



**PACIFIC ISLANDS
FORUM SECRETARIAT**

FINANCIAL STATEMENTS

**For the year ended
31 December 2021**



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 2021.

Following the Forum Officials Committee approval in 2018 to move reporting standards, 2021 is the first year of adopting the International Public Sector Accounting Standards (IPSAS) from the previous International Financial Reporting Standards (IFRS). IPSAS is a set of accounting standards designed to reflect the public sector nature of entities like ours. IPSAS is based on IFRS and therefore the move does not give rise to major changes to accounting policies – however, in some areas there are potentially significant differences, and these are explained further in the notes to the financial statements commencing from page 11 to 33.

During the year, we expended FJD21.3m from General Fund and FJD15.2m from Trust Fund, while our total cash and investment holdings at year end amounted to FJD41.7m.

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 2021 financial year.

In my opinion:

- (a) the accompanying statement of financial performance is drawn up so as to give a true and fair view of the results of the Secretariat for the year ended 31 December 2021;
- (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 2021;
- (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 2021; 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 2021.
- (e) the accompanying statement of comparison for budget and actual amounts is drawn up so as to give a true and fair view of the performance of the Secretariat for the year ended 31 December 2021.

The impacts of COVID in Fiji during the year 2021 was overwhelming. The initial closure of Fiji's borders and the high vaccination drive kept the virus at bay despite reaching peak number of cases and deaths. The Secretariat staff based in Fiji worked through a prolonged period of work from home modality following the second wave of the pandemic that started from April 2021 until the early part of 2022. Despite the current crisis and the sluggish economic environment, the Secretariat continued to support its Member States and progress the collective regional agenda by implementing its targeted priorities and work programmes through virtual platforms. Virtual meetings for 2021 was higher than the previous year.



Secretary General's Statement (continued)

With a disciplined approach to its budget and planning activities for the next three years, the Secretariat believes it has sufficient financial resources at this time to continue its operations for the foreseeable future. The Secretariat will continue to assess progress of recovery as we navigate ourselves in a post-pandemic world and the challenges on the Secretariat's work programme into the future years.

Dated at Suva this 2 day of May 2022

Dr Filimon M. Manoni
Acting 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 2021, and the statement of financial performance, statement of changes in funds, statement of cash flows and statement of comparison of budget and actual amounts 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 2021, and the statement of financial performance, statement of changes in funds, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended in accordance with International Public Sector Accounting Standards (IPSAS).

Emphasis of matter – Basis of Accounting

We draw attention to note 2 to the financial statements, which describes the Secretariat's first time adoption of the IPSAS financial reporting framework. The Secretariat has applied certain exemptions permitted under IPSAS 33 "First time Adoption of Accrual Basis IPSASs", as part of its first time adoption of the IPSAS financial reporting framework. The exemptions applied impact the recognition of assets, liabilities, revenues and expenses. In our judgement, this issue is fundamental to the users' understanding of the financial statements, and the financial position and performance of the Secretariat. Our opinion is not modified in respect of this matter.

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 2021 (but does not include the financial statements and our auditor's report thereon).

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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.

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 IPSAS 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

**3 May 2022
Suva, Fiji**



**Statement of Financial Performance
For the Year Ended 31 December 2021**

| | Note | 2021 FJD |
|--|------|-------------------|
| Revenue | | |
| Contributions from members | 3 | 5,747,578 |
| Voluntary contribution | 4(a) | 13,495,051 |
| Contribution from donors | 4(b) | 15,746,775 |
| Interest income | | 52,837 |
| Recoveries income | | 1,869,513 |
| Administration fees received | | 1,109,994 |
| Other income | 5 | 485,705 |
| | | 38,507,453 |
| Expenditure | | |
| Salary and ancillary costs | 7 | 15,640,610 |
| Operational costs | 8 | 14,551,547 |
| Audit fees | | 90,311 |
| Duty travel | | 1,024,244 |
| Meeting costs | | 370,328 |
| Depreciation & amortisation | | 792,336 |
| Bad and doubtful debts | 9 | 2,204,229 |
| Recoveries | | 1,869,513 |
| | 6 | 36,543,118 |
| Foreign exchange (loss) | | (484,141) |
| Surplus | 26 | 1,480,194 |
| Surplus is attributable to: | | |
| General Fund Surplus | | 492,430 |
| Contribution in Advance - Trust Fund (Note 18) | | 987,764 |


This statement is to be read in conjunction with the accompanying notes to and forming part of the financial statements set out on pages 11 to 33.



Statement of Financial Position
As at 31 December 2021

| | Notes | 2021 FJD |
|--|-------|-------------------|
| Current assets | | |
| Cash and cash equivalents | 10 | 34,508,403 |
| Other financial assets at amortised cost | 11 | 7,202,544 |
| Receivables from members | 12 | 419,397 |
| Other current assets | 13 | 151,266 |
| Total current assets | | 42,281,610 |
| Non-current assets | | |
| Property, plant and equipment | 14 | 5,502,008 |
| Intangible assets | 15 | 120,504 |
| Total non-current assets | | 5,622,512 |
| Total assets | | 47,904,122 |
| Current liabilities | | |
| Current payables & accruals | 16 | 3,073,729 |
| Provisions | 17 | 1,214,183 |
| Contributions received in advance – Trust Fund | 18 | 29,696,351 |
| Deferred Income – General Fund | 19 | 338,387 |
| Total current liabilities | | 34,322,650 |
| Net assets | | 13,581,472 |
| Funds | | |
| General fund | | 9,320,935 |
| Capital reserve | | 2,114,139 |
| Special fund reserve | | 2,146,398 |
| Total Funds | | 13,581,472 |

For the Pacific Islands Forum Secretariat,



Dr Filimon M. Manoni
Acting Secretary General



Apaitia Veigoo
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 11 to 33.



Statement of Changes in Funds For the Year Ended 31 December 2021

| | Notes | 2021 FJD |
|---|-------|-------------------------|
| General Fund | | |
| Balance at the beginning of the year | | 9,540,128 |
| Effect of adoption of IPSAS (Note 2 (f)) | | 10,597 |
| Surplus | | 492,430 |
| Transfer to Special Fund Reserve | | (722,220) |
| Balance at the end of the year | | <u><u>9,320,935</u></u> |
| Capital Reserve | | |
| Balance at the beginning of the year | | 2,251,860 |
| Purchase of Trust Fund assets | | 93,552 |
| Depreciation on revalued assets and PPE used for Projects | | (231,273) |
| Balance at the end of the year | | <u><u>2,114,139</u></u> |
| Special Fund Reserve | | |
| Balance at the beginning of the year | | 1,424,178 |
| Transfer from General Fund Reserve | | 722,220 |
| Balance at the end of the year | | <u><u>2,146,398</u></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 11 to 33.



Statement of Cash Flows For the year ended 31 December 2021

| | Notes | 2021 FJD |
|--|-----------|--------------------|
| Cash flows from operating activities | | |
| Contributions from member countries | | 17,913,280 |
| Trust fund income | | 15,751,140 |
| Programme and project costs | | (13,991,085) |
| Other operational costs | | (16,513,912) |
| Interest received | | 55,028 |
| Rent and other income | | 1,540,703 |
| Net cash flow generated from operating activities | | 4,755,154 |
| Cash flows from investing activities | | |
| Payments for property, plant and equipment | | (581,501) |
| Movement in other financial asset | | (4,609,195) |
| Net cash flow used in investing activities | | (5,190,696) |
| Effect of exchange rate changes - Trust Fund | | (172,369) |
| Effect of exchange rate changes - General Fund | | (311,772) |
| Effect on exchange rate changes | | (484,141) |
| Net decrease in cash held | | (919,683) |
| Cash and cash equivalents at the beginning of the year | | 35,428,086 |
| Cash and cash equivalents at the end of the year | 10 | 34,508,403 |

This statement is to be read in conjunction with the accompanying notes to and forming part of the financial statements set out on pages 11 to 33.



**Statement of Comparison of Budget and Actual Amounts
For the year ended 31 December 2021**

| | Note | Budget 2021 FJD | Actual 2021 FJD | Performance Difference 2021 FJD |
|------------------------------|-------------|--------------------------------|--------------------------------|--|
| Revenue | | | | |
| Contributions from members | | 5,747,578 | 5,747,578 | - |
| Voluntary contribution | | 11,525,528 | 13,495,051 | (1,969,523) |
| Contribution from donors | | 34,160,654 | 15,746,775 | 18,413,880 |
| Interest income | | 72,422 | 52,837 | 19,584 |
| Recoveries income | | 1,831,200 | 1,869,513 | (38,313) |
| Administration fees received | | 783,480 | 1,109,994 | (326,514) |
| Other income | | 293,400 | 485,705 | (192,305) |
| | | 54,414,262 | 38,507,453 | 15,906,809 |
| Expenditure | | | | |
| Salary and ancillary costs | | 17,909,280 | 15,640,610 | 2,268,670 |
| Operational costs | | 18,566,881 | 14,551,547 | 4,015,334 |
| Audit fees | | 60,000 | 90,311 | (30,311) |
| Duty travel | | 4,049,096 | 1,024,244 | 3,024,852 |
| Meeting costs | | 3,559,511 | 370,328 | 3,189,183 |
| Depreciation & amortisation | | 860,000 | 792,336 | 67,664 |
| Bad and doubtful debts | | - | 2,204,229 | (2,204,229) |
| Recoveries | | - | 1,869,513 | (1,869,513) |
| | | 45,004,768 | 36,543,118 | 8,461,650 |
| Foreign exchange (loss) | | (150,000) | (484,141) | (334,141) |
| Surplus | | 9,259,494 | 1,480,194 | 7,779,300 |

This statement is to be read in conjunction with the accompanying notes to and forming part of the financial statements set out on pages 11 to 33.



Notes to the Financial Statements For the Year Ended 31 December 2021

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 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.

New standards adopted by the Secretariat

For the financial year beginning 1 January 2021 the Secretariat adopted, for the first time, the International Public Sector Accounting Standards (IPSAS) and certain standards and amendments to standards that are effective for year end 31 December 2021. The adoption of the standards and amendments did not have any material impact on the financial statements.

There are no other new or amended standards and interpretations that are issued but not yet effective for the year ended 31 December 2021 that would be expected to have a material impact on the Secretariat’s financial statements.

a) Statement of compliance

The financial statements of the Secretariat have been prepared in accordance with and comply with International Public Sector Accounting Standards 33 (“IPSAS 33”). The financial statements partially comply with accrual basis International Public Sector Accounting Standards (“IPSAS”). The standard IPSAS 33 allows the first-time adopter to apply transitional exemptions and provisions that impact fair presentation. The Standard also allows for a three-year transitional relief period for the recognition and measurement of assets, liabilities, revenue and/or expenditure.

The financial statements were authorised for issue by the Secretary General on 2 May 2022.

b) COVID-19 impact and going concern

The impacts of COVID in Fiji during the year 2021 was overwhelming. The initial closure of Fiji’s borders and the high vaccination drive kept the virus at bay despite reaching peak number of cases and deaths. The Secretariat staff based in Fiji worked through a prolonged period of work from home modality following the second wave of the pandemic that started from April 2021 until the early part of 2022. Despite the current crisis and the sluggish economic environment, the Secretariat continued to support its Member States and progress the collective regional agenda by implementing its targeted priorities and work programmes through virtual platforms. Virtual meetings for 2021 was higher than the previous year.



Notes to the Financial Statements

For the Year Ended 31 December 2021

2) Statement of significant accounting policies (continued)

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

With a disciplined approach to its budget and planning activities for the next three years, the Secretariat believes it has sufficient financial resources at this time to continue its operations for the foreseeable future. The Secretariat will continue to assess progress of recovery as we navigate ourselves in a post-pandemic world and the 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.

d) Fund accounting

The Secretariat has adopted fund accounting system for individual grants or donations for specified projects. 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.

e) Functional and presentation currency

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

f) Effect of first-time adoption of IPSAS 33

This is the first set of financial statements of the Secretariat that are presented in accordance with IPSAS 33. The Secretariat adopted IPSAS 33 on 1 January 2021. The Secretariat has previously reported under International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board. The Secretariat did not present financial statements for previous periods in these transitional IPSAS financial statements.

The standard IPSAS 33 applies from the date of on which the first-time adopter adopts accrual basis IPSAS and during the transition period. The standard allows the first-time adopter to apply transitional exemptions and provisions that impact fair presentation. The Standard also allows for a three-year transitional relief period for the recognition and measurement of assets and liabilities.

The Secretariat has applied the following transitional exemptions in IPSAS 33 that affect the fair presentation of the financial statements and Secretariat's ability to assess compliance with accrual basis IPSAS:

- The Secretariat recognises the revenue from contribution from members, voluntary contributions, and donor funds in these transitional IPSAS financial statements based on IFRS 15 *Revenue from contracts with customer*. For revenue recognition, refer Note 2 (j).



Notes to the Financial Statements

For the Year Ended 31 December 2021

2) Statement of significant accounting policies (continued)

f) Effect of first-time adoption of IPSAS 33 (continued)

The Secretariat intends to comply in full with the requirements of IPSAS 23 in relation to the recognition of revenue from contribution from members, voluntary contributions and donor funds in the 2023 financial year.

- In relation to the foreign offices, the Secretariat has not recognised its interest in the foreign offices under IPSAS 35 consolidated financial statement. The existence of control over foreign offices, is yet to determine on the arrangements regarding PTI offices (whether it controls the offices, has joint control or significant influence over the offices). The PTI offices in New Zealand, Australia and China still prepare separate audited financial statements, and are not reflected in the Secretariat's transitional financial statements on first time adoption. The Secretariat intends to comply in full with the requirements of IPSAS 35 in relation to the foreign offices in the 2023 financial year.
- The Secretariat has adopted IPSAS 20 related party disclosure whereby it presents the key information about the management personnel known at the date of adoption.

The Secretariat has applied the following transitional exemptions in IPSAS 33 that do not affect the fair presentation of the financial statements:

- IPSAS 1 Presentation of Financial Statements – The Secretariat has chosen not to present comparatives in this transitional financial statement. The Secretariat believes that it does not provide much benefit to add comparatives to the first-year presentation of its financials. The Secretariat has chosen to disclose budgetary information.
- IPSAS 18 Segment Reporting – The segment reporting information is presented in this transitional financial statement except the carrying amount of segment asset and liabilities. The Secretariat intends to comply in full with the requirements of IPSAS 18 in relation to the segment reporting in 2023 financial year.

The impact of adoption of IPSAS 33 on the total Funds and Surplus/(deficit) are illustrated below:

Reconciliation of Funds under the previously applied policies to IPSAS 33:

| | 1 January 2021 |
|---------------------------------|--------------------------|
| | FJD |
| Funds under IFRS | 13,216,166 |
| Reversal of right of use assets | (357,501) |
| Reversal of lease liabilities | <u>368,098</u> |
| Funds under IPSAS 33 | <u>13,226,760</u> |



Notes to the Financial Statements For the Year Ended 31 December 2021

2) Statement of significant accounting policies (continued)

f) Effect of first-time adoption of IPSAS 33 (continued)

Reconciliation of Surplus/(deficit) under the previously applied policies to IPSAS 33:

| | 1 January 2021 |
|--|-------------------------|
| | FJD |
| Surplus/(deficit) under IFRS | 1,837,376 |
| <i>Adjustments on transition to IPSAS 33:</i> | |
| Reversal of depreciation for right of use assets | (106,033) |
| Reversal of interest expense for lease liabilities | (28,821) |
| Recognition of operating lease expense | <u>126,637</u> |
| Restated Surplus/(deficit) under IPSAS 33 | <u>1,829,159</u> |

The Secretariat has applied the following transitional exemptions in IPSAS 33 that affects the fair presentation of the financial statements and intends to comply with this fully in the transitional three-year period.

