



**PACIFIC ISLANDS
FORUM SECRETARIAT**

FINANCIAL STATEMENTS

**For the year ended
31 December 2022**



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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 2022.

Following the Forum Officials Committee (FOC) approval in 2018 to move reporting standards, 2022 is the second 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 the Pacific Islands Forum Secretariat (the Secretariat). IPSAS is based on IFRS and therefore the move does not give rise to any 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 8 to 48.

During the year, we expended FJD20.9m from General Fund and FJD20.9m from Trust Fund, while our total cash and investment holdings at year end amounted to FJD37.7m.

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 2022 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 2022;
- (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 2022;
- (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 2022; 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 2022.
- (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 2022.



Secretary General's Statement (continued)

With a disciplined approach to its budget, workplan, and targeted 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 adjust to the various challenges and disruptions to our region that may impact on the Secretariat's work programme into the future years.

Dated at Suva this 25th day of April 2023.

A handwritten signature in black ink, appearing to read 'Henry Puna', written over a horizontal line.

**Henry Puna
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 2022, 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 2022, 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 second year transition into 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 second-year transition into 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 2022 (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 represent 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

25 April 2023
Suva, Fiji



Statement of Financial Performance For the Year Ended 31 December 2022

	Note	2022 FJD	2021 FJD
Revenue			
Contributions from members	3	5,705,599	5,747,578
Voluntary contribution	4(a)	13,204,327	13,495,051
Contribution from donors	4(b)	16,255,095	15,746,775
Interest income		166,016	52,837
Recoveries income		2,024,300	1,869,513
Administration fees received		1,874,814	1,109,994
Other income	5	866,599	485,705
		40,096,750	38,507,453
Expenditure			
Salary and ancillary costs	7(a)	18,033,669	15,640,610
Operational costs	8	15,507,620	14,551,547
Audit fees		115,740	90,311
Duty travel	9(b)	4,790,915	1,024,244
Meeting costs	7(b)	1,750,206	370,328
Depreciation & amortisation		990,595	792,336
Bad and doubtful debts	9(a)	(1,376,905)	2,204,229
Recoveries		2,024,300	1,869,513
	6	41,836,140	36,543,118
Foreign exchange (loss)		(647,179)	(484,141)
(Deficit)/Surplus	26	(2,386,569)	1,480,194
(Deficit)/Surplus is attributable to:			
General Fund Surplus		1,879,503	492,430
Contribution in Advance - Trust Fund		(4,266,072)	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 13 to 48.



Statement of Financial Position As at 31 December 2022

	Notes	2022 FJD	2021 FJD
Current assets			
Cash and cash equivalents	10	30,665,304	34,508,403
Other financial assets at amortised cost	11	7,060,108	7,202,544
Receivables from members	12	143,245	419,397
Other current assets	13	300,234	151,265
Total current assets		38,168,891	42,281,609
Non-current assets			
Property, plant and equipment	14	6,516,281	5,502,009
Intangible assets	15	105,999	120,504
Total non-current assets		6,622,280	5,622,513
Total assets		44,791,171	47,904,122
Current liabilities			
Current payables and accruals	16	2,565,741	3,073,729
Provisions	17	1,212,120	1,214,183
Contributions received in advance – Trust Fund	18	25,430,279	29,696,351
Deferred Income	19	2,236,195	338,387
Total current liabilities		31,444,335	34,322,650
Net assets		13,346,836	13,581,472
Funds			
General fund		9,646,001	9,320,935
Capital Reserve		-	2,114,139
Special fund reserve		3,700,835	2,146,398
Total Funds		13,346,836	13,581,472

For the Pacific Islands Forum Secretariat,

Henry Puna
Secretary General

Apaitia Veigo
Director Operations

This statement is to be read in conjunction with the accompanying notes to and forming part of the financial statements set out on pages 13 to 48.



Statement of Changes in Funds For the Year Ended 31 December 2022

	Notes	2022 FJD	2021 FJD
General Fund			
Balance at the beginning of the year		9,320,935	9,540,128
Effect of adoption of IPSAS		-	10,597
Surplus		1,879,503	492,430
Transfer to Special Fund Reserve		(1,554,437)	(722,220)
Balance at the end of the year		9,646,001	9,320,935
Capital Reserve			
Balance at the beginning of the year		2,114,139	2,251,860
Purchase of Trust Fund assets		-	93,552
Transfer to Deferred Income (Note 19)		(2,114,139)	-
Depreciation on revalued assets and PPE used for Projects		-	(231,273)
Balance at the end of the year		-	2,114,139
Special Fund Reserve			
Balance at the beginning of the year		2,146,398	1,424,178
Transfer from General Fund Reserve		1,554,437	722,220
Balance at the end of the year		3,700,835	2,146,398

This statement is to be read in conjunction with the accompanying notes to and forming part of the financial statements set out on pages 13 to 48.



Statement of Cash Flows For the year ended 31 December 2022

	Notes	2022	2021
		FJD	FJD
Cash flows from operating activities			
Contributions from member countries		20,571,460	17,913,280
Trust fund income		16,088,788	15,751,140
Programme and project costs		(20,551,518)	(13,991,085)
Other operational costs		(17,891,541)	(16,513,912)
Interest received		113,190	55,028
Rent and other income		323,787	1,540,703
Net cash flow (used in) / generated from operating activities		(1,345,834)	4,755,154
Cash flows from investing activities			
Proceeds from sale of property, plant and equipment		3,445	-
Payments for property, plant and equipment		(1,991,508)	(581,501)
(Loans to) / Repayments from Trade Offices		(4,459)	-
Movement in other financial asset		142,436	(4,609,195)
Net cash flow used in investing activities		(1,850,086)	(5,190,696)
Effect of exchange rate changes - Trust Fund		(256,592)	(172,369)
Effect of exchange rate changes - General Fund		(390,587)	(311,772)
Effect on exchange rate changes		(647,179)	(484,141)
Net decrease in cash held		(3,843,099)	(919,683)
Cash and cash equivalents at the beginning of the year		34,508,403	35,428,086
Cash and cash equivalents at the end of the year	10	30,665,304	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 13 to 48.



Statement of Comparison of Budget and Actual Amounts For the year ended 31 December 2022

Note	Budget	Actual	Performance Difference	Budget	Actual	Performance Difference
	2022 FJD	2022 FJD	2022 FJD	2021 FJD	2021 FJD	2021 FJD
Revenue						
Contributions from members	5,747,577	5,705,599	41,978	5,747,578	5,747,578	-
Voluntary contribution	13,412,657	13,204,327	208,330	11,525,528	13,495,051	(1,969,523)
Contribution from donors	11,255,672	16,255,095	(4,999,423)	34,160,654	15,746,775	18,413,879
Interest income	35,825	166,016	(130,191)	72,422	52,837	19,585
Recoveries income	2,471,840	2,024,300	447,540	1,831,200	1,869,513	(38,313)
Administration fees received	803,992	1,874,814	(1,070,822)	783,480	1,109,994	(326,514)
Other income	298,900	866,599	(567,699)	293,400	485,705	(192,305)
	34,026,463	40,096,750	(6,070,704)	54,414,262	38,507,453	15,906,809
Expenditure						
Salary and ancillary costs	17,718,023	18,033,669	(315,646)	17,909,280	15,640,610	2,268,670
Operational costs	17,190,283	15,507,620	1,682,663	18,566,881	14,551,547	4,015,334
Audit fees	67,500	115,740	(48,240)	60,000	90,311	(30,311)
Duty travel	3,044,231	4,790,915	(1,746,684)	4,049,096	1,024,243	3,024,853
Meeting costs	3,810,390	1,750,206	2,060,184	3,559,511	370,328	3,189,183
Depreciation & amortisation	910,000	990,595	(80,595)	860,000	792,336	67,664
Bad and doubtful debts	697,491	(1,376,905)	2,074,396	-	2,204,229	(2,204,229)
Recoveries	2,471,840	2,024,300	447,540	-	1,869,513	(1,869,513)
	45,909,758	41,836,140	4,073,618	45,004,768	36,543,118	8,461,650
Foreign exchange (loss)	(150,000)	(647,179)	497,179	(150,000)	(484,141)	334,141
(Deficit)/Surplus	(12,033,295)	(2,386,569)	(9,647,143)	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 13 to 48.



Notes to the Financial Statements For the Year Ended 31 December 2022

1) Reporting entity

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

The Pacific Islands Forum Secretariat is an international organisation, domiciled in Fiji and has diplomatic status in Fiji. The address of the Secretariat’s registered office is Ratu Sukuna Road, Suva. It was established by treaty, signed, and ratified by the governments of the eighteen member countries.

2) Statement of significant accounting policies

The significant policies, which have been adopted in the preparation of these financial statements, are noted below.

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 Secretariat is in its second year of transitioning to full IPSAS.

There are new or amended standards or interpretations that have been released but not yet effective for the year ending on December 31, 2022, that would significantly affect the Secretariat's financial statements. The Secretariat notes the following new standards that are in effect from the year 2023:

IPSAS Standards	Key Requirements	Effective Date
IPSAS 41– Financial Instruments	The standard partly replaces existing guidance in IPSAS 29. IPSAS 41 includes revised guidance on the classification and measurement of financial instruments, including a new expected credit loss model for calculating impairment of financial assets. The existing guidance on recognition and derecognition of financial instruments in IPSAS 29 has been carried forward to IPSAS 41.	Periods beginning on or after 1 January 2023
Improvements to IPSAS, 2019	Improvements to IPSAS, 2019 deals with non-substantive changes to IPSAS through a collection of amendments which are unrelated.	Periods beginning on or after 1 January 2023

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 2022

2) Statement of significant accounting policies (continued)

a) Statement of compliance (continued)

The financial statements were authorised for issue by the Secretary General on 25 April 2023.

b) New Accounting Standards adopted by the Secretariat

In its second year of adopting International Public Sector Accounting Standards (IPSAS), the Secretariat has successfully complied with IPSAS 17 on Property, Plant, and Equipment in the year 2022. This implementation involved accounting treatment in moving the capital reserve from equity to liabilities, in accordance with IPSAS 1 on Presentation of Financial Statements, which requires proper categorization of financial items. As a result, the Secretariat's Capital Reserve has decreased by \$2.1 million, which is reflected in the statement of changes in equity and the statement of financial position. The \$2.1 million has been recognized as deferred income under current liability.

c) Basis of measurement

1. These financial statements are prepared on an accrual basis of accounting in accordance with IPSAS.
2. The Secretariat applies the historical cost basis and does not take into account changes in money values except where stated otherwise.

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, which is the organisation's functional and presentation currency. Except as otherwise indicated, financial information presented in Fiji dollars has been rounded to the nearest dollar.



Notes to the Financial Statements For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

f) Effect of year two adoption of IPSAS 33

The Secretariat in its transitional phase aims to comply with the requirements of IPSAS 23, revenue from non-exchange transaction and IPSAS 9, revenue from exchange transaction in relation to the recognition of revenue from contribution from members, voluntary contributions, and donor funds in the course of 2023 financial year where the relevant accounting policies will be updated also.

IPSAS 18 Segment Reporting has been successfully implemented in the initial year followed by more compliance in terms of disclosure for carrying amounts of assets and liabilities. This is reflected in the financial statements and disclosures.

The Secretariat has not clearly stated its financial interest in the foreign offices as per IPSAS 35 consolidated financial statement. Currently, the PTI offices located in New Zealand, Australia, Geneva, and China maintain separate audited financial statements, and are not consolidated with the Secretariat's financial statements. However, the Secretariat intends to adhere to IPSAS 35 requirements, in particular, addressing the issue of control for the foreign offices in the 2023 financial year.

The Secretariat takes advantage of 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 19 Provisions, Contingent Liabilities and Contingent Assets
- IPSAS 16 Investment Property
- IPSAS 31 Intangible Asset
- IPSAS 41 Financial Instruments

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

The Secretariat classifies non-financial assets into two categories for the purpose of assessing impairment indicators and impairment testing:

1. Cash-generating assets: These are assets whose primary objective is to generate commercial return. Examples of cash-generating assets may include investment properties, rental properties, or other assets held for the purpose of earning rental income or other commercial returns.



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

g) Use of estimates and judgements (continued)

2. Non-cash-generating assets: These are assets that do not have the primary objective of generating commercial return. Examples of non-cash-generating assets may include property, plant, and equipment used for internal purposes, intangible assets such as trademarks or patents, and other non-financial assets held for operational purposes.

