



**PACIFIC ISLANDS  
FORUM SECRETARIAT**

**FINANCIAL STATEMENTS**

**For the year ended  
31 December 2020**



## The Leaders' Vision

*Our Pacific Vision* is for a region of peace, harmony, security, social inclusion, and prosperity, so that all Pacific people can lead free, healthy, and productive lives.

### *Values*

**We value** and depend upon the integrity of our vast ocean and our island resources.

**We treasure** the diversity and heritage of the Pacific and seek an inclusive future in which cultures, traditions and religious beliefs are valued, honoured and developed.

**We embrace** good governance, the full observance of democratic values, the rule of law, the defence and promotion of all human rights, gender equality, and commitment to just societies.

**We seek** peaceful, safe, and stable communities and countries, ensuring full security and wellbeing for the peoples of the Pacific.

**We support** full inclusivity, equity and equality for all people of the Pacific.

**We strive** for effective, open and honest relationships and inclusive and enduring partnerships—based on mutual accountability and respect—with each other, within our sub-regions, within our region, and beyond.

**These Pacific regional values** will guide all our policy-making and implementation.

### *Our principal objectives are:*

- Sustainable development that combines economic, social and cultural development in ways that improve livelihoods and well-being and use the environment sustainably;
- Economic growth that is inclusive and equitable;
- Strengthened governance, legal, financial and administrative systems; and
- Security that ensures stable, safe human, environmental and political conditions for all.

*Framework for Pacific Regionalism*



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## **Secretary General's Statement**

I am pleased to present the Secretariat's financial statements and independent auditors' report for the year ended 31 December 2020.

During the year, we expended FJD18.1m from General Fund and FJD12.5m from Trust Fund, while our total cash and investment holdings at year end amounted to FJD38.0m.

I remain conscious of the responsibility entrusted to the Secretariat by Members of the Pacific Islands Forum, and by our development partners, to manage such a substantial level of funding. I therefore reaffirm our commitment to ensure that these financial statements provide an accountable and transparent summary of the Secretariat's financial activities for the 2020 financial year.

In my opinion:

- (a) the accompanying General fund statement of comprehensive income is drawn up so as to give a true and fair view of the results of the Secretariat for the year ended 31 December 2020;
- (b) the accompanying statement of financial position is drawn up so as to give a true and fair view of the state of the Secretariat's affairs as at 31 December 2020;
- (c) the accompanying statement of changes in funds is drawn up so as to give a true and fair view of the movement in funds of the Secretariat for the year ended 31 December 2020; and
- (d) the accompanying statement of cash flows is drawn up so as to give a true and fair view of the cash flows of the Secretariat for the year ended 31 December 2020.

The continuous impact of COVID-19 on our overall operations gave the Secretariat an opportunity to review, re-design and re-prioritise work programmes while ensuring delivery on Leaders' and Ministers' priorities. As Fiji recorded its first COVID-19 case on the 19 March 2020, the Secretariat went into a period of lockdown from 20 March to 29 June 2020, where majority of the staff moved to remote working modalities and an increasing number of meetings held virtually. The operational expenditure of the whole Secretariat was reviewed, taking into consideration the ongoing impact of COVID-19. This review resulted in a 12.7% reduction in total expenditure recorded for 2020 compared to 2019 levels emanating from reductions in travel, workshops, and meeting costs, while capitalising on the critical role that technology offers, as borders remain closed. As we continue to deliver work programmes, the Secretariat believes it has sufficient financial resources at this time to continue its operations for the foreseeable future and it will continue to assess the impact of COVID-19 and challenges on the Secretariat's work programme into the future years.

Dated at Suva this 21 day of May 2021

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**Meg Taylor, DBE**  
Secretary General



## Independent Auditor's Report

To the Members of Pacific Islands Forum Secretariat

### **Report on the audit of the financial statements**

#### *Opinion*

We have audited the accompanying financial statements of Pacific Islands Forum Secretariat (the 'Secretariat'), which comprise the statement of financial position as at 31 December 2020, and the general fund statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Secretariat as at 31 December 2020, and of its financial performance and cash flows for the year then ended in accordance with International Financial Reporting Standards.

#### *Basis for Opinion*

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### *Independence*

We are independent of the Secretariat in accordance with the ethical requirements of the International Ethics Standards Board for Accountant's Code of Ethics for Professional Accountants (IESBA Code) that are relevant to our audit of the financial statements in Fiji, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

#### *Other information*

Members and management are responsible for the other information. The other information comprises the information included in the Secretariat's Annual Report for the year ended 31 December 2020 (but does not include the financial statements and our auditor's report thereon).

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard, except that not all other information was available to us at the date of our signing.

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*PricewaterhouseCoopers, Level 8 Civic Tower, 272 Victoria Parade, Suva, Fiji.  
GPO Box 200, Suva, Fiji.  
T: (679)3313955 / 3315199, F: (679) 3300947*



### *Responsibilities of Members and Management for the Financial Statements*

Members and management are responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards and for such internal control as the members and management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members and management are responsible for assessing the Secretariat's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the members and management either intend to liquidate the Secretariat or to cease operations, or have no realistic alternative but to do so.

The members and management are responsible for overseeing the Secretariat's financial reporting process.

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the ISAs 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 the financial statements.

As part of an audit in accordance with the ISAs, we exercise professional judgement 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 our 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 the Secretariat's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members and management.
- Conclude on the appropriateness of the members and managements use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Secretariat's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Secretariat to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with members and management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Restriction on Use**

This report is made solely to the Secretariat's Members, as a body. Our audit work has been undertaken so that we might state to the Members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Secretariat and the Members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in blue ink that reads 'PricewaterhouseCoopers'.

**PricewaterhouseCoopers**  
**Chartered Accountants**

A handwritten signature in blue ink, appearing to be 'Kaushick Chandra'.

**Kaushick Chandra**

**27 May 2021**  
**Suva, Fiji**



**General Fund Statement of Comprehensive Income  
For the Year Ended 31 December 2020**

	Note	2020 FJD	2019 FJD
<b>Income</b>			
Contributions from Members	3	6,675,655	5,881,073
Interest income		74,271	267,258
Recoveries income		1,831,400	1,706,000
Administration fees received		1,042,849	1,045,651
Other income	4	10,713,128	10,780,196
		<u>20,337,303</u>	<u>19,680,178</u>
<b>Expenditure</b>			
Economic Governance	5(a)	3,363,865	4,153,832
Political Governance and Security	5(b)	2,693,436	2,995,913
Strategic Partnerships and Coordination	5(c)	2,012,339	2,642,635
Corporate Services	5(d)	6,936,854	6,936,204
Management of the Secretariat	5(e)	3,493,433	3,716,391
		<u>18,499,927</u>	<u>20,444,975</u>
Net foreign exchange loss	2v	-	(356,708)
Surplus of income over expenditure		<u>1,837,376</u>	<u>(1,121,505)</u>

This statement is to be read in conjunction with the accompanying notes to and forming part of the financial statements set out on pages 9 to 36.





**Statement of Financial Position  
As at 31 December 2020**

	Note	2020 FJD	2019 FJD
<b>Current assets</b>			
Cash and cash equivalents	6	35,428,086	27,372,204
Other financial assets at amortised cost	7	2,593,348	2,477,893
Inventories	8	7,998	9,732
Receivables - Members	9	417,405	131,993
Other receivables and prepayments	10	548,487	494,074
<b>Total current assets</b>		<u>38,995,324</u>	<u>30,485,896</u>
<b>Non-current assets</b>			
Property, plant and equipment	11	5,610,563	5,308,243
Right-of-use asset	13(a)	355,941	461,974
Intangible assets	12	133,893	-
<b>Total non-current assets</b>		<u>6,100,397</u>	<u>5,770,217</u>
<b>Total assets</b>		<u>45,095,721</u>	<u>36,256,113</u>
<b>Current liabilities</b>			
Current payables and accruals	14	2,227,263	2,300,927
Lease liabilities	13(b)	106,556	102,093
Provisions	15	301,043	301,043
Contributions received in advance - Trust Fund	16	28,708,587	16,752,098
Deferred Income - General Fund	17	274,564	4,804,805
<b>Total current liabilities</b>		<u>31,618,013</u>	<u>24,260,966</u>
<b>Non-current liabilities</b>			
Lease liabilities	13(b)	261,542	368,098
<b>Total non-current liabilities</b>		<u>261,542</u>	<u>368,098</u>
<b>Total Liabilities</b>		<u>31,879,555</u>	<u>24,629,064</u>
<b>Net assets</b>		<u>13,216,166</u>	<u>11,627,049</u>
<b>Accumulated and reserve funds</b>			
General fund		9,540,128	9,355,533
Exchange translation reserve		-	(985,316)
Capital reserve		2,251,860	2,500,119
Special fund reserve		1,424,178	756,713
<b>Total accumulated and reserve funds</b>		<u>13,216,166</u>	<u>11,627,049</u>

For the Pacific Islands Forum Secretariat,

**Meg Taylor, DBE**  
**Secretary General**

**Apaitia Veigo**  
**Director Operations**

This statement is to be read in conjunction with the accompanying notes to and forming part of the financial statements set out on pages 9 to 36.



**Statement of Changes in Funds  
For the Year Ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
<b>General Fund</b>		
Balance at the beginning of the year	9,355,533	10,877,043
Surplus/(deficit) of income over expenditure	1,837,376	(1,121,505)
Transfer to Exchange Translation Reserve	-	356,708
Transfer to close Exchange Translation Reserve	(985,316)	-
Transfer to Special Fund Reserve	(667,465)	(756,713)
Balance at the end of the year	<u>9,540,128</u>	<u>9,355,533</u>
<b>Exchange Translation Reserve</b>		
Balance at the beginning of the year	(985,316)	(628,608)
Transfer to General Fund	-	(356,708)
Transfer to close Exchange Translation Reserve *	2v 985,316	-
Balance at the end of the year	<u>-</u>	<u>(985,316)</u>
<b>Capital Reserve</b>		
Balance at the beginning of the year	2,500,119	4,145,562
Purchase of Trust Fund assets	16,686	26,002
Reversal of leasehold land revaluation (refer note 11)	-	(1,393,472)
Depreciation on revalued assets and PPE used for Projects	(264,945)	(277,973)
Balance at the end of the year	<u>2,251,860</u>	<u>2,500,119</u>
<b>Special Fund Reserve</b>		
Balance at the beginning of the year	756,713	-
Transfer from General Fund	667,465	756,713
Balance at the end of the year	<u>1,424,178</u>	<u>756,713</u>

This statement is to be read in conjunction with the accompanying notes to and forming part of the financial statements set out on pages 9 to 36.



**Statement of Cash Flows**  
**For the year ended 31 December 2020**

	<b>Note</b>	<b>2020</b> <b>FJD</b>	<b>2019</b> <b>FJD</b>
<b>Cash flow from operating activities</b>			
Contributions from members and donors		12,432,521	21,897,774
Trust Fund income		23,686,648	17,016,436
Programme and project costs		(12,228,604)	(19,611,277)
Other operational costs		(14,645,986)	(18,290,419)
Interest received		88,594	287,128
Interest on leases		(24,545)	(28,821)
Rental income		207,277	226,213
<b>Net cash flow generated from operating activities</b>		<u>9,515,905</u>	<u>1,497,034</u>
<b>Cash flow from investing activities</b>			
Proceed from disposal of property, plant and equipment		16,357	2,278
Payments for property, plant and equipment		(1,110,942)	(1,315,042)
Movement in other financial asset at amortised cost		<u>(115,455)</u>	<u>1,391,980</u>
<b>Net cash flow (used in)/ generated from investing activities</b>		<u>(1,210,040)</u>	<u>79,216</u>
<b>Cash flows from financing activities</b>			
Repayment of principal lease liability		<u>(102,092)</u>	<u>(97,816)</u>
<b>Net cash flow used in financing activities</b>		<u>(102,092)</u>	<u>(97,816)</u>
<b>Effect on exchange rate changes</b>		(147,891)	(422,500)
<b>Net increase in cash held</b>		8,055,882	1,055,935
Cash and cash equivalents at the beginning of the year		<u>27,372,204</u>	<u>26,316,269</u>
<b>Cash and cash equivalents at the end of the year</b>	6	<u>35,428,086</u>	<u>27,372,204</u>

This statement is to be read in conjunction with the accompanying notes to and forming part of the financial statements set out on pages 9 to 36.



## **Notes to the Financial Statements For the Year Ended 31 December 2020**

### **1. Reporting entity**

The Pacific Islands Forum Secretariat (“the Secretariat”) is domiciled in Fiji. The address of the Secretariat’s registered office is Ratu Sukuna Road, Suva. The Secretariat is an international organisation established by treaty, signed and ratified by the governments of the eighteen member countries.

The principal activity of the Secretariat during the course of the financial year was to facilitate, develop and maintain cooperation and consultation between member governments on economic development, trade, energy, legal, political, security and such other matters as the Pacific Islands Forum may direct. There were no significant changes in the nature of this activity during the year.

### **2. Statement of significant accounting policies**

The significant policies, which have been adopted in the preparation of these financial statements, are noted below. Certain comparative amounts have been reclassified or disaggregated to conform with the current year’s presentation.

#### **New standards**

A number of new standards and amendments to standards and interpretations are effective for annual periods beginning after 1 January 2020 and have not been applied in preparing these financial statements. The company is yet to assess the impact of these standards and intends to adopt the standards no later than the accounting period in which the standards become effective.

<b>Title</b>	<b>Key Requirements</b>	<b>Effective Date</b>
COVID-19-related Rent Concessions-Amendments to IFRS 16	As a result of the COVID-19 pandemic, rent concessions have been granted to lessees. Such concessions might take a variety of forms, including payment holidays and deferral of lease payments. In May 2020, the IASB made an amendment to IFRS 16 Leases which provides lessees with an option to treat qualifying rent concessions in the same way as they would if they were not lease modifications. In many cases, this will result in accounting for the concessions as variable lease payments in the period in which they are granted. Entities applying the practical expedients must disclose this fact, whether the expedient has been applied to all qualifying rent concessions or, if not, information about the nature of the contracts to which it has been applied, as well as the amount recognised in profit or loss arising from the rent concessions.	1 June 2020



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 2. Statement of significant accounting policies (continued)

#### New Standards (continued)

Classification of Liabilities as Current or Non-current- Amendments to IAS 1	<p>The narrow-scope amendments to IAS 1 Presentation of Financial Statements clarify that liabilities are classified as either current or non-current, depending on the rights that exist at the end of the reporting period. Classification is unaffected by the expectations of the entity or events after the reporting date (e.g. the receipt of a waiver or a breach of covenant). The amendments also clarify what IAS 1 means when it refers to the ‘settlement’ of a liability.</p> <p>The amendments could affect the classification of liabilities, particularly for entities that previously considered management’s intentions to determine classification and for some liabilities that can be converted into equity. They must be applied retrospectively in accordance with the normal requirements in IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors. In May 2020, the IASB issued an Exposure Draft proposing to defer the effective date of the amendments to 1 January 2023.</p>	1 January 2022 [possibly deferred to 1 January 2023]
Property, Plant and Equipment: Proceeds before intended use - Amendments to IAS 16	<p>The amendment to IAS 16 Property, Plant and Equipment (PP&amp;E) prohibits an entity from deducting from the cost of an item of PP&amp;E any proceeds received from selling items produced while the entity is preparing the asset for its intended use. It also clarifies that an entity is ‘testing whether the asset is functioning properly’ when it assesses the technical and physical performance of the asset. The financial performance of the asset is not relevant to this assessment.</p> <p>Entities must disclose separately the amounts of proceeds and costs relating to items produced that are not an output of the entity’s ordinary activities.</p>	1 January 2022
Onerous Contracts- Cost of Fulfilling a Contract Amendments to IAS 37	<p>The amendment to IAS 37 clarifies that the direct costs of fulfilling a contract include both the incremental costs of fulfilling the contract and an allocation of other costs directly related to fulfilling contracts. Before recognising a separate provision for an onerous contract, the entity recognises any impairment loss that has occurred on assets used in fulfilling the contract.</p>	1 January 2022
Annual Improvements to IFRS Standards 2018–2020	<p>The following improvements were finalised in May 2020:</p> <ul style="list-style-type: none"> <li>• IFRS 9 <i>Financial Instruments</i> – clarifies which fees should be included in the 10% test for derecognition of financial liabilities.</li> <li>• IFRS 16 <i>Leases</i> – amendment of illustrative example 13 to remove the illustration of payments from the lessor relating to leasehold improvements, to remove any confusion about the treatment of lease incentives.</li> </ul>	1 January 2022



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 2. Statement of significant accounting policies (continued)

#### (a) Statement of compliance

The financial statements of the Secretariat have been drawn up in accordance with International Financial Reporting Standards (“IFRS”) adopted by the International Accounting Standards Board and the provisions of the Financial Regulations of the Secretariat.