- IPSAS 12 Inventories
- IPSAS 17 Property, Plant and Equipment
- IPSAS 31 Intangible Asset
- IPSAS 41 Financial Instruments
- IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets

g) Use of estimates and judgements

The preparation of the financial statements in conformity with IPSAS 33 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.

Judgements

Classification of non-financial assets as cash generating assets or non-cash-generating assets

For the purpose of assessing impairment indicators and impairment testing, the Secretariat classifies non-financial assets as either cash-generating or non-cash-generating assets. The Secretariat classifies non-financial assets as cash-generating assets if the primary objective of the asset is to generate commercial return. All other assets are classified as non-cash-generating assets.

All property, plant and equipment held by the Secretariat are classified as non-cash-generating assets. This includes assets that generate rental revenue (from hire of conferences) or other cash flows for the Secretariat, as the cash flows generated as generally not sufficient to represent commercial return on the assets.



Notes to the Financial Statements

For the Year Ended 31 December 2021

2) Statement of significant accounting policies (continued)

g) Use of estimates and judgements (continued)

The Secretariat does not hold cash-generating assets. 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:

- Useful lives and residual value of property, plant and equipment: Note 2(i) - Property, plant and equipment
- Impairment of receivables: Note 2(o) Receivables
- Impairment of cash and non-cash generating assets: Note 2(s) Impairment of non-financial assets

h) 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 surplus or deficit.

i) 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.

Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

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 2021

2) Statement of significant accounting policies (continued)

i) 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 gains or losses are taken to the statement of financial performance.

For donated assets and assets previously expensed in Contributions Received in Advance - Trust Fund (note 14), 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 surplus of deficit.

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 financial performance as incurred.

Depreciation

In order to ensure neutrality of donated assets and assets previously expensed in Contributions Received in Advance – Trust Fund (note 14), 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 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 |
| Computer Software | 10% |

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

j) Revenue recognition

The Secretariat recognises the revenue from contribution from members, voluntary contributions, and donor funds in these transitional IPSAS financial statements based on IFRS 15 *Revenue from contracts with customer*.



Notes to the Financial Statements For the Year Ended 31 December 2021

2) Statement of significant accounting policies (continued)

j) Revenue Recognition (continued)

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. Contributions 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. |
| Interest income | Any membership contribution received in advance of the year in which the contributions fall due is treated as “Deferred Income – General Fund”. |
| 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 18). 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 18). 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. |
| Other income | 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. 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. 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. |



Notes to the Financial Statements For the Year Ended 31 December 2021

2) Statement of significant accounting policies (continued)

j) Revenue Recognition (continued)

| | |
|-------------|---|
| 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 as and when the services are performed.

l) Income tax

The Secretariat is exempt from income tax by virtue of Article XI of the Agreement Establishing the Secretariat, which was 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.

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 less the allowance for impairment losses.

o) 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 surplus/deficit. To determine the impairment losses, refer Note 2(v). Subsequent recoveries of amounts previously written off are credited against same line item.



Notes to the Financial Statements

For the Year Ended 31 December 2021

2) Statement of significant accounting policies (continued)

p) Other receivables

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

q) Employee entitlements

Short-term benefits

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

r) 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.

s) Impairment of non-financial assets

Impairment of non-cash generating assets

All Secretariat's non-financial assets are considered as non-cash generating assets. For these assets, the Secretariat assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, the Secretariat estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

In assessing value in use, the Secretariat has adopted the depreciation replacement cost approach. Under this approach, the present value of the remaining service potential of an asset is determined as the depreciated replacement cost of the asset. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

In determining fair value less costs to sell, the price of the asset in a binding agreement in an arm's length transaction, adjusted for incremental costs that would be directly attributed to the disposal of the asset, is used. If there is no binding agreement, but the asset is traded on an active market, fair value less cost to sell is the asset's market price less cost of disposal. If there is no binding sale agreement or active market for an asset, the Secretariat determines fair value less cost to sell based on the best available information.

All impairment losses are recognised in the statement of financial performance.

t) General Fund Reserve

General Fund maintains the surplus or deficit from Primary Budget Revenue and Expenditure. It comprises of accumulated operating surpluses, realised foreign currency gains at balance date and any specific source of funds as directed by the Forum Officials Committee.



Notes to the Financial Statements

For the Year Ended 31 December 2021

2) Statement of significant accounting policies (continued)

u) 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.

v) Financial instruments

Financial assets and liabilities are recognised initially at fair value plus or minus any directly attributable transaction costs directly attributable to their acquisition or issue. Subsequent to initial recognition non-derivative financial instruments are classified and measured as follows:

Financial assets at amortised costs

The Secretariat's financial assets measured at amortised cost consist of cash and cash equivalents, term deposits with original terms greater than three months, receivables from members and other receivables.

Financial assets at amortised costs are subsequently measured at amortised cost using the effective interest method. The amortised cost is reduced by any impairment losses. Interest income, gains/(losses) arising from derecognition, foreign exchange gains/(losses) and impairment losses are recognised in surplus or deficit.

The Secretariat assesses on a forward-looking basis the expected credit loss 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 at amortised costs

Financial liabilities at amortised cost consist of trade and other payables.

Trade and other payables are subsequently carried at amortised cost and due to their short-term nature, they are not discounted.

w) Leases

The Secretariat recognises its existing leases as operating lease (off balance sheet) under IPSAS 13. Leases had been recognised under IFRS 16 prior to the inception of IPSAS 13. The application of rights-of-use assets and lease liabilities under the requirements of IPSAS 13 has been de-recognised effective 1 January 2021.

x) Budget information

The Secretariat budget figures are approved by Forum Officials Committee. The budget figures have been prepared using the same accounting policies as those used in the preparation of these transitional financial statements under IPSAS 1. Explanatory comments for material differences between budget and actual amount are provided in the Note 20 to the financial statements.



**Notes to the Financial Statements
For the Year Ended 31 December 2021**

| | Primary Budget 2021 FJD | Trust Fund 2021 FJD | Consolidated 2021 FJD |
|--|--|------------------------------------|--------------------------------------|
| 3) Contributions from members | | | |
| Australia | 1,310,952 | - | 1,310,952 |
| Cook Islands | 80,262 | 3,697 | 83,959 |
| Federated States of Micronesia | 80,262 | 3,697 | 83,959 |
| Fiji | 235,772 | 49,303 | 285,075 |
| French Polynesia | 238,257 | 8,803 | 247,060 |
| Kiribati | 80,262 | 3,697 | 83,959 |
| Nauru | 80,262 | 3,697 | 83,959 |
| New Caledonia | 299,484 | 8,803 | 308,287 |
| New Zealand | 1,310,952 | - | 1,310,952 |
| Niue | 80,262 | 3,697 | 83,959 |
| Palau | 80,262 | 3,697 | 83,959 |
| Papua New Guinea | 593,671 | 103,303 | 696,974 |
| Republic of Marshall Islands | 80,262 | 3,697 | 83,959 |
| Samoa | 177,809 | 42,553 | 220,362 |
| Solomon Islands | 171,405 | 42,553 | 213,958 |
| Tonga | 166,888 | 42,553 | 209,441 |
| Tuvalu | 80,262 | 3,697 | 83,959 |
| Vanuatu | 176,784 | 42,553 | 219,337 |
| Tokelau (Associate) | 26,754 | - | 26,754 |
| Wallis and Futuna (Associate) | 26,754 | - | 26,754 |
| | 5,377,578 | 370,000 | 5,747,578 |
| 4) a) Voluntary contribution | | | |
| Voluntary contribution - current year | 13,495,051 | - | 13,495,051 |
| | 13,495,051 | - | 13,495,051 |
| b) Contribution from donors | | | |
| Contribution from donors - current year | - | 15,746,775 | 15,746,775 |
| | - | 15,746,775 | 15,746,775 |
| 5) Other income | | | |
| Rent received | 224,736 | - | 224,736 |
| Other income | 29,689 | 7 | 29,694 |
| Benefits from property plant & equipment | | 231,273 | 231,275 |
| | 254,425 | 231,280 | 485,705 |



**Notes to the Financial Statements
For the Year Ended 31 December 2021**

| | Primary Budget 2021 FJD | Trust Fund 2021 FJD | Consolidated 2021 FJD |
|--------------------------------------|--|------------------------------------|--------------------------------------|
| 6) Expenditure | | | |
| Salary and ancillary costs | 12,819,070 | 2,821,540 | 15,640,610 |
| Operational costs | 3,635,860 | 10,915,687 | 14,551,547 |
| Audit fees | 70,531 | 19,780 | 90,311 |
| Duty travel | 477,216 | 547,028 | 1,024,244 |
| Meeting costs | 163,999 | 206,329 | 370,328 |
| Depreciation & amortisation | 561,063 | 231,273 | 792,336 |
| Bad and doubtful debts | 1,973,177 | 231,052 | 2,204,229 |
| Recoveries | 1,623,013 | 246,500 | 1,869,513 |
| | <u>21,323,930</u> | <u>15,219,189</u> | <u>36,543,118</u> |
| | | | |
| 7) Salary and ancillary costs | | | |
| Salaries | 8,392,827 | 1,879,881 | 10,272,708 |
| Leave entitlement | 746,943 | 112,974 | 859,917 |
| Superannuation | 742,488 | 186,225 | 928,713 |
| Insurance - staff | 660,276 | 83,832 | 744,109 |
| Staff allowances and benefits | 2,276,536 | 558,628 | 2,835,163 |
| | <u>12,819,070</u> | <u>2,821,540</u> | <u>15,640,610</u> |
| | | | |
| 8) Operational costs | | | |
| Recoverable costs | 118,193 | 11,978 | 130,171 |
| Training | 4,097 | 148,055 | 152,152 |
| Administrative cost | 944,981 | 215,071 | 1,160,052 |
| Consultant costs | 1,567,284 | 2,904,007 | 4,471,291 |
| Facilities cost | 635,829 | 215,557 | 851,386 |
| Indirect costs | - | 902,467 | 902,467 |
| Grants | 163,523 | 6,386,054 | 6,549,577 |
| Legal fees | 2,262 | - | 2,262 |
| Insurance | 122,094 | 3,417 | 125,511 |
| Capital expense | 77,597 | 128,862 | 206,459 |
| Interest | - | 219 | 219 |
| | <u>3,635,860</u> | <u>10,915,687</u> | <u>14,551,547</u> |



**Notes to the Financial Statements
For the Year Ended 31 December 2021**

| | Primary Budget 2021 FJD | Trust Fund 2021 FJD | Consolidated 2021 FJD |
|--|-------------------------------|---------------------------|-----------------------------|
| 9) Bad and doubtful debts | | | |
| Project ineligible cost | 913,140 | - | 913,140 |
| Membership contributions | 996,910 | 231,052 | 1,227,962 |
| Other debtors | 63,127 | - | 63,127 |
| | <u>1,973,177</u> | <u>231,052</u> | <u>2,204,229</u> |
| 10) Cash and cash equivalents | | | |
| Bank balances | | | |
| Operating accounts – FJD | 328,853 | - | 328,853 |
| Operating accounts – Bred - FJD | 4,840 | - | 4,840 |
| Operating accounts – AUD | 3,762,234 | - | 3,762,234 |
| Operating accounts – EURO | 2,754 | - | 2,754 |
| Operating accounts – NZD | 3,129,463 | - | 3,129,463 |
| Operating accounts – USD | 9,876,847 | - | 9,876,847 |
| PIFS Scholarship Fund bank account – FJD | - | 2,511,825 | 2,511,825 |
| Hub & Spoke bank account – FJD | - | 44,652 | 44,652 |
| PEC Project bank account - USD | - | - | - |
| PITAP bank account – EURO | - | 839,940 | 839,940 |
| EU Prise - Spirit - EURO | - | 3,785,863 | 3,785,863 |
| Human Rights bank account - EURO | - | 21,565 | 21,565 |
| Support to RAO bank account - EURO | - | 436,076 | 436,076 |
| NSA Program bank account - EURO | - | 1,524,423 | 1,524,423 |
| World Bank PREP Program bank account - FJD | - | 40,106 | 40,106 |
| Green Climate Fund bank account - USD | - | 47,878 | 47,878 |
| TECCBUF bank account – EURO | - | 2,121,733 | 2,121,733 |
| SPFMGPP bank account – EURO | - | 511,312 | 511,312 |
| Tackling Root Causes bank account – EURO | - | 1,140,897 | 1,140,897 |
| Climate Change bank account - EURO | - | 1,298,245 | 1,298,245 |
| Total bank balances | <u>17,104,991</u> | <u>14,324,515</u> | <u>31,429,506</u> |
| Cash on hand | | | |
| Petty cash | 1,500 | - | 1,500 |
| Total cash on hand | <u>1,500</u> | <u>-</u> | <u>1,500</u> |
| Short term deposit | | | |
| Australian dollars | 3,077,397 | - | 3,077,397 |
| Total short-term deposit | <u>3,077,397</u> | <u>-</u> | <u>3,077,397</u> |
| Total cash and cash equivalents | <u>20,183,888</u> | <u>14,324,515</u> | <u>34,508,403</u> |



Notes to the Financial Statements For the Year Ended 31 December 2021

10) Total cash and cash equivalents (continued)

Short Term deposit of \$3,077,396 (AUD\$2,000,000) is held with ANZ Bank Australia Limited at an interest rate of 0.21% per annum maturing on 11 March 2022.

| | Primary Budget 2021 FJD | Trust Fund 2021 FJD | Consolidated 2021 FJD |
|--|-------------------------------|---------------------------|-----------------------------|
| 11) Other financial asset at amortised cost | | | |
| Australian Dollars | 4,654,561 | - | 4,654,561 |
| New Zealand dollars | 2,547,983 | - | 2,547,983 |
| Total other financial asset at amortised cost | 7,202,544 | - | 7,202,544 |

Term deposit investment of \$4,654,561 (AUD \$3,000,000 and AUD \$25,000) is held with ANZ Australia and ANZ Fiji at an interest rate of 0.18% per annum maturing on 11 February 2022 and 0.25% per annum maturing on 1 September 2022 respectively.