By classifying assets in this way, the Secretariat may be able to better assess impairment indicators and impairment testing for these assets, which could ultimately help to ensure that they are being used effectively and efficiently.

The Secretariat classifies all property, plant, and equipment held by the organization as non-cash-generating assets, even if they generate some form of rental revenue or other cash flows for the Secretariat. This classification recognizes that some assets generate revenue but not enough for a commercial return, and their primary purpose is to support the Secretariat's operations. By categorizing them as non-cash-generating, the Secretariat can assess their value and potential impairment to ensure effective resource management. This is in accordance with IPSAS 16 Investment Property.

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(p) Receivables
- Impairment of cash and non-cash generating assets: Note 2(v) Impairment of non-financial assets.

h) Foreign currency transactions

Transactions in foreign currencies are translated into Fiji dollars at the mid-point of the sell rate and inward TT rate at the date 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. Non-monetary items in foreign currency measured at historical cost are translated at the exchange rates in effect at the date of transaction. The foreign currency gains or losses on translation are recognised in the statement of financial performance.



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

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 capitalized to assets and corresponding entry recognised as Income received in advance – Trust Fund.

The Secretariat has derecognised the capital reserve from its equity as an appropriate accounting treatment to better align with the recognition stipulated in IPSAS 17 and IPSAS 23 for assets and under revenue from exchange transaction.

All fixed assets additions are at VAT inclusive prices.

When assets are disposed of, the cost and accumulated depreciation are taken out of the accounts, and any gains or losses resulting from the disposal are recorded in the statement of financial performance. If the asset was donated or previously expensed in the contribution received in advance - Trust fund, a transfer is made from the Income Received in advance – Trust Fund that matches the net cost of the disposed assets. The gains or losses from the sale of donated or trust-funded assets are recorded as income or expenditure in the General Fund statement of surplus or deficit. The gains and losses on disposal of property, plant, and equipment are calculated by comparing the sale proceeds with the carrying amount of the asset.

Subsequent expenditure

If it is likely that a replaced part of a property, plant, or equipment will bring economic benefits to the Secretariat in the future, and the cost can be accurately measured, then the cost of replacement is included in the carrying amount of the asset. However, the cost of routine maintenance and servicing of plant and equipment is recognized in the statement of financial performance as it is incurred.



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

i) Property, plant and equipment (continued)

Depreciation

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

Depreciation is provided on a straight-line basis on all property, plant and equipment 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*.

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:



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

j) Revenue recognition (continued)

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	Interest earned during the financial year for the Term Deposit investment held with ANZ and Westpac at market interest rates. This is recognised as interest income for the Secretariat.
Deferred Income	This relates to Trust Fund donated assets that is recognised is deferred Income and amortized over the project time period.
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. 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’s 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 Secretariat’s price manual respectively. Payment terms is 30 days.



Notes to the Financial Statements

For the Year Ended 31 December 2022

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>
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k) Expenses

Expenses are recognised as and when the goods or services are delivered and accepted by the Secretariat.

For Project expenses, where the Secretariat is the direct implementer, expenses are recognised when goods and services have been received. Where the Secretariat is the principal implementer through sub-recipients, advances to these organisations are recognised as expenses only on receipt of supporting documentation confirming acceptable expenditure, and the receipt of the related goods/services as per donor requirements.

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) 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 the statement of financial performance.

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.



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

n) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cash at bank, calls 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.

o) 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.

p) Receivables

Receivables such as assessed member contributions are recorded at their fair value, and then they are valued using the effective interest method and adjusted 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 in the statement of financial performance. To determine the impairment losses, refer Note 2(p) and note (12). Subsequent recoveries of amounts previously written off are credited against same line item.

q) Other receivables

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

r) 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.

s) 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.

t) Payables

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



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

u) Contributions received in Advance

Contributions received in advance represent contributions received for future periods specified in donor contribution agreements. The funds are only recognised as revenue and applied to the earmarked activities in the specified future period. Project funds unexpended represent funds received from donors that will be recognised as revenue in future years when conditions are met or the revenue is earned, which is generally on utilisation of funds for project activities.

v) Impairment of non-financial assets

Impairment of non-cash generating assets

The non-financial assets held by the Secretariat are categorized as non-cash generating assets. The Secretariat evaluates these assets for any signs of impairment at every reporting interval. If there are indications of impairment, the Secretariat estimates the asset's recoverable service amount, which is the higher value between the fair value less costs to sell and the value in use. If the carrying amount of the asset surpasses its recoverable service amount, it is considered to be impaired and is depreciated to its recoverable service amount.

In assessing the value in use, the Secretariat employs the depreciation replacement cost approach. This approach determines the present value of the remaining service potential of the asset 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 based on this cost to reflect the asset's already consumed or expired service potential.

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

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

w) General Fund Reserve

The General Fund keeps track of the surplus or deficit that arises from the Primary Budget's revenue and expenditure. It consists of the accumulated operating surpluses, gains realized from foreign currency fluctuations as of the balance date, and any specific funding sources as directed by the Forum Officials Committee.

x) 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 Fund Reserves



Notes to the Financial Statements

For the Year Ended 31 December 2022

2) Statement of significant accounting policies (continued)

y) 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 overall differences between budget and actual amounts are provided in Note 20 to the financial statements.



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
3) Contributions from members						
Australia	1,310,952	-	1,310,952	1,310,952	-	1,310,952
Cook Islands	80,262	3,697	83,959	80,262	3,697	83,959
Federated States of Micronesia	80,262	3,697	83,959	80,262	3,697	83,959
Fiji	235,772	49,303	285,075	235,772	49,303	285,075
French Polynesia	238,257	8,803	247,060	238,257	8,803	247,060
Kiribati	40,131	1,849	41,980	80,262	3,697	83,959
Nauru	80,262	3,697	83,959	80,262	3,697	83,959
New Caledonia	299,484	8,803	308,287	299,484	8,803	308,287
New Zealand	1,310,952	-	1,310,952	1,310,952	-	1,310,952
Niue	80,262	3,697	83,959	80,262	3,697	83,959
Palau	80,262	3,697	83,959	80,262	3,697	83,959
Papua New Guinea	593,671	103,303	696,974	593,671	103,303	696,974
Republic of Marshall Islands	80,262	3,697	83,959	80,262	3,697	83,959
Samoa	177,809	42,553	220,362	177,809	42,553	220,362
Solomon Islands	171,405	42,553	213,958	171,405	42,553	213,958
Tonga	166,888	42,553	209,441	166,888	42,553	209,441
Tuvalu	80,262	3,697	83,959	80,262	3,697	83,959
Vanuatu	176,784	42,553	219,337	176,784	42,553	219,337
Tokelau (Associate)	26,754	-	26,754	26,754	-	26,754
Wallis and Futuna (Associate)	26,754	-	26,754	26,754	-	26,754
	5,337,447	368,152	5,705,599	5,377,578	370,000	5,747,578



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
4. a) Voluntary Contribution						
Voluntary Contribution - Current Year	13,204,327	-	13,204,327	13,495,051	-	13,495,051
	<u>13,204,327</u>	<u>-</u>	<u>13,204,327</u>	<u>13,495,051</u>	<u>-</u>	<u>13,495,051</u>
4. b) Contribution from Donors						
Contribution from Donors - Current Year	-	16,255,095	16,255,095	-	15,746,775	15,746,775
	<u>-</u>	<u>16,255,095</u>	<u>16,255,095</u>	<u>-</u>	<u>15,746,775</u>	<u>15,746,775</u>



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
5) Other income						
Rent received	286,799	-	286,799	224,736	-	224,736
Admin & Miscellaneous Income	(10,529)	126	(10,403)	29,689	7	29,696
Benefits from Property Plant & Equip	-	324,909	324,909	-	231,273	231,273
Aged accruals written-off	261,849	-	261,849	-	-	-
Gain on Asset Disposal	3,445	-	3,445	-	-	-
	541,564	325,035	866,599	254,425	231,280	485,705



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
6) Expenditure						
Salary and ancillary costs	13,094,594	4,939,075	18,033,669	12,819,070	2,821,540	15,640,610
Operational costs	4,013,617	11,494,003	15,507,620	3,635,860	10,915,687	14,551,547
Audit fees	123,843	(8,103)	115,740	70,531	19,780	90,311
Duty travel	2,065,884	2,725,031	4,790,915	477,216	547,028	1,024,244
Meeting costs	573,254	1,176,952	1,750,206	163,999	206,329	370,328
Depreciation & amortisation	665,686	324,909	990,595	561,063	231,273	792,336
Bad and doubtful debts	(1,362,650)	(14,255)	(1,376,905)	1,973,177	231,052	2,204,229
Recoveries	1,704,150	320,150	2,024,300	1,623,013	246,500	1,869,513
	<u>20,878,378</u>	<u>20,957,762</u>	<u>41,836,140</u>	<u>21,323,930</u>	<u>15,219,189</u>	<u>36,543,118</u>



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
7 a) Salary and ancillary costs						
Salaries	8,442,684	3,139,275	11,581,959	8,392,827	1,879,881	10,272,708
Leave entitlement	788,111	192,197	980,308	746,943	112,974	859,917
Superannuation	821,189	327,581	1,148,770	742,488	186,225	928,713
Insurance - staff	708,569	185,485	894,054	660,276	83,832	744,108
Staff allowances and benefits	2,334,041	1,094,537	3,428,578	2,276,536	558,628	2,835,164
	13,094,594	4,939,075	18,033,669	12,819,070	2,821,540	15,640,610
7 b) Meeting Costs						
Workshop venue hire	69,690	123,160	192,850	9,468	30,784	40,252
Workshop equipment hire	5,339	100,848	106,187	6,989	7,931	14,920
Workshop refreshments	311,424	194,628	506,052	52,903	56,911	109,814
Workshop printing & stationery	16,257	123,702	139,959	711	1,575	2,286
Workshop other costs	165,070	534,424	699,494	69,472	67,069	136,541
Workshop & conference fees	5,473	2,911	8,384	4,587	1,883	6,470
Meeting kits & materials	-	97,280	97,280	19,870	40,176	60,046
	573,253	1,176,953	1,750,206	164,000	206,329	370,328



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
8) Operational costs						
Recoverable costs	169,442	7,087	176,529	118,193	11,978	130,171
Training	286,241	186,657	472,898	4,097	148,055	152,152
Administrative cost	1,397,658	886,491	2,284,149	944,981	215,071	1,160,052
Consultant costs	1,353,151	3,357,831	4,710,982	1,567,284	2,904,007	4,471,291
Facilities cost	692,246	247,921	940,167	635,829	215,557	851,386
Indirect costs	(21,121)	1,744,590	1,723,469	-	902,467	902,467
Grants	-	4,795,103	4,795,103	163,523	6,386,054	6,549,577
Legal fees	6,175	-	6,175	2,262	-	2,262
Insurance	129,825	3,093	132,918	122,094	3,417	125,511
Capital expense	-	265,230	265,230	77,597	128,862	206,459
Interest	-	-	-	-	219	219
	<u>4,013,617</u>	<u>11,494,003</u>	<u>15,507,620</u>	<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 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
9 a) Bad and doubtful debts						
Project ineligible cost	(25,250)	-	(25,250)	913,140	-	913,140
Membership contributions	(1,371,128)	(14,255)	(1,385,383)	996,910	231,052	1,227,962
Other debtors	33,728	-	33,728	63,127	-	63,127
	(1,362,650)	(14,255)	(1,376,905)	1,973,177	231,052	2,204,229
9 b) Duty Travel						
Staff airfares	1,007,027	721,894	1,728,921	170,351	60,560	230,911
Staff accommodation	450,223	334,053	784,276	153,018	49,834	202,852
Staff per diems	297,032	192,435	489,467	68,604	21,180	89,784
Staff security & other	42,175	40,574	82,749	43,341	6,224	49,565
Participant airfares	179,948	845,507	1,025,455	20,282	221,323	241,605
Participant accommodation	59,490	349,383	408,873	9,507	143,006	152,513
Participant per diems	29,989	241,185	271,174	12,113	44,901	57,014
	2,065,884	2,725,031	4,790,915	477,216	547,028	1,024,244