The financial statements were authorised for issue by the Secretary General on 21 May 2021.

#### (b) COVID-19 impact and going concern

With the unprecedented situation brought about by the COVID-19 pandemic, the Pacific region is faced with a health crisis, an economic crisis and the ongoing climate crisis. Given the current economic situation of the Member States, the Secretariat's resources have been reviewed, re-prioritised and work programmes streamlined of its working modalities to ensure that it continues to support its Member States in progressing and achieving the collective regional agenda.

In response to the uncertainty around economic recovery, the Secretariat put through a proposal in the 2021 budget for a 30% discount on assessed membership contributions for the years 2021 to 2023, to cushion the impacts of the pandemic. This proposal was approved by FOC in its meeting on 10<sup>th</sup> December 2020.

The Secretariat continues to explore, facilitate and expedite transition to more innovative modalities of work, including building on digital capacities and technologies to progress its regional priorities.

Despite the challenges of COVID-19, the Secretariat's experiences as an organisation in 2020 have formed the development of the 2021-2023 budget and work programme which will see the Secretariat operating with a reduced expenditure budget in line with the projected reductions in revenue from Assessed Membership Contributions.

With the streamlined work programmes, the Secretariat believes it has sufficient financial resources at this time to continue in operational existence for the foreseeable future and it will continue to assess the impact of COVID-19 and challenges on the Secretariat's work programme into the future years.

#### (c) Basis of measurement

The financial statements have been prepared on the basis of historical costs and do not take into account changing money values or current valuations of non-current assets. The accounting policies have been consistently applied and, except where there is a change in the accounting policy, are consistent with those of the prior years.

#### (d) Fund accounting

The Secretariat has adopted fund accounting system for individual grants or donations for specified projects, the Secretariat has adopted a fund accounting system. Accordingly, it is necessary to establish a separate fund to record the amount received, expenditure incurred and the net balance of the funds available to be carried forward into the next financial period. The identification of funds is maintained within the accounting system thus providing the necessary control to ensure that each fund is used only for the purpose for which funds are received.



## **Notes to the Financial Statements For the Year Ended 31 December 2020**

### **2. Statement of significant accounting policies (continued)**

#### **(e) Functional and presentation currency**

The financial statements are presented in Fiji dollars, rounded to the nearest dollar.

#### **(f) Use of estimates and judgements**

The preparation of the financial statements in conformity with IFRS requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Information about critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is included in the following notes:

Note 2(h) – Property, plant and equipment

Note 2(i) – Intangible assets

Note 2(u) – Leases

Note 2(p) – Receivables

#### **(g) Foreign currency transactions**

Transactions in foreign currencies are translated into Fiji dollars at exchange rates at the dates of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are translated into Fiji dollars at the exchange rate at that date. The foreign currency gains or losses on translation are recognised in profit or loss.

#### **(h) Property, plant and equipment**

##### Recognition and measurement

Property, plant and equipment purchased from the General Fund are stated at cost less accumulated depreciation and any impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials and direct labour, any other costs directly attributable to bringing the assets to a working condition for their intended use, the costs of dismantling and removing the items and restoring the site on which they are located and capitalised borrowing costs. Purchased software that is integral to the functionality of the related equipment is capitalised as part of that equipment.

When parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Property, plant and equipment purchased from the Trust Fund are expensed at the time of purchase. These assets, together with donated assets, are capitalised with the corresponding credit reflected in the Capital Reserve.

All additions are at VAT inclusive prices.



## **Notes to the Financial Statements For the Year Ended 31 December 2020**

### **2. Statement of significant accounting policies (continued)**

#### **(h) Property, plant and equipment (continued)**

When assets are retired or otherwise disposed of, the related cost and accumulated depreciation is removed from the accounts and any resultant profit or loss is taken to the General Fund statement of profit or loss.

For donated assets and assets previously expensed in Contributions Received in Advance – Trust Fund (note 16), a transfer is also made from the Capital Reserve which exactly matches the net cost of donated or trust fund assets disposed of during the period. Gains or losses from the sale of donated or trust funded assets are credited as income or debited as expenditure in the General Fund statement of profit or loss.

Gains and losses on disposal of an item of property, plant and equipment are determined by comparing the proceeds from disposal with the carrying amount of property, plant and equipment.

#### Subsequent expenditure

The cost of replacing part of an item of property, plant and equipment is recognised in the carrying amount of the item if it is probable that the future economic benefit embodied within the part will flow to the Secretariat and its cost can be measured reliably. The cost of the day-to-day servicing of plant and equipment is recognised in statement of profit or loss as incurred.

#### Depreciation

In order to ensure neutrality of donated assets and assets previously expensed in Contributions Received in Advance – Trust Fund (note 16), a transfer is made from the Capital Reserve – benefit realised from donated/trust fund assets – that exactly offsets the depreciation of those assets.

Depreciation is provided on a straight-line basis on all property, plant and equipment other than freehold land, at rates calculated to allocate the assets' cost or valuation less estimated residual value, over their estimated useful lives.

Major depreciation periods are:

Buildings	40 years
Equipment	3 – 5 years
Furniture and fittings	3 – 5 years
Motor vehicles	4 years

Depreciation methods, useful lives and residual values are reviewed at each financial year-end and adjusted if appropriate.





## Notes to the Financial Statements For the Year Ended 31 December 2020

### 2. Statement of significant accounting policies (continued)

#### (i) Intangible assets

##### *IT software*

IT software which is purchased, developed, or implemented, is recorded at historical cost and is amortised over its estimated useful life. The rates used are:

Computer software	10%
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#### (j) Revenue recognition

Revenue is measured based on the consideration specified in a contract with a customer. The Secretariat recognises revenue when it transfers control over a product or service to a customer. Revenue is presented net of value added tax, rebates and discounts.

Revenue is recognised in the financial statements for the major activities as follows:

Revenue type	Nature, timing of satisfaction of performance obligations and significant payment terms
Contribution from members	This represents contribution received from the member countries. These funds are used by the Secretariat in delivering on its principal activities. Contribution from members are recognised on an annual accrual basis and the performance obligations are satisfied over time. Revenue is measured at the transaction price (membership contributions) agreed under the membership agreement.  Any membership contribution received in advance of the year in which the contributions fall due is treated as “Deferred Income – General Fund”.
Interest income	Interest income represents interest income earned on the term deposits based on the maturity and the interest rate and is recognised as income as it is accrued.
Recoveries income	This relates to the overhead recoveries which are recognised as income in the General Fund statement of profit or loss and an expense in Contributions Received in advance – Trust Fund (note 16). Recoveries income is recognised over time as the projects are carried out and the performance obligations are satisfied.  Revenue is measured at the fixed transaction price (overhead rate as per the Secretariat’s management’s discretion).
Administration fees received	This relates to the fees received by the Secretariat for administering projects, which are recognised as income in the General Fund statement of profit or loss and an expense in Contributions Received in advance – Trust Fund (note 16). Administration fees are recognised over time as the performance obligation are satisfied.  Revenue is measured at the transaction price (administration fees rates) as agreed under the donor agreements.



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 2. Statement of significant accounting policies (continued)

#### (j) Revenue recognition (continued)

Other income	<p>Other income represents income earned from voluntary contribution from member countries, rental of premises, donor reimbursements, hire of conferences, gain/loss from disposal of property, plant and equipment and other miscellaneous income.</p> <p>Other income is recognised on receipt except where a department of the Secretariat has arranged for a Secretariat invoice to be raised to a third party; the revenue associated with these invoices is recognised when the goods/services have been provided.</p> <p>Revenue is measured at the transaction prices (voluntary contributions, rental rates and prices) agreed under the membership agreements, lease agreements and the Secretariats price manual respectively. Payment terms is 30 days.</p>
Donor funds	<p><i>General Fund</i> Revenue is measured at the transaction prices (donor grants) agreed under the donor agreements.</p> <p><i>Trust Fund</i> Donor funds received with specific end purpose are recognised as revenue when the conditions attached to the funding have been met and performance obligation satisfied. Until those conditions are met, receipts of donor funding are accounted for as “Contributions Received in Advance” and recognised as a liability. Donor funds expenses incurred are recognised in statement of profit or loss on a systematic basis in the same periods in which the income is recognised.</p>

#### (k) Expenses

Expenses are recognised on when the service is performed.

#### (l) Income tax

The Secretariat is exempt from income tax by virtue of Article XI of the Agreement Establishing the Secretariat, which is signed and ratified by the Fiji Government, and Section 6(1) of the Diplomatic Privileges and immunities Act 1971.

#### (m) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at bank and short-term deposits with original terms of three months or less.

Bank overdrafts that are repayable on demand and form an integral part of the Secretariat’s cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.



## **Notes to the Financial Statements For the Year Ended 31 December 2020**

### **2. Statement of significant accounting policies (continued)**

#### **(n) Other financial asset at amortised cost**

Other financials asset at amortised cost comprises of term deposits with original terms greater than three months and are measured at amortised cost using the effective interest method.

#### **(o) Inventories**

Inventories are measured at the lower of cost and net realisable value. The cost of inventories is based on the weighted average principle, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition.

Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses.

#### **(p) Receivables**

Receivables, including Member contributions are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less allowance for impairment losses.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, significant difficulties of the debtor and default or delinquency in payments.

Impairment losses on receivables are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against same line item.

#### **(q) Other receivables**

Other receivables including prepayments, interest receivable, sundry debtors and recoverable expenditure are initially recognised at fair value.

#### **(r) Employee entitlements**

##### *Short-term benefits*

Short-term employee benefits comprising of annual leave and entitlement to Fiji National Provident Fund are measured on an undiscounted basis and are expensed as the related service is provided.

#### **(s) Payables**

Commitments at year end include commitments for goods supplied and services rendered during the year, and any other commitments entered into or liability incurred but not discharged, at the close of the year.



## **Notes to the Financial Statements For the Year Ended 31 December 2020**

### **2. Statement of significant accounting policies (continued)**

#### **(t) Impairment**

The carrying amounts of the Secretariat's assets are reviewed at each balance sheet date, to determine whether there is an indication of impairment. If any such indication exists, the assets' recoverable amounts are estimated at each balance date. An impairment loss is recognised whenever the carrying amount of an asset or its cash generating amount exceeds its recoverable amount. All impairment losses are recognised in the statement of profit or loss.

#### **(u) Leases**

##### **As a lessee**

The Secretariat recognises a right-of-use asset and a lease liability at the operating lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain re-measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Secretariat's incremental borrowing rate. Generally, the Secretariat uses its incremental borrowing rate as the discount rate.

Assets and liabilities arising from a lease are initially measured on a present value basis.

Lease liabilities include the net present value of the following lease payments:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable
- variable lease payment that are based on an index or a rate
- the exercise price of a purchase option if the lessee is reasonably certain to exercise that option, and
- payments of penalties for terminating the lease, if the lease term reflects the lessee exercising that option.

The Secretariat does not have leases which contain the amounts expected to be payable by the lessee under residual value guarantees.



## **Notes to the Financial Statements For the Year Ended 31 December 2020**

### **2. Statement of significant accounting policies (continued)** **(u) Leases (continued)**

#### **As a lessee (continued)**

The lease payments are discounted using the interest rate implicit in the lease, if that rate can be determined, or the Secretariat's incremental borrowing rate. Right-of-use assets are measured at cost comprising the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- Restoration costs.

Payments associated with short-term leases and leases of low-value assets are recognised on a straight-line basis as an expense in profit or loss. Short-term leases are leases with a lease term of 12 months or less.

Cash payments for the principal portion of the lease liabilities are presented as cash flows from financing activities. Cash payments for the interest portion are presented as cash flows from operating activities, consistent with presentation of other interest payments. Short-term lease payments, payments for leases of low-value assets and variable lease payments that are not included in the measurement of the lease liabilities are presented as cash flows from operating activities.

Critical judgements in determining rates for discounting future lease payments. Management applied judgment in selecting an appropriate rate to discount the remaining future lease payments when determining lease liabilities under IFRS 16.

### **(v) Exchange Translation Reserves**

Exchange Translation Reserve in accordance with the Schedule to the Finance Regulation, is the portion of the General Reserve that relates to consolidated unrealised foreign exchange gains or losses to separately account for foreign exchange movements from operation. This reserve is restricted to genuine foreign exchange gains or losses on transactions, projects and bank balances. The levels of the Reserve is reviewed annually as part of the budget preparation with the transfer of funds from the General Reserves to cover any project shortfalls. With the approval from Forum Officials Committee meeting in 2020, the exchange translation reserve has been closed and the balance from 2019 transferred to General Fund.

### **(w) Special Fund Reserve**

A Special Fund Reserve was setup in 2019 to quarantine net administrative fees or net management fees received on or after 1 January 2019 after offsetting project costs incurred directly in relation to administering of funds. These direct costs include the positions of staff directly required to carry out Extra Budget work in Corporate Services and will include any other cost of management of Trust Fund deemed appropriate by the Secretariat. The net administrative fee or net management fees would be carried into the General Fund Reserve and then transferred to Special Reserves.



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 2. Statement of significant accounting policies (continued)

#### (x) Financial instruments *Financial assets*

##### (i) *Classification*

The Secretariat classifies its financial assets in the following measurement categories: those to be measured subsequently at fair value (either through profit or loss or through OCI), and those to be measured at amortised cost.

The classification depends on the Secretariat's business model for managing the financial statements and the contractual terms of the cash flows.

The Secretariat's financial assets measured at cost consist of cash and cash equivalents, held to maturity investments, receivables from members and other receivables.

##### (ii) *Recognition and measurement*

Regular purchases and sales of financial assets are recognised on trade-date – the date on which the Secretariat commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from them have expired or where they have been transferred and the Secretariat has also transferred substantially all risks and rewards of ownership.

A financial asset is measured at amortised cost if it meets both of the following conditions and is not designated as at fair value through profit or loss:

- it is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

##### (iii) *Impairment of financial assets*

The Secretariat assesses on a forward looking basis the expected credit losses associated with its financial assets measured at amortised cost. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

#### ***Financial liabilities***

##### (i) *Classification and subsequent measurement*

In both the current and prior period, financial liabilities are classified as subsequently measured at amortised costs, except for:

- Financial liabilities arising from the transfer of financial assets which did not qualify for de-recognition, whereby a financial liability is recognised for the consideration received for the transfer. In subsequent periods, the Secretariat recognises any expense incurred on the financial liability; and
- Financial guarantee contracts and loan commitments.



**Notes to the Financial Statements  
For the Year Ended 31 December 2020**

**2. Statement of significant accounting policies (continued)**

**(x) Financial instruments (continued)**

***Financial liabilities (continued)***

**(ii) *De-recognition***

Financial liabilities are derecognised when they are extinguished (i.e. when the obligation specified in the contract is discharged, cancelled or expired). The Secretariat also derecognises a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability based on the modified terms is recognised at fair value. On de-recognition of a financial liability, the difference between the carrying amount extinguished and the consideration paid (including any non-cash assets transferred or liabilities assumed) is recognised in profit or loss.