Term deposit investment of \$2,547,983 (NZD\$1,757,853) is held with Westpac New Zealand Limited at the interest rate of 0.80% maturing on 5 January 2022.

| | Primary Budget 2021 FJD | Trust Fund 2021 FJD | Consolidated 2021 FJD |
|--|-------------------------------|---------------------------|-----------------------------|
| 12) Receivables – members | | | |
| Nauru | 83,257 | 7,394 | 90,651 |
| Niue | 80,287 | 3,697 | 83,984 |
| Palau | 80,287 | 4,527 | 84,814 |
| Papua New Guinea | 1,200,386 | 206,631 | 1,407,017 |
| New Caledonia | 295,935 | 8,803 | 304,738 |
| | 1,740,152 | 231,052 | 1,971,204 |
| Less: Allowance for impairment loss | (1,320,754) | (231,052) | (1,551,806) |
| Net receivables- members | 419,397 | - | 419,397 |
| 13) Other receivables and prepayments | | | |
| Recoverable expenditure | 7,388 | - | 7,388 |
| Prepayments | 65,395 | - | 65,395 |
| Prepaid franking machine | 3,000 | - | 3,000 |
| Bonds held | 31,572 | - | 31,572 |
| Interest receivable | 22,882 | - | 22,882 |
| | 130,237 | - | 130,237 |
| Sundry debtors | 16,362 | - | 16,362 |
| Consumable inventories | 4,667 | - | 4,667 |
| Total other receivables and prepayments | 151,266 | - | 151,266 |



Notes to the Financial Statements For the Year Ended 31 December 2021

14) Property, plant and equipment

| | Land and Buildings FJD | Plant and Equipment FJD | Furniture and Fittings FJD | Motor Vehicle FJD | Total FJD |
|------------------------------------|---------------------------|----------------------------|-------------------------------|----------------------|-------------------|
| <i>Cost/Valuation</i> | | | | | |
| Balance at 1 January 2021 | 10,817,594 | 5,302,750 | 701,238 | 146,860 | 16,968,441 |
| Acquisitions | 186,942 | 418,653 | 30,602 | 39,900 | 676,098 |
| Disposals | (3,510) | (599,088) | (17,322) | - | (619,920) |
| Balance at 31 December 2021 | 11,001,026 | 5,122,315 | 714,518 | 186,760 | 17,024,619 |
| <i>Accumulated Depreciation</i> | | | | | |
| Balance at 1 January 2021 | 6,449,918 | 4,171,285 | 629,622 | 107,054 | 11,357,878 |
| Depreciation charge for the year | 247,789 | 473,548 | 29,550 | 28,699 | 779,585 |
| Disposals | - | (597,532) | (17,322) | - | (614,853) |
| Balance at 31 December 2021 | 6,697,707 | 4,047,301 | 641,850 | 135,752 | 11,522,611 |
| <i>Carrying Amount</i> | | | | | |
| Balance at 1 January 2021 | 4,367,676 | 1,131,465 | 71,616 | 39,806 | 5,610,564 |
| At 31 December 2021 | 4,303,319 | 1,075,014 | 72,669 | 51,007 | 5,502,008 |

| | 2021 FJD |
|---------------------------------------|----------------|
| 15) Intangible Assets | |
| Computer software | |
| <i>Cost</i> | |
| Balance at 1 January 2021 | 396,247 |
| Additions | - |
| Disposals | (15,324) |
| Balance as at 31 December 2021 | 380,923 |
| <i>Amortisation and impairment</i> | |
| Balance at 1 January 2021 | 262,354 |
| Amortisation charge for the year | 13,389 |
| Disposals | (15,324) |
| Balance as at 31 December 2021 | 260,420 |
| Carrying amount | |
| Balance at 1 January 2021 | 133,893 |
| Balance as at 31 December 2021 | 120,504 |



**Notes to the Financial Statements
For the Year Ended 31 December 2021**

| | Primary Budget | Trust Fund | Consolidated |
|---------------------------------|-----------------------|-------------------|---------------------|
| | 2021 | 2021 | 2021 |
| | FJD | FJD | FJD |
| 16) Current payables | | | |
| Trade creditors and commitments | 1,302,343 | 3,946 | 1,306,289 |
| Employee entitlement | 873,235 | 132,286 | 1,005,521 |
| Other accrued expenses | 497,165 | 42,975 | 540,140 |
| Sundry creditors | 193,848 | 27,931 | 221,779 |
| | <u>2,866,591</u> | <u>207,138</u> | <u>3,073,729</u> |

| | 2021 |
|---|------------------|
| | FJD |
| 17) Provision | |
| Provision for project ineligible expenditures | <u>1,214,183</u> |

The provision for project ineligible expenditures represents the audit financial findings of the European Union Pacific Integration Technical Assistance Program (PITAP). Refer to Note 21, on contingent liabilities.

| 18) Contribution in Advance - Trust Fund | 2021 |
|---|--------------------------|
| | FJD |
| Opening Balance | 28,708,587 |
| Movement during the year | 987,764 |
| Closing Balance | <u>29,696,351</u> |

The Secretariat has adopted fund accounting system for individual grants or donations for specified projects. The movement represents the net movement in the grant or donations received and the expenditure incurred with the net balance of the funds available to be carried forward into the next financial period. (A detailed outline of the expenditure is also represented in Note 6).

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.

| | 2021 |
|---|-----------------------|
| | FJD |
| 19) Deferred income – General Fund | |
| Income in advance - indirect cost | 338,387 |
| | <u>338,387</u> |

Income in advance consists of administration fee for the projects ending beyond 2021.



Notes to the Financial Statements For the Year Ended 31 December 2021

20) Budget Commentary

The Secretariat budget figures are approved by Forum Officials Committee. The budget figures have been prepared using the same accounting policies as those used in the preparation of these financial statements. Higher income was noted mostly due to increase in the portion of voluntary contribution. Overall Primary Budget expenditure was higher than budget given the increase in Provisioning for member country debts and recognition of EU project ineligible.

The Trust Fund expenditure was low due to slow implementation of projects and initiatives as a result of COVID related restrictions. These activities are now year marked for 2022 period.

21) 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).

The EC further engaged EY Réviseurs d'Entreprises SRL to audit the remaining project period from 1 January 2016 to 14 March 2017, including revisiting the previous findings from EY India's report. Based on correspondence received in early 2022, the auditors concluded that the previous findings remain, and PIFS as such has fully provided for EUR 233,577 (FJD 560,271; 2020: \$301k)

The EU auditors had also communicated in early 2022, draft findings in relation to the 2016-2017 audit period of EUR 828,267 (of which EUR 252,544 relates to PIFS, EUR 272,616 relates to OCTA and EUR 303,107 relates to MSG). PIFS has fully provided for OCTA findings of EUR 272,616 (FJD 653,912) (2020: Nil) noting that the OCTA office is no longer in existence. PIFS and MSG have provided additional supporting documentation to the auditors in 2022 to potentially reduce the level of draft findings, which currently is being recorded as a contingent liability.

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 2021. 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. The auditors reported financial findings totalling EUR 21,054 relating to SPC's component of the project which in their opinion are considered ineligible expenditures. SPC has refunded these amounts to PIFS but this is



Notes to the Financial Statements For the Year Ended 31 December 2021

a) Contingent liabilities (continued)

yet to be disbursed to the EC. The EC is currently performing a desktop audit of the project closure period and the settlement to EC is expected in 2022, upon conclusion of the desktop audit.

(iii) Other projects

A number of European Development Fund (EDF) 10 and EDF 11 projects funded by the European Union were subjected to EU audits in 2021. Draft findings for these projects have been communicated to PIFS in early 2022 for which additional supporting documentation is currently being retrieved, to reduce the exposure for ineligible expenses. These currently stand at EUR1,311,276 (pending completion of audits) and is being recorded as contingent liabilities.

b) Capital expenditure commitments

Expenditure approved and committed amounted to \$620,087 as at 31 December 2021

| Capital Expenditure | Commitment |
|---------------------------|----------------|
| | FJD |
| Hardware & Infrastructure | 344,073 |
| Furniture & Equipment | 83,942 |
| Building & Grounds | 192,072 |
| Total | 620,087 |

22) Related party

Transactions with related parties

The Secretariat's executive officers are the only related party of the Secretariat.

All related party transactions that the Secretariat entered into during the year occurred within a normal client/supplier relationship and under terms equivalent to those that prevail in arm's length transactions in similar circumstances.

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:

| | |
|--------------------|---|
| Henry Puna | Secretary General (from 31 August 2021) |
| Dame Meg Taylor | Secretary General (until 21 May 2021) |
| Filimon Manoni | Deputy Secretary General |
| Apaitia Veigo | Director Operations |
| Sione Tekiteki | Director Governance and Engagement |
| Irvine Paki Ormsby | Director Policy |
| Zarak Khan | Director Programmes and Initiatives |



Notes to the Financial Statements For the Year Ended 31 December 2021

22) Related party (continued)

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

| | 2021 |
|---|-------------|
| | FJD |
| Short-term benefits | \$2,432,738 |
| Number of persons on a full-time equivalent basis | <u>7</u> |

23) 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:

| | 2021 |
|------|-------------|
| AUD | 2,445,076 |
| NZD | 2,159,016 |
| USD | 4,686,455 |
| EURO | 4,870,562 |

The following significant exchange rates applied during the year:

| | Reporting date rate |
|------|----------------------------|
| | 2021 |
| AUD | 0.6499 |
| NZD | 0.6899 |
| USD | 0.4722 |
| EURO | 0.4169 |



Notes to the Financial Statements For the Year Ended 31 December 2021

i) *Foreign exchange risk (continued)*

Sensitivity analysis:

A 10 percent strengthening or weakening of the foreign currency against the Fiji dollar as at 31 December 2021 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 | | EURO | |
|------|--------|--------|--------|--------|--------|--------|--------|--------|
| | Equity | Income | Equity | Income | Equity | Income | Equity | Income |
| 2021 | 376 | 376 | 313 | 313 | 992 | 992 | 1168 | 1168 |

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. As part of managing its foreign currency risk, the Secretariat entered into three forward contracts in 2021 with ANZ Bank for FJ\$1million each. Two of these have been utilized to convert AUD Funds to FJD the remaining had been utilized to convert NZD Funds to FJD. All the forward contracts have been settled (redeemed) to meet the operational cashflow requirements.

The net overall impact of these transactions was a foreign exchange gain of FJD30,800. The Secretariat will continue to seek opportunities to enter into forward contracts when forward rates are favorable.

(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 surplus of deficit. 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.



Notes to the Financial Statements For the Year Ended 31 December 2021

ii) Credit risk (continued)

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:

| | 2021 |
|--|---------------------------|
| | FJD |
| Balance at beginning of year | (323,844) |
| Impairment losses recognised – membership receivable | (1,227,962) |
| Impairment losses recognised – sundry debtors | - |
| Balance at end of year | <u>(1,551,806)</u> |

The following table provides analysis about the exposure to credit risk and expected credit losses for trade receivables as at 31 December 2021:

| | <u>Gross carrying amount</u> | <u>Loss allowance</u> |
|--------------------------------|------------------------------|-------------------------|
| | \$ | \$ |
| Membership receivable | | |
| Accounts individually assessed | 1,971,609 | 1,551,806 |
| Total | <u>1,971,609</u> | <u>1,551,806</u> |

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 2021

24) Events subsequent to year end

The Grant Agreement between the Government of Australia (GOA) represented by the Department of Foreign Affairs and Trade (DFAT) and PIFS was signed on 25th March 2022. The agreement relates to the core funding of the Secretariat for the three (3) years from 1 January 2022 to 31 December 2024.

A draft report on the audit findings of an EDF 10 EU funded project was received by the Secretariat on 4th March 2022. While this report does not impact on the 2021 financials, it will have a likely impact on the Secretariat's future Primary Budget performance.

The Fiji Government started opening its borders for international travel from December 2021, with restrictions being lifted on a phased basis from February 2022. As the regional and international borders open to travel, the Secretariat will continue to assess its impact on the operations of the Secretariat.

25) Segment information

For management purposes, the Secretariat is broadly organised into units based on the nature of the services they provide. The Secretariat has two primary reportable segments:

a) General Fund Segment

This Secretariat utilises the funds provided through Assessed Contributions, Voluntary Contributions and Other Income to carry out its core functions and general (operational) activities as set out in the Agreement, and as prioritised for the period under the Strategic Plan.

- The General Fund segment, which amounts to a surplus of \$492,430

b) Trust Fund Segment

The Secretariat performs the role of a trustee in maintaining the trust funds used to account for either donor or member contributions received in advance. The Secretariat maintains two funds to record these contributions. The contribution in advance comprises of work programme funds (subject to the respective funding agreements) which the Secretariat performs the role of a trustee for on behalf of the donors. The voluntary contributions provide for the Secretariat's role as a trustee on behalf of the members as these funds are provided by the members in support of the General Fund.

- The Trust Fund segment, which amounts to a surplus of \$987,764

The Secretariat does not monitor segments geographically.

Management monitors the operating results of its units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on non-financial metrics and the segment's operating surplus or deficit measured consistently with the accounting policies applied in the financial statements.



Notes to the Financial Statements For the Year Ended 31 December 2021

26) Segment Reporting - 2021

| | Note | Consolidated 2021 FJD | Primary Budget 2021 FJD | Trust Fund 2021 FJD |
|------------------------------|-------|-----------------------------|-------------------------------|---------------------------|
| Revenue | | | | |
| Contributions from members | 3 | 5,747,578 | 5,377,578 | 370,000 |
| Voluntary contribution | 4 (a) | 13,495,051 | 13,495,051 | - |
| Contribution from donors | 4 (b) | 15,746,775 | - | 15,746,775 |
| Interest income | | 52,837 | 52,837 | - |
| Recoveries income | | 1,869,513 | 1,869,513 | - |
| Administration fees received | | 1,109,994 | 1,078,727 | 31,267 |
| Other income | 5 | 485,705 | 254,425 | 231,280 |
| | | 38,507,453 | 22,128,131 | 16,379,322 |
| Expenditure | | | | |
| Salary and ancillary costs | 7 | 15,640,610 | 12,819,070 | 2,821,540 |
| Operational costs | 8 | 14,551,547 | 3,635,860 | 10,915,687 |
| Audit fees | | 90,311 | 70,531 | 19,780 |
| Duty travel | | 1,024,244 | 477,216 | 547,028 |
| Meeting costs | | 370,328 | 163,999 | 206,329 |
| Depreciation & amortisation | | 792,336 | 561,063 | 231,273 |
| Bad and doubtful debts | 9 | 2,204,229 | 1,973,177 | 231,052 |
| Recoveries | | 1,869,513 | 1,623,013 | 246,500 |
| | 6 | 36,543,118 | 21,323,929 | 15,219,189 |
| Foreign exchange (loss) | | (484,141) | (311,772) | (172,369) |
| Surplus | | 1,480,194 | 492,430 | 987,764 |
| Segmented Assets | | 47,903,398 | 33,578,884 | 14,324,514 |
| Segmented Liabilities | | 34,322,650 | 3,204,978 | 31,117,672 |



Disclaimer

The additional unaudited supplementary information presented on pages 35 to 58 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.