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
10) Cash and cash equivalents						
Bank balances						
Operating accounts – FJD	218,907	-	218,907	328,853	-	328,853
Operating accounts – BRED - FJD	1,229	-	1,229	4,840	-	4,840
Operating accounts – AUD	614,208	-	614,208	3,762,234	-	3,762,234
Operating accounts – EUR	140,020	-	140,020	2,754	-	2,754
Operating accounts – NZD	548,992	-	548,992	3,129,463	-	3,129,463
Operating accounts – USD	10,819,903	-	10,819,903	9,876,847	-	9,876,847
PIFS Extra Budget bank account – FJD	-	2,346,738	2,346,738	-	-	-
PIFS Scholarship Fund bank account – FJD	-	1,704,745	1,704,745	-	2,511,825	2,511,825
Hub & Spoke bank account – FJD	-	-	-	-	44,652	44,652
PEC Project bank account – USD	-	-	-	-	-	-
PITAP bank account – EUR	-	828,611	828,611	-	839,940	839,940
EU Prise – Spirit – EUR	-	2,744,506	2,744,506	-	3,785,863	3,785,863
Human Rights bank account – EUR	-	21,274	21,274	-	21,565	21,565
Support to RAO bank account – EUR	-	430,159	430,159	-	436,076	436,076
NSA Program bank account – EUR	-	1,503,790	1,503,790	-	1,524,423	1,524,423
World Bank PREP Program bank account – FJD	-	28,077	28,077	-	40,106	40,106
Green Climate Fund bank account – USD	-	-	-	-	47,878	47,878
TECCBUF bank account – EUR	-	1,679,078	1,679,078	-	2,121,733	2,121,733
SPFMGPP bank account – EUR	-	349,901	349,901	-	511,312	511,312
Tackling Root Causes bank account – EUR	-	565,701	565,701	-	1,140,897	1,140,897



Notes to the Financial Statements For the Year Ended 31 December 2022

10) Cash and cash equivalents (continued)

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
Climate Change bank account - EUR	-	96,589	96,589	-	1,298,245	1,298,245
Total bank balances	12,343,259	12,299,169	24,642,428	17,104,991	14,324,515	31,429,506
Cash on hand						
Petty cash	1,500	-	1,500	1,500	-	1,500
Total cash on hand	1,500	-	1,500	1,500	-	1,500
Short term deposit						
Australian dollars	6,021,376	-	6,021,376	3,077,397	-	3,077,397
Total short-term deposit	6,021,376	-	6,021,376	3,077,397	-	3,077,397
Total cash and cash equivalents	18,366,135	12,299,169	30,665,304	20,183,888	14,324,515	34,508,403

Short Term deposit of \$6,021,376 (AUD\$4,000,000) is held with ANZ Bank Australia Limited at an interest rate of 3.19% per annum for term deposit 19' maturing on 13th March 2023 and an interest rate of 3% per annum for call deposit 7'. This deposit was rolled over and re-invested at maturity.

In 2021, Short Term deposit of \$3,077,396 (AUD\$2,000,000) was held with ANZ Bank Australia Limited at an interest rate of 0.21% per annum maturing on 11 March 2022.

**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
11) Other financial asset at amortised cost						
Australian Dollars	4,553,665	-	4,553,665	4,654,561	-	4,654,561
New Zealand dollars	2,506,443	-	2,506,443	2,547,983	-	2,547,983
Total other financial asset at amortised cost	7,060,108	-	7,060,108	7,202,544	-	7,202,544

Term deposit investment of \$4,553,665 (AUD \$3,000,000 and AUD \$25,000) is held with ANZ Australia at an interest rate of 3.01% per annum maturing on 17 January 2023 and 1.73% per annum maturing on 31 August 2023.

Term deposit investment of \$2,506,443 (NZD\$1,778,070.85) is held with Westpac New Zealand Limited at the interest rate of 2.93% maturing on 5 January 2023. This deposit was rolled over and re-invested at maturity at the rate of 4.70% and maturing on 5 July 2023.

In 2021, Term deposit investment of \$4,654,561 (AUD \$3,000,000 and AUD \$25,000) was 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) was held with Westpac New Zealand Limited at the interest rate of 0.80% maturing on 5 January 2022.

All short-term deposits are rolled over and re-invested at maturity unless operational needs require these to be paid out.



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
12) Receivables from members						
Kiribati	40,156	1,849	42,005	-	-	-
Palau	160,574	8,224	168,798	80,287	4,527	84,814
Republic of Marshall Islands	80,287	3,697	83,984	-	-	-
New Caledonia	27,823	-	27,823	295,935	8,803	304,738
Nauru	-	-	-	83,257	7,394	90,651
Niue	-	-	-	80,287	3,697	83,984
Papua New Guinea	-	-	-	1,200,386	206,631	1,407,017
Less: Member funds received in advance						
• Federated State of Micronesia	(395)	-	(395)	-	-	-
• Nauru	(12,546)	-	(12,546)	-	-	-
	295,899	13,770	309,669	1,740,152	231,052	1,971,204
Less: Allowance for impairment loss	(159,954)	(6,470)	(166,424)	(1,320,754)	(231,052)	(1,551,806)
Net receivables- members	135,945	7,300	143,245	419,397	-	419,397



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
13) Other current assets						
Recoverable expenditure	27,223	-	27,223	7,388	-	7,388
Prepayments	5,513	-	5,513	65,395	-	65,395
Prepaid franking machine	3,000	-	3,000	3,000	-	3,000
Bonds held	31,572	-	31,572	31,572	-	31,572
Interest receivable	75,707	-	75,707	22,882	-	22,882
	<u>143,015</u>	<u>-</u>	<u>143,015</u>	<u>130,237</u>	<u>-</u>	<u>130,237</u>
Sundry debtors	140,615	-	140,615	16,362	-	16,362
Consumable inventories	16,604	-	16,604	4,666	-	4,666
Total other current assets	<u>300,234</u>	<u>-</u>	<u>300,234</u>	<u>151,265</u>	<u>-</u>	<u>151,265</u>



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

14) Property, plant and equipment

	Land and Buildings	Plant and Equipment	Furniture and Fittings	Motor Vehicle	Total
	2022	2022	2022	2022	2022
	FJD	FJD	FJD	FJD	FJD
<i>Cost/Valuation</i>					
Balance at 1 January 2022	11,001,026	5,122,315	714,518	186,760	17,024,619
Acquisitions	1,267,936	694,915	28,657	-	1,991,508
Disposals	-	(601,431)	(6,719)	-	(608,150)
Balance at 31 December 2022	12,268,962	5,215,799	736,456	186,760	18,407,977
<i>Accumulated Depreciation</i>					
Balance at 1 January 2022	6,697,707	4,047,301	641,850	135,752	11,522,610
Depreciation charge for the year	305,657	607,650	33,222	29,561	976,090
Disposals	-	(600,449)	(6,555)	-	(607,004)
Balance at 31 December 2022	7,003,364	4,054,502	668,517	165,313	11,891,696
<i>Carrying Amount</i>					
Balance at 1 January 2022	4,303,319	1,075,014	72,669	51,007	5,502,009
At 31 December 2022	5,265,598	1,161,297	67,939	21,447	6,516,281



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

14) Property, plant and equipment

	Land and Buildings	Plant and Equipment	Furniture and Fittings	Motor Vehicle	Total
	2021	2021	2021	2021	2021
	FJD	FJD	FJD	FJD	FJD
<i>Cost/Valuation</i>					
Balance at 1 January 2021	10,817,594	5,302,750	701,238	146,860	16,968,442
Acquisitions	186,942	418,653	30,603	39,900	676,098
Disposals	(3,510)	(599,088)	(17,322)	-	(619,920)
Balance at 31 December 2021	11,001,026	5,122,315	714,519	186,760	17,024,620
<i>Accumulated Depreciation</i>					
Balance at 1 January 2021	6,449,918	4,171,285	629,622	107,054	11,357,879
Depreciation charge for the year	247,789	473,548	29,550	28,699	779,586
Disposals	-	(597,532)	(17,322)	-	(614,854)
Balance at 31 December 2021	6,697,707	4,047,301	641,850	135,753	11,522,611
<i>Carrying Amount</i>					
Balance at 1 January 2021	4,367,676	1,131,465	71,616	39,806	5,610,563
At 31 December 2021	4,303,319	1,075,014	72,669	51,007	5,502,009



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	2022	2021
	FJD	FJD
15) Intangible Assets		
Computer software		
<i>Cost</i>		
Balance at 1 January 2022	380,923	396,247
Additions	-	-
Disposals	-	(15,324)
Balance as at 31 December 2022	<u>380,923</u>	<u>380,923</u>
<i>Amortisation and impairment</i>		
Balance at 1 January 2022	260,419	262,354
Amortisation charge for the year	14,505	13,390
Disposals	-	(15,325)
Balance as at 31 December 2022	<u>274,924</u>	<u>260,419</u>
Carrying amount		
Balance at 1 January 2022	120,504	133,893
Balance as at 31 December 2022	<u>105,999</u>	<u>120,504</u>



**Notes to the Financial Statements
For the Year Ended 31 December 2022**

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
16) Current payables and accruals						
Trade creditors and commitments	974,765	160,137	1,134,902	1,302,343	3,946	1,306,289
Employee entitlement	868,976	206,423	1,075,399	873,235	132,286	1,005,521
Other accrued expenses	129,138	56,507	185,645	497,165	42,975	540,140
Sundry creditors	148,167	21,628	169,795	193,848	27,931	221,779
	<u>2,121,046</u>	<u>444,695</u>	<u>2,565,741</u>	<u>2,866,591</u>	<u>207,138</u>	<u>3,073,729</u>
			2022	2021		
17) Provision			FJD	FJD		
EDF 10 Projects - PIFS Component			269,814	220,098		
EDF 10 Projects - Sub-Delegated Components			942,306	994,085		
Provision for project ineligible expenditures			<u>1,212,120</u>	<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.



Notes to the Financial Statements For the Year Ended 31 December 2022

18) Contribution in Advance - Trust Fund	2022	2021
	FJD	FJD
Opening Balance	29,696,351	28,708,587
Movement during the year	(4,266,072)	987,764
Closing Balance	25,430,279	29,696,351

The Secretariat adopts a fund accounting system to manage grants or donations for specific projects. The system tracks the difference between the amount of money received and the expenses incurred for each grant or donation and calculates the net balance of available funds to be carried over into the next financial period. A detailed breakdown of the expenses is also provided 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.

19) Deferred income

a) Deferred income – General Fund

	2022	2021
	FJD	FJD
Income in advance - indirect cost	187,042	338,387
	187,042	338,387

Income in advance consists of administration fee for the projects ending beyond 2022.

b) Deferred income – Trust Fund (Property, plant and equipment)

	2022	2021
	FJD	FJD
Balance at the beginning of the year	-	-
Transfer from capital reserve	2,114,139	-
Purchase of Trust Fund assets	259,923	-
Depreciation on Property, plant and equipment used for Projects	(324,909)	-
Balance at the end of the year	2,049,153	-

Total Deferred income

2,236,195	338,387
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Notes to the Financial Statements For the Year Ended 31 December 2022

20) Budget Commentary

The Secretariat's budget figures are approved by the Forum Officials Committee. The Secretariat has two primary reportable segments, namely the General Fund segment and the Trust Fund segment. The budget for the two segments were prepared using the same accounting policies as those used in the preparation of these financial statements.

Under the General Fund segment, total income was higher than budget due to contributions by administration fee collected from project activities and interest income, both exceeded budgets. Expenditure was higher than the budgeted amount, due to increased activities such as travel expenses for staff and participants, facilities costs, and other operational costs. Below budget results were recorded for payroll costs, training, and recoveries costs. For the General Fund, a surplus of \$1,879,503 was recorded for the year.

The Trust Fund income was higher than the budget as increased advance donor contributions were received during the year 2022. Trust Fund actual expenditures, on the other hand, were lower than budget mainly from lesser operating and administration costs recorded for the year. An overall deficit of \$4,266,072 was recorded for the Trust Fund for the year.

The net consolidated position recorded for the year was a deficit of \$2,386,569.

21) Commitments and contingent liabilities

a) Contingent liabilities

i) Project ineligible expenditure

A number of European Development Fund (EDF) 10 and EDF 11 projects funded by the European Union were subjected to EU audits in 2021 which continued into 2022. Following extensive discussions and the provision of additional supporting documentation to the EU during the year, contingent ineligible expenditures were significantly reduced from the 2021 reported amount of \$4,528,618 to \$469,568. Of this amount, \$342,820 were uncontested and booked as provision for project ineligible expenditures. The remaining \$126,749 considered contestable is being disclosed as current contingent liabilities. Additional supporting documentation is currently being retrieved to reduce the existing exposure for ineligible expenses.