**Notes to the Financial Statements**  
**For the Year Ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
<b>3. Contributions from Members – General Fund</b>		
Australia	1,872,788	1,872,788
Cook Islands	89,037	64,806
Federated States of Micronesia	89,037	64,806
Fiji	247,703	180,291
French Polynesia	253,278	184,350
Kiribati	89,037	64,806
Nauru	89,037	64,806
New Caledonia	317,035	230,755
New Zealand	1,872,788	1,872,788
Niue	89,037	64,806
Palau	89,037	64,806
Papua New Guinea	606,690	441,581
Republic of Marshall Islands	89,037	64,806
Samoa	188,028	136,857
Solomon Islands	182,534	132,858
Tonga	177,388	129,112
Tuvalu	89,037	64,806
Vanuatu	187,787	136,681
Tokelau (Associate)	28,670	22,282
Wallis and Futuna (Associate)	28,670	22,282
	<u>6,675,655</u>	<u>5,881,073</u>
<b>4. Other income – General Fund</b>		
Rent received	197,550	198,176
Other income	37,592	35,454
Voluntary contributions	<u>10,477,986</u>	<u>10,546,566</u>
	<u>10,713,128</u>	<u>10,780,196</u>

The voluntary contributions comprise of the contributions from Australia and New Zealand.





**Notes to the Financial Statements  
For the Year Ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
<b>5. General Fund – Expenditure</b>		
<b>5 (a) Economic Governance</b>		
Salary and ancillary costs	2,783,916	2,748,415
Operational costs	363,173	623,456
Duty travel and Meeting Costs	41,418	639,961
Recoveries	175,320	142,000
Bad debts	38	-
	<u>3,363,865</u>	<u>4,153,832</u>
<b>5 (b) Political Governance and Security</b>		
Salary and ancillary costs	1,812,742	1,598,322
Operational costs	483,516	248,672
Duty travel and meeting costs	151,078	982,619
Recoveries	246,100	166,300
	<u>2,693,436</u>	<u>2,995,913</u>
<b>5 (c) Strategic Partnerships and Coordination</b>		
Salary and ancillary costs	1,634,096	1,584,469
Operational costs	82,300	141,626
Duty travel	60,943	618,340
Recoveries	235,000	298,200
	<u>2,012,339</u>	<u>2,642,635</u>
<b>5 (d) Corporate Services</b>		
Salary and ancillary costs	2,938,652	3,084,698
Operational costs	2,350,527	2,379,260
Duty travel and meeting costs	107,484	297,028
External audit fees	35,970	32,558
Depreciation and amortisation	528,331	446,060
Impairment loss	308,790	-
Recoveries	667,100	696,600
	<u>6,936,854</u>	<u>6,936,204</u>
<b>5 (e) Management of the Secretariat</b>		
Salary and ancillary costs	3,110,248	2,983,073
Operational costs	55,720	115,792
Duty travel and meeting costs	60,971	398,126
Impairment loss	12,594	-
Recoveries	253,900	219,400
	<u>3,493,433</u>	<u>3,716,391</u>



**Notes to the Financial Statements  
For the Year Ended 31 December 2020**

	<b>2020 FJD</b>	<b>2019 FJD</b>
<b>6. Cash and cash equivalents</b>		
<b>Bank balances</b>		
Operating accounts – FJD	1,256,191	1,018,196
Operating accounts – AUD	1,170,440	2,089,785
Operating accounts – EURO	239,844	26,405
Operating accounts – NZD	2,032,235	5,856,853
Operating accounts – USD	9,632,653	5,266,072
PIFS Scholarship Fund bank account – FJD	2,714,332	2,052,438
Hub & Spoke bank account – FJD	44,652	56,992
PITAP bank account – EURO	877,621	862,542
Human Rights bank account – EURO	22,535	21,752
Support to RAO bank account – EURO	455,792	325,017
NSA Program bank account – EURO	1,592,925	1,428,888
World Bank PREP Program bank account – FJD	10,278	48,815
Green Climate Fund bank account – USD	86,139	110,333
TECCBUF bank account – EURO	4,049,024	1,232,376
SPFMGPP bank account – EURO	688,137	734,676
Tackling Root Causes bank account – EURO	1,580,510	150,016
Climate Change bank account – EURO	1,110,383	1,557,708
<b>Total bank balances</b>	<u>27,563,691</u>	<u>22,838,864</u>
<b>Cash on hand</b>		
Petty cash	1,500	1,500
<b>Total cash on hand</b>	<u>1,500</u>	<u>1,500</u>
<b>Short term deposit</b>		
Term Deposit - AUD	7,862,895	4,531,840
	<u>7,862,895</u>	<u>4,531,840</u>
<b>Total cash and cash equivalents</b>	<u>35,428,086</u>	<u>27,372,204</u>

Term deposit cash of \$7,840,677 (AUD\$5,000,000) is held with ANZ Bank Australia Limited on 3-month term deposit account.

Term deposit cash of \$22,218 (AUD\$14,168) is held with ANZ Bank Australia Limited on call account.



## Notes to the Financial Statements For the Year Ended 31 December 2020

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
<b>7. Other financial asset at amortised cost</b>		
Term Deposits – NZD	2,554,145	2,440,305
Term Deposit – AUD	39,203	37,588
<b>Total other financial asset at amortised cost</b>	<u>2,593,348</u>	<u>2,477,893</u>
<p>Term deposit investment of \$2,554,145 (NZD \$1,736,308) is held with Westpac New Zealand Limited at an interest rate of 1.65% per annum maturing on 5 January 2021, and subsequently rolled over to be matured on 5 July 2021.</p> <p>Term deposit investment of \$39,203 (AUD\$25,000) is held with ANZ Fiji at the interest rate of 0.25% maturing on 29 August 2021.</p>		
<b>8. Inventories</b>		
Consumable inventories	<u>7,998</u>	<u>9,732</u>
<b>9. Receivables – Members</b>		
Federated States of Micronesia	259	-
Nauru	6,667	-
Palau	830	861
Papua New Guinea	710,018	-
New Caledonia	-	131,132
Republic of Marshall Islands	2,976	-
	<u>720,750</u>	<u>131,993</u>
Less: Allowance for impairment loss	(303,345)	-
<b>Net receivables - members</b>	<u>417,405</u>	<u>131,993</u>
<b>10. Other receivables and prepayments</b>		
Prepayments	17,358	148,535
Prepaid franking machine	3,000	3,000
Bonds	31,572	36,020
Interest receivable	25,072	39,395
Recoverable expenditure	9,650	-
	<u>86,652</u>	<u>226,950</u>
Sundry debtors	482,334	267,124
Less: Allowance for impairment loss	(20,499)	-
Net sundry debtors	<u>461,835</u>	<u>267,124</u>
<b>Total other receivables and prepayments</b>	<u>548,487</u>	<u>494,074</u>



**Notes to the Financial Statements  
For the Year Ended 31 December 2020**

**11. Property, plant and equipment**

	Land and Buildings	Work In Progress (Land & Building)	Plant and Equipment	Furniture and Fittings	Motor Vehicle	Total
	FJD	FJD	FJD	FJD	FJD	FJD
<i>Cost/Valuation</i>						
Balance at 1 January 2019	11,715,745	-	4,075,462	653,992	201,560	16,646,759
Acquisitions	49,755	690,222	558,168	42,899	-	1,341,044
Disposals	-	-	(12,850)	(13,272)	-	(23,122)
Reversal of leasehold land valuation*	(1,900,000)	-	-	-	-	(1,900,000)
Balance at 31 December 2019	9,865,500	690,222	4,620,780	683,619	201,560	16,061,681
Acquisitions	261,872	-	707,048	24,815	-	993,735
Transfers	690,222	(690,222)	-	-	-	-
Disposals	-	-	(25,078)	(7,196)	(54,700)	(86,974)
Balance at 31 December 2020	10,817,594	-	5,302,750	701,238	146,860	16,968,442
<i>Accumulated Depreciation</i>						
Balance at 1 January 2019	6,431,798	-	3,583,239	550,865	115,824	10,681,726
Depreciation charge for the year	264,253	-	264,558	49,211	22,965	600,987
Disposals	-	-	(9,475)	(13,272)	-	(22,747)
Reversal of leasehold land valuation*	(506,528)	-	-	-	-	(506,528)
Balance at 31 December 2019	6,189,523	-	3,838,322	586,804	138,789	10,753,438
Depreciation charge for the year	260,395	-	353,869	50,014	22,965	687,243
Disposals	-	-	(20,906)	(7,196)	(54,700)	(82,802)
Balance at 31 December 2020	6,449,918	-	4,171,285	629,622	107,054	11,357,879
<i>Carrying Amount</i>						
At 1 January 2019	5,283,947	-	492,223	103,127	85,736	5,965,033
At 31 December 2019	3,675,977	690,222	782,458	96,815	62,771	5,308,243
At 31 December 2020	4,367,676	-	1,131,465	71,616	39,806	5,610,563

\* The reversal under Land and Buildings in 2019 represents revaluation previously booked on leasehold land with a net book value of \$1,393,472. With the adoption of IFRS 16 (Note 2u), this was reversed with a corresponding reversal against the Capital Reserve (refer page 7).



**Notes to the Financial Statements  
For the Year Ended 31 December 2020**

<b>12. Intangible assets</b>	<b>FJD</b>
<b>Computer software</b>	
<i>Cost</i>	
Balance as at 1 January 2019	262,354
Additions	-
Disposals	-
Balance as at 31 December 2019	<u>262,354</u>
Additions	133,893
Disposals	-
Balance as at 31 December 2020	<u><u>396,247</u></u>
 <i>Amortisation and impairment</i>	
Balance as at 1 January 2019	245,341
Amortisation charge for the year	17,013
Disposals	-
Balance as at 31 December 2019	<u>262,354</u>
Amortisation charge for the year	-
Disposals	-
Balance as at 31 December 2020	<u><u>262,354</u></u>
 <i>Carrying amount</i>	
At 1 January 2019	<u>17,013</u>
At 31 December 2019	<u>-</u>
At 31 December 2020	<u><u>133,893</u></u>



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 13. Right-of-use-Asset and Lease Liabilities

The Secretariat leases land for its operations and the term of each land lease is ninety-nine years. The Secretariat also leases photocopiers and printers with lease terms of up to five years.

Information about leases for which the Secretariat is a lessee is presented below.

#### (a) Right-of-use assets

The statement of financial position shows the following amounts relating to right-of-use assets:

	Equipment	Land	Total
<i>Cost</i>			
Balance as at 1 January 2019	426,694	141,313	568,007
Additions	-	-	-
Balance as at 31 December 2019	426,694	141,313	568,007
Additions	-	-	-
Balance as at 31 December 2020	426,694	141,313	568,007
<i>Amortisation</i>			
Balance as at 1 January 2019	-	-	-
Amortisation charge for the year	104,094	1,939	106,033
Balance as at 31 December 2019	104,094	1,939	106,033
Amortisation charge for the year	104,094	1,939	106,033
Balance as at 31 December 2020	208,188	3,878	212,066
<i>Carrying amount</i>			
Balance as at 1 January 2019	426,694	141,313	568,007
Balance as at 31 January 2019	322,600	139,374	461,974
Balance as at 31 December 2020	218,506	137,435	355,941



## Notes to the Financial Statements For the Year Ended 31 December 2020

### (b) Lease Liabilities

Lease liabilities included in the statement of financial position as at 31 December 2020 consist of:

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
<b>Lease liabilities</b>		
Current	106,556	102,093
Non-current	261,542	368,098
<b>Total lease liabilities</b>	<u>368,098</u>	<u>470,191</u>

The statement of comprehensive income shows the following amounts relating to leases:

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
Depreciation charge of right-of-use assets	106,033	106,033
Interest expense (included in finance cost)	24,545	28,821

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
<b>Cash outflow for leases:</b>		
Repayment of principal lease liabilities	102,092	97,816
Interest expense	24,545	28,821
	<u>126,637</u>	<u>126,637</u>
Rental expense - low value and short-term leases	-	-
<b>Total</b>	<u>126,637</u>	<u>126,637</u>

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
<b>14. Current payables and accruals</b>		
Trade creditors and commitments	912,599	1,148,476
Employee entitlement	935,291	800,520
Other accrued expenses	239,327	160,519
Sundry creditors	136,472	186,933
Payables - Members:		
New Caledonia	3,574	-
Marshall Islands	-	4,338
Wallis and Futuna	-	141
<b>Total current payables and accruals</b>	<u>2,227,263</u>	<u>2,300,927</u>



**Notes to the Financial Statements  
For the Year Ended 31 December 2020**

	<b>2020 FJD</b>	<b>2019 FJD</b>
<b>15. Provisions</b>		
Provision for project ineligible expenditures	<u>301,043</u>	<u>301,043</u>
<p>The provision for project ineligible expenditures represents the audit financial findings of the EU PITAP in relation to OCTA that is in dispute. Refer to Note 18, on contingent liabilities.</p>		
<b>16. Contributions received in advance – Trust Fund</b>		
<b>Income</b>		
Trust Fund income	24,068,033	17,521,548
Interest income	-	11,892
Benefits derived from property, plant and equipment	264,945	277,973
	<u>24,332,978</u>	<u>17,811,413</u>
<b>Expenditure</b>		
Economic Governance	3,885,612	6,573,974
Political Governance and Security	3,922,377	4,139,980
Strategic Partnerships and Coordination	265,391	5,008,768
Corporate Services	67,022	314,341
Management of the Secretariat	4,236,087	4,033,336
	<u>12,376,489</u>	<u>20,070,399</u>
	<u>11,956,489</u>	<u>(2,258,986)</u>
Net foreign exchange gain/(loss)	2v -	<u>(65,792)</u>
Surplus/(deficit) of income over expenditure	<u>11,956,489</u>	<u>(2,324,778)</u>
Balance at the beginning of the year	<u>16,752,098</u>	<u>19,076,876</u>
Balance at the end of the year	<u>28,708,587</u>	<u>16,752,098</u>





## Notes to the Financial Statements For the Year Ended 31 December 2020

### 17. Deferred income – General Fund

	2020 FJD	2019 FJD
<b>Deferred income – General Fund</b>		
Voluntary Contribution received in advance		
- Amount due within next 12 months	-	4,804,805
- Amount due after next 12 months	-	-
- Income in advance – indirect cost*	274,564	-
	<u>274,564</u>	<u>4,804,805</u>

\*Income in advance consists of administration fee for the projects ending beyond 2020.

### 18. Commitments and contingent liabilities

#### (a) Contingent liabilities

##### (i) Pacific Integration Technical Assistance Program (PITAP)

The European Union project entitled Pacific Integration Technical Assistance Program (PITAP) was established with the signing of a Contribution Agreement between the European Commission (EC) and Pacific Islands Forum Secretariat (PIFS) in April 2011. PIFS later entered into a funding agreement with Melanesian Spearhead Group (MSG) and Office of the Trade Adviser (OCTA) in 2014 for the same project. PITAP was then audited by an EU engaged auditor, EY India in 2016 for the period from 1 October 2014 to 31 December 2015 for PIFS, from 14 February 2014 to 31 December 2015 for MSG and from 07 February 2014 to 31 December 2015 for OCTA and the auditors' report was finalised in July 2017. The auditors reported financial findings totalling EUR 233,577 (of which EUR 91,759 relates to PIFS, EUR 120,929 relates to OCTA and EUR 20,889 relates to MSG) which in their opinion are considered ineligible expenditures. PIFS with MSG and OCTA have noted their objections to all findings in the auditors' report, except for an amount of EUR 786 which OCTA has agreed to. These three agencies will continue to object to these ineligible findings to the European Delegation in Suva and will seek to resolve this matter with the European Union. The Secretariat is monitoring the EUR 112,648 of the ineligible expenditures relating to PIFS and MSG as a contingent liability. The ineligible expenditure relating to OCTA is recorded as a provision for ineligible costs, refer to Note 15. (2019: \$301k).

There are further potential exposures which have been identified internally of EUR 101,965 relating to overspends on the overall PITAP project, and approximately EUR 178,000 and EUR 18,000 specific to OCTA and PIFS component respectively, relating to documentation issues. The validity of the same will be confirmed once the Secretariat has undergone the final closure audit by the European Commission, which had been deferred due to the COVID-19 outbreak.