3 May 2022
Suva, Fiji

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

PricewaterhouseCoopers
Chartered Accountants



Supplementary Information

Reconciliation of Income and Expenditure – Trust Fund (Sum by Donors)

As at 31 December 2021

| Donor | 2020 Carry Forward | 2021 Reallocations | 2021 Funding Balance c/f | 2021 Funding Received | Total 2021 Funds Available | 2021 Expenditure | 2021 Carry Forward |
|---|--------------------|--------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| Australia | 4,572,572 | 312,698 | 4,885,270 | 2,427,144 | 7,312,414 | 2,939,109 | 4,373,306 |
| Australian Federal Police | 7,513 | - | 7,513 | - | 7,513 | - | 7,513 |
| Co-Funding: Australia, New Zealand, China | 297,345 | - | 297,345 | 349,985 | 647,330 | 89,875 | 557,455 |
| Co-Funding: SPC, SPREP | - | - | - | 165,278 | 165,278 | - | - |
| Commonwealth Scientific Industrial Research Org | (1,247) | - | (1,247) | - | (1,247) | - | (1,247) |
| Commonwealth Secretariat | - | - | - | - | - | - | - |
| Conservation International | (96,622) | - | (96,622) | - | (96,622) | - | (96,622) |
| DT Global | 183,542 | - | 183,542 | 744,616 | 928,159 | 430,599 | 497,559 |
| European Union | 8,575,860 | - | 8,575,860 | 4,940,041 | 13,515,901 | 3,627,996 | 9,887,906 |
| French Polynesia | 363,632 | - | 363,632 | 200,000 | 563,632 | 261,531 | 302,101 |
| GICH | 21 | - | 21 | - | 21 | - | 21 |
| Green Climate Funds | 38,926 | - | 38,926 | - | 38,926 | 1,904 | 37,022 |
| Internl Economics Cons | 16,270 | - | 16,270 | - | 16,270 | - | 16,270 |
| Internl Federation Red Cross | 9,829 | - | 9,829 | - | 9,829 | - | 9,829 |
| Japan | 368,514 | - | 368,514 | 87,114 | 455,628 | 400 | 455,228 |
| Korea | 3,668,230 | - | 3,668,230 | 3,172,165 | 6,840,395 | 3,607,776 | 3,232,619 |
| Member Country | 101,942 | - | 101,942 | 849,245 | 951,187 | 553,789 | 397,398 |
| New Zealand | 596,368 | (312,698) | 283,670 | 719,796 | 1,003,466 | 61,481 | 941,985 |
| Peoples Republic of China | 1,824,852 | - | 1,824,852 | 1,796,356 | 3,621,208 | 845,744 | 2,775,464 |
| Republic of China - Taiwan | 6,348,436 | - | 6,348,436 | - | 6,348,436 | 1,685,778 | 4,662,659 |
| Romania | 75,320 | - | 75,320 | - | 75,320 | - | 75,320 |
| Safe Ground | 3,968 | - | 3,968 | - | 3,968 | - | 3,968 |
| SPAIN | 315,344 | - | 315,344 | - | 315,344 | 9,033 | 306,310 |



| Donor | 2020 Carry Forward | 2021 Reallocations | 2021 Funding Balance c/f | 2021 Funding Received | Total 2021 Funds Available | 2021 Expenditure | 2021 Carry Forward |
|---|---------------------------|---------------------------|---------------------------------|------------------------------|-----------------------------------|-------------------------|---------------------------|
| Standing Funds | 5,157 | - | 5,157 | - | 5,157 | - | 5,157 |
| Trade Advocacy Fund | 2,464 | - | 2,464 | - | 2,464 | - | 2,464 |
| Turkey | - | - | - | 64,103 | 64,103 | - | 64,103 |
| UN Office Project Services | 1,072,795 | - | 1,072,795 | - | 1,072,795 | 42,822 | 1,029,973 |
| 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 | 348,568 | - | 348,568 | - | 348,568 | - | 348,568 |
| University South Pacific | 977 | - | 977 | - | 977 | - | 977 |
| Women's Env & Dev Organisation | 1,002 | - | 1,002 | - | 1,002 | - | 1,002 |
| World Bank | (38,304) | - | (38,304) | 600,932 | 562,628 | 600,861 | (38,233) |
| World Trade Organisation | 37,885 | - | 37,885 | - | 37,885 | - | 37,885 |
| Benefits derived from property, plant and equipment | - | - | 231,273 | 231,273 | 231,273 | 231,273 | - |
| Net Effect of Foreign Exchange | (42,848) | - | (42,848) | - | (42,848) | 172,547 | (215,396) |
| Total | 28,708,586 | - | 28,939,859 | 16,348,048 | 45,056,635 | 15,162,518 | 29,728,839 |



**Supplementary Information
Reconciliation of Income and Expenditure – Trust Fund (Detail by Donors)**

As at 31 December 2021

| Donor | Project Name | Project Code | KRA | Prog | Budget Type | 2020 Carry Forward | 2021 Reallocation | 2021 Funding Balance c/f | 2021 Funding Received | Total 2021 Funds Available | 2021 Expenditure | 2021 Carry Forward |
|-----------|---|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| Australia | PACER Plus Signatories Meeting (Pacific) | 1222 | KRA2.08 | PI | XB | 3,989 | | 3,989 | - | 3,989 | - | 3,989 |
| Australia | PACER Plus Meetings | 1223 | OPT2.08 | EG | XB | (33,484) | | (33,484) | - | (33,484) | - | (33,484) |
| Australia | PACER Plus Rules of Origin Workshop | 1224 | OPT2.10 | PI | XB | 39,922 | | 39,922 | - | 39,922 | - | 39,922 |
| Australia | Intellectual Property - Trademarks Admin | 1304 | OPT2.10 | PI | XB | 44,022 | | 44,022 | - | 44,022 | - | 44,022 |
| Australia | Aid For Trade Workshops | 1376 | OPT2.10 | PI | XB | 2,181 | | 2,181 | - | 2,181 | - | 2,181 |
| Australia | WTO Contribution GOA-PIFS | 1383 | OPT2.11 | PI | XB | 1,025,416 | | 1,025,416 | 1,747,298 | 2,772,714 | 762,555 | 2,010,159 |
| Australia | Trade Advisor -Trade Policy& Aid for Trade (Geneva) | 1383A | PER1.1 | PI | XB | - | | - | - | - | 230,480 | (230,480) |
| Australia | Administrative Assistant (Geneva) | 1383B | PER1.1 | PI | XB | - | | - | - | - | 74,482 | (74,482) |
| Australia | Trade Representative (Geneva) | 1384 | PER1.1 | PI | XB | 408,855 | | 408,855 | 429,369 | 838,224 | 373,736 | 464,488 |
| Australia | Trade Policy Officer WTO (Geneva) | 1385 | PER1.1 | PI | XB | 424,265 | | 424,265 | 437,421 | 861,686 | 8,146 | 853,540 |
| Australia | PT&I Geneva Operations | 1386 | TCAF1.03 | PI | XB | 210,805 | | 210,805 | 209,920 | 420,725 | 82,798 | 337,927 |
| Australia | PIF Geneva Operations (DFAT Funds Reserves) | 1387 | KRA2.08 | PI | XB | 381,858 | | 381,858 | (381,858) | - | - | - |
| Australia | DFAT-Pacific Quality Infrastructure Initiative-Ph2 | 1394 | KRA2.08 | PI | XB | 686,400 | | 686,400 | - | 686,400 | 289,696 | 396,704 |
| Australia | Support to PT&I Review Implementation -DFAT | 1911 | TCAF1.03 | MS | XB | - | | - | - | - | - | - |
| Australia | Trade Office - Sydney | 2120 | TCAF1.03 | PI | XB | 117 | | 117 | - | 117 | - | 117 |
| Australia | PT&I- General Manager | 2150 | PER1.1 | EG | XB | (7,376) | | (7,376) | - | (7,376) | - | (7,376) |
| Australia | Conflict Prevention and Peace Election Observation PNG - DFAT | 2220 | OPT1.11 | GE | XB | 33,718 | | 33,718 | - | 33,718 | - | 33,718 |
| Australia | Pacific Legislative Drafters' Technical Forum | 2432 | OPT1.03 | GE | XB | (96,111) | | (96,111) | - | (96,111) | - | (96,111) |
| Australia | | 2525 | OPT1.11 | GE | XB | 3,921 | | 3,921 | - | 3,921 | - | 3,921 |



**PACIFIC ISLANDS
FORUM SECRETARIAT**

| Donor | Project Name | Project Code | KRA | Prog | Budget Type | 2020 Carry Forward | 2021 Reallocation | 2021 Funding Balance c/f | 2021 Funding Received | Total 2021 Funds Available | 2021 Expenditure | 2021 Carry Forward |
|--|--|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| Australia | FOC-SC: Regional Security & Pacific Fusion Centre | 2527 | OPT1.03 | PD | XB | 6,641 | | 6,641 | - | 6,641 | - | 6,641 |
| Australia | Climate Change Resourcing Project | 3460 | OPT2.01 | PD | XB | 3,711 | | 3,711 | - | 3,711 | - | 3,711 |
| Australia | Support for Pacific Resilience Working Group -DFAT | 3469 | KRA2.02 | ST | XB | 459,564 | | 459,564 | - | 459,564 | 111,218 | 348,346 |
| Australia | Support to Aus. Dev. Partner Peer Review | 3624 | OPT1.02 | PD | XB | 732 | | 732 | - | 732 | - | 732 |
| Australia | Forum Compact Implementation/Phase II - AUS | 3684 | OPT1.14 | PD | XB | 69,085 | | 69,085 | - | 69,085 | - | 69,085 |
| Australia | Support to IT Infrastructure | 4011 | OPT3.02 | CS | XB | (37,497) | | (37,497) | - | (37,497) | - | (37,497) |
| Australia | ICT Services Upgrade Project | 4020 | OPT3.02 | CS | XB | 5,563 | | 5,563 | - | 5,563 | - | 5,563 |
| Australia | Support Pac Reg Education Framework | 4704 | OPT2.05 | GE | XB | 30,841 | | 30,841 | - | 30,841 | - | 30,841 |
| Australia | PEDF M&E Framework - AUSAID | 4708 | OPT1.10 | PD | XB | 150 | | 150 | - | 150 | - | 150 |
| Australia | Social Inclusion Advisor | 4721 | PER1.1 | PD | XB | - | | - | - | - | - | - |
| Australia | Pacific Plan Adviser Support | 5538 | OPT1.02 | PD | XB | 104,902 | | 104,902 | - | 104,902 | - | 104,902 |
| Australia | Pacific Plan Review (XB) | 5541 | OPT1.02 | PD | XB | 911 | | 911 | - | 911 | - | 911 |
| Australia | Review of Governance & Financing | 5542 | OPT1.13 | ST | XB | (25,140) | | (25,140) | - | (25,140) | - | (25,140) |
| Australia | Enhancing Pacific Ocean Governance - DFAT | 5654 | ASF1.02 | ST | XB | 72,563 | | 72,563 | - | 72,563 | - | 72,563 |
| Australia | Support for PIF Members attendance at BBNJ | 5655 | TCAF1.02 | MS | XB | 58,762 | | 58,762 | (15,007) | 43,756 | 15 | 43,741 |
| Australia | Support to OPOC -DFAT Funding | 5656 | TCAF1.02 | MS | XB | 693,284 | (219,836) | 473,448 | - | 473,448 | 473,448 | - |
| Australia | Ocean Analyst & Manager | 5691 | PER1.1 | MS | XB | - | 218,323 | 218,323 | - | 218,323 | 218,323 | - |
| Australia | Ocean Communications Officer | 5692 | PER1.1 | MS | XB | - | 140,895 | 140,895 | - | 140,895 | 140,895 | - |
| Australia | Ocean Management Officer | 5693 | PER1.1 | MS | XB | - | 173,316 | 173,316 | - | 173,316 | 173,316 | - |
| Australia Total | | | | | | 4,572,572 | 312,698 | 4,885,270 | 2,427,144 | 7,312,414 | 2,939,109 | 4,373,306 |
| Australian Federal Police | VAW Scoping Study | 2256 | OPT1.15 | GE | XB | 6,392 | | 6,392 | - | 6,392 | - | 6,392 |
| Australian Federal Police | Inter-Agency Border Training | 2547 | OPT1.15 | GE | XB | 1,122 | | 1,122 | - | 1,122 | - | 1,122 |
| Australian Federal Police Total | | | | | | 7,513 | - | 7,513 | - | 7,513 | - | 7,513 |



**PACIFIC ISLANDS
FORUM SECRETARIAT**

| | | | | | | 2020 Carry Forward | 2021 Reallocation | 2021 Funding Balance c/f | 2021 Funding Received | Total 2021 Funds Available | 2021 Expenditure | 2021 Carry Forward |
|--|---|-----------------|----------|------|----------------|--------------------------|----------------------|-----------------------------------|-----------------------------|----------------------------------|---------------------|--------------------------|
| Donor | Project Name | Project Code | KRA | Prog | Budget Type | | | | | | | |
| Co-Funding: Australia, New Zealand, China | Support to PT&I Governance Reforms | 1911A | TCAF1.03 | MS | XB | 297,345 | | 297,345 | 110,985 | 408,330 | 7,645 | 400,685 |
| Co-Funding: Australia, New Zealand, China | Global Coordinator - PT&I Network | 1911B | PER1.1 | MS | XB | - | | - | 231,000 | 231,000 | 81,674 | 149,326 |
| Co-Funding: Australia, New Zealand, China | PTI Network Finance & Administration Officer | 1911C | PER1.1 | MS | XB | - | | - | 8,000 | 8,000 | 556 | 7,444 |
| Co-Funding: Australia, New Zealand, China Total | | | | | | 297,345 | - | 297,345 | 349,985 | 647,330 | 89,875 | 557,455 |
| Co-Funding: SPC, SPREP | COP 26 Political Climate Change Champions | 3649D | KRA2.02 | PI | XB | - | | - | 165,278 | 165,278 | - | 165,278 |
| Co-Funding: SPC, SPREP Total | | | | | | - | - | - | 165,278 | 165,278 | - | 165,278 |
| Commonwealth Scientific Indust. Research Org | SOI Regional Capacity Development Workshop | 5653 | TCAF1.02 | MS | XB | (1,247) | | (1,247) | - | (1,247) | - | (1,247) |
| Commonwealth Scientific Industrial Research Org Total | | | | | | (1,247) | - | (1,247) | - | (1,247) | - | (1,247) |
| Conservation International | Conservation International Sup. for Pac Ocean Comm. | 5652 | ASF1.02 | ST | XB | (96,622) | | (96,622) | - | (96,622) | - | (96,622) |
| Conservation International Total | | | | | | (96,622) | - | (96,622) | - | (96,622) | - | (96,622) |
| DT Global | DFAT E-commerce AFT Fund | 1458 | KRA2.08 | PI | XB | 183,542 | | 183,542 | 512,294 | 695,836 | 430,599 | 265,237 |
| DT Global | Samoa E-Com. Strategy & Training E-Com Negotiation | 1459 | KRA2.08 | PI | XB | - | | - | 232,322 | 232,322 | - | 232,322 |
| DT Global Total | | | | | | 183,542 | - | 183,542 | 744,616 | 928,159 | 430,599 | 497,559 |
| European Union | 1.1: Eff Coord & oversight of action | 1002A | OPT2.14 | PI | XB | 265,773 | | 265,773 | - | 265,773 | - | 265,773 |
| European Union | 1.2: Eff Implementation EDF11- Final closure & FA | 1002B | OPT2.14 | PI | XB | 54,227 | | 54,227 | - | 54,227 | - | 54,227 |
| European Union | 1.3: Eff monitoring o/sight &reporting-Prog implementation- comms & vis | 1002C | OPT2.14 | PI | XB | 12,965 | | 12,965 | - | 12,965 | 612 | 12,353 |