As of year-end, contingent liabilities as such stand at \$126,749 or EUR53,564 (2021: \$4,528,618 or EUR1,887,981).

b) Capital expenditure commitments

Expenditure approved and committed amounted to \$922,815 as at 31 December 2022

Capital Expenditure	Commitment
	FJD
Hardware & Infrastructure	226,966
Furniture & Equipment	307,199
Building & Grounds	388,650
Total	922,815



Notes to the Financial Statements For the Year Ended 31 December 2022

22) Related party

a) Transactions with related parties

The Secretariat's key management personnel 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.

b) 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
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

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

	2022	2021
	FJD	FJD
Short-term benefits	\$2,052,877	\$2,432,738
Number of persons on a full-time equivalent basis	6	7

23) Risk Management Policies

Financial risk management objective and policies

The Secretariat's principal financial instruments comprise of cash, short-term deposits, and receivables. The main purpose of these financial instruments is to adequately fund 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 recognized, in respect of each class of financial asset and financial liability are disclosed in Note 2 to the financial statements.



Notes to the Financial Statements For the Year Ended 31 December 2022

23) Risk Management Policies (continued)

(i) *Foreign exchange risk*

Exchange rate risk refers to the potential loss that may arise due to fluctuations in exchange rates against the Fiji dollar. The Secretariat receives funding from multiple member countries and donors in foreign currencies, which it then converts into Fiji dollars for transactions. This exposes the Secretariat to foreign exchange risk. To mitigate this risk, the Secretariat operates several foreign currency bank accounts (such as Australian, New Zealand, United States and Eur dollar accounts) and conducts transactions in these currencies when necessary.

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

	2022
AUD	408,018
NZD	389,455
USD	4,880,858
EUR	3,532,779

The following significant exchange rates applied during the year:

	Reporting date rate
	2022
AUD	0.6643
NZD	0.7094
USD	0.4511
EUR	0.4226

Sensitivity analysis:

A 10 percent strengthening or weakening of the foreign currency against the Fiji dollar as at 31 December 2022 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 2021.

	AUD		NZD		USD		EUR	
	Equity	Income	Equity	Income	Equity	Income	Equity	Income
2022	61	61	55	55	1,082	1,082	836	836

Effect in FJD \$000's

	AUD		NZD		USD		EUR	
	Equity	Income	Equity	Income	Equity	Income	Equity	Income
2021	376	376	313	313	992	992	1168	1168

Effect in FJD \$000's



Notes to the Financial Statements For the Year Ended 31 December 2022

(ii) *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 Forward Contract arrangement.

All the forward contracts have been settled (redeemed) to meet the operational cashflow requirements and a net gain of \$48,839 was recorded for the month of May 2022.

The Secretariat will continue to seek opportunities to enter forward contracts when forward rates are favorable.

(iii) *Credit risk*

Credit risk pertains to the possibility of incurring losses due to Members' non-compliance with their agreed-upon contributions. The Secretariat employs ongoing monitoring of receivable balances to mitigate any potential exposure to default, rendering it an insignificant risk.

As for fixed-rate financial assets and liabilities, the Secretariat does not recognize their fair value through surplus or deficit in its accounting. Hence, any alterations in interest rates during the reporting period would not impact the comprehensive income statement. Additionally, financial assets and liabilities are carried at amortized costs in the balance sheet, which is regarded as a reasonable approximation of their 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.

The Secretariat has classified receivables from members into groups based on shared risk characteristics and days past due, to estimate the anticipated credit losses. They use the "net flow rate" model, which considers the likelihood of trade receivables moving from current payment status to delinquency buckets before being written off. The loss rates used are based on historical credit losses incurred within the current year and are adjusted to reflect current and future conditions based on macroeconomic factors and the Secretariat's internal assessment of receivables from members throughout their expected lifetimes.

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

	2022	2021
	FJD	FJD
Balance at beginning of year	(1,551,806)	(323,844)
Impairment losses recognised – membership receivable	-	(1,227,962)
Impairment losses recovered – membership receivable	1,385,382	-
Impairment losses recognised – sundry debtors	-	-
Balance at end of year	(166,424)	(1,551,806)



Notes to the Financial Statements For the Year Ended 31 December 2022

iii) Credit risk (continued)

The following table provides analysis about the exposure to credit risk and expected credit losses for trade receivables as at 31 December 2022:

	Gross carrying amount	Loss allowance
	\$	\$
Membership receivable		
Accounts individually assessed	309,669	166,424
Total	309,669	166,424

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.

iv) 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.

v) Liquidity risk

Liquidity risk pertains to the potential inability of the Secretariat to fulfill its financial commitments as they arise. The Secretariat has adopted a strategy to mitigate risk by ensuring it has sufficient liquidity to fulfill its obligations in a timely manner, under regular and pressured circumstances. This strategy aims to avoid detrimental losses or negative effects on the Secretariat's reputation while maintaining its financial standing.

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.

24) Events subsequent to year end

A total of \$941,000 was disbursed from the provision made for ineligible expenses in the projects funded by the European Development Fund (EDF)10, namely the "Pacific Integration Technical Assistance Programme" and the "Ratification and Implementation of Human Rights Treaties Project".

A special Leaders Retreat was held on 24 February 2023 which discussed among other things, their commitment to uphold the Suva Agreement, where the Government of the Republic of Kiribati became the final signatory in accordance with the Denarau Addendum to the Suva Agreement.



Notes to the Financial Statements For the Year Ended 31 December 2022

24) Events subsequent to year end (continued)

Specific items agreed under the Suva Agreement included the establishment of a new Sub-Regional office, the establishment of an office of the Pacific Oceans Commissioner, the creation of a few positions including a second Deputy Secretary General, a Sub-Regional Director, Adviser and a KRA Assistant.

The Suva Agreement was borne out of the political commitment to the reform elements for the Pacific Islands Forum consistent with the spirit of the Political dialogue Mechanism on 7 June 2022.

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 \$1,879,503.

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 deficit of \$4,266,072.

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 2022**

26) Segment Reporting

		Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
Revenue							
Contributions from members	3	5,337,447	368,152	5,705,599	5,377,578	370,000	5,747,578
Voluntary contribution	4(a)	13,204,327	-	13,204,327	13,495,051	-	13,495,051
Contribution from donors	4(b)	-	16,255,095	16,255,095	-	15,746,775	15,746,775
Interest income		166,016	-	166,016	52,837	-	52,837
Recoveries income		2,024,300	-	2,024,300	1,869,513	-	1,869,513
Administration fees received		1,874,814	-	1,874,814	1,078,727	31,267	1,109,994
Other income	5	541,564	325,035	866,599	254,425	231,280	485,705
		23,148,468	16,948,282	40,096,750	22,128,131	16,379,322	38,507,453
Expenditure							
Salary and ancillary costs	7	13,094,594	4,939,075	18,033,669	12,819,070	2,821,540	15,640,610
Operational costs	8	4,013,617	11,494,003	15,507,620	3,635,860	10,915,687	14,551,547
Audit fees		123,843	(8,103)	115,740	70,531	19,780	90,311
Duty travel		2,065,884	2,725,031	4,790,915	477,216	547,028	1,024,244
Meeting costs		573,254	1,176,952	1,750,206	163,999	206,329	370,328
Depreciation & amortisation		665,686	324,909	990,595	561,063	231,273	792,336
Bad and doubtful debts	9	(1,362,650)	(14,255)	(1,376,905)	1,973,177	231,052	2,204,229
Recoveries		1,704,150	320,150	2,024,300	1,623,013	246,500	1,869,513



Notes to the Financial Statements
For the Year Ended 31 December 2022

26) Segment Reporting (continued)

	Primary Budget 2022 FJD	Trust Fund 2022 FJD	Consolidated 2022 FJD	Primary Budget 2021 FJD	Trust Fund 2021 FJD	Consolidated 2021 FJD
6	<u>20,878,378</u>	<u>20,957,762</u>	<u>41,836,140</u>	<u>21,323,929</u>	<u>15,219,189</u>	<u>36,543,118</u>
Foreign exchange (loss)	<u>(390,587)</u>	<u>(256,592)</u>	<u>(647,179)</u>	<u>(311,772)</u>	<u>(172,369)</u>	<u>(484,141)</u>
(Deficit)/Surplus	<u>1,879,503</u>	<u>(4,266,072)</u>	<u>(2,386,569)</u>	<u>492,430</u>	<u>987,764</u>	<u>1,480,194</u>
Segmented Assets	32,484,702	12,306,469	44,791,171	33,578,884	14,324,514	47,903,398
Segmented Liabilities	3,520,208	27,924,127	31,444,335	3,204,978	31,117,672	34,322,650

**Disclaimer**

The additional unaudited supplementary information presented on pages 50 to 70 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.

25 April 2023
Suva, Fiji

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

PricewaterhouseCoopers
Chartered Accountants

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Supplementary Information

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

As at 31 December 2022

Donor	2021 Carry Forward	2022 Reallocations	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
Australia	4,373,306	-	4,373,306	6,487,475	10,860,781	5,298,255	5,562,526
Australian Federal Police	7,513	-	7,513	-	7,513	-	7,513
Co-Funding: Australia, New Zealand, China	557,455	-	557,455	307,156	864,611	430,320	434,291
Co-Funding: SPC, SPREP	165,278	-	165,278	-	165,278	85,978	79,300
Commonwealth Scientific Industrial Research Org	(1,247)	-	(1,247)	-	(1,247)	-	(1,247)
Commonwealth Secretariat	-	-	-	67,153	67,153	63,527	3,626
Conservation International	(96,622)	-	(96,622)	-	(96,622)	-	(96,622)
DT Global	497,559	-	497,559	-	497,559	464,612	32,947
European Union	9,887,906	-	9,887,906	1,630,147	11,518,053	5,164,930	6,353,123
French Polynesia	302,101	-	302,101	205,039	507,140	245,268	261,872
GICH	21	-	21	-	21	-	21
Green Climate Funds	37,022	-	37,022	(31,469)	5,553	84	5,469
International Federation of Red Cross	9,829	-	9,829	-	9,829	9,829	-
International Economics Cons	16,270	-	16,270	-	16,270	-	16,270
Japan	455,228	-	455,228	89,346	544,574	27,299	517,275



Donor	2021 Carry Forward	2022 Reallocations	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
Korea	3,232,619	-	3,232,619	3,310,575	6,543,194	2,886,382	3,656,812
Member Country	397,398	-	397,398	382,406	779,804	359,287	420,517
New Zealand	941,985	-	941,985	375,277	1,317,262	833,539	483,723
PACMAS	-	-	-	-	-	-	-
Peoples Republic of China	2,775,464	-	2,775,464	2,270,988	5,046,452	1,745,608	3,300,844
Physikalisch-Technische Bundesanstalt (PTB)	-	-	-	189,304	189,304	123,990	65,314
Republic of China - Taiwan	4,662,659	-	4,662,659	68,201	4,730,860	1,205,867	3,524,993
Romania	75,320	-	75,320	-	75,320	-	75,320
Safe Ground	3,968	-	3,968	-	3,968	-	3,968
Spain	306,310	-	306,310	238,857	545,167	-	545,167
Standing Funds	5,157	-	5,157	-	5,157	-	5,157
Turkey	64,103	-	64,103	-	64,103	-	64,103
Trade Advocacy Fund	2,464	-	2,464	-	2,464	-	2,464
UN Office for Project Services	1,029,973	-	1,029,973	-	1,029,973	530,053	499,920
UNDP	28,830	-	28,830	(19,255)	9,575	112,499	(102,924)
UNESCO	8,988	-	8,988	-	8,988	-	8,988
UNIFEM	12,457	-	12,457	-	12,457	-	12,457
UK Foreign, Commonwealth and Development Office	-	-	-	-	-	3,500	-
United States	348,568	-	348,568	-	348,568	-	348,568
University of the South Pacific	977	-	977	-	977	-	977
Womens Env & Dev Organisation	1,002	-	1,002	-	1,002	-	1,002
World Bank	(38,233)	-	(38,233)	1,073,569	1,035,336	1,038,636	(3,300)
World Trade Organisation	37,885	-	37,885	-	37,885	-	37,885
Benefits derived from property, plant and equipment	-	-	-	354,284	354,284	354,284	-
Net Effect of Foreign Exchange	(215,396)	-	(215,396)	-	(215,396)	260,316	(475,712)
Total	29,894,117	-	29,894,117	16,999,053	46,893,170	21,244,063	25,649,107