##### (ii) Ratification and Implementation of Human Rights Treaties (IHRT)

The European Union project entitled Assistance towards increasing the rate of Pacific Islands' ratification and implementation of Human Rights Treaties (IHRT) was established with the signing of a Contribution Agreement between the European Commission (EC) and Pacific Islands Forum Secretariat (PIFS) in February 2012. PIFS later entered into a funding agreement with Secretariat of the Pacific Community (SPC) in February 2013 for the same project. IHRT was then subject to a mid-term audit by an EU engaged auditor, EY Belgium in 2016 for the period from 21 February 2012 to 30 April 2016 and the auditors' report was finalised in October 2016.



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 18. Commitments and contingent liabilities (continued)

#### (ii) Ratification and Implementation of Human Rights Treaties (IHRT) (continued)

The auditors reported financial findings totaling EUR 21,054 relating to SPC's component of the project which in their opinion are considered ineligible expenditures. PIFS had withheld the ineligible amount from the final tranche payment released to SPC under the project, and is yet to be disburse the same to the EC. The settlement to EC is expected to occur in 2021.

#### (b) Capital expenditure commitments

Expenditure approved and committed amounted to \$183,420 as at 31 December 2020 (2019: \$781,841).

### 19. Related party

#### *Identity of related parties*

The Secretariat has a related party relationship with its executive officers.

#### *Key management personnel*

During the year the following persons were the executives identified as key management personnel with the greatest authority and responsibility for planning, directing and controlling the activities of the Secretariat:

Dame Meg Taylor	Secretary General
Filimon Manoni	Deputy Secretary General (from 21 May 2020)
Cristelle Pratt	Deputy Secretary General (until 02 March 2020)
Apaitia Veigo	Director Operations (from 31 August 2020)
Sione Tekiteki	Director Governance and Engagement
Irvine Paki Ormsby	Director Policy
Zarak Khan	Director Programmes and Initiatives

The aggregate compensation of the key management personnel comprises of short-term benefits only and is set out below:

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
Short-term benefits	<u>2,471,104</u>	<u>2,316,750</u>



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 20. Risk management policies

#### Financial risk management objective and policies

The Secretariat's principal financial instruments comprise cash, short-term deposits and receivables. The main purpose of these financial instruments is to provide finance for the Secretariat's operations.

As a result of the Secretariat's operations and sources of finance, it is exposed to exchange rate risk, credit risk, interest rate risk and liquidity risk.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability are disclosed in Note 2 to the financial statements.

#### (i) Foreign exchange risk

Exchange rate risk relates to the risk of loss arising from changes in the exchange rates against the Fiji dollar. The Secretariat receives funding from various member countries and donors in foreign currency. The Secretariat utilises these foreign currencies to transact in Fiji dollars. This exposes the Secretariat to foreign exchange risk. In order to reduce the exposure to foreign exchange risks, the Secretariat operates various foreign currency bank accounts (such as Australian, New Zealand, United States and Euro dollar accounts) and transacts where required in these currencies.

The Secretariat's exposure to foreign currency risk was as follows based on notional amounts:

	2020	2019
AUD	746,389	1,389,916
NZD	1,381,513	4,050,599
USD	4,766,096	2,507,018
EUR	4,236,091	2,638,450



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 20. Risk management policies (continued)

#### Financial risk management objective and policies (continued)

(i) *Foreign exchange risk (continued)*

The following significant exchange rates applied during the year:

	Reporting date rate	
	2020	2019
AUD	0.6377	0.6651
NZD	0.6798	0.6916
USD	0.4904	0.4663
EUR	0.3990	0.4162

Sensitivity analysis:

A 10 percent strengthening or weakening of the foreign currency against the Fiji dollar at 31 December 2020 would have increased or decreased respectively equity and income by the amounts shown below. This analysis assumes that all other variables, in particular interest rates, remain constant. The analysis is performed on the same basis for 2019.

	AUD		NZD		USD		EUR	
	Equity	Income	Equity	Income	Equity	Income	Equity	Income
2020	117	117	203	203	972	972	1,062	1,062
2019	209	209	586	586	538	538	634	634

*Effect in FJD \$000's*

#### *Forward Contract Policy*

The Secretariat established a Forward Contracts Policy and Procedures in 2015 as a tool for managing foreign currency risks and it is designed to control risks associated with entering into Forward Contract arrangement. The Secretariat did not enter into any forward contracts in 2020.



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 20. Risk management policies (continued)

#### Financial risk management objective and policies (continued)

##### (ii) Credit risk

Credit risk is the potential risk for loss arising from failure of Members to meet their agreed contributions. The Secretariat's receivable balances are monitored on an ongoing basis in order to reduce any exposure to bad debts. This is not considered a significant risk.

The Secretariat does not account for any fixed rate financial assets and financial liabilities at fair value through profit or loss. Therefore, a change in interest rates at the reporting date would not affect the statement of comprehensive income. Furthermore, the financial assets and financial liabilities are carried at amortized costs in the balance sheet and is considered a reasonable approximation of fair value.

The maximum exposure to credit risk at balance date to recognized financial assets, is the carrying amount, net of any provisions for impairment of these assets, as disclosed in the statement of financial position and notes to the financial statements.

The Secretariat applies the IFRS 9 simplified approach to measuring expected credit losses for receivables from members.

To measure the expected credit losses, receivables from members have been grouped based on shared risk characteristics and the days past due. The Secretariat uses the 'net flow rate' model based on the probability of trade receivables following the movement of cash outstanding from payment status of current through all delinquency buckets until write off. Loss rates are based on historical credit losses experienced within this year. These rates are then adjusted to reflect current and forward-looking information based on macroeconomic factors and the Secretariat's internal evaluation of receivables from members over their expected lives.

Movement in the allowance for impairment losses on membership receivable and sundry debtors is summarized as follows:

	<b>2020</b>	<b>2019</b>
	<b>FJD</b>	<b>FJD</b>
Balance at beginning of year	-	-
Impairment losses recognised – membership receivable	(303,345)	-
Impairment losses recognised – sundry debtors	(20,499)	-
Balance at end of year	<u>(323,844)</u>	<u>-</u>



## Notes to the Financial Statements For the Year Ended 31 December 2020

### 20. Risk management policies (continued)

#### Financial risk management objective and policies (continued)

##### (ii) Credit risk (continued)

The following table provides analysis about the exposure to credit risk and expected credit losses for trade receivables as at 31 December 2020:

	<b>Gross carrying amount</b>	<b>Loss allowance</b>
	\$	\$
<b>Membership receivable</b>		
Accounts individually assessed	720,750	303,345
<b>Sundry debtors</b>		
Accounts individually assessed	482,334	20,499
<b>Total</b>	<b>1,203,084</b>	<b>323,844</b>

While cash and cash equivalents and other financial asset at amortised cost are also subject to the impairment requirements of IFRS 9, the impairment loss is deemed immaterial due to short term maturities and/or low expected credit risks and a lack of delinquency.

##### (iii) *Interest rate risk*

The Secretariat's held to maturity investments are generally at fixed interest rates, and accordingly exposure to interest rate risk is not considered material.

##### (iv) *Liquidity risk*

Liquidity risk is the risk that the Secretariat will not be able to meet its financial obligations as they fall due. The Secretariat's approach to managing liquidity is to ensure as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risky damage to the Secretariat's reputation.

Prudent liquidity risk management implies maintaining sufficient cash, marketable securities and the availability of funding through an adequate amount of committed credit facilities.

The Secretariat's financial liabilities are all payable within the next 12 months. The Secretariat has minimal exposure to liquidity risk.



## **Notes to the Financial Statements For the Year Ended 31 December 2020**

### **20. Events subsequent to year end**

A new Secretary General was appointed in February 2021 through a Special Leaders meeting. Due to travel restrictions and further developments with the SG designate, the tenure of the current Secretary General, Dame Meg Taylor was extended beyond 15<sup>th</sup> January 2021 until the commencement of her successor.

Following the appointment of the new Secretary General, the five (5) Micronesian members made a joint decision to withdraw their membership from the Pacific Islands Forum (“Forum”). The full withdrawal process will take twelve (12) months to take full effect. This event is not likely to affect the 2020 financial results, although it could impact the total assessed member contribution in future years, after the respective governments would have officially launched the process of withdrawal from the Forum.

The European Union Delegation in its joint meetings with PIFS and its letter to PIFS dated 10 March 2021 raised concerns on a perceived non – performance of salary contract, and the eligibility of salary costs charged. A total of approximately \$43,034 has been incurred, of which \$8,714 relates to the 2020 financial year, and the residual relating to the 2021 financial year. The Secretariat has responded to the Delegation on 23 March 2021 and are in discussions to find a resolution on this matter.

On 19 April 2021, a new outbreak in Fiji of the local transmission of Novel Coronavirus (COVID-19) resulted in additional restrictions put into place by the Fijian Government. Measures taken to contain the virus continue to disrupt businesses and reducing the levels of activity across various sectors. There is considerable uncertainty around the possible duration of these increased restrictions and the resulting depth of impact that may come subsequently from the disruption caused.

**Disclaimer**

The additional unaudited supplementary information presented on pages 38 to 61 is compiled by the management of Pacific Islands Forum Secretariat. Accordingly, we do not express an opinion on such financial information and no warranty of accuracy or reliability is given.

We advise that neither the firm nor any member or employee of the firm accepts any responsibility arising in any way whatsoever to any person in respect of such information, including any errors or omissions therein, arising through negligence or otherwise however caused.

**27 May 2021**  
**Suva, Fiji**

A handwritten signature in blue ink that reads 'PricewaterhouseCoopers'.

**PricewaterhouseCoopers**  
**Chartered Accountants**

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*PricewaterhouseCoopers, Level 8 Civic Tower, 272 Victoria Parade, Suva, Fiji.*  
*GPO Box 200, Suva, Fiji.*  
*T: (679)3313955 / 3315199, F: (679) 3300947*

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**Consolidated Statement of Comprehensive Income  
For the Year Ended 31 December 2020**

	2020 General Fund	2020 Trust Fund XB	Eliminations	2020 Consolidated
	FJD	FJD	FJD	FJD
<b>Income</b>				
Contributions from members	6,675,655	370,000	-	7,045,655
Interest	74,271	-	-	74,271
Recoveries income	1,831,400	-	(1,831,400)	0
Administration fees received	1,042,849	-	(1,042,849)	0
Other income	10,713,128	-	-	10,713,128
Trust Fund income	-	23,698,033	-	23,698,033
Benefits derived from property, plant & equipment	-	264,945	-	264,945
	<u>20,337,303</u>	<u>24,332,978</u>	<u>(2,874,249)</u>	<u>41,796,032</u>
<b>Expenditure</b>				
Economic Governance	3,363,865	3,885,612	-	7,249,477
Political Governance and Security	2,693,436	3,922,377	-	6,615,813
Strategic Partnerships and Coordination	2,012,339	265,391	-	2,277,730
Corporate Services	6,936,854	67,022	(2,874,249)	4,129,627
Management of the Secretariat	3,493,433	4,236,087	-	7,729,520
	<u>18,499,927</u>	<u>12,376,489</u>	<u>(2,874,249)</u>	<u>28,002,167</u>
(Deficit)/surplus of income over expenditure	<u>1,837,376</u>	<u>11,956,489</u>	<u>-</u>	<u>13,793,865</u>



**Consolidated Statement of Comprehensive Income  
For the Year Ended 31 December 2019**

	<b>2019 General Fund</b>	<b>2019 Trust Fund</b>	<b>Eliminations</b>	<b>2019 Consolidated</b>
	<b>FJD</b>	<b>XB FJD</b>	<b>FJD</b>	<b>FJD</b>
<b>Income</b>				
Contributions from members	5,881,073	370,000	-	6,251,073
Interest	267,258	11,892	-	279,150
Recoveries income	1,706,000	-	(1,706,000)	-
Administration fees received	1,045,651	-	(1,045,651)	-
Other income	10,780,196	-	-	10,780,196
Trust Fund income	-	17,151,548	-	17,151,548
Benefits derived from property, plant & equipment	-	277,973	-	277,973
	<u>19,680,178</u>	<u>17,811,413</u>	<u>(2,751,651)</u>	<u>34,739,940</u>
<b>Expenditure</b>				
Economic Governance	4,153,832	6,573,974	-	10,727,806
Political Governance and Security	2,995,913	4,139,980	-	7,135,893
Strategic Partnerships and Coordination	2,642,635	5,008,768	-	7,651,403
Corporate Services	6,936,204	314,341	(2,751,651)	4,498,894
Management of the Secretariat	3,716,391	4,033,336	-	7,749,727
	<u>20,444,975</u>	<u>20,070,399</u>	<u>(2,751,651)</u>	<u>37,763,723</u>
Foreign exchange (loss)	<u>(356,708)</u>	<u>(65,792)</u>	-	<u>(422,500)</u>
(Deficit)/surplus of income over expenditure	<u>(1,121,505)</u>	<u>(2,324,778)</u>	-	<u>(3,446,283)</u>



## Supplementary Information

### Reconciliation of Income and Expenditure - Trust Fund (Sum by Programmes)

As at 31st December 2020

Programme	Prog code	2019 Carry Forward	2020 Reallocation	2020 Funding Balance c/f	2020 Funding Received	Total 2020 Funds Available	2020 Expenditure	2020 Carry Forward
Economic Governance	PI	5,635,789	(842,645)	4,793,144	7,848,909	12,642,053	3,137,540	9,504,513
Political Governance	PS	6,151,757	(129,679)	6,022,078	8,236,120	14,258,198	4,615,734	9,642,464
Strategic Partnership and Coordination	ST	565,584	(2,120,892)	(1,555,308)	3,795,880	2,240,572	266,271	1,974,301
Corporate Services	CS	(746,177)	(602,466)	(1,348,643)	344,393	(1,004,250)	67,022	(1,071,272)
Management of the Secretariat	MS	5,358,837	(819,077)	4,539,760	8,658,852	13,198,612	4,289,922	8,908,690
Foreign Exchange Movement	FX	(250,109)	-	(250,109)	-	(250,109)	-	(250,109)
Interest Income	II	36,417	-	36,417	(36,417)	-	-	-
<b>TOTAL CONTRIBUTIONS FROM DONORS</b>		<b>16,752,098</b>	<b>(4,514,759)</b>	<b>12,237,339</b>	<b>28,847,737</b>	<b>41,085,076</b>	<b>12,376,489</b>	<b>28,708,587</b>



**Supplementary Information**  
**Reconciliation of Income and Expenditure - Trust Fund (Sum by Donors)**  
**As at 31st December 2020**