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|----------------|--|--------------|---------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | 2.1: Office, ICT, CV Eqpt & Maintenance | 1002D | KRA2.11 | PI | XB | 55,016 | | 55,016 | - | 55,016 | 18,360 | 36,656 |
| European Union | 3.1.4: Core Staff Costs-Recovery | 1002E | OPT2.14 | PI | XB | 80,041 | | 80,041 | - | 80,041 | - | 80,041 |
| European Union | 3.2: Operating Costs | 1002F | OPT2.14 | PI | XB | 41,885 | | 41,885 | - | 41,885 | 45 | 41,841 |
| European Union | 3.3: Operating (local) transportation cost | 1002G | OPT2.14 | PI | XB | 1,995 | | 1,995 | - | 1,995 | - | 1,995 |
| European Union | 4: Bank Charges & Exch rate differences | 1002H | OPT2.14 | PI | XB | 5,314 | | 5,314 | - | 5,314 | 315 | 5,000 |
| European Union | PFM Programme Administrator | 1003 | PER1.1 | PI | XB | 23,554 | | 23,554 | - | 23,554 | 128,572 | (105,018) |
| European Union | PFM Administrative & Finance Assistant | 1004 | PER1.1 | PI | XB | 39,891 | | 39,891 | - | 39,891 | 25,641 | 14,249 |
| European Union | PFM Research Officer | 1008 | PER1.1 | PI | XB | 47,930 | | 47,930 | - | 47,930 | 24,549 | 23,381 |
| European Union | PRP Coordinator (50%)/Project Coordinator-1.1.1 | 3475 | PER1.1 | PI | XB | 21,720 | | 21,720 | 98,930 | 120,650 | 222,906 | (102,257) |
| European Union | Private Sector Cl. Change-Finance Officer-1.1.2 | 3476 | PER1.1 | PI | XB | 123,378 | | 123,378 | 81,726 | 205,104 | 141,013 | 64,091 |
| European Union | Finance Officer - 1.1.3 | 3477 | PER1.1 | PI | XB | (6,993) | | (6,993) | 30,281 | 23,287 | 73,783 | (50,496) |
| European Union | Administration Assistant - 1.1.5 | 3479 | PER1.1 | PI | XB | - | | - | - | - | - | - |
| European Union | Travel & Subsistence - 1.2 | 3480 | KRA2.02 | PI | XB | (4,763) | | (4,763) | - | (4,763) | 28,480 | (33,244) |
| European Union | Office Costs - 1.3 | 3481 | OPT2.02 | PI | XB | 100,843 | | 100,843 | 36,224 | 137,067 | 24,263 | 112,804 |
| European Union | Est Reg Coordn in CC-DR_PRP FRDP-Act 1.1 | 3482 | KRA2.02 | PI | XB | 166,017 | | 166,017 | 374,216 | 540,233 | 182,073 | 358,159 |
| European Union | PACRES-Swiss Co-Funding TWG on Human Mobility | 3482A | KRA2.02 | PI | XB | - | | - | 102,397 | 102,397 | 42,863 | 59,534 |
| European Union | Rev & Dev CC-DR NAPs & Low Emission Dev Act 2.1 | 3484 | KRA2.02 | PI | XB | - | | - | 7,714 | 7,714 | 994 | 6,720 |
| European Union | Dev FRDP's M&R Framework - Act 2.2 | 3485 | KRA2.02 | PI | XB | 55,520 | | 55,520 | - | 55,520 | 32,742 | 22,778 |
| European Union | Sth-Sth Collab-IK&Cap shrg-Climat Action-Act 4.1 | 3486 | OPT2.02 | PI | XB | 31,993 | | 31,993 | - | 31,993 | (600) | 32,593 |



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|----------------|--|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | Strategic Engagement & Dialogue-Private Sector-Bldg CC&DR -Act 6.1 | 3487 | KRA2.02 | PI | XB | 366,261 | | 366,261 | 210,335 | 576,596 | 26,399 | 550,197 |
| European Union | Access Prv Sector-CC & DR Info & Cap -KS-Act 6.2 | 3488 | KRA2.02 | PI | XB | 77,249 | | 77,249 | 77,424 | 154,673 | 381 | 154,292 |
| European Union | Admin Cost/Fee (PACRES) | 3489 | OPT2.02 | PI | XB | 65,523 | | 65,523 | - | 65,523 | 54,271 | 11,252 |
| European Union | Technical Corporation Facility PE 1- EDF 10 | 3508 | TCAF1.01 | MS | XB | (19,907) | | (19,907) | - | (19,907) | - | (19,907) |
| European Union | Technical Advisor - EU/RAO | 3511 | ASF1.01 | ST | XB | (259,929) | | (259,929) | - | (259,929) | - | (259,929) |
| European Union | Programme Officer - EU/RAO | 3512 | ASF1.01 | ST | XB | (369,056) | | (369,056) | - | (369,056) | - | (369,056) |
| European Union | TA - Short Term - EU/RAO | 3513 | ASF1.01 | ST | XB | 2,608,609 | | 2,608,609 | - | 2,608,609 | - | 2,608,609 |
| European Union | Equipment & Operations - EU/RAO | 3516 | ASF1.01 | ST | XB | 88,316 | | 88,316 | - | 88,316 | - | 88,316 |
| European Union | Travel & Meetings - EU/RAO | 3517 | TCAF1.01 | MS | XB | (2,048,276) | | (2,048,276) | - | (2,048,276) | (102) | (2,048,175) |
| European Union | Visibility - EU/RAO | 3518 | ASF1.01 | ST | XB | 219,840 | | 219,840 | - | 219,840 | - | 219,840 |
| European Union | Indirect Costs - EU/RAO | 3519 | ASF1.01 | ST | XB | (181,767) | | (181,767) | - | (181,767) | - | (181,767) |
| European Union | Technical Cooperation Facility PE 2- EDF 10 | 3596 | TCAF1.01 | MS | XB | (48,139) | | (48,139) | - | (48,139) | - | (48,139) |
| European Union | PITAP Recoveries & Sundries | 6005 | CS00 | CS | XB | (1,321,467) | | (1,321,467) | - | (1,321,467) | - | (1,321,467) |
| European Union | PICTA Technical Assistance | 6011 | OPT2.08 | EG | XB | (1,674) | | (1,674) | - | (1,674) | - | (1,674) |
| European Union | PICTA Travel and Meetings | 6012 | OPT2.08 | EG | XB | 72,605 | | 72,605 | - | 72,605 | - | 72,605 |
| European Union | PICTA Indirect Costs | 6019 | OPT2.10 | PI | XB | 12,160 | | 12,160 | - | 12,160 | - | 12,160 |
| European Union | EPA Technical Assistance | 6021 | OPT2.08 | EG | XB | 272,178 | | 272,178 | - | 272,178 | - | 272,178 |
| European Union | EPA Travel and Meetings | 6022 | OPT2.10 | PI | XB | 508 | | 508 | - | 508 | - | 508 |
| European Union | EPA Visibility | 6024 | OPT2.08 | EG | XB | 25,000 | | 25,000 | - | 25,000 | - | 25,000 |
| European Union | Trade Policy Officer ACP/EU | 6026 | PER1.1 | PI | XB | (2,035) | | (2,035) | - | (2,035) | - | (2,035) |
| European Union | EPA Indirect Costs | 6029 | OPT2.10 | PI | XB | 44,449 | | 44,449 | - | 44,449 | - | 44,449 |
| European Union | WTO Technical Assistance | 6031 | OPT2.10 | EG | XB | (1,563) | | (1,563) | - | (1,563) | - | (1,563) |



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|----------------|------------------------------------|--------------|---------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | Trade Policy Officer WTO (Geneva) | 6034 | PER1.1 | EG | XB | 241,240 | | 241,240 | - | 241,240 | - | 241,240 |
| European Union | WTO Indirect Costs | 6039 | OPT2.10 | PI | XB | 29,161 | | 29,161 | - | 29,161 | - | 29,161 |
| European Union | Trade Policy Technical Assistance | 6041 | OPT2.08 | EG | XB | (6,164) | | (6,164) | - | (6,164) | - | (6,164) |
| European Union | Trade Policy Long-Term Consultant | 6045 | OPT2.10 | PI | XB | 133,507 | | 133,507 | - | 133,507 | - | 133,507 |
| European Union | Trade Policy Indirect Costs | 6049 | OPT2.10 | PI | XB | 16,706 | | 16,706 | - | 16,706 | - | 16,706 |
| European Union | PIPSO Technical Assistance | 6051 | OPT2.08 | EG | XB | (1,784) | | (1,784) | - | (1,784) | - | (1,784) |
| European Union | PIPSO Travel and Meetings | 6052 | OPT2.10 | PI | XB | (1,210) | | (1,210) | - | (1,210) | - | (1,210) |
| European Union | PIPSO Indirect Costs | 6059 | OPT2.10 | PI | XB | 9,437 | | 9,437 | - | 9,437 | - | 9,437 |
| European Union | PT & I Technical Assistance | 6061 | OPT2.09 | EG | XB | 177,119 | | 177,119 | - | 177,119 | - | 177,119 |
| European Union | PT & I Travel and Meetings | 6062 | OPT2.10 | PI | XB | (2,737) | | (2,737) | - | (2,737) | - | (2,737) |
| European Union | Trade Representative (Geneva) | 6066 | PER1.1 | EG | XB | 163,369 | | 163,369 | - | 163,369 | - | 163,369 |
| European Union | PT&I Indirect Costs | 6069 | OPT2.10 | PI | XB | 58,806 | | 58,806 | - | 58,806 | - | 58,806 |
| European Union | Aid for Trade Technical Assistance | 6071 | OPT2.08 | EG | XB | 269,445 | | 269,445 | - | 269,445 | - | 269,445 |
| European Union | Project Accountant | 6077 | PER1.1 | PI | XB | 10,422 | | 10,422 | - | 10,422 | - | 10,422 |
| European Union | Aid for Trade Indirect Costs | 6079 | OPT2.10 | PI | XB | 22,071 | | 22,071 | - | 22,071 | - | 22,071 |
| European Union | Programme Monitoring Officer | 6087 | PER1.1 | PI | XB | 221 | | 221 | - | 221 | - | 221 |
| European Union | Forum Support Indirect Costs | 6089 | OPT2.10 | PI | XB | 5,985 | | 5,985 | - | 5,985 | - | 5,985 |
| European Union | OCTA Technical Assistance | 6091 | OPT2.10 | PI | XB | 898 | | 898 | - | 898 | - | 898 |
| European Union | OCTA Travel and Meetings | 6092 | OPT2.10 | PI | XB | 65,074 | | 65,074 | - | 65,074 | - | 65,074 |
| European Union | OCTA Equipment and Operations | 6093 | OPT2.10 | PI | XB | 90,721 | | 90,721 | - | 90,721 | - | 90,721 |
| European Union | OCTA Visibility | 6094 | OPT2.08 | EG | XB | (21,907) | | (21,907) | - | (21,907) | - | (21,907) |
| European Union | MSG Technical Assistance | 6095 | OPT2.10 | PI | XB | (62,799) | | (62,799) | - | (62,799) | - | (62,799) |
| European Union | MSG Equipment and Operations | 6097 | OPT2.10 | PI | XB | 55,472 | | 55,472 | - | 55,472 | - | 55,472 |
| European Union | MSG Visibility | 6098 | OPT2.08 | EG | XB | (17,139) | | (17,139) | - | (17,139) | - | (17,139) |



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|----------------|---|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | OCTA/MSG Indirect Costs | 6099 | OPT2.10 | PI | XB | 72,516 | | 72,516 | - | 72,516 | - | 72,516 |
| European Union | Monitoring of Intern. Human Right Treaties Project | 6111 | OPT1.15 | GE | XB | (81,458) | | (81,458) | - | (81,458) | - | (81,458) |
| European Union | HRO Training Costs | 6114 | OPT1.12 | GE | XB | 18,152 | | 18,152 | - | 18,152 | - | 18,152 |
| European Union | TECBUF Senior Technical Advisor to the RAO Office | 6203 | TCAF1.01 | MS | XB | (82,812) | | (82,812) | - | (82,812) | 4,251 | (87,064) |
| European Union | TECBUF EU-Programme Officer | 6204 | TCAF1.01 | MS | XB | 21,175 | | 21,175 | - | 21,175 | 194,613 | (173,438) |
| European Union | TECBUF Monitoring & Communications Officer | 6205 | TCAF1.01 | MS | XB | 12,741 | | 12,741 | - | 12,741 | - | 12,741 |
| European Union | TECBUF Admin & Finance Assistant | 6206 | TCAF1.01 | MS | XB | (21,574) | | (21,574) | - | (21,574) | 49,118 | (70,692) |
| European Union | Annual Programme Audit | 6207 | TCAF1.01 | MS | XB | 6,913 | | 6,913 | - | 6,913 | 1,535 | 5,379 |
| European Union | Office & IT Equipment | 6208 | TCAF1.01 | MS | XB | 53,948 | | 53,948 | - | 53,948 | 88 | 53,860 |
| European Union | Consumables & Office supplies-faxes, print, freight | 6209 | TCAF1.01 | MS | XB | 29,555 | | 29,555 | - | 29,555 | 40 | 29,515 |
| European Union | Project Office Telecommunications | 6210 | TCAF1.01 | MS | XB | 18,080 | | 18,080 | - | 18,080 | - | 18,080 |
| European Union | Bank Charges | 6211 | TCAF1.01 | MS | XB | 13,986 | | 13,986 | - | 13,986 | 467 | 13,520 |
| European Union | Coordination meeting & Workshops-FRDP,SDGs & Other | 6214 | TCAF1.01 | MS | XB | 3,018 | | 3,018 | - | 3,018 | - | 3,018 |
| European Union | Travel for participants-per diem & Accommodation | 6215 | TCAF1.01 | MS | XB | 12,000 | | 12,000 | - | 12,000 | - | 12,000 |
| European Union | Workshops & Meeting-PIFS, CROP,PACP,CSO & Others | 6217 | TCAF1.01 | MS | XB | (15,157) | | (15,157) | - | (15,157) | 1,361 | (16,518) |
| European Union | Travel for Staff & Participants-Per diem & Accom | 6218 | TCAF1.01 | MS | XB | (128,957) | | (128,957) | - | (128,957) | - | (128,957) |
| European Union | Pacific Islands Rep to ACP Group & EU | 6219 | TCAF1.01 | MS | XB | 27,469 | | 27,469 | - | 27,469 | 10,624 | 16,845 |
| European Union | Provision of STEs for sector analysis & advisory | 6221 | TCAF1.01 | MS | XB | 51,792 | | 51,792 | - | 51,792 | - | 51,792 |