Supplementary Information

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

As at 31 December 2022

Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Realloca tions	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
Peoples Republic of China	Support PTI Network including Review of Structure	2112	TCAF1.03	MS	XB	14,388		(14,388)	(14,388)			
Net Effect of Foreign Exchange	Public Finance Management & Governance	1002	KRA2.11	PI	XB	15,999				15,999	11,716	4,283
European Union	1.1: Eff Coord & oversight of action	1002A	KRA2.11	PI	XB	265,773				265,773	1,975	263,798
European Union	1.2: Eff Implmnt EDF11-Final closure & FA	1002B	OPT2.14	PI	XB	54,227				54,227		54,227
European Union	1.3:Eff mntrg o/sight &reprtg-Prog impl-comms&vis	1002C	OPT2.14	PI	XB	12,353				12,353		12,353
European Union	2.1: Office,ICT,CV Eqpt & Maintenance	1002D	KRA2.11	PI	XB	36,656				36,656		36,656
European Union	3.1.4: Core Staff Costs- Recovery	1002E	OPT2.14	PI	XB	80,041				80,041		80,041
European Union	3.2: Operating Costs	1002F	OPT2.14	PI	XB	41,841				41,841		41,841
European Union	3.3: Operating (local) transportation cost	1002G	OPT2.14	PI	XB	1,995				1,995		1,995
European Union	4: Bank Charges & Exch rate differences	1002H	OPT2.14	PI	XB	5,000				5,000	238	4,762
European Union	PFM Programme Administrator	1003	PER1.1	PI	XB	(105,018)				(105,018)	137,793	(242,811)
European Union	PFM Administrative & Finance Assistant	1004	PER1.1	PI	XB	14,249				14,249	1,761	12,488
European Union	PFM Research Officer	1008	PER1.1	PI	XB	23,381				23,381	60,636	(37,255)
Australia	DFAT Support to PIF Chair	1009	KRA1.05	MS	XB			780,192	780,192	780,192	746,335	33,857
New Zealand	NZ MFAT Support to PIF Chair	1011	KRA1.05	MS	XB			277,971	277,971	277,971	80,447	197,524
New Zealand	NZ MFAT PIFLM Support	1011A	KRA1.05	MS	XB			49,851	49,851	49,851	49,851	
Peoples Republic of China	Pacific Resilience Facility-China XB	1034	KRA2.07	PI	XB	399,365				399,365		399,365
Turkey	Pacific Resilience Facility- Turkey	1034A	KRA2.07	PI	XB	64,103				64,103		64,103



Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Realloca tions	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
UNDP	Trade Negotiation Support	1209	OPT2.10	PI	XB	18,029				18,029		18,029
Australia	PACER Plus Signatories Meeting (Pacific)	1222	KRA2.08	PI	XB	3,989				3,989		3,989
Australia	PACER Plus Meetings	1223	OPT2.08	EG	XB	(33,484)				(33,484)		(33,484)
Australia	PACER Plus Rules of Origin Workshop	1224	OPT2.10	PI	XB	39,922				39,922		39,922
New Zealand	PACER Plus Activities	1226	OPT2.10	PI	XB	7,294				7,294		7,294
New Zealand	PACER Informal Meeting	1227	OPT2.10	PI	XB	54,139				54,139		54,139
New Zealand	PACER Mini Trade Ministers Meeting	1228	OPT2.10	PI	XB	51,534				51,534		51,534
New Zealand	Regional Trade Facilitation Support	1232	OPT2.10	PI	XB	2,278				2,278		2,278
European Union	WTO Genera Office Operations	1239	OPT2.08	EG	XB							
New Zealand	Special FTMM	1244	OPT2.10	PI	XB	82,611				82,611		82,611
Australia	Intellectual Property - Trademarks Admin	1304	OPT2.10	PI	XB	44,022				44,022		44,022
United States	Joint Study -PICS-US Dev. Oriented Trade & Invest	1307	OPT2.08	EG	XB	348,568				348,568		348,568
World Trade Organisation	PIFS-WTO Regional Workshop: MC11 Outcomes	1312	OPT2.10	PI	XB	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
World Trade Organisation	WTO-Reg.W/Shop S & P Measures	1316	OPT2.10	PI	XB	642				642		642
World Trade Organisation	10th WTO Ministerial Conference - Nairobi (MC10)	1321	OPT2.10	PI	XB	8,779				8,779		8,779
Member Country	WTO Office - Operational Costs	1375	KRA2.08	PI	XB	231,168		270,000	270,000	501,168	269,620	231,548
Australia	Aid For Trade Workshops	1376	OPT2.10	PI	XB	2,181				2,181		2,181
Trade Advocacy Fund	Trade Advocacy Fund (TAF) UK AID	1378	OPT2.10	PI	XB	2,464				2,464		2,464
Australia	WTO Contribution GOA-PIFS	1383	KRA2.08	MS	XB	2,010,159		(928,801)	(928,801)	1,081,358	472,064	609,294
Australia	Trade Advisor -Trade Policy&Aid for Trade (Geneva)	1383A	PER1.1	PI	XB	(230,480)		679,804	679,804	449,324	467,378	(18,054)
Australia	Administrative Assistant (Geneva)	1383B	PER1.1	PI	XB	(74,482)		244,732	244,732	170,250	177,447	(7,197)
Australia	Trade Representative (Geneva)	1384	PER1.1	PI	XB	464,488		135,717	135,717	600,205	589,907	10,298
Australia	Trade Policy Officer WTO (Geneva)	1385	PER1.1	PI	XB	853,540		(405,286)	(405,286)	448,254	311,177	137,077
Australia	PT&I Geneva Operations	1386	TCAF1.03	PI	XB	337,927		13,766	13,766	351,693	261,259	90,434



Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Realloca tions	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
Australia	PIF Geneva Operations (DFAT Funds Reserves)	1387	KRA2.08	PI	XB			2,888,844	2,888,844	2,888,844	261,501	2,627,343
Australia	DFAT-Pacific Quality Infrastructure Initiative-Ph2	1394	KRA2.08	PI	XB	396,704				396,704	247,259	149,445
UN Office for Project Services	EIF Pacific Quality Infrastructure Init-Phase2 LDC	1396	KRA2.08	PI	XB	1,029,973				1,029,973	530,053	499,920
Physikalisch-Technische Bundesanstalt (PTB)	Pacific Quality Infrastructure Initiative-PTB	1397	KRA2.08	PI	XB			189,304	189,304	189,304	123,991	65,314
Commonwealth Secretariat	Hub & Spoke Project - ComSec	1420	TCAF1.03	PI	XB			67,153	67,153	67,153	63,527	3,626
International Economics Cons	Regional Workshop on Trade Mainstreaming	1423	OPT2.09	EG	XB	16,270				16,270		16,270
UNDP	UNDP - Pacific Digital Economy Programme (PDEP)	1457	KRA2.08	PI	XB			(19,255)	(19,255)	(19,255)	106,144	(125,399)
UNDP	Programme Adviser - Climate Risk Finance & Gov	1457A	KRA2.08	PI	XB						3,237	(3,237)
UNDP	Programme Officer – Climate Resilience Eng & Coord	1457B	KRA2.08	PI	XB						3,119	(3,119)
DT Global	DFAT E-commerce AFT Fund	1458	KRA2.08	PI	XB	265,237				265,237	242,316	22,922
DT Global	Samoa E-Com. Strategy & Training E-Com Negotiation	1459	KRA2.08	PI	XB	232,322				232,322	222,297	10,025
Co-Funding: Australia, New Zealand, China	Support to PT&I Governance Reforms	1911A	TCAF1.03	MS	XB	400,685		35,556	35,556	436,241	141,537	294,704
Co-Funding: Australia, New Zealand, China	Global Coordinator - PT&I Network	1911B	PER1.1	PI	XB	149,326		190,000	190,000	339,326	254,681	84,644
Co-Funding: Australia, New Zealand, China	PTI Network Finance & Administration Officer	1911C	PER1.1	PI	XB	7,444		81,600	81,600	89,044	34,101	54,943
Peoples Republic of China	PT&I Trade Commissioner - Beijing	2102	PER1.1	PI	XB			632,294	632,294	632,294	321,811	310,483
Peoples Republic of China	Trade Office - Beijing - XB	2105	TCAF1.03	MS	XB	1,687,207		1,311,921	1,311,921	2,999,127	1,401,364	1,597,764
New Zealand	Triennial Review-PITIC Auckland	2116	TCAF1.03	PI	XB	7,614				7,614		7,614
Australia	Trade Office - Sydney	2120	TCAF1.03	PI	XB	117				117		117
Member Country	PIC Tokyo	2125	TCAF1.03	MS	XB	35,789		112,406	112,406	148,195	86,994	61,201



Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Realloca tions	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
Peoples Republic of China	Trade Development (XB)	2141	KRA2.09	PI	XB	18,557				18,557		18,557
Australia	PT&I- General Manager	2150	PER1.1	EG	XB	(7,376)				(7,376)		(7,376)
New Zealand	PT&I Trade Commissioner - Auckland (XB)	2161	PER1.1	PI	XB	3,790				3,790		3,790
Member Country	National Security Policy Development Workshop	2207	OPT1.03	PD	XB	(4,453)				(4,453)		(4,453)
Australia	Conflict Prevention and Peace	2220	OPT1.11	GE	XB	33,718				33,718		33,718
Peoples Republic of China	Pacific Humanitarian Pathway-XB (PHP-C)-PRC	2224	KRA1.02	PD	XB	654,602				654,602	22,433	632,169
Peoples Republic of China	2050 Strategy for the Blue Pacific Continent	2226	KRA1.01	PD	XB			341,161	341,161	341,161		341,161
Republic of China - Taiwan	Pacific Humanitarian Pathway-XB (PHP-C)	2234	KRA1.02	PD	XB	778,920				778,920	126,844	652,076
New Zealand	Forum Chair Support (PIFS/NZ)- UNGA69	2238	OPT1.11	GE	XB	14,393				14,393		14,393
Australian Federal Police	VAW Scoping Study	2256	OPT1.15	GE	XB	6,392				6,392		6,392
New Zealand	New Zealand Human Rights	2422	OPT1.15	GE	XB	734				734		734
Australia	Election Observation PNG -DFAT	2432	OPT1.03	GE	XB	(96,111)				(96,111)		(96,111)
Australia	Pacific Legislative Drafters' Technical Forum	2525	OPT1.11	GE	XB	3,921				3,921		3,921
Australia	FOC-SC: Regional Security & Pacific Fusion Centre	2527	OPT1.03	PD	XB	6,641				6,641		6,641
Australian Federal Police	Inter-Agency Border Training	2547	OPT1.15	GE	XB	1,122				1,122		1,122
Safe Ground	Pacific Regional ERW Workshop	2582	OPT1.15	GE	XB	3,968				3,968		3,968
GICH	Addressing ERW Contamination in Pacific - GICHHD	2583	OPT1.15	GE	XB	21				21		21
Republic of China - Taiwan	Review of Leaders Decision on Fisheries	2741	KRA2.03	PI	XB	(380)	380	380				
Republic of China - Taiwan	Aid Management and Capacity Building (XB)	3404	OPT1.11	PD	XB	1,286				1,286		1,286
Australia	Climate Change Resourcing Project	3460	OPT2.01	PD	XB	3,711				3,711		3,711
Green Climate Funds	Green Climate Fund Dialogue	3466	OPT2.01	PI	XB	1,744				1,744		1,744



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Australia	Support for Pacific Resilience Working Group -DFAT	3469	KRA2.02	ST	XB	348,346		(22,267)	(22,267)	326,079	326,079	
Donor	Project Name	Project Code	KRA	Prog	Budget Type	2021 Carry Forward	2022 Reallocations	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
Green Climate Funds	Nauru GCF Readiness Grant	3470	KRA2.02	GE	XB	35,277		(31,469)	(31,469)	3,808	84	3,724
Womens Env & Dev Organisation	WEDO Pacific Workshop	3471	OPT2.01	PD	XB	1,002				1,002		1,002
European Union	PRP Coordinator(50%)/Project Coordinator-1.1.1	3475	PER1.1	PI	XB	(102,257)				(102,257)	227,232	(329,489)
European Union	Private Sector Cl. Change-Finance Officer-1.1.2	3476	PER1.1	PI	XB	64,091				64,091	140,152	(76,061)
European Union	Finance Officer - 1.1.3	3477	PER1.1	PI	XB	(50,496)				(50,496)	78,249	(128,745)
European Union	Travel & Subsistence - 1.2	3480	KRA2.02	PI	XB	(33,244)				(33,244)	40,335	(73,579)
European Union	Office Costs - 1.3	3481	OPT2.02	PI	XB	112,804				112,804	(856)	113,661
European Union	Est Reg Coordn in CC-DR_PRP FRDP-Act 1.1	3482	KRA2.02	PI	XB	358,159		(0)		358,159	114,743	243,416
European Union	PACRES-Swiss Co-Funding_TWG on Human Mobility	3482A	KRA2.02	PI	XB	59,534		(0)		59,534	32,542	26,992
European Union	Pac ACP Reg Inst Sys-Res Cap-Paris Agrmt-Act 1.3	3483	KRA2.02	PI	XB						42,812	(42,812)
European Union	Rev & Dev CC-DR NAPs & Low Emsn Dev Act 2.1	3484	KRA2.02	PI	XB	6,720				6,720	48,343	(41,623)
European Union	Dev FRDP's M&R Framework -Act 2.2	3485	KRA2.02	PI	XB	22,778				22,778	10,250	12,528
European Union	Sth-Sth Collab-IK&Cap shrg-Climat Action-Act 4.1	3486	OPT2.02	PI	XB	32,593		63	63	32,656	12,900	19,756



Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Realloc ations	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
European Union	Strgc Eng&Dia-Private Sector-Bldg CC&DR -Act 6.1	3487	KRA2.02	PI	XB	550,197				550,198	334,580	215,618
European Union	Access_Priv Sector-CC & DR Info&Cap -KS-Act 6.2	3488	KRA2.02	PI	XB	154,292				154,292	18,029	136,263
Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Realloc ations	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
European Union	Admin Cost/Fee (PACRES)	3489	OPT2.02	PI	XB	11,252				11,252	76,439	(65,187)
Net Effect of Foreign Exchange	PACRES Recoveries & Sundries	3490	OPT2.02	PI	XB	20,572				20,572	62,931	(42,359)
Net Effect of Foreign Exchange	RAO Recoveries & Sundries	3503	CS00	CS	XB	(39,448)				(39,448)	5,882	(45,330)
Net Effect of Foreign Exchange	TCF EDF 10 Recoveries & Sundries	3504	CS00	CS	XB	(5,685)				(5,685)		(5,685)
European Union	Technical Coporation Facility PE 1-EDF 10	3508	TCAF1.01	MS	XB	(19,907)				(19,907)		(19,907)
European Union	Technical Advisor - EU/RAO	3511	ASF1.01	ST	XB	(259,929)	259,929	259,929				
European Union	Programme Officer - EU/RAO	3512	TCAF1.01	ST	XB	(369,056)	369,056	369,056				
European Union	TA - Short Term - EU/RAO	3513	ASF1.01	ST	XB	2,608,609	(2,550,807)	(2,550,807)		57,803		57,803
European Union	Equipment & Operations - EU/RAO	3516	ASF1.01	ST	XB	88,316	(88,316)	(88,316)				
European Union	Travel & Meetings - EU/RAO	3517	ASF1.01	ST	XB	(2,048,175)	2,048,210	2,048,210		35	35	
European Union	Visibility - EU/RAO	3518	TCAF1.01	ST	XB	219,840	(219,840)	(219,840)				
European Union	Indirect Costs - EU/RAO	3519	ASF1.01	ST	XB	(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)
Republic of China - Taiwan	FS Fellowship Scheme	3608	OPT1.11	PD	XB	7,975				7,975		7,975



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Standing Funds	Regional Natural Disaster Relief Fund	3610	OPT1.11	PD	XB	5,157				5,157		5,157
Republic of China - Taiwan	Taiwan ROC Scholarship Fund	3615	KRA1.06	GE	XB	1,274,124		31,267	31,267	1,305,391	88,516	1,216,876
Korea	ROK-PIF 2014-2016 Coop. Fund	3622	OPT1.05	ST	XB	12,713				12,713		12,713
Australia	Support to Aus. Dev. Partner Peer Review	3624	OPT1.02	PD	XB	732				732		732
Republic of China - Taiwan	SIS Attachment Programme	3628	KRA1.09	GE	XB	(99,333)	213,639	235,670	22,031	136,337	143,057	(6,719)
Republic of China - Taiwan	Taiwan-ROC Regional Development Assistance	3629	KRA1.12	GE	XB	13,716				13,716	(33,409)	47,125
New Zealand	Regional Security Fund	3630	OPT1.10	GE	XB	6,003				6,003		6,003
New Zealand	Regional Security Fund - NZ	3631	OPT1.10	GE	XB	152				152		152
New Zealand	Forum Ministerial Contact Group - NZ	3632	OPT1.10	GE	XB	1,258				1,258		1,258
Korea	ROK/RPCF2018-2020 - Climate Prediction Services	3633	KRA1.06	GE	XB	174,224				174,224		174,224
Korea	ROK/RPCF2018-2020 - Trade, Tourism & Promtion	3634	KRA2.09	GE	XB	23,733				23,733	553	23,180
Korea	ROK/RPCF2021-2023- Coastal and Marine Project	3634A	KRA2.12	GE	XB	1,282,599		1,323,335	1,323,335	2,605,934	1,311,344	1,294,590
Korea	Multisensory Remote Sensing-Control IUU Fishing	3637	KRA1.06	GE	XB	1,446,446		1,323,335	1,323,335	2,769,781	1,249,138	1,520,643
Korea	ROK-PIF COVID-19 Recovery Project	3638	KRA1.06	PI	XB	120,525		2,238	2,238	122,763	44,640	78,123
Korea	Enhancing E-Commerce Opportunities for Pacific MSM	3639	KRA2.09	PI	XB	172,380		661,667	661,667	834,047	280,707	553,340
Korea	Covid19 Supply Chain Disruption Study	3643	KRA2.12	PI	XB							
New Zealand	Covid19 Supply Chain Disruption Study-NZ MFAT	3643A	KRA2.12	PI	XB			47,455	47,455	47,455	47,455	
Republic of China - Taiwan	Secure Limits BluePacific - SeaLevel Rise Baseline	3649A	KRA1.10	GE	XB	213,858	(213,639)	(213,858)	(219)			
Republic of China - Taiwan	Review of Economic Returns - Fisheries	3649B	KRA2.03	PI	XB	127,043	(380)	(380)		126,663	2,664	123,999
Republic of China - Taiwan	COP26 Advocacy and Engagement	3649C	KRA2.02	PI	XB	(28,871)				(28,871)	(10,162)	(18,709)



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Co-Funding: SPC, SPREP	COP 26 Political Climate Change Champions	3649D	KRA2.02	PI	XB	165,278				165,278	85,978	79,300
Australia	COP27 Pacific Climate Champions [DFAT]	3649E	KRA2.02	PI	XB			422,977	422,977	422,977	42,298	380,679
UK Foreign, Commonwealth and Development Office	Climate Emergency – Pacific leadership at COP 27	3649F	KRA1.06	GE	XB						3,500	(3,500)
Republic of China - Taiwan	Programme Implementation Officer	3650	PER1.1	ST	XB	149,500				149,500	36,000	113,500
Republic of China - Taiwan	Joint CROP-SISAP Project	3657	KRA1.09	GE	XB	565,646		15,122	15,122	580,768	559,319	21,450
Republic of China - Taiwan	CROP Oceans Advocacy & Engagement Programme	3657B	TCAF1.02	MS	XB	922,757				922,757	530	922,227
Republic of China - Taiwan	Development of the 2050 Strategy of the Blue Pacif	3657C	KRA1.09	GE	XB	102,010				102,010	78,392	23,618
Republic of China - Taiwan	Nuclear Issues Expert	3657D	KRA1.10	GE	XB	625,261				625,261	214,117	411,144
Republic of China - Taiwan	Enhancing Regional Communications and Advocacy	3657E	KRA1.09	GE	XB	6,253				6,253		6,253
Peoples Republic of China	China Scholarship Publicity	3681	KRA2.05	PD	XB	1,346				1,346		1,346
Australia	Forum Compact Implemetation/Phase II - AUS	3684	OPT1.14	PD	XB	69,085				69,085		69,085
Republic of China - Taiwan	Cairns Compact Implementation - XB	3694	OPT1.14	PD	XB	2,895				2,895		2,895
New Zealand	Cairns Compact Implementation - NZ	3697	OPT1.14	PD	XB	1,800				1,800		1,800
Romania	Miscellaneous (Voluntary Contributions)	3711	CS00	MS	XB	75,320				75,320		75,320
Japan	Japan Contribution FY2021-PQI Project	3711C	KRA2.08	PI	XB	455,228				455,228		455,228
Japan	Japan Contribution FY2022 (PALM)	3711D	KRA1.06	GE	XB			89,346	89,346	89,346	27,300	62,047
Member Country	Support to Internal Reform Priorities	3726	OPT3.05	CS	XB	41,169				41,169		41,169
Australia	Support to IT Infrastructure	4011	OPT3.02	CS	XB	(37,497)				(37,497)		(37,497)
Australia	ICT Services Upgrade Project	4020	OPT3.02	CS	XB	5,563				5,563		5,563
UNDP	Health & Recreational Trust Fund	4470	OPT3.04	MS	XB	6,808				6,808		6,808
UNDP	SDG Localization Project	5683	OPT1.02	ST	XB	3,993				3,993		3,993



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Australia	Support Pac Reg Education Framework	4704	OPT2.05	GE	XB	30,841				30,841		30,841
New Zealand	FBEAP Review	4706	OPT1.11	PD	XB	2,548				2,548		2,548
UNESCO	Regional EMIS Workshop	4707	OPT1.04	ST	XB	2,792				2,792		2,792
Australia	PEDF M&E Framework - AUSAID	4708	OPT1.10	PD	XB	150				150		150
UNESCO	PEDF M&E Framework UNESCO/SPBEA	4709	OPT1.10	PD	XB	6,196				6,196		6,196
UNIFEM	Global Forums - Gender	4954	OPT2.04	PD	XB	12,457				12,457		12,457
New Zealand	Support for Forum Meetings -XB	5108	KRA1.05	PS	XB	22,068				22,068	19,431	2,638
PACMAS	PACMAS Support to 12th WTO MC	5111XB	KRA3.01	CS	XB							
New Zealand	Regional Youth Art Competition	5117	PER1.1	MS	XB	13,040				13,040	(560)	13,600
Australia	Pacific Plan Adviser Support	5538	OPT1.02	PD	XB	104,902				104,902		104,902
Australia	Pacific Plan Review (XB)	5541	OPT1.02	PD	XB	911				911		911
Australia	Review of Governance & Financing	5542	OPT1.13	ST	XB	(25,140)				(25,140)		(25,140)
Conservation International	Conservation International Sup. for Pac Ocean Comm.	5652	ASF1.02	ST	XB	(96,622)				(96,622)		(96,622)
Commonwealth Scientific Industrial Research Org	SOI Regional Capacity Development Workshop	5653	TCAF1.02	MS	XB	(1,247)				(1,247)		(1,247)
Australia	Enhancing Pacific Ocean Governance - DFAT	5654	ASF1.02	ST	XB	72,563				72,563		72,563
Australia	Support for PIF Members attendance at BBNJ	5655	TCAF1.02	MS	XB	43,741				43,741		43,741
Australia	PIF Chair Support to BBNJ	5655A	TCAF1.02	MS	XB							
Australia	DFAT BBNJ Hawaii 2022 Support	5655B	TCAF1.02	MS	XB			372,227	372,227	372,227	217,522	154,705
Australia	Support to OPOC -DFAT Funding	5656	TCAF1.02	MS	XB						(142,970)	142,970
New Zealand	OPOC-DFAT: MFAT Component	5656NZ	TCAF1.02	MS	XB							
Spain	Support to OPOC -SPANISH Funding	5657	TCAF1.02	MS	XB	306,310		238,856	238,856	545,167		545,167
French Polynesia	Support to OPOC - FRENCH POLYNESIA Funding	5658	TCAF1.02	MS	XB	302,101		205,039	205,039	507,140	245,268	261,872
New Zealand	OPOC- MFAT 2021 (Bridging Fund)	5659	TCAF1.02	MS	XB	675,961	(239,640)	(239,640)		436,321	402,507	33,815
Australia	OPOC-DFAT 70141-33	5659AU	TCAF1.02	MS	XB			1,739,711	1,739,711	1,739,711	936,391	803,320
University of the South Pacific	CROP Grant Support Pac. Dev. Goal Taskforce	5682	OPT1.02	PD	XB	977				977		977