Donor	2019 Carry Forward	2020 Reallocation	2020 Funding Balance c/f	2020 Funding Received	Total 2020 funds Available	2020 Expenditure	2020 Carry Forward
AUSTRALIA	2,829,225	(1,021,979)	1,807,246	5,916,838	7,724,084	2,854,172	4,869,912
AUSTRALIAN FEDERAL POLICE	7,514	-	7,514	-	7,514	-	7,514
CHINA	1,491,808	-	1,491,808	2,286,124	3,777,932	1,953,081	1,824,851
COMMONWEALTH SECRETARIAT	(4,240)	-	(4,240)	16,070	11,830	11,830	-
CONSERVATION INTERNATIONAL	(96,622)	-	(96,622)	-	(96,622)	-	(96,622)
CSIRO	(1,247)	-	(1,247)	-	(1,247)	-	(1,247)
DT GLOBAL	-	-	-	183,542	183,542	-	183,542
EUROPEAN UNION	4,519,157	(1,190,338)	3,328,819	7,712,102	11,040,921	2,455,734	8,585,187
FRENCH POLYNESIA	314,040	-	314,040	250,000	564,040	200,408	363,632
GICHD	21	-	21	-	21	-	21
GREEN CLIMATE FUND	161,220	-	161,220	-	161,220	122,295	38,925
INTERNATIONAL ECONOMICS CONSULTING	16,270	-	16,270	-	16,270	-	16,270
INTERNATIONAL FEDERATION OF RED CROSS	9,829	-	9,829	-	9,829	-	9,829
JAPAN	256,256	(2,117,372)	(1,861,116)	2,261,396	400,280	31,767	368,513
JAPAN ANNUAL CONTRIBUTION	117,630	(117,692)	(62)	-	(62)	(62)	-
KOREA	2,535,011	-	2,535,011	3,192,532	5,727,543	2,059,312	3,668,231
MEMBERS	19,467	-	19,467	403,816	423,283	321,341	101,942
NEW ZEALAND	517,349	-	517,349	88,350	605,699	9,331	596,368
ROMANIA	-	-	-	75,320	75,320	-	75,320
SAFE GROUND	3,968	-	3,968	-	3,968	-	3,968
SPAIN	188,825	-	188,825	126,518	315,343	-	315,343
STANDING FUND	5,442	(285)	5,157	-	5,157	-	5,157
TAIWAN	3,678,143	(7)	3,678,136	4,399,159	8,077,295	1,728,861	6,348,434
TRADE ADVOCACY FUND	2,464	-	2,464	-	2,464	-	2,464
UNDP	28,830	-	28,830	-	28,830	-	28,830
UNESCO	8,988	-	8,988	-	8,988	-	8,988
UNIFEM	12,457	-	12,457	-	12,457	-	12,457
UNITED STATES OF AMERICA	336,123	(3,377)	332,746	14,615	347,361	(1,207)	348,568
UNIVERSITY OF THE SOUTH PACIFIC	977	-	977	-	977	-	977
UN OFFICE OF PROJECT SERVICES	52,862	(27,292)	25,570	1,069,465	1,095,035	22,240	1,072,795
WOMEN'S ENVIRONMENT & DEVELOPMENT ORGANIZATION	1,002	-	1,002	-	1,002	-	1,002
WORLD BANK	(84,864)	-	(84,864)	586,943	502,079	540,382	(38,303)
WORLD TRADE ORGANISATION	37,885	-	37,885	-	37,885	-	37,885
BENEFITS DERIVED FROM PROPERTY, PLANT & EQUIPMENT	-	-	-	264,945	264,945	264,945	-
INTEREST INCOME	36,417	(36,417)	-	-	-	-	-
NET EFFECT OF FOREIGN EXCHANGE	(250,109)	-	(250,109)	-	(250,109)	(197,937)	(52,172)
<b>TOTAL CONTRIBUTIONS FROM DONORS</b>	<b>16,752,098</b>	<b>(4,514,759)</b>	<b>12,237,339</b>	<b>28,847,735</b>	<b>41,085,074</b>	<b>12,376,493</b>	<b>28,708,581</b>



**Supplementary Information  
Reconciliation of Income and Expenditure - Trust Fund (Detail by Donors)  
As at 31st December 2020**

Donor	Project Name	Project code	KRA	Prog	Budget Type	2019 Carry Forward	2020 Reallocation	2020 Funding Balance c/f	2020 Funding Received	Total 2020 Funds Available	2020 Expenditure	2020 Carry Forward
AUSTRALIA	Public Sector Dialogue (XB)	1010XB	PI	OPT2	XB	29,900	(28,612)	1,288	-	1,288	1,288	-
AUSTRALIA	PIPSO Review	1012XB	PI	OPT2	XB	12,790	-	12,790	19,080	31,870	31,870	-
AUSTRALIA	PACER Plus Signatories Meeting (Pacific)	1222	PI	KRA2	XB			-	70,720	70,720	66,731	3,989
AUSTRALIA	PACER Plus Meetings	1223	PI	OPT2	XB	(33,484)	-	(33,484)		(33,484)		(33,484)
AUSTRALIA	PACER Plus Rules of Origin Workshop	1224	PI	OPT2	XB	39,922	-	39,922	-	39,922	-	39,922
AUSTRALIA	Strengthening Trade Negot. skills -FICs on PACER	1234	PI	OPT2	XB	77,701	(77,791)	(90)	-	(90)	(90)	-
AUSTRALIA	Intellectual Property - Trademarks Admin	1304	PI	OPT2	XB	44,022	-	44,022	-	44,022	-	44,022
AUSTRALIA	Aid For Trade Workshops	1376	PI	OPT2	XB	2,181	-	2,181	-	2,181	-	2,181
AUSTRALIA	WTO Contribution GOA-PIFS	1383	PI	KRA2	XB	348,449	-	348,449	1,881,728	2,230,177	1,204,761	1,025,416
AUSTRALIA	Trade Representative (Geneva)	1384	PI	PER1	XB	221,373	-	221,373	501,267	722,640	313,786	408,854
AUSTRALIA	Trade Policy Officer WTO (Geneva)	1385	PI	PER1	XB	-	-	-	520,459	520,459	96,195	424,264
AUSTRALIA	PT&I Geneva Operations	1386	PI	TCAF1	XB	34,683	-	34,683	179,234	213,917	3,112	210,805
AUSTRALIA	PIF Geneva Operations (DFAT Funds Reserve)	1387	PI	KRA2	XB	-	-	-	381,858	381,858	-	381,858
AUSTRALIA	Pacific Quality Infrastructure Initiative-Phase 2	1394	PI	KRA2	XB	-	-	-	715,001	715,001	28,601	686,400
AUSTRALIA	Support to PT&I Review Implementation -DFAT	1911	MS	TCAF1	XB	98,024	(44,923)	53,101	-	53,101	53,101	-
AUSTRALIA	Support to PT&I Sydney Governance Review	1911A	MS	TCAF1	XB	-	-	-	297,423	297,423	79	297,344
AUSTRALIA	Trade Office - Sydney	2120	PI	TCAF1	XB	117	-	117	-	117	-	117



**PACIFIC ISLANDS  
FORUM SECRETARIAT**

Donor	Project Name	Project code	KRA	Prog	Budget Type	2019 Carry Forward	2020 Reallocation	2020 Funding Balance c/f	2020 Funding Received	Total 2020 Funds Available	2020 Expenditure	2020 Carry Forward
AUSTRALIA	PT&I- General Manager	2150	PI	PER1.1	XB	(4,647)	-	(4,647)	-	(4,647)	2,730	(7,377)
AUSTRALIA	Conflict Prevention and Peace	2220	GE	OPT1	XB	33,718	-	33,718	-	33,718	-	33,718
AUSTRALIA	Election Observation PNG -DFAT	2432	GE	OPT1	XB	(96,111)	-	(96,111)	-	(96,111)	-	(96,111)
AUSTRALIA	Pacific Legislative Drafters' Technical Forum	2525	GE	OPT1	XB	3,921	-	3,921	-	3,921	-	3,921
AUSTRALIA	FOC-SC: Regional Security & Pacific Fusion Centre	2527	PD	OPT1	XB	2,979	-	2,979	-	2,979	(3,662)	6,641
AUSTRALIA	Climate Change Resourcing Project	3460	PD	OPT2	XB	3,711	-	3,711	-	3,711	-	3,711
AUSTRALIA	Support for Pacific Resilience Working Group -DFAT	3469	ST	KRA2	XB	546,029	-	546,029	-	546,029	86,464	459,565
AUSTRALIA	Support to Aus. Dev. Partner Peer Review	3624	PD	OPT1	XB	732	-	732	-	732	-	732
AUSTRALIA	Forum Compact Implementation/Phase II - AUS	3684	PD	OPT1	XB	69,085	-	69,085	-	69,085	-	69,085
AUSTRALIA	Support to IT Infrastructure	4011	CS	OPT3	XB	(37,497)	-	(37,497)	-	(37,497)	-	(37,497)
AUSTRALIA	ICT Services Upgrade Project	4020	CS	OPT3	XB	5,563	-	5,563	-	5,563	-	5,563
AUSTRALIA	Support Pac Reg Education Framework	4704	GE	OPT2	XB	30,841	-	30,841	-	30,841	-	30,841
AUSTRALIA	PEDF M&E Framework - AUSAID	4708	PD	OPT1	XB	150	-	150	-	150	-	150
AUSTRALIA	Social Inclusion Advisor	4721	PD	PER1	XB	318,435	(175,660)	142,775	-	142,775	142,775	-
AUSTRALIA	Social Inclusion-Activity Cost	4722	PD	KRA2	XB	28,013	(6,695)	21,318	-	21,318	21,318	-
AUSTRALIA	Pacific Regional Strategy on Disability	4736	PD	OPT2	XB	5	(5)	-	-	-	-	-
AUSTRALIA	Support to Pac Delegation at Global Disability Sum	4739	GE	OPT2	XB	(15)	-	(15)	15	-	-	-
AUSTRALIA	Pacific Plan Adviser Support	5538	PD	OPT1	XB	104,902	-	104,902	-	104,902	-	104,902



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AUSTRALIA	Pacific Plan Review (XB)	5541	PD	OPT1	XB	911	-	911	-	911	-	911
AUSTRALIA	Review of Governance & Financing	5542	ST	OPT1	XB	(25,140)	-	(25,140)	-	(25,140)	-	(25,140)
AUSTRALIA	Enhancing Pacific Ocean Governance - DFAT	5654	ST	ASF1	XB	73,827	-	73,827	-	73,827	1,264	72,563
AUSTRALIA	Support for PIF Members attendance at BBNJ	5655	MS	TCAF1	XB	40,108	(15)	40,093	-	40,093	(18,669)	58,762
AUSTRALIA	Support to OPOC -DFAT Funding	5656	MS	TCAF1	XB	1,627,798	(688,278)	939,520	-	939,520	246,236	693,284
AUSTRALIA	Ocean Analyst & Manager	5691	MS	PER1	XB	(311,966)	-	(311,966)	541,763	229,797	229,797	-
AUSTRALIA	Ocean Communications Officer	5692	MS	PER1	XB	(212,654)	-	(212,654)	373,054	160,400	160,400	-
AUSTRALIA	Ocean Management Officer	5693	MS	PER1	XB	(249,151)	-	(249,151)	435,236	186,085	186,085	-
<b>AUSTRALIA Total</b>						<b>2,829,225</b>	<b>(1,021,979)</b>	<b>1,807,246</b>	<b>5,916,838</b>	<b>7,724,084</b>	<b>2,854,172</b>	<b>4,869,912</b>
AUSTRALIAN FEDERAL POLICE	VAW Scoping Study	2256	GE	OPT1	XB	6,392	-	6,392	-	6,392	-	6,392
AUSTRALIAN FEDERAL POLICE	Inter-Agency Border Training	2547	GE	OPT1	XB	1,122	-	1,122	-	1,122	-	1,122
<b>AUSTRALIAN FEDERAL POLICE Total</b>						<b>7,514</b>	<b>-</b>	<b>7,514</b>	<b>-</b>	<b>7,514</b>	<b>-</b>	<b>7,514</b>
CHINA	Pacific Resilience Facility-China XB	1034	PI	KRA2	XB	495,578	-	495,578	-	495,578	96,213	399,365
CHINA	Trade Office - Beijing - XB	2105	MS	TCAF1	XB	1,102,656	-	1,102,656	1,274,804	2,377,460	1,674,588	702,872
CHINA	Deputy Trade Commissioner - PT&I Beijing	2108	PI	PER1.1	XB	(142,506)	-	(142,506)	643,242	500,736	143,221	357,515
CHINA	Support PT&I Network including Review of Structure	2112	MS	TCAF	XB	14,388	-	14,388	-	-	-	14,388
CHINA	Trade Development (XB)	2141	PI	KRA2	XB	22,973	-	22,973	-	22,973	4,357	18,616
CHINA	Pacific Humanitarian Pathway-XB (PHP-C)-PRC	2224	PD	KRA2	XB	-	-	-	366,797	366,797	36,680	330,117
CHINA	China Scholarship Publicity	3681	PD	KRA2	XB	(1,281)	-	(1,281)	1,281	-	(1,346)	1,346
<b>CHINA Total</b>						<b>1,491,808</b>	<b>-</b>	<b>1,491,808</b>	<b>2,286,124</b>	<b>3,777,932</b>	<b>1,953,081</b>	<b>1,824,851</b>



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COMMONWEALTH SECRETARIAT	Hub & Spoke Project - ComSec	1420	PI	TCAF1	XB	(4,240)	-	(4,240)	16,070	11,830	11,830	-
<b>COMMONWEALTH SECRETARIAT Total</b>						<b>(4,240)</b>	<b>-</b>	<b>(4,240)</b>	<b>16,070</b>	<b>11,830</b>	<b>11,830</b>	<b>-</b>
CONSERVATION INTERNATIONAL	Conservation Interntional Sup. for Pac Ocean Comm.	5652	ST	TCAF1	XB	(96,622)	-	(96,622)	-	(96,622)	-	(96,622)
<b>CONSERVATION INTERNATIONAL Total</b>						<b>(96,622)</b>	<b>-</b>	<b>(96,622)</b>	<b>-</b>	<b>(96,622)</b>	<b>-</b>	<b>(96,622)</b>
CSIRO	SOI Regional Capacity Development Workshop	5653	MS	TCAF1	XB	(1,247)	-	(1,247)	-	(1,247)	-	(1,247)
<b>CSIRO Total</b>						<b>(1,247)</b>	<b>-</b>	<b>(1,247)</b>	<b>-</b>	<b>(1,247)</b>	<b>-</b>	<b>(1,247)</b>
DT Global	DFAT E-commerce AFT Fund	1458	PI	KRA2	XB	-	-	-	183,542	183,542	-	183,542
<b>DT Global Total</b>									<b>183,542</b>	<b>183,542</b>	<b>-</b>	<b>183,542</b>
EUROPEAN UNION	Public Finance Management & Governance	1002	PI	KRA2	XB	732,869	-	732,869	-	732,869	-	732,869
EUROPEAN UNION	4: Bank Charges & Exch rate differences	1002H	PI	OPT2	XB	(38)	-	(38)	-	(38)	631	(669)
EUROPEAN UNION	PFM Programme Administrator	1003	PI	PER1	XB	(3,277)	-	(3,277)	-	(3,277)	89,074	(92,351)
EUROPEAN UNION	PFM Research Officer	1008	PI	PER1	XB	-	-	-	-	-	1,933	(1,933)
EUROPEAN UNION	PRP Coordinator(50%)/Project Coordinator-1.1.1	3475	PI	PER1	XB	144,858	-	144,858	-	144,858	123,138	21,720
EUROPEAN UNION	Private Sector Cl. Change-Finance Officer-1.1.2	3476	PI	PER1	XB	214,637	-	214,637	-	214,637	91,259	123,378
EUROPEAN UNION	Finance Officer - 1.1.3	3477	PI	PER1	XB	49,929	-	49,929	-	49,929	56,922	(6,993)
EUROPEAN UNION	Travel & Subsistence - 1.2	3480	PI	OPT2	XB	(4,763)	-	(4,763)	-	(4,763)	-	(4,763)
EUROPEAN UNION	Office Costs - 1.3	3481	PI	KRA2	XB	131,617	-	131,617	-	131,617	30,773	100,844
EUROPEAN UNION	Est RPI Coordn in CC-DR_PRP FRDP-Act 1.1	3482	PI	KRA2	XB	168,270	-	168,270	-	168,270	2,254	166,016