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|----------------|---|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | Workshops & Meetings relating to Programming proce | 6222 | TCAF1.01 | MS | XB | 1,036 | | 1,036 | - | 1,036 | - | 1,036 |
| European Union | Workshops/conference/seminars CROP | 6226 | TCAF1.01 | MS | XB | 102,303 | | 102,303 | - | 102,303 | - | 102,303 |
| European Union | Workshops/conference/seminars PACP | 6226B | TCAF1.01 | MS | XB | (1,832) | | (1,832) | - | (1,832) | - | (1,832) |
| European Union | Workshops/conference/seminars PRIP | 6226C | TCAF1.01 | MS | XB | 2,021 | | 2,021 | - | 2,021 | - | 2,021 |
| European Union | Participant & staff travel-CROP | 6227 | TCAF1.01 | MS | XB | 302,021 | | 302,021 | - | 302,021 | - | 302,021 |
| European Union | Participant & staff travel-PACP | 6227B | TCAF1.01 | MS | XB | (247,089) | | (247,089) | - | (247,089) | - | (247,089) |
| European Union | Participant & staff travel-PRIP | 6227C | TCAF1.01 | MS | XB | 354 | | 354 | - | 354 | - | 354 |
| European Union | TA support to CROP | 6228 | TCAF1.01 | MS | XB | 1,421,375 | | 1,421,375 | - | 1,421,375 | 37,635 | 1,383,740 |
| European Union | TA support to PACP | 6228B | TCAF1.01 | MS | XB | 93,225 | | 93,225 | - | 93,225 | - | 93,225 |
| European Union | TA support to PRIP | 6228C | TCAF1.01 | MS | XB | (162,784) | | (162,784) | - | (162,784) | - | (162,784) |
| European Union | Travel etc-Pacific Rep in COP, IMO,ICAO & Others | 6230 | TCAF1.01 | MS | XB | 191,159 | | 191,159 | - | 191,159 | 88,541 | 102,618 |
| European Union | Participant travel -PRIF & EDF 11 Initiatives | 6232 | TCAF1.01 | MS | XB | 12,000 | | 12,000 | - | 12,000 | - | 12,000 |
| European Union | Participant Travel, Including per diem & Accom | 6235 | TCAF1.01 | MS | XB | 25,073 | | 25,073 | - | 25,073 | - | 25,073 |
| European Union | Catering & Entertainment | 6236 | TCAF1.01 | MS | XB | 3,194 | | 3,194 | - | 3,194 | 70 | 3,124 |
| European Union | Equipment Hire-TCT Equipment etc.. | 6237 | TCAF1.01 | MS | XB | 5,168 | | 5,168 | - | 5,168 | - | 5,168 |
| European Union | Other logistics Costs -transport etc.. | 6238 | TCAF1.01 | MS | XB | 3,326 | | 3,326 | - | 3,326 | - | 3,326 |
| European Union | Workshops & Meeting -Policy Dialogue-PRIP | 6240 | TCAF1.01 | MS | XB | 3,018 | | 3,018 | - | 3,018 | - | 3,018 |
| European Union | Travel -Policy dialogue on PRIP areas | 6241 | TCAF1.01 | MS | XB | (44) | | (44) | - | (44) | - | (44) |
| European Union | Workshops & Meeting -Policy Dialogue promoting PRIF | 6243 | TCAF1.01 | MS | XB | 1,568 | | 1,568 | - | 1,568 | - | 1,568 |
| European Union | Travel in relation policy dialogue in relation-PRIP | 6244 | TCAF1.01 | MS | XB | 15,000 | | 15,000 | - | 15,000 | - | 15,000 |



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|----------------|---|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | TECBUF - NSA Team Leader | 6248 | TCAF1.01 | MS | XB | (73,275) | | (73,275) | - | (73,275) | 90,012 | (163,287) |
| European Union | TECBUF - NSA Program Support Officer | 6249 | TCAF1.01 | MS | XB | 18,153 | | 18,153 | - | 18,153 | 831 | 17,322 |
| European Union | TECBUF - Grant Management Officer | 6250 | TCAF1.01 | MS | XB | (143,512) | | (143,512) | - | (143,512) | 179,266 | (322,778) |
| European Union | Communication & Visibility activities | 6252 | TCAF1.01 | MS | XB | 22,445 | | 22,445 | - | 22,445 | - | 22,445 |
| European Union | Workshops & Meeting | 6256 | TCAF1.01 | MS | XB | 59,460 | | 59,460 | - | 59,460 | - | 59,460 |
| European Union | Travel, per diem & accommodation | 6257 | TCAF1.01 | MS | XB | 28,361 | | 28,361 | - | 28,361 | - | 28,361 |
| European Union | Consultants (design & Delivery training) | 6258 | TCAF1.01 | MS | XB | 68,439 | | 68,439 | - | 68,439 | 44,726 | 23,713 |
| European Union | Grants inclusive of related components | 6260 | TCAF1.01 | MS | XB | 1,759,646 | | 1,759,646 | - | 1,759,646 | 1,125,962 | 633,683 |
| European Union | Workshops & Meetings | 6262 | TCAF1.01 | MS | XB | (13,052) | | (13,052) | - | (13,052) | - | (13,052) |
| European Union | TA Support | 6263 | TCAF1.01 | MS | XB | 208,202 | | 208,202 | - | 208,202 | - | 208,202 |
| European Union | Regional CSO Forum | 6265 | TCAF1.01 | MS | XB | (174,533) | | (174,533) | - | (174,533) | - | (174,533) |
| European Union | Travel related to coordination | 6266 | TCAF1.01 | MS | XB | (13,475) | | (13,475) | - | (13,475) | 500 | (13,975) |
| European Union | Workshops and meetings | 6269 | TCAF1.01 | MS | XB | (50,811) | | (50,811) | - | (50,811) | - | (50,811) |
| European Union | Travels | 6270 | TCAF1.01 | MS | XB | (13,749) | | (13,749) | - | (13,749) | 215 | (13,965) |
| European Union | Facilitation & Technical Support | 6271 | TCAF1.01 | MS | XB | (14,836) | | (14,836) | - | (14,836) | - | (14,836) |
| European Union | C1- CV Materials & Equipment | 6273 | TCAF1.01 | MS | XB | 2,147 | | 2,147 | - | 2,147 | - | 2,147 |
| European Union | C1- Newsletters, brochures, pamphlets etc.. | 6274 | TCAF1.01 | MS | XB | 2,247 | | 2,247 | - | 2,247 | 1,371 | 876 |
| European Union | C1- Video Production | 6275 | TCAF1.01 | MS | XB | 10,661 | | 10,661 | - | 10,661 | - | 10,661 |
| European Union | C1- White Board Animation | 6276 | TCAF1.01 | MS | XB | 9,861 | | 9,861 | - | 9,861 | - | 9,861 |
| European Union | C1- Travel relating to CV activities | 6277 | TCAF1.01 | MS | XB | 9,000 | | 9,000 | - | 9,000 | - | 9,000 |
| European Union | Admin Cost (7%) | 6279 | TCAF1.01 | MS | XB | 281,845 | | 281,845 | - | 281,845 | 127,823 | 154,022 |
| European Union | Internal NSA WG Planning & Coordination | 7111 | OPT1.11 | GE | XB | 101 | | 101 | - | 101 | - | 101 |



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| European Union | Thematic Mapping of Regional NSAs | 7112 | OPT1.05 | ST | XB | (5,559) | | (5,559) | - | (5,559) | - | (5,559) |
| European Union | PIFS NSA Engagement & Coordination | 7113 | OPT1.05 | ST | XB | (3,696) | | (3,696) | - | (3,696) | - | (3,696) |
| European Union | Professional Staff | 7121 | OPT1.05 | ST | XB | (304,211) | | (304,211) | - | (304,211) | - | (304,211) |
| European Union | Staff operations costs | 7122 | OPT1.05 | ST | XB | (5,502) | | (5,502) | - | (5,502) | - | (5,502) |
| European Union | PSC/Oversight Meetings | 7123 | OPT1.05 | ST | XB | (34,511) | | (34,511) | - | (34,511) | - | (34,511) |
| European Union | Capacity Building Training & Resource Materials | 7211 | OPT1.11 | GE | XB | (54,093) | | (54,093) | - | (54,093) | - | (54,093) |
| European Union | Mentoring Support | 7212 | OPT1.05 | ST | XB | (9,499) | | (9,499) | - | (9,499) | - | (9,499) |
| European Union | Support Cross Regional Exchanges | 7213 | OPT1.11 | GE | XB | 29,000 | | 29,000 | - | 29,000 | - | 29,000 |
| European Union | Regional Policy Engagement Process Training | 7214 | OPT1.05 | ST | XB | (20,629) | | (20,629) | - | (20,629) | - | (20,629) |
| European Union | Support Thematic Policy Awareness Workshops | 7215 | OPT1.05 | ST | XB | 11,419 | | 11,419 | - | 11,419 | - | 11,419 |
| European Union | Equipment, Software & Services | 7221 | OPT1.11 | GE | XB | 134,616 | | 134,616 | - | 134,616 | 110 | 134,506 |
| European Union | PIFS Programmes Consultations | 7231 | OPT1.11 | GE | XB | (15) | | (15) | - | (15) | - | (15) |
| European Union | National Level Policy Dialogue | 7232 | OPT1.05 | ST | XB | 100,032 | | 100,032 | - | 100,032 | - | 100,032 |
| European Union | Regional NSA Fora | 7233 | OPT1.05 | ST | XB | (205,686) | | (205,686) | - | (205,686) | - | (205,686) |
| European Union | NSA Engagement with Leaders | 7234 | OPT1.05 | ST | XB | (87,305) | | (87,305) | - | (87,305) | - | (87,305) |
| European Union | Support for NSA Capacity Building | 7242 | OPT1.11 | GE | XB | (173) | | (173) | - | (173) | - | (173) |
| European Union | NSA/PIFS Development Partners Meetings | 7243 | OPT1.05 | ST | XB | 40,415 | | 40,415 | - | 40,415 | - | 40,415 |
| European Union | Assessment & Institutional Strengthening | 7311 | OPT1.05 | ST | XB | (146,199) | | (146,199) | - | (146,199) | - | (146,199) |
| European Union | Grants | 7314 | OPT1.05 | ST | XB | 1,038,549 | | 1,038,549 | - | 1,038,549 | - | 1,038,549 |
| European Union | M&E System for Grant Facility | 7315 | OPT1.05 | ST | XB | 978,095 | | 978,095 | - | 978,095 | - | 978,095 |
| European Union | Visibility and Communications | 7411 | OPT1.05 | ST | XB | 21,755 | | 21,755 | - | 21,755 | - | 21,755 |
| European Union | Indirect Costs | 7511 | OPT1.05 | ST | XB | (215,949) | | (215,949) | - | (215,949) | - | (215,949) |
| European Union | Audits & Evaluation | 7512 | OPT1.05 | ST | XB | 76,561 | | 76,561 | - | 76,561 | - | 76,561 |
| European Union | EVAW - Gender Specialist | 7701 | KRA1.07 | GE | XB | (205,095) | | (205,095) | - | (205,095) | 163,760 | (368,856) |
| European Union | EVAW - Team Leader (50%) | 7702 | KRA1.07 | GE | XB | 7,801 | | 7,801 | - | 7,801 | 21,458 | (13,657) |
| European Union | Prj support Officer (M&E, reporting, coms)-@50% | 7703 | KRA1.07 | GE | XB | 27,876 | | 27,876 | - | 27,876 | 64,228 | (36,353) |



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|----------------|--|--------------|---------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | Contribution to TECCBUF Project Accountant Services | 7704 | KRA1.07 | GE | XB | 73,065 | | 73,065 | - | 73,065 | - | 73,065 |
| European Union | Trvl: Design and ME (Accountability/Monitoring) | 7705 | KRA1.07 | GE | XB | 56,099 | | 56,099 | - | 56,099 | 4,218 | 51,881 |
| European Union | Direct office costs | 7706 | KRA1.07 | GE | XB | 89,243 | | 89,243 | - | 89,243 | 16,759 | 72,485 |
| European Union | Visibility | 7707 | KRA1.07 | GE | XB | (737) | | (737) | - | (737) | 1,153 | (1,890) |
| European Union | Indirect Cost - 7% | 7710 | OPT1.08 | GE | XB | 112,232 | | 112,232 | - | 112,232 | 37,827 | 74,406 |
| European Union | Local Cnslcty: Dsgn GE/EVAW Acctbty/Mntrg Tlkt | 7721A | KRA1.07 | GE | XB | 6,176 | | 6,176 | - | 6,176 | 1,736 | 4,440 |
| European Union | Focus Wkshp - Testg GE/EVAW Acctbty/Mntrg Tlkt | 7721B | KRA1.07 | GE | XB | 4,508 | | 4,508 | - | 4,508 | - | 4,508 |
| European Union | Reg Cpcity Bldg Cslcty: NSA-led GE/EVAW Mntrg | 7722A | KRA1.07 | GE | XB | 44,572 | | 44,572 | - | 44,572 | 35,453 | 9,120 |
| European Union | Tech Fcs Grp Wkshp-Cap Bldg:NSA-led GE/EVAW Mntrg | 7722B | OPT1.08 | GE | XB | 19,990 | | 19,990 | - | 19,990 | 122 | 19,869 |
| European Union | Reg Capacity Bldg Wkshp - NSA-led GE/EVAW Mntrg | 7722C | KRA1.07 | GE | XB | 13,606 | | 13,606 | - | 13,606 | 21,684 | (8,079) |
| European Union | Grants Facility: Supp toward NSA-led GE/EVAW Mntrg | 7722D | KRA1.07 | GE | XB | 1,034,309 | | 1,034,309 | - | 1,034,309 | 217,297 | 817,012 |
| European Union | National Gender Peer Reviews | 7731A | KRA1.07 | GE | XB | 59,146 | | 59,146 | - | 59,146 | - | 59,146 |
| European Union | Election Monitoring Missions | 7731B | KRA1.07 | GE | XB | 27,188 | | 27,188 | - | 27,188 | - | 27,188 |
| European Union | SGBV Reference Group Meeting | 7731C | KRA1.07 | GE | XB | 12,954 | | 12,954 | - | 12,954 | - | 12,954 |
| European Union | SGBV Reference Group Meeting - Country Visits | 7731D | KRA1.07 | GE | XB | 30,272 | | 30,272 | - | 30,272 | - | 30,272 |
| European Union | EVAW Experts Engagement CSO Dialogues | 7732A | KRA1.07 | GE | XB | 15,283 | | 15,283 | - | 15,283 | - | 15,283 |
| European Union | Side Events | 7732C | KRA1.07 | GE | XB | 30,272 | | 30,272 | - | 30,272 | 5,537 | 24,735 |
| European Union | Bldg a Cadre of GE/EVAW Advocates amongst Pac Leaders | 7733A | KRA1.07 | GE | XB | 12,614 | | 12,614 | - | 12,614 | - | 12,614 |
| European Union | Strategic Planning Mtg-GE/EVAW Advocates amongst Pac Leaders | 7733B | KRA1.07 | GE | XB | 20,893 | | 20,893 | - | 20,893 | - | 20,893 |