Donor	Project Name	Project Code	KRA	Prog	Budget Type	2021 Carry Forward	2022 Reallocations	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
Australia	Ocean Analyst & Manager	5691	PER1.1	MS	XB							
Australia	Ocean Analyst & Manager	5691AU	PER1.1	MS	XB			206,107	206,107	206,107	163,654	42,452
New Zealand	Ocean Analyst & Manager	5691NZ	TCAF1.02	MS	XB		83,107	83,107		83,107	83,107	
Australia	Ocean Communications Officer	5692	PER1.1	MS	XB							
Australia	Ocean Communications Officer	5692AU	PER1.1	MS	XB			149,264	149,264	149,264	112,978	36,286
New Zealand	Ocean Communications Officer	5692NZ	TCAF1.02	MS	XB		59,008	59,008		59,008	59,008	
Australia	Ocean Management Officer	5693AU	PER1.1	MS	XB			210,489	210,489	210,489	107,975	102,514
New Zealand	Ocean Management Officer	5693NZ	TCAF1.02	MS	XB	(5,231)	97,525	97,525		92,294	92,294	
Net Effect of Foreign Exchange	EU Non State Actor Recoveries & Sundries	5709	CS00	CS	XB	(106,997)				(106,997)	20,563	(127,560)
International Federation of Red Cross	Legislating for Climate Smart DRM	5801	OPT1.15	GE	XB	9,829				9,829	9,829	
European Union	PITAP Recoveries & Sundries	6005	CS00	CS	XB	(1,321,467)				(1,321,467)		(1,321,467)
Net Effect of Foreign Exchange	PITAP Recoveries & Sundries	6005	CS00	CS	XB	1,962				1,962	11,329	(9,367)
European Union	PICTA Technical Assistance	6011	OPT2.10	PI	XB	(1,674)	1,731,732	1,731,732		1,730,058		1,730,058
European Union	PICTA Travel and Meetings	6012	OPT2.08	PI	XB	72,605	(72,605)	(72,605)				
European Union	PICTA Indirect Costs	6019	OPT2.10	PI	XB	12,160	(12,160)	(12,160)				
European Union	EPA Technical Assistance	6021	OPT2.08	EG	XB	272,178	(272,178)	(272,178)				
European Union	EPA Travel and Meetings	6022	OPT2.10	PI	XB	508	(508)	(508)				
European Union	EPA Visibility	6024	OPT2.10	EG	XB	25,000	(25,000)	(25,000)				
European Union	Trade Policy Officer ACP/EU	6026	OPT2.10	PI	XB	(2,035)	2,035	2,035				
European Union	EPA Indirect Costs	6029	OPT2.10	PI	XB	44,449	(44,449)	(44,449)				
European Union	WTO Technical Assistance	6031	OPT2.10	PI	XB	(1,563)	1,563	1,563				
European Union	Trade Policy Officer WTO (Geneva)	6034	PER1.1	PI	XB	241,240	(241,240)	(241,240)				
European Union	WTO Indirect Costs	6039	OPT2.10	PI	XB	29,161	(29,161)	(29,161)				



Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Realloca tions	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
European Union	Trade Policy Technical Assistance	6041	OPT2.10	PI	XB	(6,164)	6,164	6,164				
European Union	Trade Policy Long-Term Consultant	6045	OPT2.10	PI	XB	133,507	(133,507)	(133,507)				
European Union	Trade Policy Indirect Costs	6049	OPT2.10	PI	XB	16,706	(16,706)	(16,706)				
European Union	PIPSO Technical Assistance	6051	OPT2.10	EG	XB	(1,784)	1,784	1,784				
European Union	PIPSO Travel and Meetings	6052	OPT2.10	PI	XB	(1,210)	1,210	1,210				
European Union	PIPSO Indirect Costs	6059	OPT2.10	PI	XB	9,437	(9,437)	(9,437)				
European Union	PT & I Technical Assistance	6061	OPT2.10	PI	XB	177,119	(177,119)	(177,119)				
European Union	PT & I Travel and Meetings	6062	OPT2.10	PI	XB	(2,737)	2,737	2,737				
European Union	Trade Representative (Geneva)	6066	OPT2.10	EG	XB	163,369	(163,369)	(163,369)				
European Union	PT&I Indirect Costs	6069	OPT2.10	PI	XB	58,806	(58,806)	(58,806)				
European Union	Aid for Trade Technical Assistance	6071	OPT2.10	EG	XB	269,445	(269,445)	(269,445)				
European Union	Project Accountant	6077	OPT2.10	PI	XB	10,422	(10,422)	(10,422)				
European Union	Aid for Trade Indirect Costs	6079	OPT2.10	PI	XB	22,071	(22,071)	(22,071)				
European Union	Programme Monitoring Officer	6087	PER1.1	PI	XB	221	(221)	(221)				
European Union	Forum Support Indirect Costs	6089	OPT2.10	PI	XB	5,985	(5,985)	(5,985)				
European Union	OCTA Technical Assistance	6091	OPT2.10	PI	XB	898	(898)	(898)				
European Union	OCTA Travel and Meetings	6092	OPT2.10	PI	XB	65,074	(65,074)	(65,074)				
European Union	OCTA Equipment and Operations	6093	OPT2.10	PI	XB	90,721	(90,721)	(90,721)				
European Union	OCTA Visibility	6094	OPT2.10	PI	XB	(21,907)	21,907	21,907				
European Union	MSG Technical Assistance	6095	OPT2.10	PI	XB	(62,799)	62,799	62,799				
European Union	MSG Equipment and Operations	6097	OPT2.10	PI	XB	55,472	(55,472)	(55,472)				
European Union	MSG Visibility	6098	OPT2.10	EG	XB	(17,139)	17,139	17,139				



Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Realloca tions	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
European Union	OCTA/MSG Indirect Costs	6099	OPT2.10	PI	XB	72,516	(72,516)	(72,516)				
Net Effect of Foreign Exchange	IHRT Sundries & Recoveries	6105	CS00	CS	XB	(15,659)				(15,659)	291	(15,949)
European Union	Monitoring of Intern. Human Right Treaties Project	6111	OPT1.15	PS	XB	(81,458)	81,458	81,458				
European Union	HRO Training Costs	6114	OPT1.12	PS	XB	18,152	(81,458)	(81,458)		(63,306)		(63,306)
European Union	TECBUF Senior Technical Advisor to the RAO Office	6203	TCAF1.01	MS	XB	(87,064)				(87,064)	(6,886)	(80,178)
European Union	TECBUF EU-Programme Officer	6204	TCAF1.01	MS	XB	(173,438)		124,752	124,752	(48,686)	198,754	(247,439)
European Union	TECBUF Monitoring & Communications Officer	6205	TCAF1.01	MS	XB	12,741		50,058	50,058	62,800	49,306	13,494
European Union	TECBUF Admin & Finance Assistant	6206	TCAF1.01	MS	XB	(70,692)		45,038	45,038	(25,655)	41,088	(66,743)
European Union	Annual Programme Audit	6207	TCAF1.01	MS	XB	5,379		10,058	10,058	15,436		15,436
European Union	Office & IT Equipment	6208	TCAF1.01	MS	XB	53,860		2,202	2,202	56,062	4,164	51,898
European Union	Consumables & Office supplies-faxes,print,freight	6209	TCAF1.01	MS	XB	29,515		5,773	5,773	35,288	4,633	30,655
European Union	Project Office Telecommunications	6210	TCAF1.01	MS	XB	18,080		1,031	1,031	19,111		19,111
European Union	Bank Charges	6211	TCAF1.01	MS	XB	13,520		390	390	13,909	506	13,403
European Union	Coordination meeting & Workshops-FRDP,SDGs & Other	6214	TCAF1.01	MS	XB	3,018				3,018		3,018
European Union	Travel for participants-perdiem & Accomodation	6215	TCAF1.01	MS	XB	12,000				12,000		12,000
European Union	Workshops & Meeting-PIFS,CROP,PACP,CSO & Others	6217	TCAF1.01	MS	XB	(16,518)				(16,518)		(16,518)
European Union	Travel for Staff & Participants-Perdiem & Accom	6218	TCAF1.01	MS	XB	(128,957)				(128,957)		(128,957)
European Union	Pacific Islands Rep to ACP Group & EU	6219	TCAF1.01	MS	XB	16,845				16,845		16,845
European Union	Provision of STEs for sector analysis & advisory	6221	TCAF1.01	MS	XB	51,792		2,748	2,748	54,539	16,300	38,239
European Union	Workshops & Meetings relating to Programming proce	6222	TCAF1.01	MS	XB	1,036				1,036		1,036
European Union	Workshops/conference/seminars_CROP	6226	TCAF1.01	MS	XB	102,303				102,303	28,587	73,716



Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Reallocations	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
European Union	Workshops/conference/seminars_PACP	6226B	TCAF1.01	MS	XB	(1,832)				(1,832)		(1,832)
European Union	Workshops/conference/seminars_PRIP	6226C	TCAF1.01	MS	XB	2,021				2,021	19	2,003
European Union	Participant & staff travel-CROP	6227	TCAF1.01	MS	XB	302,021				302,021		302,021
European Union	Participant & staff travel-PACP	6227B	TCAF1.01	MS	XB	(247,089)				(247,089)		(247,089)
European Union	Participant & staff travel-PRIP	6227C	TCAF1.01	MS	XB	354				354		354
European Union	TA support to CROP	6228	TCAF1.01	MS	XB	1,383,740		419,953	419,953	1,803,692	493,528	1,310,165
European Union	TA support to PACP	6228B	TCAF1.01	MS	XB	93,225				93,225		93,225
European Union	TA support to PRIP	6228C	TCAF1.01	MS	XB	(162,784)				(162,784)		(162,784)
European Union	Travel etc-Pacific Rep in COP,IMO,ICAO & Others	6230	TCAF1.01	MS	XB	102,618		267,899	267,899	370,516	708,558	(338,041)
European Union	Participant travel -PRIF & EDF 11 Initiatives	6232	TCAF1.01	MS	XB	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
European Union	Catering & Entertainment	6236	TCAF1.01	MS	XB	3,124				3,124		3,124
European Union	Equipment Hire-TCT Equipment etc..	6237	TCAF1.01	MS	XB	5,168				5,168		5,168
European Union	Other logistics Costs -transport etc..	6238	TCAF1.01	MS	XB	3,326				3,326		3,326
European Union	Workshops & Meeting -Policy Dialogue-PRIP	6240	TCAF1.01	MS	XB	3,018		24,504	24,504	27,522	154	27,368
European Union	Travel -Policy dialogue on PRIP areas	6241	TCAF1.01	MS	XB	(44)				(44)		(44)
European Union	Workshops & Meeting -Policy Dialogue promoting PRIF	6243	TCAF1.01	MS	XB	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
European Union	TECBUF - NSA Team Leader	6248	TCAF1.01	MS	XB	(163,287)				(163,287)	(150)	(163,137)
European Union	TECBUF - NSA Program Support Officer	6249	TCAF1.01	MS	XB	17,322		24,004	24,004	41,326	47,960	(6,634)
European Union	TECBUF - Grant Management Officer	6250	TCAF1.01	MS	XB	(322,778)		136,560	136,560	(186,218)	182,998	(369,216)
European Union	Communication & Visibility activities	6252	TCAF1.01	MS	XB	22,445		14,726	14,726	37,171	2,700	34,471



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European Union	Workshops & Meeting	6256	TCAF1.01	MS	XB	59,460				59,460		59,460
European Union	Travel, per diem & accommodation	6257	TCAF1.01	MS	XB	28,361				28,361		28,361
European Union	Consultants (design & Delivery training)	6258	TCAF1.01	MS	XB	23,713				23,713		23,713
European Union	Grants inclusive of related components	6260	TCAF1.01	MS	XB	633,683		284,124	284,124	917,807	11,099	906,708
European Union	Workshops & Meetings	6262	TCAF1.01	MS	XB	(13,052)		11,455	11,455	(1,597)		(1,597)
European Union	TA Support	6263	TCAF1.01	MS	XB	208,202				208,202		208,202
European Union	Regional CSO Forum	6265	TCAF1.01	MS	XB	(174,533)		14,270	14,270	(160,263)	7,637	(167,900)
European Union	Travel related to coordination	6266	TCAF1.01	MS	XB	(13,975)		11,455	11,455	(2,520)		(2,520)
European Union	Workshops and meetings	6269	TCAF1.01	MS	XB	(50,811)		12,109	12,109	(38,702)	715	(39,417)
European Union	Travels	6270	TCAF1.01	MS	XB	(13,965)		44,078	44,078	30,113	90,778	(60,665)
European Union	Facilitation & Technical Support	6271	TCAF1.01	MS	XB	(14,836)				(14,836)		(14,836)
European Union	C1- CV Materials & Equipment	6273	TCAF1.01	MS	XB	2,147		2,250	2,250	4,397		4,397
Net Effect of Foreign Exchange	Recoveries and Sundries - TECBUF	6273A	TCAF1.01	MS	XB	(66,740)				(66,740)	35,518	(102,259)
European Union	C1- Newsletters, brochures, pamphlets etc..	6274	TCAF1.01	MS	XB	876		2,630	2,630	3,506	2,865	640
European Union	C1- Video Production	6275	TCAF1.01	MS	XB	10,661		11,365	11,365	22,026		22,026
European Union	C1- White Board Animation	6276	TCAF1.01	MS	XB	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
European Union	Admin Cost (7%)	6279	TCAF1.01	MS	XB	154,022		106,656	106,656	260,678	126,866	133,812
European Union	Internal NSA WG Planning & Coordination	7111	OPT1.11	ST	XB	101	1,337,304	1,337,304		1,337,405	70	1,337,335
European Union	Thematic Mapping of Regional NSAs	7112	OPT1.11	ST	XB	(5,559)	5,559	5,559				
European Union	PIFS NSA Engagement & Coordination	7113	OPT1.11	ST	XB	(3,696)	3,696	3,696				