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EUROPEAN UNION	Dev FRDP's M&R Framework -Act 2.2	3485	PI	KRA2	XB	65,186	-	65,186	-	65,186	9,666	55,520
EUROPEAN UNION	Sth-Sth Collab-IK&Cap shrg-Climat Action-Act 4.1	3486	PI	OPT2	XB	620,473	(587,880)	32,593	-	32,593	600	31,993
EUROPEAN UNION	Strgc Eng&Dia-Private Sector-Bldg CC&DR -Act 6.1	3487	PI	KRA2	XB	(66,838)	-	(66,838)	535,973	469,135	102,874	366,261
EUROPEAN UNION	Access_Priv Sector-CC & DR Info&Cap - KS-Act 6.2	3488	PI	KRA2	XB	32,593	-	32,593	51,907	84,500	7,251	77,249
EUROPEAN UNION	Admin Cost/Fee (PACRES)	3489	PI	OPT2	XB	95,161	-	95,161	-	95,161	29,638	65,523
EUROPEAN UNION	Technical Coporation Facility PE 1- EDF 10	3508	MS	TCAF1	XB	(19,907)	-	(19,907)	-	(19,907)	-	(19,907)
EUROPEAN UNION	Technical Advisor - EU/RAO	3511	ST	ASF	XB	(259,929)	-	(259,929)	-	(259,929)	-	(259,929)
EUROPEAN UNION	Programme Officer - EU/RAO	3512	MS	TCAF1	XB	(369,653)	-	(369,653)	-	(369,653)	(597)	(369,056)
EUROPEAN UNION	TA - Short Term - EU/RAO	3513	MS	TCAF1	XB	2,607,641	-	2,607,641	-	2,607,641	(968)	2,608,609
EUROPEAN UNION	Equipment & Operations - EU/RAO	3516	ST	ASF	XB	88,316	-	88,316	-	88,316	-	88,316
EUROPEAN UNION	Travel & Meetings - EU/RAO	3517	ST	ASF	XB	(2,048,134)	-	(2,048,134)	-	(2,048,134)	143	(2,048,277)
EUROPEAN UNION	Visibility - EU/RAO	3518	MS	TCAF1	XB	219,809	-	219,809	-	219,809	(30)	219,839
EUROPEAN UNION	Indirect Costs - EU/RAO	3519	ST	ASF	XB	(181,767)	-	(181,767)	-	(181,767)	-	(181,767)
EUROPEAN UNION	Technical Cooperation Facility PE 2- EDF 10	3596	MS	TCAF1	XB	(48,139)	-	(48,139)	-	(48,139)	-	(48,139)
EUROPEAN UNION	PICTA Technical Assistance	6005	PI	OPT2	XB	(718,994)	(602,458)	(1,321,452)	-	(1,321,452)	15	(1,321,467)
EUROPEAN UNION	PICTA Technical Assistance	6011	PI	OPT2	XB	(1,821)	-	(1,821)	-	(1,821)	(147)	(1,674)
EUROPEAN UNION	PICTA Travel and Meetings	6012	PI	OPT2	XB	72,605	-	72,605	-	72,605	-	72,605
EUROPEAN UNION	PICTA Indirect Costs	6019	PI	OPT2	XB	12,160	-	12,160	-	12,160	-	12,160
EUROPEAN UNION	EPA Technical Assistance	6021	PI	OPT2	XB	270,779	-	270,779	-	270,779	(1,398)	272,177
EUROPEAN UNION	EPA Travel and Meetings	6022	PI	OPT2	XB	508	-	508	-	508	-	508
EUROPEAN UNION	EPA Visibility	6024	PI	OPT2	XB	25,000	-	25,000	-	25,000	-	25,000



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EUROPEAN UNION	Trade Policy Officer ACP/EU	6026	PI	PER1	XB	(2,035)	-	(2,035)	-	(2,035)	-	(2,035)
EUROPEAN UNION	EPA Indirect Costs	6029	PI	OPT2	XB	44,449	-	44,449	-	44,449	-	44,449
EUROPEAN UNION	WTO Technical Assistance	6031	PI	OPT2	XB	(1,821)	-	(1,821)	-	(1,821)	(258)	(1,563)
EUROPEAN UNION	Trade Policy Officer WTO (Geneva)	6034	PI	PER1	XB	241,240	-	241,240	-	241,240	-	241,240
EUROPEAN UNION	WTO Indirect Costs	6039	PI	OPT2	XB	29,161	-	29,161	-	29,161	-	29,161
EUROPEAN UNION	Trade Policy Technical Assistance	6041	PI	OPT2	XB	(6,275)	-	(6,275)	-	(6,275)	(110)	(6,165)
EUROPEAN UNION	Trade Policy Long-Term Consultant	6045	PI	OPT2	XB	133,507	-	133,507	-	133,507	-	133,507
EUROPEAN UNION	Trade Policy Indirect Costs	6049	PI	OPT2	XB	16,706	-	16,706	-	16,706	-	16,706
EUROPEAN UNION	PIPSO Technical Assistance	6051	PI	OPT2	XB	(1,821)	-	(1,821)	-	(1,821)	(37)	(1,784)
EUROPEAN UNION	PIPSO Travel and Meetings	6052	PI	OPT2	XB	(1,210)	-	(1,210)	-	(1,210)	-	(1,210)
EUROPEAN UNION	PIPSO Indirect Costs	6059	PI	OPT2	XB	9,437	-	9,437	-	9,437	-	9,437
EUROPEAN UNION	PT & I Technical Assistance	6061	PI	OPT2	XB	176,530	-	176,530	-	176,530	(589)	177,119
EUROPEAN UNION	PT & I Travel and Meetings	6062	PI	OPT2	XB	(2,737)	-	(2,737)	-	(2,737)	-	(2,737)
EUROPEAN UNION	Trade Representative (Geneva)	6066	PI	PER1	XB	163,369	-	163,369	-	163,369	-	163,369
EUROPEAN UNION	PT&I Indirect Costs	6069	PI	OPT2	XB	58,806	-	58,806	-	58,806	-	58,806
EUROPEAN UNION	Aid for Trade Technical Assistance	6071	PI	OPT2	XB	268,525	-	268,525	-	268,525	(920)	269,445
EUROPEAN UNION	Project Accountant	6077	PI	PER1	XB	10,422	-	10,422	-	10,422	-	10,422
EUROPEAN UNION	Aid for Trade Indirect Costs	6079	PI	OPT2	XB	22,071	-	22,071	-	22,071	-	22,071
EUROPEAN UNION	Programme Monitoring Officer	6087	PI	PER1	XB	221	-	221	-	221	-	221
EUROPEAN UNION	Forum Support Indirect Costs	6089	PI	OPT2	XB	5,985	-	5,985	-	5,985	-	5,985
EUROPEAN UNION	OCTA Technical Assistance	6091	PI	OPT2	XB	898	-	898	-	898	-	898



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EUROPEAN UNION	OCTA Travel and Meetings	6092	PI	OPT2	XB	65,074	-	65,074	-	65,074	-	65,074
EUROPEAN UNION	OCTA Equipment and Operations	6093	PI	OPT2	XB	90,721	-	90,721	-	90,721	-	90,721
EUROPEAN UNION	OCTA Visibility	6094	PI	OPT2	XB	(21,907)	-	(21,907)	-	(21,907)	-	(21,907)
EUROPEAN UNION	MSG Technical Assistance	6095	PI	OPT2	XB	(62,799)	-	(62,799)	-	(62,799)	-	(62,799)
EUROPEAN UNION	MSG Equipment and Operations	6097	PI	OPT2	XB	55,472	-	55,472	-	55,472	-	55,472
EUROPEAN UNION	MSG Visibility	6098	PI	KRA1	XB	(17,139)	-	(17,139)	-	(17,139)	-	(17,139)
EUROPEAN UNION	OCTA/MSG Indirect Costs	6099	PI	OPT2	XB	72,516	-	72,516	-	72,516	-	72,516
EUROPEAN UNION	Monitoring of Intern. Human Right Treaties Project	6111	GE	OPT1	XB	(81,301)	-	(81,301)	-	(81,301)	157	(81,458)
EUROPEAN UNION	HRO Training Costs	6114	GE	OPT2	XB	18,152	-	18,152	-	18,152	-	18,152
EUROPEAN UNION	TECBUF Senior Technical Advisor to the RAO Office	6203	MS	TCAF1	XB	(171,260)	-	(171,260)	248,599	77,339	160,152	(82,813)
EUROPEAN UNION	TECBUF EU-Programme Officer	6204	MS	TCAF1	XB	(2,196)	-	(2,196)	93,225	91,029	69,854	21,175
EUROPEAN UNION	TECBUF Monitoring & Communications Officer	6205	MS	TCAF1	XB	(11,221)	-	(11,221)	77,687	66,466	53,725	12,741
EUROPEAN UNION	TECBUF Admin & Finance Assistant	6206	MS	TCAF1	XB	(6,399)	-	(6,399)	46,612	40,213	61,788	(21,575)
EUROPEAN UNION	Annual Programme Audit	6207	MS	TCAF1	XB	2,989	-	2,989	11,394	14,383	7,469	6,914
EUROPEAN UNION	Office & IT Equipment	6208	MS	TCAF1	XB	33,995	-	33,995	20,717	54,712	764	53,948
EUROPEAN UNION	Consumables & Office supplies-faxes,print,freight	6209	MS	TCAF1	XB	890	-	890	24,860	25,750	(3,805)	29,555
EUROPEAN UNION	Project Office Telecommunications	6210	MS	TCAF1	XB	8,356	-	8,356	9,944	18,300	220	18,080
EUROPEAN UNION	Bank Charges	6211	MS	TCAF1	XB	8,359	-	8,359	6,215	14,574	588	13,986
EUROPEAN UNION	Coordination meeting & Workshops-FRDP,SDGs & Other	6214	MS	TCAF1	XB	1,982	-	1,982	1,036	3,018	-	3,018
EUROPEAN UNION	Travel for participants-perdiem & Accomodation	6215	MS	TCAF1	XB	12,000	-	12,000	-	12,000	-	12,000



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EUROPEAN UNION	Workshops & Meeting- PIFS,CROP,PACP,CSO & Others	6217	MS	TCAF1	XB	(15,157)	-	(15,157)	-	(15,157)	-	(15,157)
EUROPEAN UNION	Travel for Staff & Participants-Perdiem & Accom	6218	MS	TCAF1	XB	(140,123)	-	(140,123)	11,166	(128,957)	-	(128,957)
EUROPEAN UNION	Pacific Islands Rep to ACP Group & EU	6219	MS	TCAF1	XB	(133,851)	-	(133,851)	399,243	265,392	237,923	27,469
EUROPEAN UNION	Provision of STEs for sector analysis & advisory	6221	MS	TCAF1	XB	-	-	-	51,792	51,792	-	51,792
EUROPEAN UNION	Workshops & Meetings relating to Programming	6222	MS	TCAF1	XB	-	-	-	1,036	1,036	-	1,036
EUROPEAN UNION	Workshops/conference/seminars_CROP	6226	MS	TCAF1	XB	44,857	-	44,857	57,462	102,319	16	102,303
EUROPEAN UNION	Participant & staff travel-CROP	6227	MS	TCAF1	XB	244,140	-	244,140	57,462	301,602	(419)	302,021
EUROPEAN UNION	TA support to CROP	6228	MS	TCAF1	XB	920,247	-	920,247	501,128	1,421,375	-	1,421,375
EUROPEAN UNION	Travel etc-Pacific Rep in COP,IMO,ICAO & Others	6230	MS	TCAF1	XB	189,102	-	189,102	2,072	191,174	15	191,159
EUROPEAN UNION	Participant travel -PRIF & EDF 11 Initiatives	6232	MS	TCAF1	XB	12,000	-	12,000	-	12,000	-	12,000
EUROPEAN UNION	Participant Travel, Including per diem & Accom	6235	MS	TCAF1	XB	25,407	-	25,407	-	25,407	334	25,073
EUROPEAN UNION	Catering & Entertainment	6236	MS	TCAF1	XB	3,657	-	3,657	2,072	5,729	2,535	3,194
EUROPEAN UNION	Equipment Hire-TCT Equipment etc..	6237	MS	TCAF1	XB	3,096	-	3,096	2,072	5,168	-	5,168
EUROPEAN UNION	Other logistics Costs -transport etc..	6238	MS	TCAF1	XB	2,000	-	2,000	1,554	3,554	227	3,327
EUROPEAN UNION	Workshops & Meeting -Policy Dialogue- PRIP	6240	MS	TCAF1	XB	2,500	-	2,500	518	3,018	-	3,018
EUROPEAN UNION	Travel -Policy dialogue on PRIP areas	6241	MS	TCAF1	XB	(44)	-	(44)	-	(44)	-	(44)
EUROPEAN UNION	Workshops & Meeting -Policy Dialgue promoting PRIF	6243	MS	TCAF1	XB	1,050	-	1,050	518	1,568	-	1,568



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EUROPEAN UNION	Travel in relation policy dialogue in relation-PRIP	6244	MS	TCAF1	XB	15,000	-	15,000	-	15,000	-	15,000
EUROPEAN UNION	TECBUF - NSA Team Leader	6248	MS	TCAF1	XB	(133,632)	-	(133,632)	175,737	42,105	115,380	(73,275)
EUROPEAN UNION	TECBUF - NSA Program Support Officer	6249	MS	TCAF1	XB	(21,454)	-	(21,454)	62,438	40,984	22,831	18,153
EUROPEAN UNION	TECBUF - Grant Management Officer	6250	MS	TCAF1	XB	(142,153)	-	(142,153)	165,733	23,580	167,091	(143,511)
EUROPEAN UNION	Communication & Visibility activities	6252	MS	TCAF1	XB	(3,451)	-	(3,451)	25,896	22,445	-	22,445
EUROPEAN UNION	Workshops & Meeting	6256	MS	TCAF1	XB	-	-	-	62,150	62,150	2,690	59,460
EUROPEAN UNION	Travel, perdiem & accommodation	6257	MS	TCAF1	XB	-	-	-	201,987	201,987	173,626	28,361
EUROPEAN UNION	Consultants (design & Delivery training)	6258	MS	TCAF1	XB	-	-	-	118,085	118,085	49,645	68,440
EUROPEAN UNION	Grants inclusive of related components	6260	MS	TCAF1	XB	-	-	-	1,760,661	1,760,661	1,016	1,759,645
EUROPEAN UNION	Workshops & Meetings	6262	MS	TCAF1	XB	(14,647)	-	(14,647)	-	(14,647)	(1,595)	(13,052)
EUROPEAN UNION	TA Support	6263	MS	TCAF1	XB	-	-	-	208,202	208,202	-	208,202
EUROPEAN UNION	Regional CSO Forum	6265	MS	TCAF1	XB	(176,076)	-	(176,076)	5,179	(170,897)	3,636	(174,533)
EUROPEAN UNION	Travel related to coordination	6266	MS	TCAF1	XB	(18,005)	-	(18,005)	-	(18,005)	(4,530)	(13,475)
EUROPEAN UNION	Workshops and meetings	6269	MS	TCAF1	XB	(92,393)	-	(92,393)	41,226	(51,167)	(356)	(50,811)
EUROPEAN UNION	Travels	6270	MS	TCAF1	XB	(14,785)	-	(14,785)	1,036	(13,749)	-	(13,749)
EUROPEAN UNION	Facilitation & Technical Support	6271	MS	TCAF1	XB	(20,015)	-	(20,015)	5,179	(14,836)	-	(14,836)
EUROPEAN UNION	C1- CV Materials & Equipment	6273	MS	TCAF1	XB	575	-	575	4,972	5,547	3,400	2,147
EUROPEAN UNION	C1- Newsletters, brochures, pamphlets etc..	6274	MS	TCAF1	XB	1,211	-	1,211	1,036	2,247	-	2,247
EUROPEAN UNION	C1- Video Production	6275	MS	TCAF1	XB	6,000	-	6,000	4,661	10,661	-	10,661
EUROPEAN UNION	C1- White Board Animation	6276	MS	TCAF1	XB	5,200	-	5,200	4,661	9,861	-	9,861
EUROPEAN UNION	C1- Travel relating to CV activities	6277	MS	TCAF1	XB	9,000	-	9,000	-	9,000	-	9,000