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|----------------|--|--------------|---------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | Engmt:HL Meetings: GE/EVAW Advocates amongst Pac Leaders | 7733C | KRA1.07 | GE | XB | 30,272 | | 30,272 | - | 30,272 | - | 30,272 |
| European Union | Team Leader - PRISE SPIRIT | 7740 | PER1.1 | PI | XB | - | | - | 240,289 | 240,289 | 3,203 | 237,085 |
| European Union | Project Support Officer - PRISE SPIRIT | 7741 | PER1.1 | PI | XB | - | | - | 58,846 | 58,846 | 632 | 58,214 |
| European Union | Finance and Admin Officer - PRISE SPIRIT | 7742 | PER1.1 | PI | XB | - | | - | 58,846 | 58,846 | 632 | 58,214 |
| European Union | Sub-Reg Trade Adviser (Spoke), Melanesia PRISE | 7743 | PER1.1 | PI | XB | - | | - | 176,538 | 176,538 | 3,121 | 173,417 |
| European Union | Sub-Reg Trade Adviser (Spoke), Micronesia PRISE | 7744 | PER1.1 | PI | XB | - | | - | 176,538 | 176,538 | 3,121 | 173,417 |
| European Union | Sub-Reg Trade Adviser (Spoke), Polynesia PRISE | 7745 | PER1.1 | PI | XB | - | | - | 176,538 | 176,538 | 3,151 | 173,387 |
| European Union | One Short Term Technical Expert - PRISE SPIRIT | 7746 | KRA2.08 | PI | XB | - | | - | 49,038 | 49,038 | 30,060 | 18,978 |
| European Union | Database Officer - PRISE SPIRIT | 7747 | PER1.1 | PI | XB | - | | - | 82,385 | 82,385 | 632 | 81,753 |
| European Union | Recruitment costs | 7748A | KRA2.08 | PI | XB | - | | - | 11,769 | 11,769 | - | 11,769 |
| European Union | Equipment and IT services including telecommunications | 7748B | KRA2.08 | PI | XB | - | | - | 132,404 | 132,404 | - | 132,404 |
| European Union | Office Operating Costs | 7748C | KRA2.08 | PI | XB | - | | - | 23,538 | 23,538 | - | 23,538 |
| European Union | Bank Charges | 7748D | KRA2.08 | PI | XB | - | | - | 11,769 | 11,769 | 187 | 11,582 |
| European Union | Activity Budget -Team Leader SPIRIT | 7750A | KRA2.08 | PI | XB | - | | - | 102,981 | 102,981 | - | 102,981 |
| European Union | Activity Budget -Adviser in Melanesia SPIRIT | 7750B | KRA2.08 | PI | XB | - | | - | 98,077 | 98,077 | - | 98,077 |
| European Union | Activity Budget -Adviser in Micronesia SPIRIT | 7750C | KRA2.08 | PI | XB | - | | - | 95,135 | 95,135 | - | 95,135 |
| European Union | Activity Budget -Adviser in Polynesia SPIRIT | 7750D | KRA2.08 | PI | XB | - | | - | 95,135 | 95,135 | - | 95,135 |
| European Union | Short Term TA SPIRIT | 7750E | KRA2.08 | PI | XB | - | | - | 49,038 | 49,038 | - | 49,038 |
| European Union | Workshops to evaluate the EPA implementation | 7751A | KRA2.08 | PI | XB | - | | - | 196,154 | 196,154 | - | 196,154 |
| European Union | Private Sector outreach | 7751B | KRA2.08 | PI | XB | - | | - | 122,596 | 122,596 | - | 122,596 |



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|----------------|--|--------------|---------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | TA on EU Standards and requirements | 7751C | KRA2.08 | PI | XB | - | | - | 196,154 | 196,154 | - | 196,154 |
| European Union | TA to strengthen competent authorities | 7751D | KRA2.08 | PI | XB | - | | - | 98,077 | 98,077 | - | 98,077 |
| European Union | Business Reform Committees | 7751E | KRA2.08 | PI | XB | - | | - | 49,627 | 49,627 | - | 49,627 |
| European Union | EPA Joint Committee Meetings | 7751F | KRA2.08 | PI | XB | - | | - | 73,558 | 73,558 | - | 73,558 |
| European Union | TA to review the Trade regulatory and policies | 7752A | KRA2.08 | PI | XB | - | | - | 78,462 | 78,462 | - | 78,462 |
| European Union | Workshop and Seminars and publication of the legal | 7752B | KRA2.08 | PI | XB | - | | - | 68,654 | 68,654 | - | 68,654 |
| European Union | National consultations | 7752C | KRA2.08 | PI | XB | - | | - | 19,615 | 19,615 | - | 19,615 |
| European Union | TA on new EU market access policy | 7752D | KRA2.08 | PI | XB | - | | - | 39,231 | 39,231 | - | 39,231 |
| European Union | TA on EU REX System | 7753A | KRA2.08 | PI | XB | - | | - | 63,750 | 63,750 | - | 63,750 |
| European Union | EPA consultations and Workshops | 7753B | KRA2.08 | PI | XB | - | | - | 73,558 | 73,558 | - | 73,558 |
| European Union | TA for EPA accession | 7753C | KRA2.08 | PI | XB | - | | - | 88,269 | 88,269 | - | 88,269 |
| European Union | PAFTS booklets and pamphlets | 7754A | KRA2.08 | PI | XB | - | | - | 9,808 | 9,808 | - | 9,808 |
| European Union | International Meetings | 7754B | KRA2.08 | PI | XB | - | | - | 235,385 | 235,385 | 2,030 | 233,354 |
| European Union | PACP Meetings | 7754C | KRA2.08 | PI | XB | - | | - | 78,462 | 78,462 | - | 78,462 |
| European Union | PAFTS Mid-term Review | 7754D | KRA2.08 | PI | XB | - | | - | 12,260 | 12,260 | - | 12,260 |
| European Union | Pacific QI Project Implementation | 7755A | KRA2.08 | PI | XB | - | | - | 305,019 | 305,019 | - | 305,019 |
| European Union | Peer learning | 7755C | KRA2.08 | PI | XB | - | | - | 68,654 | 68,654 | - | 68,654 |
| European Union | TA Regional Trade Statistic Database Officer | 7756A | KRA2.08 | PI | XB | - | | - | 119,163 | 119,163 | - | 119,163 |
| European Union | Communication and Visibility - PRISE SPIRIT | 7757 | KRA2.08 | PI | XB | - | | - | 29,211 | 29,211 | - | 29,211 |



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|---|---|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| European Union | Indirect Costs - PRISE SPIRIT | 7758 | KRA2.08 | PI | XB | - | | - | 256,264 | 256,264 | 3,275 | 252,989 |
| European Union Total | | | | | | 8,575,860 | - | 8,575,860 | 4,940,041 | 13,515,901 | 3,627,996 | 9,887,906 |
| French Polynesia | Support to OPOC - FRENCH POLYNESIA Funding | 5658 | TCAF1.02 | MS | XB | 363,632 | | 363,632 | 200,000 | 563,632 | 261,531 | 302,101 |
| French Polynesia Total | | | | | | 363,632 | - | 363,632 | 200,000 | 563,632 | 261,531 | 302,101 |
| GICH | Addressing ERW Contamination in Pacific - GICHD | 2583 | OPT1.15 | GE | XB | 21 | | 21 | - | 21 | - | 21 |
| GICH Total | | | | | | 21 | - | 21 | - | 21 | - | 21 |
| Green Climate Funds | Green Climate Fund Dialogue | 3466 | OPT2.01 | PI | XB | 1,744 | | 1,744 | - | 1,744 | - | 1,744 |
| Green Climate Funds | Nauru GCF Readiness Grant | 3470 | KRA2.02 | GE | XB | 37,182 | | 37,182 | - | 37,182 | 1,904 | 35,277 |
| Green Climate Funds Total | | | | | | 38,926 | - | 38,926 | - | 38,926 | 1,904 | 37,022 |
| Internl Economics Cons | Regional Workshop on Trade Mainstreaming | 1423 | OPT2.09 | EG | XB | 16,270 | | 16,270 | - | 16,270 | - | 16,270 |
| Internl Economics Cons Total | | | | | | 16,270 | - | 16,270 | - | 16,270 | - | 16,270 |
| Internl Federation Red Cross | Legislating for Climate Smart DRM | 5801 | OPT1.15 | GE | XB | 9,829 | | 9,829 | - | 9,829 | - | 9,829 |
| Internl Federation Red Cross Total | | | | | | 9,829 | - | 9,829 | - | 9,829 | - | 9,829 |
| Japan | Japan Contribution FY2019 (PALM) | 3711A | KRA1.06 | GE | XB | 129,444 | (129,444) | - | - | - | - | - |
| Japan | Japan Contribution FY2020 (PALM) | 3711B | KRA1.06 | GE | XB | 239,069 | (239,069) | - | - | - | - | - |
| Japan | Japan Contribution FY2021-PQI Project | 3711C | KRA1.06 | GE | XB | - | 368,514 | 368,514 | 87,114 | 455,628 | 400 | 455,228 |
| Japan Total | | | | | | 368,514 | - | 368,514 | 87,114 | 455,628 | 400 | 455,228 |



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|----------------------|--|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| Korea | ROK-PIF 2014-2016 Coop. Fund | 3622 | OPT1.05 | ST | XB | 12,713 | | 12,713 | - | 12,713 | - | 12,713 |
| Korea | ROK/RPCF2018-2020 - Climate Prediction Services | 3633 | KRA1.06 | GE | XB | 1,261,136 | | 1,261,136 | - | 1,261,136 | 1,086,912 | 174,224 |
| Korea | ROK/RPCF2018-2020 - Trade, Tourism & Promotion | 3634 | KRA2.09 | GE | XB | 479,896 | | 479,896 | - | 479,896 | 456,163 | 23,733 |
| Korea | ROK/RPCF2021-2023- Coastal and Marine Project | 3634A | KRA2.09 | PI | XB | - | | - | 1,282,599 | 1,282,599 | - | 1,282,599 |
| Korea | Multisensory Remote Sensing-Control IUU Fishing | 3637 | KRA1.06 | GE | XB | 1,276,324 | | 1,276,324 | 1,259,710 | 2,536,034 | 1,089,588 | 1,446,446 |
| Korea | ROK-PIF COVID-19 Recovery Project | 3638 | KRA1.06 | GE | XB | 638,162 | | 638,162 | - | 638,162 | 517,637 | 120,525 |
| Korea | Enhancing E-Commerce Opportunities for Pacific MSM | 3639 | KRA2.09 | PI | XB | - | | - | 629,855 | 629,855 | 457,475 | 172,380 |
| Korea Total | | | | | | 3,668,230 | - | 3,668,230 | 3,172,165 | 6,840,395 | 3,607,776 | 3,232,619 |
| Members | WTO Office - Operational Costs | 1375 | KRA2.08 | PI | XB | 72,030 | | 72,030 | 270,000 | 342,030 | 110,862 | 231,168 |
| Members | PT&I Trade Commissioner - Beijing | 2102 | PER1.1 | PI | XB | (137,976) | | (137,976) | 479,245 | 341,269 | 341,269 | - |
| Members | PIC Tokyo | 2125 | TCAF1.03 | MS | XB | 37,447 | | 37,447 | 100,000 | 137,447 | 101,658 | 35,789 |
| Members | National Security Policy Development Workshop | 2207 | OPT1.03 | PD | XB | (4,453) | | (4,453) | - | (4,453) | - | (4,453) |
| Members | Support to Internal Reform Priorities | 3726 | OPT3.05 | CS | XB | 41,169 | | 41,169 | - | 41,169 | - | 41,169 |
| Members | Miscellaneous Historic XBs | 9000 | CS00 | MS | XB | 93,725 | | 93,725 | | 93,725 | - | 93,725 |
| Members Total | | | | | | 101,942 | - | 101,942 | 849,245 | 951,187 | 553,789 | 397,398 |
| New Zealand | PACER Plus Activities | 1226 | OPT2.10 | PI | XB | 7,294 | | 7,294 | - | 7,294 | - | 7,294 |
| New Zealand | PACER Informal Meeting | 1227 | OPT2.10 | PI | XB | 54,139 | | 54,139 | - | 54,139 | - | 54,139 |
| New Zealand | PACER Mini Trade Ministers Meeting | 1228 | OPT2.10 | PI | XB | 51,534 | | 51,534 | - | 51,534 | - | 51,534 |
| New Zealand | Regional Trade Facilitation Support | 1232 | OPT2.10 | PI | XB | 2,278 | | 2,278 | - | 2,278 | - | 2,278 |
| New Zealand | Special FTMM | 1244 | OPT2.10 | PI | XB | 82,611 | | 82,611 | - | 82,611 | - | 82,611 |



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|---------------------------|---|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| New Zealand | Triennial Review-PITIC Auckland | 2116 | TCAF1.03 | PI | XB | 7,614 | | 7,614 | - | 7,614 | - | 7,614 |
| New Zealand | PT&I Trade Commissioner - Auckland (XB) | 2161 | PER1.1 | PI | XB | (47,346) | | (47,346) | - | (47,346) | (51,136) | 3,790 |
| New Zealand | Forum Chair Support (PIFS/NZ)-UNGA69 | 2238 | OPT1.11 | GE | XB | 14,393 | | 14,393 | - | 14,393 | - | 14,393 |
| New Zealand | New Zealand Human Rights | 2422 | OPT1.15 | GE | XB | 734 | | 734 | - | 734 | - | 734 |
| New Zealand | Regional Security Fund | 3630 | OPT1.10 | GE | XB | 6,003 | | 6,003 | - | 6,003 | - | 6,003 |
| New Zealand | Regional Security Fund - NZ | 3631 | OPT1.10 | GE | XB | 152 | | 152 | - | 152 | - | 152 |
| New Zealand | Forum Ministerial Contact Group - NZ | 3632 | OPT1.10 | GE | XB | 1,258 | | 1,258 | - | 1,258 | - | 1,258 |
| New Zealand | Cairns Compact Implementation - NZ | 3697 | OPT1.14 | PD | XB | 1,800 | | 1,800 | - | 1,800 | - | 1,800 |
| New Zealand | FBEAP Review | 4706 | OPT1.11 | PD | XB | 2,548 | | 2,548 | - | 2,548 | - | 2,548 |
| New Zealand | Support for Forum Meetings -XB | 5108 | KRA1.05 | PS | XB | 47,886 | | 47,886 | - | 47,886 | 25,818 | 22,068 |
| New Zealand | Regional Youth Art Competition | 5117 | OPT3.02 | MS | XB | 13,040 | | 13,040 | - | 13,040 | - | 13,040 |
| New Zealand | OPOC-DFAT: MFAT Component | 5656NZ | TCAF1.02 | MS | XB | 350,431 | (312,698) | 37,733 | - | 37,733 | 37,733 | - |
| New Zealand | OPOC- MFAT 2021 (Bridging Fund) | 5659 | TCAF1.02 | MS | XB | - | | - | 677,883 | 677,883 | 1,922 | 675,961 |
| New Zealand | Ocean Analyst & Manager | 5691NZ | TCAF1.02 | MS | XB | - | | - | 18,872 | 18,872 | 18,872 | - |
| New Zealand | Ocean Communications Officer | 5692NZ | TCAF1.02 | MS | XB | - | | - | 7,876 | 7,876 | 7,876 | - |
| New Zealand | Ocean Management Officer | 5693NZ | TCAF1.02 | MS | XB | - | | - | 15,165 | 15,165 | 20,396 | (5,231) |
| New Zealand Total | | | | | | 596,368 | (312,698) | 283,670 | 719,796 | 1,003,466 | 61,481 | 941,985 |
| Peoples Republic of China | Pacific Resilience Facility-China XB | 1034 | KRA2.07 | PI | XB | 399,365 | | 399,365 | - | 399,365 | - | 399,365 |
| Peoples Republic of China | Trade Office - Beijing - XB | 2105 | TCAF1.03 | MS | XB | 703,503 | | 703,503 | 1,829,387 | 2,532,891 | 845,684 | 1,687,207 |



