9 August, 2020.		$619.73
28/08/2020	356492	Wages for Funafuti and Outer Island artisanal creel data collectors for the period of August 10 - 21, 2020.		$2,344.16
28/08/2020	356493	PF contribution for Funafuti and Outer Island artisanal creel data collectors for the period of August 10 - 21, 2020.		$619.73
2/09/2020	356494	First 10% Payment of VHF radios for the FCA under the FRFSP package.		$79.80
2/09/2020	356495	First 20% payment of contract price for Coastal Quad Bike and trailer.		$5,050.72
11/09/2020	356496	OIDC wages for Pay 19 from period Aug 24 - Sep 4, 2020.		$1,758.12
11/09/2020	356497	OIDC PF for Pay 19 from period Aug 24 - Sep 4, 2020.		$464.80
15/09/2020	356498	Stationeries for the FRFSP community consultations on various locations on Funafuti.		$604.00
15/09/2020	356499	Venue hire of Tulakiga Falekaupule for the FRFSP consultation workshop with youths.		$100.00
15/09/2020	356500	Water bottles for the FRFSP consultation workshop at specific locations on Funafuti.		$350.00
15/09/2020	427801	Kiloga Fou hall hire for the FRFSP consultation with Funafuti Kaupule & FOFA members		$200.00
15/09/2020	427802	Hall hire of Nanutasi Falekaupule for the FRFSP consultation with Primary and Secondary Schools.		$225.00
15/09/2020	SC300920	New GEF Chq book		$10.00
23/09/2020	427803	Hire of sound system during the FCA meeting on 17-18 September, 2020.		$600.00

23/09/2020	427804	Catering cost during the FCA meeting with Funafuti Kaupule and FOFA members on 17/9/2020 at Kiloga Fou hall.		$690.00
23/09/2020	427805	Catering cost during the FCA meeting with Funafuti Kaupule and FOFA members on 17/9/2020 at Kiloga Fou hall.		$1,310.00
23/09/2020	427806	Catering cost during the FCA meeting with Primary and Secondary School pupils on 16/9/2020 at Nanutasi Falekaupule.		$690.00
23/09/2020	427807	Catering cost during the FCA meeting with Primary and Secondary School pupils on 16/9/2020 at Nanutasi Falekaupule.		$1,310.00
23/09/2020	427808	Catering cost during the FCA meeting with Youths on 18/9/2020 at Tulakiga Falekaupule.		$690.00
23/09/2020	427809	Catering cost during the FCA meeting with Youths on 18/9/2020 at Tulakiga Falekaupule.		$1,310.00
23/09/2020	427810	30% payment of contract price for Drone spare parts from Airborne Drones (Pty) Ltd.		$6,323.36
23/09/2020	427811	80% Payment of contract price for FCA ICT equipment from Tesae Trading (laptop/laser printer/vhf radio set)		$4,700.00
24/09/2020	427812	OIDC wages for Pay 20		$2,344.16
24/09/2020	427813	OIDC PF for Pay 20		$619.76
28/09/2020	427814	Folding table from JY Store for Coastals creel & survey program.		$1,272.00
28/09/2020	427815	10% contract price for weighing scales for the Coastal's creel & survey program		$359.20
28/09/2020	427816	Reimbursement of IDA account for undertaking GEF payments.		$2,864.48
29/09/2020	427817	Payment of outboard motor petrol for FCA monitoring and survey activity		$290.14
29/09/2020	427818	Payment of lunch refreshment for FCA monitoring and survey activity		$120.00
30/09/2020	427819	Reimbursement of PROP Revolving Fund		$64,962.67
30/09/2020	SC300920	NBT service charge ledger fee	$	7.65
31/12/2020	SC311220	Service charge ledger fee	$	3.50
Total			**$ 200,364.42**	**$ 150,737.89**

GEF Balance MYOB (Opening + Withdrawals + Other deposits)	$	200,364.42
Less GEF Expenses (GEF)	$	150,737.89
Net Income	$	49,626.53
Add GEF Unpresented Cheques (December 2019)	$	-
GEF Cash at Bank as at 31/12/2020	$	49,626.53