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EUROPEAN UNION	Admin Cost (7%)	6279	MS	TCAF1	XB	60,438	-	60,438	320,166	380,604	98,760	281,844
EUROPEAN UNION	Internal NSA WG Planning & Coordination	7111	GE	OPT1	XB	101	-	101	-	101	-	101
EUROPEAN UNION	Thematic Mapping of Regional NSAs	7112	ST	OPT1	XB	(5,559)	-	(5,559)	-	(5,559)	-	(5,559)
EUROPEAN UNION	PIFS NSA Engagement & Cordination	7113	ST	OPT1	XB	(3,696)	-	(3,696)	-	(3,696)	-	(3,696)
EUROPEAN UNION	Professional Staff	7121	ST	OPT1	XB	(304,211)	-	(304,211)	-	(304,211)	-	(304,211)
EUROPEAN UNION	Staff operations costs	7122	ST	OPT1	XB	(5,471)	-	(5,471)	-	(5,471)	31	(5,502)
EUROPEAN UNION	PSC/Oversight Meetings	7123	ST	OPT1	XB	(34,511)	-	(34,511)	-	(34,511)	-	(34,511)
EUROPEAN UNION	Capacity Bulding Training & Resource Materials	7211	GE	OPT1	XB	(54,093)	-	(54,093)	-	(54,093)	-	(54,093)
EUROPEAN UNION	Mentoring Support	7212	ST	OPT1	XB	(9,499)	-	(9,499)	-	(9,499)	-	(9,499)
EUROPEAN UNION	Support Cross Regional Exchanges	7213	GE	OPT1	XB	29,000	-	29,000	-	29,000	-	29,000
EUROPEAN UNION	Regional Policy Engagement Process Training	7214	ST	OPT1	XB	(20,629)	-	(20,629)	-	(20,629)	-	(20,629)
EUROPEAN UNION	Support Thematic Policy Awareness Workshops	7215	ST	OPT1	XB	11,419	-	11,419	-	11,419	-	11,419
EUROPEAN UNION	Equipment, Software & Services	7221	GE	OPT1	XB	134,778	-	134,778	-	134,778	162	134,616
EUROPEAN UNION	Collaboration with UNDP	7223	ST	KRA1	XB	-	-	-	-	-	-	-
EUROPEAN UNION	PIFS Programmes Consultations	7231	GE	OPT1	XB	(15)	-	(15)	-	(15)	-	(15)
EUROPEAN UNION	National Level Policy Dialogue	7232	ST	OPT1	XB	100,032	-	100,032	-	100,032	-	100,032
EUROPEAN UNION	Regional NSA Fora	7233	GE	OPT1	XB	(205,936)	-	(205,936)	-	(205,936)	(250)	(205,686)
EUROPEAN UNION	NSA Engagement with Leaders	7234	ST	OPT1	XB	(87,305)	-	(87,305)	-	(87,305)	-	(87,305)
EUROPEAN UNION	Support for NSA Capacity Building	7242	GE	OPT1	XB	(173)	-	(173)	-	(173)	-	(173)
EUROPEAN UNION	NSA/PIFS Development Partners Meetings	7243	ST	OPT1	XB	40,415	-	40,415	-	40,415	-	40,415



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EUROPEAN UNION	Assessment & Institutional Strengthening	7311	ST	OPT1	XB	(146,199)	-	(146,199)	-	(146,199)	-	(146,199)
EUROPEAN UNION	Grants	7314	ST	OPT1	XB	1,001,966	-	1,001,966	-	1,001,966	(36,583)	1,038,549
EUROPEAN UNION	M&E System for Grant Facility	7315	ST	OPT1	XB	978,095	-	978,095	-	978,095	-	978,095
EUROPEAN UNION	Visibility and Communications	7411	ST	OPT1	XB	21,755	-	21,755	-	21,755	-	21,755
EUROPEAN UNION	Indirect Costs	7511	ST	OPT1	XB	(217,873)	-	(217,873)	-	(217,873)	(1,924)	(215,949)
EUROPEAN UNION	Audits & Evaluation	7512	GE	OPT1	XB	75,759	-	75,759	-	75,759	(801)	76,560
EUROPEAN UNION	EVAW - Gender Specialist	7701	GE	KRA1	XB	(191,789)	-	(191,789)	208,166	16,377	221,472	(205,095)
EUROPEAN UNION	EVAW - Team Leader (50%)	7702	GE	KRA1	XB	19,984	-	19,984	114,388	134,372	126,571	7,801
EUROPEAN UNION	Prj support Officer (M&E, reporting, coms)-@50%	7703	GE	KRA1	XB	8,359	-	8,359	62,863	71,222	43,346	27,876
EUROPEAN UNION	Contrib to TECCBUF Project Accountant Services	7704	GE	KRA1	XB	36,859	-	36,859	36,206	73,065	-	73,065
EUROPEAN UNION	Trvl:Design and ME ( Accountability/Monitoring)	7705	GE	KRA1	XB	15,631	-	15,631	50,454	66,085	9,986	56,099
EUROPEAN UNION	Direct office costs	7706	GE	KRA1	XB	43,051	-	43,051	46,670	89,721	478	89,243
EUROPEAN UNION	Visibility	7707	GE	KRA1	XB	4,542	-	4,542	10,091	14,633	15,370	(737)
EUROPEAN UNION	Indirect Cost - 7%	7710	GE	KRA1	XB	24,867	-	24,867	137,587	162,454	50,222	112,232
EUROPEAN UNION	Workshops/conference/seminars_PACP	6226B	MS	TCAF1	XB	(1,832)	-	(1,832)	-	(1,832)	-	(1,832)
EUROPEAN UNION	Workshops/conference/seminars_PRIP	6226C	MS	TCAF1	XB	(44)	-	(44)	2,072	2,028	6	2,022
EUROPEAN UNION	Participant & staff travel-PACP	6227B	MS	TCAF1	XB	(247,089)	-	(247,089)	-	(247,089)	-	(247,089)
EUROPEAN UNION	Participant & staff travel-PRIP	6227C	MS	TCAF1	XB	(2,942)	-	(2,942)	1,036	(1,906)	(2,261)	355
EUROPEAN UNION	TA support to PRIP	6228B	MS	TCAF1	XB	--	-	-	93,225	93,225	-	93,225
EUROPEAN UNION	TA Support to PRIP	6228C	MS	TCAF1	XB	(162,769)	-	(162,769)	-	(162,769)	15	(162,784)
EUROPEAN UNION	Local Cnsltcy: Dsgn GE/EVAW Acctbty/Mntrg Tlkt	7721A	GE	KRA1	XB	13,819	-	13,819	-	13,819	7,642	6,177



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EUROPEAN UNION	Focus Wkshp - Testg GE/EVAW Acctbty/Mntrg Tlkt	7721B	GE	KRA1	XB	6,460	-	6,460	-	6,460	1,952	4,508
EUROPEAN UNION	Reg Cpcity Bldg Cslty:NSA-led GE/EVAW Mntrg	7722A	GE	KRA1	XB	-	-	-	63,068	63,068	18,495	44,573
EUROPEAN UNION	Tech Fcs Grp Wkshp-Cap Bldg:NSA-led GE/EVAW Mntrg	7722B	GE	KRA1	XB	(6,882)	-	(6,882)	30,272	23,390	3,400	19,990
EUROPEAN UNION	Reg Capacity Bldg Wkshp-NSA-led GE/EVAW Mntrg	7722C	GE	KRA1	XB	-	-	-	206,862	206,862	193,256	13,606
EUROPEAN UNION	Grants Facility:Supp toward NSA-led GE/EVAW Mntrg	7722D	GE	KRA1	XB	-	-	-	1,034,309	1,034,309	-	1,034,309
EUROPEAN UNION	National Gender Peer Reviews	7731A	GE	KRA1	XB	28,874	-	28,874	30,272	59,146	-	59,146
EUROPEAN UNION	Election Monitoring Missions	7731B	GE	KRA1	XB	12,052	-	12,052	15,136	27,188	-	27,188
EUROPEAN UNION	SGBV Reference Group Meeting	7731C	GE	KRA1	XB	19,249	-	19,249	-	19,249	6,295	12,954
EUROPEAN UNION	SGBV Reference Group Meeting- Country Visit	7731D	GE	KRA1	XB	-	-	-	30,272	30,272	-	30,272
EUROPEAN UNION	EVAW Experts Engagement CSO Dialogues	7732A	GE	KRA1	XB	(9,950)	-	(9,950)	30,272	20,322	5,040	15,282
EUROPEAN UNION	Side Events	7732C	GE	KRA1	XB	-	-	-	30,272	30,272	-	30,272
EUROPEAN UNION	Bldg a Cadre of GE/EVAW Advocats amngst Pac	7733A	GE	KRA1	XB	-	-	-	12,614	12,614	-	12,614
EUROPEAN UNION	Strtg Plng Mtg- GE/EVAW Advocats amngst Pac	7733B	GE	KRA1	XB	-	-	-	50,454	50,454	29,561	20,893
EUROPEAN UNION	Engmt:HL Meetings: GE/EVAW Advocats amngst Pac	7733C	GE	KRA1	XB	-	-	-	30,272	30,272	-	30,272
<b>EUROPEAN UNION Total</b>						<b>4,519,157</b>	<b>(1,190,338)</b>	<b>3,328,819</b>	<b>7,712,102</b>	<b>11,040,921</b>	<b>2,455,734</b>	<b>8,585,187</b>





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FRENCH POLYNESIA	Support to OPOC - FRENCH POLYNESIA Funding	5658	MS	TCAF1	XB	314,040	-	314,040	250,000	564,040	200,408	363,632
<b>FRENCH POLYNESIA Total</b>						<b>314,040</b>	<b>-</b>	<b>314,040</b>	<b>250,000</b>	<b>564,040</b>	<b>200,408</b>	<b>363,632</b>
GICHD	Addressing ERW Contamination in Pacific - GICHD	2583	GE	OPT1	XB	21	-	21	-	21	-	21
<b>GICHD Total</b>						<b>21</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>21</b>	<b>-</b>	<b>21</b>
GREEN CLIMATE FUND	Green Climate Fund Dialogue	3466	PI	OPT2	XB	1,744	-	1,744	-	1,744	-	1,744
GREEN CLIMATE FUND	Nauru GCF Readiness Grant	3470	GE	KRA2	XB	159,476	-	159,476	-	159,476	122,295	37,181
<b>GREEN CLIMATE FUND Total</b>						<b>161,220</b>	<b>-</b>	<b>161,220</b>	<b>-</b>	<b>161,220</b>	<b>122,295</b>	<b>38,925</b>
INTERNL ECONOMICS CONS	Regional Workshop on Trade Mainstreaming	1423	PI	OPT2	XB	16,270	-	16,270	-	16,270	-	16,270
<b>INTERNL ECONOMICS CONS TOTAL</b>						<b>16,270</b>	<b>-</b>	<b>16,270</b>	<b>-</b>	<b>16,270</b>	<b>-</b>	<b>16,270</b>
INTERNATIONAL FEDERATION OF RED CROSS	Legislating for Climate Smart DRM	5801	GE	OPT1	XB	9,829	-	9,829	-	9,829	-	9,829
<b>INTERNATIONAL FEDERATION OF RED CROSS Total</b>						<b>9,829</b>	<b>-</b>	<b>9,829</b>	<b>-</b>	<b>9,829</b>	<b>-</b>	<b>9,829</b>
JAPAN	Implementation of PIASA Review	1249	PI	KRA3	XB	1	(1)	-	-	-	-	-
JAPAN	Review of PIC Tokyo	1400	MS	TCAF1	XB	117,110	(85,578)	31,532	-	31,532	31,532	-
JAPAN	Miscellaneous (Voluntary Contributions)	3711	GE	OPT1	XB	129,679	(129,679)	-	-	-	-	-
JAPAN	Japan Contribution FY2019 (PALM)	3711A	GE	KRA1	XB	-	-	-	129,679	129,679	235	129,444
JAPAN	Japan Contribution FY2020 (PALM)	3711B	GE	KRA1	XB	-	-	-	239,069	239,069	-	239,069
JAPAN	PALM 5 - Pacific Environment Community	5630	ST	ASF	XB	(752,960)	-	(752,960)	752,960	-	-	-
JAPAN	PEC Fund Management Project	5635	ST	ASF	XB	1,167,471	(1,167,471)	-	-	-	-	-
JAPAN	PEC - Manager	5636	ST	PER1	XB	(291,875)	-	(291,875)	291,875	-	-	-
JAPAN	PEC - Technical Officer	5637	ST	ASF	XB	(706,313)	-	(706,313)	706,313	-	-	-
JAPAN	PEC - Admin Assistant	5638	ST	ASF	XB	(141,500)	-	(141,500)	141,500	-	-	-
JAPAN	PEC - Technical Advisory Group	5640	ST	ASF	XB	486,897	(486,897)	-	-	-	-	-
JAPAN	PEC - Regional Workshops	5641	ST	ASF	XB	247,746	(247,746)	-	-	-	-	-
<b>JAPAN Total</b>						<b>256,256</b>	<b>(2,117,372)</b>	<b>(1,861,116)</b>	<b>2,261,396</b>	<b>400,280</b>	<b>31,767</b>	<b>368,513</b>



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JAPAN ANNUAL CONTRIBUTION	Support Export to access reg & int markets	1909	PI	OPT2	XB	54,312	(54,374)	(62)	-	(62)	(62)	-
JAPAN ANNUAL CONTRIBUTION	Building a Resilient Private Sector	2026	PI	OPT2	XB	63,318	(63,318)	-	-	-	-	-
<b>JAPAN ANNUAL CONTRIBUTION Total</b>						<b>117,630</b>	<b>(117,692)</b>	<b>(62)</b>	-	<b>(62)</b>	(62)	-
KOREA	ROK-PIF 2014-2016 Coop. Fund	3622	ST	OPT1	XB	12,713	-	12,713	-	12,713	-	12,713
KOREA	ROK-RPCF 2015-2017 Coop. Fund	3627	GE	OPT1	XB	(1,842)	-	(1,842)	1,722	(120)	(120)	-
KOREA	ROK/RPCF2018-2020 - Climate Prediction Services	3633	GE	KRA1	XB	1,299,091	-	1,299,091	1,276,324	2,575,415	1,314,279	1,261,136
KOREA	ROK/RPCF2018-2020 - Trade, Tourism & Promtion	3634	GE	KRA2	XB	1,225,049	-	1,225,049	-	1,225,049	745,153	479,896
KOREA	Multisensory Remote Sensing-Control IUU Fishing	3637	GE	KRA1	XB	-	-	-	1,276,324	1,276,324	-	1,276,324
KOREA	ROK-PIF COVID-19 Recovery Project	3638	GE	KRA1	XB	-	-	-	638,162	638,162	-	638,162
<b>KOREA Total</b>						<b>2,535,011</b>	-	<b>2,535,011</b>	<b>3,192,532</b>	<b>5,727,543</b>	<b>2,059,312</b>	<b>3,668,231</b>
MEMBERS	WTO Office - Operational Costs	1375	PI	KRA3	XB	(134)	-	(134)	72,164	72,030	-	72,030
MEMBERS	PT&I Auckland (XB)	2033XB	PI	TCAF1	XB	(101,801)	-	(101,801)	-	(101,801)	(101,801)	-
MEMBERS	PT&I Trade Commissioner - Beijing	2102	PI	PER1	XB	(1,414)	-	(1,414)	28,988	27,574	165,550	(137,976)
MEMBERS	FICs Contribution to Tokyo Office	2125	MS	TCAF1	XB	86,100	-	86,100	100,000	186,100	148,653	37,447
MEMBERS	National Security Policy Development Workshop	2207	PD	OPT1	XB	(4,453)	-	(4,453)	-	(4,453)	-	(4,453)
MEMBERS	Support to Internal Reform Priorities	3726	CS	OPT3	XB	41,169	-	41,169	-	41,169	-	41,169
MEMBERS	Support to OPOC -DFAT Funding	5655A	MS	TCAF1	XB	-	-	-	108,939	108,939	108,939	-
MEMBERS	MISC HISTORIC XB	9000				-	-	-	93,725	93,725	-	93,725
<b>MEMBERS Total</b>						<b>19,467</b>	-	<b>19,467</b>	<b>403,816</b>	<b>423,283</b>	<b>321,341</b>	<b>101,942</b>