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|--|---|--------------|---------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| Peoples Republic of China | Deputy Trade Commissioner - PT&I Beijing | 2108 | PER1.1 | PI | XB | 357,516 | | 357,516 | (357,516) | - | - | - |
| Peoples Republic of China | Support PTI Network including Review of Structure | 2112 | | PI | XB | 14,388 | | 14,388 | - | 14,388 | | 14,388 |
| Peoples Republic of China | Trade Development (XB) | 2141 | KRA2.09 | PI | XB | 18,617 | | 18,617 | - | 18,617 | 60 | 18,557 |
| Peoples Republic of China | Pacific Humanitarian Pathway-XB (PHP-C)-PRC | 2224 | KRA1.02 | PD | XB | 330,118 | | 330,118 | 324,484 | 654,602 | - | 654,602 |
| Peoples Republic of China | China Scholarship Publicity | 3681 | KRA2.05 | PD | XB | 1,346 | | 1,346 | - | 1,346 | - | 1,346 |
| Peoples Republic of China Total | | | | | | 1,824,852 | - | 1,824,852 | 1,796,356 | 3,621,208 | 845,744 | 2,775,464 |
| Republic of China - Taiwan | Pacific Humanitarian Pathway-XB (PHP-C) | 2234 | KRA1.02 | PD | XB | 1,475,842 | | 1,475,842 | - | 1,475,842 | 696,922 | 778,920 |
| Republic of China - Taiwan | Review of Leaders Decision on Fisheries | 2741 | KRA2.03 | PI | XB | - | 86,815 | 86,815 | - | 86,815 | 87,195 | (380) |
| Republic of China - Taiwan | Aid Management and Capacity Building (XB) | 3404 | OPT1.11 | PD | XB | 1,286 | | 1,286 | - | 1,286 | - | 1,286 |
| Republic of China - Taiwan | FS Fellowship Scheme | 3608 | OPT1.11 | PD | XB | 7,975 | | 7,975 | - | 7,975 | - | 7,975 |
| Republic of China - Taiwan | Taiwan ROC Scholarship Fund | 3615 | KRA1.06 | GE | XB | 2,735,656 | (1,210,963) | 1,524,692 | - | 1,524,692 | 250,568 | 1,274,124 |
| Republic of China - Taiwan | SIS Attachment Programme | 3628 | KRA1.09 | GE | XB | (38,342) | | (38,342) | - | (38,342) | 60,991 | (99,333) |



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|---|--|--------------|---------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| Republic of China - Taiwan | Taiwan-ROC Regional Development Assistance | 3629 | KRA1.12 | GE | XB | 61,935 | | 61,935 | - | 61,935 | 48,219 | 13,716 |
| Republic of China - Taiwan | Secure Limits Blue Pacific – Sea Level Rise Baseline | 3649A | KRA1.10 | GE | XB | 213,858 | | 213,858 | - | 213,858 | - | 213,858 |
| Republic of China - Taiwan | Review of Economic Returns - Fisheries | 3649B | KRA2.03 | PI | XB | 213,858 | (86,815) | 127,043 | - | 127,043 | - | 127,043 |
| Republic of China - Taiwan | COP26 Advocacy and Engagement | 3649C | KRA2.02 | PI | XB | 207,542 | | 207,542 | - | 207,542 | 236,414 | (28,871) |
| Republic of China - Taiwan | Programme Implementation Officer | 3650 | PER1.1 | ST | XB | 337,039 | | 337,039 | - | 337,039 | 187,539 | 149,500 |
| Republic of China - Taiwan | Joint CROP-SISAP Project | 3657 | KRA1.09 | GE | XB | 201,136 | 475,240 | 676,376 | - | 676,376 | 110,730 | 565,646 |
| Republic of China - Taiwan | CROP Oceans Advocacy & Engagement Programme | 3657B | KRA1.09 | GE | XB | 927,757 | | 927,757 | - | 927,757 | 5,000 | 922,757 |
| Republic of China - Taiwan | Development of the 2050 Strategy of the Blue Pacific | 3657C | KRA1.01 | PD | XB | - | 104,210 | 104,210 | - | 104,210 | 2,200 | 102,010 |
| Republic of China - Taiwan | Nuclear Issues Expert | 3657D | KRA1.09 | GE | XB | - | 625,261 | 625,261 | - | 625,261 | - | 625,261 |
| Republic of China - Taiwan | Enhancing Regional Communications and Advocacy | 3657E | KRA1.09 | GE | XB | - | 6,253 | 6,253 | - | 6,253 | - | 6,253 |
| Republic of China - Taiwan | Cairns Compact Implementation - XB | 3694 | OPT1.14 | PD | XB | 2,895 | | 2,895 | - | 2,895 | - | 2,895 |
| Republic of China - Taiwan Total | | | | | | 6,348,436 | 0 | 6,348,436 | - | 6,348,436 | 1,685,778 | 4,662,659 |



**PACIFIC ISLANDS
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| Donor | Project Name | Project Code | KRA | Prog | Budget Type | 2020 Carry Forward | 2021 Reallocation | 2021 Funding Balance c/f | 2021 Funding Received | Total 2021 Funds Available | 2021 Expenditure | 2021 Carry Forward |
|---|--|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| Romania | Miscellaneous (Voluntary Contributions) | 3711 | CS00 | MS | XB | 75,320 | | 75,320 | - | 75,320 | - | 75,320 |
| Romania Total | | | | | | 75,320 | - | 75,320 | - | 75,320 | - | 75,320 |
| Safe Ground | Pacific Regional ERW Workshop | 2582 | OPT1.15 | GE | XB | 3,968 | | 3,968 | - | 3,968 | - | 3,968 |
| Safe Ground Total | | | | | | 3,968 | - | 3,968 | - | 3,968 | - | 3,968 |
| Spain | Support to OPOC -SPANISH Funding | 5657 | TCAF1.02 | MS | XB | 315,344 | | 315,344 | - | 315,344 | 9,033 | 306,310 |
| Spain Total | | | | | | 315,344 | - | 315,344 | - | 315,344 | 9,033 | 306,310 |
| Standing Funds | Regional Natural Disaster Relief Fund | 3610 | OPT1.11 | PD | XB | 5,157 | | 5,157 | - | 5,157 | - | 5,157 |
| Standing Funds Total | | | | | | 5,157 | - | 5,157 | - | 5,157 | - | 5,157 |
| Trade Advocacy Fund | Trade Advocacy Fund (TAF) UK AID | 1378 | OPT2.10 | PI | XB | 2,464 | | 2,464 | - | 2,464 | - | 2,464 |
| Trade Advocacy Fund Total | | | | | | 2,464 | - | 2,464 | - | 2,464 | - | 2,464 |
| Turkey | Pacific Resilience Facility- Turkey | 1034A | KRA2.07 | PI | XB | - | | - | 64,103 | 64,103 | - | 64,103 |
| Turkey Total | | | | | | - | - | - | 64,103 | 64,103 | - | 64,103 |
| UN Office Project Services | EIF Pacific Quality Infrastructure Init-Phase2 LDC | 1396 | KRA2.08 | PI | XB | 1,072,795 | | 1,072,795 | - | 1,072,795 | 42,822 | 1,029,973 |
| UN Office Project Services Total | | | | | | 1,072,795 | - | 1,072,795 | - | 1,072,795 | 42,822 | 1,029,973 |
| UNDP | Trade Negotiation Support | 1209 | OPT2.10 | PI | XB | 18,029 | | 18,029 | - | 18,029 | - | 18,029 |
| UNDP | Health & Recreational Trust Fund | 4470 | OPT3.04 | MS | XB | 6,808 | | 6,808 | - | 6,808 | - | 6,808 |
| UNDP | SDG Localization Project | 5683 | OPT1.02 | ST | XB | 3,993 | | 3,993 | - | 3,993 | - | 3,993 |
| UNDP Total | | | | | | 28,830 | - | 28,830 | - | 28,830 | - | 28,830 |
| UNESCO | Regional EMIS Workshop | 4707 | OPT1.04 | ST | XB | 2,792 | | 2,792 | - | 2,792 | - | 2,792 |
| UNESCO | PEDF M&E Framework UNESCO/SPBEA | 4709 | OPT1.10 | PD | XB | 6,196 | | 6,196 | - | 6,196 | - | 6,196 |
| UNESCO Total | | | | | | 8,988 | - | 8,988 | - | 8,988 | - | 8,988 |



**PACIFIC ISLANDS
FORUM SECRETARIAT**

| Donor | Project Name | Project Code | KRA | Prog | Budget Type | 2020 Carry Forward | 2021 Reallocation | 2021 Funding Balance c/f | 2021 Funding Received | Total 2021 Funds Available | 2021 Expenditure | 2021 Carry Forward |
|---|--|--------------|---------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|--------------------|
| UNIFEM | Global Forums - Gender | 4954 | OPT2.04 | PD | XB | 12,457 | | 12,457 | - | 12,457 | - | 12,457 |
| UNIFEM Total | | | | | | 12,457 | - | 12,457 | - | 12,457 | - | 12,457 |
| United States | Joint Study -PICS-US Dev. Oriented Trade & Invest | 1307 | OPT2.08 | EG | XB | 348,568 | | 348,568 | - | 348,568 | - | 348,568 |
| United States | Support to USAID Climate Change Project Operations | 3468 | KRA2.02 | PI | XB | - | | - | - | - | - | - |
| United States Total | | | | | | 348,568 | - | 348,568 | - | 348,568 | - | 348,568 |
| University South Pacific | CROP Grant Support Pac. Dev. Goal Taskforce | 5682 | OPT1.02 | PD | XB | 977 | | 977 | - | 977 | - | 977 |
| University South Pacific Total | | | | | | 977 | - | 977 | - | 977 | - | 977 |
| Women's Env & Dev Organisation | WEDO Pacific Workshop | 3471 | OPT2.01 | PD | XB | 1,002 | | 1,002 | - | 1,002 | - | 1,002 |
| Women's Env & Dev Organisation Total | | | | | | 1,002 | - | 1,002 | - | 1,002 | - | 1,002 |
| World Bank | Logistics RC | 7610 | KRA2.02 | PI | XB | 607,863 | | 607,863 | 22,063 | 629,925 | 42,927 | 586,998 |
| World Bank | Expertise Triggered on TOR | 7611 | KRA2.02 | PI | XB | 38,941 | | 38,941 | - | 38,941 | - | 38,941 |
| World Bank | Risk Financing | 7612 | OPT2.02 | ST | XB | (3,760) | | (3,760) | - | (3,760) | - | (3,760) |
| World Bank | Others (Including MTR) | 7613 | OPT2.02 | ST | XB | 2,490 | | 2,490 | - | 2,490 | - | 2,490 |
| World Bank | PREP Regional Coordinator | 7614 | KRA2.02 | PI | XB | (544,156) | | (544,156) | 347,675 | (196,481) | 300,958 | (497,439) |
| World Bank | Monitoring & Communications Officer | 7615 | KRA2.02 | PI | XB | (68,310) | | (68,310) | 160,676 | 92,366 | 137,048 | (44,682) |
| World Bank | PREP Finance & Administrative Officer | 7616 | KRA2.02 | PI | XB | (9,714) | | (9,714) | 63,406 | 53,692 | 66,039 | (12,346) |
| World Bank | PREP Resilience & Dev Officer | 7617 | PER1.1 | ST | XB | (38,085) | | (38,085) | - | (38,085) | (106) | (37,979) |
| World Bank | Risk Finance & Insurance Specialist | 7618 | KRA2.02 | PI | XB | (23,573) | | (23,573) | - | (23,573) | 106 | (23,679) |
| World Bank | PREP Resilience Financing Analyst | 7619 | KRA2.02 | PI | XB | - | | - | 7,113 | 7,113 | 53,889 | (46,776) |
| World Bank Total | | | | | | (38,304) | - | (38,304) | 600,932 | 562,628 | 600,861 | (38,233) |



**PACIFIC ISLANDS
FORUM SECRETARIAT**

| Donor | Project Name | Project Code | KRA | Prog | Budget Type | 2020 Carry Forward | 2021 Reallocation | 2021 Funding Balance c/f | 2021 Funding Received | Total 2021 Funds Available | 2021 Expenditure | 2021 Carry Forward |
|--|---|--------------|---------|------|-------------|---------------------|-------------------|--------------------------|-----------------------|----------------------------|------------------|---------------------|
| World Trade Organisation | PIFS-WTO Regional Workshop: MC11 Outcomes | 1312 | OPT2.10 | PI | XB | 3,903 | | 3,903 | - | 3,903 | - | 3,903 |
| World Trade Organisation | WTO PIFS Reg. W/Shop on Trade Facilitation | 1313 | OPT2.10 | PI | XB | 24,562 | | 24,562 | - | 24,562 | - | 24,562 |
| World Trade Organisation | WTO-Reg. W/Shop S & P Measures | 1316 | OPT2.10 | PI | XB | 642 | | 642 | - | 642 | - | 642 |
| World Trade Organisation | 10th WTO Ministerial Conference -Nairobi (MC10) | 1321 | OPT2.10 | PI | XB | 8,779 | | 8,779 | - | 8,779 | - | 8,779 |
| World Trade Organisation Total | | | | | | 37,885 | - | 37,885 | - | 37,885 | - | 37,885 |
| Benefits derived from property, plant and equipment | Recoveries & Sundries - Benefit from PPE | 9995 | CS00 | CS | XB | (28,633,267) | | (28,633,267) | 231,273 | (28,401,994) | 231,273 | (28,633,267) |
| Benefits derived from property, plant and equipment Total | | | | | | (28,633,267) | - | (28,633,267) | 231,273 | (28,401,994) | 231,273 | (28,633,267) |
| Net Effect of Foreign Exchange | Public Finance Management & Governance | 1002 | KRA2.11 | PI | XB | 30,265 | | 30,265 | - | 30,265 | 14,266 | 15,999 |
| Net Effect of Foreign Exchange | PACRES Recoveries & Sundries | 3490 | OPT2.02 | PI | XB | 45,406 | | 45,406 | - | 45,406 | 24,834 | 20,572 |
| Net Effect of Foreign Exchange | RAO Recoveries & Sundries | 3503 | CS00 | CS | XB | (30,488) | | (30,488) | - | (30,488) | 8,959 | (39,448) |
| Net Effect of Foreign Exchange | TCF EDF 10 Recoveries & Sundries | 3504 | CS00 | CS | XB | (5,685) | | (5,685) | - | (5,685) | - | (5,685) |
| Net Effect of Foreign Exchange | EU Non-State Actor Recoveries & Sundries | 5709 | CS00 | CS | XB | (75,686) | | (75,686) | - | (75,686) | 31,311 | (106,997) |



| Donor | Project Name | Project Code | KRA | Prog | Budget Type | 2020 Carry Forward | 2021 Reallocation | 2021 Funding Balance c/f | 2021 Funding Received | Total 2021 Funds Available | 2021 Expenditure | 2021 Carry Forward |
|---|--|--------------|----------|------|-------------|--------------------|-------------------|--------------------------|-----------------------|----------------------------|-------------------|--------------------|
| Net Effect of Foreign Exchange | PITAP Recoveries & Sundries | 6005 | CS00 | CS | XB | 19,213 | | 19,213 | - | 19,213 | 17,251 | 1,962 |
| Net Effect of Foreign Exchange | IHRT Sundries & Recoveries | 6105 | CS00 | CS | XB | (15,213) | | (15,213) | - | (15,213) | 445 | (15,659) |
| Net Effect of Foreign Exchange | Recoveries and Sundries - TECBUF | 6273A | TCAF1.01 | MS | XB | 13,829 | | 13,829 | - | 13,829 | 80,570 | (66,740) |
| Net Effect of Foreign Exchange | Recoveries & Sundries - EVAW | 7707A | OPT1.08 | GE | XB | (24,489) | | (24,489) | - | (24,489) | 31,361 | (55,850) |
| Net Effect of Foreign Exchange | PRISE SPIRIT - Recoveries and sundries | 7760 | KRA2.08 | PI | XB | - | | - | - | - | (36,449) | 36,449 |
| Net Effect of Foreign Exchange Total | | | | | | (42,848) | - | (42,848) | - | (42,848) | 172,547 | (215,396) |
| Grand Total | | | | | | 75,320 | - | 75,320 | 16,348,048 | 16,423,368 | 15,162,518 | 1,260,850 |