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European Union	Professional Staff	7121	OPT1.05	ST	XB	(304,211)	304,211	304,211				
European Union	Staff operations costs	7122	OPT1.05	ST	XB	(5,502)	5,502	5,502				
European Union	PSC/Oversight Meetings	7123	OPT1.05	ST	XB	(34,511)	34,511	34,511				
European Union	Capacity Bulding Training & Resource Materials	7211	OPT1.11	ST	XB	(54,093)	54,093	54,093				
European Union	Mentoring Support	7212	OPT1.05	ST	XB	(9,499)	9,499	9,499				
European Union	Support Cross Regional Exchanges	7213	OPT1.11	GE	XB	29,000	(29,000)	(29,000)				
European Union	Regional Policy Engagement Process Training	7214	OPT1.11	ST	XB	(20,629)	20,629	20,629				
European Union	Support Thematic Policy Awareness Workshops	7215	OPT1.11	ST	XB	11,419	(11,419)	(11,419)				
European Union	Equipment, Software & Services	7221	OPT1.11	ST	XB	134,506	(134,506)	(134,506)				
European Union	PIFS Programmes Consultations	7231	OPT1.11	ST	XB	(15)	15	15				
European Union	National Level Policy Dialogue	7232	OPT1.11	ST	XB	100,032	(100,032)	(100,032)				
European Union	Regional NSA Fora	7233	OPT1.05	ST	XB	(205,686)	205,686	205,686				
European Union	NSA Engagement with Leaders	7234	OPT1.05	ST	XB	(87,305)	87,305	87,305				
European Union	Support for NSA Capacity Building	7242	OPT1.11	GE	XB	(173)	173	173				
European Union	NSA/PIFS Development Partners Meetings	7243	OPT1.11	ST	XB	40,415	(40,415)	(40,415)				
European Union	Assessment & Institutional Strengthening	7311	OPT1.11	ST	XB	(146,199)	146,199	146,199				
European Union	Grants	7314	OPT1.05	ST	XB	1,038,549	(1,038,549)	(1,038,549)				
European Union	M&E System for Grant Facility	7315	OPT1.11	ST	XB	978,095	(978,095)	(978,095)				
European Union	Visibility and Communications	7411	OPT1.05	ST	XB	21,755	(21,755)	(21,755)				
European Union	Indirect Costs	7511	OPT1.05	ST	XB	(215,949)	215,949	215,949				
European Union	Audits & Evaluation	7512	OPT1.05	ST	XB	76,561	(76,561)	(76,561)				
World Bank	Logistics RC	7610	KRA2.02	PI	XB	586,998	(586,560)	(355,737)	230,823	231,261	234,611	(3,350)



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World Bank	Expertise Triggered on TOR	7611	KRA2.02	PI	XB	38,941	37,007	127,680	90,673	166,621	166,621	
World Bank	Risk Financing	7612	OPT2.02	ST	XB	(3,760)	3,760	3,760				
World Bank	Others (Including MTR)	7613	OPT2.02	ST	XB	2,490	(2,490)	(2,490)				
World Bank	PREP Regional Coordinator	7614	KRA2.02	PI	XB	(497,439)	453,128	792,827	339,699	295,387	295,387	
World Bank	Monitoring & Communications Officer	7615	KRA2.02	PI	XB	(44,682)	26,898	168,861	141,963	124,179	124,129	50
World Bank	PREP Finance & Administrative Officer	7616	KRA2.02	PI	XB	(12,346)	4,737	70,693	65,956	58,346	58,346	
World Bank	PREP Resilience & Dev Officer	7617	PER1.1	ST	XB	(37,979)	37,979	37,979				
World Bank	Risk Finance & Insurance Specialist	7618	KRA2.02	PI	XB	(23,679)	23,679	23,679				
World Bank	PREP Resilience Financing Analyst	7619	KRA2.02	PI	XB	(46,776)	1,862	206,318	204,456	159,542	159,542	
European Union	EVAW - Gender Specialist	7701	KRA1.07	GE	XB	(368,856)				(368,856)	356,999	(725,855)
European Union	EVAW - Team Leader (50%)	7702	KRA1.07	GE	XB	(13,657)				(13,657)		(13,657)
European Union	Prj support Officer (M&E, reporting, coms)-@50%	7703	KRA1.07	GE	XB	(36,353)				(36,353)	25,680	(62,033)
European Union	Contrib to TECCBUF Project Accountant Services	7704	KRA1.07	GE	XB	73,065				73,065		73,065
European Union	Trvl:Design and ME (Accountability/Monitoring)	7705	KRA1.07	GE	XB	51,881				51,881	(4,200)	56,081
European Union	Direct office costs	7706	KRA1.07	GE	XB	72,485				72,485	313	72,171
European Union	Visibility	7707	KRA1.07	GE	XB	(1,890)				(1,890)	12,059	(13,949)
Net Effect of Foreign Exchange	Recoveries & Sundries - EVAW	7707A	OPT1.08	GE	XB	(55,850)				(55,850)	26,882	(82,732)
European Union	Indirect Cost - 7%	7710	OPT1.08	GE	XB	74,406				74,406	30,553	43,852
European Union	Local Cnsltcy: Dsgn GE/EVAW Acctbty/Mntrg Tlkt	7721A	KRA1.07	GE	XB	4,440				4,440		4,440



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European Union	Focus Wkshp - Testg GE/EVAW Acctbty/Mntrg Tlkt	7721B	KRA1.07	GE	XB	4,508				4,508		4,508
European Union	Reg Cpcity Bldg Csltcty: NSA-led GE/EVAW Mntrg	7722A	KRA1.07	GE	XB	9,120				9,120		9,120
European Union	Tech Fcs Grp Wkshp-Cap Bldg:NSA-led GE/EVAW Mntrg	7722B	OPT1.08	GE	XB	19,869				19,869		19,869
European Union	Reg Capacity Bldg Wkshp - NSA-led GE/EVAW Mntrng	7722C	KRA1.07	GE	XB	(8,079)				(8,079)	33	(8,112)
European Union	Grants Facility: Supp toward NSA-led GE/EVAW Mntrg	7722D	KRA1.07	GE	XB	817,012				817,012		817,012
European Union	National Gender Peer Reviews	7731A	KRA1.07	GE	XB	59,146				59,146	57,679	1,467
European Union	Election Monitoring Missions	7731B	KRA1.07	GE	XB	27,188		(0)		27,188	3,137	24,051
European Union	SGBV Reference Group Meeting	7731C	KRA1.07	GE	XB	12,954				12,954	1,747	11,207
European Union	SGBV Reference Group Meeting - Country Visits	7731D	KRA1.07	GE	XB	30,272				30,272		30,272
European Union	EVAW Experts Engagement CSO Dialogues	7732A	KRA1.07	GE	XB	15,283				15,283	3,654	11,629
European Union	Side Events	7732C	OPT1.08	GE	XB	24,735				24,735		24,735
European Union	Bldg a Cadre of GE/EVAW Advocats amngst Pac Ldrs	7733A	KRA1.07	GE	XB	12,614				12,614		12,614
European Union	Strtg Plng Mtg-GE/EVAW Advcts amngst Pac Ldrs	7733B	KRA1.07	GE	XB	20,893				20,893		20,893
European Union	Engmt:HL Meetings:GE/EVAW Advcts amngst Pac Ldrs	7733C	KRA1.07	GE	XB	30,272				30,272		30,272
European Union	Team Leader - PRISE SPIRIT	7740	PER1.1	PI	XB	237,085				237,085	218,635	18,450
European Union	Project Support Officer - PRISE SPIRIT	7741	PER1.1	PI	XB	58,214				58,214	35,458	22,756
European Union	Finance and Admin Officer - PRISE SPIRIT	7742	PER1.1	PI	XB	58,214				58,214	33,618	24,596
European Union	Sub-Reg.Trade Adviser (Spoke), Melanesia PRISE	7743	PER1.1	PI	XB	173,417				173,417	210,364	(36,947)



Donor	Project Name	Project Code	KRA	Prog	Bud get Type	2021 Carry Forward	2022 Realloca tions	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
European Union	Sub-Reg Trade Adviser (Spoke), Micronesia PRISE	7744	PER1.1	PI	XB	173,417				173,417	84,930	88,488
European Union	Sub-Reg Trade Adviser (Spoke), Polynesia PRISE	7745	PER1.1	PI	XB	173,387		(0)		173,387	239,921	(66,534)
European Union	One Short Term Technical Expert - PRISE SPIRIT	7746	KRA2.08	PI	XB	18,978				18,978		18,978
European Union	Database Officer - PRISE SPIRIT	7747	PER1.1	PI	XB	81,753				81,753	38,407	43,346
European Union	Recruitment costs	7748A	KRA2.08	PI	XB	11,769				11,769	20,141	(8,372)
European Union	Equipment and IT services including telecommunicat	7748B	KRA2.08	PI	XB	132,404				132,404	34,389	98,015
European Union	Office Operating Costs	7748C	PER1.1	PI	XB	23,538				23,538	5,855	17,684
European Union	Bank Charges	7748D	KRA2.08	PI	XB	11,582				11,582	500	11,082
European Union	Activity Budget -Team Leader SPIRIT	7750A	KRA2.08	PI	XB	102,981				102,981	4,305	98,675
European Union	Activity Budget -Adviser in Melanesia SPIRIT	7750B	KRA2.08	PI	XB	98,077				98,077	6,306	91,771
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	37,942	158,212
European Union	Private Sector outreach	7751B	KRA2.08	PI	XB	122,596				122,596	2,636	119,960
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	137,019	(58,557)
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	921	18,694



Donor	Project Name	Project Code	KRA	Prog	Budget Type	2021 Carry Forward	2022 Reallocations	2022 Funding Balance c/f	2022 Funding Received	Total 2022 Funds Available	2022 Expenditure	2022 Carry Forward
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	580	63,170
European Union	EPA consultations and Workshops	7753B	KRA2.08	PI	XB	73,558				73,558	10,559	62,999
European Union	TA for EPA accession	7753C	KRA2.08	PI	XB	88,269				88,269	16,103	72,167
European Union	PAFTS booklets and pamphlets	7754A	KRA2.08	PI	XB	9,808				9,808	795	9,012
European Union	International Meetings	7754B	KRA2.08	PI	XB	233,354				233,354	(2,030)	235,385
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	46,057	22,597
European Union	TA Regional Trade Statistic Database Officer	7756A	KRA2.08	PI	XB	119,163				119,163	4,335	114,828
European Union	Communication and Visibility - PRISE SPIRIT	7757	KRA2.08	PI	XB	29,211				29,211	12,790	16,421
European Union	Indirect Costs - PRISE SPIRIT	7758	KRA2.08	PI	XB	252,989				252,989	86,302	166,687
Net Effect of Foreign Exchange	PRISE SPIRIT - Recoveries and sundries	7760	KRA2.08	PI	XB	36,449				36,449	85,203	(48,753)
Member Country	Miscellaneous Historic XBs	9000	CS00	MS	XB	93,725				93,725	2,673	91,051
Benefits derived from property, plant and equipment	Recoveries & Sundries - Benefit from PPE	9995	CS00	CS	XB	(29,913,016)		354,284	354,284	(29,558,732)	354,284	(29,913,016)
	TOTAL					(18,898)	(0)	16,999,054	16,999,054	16,980,156	21,244,065	(4,263,909)