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NEW ZEALAND	PACER Plus Activities	1226	PI	KRA3	XB	7,294	-	7,294	-	7,294	-	7,294
NEW ZEALAND	PACER Informal Meeting	1227	PI	KRA3	XB	54,139	-	54,139	-	54,139	-	54,139
NEW ZEALAND	PACER Mini Trade Ministers Meeting	1228	PI	KRA3	XB	51,534	-	51,534	-	51,534	-	51,534
NEW ZEALAND	Regional Trade Facilitation Support	1232	PI	KRA3	XB	2,278	-	2,278	-	2,278	-	2,278
NEW ZEALAND	Special FTMM	1244	PI	KRA1	XB	82,611	-	82,611	-	82,611	-	82,611
NEW ZEALAND	Triennial Review-PITIC Auckland	2116	MS	TCAF1	XB	7,614	-	7,614	-	7,614	-	7,614
NEW ZEALAND	PT&I Trade Commissioner - Auckland (XB)	2161	MS	TCAF1	XB	(88,274)	-	(88,274)	-	(88,274)	(40,928)	(47,346)
NEW ZEALAND	Forum Chair Support (PIFS/NZ)-UNGA69	2238	GE	OPT1	XB	14,393	-	14,393	-	14,393	-	14,393
NEW ZEALAND	New Zealand Human Rights	2422	GE	OPT1	XB	734	-	734	-	734	-	734
NEW ZEALAND	Regional Security Fund	3630	GE	OPT1	XB	6,003	-	6,003	-	6,003	-	6,003
NEW ZEALAND	Regional Security Fund - NZ	3631	GE	OPT1	XB	152	-	152	-	152	-	152
NEW ZEALAND	Forum Ministerial Contact Group - NZ	3632	GE	OPT1	XB	1,258	-	1,258	-	1,258	-	1,258
NEW ZEALAND	Cairns Compact Implementation - NZ	3697	PD	OPT1	XB	1,800	-	1,800	-	1,800	-	1,800
NEW ZEALAND	FBEAP Review	4706	PD	OPT1	XB	2,548	-	2,548	-	2,548	-	2,548
NEW ZEALAND	Support for Forum Meetings -XB	5108	PS	KRA1	XB	47,886	-	47,886	-	47,886	-	47,886
NEW ZEALAND	Regional Youth Art Competition	5117	MS	OPT3	XB	13,040	-	13,040	-	13,040	-	13,040
NEW ZEALAND	OPOC-DFAT: MFAT Component	5656NZ	MS	TCAF1	XB	312,339	-	312,339	88,350	400,689	50,259	350,430
<b>NEW ZEALAND Total</b>						<b>517,349</b>	-	<b>517,349</b>	<b>88,350</b>	<b>605,699</b>	<b>9,331</b>	<b>596,368</b>
ROMANIA	Romania Voluntary Funds		MS	KRA1/ 2	XB	-	-	-	75,320	75,320	-	75,320
<b>ROMANIA TOTAL</b>									<b>75,320</b>	<b>75,320</b>	-	<b>75,320</b>
SAFE GROUND	Pacific Regional ERW Workshop	2582	GE	OPT1	XB	3,968	-	3,968	-	3,968	-	3,968
<b>SAFE GROUND Total</b>						<b>3,968</b>	-	<b>3,968</b>	-	<b>3,968</b>	-	<b>3,968</b>



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Donor	Project Name	Project code	KRA	Prog	Budget Type	2019 Carry Forward	2020 Reallocation	2020 Funding Balance c/f	2020 Funding Received	Total 2020 Funds Available	2020 Expenditure	2020 Carry Forward
SPAIN	Support to OPOC -SPANISH Funding	5657	MS	TCAF1	XB	188,825	-	188,825	126,518	315,343	-	315,343
<b>SPAIN Total</b>						<b>188,825</b>	<b>-</b>	<b>188,825</b>	<b>126,518</b>	<b>315,343</b>	<b>-</b>	<b>315,343</b>
STANDING FUND	Regional Natural Disaster Relief Fund	3610	PD	OPT1	XB	5,157	-	5,157	-	5,157	-	5,157
STANDING FUND	PNG Earthquake 2018 Fundraising	4471	MS	OPT3	XB	285	(285)	-	-	-	-	-
<b>STANDING FUND Total</b>						<b>5,442</b>	<b>(285)</b>	<b>5,157</b>	<b>-</b>	<b>5,157</b>	<b>-</b>	<b>5,157</b>
TAIWAN	Pacific Humanitarian Pathway-XB (PHP-C)	2234	PD	KRA1	XB	-	-	-	1,497,006	1,497,006	21,164	1,475,842
TAIWAN	Aid Management and Capacity Building (XB)	3404	PD	OPT1	XB	1,286	-	1,286	-	1,286	-	1,286
TAIWAN	FS Fellowship Scheme	3608	PD	OPT1	XB	7,975	-	7,975	-	7,975	-	7,975
TAIWAN	Taiwan ROC Scholarship Fund	3615	GE	KRA1	XB	1,962,592	-	1,962,592	1,073,192	3,035,784	300,129	2,735,655
TAIWAN	SIS Development Fund	3616	ST	OPT2	XB	(5,845)	-	(5,845)	5,686	(159)	(159)	-
TAIWAN	SIS Attachment Programme	3628	GE	KRA1	XB	237,627	-	237,627	96,160	333,787	372,129	(38,342)
TAIWAN	Taiwan-ROC Regional Development Assistance	3629	GE	KRA1	XB	92,277	(7)	92,270	-	92,270	30,336	61,934
TAIWAN	Secure Limits BluePacific - SeaLevel Rise Baseline	3649A	GE	KRA1	XB	-	-	-	213,858	213,858	-	213,858
TAIWAN	Review of Economic Returns - Fisheries	3649B	PI	KRA2	XB	-	-	-	213,858	213,858	-	213,858
TAIWAN	COP26 Advocacy and Engagement	3649C	PI	KRA2	XB	-	-	-	213,858	213,858	6,316	207,542
TAIWAN	Programme Implementation Officer	3650	ST	PER1	XB	337,039	-	337,039	-	337,039	-	337,039
TAIWAN	Joint CROP-SISAP Project	3657	GE	KRA1	XB	1,042,297	-	1,042,297	-	1,042,297	841,162	201,135
TAIWAN	Support to PPA Utility Scheme & Energy Bldg	3657A	GE	KRA1	XB	-	-	-	157,784	157,784	157,784	-
TAIWAN	CROP Oceans Advocacy & Engagement Programme	3657B	GE	KRA1	XB	-	-	-	927,757	927,757	-	927,757
TAIWAN	Cairns Compact Implementation - XB	3694	PD	OPT1	XB	2,895	-	2,895	-	2,895	-	2,895
<b>TAIWAN Total</b>						<b>3,678,143</b>	<b>(7)</b>	<b>3,678,136</b>	<b>4,399,159</b>	<b>8,077,295</b>	<b>1,728,861</b>	<b>6,348,434</b>



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TRADE ADVOCACY FUND	Trade Advocacy Fund (TAF) UK AID	1378	PI	KRA3	XB	2,464	-	2,464	-	2,464	-	2,464
<b>TRADE ADVOCACY FUND Total</b>						<b>2,464</b>	<b>-</b>	<b>2,464</b>	<b>-</b>	<b>2,464</b>	<b>-</b>	<b>2,464</b>
UNDP	Trade Negotiation Support	1209	PI	OPT2	XB	18,029	-	18,029	-	18,029	-	18,029
UNDP	Health & Recreational Trust Fund	4470	MS	OPT3	XB	6,808	-	6,808	-	6,808	-	6,808
UNDP	SDG Localization Project	5683	ST	OPT1	XB	3,993	-	3,993	-	3,993	-	3,993
<b>UNDP Total</b>						<b>28,830</b>	<b>-</b>	<b>28,830</b>	<b>-</b>	<b>28,830</b>	<b>-</b>	<b>28,830</b>
UNESCO	Regional EMIS Workshop	4707	ST	OPT1	XB	2,792	-	2,792	-	2,792	-	2,792
UNESCO	PEDF M&E Framework UNESCO/SPBEA	4709	PD	OPT1	XB	6,196	-	6,196	-	6,196	-	6,196
<b>UNESCO Total</b>						<b>8,988</b>	<b>-</b>	<b>8,988</b>	<b>-</b>	<b>8,988</b>	<b>-</b>	<b>8,988</b>
UNIFEM	Global Forums - Gender	4954	PD	OPT2	XB	12,457	-	12,457	-	12,457	-	12,457
<b>UNIFEM Total</b>						<b>12,457</b>	<b>-</b>	<b>12,457</b>	<b>-</b>	<b>12,457</b>	<b>-</b>	<b>12,457</b>
UNITED STATES OF AMERICA	Joint Study -PICS-US Dev. Oriented Trade & Invest	1307	PI	KRA1	XB	348,568	-	348,568	-	348,568	-	348,568
UNITED STATES OF AMERICA	Climate Finance & planning Officer	3467	PI	PER1	XB	(16,152)	-	(16,152)	14,615	(1,537)	(1,537)	-
UNITED STATES OF AMERICA	Support to USAID Climate Change Project Operations	3468	PI	KRA2	XB	3,707	(3,377)	330	-	330	330	-
<b>UNITED STATES OF AMERICA Total</b>						<b>336,123</b>	<b>(3,377)</b>	<b>332,746</b>	<b>14,615</b>	<b>347,361</b>	<b>(1,207)</b>	<b>348,568</b>
UNIVERSITY OF THE SOUTH PACIFIC	CROP Grant Support Pac. Dev. Goal Taskforce	5682	PD	OPT1	XB	977	-	977	-	977	-	977
<b>UNIVERSITY OF THE SOUTH PACIFIC Total</b>						<b>977</b>	<b>-</b>	<b>977</b>	<b>-</b>	<b>977</b>	<b>-</b>	<b>977</b>
UN OFFICE OF PROJECT SERVICES	Pacific Quality Infrastructure Initiative	1395	PI	KRA2	XB	52,862	(27,292)	25,570	-	25,570	25,570	-
UN OFFICE OF PROJECT SERVICES	Pacific Quality Infrastructure Initiative-Phase 2 LDC	1396	PI	KRA2	XB	-	-	-	1,069,465	1,069,465	(3,330)	1,072,795
<b>UN OFFICE OF PROJECT SERVICES TOTAL</b>						<b>52,862</b>	<b>(27,292)</b>	<b>25,570</b>	<b>1,069,465</b>	<b>1,095,035</b>	<b>22,240</b>	<b>1,072,795</b>



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Donor	Project Name	Project code	KRA	Prog	Budget Type	2019 Carry Forward	2020 Reallocation	2020 Funding Balance c/f	2020 Funding Received	Total 2020 Funds Available	2020 Expenditure	2020 Carry Forward
WOMEN'S ENVIRONMENT & DEVELOPMENT ORGANIZATION	WEDO Pacific Workshop	3471	PD	OPT2	XB	1,002	-	1,002	-	1,002	-	1,002
<b>WOMEN'S ENVIRONMENT &amp; DEVELOPMENT ORGANIZATION Total</b>						<b>1,002</b>	<b>-</b>	<b>1,002</b>	<b>-</b>	<b>1,002</b>	<b>-</b>	<b>1,002</b>
WORLD BANK	Logistics RC	7610	PI	KRA2	XB	507,026	-	507,026	136,843	643,869	36,006	607,863
WORLD BANK	Expertise Triggered on TOR	7611	PI	KRA2	XB	(17,837)	-	(17,837)	56,779	38,942	-	38,942
WORLD BANK	Risk Financing	7612	ST	OPT2	XB	(3,760)	-	(3,760)	-	(3,760)	-	(3,760)
WORLD BANK	Others (Including MTR)	7613	ST	OPT2	XB	2,490	-	2,490	-	2,490	-	2,490
WORLD BANK	PREP Regional Coordinator	7614	ST	KRA2	XB	(464,765)	-	(464,765)	241,304	(223,461)	320,695	(544,156)
WORLD BANK	Monitoring & Communications Officer	7615	PI	KRA2	XB	(16,072)	-	(16,072)	91,674	75,602	143,912	(68,310)
WORLD BANK	PREP Finance & Administrative Officer	7616	PI	KRA2	XB	(7,683)	-	(7,683)	14,059	6,376	16,090	(9,714)
WORLD BANK	PREP Resilience & Dev Officer	7617	ST	OPT2	XB	(70,440)	-	(70,440)	32,461	(37,979)	106	(38,085)
WORLD BANK	Risk Finance & Insurance Specialist	7618	PI	KRA2	XB	(13,823)	-	(13,823)	13,823	-	23,573	(23,573)
<b>WORLD BANK Total</b>						<b>(84,864)</b>	<b>-</b>	<b>(84,864)</b>	<b>586,943</b>	<b>502,079</b>	<b>540,382</b>	<b>(38,303)</b>
WORLD TRADE ORGANISATION	PIFS-WTO Regional Workshop: MC11 Outcomes	1312	PI	KRA1	XB	3,903	-	3,903	-	3,903	-	3,903
WORLD TRADE ORGANISATION	WTO PIFS RPI. W/Shop on Trade Facilitation	1313	PI	KRA3	XB	24,562	-	24,562	-	24,562	-	24,562
WORLD TRADE ORGANISATION	WTO-RPI.W/Shop S & P Measures	1316	PI	KRA3	XB	641	-	641	-	641	-	641
WORLD TRADE ORGANISATION	10th WTO Ministerial Conference - Nairobi (MC10)	1321	PI	KRA3	XB	8,779	-	8,779	-	8,779	-	8,779
<b>WORLD TRADE ORGANISATION Total</b>						<b>37,885</b>	<b>-</b>	<b>37,885</b>	<b>-</b>	<b>37,885</b>	<b>-</b>	<b>37,885</b>



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Donor	Project Name	Project code	KRA	Prog	Budget Type	2019 Carry Forward	2020 Reallocation	2020 Funding Balance c/f	2020 Funding Received	Total 2020 Funds Available	2020 Expenditure	2020 Carry Forward
BENEFITS DERIVED FROM PROPERTY, PLANT & EQUIPMENT	Recoveries & Sundries - Benefit from PPE	9995	CS	CS00	XB	-	-	-	264,945	264,945	264,945	-
<b>BENEFITS DERIVED FROM PROPERTY, PLANT &amp; EQUIPMENT Total</b>						-	-	-	<b>264,945</b>	<b>264,945</b>	<b>264,945</b>	-
INTEREST INCOME	PALM 5 - Pacific Environment Community	5630	II	ASF	XB	36,417	(36,417)	-	-	-	-	-
<b>INTEREST INCOME Total</b>						<b>36,417</b>	<b>(36,417)</b>	-	-	-	-	-
NET EFFECT OF FOREIGN EXCHANGE	Public Finance Management & Governance	1002	PI	KRA2	XB	(9,324)	-	(9,324)	-	(9,324)	(30,265)	20,941
NET EFFECT OF FOREIGN EXCHANGE	PACRES Recoveries & Sundries	3490	PI	KRA2	XB	(9,274)	-	(9,274)	-	(9,274)	(54,680)	45,406
NET EFFECT OF FOREIGN EXCHANGE	RAO Recoveries & Sundries	3503	CS	CS00	XB	(48,406)	-	(48,406)	-	(48,406)	(17,918)	(30,488)
NET EFFECT OF FOREIGN EXCHANGE	TCF EDF 10 Recoveries & Sundries	3504	CS	ASF	XB	(5,685)	-	(5,685)	-	(5,685)	-	(5,685)
NET EFFECT OF FOREIGN EXCHANGE	EU Non State Actor Recoveries & Sundries	5709	CS	KRA1	XB	(140,804)	-	(140,804)	-	(140,804)	(65,118)	(75,686)
NET EFFECT OF FOREIGN EXCHANGE	PITAP Recoveries & Sundries	6005	CS	KRA3	XB	(17,551)	-	(17,551)	-	(17,551)	(36,764)	19,213
NET EFFECT OF FOREIGN EXCHANGE	IHRT Sundries & Recoveries	6105	CS	ASF	XB	(16,152)	-	(16,152)	-	(16,152)	(939)	(15,213)
NET EFFECT OF FOREIGN EXCHANGE	Recoveries and Sundries - TECBUF	6273A	PI	ASF	XB	(2,382)	-	(2,382)	-	(2,382)	(16,211)	13,829
NET EFFECT OF FOREIGN EXCHANGE	Recoveries & Sundries - EVAW	7707A	PI	KRA1	XB	(531)	-	(531)	-	(531)	(23,958)	(24,489)
<b>NET EFFECT OF FOREIGN EXCHANGE Total</b>						<b>(250,109)</b>	-	<b>(250,109)</b>	-	<b>(250,109)</b>	<b>(19,937)</b>	<b>(52,172)</b>
<b>Grand Total</b>						<b>16,752,098</b>	<b>(4,514,759)</b>	<b>12,237,339</b>	<b>28,847,735</b>	<b>41,085,074</b>	<b>12,376,493</b>	<b>28,708,581</b>



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